



2017-2018  
Final Budget



June 1, 2017

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, 2018**.

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

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

This budget contains **21** governmental type funds with estimated expenditures of **\$94,836,045** and **7** proprietary funds with estimated expenses of **\$82,643,471**.

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed \_\_\_\_\_

Dated: \_\_\_\_\_

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SCHEDULED PUBLIC HEARING:

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

Publication Date May 10, 2017

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

# City of Sparks

## 2017-2018 FINAL Budget

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## City of Sparks Budget Message – FINAL Fiscal Year 2017/2018 (FY18)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY18 Budget.

The budget process at the City of Sparks is driven by a set of 6 Fiscal Policies which align with our Strategic Plan. The specific Strategic Objectives have been identified in some cases. Below are the policies and the results produced from the FY18 budget.

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

	Policy Target	RESULTS	AMOUNT OVER/ (UNDER) Target	STATUS
<b>FY16 Actuals</b>	8.3%	10.5%	1.2M	✓
<b>FY17 Estimates</b>	8.3%	6.4%	(1.1M)	⚠
<b>FY18 BUDGET - Org-Wide Strategy #1 Fiscal Stability</b>	8.3%	6.0%	(1.3M)	⚠

City Targets		Statutory Targets	
Budget Target	Cash Flow Target	Must provide corrective action plan to State if go below per NAC 354.650	Removed From Negotiations per NRS 354.6241
6.0%	12.5%	4.0%	25.0%
FY18 matches Target	FY18 Budget \$3.6M Under Target	FY18 Budget \$1.2M Over Target	FY18 Budget \$9.6M Under Target

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

	GOAL	BUDGET	Contingency Amount	STATUS
<b>FY16 BUDGET</b>	up to 3%	1.7%	1,000,000	✓
<b>FY17 BUDGET</b>	up to 3%	1.6%	1,000,000	✓
<b>FY18 BUDGET - Org-Wide Strategy #1 Fiscal Stability</b>	up to 3%	1.6%	1,000,000	✓

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

	GOAL	% RESULTS	Transfer Amount	STATUS
<b>FY16 Actuals</b>	2.5% + full funding of IT hardware & software replacement plans =	3.1%	\$ 1,871,589	✓
<b>FY17 Estimates</b>	2.5% + full funding of IT hardware & software replacement plans =	3.9%	\$ 2,455,240	⚠
<b>FY18 BUDGET - Org-Wide Strategy #1 Fiscal Stability</b>	2.5% + full funding of IT hardware & software replacement plans =	1.2%	\$ 754,108	✗

**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
<b>FY16 Actuals</b>	\$ 5,462,199	\$ 235,290	\$ -	✗
<b>FY17 Estimates</b>	\$ 5,702,092	\$ 185,880	\$ 200,000	✓
<b>FY18 BUDGET</b>	\$ 6,107,309	\$ 388,380	\$ 200,000	✓

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

	GOAL	RESULTS	STATUS
FY16 Actuals	<=78%	77.3%	✓
FY17 Estimates	<=78%	77.9%	✓
FY18 BUDGET - Org-Wide Strategy #1 Fiscal Stability	<=78%	76.5%	✓

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

	NET OPEB OBLIGATION	Workers Comp L/T Liability	FUNDING STATUS
FY09 ACTUALS	\$2,025,422	\$2,252,767	Pay-As-You-Go
FY10 ACTUALS	\$4,566,159	\$2,321,000	Pay-As-You-Go
FY11 ACTUALS	\$4,958,920	\$3,414,452	Pay-As-You-Go
FY12 ACTUALS	\$5,473,423	\$3,206,012	Pay-As-You-Go
FY13 ACTUALS	\$6,018,434	\$6,749,369	Pay-As-You-Go
FY14 ACTUALS	\$6,680,705	\$9,258,452	Pay-As-You-Go
FY15 ACTUALS	\$7,414,353	\$5,068,496	Pay-As-You-Go
FY16 ACTUALS	\$8,058,889	\$6,190,050	Pay-As-You-Go

**GENERAL FUND**

The following table provides a snapshot of the projected General Fund fiscal outcomes for the current fiscal year and next and provides a comparison to FY16 actual results.

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

	FY16 Actuals	FY17 Estimates	FY18 Budget
Revenues	\$60,368	\$62,808	\$65,390
Transfers-In	\$0	\$306	\$1,000
Expenditures	(\$57,021)	(\$61,073)	(\$63,874)
Transfers-Out	(\$3,786)	(\$4,155)	(\$2,622)
<i>Change in Fund Balance</i>	<b>(\$439)</b>	<b>(\$2,113)</b>	<b>(\$107)</b>
Beginning Fund Balance	\$6,447	\$6,007	\$3,894
Ending Fund Balance	\$6,007	\$3,894	\$3,788
<i>Ending Fund Balance as a % of Expenditures*</i>	10.5%	6.4%	6.0%

All figures shown in \$000's

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

**GENERAL FUND REVENUES**

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

## General Fund Revenues by Type

	<b>FY16</b>	<b>FY17</b>	<b>FY17 % change</b>	<b>FY18</b>	<b>FY18 % change</b>
	<b>Actuals</b>	<b>Estimates</b>	<b>from FY16</b>	<b>Budget</b>	<b>from FY17</b>
CTAX & Fair Share	\$24,524	\$26,175	6.7%	\$27,450	4.9%
Property Taxes	\$20,497	\$21,090	2.9%	\$22,195	5.2%
Licenses & Permits	\$11,127	\$11,155	0.3%	\$11,407	2.3%
All other revenues	\$4,220	\$4,388	4.0%	\$4,337	-1.2%
<b>TOTAL REVENUES</b>	<b>\$60,368</b>	<b>\$62,808</b>	<b>4.0%</b>	<b>\$65,390</b>	<b>4.1%</b>

All figures shown in \$000's

### CTAX and Fair Share Revenue

CTAX (including Fair Share) is projected to increase 6.7% in and FY17 and 4.9% in FY18. This represents 8 consecutive years of increases in this revenue source after 4 years of significant decline during the economic downturn. Finally, FY18's CTAX and Fair Share projection of \$27.5M returns the revenue source to the peak levels experienced in FY06.

