



2019-2020  
Final Budget



June 1, 2019

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

The **City of Sparks** herewith submits the **FINAL** budget for the fiscal year ending **June 30, 2020**.

This budget contains **1** fund, including Debt Service, requiring property tax revenues totaling **\$24,875,000**

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

This budget contains **21** governmental type funds with estimated expenditures of **\$110,761,923** and **7** proprietary funds with estimated expenses of **\$91,259,640**.

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)  
Chief Financial Officer  
(Title)

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

Signed 

Dated: 5/28/19

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

-----  
SCHEDULED PUBLIC HEARING:

Date and Time: **May 28, 2019, 2:00 pm**

Publication Date May 16, 2019

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

# City of Sparks

## 2019-2020 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             | 17 |
| Community Development Block Grant Entitlement (1203) - Schedule B | 19 |
| Sparks Grants and Donations Fund (1204) - Schedule B              | 21 |
| Muni court Admin Assessments (1208) - Schedule B                  | 23 |
| Impact Fee Service Area 1 (1210) - Schedule B                     | 25 |
| Tourism Improvement District (1215) - Schedule B                  | 27 |
| Parks & Recreation Fund (1221) - Schedule B                       | 29 |
| Tourism & Marketing Fund (1222) - Schedule B                      | 31 |
| Street Cut (1224) - Schedule B                                    | 33 |
| Stabilization Fund (1299) - Schedule B                            | 35 |
| Road Fund (1401) - Schedule B                                     | 37 |
| Park & Recreation Project Fund (1402) - Schedule B                | 39 |
| Capital Projects Fund (1404) - Schedule B                         | 41 |
| Capital Facilities fund (1405) - Schedule B                       | 43 |
| Recreation & Parks District 1 (1406) - Schedule B                 | 45 |
| Recreation & Parks District 2 (1407) - Schedule B                 | 47 |
| Recreation & Parks District 3 (1408) - Schedule B                 | 49 |
| Victorian Square Room Tax (1415) - Schedule B                     | 51 |
| Local Improvement District #3 (1427) - Schedule B                 | 53 |
| Debt Service General Obligation (1301) - Schedule C               | 55 |

#### PROPRIETARY FUNDS

|  |    |
|--|----|
| Sewer Utility Operations (16XX) - Schedules F-1 & F-2            | 57 |
| Joint Treatment Plant (5605) - Schedules F-1 & F-2               | 59 |
| Development Services (2201) - Schedules F-1 & F-2                | 61 |
| Motor Vehicle Maintenance (1702) - Schedules F-1 & F-2           | 63 |
| Group Insurance Self-Insurance (1703) - Schedules F-1 & F-2      | 65 |
| Workers Compensation Self-Insurance (1704) - Schedules F-1 & F-2 | 67 |
| Municipal Self-Insurance (1707) - Schedules F-1 & F-2            | 69 |

#### SUPPLEMENTARY INFORMATION

|   |    |
|---|----|
| Indebtedness - Schedule C-1                   | 71 |
| Transfer Reconciliation - Schedule T          | 73 |
| Schedule of Existing Contracts - Form 31      | 75 |
| Schedule of Privatization Contracts - Form 32 | 76 |
| Proof of Publication (Final Budget only)      | 77 |

## City of Sparks Budget Message – FINAL Fiscal Year 2019/2020 (FY20)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY20 Budget.

The budget process at the City of Sparks is driven by a set of 6 Fiscal Policies. Below are the policies adopted by Council and the results produced from the FY20 budget.

### 1 Achieve a General Fund minimum unrestricted ending fund balance equal to 8.3% of expenditures

|                | Policy Target | RESULTS | AMOUNT OVER/<br>(UNDER) Policy Target | STATUS |
|----------------|---------------|---------|---------------------------------------|--------|
| FY18 Actuals   | 8.3%          | 11.0%   | \$1,550,000                           |        |
| FY19 Estimates | 8.3%          | 12.0%   | \$2,300,000                           |        |
| FY20 BUDGET    | 8.3%          | 6.0%    | (\$1,600,000)                         |        |

| City Targets               |                                    | Statutory Targets  |  |
|----------------------------|------------------------------------|--|--|
| Minimum Budget Target      | Cash Flow Target                   | Must provide corrective action plan to State if under target per NAC 354.650 | Removed From Negotiations per NRS 354.6241 |
| 6.0%                       | 12.5%                              | 4.0%   | 25.0%                                      |
| FY20 Budget Matches Target | FY20 Budget \$4.3M<br>Under Target | FY20 Budget \$1.4M<br>Over Target  | FY20 Budget \$11.3M<br>Under Target        |

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

|             | GOAL     | BUDGET | Contingency Amount | STATUS |
|-------------|----------|--------|--------------------|--------|
| FY18 BUDGET | up to 3% | 1.6%   | 1,000,000          |        |
| FY19 BUDGET | up to 3% | 1.5%   | 1,000,000          |        |
| FY20 BUDGET | up to 3% | 1.3%   | 1,000,000          |        |

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

| 2.5% of General Fund Revenues | GOAL |              | RESULTS |              | STATUS |
|-------------------------------|------|--------------|---------|--------------|--------|
|                               | %    | \$           | %       | \$           |        |
| FY18 Actuals                  | 2.5% | \$ 1,635,000 | 0.7%    | \$ 462,000   |        |
| FY19 Estimates                | 2.5% | \$ 1,777,000 | 2.2%    | \$ 1,550,000 |        |
| FY20 BUDGET                   | 2.5% | \$ 1,921,000 | 2.5%    | \$ 1,900,000 |        |

| Full funding of IT Hardware & Software | GOAL       |            | RESULTS    |            | STATUS |
|--|------------|------------|------------|------------|--------|
|  | Hardware   | Software   | Hardware   | Software   |        |
| FY18 Actuals                           | \$ 292,108 | \$ 429,000 | \$ 292,108 | \$ -       |        |
| FY19 Estimates                         | \$ 399,187 | \$ 500,813 | \$ 399,187 | \$ 500,813 |        |
| FY20 BUDGET                            | \$ 483,842 | \$ 433,400 | \$ 483,842 | \$ 433,400 |        |

**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 |
|----------------|---------------------|----------------------------|------------------|--------|
| FY18 Actuals   | \$ 6,126,043        | \$ 390,676                 | \$ 200,000       |        |
| FY19 Estimates | \$ 6,194,747        | \$ 595,676                 | \$ 200,000       |        |
| FY20 BUDGET    | \$ 6,677,361        | \$ 800,676                 | \$ 200,000       |        |

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

|                | GOAL  | RESULTS | STATUS |
|----------------|-------|---------|--------|
| FY18 Actuals   | <=78% | 72.7%   |        |
| FY19 Estimates | <=78% | 72.1%   |        |
| FY20 BUDGET    | <=78% | 77.4%   |        |

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

|      | OPEB OBLIGATION | Workers Comp L/T Liability | Sick Leave Conversion | Compensated Absences | Pension Liability |
|------|-----------------|----------------------------|-----------------------|----------------------|-------------------|
| FY09 | \$2,025,422     | \$2,252,767                | \$3,703,492           | \$7,507,629          | N/A               |
| FY10 | \$4,566,159     | \$2,321,000                | \$5,148,990           | \$9,309,862          | N/A               |
| FY11 | \$4,958,920     | \$3,414,452                | \$5,579,918           | \$9,169,161          | N/A               |
| FY12 | \$5,473,423     | \$3,206,012                | \$5,245,464           | \$9,610,125          | N/A               |
| FY13 | \$6,018,434     | \$6,749,369                | \$5,010,761           | \$10,363,135         | N/A               |
| FY14 | \$6,680,705     | \$9,258,452                | \$5,358,051           | \$12,315,501         | N/A               |
| FY15 | \$7,414,353     | \$5,068,496                | \$5,525,864           | \$12,015,239         | \$71,650,806      |
| FY16 | \$8,058,889     | \$6,190,050                | \$5,296,356           | \$13,200,845         | \$77,407,621      |
| FY17 | \$9,087,068     | \$5,528,459                | \$5,143,950           | \$13,905,438         | \$87,624,211      |
| FY18 | \$34,637,555    | \$5,244,238                | \$4,848,680           | \$14,950,456         | \$86,625,696      |

**GENERAL FUND**

The following table provides a snapshot of the projected General Fund fiscal outcomes for the current and next fiscal years and provides a comparison to FY18 actual results.

**General Fund Summary of Revenues, Expenditures & Fund Balance**

|  | FY18 Actuals   | FY19 Estimates | FY20 Budget      |
|--|----------------|----------------|------------------|
| Revenues   | \$68,671       | \$73,065       | \$76,833         |
| Transfers-In                                       | \$0            | \$0            | \$1,000          |
| Expenditures                                       | (\$61,947)     | (\$66,774)     | (\$75,572)       |
| Transfers-Out                                      | (\$2,622)      | (\$5,081)      | (\$5,816)        |
| <b>Change in Fund Balance</b>                      | <b>\$4,101</b> | <b>\$1,210</b> | <b>(\$3,554)</b> |
| Beginning Fund Balance                             | \$2,714        | \$6,815        | \$8,026          |
| Ending Fund Balance                                | \$6,815        | \$8,026        | \$4,471          |
| <i>Ending Fund Balance as a % of Expenditures*</i> | 11.0%          | 12.0%          | 6.0%             |

All figures shown in \$000's

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

## GENERAL FUND REVENUES

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

### General Fund Revenues by Type

|                       | <b>FY18<br/>Actuals</b> | <b>FY19<br/>Estimates</b> | <b>FY19 % change<br/>from FY18</b> | <b>FY20<br/>Budget</b> | <b>FY20 % change<br/>from FY19</b> |
|-----------------------|-------------------------|---------------------------|------------------------------------|------------------------|------------------------------------|
| CTAX & Fair Share     | \$28,583                | \$30,350                  | 6.2%                               | \$31,600               | 4.1%                               |
| Property Taxes        | \$21,944                | \$23,300                  | 6.2%                               | \$24,875               | 6.8%                               |
| Licenses & Permits    | \$13,700                | \$14,626                  | 6.8%                               | \$15,277               | 4.4%                               |
| All other revenues    | \$4,444                 | \$4,789                   | 7.8%                               | \$5,082                | 6.1%                               |
| <b>TOTAL REVENUES</b> | <b>\$68,671</b>         | <b>\$73,065</b>           | <b>6.4%</b>                        | <b>\$76,833</b>        | <b>5.2%</b>                        |

All figures shown in \$000's

### CTAX and Fair Share Revenue

CTAX (including Fair Share) is projected to increase 6.2% in FY19 and 4.1% in FY20. This represents 10 consecutive years of increases in this revenue source after 4 years of significant decline during the economic downturn. FY20’s CTAX and Fair Share projection of \$31.6M exceeds the pre-recession high of \$27.5M collected in FY06 by 14.9%.

### Property Tax

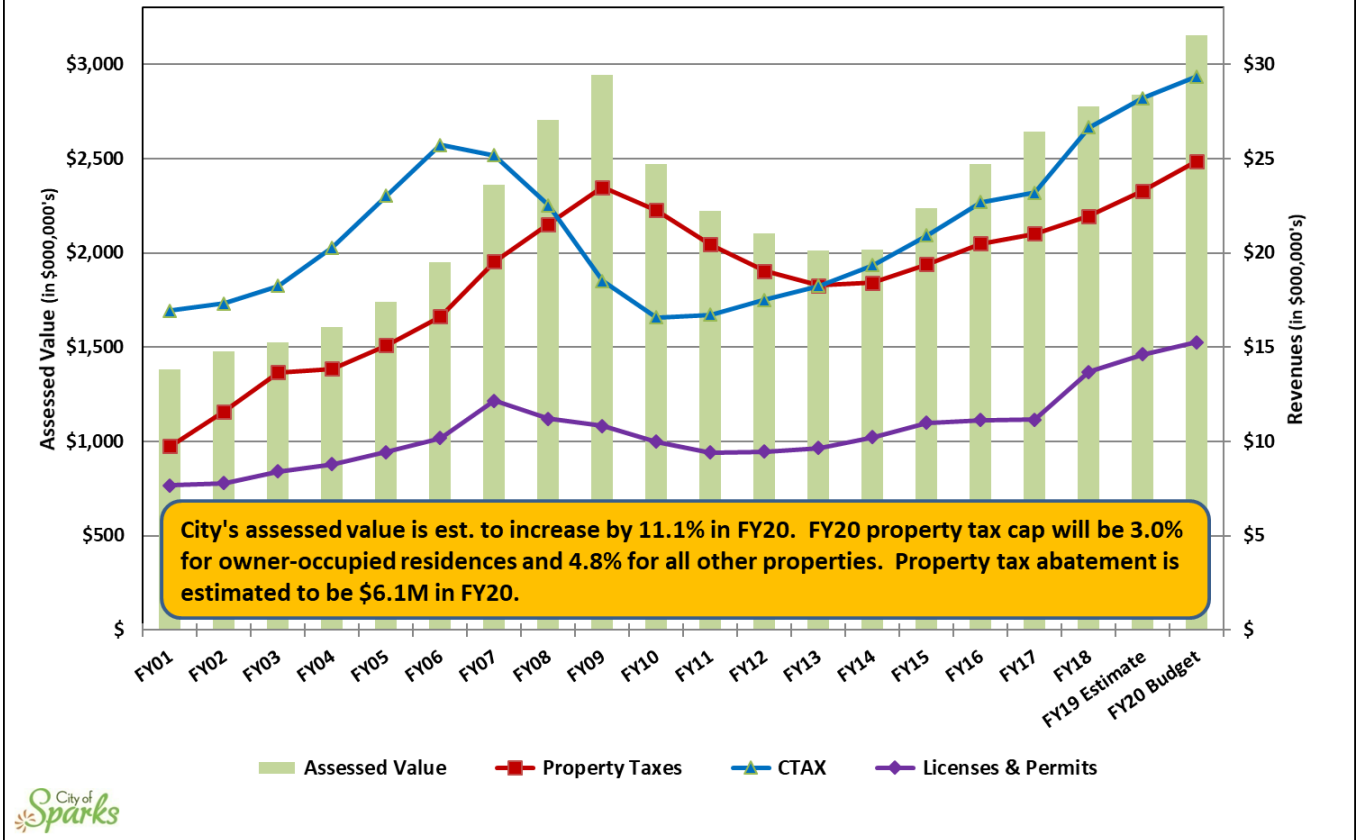
The City’s property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 32% of General Fund revenues. Growth in Northern Nevada helped push these revenues up 10.6% on average annually between FY00 and FY09, but the subsequent 4 years (FY10-FY13) resulted in steady decreases. After a relatively flat FY14, FY15 through FY18 brought modest gains (4.5% on average), and FY19 is expected to grow 6.2%.

FY20 property tax receipts are expected to be 6.8% higher than FY19. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the “property tax abatement laws”), will hold FY20 growth to 3.0% for existing owner-occupied residential property and 4.8% for all other existing property. Any growth above these percentages from the previous year’s tax levy, will be abated (i.e., removed) from the current property tax levy. Property tax caps are not applicable to new development, however, and new development is expected to result in an FY20 increase larger than the tax caps.

### Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$15.3M or 20% of General Fund Revenues. We are projecting that FY19 will result in a 6.8% increase due mainly to general business licensing fees, and FY20 is expected to grow 4.4%.

### Sparks General Fund Primary Revenue Sources Compared to Assessed Valuation



### GENERAL FUND TRANSFERS-IN

#### FY20 budgeted transfers-in include:

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



**GENERAL FUND EXPENDITURES**

General Fund Expenditures by Type excluding Contingency

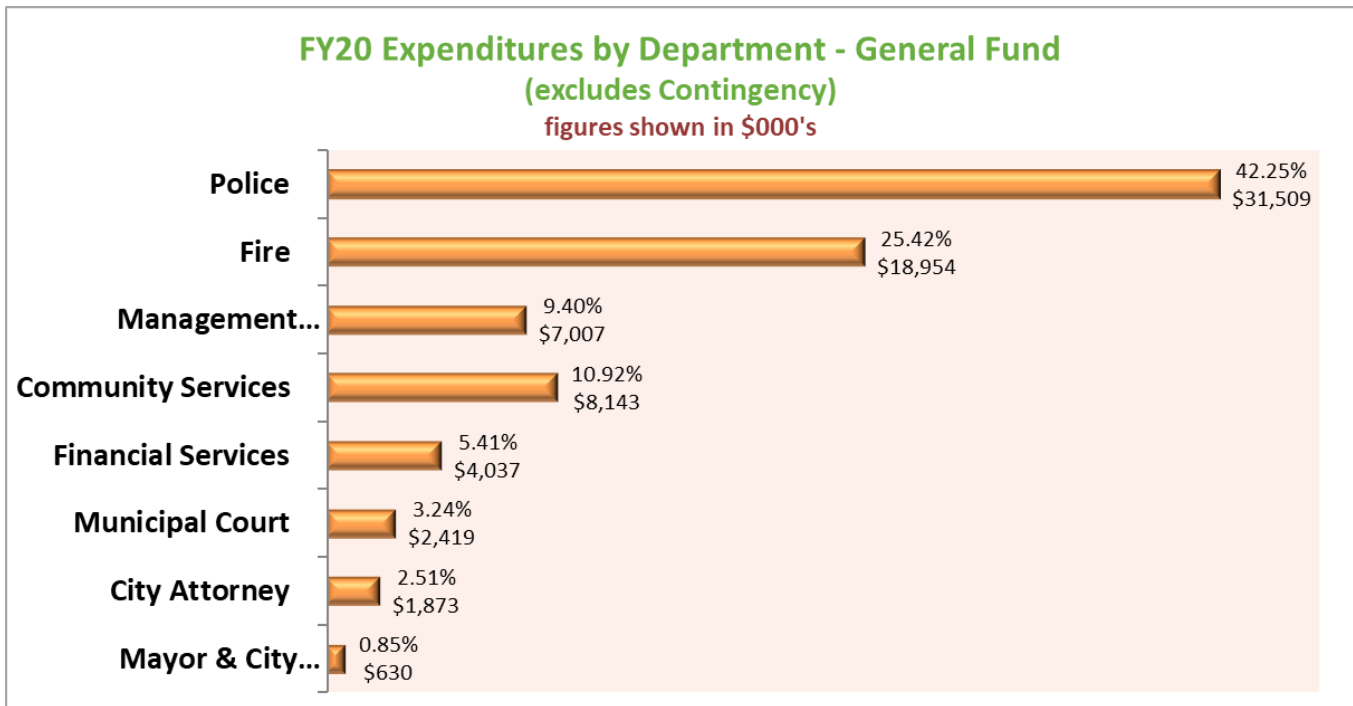
|                           | <b>FY18<br/>Actuals</b> | <b>FY19<br/>Estimates</b> | <b>FY19 %<br/>change from<br/>FY18</b> | <b>FY20<br/>Budget</b> | <b>FY20 % change<br/>from FY19</b> |
|---------------------------|-------------------------|---------------------------|--|------------------------|------------------------------------|
| Salaries & Wages          | \$31,383                | \$32,831                  | 4.6%                                   | 36,392                 | 10.8%                              |
| Benefits                  | \$18,531                | \$19,817                  | 6.9%                                   | 23,050                 | 16.3%                              |
| Discretionary Services    | \$3,674                 | \$4,906                   | 33.5%                                  | 5,597                  | 14.1%                              |
| Non-Discretionary Ser     | \$8,282                 | \$9,221                   | 11.3%                                  | 9,437                  | 2.4%                               |
| Capital Outlay            | \$78                    | \$0                       | -100.0%                                | 96                     |                                    |
| <b>Total Expenditures</b> | <b>\$61,947</b>         | <b>\$66,774</b>           | <b>7.8%</b>                            | <b>\$74,572</b>        | <b>11.7%</b>                       |

*All figures shown in \$000's*

**FY20 Expenditures excluding contingency increasing \$7.8M or 11.7% over FY19**

FY 19 to FY20 primary causes of expenditure change:

- FY19 vacancy savings have been re-loaded in FY20 budget (\$1.2M)
- FY20 Employee contract changes including a 2.9% COLA and Class and Comp study findings for settled contracts (\$1.4M)
- FY20 increase in Worker’s Compensation contributions (\$600K)
- FY20 new needs including 22 new positions (\$2.6M)
- FY20 1.5% Health insurance increase (\$110K)
- FY20 PERS contribution rate increase (\$485K)
- Overtime and Callback (\$400K)
- FY20 Grant expirations result in full funding by City of 2 Police Officers and a Victim Advocate that had been partially funded by grants (\$125K) in prior year
- FY20 increase to Liability Self-Insurance Fund contribution (\$113K)
- FY20 Temp Agency Costs (\$224K)
- FY20 Vehicle and Equipment Maintenance and repair and Cost Recovery (\$196K)



## GENERAL FUND TRANSFERS-OUT

### FY20 budgeted transfers-out include:

- \$1.4M to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$711K to Debt Service Fund for the City’s 2014 CTAX bond debt service payment. Unspent bond proceeds were used to pay this debt service in FY14 and FY15, and partially in FY16; but the proceeds have been exhausted and the General Fund will transfer the full debt service payment going forward until retirement of the debt in 2026.
- \$883K to Park & Rec Project Fund – This transfer will provide resources for turf replacement and maintenance at the Golden Eagle Regional Park.
- \$2.8M to Capital Projects Fund – The City’s fiscal policy #3 is to transfer an annual amount equal to 2.5% of total revenues (\$1.9M) from the General Fund to the Capital Projects Fund to meet our capital investment needs as outlined in the City’s Capital Improvement Plan (CIP). The policy also calls for full funding of the City’s hardware (\$484K) and software (\$433K) replacement plans. The policy is meant to ensure that the City continues to invest in infrastructure and technology needs.

## **GENERAL FUND ENDING FUND BALANCE**

FY19's ending fund balance is expected to increase \$1.2M, from \$6.8M in FY18 to \$8.0M in FY19. The City's formally adopted fiscal policy is to maintain a minimum unrestricted ending fund balance of 8.3% of expenditures within the General Fund. The City Council has authorized a budgeted ending fund balance 6% for FY20 in order to provide flexibility should it become necessary to have an actual ending fund balance less than 8.3% per policy for next fiscal year.

## **AREAS OUTSIDE THE GENERAL FUND**

### **SPECIAL REVENUE FUNDS**

The City maintains 10 Special Revenue Funds to account for revenues that are restricted for a specific purpose. These funds contain total expenditures of \$7.3M in the FY20 budget. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

- 1. Community Development Block Grant Fund (1202)** - To account for revolving Fund monies received from the repayment of Single Family Housing Rehab Deferred Loans, which is a program funded by the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG). Per HUD regulations, the program income generated must remain in the loan program.
- 2. Community Development Block Grant Entitlement Fund (1203)** - Entitlement grant spending of Community Development Block Grant (CDBG) for programs that benefit low and moderate income households, as approved by the granting Federal agency, U.S. Department of Housing & Urban Development (HUD).
- 3. Sparks Grants & Donations Fund (1204)** - Special Revenue Fund to account for grants received by the City. This Fund does not include grants received by Proprietary Funds or Community Development Block Grants. The majority of the budget for this Fund is established after the start of the fiscal year as the balances of existing grants and donations are determined and as new grants and donations are awarded.
- 4. Municipal Court Administrative Assessments Fund (1208)** - To account for monies received from the Municipal Court administrative assessments and collection fees to finance Municipal Court related improvements to operations and facilities per NRS 176.0611.
- 5. Impact Fee Service Area 1 Fund (1210)** - To account for impact fees collected from development in Impact Fee Service Area 1, to be used for the construction of sanitary sewers, flood control, parks, and public facilities.

6. **Tourism Improvement District 1 Fund (1215)** - This Fund was established to account for \$83M in Sales Tax Anticipation Revenue (STAR) Bonds issued in May of 2008. The proceeds were used to acquire, improve, and equip certain property commonly referred to as Legends at the Sparks Marina. The Fund will be dissolved once the Legends project is complete or upon termination of the senior and subordinate STAR bonds in 2028.
  
