



2010-2011
Final Budget
June 1, 2010



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DEPARTMENT OF TAXATION

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The City of Sparks herewith submits the FINAL budget for the
fiscal year ending June 30, 2011

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 20,283,505

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

This budget contains 22 governmental fund types with estimated expenditures of \$ 88,705,870 and
8 proprietary funds with estimated expenses of \$ 65,529,682

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Jeff Cronk, CPA
(Printed Name)
Finance Director
(Title)

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

Signed

[Signature]

Dated:

5/26/10

[Signatures of Governing Board members]

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2010 9:00 am

Publication Date May 6, 2010

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

City of Sparks

2010-2011 Final Budget

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CITY OF SPARKS
BUDGET MESSAGE
2009-2010
(FINAL)

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

GENERAL FUND

The following table provides a snapshot of the projected General Fund budgetary outcomes for the current fiscal year.

| Resources (Including Transfers In) | | | Expenditures (Including Transfers Out) | | |
|------------------------------------|-----------------------|-----------|--|-----------------------|---------|
| 2009-2010 Budget* | 2009-2010 Estimate | Change | 2009-2010 Budget* | 2009-2010 Estimate | Change |
| \$61,728 | \$57,625 | <\$4,103> | \$61,402 | \$60,965 | <\$437> |

*Budget is Final plus grants received. All figures shown in \$000's.

The estimated shortfall in resources resulted in a series of budget cuts throughout the year, and a planned draw-down of the fund balance by approximately \$3.340 million. These actions were made with the intention of maintaining an ending fund balance equal to 5% of departmental expenditures, which would equal about \$2.978 million. It's anticipated that this goal for the current fiscal year 2010 will be achieved.

The following table provides a snapshot comparing the current year 2010 expectations and those for fiscal year 2011.

| Resources (Including Transfers In) | | | Expenditures (Including Transfers Out) | | |
|------------------------------------|---------------------|-----------|--|---------------------|-----------|
| 2009-2010 Estimate | 2010-2011 Budget | Change | 2009-2010 Estimate | 2010-2011 Budget | Change |
| \$57,625 | \$55,112 | <\$2,513> | \$60,965 | \$55,452 | <\$5,513> |

All figures shown in \$000's.

Contrary to fiscal year 2010 (when a planned reduction of fund balance is expected), extensive effort has been made to ensure the City's fiscal year 2011 expenditures do not exceed revenues to the point that will cause the ending fund balance to fall below 5% of departmental expenditures. The goal is to stop erosion of the General Fund ending fund balance and achieve fund balance stability. Prior to planned budget cuts, the City's General Fund personnel costs were expected to account for approximately 94.5% of Base Revenue (defined as Property Tax, Consolidated & Fair Share Tax, and Permits & Licenses, which are the City's three primary sources of revenue). This high ratio of personnel costs along with a need to subsidize the Parks & Recreation Fund as well as the Development Services Fund cannot be supported by the lower level of revenues resulting from this economic downturn, and results in a structural budget deficit of approximately \$4.994 million.

General Fund revenues have been drastically dropping since fiscal year 2007, and are expected to continue that trend in fiscal year 2011 (a total decline of approximately 17.9% since fiscal year 2007 is expected). In addition, there are no indications suggesting that revenues will rebound in any appreciable manner – the best scenarios indicate revenues stabilizing and flattening over the next couple of years. In response to falling revenues, the City has been reducing expenditures and drawing upon the General Fund ending fund balance to meet the shortfall. In addition, the Stabilization Fund has been nearly completely drained (only approximately \$29 thousand remains) and the Internal Service Fund balances have also been decreased. Since the decline in total revenues is now entering the fourth consecutive year, the City is now in the position of having no other alternatives except drastic reductions in personnel costs.