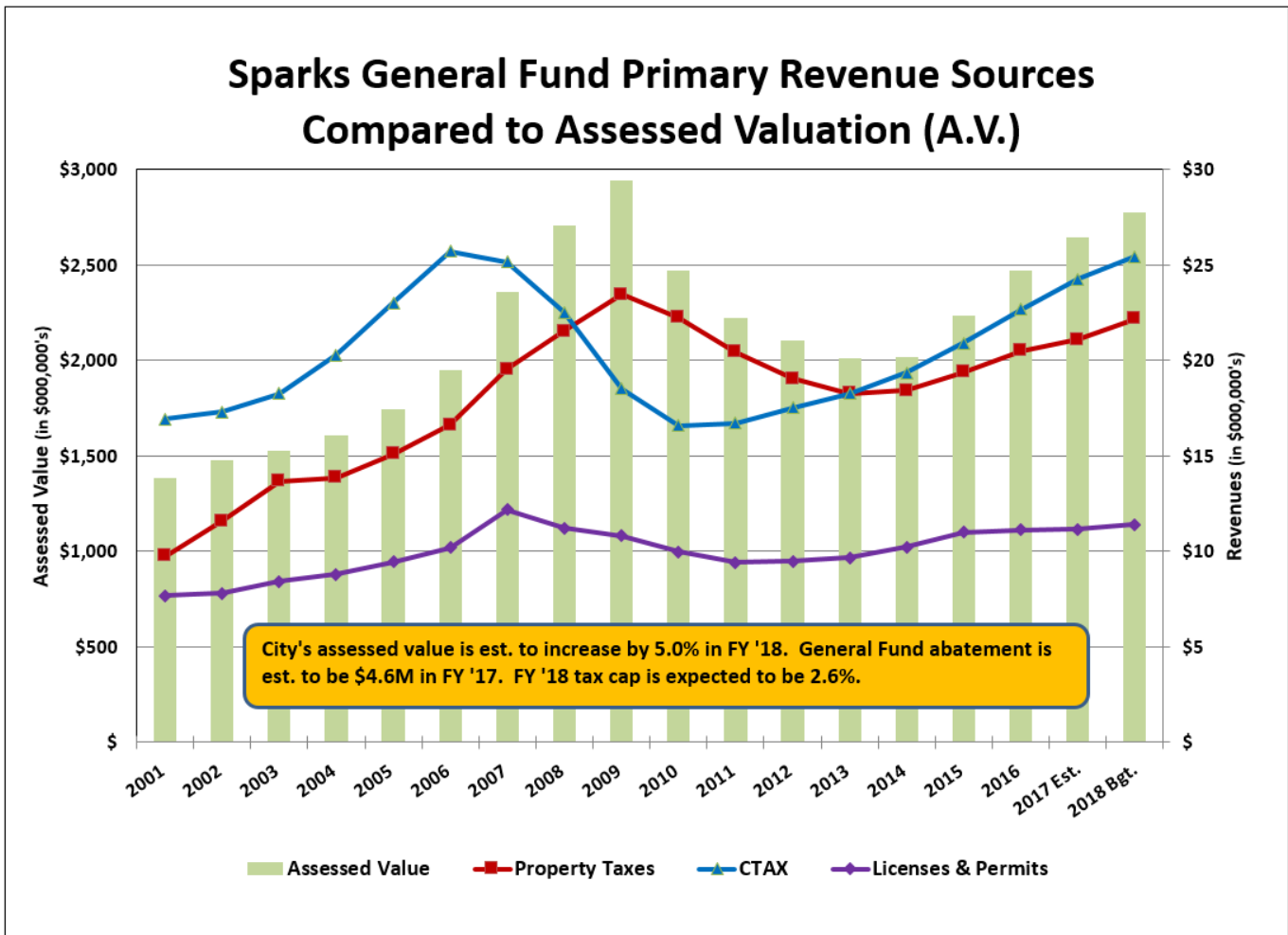
### Property Tax

The City's property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 34% of General Fund revenues. Growth in Northern Nevada helped push these revenues up 10.5% on average between FY05 and FY09, but the subsequent 4 years (FY10-FY13) resulted in steady decreases. After a relatively flat FY14, FY15 grew 5.2%; FY16 grew 5.7% and FY17 is expected to grow 2.9%.

FY18 property tax receipts are expected to be 5.2% higher than FY17. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the "property tax abatement laws"), will hold FY18 growth to 2.6% for existing property (both residential and commercial). Any growth above the 2.6% from the previous year's tax levy, will be abated (i.e., removed) from the current property tax levy. In other words, tax bills may increase no more than 2.6% for all existing properties. Property tax caps are not applicable to new development, however, and new development is expected to result in an FY18 increase larger than the 2.6% tax cap.

### Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$11.4M or 17% of General Fund Revenues. We are projecting that FY17 will result in a meager 0.3% increase, and FY18 is expected to grow 2.3%. The slower rate of growth in FY17 can be attributed mainly to electric and gas franchise fees. These franchise fees are based on gross receipts for electricity and natural gas received by NV Energy from customers within the City of Sparks. Electric and gas rates have been dropping steadily over the past two years, softening this revenue source.



### GENERAL FUND TRANSFERS-IN

#### FY18 budgeted transfers-in include:

- \$1M from Motor Vehicle Fund - This amount is meant to offset the Contingency budget in the General Fund and the transfer will be made only if the General Fund has insufficient resources to meet the emergency budget shortfall for which the contingency budget would be utilized.



**GENERAL FUND EXPENDITURES**

General Fund Expenditures by Type

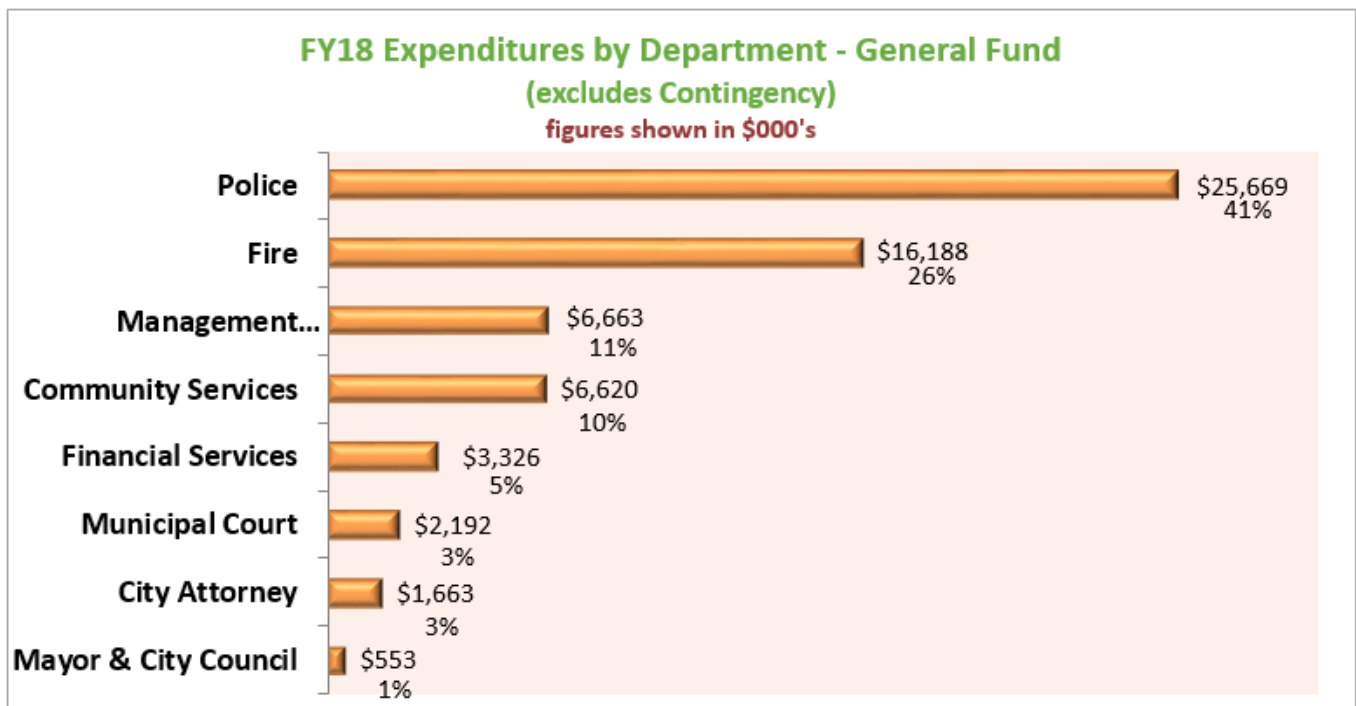
	FY16 Actuals	FY17 Estimates	FY17 % change from FY16	FY18 Budget	FY18 % change from FY17
Salaries & Benefits	\$46,672	\$48,948	4.9%	\$50,001	0.0%
Services & Supplies	\$10,334	\$12,125	17.3%	\$12,858	0.0%
Capital Outlay	\$15	\$0	-100.0%	\$15	0.0%
Contingency	\$0	\$0	N/A	\$1,000	0.0%
<b>Total Expenditures</b>	<b>\$57,021</b>	<b>\$61,073</b>	<b>7.1%</b>	<b>\$63,874</b>	<b>4.6%</b>

All figures shown in \$000's

**FY18 Expenditures excluding contingency increasing \$1.8M or 2.9% over FY17**

FY 17 to FY18 primary causes of expenditure change:

- FY17 vacancy savings reloaded into FY18 budget (\$1.2M)
- FY17 Flood emergency costs (\$252K)
- FY18 anticipates certain property mitigation costs the were not in FY17 (\$300K)



## **GENERAL FUND TRANSFERS-OUT**

### **FY18 budgeted transfers-out include:**

- \$1.2M to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$754K to Capital Projects Fund – The City’s fiscal policy #3 is to transfer an annual amount equal to 2.5% of total revenues (\$1.6M) 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 (\$292K) and software (\$429K) replacement plans. The FY18 budgeted transfer is \$1.6M short of the policy goal. The budgeted amount of \$754K includes \$462,000 for general CIP needs and fully funds the \$292K IT hardware replacement plan. The reductions to the full policy amount were directed by City Council, as referenced in the City Manager’s Budget Recommendations, in order to achieve a General Fund Ending Fund Balance no lower than 6% of expenditures. The policy is meant to ensure that the City continues to invest in infrastructure and technology needs, and the reduction to the transfer in FY18 will most likely require increased funding in future years to meet these needs.
- \$693K to Debt Service Fund for the City’s 2007 CTAX bond debt service payment. Unspent bond proceeds were used to pay this debt service in FY14 and FY15, 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.