7. **Parks & Recreation Fund (1221)** - Used to provide recreation programs and special events offered by the City of Sparks Parks and Recreation Department. This Fund does not account for the maintenance of parks, as those costs reside in the General Fund. Special Events are accounted for in this Fund.
  
8. **Tourism & Marketing Fund (1222)** - Revenue and spending related to the Washoe County Taxes on Transient Lodging Act of 1999 which added 1% to transient lodging taxes collected county-wide. Sparks receives a small portion of this 1% and is capped at \$200,000 per year. Funds must be used for the marketing and promotion of tourism in the City of Sparks and for the operation and maintenance of capital improvements within redevelopment areas.
  
9. **Street Cut Fund (1224)** – To account for resources received principally from private utility companies to repair city streets after utility installation, according to the provisions of Sparks Municipal Code Chapter 50.
  
10. **Stabilization Fund (1299)** - Reserve to stabilize the operation of the City in the event of a revenue shortfall or natural disaster. In order to comply with GASB 54, the Council approved a policy in June of 2011, which states that Stabilization Fund resources may only be used if General Fund revenues decrease by 4% or more from the previous year or to pay expenses incurred to mitigate the effects of a declared natural disaster.

### **DEBT SERVICE FUND**

The City has 1 Debt Service Fund (1301) to account for the retirement of general obligation bonds and long term leases. The FY20 budget includes \$14.6M for principal and interest payments on 4 debt issues. Per various bond covenants, reserves in our Debt Service Fund exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs. See schedule C of this Final Budget document for financial information related to this Fund.

### **CAPITAL PROJECTS FUNDS**

The City's 9 Capital Projects Funds contain total expenditures of \$14.3M in the FY20 budget, and as outlined in the FY20 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$2.8M transfer from the General Fund. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each Fund is provided below:

1. **Road Fund (1401)** - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and natural gas franchise fees, water utility right of way fees and fuel taxes. In FY18, half of the electric and natural gas franchise fees (\$1M) that would normally go to the Road Fund were shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement were explored. The franchise fees reverted to their original allocations in FY19 and FY20.
2. **Parks & Recreation Project Fund (1402)** - To provide for specific parks and recreation projects. Funding is mainly provided by a portion of the City's electric and natural gas franchise fees. In FY18, half of the electric and natural gas franchise fees (\$1M) that would normally go to the Road Fund were shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement were explored. The franchise fees will revert to their original allocations in FY19 and FY20.
3. **Capital Projects Fund (1404)** - Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from General Fund transfers.
4. **Capital Facilities Fund (1405)** - To provide for the acquisition of land, improvements to land, purchase of major equipment, renovations of government facilities and repayment of short-term financing for these activities. Funding is provided by a special ad valorem tax rate as required by NRS 354.598155.
5. **Rec & Parks District 1 Fund (1406)** - Construction Tax revenues collected in district 1 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 1, which encompasses the area to the west of McCarran Blvd and the majority of the area between Pyramid Hwy and Sparks Blvd.
6. **Rec & Parks District 2 Fund (1407)** - Construction Tax revenues collected in district 2 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 2, which encompasses the area to the east of McCarran Blvd. and Sparks Blvd. up through Los Altos Pkwy.
7. **Rec & Parks District 3 Fund (1408)** - Construction Tax revenues collected in district 3 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 3, which encompasses the area south of La Posada Dr. down to Disc Dr. and east of Pyramid Hwy.
8. **Victorian Square Room Tax Fund (1415)** - To account for the resources received pursuant to section 6.6 of the Washoe County Taxes on Transient Lodging Act of 1999. Taxes on the revenue from the rental of

transient lodging in the amount of 2.5% must be used for improvements and land acquisitions in the Victorian Square area.

9. **Local Improvement District 3 Fund (1427)** - Accounts for proceeds of \$26M received in June 2008 from special assessment bonds and from developer cash contributions (\$2.6M) to be used to acquire public roadway, water, sewer and storm drain improvements constructed by RED Development per an Acquisition Agreement. The Fund will be dissolved once bond proceeds are spent.

### ENTERPRISE FUNDS

Sewer Operations, Development Services and the Joint Treatment Plant funds comprise the City's Enterprise Funds. Their FY20 budgets total \$70.9M in expenses. See schedules F-1 and F-2 of this Final Budget document for financial information related to these Funds. A brief description of the purpose of each Fund is provided below:

1. The **Sewer Operations Fund (16XX)** includes the operations, maintenance and capital improvements of sewer, storm drain and effluent reuse infrastructure. It also accounts for the City of Sparks' reimbursement of its share of the sewage treatment costs at the jointly owned (with the City of Reno) Truckee Meadows Water Reclamation Facility. The primary resources to this fund include Sewer, Storm Drain, Effluent Reuse and River Flood user fees. Connection fees also comprise a significant portion of the revenues, and although connection fees had fallen sharply during the economic downturn, they rebounded significantly in FY18 due to construction of several multi-family developments. FY19 and FY20 are expected to decrease slightly from FY18 levels but remain strong. On December 10, 2018, City Council approved amendments to Title 13 of the Sparks Municipal Code as part of a new rate study. Effective January 1, 2019, connections fees increased 24% but will again index to the Engineering News Record Construction Cost Index per Sparks Municipal Code 13.24 each January beginning January 1, 2020. The sewer and storm drain portion of the single-family residential and commercial customer user fee increased 5% effective July 1, 2019 and will increase 5% each year thereafter effective July 1 of 2020, 2021 and 2022. The sewer portion of the multi-family residential user fee was increased to match the single-family rate resulting in a 31% increase effective July 1, 2019. In subsequent years, the sewer and storm drain fees will increase at the same rate as single-family residential. These rate increases have been included in the FY19 Estimates and FY20 Budget.
2. The **Development Services Fund (2201)** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this Fund come from building permits and plan checking fees, which are calculated as a percentage of a project's total valuation. In FY18, these revenues increased 22% due to construction of several multi-family developments. FY19 anticipates an 8% decrease in these two revenues and FY20 another 11% decrease.

3. The **Joint Treatment Plant Fund** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides waste water treatment for the City of Sparks, the City of Reno and parts of Washoe County including Sun Valley. TMWRF is a joint venture between the Cities of Reno and Sparks. Operating costs are shared between the two entities based on actual flow contributed to the plant each year. Capital improvement costs are shared based on capacity ownership which is currently 31.37% City of Sparks and 68.63% City of Reno.

### INTERNAL SERVICE FUNDS

The City currently maintains 4 Internal Service Funds. They account for user fees collected from all departments and Funds to provide certain city-wide services. Their FY20 operating budgets total \$20.3M. See schedules F-1 and F-2 of this Final Budget document for financial information related to these funds. A brief description of the purpose of each Fund is provided below:

1. The **Motor Vehicle Maintenance Fund (1702)** uses maintenance, repair and replacement cost fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY20 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 budget shortfall for which the contingency budget would be utilized.
2. The **Group Self-Insurance Fund (1703)** accumulates resources from City health insurance contributions for all active employees, premiums paid by active employees and premiums paid by retirees participating in our health plan. With plan costs quickly outpacing revenues, the fund required a rate increase of 25% to both contributions and premiums in FY15 and again in FY16, to maintain a positive reserve. There was no rate increase in FY17 or FY18, but in order to maintain a positive balance in this Fund and mitigate large future rate increases, FY19 included a 3% rate increase and FY20 includes a 1.5% increase. While premiums are currently covering plan costs, the reserves in the Fund remain small. Future rate increases will be directly tied to claims experience as there is no excess reserve in this Fund.
3. The **Workers Compensation Self Insurance Fund (1704)** collects revenue from other Funds of the City to pay workers compensation claims and to pay the cost of administering a self-funded insurance program. There are two types of claims— Heart, Lung, Hepatitis, Cancer (HLHC) and all other workers compensation claims (non-HLHC). HLHC claims include indemnity (wage replacement) benefits, medical benefits, and allocated loss adjustment expenses due to claims for disability filed by public safety (active or retired) employees who develop heart disease, lung disease, hepatitis, or cancer (HLHC) and file workers compensation claims under the presumptive benefit laws. HLHC does not apply to non-public safety positions. A large, \$6.7M (\$4.7M HLHC and \$2.0M non-HLHC) long-term liability exists in the Fund from actuarially determined costs that we expect to incur in the long and short term for both types of claims. Current reserves in the Fund do not cover the total liability, causing a budgeted negative ending net asset

balance of \$6.7M in FY20. Cash reserves are enough to cover expected claims costs through FY21, but long-term solutions are needed.

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

In light of the foregoing, the FY20 Final Budget for the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully Submitted,



Jeff Cronk, CPA  
Chief Financial Officer



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

| GOVERNMENTAL FUND TYPES AND<br>EXPENDABLE TRUST FUNDS |  |                                | PROPRIETARY<br>FUNDS            | TOTAL<br>(MEMO ONLY)              |                    |
|---|--|--------------------------------|---------------------------------|-----------------------------------|--------------------|
| ACTUAL PRIOR<br>YEAR 06/30/18<br>(1)                  | ESTIMATED<br>CURRENT<br>YEAR 06/30/19<br>(2) | BUDGET<br>YEAR 06/30/20<br>(3) | BUDGET YEAR<br>6/30/2020<br>(4) | (MEMO ONLY)<br>COLUMNS 3+4<br>(5) |                    |
| <b>REVENUES:</b>                                      |  |                                |                                 |                                   |                    |
| Property Taxes  | 21,944,121                                   | 23,300,000                     | 24,875,000                      | 0                                 | 24,875,000         |
| Other Taxes   | 2,334,856                                    | 1,824,945                      | 2,261,882                       | 0                                 | 2,261,882          |
| Licenses and Permits                                  | 18,919,473                                   | 19,646,360                     | 20,489,402                      | 2,270,200                         | 22,759,602         |
| Intergovernmental Revenues                            | 45,050,164                                   | 50,906,875                     | 51,507,201                      | 7,172,600                         | 58,679,801         |
| Charges for Services                                  | 5,851,944                                    | 5,916,169                      | 6,030,702                       | 81,259,618                        | 87,290,320         |
| Fines and Forfeits                                    | 701,704                                      | 679,606                        | 710,000                         | 0                                 | 710,000            |
| Miscellaneous Revenue                                 | 719,690                                      | 751,504                        | 781,290                         | 686,944                           | 1,468,233          |
| Special Assessments                                   | 5,839,431                                    | 1,047,418                      | 1,048,969                       | 0                                 | 1,048,969          |
| <b>TOTAL REVENUES</b>                                 | <b>101,361,384</b>                           | <b>104,072,877</b>             | <b>107,704,445</b>              | <b>91,389,361</b>                 | <b>199,093,806</b> |
| <b>EXPENDITURES-EXPENSES:</b>                         |  |                                |                                 |                                   |                    |
| Not Applicable  | 0  | 0                              | 0                               | 24,622,800                        | 24,622,800         |
| General Government                                    | 13,113,342                                   | 16,267,254                     | 16,531,586                      | 0                                 | 16,531,586         |
| Judicial  | 2,451,137                                    | 2,646,436                      | 3,682,439                       | 0                                 | 3,682,439          |
| Public Safety   | 44,600,898                                   | 47,878,384                     | 52,838,683                      | 446,887                           | 53,285,570         |
| Public Works  | 6,091,466                                    | 8,942,512                      | 8,566,439                       | 0                                 | 8,566,439          |
| Sanitation  | 0  | 0                              | 0                               | 0                                 | 0                  |
| Culture and Recreation                                | 8,865,844                                    | 14,145,979                     | 11,442,803                      | 0                                 | 11,442,803         |
| Community Support                                     | 1,333,865                                    | 4,684,387                      | 3,126,592                       | 0                                 | 3,126,592          |
| Intergovernmental                                     | 0  | 0                              | 0                               | 0                                 | 0                  |
| Contingency   | 0  | 0                              | 1,000,000                       | 0                                 | 1,000,000          |
| Utility Enterprise                                    | 0  | 0                              | 0                               | 40,782,256                        | 40,782,256         |
| Other Enterprise                                      | 0  | 0                              | 0                               | 24,717,067                        | 24,717,067         |
| Debt Service  | 13,840                                       | 3,038                          | 3,040                           | 0                                 | 3,040              |
| Principal   | 10,804,519                                   | 6,817,169                      | 8,109,988                       | 0                                 | 8,109,988          |
| Interest  | 8,434,867                                    | 8,689,727                      | 6,460,353                       | 690,631                           | 7,150,985          |
| <b>TOTAL EXPENDITURES-EXPENSES</b>                    | <b>95,709,777</b>                            | <b>110,074,886</b>             | <b>111,761,924</b>              | <b>91,259,641</b>                 | <b>203,021,565</b> |
| Excess of Revenues over (under)                       |  |                                |                                 |                                   |                    |
| Expenditures/Expenses                                 | 5,651,607                                    | (6,002,009)                    | (4,057,480)                     | 129,720                           | (3,927,759)        |

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

|   | GOVERNMENTAL FUND TYPES AND<br>EXPENDABLE TRUST FUNDS |  |                                | PROPRIETARY<br>FUNDS<br>BUDGET YEAR<br>6/30/2020<br>(4) | TOTAL<br>(MEMO ONLY)<br>COLUMNS 3+4<br>(5) |
|---|---|--|--------------------------------|---|--|
|   | ACTUAL PRIOR<br>YEAR 06/30/18<br>(1)                  | ESTIMATED<br>CURRENT<br>YEAR 06/30/19<br>(2) | BUDGET<br>YEAR 06/30/20<br>(3) |   |  |
| OTHER FINANCING SOURCES (USES):                 |   |  |                                |   |  |
| Bond Sales Proceeds                             | 0   | 0  | 0                              | 0   | 0  |
| Refunding Bond Proceeds                         | 0   | 0  | 0                              | 0   | 0  |
| Sale Of General Fixed Assets                    | 250   | 0  | 0                              | 0   | 0  |
| Gain On Sale/Revaluation Of Assets              | 0   | 0  | 0                              | 0   | 0  |
| Operating Transfers (in)                        | 2,939,738   | 5,405,809                                    | 7,141,780                      | 220,000   | 7,361,780                                  |
| Operating Transfers (out)                       | (2,877,764)   | (5,197,260)                                  | (6,035,841)                    | (1,027,977)   | (7,063,817)                                |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>     | <b>62,224</b>   | <b>208,549</b>                               | <b>1,105,939</b>               | <b>(807,977)</b>  | <b>297,962</b>                             |
| <b>Expenditures and Other Uses (Net Income)</b> | <b>5,713,831</b>                                      | <b>(5,793,460)</b>                           | <b>(2,951,540)</b>             | <b>(678,257)</b>  | <b>XXXXXXXXXXXX</b>                        |
| Beginning Fund Balance                          | (34,729,726)  | 0  | 0                              | 0   | XXXXXXXXXXXX                               |
| <b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>  | <b>34,729,726</b>                                     | <b>40,443,557</b>                            | <b>34,650,098</b>              |   |  |
| Prior Period Adjustments                        | 0   | 0  | 0                              | 0   | XXXXXXXXXXXX                               |
| Prior Period Adjustments                        | 0   | 0  | 0                              | 0   |  |
| Residual Equity Transfers                       |   |  |                                | XXXXXXXXXXXX  | XXXXXXXXXXXX                               |
| <b>FUND BALANCE JUNE 30, END OF YEAR</b>        | <b>40,443,557</b>                                     | <b>34,650,098</b>                            | <b>31,698,557</b>              | <b>XXXXXXXXXXXX</b>                                     | <b>XXXXXXXXXXXX</b>                        |
| <b>TOTAL ENDING FUND BALANCE</b>                | <b>40,443,557</b>                                     | <b>34,650,098</b>                            | <b>31,698,557</b>              | <b>XXXXXXXXXXXX</b>                                     | <b>XXXXXXXXXXXX</b>                        |

## FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

|                          | ACTUAL<br>PRIOR YEAR<br>ENDING 06/30/18 | ESTIMATED<br>CURRENT YEAR<br>ENDING 06/30/19 | BUDGET YEAR<br>ENDING 06/30/20 |
|--------------------------|---|--|--------------------------------|
| General Government       | 58.5                                    | 59.5   | 62.2                           |
| Judicial                 | 15.5                                    | 15.5   | 16.0                           |
| Public Safety            | 250.5                                   | 254.5  | 269.0                          |
| Public Works             | 21.5                                    | 23.0   | 22.5                           |
| Culture and Recreation   | 89.0                                    | 96.8   | 95.2                           |
| Community Support        | 1.0                                     | 1.2  | 1.2                            |
| Total General Government | 436.0                                   | 450.5  | 466.0                          |
| Utilities                | 100.0                                   | 102.1  | 108.9                          |
| Hospitals                |   |  |                                |
| Transit Systems          |   |  |                                |
| Airports                 |   |  |                                |
| Other                    | 31.0                                    | 33.8   | 33.3                           |
| <b>TOTAL FTE's</b>       | <b>567.0</b>                            | <b>586.4</b>                                 | <b>608.2</b>                   |

| POPULATION (AS OF JULY 1)                                  | 95,726  | 96,928   | 100,140   |
|--|---|--|---|
| SOURCE OF POPULATION<br>ESTIMATE*                          | Dept of Taxation-<br>FY 2018 Final<br>Revenue<br>Projections Part B | Dept of Taxation- FY<br>2019 Final Revenue<br>Projections Part B | Dept of Taxation-<br>FY 2020 Final<br>Revenue<br>Projections Part B |
| <b>Assessed Valuation (Secured and<br/>Unsecured Only)</b> | 2,777,401,409   | 2,839,231,639  | 3,155,373,495   |
| Net Proceeds of Mines                                      |   |  |   |
| <b>TOTAL ASSESSED VALUE</b>                                | <b>2,777,401,409</b>  | <b>2,839,231,639</b>   | <b>3,155,373,495</b>  |
| <b>TAX RATE</b>  |   |  |   |
| General Fund   | 0.9598  | 0.9598   | 0.9598  |
| Special Revenue Funds                                      |   |  |   |
| Capital Projects Funds                                     |   |  |   |
| Debt Service Funds   | 0.0000  | 0.0000   | 0.0000  |
| Enterprise Fund  |   |  |   |
| Other  |   |  |   |
| <b>TOTAL TAX RATE</b>                                      | <b>0.9598</b>   | <b>0.9598</b>  | <b>0.9598</b>   |

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

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

**Fiscal Year 2019-2020**

|  | (1)<br>ALLOWED<br>TAX RATE | (2)<br>ASSESSED<br>VALUATION  | (3)<br>ALLOWED<br>AD VALOREM<br>REVENUE<br>[(1) X (2)/100] | (4)<br>TAX RATE<br>LEVIED | (5)<br>TOTAL PREABATED<br>AD VALOREM<br>REVENUE<br>[(2)X(4)/100] | (6)<br>AD VALOREM<br>TAX<br>ABATEMENT<br>[(5)-(7)] | (7)<br>BUDGETED<br>AD VALOREM<br>REVENUE<br>WITH CAP |
|--|----------------------------|-------------------------------|--|---------------------------|--|--|--|
| OPERATING RATE:  |                            | Without                       |  |                           |  |  |  |
| A. PROPERTY TAX Subject to Revenue Limitations                     | 1.6774                     | Net Proceeds<br>3,155,373,495 | 52,928,235   | 0.7109                    | 22,431,550   | 4,007,391  | 18,424,159   |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines | Same as above              | Only Net Proceeds             |  | Same as above             |  |  |  |
| VOTER APPROVED:  |                            | Total Assessed Value          |  |                           |  |  |  |
| C. Voter Approved Overrides  | 0.1105                     | 3,155,373,495                 | 3,486,688  | 0.1105                    | 3,486,688  | 622,723  | 2,863,965  |
| 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)                                      | 0.2485                     | 3,155,373,495                 | 7,841,103  | 0.1384                    | 4,367,037  | 780,162  | 3,586,875  |
| J. Other:  |                            |                               |  |                           |  |  |  |
| K. Other:  |                            |                               |  |                           |  |  |  |
| L. SUBTOTAL LEGISLATIVE OVERRIDES                                  | 0.2485                     | 3,155,373,495                 | 7,841,103  | 0.1384                    | 4,367,037  | 780,162  | 3,586,875  |
| M. SUBTOTAL A, C, L  | <b>2.0364</b>              | <b>3,155,373,495</b>          | <b>64,256,026</b>  | <b>0.9598</b>             | <b>30,285,275</b>  | <b>5,410,275</b>                                   | <b>24,875,000</b>                                    |
| N. Debt  | 0.0000                     | 3,155,373,495                 | -  | 0.0000                    | -  | -  | -  |
| O. TOTAL M AND N   | <b>2.0364</b>              | <b>3,155,373,495</b>          | <b>64,256,026</b>  | <b>0.9598</b>             | <b>30,285,275</b>  | <b>5,410,275</b>                                   | <b>24,875,000</b>                                    |

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

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

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

Budget For Fiscal Year Ending June 30, 2020

Budget Summary for CITY OF SPARKS

| <b>GOVERNMENTAL FUNDS AND<br/>EXPENDABLE TRUST FUNDS</b>    | Beginning<br>Balances<br>(1) | Consolidated<br>Tax Revenue<br>(2) | Property Tax<br>Required<br>(3) | Tax Rate<br>(4) | Other Revenue<br>(5) | Other<br>Financing<br>Sources<br>Other Than<br>Transfers In<br>(6) | Operating<br>Transfers In<br>(7) | Total<br>(8) |
|---|------------------------------|------------------------------------|---------------------------------|-----------------|----------------------|--|----------------------------------|--------------|
| General Fund  | 8,025,590                    | 29,350,000                         | 24,875,000                      | 0.9598          | 22,608,147           | 0  | 1,000,000                        | 85,858,737   |
| Community Dev Block Grant                                   | 0                            | 0                                  | 0                               |                 | 85,000               | 0  | 0                                | 85,000       |
| Comm Dev Blk Grant Entitlement                              | 0                            | 0                                  | 0                               |                 | 801,550              | 0  | 0                                | 801,550      |
| Sparks Grants & Donations Fund                              | 288,648                      | 0                                  | 0                               |                 | 196,173              | 0  | 0                                | 484,821      |
| Muni Court Admin Assessments                                | 1,052,136                    | 0                                  | 0                               |                 | 227,600              | 0  | 0                                | 1,279,736    |
| Impact Fee Service Area #1                                  | 1,743,940                    | 0                                  | 0                               |                 | 708,700              | 0  | 0                                | 2,452,640    |
| Tourism Improvement District 1                              | 18,047                       | 0                                  | 0                               |                 | 100                  | 0  | 0                                | 18,147       |
| Parks & Recreation Fund                                     | 252,837                      | 0                                  | 0                               |                 | 2,722,080            | 0  | 1,405,000                        | 4,379,917    |
| Tourism and Marketing Fund                                  | 105,500                      | 0                                  | 0                               |                 | 198,100              | 0  | 0                                | 303,600      |
| Street Cut  | 458,615                      | 0                                  | 0                               |                 | 286,400              | 0  | 0                                | 745,015      |
| Stabilization Fund  | 595,677                      | 0                                  | 0                               |                 | 205,000              | 0  | 0                                | 800,677      |
| Road Fund   | 427,783                      | 0                                  | 0                               |                 | 5,908,918            | 0  | 0                                | 6,336,701    |
| Park & Recreation Project Fund                              | 961,370                      | 0                                  | 0                               |                 | 1,350,427            | 0  | 882,758                          | 3,194,555    |
| Capital Projects  | 441,292                      | 0                                  | 0                               |                 | 4,400                | 0  | 2,817,242                        | 3,262,934    |
| Capital Facilities Fund                                     | 239,538                      | 0                                  | 0                               |                 | 214,700              | 0  | 0                                | 454,238      |
| Rec & Parks District 1                                      | 742,285                      | 0                                  | 0                               |                 | 345,900              | 0  | 0                                | 1,088,185    |
| Rec & Parks District 2                                      | 429,445                      | 0                                  | 0                               |                 | 308,000              | 0  | 0                                | 737,445      |
| Rec & Parks District 3                                      | 323,223                      | 0                                  | 0                               |                 | 209,100              | 0  | 0                                | 532,323      |
| Victorian Square Rm Tax CP Fund                             | 3,411,132                    | 0                                  | 0                               |                 | 1,239,682            | 0  | 0                                | 4,650,814    |
| Local Improvement District #3                               | 470,534                      | 0                                  | 0                               |                 | 3,200                | 0  | 0                                | 473,734      |
| Debt Service Gen Obligation                                 | 14,662,505                   | 0                                  | 0                               |                 | 15,856,269           | 0  | 1,036,780                        | 31,555,554   |
| Subtotal Governmental Fund Types,<br>Expendable Trust Funds | 34,650,097                   | 29,350,000                         | 24,875,000                      | 0.9598          | 53,479,446           | 0  | 7,141,780                        | 149,496,323  |
| <b>TOTAL ALL FUNDS</b>                                      | XXXXXXXXXX                   | 29,350,000                         | 24,875,000                      | 0.9598          | XXXXXXXXXX           | XXXXXXXXXX   | XXXXXXXXXX                       | XXXXXXXXXX   |