Recommendations To Eliminate FY '11 Budget Deficit of \$4.994 Million

To address this shortfall, the City budget includes the following summarized actions:

- 1) \$1.873 million in wage and benefit reductions;
- 2) \$1.719 million in departmental reductions;
- 3) \$371 thousand reduction of the subsidy to the Development Services Enterprise Fund;
- 4) \$514 thousand reduction of the subsidy to the Parks & Recreation Fund;
- 5) Funding a net increase of \$296 thousand for new needs to; maintain buildings and communications/computer systems, fund the Community Assistance Center.

When the level of the budget deficit was determined, the City Manager directed City staff to begin the process of requesting pay and benefit reductions from all City employees equal to 7.5% reduction in pay in fiscal year 2011 and an additional reduction equal to 7.5% reduction in pay in fiscal year 2012. The goal was that reductions in pay and benefits were necessary to maintain the City's workforce level.

However, this process has not produced the necessary expense reductions, and the budget reflects a total workforce reduction of 21 General Fund positions. In addition to a reduction of 16 positions funded within other Funds. Thus, a total of 37 positions have been eliminated from the City's workforce. This includes 27 layoffs (11 from the General Fund and 16 from other Funds), 4 recently vacated positions that will remain unfilled, and 6 Police Officer positions that will remain but now funded by the Community Oriented Policing Services (COPS) grant.

The City Manager has been given authority to continue discussions with employee bargaining groups with the goal of achieving wage and benefit reductions and/or pursuing layoffs as a means of maintaining the City's fund balances.

AREAS OUTSIDE THE GENERAL FUND

NEW FUNDS

One new fund was created in fiscal 2010 to accommodate the Tourism and Marketing function. Special Revenue Fund number 1222, the Tourism and Marketing Fund, was approved by resolution number 3154 on August 10, 2009.

DEBT SERVICE FUND

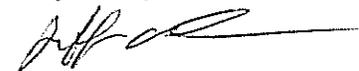
Per various bond covenants, reserves in our Debt Service fund (number 1301) exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs.

CAPITAL PROJECTS FUNDS

The budget anticipates capital expenditures in governmental fund types of \$7.2 million in fiscal 2011.

Amounts budgeted as ending fund balances in funds receiving ad valorem taxes are necessary for carrying out the activities of the funds.