## **GENERAL FUND ENDING FUND BALANCE**

A net decrease of \$2.1M is expected in FY17’s ending fund balance, reducing the amount from \$6.0M in FY16 to \$3.9M in FY17. The City’s formally adopted fiscal policy is to maintain a minimum unrestricted ending fund balance of 8.3% of expenditures within the General Fund. The City Council has authorized a budgeted ending fund balance of 6.0% for FY18 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 \$6.6M in the FY18 budget. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

- 1. Community Development Block Grant Fund (1202)** - To account for revolving Fund monies received from the repayment of Single Family Housing Rehab Deferred Loans, which is a program funded by the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG). Per HUD regulations, the program income generated must remain in the loan program.
- 2. Community Development Block Grant Entitlement Fund (1203)** - Entitlement grant spending of Community Development Block Grant (CDBG) for programs that benefit low and moderate income households, as approved by the granting Federal agency, U.S. Department of Housing & Urban Development (HUD).
- 3. Sparks Grants & Donations Fund (1204)** - Special Revenue Fund to account for grants received by the City. This Fund does not include grants received by Proprietary Funds or Community Development Block Grants. The majority of the budget for this Fund is established after the start of the fiscal year as the balances of existing grants and donations are determined and as new grants and donations are awarded.
- 4. Municipal Court Administrative Assessments Fund (1208)** - To account for monies received from the Municipal Court administrative assessments and collection fees to finance Municipal Court related improvements to operations and facilities per NRS 176.0611.
- 5. Impact Fee Service Area 1 Fund (1210)** - To account for impact fees collected from development in Impact Fee Service Area 1, to be used for the construction of sanitary sewers, flood control, parks, and public facilities.
- 6. Tourism Improvement District 1 Fund (1215)** - This Fund was established to account for the \$83M in Sales Tax Anticipation Revenue (STAR) Bonds issued in May of 2008. The proceeds were used to acquire, improve, and equip certain property commonly referred to as Legends at the Sparks Marina. The Fund will be dissolved once the Legends project is complete or upon termination of the senior and subordinate STAR bonds in 2028.
- 7. Parks & Recreation Fund (1221)** - Used to provide recreation programs and special events offered by the City of Sparks Parks and Recreation Department. This Fund does not account for the maintenance of parks, as those costs reside in the General Fund. Special Events are accounted for in this Fund.
- 8. Tourism & Marketing Fund (1222)** - Revenue and spending related to the Washoe County Taxes on Transient Lodging Act of 1999 which added 1% to transient lodging taxes collected county-wide. Sparks receives a small portion of this 1% and is capped at \$200,000 per year. Funds must be used for the marketing and promotion of tourism in the City of Sparks and for the operation and maintenance of capital improvements within redevelopment areas.

9. **Street Cut Fund (1224)** – To account for resources received principally from private utility companies to repair city streets after utility installation, according to the provisions of Sparks Municipal Code Chapter 50.
  
10. **Stabilization Fund** - Reserve to stabilize the operation of the City in the event of a revenue shortfall or natural disaster. In order to comply with GASB 54, the Council approved a policy in June of 2011, which states that Stabilization Fund resources may only be used if General Fund revenues decrease by 4% or more from the previous year or to pay expenses incurred to mitigate the effects of a declared natural disaster.

### **DEBT SERVICE FUND**

The City has 1 Debt Service Fund (1301) to account for the retirement of general obligation bonds and long term leases. The FY18 budget includes \$13.7M for principal and interest payments on 5 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 and capital outlay of \$11.6M in the FY18 budget, and as outlined in the FY18 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$754K 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 (\$914K) that would normally go to the Road Fund will be shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement are explored.
  
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 (\$914K) that would normally go to the Road Fund will be shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement are explored.
  
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 City 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.
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.
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.
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 FY18 budgets total \$63.9M 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 are expected to return to pre-recession levels in FY17, though followed by a decrease in FY18. On January 27, 2014, City Council approved an 8.25% annual increase to the sewer component of residential and commercial sewer bills effective July 1, 2014 with the fourth and final 8.25% increase effective on July 1, 2017. City Council also approved a

13.4% reduction in multi-family residential sewer rates effective July 1, 2014 followed by an 8.25% annual increase in the subsequent three years. The FY17 Capital Improvement Plan contains \$75K of funding for a new rate study, and we may see rate adjustments as a result.

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 FY17, these revenues are projected to decrease by 34% due to a shortage of residential lots resulting in lower projection of new single family homes. FY18 anticipates a slight rebound of 3.8% in these two revenues.
3. The **Joint Treatment Plant Fund** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides waste water treatment for the City of Sparks, the City Reno and parts of Washoe County including Sun Valley. TMWRF is a joint venture between the Cities of Reno and Sparks. Operating costs are shared between the two entities based on actual flow contributed to the plant each year. Capital improvement costs are shared based on capacity ownership which is currently 31.37% City of Sparks and 68.63% City of Reno.

### INTERNAL SERVICE FUNDS

The City currently maintains 4 Internal Service Funds. They account for user fees collected from all departments and Funds to provide city-wide services. Their FY18 operating budgets total \$18.7M. 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 FY18 budget includes a \$1M transfer to the General Fund. This amount is meant to offset the Contingency budget in the General Fund, and the transfer will be made only if the General Fund has insufficient resources to meet the emergency budget shortfall for which the contingency budget would be utilized.
2. The **Group Self-Insurance Fund (1703)** accumulates resources from City health insurance contributions for all active employees, premiums paid by active employees and premiums paid by retirees participating in our health plan. With plan costs quickly outpacing the revenues, the fund required a rate increase of 25% to both contributions and premiums in FY15 and again in FY16, to maintain a positive reserve. The FY17 estimates and the FY18 budget figures shown include no rate increase. While premiums are currently covering plan costs, the reserves in the Fund remain small. Future rate increases will be directly tied to claims experience as there is no excess reserve in this Fund.

3. The **Workers Compensation Self Insurance Fund (1704)** collects revenue from other Funds of the City to pay workers compensation claims and to pay the cost of administering a self-funded insurance program. Workers compensation claims costs have been especially volatile over the past few years. This is due to the need to record the liability associated with actuarially determined costs that we expect to incur in the long and short term. The amount of the liability is based on an actuarial estimate of the expected future cost of indemnity (wage replacement) benefits, medical benefits, and allocated loss adjustment expenses due to claims for disability filed by public safety (active or retired) employees who develop heart disease, lung disease, hepatitis, or cancer (HLHC) and file workers compensation claims under the presumptive benefit laws. HLHC does not apply to non-public safety positions. Current reserves in the Fund do not cover the total liability, causing a budgeted negative ending net asset balance of \$5.5M in FY18. Cash reserves are sufficient to cover expected claims costs through FY19 or FY20, but long term solutions are needed.
  
4. The **Municipal Self-Insurance Fund's (1707)** liability claims are funded by the General Fund and the Enterprise Funds. The amount each pays is based on the origin of the prior year's claims. A portion of this Fund's revenue also comes from reimbursement from the City's insurance or from third-party insurance for damage done to City property, vehicles, and such. With reserves in this Fund depleted, future contributions from city Funds will be directly tied to claims experience.