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2020

Budget Summary for CITY OF SPARKS

| <b>GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS</b>            | *  | Salaries and Wages<br>(1) | Employee Benefits<br>(2) | Supplies and Other Charges<br>**<br>(3) | Capital Outlay***<br>(4) | Contingencies and Uses Other Than Operating Transfers Out<br>(5) | Operating Transfers Out<br>(6) | Ending Fund Balances<br>(7) | Total<br>(8)       |
|---|----|---------------------------|--------------------------|---|--------------------------|--|--------------------------------|-----------------------------|--------------------|
| General Fund  | GF | 36,391,756                | 23,049,762               | 15,034,151                              | 96,000                   | 1,000,000  | 5,815,841                      | 4,471,227                   | 85,858,737         |
| Community Dev Block Grant                                       | SR | 0                         | 0                        | 85,000                                  | 0                        | 0  | 0                              | 0                           | 85,000             |
| Comm Dev Blk Grant Entitlement                                  | SR | 88,696                    | 40,495                   | 414,935                                 | 257,424                  | 0  | 0                              | 0                           | 801,550            |
| Sparks Grants & Donations Fund                                  | SR | 70,339                    | 33,128                   | 69,769                                  | 0                        | 0  | 0                              | 311,584                     | 484,820            |
| Muni Court Admin Assessments                                    | SR | 12,000                    | 174                      | 1,250,900                               | 0                        | 0  | 0                              | 16,662                      | 1,279,736          |
| Impact Fee Service Area #1                                      | SR | 0                         | 0                        | 150,000                                 | 0                        | 0  | 220,000                        | 2,082,640                   | 2,452,640          |
| Tourism Improvement District 1                                  | SR | 0                         | 0                        | 17,000                                  | 0                        | 0  | 0                              | 1,147                       | 18,147             |
| Parks & Recreation Fund   | SR | 2,672,181                 | 711,922                  | 862,364                                 | 0                        | 0  | 0                              | 133,449                     | 4,379,916          |
| Tourism and Marketing Fund                                      | SR | 0                         | 0                        | 277,000                                 | 0                        | 0  | 0                              | 26,600                      | 303,600            |
| Street Cut  | SR | 41,324                    | 20,451                   | 256,624                                 | 0                        | 0  | 0                              | 426,616                     | 745,015            |
| Stabilization Fund  | SR | 0                         | 0                        | 0                                       | 0                        | 0  | 0                              | 800,677                     | 800,677            |
| Road Fund   | CP | 1,242,177                 | 760,985                  | 1,898,856                               | 2,240,000                | 0  | 0                              | 194,683                     | 6,336,701          |
| Park & Recreation Project Fund                                  | CP | 280,387                   | 144,553                  | 323,209                                 | 1,370,000                | 0  | 0                              | 1,076,406                   | 3,194,555          |
| Capital Projects  | CP | 0                         | 0                        | 2,210,000                               | 766,800                  | 0  | 0                              | 286,134                     | 3,262,934          |
| Capital Facilities Fund   | CP | 0                         | 0                        | 20,000                                  | 130,000                  | 0  | 0                              | 304,238                     | 454,238            |
| Rec & Parks District 1  | CP | 0                         | 0                        | 50,000                                  | 360,000                  | 0  | 0                              | 678,185                     | 1,088,185          |
| Rec & Parks District 2  | CP | 0                         | 0                        | 50,000                                  | 360,000                  | 0  | 0                              | 327,445                     | 737,445            |
| Rec & Parks District 3  | CP | 0                         | 0                        | 65,000                                  | 450,000                  | 0  | 0                              | 17,323                      | 532,323            |
| Victorian Square Rm Tax CP Fund                                 | CP | 0                         | 0                        | 292,080                                 | 800,000                  | 0  | 0                              | 3,558,734                   | 4,650,814          |
| Local Improvement District #3                                   | CP | 0                         | 0                        | 471,100                                 | 0                        | 0  | 0                              | 2,634                       | 473,734            |
| Debt Service Gen Obligation                                     | DS | 0                         | 0                        | 14,573,381                              | 0                        | 0  | 0                              | 16,982,173                  | 31,555,554         |
| <b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b> |    | <b>40,798,860</b>         | <b>24,761,470</b>        | <b>38,371,369</b>                       | <b>6,830,224</b>         | <b>1,000,000</b>   | <b>6,035,841</b>               | <b>31,698,557</b>           | <b>149,496,321</b> |

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

\*\* Include Debt Service Requirements in this column

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

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2020

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 | 29,161,980         | 32,057,672         | 4,341,403             | 690,632               | 220,000             | 3,997            | 971,082          |
| Joint Treatment Plant           | EN | 24,906,822         | 31,281,285         | 7,208,600             | 100,000               | 0                   | 0                | 734,137          |
| Development Services Fund       | EN | 4,702,425          | 6,748,528          | 35,100                | 0                     | 0                   | 23,980           | (2,034,983)      |
| Motor Vehicle Maintenance       | IS | 5,353,502          | 4,881,706          | 24,100                | 50,000                | 0                   | 1,000,000        | (554,104)        |
| Group Insurance Self- Insurance | IS | 12,790,974         | 11,721,685         | 12,300                | 0                     | 0                   | 0                | 1,081,589        |
| Worker's Comp Self-Insurance    | IS | 1,555,061          | 2,525,435          | 26,700                | 0                     | 0                   | 0                | (943,674)        |
| Municipal Self-Insurance        | IS | 1,270,095          | 1,202,700          | 300                   | 0                     | 0                   | 0                | 67,695           |
| <b>TOTAL</b>                    |    | <b>79,740,858</b>  | <b>90,419,009</b>  | <b>11,648,503</b>     | <b>840,631</b>        | <b>220,000</b>      | <b>1,027,977</b> | <b>(678,256)</b> |

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

\*\* Include Depreciation

| <b>REVENUES</b> | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |          |
|-----------------|--|--|--|----------|
|                 | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE                              | FINAL    |
|                 |  |  | APPROVED                               | APPROVED |

**Taxes**

|                 |                   |                   |                   |                   |
|-----------------|-------------------|-------------------|-------------------|-------------------|
| Property Taxes  | 21,944,121        | 23,300,000        | 24,475,000        | 24,875,000        |
| <b>Subtotal</b> | <b>21,944,121</b> | <b>23,300,000</b> | <b>24,475,000</b> | <b>24,875,000</b> |

**Licenses and Permits**

|                                  |                   |                   |                   |                   |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Business Licenses                | 7,982,994         | 8,738,800         | 9,124,700         | 9,124,700         |
| Liquor Licenses                  | 289,574           | 286,000           | 290,000           | 290,000           |
| City Gaming Licenses             | 594,834           | 537,300           | 538,000           | 538,000           |
| Franchise Fees                   |                   |                   |                   |                   |
| Cable TV Franchise Fees          | 855,089           | 856,900           | 910,300           | 910,300           |
| Electric Franchise Fees          | 1,519,934         | 1,583,950         | 1,627,143         | 1,627,143         |
| Garbage Franchise Fees           | 1,443,490         | 1,627,100         | 1,757,300         | 1,757,300         |
| Gas Franchise Fees               | 491,472           | 455,108           | 463,335           | 463,335           |
| Bike Share Franchise Fee         | 0                 | 2,400             | 0                 | 0                 |
| Right Of Way Fees TMWA           | 447,763           | 467,912           | 488,969           | 488,969           |
| Nonbusiness Licenses and Permits |                   |                   |                   |                   |
| Bicycle Licenses                 | 8                 | 200               | 0                 | 0                 |
| Other Licenses and Permits       | 74,504            | 70,500            | 76,800            | 76,800            |
| <b>Subtotal</b>                  | <b>13,699,662</b> | <b>14,626,170</b> | <b>15,276,547</b> | <b>15,276,547</b> |

**Intergovernmental Revenues**

|                                       |                   |                   |                   |                   |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Federal Grants                        | 9,688             | 0                 | 0                 | 0                 |
| State Shared Revenue                  |                   |                   |                   |                   |
| Consolidated Taxes From State         | 26,549,389        | 28,200,000        | 29,550,000        | 29,350,000        |
| State Distributive Fund               | 2,033,634         | 2,150,000         | 2,250,000         | 2,250,000         |
| State Shared Marijuana Revenue (NRS 4 | 126,543           | 123,068           | 118,000           | 118,000           |
| Other Local Gov't Shared Revenues     |                   |                   |                   |                   |
| County Gaming Licenses                | 346,909           | 400,000           | 400,000           | 400,000           |
| Other                                 | 548,567           | 558,150           | 599,376           | 599,376           |
| <b>Subtotal</b>                       | <b>29,614,730</b> | <b>31,431,218</b> | <b>32,917,376</b> | <b>32,717,376</b> |



| <u>REVENUES</u>                         | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE                              | FINAL             |
|   |  |  | APPROVED                               | APPROVED          |
| <b>Charges for Services</b>             |  |  |  |                   |
| Building and Planning Fees              | 1,905                                    | 5,300  | 5,300                                  | 5,300             |
| Other                                   | 2,591,956                                | 2,814,685  | 3,071,894                              | 3,071,894         |
| <b>Subtotal</b>                         | <b>2,593,861</b>                         | <b>2,819,985</b>                                 | <b>3,077,194</b>                       | <b>3,077,194</b>  |
| <b>Fines and Forfeits</b>               |  |  |  |                   |
| Fines-Court                             | 603,687                                  | 596,605  | 607,000                                | 607,000           |
| Fines-Bail                              | 3,086                                    | 3,001  | 3,000                                  | 3,000             |
| Fines - Code Enforcement                | 94,931                                   | 80,000   | 100,000                                | 100,000           |
| <b>Subtotal</b>                         | <b>701,704</b>                           | <b>679,606</b>                                   | <b>710,000</b>                         | <b>710,000</b>    |
| <b>Miscellaneous Revenue</b>            |  |  |  |                   |
| Interest Earned                         | 11,435                                   | 118,000  | 100,000                                | 100,000           |
| Rents and Royalties                     | 53,465                                   | 52,759   | 40,330                                 | 40,330            |
| Other Miscellaneous                     | 51,651                                   | 37,050   | 36,700                                 | 36,700            |
| <b>Subtotal</b>                         | <b>116,551</b>                           | <b>207,809</b>                                   | <b>177,030</b>                         | <b>177,030</b>    |
| <b>Subtotal Revenue All Sources</b>     | <b>68,670,629</b>                        | <b>73,064,788</b>                                | <b>76,633,147</b>                      | <b>76,833,147</b> |
| <b>Other Financing Sources</b>          |  |  |  |                   |
| Operating Transfers In (Schedule T)     |  |  |  |                   |
| T/I from Motor Vehicle 1702             | 0  | 0  | 1,000,000                              | 1,000,000         |
| <b>Total Transfers In</b>               | <b>0</b>                                 | <b>0</b>   | <b>1,000,000</b>                       | <b>1,000,000</b>  |
| <b>Subtotal Other Financing Sources</b> | <b>0</b>                                 | <b>0</b>   | <b>1,000,000</b>                       | <b>1,000,000</b>  |
| <b>Beginning Fund Balance</b>           | <b>2,714,074</b>                         | <b>6,815,217</b>                                 | <b>8,154,416</b>                       | <b>8,025,592</b>  |
| Prior Period Adjustment(s)              | 0  | 0  | 0                                      | 0                 |
| Residual Equity Transfers               | 0  | 0  | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>2,714,074</b>                         | <b>6,815,217</b>                                 | <b>8,154,416</b>                       | <b>8,025,592</b>  |
| <b>Total Available Resources</b>        | <b>71,384,703</b>                        | <b>79,880,005</b>                                | <b>85,787,563</b>                      | <b>85,858,739</b> |

| <u>EXPENDITURES BY FUNCTION<br/>AND DEPARTMENT</u> | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|--|--|--|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE                              | FINAL             |
|  |  |  | APPROVED                               | APPROVED          |
| <b>General Government</b>                          |  |  |  |                   |
| LEGISLATIVE  |  |  |  |                   |
| Salaries And Wages                                 | 271,390                                  | 277,438  | 287,540                                | 287,540           |
| Employee Benefits                                  | 173,028                                  | 176,922  | 183,816                                | 183,816           |
| Services and Supplies                              | 24,667                                   | 50,179   | 27,929                                 | 27,929            |
| Non-discretionary Services & Supplies              | 3,320                                    | 9,515  | 9,445                                  | 9,445             |
| <b>Department Subtotal</b>                         | <b>472,405</b>                           | <b>514,054</b>                                   | <b>508,730</b>                         | <b>508,730</b>    |
| MAYOR  |  |  |  |                   |
| Salaries And Wages                                 | 64,067                                   | 66,333   | 68,025                                 | 68,025            |
| Employee Benefits                                  | 44,229                                   | 46,599   | 45,609                                 | 45,609            |
| Services and Supplies                              | 150                                      | 10,496   | 6,046                                  | 6,046             |
| Non-discretionary Services & Supplies              | 846                                      | 1,914  | 1,914                                  | 1,914             |
| <b>Department Subtotal</b>                         | <b>109,292</b>                           | <b>125,342</b>                                   | <b>121,594</b>                         | <b>121,594</b>    |
| MANAGEMENT SERVICES                                |  |  |  |                   |
| Salaries And Wages                                 | 1,804,547                                | 1,843,794  | 1,778,281                              | 1,831,500         |
| Employee Benefits                                  | 2,080,513                                | 2,034,140  | 2,181,850                              | 2,219,631         |
| Services and Supplies                              | 745,700                                  | 1,120,130  | 949,471                                | 962,026           |
| Non-discretionary Services & Supplies              | 1,171,061                                | 1,427,733  | 1,594,393                              | 1,611,062         |
| Capital Outlay                                     | 8,000                                    | 0  | 0                                      | 0                 |
| <b>Department Subtotal</b>                         | <b>5,809,821</b>                         | <b>6,425,797</b>                                 | <b>6,503,995</b>                       | <b>6,624,219</b>  |
| LEGAL  |  |  |  |                   |
| Salaries And Wages                                 | 1,064,902                                | 1,092,242  | 1,171,749                              | 1,171,749         |
| Employee Benefits                                  | 511,202                                  | 537,477  | 580,631                                | 580,631           |
| Services and Supplies                              | 95,597                                   | 110,218  | 113,124                                | 116,124           |
| Non-discretionary Services & Supplies              | 3,159                                    | 4,159  | 4,159                                  | 4,159             |
| <b>Department Subtotal</b>                         | <b>1,674,860</b>                         | <b>1,744,096</b>                                 | <b>1,869,663</b>                       | <b>1,872,663</b>  |
| FINANCIAL SERVICES                                 |  |  |  |                   |
| Salaries And Wages                                 | 1,745,679                                | 1,835,915  | 1,976,392                              | 2,080,672         |
| Employee Benefits                                  | 858,498                                  | 912,599  | 990,440                                | 1,066,160         |
| Services and Supplies                              | 338,949                                  | 571,223  | 542,464                                | 545,464           |
| Non-discretionary Services & Supplies              | 407,079                                  | 461,607  | 344,679                                | 344,679           |
| Capital Outlay                                     | 27,532                                   | 0  | 0                                      | 0                 |
| <b>Department Subtotal</b>                         | <b>3,377,737</b>                         | <b>3,781,344</b>                                 | <b>3,853,975</b>                       | <b>4,036,975</b>  |
| COMMUNITY SERVICES                                 |  |  |  |                   |
| Salaries And Wages                                 | 415,315                                  | 429,961  | 439,567                                | 439,567           |
| Employee Benefits                                  | 214,508                                  | 222,649  | 234,724                                | 234,724           |
| Services and Supplies                              | 43,261                                   | 39,388   | 24,145                                 | 324,145           |
| Non-discretionary Services & Supplies              | 24,446                                   | 28,497   | 28,954                                 | 28,954            |
| <b>Department Subtotal</b>                         | <b>697,530</b>                           | <b>720,495</b>                                   | <b>727,390</b>                         | <b>1,027,390</b>  |
| Salary and Wages                                   | 5,365,901                                | 5,545,684  | 5,721,555                              | 5,879,054         |
| Employee Benefits                                  | 3,881,979                                | 3,930,385  | 4,217,070                              | 4,330,571         |
| Services and Supplies                              | 2,858,234                                | 3,835,061  | 3,646,722                              | 3,981,947         |
| Capital Outlay                                     | 35,532                                   | 0  | 0                                      | 0                 |
| <b>General Government Function Subtotal</b>        | <b>12,141,646</b>                        | <b>13,311,130</b>                                | <b>13,585,347</b>                      | <b>14,191,572</b> |

| <u>EXPENDITURES BY FUNCTION<br/>AND DEPARTMENT</u> | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                  |
|--|--|--|--|------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE                              | FINAL            |
|  |  |  | APPROVED                               | APPROVED         |
| <b>Judicial</b>                                    |  |  |  |                  |
| MUNICIPAL COURT                                    |  |  |  |                  |
| Salaries And Wages                                 | 1,227,862                                | 1,294,300  | 1,334,115                              | 1,373,742        |
| Employee Benefits                                  | 670,588                                  | 720,440  | 779,696                                | 814,069          |
| Services and Supplies                              | 183,855                                  | 194,774  | 194,774                                | 194,774          |
| Non-discretionary Services & Supplies              | 34,233                                   | 36,776   | 36,781                                 | 36,781           |
| <b>Department Subtotal</b>                         | <b>2,116,538</b>                         | <b>2,246,290</b>                                 | <b>2,345,366</b>                       | <b>2,419,366</b> |
| Salary and Wages                                   | 1,227,862                                | 1,294,300  | 1,334,115                              | 1,373,742        |
| Employee Benefits                                  | 670,588                                  | 720,440  | 779,696                                | 814,069          |
| Services and Supplies                              | 218,089                                  | 231,550  | 231,555                                | 231,555          |
| Judicial Function Subtotal                         | 2,116,539                                | 2,246,290  | 2,345,366                              | 2,419,366        |

| <b><u>EXPENDITURES BY FUNCTION<br/>AND DEPARTMENT</u></b> | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE                              | FINAL             |
|   |  |  | APPROVED                               | APPROVED          |
| <b>Public Safety</b>                                      |  |  |  |                   |
| POLICE  |  |  |  |                   |
| Salaries And Wages  | 14,640,712                               | 15,327,343                                       | 17,173,971                             | 17,607,976        |
| Employee Benefits   | 8,012,836                                | 8,757,530  | 10,011,764                             | 10,376,759        |
| Services and Supplies                                     | 707,611                                  | 854,888  | 950,682                                | 1,003,282         |
| Non-discretionary Services & Supplies                     | 2,278,822                                | 2,621,730  | 2,481,744                              | 2,484,944         |
| Capital Outlay  | 34,495                                   | 0  | 36,000                                 | 36,000            |
| <b>Department Subtotal</b>                                | <b>25,674,476</b>                        | <b>27,561,491</b>                                | <b>30,654,161</b>                      | <b>31,508,961</b> |
| FIRE  |  |  |  |                   |
| Salaries And Wages  | 8,982,386                                | 9,576,453  | 10,030,683                             | 10,092,288        |
| Employee Benefits   | 5,208,803                                | 5,700,537  | 6,369,405                              | 6,556,800         |
| Services and Supplies                                     | 282,131                                  | 438,838  | 534,961                                | 594,961           |
| Non-discretionary Services & Supplies                     | 1,485,308                                | 1,605,012  | 1,709,638                              | 1,709,638         |
| Capital Outlay  | 7,495                                    | 0  | 0                                      | 0                 |
| <b>Department Subtotal</b>                                | <b>15,966,123</b>                        | <b>17,320,840</b>                                | <b>18,644,687</b>                      | <b>18,953,687</b> |
| COMMUNITY SERVICES  |  |  |  |                   |
| Salaries And Wages  | 71,190                                   | 72,501   | 78,539                                 | 78,539            |
| Employee Benefits   | 47,101                                   | 48,588   | 50,896                                 | 50,896            |
| Services and Supplies                                     | 77,565                                   | 103,285  | 116,404                                | 116,404           |
| Non-discretionary Services & Supplies                     | 1,183,613                                | 1,168,060  | 1,190,173                              | 1,190,173         |
| <b>Department Subtotal</b>                                | <b>1,379,469</b>                         | <b>1,392,434</b>                                 | <b>1,436,012</b>                       | <b>1,436,012</b>  |
| Salary and Wages  | 23,694,288                               | 24,976,297                                       | 27,283,193                             | 27,778,803        |
| Employee Benefits   | 13,268,739                               | 14,506,655                                       | 16,432,065                             | 16,984,455        |
| Services and Supplies                                     | 6,015,049                                | 6,791,811  | 6,983,602                              | 7,099,402         |
| Capital Outlay  | 41,990                                   | 0  | 36,000                                 | 36,000            |
| <b>Public Safety Function Subtotal</b>                    | <b>43,020,066</b>                        | <b>46,274,763</b>                                | <b>50,734,860</b>                      | <b>51,898,660</b> |

| <b><u>EXPENDITURES BY FUNCTION<br/>AND DEPARTMENT</u></b> | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |

**Public Works**

COMMUNITY SERVICES

|                                       |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|
| Salaries And Wages                    | 424,323          | 476,963          | 530,163          | 530,163          |
| Employee Benefits                     | 243,951          | 278,428          | 312,296          | 312,296          |
| Services and Supplies                 | 561,335          | 712,529          | 867,686          | 867,686          |
| Non-discretionary Services & Supplies | 301,726          | 324,927          | 355,877          | 355,877          |
| <b>Department Subtotal</b>            | <b>1,531,335</b> | <b>1,792,847</b> | <b>2,066,022</b> | <b>2,066,022</b> |

|                                |           |           |           |           |
|--------------------------------|-----------|-----------|-----------|-----------|
| Salary and Wages               | 424,323   | 476,963   | 530,163   | 530,163   |
| Employee Benefits              | 243,951   | 278,428   | 312,296   | 312,296   |
| Services and Supplies          | 863,060   | 1,037,456 | 1,223,564 | 1,223,564 |
| Public Works Function Subtotal | 1,531,334 | 1,792,847 | 2,066,023 | 2,066,023 |

| <u>EXPENDITURES BY FUNCTION<br/>AND DEPARTMENT</u> | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                  |
|--|--|--|--|------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE                              | FINAL            |
|  |  |  | APPROVED                               | APPROVED         |
| <b>Culture and Recreation</b>                      |  |  |  |                  |
| COMMUNITY SERVICES                                 |  |  |  |                  |
| Salaries And Wages                                 | 670,253                                  | 537,327  | 829,995                                | 829,995          |
| Employee Benefits                                  | 465,564                                  | 380,973  | 608,371                                | 608,371          |
| Services and Supplies                              | 613,247                                  | 699,677  | 837,922                                | 837,922          |
| Non-discretionary Services & Supplies              | 1,110,587                                | 1,233,710  | 1,276,899                              | 1,276,899        |
| Capital Outlay                                     | 0  | 0  | 60,000                                 | 60,000           |
| <b>Department Subtotal</b>                         | <b>2,859,651</b>                         | <b>2,851,687</b>                                 | <b>3,613,187</b>                       | <b>3,613,187</b> |
| Salary and Wages                                   | 670,253                                  | 537,327  | 829,995                                | 829,995          |
| Employee Benefits                                  | 465,564                                  | 380,973  | 608,371                                | 608,371          |
| Services and Supplies                              | 1,723,834                                | 1,933,387  | 2,114,821                              | 2,114,821        |
| Capital Outlay                                     | 0  | 0  | 60,000                                 | 60,000           |
| <b>Culture &amp; Recreation Function Subtotal</b>  | <b>2,859,651</b>                         | <b>2,851,687</b>                                 | <b>3,613,187</b>                       | <b>3,613,187</b> |

| <u>EXPENDITURES BY FUNCTION<br/>AND DEPARTMENT</u> | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|--|--|--|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |

**Community Support**

MANAGEMENT SERVICES

|                                       |                |                |                |                |
|---------------------------------------|----------------|----------------|----------------|----------------|
| Non-discretionary Services & Supplies | 278,231        | 296,892        | 302,917        | 382,862        |
| <b>Department Subtotal</b>            | <b>278,231</b> | <b>296,892</b> | <b>302,917</b> | <b>382,862</b> |

|                       |         |         |         |         |
|-----------------------|---------|---------|---------|---------|
| Services and Supplies | 278,231 | 296,892 | 302,917 | 382,862 |
|-----------------------|---------|---------|---------|---------|

|                                     |         |         |         |         |
|-------------------------------------|---------|---------|---------|---------|
| Community Support Function Subtotal | 278,231 | 296,892 | 302,917 | 382,862 |
|-------------------------------------|---------|---------|---------|---------|

| <b>EXPENDITURES BY FUNCTION<br/>AND DEPARTMENT</b>                 | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|--|--|--|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE                              | FINAL             |
|  |  |  | APPROVED                               | APPROVED          |
| Page Function Summary  |  |  |  |                   |
| 10 General Government  | 12,141,645                               | 13,311,129                                       | 13,585,347                             | 14,191,572        |
| 11 Judicial  | 2,116,538                                | 2,246,290  | 2,345,365                              | 2,419,365         |
| 12 Public Safety   | 43,020,066                               | 46,274,764                                       | 50,734,860                             | 51,898,660        |
| 13 Public Works  | 1,531,335                                | 1,792,847  | 2,066,023                              | 2,066,023         |
| 14 Culture and Recreation  | 2,859,651                                | 2,851,687  | 3,613,187                              | 3,613,187         |
| 15 Community Support   | 278,231                                  | 296,892  | 302,917                                | 382,862           |
| <b>Total Expenditures - All Functions</b>                          | <b>61,947,466</b>                        | <b>66,773,609</b>                                | <b>72,647,699</b>                      | <b>74,571,669</b> |
| 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  | 1,175,000                                | 1,422,000  | 1,405,000                              | 1,405,000         |
| T/O to Debt Svc GO 1301  | 692,912                                  | 708,804  | 710,841                                | 710,841           |
| T/O to Park & Rec Project 1402                                     | 0  | 500,000  | 882,758                                | 882,758           |
| T/O to Capital Projects 1404                                       | 754,108                                  | 2,450,000  | 2,817,242                              | 2,817,242         |
| <b>Total Transfers Out</b>   | <b>2,622,020</b>                         | <b>5,080,804</b>                                 | <b>5,815,841</b>                       | <b>5,815,841</b>  |
| <b>Total Expenditures and Other Uses</b>                           | <b>64,569,486</b>                        | <b>71,854,413</b>                                | <b>79,463,540</b>                      | <b>81,387,510</b> |
| <b>Total Ending Fund Balance</b>                                   | <b>6,815,217</b>                         | <b>8,025,592</b>                                 | <b>6,324,023</b>                       | <b>4,471,229</b>  |
| <b>Total General Fund Commitments and Fund Balance</b>             | <b>71,384,703</b>                        | <b>79,880,005</b>                                | <b>85,787,563</b>                      | <b>85,858,739</b> |



| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Charges for Services</b>             |   |   |  |                   |
| Housing Rehabilitation Reimbursement    | 119,311   | 83,000  | 85,000                                 | 85,000            |
| <b>Total Charges for Services</b>       | <b>119,311</b>                                  | <b>83,000</b>   | <b>85,000</b>                          | <b>85,000</b>     |
| <b>Total Revenue</b>                    | <b>119,311</b>                                  | <b>83,000</b>   | <b>85,000</b>                          | <b>85,000</b>     |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>742</b>                                      | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>742</b>                                      | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Total Resources</b>                  | <b>120,053</b>                                  | <b>83,000</b>   | <b>85,000</b>                          | <b>85,000</b>     |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Community Support Function</b>                    |   |   |  |                   |
| Services and Supplies                                | 120,053   | 83,000  | 85,000                                 | 85,000            |
| <b>Total Community Support Function</b>              | <b>120,053</b>                                  | <b>83,000</b>   | <b>85,000</b>                          | <b>85,000</b>     |
| <b>Total Expenditures</b>                            | <b>120,053</b>                                  | <b>83,000</b>   | <b>85,000</b>                          | <b>85,000</b>     |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>0</i>  | <i>0</i>  | <i>0</i>                               | <i>0</i>          |
| <b>Total Commitments and Fund Balance</b>            | <b>120,053</b>                                  | <b>83,000</b>   | <b>85,000</b>                          | <b>85,000</b>     |

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

| <u>REVENUES</u>                          | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>Intergovernmental Revenues</u></b> |   |   |  |                   |
| CDBG Entitlement                         | 343,750   | 1,240,215   | 947,652                                | 801,550           |
| <b>Total Intergovernmental Revenues</b>  | <b>343,750</b>                                  | <b>1,240,215</b>  | <b>947,652</b>                         | <b>801,550</b>    |
| <b>Total Revenue</b>                     | <b>343,750</b>                                  | <b>1,240,215</b>  | <b>947,652</b>                         | <b>801,550</b>    |
| <b>Other Financing Sources(Specify)</b>  |   |   |  |                   |
| Operating Transfers In (Schedule T)      |   |   |  |                   |
| <b>Total Other Financing Sources</b>     | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>            |   |   |  |                   |
| Prior Period Adjustment(s)               | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers                | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>      | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Total Resources</b>                   | <b>343,750</b>                                  | <b>1,240,215</b>  | <b>947,652</b>                         | <b>801,550</b>    |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Community Support Function</b>                    |   |   |  |                   |
| Salaries And Wages                                   | 78,098  | 194,444   | 88,696                                 | 88,696            |
| Employee Benefits                                    | 35,423  | 53,182  | 40,495                                 | 40,495            |
| Services and Supplies                                | 130,925   | 163,595   | 289,111                                | 298,530           |
| Non-discretionary Services & Supplies                | 99,153  | 121,958   | 109,350                                | 116,405           |
| Capital Outlay                                       | 151   | 707,036   | 420,000                                | 257,424           |
| <b>Total Community Support Function</b>              | <b>343,750</b>                                  | <b>1,240,215</b>  | <b>947,652</b>                         | <b>801,550</b>    |
| <b>Total Expenditures</b>                            | <b>343,750</b>                                  | <b>1,240,215</b>  | <b>947,652</b>                         | <b>801,550</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 | 0   | 0   | 0                                      | 0                 |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>0</i>  | <i>0</i>  | <i>0</i>                               | <i>0</i>          |
| <b>Total Commitments and Fund Balance</b>            | <b>343,750</b>                                  | <b>1,240,215</b>  | <b>947,652</b>                         | <b>801,550</b>    |

| <u>REVENUES</u> | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|-----------------|---|---|--|-------------------|
|                 |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |

**Intergovernmental Revenues**

|  |                |                |          |                |
|--|----------------|----------------|----------|----------------|
| Department Of Justice Grants             | 184,695        | 143,954        | 0        | 0              |
| Department of Health & Human Services    | 62             | 365            | 0        | 0              |
| Department of Transportation             | 50,051         | 24,905         | 0        | 0              |
| Fed Emerg Mgt Grant (FEMA)               | 106,499        | 0              | 0        | 0              |
| Executive Office of the President Grants | 11,265         | 9,242          | 0        | 0              |
| St Grant Council Of The Arts             | 350            | 0              | 0        | 0              |
| St Grant LEPC                            | 700            | 0              | 0        | 0              |
| St Grant Washoe County                   | 135,269        | 294,135        | 0        | 147,745        |
| Crime Forfeitures NRS 179                | 13,676         | 7,388          | 0        | 2,000          |
| Drug Forfeitures                         | 18,967         | 874            | 0        | 0              |
| Federal Drug Forfeitures                 | 266,468        | 284,713        | 0        | 0              |
| St District Specialty Court Prog         | 73,449         | 67,811         | 0        | 0              |
| Misc From Other Govts                    | 113,333        | 0              | 0        | 0              |
| <b>Total Intergovernmental Revenues</b>  | <b>974,784</b> | <b>833,387</b> | <b>0</b> | <b>149,745</b> |

**Charges for Services**

|                                   |              |              |               |               |
|-----------------------------------|--------------|--------------|---------------|---------------|
| Forfeiture Reimbursement          | 9,111        | 0            | 23,214        | 46,428        |
| Special Events Receipts           | 0            | 5,059        | 0             | 0             |
| <b>Total Charges for Services</b> | <b>9,111</b> | <b>5,059</b> | <b>23,214</b> | <b>46,428</b> |

**Miscellaneous Revenue**

|                                    |                |                |          |          |
|------------------------------------|----------------|----------------|----------|----------|
| Interest Earned                    | 4,120          | 6,778          | 0        | 0        |
| Gifts & Bequests                   | 116,950        | 55,685         | 0        | 0        |
| Grant Match                        | 185,017        | 114,700        | 0        | 0        |
| <b>Total Miscellaneous Revenue</b> | <b>306,086</b> | <b>177,163</b> | <b>0</b> | <b>0</b> |

|                      |                  |                  |               |                |
|----------------------|------------------|------------------|---------------|----------------|
| <b>Total Revenue</b> | <b>1,289,982</b> | <b>1,015,609</b> | <b>23,214</b> | <b>196,173</b> |
|----------------------|------------------|------------------|---------------|----------------|

**Other Financing Sources(Specify)**

Operating Transfers In (Schedule T)

|                                      |          |          |          |          |
|--------------------------------------|----------|----------|----------|----------|
| <b>Total Other Financing Sources</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|--------------------------------------|----------|----------|----------|----------|

**Beginning Fund Balance**

|                            |   |   |   |   |
|----------------------------|---|---|---|---|
| Prior Period Adjustment(s) | 0 | 0 | 0 | 0 |
| Residual Equity Transfers  | 0 | 0 | 0 | 0 |

|                                     |                |                |                |                |
|-------------------------------------|----------------|----------------|----------------|----------------|
| <b>Total Beginning Fund Balance</b> | <b>589,092</b> | <b>448,751</b> | <b>126,809</b> | <b>288,648</b> |
|-------------------------------------|----------------|----------------|----------------|----------------|

|                        |                  |                  |                |                |
|------------------------|------------------|------------------|----------------|----------------|
| <b>Total Resources</b> | <b>1,879,074</b> | <b>1,464,360</b> | <b>150,023</b> | <b>484,821</b> |
|------------------------|------------------|------------------|----------------|----------------|

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>General Government Function</u></b>            |   |   |  |                   |
| Services and Supplies                                | 342   | 85  | 0                                      | 23,214            |
| Capital Outlay                                       | 90,000  | 262,880   | 0                                      | 0                 |
| <b>Total General Government Function</b>             | <b>90,342</b>                                   | <b>262,965</b>  | <b>0</b>                               | <b>23,214</b>     |
| <b><u>Judicial Function</u></b>                      |   |   |  |                   |
| Services and Supplies                                | 84,404  | 55,317  | 0                                      | 0                 |
| <b>Total Judicial Function</b>                       | <b>84,404</b>                                   | <b>55,317</b>   | <b>0</b>                               | <b>0</b>          |
| <b><u>Public Safety Function</u></b>                 |   |   |  |                   |
| Salaries And Wages                                   | 316,426   | 185,205   | 70,339                                 | 70,339            |
| Employee Benefits                                    | 142,226   | 110,337   | 33,128                                 | 33,128            |
| Services and Supplies                                | 458,719   | 431,383   | 2,000                                  | 2,000             |
| Non-discretionary Services & Supplies                | 2,250   | 51,015  | 24,555                                 | 24,555            |
| Capital Outlay                                       | 260,556   | 4,994   | 0                                      | 0                 |
| <b>Total Public Safety Function</b>                  | <b>1,180,177</b>                                | <b>782,934</b>  | <b>130,023</b>                         | <b>130,023</b>    |
| <b><u>Culture and Recreation Function</u></b>        |   |   |  |                   |
| Salaries And Wages                                   | 11,849  | 0   | 0                                      | 0                 |
| Employee Benefits                                    | 359   | 0   | 0                                      | 0                 |
| Services and Supplies                                | 63,192  | 74,496  | 20,000                                 | 20,000            |
| <b>Total Culture and Recreation Function</b>         | <b>75,400</b>                                   | <b>74,496</b>   | <b>20,000</b>                          | <b>20,000</b>     |
| <b>Total Expenditures</b>                            | <b>1,430,323</b>                                | <b>1,175,712</b>  | <b>150,023</b>                         | <b>173,237</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 | 0   | 0   | 0                                      | 0                 |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Ending Fund Balance</b>                           | <b>448,751</b>                                  | <b>288,648</b>  | <b>0</b>                               | <b>311,585</b>    |
| <b>Total Commitments and Fund Balance</b>            | <b>1,879,074</b>                                | <b>1,464,360</b>  | <b>150,023</b>                         | <b>484,821</b>    |

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

| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Intergovernmental Revenues</b>       |   |   |  |                   |
| Court Collection Fees NRS 176.064       | 182,999   | 160,000   | 150,000                                | 150,000           |
| Muni Court Admin Assessments            | 31,932  | 32,600  | 32,600                                 | 32,600            |
| Muni Court Facility Admin Assess        | 45,183  | 45,000  | 45,000                                 | 45,000            |
| <b>Total Intergovernmental Revenues</b> | <b>260,114</b>                                  | <b>237,600</b>  | <b>227,600</b>                         | <b>227,600</b>    |
| <b>Total Revenue</b>                    | <b>260,114</b>                                  | <b>237,600</b>  | <b>227,600</b>                         | <b>227,600</b>    |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>1,149,445</b>                                | <b>1,159,365</b>  | <b>1,052,135</b>                       | <b>1,052,135</b>  |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>1,149,445</b>                                | <b>1,159,365</b>  | <b>1,052,135</b>                       | <b>1,052,135</b>  |
| <b>Total Resources</b>                  | <b>1,409,559</b>                                | <b>1,396,965</b>  | <b>1,279,735</b>                       | <b>1,279,735</b>  |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Judicial Function</b>                             |   |   |  |                   |
| Salaries And Wages                                   | 5,151   | 12,000  | 12,000                                 | 12,000            |
| Employee Benefits                                    | 12  | 706   | 174                                    | 174               |
| Services and Supplies                                | 132,391   | 245,100   | 1,250,900                              | 1,250,900         |
| Non-discretionary Services & Supplies                | 9,112   | 20,023  | 0                                      | 0                 |
| Capital Outlay                                       | 103,528   | 67,000  | 0                                      | 0                 |
| <b>Total Judicial Function</b>                       | <b>250,194</b>                                  | <b>344,829</b>  | <b>1,263,074</b>                       | <b>1,263,074</b>  |
| <b>Total Expenditures</b>                            | <b>250,194</b>                                  | <b>344,829</b>  | <b>1,263,074</b>                       | <b>1,263,074</b>  |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>1,159,365</i>                                | <i>1,052,135</i>  | <i>16,661</i>                          | <i>16,661</i>     |
| <b>Total Commitments and Fund Balance</b>            | <b>1,409,559</b>                                | <b>1,396,965</b>  | <b>1,279,735</b>                       | <b>1,279,735</b>  |

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



| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Licenses and Permits</b>             |   |   |  |                   |
| Flood Control Fees                      | 93,243  | 94,397  | 70,000                                 | 70,000            |
| Parks Fees                              | 232,737   | 270,572   | 200,000                                | 200,000           |
| Public Facility Fees                    | 295,014   | 148,412   | 200,000                                | 200,000           |
| Sanitary Sewer Fee                      | 254,414   | 116,456   | 220,000                                | 220,000           |
| <b>Total Licenses and Permits</b>       | <b>875,407</b>                                  | <b>629,837</b>  | <b>690,000</b>                         | <b>690,000</b>    |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | 18,724  | 18,700  | 18,700                                 | 18,700            |
| <b>Total Miscellaneous Revenue</b>      | <b>18,724</b>                                   | <b>18,700</b>   | <b>18,700</b>                          | <b>18,700</b>     |
| <b>Total Revenue</b>                    | <b>894,131</b>                                  | <b>648,537</b>  | <b>708,700</b>                         | <b>708,700</b>    |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>920,081</b>                                  | <b>1,375,639</b>  | <b>1,743,940</b>                       | <b>1,743,940</b>  |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>920,081</b>                                  | <b>1,375,639</b>  | <b>1,743,940</b>                       | <b>1,743,940</b>  |
| <b>Total Resources</b>                  | <b>1,814,212</b>                                | <b>2,024,176</b>  | <b>2,452,640</b>                       | <b>2,452,640</b>  |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>Public Safety Function</u></b>                 |   |   |  |                   |
| Services and Supplies                                | 0   | 0   | 150,000                                | 150,000           |
| <b>Total Public Safety Function</b>                  | <b>0</b>  | <b>0</b>  | <b>150,000</b>                         | <b>150,000</b>    |
| <b><u>Public Works Function</u></b>                  |   |   |  |                   |
| Services and Supplies                                | 50,407  | 10,000  | 0                                      | 0                 |
| <b>Total Public Works Function</b>                   | <b>50,407</b>                                   | <b>10,000</b>   | <b>0</b>                               | <b>0</b>          |
| <b><u>Culture and Recreation Function</u></b>        |   |   |  |                   |
| Services and Supplies                                | 30  | 150,030   | 0                                      | 0                 |
| Capital Outlay                                       | 132,392   | 3,750   | 0                                      | 0                 |
| <b>Total Culture and Recreation Function</b>         | <b>132,422</b>                                  | <b>153,780</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Total Expenditures</b>                            | <b>182,829</b>                                  | <b>163,780</b>  | <b>150,000</b>                         | <b>150,000</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| T/O to Sewer Capital 1631                            | 255,744   | 116,456   | 220,000                                | 220,000           |
| <b>Total Other Uses</b>                              | <b>255,744</b>                                  | <b>116,456</b>  | <b>220,000</b>                         | <b>220,000</b>    |
| <b>Ending Fund Balance</b>                           | <b>1,375,639</b>                                | <b>1,743,940</b>  | <b>2,082,640</b>                       | <b>2,082,640</b>  |
| <b>Total Commitments and Fund Balance</b>            | <b>1,814,212</b>                                | <b>2,024,176</b>  | <b>2,452,640</b>                       | <b>2,452,640</b>  |

| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | 1,322   | 100   | 100                                    | 100               |
| <b>Total Miscellaneous Revenue</b>      | <b>1,322</b>                                    | <b>100</b>  | <b>100</b>                             | <b>100</b>        |
| <b>Total Revenue</b>                    | <b>1,322</b>                                    | <b>100</b>  | <b>100</b>                             | <b>100</b>        |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>22,525</b>                                   | <b>21,448</b>   | <b>18,048</b>                          | <b>18,048</b>     |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>22,525</b>                                   | <b>21,448</b>   | <b>18,048</b>                          | <b>18,048</b>     |
| <b>Total Resources</b>                  | <b>23,848</b>                                   | <b>21,548</b>   | <b>18,148</b>                          | <b>18,148</b>     |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Community Support Function</b>                    |   |   |  |                   |
| Services and Supplies                                | 2,400   | 3,500   | 17,000                                 | 17,000            |
| <b>Total Community Support Function</b>              | <b>2,400</b>                                    | <b>3,500</b>  | <b>17,000</b>                          | <b>17,000</b>     |
| <b>Total Expenditures</b>                            | <b>2,400</b>                                    | <b>3,500</b>  | <b>17,000</b>                          | <b>17,000</b>     |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>21,448</i>                                   | <i>18,048</i>   | <i>1,148</i>                           | <i>1,148</i>      |
| <b>Total Commitments and Fund Balance</b>            | <b>23,848</b>                                   | <b>21,548</b>   | <b>18,148</b>                          | <b>18,148</b>     |

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

| <u>REVENUES</u>                         | (1)                                      | (2)  | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Licenses and Permits</b>             |  |  |  |                   |
| Concession Franchise Fees               | 21,406                                   | 19,000   | 21,000                                 | 21,000            |
| <b>Total Licenses and Permits</b>       | <b>21,406</b>                            | <b>19,000</b>                                    | <b>21,000</b>                          | <b>21,000</b>     |
| <b>Charges for Services</b>             |  |  |  |                   |
| Facility Development Fee                | 24,523                                   | 25,000   | 25,000                                 | 25,000            |
| Facility Reservation Fees               | 75,687                                   | 72,080   | 73,580                                 | 73,580            |
| Recreation Program Fees                 | 2,488,690                                | 2,438,528  | 2,424,000                              | 2,512,000         |
| Recreation Advertising Fees             | 23,676                                   | 21,000   | 21,000                                 | 21,000            |
| External - Charge for Services          | 39,907                                   | 0  | 0                                      | 0                 |
| Administrative Service Charges          | 1,720                                    | 2,500  | 2,500                                  | 2,500             |
| Special Events Receipts                 | 341,172                                  | 312,017  | 51,000                                 | 51,000            |
| <b>Total Charges for Services</b>       | <b>2,995,376</b>                         | <b>2,871,125</b>                                 | <b>2,597,080</b>                       | <b>2,685,080</b>  |
| <b>Miscellaneous Revenue</b>            |  |  |  |                   |
| Rebates/Credits                         | 2,511                                    | 0  | 0                                      | 0                 |
| Gifts & Bequests                        | 0  | 20,000   | 16,000                                 | 16,000            |
| Recoveries/Reimbursements               | 190                                      | 0  | 0                                      | 0                 |
| Cash Variations                         | (10)                                     | 0  | 0                                      | 0                 |
| <b>Total Miscellaneous Revenue</b>      | <b>2,691</b>                             | <b>20,000</b>                                    | <b>16,000</b>                          | <b>16,000</b>     |
| <b>Total Revenue</b>                    | <b>3,019,472</b>                         | <b>2,910,125</b>                                 | <b>2,634,080</b>                       | <b>2,722,080</b>  |
| <b>Other Financing Sources(Specify)</b> |  |  |  |                   |
| Operating Transfers In (Schedule T)     |  |  |  |                   |
| T/I from General Fund 1101              | 1,175,000                                | 1,422,000  | 1,405,000                              | 1,405,000         |
| <b>Total Other Financing Sources</b>    | <b>1,175,000</b>                         | <b>1,422,000</b>                                 | <b>1,405,000</b>                       | <b>1,405,000</b>  |
| <b>Beginning Fund Balance</b>           | <b>77,876</b>                            | <b>239,331</b>                                   | <b>252,838</b>                         | <b>252,838</b>    |
| Prior Period Adjustment(s)              | 0  | 0  | 0                                      | 0                 |
| Residual Equity Transfers               | 0  | 0  | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>77,876</b>                            | <b>239,331</b>                                   | <b>252,838</b>                         | <b>252,838</b>    |
| <b>Total Resources</b>                  | <b>4,272,349</b>                         | <b>4,571,456</b>                                 | <b>4,291,918</b>                       | <b>4,379,918</b>  |