Respectfully Submitted,



Jeff Cronk, CPA
Finance Director

Budget Summary for City of Sparks
Schedule S-1

| | GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | | PROPRIETARY FUNDS BUDGET YEAR 06/30/2011 (4) | TOTAL (MEMO ONLY) COLUMNS 3+4 (5) |
|------------------------------------|---|--|--------------------------------|---|--|
| | ACTUAL PRIOR YEAR 06/30/09 (1) | ESTIMATED CURRENT YEAR 06/30/10 (2) | BUDGET YEAR 06/30/11 (3) | | |
| REVENUES: | | | | | |
| Property Taxes | 23,740,635 | 21,994,802 | 20,283,505 | 0 | 20,283,505 |
| Other Taxes | 1,047,241 | 819,054 | 929,287 | 0 | 929,287 |
| Licenses and Permits | 14,689,531 | 16,354,081 | 13,816,036 | 382,562 | 14,198,598 |
| Intergovernmental Revenues | 28,297,098 | 30,035,588 | 29,032,093 | 3,446,177 | 32,478,270 |
| Charges for Services | 8,151,498 | 8,599,916 | 7,693,117 | 55,669,231 | 63,362,348 |
| Fines and Forfeits | 994,119 | 859,500 | 959,500 | 0 | 959,500 |
| Miscellaneous Revenue | 5,846,408 | 1,638,383 | 3,891,668 | 2,488,811 | 6,380,479 |
| Special Assessments | 0 | 1,357,588 | 2,715,177 | 0 | 2,715,177 |
| TOTAL REVENUES | 82,766,530 | 81,658,912 | 79,320,383 | 61,986,781 | 141,307,164 |
| EXPENDITURES-EXPENSES: | | | | | |
| Not Applicable | 0 | 0 | 0 | 5,377,418 | 5,377,418 |
| General Government | 22,017,030 | 10,644,238 | 9,725,624 | 74,000 | 9,799,624 |
| Judicial | 2,293,193 | 2,737,496 | 2,380,094 | 0 | 2,380,094 |
| Public Safety | 38,023,302 | 39,568,452 | 35,804,218 | 156,797 | 35,961,015 |
| Public Works | 8,552,880 | 18,693,334 | 10,563,006 | 2,316,713 | 12,879,719 |
| Sanitation | 0 | 39,410 | 18,372 | 0 | 18,372 |
| Culture and Recreation | 11,364,965 | 11,726,411 | 13,373,594 | 0 | 13,373,594 |
| Community Support | 111,960,881 | 8,923,156 | 2,154,178 | 0 | 2,154,178 |
| Intergovernmental | 522,230 | 487,577 | 438,440 | 0 | 438,440 |
| Contingency | 0 | 0 | 600,000 | 0 | 600,000 |
| Utility Enterprise | 0 | 0 | 0 | 40,901,279 | 40,901,279 |
| Other Enterprise | 0 | 0 | 0 | 14,937,821 | 14,937,821 |
| Debt Service | 1,192 | 42,071 | 56,050 | 0 | 56,050 |
| Principal | 1,872,680 | 4,160,177 | 4,142,696 | 0 | 4,142,696 |
| Interest | 8,008,930 | 10,012,530 | 10,049,596 | 1,765,655 | 11,815,251 |
| TOTAL EXPENDITURES-EXPENSES | 204,617,283 | 107,034,852 | 89,305,868 | 65,529,683 | 154,835,551 |
| Excess of Revenues over (under) | | | | | |
| Expenditures/Expenses | (121,850,753) | (25,375,940) | (9,985,485) | (3,542,902) | (13,528,387) |

Budget Summary for City of Sparks
Schedule S-1

| | GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | | PROPRIETARY FUNDS | TOTAL |
|---|---|--|--------------------------------|----------------------------------|-----------------------------------|
| | ACTUAL PRIOR YEAR 06/30/09 (1) | ESTIMATED CURRENT YEAR 06/30/10 (2) | BUDGET YEAR 06/30/11 (3) | BUDGET YEAR 06/30/2011 (4) | (MEMO ONLY) COLUMNS 3+4 (5) |
| Other Financing Sources | | | | | |
| Bond Sales Proceeds | 139,386,832 | 2,664,300 | 0 | 0 | 0 |
| Gain On Sale Of Assets | 5,500 | 0 | 0 | 0 | 0 |
| Operating Transfers (in) | 10,587,104 | 6,875,918 | 5,051,307 | 444,000 | 5,495,307 |
| Operating Transfers (out) | (9,969,484) | (5,867,739) | (4,396,063) | (1,099,244) | (5,495,307) |
| TOTAL OTHER FINANCING SOURCES (USES) | 140,009,952 | 3,672,479 | 655,244 | (655,244) | 0 |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income) | 18,159,199 | (21,703,461) | (9,330,241) | (4,198,146) | XXXXXXXXXXXXXX |
| FUND BALANCE JULY 1, BEGINNING OF YEAR: | | | | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| Reserved | 3,072,139 | 14,863,321 | 11,320,882 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| Unreserved | 21,996,457 | 28,364,474 | 10,203,452 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| TOTAL BEGINNING FUND BALANCE | 25,068,596 | 43,227,795 | 21,524,334 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| Prior Period Adjustments | | | | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| Residual Equity Transfers | | | | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| FUND BALANCE JUNE 30, END OF YEAR | | | | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| Reserved | 14,863,321 | 11,320,882 | 7,563,363 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| Unreserved | 28,364,474 | 10,203,452 | 4,630,730 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| TOTAL ENDING FUND BALANCE | 43,227,795 | 21,524,334 | 12,194,093 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

