



2020-2021
Final Budget



June 1, 2020

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, 2021**.

This budget contains **1** fund, including Debt Service, requiring property tax revenues totaling **\$26,175,000**

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

This budget contains **21** governmental type funds with estimated expenditures of **\$121,213,559** and **7** proprietary funds with estimated expenses of **\$99,972,400**.

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

I Jeff Cronk, CPA
(Printed Name)
Chief Financial Officer
(Title)

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

Signed

[Signature]

Dated:

5/26/2020

APPROVED BY THE GOVERNING BOARD

[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time: **May 26, 2020, 2:00 pm**

Publication Date May 14, 2020

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

City of Sparks

2020-2021 FINAL Budget

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City of Sparks Budget Message – FINAL Fiscal Year 2020/2021 (FY21)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY21 Budget.

STATEMENT REGARDING THE COVID-19 PANDEMIC CRISIS AND FY21 BUDGET EXPECTATIONS:

Most of the financial information and expectations found in the attached FY21 final budget document are based on data available prior to the COVID-19 pandemic crisis. City staff expects a significant decline in revenue, with specific emphasis on lost Consolidated Tax (CTAX) revenue which is primarily composed of sales taxes.

The most significant losses are expected to occur during the 4th quarter of FY20; however, the lingering effects are expected to last well into FY21, and possibly beyond as the recovery time from an expected resulting recession is unknown. Since this crisis happened so suddenly, there is insufficient data to make financial impact estimates with any sense of accuracy.

Filing the budget as presented is expected to allow us the financial and budgetary flexibility we will likely need to manage the effects of this crisis and adhere to the fiscal policy direction provided by City Council.

Filing the FY21 budget based on pre-pandemic data will also allow us to have a good baseline which will be beneficial in preparing for subsequent budget planning cycles as we better understand the financial effects which will ultimately unfold as a result of the pandemic.

The budget process at the City of Sparks is driven by a set of six Fiscal Policies. Below are the policies adopted by Council and the results produced from the FY21 budget.

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

	Policy Target	RESULTS	AMOUNT OVER/ (UNDER) Policy Target	STATUS
FY19 Actuals	8.3%	12.6%	\$2,650,000	✓
FY20 Estimates	8.3%	9.6%	\$900,000	✓
FY21 BUDGET	8.3%	5.0%	(\$2,400,000)	⚠

City Targets		Statutory Targets	
Minimum Budget Target	Cash Flow Target	Must provide corrective action plan to State if under target per NAC 354.650	Removed From Negotiations per NRS 354.6241
5.0%	12.5%	4.0%	16.67%
FY21 Budget matches Target	FY21 Budget \$5.3M Under Target	FY20 Budget \$0.8M Over Target	FY20 Budget \$7.9M Under Target

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

	GOAL	BUDGET	Contingency Amount	STATUS
FY19 BUDGET	up to 3%	1.5%	1,000,000	✓
FY20 BUDGET	up to 3%	1.3%	1,000,000	✓
FY21 BUDGET	up to 3%	1.3%	1,000,000	✓

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

2.5% of General Fund Revenues	GOAL		RESULTS		STATUS
	%	\$	%	\$	
FY19 Actuals	2.5%	\$ 1,800,000	2.0%	\$ 1,400,000	⚠
FY20 Estimates	2.5%	\$ 1,900,000	2.5%	\$ 1,900,000	✓
FY21 BUDGET	2.5%	\$ 2,000,000	1.1%	\$ 900,000	✗

Full funding of IT Hardware & Software	GOAL		RESULTS		STATUS
	Hardware	Software	Hardware	Software	
FY19 Actuals	\$ 399,187	\$ 500,813	\$ 399,187	\$ 500,813	✓
FY20 Estimates	\$ 483,842	\$ 433,400	\$ 483,842	\$ 433,400	✓
FY21 BUDGET	\$ 199,940	\$ 233,000	\$ 72,300	\$ 233,000	✗

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
FY19 Actuals	\$ 6,194,747	\$ 601,749	\$ 200,000	✓
FY20 Estimates	\$ 6,623,068	\$ 817,749	\$ 200,000	✓
FY21 BUDGET	\$ 7,286,390	\$ 1,037,749	\$ 200,000	✓

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

	GOAL	RESULTS	STATUS
FY19 Actuals	<=78%	72.9%	✓
FY20 Estimates	<=78%	73.5%	✓
FY21 BUDGET	<=78%	77.8%	✓

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

	OPEB OBLIGATION	Workers Comp L/T Liability	Sick Leave Conversion	Compensated Absences	Pension Liability
FY09	\$2,025,422	\$2,252,767	\$3,703,492	\$7,507,629	N/A
FY10	\$4,566,159	\$2,321,000	\$5,148,990	\$9,309,862	N/A
FY11	\$4,958,920	\$3,414,452	\$5,579,918	\$9,169,161	N/A
FY12	\$5,473,423	\$3,206,012	\$5,245,464	\$9,610,125	N/A
FY13	\$6,018,434	\$6,749,369	\$5,010,761	\$10,363,135	N/A
FY14	\$6,680,705	\$9,258,452	\$5,358,051	\$12,315,501	N/A
FY15	\$7,414,353	\$5,068,496	\$5,525,864	\$12,015,239	\$71,650,806
FY16	\$8,058,889	\$6,190,050	\$5,296,356	\$13,200,845	\$77,407,621
FY17	\$9,087,068	\$5,528,459	\$5,143,950	\$13,905,438	\$87,624,211
FY18	\$34,637,555	\$5,244,238	\$4,848,680	\$14,950,456	\$86,625,696
FY19	\$35,835,214	\$7,313,134	\$5,279,911	\$15,265,336	\$88,692,434

GENERAL FUND

The following table provides a snapshot of the projected General Fund fiscal outcomes for the current and next fiscal years and provides a comparison to FY19 actual results.

General Fund Summary of Revenues, Expenditures & Fund Balance

	FY19 Actuals	FY20 Estimates	FY21 Budget
Revenues	\$72,853	\$77,571	\$80,964
Transfers-In	\$0	\$1,112	\$1,000
Expenditures	(\$66,231)	(\$72,864)	(\$80,364)
Transfers-Out	(\$5,081)	(\$7,216)	(\$4,591)
Change in Fund Balance	\$1,541	(\$1,397)	(\$2,992)
Beginning Fund Balance	\$6,815	\$8,357	\$6,959
Ending Fund Balance	\$8,357	\$6,959	\$3,968
Ending Fund Balance as a % of Expenditures*	12.6%	9.6%	5.0%

All figures shown in \$000's

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

GENERAL FUND REVENUES *Please note the estimates listed here do not reflect the effects of the mandatory non-essential business closures that began on March 17, 2020 and were still in effect at the time of preparation of this document.*

The General Fund's primary revenues come from Consolidated Tax Revenue (CTAX), Property Taxes and Licenses & Permits. These sources account for 94% of total General Fund Revenues.

General Fund Revenues by Type

	FY19 Actuals	FY20 Estimates	FY20 % change from FY19	FY21 Budget	FY21 % change from FY20
CTAX & Fair Share	\$29,913	\$32,338	8.1%	\$33,875	4.8%
Property Taxes	\$23,235	\$24,725	6.4%	\$26,175	5.9%
Licenses & Permits	\$14,859	\$15,275	2.8%	\$15,715	2.9%
All other revenues	\$4,845	\$5,233	8.0%	\$5,199	-0.7%
TOTAL REVENUES	\$72,853	\$77,571	6.5%	\$80,964	4.4%

All figures shown in \$000's

CTAX and Fair Share Revenue

CTAX (including Fair Share) is projected to increase 8.1% in FY20 and 4.8% in FY21. This represents 11 consecutive years of increases in this revenue source after 4 years of significant decline during the economic downturn. FY21's CTAX and Fair Share projection of \$33.9M exceeds the pre-recession high of \$27.5M collected in FY06 by 23.3%.

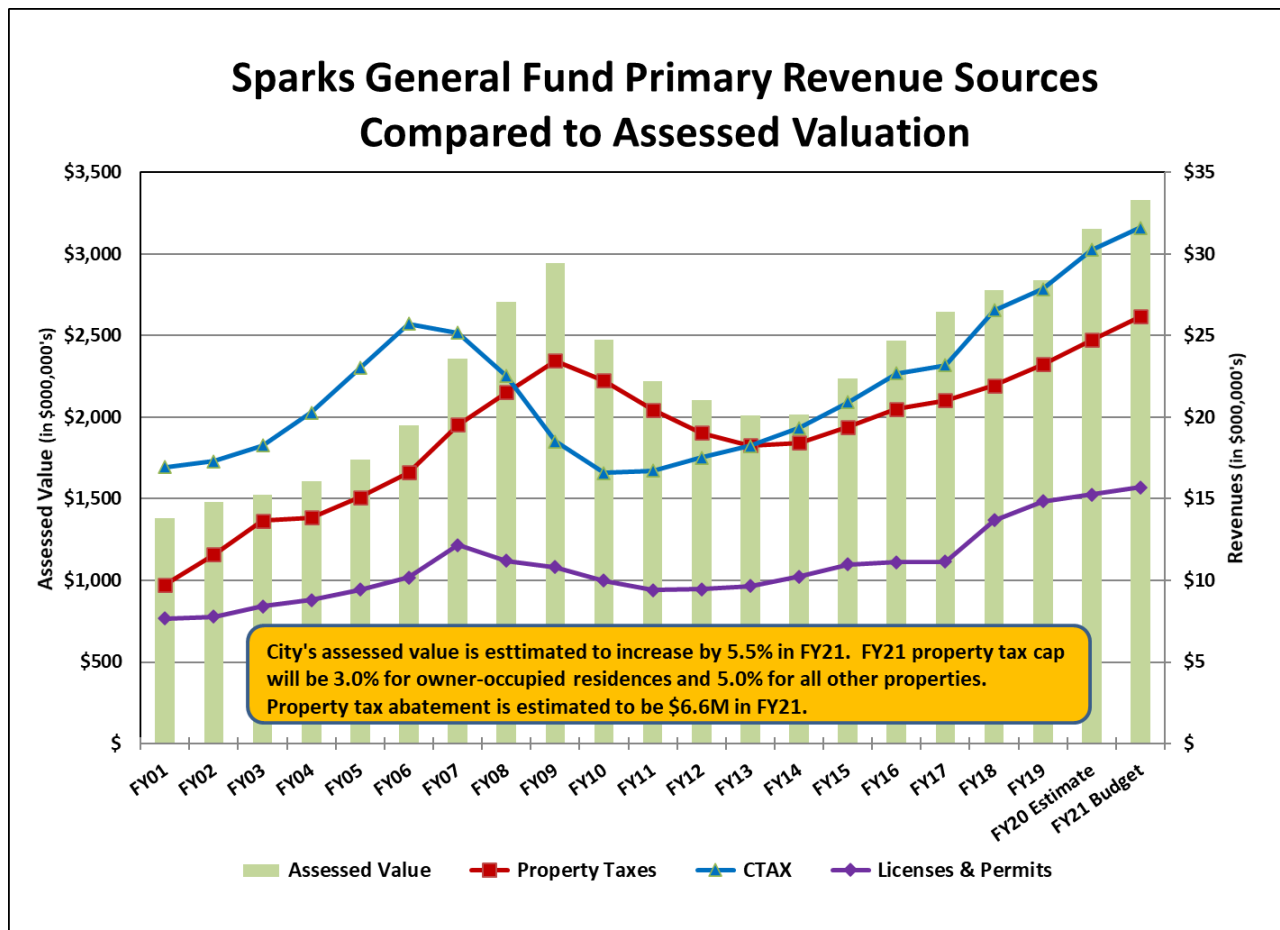
Property Tax

The City's property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 32% of General Fund revenues. Growth in Northern Nevada helped push these revenues up 10.6% on average annually between FY00 and FY09, but the subsequent 4 years (FY10-FY13) resulted in steady decreases. After a relatively flat FY14, FY15 through FY19 brought modest gains (4.8% on average), and FY20 is expected to grow 6.4%.

FY21 property tax receipts are expected to be 5.9% higher than FY20. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the "property tax abatement laws"), will hold FY21 growth to 3.0% for existing owner-occupied residential property and 5.0% for all other existing property. Any growth above these percentages from the previous year's tax levy, will be abated (i.e., removed) from the current property tax levy. Property tax caps are not applicable to new development, however, and new development is expected to result in an FY21 increase larger than the tax caps.

Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$15.7M or 19% of General Fund Revenues. We are projecting that FY20 will result in a modest 2.8% increase due mainly to healthy increases in garbage and gas franchise fees offset by declines in business license penalties, telecommunication license fees and trash/recycling license fees. FY20 is expected to grow 2.9%.