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

| <u>EXPENDITURES</u>                                  | (1)                                      | (2)  | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|--|--|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>Culture and Recreation Function</u></b>        |  |  |  |                   |
| Salaries And Wages                                   | 2,661,068                                | 2,844,021  | 2,621,669                              | 2,672,181         |
| Employee Benefits                                    | 667,850                                  | 659,259  | 674,434                                | 711,922           |
| Services and Supplies                                | 459,132                                  | 568,872  | 589,430                                | 589,430           |
| Non-discretionary Services & Supplies                | 244,968                                  | 246,466  | 272,934                                | 272,934           |
| <b>Total Culture and Recreation Function</b>         | <b>4,033,018</b>                         | <b>4,318,618</b>                                 | <b>4,158,468</b>                       | <b>4,246,468</b>  |
| <b>Total Expenditures</b>                            | <b>4,033,018</b>                         | <b>4,318,618</b>                                 | <b>4,158,468</b>                       | <b>4,246,468</b>  |
| <b>Other Uses</b>                                    |  |  |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0  | 0  | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |  |  |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>                                 | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>239,331</i>                           | <i>252,838</i>                                   | <i>133,450</i>                         | <i>133,451</i>    |
| <b>Total Commitments and Fund Balance</b>            | <b>4,272,349</b>                         | <b>4,571,456</b>                                 | <b>4,291,918</b>                       | <b>4,379,918</b>  |

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

| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Taxes</b>                            |   |   |  |                   |
| Room Tax                                | 196,000   | 196,000   | 196,000                                | 196,000           |
| <b>Total Taxes</b>                      | <b>196,000</b>                                  | <b>196,000</b>  | <b>196,000</b>                         | <b>196,000</b>    |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | 2,069   | 2,100   | 2,100                                  | 2,100             |
| <b>Total Miscellaneous Revenue</b>      | <b>2,069</b>                                    | <b>2,100</b>  | <b>2,100</b>                           | <b>2,100</b>      |
| <b>Total Revenue</b>                    | <b>198,069</b>                                  | <b>198,100</b>  | <b>198,100</b>                         | <b>198,100</b>    |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>103,231</b>                                  | <b>98,200</b>   | <b>105,500</b>                         | <b>105,500</b>    |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>103,231</b>                                  | <b>98,200</b>   | <b>105,500</b>                         | <b>105,500</b>    |
| <b>Total Resources</b>                  | <b>301,300</b>                                  | <b>296,300</b>  | <b>303,600</b>                         | <b>303,600</b>    |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Community Support Function</b>                    |   |   |  |                   |
| Services and Supplies                                | 203,100   | 190,800   | 277,000                                | 277,000           |
| <b>Total Community Support Function</b>              | <b>203,100</b>                                  | <b>190,800</b>  | <b>277,000</b>                         | <b>277,000</b>    |
| <b>Total Expenditures</b>                            | <b>203,100</b>                                  | <b>190,800</b>  | <b>277,000</b>                         | <b>277,000</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>98,200</i>                                   | <i>105,500</i>  | <i>26,600</i>                          | <i>26,600</i>     |
| <b>Total Commitments and Fund Balance</b>            | <b>301,300</b>                                  | <b>296,300</b>  | <b>303,600</b>                         | <b>303,600</b>    |

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



| <u>REVENUES</u>                         | (1)                                      | (2)  | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Licenses and Permits</b>             |  |  |  |                   |
| Street Cut Permits                      | 284,944                                  | 260,907  | 280,000                                | 280,000           |
| <b>Total Licenses and Permits</b>       | <b>284,944</b>                           | <b>260,907</b>                                   | <b>280,000</b>                         | <b>280,000</b>    |
| <b>Miscellaneous Revenue</b>            |  |  |  |                   |
| Interest Earned                         | 6,372                                    | 6,400  | 6,400                                  | 6,400             |
| <b>Total Miscellaneous Revenue</b>      | <b>6,372</b>                             | <b>6,400</b>                                     | <b>6,400</b>                           | <b>6,400</b>      |
| <b>Total Revenue</b>                    | <b>291,316</b>                           | <b>267,307</b>                                   | <b>286,400</b>                         | <b>286,400</b>    |
| <b>Other Financing Sources(Specify)</b> |  |  |  |                   |
| Operating Transfers In (Schedule T)     |  |  |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>                                 | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>649,864</b>                           | <b>610,805</b>                                   | <b>458,614</b>                         | <b>458,614</b>    |
| Prior Period Adjustment(s)              | 0  | 0  | 0                                      | 0                 |
| Residual Equity Transfers               | 0  | 0  | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>649,864</b>                           | <b>610,805</b>                                   | <b>458,614</b>                         | <b>458,614</b>    |
| <b>Total Resources</b>                  | <b>941,180</b>                           | <b>878,111</b>                                   | <b>745,014</b>                         | <b>745,014</b>    |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Public Works Function</b>                         |   |   |  |                   |
| Salaries And Wages                                   | 37,480  | 39,518  | 41,324                                 | 41,324            |
| Employee Benefits                                    | 18,740  | 19,362  | 20,451                                 | 20,451            |
| Services and Supplies                                | 267,581   | 353,268   | 250,553                                | 250,553           |
| Non-discretionary Services & Supplies                | 6,574   | 7,349   | 6,071                                  | 6,071             |
| <b>Total Public Works Function</b>                   | <b>330,375</b>                                  | <b>419,497</b>  | <b>318,399</b>                         | <b>318,399</b>    |
| <b>Total Expenditures</b>                            | <b>330,375</b>                                  | <b>419,497</b>  | <b>318,399</b>                         | <b>318,399</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>610,805</i>                                  | <i>458,614</i>  | <i>426,615</i>                         | <i>426,615</i>    |
| <b>Total Commitments and Fund Balance</b>            | <b>941,180</b>                                  | <b>878,111</b>  | <b>745,014</b>                         | <b>745,014</b>    |

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

| <u>REVENUES</u>                         | (1)                                      | (2)  | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Licenses and Permits</b>             |  |  |  |                   |
| City Business Licenses                  | 200,000                                  | 200,000  | 200,000                                | 200,000           |
| <b>Total Licenses and Permits</b>       | <b>200,000</b>                           | <b>200,000</b>                                   | <b>200,000</b>                         | <b>200,000</b>    |
| <b>Miscellaneous Revenue</b>            |  |  |  |                   |
| Interest Earned                         | 5,030                                    | 5,000  | 5,000                                  | 5,000             |
| <b>Total Miscellaneous Revenue</b>      | <b>5,030</b>                             | <b>5,000</b>                                     | <b>5,000</b>                           | <b>5,000</b>      |
| <b>Total Revenue</b>                    | <b>205,030</b>                           | <b>205,000</b>                                   | <b>205,000</b>                         | <b>205,000</b>    |
| <b>Other Financing Sources(Specify)</b> |  |  |  |                   |
| Operating Transfers In (Schedule T)     |  |  |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>                                 | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>185,647</b>                           | <b>390,676</b>                                   | <b>595,676</b>                         | <b>595,676</b>    |
| Prior Period Adjustment(s)              | 0  | 0  | 0                                      | 0                 |
| Residual Equity Transfers               | 0  | 0  | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>185,647</b>                           | <b>390,676</b>                                   | <b>595,676</b>                         | <b>595,676</b>    |
| <b>Total Resources</b>                  | <b>390,676</b>                           | <b>595,676</b>                                   | <b>800,676</b>                         | <b>800,676</b>    |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Total Expenditures</b>                            | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>390,676</i>                                  | <i>595,676</i>  | <i>800,676</i>                         | <i>800,676</i>    |
| <b>Total Commitments and Fund Balance</b>            | <b>390,676</b>                                  | <b>595,676</b>  | <b>800,676</b>                         | <b>800,676</b>    |

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

| <u>REVENUES</u>                         | (1)                                      | (2)  | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Licenses and Permits</b>             |  |  |  |                   |
| Electric Franchise Fees                 | 759,967                                  | 1,583,950  | 1,627,143                              | 1,627,143         |
| Gas Franchise Fees                      | 245,736                                  | 455,108  | 463,335                                | 463,335           |
| Right Of Way Fees TMWA                  | 671,645                                  | 701,870  | 733,450                                | 733,450           |
| <b>Total Licenses and Permits</b>       | <b>1,677,348</b>                         | <b>2,740,928</b>                                 | <b>2,823,928</b>                       | <b>2,823,928</b>  |
| <b>Intergovernmental Revenues</b>       |  |  |  |                   |
| Fed Emerg Mgt Grant (FEMA)              | 346                                      | 0  | 0                                      | 0                 |
| DOT Federal Highway Grants              | 0  | 249,736  | 0                                      | 0                 |
| County Gasoline Tax 1.cent              | 690,659                                  | 729,632  | 767,528                                | 767,528           |
| State Gasoline Tax 1.75 Cents           | 962,427                                  | 1,008,566  | 1,048,147                              | 1,048,147         |
| State Gasoline Tax 2.35 Cents           | 907,656                                  | 966,238  | 1,024,255                              | 1,024,255         |
| Misc From Other Govts                   | 451                                      | 0  | 0                                      | 0                 |
| <b>Total Intergovernmental Revenues</b> | <b>2,561,539</b>                         | <b>2,954,173</b>                                 | <b>2,839,930</b>                       | <b>2,839,930</b>  |
| <b>Miscellaneous Revenue</b>            |  |  |  |                   |
| Interest Earned                         | 8,383                                    | 8,400  | 8,400                                  | 8,400             |
| Cost Sharing Capital Project            | 0  | 0  | 236,660                                | 236,660           |
| <b>Total Miscellaneous Revenue</b>      | <b>8,383</b>                             | <b>8,400</b>                                     | <b>245,060</b>                         | <b>245,060</b>    |
| <b>Total Revenue</b>                    | <b>4,247,270</b>                         | <b>5,703,501</b>                                 | <b>5,908,918</b>                       | <b>5,908,918</b>  |
| <b>Other Financing Sources(Specify)</b> |  |  |  |                   |
| Sale Of General Fixed Assets            | 250                                      | 0  | 0                                      | 0                 |
| Operating Transfers In (Schedule T)     |  |  |  |                   |
| <b>Total Other Financing Sources</b>    | <b>250</b>                               | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>1,139,777</b>                         | <b>1,258,616</b>                                 | <b>427,782</b>                         | <b>427,782</b>    |
| Prior Period Adjustment(s)              | 0  | 0  | 0                                      | 0                 |
| Residual Equity Transfers               | 0  | 0  | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>1,139,777</b>                         | <b>1,258,616</b>                                 | <b>427,782</b>                         | <b>427,782</b>    |
| <b>Total Resources</b>                  | <b>5,387,296</b>                         | <b>6,962,117</b>                                 | <b>6,336,700</b>                       | <b>6,336,700</b>  |

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

| <u>EXPENDITURES</u>                                  | (1)                                      | (2)  | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|--|--|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Public Works Function</b>                         |  |  |  |                   |
| Salaries And Wages                                   | 986,862                                  | 1,059,215  | 1,242,177                              | 1,242,177         |
| Employee Benefits                                    | 575,484                                  | 640,277  | 760,985                                | 760,985           |
| Services and Supplies                                | 966,060                                  | 2,628,654  | 436,557                                | 1,624,893         |
| Non-discretionary Services & Supplies                | 243,463                                  | 224,687  | 273,963                                | 273,963           |
| Capital Outlay                                       | 1,356,811                                | 1,981,500  | 3,428,336                              | 2,240,000         |
| <b>Total Public Works Function</b>                   | <b>4,128,680</b>                         | <b>6,534,335</b>                                 | <b>6,142,018</b>                       | <b>6,142,018</b>  |
| <b>Total Expenditures</b>                            | <b>4,128,680</b>                         | <b>6,534,335</b>                                 | <b>6,142,018</b>                       | <b>6,142,018</b>  |
| <b>Other Uses</b>                                    |  |  |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0  | 0  | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |  |  |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>                                 | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>1,258,616</i>                         | <i>427,782</i>                                   | <i>194,682</i>                         | <i>194,682</i>    |
| <b>Total Commitments and Fund Balance</b>            | <b>5,387,296</b>                         | <b>6,962,117</b>                                 | <b>6,336,700</b>                       | <b>6,336,700</b>  |

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

| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Licenses and Permits</b>             |   |   |  |                   |
| Electric Franchise Fees                 | 1,519,934                                       | 791,975   | 813,571                                | 813,571           |
| Gas Franchise Fees                      | 491,472   | 227,543   | 231,656                                | 231,656           |
| Concession Franchise Fees               | 99,996  | 100,000   | 100,000                                | 100,000           |
| Parks Fees                              | 49,305  | 50,000  | 52,700                                 | 52,700            |
| <b>Total Licenses and Permits</b>       | <b>2,160,707</b>                                | <b>1,169,518</b>  | <b>1,197,927</b>                       | <b>1,197,927</b>  |
| <b>Charges for Services</b>             |   |   |  |                   |
| Facility Reservation Fees               | 113,101   | 120,000   | 120,000                                | 120,000           |
| Recreation Advertising Fees             | 21,184  | 17,000  | 17,000                                 | 17,000            |
| <b>Total Charges for Services</b>       | <b>134,285</b>                                  | <b>137,000</b>  | <b>137,000</b>                         | <b>137,000</b>    |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | 15,582  | 15,500  | 15,500                                 | 15,500            |
| <b>Total Miscellaneous Revenue</b>      | <b>15,582</b>                                   | <b>15,500</b>   | <b>15,500</b>                          | <b>15,500</b>     |
| <b>Total Revenue</b>                    | <b>2,310,574</b>                                | <b>1,322,018</b>  | <b>1,350,427</b>                       | <b>1,350,427</b>  |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| T/I from General Fund 1101              | 0   | 500,000   | 882,758                                | 882,758           |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>500,000</b>  | <b>882,758</b>                         | <b>882,758</b>    |
| <b>Beginning Fund Balance</b>           | <b>1,734,193</b>                                | <b>2,998,095</b>  | <b>911,370</b>                         | <b>961,370</b>    |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>1,734,193</b>                                | <b>2,998,095</b>  | <b>911,370</b>                         | <b>961,370</b>    |
| <b>Total Resources</b>                  | <b>4,044,767</b>                                | <b>4,820,113</b>  | <b>3,144,555</b>                       | <b>3,194,555</b>  |

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

| <u>EXPENDITURES</u>                                  | (1)                                      | (2)  | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|--|--|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>Culture and Recreation Function</u></b>        |  |  |  |                   |
| Salaries And Wages                                   | 282,649                                  | 268,212  | 280,387                                | 280,387           |
| Employee Benefits                                    | 134,860                                  | 134,250  | 144,553                                | 144,553           |
| Services and Supplies                                | 116,627                                  | 308,106  | 268,208                                | 301,208           |
| Non-discretionary Services & Supplies                | 10,481                                   | 14,057   | 15,001                                 | 22,001            |
| Capital Outlay                                       | 502,053                                  | 3,134,119  | 1,410,000                              | 1,370,000         |
| <b>Total Culture and Recreation Function</b>         | <b>1,046,671</b>                         | <b>3,858,744</b>                                 | <b>2,118,149</b>                       | <b>2,118,149</b>  |
| <b>Total Expenditures</b>                            | <b>1,046,671</b>                         | <b>3,858,744</b>                                 | <b>2,118,149</b>                       | <b>2,118,149</b>  |
| <b>Other Uses</b>                                    |  |  |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0  | 0  | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |  |  |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>                                 | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>2,998,095</i>                         | <i>961,370</i>                                   | <i>1,026,406</i>                       | <i>1,076,406</i>  |
| <b>Total Commitments and Fund Balance</b>            | <b>4,044,767</b>                         | <b>4,820,113</b>                                 | <b>3,144,555</b>                       | <b>3,194,555</b>  |

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



| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | 4,352   | 4,400   | 4,400                                  | 4,400             |
| Rebates/Credits                         | 1,046   | 0   | 0                                      | 0                 |
| <b>Total Miscellaneous Revenue</b>      | <b>5,398</b>                                    | <b>4,400</b>  | <b>4,400</b>                           | <b>4,400</b>      |
| <b>Total Revenue</b>                    | <b>5,398</b>                                    | <b>4,400</b>  | <b>4,400</b>                           | <b>4,400</b>      |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| T/I from General Fund 1101              | 754,108   | 2,450,000   | 2,817,242                              | 2,817,242         |
| <b>Total Other Financing Sources</b>    | <b>754,108</b>                                  | <b>2,450,000</b>  | <b>2,817,242</b>                       | <b>2,817,242</b>  |
| <b>Beginning Fund Balance</b>           |   |   |  |                   |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>2,145,917</b>                                | <b>1,754,084</b>  | <b>441,293</b>                         | <b>441,293</b>    |
| <b>Total Resources</b>                  | <b>2,905,423</b>                                | <b>4,208,484</b>  | <b>3,262,935</b>                       | <b>3,262,935</b>  |

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>General Government Function</u></b>            |   |   |  |                   |
| Services and Supplies                                | 441,167   | 666,777   | 280,000                                | 1,265,000         |
| Non-discretionary Services & Supplies                | 147,832   | 274,180   | 0                                      | 500,000           |
| Capital Outlay                                       | 205,366   | 1,652,203   | 2,696,800                              | 431,800           |
| <b>Total General Government Function</b>             | <b>794,365</b>                                  | <b>2,593,159</b>  | <b>2,976,800</b>                       | <b>2,196,800</b>  |
| <b><u>Public Safety Function</u></b>                 |   |   |  |                   |
| Services and Supplies                                | 26,911  | 130,000   | 0                                      | 295,000           |
| Capital Outlay                                       | 279,394   | 516,110   | 0                                      | 335,000           |
| <b>Total Public Safety Function</b>                  | <b>306,305</b>                                  | <b>646,110</b>  | <b>0</b>                               | <b>630,000</b>    |
| <b><u>Public Works Function</u></b>                  |   |   |  |                   |
| Services and Supplies                                | 50,669  | 35,833  | 0                                      | 40,000            |
| Capital Outlay                                       | 0   | 150,000   | 0                                      | 0                 |
| <b>Total Public Works Function</b>                   | <b>50,669</b>                                   | <b>185,833</b>  | <b>0</b>                               | <b>40,000</b>     |
| <b><u>Culture and Recreation Function</u></b>        |   |   |  |                   |
| Services and Supplies                                | 0   | 0   | 0                                      | 110,000           |
| Capital Outlay                                       | 0   | 342,090   | 0                                      | 0                 |
| <b>Total Culture and Recreation Function</b>         | <b>0</b>  | <b>342,090</b>  | <b>0</b>                               | <b>110,000</b>    |
| <b>Total Expenditures</b>                            | <b>1,151,339</b>                                | <b>3,767,192</b>  | <b>2,976,800</b>                       | <b>2,976,800</b>  |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Ending Fund Balance</b>                           | <b>1,754,084</b>                                | <b>441,293</b>  | <b>286,135</b>                         | <b>286,135</b>    |
| <b>Total Commitments and Fund Balance</b>            | <b>2,905,423</b>                                | <b>4,208,484</b>  | <b>3,262,935</b>                       | <b>3,262,935</b>  |

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

| <u>REVENUES</u>                         | (1)                                      | (2)  | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Intergovernmental Revenues</b>       |  |  |  |                   |
| Ad Valorem Taxes NRS 354.59815          | 195,816                                  | 200,000  | 200,000                                | 200,000           |
| Personal Property Taxes NRS 354.59815   | 13,466                                   | 10,283   | 11,000                                 | 11,000            |
| <b>Total Intergovernmental Revenues</b> | <b>209,282</b>                           | <b>210,283</b>                                   | <b>211,000</b>                         | <b>211,000</b>    |
| <b>Miscellaneous Revenue</b>            |  |  |  |                   |
| Interest Earned                         | 3,690                                    | 3,700  | 3,700                                  | 3,700             |
| <b>Total Miscellaneous Revenue</b>      | <b>3,690</b>                             | <b>3,700</b>                                     | <b>3,700</b>                           | <b>3,700</b>      |
| <b>Total Revenue</b>                    | <b>212,972</b>                           | <b>213,983</b>                                   | <b>214,700</b>                         | <b>214,700</b>    |
| <b>Other Financing Sources(Specify)</b> |  |  |  |                   |
| Operating Transfers In (Schedule T)     |  |  |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>                                 | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           |  |  |  |                   |
| Prior Period Adjustment(s)              | 455,339                                  | 448,708  | 239,539                                | 239,539           |
| Residual Equity Transfers               | 0  | 0  | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>455,339</b>                           | <b>448,708</b>                                   | <b>239,539</b>                         | <b>239,539</b>    |
| <b>Total Resources</b>                  | <b>668,311</b>                           | <b>662,691</b>                                   | <b>454,239</b>                         | <b>454,239</b>    |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>General Government Function</u></b>            |   |   |  |                   |
| Services and Supplies                                | 78,324  | 0   | 0                                      | 20,000            |
| Capital Outlay                                       | 8,665   | 100,000   | 150,000                                | 100,000           |
| <b>Total General Government Function</b>             | <b>86,989</b>                                   | <b>100,000</b>  | <b>150,000</b>                         | <b>120,000</b>    |
| <b><u>Public Safety Function</u></b>                 |   |   |  |                   |
| Services and Supplies                                | 58,965  | 9,546   | 0                                      | 0                 |
| Capital Outlay                                       | 35,385  | 165,031   | 0                                      | 30,000            |
| <b>Total Public Safety Function</b>                  | <b>94,350</b>                                   | <b>174,577</b>  | <b>0</b>                               | <b>30,000</b>     |
| <b><u>Culture and Recreation Function</u></b>        |   |   |  |                   |
| Services and Supplies                                | 11,424  | 148,576   | 0                                      | 0                 |
| Capital Outlay                                       | 26,839  | 0   | 0                                      | 0                 |
| <b>Total Culture and Recreation Function</b>         | <b>38,263</b>                                   | <b>148,576</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Total Expenditures</b>                            | <b>219,603</b>                                  | <b>423,153</b>  | <b>150,000</b>                         | <b>150,000</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Ending Fund Balance</b>                           | <b>448,708</b>                                  | <b>239,539</b>  | <b>304,239</b>                         | <b>304,239</b>    |
| <b>Total Commitments and Fund Balance</b>            | <b>668,311</b>                                  | <b>662,691</b>  | <b>454,239</b>                         | <b>454,239</b>    |

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

| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Taxes</b>                            |   |   |  |                   |
| Residential Construction Tax - Parks    | 403,000   | 180,000   | 340,000                                | 340,000           |
| <b>Total Taxes</b>                      | <b>403,000</b>                                  | <b>180,000</b>  | <b>340,000</b>                         | <b>340,000</b>    |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | 5,902   | 5,900   | 5,900                                  | 5,900             |
| <b>Total Miscellaneous Revenue</b>      | <b>5,902</b>                                    | <b>5,900</b>  | <b>5,900</b>                           | <b>5,900</b>      |
| <b>Total Revenue</b>                    | <b>408,902</b>                                  | <b>185,900</b>  | <b>345,900</b>                         | <b>345,900</b>    |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>696,986</b>                                  | <b>989,773</b>  | <b>742,285</b>                         | <b>742,285</b>    |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>696,986</b>                                  | <b>989,773</b>  | <b>742,285</b>                         | <b>742,285</b>    |
| <b>Total Resources</b>                  | <b>1,105,888</b>                                | <b>1,175,673</b>  | <b>1,088,185</b>                       | <b>1,088,185</b>  |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Culture and Recreation Function</b>               |   |   |  |                   |
| Services and Supplies                                | 13,075  | 50,000  | 50,000                                 | 50,000            |
| Capital Outlay                                       | 103,040   | 383,388   | 360,000                                | 360,000           |
| <b>Total Culture and Recreation Function</b>         | <b>116,115</b>                                  | <b>433,388</b>  | <b>410,000</b>                         | <b>410,000</b>    |
| <b>Total Expenditures</b>                            | <b>116,115</b>                                  | <b>433,388</b>  | <b>410,000</b>                         | <b>410,000</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>989,773</i>                                  | <i>742,285</i>  | <i>678,185</i>                         | <i>678,185</i>    |
| <b>Total Commitments and Fund Balance</b>            | <b>1,105,888</b>                                | <b>1,175,673</b>  | <b>1,088,185</b>                       | <b>1,088,185</b>  |