| | ACTUAL PRIOR YEAR ENDING 06/30/09 | ESTIMATED CURRENT YEAR ENDING 06/30/10 | BUDGET YEAR ENDING 06/30/11 |
|---------------------------------|---|--|--------------------------------|
| General Government | 73.0 | 63.0 | 63.0 |
| Judicial | 17.0 | 16.0 | 16.0 |
| Public Safety | 322.0 | 309.0 | 304.0 |
| Public Works | 50.0 | 38.0 | 38.0 |
| Culture and Recreation | 156.3 | 152.3 | 152.3 |
| Community Support | 0.0 | 0.0 | 0.0 |
| TOTAL GENERAL GOVERNMENT | 618.3 | 578.3 | 573.3 |
| Utilities | 118.0 | 102.0 | 102.0 |
| Hospitals | | | |
| Transit Systems | | | |
| Airports | | | |
| Other | 10.0 | 9.0 | 9.0 |
| TOTAL | 746.3 | 689.3 | 684.3 |

| | | | |
|---|--------------------------------|---|---|
| POPULATION (AS OF JULY 1) | 91,237 | 93,335 | 95,202 |
| SOURCE OF POPULATION ESTIMATE* | State of Nevada Demographer | 2009 Population plus 2.3% increase from "Nevada County Population Projections" | 2009 Population plus 2.0% increase from "Nevada County Population Projections" |
| Assessed Valuation (Secured and Unsecured Only) | 2,945,999,297 | 2,471,777,303 | 2,222,346,881 |
| Net Proceeds of Mines | | | |
| TOTAL ASSESSED VALUE | 2,945,999,297 | 2,471,777,303 | 2,222,346,881 |
| TAX RATE | | | |
| General Fund | 0.9061 | 0.9061 | 0.9161 |
| Special Revenue Funds | | | |
| Capital Projects Funds | | | |
| Debt Service Funds | 0.0100 | 0.0100 | 0.0000 |
| Enterprise Fund | | | |
| Other | | | |
| TOTAL TAX RATE | 0.9161 | 0.9161 | 0.9161 |

*Population certified by the stated by Demographer in March 2010.

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2010-2011

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|--|---------------------|-------------------------|---|--------------------|--|--|--|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100] | AD VALOREM TAX ABATEMENT [(5)-(7)] | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | Without Net Proceeds | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 1.0198 | 2,222,346,881 | 22,663,493 | 0.6672 | 14,827,498 | 54,924 | 14,772,574 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines | Same as above | Only Net Proceeds | | Same as above | | | |
| VOTER APPROVED: | | Total Assessed Value | | | | | |
| C. Voter Approved Overrides | 0.1105 | 2,222,346,881 | 2,455,693 | 0.1105 | 2,455,693 | 9,095 | 2,446,598 |
| 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) | 0.5247 | 2,222,346,881 | 11,660,654 | 0.1384 | 3,075,728 | 11,395 | 3,064,333 |
| J. Other: | N/A | " | | N/A | | | |
| K. Other: | N/A | " | | N/A | | | |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.5247 | 2,222,346,881 | 11,660,654 | 0.1384 | 3,075,728 | 11,395 | 3,064,333 |
| M. SUBTOTAL A, C, L | 1.6550 | 2,222,346,881 | 36,779,840 | 0.9161 | 20,358,919 | 75,414 | 20,283,505 |
| N. Debt | 0.0000 | 2,222,346,881 | - | 0.0000 | - | 0 | - |
| O. TOTAL M AND N | 1.6550 | 2,222,346,881 | 36,779,840 | 0.9161 | 20,358,919 | 75,414 | 20,283,505 |