GENERAL FUND TRANSFERS-IN**FY21 budgeted transfers-in include:**

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

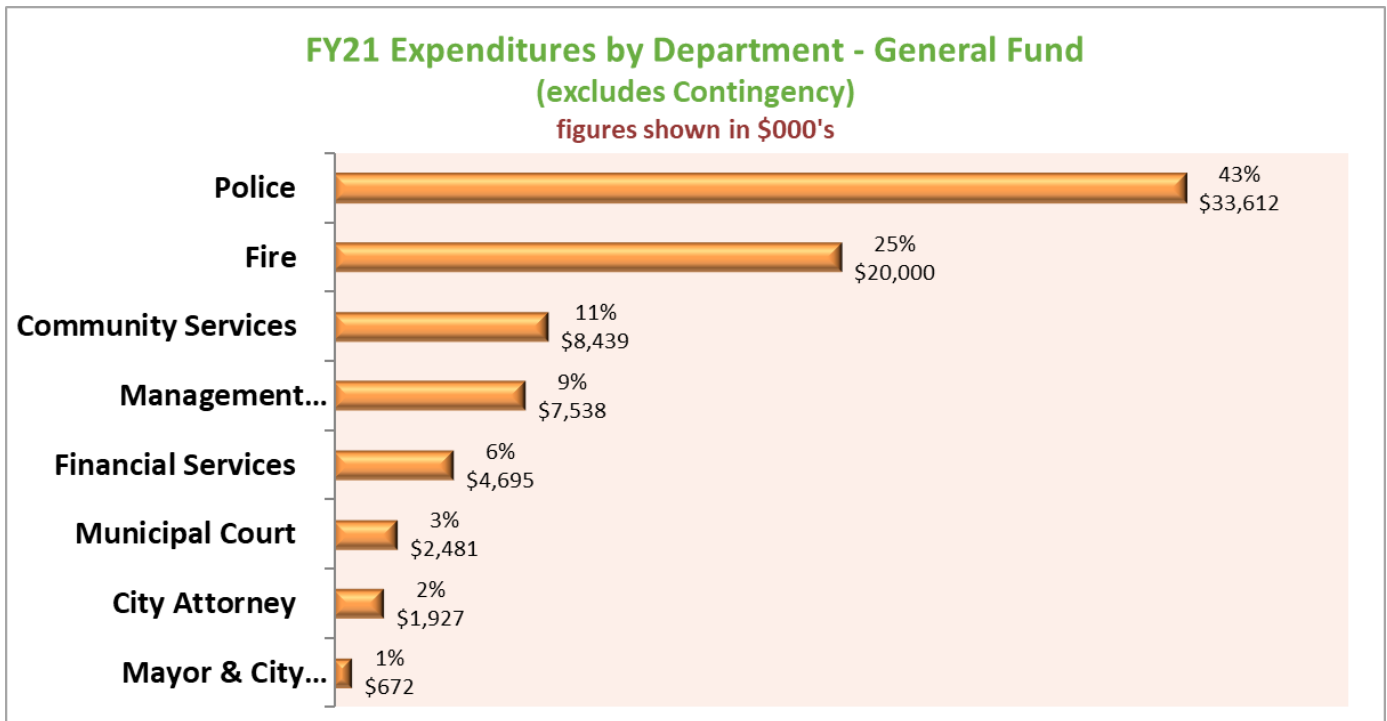
GENERAL FUND EXPENDITURES**General Fund Expenditures by Type excluding Contingency**

	FY19 Actuals	FY20 Estimates	FY20 % change from FY19	FY21 Budget	FY21 % change from FY20
Salaries & Wages	\$33,394	\$35,541	6.4%	38,703	8.9%
Benefits	\$19,694	\$21,491	9.1%	24,317	13.1%
Discretionary Services	\$4,108	\$5,337	29.9%	6,315	18.3%
Non-Discretionary Ser	\$8,972	\$10,359	15.5%	9,841	-5.0%
Capital Outlay	\$62	\$136	118.9%	189	39.0%
Total Expenditures	\$66,231	\$72,864	10.0%	\$79,364	8.9%

All figures shown in \$000's

FY21 Expenditures excluding contingency increasing \$6.5M or 8.9% over FY20**FY20 to FY21 primary causes of expenditure change:**

- Vacancy savings have been re-loaded in FY21 budget (\$3.1M)
- New needs including 9 new positions (\$1.6M)
- Employee contract changes including a 2.8% COLA for settled contracts (\$628K)
- Professional Services (\$352K)
- Increase in Worker's Compensation contributions (\$350K)
- Software (\$265K)
- Travel & Training (\$258K)



GENERAL FUND TRANSFERS-OUT

FY21 budgeted transfers-out include:

- o \$1.8M to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- o \$824K to Debt Service Fund for the City's 2014 CTAX bond debt service payment. Unspent bond proceeds were used to pay this debt service in FY14 and FY15, and partially in FY16; but the proceeds have been exhausted and the General Fund will transfer the full debt service payment going forward until retirement of the debt in 2026. Also included in the FY21 budget is debt service on a new regional radio system to be financed over 15 years.
- o \$800K to Park & Rec Project Fund – This transfer will provide resources for turf replacement and maintenance at the Golden Eagle Regional Park.
- o \$1.2M to Capital Projects Fund – The City's fiscal policy #3 is to transfer an annual amount equal to 2.5% of total revenues (\$2.0M) 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 (\$200K) and software (\$233K) replacement plans. The policy is meant to ensure that the City continues to invest in infrastructure and technology needs. This budget does not meet the goal and transfers \$900K for general capital projects, \$72K for hardware and \$233K for software.

GENERAL FUND ENDING FUND BALANCE

FY20's ending fund balance is expected to decrease \$1.4M, from \$8.4M in FY19 to \$7.0M in FY20. 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 5% for FY21 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 \$8.5M in the FY21 budget. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

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

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

DEBT SERVICE FUND

The City has 1 Debt Service Fund (1301) to account for the retirement of general obligation bonds and long-term leases. The FY21 budget includes \$19.6M for principal and interest payments on 6 debt issuances. Per various bond covenants, reserves in our Debt Service Fund exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs. See schedule C of this Final Budget document for financial information related to this Fund.

CAPITAL PROJECTS FUNDS

The City's 9 Capital Projects Funds contain total expenditures of \$13.7M in the FY21 budget, and as outlined in the FY21 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$1.2M transfer from the General Fund. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each Fund is provided below:

1. **Road Fund (1401)** - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and natural gas franchise fees, water utility right of way fees and fuel taxes. In FY18, half of the electric and natural gas franchise fees (\$1M) that would normally go to the Road Fund were shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement were explored. The franchise fees reverted to their original allocations in FY19, FY20 and FY21.
2. **Parks & Recreation Project Fund (1402)** - To provide for specific parks and recreation projects. Funding is mainly provided by a portion of the City's electric and natural gas franchise fees. In FY18, half of the electric and natural gas franchise fees (\$1M) that would normally go to the Road Fund were shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement were explored. The franchise fees will revert to their original allocations in FY19, FY20 and FY21.
3. **Capital Projects Fund (1404)** - Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from General Fund transfers.
4. **Capital Facilities Fund (1405)** - To provide for the acquisition of land, improvements to land, purchase of major equipment, renovations of government facilities and repayment of short-term financing for these activities. Funding is provided by a special ad valorem tax rate as required by NRS 354.598155.
5. **Rec & Parks District 1 Fund (1406)** - Construction Tax revenues collected in district 1 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 1, which encompasses the area to the west of McCarran Blvd and the majority of the area between Pyramid Hwy and Sparks Blvd.
6. **Rec & Parks District 2 Fund (1407)** - Construction Tax revenues collected in district 2 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 2, which encompasses the area to the east of McCarran Blvd. and Sparks Blvd. up through Los Altos Pkwy.
7. **Rec & Parks District 3 Fund (1408)** - Construction Tax revenues collected in district 3 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 3, which encompasses the area south of La Posada Dr. down to Disc Dr. and east of Pyramid Hwy.

8. **Victorian Square Room Tax Fund (1415)** - To account for the resources received pursuant to section 6.6 of the Washoe County Taxes on Transient Lodging Act of 1999. Taxes on the revenue from the rental of transient lodging in the amount of 2.5% must be used for improvements and land acquisitions in the Victorian Square area.
9. **Local Improvement District 3 Fund (1427)** - Accounts for proceeds of \$26M received in June 2008 from special assessment bonds and from developer cash contributions (\$2.6M) to be used to acquire public roadway, water, sewer and storm drain improvements constructed by RED Development per an Acquisition Agreement. The Fund will be dissolved once bond proceeds are spent.

ENTERPRISE FUNDS

Sewer Operations, Development Services and the Joint Treatment Plant Funds comprise the City's Enterprise Funds. Their FY21 budgets total \$77.7M 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 for its share of the sewage treatment costs at the jointly owned (with the City of Reno) Truckee Meadows Water Reclamation Facility. The primary resources to this fund include Sewer, Storm Drain, Effluent Reuse and River Flood user fees. Connection fees also comprise a significant portion of the revenues, and although connection fees had fallen sharply during the economic downturn, they rebounded significantly in FY18 due to construction of several multi-family developments. FY19 connection fees decreased but remained strong, and FY20 connection fees are expected to decrease further. FY21 connection fees are expected to rebound to FY18 levels due to \$6M of deferred fees payable within the next 12 months.

On December 10, 2018, City Council approved amendments to Title 13 of the Sparks Municipal Code as part of a new rate study. Effective January 1, 2019, connection fees increased 24% but will again index to the Engineering News Record Construction Cost Index per Sparks Municipal Code 13.24 each January beginning January 1, 2020. The sewer and storm drain portion of the single-family residential and commercial customer user fee increased 5% effective July 1, 2019 and will increase 5% each year thereafter effective July 1 of 2020, 2021 and 2022. The sewer portion of the multi-family residential user fee was increased to match the single-family rate resulting in a 31% increase effective July 1, 2019. In subsequent years, the sewer and storm drain fees will increase at the same rate as single-family residential. These rate increases have been included in the FY20 Estimates and FY21 Budget.

2. The **Development Services Fund (2201)** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this Fund come from building permits and plan checking fees, which are calculated as a percentage of a project's total valuation. In FY18, these revenues increased 22% due to construction of several multi-family developments but decreased 5% in FY19. Another decrease of 14% is expected in FY20 and the revenues are expected to remain flat in FY21.
3. The **Joint Treatment Plant Fund** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides wastewater treatment for the City of Sparks, the City of Reno and parts of Washoe County including Sun Valley. TMWRF is a joint venture between the Cities of Reno and Sparks. Operating costs are shared between the two entities based on actual flow contributed to the plant each year. Capital improvement costs are shared based on capacity ownership which is currently 31.37% City of Sparks and 68.63% City of Reno.

INTERNAL SERVICE FUNDS

The City currently maintains 4 Internal Service Funds. They account for user fees collected from all departments and Funds to provide certain city-wide services. Their FY21 operating budgets total \$22.3M. See schedules F-1 and F-2 of this Final Budget document for financial information related to these funds. A brief description of the purpose of each Fund is provided below:

1. The **Motor Vehicle Maintenance Fund (1702)** uses maintenance, repair, and replacement cost fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY21 budget includes a \$1M transfer to the General Fund. This amount is meant to offset the Contingency budget in the General Fund, and the transfer will be made only if the General Fund has insufficient resources to meet the budget shortfall for which the contingency budget would be utilized.
2. The **Group Self-Insurance Fund (1703)** accumulates resources from City health insurance contributions for all active employees, premiums paid by active employees and premiums paid by retirees participating in our health plan. With plan costs quickly outpacing revenues, the fund required a rate increase of 25% to both contributions and premiums in FY15 and again in FY16, to maintain a positive reserve. There was no rate increase in FY17 or FY18, but to maintain a positive balance in this Fund and mitigate large future rate increases, FY19 included a 3% rate increase. Both FY20 and FY21 include a 1.5% increase. While premiums are currently covering plan costs, the reserves in the Fund remain small. Future rate increases will be directly tied to claims experience as there is no excess reserve in this Fund.

3. The ***Workers Compensation Self Insurance Fund (1704)*** collects revenue from other Funds of the City to pay workers compensation claims and to pay the cost of administering a self-funded insurance program. There are two types of claims— Heart, Lung, Hepatitis, Cancer (HLHC) and all other workers compensation claims (non-HLHC). HLHC claims include indemnity (wage replacement) benefits, medical benefits, and allocated loss adjustment expenses due to claims for disability filed by public safety (active or retired) employees who develop heart disease, lung disease, hepatitis, or cancer (HLHC) and file workers compensation claims under the presumptive benefit laws. HLHC does not apply to non-public safety positions. A large, \$8.9M (\$6.6M HLHC and \$2.3M non-HLHC) long-term liability exists in the Fund from actuarially determined costs that we expect to incur in the long and short term for both types of claims. Current reserves in the Fund do not cover the total liability, causing a budgeted negative ending net asset balance of \$8.8M in FY21.
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 FY21 Final Budget for the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully Submitted,



Jeff Cronk, CPA
Chief Financial Officer

Budget Summary for City of Sparks
Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY)
ACTUAL PRIOR YEAR 06/30/19 (1)	ESTIMATED CURRENT YEAR 06/30/20 (2)	BUDGET YEAR 06/30/21 (3)	BUDGET YEAR 6/30/2021 (4)	(MEMO ONLY) COLUMNS 3+4 (5)

REVENUES:

Property Taxes	23,235,378	24,725,000	26,175,000	0	26,175,000
Other Taxes	1,960,483	2,277,250	2,557,000	0	2,557,000
Licenses and Permits	20,025,846	20,395,320	21,065,904	2,211,800	23,277,704
Intergovernmental Revenues	50,649,736	51,508,283	52,461,342	11,247,182	63,708,524
Charges for Services	6,050,049	5,679,007	6,436,056	91,973,936	98,409,992
Fines and Forfeits	580,341	616,000	616,000	0	616,000
Miscellaneous Revenue	1,463,484	1,519,400	894,600	2,476,462	3,371,062
Special Assessments	1,328,071	1,048,969	1,048,953	0	1,048,953
TOTAL REVENUES	105,293,388	107,769,230	111,254,854	107,909,380	219,164,234

EXPENDITURES-EXPENSES:

Not Applicable	0	0	0	25,024,369	25,024,369
General Government	13,356,549	18,973,151	16,075,805	0	16,075,805
Judicial	2,604,456	2,669,918	3,604,883	0	3,604,883
Public Safety	48,081,688	51,854,337	55,593,015	499,875	56,092,890
Public Works	7,777,078	9,116,518	8,751,980	0	8,751,980
Sanitation	0	0	0	0	0
Culture and Recreation	10,133,769	13,245,451	13,506,095	0	13,506,095
Community Support	2,709,248	7,516,088	4,036,570	0	4,036,570
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	47,161,810	47,161,810
Other Enterprise	0	0	0	26,732,839	26,732,839
Debt Service	3,038	3,040	0	0	0
Principal	8,522,169	8,109,988	16,640,127	0	16,640,127
Interest	6,791,640	6,460,353	3,005,084	553,507	3,558,591
TOTAL EXPENDITURES-EXPENSES	99,979,634	117,948,843	122,213,559	99,972,400	222,185,959
Excess of Revenues over (under)					
Expenditures/Expenses	5,313,754	(10,179,614)	(10,958,704)	7,936,980	(3,021,725)

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY)
	ACTUAL PRIOR YEAR 06/30/19 (1)	ESTIMATED CURRENT YEAR 06/30/20 (2)	BUDGET YEAR 06/30/21 (3)	BUDGET YEAR 6/30/2021 (4)	COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	3,883,955	0	0	0
Refunding Bond Proceeds	0	0	0	0	0
Sale Of General Fixed Assets	0	0	0	0	0
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Operating Transfers (in)	5,255,809	7,253,360	6,017,534	220,000	6,237,534
Operating Transfers (out)	(5,199,064)	(7,333,653)	(4,911,247)	(1,028,007)	(5,939,254)
TOTAL OTHER FINANCING SOURCES (USES)	56,744	3,803,662	1,106,287	(808,007)	298,280
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	5,370,499	(6,375,952)	(9,852,417)	7,128,973	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	40,443,557	45,814,056	39,438,104		
Prior Period Adjustments	0	0	0	0	XXXXXXXXXXXX
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	45,814,056	39,438,104	29,585,687	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	45,814,056	39,438,104	29,585,687	XXXXXXXXXXXX	XXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	BUDGET YEAR ENDING 06/30/21
General Government	59.5	62.2	61.7
Judicial	15.5	16.0	16.0
Public Safety	254.5	269.0	280.0
Public Works	23.0	22.5	21.6
Culture and Recreation	96.8	95.2	93.4
Community Support	1.2	1.2	1.2
Total General Government	450.5	466.0	473.9
Utilities	102.1	108.9	110.9
Hospitals			
Transit Systems			
Airports			
Other	33.8	33.3	33.5
TOTAL FTE's	586.4	608.2	618.3

POPULATION (AS OF JULY 1)	96,928	100,140	102,543
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2019 Final Revenue Projections Part B	Dept of Taxation- FY 2020 Final Revenue Projections Part B	Dept of Taxation- FY 2021 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	2,839,231,639	3,155,373,495	3,330,057,738
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,839,231,639	3,155,373,495	3,330,057,738
TAX RATE			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9598	0.9598	0.9598

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2020-2021

	(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					
A. PROPERTY TAX Subject to Revenue Limitations	1.7688	Net Proceeds 3,330,057,738	58,902,061	0.7109	23,673,380	4,286,352	19,387,028
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed					
C. Voter Approved Overrides	0.1105	Value 3,330,057,738	3,679,714	0.1105	3,679,714	666,071	3,013,643
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)	0.2637	3,330,057,738	8,781,362	0.1384	4,608,800	834,470	3,774,330
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2637	3,330,057,738	8,781,362	0.1384	4,608,800	834,470	3,774,330
M. SUBTOTAL A, C, L	2.1430	3,330,057,738	71,363,137	0.9598	31,961,894	5,786,894	26,175,000
N. Debt	0.0000	3,330,057,738	-	0.0000	-	-	-
O. TOTAL M AND N	2.1430	3,330,057,738	71,363,137	0.9598	31,961,894	5,786,894	26,175,000

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

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

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

Budget For Fiscal Year Ending June 30, 2021

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	6,959,457	31,600,000	26,175,000	0.9598	23,188,784	0	1,000,000	88,923,241
Community Dev Block Grant	0	0	0		50,000	0	0	50,000
Comm Dev Blk Grant Entitlement	0	0	0		684,439	0	0	684,439
Sparks Grants & Donations Fund	919,778	0	0		0	0	0	919,778
Muni Court Admin Assessments	959,924	0	0		168,600	0	0	1,128,524
Impact Fee Service Area #1	2,394,229	0	0		735,220	0	0	3,129,449
Tourism Improvement District 1	14	0	0		0	0	0	14
Parks & Recreation Fund	276,004	0	0		3,132,734	0	1,760,000	5,168,738
Tourism and Marketing Fund	45,243	0	0		199,000	0	0	244,243
Street Cut	556,856	0	0		334,000	0	0	890,856
Stabilization Fund	817,749	0	0		220,000	0	0	1,037,749
Road Fund	164,570	0	0		5,787,893	0	0	5,952,463
Park & Recreation Project Fund	1,794,565	0	0		1,401,332	0	800,000	3,995,897
Capital Projects	656,482	0	0		60,000	0	1,205,300	1,921,782
Capital Facilities Fund	305,161	0	0		237,300	0	0	542,461
Rec & Parks District 1	869,717	0	0		160,000	0	0	1,029,717
Rec & Parks District 2	419,869	0	0		439,000	0	0	858,869
Rec & Parks District 3	671,326	0	0		530,000	0	0	1,201,326
Victorian Square Rm Tax CP Fund	4,622,708	0	0		1,392,000	0	100,000	6,114,708
Local Improvement District #3	482,264	0	0		7,300	0	0	489,564
Debt Service Gen Obligation	16,522,183	0	0		14,752,253	0	1,152,234	32,426,670
Subtotal Governmental Fund Types, Expendable Trust Funds	39,438,099	31,600,000	26,175,000	0.9598	53,479,855	0	6,017,534	156,710,488
TOTAL ALL FUNDS	XXXXXXXXXX	31,600,000	26,175,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2021

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	38,702,584	24,316,969	16,155,853	189,000	1,000,000	4,591,247	3,967,588	88,923,241
Community Dev Block Grant	SR	0	0	50,000	0	0	0	0	50,000
Comm Dev Blk Grant Entitlement	SR	96,854	42,631	308,651	236,304	0	0	0	684,440
Sparks Grants & Donations Fund	SR	0	0	0	0	0	0	919,778	919,778
Muni Court Admin Assessments	SR	15,000	0	1,058,600	50,000	0	0	4,924	1,128,524
Impact Fee Service Area #1	SR	0	0	155,000	550,000	0	220,000	2,204,449	3,129,449
Tourism Improvement District 1	SR	0	0	14	0	0	0	0	14
Parks & Recreation Fund	SR	3,322,586	725,146	1,108,496	0	0	0	12,510	5,168,738
Tourism and Marketing Fund	SR	0	0	111,100	0	0	100,000	33,143	244,243
Street Cut	SR	35,495	20,572	656,625	0	0	0	178,164	890,856
Stabilization Fund	SR	0	0	0	0	0	0	1,037,749	1,037,749
Road Fund	CP	1,227,087	733,554	1,879,486	1,860,000	0	0	252,336	5,952,463
Park & Recreation Project Fund	CP	264,006	142,625	467,731	1,345,000	0	0	1,776,535	3,995,897
Capital Projects	CP	0	0	595,000	447,300	0	0	879,482	1,921,782
Capital Facilities Fund	CP	0	0	25,000	490,000	0	0	27,461	542,461
Rec & Parks District 1	CP	0	0	50,000	850,000	0	0	129,717	1,029,717
Rec & Parks District 2	CP	0	0	100,000	110,000	0	0	648,869	858,869
Rec & Parks District 3	CP	0	0	50,000	300,000	0	0	851,326	1,201,326
Victorian Square Rm Tax CP Fund	CP	0	0	442,080	1,800,000	0	0	3,872,628	6,114,708
Local Improvement District #3	CP	0	0	482,000	0	0	0	7,564	489,564
Debt Service Gen Obligation	DS	0	0	19,645,210	0	0	0	12,781,460	32,426,670
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		43,663,612	25,981,497	43,340,846	8,227,604	1,000,000	4,911,247	29,585,683	156,710,489

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2021

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	30,583,838	34,423,912	12,228,603	553,508	220,000	4,001	8,051,020
Joint Treatment Plant	EN	26,544,414	35,706,684	11,337,082	100,000	0	0	2,074,812
Development Services Fund	EN	4,660,825	6,903,389	140,100	0	0	24,006	(2,126,470)
Motor Vehicle Maintenance	IS	5,340,638	5,027,249	100,000	50,000	0	1,000,000	(636,611)
Group Insurance Self- Insurance	IS	13,442,228	13,298,068	140,000	0	0	0	284,160
Worker's Comp Self-Insurance	IS	2,015,288	2,529,323	20,000	0	0	0	(494,035)
Municipal Self-Insurance	IS	1,354,364	1,380,268	2,000	0	0	0	(23,904)
TOTAL		83,941,595	99,268,893	23,967,785	703,507	220,000	1,028,007	7,128,973

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

** Include Depreciation

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	23,235,378	24,725,000	26,175,000	26,175,000
Subtotal	23,235,378	24,725,000	26,175,000	26,175,000

Licenses and Permits

Business Licenses	9,008,008	9,099,700	9,467,950	9,467,950
Liquor Licenses	284,776	290,000	290,000	290,000
City Gaming Licenses	504,370	507,725	507,725	507,725
Franchise Fees				
Cable TV Franchise Fees	868,166	910,300	922,000	922,000
Electric Franchise Fees	1,538,770	1,504,343	1,532,938	1,532,938
Garbage Franchise Fees	1,639,206	1,800,000	1,800,000	1,800,000
Gas Franchise Fees	460,536	595,207	614,326	614,326
Bike Share Franchise Fee	1,414	0	0	0
Right Of Way Fees TMWA	474,059	488,969	498,750	498,750
Nonbusiness Licenses and Permits				
Bicycle Licenses	102	0	0	0
Other Licenses and Permits	80,081	78,600	81,500	81,500
Subtotal	14,859,488	15,274,844	15,715,189	15,715,189

Intergovernmental Revenues

Federal Grants	96,138	0	0	0
State Shared Revenue				
Consolidated Taxes From State	27,846,670	30,238,420	31,600,000	31,600,000
State Distributive Fund	2,066,717	2,100,000	2,275,000	2,275,000
State Shared Marijuana Revenue (NRS 4	123,068	122,991	120,000	120,000
Other Local Gov't Shared Revenues				
County Gaming Licenses	360,150	374,415	368,200	368,200
Other	564,158	599,376	645,293	645,293
Subtotal	31,056,901	33,435,202	35,008,493	35,008,493

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Building and Planning Fees	2,960	2,550	2,500	2,500
Other	2,805,743	3,063,419	3,132,822	3,132,822
Subtotal	2,808,703	3,065,969	3,135,322	3,135,322
Fines and Forfeits				
Fines-Court	598,894	603,000	603,000	603,000
Fines-Bail	5,000	3,000	3,000	3,000
Fines - Code Enforcement	(23,553)	10,000	10,000	10,000
Subtotal	580,341	616,000	616,000	616,000
Miscellaneous Revenue				
Interest Earned	224,550	100,000	100,000	100,000
Rents and Royalties	57,421	59,966	58,080	58,080
Other Miscellaneous	29,991	294,139	155,700	155,700
Subtotal	311,962	454,105	313,780	313,780
Subtotal Revenue All Sources	72,852,773	77,571,120	80,963,784	80,963,784
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from R/A2 Revolving 3601	0	1,111,580	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	1,000,000
Total Transfers In	0	1,111,580	1,000,000	1,000,000
Subtotal Other Financing Sources	0	1,111,580	1,000,000	1,000,000
Beginning Fund Balance	6,815,215	8,356,504	6,985,322	6,959,461
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,815,215	8,356,504	6,985,322	6,959,461
Total Available Resources	79,667,988	87,039,204	88,949,106	88,923,245

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1) ACTUAL PRIOR YEAR ENDING 43,646 YEAR ENDING	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	275,037	281,650	287,540	287,540
Employee Benefits	175,335	201,272	200,442	200,442
Services and Supplies	24,268	17,287	53,243	53,243
Non-discretionary Services & Supplies	3,933	9,445	4,129	4,129
Department Subtotal	478,573	509,654	545,354	545,354
MAYOR				
Salaries And Wages	66,333	66,552	68,025	68,025
Employee Benefits	46,439	45,768	46,596	46,596
Services and Supplies	3,055	3,046	11,550	11,550
Non-discretionary Services & Supplies	754	1,914	793	793
Department Subtotal	116,581	117,280	126,964	126,964
MANAGEMENT SERVICES				
Salaries And Wages	1,760,620	1,728,727	1,888,839	1,888,839
Employee Benefits	1,998,127	1,972,190	2,099,384	2,099,384
Services and Supplies	756,998	1,026,440	1,435,341	1,435,341
Non-discretionary Services & Supplies	1,416,702	2,535,180	1,647,352	1,647,352
Capital Outlay	8,490	0	0	0
Department Subtotal	5,940,937	7,262,537	7,070,916	7,070,916
LEGAL				
Salaries And Wages	1,074,697	1,179,019	1,229,341	1,229,341
Employee Benefits	527,790	594,841	616,029	616,029
Services and Supplies	95,451	104,712	78,888	78,888
Non-discretionary Services & Supplies	2,707	4,034	2,931	2,931
Department Subtotal	1,700,645	1,882,606	1,927,189	1,927,189
FINANCIAL SERVICES				
Salaries And Wages	1,830,006	2,256,444	2,375,729	2,381,188
Employee Benefits	905,336	1,100,351	1,185,311	1,186,337
Services and Supplies	485,272	543,964	655,003	633,856
Non-discretionary Services & Supplies	317,436	344,322	493,583	493,583
Capital Outlay	2,000	0	0	0
Department Subtotal	3,540,050	4,245,081	4,709,626	4,694,964
COMMUNITY SERVICES				
Salaries And Wages	427,513	479,756	459,551	459,551
Employee Benefits	219,563	238,182	242,501	242,501
Services and Supplies	28,152	286,899	174,621	174,621
Non-discretionary Services & Supplies	27,685	29,009	26,445	26,445
Department Subtotal	702,913	1,033,846	903,118	903,118
General Government Continued				
Salary and Wages	5,434,205	5,992,149	6,309,025	6,314,484
Employee Benefits	3,872,589	4,152,605	4,390,263	4,391,289
Services and Supplies	3,162,412	4,906,251	4,583,879	4,562,732
Capital Outlay	10,490	0	0	0
General Government Function Subtotal	12,479,696	15,051,005	15,283,167	15,268,505