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

| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Taxes</b>                            |   |   |  |                   |
| Residential Construction Tax - Parks    | 430,993   | 75,000  | 308,000                                | 308,000           |
| <b>Total Taxes</b>                      | <b>430,993</b>                                  | <b>75,000</b>   | <b>308,000</b>                         | <b>308,000</b>    |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | (207)   | 0   | 0                                      | 0                 |
| Gifts & Bequests                        | 2,000   | 0   | 0                                      | 0                 |
| <b>Total Miscellaneous Revenue</b>      | <b>1,793</b>                                    | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Total Revenue</b>                    | <b>432,786</b>                                  | <b>75,000</b>   | <b>308,000</b>                         | <b>308,000</b>    |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>750,415</b>                                  | <b>1,137,099</b>  | <b>429,445</b>                         | <b>429,445</b>    |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>750,415</b>                                  | <b>1,137,099</b>  | <b>429,445</b>                         | <b>429,445</b>    |
| <b>Total Resources</b>                  | <b>1,183,201</b>                                | <b>1,212,099</b>  | <b>737,445</b>                         | <b>737,445</b>    |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>Culture and Recreation Function</u></b>        |   |   |  |                   |
| Services and Supplies                                | 16,494  | 118,262   | 100,000                                | 50,000            |
| Capital Outlay                                       | 29,608  | 664,392   | 310,000                                | 360,000           |
| <b>Total Culture and Recreation Function</b>         | <b>46,102</b>                                   | <b>782,654</b>  | <b>410,000</b>                         | <b>410,000</b>    |
| <b>Total Expenditures</b>                            | <b>46,102</b>                                   | <b>782,654</b>  | <b>410,000</b>                         | <b>410,000</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>1,137,099</i>                                | <i>429,445</i>  | <i>327,445</i>                         | <i>327,445</i>    |
| <b>Total Commitments and Fund Balance</b>            | <b>1,183,201</b>                                | <b>1,212,099</b>  | <b>737,445</b>                         | <b>737,445</b>    |

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



| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Taxes</b>                            |   |   |  |                   |
| Residential Construction Tax - Parks    | 215,000   | 225,000   | 200,000                                | 200,000           |
| <b>Total Taxes</b>                      | <b>215,000</b>                                  | <b>225,000</b>  | <b>200,000</b>                         | <b>200,000</b>    |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | 9,051   | 9,100   | 9,100                                  | 9,100             |
| <b>Total Miscellaneous Revenue</b>      | <b>9,051</b>                                    | <b>9,100</b>  | <b>9,100</b>                           | <b>9,100</b>      |
| <b>Total Revenue</b>                    | <b>224,051</b>                                  | <b>234,100</b>  | <b>209,100</b>                         | <b>209,100</b>    |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           | <b>1,565,220</b>                                | <b>1,271,069</b>  | <b>323,223</b>                         | <b>323,223</b>    |
| Prior Period Adjustment(s)              | 0   | 0   | 0                                      | 0                 |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>1,565,220</b>                                | <b>1,271,069</b>  | <b>323,223</b>                         | <b>323,223</b>    |
| <b>Total Resources</b>                  | <b>1,789,271</b>                                | <b>1,505,169</b>  | <b>532,323</b>                         | <b>532,323</b>    |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>Culture and Recreation Function</u></b>        |   |   |  |                   |
| Services and Supplies                                | 5,681   | 37,000  | 50,000                                 | 65,000            |
| Capital Outlay                                       | 512,521   | 1,144,947   | 465,000                                | 450,000           |
| <b>Total Culture and Recreation Function</b>         | <b>518,202</b>                                  | <b>1,181,947</b>  | <b>515,000</b>                         | <b>515,000</b>    |
| <b>Total Expenditures</b>                            | <b>518,202</b>                                  | <b>1,181,947</b>  | <b>515,000</b>                         | <b>515,000</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>1,271,069</i>                                | <i>323,223</i>  | <i>17,323</i>                          | <i>17,323</i>     |
| <b>Total Commitments and Fund Balance</b>            | <b>1,789,271</b>                                | <b>1,505,169</b>  | <b>532,323</b>                         | <b>532,323</b>    |

| <u>REVENUES</u>                         | (1)                                      | (2)  | (3) Budget Year Ending 06/30/20 |                   | (4) |
|---|--|--|---------------------------------|-------------------|-----|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | TENTATIVE<br>APPROVED           | FINAL<br>APPROVED |     |
| <b>Taxes</b>                            |  |  |                                 |                   |     |
| Room Tax                                | 1,089,863                                | 1,148,945  | 1,217,882                       | 1,217,882         |     |
| <b>Total Taxes</b>                      | <b>1,089,863</b>                         | <b>1,148,945</b>                                 | <b>1,217,882</b>                | <b>1,217,882</b>  |     |
| <b>Miscellaneous Revenue</b>            |  |  |                                 |                   |     |
| Interest Earned                         | 21,771                                   | 21,800   | 21,800                          | 21,800            |     |
| <b>Total Miscellaneous Revenue</b>      | <b>21,771</b>                            | <b>21,800</b>                                    | <b>21,800</b>                   | <b>21,800</b>     |     |
| <b>Total Revenue</b>                    | <b>1,111,633</b>                         | <b>1,170,745</b>                                 | <b>1,239,682</b>                | <b>1,239,682</b>  |     |
| <b>Other Financing Sources(Specify)</b> |  |  |                                 |                   |     |
| Operating Transfers In (Schedule T)     |  |  |                                 |                   |     |
| <b>Total Other Financing Sources</b>    | <b>0</b>                                 | <b>0</b>   | <b>0</b>                        | <b>0</b>          |     |
| <b>Beginning Fund Balance</b>           |  |  |                                 |                   |     |
| Prior Period Adjustment(s)              | 0  | 0  | 0                               | 0                 |     |
| Residual Equity Transfers               | 0  | 0  | 0                               | 0                 |     |
| <b>Total Beginning Fund Balance</b>     | <b>4,373,983</b>                         | <b>5,107,401</b>                                 | <b>4,264,893</b>                | <b>3,411,133</b>  |     |
| <b>Total Resources</b>                  | <b>5,485,617</b>                         | <b>6,278,145</b>                                 | <b>5,504,575</b>                | <b>4,650,814</b>  |     |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b><u>Community Support Function</u></b>             |   |   |  |                   |
| Services and Supplies                                | 7,322   | 67,769  | 50,000                                 | 50,000            |
| Non-discretionary Services & Supplies                | 0   | 1,953,760   | 0                                      | 242,080           |
| Capital Outlay                                       | 370,894   | 845,484   | 1,042,080                              | 800,000           |
| <b>Total Community Support Function</b>              | <b>378,216</b>                                  | <b>2,867,013</b>  | <b>1,092,080</b>                       | <b>1,092,080</b>  |
| <b>Total Expenditures</b>                            | <b>378,216</b>                                  | <b>2,867,013</b>  | <b>1,092,080</b>                       | <b>1,092,080</b>  |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 | 0   | 0   | 0                                      | 0                 |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>5,107,401</i>                                | <i>3,411,133</i>  | <i>4,412,495</i>                       | <i>3,558,734</i>  |
| <b>Total Commitments and Fund Balance</b>            | <b>5,485,617</b>                                | <b>6,278,145</b>  | <b>5,504,575</b>                       | <b>4,650,814</b>  |

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

| <u>REVENUES</u>                         | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|---|---|---|--|-------------------|
|   |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Miscellaneous Revenue</b>            |   |   |  |                   |
| Interest Earned                         | 3,124   | 3,200   | 3,200                                  | 3,200             |
| Miscellaneous Revenue                   | 13,840  | 0   | 0                                      | 0                 |
| <b>Total Miscellaneous Revenue</b>      | <b>16,964</b>                                   | <b>3,200</b>  | <b>3,200</b>                           | <b>3,200</b>      |
| <b>Total Revenue</b>                    | <b>16,964</b>                                   | <b>3,200</b>  | <b>3,200</b>                           | <b>3,200</b>      |
| <b>Other Financing Sources(Specify)</b> |   |   |  |                   |
| Operating Transfers In (Schedule T)     |   |   |  |                   |
| <b>Total Other Financing Sources</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <b>Beginning Fund Balance</b>           |   |   |  |                   |
| Prior Period Adjustment(s)              | 461,452   | 470,302   | 470,534                                | 470,534           |
| Residual Equity Transfers               | 0   | 0   | 0                                      | 0                 |
| <b>Total Beginning Fund Balance</b>     | <b>461,452</b>                                  | <b>470,302</b>  | <b>470,534</b>                         | <b>470,534</b>    |
| <b>Total Resources</b>                  | <b>478,416</b>                                  | <b>473,502</b>  | <b>473,734</b>                         | <b>473,734</b>    |

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

| <u>EXPENDITURES</u>                                  | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2019 | (3) (4)<br>Budget Year Ending 06/30/20 |                   |
|--|---|---|--|-------------------|
|  |   |   | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Community Support Function</b>                    |   |   |  |                   |
| Services and Supplies                                | 8,115   | 2,967   | 471,100                                | 471,100           |
| <b>Total Community Support Function</b>              | <b>8,115</b>                                    | <b>2,967</b>  | <b>471,100</b>                         | <b>471,100</b>    |
| <b>Total Expenditures</b>                            | <b>8,115</b>                                    | <b>2,967</b>  | <b>471,100</b>                         | <b>471,100</b>    |
| <b>Other Uses</b>                                    |   |   |  |                   |
| Contingency (not to exceed 3% of total expenditures) | 0   | 0   | 0                                      | 0                 |
| Operating Transfers Out (Schedule T)                 |   |   |  |                   |
| <b>Total Other Uses</b>                              | <b>0</b>  | <b>0</b>  | <b>0</b>                               | <b>0</b>          |
| <i>Ending Fund Balance</i>                           | <i>470,302</i>                                  | <i>470,534</i>  | <i>2,634</i>                           | <i>2,634</i>      |
| <b>Total Commitments and Fund Balance</b>            | <b>478,416</b>                                  | <b>473,502</b>  | <b>473,734</b>                         | <b>473,734</b>    |

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

| <u>REVENUES</u>                          | (1)                                      | (2)  | (3) BUDGET YEAR ENDING 06/30/20 |  | (4)               |
|--|--|--|---------------------------------|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2018 | TENTATIVE<br>APPROVED           |  | FINAL<br>APPROVED |
| <b><u>Intergovernmental Revenues</u></b> |  |  |                                 |  |                   |
| Sales Taxes not Consolidated             | 11,085,966                               | 14,000,000                                       | 14,560,000                      |  | 14,560,000        |
| <b>Subtotal</b>                          | 11,085,966                               | 14,000,000                                       | 14,560,000                      |  | 14,560,000        |
| <b><u>Miscellaneous Revenue</u></b>      |  |  |                                 |  |                   |
| Interest Earned                          | 172,313                                  | 236,906  | 247,300                         |  | 247,300           |
| Miscellaneous Revenue                    | 0  | 5,325  | 0                               |  | 0                 |
| <b>Subtotal</b>                          | 172,313                                  | 242,231  | 247,300                         |  | 247,300           |
| <b><u>Special Assessments</u></b>        |  |  |                                 |  |                   |
| Special Assessment Principal             | 5,119,107                                | 689,378  | 724,700                         |  | 724,700           |
| Special Assessment Interest              | 524,501                                  | 358,040  | 324,269                         |  | 324,269           |
| Spec. Assess. Penalty/Prepay             | 195,823                                  | 0  | 0                               |  | 0                 |
| <b>Subtotal</b>                          | 5,839,431                                | 1,047,418  | 1,048,969                       |  | 1,048,969         |
| <b>Total All Revenue</b>                 | <b>17,097,711</b>                        | <b>15,289,649</b>                                | <b>15,856,269</b>               |  | <b>15,856,269</b> |
| <b><u>Other Financing Sources</u></b>    |  |  |                                 |  |                   |
| Operating Transfers In (Schedule T)      |  |  |                                 |  |                   |
| T/I from General Fund 1101               | 692,912                                  | 708,804  | 710,841                         |  | 710,841           |
| T/I from R/A Revolving 3401              | 290,447                                  | 297,108  | 297,962                         |  | 297,962           |
| T/I from Sewer Operations 1630           | 3,896                                    | 3,985  | 3,997                           |  | 3,997             |
| T/I from Development Svcs 2201           | 23,375                                   | 23,912   | 23,980                          |  | 23,980            |
| <b>Subtotal Other Financing Sources</b>  | <b>1,010,630</b>                         | <b>1,033,809</b>                                 | <b>1,036,780</b>                |  | <b>1,036,780</b>  |
| <b>Beginning Fund Balance</b>            | <b>14,993,866</b>                        | <b>13,848,981</b>                                | <b>14,662,505</b>               |  | <b>14,662,505</b> |
| Residual Equity Transfers                | 0  | 0  | 0                               |  | 0                 |
| <b>Total Beginning Fund Balance</b>      | <b>14,993,866</b>                        | <b>13,848,981</b>                                | <b>14,662,505</b>               |  | <b>14,662,505</b> |
| <b>Total Available Resources</b>         | <b>33,102,207</b>                        | <b>30,172,439</b>                                | <b>31,555,554</b>               |  | <b>31,555,554</b> |

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) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2018 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Type: 4 Revenue Bonds</b>                |  |  |  |                   |
| Principal                                   | 5,270,065                                | 5,945,000  | 7,393,000                              | 7,393,000         |
| Interest                                    | 7,834,043                                | 8,223,635  | 6,202,472                              | 6,202,472         |
| Reserves - increase or (decrease)           | 0  | 0  | 0                                      | 0                 |
| Other (Specify)                             | 0  | 0  | 0                                      | 0                 |
| <b>Subtotal</b>                             | <b>13,104,108</b>                        | <b>14,168,635</b>                                | <b>13,595,472</b>                      | <b>13,595,472</b> |
| <b>TOTAL RESERVED (MEMO ONLY)</b>           | <b>11,715,798</b>                        | <b>12,780,974</b>                                | <b>14,992,282</b>                      | <b>14,992,282</b> |
| <b>Type: 5 Medium-Term Financing</b>        |  |  |  |                   |
| Reserves - increase or (decrease)           | 0  | 0  | 0                                      | 0                 |
| Other (Specify)                             | 0  | 0  | 0                                      | 0                 |
| <b>Subtotal</b>                             | <b>0</b>                                 | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <b>TOTAL RESERVED (MEMO ONLY)</b>           | <b>0</b>                                 | <b>0</b>   | <b>0</b>                               | <b>0</b>          |
| <b>Type: 8 Special Assessment Bonds</b>     |  |  |  |                   |
| Principal                                   | 5,534,454                                | 872,169  | 716,988                                | 716,988           |
| Interest                                    | 600,824                                  | 466,092  | 257,882                                | 257,882           |
| Fiscal Agent Charges                        | 13,840                                   | 3,038  | 3,040                                  | 3,040             |
| Reserves - increase or (decrease)           | 0  | 0  | 0                                      | 0                 |
| Other (Specify)                             | 0  | 0  | 0                                      | 0                 |
| <b>Subtotal</b>                             | <b>6,149,118</b>                         | <b>1,341,299</b>                                 | <b>977,910</b>                         | <b>977,910</b>    |
| <b>TOTAL RESERVED (MEMO ONLY)</b>           | <b>4,236,234</b>                         | <b>3,984,582</b>                                 | <b>4,092,941</b>                       | <b>4,092,941</b>  |
| <b>Ending Fund Balance</b>                  |  |  |  |                   |
| Reserved                                    | 13,848,981                               | 14,662,505                                       | 16,982,172                             | 16,982,172        |
| Unreserved                                  | 0  | 0  | 0                                      | 0                 |
| <b>Total Ending Fund Balance</b>            | <b>13,848,981</b>                        | <b>14,662,505</b>                                | <b>16,982,172</b>                      | <b>16,982,172</b> |
| <b>Total Commitments &amp; Fund Balance</b> | <b>33,102,207</b>                        | <b>30,172,439</b>                                | <b>31,555,554</b>                      | <b>31,555,554</b> |

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)<br>BUDGET YEAR ENDING 06/30/20 |                    |
|--|---|---|--|--------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>06/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>06/30/2019 | TENTATIVE                              | FINAL              |
|  |   |   | APPROVED                               | APPROVED           |
| <b>Operating Revenue</b>                                 |   |   |  |                    |
| Licenses and Permits                                     | 199,820                                   | 215,000   | 215,000                                | 215,000            |
| Charges for Services                                     | 25,222,431                                | 27,637,106  | 28,824,326                             | 28,874,261         |
| Miscellaneous Revenue                                    | 91,557                                    | 79,395  | 72,719                                 | 72,719             |
| <b>Total Operating Revenue</b>                           | <b>25,513,808</b>                         | <b>27,931,501</b>                                 | <b>29,112,045</b>                      | <b>29,161,980</b>  |
| <b>Operating Expense</b>                                 |   |   |  |                    |
| Salaries And Wages                                       | 2,955,353                                 | 2,962,533   | 3,506,756                              | 3,506,756          |
| Employee Benefits  | 1,667,931                                 | 1,707,181   | 2,112,581                              | 2,112,581          |
| Services and Supplies                                    | 1,562,635                                 | 3,688,703   | 3,127,906                              | 2,767,906          |
| Non-discretionary Services & Supplies                    | 8,412,600                                 | 9,634,947   | 9,620,847                              | 9,620,328          |
| Net loss from Truckee Meadows Water Reclamation Facility | 2,657,986                                 | 2,400,000   | 2,850,000                              | 2,850,000          |
| Depreciation Expense                                     | 6,845,536                                 | 7,038,856   | 11,200,100                             | 11,200,100         |
| <b>Total Operating Expense</b>                           | <b>24,102,040</b>                         | <b>27,432,220</b>                                 | <b>32,418,190</b>                      | <b>32,057,671</b>  |
| <b>Operating Income or (Loss)</b>                        | <b>1,411,768</b>                          | <b>499,281</b>                                    | <b>(3,306,145)</b>                     | <b>(2,895,691)</b> |
| <b>Non-Operating Revenue</b>                             |   |   |  |                    |
| Fed Emerg Mgt Grant (FEMA)                               | (710)                                     | 0   | 0                                      | 0                  |
| Flood Control Conn Fee - Res                             | 291,802                                   | 137,000   | 80,000                                 | 80,000             |
| Flood Control Conn Fee- Comm                             | 52,919                                    | 30,217  | 9,238                                  | 9,238              |
| Effluent Connection Fees                                 | 12,551                                    | 235,000   | 110,583                                | 110,583            |
| Sanitary Connection Fee-Res                              | 6,541,024                                 | 3,650,510   | 2,486,040                              | 2,486,040          |
| Sanitary Connection Fee-Comm                             | 1,212,293                                 | 744,316   | 287,072                                | 287,072            |
| Storm Connection Fee-Res                                 | 1,659,739                                 | 830,975   | 500,710                                | 500,710            |
| Storm Connection Fee-Comm                                | 308,209                                   | 181,736   | 57,819                                 | 57,819             |
| W/C Sewer Conn Fee-Res                                   | 723,985                                   | 870,486   | 372,906                                | 621,510            |
| W/C Sewer Conn Fee-Comm                                  | 0   | 187,281   | 14,354                                 | 28,707             |
| Interest Earned  | 15,392                                    | 127,700   | 127,700                                | 127,700            |
| Note/Loan Investment Interest Earned                     | 38,560                                    | 42,936  | 32,025                                 | 32,025             |
| Contributions of Infrastructure/Assets                   | 3,736,247                                 | 0   | 0                                      | 0                  |
| <b>Total Non-Operating Revenue</b>                       | <b>14,592,011</b>                         | <b>7,038,157</b>                                  | <b>4,078,447</b>                       | <b>4,341,404</b>   |
| <b>Non-Operating Expense</b>                             |   |   |  |                    |
| Bad Debt   | 516                                       | 0   | 0                                      | 0                  |
| Interest   | 621,833                                   | 822,752   | 690,631                                | 690,631            |
| <b>Total Non-Operating Expense</b>                       | <b>622,349</b>                            | <b>822,752</b>                                    | <b>690,631</b>                         | <b>690,631</b>     |
| <b>Net Income Before Operating Transfers</b>             | <b>15,381,429</b>                         | <b>6,714,686</b>                                  | <b>81,669</b>                          | <b>755,080</b>     |
| <b>Operating Transfers (Schedule T)</b>                  |   |   |  |                    |
| IN   | 8,155,744                                 | 116,456   | 220,000                                | 220,000            |
| OUT  | 7,903,896                                 | 3,985   | 3,997                                  | 3,997              |
| <b>Net Operating Transfers</b>                           | <b>251,848</b>                            | <b>112,471</b>                                    | <b>216,003</b>                         | <b>216,003</b>     |
| <b>Net Income</b>  | <b>15,633,277</b>                         | <b>6,827,157</b>                                  | <b>297,672</b>                         | <b>971,083</b>     |

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

SEWER OPERATIONS (16XX)

Schedule F-1

| PROPRIETARY FUND | (1)                                 | (2)                                      | (3) BUDGET YEAR ENDING 06/30/20 |                |
|------------------|-------------------------------------|--|---------------------------------|----------------|
|                  | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 06/30/2019 | TENTATIVE APPROVED              | FINAL APPROVED |
|                  |                                     |  |                                 |                |

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

|  |              |              |              |              |
|--|--------------|--------------|--------------|--------------|
| Cash received from customers                               | 25,734,629   | 27,852,105   | 29,039,325   | 29,089,260   |
| Cash received from reimbursements of insurance claims      | 91,557       |              |              |              |
| Cash paid to employees                                     | (4,500,316)  | (4,669,714)  | (5,619,337)  | (5,619,337)  |
| Cash paid to suppliers                                     | (12,516,057) | (13,323,650) | (12,748,753) | (12,388,234) |
| Cash paid to Truckee Meadows Water Reclamation Facility    | (1,747,632)  | (8,181,836)  | (2,250,013)  | (2,250,013)  |
| Miscellaneous cash received/(paid)                         | (516)        | 122,331      | 104,744      | 104,744      |
| a. Net cash provided by (or used for) operating activities | 7,061,665    | 1,799,236    | 8,525,966    | 8,936,420    |

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| Operating transfers in  | 255,744 | 116,456 | 220,000 | 220,000 |
| Operating transfers out   | (3,896) | (3,985) | (3,997) | (3,997) |
| b. Net cash provided by (or used for) noncapital financing activities | 251,137 | 112,471 | 216,003 | 216,003 |

**C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

|   |              |              |             |             |
|---|--------------|--------------|-------------|-------------|
| Bond & capital lease obligation principal payments                              | (5,285,940)  | (5,455,590)  | (5,653,502) | (5,653,502) |
| Bond interest expense paid  | (934,766)    | (822,752)    | (690,631)   | (690,631)   |
| Proceeds from sewer bonds and notes   |              | 0            | 0           | 0           |
| Bond issue costs  | 0            |              |             |             |
| Acquisition of capital assets   | (12,053,373) | (10,301,416) | (6,605,181) | (6,965,181) |
| Cash Contributions - sewer connection fees                                      | 10,802,529   | 6,867,521    | 3,918,722   | 4,181,679   |
| c. Net cash provided by ( or used for) capital and related financing activities | (7,471,550)  | (9,712,237)  | (9,030,592) | (9,127,635) |