In light of the foregoing, the FY18 Final Budget for the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully Submitted,

Jeff Cronk, CPA  
Financial Services Director

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

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

REVENUES:

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

<b>TOTAL REVENUES</b>	<b>86,944,522</b>	<b>89,841,357</b>	<b>92,023,966</b>	<b>84,891,164</b>	<b>176,915,130</b>
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EXPENDITURES-EXPENSES:

Not Applicable	0	0	0	18,289,044	18,289,044
General Government	12,586,734	13,989,415	13,817,180	0	13,817,180
Judicial	2,096,163	2,583,655	3,170,726	0	3,170,726
Public Safety	41,266,273	43,948,511	43,731,675	154,048	43,885,724
Public Works	7,931,212	10,123,412	6,753,497	0	6,753,497
Sanitation	0	0	0	0	0
Culture and Recreation	7,957,222	10,100,780	10,793,452	0	10,793,452
Community Support	1,763,244	2,156,965	2,839,114	0	2,839,114
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	41,394,518	41,394,518
Other Enterprise	0	0	0	21,871,454	21,871,454
Debt Service	0	15,062,142	0	0	0
Principal	4,903,000	5,353,000	4,685,321	0	4,685,321
Interest	9,297,331	9,420,330	9,045,079	934,406	9,979,484

<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>87,801,179</b>	<b>112,738,210</b>	<b>95,836,044</b>	<b>82,643,470</b>	<b>178,479,514</b>
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Excess of Revenues over (under)					
Expenditures/Expenses	(856,657)	(22,896,852)	(3,812,078)	2,247,693	(1,564,384)



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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	BUDGET YEAR 06/30/18 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	0	13,498,290	0	0	0
Sale Of General Fixed Assets	0	0	0	50,000	50,000
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Operating Transfers (in)	4,806,486	9,337,987	3,939,738	150,000	4,089,738
Operating Transfers (out)	(4,116,154)	(8,026,794)	(2,772,020)	(1,027,271)	(3,799,291)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>690,332</b>	<b>14,809,483</b>	<b>1,167,718</b>	<b>(827,271)</b>	<b>340,447</b>
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses ( <b>Net Income</b> )	(166,325)	(8,087,370)	(2,644,359)	1,420,422	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,533,418	39,367,093	31,279,723		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	39,367,093	31,279,723	28,635,364	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>39,367,093</b>	<b>31,279,723</b>	<b>28,635,364</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>

## FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

POPULATION (AS OF JULY 1)	92,396	93,581	95,726
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2016 Final Revenue Projections Part B	Dept of Taxation- FY 2017 Final Revenue Projections Part B	Dept of Taxation- FY 2018 Final Revenue Projections Part B
<b>Assessed Valuation (Secured and Unsecured Only)</b>	2,469,924,856	2,644,465,360	2,777,401,409
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>2,469,924,856</b>	<b>2,644,465,360</b>	<b>2,777,401,409</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 2017-2018

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:		Without Net Proceeds					
A. PROPERTY TAX Subject to Revenue Limitations	1.5371	2,777,401,409	42,691,437	0.7109	19,744,547	3,305,374	16,439,173
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed Value					
C. Voter Approved Overrides	0.1105	2,777,401,409	3,069,029	0.1105	3,069,029	513,634	2,555,395
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)		"					
E. Medical Indigent (NRS 428.285)		"					
F. Capital Acquisition (NRS 354.59815)		"					
G. Youth Services Levy (NRS 62.327)		"					
H. Legislative Overrides		"					
I. SCCRT Loss (NRS 354.59813)	0.2226	2,777,401,409	6,182,496	0.1384	3,843,924	643,493	3,200,432
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2226	2,777,401,409	6,182,496	0.1384	3,843,924	643,493	3,200,432
M. SUBTOTAL A, C, L	<b>1.8702</b>	<b>2,777,401,409</b>	<b>51,942,962</b>	<b>0.9598</b>	<b>26,657,500</b>	<b>4,462,500</b>	<b>22,195,000</b>
N. Debt	0.0000	2,777,401,409	-	0.0000	-	0	-
O. TOTAL M AND N	<b>1.8702</b>	<b>2,777,401,409</b>	<b>51,942,962</b>	<b>0.9598</b>	<b>26,657,500</b>	<b>4,462,500</b>	<b>22,195,000</b>

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

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

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

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for CITY OF SPARKS

<b>GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS</b>	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	3,894,280	25,450,000	22,195,000	0.9598	17,744,651	0	1,000,000	70,283,931
Community Dev Block Grant	0	0	0		80,768	0	0	80,768
Comm Dev Blk Grant Entitlement	0	0	0		246,046	0	0	246,046
Sparks Grants & Donations Fund	902,136	0	0		361,835	0	0	1,263,971
Muni Court Admin Assessments	869,684	0	0		250,100	0	0	1,119,784
Impact Fee Service Area #1	802,690	0	0		457,000	0	0	1,259,690
Tourism Improvement District 1	22,389	0	0		55	0	0	22,444
Parks & Recreation Fund	72,984	0	0		2,783,331	0	1,175,000	4,031,315
Tourism and Marketing Fund	155,610	0	0		196,425	0	0	352,035
Street Cut	258,826	0	0		251,080	0	0	509,906
Stabilization Fund	185,880	0	0		202,500	0	0	388,380
Road Fund	881,420	0	0		4,132,027	0	0	5,013,447
Park & Recreation Project Fund	816,404	0	0		2,099,624	0	0	2,916,028
Capital Projects	826,701	0	0		8,500	0	754,108	1,589,309
Capital Facilities Fund	74,452	0	0		203,783	0	0	278,235
Rec & Parks District 1	583,473	0	0		301,750	0	0	885,223
Rec & Parks District 2	542,746	0	0		158,000	0	0	700,746
Rec & Parks District 3	1,124,924	0	0		315,000	0	0	1,439,924
Victorian Square Rm Tax CP Fund	3,943,883	0	0		961,500	0	0	4,905,383
Local Improvement District #3	439,501	0	0		850	0	0	440,351
Debt Service Gen Obligation	14,881,737	0	0		13,624,141	0	1,010,630	29,516,508
<b>Subtotal Governmental Fund Types, Expendable Trust Funds</b>	<b>31,279,720</b>	<b>25,450,000</b>	<b>22,195,000</b>	<b>0.9598</b>	<b>44,378,966</b>	<b>0</b>	<b>3,939,738</b>	<b>127,243,424</b>
<b>TOTAL ALL FUNDS</b>	<b>XXXXXXXXXX</b>	<b>25,450,000</b>	<b>22,195,000</b>	<b>0.9598</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>

Schedule A

**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for CITY OF SPARKS

<b>GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS</b>	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	31,031,818	18,969,556	12,857,842	15,000	1,000,000	2,622,020	3,787,696	70,283,932
Community Dev Block Grant	SR	0	0	80,768	0	0	0	0	80,768
Comm Dev Blk Grant Entitlement	SR	76,006	32,760	137,281	0	0	0	0	246,047
Sparks Grants & Donations Fund	SR	225,120	136,153	562	0	0	0	902,136	1,263,971
Muni Court Admin Assessments	SR	0	0	919,022	60,000	0	0	140,762	1,119,784
Impact Fee Service Area #1	SR	0	0	200,000	250,000	0	150,000	659,690	1,259,690
Tourism Improvement District 1	SR	0	0	21,700	0	0	0	744	22,444
Parks & Recreation Fund	SR	2,587,385	603,426	732,986	25,000	0	0	82,519	4,031,316
Tourism and Marketing Fund	SR	0	0	209,000	0	0	0	143,035	352,035
Street Cut	SR	34,162	18,818	258,435	0	0	0	198,491	509,906
Stabilization Fund	SR	0	0	0	0	0	0	388,380	388,380
Road Fund	CP	1,069,149	641,271	1,618,046	1,237,500	0	0	447,480	5,013,446
Park & Recreation Project Fund	CP	277,220	138,594	309,390	1,786,450	0	0	404,373	2,916,027
Capital Projects	CP	0	0	688,292	611,528	0	0	289,489	1,589,309
Capital Facilities Fund	CP	0	0	160,035	115,000	0	0	3,200	278,235
Rec & Parks District 1	CP	0	0	100,020	130,000	0	0	655,203	885,223
Rec & Parks District 2	CP	0	0	112,500	112,500	0	0	475,746	700,746
Rec & Parks District 3	CP	0	0	25,000	500,000	0	0	914,924	1,439,924
Victorian Square Rm Tax CP Fund	CP	0	0	1,050,000	500,000	0	0	3,355,383	4,905,383
Local Improvement District #3	CP	0	0	440,350	0	0	0	1	440,351
Debt Service Gen Obligation	DS	0	0	13,730,400	0	0	0	15,786,108	29,516,508
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>35,300,860</b>	<b>20,540,578</b>	<b>33,651,629</b>	<b>5,342,978</b>	<b>1,000,000</b>	<b>2,772,020</b>	<b>28,635,360</b>	<b>127,243,425</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-1