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Judicial

MUNICIPAL COURT

Salaries And Wages	1,302,579	1,315,354	1,421,205	1,421,205
Employee Benefits	713,928	736,186	825,417	825,417
Services and Supplies	185,459	190,774	200,834	200,834
Non-discretionary Services & Supplies	35,219	36,197	33,826	33,826
Department Subtotal	2,237,185	2,278,511	2,481,282	2,481,282

Salary and Wages	1,302,579	1,315,354	1,421,205	1,421,205
Employee Benefits	713,928	736,186	825,417	825,417
Services and Supplies	220,678	226,971	234,660	234,660
Judicial Function Subtotal	2,237,185	2,278,511	2,481,282	2,481,282

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
POLICE				
Salaries And Wages	15,857,436	16,789,123	18,684,081	18,684,081
Employee Benefits	8,678,932	9,584,898	11,241,044	11,241,044
Services and Supplies	797,728	879,746	991,557	991,557
Non-discretionary Services & Supplies	2,587,676	2,554,728	2,506,362	2,506,362
Capital Outlay	35,935	76,000	189,000	189,000
Department Subtotal	27,957,707	29,884,495	33,612,044	33,612,044
FIRE				
Salaries And Wages	9,675,418	10,208,606	10,789,935	10,780,000
Employee Benefits	5,700,276	6,216,624	6,868,548	6,864,181
Services and Supplies	360,814	491,128	641,289	641,289
Non-discretionary Services & Supplies	1,611,009	1,758,532	1,714,250	1,714,250
Capital Outlay	15,717	0	0	0
Department Subtotal	17,363,234	18,674,890	20,014,022	19,999,720
COMMUNITY SERVICES				
Salaries And Wages	72,974	74,504	76,178	76,178
Employee Benefits	48,802	50,633	51,588	51,588
Services and Supplies	79,470	126,866	116,481	116,481
Non-discretionary Services & Supplies	1,097,218	1,122,314	1,152,004	1,152,004
Department Subtotal	1,298,464	1,374,317	1,396,251	1,396,251
Salary and Wages	25,605,828	27,072,233	29,550,194	29,540,258
Employee Benefits	14,428,011	15,852,154	18,161,181	18,156,814
Services and Supplies	6,533,916	6,933,314	7,121,943	7,121,943
Capital Outlay	51,652	76,000	189,000	189,000
Public Safety Function Subtotal	46,619,407	49,933,701	55,022,318	55,008,015

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED

Public Works

COMMUNITY SERVICES

Salaries And Wages	476,486	527,619	552,158	552,158
Employee Benefits	277,932	308,157	319,098	319,098
Services and Supplies	627,917	860,633	1,001,905	1,001,905
Non-discretionary Services & Supplies	328,784	374,196	376,000	376,000
Department Subtotal	1,711,119	2,070,605	2,249,161	2,249,161

Salary and Wages	476,486	527,619	552,158	552,158
Employee Benefits	277,932	308,157	319,098	319,098
Services and Supplies	956,701	1,234,829	1,377,906	1,377,906
Public Works Function Subtotal	1,711,119	2,070,605	2,249,162	2,249,162

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Culture and Recreation

COMMUNITY SERVICES

Salaries And Wages	575,337	634,075	874,478	874,478
Employee Benefits	401,639	442,147	624,352	624,352
Services and Supplies	663,752	805,190	975,115	975,115
Non-discretionary Services & Supplies	1,231,826	1,143,273	1,416,559	1,416,559
Capital Outlay	0	60,000	0	0
Department Subtotal	2,872,554	3,084,685	3,890,504	3,890,504
Salary and Wages	575,337	634,075	874,478	874,478
Employee Benefits	401,639	442,147	624,352	624,352
Services and Supplies	1,895,578	1,948,463	2,391,675	2,391,675
Capital Outlay	0	60,000	0	0
Culture & Recreation Function Subtotal	2,872,554	3,084,685	3,890,505	3,890,505

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Community Support

MANAGEMENT SERVICES

Non-discretionary Services & Supplies	310,721	445,397	466,937	466,937
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Department Subtotal	310,721	445,397	466,937	466,937
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Services and Supplies	310,721	445,397	466,937	466,937
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Community Support Function Subtotal	310,721	445,397	466,937	466,937
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<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	BUDGET YEAR ENDING 06/30/21	
Page	Function Summary			TENTATIVE APPROVED	FINAL APPROVED
10	General Government	12,479,696	15,051,004	15,283,168	15,268,505
11	Judicial	2,237,184	2,278,511	2,481,283	2,481,283
12	Public Safety	46,619,407	49,933,701	55,022,318	55,008,015
13	Public Works	1,711,118	2,070,604	2,249,161	2,249,161
14	Culture and Recreation	2,872,554	3,084,685	3,890,505	3,890,505
15	Community Support	310,721	445,397	466,937	466,937
Total Expenditures - All Functions		66,230,680	72,863,902	79,393,372	79,364,406
Other Uses					
Contingency (not to exceed 3% of Total Expenditures All Functions)					
	Contingency	0	0	1,000,000	1,000,000
Operating Transfers Out (Schedule T)					
	T/O to Parks & Rec 1221	1,422,000	1,405,000	1,760,000	1,760,000
	T/O to Debt Svc GO 1301	708,804	710,841	825,947	825,947
	T/O to Park & Rec Project 1402	500,000	882,758	800,000	800,000
	T/O to Capital Projects 1404	2,300,000	2,817,242	1,205,300	1,205,300
	T/O to Workers Comp Self-Ins 1704	0	1,400,000	0	0
	T/O to Muni Self-Insurance 1707	150,000	0	0	0
	Total Transfers Out	5,080,804	7,215,841	4,591,247	4,591,247
Total Expenditures and Other Uses		71,311,484	80,079,743	84,984,617	84,955,653
Total Ending Fund Balance		8,356,504	6,959,461	3,964,489	3,967,592
Total General Fund Commitments and Fund Balance		79,667,988	87,039,204	88,949,106	88,923,245

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Charges for Services

Housing Rehabilitation Reimbursement	73,491	57,208	50,000	50,000
Total Charges for Services	73,491	57,208	50,000	50,000

Total Revenue	73,491	57,208	50,000	50,000
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)

Total Other Financing Sources	0	0	0	0
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Beginning Fund Balance	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0

Total Resources	73,491	57,208	50,000	50,000
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<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	73,491	57,208	50,000	50,000
Total Community Support Function	73,491	57,208	50,000	50,000
Total Expenditures	73,491	57,208	50,000	50,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Commitments and Fund Balance	73,491	57,208	50,000	50,000

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Intergovernmental Revenues

CDBG Entitlement	759,823	1,030,023	684,439	684,439
Total Intergovernmental Revenues	759,823	1,030,023	684,439	684,439

Total Revenue	759,823	1,030,023	684,439	684,439
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)

Total Other Financing Sources	0	0	0	0
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Beginning Fund Balance	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0

Total Resources	759,823	1,030,023	684,439	684,439
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<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Salaries And Wages	79,392	104,106	96,854	96,854
Employee Benefits	36,435	48,632	42,631	42,631
Services and Supplies	92,969	176,980	218,587	218,587
Non-discretionary Services & Supplies	121,958	77,870	90,064	90,064
Capital Outlay	429,069	622,435	236,304	236,304
Total Community Support Function	759,823	1,030,023	684,439	684,439
Total Expenditures	759,823	1,030,023	684,439	684,439
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Commitments and Fund Balance	759,823	1,030,023	684,439	684,439

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Intergovernmental Revenues

National Endowment for the Arts	762	39,394	0	0
Department Of Justice Grants	145,851	27,606	0	0
Department of Health & Human Services	274	0	0	0
Department of Transportation	279,732	82,100	0	0
Executive Office of the President Grants	11,171	9,110	0	0
Department of Homeland Security	0	9,447	0	0
St Grant Council Of The Arts	0	4,950	0	0
St Grant Washoe County	517,803	220,736	0	0
Crime Forfeitures NRS 179	7,388	0	0	0
Drug Forfeitures	874	0	0	0
Federal Drug Forfeitures	296,016	220,000	0	0
St District Specialty Court Prog	80,187	86,187	0	0
Total Intergovernmental Revenues	1,340,058	699,530	0	0

Charges for Services

Forfeiture Reimbursement	0	46,428	0	0
Special Events Receipts	0	4,002	0	0
Total Charges for Services	0	50,430	0	0

Miscellaneous Revenue

Interest Earned	8,354	4,899	0	0
Gifts & Bequests	67,747	216,495	0	0
Miscellaneous Revenue	84	0	0	0
Grant Match	113,870	7,639	0	0
Total Miscellaneous Revenue	190,056	229,033	0	0

Total Revenue	1,530,113	978,993	0	0
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)

Total Other Financing Sources	0	0	0	0
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Beginning Fund Balance

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

Total Beginning Fund Balance	448,751	509,054	919,779	919,779
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Total Resources	1,978,865	1,488,047	919,779	919,779
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City of Sparks
SCHEDULE B - Special Revenue Fund
Sparks Grants & Donations Fund (1204)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	85	0	0	0
Total General Government Function	85	0	0	0
<u>Judicial Function</u>				
Services and Supplies	77,001	83,299	0	0
Total Judicial Function	77,001	83,299	0	0
<u>Public Safety Function</u>				
Salaries And Wages	238,635	111,567	(0)	(0)
Employee Benefits	107,602	32,101	0	0
Services and Supplies	571,428	283,424	0	0
Non-discretionary Services & Supplies	30,615	24,670	0	0
Capital Outlay	359,346	0	0	0
Total Public Safety Function	1,307,626	451,761	(0)	(0)
<u>Culture and Recreation Function</u>				
Salaries And Wages	304	0	0	0
Employee Benefits	67	0	0	0
Services and Supplies	84,727	33,208	0	0
Total Culture and Recreation Function	85,099	33,208	0	0
Total Expenditures	1,469,810	568,269	(0)	(0)
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	509,054	919,779	919,779	919,779
Total Commitments and Fund Balance	1,978,865	1,488,047	919,779	919,779

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

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Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Court Collection Fees NRS 176.064	153,995	106,268	106,000	106,000
Muni Court Admin Assessments	31,696	26,159	25,600	25,600
Muni Court Facility Admin Assess	43,755	37,064	37,000	37,000
Total Intergovernmental Revenues	229,447	169,491	168,600	168,600
Total Revenue	229,447	169,491	168,600	168,600
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,159,365	1,098,540	959,924	959,924
Total Resources	1,388,812	1,268,031	1,128,524	1,128,524

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Salaries And Wages	13,296	12,000	15,000	15,000
Employee Benefits	0	84	0	0
Services and Supplies	201,663	296,024	1,058,600	1,058,600
Non-discretionary Services & Supplies	9,112	0	0	0
Capital Outlay	66,200	0	50,000	50,000
Total Judicial Function	290,271	308,108	1,123,600	1,123,600
Total Expenditures	290,271	308,108	1,123,600	1,123,600
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,098,540</i>	<i>959,924</i>	<i>4,924</i>	<i>4,924</i>
Total Commitments and Fund Balance	1,388,812	1,268,031	1,128,524	1,128,524

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Flood Control Fees	173,852	61,000	70,000	70,000
Parks Fees	297,786	296,000	200,000	200,000
Public Facility Fees	172,861	128,000	200,000	200,000
Sanitary Sewer Fee	117,145	97,000	220,000	220,000
Total Licenses and Permits	761,645	582,000	690,000	690,000
<u>Miscellaneous Revenue</u>				
Interest Earned	37,167	45,220	45,220	45,220
Total Miscellaneous Revenue	37,167	45,220	45,220	45,220
Total Revenue	798,812	627,220	735,220	735,220
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,375,639	2,043,984	2,394,230	2,394,230
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,375,639	2,043,984	2,394,230	2,394,230
Total Resources	2,174,452	2,671,204	3,129,450	3,129,450

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Public Safety Function</u>				
Services and Supplies	0	150,000	75,000	75,000
Total Public Safety Function	0	150,000	75,000	75,000
<u>Public Works Function</u>				
Services and Supplies	8,400	0	50,000	50,000
Total Public Works Function	8,400	0	50,000	50,000
<u>Culture and Recreation Function</u>				
Services and Supplies	3,807	0	30,000	30,000
Capital Outlay	0	29,974	550,000	550,000
Total Culture and Recreation Function	3,807	29,974	580,000	580,000
Total Expenditures	12,207	179,974	705,000	705,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	118,261	97,000	220,000	220,000
Total Other Uses	118,261	97,000	220,000	220,000
Ending Fund Balance	2,043,984	2,394,230	2,204,450	2,204,450
Total Commitments and Fund Balance	2,174,452	2,671,204	3,129,450	3,129,450