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

|  |            |             |            |            |
|--|------------|-------------|------------|------------|
| Interest received on investments                               | 53,951     | 127,700     | 127,700    | 127,700    |
| Principal received on notes receivable                         | 512,081    | 425,567     | 437,095    | 437,095    |
| d. Net cash provided by (or used in) investing activities      | 566,032    | 553,267     | 564,795    | 564,795    |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 407,284    | (7,247,263) | 276,172    | 589,583    |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX                      | 46,184,378 | 46,591,662  | 38,946,935 | 39,344,399 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX                     | 46,591,662 | 39,344,399  | 39,223,107 | 39,933,982 |

| PROPRIETARY FUND                                 | (1)                                       | (2)   | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                    |
|--|---|---|--|--------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>06/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>06/30/2019 | TENTATIVE                              | FINAL              |
|  |   |   | APPROVED                               | APPROVED           |
| <b>Operating Revenue</b>                         |   |   |  |                    |
| Charges for Services                             | 20,386,838                                | 25,773,534  | 24,858,429                             | 24,856,822         |
| Miscellaneous Revenue                            | 64,677                                    | 50,000  | 50,000                                 | 50,000             |
| <b>Total Operating Revenue</b>                   | <b>20,451,515</b>                         | <b>25,823,534</b>                                 | <b>24,908,429</b>                      | <b>24,906,822</b>  |
| <b>Operating Expense</b>                         |   |   |  |                    |
| Salaries And Wages                               | 4,589,327                                 | 4,789,009   | 5,341,091                              | 5,341,091          |
| Employee Benefits                                | 2,259,739                                 | 2,377,554   | 2,736,719                              | 2,736,719          |
| Services and Supplies                            | 10,588,321                                | 12,947,648  | 11,098,626                             | 11,098,626         |
| Non-discretionary Services & Supplies            | 3,000,111                                 | 3,096,608   | 3,219,149                              | 3,219,149          |
| Depreciation Expense                             | 6,763,902                                 | 7,642,172   | 8,885,700                              | 8,885,700          |
| <b>Total Operating Expense</b>                   | <b>27,201,400</b>                         | <b>30,852,991</b>                                 | <b>31,281,285</b>                      | <b>31,281,285</b>  |
| <b>Operating Income or (Loss)</b>                | <b>(6,749,885)</b>                        | <b>(5,029,457)</b>                                | <b>(6,372,856)</b>                     | <b>(6,374,463)</b> |
| <b>Non-Operating Revenue</b>                     |   |   |  |                    |
| Capital Contributions From Reno (see footnote)   | 3,823,399                                 | 17,899,885  | 4,922,487                              | 4,922,487          |
| Capital Contributions From Sparks (see footnote) | 1,747,633                                 | 8,181,836   | 2,250,013                              | 2,250,013          |
| Interest Earned                                  | 26,053                                    | 26,100  | 26,100                                 | 26,100             |
| Miscellaneous Revenue                            | 5,567                                     | 10,000  | 10,000                                 | 10,000             |
| <b>Total Non-Operating Revenue</b>               | <b>5,602,652</b>                          | <b>26,117,821</b>                                 | <b>7,208,600</b>                       | <b>7,208,600</b>   |
| <b>Non-Operating Expense</b>                     |   |   |  |                    |
| Loss On Asset Disposal/Revaluation               | 108,085                                   | 1,200,000   | 100,000                                | 100,000            |
| <b>Total Non-Operating Expense</b>               | <b>108,085</b>                            | <b>1,200,000</b>                                  | <b>100,000</b>                         | <b>100,000</b>     |
| <b>Net Income Before Operating Transfers</b>     | <b>(1,255,317)</b>                        | <b>19,888,364</b>                                 | <b>735,744</b>                         | <b>734,137</b>     |
| <b>Operating Transfers (Schedule T)</b>          |   |   |  |                    |
| <b>Net Income</b>                                | <b>(1,255,317)</b>                        | <b>19,888,364</b>                                 | <b>735,744</b>                         | <b>734,137</b>     |

Footnote: FY18 Capital Contributions from Reno and Sparks in this document differ from audited financial statements due to immaterial off-book adjustments made by auditors in the financial statements. This document reports from the City's general ledger which did not contain those adjustments. The discrepancy will exist again in the FY19 column of the FY21 budget document, but then the financial statements should reconcile to the FY20 column in the FY22 budget document.

| PROPRIETARY FUND   | (1)                                       | (2)   | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |              |
|--|---|---|--|--------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>06/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>06/30/2019 | TENTATIVE                              | FINAL        |
|  |   |   | APPROVED                               | APPROVED     |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                    |   |   |  |              |
| Reimbursement from Reno/Sparks   | 12,845,973                                | 25,398,534  | 24,483,429                             | 24,481,822   |
| Reimbursement from Washoe County   | 6,145,682                                 |   |  |              |
| Cash received from other services  | 441,580                                   | 435,000   | 435,000                                | 435,000      |
| Other cash receipts - insurance recovery   | 0   | 0   | 0                                      | 0            |
| Cash paid to employees   | (6,733,522)                               | (7,166,563)                                       | (8,077,810)                            | (8,077,810)  |
| Cash paid to suppliers   | (13,160,756)                              | (16,044,257)                                      | (14,317,774)                           | (14,317,774) |
| a. Net cash provided by (or used for)<br>operating activities                      | (461,043)                                 | 2,622,714   | 2,522,845                              | 2,521,238    |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                         |   |   |  |              |
| b. Net cash provided by (ore used for<br>noncapital financing activities           | 0   | 0   | 0                                      | 0            |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                |   |   |  |              |
| Acquisition of capital assets  | (5,566,678)                               | (2,665,045)                                       | (1,352,500)                            | (1,352,500)  |
| Contributions of capital   | 5,566,678                                 | 2,665,045   | 1,352,500                              | 1,352,500    |
| c. Net cash provided by ( or used for) capital<br>and related financing activities | 0   | 0   | 0                                      | 0            |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                    |   |   |  |              |
| Interest earned on investments   | 26,053                                    | 26,100  | 26,100                                 | 26,100       |
| d. Net cash provided by (or used in) investing<br>activities                       | 26,053                                    | 26,100  | 26,100                                 | 26,100       |
| Net INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                  | (434,990)                                 | 2,648,814   | 2,548,945                              | 2,547,338    |
| CASH AND CASH EQUIVALENTS AT JULY<br>1, 20XX                                       | 3,638,402                                 | 3,203,412   | 5,843,705                              | 5,852,226    |
| CASH AND CASH EQUIVALENTS AT JUNE<br>30, 20XX                                      | 3,203,412                                 | 5,852,226   | 8,392,650                              | 8,399,564    |

| PROPRIETARY FUND                             | (1)                                 | (2)                                      | (3) BUDGET YEAR ENDING 06/30/20 |                    | (4) |
|--|-------------------------------------|--|---------------------------------|--------------------|-----|
|  | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 06/30/2019 | TENTATIVE APPROVED              | FINAL APPROVED     |     |
| <b>Operating Revenue</b>                     |                                     |  |                                 |                    |     |
| Licenses and Permits                         | 2,540,760                           | 2,246,600                                | 2,055,200                       | 2,055,200          |     |
| Charges for Services                         | 3,143,138                           | 3,110,210                                | 2,647,225                       | 2,647,225          |     |
| Miscellaneous Revenue                        | 1,255                               | 0  | 0                               | 0                  |     |
| <b>Total Operating Revenue</b>               | <b>5,685,153</b>                    | <b>5,356,810</b>                         | <b>4,702,425</b>                | <b>4,702,425</b>   |     |
| <b>Operating Expense</b>                     |                                     |  |                                 |                    |     |
| Salaries And Wages                           | 1,870,807                           | 1,905,732                                | 2,352,968                       | 2,352,968          |     |
| Employee Benefits                            | 856,240                             | 873,343                                  | 1,255,829                       | 1,255,829          |     |
| Services and Supplies                        | 1,105,136                           | 1,839,718                                | 2,080,978                       | 2,230,978          |     |
| Non-discretionary Services & Supplies        | 654,442                             | 688,643                                  | 808,753                         | 808,753            |     |
| Depreciation Expense                         | 4,164                               | 5,317                                    | 100,000                         | 100,000            |     |
| <b>Total Operating Expense</b>               | <b>4,490,789</b>                    | <b>5,312,753</b>                         | <b>6,598,528</b>                | <b>6,748,528</b>   |     |
| <b>Operating Income or (Loss)</b>            | <b>1,194,363</b>                    | <b>44,058</b>                            | <b>(1,896,103)</b>              | <b>(2,046,103)</b> |     |
| <b>Non-Operating Revenue</b>                 |                                     |  |                                 |                    |     |
| Water Plan Adm Fee NRS.540                   | 200                                 | 200                                      | 100                             | 100                |     |
| Interest Earned                              | 15,231                              | 200,000                                  | 35,000                          | 35,000             |     |
| Cash Variations                              | 0                                   | 0  | 0                               | 0                  |     |
| <b>Total Non-Operating Revenue</b>           | <b>15,431</b>                       | <b>200,200</b>                           | <b>35,100</b>                   | <b>35,100</b>      |     |
| <b>Net Income Before Operating Transfers</b> | <b>1,209,794</b>                    | <b>244,258</b>                           | <b>(1,861,003)</b>              | <b>(2,011,003)</b> |     |
| <b>Operating Transfers (Schedule T)</b>      |                                     |  |                                 |                    |     |
| OUT  | 23,375                              | 23,912                                   | 23,980                          | 23,980             |     |
| <b>Net Operating Transfers</b>               | <b>(23,375)</b>                     | <b>(23,912)</b>                          | <b>(23,980)</b>                 | <b>(23,980)</b>    |     |
| <b>Net Income</b>                            | <b>1,186,419</b>                    | <b>220,346</b>                           | <b>(1,884,983)</b>              | <b>(2,034,983)</b> |     |

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Development Services Fund (2201)

Schedule F-1

| PROPRIETARY FUND | (1)                                 | (2)                                      | (3) BUDGET YEAR ENDING 06/30/20 |                | (4) |
|------------------|-------------------------------------|--|---------------------------------|----------------|-----|
|                  | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 06/30/2019 | TENTATIVE APPROVED              | FINAL APPROVED |     |

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

|  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Cash received from customers                               | 5,678,716   | 5,356,810   | 4,702,425   | 4,702,425   |
| Cash Received from insurance                               | 1,255       |             |             |             |
| Cash paid to employees                                     | (2,513,897) | (2,779,075) | (3,608,797) | (3,608,797) |
| Cash paid to suppliers                                     | (1,712,405) | (2,528,361) | (2,889,731) | (3,039,731) |
| a. Net cash provided by (or used for) operating activities | 1,453,669   | 49,374      | (1,796,103) | (1,946,103) |

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

|   |          |          |          |          |
|---|----------|----------|----------|----------|
| Operating transfers out   | (23,375) | (23,912) | (23,980) | (23,980) |
| b. Net cash provided by (or used for) noncapital financing activities | (23,375) | (23,912) | (23,980) | (23,980) |

**C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

|   |          |           |          |          |
|---|----------|-----------|----------|----------|
| Bond & capital lease obligation principal payments                              | 0        | 0         | 0        | 0        |
| Proceeds from sewer bonds and notes   | 0        | 0         | 0        | 0        |
| Acquisition of capital assets   | (28,648) | (765,042) | (50,000) | (50,000) |
| Cash contributions - other governments  | 0        | 200       | 100      | 100      |
| c. Net cash provided by ( or used for) capital and related financing activities | (28,648) | (764,842) | (49,900) | (49,900) |

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

|  |           |           |             |             |
|--|-----------|-----------|-------------|-------------|
| Interest received on investments                               | 15,231    | 200,000   | 35,000      | 35,000      |
| Principal received on notes receivable                         |           |           |             |             |
| d. Net cash provided by (or used in) investing activities      | 15,231    | 200,000   | 35,000      | 35,000      |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 1,416,877 | (539,380) | (1,834,983) | (1,984,983) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX                      | 5,100,942 | 6,517,819 | 5,978,439   | 5,978,439   |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX                     | 6,517,819 | 5,978,439 | 4,143,456   | 3,993,456   |

| PROPRIETARY FUND                             | (1)                                       | (2)   | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                    |
|--|---|---|--|--------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>06/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>06/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED  |
| <b>Operating Revenue</b>                     |   |   |  |                    |
| Charges for Services                         | 4,445,832                                 | 5,070,645   | 7,755,110                              | 5,353,502          |
| Miscellaneous Revenue                        | (3,610)                                   | 17,000  | 0                                      | 0                  |
| <b>Total Operating Revenue</b>               | <b>4,442,222</b>                          | <b>5,087,645</b>                                  | <b>7,755,110</b>                       | <b>5,353,502</b>   |
| <b>Operating Expense</b>                     |   |   |  |                    |
| Salaries And Wages                           | 554,297                                   | 670,068   | 722,088                                | 722,088            |
| Employee Benefits                            | 322,911                                   | 363,731   | 395,869                                | 395,869            |
| Services and Supplies                        | 728,292                                   | 661,805   | 832,232                                | 832,232            |
| Non-discretionary Services & Supplies        | 834,860                                   | 844,252   | 792,017                                | 792,017            |
| Depreciation Expense                         | 1,565,186                                 | 1,834,489   | 2,139,500                              | 2,139,500          |
| <b>Total Operating Expense</b>               | <b>4,005,546</b>                          | <b>4,374,345</b>                                  | <b>4,881,706</b>                       | <b>4,881,706</b>   |
| <b>Operating Income or (Loss)</b>            | <b>436,677</b>                            | <b>713,300</b>                                    | <b>2,873,405</b>                       | <b>471,797</b>     |
| <b>Non-Operating Revenue</b>                 |   |   |  |                    |
| Fed Emerg Mgt Grant (FEMA)                   | (1,922)                                   | 0   | 0                                      | 0                  |
| Interest Earned                              | 24,139                                    | 24,100  | 24,100                                 | 24,100             |
| Miscellaneous Revenue                        | 4,845                                     | 0   | 0                                      | 0                  |
| Sale Of General Fixed Assets                 | 0   | 50,000  | 0                                      | 0                  |
| Gain On Sale/Revaluation Of Assets           | 13,703                                    | 0   | 0                                      | 0                  |
| <b>Total Non-Operating Revenue</b>           | <b>40,765</b>                             | <b>74,100</b>                                     | <b>24,100</b>                          | <b>24,100</b>      |
| <b>Non-Operating Expense</b>                 |   |   |  |                    |
| Loss On Asset Disposal/Revaluation           | 55,955                                    | 50,000  | 50,000                                 | 50,000             |
| <b>Total Non-Operating Expense</b>           | <b>55,955</b>                             | <b>50,000</b>                                     | <b>50,000</b>                          | <b>50,000</b>      |
| <b>Net Income Before Operating Transfers</b> | <b>421,487</b>                            | <b>737,400</b>                                    | <b>2,847,505</b>                       | <b>445,897</b>     |
| <b>Operating Transfers (Schedule T)</b>      |   |   |  |                    |
| IN   | 30,068                                    | 0   | 0                                      | 0                  |
| OUT  | 0   | 0   | 1,000,000                              | 1,000,000          |
| <b>Net Operating Transfers</b>               | <b>30,068</b>                             | <b>0</b>  | <b>(1,000,000)</b>                     | <b>(1,000,000)</b> |
| <b>Net Income</b>                            | <b>451,555</b>                            | <b>737,400</b>                                    | <b>1,847,505</b>                       | <b>(554,103)</b>   |

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Motor Vehicle Maintenance (1702)

Schedule F-1

| PROPRIETARY FUND | (1)                                       | (2)   | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |          |
|------------------|---|---|--|----------|
|                  | ACTUAL PRIOR<br>YEAR ENDING<br>06/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>06/30/2019 | TENTATIVE                              | FINAL    |
|                  |   |   | APPROVED                               | APPROVED |

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

|  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Cash received from customers                               | 12,411      | 5,070,645   | 7,755,110   | 5,353,502   |
| Cash paid to employees                                     | (871,543)   | (1,033,799) | (1,117,957) | (1,117,957) |
| Cash paid to suppliers                                     | (1,551,371) | (1,506,057) | (1,624,249) | (1,624,249) |
| Miscellaneous cash received/(paid)                         | 0           | 17,000      | 0           | 0           |
| a. Net cash provided by (or used for) operating activities | (2,410,503) | 2,547,789   | 5,012,904   | 2,611,296   |

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

|  |           |   |             |             |
|--|-----------|---|-------------|-------------|
| Operating transfers in   | 4,445,832 | 0 | 0           | 0           |
| Operating transfers out  | 0         | 0 | (1,000,000) | (1,000,000) |
| b. Net cash provided by (ore used for) noncapital financing activities | 4,443,910 | 0 | (1,000,000) | (1,000,000) |

**C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

|   |             |             |             |             |
|---|-------------|-------------|-------------|-------------|
| Bond & capital lease obligation principal payments                              | 0           | 0           | 0           | 0           |
| Bond interest expense paid  | 0           | 0           | 0           | 0           |
| Proceeds from sale of capital assets  | 36,899      | 50,000      | 0           | 0           |
| Acquisition of capital assets   | (2,252,223) | (1,540,909) | (2,608,841) | (2,608,841) |
| c. Net cash provided by ( or used for) capital and related financing activities | (2,215,324) | (1,490,909) | (2,608,841) | (2,608,841) |

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
| Interest received on investments                               | 24,139    | 24,100    | 24,100    | 24,100    |
| Principal received on notes receivable                         |           |           |           |           |
| d. Net cash provided by (or used in) investing activities      | 24,139    | 24,100    | 24,100    | 24,100    |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (157,778) | 1,080,980 | 1,428,163 | (973,445) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX                      | 2,661,727 | 2,503,949 | 3,584,929 | 3,584,929 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX                     | 2,503,949 | 3,584,929 | 5,013,092 | 2,611,484 |



| PROPRIETARY FUND                             | (1)                                       | (2)   | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|--|---|---|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>06/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>06/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Operating Revenue</b>                     |   |   |  |                   |
| Charges for Services                         | 11,530,211                                | 11,741,923  | 12,095,961                             | 12,590,974        |
| Miscellaneous Revenue                        | 263,474                                   | 264,091   | 200,000                                | 200,000           |
| <b>Total Operating Revenue</b>               | <b>11,793,685</b>                         | <b>12,006,014</b>                                 | <b>12,295,961</b>                      | <b>12,790,974</b> |
| <b>Operating Expense</b>                     |   |   |  |                   |
| Services and Supplies                        | 9,688,512                                 | 10,776,113  | 11,522,650                             | 11,522,650        |
| Non-discretionary Services & Supplies        | 220,427                                   | 216,024   | 199,035                                | 199,035           |
| <b>Total Operating Expense</b>               | <b>9,908,939</b>                          | <b>10,992,137</b>                                 | <b>11,721,685</b>                      | <b>11,721,685</b> |
| <b>Operating Income or (Loss)</b>            | <b>1,884,745</b>                          | <b>1,013,877</b>                                  | <b>574,276</b>                         | <b>1,069,289</b>  |
| <b>Non-Operating Revenue</b>                 |   |   |  |                   |
| Interest Earned                              | 12,340                                    | 12,300  | 12,300                                 | 12,300            |
| <b>Total Non-Operating Revenue</b>           | <b>12,340</b>                             | <b>12,300</b>                                     | <b>12,300</b>                          | <b>12,300</b>     |
| <b>Net Income Before Operating Transfers</b> | <b>1,897,085</b>                          | <b>1,026,177</b>                                  | <b>586,576</b>                         | <b>1,081,589</b>  |
| <b>Operating Transfers (Schedule T)</b>      |   |   |  |                   |
| <b>Net Income</b>                            | <b>1,897,085</b>                          | <b>1,026,177</b>                                  | <b>586,576</b>                         | <b>1,081,589</b>  |

**City of Sparks**

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

Schedule F-1

| PROPRIETARY FUND | (1)                                       | (2)   | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|------------------|---|---|--|-------------------|
|                  | ACTUAL PRIOR<br>YEAR ENDING<br>06/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>06/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

|   |             |              |              |              |
|---|-------------|--------------|--------------|--------------|
| Cash received from users                                      | 2,178,247   | 11,741,923   | 12,095,961   | 12,590,974   |
| Cash paid to employees  | 29          | 0            | 0            | 0            |
| Cash paid to suppliers  | (9,896,576) | (10,992,137) | (11,721,685) | (11,721,685) |
| Cash received from reimbursements of<br>Insurance claims      | 383,188     | 0            | 0            | 0            |
| Miscellaneous cash received/(paid)                            | 0           | 264,091      | 200,000      | 200,000      |
| a. Net cash provided by (or used for)<br>operating activities | (7,335,112) | 1,013,877    | 574,276      | 1,069,289    |

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

|                                 |           |   |   |   |
|---------------------------------|-----------|---|---|---|
| noncapital financing activities | 9,245,193 | 0 | 0 | 0 |
|---------------------------------|-----------|---|---|---|

**C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

|  |   |   |   |   |
|--|---|---|---|---|
| c. Net cash provided by ( or used for) capital<br>and related financing activities | 0 | 0 | 0 | 0 |
|--|---|---|---|---|

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

|   |           |           |           |           |
|---|-----------|-----------|-----------|-----------|
| Interest received on investments                                  | 12,340    | 12,300    | 12,300    | 12,300    |
| d. Net cash provided by (or used in) investing<br>activities      | 12,340    | 12,300    | 12,300    | 12,300    |
| Net INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d) | 1,922,421 | 1,026,177 | 586,576   | 1,081,589 |
| CASH AND CASH EQUIVALENTS AT JULY<br>1, 20XX                      | 2,242,774 | 4,165,195 | 5,183,348 | 5,191,372 |
| CASH AND CASH EQUIVALENTS AT JUNE<br>30, 20XX                     | 4,165,195 | 5,191,372 | 5,769,924 | 6,272,961 |

| PROPRIETARY FUND                             | (1)                                       | (2)   | (3) (4)<br>BUDGET YEAR ENDING 06/30/20 |                   |
|--|---|---|--|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>06/30/2018 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>06/30/2019 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>Operating Revenue</b>                     |   |   |  |                   |
| Charges for Services                         | 357,983                                   | 996,109   | 1,550,000                              | 1,555,061         |
| <b>Total Operating Revenue</b>               | <b>357,983</b>                            | <b>996,109</b>                                    | <b>1,550,000</b>                       | <b>1,555,061</b>  |
| <b>Operating Expense</b>                     |   |   |  |                   |
| Services and Supplies                        | 863,854                                   | 2,190,000   | 2,331,000                              | 2,331,000         |
| Non-discretionary Services & Supplies        | 145,635                                   | 149,197   | 194,435                                | 194,435           |
| <b>Total Operating Expense</b>               | <b>1,009,489</b>                          | <b>2,339,197</b>                                  | <b>2,525,435</b>                       | <b>2,525,435</b>  |
| <b>Operating Income or (Loss)</b>            | <b>(651,506)</b>                          | <b>(1,343,088)</b>                                | <b>(975,435)</b>                       | <b>(970,374)</b>  |
| <b>Non-Operating Revenue</b>                 |   |   |  |                   |
| Interest Earned                              | 26,675                                    | 26,700  | 26,700                                 | 26,700            |
| <b>Total Non-Operating Revenue</b>           | <b>26,675</b>                             | <b>26,700</b>                                     | <b>26,700</b>                          | <b>26,700</b>     |
| <b>Net Income Before Operating Transfers</b> | <b>(624,831)</b>                          | <b>(1,316,388)</b>                                | <b>(948,735)</b>                       | <b>(943,674)</b>  |
| <b>Operating Transfers (Schedule T)</b>      |   |   |  |                   |
| <b>Net Income</b>                            | <b>(624,831)</b>                          | <b>(1,316,388)</b>                                | <b>(948,735)</b>                       | <b>(943,674)</b>  |

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Worker's Comp Self-Insurance (1704)

Schedule F-1

| PROPRIETARY FUND | (1)                                 | (2)                                      | (3) BUDGET YEAR ENDING 06/30/20 |                |
|------------------|-------------------------------------|--|---------------------------------|----------------|
|                  | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 06/30/2019 | TENTATIVE APPROVED              | FINAL APPROVED |

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

|  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Cash received from users                                   | 484,529     | 996,109     | 1,550,000   | 1,555,061   |
| Cash paid to employees                                     | 0           | 0           | 0           | 0           |
| Cash paid to suppliers                                     | (1,119,455) | (1,839,197) | (2,025,435) | (2,025,435) |
| Cash received from reimbursements of Insurance claims      | 0           | 0           | 0           | 0           |
| a. Net cash provided by (or used for) operating activities | (634,926)   | (843,088)   | (475,435)   | (470,374)   |

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

|  |   |   |   |   |
|--|---|---|---|---|
| b. Net cash provided by (ore used for) noncapital financing activities | 0 | 0 | 0 | 0 |
|--|---|---|---|---|

**C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

|   |   |   |   |   |
|---|---|---|---|---|
| c. Net cash provided by ( or used for) capital and related financing activities | 0 | 0 | 0 | 0 |
|---|---|---|---|---|