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

Form 27
01/05/2010

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

Budget For Fiscal Year Ending June 30, 2011

Budget Summary for CITY OF SPARKS

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | BEGINNING FUND BALANCES (1) | CONSOLIDATED TAX REVENUE (2) | PROPERTY TAX REQUIRED (3) | TAX RATE (4) | OTHER REVENUE (5) | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6) | OPERATING TRANSFERS IN (7) | TOTAL (8) |
|---|--------------------------------------|------------------------------------|------------------------------------|--------------------|-------------------------|--|----------------------------------|--------------|
| GENERAL FUND | 3,020,994 | 15,575,250 | 20,283,505 | 0.9161 | 18,183,244 | 0 | 1,070,001 | 58,132,994 |
| SPARKS PARKING DISTRICT | 1,807 | 0 | 0 | 0 | 300 | 0 | 20,000 | 22,107 |
| COMMUNITY DEV BLOCK GRANT | 1 | 0 | 0 | 0 | 205,000 | 0 | 0 | 205,001 |
| COMM DEV BLK GRANT ENTITLEMENT | 0 | 0 | 0 | 0 | 869,080 | 0 | 0 | 869,080 |
| MUNI COURT ADMIN ASSESSMENTS | 220,832 | 0 | 0 | 0 | 260,000 | 0 | 0 | 480,832 |
| IMPACT FEE SERVICE AREA #1 | 821,148 | 0 | 0 | 0 | 444,040 | 0 | 0 | 1,265,188 |
| TOURISM IMPROVEMENT DISTRICT 1 | 88,401 | 0 | 0 | 0 | 0 | 0 | 0 | 88,401 |
| PARKS & RECREATION FUND | 484,417 | 0 | 0 | 0 | 3,554,462 | 0 | 3,021,000 | 7,059,879 |
| TOURISM AND MARKETING FUND | 246,406 | 0 | 0 | 0 | 151,200 | 0 | 0 | 397,606 |
| STREET CUT | 50,749 | 0 | 0 | 0 | 264,566 | 0 | 0 | 315,315 |
| STABILIZATION FUND | 28,570 | 0 | 0 | 0 | 500 | 0 | 0 | 29,070 |
| ROAD FUND | 755,128 | 0 | 0 | 0 | 5,361,337 | 0 | 0 | 6,116,465 |
| PARK & RECREATION PROJECT FUND | 27,826 | 0 | 0 | 0 | 1,136,846 | 0 | 0 | 1,164,672 |
| CAPITAL PROJECTS | 301,961 | 0 | 0 | 0 | 2,492,250 | 0 | 40,000 | 2,834,211 |
| CAPITAL FACILITIES FUND | 289,006 | 0 | 0 | 0 | 3,000 | 0 | 100,000 | 392,006 |
| REC & PARKS DISTRICT 1 | 348,775 | 0 | 0 | 0 | 9,000 | 0 | 0 | 357,775 |
| REC & PARKS DISTRICT 2 | 1,647,439 | 0 | 0 | 0 | 22,000 | 0 | 0 | 1,669,439 |
| REC & PARKS DISTRICT 3 | 1,717,620 | 0 | 0 | 0 | 320,000 | 0 | 0 | 2,037,620 |
| VICTORIAN SQUARE RM TX CP FUND | 121,260 | 0 | 0 | 0 | 494,287 | 0 | 0 | 615,547 |
| LOCAL IMPROVEMENT DISTRICT #3 | 31,118 | 0 | 0 | 0 | 0 | 0 | 0 | 31,118 |
| DEBT SERVICE GEN OBLIGATION | 11,320,854 | 0 | 0 | 0 | 9,690,516 | 0 | 800,306 | 21,811,676 |
| DEBT SRVC TAX INCREMENT AREA | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| Subtotal Governmental Fund Types, Expendable Trust Funds | 21,524,338 | 15,575,250 | 20,283,505 | 0.9161 | 43,461,628 | 0 | 5,051,307 | 105,896,028 |
| TOTAL ALL FUNDS | XXXXXXXXXX | 15,575,250 | 20,283,505 | 0.9161 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2011