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	415	200	0	0
Total Miscellaneous Revenue	415	200	0	0
Total Revenue	415	200	0	0
Other Financing Sources(Specify)				
Bond Sales Proceeds	0	3,883,955	0	0
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	3,883,955	0	0
Beginning Fund Balance	21,448	19,288	14	14
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	21,448	19,288	14	14
Total Resources	21,863	3,903,443	14	14

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Community Support Function

Services and Supplies	2,575	3,885,380	14	14
Total Community Support Function	2,575	3,885,380	14	14

Total Expenditures	2,575	3,885,380	14	14
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Other Uses

Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	0	18,049	0	0
Total Other Uses	0	18,049	0	0

<i>Ending Fund Balance</i>	<i>19,288</i>	<i>14</i>	<i>0</i>	<i>(0)</i>
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Total Commitments and Fund Balance	21,863	3,903,443	14	14
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<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Licenses and Permits

Concession Franchise Fees	22,623	23,000	19,000	19,000
Total Licenses and Permits	22,623	23,000	19,000	19,000

Charges for Services

Facility Development Fee	21,759	25,000	25,000	25,000
Facility Reservation Fees	67,697	31,431	61,080	61,080
Recreation Program Fees	2,578,881	2,251,195	2,574,520	2,574,520
Recreation Advertising Fees	19,443	21,000	21,000	21,000
Administrative Service Charges	1,314	700	700	700
Special Events Receipts	340,799	39,073	431,434	431,434
Total Charges for Services	3,029,894	2,368,400	3,113,734	3,113,734

Miscellaneous Revenue

Rebates/Credits	0	2,583	0	0
Cash Variations	122	0	0	0
Total Miscellaneous Revenue	122	2,583	0	0

Total Revenue	3,052,638	2,393,982	3,132,734	3,132,734
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)				
T/I from General Fund 1101	1,422,000	1,405,000	1,760,000	1,760,000
Total Other Financing Sources	1,422,000	1,405,000	1,760,000	1,760,000

Beginning Fund Balance	239,331	580,730	276,005	276,005
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	239,331	580,730	276,005	276,005

Total Resources	4,713,969	4,379,713	5,168,739	5,168,739
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City of Sparks
SCHEDULE B - Special Revenue Fund
Parks & Recreation Fund (1221)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	2,740,081	2,514,494	3,322,586	3,322,586
Employee Benefits	673,534	728,682	725,146	725,146
Services and Supplies	484,875	609,441	827,211	827,211
Non-discretionary Services & Supplies	234,749	251,091	281,284	281,284
Total Culture and Recreation Function	4,133,239	4,103,708	5,156,228	5,156,228
Total Expenditures	4,133,239	4,103,708	5,156,228	5,156,228
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>580,730</i>	<i>276,005</i>	<i>12,511</i>	<i>12,511</i>
Total Commitments and Fund Balance	4,713,969	4,379,713	5,168,739	5,168,739

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	196,000	196,000	196,000	196,000
Total Taxes	196,000	196,000	196,000	196,000
<u>Miscellaneous Revenue</u>				
Interest Earned	3,806	3,000	3,000	3,000
Total Miscellaneous Revenue	3,806	3,000	3,000	3,000
Total Revenue	199,806	199,000	199,000	199,000
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	98,200	123,103	45,243	45,243
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	98,200	123,103	45,243	45,243
Total Resources	298,006	322,103	244,243	244,243

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	174,903	276,860	111,100	111,100
Total Community Support Function	174,903	276,860	111,100	111,100
Total Expenditures	174,903	276,860	111,100	111,100
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Vic Sq Rm Tax CP 1415	0	0	100,000	100,000
Total Other Uses	0	0	100,000	100,000
<i>Ending Fund Balance</i>	<i>123,103</i>	<i>45,243</i>	<i>33,143</i>	<i>33,143</i>
Total Commitments and Fund Balance	298,006	322,103	244,243	244,243

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Street Cut Permits	325,144	280,000	320,000	320,000
Total Licenses and Permits	325,144	280,000	320,000	320,000
<u>Miscellaneous Revenue</u>				
Interest Earned	13,928	14,000	14,000	14,000
Total Miscellaneous Revenue	13,928	14,000	14,000	14,000
Total Revenue	339,071	294,000	334,000	334,000
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	610,805	759,968	556,856	556,856
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	610,805	759,968	556,856	556,856
Total Resources	949,876	1,053,968	890,856	890,856

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	39,701	41,024	35,495	35,495
Employee Benefits	19,372	20,210	20,572	20,572
Services and Supplies	124,160	430,037	650,628	650,628
Non-discretionary Services & Supplies	6,676	5,841	5,997	5,997
Total Public Works Function	189,908	497,112	712,692	712,692
Total Expenditures	189,908	497,112	712,692	712,692
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>759,968</i>	<i>556,856</i>	<i>178,164</i>	<i>178,164</i>
Total Commitments and Fund Balance	949,876	1,053,968	890,856	890,856

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

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Schedule B-14

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Licenses and Permits

City Business Licenses	200,000	200,000	200,000	200,000
Total Licenses and Permits	200,000	200,000	200,000	200,000

Miscellaneous Revenue

Interest Earned	11,073	16,000	20,000	20,000
Total Miscellaneous Revenue	11,073	16,000	20,000	20,000

Total Revenue	211,073	216,000	220,000	220,000
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)

Total Other Financing Sources	0	0	0	0
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Beginning Fund Balance	390,676	601,749	817,749	817,749
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	390,676	601,749	817,749	817,749

Total Resources	601,749	817,749	1,037,749	1,037,749
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City of Sparks
SCHEDULE B - Special Revenue Fund
Stabilization Fund (1299)

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
Total Expenditures	0	0	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>601,749</i>	<i>817,749</i>	<i>1,037,749</i>	<i>1,037,749</i>
Total Commitments and Fund Balance	601,749	817,749	1,037,749	1,037,749

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

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Schedule B-14

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Licenses and Permits

Electric Franchise Fees	1,538,770	1,504,343	1,532,938	1,532,938
Gas Franchise Fees	460,536	595,207	614,326	614,326
Right Of Way Fees TMWA	711,089	733,450	748,119	748,119
Total Licenses and Permits	2,710,394	2,833,000	2,895,383	2,895,383

Intergovernmental Revenues

County Gasoline Tax 1.cent	718,355	749,079	781,571	781,571
State Gasoline Tax 1.75 Cents	975,930	1,015,812	1,057,810	1,057,810
State Gasoline Tax 2.35 Cents	947,545	988,146	1,033,128	1,033,128
Misc From Other Govts	11,301	0	0	0
Total Intergovernmental Revenues	2,653,131	2,753,037	2,872,510	2,872,510

Miscellaneous Revenue

Interest Earned	37,606	20,000	20,000	20,000
Cost Sharing Capital Project	0	236,660	0	0
Total Miscellaneous Revenue	37,606	256,660	20,000	20,000

Total Revenue	5,401,131	5,842,697	5,787,893	5,787,893
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)

Total Other Financing Sources	0	0	0	0
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Beginning Fund Balance

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

Total Beginning Fund Balance	1,258,616	829,215	164,570	164,570
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Total Resources	6,659,747	6,671,911	5,952,463	5,952,462
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City of Sparks
SCHEDULE B - Capital Projects Fund
Road Fund (1401)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	1,113,454	1,155,756	1,227,087	1,227,087
Employee Benefits	656,585	671,493	733,554	733,554
Services and Supplies	929,647	1,982,371	1,630,282	1,630,282
Non-discretionary Services & Supplies	226,469	262,966	249,204	249,204
Capital Outlay	2,904,378	2,434,756	1,860,000	1,860,000
Total Public Works Function	5,830,532	6,507,342	5,700,127	5,700,127
Total Expenditures	5,830,532	6,507,342	5,700,127	5,700,127
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>829,215</i>	<i>164,570</i>	<i>252,335</i>	<i>252,335</i>
Total Commitments and Fund Balance	6,659,747	6,671,911	5,952,463	5,952,462

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Licenses and Permits

Electric Franchise Fees	769,385	752,173	766,469	766,469
Gas Franchise Fees	230,268	297,603	307,163	307,163
Concession Franchise Fees	99,996	100,000	100,000	100,000
Parks Fees	46,905	52,700	52,700	52,700
Total Licenses and Permits	1,146,554	1,202,476	1,226,332	1,226,332

Charges for Services

Facility Reservation Fees	115,515	120,000	120,000	120,000
Recreation Advertising Fees	22,447	17,000	17,000	17,000
Total Charges for Services	137,962	137,000	137,000	137,000

Miscellaneous Revenue

Interest Earned	79,726	38,000	38,000	38,000
Total Miscellaneous Revenue	79,726	38,000	38,000	38,000

Total Revenue	1,364,241	1,377,476	1,401,332	1,401,332
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)

T/I from General Fund 1101	500,000	882,758	800,000	800,000
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Total Other Financing Sources	500,000	882,758	800,000	800,000
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Beginning Fund Balance

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

Total Beginning Fund Balance	2,998,095	2,495,761	1,794,566	1,794,566
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Total Resources	4,862,337	4,755,995	3,995,898	3,995,898
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<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	276,586	258,101	264,006	264,006
Employee Benefits	135,434	113,552	142,625	142,625
Services and Supplies	192,895	328,324	455,300	455,300
Non-discretionary Services & Supplies	11,470	22,079	12,431	12,431
Capital Outlay	1,750,192	2,239,373	1,345,000	1,345,000
Total Culture and Recreation Function	2,366,576	2,961,429	2,219,362	2,219,362
Total Expenditures	2,366,576	2,961,429	2,219,362	2,219,362
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>2,495,761</i>	<i>1,794,566</i>	<i>1,776,536</i>	<i>1,776,536</i>
Total Commitments and Fund Balance	4,862,337	4,755,995	3,995,898	3,995,898

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Miscellaneous Revenue</u>				
Interest Earned	72,218	60,000	60,000	60,000
Total Miscellaneous Revenue	72,218	60,000	60,000	60,000
Total Revenue	72,218	60,000	60,000	60,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	2,300,000	2,817,242	1,205,300	1,205,300
Total Other Financing Sources	2,300,000	2,817,242	1,205,300	1,205,300
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,754,084	2,843,442	656,483	656,483
Total Resources	4,126,303	5,720,684	1,921,783	1,921,783

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	321,809	1,460,365	195,000	195,000
Non-discretionary Services & Supplies	44,230	528,122	285,000	285,000
Capital Outlay	506,723	1,718,626	117,300	117,300
Total General Government Function	872,762	3,707,113	597,300	597,300
<u>Public Safety Function</u>				
Services and Supplies	13,437	367,128	75,000	75,000
Capital Outlay	12,610	838,500	330,000	330,000
Total Public Safety Function	26,047	1,205,628	405,000	405,000
<u>Public Works Function</u>				
Services and Supplies	37,119	41,460	40,000	40,000
Total Public Works Function	37,119	41,460	40,000	40,000
<u>Culture and Recreation Function</u>				
Services and Supplies	81	110,000	0	0
Capital Outlay	346,853	0	0	0
Total Culture and Recreation Function	346,933	110,000	0	0
Total Expenditures	1,282,861	5,064,201	1,042,300	1,042,300
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>2,843,442</i>	<i>656,483</i>	<i>879,483</i>	<i>879,483</i>
Total Commitments and Fund Balance	4,126,303	5,720,684	1,921,783	1,921,783

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Ad Valorem Taxes NRS 354.59815	205,662	210,000	216,000	216,000
Personal Property Taxes NRS 354.59815	10,321	11,000	11,300	11,300
Total Intergovernmental Revenues	215,983	221,000	227,300	227,300
<u>Miscellaneous Revenue</u>				
Interest Earned	18,528	10,000	10,000	10,000
Total Miscellaneous Revenue	18,528	10,000	10,000	10,000
Total Revenue	234,511	231,000	237,300	237,300
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	448,708	523,372	305,161	305,161
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	448,708	523,372	305,161	305,161
Total Resources	683,220	754,372	542,461	542,461

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	4,006	20,000	0	0
Capital Outlay	0	195,033	210,000	210,000
Total General Government Function	4,006	215,033	210,000	210,000
<u>Public Safety Function</u>				
Services and Supplies	6,081	3,050	25,000	25,000
Capital Outlay	122,527	110,197	80,000	80,000
Total Public Safety Function	128,608	113,247	105,000	105,000
<u>Culture and Recreation Function</u>				
Services and Supplies	27,234	120,930	0	0
Capital Outlay	0	0	200,000	200,000
Total Culture and Recreation Function	27,234	120,930	200,000	200,000
Total Expenditures	159,848	449,210	515,000	515,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>523,372</i>	<i>305,161</i>	<i>27,461</i>	<i>27,461</i>
Total Commitments and Fund Balance	683,220	754,372	542,461	542,461

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	169,500	435,250	132,000	132,000
Total Taxes	169,500	435,250	132,000	132,000
<u>Miscellaneous Revenue</u>				
Interest Earned	31,334	28,000	28,000	28,000
Total Miscellaneous Revenue	31,334	28,000	28,000	28,000
Total Revenue	200,834	463,250	160,000	160,000
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	989,773	1,171,718	869,718	869,718
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	989,773	1,171,718	869,718	869,718
Total Resources	1,190,607	1,634,968	1,029,718	1,029,718