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2018

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating Revenues	Operating Expenses	Nonoperating Revenues	Nonoperating Expenses	Operating Transfers		Net Income
		(1)	(2) **	(3)	(4)	IN (5)	OUT(6)	(7)
Sewer Operations	EN	25,540,261	27,095,357	3,678,531	934,406	150,000	3,896	1,335,133
Joint Treatment Plant	EN	24,395,705	31,409,862	9,950,410	0	0	0	2,936,253
Development Services Fund	EN	3,429,636	4,469,342	86,320	0	0	23,375	(976,761)
Motor Vehicle Maintenance	IS	4,376,609	4,078,013	74,000	0	0	1,000,000	(627,404)
Group Insurance Self- Insurance	IS	12,001,020	11,976,099	5,500	0	0	0	30,421
Worker's Comp Self-Insurance	IS	416,499	1,688,641	40,000	0	0	0	(1,232,142)
Municipal Self-Insurance	IS	945,671	991,750	1,000	0	0	0	(45,079)
<b>TOTAL</b>		<b>71,105,403</b>	<b>81,709,065</b>	<b>13,835,761</b>	<b>934,406</b>	<b>150,000</b>	<b>1,027,271</b>	<b>1,420,422</b>

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

\*\* Include Depreciation

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

**Taxes**

Property Taxes	20,497,046	21,090,000	22,195,000	22,195,000
<b>Subtotal</b>	<b>20,497,046</b>	<b>21,090,000</b>	<b>22,195,000</b>	<b>22,195,000</b>

**Licenses and Permits**

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

**Intergovernmental Revenues**

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

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



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

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

**General Government Continued**

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

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

**Judicial**

MUNICIPAL COURT

Salaries And Wages	1,047,426	1,213,320	1,246,244	1,246,244
Employee Benefits	644,768	701,342	710,933	710,933
Services and Supplies	159,286	169,274	194,774	194,774
Non-discretionary Services & Supplies	29,679	39,521	39,753	39,753
<b>Department Subtotal</b>	<b>1,881,159</b>	<b>2,123,457</b>	<b>2,191,704</b>	<b>2,191,704</b>
Salary and Wages	1,047,426	1,213,320	1,246,244	1,246,244
Employee Benefits	644,768	701,342	710,933	710,933
Services and Supplies	188,966	208,795	234,527	234,527
Judicial Function Subtotal	1,881,160	2,123,457	2,191,704	2,191,704

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

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

**Public Works**

COMMUNITY SERVICES

Salaries And Wages	415,819	397,463	461,361	461,361
Employee Benefits	234,888	234,098	263,091	263,091
Services and Supplies	501,567	548,175	639,539	639,539
Non-discretionary Services & Supplies	300,788	301,183	267,124	267,124
<b>Department Subtotal</b>	<b>1,453,062</b>	<b>1,480,919</b>	<b>1,631,115</b>	<b>1,631,115</b>

Salary and Wages	415,819	397,463	461,361	461,361
Employee Benefits	234,888	234,098	263,091	263,091
Services and Supplies	802,354	849,358	906,663	906,663
<b>Public Works Function Subtotal</b>	<b>1,453,061</b>	<b>1,480,919</b>	<b>1,631,115</b>	<b>1,631,115</b>

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

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

**Community Support**

MANAGEMENT SERVICES

Non-discretionary Services & Supplies

205,986

268,707

291,250

291,250

**Department Subtotal**

**205,986**

**268,707**

**291,250**

**291,250**

Services and Supplies

205,986

268,707

291,250

291,250

Community Support Function Subtotal

205,986

268,707

291,250

291,250

<b>EXPENDITURES BY FUNCTION AND DEPARTMENT</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Page    Function Summary				
10    General Government	10,721,143	12,210,534	12,652,305	12,652,305
12    Judicial	1,881,160	2,123,457	2,191,705	2,191,705
13    Public Safety	40,129,770	42,106,443	43,164,840	43,164,840
14    Public Works	1,453,061	1,480,918	1,631,115	1,631,115
15    Culture and Recreation	2,629,801	2,883,027	2,943,001	2,943,001
16    Community Support	205,986	268,707	291,250	291,250
<b>Total Expenditures - All Functions</b>	<b>57,020,921</b>	<b>61,073,086</b>	<b>62,874,216</b>	<b>62,874,216</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	835,000	1,005,000	1,175,000	1,175,000
T/O to Debt Svc GO 1301	489,832	694,266	692,912	692,912
T/O to Capital Projects 1404	1,871,589	2,455,240	754,108	754,108
T/O to Motor Vehicle Maint 1702	589,993	0	0	0
<b>Total Transfers Out</b>	<b>3,786,414</b>	<b>4,154,506</b>	<b>2,622,020</b>	<b>2,622,020</b>
<b>Total Expenditures and Other Uses</b>	<b>60,807,334</b>	<b>65,227,594</b>	<b>66,496,235</b>	<b>66,496,235</b>
<b>Total Ending Fund Balance</b>	<b>6,007,404</b>	<b>3,894,283</b>	<b>3,787,700</b>	<b>3,787,700</b>
<b>Total General Fund Commitments and Fund Balance</b>	<b>66,814,738</b>	<b>69,121,877</b>	<b>70,283,935</b>	<b>70,283,935</b>



<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Charges for Services</b>				
Housing Rehabilitation Reimbursement	59,104	73,929	80,768	80,768
<b>Total Charges for Services</b>	<b>59,104</b>	<b>73,929</b>	<b>80,768</b>	<b>80,768</b>
<b>Total Revenue</b>	<b>59,104</b>	<b>73,929</b>	<b>80,768</b>	<b>80,768</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>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>59,104</b>	<b>73,929</b>	<b>80,768</b>	<b>80,768</b>

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Community Support Function</b>				
Services and Supplies	59,104	73,929	80,768	80,768
<b>Total Community Support Function</b>	<b>59,104</b>	<b>73,929</b>	<b>80,768</b>	<b>80,768</b>
<b>Total Expenditures</b>	<b>59,104</b>	<b>73,929</b>	<b>80,768</b>	<b>80,768</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>59,104</b>	<b>73,929</b>	<b>80,768</b>	<b>80,768</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Intergovernmental Revenues</u></b>				
CDBG Entitlement	597,257	1,170,873	246,046	246,046
<b>Total Intergovernmental Revenues</b>	<b>597,257</b>	<b>1,170,873</b>	<b>246,046</b>	<b>246,046</b>
<b>Total Revenue</b>	<b>597,257</b>	<b>1,170,873</b>	<b>246,046</b>	<b>246,046</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>(12,077)</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>(12,077)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>585,180</b>	<b>1,170,873</b>	<b>246,046</b>	<b>246,046</b>

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Community Support Function</u></b>				
Salaries And Wages	76,547	76,747	76,006	76,006
Employee Benefits	35,136	31,567	32,760	32,760
Services and Supplies	149,979	158,960	38,128	38,128
Non-discretionary Services & Supplies	110,233	108,556	99,153	99,153
Capital Outlay	213,284	795,044	0	0
<b>Total Community Support Function</b>	<b>585,180</b>	<b>1,170,873</b>	<b>246,046</b>	<b>246,046</b>
<b>Total Expenditures</b>	<b>585,180</b>	<b>1,170,873</b>	<b>246,046</b>	<b>246,046</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>585,180</b>	<b>1,170,873</b>	<b>246,046</b>	<b>246,046</b>

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>General Government Function</u></b>				
Services and Supplies	9,592	1,774	0	0
<b>Total General Government Function</b>	<b>9,592</b>	<b>1,774</b>	<b>0</b>	<b>0</b>
<b><u>Judicial Function</u></b>				
Services and Supplies	26,633	31,162	0	0
<b>Total Judicial Function</b>	<b>26,633</b>	<b>31,162</b>	<b>0</b>	<b>0</b>
<b><u>Public Safety Function</u></b>				
Salaries And Wages	203,677	265,809	225,120	225,120
Employee Benefits	68,417	125,361	136,153	136,153
Services and Supplies	428,124	237,035	0	0
Non-discretionary Services & Supplies	33	3,000	562	562
Capital Outlay	12,923	1,600	0	0
<b>Total Public Safety Function</b>	<b>713,174</b>	<b>632,805</b>	<b>361,835</b>	<b>361,835</b>
<b><u>Culture and Recreation Function</u></b>				
Salaries And Wages	9,955	16,335	0	0
Employee Benefits	212	112	0	0
Services and Supplies	65,248	43,123	0	0
Capital Outlay	452,655	5,000	0	0
<b>Total Culture and Recreation Function</b>	<b>528,070</b>	<b>64,570</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,277,469</b>	<b>730,312</b>	<b>361,835</b>	<b>361,835</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>675,680</b>	<b>902,136</b>	<b>902,136</b>	<b>902,136</b>
<b>Total Commitments and Fund Balance</b>	<b>1,953,149</b>	<b>1,632,448</b>	<b>1,263,971</b>	<b>1,263,971</b>