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
| Interest received on investments                               | 26,675    | 26,700    | 26,700    | 26,700    |
| d. Net cash provided by (or used in) investing activities      | 26,675    | 26,700    | 26,700    | 26,700    |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (608,251) | (816,388) | (448,735) | (443,674) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX                      | 2,880,532 | 2,272,281 | 1,450,667 | 1,455,893 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX                     | 2,272,281 | 1,455,893 | 1,001,932 | 1,012,219 |

| PROPRIETARY FUND                             | (1)                                 | (2)                                      | (3) BUDGET YEAR ENDING 06/30/20 |                | (4)              |
|--|-------------------------------------|--|---------------------------------|----------------|------------------|
|  | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 06/30/2019 | TENTATIVE APPROVED              | FINAL APPROVED |                  |
| <b>Operating Revenue</b>                     |                                     |  |                                 |                |                  |
| Charges for Services                         | 885,671                             | 1,072,989                                | 1,200,094                       |                | 1,200,095        |
| Miscellaneous Revenue                        | 88,728                              | 70,000                                   | 70,000                          |                | 70,000           |
| <b>Total Operating Revenue</b>               | <b>974,399</b>                      | <b>1,142,989</b>                         | <b>1,270,094</b>                |                | <b>1,270,095</b> |
| <b>Operating Expense</b>                     |                                     |  |                                 |                |                  |
| Services and Supplies                        | 417,879                             | 516,750                                  | 516,700                         |                | 516,700          |
| Non-discretionary Services & Supplies        | 571,212                             | 624,000                                  | 686,000                         |                | 686,000          |
| <b>Total Operating Expense</b>               | <b>989,090</b>                      | <b>1,140,750</b>                         | <b>1,202,700</b>                |                | <b>1,202,700</b> |
| <b>Operating Income or (Loss)</b>            | <b>(14,691)</b>                     | <b>2,239</b>                             | <b>67,394</b>                   |                | <b>67,395</b>    |
| <b>Non-Operating Revenue</b>                 |                                     |  |                                 |                |                  |
| Interest Earned                              | 267                                 | 300                                      | 300                             |                | 300              |
| <b>Total Non-Operating Revenue</b>           | <b>267</b>                          | <b>300</b>                               | <b>300</b>                      |                | <b>300</b>       |
| <b>Net Income Before Operating Transfers</b> | <b>(14,423)</b>                     | <b>2,539</b>                             | <b>67,694</b>                   |                | <b>67,695</b>    |
| <b>Operating Transfers (Schedule T)</b>      |                                     |  |                                 |                |                  |
| OUT  | 30,068                              | 0  | 0                               |                | 0                |
| <b>Net Operating Transfers</b>               | <b>(30,068)</b>                     | <b>0</b>                                 | <b>0</b>                        |                | <b>0</b>         |
| <b>Net Income</b>                            | <b>(44,491)</b>                     | <b>2,539</b>                             | <b>67,694</b>                   |                | <b>67,695</b>    |

| PROPRIETARY FUND | (1)                                 | (2)                                      | (3) BUDGET YEAR ENDING 06/30/20 |  | (4)            |
|------------------|-------------------------------------|--|---------------------------------|--|----------------|
|                  | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 06/30/2019 | TENTATIVE APPROVED              |  | FINAL APPROVED |

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

|  |           |             |             |             |
|--|-----------|-------------|-------------|-------------|
| Cash received from users                                   | 89,541    | 1,072,989   | 1,200,094   | 1,200,095   |
| Cash paid to employees                                     |           | 0           | 0           | 0           |
| Cash paid to suppliers                                     | (997,540) | (1,140,750) | (1,202,700) | (1,202,700) |
| Cash received from reimbursements of Insurance claims      |           | 0           | 0           | 0           |
| Miscellaneous cash received/(paid)                         |           | 70,000      | 70,000      | 70,000      |
| a. Net cash provided by (or used for) operating activities | (907,999) | 2,239       | 67,394      | 67,395      |

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

|  |         |   |   |   |
|--|---------|---|---|---|
| b. Net cash provided by (ore used for) noncapital financing activities | 885,671 | 0 | 0 | 0 |
|--|---------|---|---|---|

**C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

|   |          |   |   |   |
|---|----------|---|---|---|
| c. Net cash provided by ( or used for) capital and related financing activities | (30,068) | 0 | 0 | 0 |
|---|----------|---|---|---|

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

|  |          |        |        |        |
|--|----------|--------|--------|--------|
| Interest received on investments                               | 267      | 300    | 300    | 300    |
| d. Net cash provided by (or used in) investing activities      | 267      | 300    | 300    | 300    |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (52,129) | 2,539  | 67,694 | 67,695 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX                      | 71,704   | 19,575 | 22,114 | 22,114 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX                     | 19,575   | 22,114 | 89,808 | 89,809 |

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)<br>NAME OF BOND OR LOAN (List and Subtotal By Fund)          | (2)<br>* | (3)<br>TERM | (4)                | (5)<br>ISSUE DATE | (6)<br>FINAL<br>PAYMENT<br>DATE | (7)<br>INTEREST<br>RATE | (8)<br>BEGINNING<br>OUTSTANDING<br>BALANCE<br>07/01/2019 | (9) (10)<br>REQUIREMENTS FOR FISCAL<br>YEAR ENDING 06/30/2020 |                      | (11)<br>(9) + (10)<br>TOTAL |
|--|----------|-------------|--------------------|-------------------|---------------------------------|-------------------------|--|---|----------------------|-----------------------------|
|  |          |             |                    |                   |                                 |                         |  | INTEREST<br>PAYABLE   | PRINCIPAL<br>PAYABLE |                             |
| <b>Debt Service General Obligation Fund 1301</b>                 |          |             |                    |                   |                                 |                         |  |   |                      |                             |
| <b><u>Type 4 Revenue Bonds</u></b>                               |          |             |                    |                   |                                 |                         |  |   |                      |                             |
| - Sr. Sales Tax Anticipation Series A                            | 4        | 20          | 83,290,000         | 7/2/2008          | 6/15/2028                       | 6.50-6.75%              | 63,425,000   | 4,271,350   | 3,935,000            | 8,206,350                   |
| - Subordinate Sales Tax Anticipation Series A                    | 4        | 20          | 36,600,000         | 7/2/2008          | 6/15/2028                       | 5.75%                   | 29,714,979 <sup>1</sup>                                  | 1,732,342   | 2,620,000            | 4,352,342                   |
| - Consolidated Tax Series 2014                                   | 4        | 12          | 7,330,000          | 5/29/2014         | 5/1/2026                        | 3.09%                   | 6,433,000  | 198,780   | 838,000              | 1,036,780                   |
| <b>Total Type 4 Revenue Bonds</b>                                |          |             | <b>127,220,000</b> |                   |                                 |                         | <b>99,572,979</b>  | <b>6,202,472</b>  | <b>7,393,000</b>     | <b>13,595,472</b>           |
| <b><u>Type 5 Medium-Term Financing</u></b>                       |          |             |                    |                   |                                 |                         |  |   |                      |                             |
| <b>Total Type 5 Medium-Term Financing</b>                        |          |             | <b>0</b>           |                   |                                 |                         | <b>0</b>   | <b>0</b>  | <b>0</b>             | <b>0</b>                    |
| <b><u>Type 8 Special Assessment Bonds</u></b>                    |          |             |                    |                   |                                 |                         |  |   |                      |                             |
| - Local Improvement District #3 Ltd Obligation Improvement Bonds | 8        | 10          | 13,498,290         | 12/22/2016        | 9/1/2027                        | 3.83%                   | 7,091,668  | 257,882   | 716,988              | 974,870                     |
| <b>Total Type 8 Special Assessment Bonds</b>                     |          |             | <b>13,498,290</b>  |                   |                                 |                         | <b>7,091,668</b>   | <b>257,882</b>  | <b>716,988</b>       | <b>974,870</b>              |
| <b>Total Debt Service General Obligation Fund 1301</b>           |          |             | <b>140,718,290</b> |                   |                                 |                         | <b>106,664,647</b>                                       | <b>6,460,353</b>  | <b>8,109,988</b>     | <b>14,570,341</b>           |

SCHEDULE C-1 - INDEBTEDNESS

<sup>1</sup> The outstanding balance on these notes will continue to change throughout fiscal year 2019/2020 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2019 to appear to differ from the FY2018/2019 CAFR (when complete). Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2019/2020. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

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

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

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

| (1)<br>NAME OF BOND OR LOAN (List and Subtotal By Fund)   | (2)<br>* | (3)<br>TERM | (4)<br>ORIGINAL<br>AMOUNT OF<br>ISSUE | (5)<br>ISSUE DATE | (6)<br>FINAL<br>PAYMENT<br>DATE | (7)<br>INTEREST<br>RATE | (8)<br>BEGINNING<br>OUTSTANDING<br>BALANCE<br>07/01/2019 | (9) - (10)<br>REQUIREMENTS FOR FISCAL<br>YEAR ENDING 06/30/2020 |                              | (11)<br>(9) + (10)<br>TOTAL |
|---|----------|-------------|---------------------------------------|-------------------|---------------------------------|-------------------------|--|---|------------------------------|-----------------------------|
|   |          |             |                                       |                   |                                 |                         |  | (9)<br>INTEREST<br>PAYABLE                                      | (10)<br>PRINCIPAL<br>PAYABLE |                             |
|   |          |             |                                       |                   |                                 |                         |  | <b>Sewer Fund 16XX</b>  |                              |                             |
| <b><u>Type 2 G.O. Revenue Supported Bonds</u></b>   |          |             |                                       |                   |                                 |                         |  |   |                              |                             |
| - Enterprise Debt SRF 2016B   | 2        | 13          | 27,099,691                            | 9/26/2016         | 7/1/2029                        | 1.25%                   | 19,508,338   | 233,941   | 3,195,453                    | 3,429,395                   |
| <b>Total Type 2 G.O. Revenue Supported Bonds</b>  |          |             | 27,099,691                            |                   |                                 |                         | 19,508,338   | 233,941   | 3,195,453                    | 3,429,395                   |
| <b><u>Type 5 Medium-Term Financing</u></b>  |          |             |                                       |                   |                                 |                         |  |   |                              |                             |
| - Flood Control Bonds Series 2016   | 5        | 10          | 18,010,000                            | 3/8/2016          | 3/1/2026                        | 2.00-5.00%              | 13,330,000   | 391,750   | 1,710,000                    | 2,101,750                   |
| <b>Total Type 5 Medium-Term Financing</b>   |          |             | 18,010,000                            |                   |                                 |                         | 13,330,000   | 391,750   | 1,710,000                    | 2,101,750                   |
| <b><u>Type 10 Other (Note Payable to City of Reno)</u></b>  |          |             |                                       |                   |                                 |                         |  |   |                              |                             |
| - City of Reno Sewer Refunding Bonds 2016 (refi of Water Pollution SRF Bonds 2004 & 2005) (Sparks' share of TMWRF expansion-1631) | 10       | 9           | 12,029,831                            | 12/1/2016         | 7/1/2025                        | 1.61%                   | 4,218,271  | 64,940  | 748,049                      | 812,989                     |
| <b>Total Type 10 Other</b>  |          |             | 12,029,831                            |                   |                                 |                         | 4,218,271  | 64,940  | 748,049                      | 812,989                     |
| <b>TOTAL SEWER FUND 16XX</b>  |          |             | <b>57,139,522</b>                     |                   |                                 |                         | <b>37,056,609</b>  | <b>690,631</b>  | <b>5,653,502</b>             | <b>6,344,134</b>            |

SCHEDULE C-1 - INDEBTEDNESS



Transfer Schedule for Fiscal Year 2019-2020

| FUND TYPE        | TRANSFERS IN                   |      |                  | TRANSFERS OUT                  |      |                  |
|------------------|--------------------------------|------|------------------|--------------------------------|------|------------------|
|                  | FROM FUND                      | PAGE | AMOUNT           | TO FUND                        | PAGE | AMOUNT           |
| General Fund     | T/I from Motor Vehicle 1702    |      | 1,000,000        |                                |      | 0                |
|                  |                                |      | 0                | T/O to Parks & Rec 1221        |      | 1,405,000        |
|                  |                                |      | 0                | T/O to Debt Svc GO 1301        |      | 710,841          |
|                  |                                |      | 0                | T/O to Park & Rec Project 1402 |      | 882,758          |
|                  |                                |      | 0                | T/O to Capital Projects 1404   |      | 2,817,242        |
| <b>Subtotal</b>  |                                |      | <b>1,000,000</b> |                                |      | <b>5,815,841</b> |
| Special Revenue  | T/I from General Fund 1101     |      | 1,405,000        |                                |      | 0                |
|                  |                                |      | 0                | T/O to Sewer Capital 1631      |      | 220,000          |
| <b>Subtotal</b>  |                                |      | <b>1,405,000</b> |                                |      | <b>220,000</b>   |
| Capital Projects | T/I from General Fund 1101     |      | 3,700,000        |                                |      | 0                |
| <b>Subtotal</b>  |                                |      | <b>3,700,000</b> |                                |      | <b>0</b>         |
| Debt Service     | T/I from General Fund 1101     |      | 710,841          |                                |      | 0                |
|                  | T/I from Sewer Operations 1630 |      | 3,997            |                                |      | 0                |
|                  | T/I from Development Svcs 2201 |      | 23,980           |                                |      | 0                |
|                  | T/I from R/A Revolving 3401    |      | 297,962          |                                |      | 0                |
| <b>Subtotal</b>  |                                |      | <b>1,036,780</b> |                                |      | <b>0</b>         |

City of Sparks  
 SCHEDULE T - Transfer Reconciliation

Transfer Schedule for Fiscal Year 2019-2020

| FUND TYPE              | TRANSFERS IN          |      |                  | TRANSFERS OUT            |      |                  |
|------------------------|-----------------------|------|------------------|--------------------------|------|------------------|
|                        | FROM FUND             | PAGE | AMOUNT           | TO FUND                  | PAGE | AMOUNT           |
| Enterprise             | T/I from IFSA #1 1210 |      | 220,000          |                          |      | 0                |
|                        |                       |      | 0                | T/O to Debt Svc GO 1301  |      | 27,977           |
| <b>Subtotal</b>        |                       |      | <b>220,000</b>   |                          |      | <b>27,977</b>    |
| Internal Services      |                       |      | 0                | T/O to General Fund 1101 |      | 1,000,000        |
| <b>Subtotal</b>        |                       |      | <b>0</b>         |                          |      | <b>1,000,000</b> |
| <b>Total Transfers</b> |                       |      | <b>7,361,780</b> |                          |      | <b>7,063,817</b> |

FY20 Note: Transfers in do not match transfers out due to the fact that transfers in include \$297,962 from Redevelopment Area 1, the budget for which is filed under a separate document. The transfers in will not match the transfers out by this same figure in the Redevelopment Agency Areas 1 Budget documents.

City of Sparks  
SCHEDULE T - Transfer Reconciliation

Schedule of Existing Contracts  
Budget Year 2019-2020

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

Total

24

| Line                               | Vendor                            | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2019-20 | Proposed Expenditure FY 2020-21 | Reason or need for contract:                   |
|------------------------------------|-----------------------------------|----------------------------|------------------------------|---------------------------------|---------------------------------|--|
| 1                                  | Eide Bailly                       | 7/1/2019                   | 6/30/2020                    | \$ 153,450                      | \$ 158,054                      | Financial Audit & CAFR City                    |
| 2                                  | Clean Harbors Environmental       | 7/1/2019                   | 6/30/2020                    | \$ 100,000                      | \$ 103,000                      | Gas Conditioning Media Change                  |
| 3                                  | SoSu TV                           | 7/1/2019                   | 6/30/2020                    | \$ 50,000                       | \$ 51,500                       | Broadcast Services                             |
| 4                                  | Nichols Consulting Engineers      | 7/1/2019                   | 6/30/2020                    | \$ 50,000                       | \$ 51,500                       | Surface Condition Assessment for City Roadways |
| 5                                  | Resource Direct Consulting        | 7/1/2019                   | 6/30/2020                    | \$ 50,000                       | \$ 51,500                       | Prevailing Wage Review                         |
| 6                                  | George T. Hall                    | 7/1/2019                   | 6/30/2020                    | \$ 40,000                       | \$ 41,200                       | SCADA On-Call Services                         |
| 7                                  | Shannon Taylor                    | 7/1/2019                   | 6/30/2020                    | \$ 25,000                       | \$ 25,750                       | Transcription Services                         |
| 8                                  | Korn/Ferry                        | 7/1/2019                   | 6/30/2020                    | \$ 20,500                       | \$ 21,115                       | Classification and Compensation analysis       |
| 9                                  | Southland Mechanical              | 7/1/2019                   | 6/30/2020                    | \$ 20,000                       | \$ 20,600                       | HVAC System Repairs                            |
| 10                                 | Nichols Consulting                | 7/1/2019                   | 6/30/2020                    | \$ 20,000                       | \$ 20,600                       | Effluent On-Call Services                      |
| 11                                 | ABC Fire                          | 7/1/2019                   | 6/30/2020                    | \$ 17,000                       | \$ 17,510                       | Fire Suppression services                      |
| 12                                 | Eide Bailly                       | 7/1/2019                   | 6/30/2020                    | \$ 15,400                       | \$ 15,862                       | Financial Audit & CAFR TMWRF                   |
| 13                                 | Environmental Resource Associates | 7/1/2019                   | 6/30/2020                    | \$ 12,500                       | \$ 12,875                       | Lab hazardous waste disposal                   |
| 14                                 | test-wave                         | 7/1/2019                   | 6/30/2020                    | \$ 10,000                       | \$ 10,300                       | Lab instrument calibration                     |
| 15                                 | ESI                               | 7/1/2019                   | 6/30/2020                    | \$ 9,000                        | \$ 9,270                        | Security - Rec Gym Rentals                     |
| 16                                 | Progressive Pest                  | 7/1/2019                   | 6/30/2020                    | \$ 8,000                        | \$ 8,240                        | Pest Management                                |
| 17                                 | Sred-It                           | 7/1/2019                   | 6/30/2020                    | \$ 7,000                        | \$ 7,210                        | document destruction                           |
| 18                                 | Kelly Enterprises                 | 7/1/2019                   | 6/30/2020                    | \$ 6,400                        | \$ 6,592                        | Bathroom deoderizer                            |
| 19                                 | Spectro Jet-care                  | 7/1/2019                   | 6/30/2020                    | \$ 6,000                        | \$ 6,180                        | co-gen oil analysis                            |
| 20                                 | Acheck                            | 7/1/2019                   | 6/30/2020                    | \$ 5,738                        | \$ 5,910                        | Pre-employment Background                      |
| 21                                 | Archive Social                    | 7/1/2019                   | 6/30/2020                    | \$ 5,000                        | \$ 5,150                        | Social Media Archiving                         |
| 22                                 | Aquatic Environments              | 7/1/2019                   | 6/30/2020                    | \$ 65,000                       | \$ 66,950                       | Marina Lake Management & Service               |
| 23                                 | RCMS                              | 7/1/2019                   | 6/30/2020                    | \$ 2,380                        | \$ 2,451                        | Planning services                              |
| 24                                 | West Coast Process Service        | 7/1/2019                   | 6/30/2020                    | \$ 6,000                        | \$ 6,180                        | Service of Subpoenas and Process               |
| 25                                 |                                   |                            |                              |                                 |                                 |  |
| 26                                 |                                   |                            |                              |                                 |                                 |  |
| 27                                 |                                   |                            |                              |                                 |                                 |  |
| 28                                 |                                   |                            |                              |                                 |                                 |  |
| 29                                 |                                   |                            |                              |                                 |                                 |  |
| 30                                 |                                   |                            |                              |                                 |                                 |  |
| 31                                 |                                   |                            |                              |                                 |                                 |  |
| 32                                 |                                   |                            |                              |                                 |                                 |  |
| 33                                 |                                   |                            |                              |                                 |                                 |  |
| 34                                 |                                   |                            |                              |                                 |                                 |  |
| 35                                 |                                   |                            |                              |                                 |                                 |  |
| <b>Total Proposed Expenditures</b> |                                   |                            |                              | <b>704,368</b>                  | <b>725,499</b>                  |  |

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts  
Budget Year 2019-2020

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

Total Number of Privatization Contracts: 21

| Line | Vendor                         | Effective Date of Contract | Termination Date of Contract | Duration (Months/ Years) | Proposed Expenditure FY 2019-20 | Proposed Expenditure FY 2020-21 | Position Class or Grade          | Number of FTEs employed by Position Class or Grade | Equivalent hourly wage of FTEs by Position Class or Grade | Reason or need for contract:                             |
|------|--------------------------------|----------------------------|------------------------------|--------------------------|---------------------------------|---------------------------------|----------------------------------|--|---|--|
| 1    | West Coast Code Consultants    | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 750,000                      | \$ 772,500                      | Plans Examiner (position vacant) | 0.0  | \$26  | Building Permit plan review                              |
| 2    | Charles Abbott Associates      | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 100,000                      | \$ 103,000                      | Plans Examiner (position vacant) | 0.0  | \$26  | Building Permit plan review                              |
| 3    | RTKL                           | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 40,000                       | \$ 41,200                       | Senior Planner                   | 1.0  | \$43  | On-Call Urban Design Services                            |
| 4    | House Moran                    | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 25,000                       | \$ 25,750                       | Civil Engineer Senior            | 2.0  | \$46  | Modeling   |
| 5    | Alfa Analytical, WetLab        | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 20,000                       | \$ 20,600                       | Lab Quality Assurance Officer    | 1.0  | \$47  | Oustide laboratory analysis                              |
| 6    | FAHNESTOCK ENTERPRISES,        | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 20,000                       | \$ 20,600                       | Parks Maintenance Worker         | 7.0  | \$21  | Annual youth sports field fertilizations by Western Turf |
| 7    | Reno Green                     | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 15,600                       | \$ 16,068                       | Parks Maintenance Worker         | 7.0  | \$21  | Landscape Maintenance                                    |
| 8    | West Coast Code Consultants; P | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 450,000                      | \$ 463,500                      | Building Inspector               | 4.0  | \$34  | Building Inspection                                      |
| 9    | Manpower                       | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 407,000                      | \$ 419,210                      | Parks Maintenance Worker         | 7.0  | \$21  | Contract Labor Parks                                     |
| 10   | Manpower                       | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 135,000                      | \$ 139,050                      | Streets Maintenance Worker       | 3.0  | \$23  | Contract Labor Streets                                   |
| 11   | Man Power                      | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 90,000                       | \$ 92,700                       | Office Assistant                 | 2.0  | \$24  | Office support for Customer service and City Clerk       |
| 12   | Manpower                       | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 68,000                       | \$ 70,040                       | Facilities Maintenance Worker    | 1.0  | \$28  | Restroom cleaning Parks                                  |
| 13   | Manpower                       | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 34,000                       | \$ 35,020                       | Facilities Maintenance Worker    | 1.0  | \$28  | Contract Labor Maintenance Administration                |
| 14   | Manpower                       | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 34,000                       | \$ 35,020                       | Utilities Maintenance Worker     | 13.0   | \$24  | Contract Labor Drains                                    |
| 15   | Manpower                       | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 34,000                       | \$ 35,020                       | Parks Maintenance Worker         | 7.0  | \$21  | Garbage collection                                       |
| 16   | Manpower                       | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 15,000                       | \$ 15,450                       | Equipment Parts Technician       | 1.0  | \$28  | Contract Labor Garage                                    |
| 17   | Manpower                       | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 10,000                       | \$ 10,300                       | Parks Maintenance Worker         | 7.0  | \$21  | GERP Facility maintenance                                |
| 18   | Apple One                      | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 5,000                        | \$ 5,150                        | Office Assistant                 | 2.0  | \$24  | temp help for Clerk's office                             |
| 21   | Multiple Consultants           | 7/1/2019                   | 6/30/2020                    | month to month           | \$ 125,000                      | \$ 128,750                      | Civil Engineer Senior            | 2.0  | \$46  | On-Call Professional Engineering Services                |
|      | <b>Total</b>                   |                            |                              |                          | <b>2,377,600</b>                | <b>2,448,928</b>                |                                  | <b>68.0</b>  |   |  |

Attach additional sheets if necessary.

Proof of Publication to be attached when available