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	18,889	55,250	50,000	50,000
Capital Outlay	0	710,000	850,000	850,000
Total Culture and Recreation Function	18,889	765,250	900,000	900,000
Total Expenditures	18,889	765,250	900,000	900,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,171,718</i>	<i>869,718</i>	<i>129,718</i>	<i>129,718</i>
Total Commitments and Fund Balance	1,190,607	1,634,968	1,029,718	1,029,718

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Taxes

Residential Construction Tax - Parks	76,337	153,000	419,000	419,000
Total Taxes	76,337	153,000	419,000	419,000

Miscellaneous Revenue

Interest Earned	49,054	20,000	20,000	20,000
Total Miscellaneous Revenue	49,054	20,000	20,000	20,000

Total Revenue	125,391	173,000	439,000	439,000
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)

Total Other Financing Sources	0	0	0	0
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Beginning Fund Balance	1,137,099	1,031,486	419,869	419,869
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,137,099	1,031,486	419,869	419,869

Total Resources	1,262,490	1,204,486	858,869	858,869
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City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 2 (1407)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	23,966	74,617	100,000	100,000
Capital Outlay	207,037	710,000	110,000	110,000
Total Culture and Recreation Function	231,004	784,617	210,000	210,000
Total Expenditures	231,004	784,617	210,000	210,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,031,486</i>	<i>419,869</i>	<i>648,869</i>	<i>648,869</i>
Total Commitments and Fund Balance	1,262,490	1,204,486	858,869	858,869

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

Taxes

Residential Construction Tax - Parks	346,000	252,000	494,000	494,000
Total Taxes	346,000	252,000	494,000	494,000

Miscellaneous Revenue

Interest Earned	66,341	36,000	36,000	36,000
Total Miscellaneous Revenue	66,341	36,000	36,000	36,000

Total Revenue	412,341	288,000	530,000	530,000
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Other Financing Sources(Specify)

Operating Transfers In (Schedule T)

Total Other Financing Sources	0	0	0	0
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Beginning Fund Balance	1,271,069	1,634,976	671,326	671,326
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,271,069	1,634,976	671,326	671,326

Total Resources	1,683,410	1,922,976	1,201,326	1,201,326
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<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	384	70,250	50,000	50,000
Capital Outlay	48,050	1,181,400	300,000	300,000
Total Culture and Recreation Function	48,434	1,251,650	350,000	350,000
Total Expenditures	48,434	1,251,650	350,000	350,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,634,976</i>	<i>671,326</i>	<i>851,326</i>	<i>851,326</i>
Total Commitments and Fund Balance	1,683,410	1,922,976	1,201,326	1,201,326

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	1,172,646	1,241,000	1,316,000	1,316,000
Total Taxes	1,172,646	1,241,000	1,316,000	1,316,000
<u>Miscellaneous Revenue</u>				
Interest Earned	208,420	96,000	76,000	76,000
Total Miscellaneous Revenue	208,420	96,000	76,000	76,000
Total Revenue	1,381,066	1,337,000	1,392,000	1,392,000
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from Tourism & Marketing Fund 1222	0	0	100,000	100,000
Total Other Financing Sources	0	0	100,000	100,000
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	5,107,401	5,103,857	4,622,709	4,622,709
Total Resources	6,488,467	6,440,857	6,114,709	6,114,709

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	Budget Year Ending 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	34,463	64,389	200,000	200,000
Non-discretionary Services & Supplies	1,000,000	953,760	242,080	242,080
Capital Outlay	350,147	800,000	1,800,000	1,800,000
Total Community Support Function	1,384,610	1,818,149	2,242,080	2,242,080
Total Expenditures	1,384,610	1,818,149	2,242,080	2,242,080
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>5,103,857</i>	<i>4,622,709</i>	<i>3,872,629</i>	<i>3,872,629</i>
Total Commitments and Fund Balance	6,488,467	6,440,857	6,114,709	6,114,709

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Miscellaneous Revenue</u>				
Interest Earned	7,820	7,300	7,300	7,300
Miscellaneous Revenue	3,038	0	0	0
Total Miscellaneous Revenue	10,857	7,300	7,300	7,300
Total Revenue	10,857	7,300	7,300	7,300
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	470,302	478,033	482,263	482,263
Total Resources	481,159	485,333	489,563	489,563

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE	FINAL
			APPROVED	APPROVED
<u>Community Support Function</u>				
Services and Supplies	3,125	3,070	482,000	482,000
Total Community Support Function	3,125	3,070	482,000	482,000
Total Expenditures	3,125	3,070	482,000	482,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>478,033</i>	<i>482,263</i>	<i>7,563</i>	<i>7,563</i>
Total Commitments and Fund Balance	481,159	485,333	489,563	489,563

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

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Sales Taxes not Consolidated	14,394,394	13,200,000	13,500,000	13,500,000
Subtotal	14,394,394	13,200,000	13,500,000	13,500,000
<u>Miscellaneous Revenue</u>				
Interest Earned	320,870	203,300	203,300	203,300
Subtotal	320,870	203,300	203,300	203,300
<u>Special Assessments</u>				
Special Assessment Principal	951,407	724,700	1,048,953	1,048,953
Special Assessment Interest	364,697	324,269	0	0
Spec. Assess. Penalty/Prepay	11,968	0	0	0
Subtotal	1,328,072	1,048,969	1,048,953	1,048,953
Total All Revenue	16,043,336	14,452,269	14,752,253	14,752,253
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	708,804	710,841	825,947	825,947
T/I from R/A Revolving 3401	297,108	297,962	298,280	298,280
T/I from Sewer Operations 1630	3,985	3,997	4,001	4,001
T/I from Development Svcs 2201	23,912	23,980	24,006	24,006
Subtotal Other Financing Sources	1,033,809	1,036,780	1,152,234	1,152,234
Beginning Fund Balance	13,848,981	15,609,279	16,522,182	16,522,182
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	13,848,981	15,609,279	16,522,182	16,522,182
Total Available Resources	30,926,126	31,098,328	32,426,669	32,426,669

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

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED

Type: 4 Revenue Bonds

Principal	7,650,000	7,393,000	15,841,437	15,841,437
Interest	6,503,327	6,202,472	2,723,568	2,723,568
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	14,153,327	13,595,472	18,565,005	18,565,005

TOTAL RESERVED (MEMO ONLY)	12,457,485	13,258,793	9,391,674	9,391,674
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Type: 5 Medium-Term Financing

Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0

TOTAL RESERVED (MEMO ONLY)	0	0	0	0
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Type: 8 Special Assessment Bonds

Principal	872,169	716,988	735,798	735,798
Interest	288,313	257,882	230,060	230,060
Fiscal Agent Charges	3,038	3,040	0	0
Transfers Out	0	2,764	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	1,163,520	980,674	965,858	965,858

TOTAL RESERVED (MEMO ONLY)	3,151,794	3,263,389	3,389,784	3,389,784
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Type: 10 Other

Principal	0	0	62,892	62,892
Interest	0	0	51,456	51,456
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	114,348	114,348

TOTAL RESERVED (MEMO ONLY)	0	0	0	0
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Ending Fund Balance

Reserved	15,609,279	16,522,182	12,781,458	12,781,458
Unreserved	0	0	0	0

Total Ending Fund Balance	15,609,279	16,522,182	12,781,458	12,781,458
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Total Commitments & Fund Balance	30,926,126	31,098,328	32,426,669	32,426,669
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City of Sparks
SCHEDULE C - Debt Service Fund
Debt Service GO (1301)
The Above is Repaid by Operating Resources

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	167,532	130,000	130,000	130,000
Charges for Services	25,962,151	29,335,554	30,391,276	30,391,276
Miscellaneous Revenue	69,153	71,119	62,562	62,562
Total Operating Revenue	26,198,836	29,536,673	30,583,838	30,583,838
Operating Expense				
Salaries And Wages	2,839,267	3,456,802	3,911,293	3,911,293
Employee Benefits	1,638,666	1,932,206	2,298,003	2,298,003
Services and Supplies	1,455,286	4,051,111	3,359,472	3,359,472
Non-discretionary Services & Supplies	9,362,414	10,072,229	10,498,344	10,498,344
Net loss from Truckee Meadows Water Reclamation Facility	2,318,494	2,850,000	3,000,000	3,000,000
Depreciation Expense	7,238,804	11,200,100	11,356,800	11,356,800
Total Operating Expense	24,852,932	33,562,448	34,423,912	34,423,912
Operating Income or (Loss)	1,345,904	(4,025,775)	(3,840,074)	(3,840,074)
Non-Operating Revenue				
Flood Control Conn Fee - Res	145,198	84,000	233,089	233,089
Flood Control Conn Fee- Comm	42,031	23,048	23,557	23,557
Effluent Connection Fees	160,654	110,583	130,000	130,000
Sanitary Connection Fee-Res	3,603,698	2,593,704	7,384,895	7,384,895
Sanitary Connection Fee-Comm	865,014	711,992	741,647	741,647
Storm Connection Fee-Res	854,486	522,415	1,487,427	1,487,427
Storm Connection Fee-Comm	217,854	143,407	149,381	149,381
W/C Sewer Conn Fee-Res	1,060,305	740,274	629,550	629,550
W/C Sewer Conn Fee-Comm	225,259	218,284	58,157	58,157
Interest Earned	1,672,392	1,153,646	1,362,000	1,362,000
Note/Loan Investment Interest Earned	37,965	29,950	28,900	28,900
Contributions of Infrastructure/Assets	8,946,089	0	0	0
Miscellaneous Revenue	73	18,305	0	0
Total Non-Operating Revenue	17,831,018	6,349,608	12,228,603	12,228,603
Non-Operating Expense				
Bad Debt	286	0	0	0
Interest	557,616	690,591	553,507	553,507
Loss On Asset Disposal/Revaluation	39,718	0	0	0
Total Non-Operating Expense	597,620	690,591	553,507	553,507
Net Income Before Operating Transfers	18,579,300	1,633,241	7,835,022	7,835,022
Operating Transfers (Schedule T)				
IN	8,268,261	97,000	220,000	220,000
OUT	8,153,985	3,997	4,001	4,001
Net Operating Transfers	114,275	93,003	215,999	215,999
Net Income	18,693,575	1,726,244	8,051,021	8,051,021

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	26,178,645	29,465,553	30,521,276	30,521,276
Cash received from reimbursements of insurance claims	69,153			
Cash paid to employees	(4,592,791)	(5,389,008)	(6,209,296)	(6,209,296)
Cash paid to suppliers	(11,677,957)	(14,123,340)	(13,857,816)	(13,857,816)
Cash paid to Truckee Meadows Water Reclamation Facility	(1,657,224)	(4,937,024)	(3,528,210)	(3,528,210)
Miscellaneous cash received/(paid)		119,374	91,462	91,462
a. Net cash provided by (or used for) operating activities	8,319,826	5,135,555	7,017,416	7,017,416

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	118,261	97,000	220,000	220,000
Operating transfers out	(3,985)	(3,997)	(4,001)	(4,001)
b. Net cash provided by (or used for) noncapital financing activities	114,276	93,003	215,999	215,999

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(5,455,589)	(5,653,095)	(15,437,304)	(15,437,304)
Bond interest expense paid	(822,751)	(690,591)	(553,507)	(553,507)
Proceeds from sewer bonds and notes		0	0	0
Bond issue costs	0			
Acquisition of capital assets	(4,338,957)	(10,756,033)	(7,899,000)	(7,899,000)
Cash Contributions - sewer connection fees	7,174,498	5,147,707	10,837,703	10,837,703
c. Net cash provided by (or used for) capital and related financing activities	(3,442,799)	(11,952,012)	(13,052,108)	(13,052,108)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	1,710,357	1,153,646	1,362,000	1,362,000
Principal received on notes receivable	586,709	448,937	461,100	461,100
d. Net cash provided by (or used in) investing activities	2,297,066	1,602,583	1,823,100	1,823,100
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,288,369	(5,120,871)	(3,995,593)	(3,995,593)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	46,591,662	53,880,031	48,759,160	48,759,160
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	53,880,031	48,759,160	44,763,567	44,763,567

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	21,782,075	28,828,397	26,494,414	26,494,414
Miscellaneous Revenue	63,256	50,000	50,000	50,000
Total Operating Revenue	21,845,331	28,878,397	26,544,414	26,544,414
Operating Expense				
Salaries And Wages	4,860,170	4,906,551	5,201,405	5,201,405
Employee Benefits	2,318,679	2,451,302	2,685,665	2,685,665
Services and Supplies	11,578,559	18,417,003	15,193,033	15,193,033
Non-discretionary Services & Supplies	3,004,293	3,113,541	3,474,312	3,474,312
Depreciation Expense	7,680,241	8,885,700	9,152,271	9,152,271
Total Operating Expense	29,441,944	37,774,098	35,706,684	35,706,684
Operating Income or (Loss)	(7,596,613)	(8,895,701)	(9,162,270)	(9,162,270)
Non-Operating Revenue				
Capital Contributions From Reno	3,625,608	10,801,020	7,718,872	7,718,872
Capital Contributions From Sparks	1,657,224	4,937,024	3,528,210	3,528,210
Interest Earned	172,510	80,000	80,000	80,000
Miscellaneous Revenue	0	10,000	10,000	10,000
Total Non-Operating Revenue	5,455,342	15,828,044	11,337,082	11,337,082
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	222,198	100,000	100,000	100,000
Total Non-Operating Expense	222,198	100,000	100,000	100,000
Net Income Before Operating Transfers	(2,363,469)	6,832,343	2,074,812	2,074,812
Operating Transfers (Schedule T)				
Net Income	(2,363,469)	6,832,343	2,074,812	2,074,812