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Judicial Function</b>				
Services and Supplies	82,260	345,614	900,600	910,600
Non-discretionary Services & Supplies	8,422	8,422	8,422	8,422
Capital Outlay	97,689	75,000	70,000	60,000
<b>Total Judicial Function</b>	<b>188,370</b>	<b>429,036</b>	<b>979,022</b>	<b>979,022</b>
<b>Total Expenditures</b>	<b>188,370</b>	<b>429,036</b>	<b>979,022</b>	<b>979,022</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 General Fund 1101	0	54,426	0	0
<b>Total Other Uses</b>	<b>0</b>	<b>54,426</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>1,102,996</i>	<i>869,684</i>	<i>140,762</i>	<i>140,763</i>
<b>Total Commitments and Fund Balance</b>	<b>1,291,366</b>	<b>1,353,146</b>	<b>1,119,784</b>	<b>1,119,784</b>

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



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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Public Safety Function</u></b>				
Non-discretionary Services & Supplies	134,510	12,491	0	0
<b>Total Public Safety Function</b>	<b>134,510</b>	<b>12,491</b>	<b>0</b>	<b>0</b>
<b><u>Public Works Function</u></b>				
Services and Supplies	0	92,000	200,000	200,000
<b>Total Public Works Function</b>	<b>0</b>	<b>92,000</b>	<b>200,000</b>	<b>200,000</b>
<b><u>Culture and Recreation Function</u></b>				
Capital Outlay	0	10,700	250,000	250,000
<b>Total Culture and Recreation Function</b>	<b>0</b>	<b>10,700</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Expenditures</b>	<b>134,510</b>	<b>115,191</b>	<b>450,000</b>	<b>450,000</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	112,484	85,000	150,000	150,000
<b>Total Other Uses</b>	<b>112,484</b>	<b>85,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Ending Fund Balance</b>	<b>686,881</b>	<b>802,690</b>	<b>659,690</b>	<b>659,690</b>
<b>Total Commitments and Fund Balance</b>	<b>933,875</b>	<b>1,002,881</b>	<b>1,259,690</b>	<b>1,259,690</b>

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Community Support Function</b>				
Services and Supplies	18,324	3,250	21,700	21,700
<b>Total Community Support Function</b>	<b>18,324</b>	<b>3,250</b>	<b>21,700</b>	<b>21,700</b>
<b>Total Expenditures</b>	<b>18,324</b>	<b>3,250</b>	<b>21,700</b>	<b>21,700</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>25,590</i>	<i>22,390</i>	<i>745</i>	<i>745</i>
<b>Total Commitments and Fund Balance</b>	<b>43,914</b>	<b>25,640</b>	<b>22,445</b>	<b>22,445</b>

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Salaries And Wages	2,305,154	2,510,735	2,587,385	2,587,385
Employee Benefits	553,917	638,771	603,426	603,426
Services and Supplies	418,459	419,910	505,382	505,382
Non-discretionary Services & Supplies	200,971	200,062	227,604	227,604
Capital Outlay	0	25,000	25,000	25,000
<b>Total Culture and Recreation Function</b>	<b>3,478,501</b>	<b>3,794,478</b>	<b>3,948,796</b>	<b>3,948,796</b>
<b>Total Expenditures</b>	<b>3,478,501</b>	<b>3,794,478</b>	<b>3,948,796</b>	<b>3,948,796</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>191,136</i>	<i>72,985</i>	<i>82,520</i>	<i>82,519</i>
<b>Total Commitments and Fund Balance</b>	<b>3,669,638</b>	<b>3,867,463</b>	<b>4,031,316</b>	<b>4,031,316</b>

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<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	269	375	425	425
<b>Total Miscellaneous Revenue</b>	<b>269</b>	<b>375</b>	<b>425</b>	<b>425</b>
<b>Total Revenue</b>	<b>196,269</b>	<b>196,375</b>	<b>196,425</b>	<b>196,425</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>156,588</b>	<b>159,265</b>	<b>155,610</b>	<b>155,610</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>156,588</b>	<b>159,265</b>	<b>155,610</b>	<b>155,610</b>
<b>Total Resources</b>	<b>352,857</b>	<b>355,640</b>	<b>352,035</b>	<b>352,035</b>

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Community Support Function</u></b>				
Services and Supplies	182,392	200,030	209,000	209,000
<b>Total Community Support Function</b>	<b>182,392</b>	<b>200,030</b>	<b>209,000</b>	<b>209,000</b>
<b>Total Expenditures</b>	<b>182,392</b>	<b>200,030</b>	<b>209,000</b>	<b>209,000</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 Parks & Rec 1221	11,200	0	0	0
<b>Total Other Uses</b>	<b>11,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>159,265</i>	<i>155,610</i>	<i>143,035</i>	<i>143,035</i>
<b>Total Commitments and Fund Balance</b>	<b>352,857</b>	<b>355,640</b>	<b>352,035</b>	<b>352,035</b>



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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works Function</b>				
Salaries And Wages	32,578	34,625	34,162	34,162
Employee Benefits	18,045	18,543	18,818	18,818
Services and Supplies	199,108	554,057	1,645	251,645
Non-discretionary Services & Supplies	6,369	6,927	6,790	6,790
Capital Outlay	0	0	250,000	0
<b>Total Public Works Function</b>	<b>256,100</b>	<b>614,151</b>	<b>311,415</b>	<b>311,415</b>
<b>Total Expenditures</b>	<b>256,100</b>	<b>614,151</b>	<b>311,415</b>	<b>311,415</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>646,996</i>	<i>258,825</i>	<i>198,490</i>	<i>198,490</i>
<b>Total Commitments and Fund Balance</b>	<b>903,096</b>	<b>872,976</b>	<b>509,905</b>	<b>509,905</b>

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

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

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

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

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works Function</b>				
Salaries And Wages	1,109,450	1,032,677	1,069,149	1,069,149
Employee Benefits	678,964	625,009	641,271	641,271
Services and Supplies	1,069,339	2,021,403	48,127	1,362,001
Non-discretionary Services & Supplies	248,419	228,973	256,045	256,045
Capital Outlay	3,103,477	3,983,353	2,551,374	1,237,500
<b>Total Public Works Function</b>	<b>6,209,650</b>	<b>7,891,416</b>	<b>4,565,967</b>	<b>4,565,967</b>
<b>Total Expenditures</b>	<b>6,209,650</b>	<b>7,891,416</b>	<b>4,565,967</b>	<b>4,565,967</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>3,832,672</i>	<i>881,421</i>	<i>447,481</i>	<i>447,481</i>
<b>Total Commitments and Fund Balance</b>	<b>10,042,322</b>	<b>8,772,837</b>	<b>5,013,448</b>	<b>5,013,448</b>

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Culture and Recreation Function</b>				
Salaries And Wages	260,657	273,133	277,220	277,220
Employee Benefits	129,982	135,160	138,594	138,594
Services and Supplies	410,324	682,587	26,300	296,300
Non-discretionary Services & Supplies	10,367	15,778	13,090	13,090
Capital Outlay	102,302	1,104,273	2,056,450	1,786,450
<b>Total Culture and Recreation Function</b>	<b>913,633</b>	<b>2,210,931</b>	<b>2,511,655</b>	<b>2,511,655</b>
<b>Total Expenditures</b>	<b>913,633</b>	<b>2,210,931</b>	<b>2,511,655</b>	<b>2,511,655</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>1,856,064</i>	<i>816,404</i>	<i>404,373</i>	<i>404,373</i>
<b>Total Commitments and Fund Balance</b>	<b>2,769,697</b>	<b>3,027,335</b>	<b>2,916,028</b>	<b>2,916,028</b>