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Reimbursement from Reno/Sparks	21,804,194	28,303,397	25,969,414	25,969,414
Reimbursement from Washoe County	460			
Cash received from other services	456,798	585,000	585,000	585,000
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees	(7,018,496)	(7,357,854)	(7,887,069)	(7,887,069)
Cash paid to suppliers	(14,789,171)	(21,530,545)	(18,667,344)	(18,667,344)
a. Net cash provided by (or used for) operating activities	453,785	(2)	1	1

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

Acquisition of capital assets	(504,741)	(874,340)	(1,685,080)	(1,685,080)
Contributions of capital		874,340	1,685,080	1,685,080
c. Net cash provided by (or used for) capital and related financing activities	(504,741)	0	0	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest earned on investments	172,514	80,000	80,000	80,000
d. Net cash provided by (or used in) investing activities	172,514	80,000	80,000	80,000

Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	121,558	79,998	80,001	80,001
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CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,203,412	3,324,970	3,404,968	3,404,968
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CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,324,970	3,404,968	3,484,969	3,484,969
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PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	2,377,607	2,055,200	2,081,800	2,081,800
Charges for Services	3,048,956	2,647,225	2,579,025	2,579,025
Miscellaneous Revenue	10,835	0	0	0
Total Operating Revenue	5,437,398	4,702,425	4,660,825	4,660,825
Operating Expense				
Salaries And Wages	1,784,985	2,209,482	2,485,009	2,485,009
Employee Benefits	862,058	1,118,690	1,318,309	1,318,309
Services and Supplies	1,613,615	1,995,021	2,172,180	2,172,180
Non-discretionary Services & Supplies	676,802	821,369	892,891	892,891
Depreciation Expense	9,986	10,000	35,000	35,000
Total Operating Expense	4,947,447	6,154,562	6,903,389	6,903,389
Operating Income or (Loss)	489,951	(1,452,137)	(2,242,564)	(2,242,564)
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	200	100	100	100
Interest Earned	272,775	140,000	140,000	140,000
Cash Variations	(40)	0	0	0
Miscellaneous Revenue	0	0	0	0
Total Non-Operating Revenue	272,935	140,100	140,100	140,100
Net Income Before Operating Transfers	762,886	(1,312,037)	(2,102,464)	(2,102,464)
Operating Transfers (Schedule T)				
OUT	135,557	23,980	24,006	24,006
Net Operating Transfers	(135,557)	(23,980)	(24,006)	(24,006)
Net Income	627,329	(1,336,017)	(2,126,470)	(2,126,470)

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	5,432,245	4,702,425	4,660,825	4,660,825
Cash Received from insurance	0			
Cash paid to employees	(2,652,985)	(3,328,172)	(3,803,318)	(3,803,318)
Cash paid to suppliers	(2,313,521)	(2,816,390)	(3,065,071)	(3,065,071)
a. Net cash provided by (or used for) operating activities	465,739	(1,442,137)	(2,207,564)	(2,207,564)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers out	(23,912)	(23,980)	(24,006)	(24,006)
b. Net cash provided by (or used for) noncapital financing activities	(23,912)	(23,980)	(24,006)	(24,006)

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	0	0	0	0
Proceeds from sewer bonds and notes	0	0	0	0
Acquisition of capital assets	(174,190)	(54,142)	0	0
Cash contributions - other governments	0	100	100	100
c. Net cash provided by (or used for) capital and related financing activities	(174,190)	(54,042)	100	100

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	272,775	140,000	140,000	140,000
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	272,775	140,000	140,000	140,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	540,412	(1,380,159)	(2,091,470)	(2,091,470)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	6,517,819	7,058,231	5,678,072	5,678,072
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	7,058,231	5,678,072	3,586,602	3,586,602

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	5,266,279	5,349,939	5,340,638	5,340,638
Miscellaneous Revenue	3,362	0	0	0
Total Operating Revenue	5,269,641	5,349,939	5,340,638	5,340,638
Operating Expense				
Salaries And Wages	619,444	694,603	705,820	705,820
Employee Benefits	341,834	376,561	382,892	382,892
Services and Supplies	701,451	851,937	963,883	963,883
Non-discretionary Services & Supplies	861,123	844,226	838,071	838,071
Depreciation Expense	1,879,329	2,139,500	2,136,583	2,136,583
Total Operating Expense	4,403,181	4,906,827	5,027,249	5,027,249
Operating Income or (Loss)	866,460	443,111	313,389	313,389
Non-Operating Revenue				
Interest Earned	107,635	100,000	100,000	100,000
Contributions From Other Funds	51,652	0	0	0
Gain On Sale/Revaluation Of Assets	6,877	0	0	0
Total Non-Operating Revenue	166,164	100,000	100,000	100,000
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	204	50,000	50,000	50,000
Total Non-Operating Expense	204	50,000	50,000	50,000
Net Income Before Operating Transfers	1,032,420	493,111	363,389	363,389
Operating Transfers (Schedule T)				
IN	111,645	0	0	0
OUT	0	0	1,000,000	1,000,000
Net Operating Transfers	111,645	0	(1,000,000)	(1,000,000)
Net Income	1,144,065	493,111	(636,611)	(636,611)

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	8,288	0	0	0
Cash received from interfund services provided	5,266,279	5,349,939	5,340,638	5,340,638
Cash paid to employees	(939,273)	(1,071,164)	(1,088,712)	(1,088,712)
Cash paid to suppliers	(1,492,860)	(1,696,163)	(1,801,954)	(1,801,954)
a. Net cash provided by (or used for) operating activities	2,842,434	2,582,612	2,449,972	2,449,972

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	0	0	0	0
Bond interest expense paid	0	0	0	0
Acquisition of capital assets	(1,038,729)	(3,047,216)	(3,362,500)	(3,362,500)
c. Net cash provided by (or used for) capital and related financing activities	(1,026,866)	(3,047,216)	(3,362,500)	(3,362,500)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	107,635	100,000	100,000	100,000
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	107,635	100,000	100,000	100,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,923,203	(364,604)	(1,812,528)	(1,812,528)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,503,949	4,427,152	4,062,548	4,062,548
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,427,152	4,062,548	2,250,020	2,250,020

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Operating Revenue</u>				
Charges for Services	11,719,035	12,120,025	13,031,228	13,031,228
Miscellaneous Revenue	255,434	415,000	411,000	411,000
Total Operating Revenue	11,974,469	12,535,025	13,442,228	13,442,228
<u>Operating Expense</u>				
Services and Supplies	10,101,458	11,781,587	13,090,200	13,090,200
Non-discretionary Services & Supplies	216,262	198,507	207,868	207,868
Total Operating Expense	10,317,720	11,980,094	13,298,068	13,298,068
Operating Income or (Loss)	1,656,748	554,931	144,160	144,160
<u>Non-Operating Revenue</u>				
Interest Earned	184,101	140,000	140,000	140,000
Total Non-Operating Revenue	184,101	140,000	140,000	140,000
Net Income Before Operating Transfers	1,840,849	694,931	284,160	284,160
Operating Transfers (Schedule T)				
Net Income	1,840,849	694,931	284,160	284,160

City of Sparks

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	10,796,872	12,120,025	13,031,228	13,031,228
Cash paid to employees	1,888	0	0	0
Cash paid to suppliers	(10,174,521)	(11,855,094)	(13,173,068)	(13,173,068)
Cash received from reimbursements of Insurance claims	255,434	0	0	0
Miscellaneous cash received/(paid)	0	415,000	411,000	411,000
a. Net cash provided by (or used for) operating activities	879,673	679,931	269,160	269,160

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Subsidy from federal and state grants	0	0	0	0
Operating transfers in	9,245,193	0	0	0
Operating transfers out		0	0	0
b. Net cash provided by (ore used for) noncapital financing activities		0	0	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Proceeds from sale of capital assets		0	0	0
Acquisition of capital assets		0	0	0
Cash contributions - other governments	0	0	0	0
Utility connection fees		0	0	0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	184,101	140,000	140,000	140,000
d. Net cash provided by (or used in) investing activities	184,101	140,000	140,000	140,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,063,774	819,931	409,160	409,160
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,165,195	5,228,969	6,048,900	6,048,900
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	5,228,969	6,048,900	6,458,060	6,458,060

<u>PROPRIETARY FUND</u>	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Operating Revenue</u>				
Charges for Services	973,186	1,629,225	2,015,288	2,015,288
Miscellaneous Revenue	45,690	0	0	0
Total Operating Revenue	1,018,876	1,629,225	2,015,288	2,015,288
<u>Operating Expense</u>				
Services and Supplies	3,626,789	4,205,000	2,326,000	2,326,000
Non-discretionary Services & Supplies	145,360	149,435	203,323	203,323
Total Operating Expense	3,772,149	4,354,435	2,529,323	2,529,323
Operating Income or (Loss)	(2,753,273)	(2,725,210)	(514,035)	(514,035)
<u>Non-Operating Revenue</u>				
Interest Earned	109,784	40,000	20,000	20,000
Total Non-Operating Revenue	109,784	40,000	20,000	20,000
Net Income Before Operating Transfers	(2,643,489)	(2,685,210)	(494,035)	(494,035)
Operating Transfers (Schedule T)				
IN	0	1,400,000	0	0
Net Operating Transfers	0	1,400,000	0	0
Net Income	(2,643,489)	(1,285,210)	(494,035)	(494,035)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	980,185	1,629,225	2,015,288	2,015,288
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,519,047)	(3,854,435)	(2,029,323)	(2,029,323)
Cash received from reimbursements of Insurance claims	0	0	0	0
a. Net cash provided by (or used for) operating activities	(538,862)	(2,225,210)	(14,035)	(14,035)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	0	1,400,000	0	0
b. Net cash provided by (ore used for) noncapital financing activities	0	1,400,000	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	109,784	40,000	20,000	20,000
d. Net cash provided by (or used in) investing activities	109,784	40,000	20,000	20,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(429,078)	(785,210)	5,965	5,965
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,272,281	1,843,203	1,057,993	1,057,993
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,843,203	1,057,993	1,063,958	1,063,958

<u>PROPRIETARY FUND</u>	(1)	(2)	BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<u>Operating Revenue</u>				
Charges for Services	1,072,989	1,200,095	1,284,364	1,284,364
Miscellaneous Revenue	80,699	70,000	70,000	70,000
Total Operating Revenue	1,153,688	1,270,095	1,354,364	1,354,364
<u>Operating Expense</u>				
Services and Supplies	643,939	555,500	560,268	580,268
Non-discretionary Services & Supplies	624,101	704,115	800,000	800,000
Total Operating Expense	1,268,040	1,259,615	1,360,268	1,380,268
Operating Income or (Loss)	(114,352)	10,480	(5,904)	(25,904)
<u>Non-Operating Revenue</u>				
Interest Earned	2,976	4,000	2,000	2,000
Total Non-Operating Revenue	2,976	4,000	2,000	2,000
Net Income Before Operating Transfers	(111,376)	14,480	(3,904)	(23,904)
Operating Transfers (Schedule T)				
IN	150,000	0	0	0
Net Operating Transfers	150,000	0	0	0
Net Income	38,624	14,480	(3,904)	(23,904)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	62,700	1,200,095	1,284,364	1,284,364
Cash paid to employees		0	0	0
Cash paid to suppliers	(990,571)	(1,259,615)	(1,360,268)	(1,380,268)
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	(927,871)	10,480	(5,904)	(25,904)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

b. Net cash provided by (ore used for) noncapital financing activities	1,072,989	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	2,976	4,000	2,000	2,000
d. Net cash provided by (or used in) investing activities	2,976	4,000	2,000	2,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	148,094	14,480	(3,904)	(23,904)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	19,575	167,669	182,149	182,149
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	167,669	182,149	178,245	158,245

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2021		(9) + (10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
NAME OF BOND OR LOAN (List and Subtotal By Fund)	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2020			TOTAL
Debt Service General Obligation Fund 1301										
<u>Type 4 Revenue Bonds</u>										
- Sr. Sales Tax Anticipation Series A	4	20	83,290,000	7/2/2008	6/15/2028	6.50-6.75%	63,425,000	0	0	0
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	7/2/2008	6/15/2028	5.75%	28,009,979 ¹	0	0	0
- Senior Sales Tax Anticipation Series A Refunded 2019	4	8	79,905,000	12/19/2019	6/15/2028	2.5-2.75%	76,440,000	2,024,488	7,090,000	9,114,488
- Subordinate Tax Exempt Series B 2019	4	8	8,926,847	12/19/2019	6/15/2028	3.50%	8,926,847	312,440	4,000,000	4,312,440
- Subordinate Taxable Series C 2019	4	8	3,886,437	12/19/2019	6/15/2028	5.50%	3,886,437	213,754	3,886,437	4,100,191
- Consolidated Tax Series 2014	4	12	7,330,000	5/29/2014	5/1/2026	3.09%	5,595,000	172,886	865,000	1,037,886
Total Type 4 Revenue Bonds			219,938,284				186,283,263	2,723,567	15,841,437	18,565,004
<u>Type 5 Medium-Term Financing</u>										
Total Type 5 Medium-Term Financing			0				0	0	0	0
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	9/1/2027	3.83%	6,374,679	230,060	735,798	965,858
Total Type 8 Special Assessment Bonds			13,498,290				6,374,679	230,060	735,798	965,858
<u>Type 10 Other (Note Payable to Washoe County)</u>										
- Washoe County Regioanl Radio System Replacement	#	15	1,559,293	7/1/2020	6/30/2035	3.30%	1,559,293	51,457	62,892	114,348
Total Type 10 Other			1,559,293				1,559,293	51,457	62,892	114,348
Total Debt Service General Obligation Fund 1301			233,436,574				194,217,235	3,005,083	16,640,127	19,645,210

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2020/2021 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2020 to appear to differ from the FY2019/2020 CAFR (when complete). Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2020/2021. 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 07/01/2020	(9) (10)		(11)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2021		(9) + (10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Sewer Fund 16XX										
<u>Type 2 G.O. Revenue Supported Bonds</u>										
- Enterprise Debt SRF 2016B	2	13	27,099,691	9/26/2016	7/1/2029	1.25%	16,312,885	194,454	3,048,015	3,242,469
Total Type 2 G.O. Revenue Supported Bonds			27,099,691				16,312,885	194,454	3,048,015	3,242,469
<u>Type 5 Medium-Term Financing</u>										
- Flood Control Bonds Series 2016	5	10	18,010,000	3/8/2016	3/1/2026	2.00-5.00%	11,620,000	306,250	11,620,000	11,926,250
Total Type 5 Medium-Term Financing			18,010,000				11,620,000	306,250	11,620,000	11,926,250
<u>Type 10 Other (Note Payable to City of Reno)</u>										
- City of Reno Sewer Refunding Bonds 2016 (refi of Water Pollution SRF Bonds 2004 & 2005) (Sparks' share of TMWRF expansion-1631)	#	9	12,029,831	12/1/2016	7/1/2025	1.61%	3,470,629	52,803	769,289	822,092
Total Type 10 Other			12,029,831				3,470,629	52,803	769,289	822,092
TOTAL SEWER FUND 16XX			57,139,522				31,403,514	553,507	15,437,304	15,990,811

SCHEDULE C-1 - INDEBTEDNESS

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		1,760,000
			0		T/O to Debt Svc GO 1301		825,947
			0		T/O to Park & Rec Project 1402		800,000
			0		T/O to Capital Projects 1404		1,205,300
Subtotal			1,000,000				4,591,247
Special Revenue	T/I from General Fund 1101		1,760,000				0
			0		T/O to Vic Sq Rm Tax CP 1415		100,000
			0		T/O to Sewer Capital 1631		220,000
Subtotal			1,760,000				320,000
Capital Projects	T/I from General Fund 1101		2,005,300				0
	T/I from Tourism & Marketing Fund 1222		100,000				0
Subtotal			2,105,300				0
Debt Service	T/I from General Fund 1101		825,947				0
	T/I from Sewer Operations 1630		4,001				0
	T/I from Development Svcs 2201		24,006				0
	T/I from R/A Revolving 3401		298,280				0
Subtotal			1,152,234				0

City of Sparks
SCHEDULE T - Transfer Reconciliation

Transfer Schedule for Fiscal Year 2020-2021

FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210		220,000				0
			0		T/O to Debt Svc GO 1301		28,007
Subtotal			220,000				28,007
Internal Services			0		T/O to General Fund 1101		1,000,000
Subtotal			0				1,000,000
Total Transfers			6,237,534				5,939,254

FY21 Note: Transfers in do not match transfers out due to the fact that transfers in include \$298,280 from Redevelopment Area 1, the budget for which is filed under a separate document. The transfers in will not match the transfers out by this same figure in the Redevelopment Agency Areas 1 Budget documents.

City of Sparks
SCHEDULE T - Transfer Reconciliation

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 81st Session; February 1, 2021 to May 31, 2021

1. Activity:	<u>City of Sparks lobbying efforts</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>-</u>
4. Lodging and meals		\$ <u>-</u>
5. Salaries and Wages		\$ <u>40,000</u>
6. Compensation to lobbyists		\$ <u>156,000</u>
7. Entertainment		\$ <u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>12,000</u>
Total		\$ <u><u>208,000</u></u>

City of Sparks

Budget Fiscal Year 2020-2021

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

Schedule of Existing Contracts
Budget Year 2020-2021

Local Government: City of Sparks, Nevada

Contact: Stacie Hemmerling

E-mail Address: shemmerling@cityofsparks.us

Daytime Telephone: 775-353-2246

Total Number of Existing Contracts:

31

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1	Eide Bailly	7/1/2020	6/30/2021	\$ 118,000	\$ 121,540	Financial Audit & CAFR City
2	Clean Harbors Environmental	7/1/2020	6/30/2021	\$ 100,000	\$ 103,000	Gas Conditioning Media Change
3	SoSu TV	7/1/2020	6/30/2021	\$ 100,000	\$ 103,000	Broadcast Services
4	Resource Direct Consulting	7/1/2020	6/30/2021	\$ 50,000	\$ 51,500	Prevailing Wage Review
5	Sierr Controls	7/1/2020	6/30/2021	\$ 40,000	\$ 41,200	SCADA On-Call Services
6	Shannon Taylor	7/1/2020	6/30/2021	\$ 15,000	\$ 15,450	Transcription Services
7	Nichols Consulting	7/1/2020	6/30/2021	\$ 30,000	\$ 30,900	Effluent On-Call Services
8	Eide Bailly	7/1/2020	6/30/2021	\$ 13,000	\$ 13,390	Financial Audit & CAFR TMWRF
9	Environmental Resource Associates	7/1/2020	6/30/2021	\$ 12,500	\$ 12,875	Lab hazardous waste disposal
10	Aquatic Environments	7/1/2020	6/30/2021	\$ 65,000	\$ 66,950	Marina Lake Management & Service
11	Stantech	7/1/2020	6/30/2021	\$ 50,000		facility alarm system replacement
12	ADS	7/1/2020	6/30/2021	\$ 40,000	\$ 41,200	sewer metering
13	Atkins	7/1/2020	6/30/2021	\$ 25,000	\$ 25,750	sewer modeling
14	CFA	7/1/2020	6/30/2021	\$ 25,000	\$ 25,750	Sparks Muni Code SMC Title 17 update
15	Qual-Econ	7/1/2020	6/30/2021	\$ 145,804	\$ 150,178	custodial services
16	WOW Cleaning	7/1/2020	6/30/2021	\$ 112,800	\$ 116,184	custodial services
17	Gensler	7/1/2020	6/30/2021	\$ 50,000	\$ 51,500	urban design services
18	Waters	7/1/2020	6/30/2021	\$ 50,000	\$ 51,500	vactor truck support
19	H2O Environmental	7/1/2020	6/30/2021	\$ 35,000	\$ 36,050	Professional Emergency Hazmat Clean-up/Remediation
20	Fahnestock Enterprises	7/1/2020	6/30/2021	\$ 20,000	\$ 20,600	Annual youth sports field fertilizations
21	Sierra Controls	7/1/2020	6/30/2021	\$ 20,000	\$ 20,600	Instrumentation Repairs
22	CartBarn	7/1/2020	6/30/2021	\$ 20,000	\$ 20,600	Electric cart service
23	Alfa Analytical, WetLab	7/1/2020	6/30/2021	\$ 20,000	\$ 20,600	Oustide laboratory analysis
24	RF McDonald	7/1/2020	6/30/2021	\$ 15,000	\$ 15,450	Boiler Service
25	Pyramid Mechanical	7/1/2020	6/30/2021	\$ 15,000	\$ 15,450	Gas Conditioning Chiller Service
26	Tri-Sage Consulting	7/1/2020	6/30/2021	\$ 14,500	\$ 14,935	NTD Wetlands Mitigation Monitoring and Reporting
27	Korn Ferry (312020)	7/1/2020	6/30/2021	\$ 14,000	\$ 14,420	OPEB Actuary Study
28	ERA	7/1/2020	6/30/2021	\$ 12,106	\$ 12,469	proficiency testing for lab certification
29	Reno Drain oil	7/1/2020	6/30/2021	\$ 12,000	\$ 12,360	Waste oil removal
30	A-1 National	7/1/2020	6/30/2021	\$ 11,000	\$ 11,330	Fire Sprinkler system maintenance
31	WA County	7/1/2020	6/30/2021	\$ 10,300	\$ 10,609	Washoe County Technology Services
Total Proposed Expenditures				1,261,010	1,247,340	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts
Budget Year 2020-2021

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

Total Number of Privatization Contracts:

17

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	West Coast Code Consultants	7/1/2020	6/30/2021	month to month	\$ 930,000	\$ 957,900	Plans Examiner (position vacant)	0.0	\$27	Building Permit and Fire prevention plan review
2	Charles Abbott Associates	7/1/2020	6/30/2021	month to month	\$ 100,000	\$ 103,000	Plans Examiner (position vacant)	0.0	\$26	Building Permit plan review
3	RTKL	7/1/2020	6/30/2021	month to month	\$ 40,000	\$ 41,200	Senior Planner	1.0	\$43	On-Call Urban Design Services
4	House Moran	7/1/2020	6/30/2021	month to month	\$ 25,000	\$ 25,750	Civil Engineer Senior	2.0	\$46	Modeling
5	Alfa Analytical, WetLab	7/1/2020	6/30/2021	month to month	\$ 20,000	\$ 20,600	Lab Quality Assurance Officer	1.0	\$47	Oustide laboratory analysis
6	FAHNESTOCK ENTERPRISES,	7/1/2020	6/30/2021	month to month	\$ 20,000	\$ 20,600	Parks Maintenance Worker	7.0	\$21	Annual youth sports field fertilizations by Western Turf
7	Reno Green	7/1/2020	6/30/2021	month to month	\$ 15,420	\$ 15,883	Parks Maintenance Worker	1.0	\$21	Landscape Maintenance
8	Premier Inspection Services; Bur	7/1/2020	6/30/2021	month to month	\$ 300,000	\$ 309,000	Building Inspector	3.0	\$35	Building Inspection
9	Manpower	7/1/2020	6/30/2021	month to month	\$ 482,987	\$ 497,477	Parks Maintenance Worker	7.0	\$22	Contract Labor Parks
10	Manpower	7/1/2020	6/30/2021	month to month	\$ 135,000	\$ 139,050	Streets Maintenance Worker	3.0	\$23	Contract Labor Streets
11	Man Power	7/1/2020	6/30/2021	month to month	\$ 124,700	\$ 128,441	Office Assistant	2.0	\$25	Office support for Customer service and City Clerk
12	Manpower	7/1/2020	6/30/2021	month to month	\$ 100,800	\$ 103,824	Facilities Maintenance Worker	1.0	\$30	GERP Facility maintenance
13	Manpower	7/1/2020	6/30/2021	month to month	\$ 34,000	\$ 35,020	Facilities Maintenance Worker	1.0	\$28	Contract Labor Maintenance Administration
14	Manpower	7/1/2020	6/30/2021	month to month	\$ 44,600	\$ 45,938	Utilities Maintenance Worker	13.0	\$25	Contract Labor Drains
15	Manpower	7/1/2020	6/30/2021	month to month	\$ 85,000	\$ 87,550	Office Assistant	2.0	\$25	gate security and laboratory
16	Manpower	7/1/2020	6/30/2021	month to month	\$ 27,404	\$ 28,226	Equipment Parts Technician	1.0	\$29	Contract Labor Garage
17	Apple One	7/1/2020	6/30/2021	month to month	\$ 27,000	\$ 27,810	Office Assistant	2.0	\$25	temp help for Manager's office
	Total				2,511,911	2,587,268		47.0		

Attach additional sheets if necessary.

Schedule 32

PROOF OF
PUBLICATION

STATE OF WISCONSIN SS.
COUNTY OF BROWN

SPARKS/CITY OF
FINANCE DEPARTMENT
431 PRATER WAY
SPARKS NV 89431

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 05/14/2020 - 05/14/2020, for exact publication dates please see last line of Proof of Publication below.

NOTICE OF THE CITY OF SPARKS
TENTATIVE BUDGET HEARINGS

In compliance with Section 354.596 of the Nevada Revised Statutes, a public hearing regarding the Tentative Budget of the City of Sparks, Nevada for the fiscal year 2020/2021 will be held at 2:00 p.m. on Tuesday May 26, 2020 at which time the Sparks City Council will hear public comment. Pursuant to State of Nevada Declaration of Emergency Directive 006, this meeting will be hosted virtually using ZOOM, an app you can download on your portable device or personal computer. In-person attendance is not available. To listen to this meeting live using ZOOM, dial 1-669-900-6833 and enter the meeting ID #923 0299 5013. Use *9 from your phone to raise your hand and request to speak during public comment. Public Comment may also be emailed to city clerk@cityofsparks.us by noon on May 26, 02020. This meeting will also be streamed live at <https://www.facebook.com/cityofsparks/>.

As required by law, copies of the Tentative Budget are on file for public inspection in the offices of the Sparks City Clerk and the Washoe County Clerk.

This tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Nevada Department of Taxation.

This tentative budget contains one fund, including Debt Service, requiring property tax revenues totaling \$26,175,000 and a tax rate per \$100 of assessed valuation of \$0.9598 on a total assessed valuation of \$3,330,057,738.

This tentative budget contains twenty-one governmental type funds with estimated expenditures of \$121,242,522 and seven proprietary funds with estimated expenses of \$99,952,400.

No 4191654

May 14, 2020

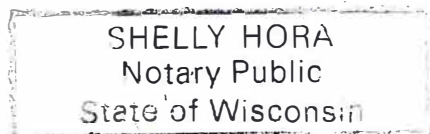
05/14/2020


Legal Clerk

Subscribed and sworn before me this
14th of May 2020.


NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 8-25-23



Ad#:0004191654

P O : 5/26 BH

of Affidavits: 1

This is not an invoice