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



<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Miscellaneous Revenue</b>				
Interest Earned	14,184	8,500	8,500	8,500
<b>Total Miscellaneous Revenue</b>	<b>14,184</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Total Revenue</b>	<b>14,184</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	1,871,589	2,455,240	754,108	754,108
<b>Total Other Financing Sources</b>	<b>1,871,589</b>	<b>2,455,240</b>	<b>754,108</b>	<b>754,108</b>
<b>Beginning Fund Balance</b>	<b>1,427,200</b>	<b>1,077,170</b>	<b>826,701</b>	<b>826,701</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>1,427,200</b>	<b>1,077,170</b>	<b>826,701</b>	<b>826,701</b>
<b>Total Resources</b>	<b>3,312,973</b>	<b>3,540,910</b>	<b>1,589,309</b>	<b>1,589,309</b>

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

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>General Government Function</u></b>				
Services and Supplies	191,597	426,948	143,292	598,292
Non-discretionary Services & Supplies	47,898	576,805	0	0
Capital Outlay	1,605,161	519,703	1,156,528	566,528
<b>Total General Government Function</b>	<b>1,844,655</b>	<b>1,523,456</b>	<b>1,299,820</b>	<b>1,164,820</b>
<b><u>Public Safety Function</u></b>				
Services and Supplies	88,624	68,300	0	45,000
Capital Outlay	81,657	847,526	0	45,000
<b>Total Public Safety Function</b>	<b>170,281</b>	<b>915,826</b>	<b>0</b>	<b>90,000</b>
<b><u>Public Works Function</u></b>				
Services and Supplies	12,401	44,927	0	45,000
<b>Total Public Works Function</b>	<b>12,401</b>	<b>44,927</b>	<b>0</b>	<b>45,000</b>
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	2,410	0	0	0
Capital Outlay	0	230,000	0	0
<b>Total Culture and Recreation Function</b>	<b>2,410</b>	<b>230,000</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>2,029,747</b>	<b>2,714,209</b>	<b>1,299,820</b>	<b>1,299,820</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 Debt Svc GO 1301	206,057	0	0	0
<b>Total Other Uses</b>	<b>206,057</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>1,077,170</b>	<b>826,701</b>	<b>289,489</b>	<b>289,489</b>
<b>Total Commitments and Fund Balance</b>	<b>3,312,973</b>	<b>3,540,910</b>	<b>1,589,309</b>	<b>1,589,309</b>

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>General Government Function</u></b>				
Services and Supplies	10,800	135,200	0	0
Non-discretionary Services & Supplies	0	0	35	35
Capital Outlay	544	118,450	0	0
<b>Total General Government Function</b>	<b>11,344</b>	<b>253,650</b>	<b>35</b>	<b>35</b>
<b><u>Public Safety Function</u></b>				
Services and Supplies	18,886	140,945	0	0
Capital Outlay	99,653	140,000	0	115,000
<b>Total Public Safety Function</b>	<b>118,539</b>	<b>280,945</b>	<b>0</b>	<b>115,000</b>
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	0	0	0	160,000
Capital Outlay	0	60,000	275,000	0
<b>Total Culture and Recreation Function</b>	<b>0</b>	<b>60,000</b>	<b>275,000</b>	<b>160,000</b>
<b>Total Expenditures</b>	<b>129,882</b>	<b>594,595</b>	<b>275,035</b>	<b>275,035</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>469,763</i>	<i>74,451</i>	<i>3,199</i>	<i>3,199</i>
<b>Total Commitments and Fund Balance</b>	<b>599,645</b>	<b>669,046</b>	<b>278,234</b>	<b>278,234</b>

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>General Government Function</u></b>				
Non-discretionary Services & Supplies	0	0	20	20
<b>Total General Government Function</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>20</b>
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	19,303	50,000	0	100,000
Capital Outlay	13,106	10,720	230,000	130,000
<b>Total Culture and Recreation Function</b>	<b>32,410</b>	<b>60,720</b>	<b>230,000</b>	<b>230,000</b>
<b>Total Expenditures</b>	<b>32,410</b>	<b>60,720</b>	<b>230,020</b>	<b>230,020</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>417,592</i>	<i>583,474</i>	<i>655,204</i>	<i>655,204</i>
<b>Total Commitments and Fund Balance</b>	<b>450,002</b>	<b>644,194</b>	<b>885,224</b>	<b>885,224</b>

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Taxes</u></b>				
Residential Construction Tax - Parks	57,000	100,000	150,000	150,000
<b>Total Taxes</b>	<b>57,000</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	13,505	7,500	8,000	8,000
<b>Total Miscellaneous Revenue</b>	<b>13,505</b>	<b>7,500</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Revenue</b>	<b>70,505</b>	<b>107,500</b>	<b>158,000</b>	<b>158,000</b>
<b><u>Other Financing Sources(Specify)</u></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>911,704</b>	<b>685,390</b>	<b>542,746</b>	<b>542,746</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>911,704</b>	<b>685,390</b>	<b>542,746</b>	<b>542,746</b>
<b>Total Resources</b>	<b>982,209</b>	<b>792,890</b>	<b>700,746</b>	<b>700,746</b>

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>Culture and Recreation Function</b>				
Services and Supplies	240,335	25,144	0	112,500
Capital Outlay	56,484	225,000	225,000	112,500
<b>Total Culture and Recreation Function</b>	<b>296,819</b>	<b>250,144</b>	<b>225,000</b>	<b>225,000</b>
<b>Total Expenditures</b>	<b>296,819</b>	<b>250,144</b>	<b>225,000</b>	<b>225,000</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>685,390</i>	<i>542,746</i>	<i>475,746</i>	<i>475,746</i>
<b>Total Commitments and Fund Balance</b>	<b>982,209</b>	<b>792,890</b>	<b>700,746</b>	<b>700,746</b>

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



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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	10,628	25,000	0	25,000
Capital Outlay	64,950	511,210	525,000	500,000
<b>Total Culture and Recreation Function</b>	<b>75,578</b>	<b>536,210</b>	<b>525,000</b>	<b>525,000</b>
<b>Total Expenditures</b>	<b>75,578</b>	<b>536,210</b>	<b>525,000</b>	<b>525,000</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>1,446,634</i>	<i>1,124,924</i>	<i>914,924</i>	<i>914,924</i>
<b>Total Commitments and Fund Balance</b>	<b>1,522,213</b>	<b>1,661,134</b>	<b>1,439,924</b>	<b>1,439,924</b>

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Community Support Function</u></b>				
Services and Supplies	17,985	56,465	0	50,000
Non-discretionary Services & Supplies	0	0	0	1,000,000
Capital Outlay	0	350,000	400,000	500,000
<b>Total Community Support Function</b>	<b>17,985</b>	<b>406,465</b>	<b>400,000</b>	<b>1,550,000</b>
<b>Total Expenditures</b>	<b>17,985</b>	<b>406,465</b>	<b>400,000</b>	<b>1,550,000</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>3,439,848</i>	<i>3,943,883</i>	<i>4,505,383</i>	<i>3,355,383</i>
<b>Total Commitments and Fund Balance</b>	<b>3,457,833</b>	<b>4,350,348</b>	<b>4,905,383</b>	<b>4,905,383</b>

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

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

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Taxes</b>				
Real Property Taxes	0	0	0	0
Personal Property Taxes	0	0	0	0
<b>Subtotal</b>	0	0	0	0
<b>Intergovernmental Revenues</b>				
Sales Taxes not Consolidated	10,659,831	11,350,000	12,000,000	12,000,000
Contribution From Redevelopment Agency	0	0	0	0
<b>Subtotal</b>	10,659,831	11,350,000	12,000,000	12,000,000
<b>Miscellaneous Revenue</b>				
Interest Earned	38,158	24,642	19,900	19,900
Miscellaneous Revenue	29,706	0	0	0
<b>Subtotal</b>	67,864	24,642	19,900	19,900
<b>Special Assessments</b>				
Special Assessment Principal	800,151	831,157	1,029,838	1,029,838
Special Assessment Interest	1,154,651	970,628	574,403	574,403
Spec. Assess. Penalty/Prepay	43,279	0	0	0
<b>Subtotal</b>	1,998,081	1,801,785	1,604,241	1,604,241
<b>Total All Revenue</b>	<b>12,725,776</b>	<b>13,176,427</b>	<b>13,624,141</b>	<b>13,624,141</b>
<b>Other Financing Sources</b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	489,832	694,266	692,912	692,912
T/I from Debt Svc GO 1301	0	3,480,952	0	0
T/I from Cap Project 1404	206,057	0	0	0
T/I from R/A Revolving 3401	291,695	291,015	290,447	290,447
T/I from R/A2 Revolving 3601	1,073,725	1,077,853	0	0
T/I from R/A 2 Bond Proceeds 3602	0	0	0	0
T/I from Sewer Operations 1630	3,913	3,904	3,896	3,896
T/I from Development Svcs 2201	23,476	23,421	23,375	23,375
Bond Proceeds	0	13,498,290	0	0
<b>Subtotal Other Financing Sources</b>	<b>2,088,698</b>	<b>19,069,701</b>	<b>1,010,630</b>	<b>1,010,630</b>
<b>Beginning Fund Balance</b>	<b>15,337,891</b>	<b>15,952,033</b>	<b>14,895,408</b>	<b>14,881,736</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>15,337,891</b>	<b>15,952,033</b>	<b>14,895,408</b>	<b>14,881,736</b>
<b>Total Available Resources</b>	<b>30,152,365</b>	<b>48,198,161</b>	<b>29,530,179</b>	<b>29,516,507</b>

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

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Type: 4 Revenue Bonds</b>				
Principal	3,148,000	3,503,000	3,889,000	3,889,000
Interest	8,238,119	8,453,339	8,444,255	8,444,255
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>11,386,119</b>	<b>11,956,339</b>	<b>12,333,255</b>	<b>12,333,255</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>11,715,798</b>	<b>12,138,607</b>	<b>12,831,982</b>	<b>12,831,982</b>
<b>Type: 5 Medium-Term Financing</b>				
Principal	990,000	1,035,000	0	0
Interest	83,725	42,853	0	0
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>1,073,725</b>	<b>1,077,853</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	765,000	815,000	796,321	796,321
Interest	975,488	924,138	600,824	600,824
Fiscal Agent Charges	0	120,673	0	0
Debt Refunding	0	14,941,470	0	0
Transfers Out	0	3,480,952	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>1,740,488</b>	<b>20,282,233</b>	<b>1,397,145</b>	<b>1,397,145</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>4,236,234</b>	<b>2,743,128</b>	<b>2,954,124</b>	<b>2,954,124</b>
<b>Ending Fund Balance</b>				
Reserved	15,952,033	14,881,736	15,799,779	15,786,107
Unreserved	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>15,952,033</b>	<b>14,881,736</b>	<b>15,799,779</b>	<b>15,786,107</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>30,152,365</b>	<b>48,198,161</b>	<b>29,530,179</b>	<b>29,516,507</b>

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



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

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

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

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

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

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

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

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

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

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

City of Sparks

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

Schedule F-1

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

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

**City of Sparks**  
Schedule F-1 Revenues, Expenses and Net Income

**Development Services Fund (2201)**

**Schedule F-1**

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

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

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

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

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

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

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

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

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Operating Revenue</u></b>				
Charges for Services	3,664,057	4,343,492	4,359,609	4,359,609
Miscellaneous Revenue	37,648	17,000	17,000	17,000
<b>Total Operating Revenue</b>	<b>3,701,705</b>	<b>4,360,492</b>	<b>4,376,609</b>	<b>4,376,609</b>
<b><u>Operating Expense</u></b>				
Salaries And Wages	565,783	630,627	617,700	617,700
Employee Benefits	296,841	317,893	354,834	354,834
Services and Supplies	641,840	593,482	634,465	634,465
Non-discretionary Services & Supplies	706,794	813,350	881,792	881,792
Depreciation Expense	1,038,434	1,289,222	1,289,222	1,589,222
<b>Total Operating Expense</b>	<b>3,249,694</b>	<b>3,644,574</b>	<b>3,778,013</b>	<b>4,078,013</b>
<b>Operating Income or (Loss)</b>	<b>452,011</b>	<b>715,917</b>	<b>598,597</b>	<b>298,597</b>
<b><u>Non-Operating Revenue</u></b>				
DOT Federal Highway Grants	260,000	0	0	0
Interest Earned	37,052	24,000	24,000	24,000
Sale Of General Fixed Assets	0	158,000	50,000	50,000
Gain On Sale/Revaluation Of Assets	43,210	0	0	0
<b>Total Non-Operating Revenue</b>	<b>340,262</b>	<b>182,000</b>	<b>74,000</b>	<b>74,000</b>
<b><u>Non-Operating Expense</u></b>				
Interest	1,139	0	0	0
Loss On Asset Disposal/Revaluation	8,594	0	0	0
<b>Total Non-Operating Expense</b>	<b>9,733</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income Before Operating Transfers</b>	<b>782,539</b>	<b>897,917</b>	<b>672,597</b>	<b>372,597</b>
<b><u>Operating Transfers (Schedule T)</u></b>				
IN	1,063,006	0	0	0
OUT	0	0	1,000,000	1,000,000
<b>Net Operating Transfers</b>	<b>1,063,006</b>	<b>0</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>
<b>Net Income</b>	<b>1,845,545</b>	<b>897,917</b>	<b>(327,403)</b>	<b>(627,403)</b>

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Motor Vehicle Maintenance (1702)

Schedule F-1

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

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

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

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

Operating transfers in	589,993	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	589,993	0	(1,000,000)	(1,000,000)

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

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

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

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



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

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

Cash received from users	11,006,346	11,441,869 11,417,386	12,006,520 12,001,020	12,006,520 12,001,020
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(10,419,876)	(10,984,058)	(11,976,099)	(11,976,099)
Cash received from reimbursements of Insurance claims	40,414	0	0	0
Miscellaneous cash received/(paid)	0	19,483	0	0
a. Net cash provided by (or used for) operating activities	626,884	452,811	24,921	24,921

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

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

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

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

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

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

Cash received from users	278,818	493,950	456,499	456,499
Cash paid to employees	0	403,950	416,499	416,499
Cash paid to suppliers	(1,500,390)	0	0	0
Cash received from reimbursements of Insurance claims	(1,607,674)	(1,607,674)	(1,688,641)	(1,688,641)
Miscellaneous cash received/(paid)	0	0	0	0
a. Net cash provided by (or used for) operating activities	50,000	50,000	0	0
	(1,221,572)	(1,153,724)	(1,272,142)	(1,272,142)

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

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

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

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

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

**City of Sparks**

Schedule F-1 Revenues, Expenses and Net Income

**Municipal Self-Insurance (1707)**

Schedule F-1

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

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

		919,621	946,671	946,671
Cash received from users	444,619	848,621	875,671	875,671
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,070,361)	(814,614)	(991,750)	(991,750)
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	(625,742)	104,007	(46,079)	(46,079)

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

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

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

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

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

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

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

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

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

SCHEDULE C-1 - INDEBTEDNESS

<sup>1</sup> The outstanding balance on these notes will continue to change throughout fiscal year 2017/2018 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2017 to appear to differ from the FY2016/2017 CAFR. Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2017/2018. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

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

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

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

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2017	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2018		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL 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	09/26/2016	07/01/2029	1.25%	25,625,498	310,969	3,013,849	3,324,818
<b>Total Type 2 G.O. Revenue Supported Bonds</b>			27,099,691				25,625,498	310,969	3,013,849	3,324,818
<b><u>Type 5 Medium-Term Financing</u></b>										
- Flood Control Bonds Series 2016	5	10	18,010,000	03/08/2016	03/01/2026	2.00-5.00%	16,520,000	535,600	1,565,000	2,100,600
<b>Total Type 5 Medium-Term Financing</b>			18,010,000				16,520,000	535,600	1,565,000	2,100,600
<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	8	12,029,831	04/09/2004	01/01/2024	2.76%	5,652,640.0 <sup>1</sup>	87,836	715,248	803,084
<b>Total Type 10 Other</b>			12,029,831				5,652,640	87,836	715,248	803,084
<b>TOTAL SEWER FUND 16XX</b>			<b>57,139,522</b>				<b>47,798,138</b>	<b>934,405</b>	<b>5,294,097</b>	<b>6,228,502</b>

SCHEDULE C-1 - INDEBTEDNESS



Transfer Schedule for Fiscal Year 2017-2018

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

Transfer Schedule for Fiscal Year 2017-2018

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

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

Schedule of Existing Contracts  
Budget Year 2017-2018

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

Total Number of Existing Contracts: 11

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

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts  
Budget Year 2017-2018

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

Total Number of Privatization Contracts: 2

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

Attach additional sheets if necessary.

Proof of Publication to be attached when available