Budget Summary for CITY OF SPARKS

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, 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 | 26,906,502 | 14,391,115 | 9,157,988 | 0 | 600,000 | 4,396,063 | 2,681,325 | 58,132,993 |
| SPARKS PARKING DISTRICT | SR | 0 | 0 | 10,328 | 0 | 0 | 0 | 11,779 | 22,107 |
| COMMUNITY DEV BLOCK GRANT | SR | 0 | 0 | 205,000 | 0 | 0 | 0 | 1 | 205,001 |
| COMM DEV BLK GRANT ENTITLEMENT | SR | 99,114 | 42,137 | 727,829 | 0 | 0 | 0 | 0 | 869,080 |
| MUNI COURT ADMIN ASSESSMENTS | SR | 0 | 0 | 292,798 | 100,000 | 0 | 0 | 88,034 | 480,832 |
| IMPACT FEE SERVICE AREA #1 | SR | 0 | 0 | 750 | 864,521 | 0 | 0 | 399,917 | 1,265,188 |
| TOURISM IMPROVEMENT DISTRICT 1 | SR | 0 | 0 | 0 | 0 | 0 | 0 | 88,401 | 88,401 |
| PARKS & RECREATION FUND | SR | 3,457,234 | 880,323 | 2,703,557 | 0 | 0 | 0 | 18,766 | 7,059,880 |
| TOURISM AND MARKETING FUND | SR | 0 | 0 | 206,565 | 0 | 0 | 0 | 191,041 | 397,606 |
| STREET CUT | SR | 73,993 | 37,025 | 204,189 | 0 | 0 | 0 | 108 | 315,315 |
| STABILIZATION FUND | SR | 0 | 0 | 0 | 0 | 0 | 0 | 29,070 | 29,070 |
| ROAD FUND | CP | 713,757 | 367,398 | 4,743,271 | 285,000 | 0 | 0 | 7,039 | 6,116,465 |
| PARK & RECREATION PROJECT FUND | CP | 323,228 | 148,318 | 327,920 | 30,000 | 0 | 0 | 335,206 | 1,164,672 |
| CAPITAL PROJECTS | CP | 23,300 | 0 | 250,180 | 2,520,000 | 0 | 0 | 40,731 | 2,834,211 |
| CAPITAL FACILITIES FUND | CP | 0 | 0 | 90,100 | 153,037 | 0 | 0 | 148,869 | 392,006 |
| REC & PARKS DISTRICT 1 | CP | 0 | 0 | 100 | 357,374 | 0 | 0 | 301 | 357,775 |
| REC & PARKS DISTRICT 2 | CP | 0 | 0 | 100 | 1,084,539 | 0 | 0 | 584,800 | 1,669,439 |
| REC & PARKS DISTRICT 3 | CP | 0 | 0 | 100 | 2,037,520 | 0 | 0 | 0 | 2,037,620 |
| VICTORIAN SQUARE RM TX CP FUND | CP | 50,000 | 0 | 200 | 560,000 | 0 | 0 | 5,347 | 615,547 |
| LOCAL IMPROVEMENT DISTRICT #3 | CP | 0 | 0 | 31,118 | 0 | 0 | 0 | 0 | 31,118 |
| DEBT SERVICE GEN OBLIGATION | DS | 0 | 0 | 14,248,342 | 0 | 0 | 0 | 7,563,334 | 21,811,676 |
| DEBT SRVC TAX INCREMENT AREA | DS | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 26 |
| TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | 31,647,128 | 15,866,316 | 33,200,435 | 7,991,991 | 600,000 | 4,396,063 | 12,194,095 | 105,896,028 |

* 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.

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Forms 5-6
01/05/2010

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2011

Budget summary for CITY OF SPARKS

| FUND NAME | * | OPERATING | OPERATING | NONOPERATING | NONOPERATING | OPERATING TRANSFERS | | NET INCOME |
|--------------------------------|----|-------------------|-------------------|------------------|------------------|---------------------|------------------|--------------------|
| | | REVENUES | EXPENSES | REVENUES | EXPENSES | IN (5) | OUT(6) | (7) |
| | | (1) | (2) ** | (3) | (4) | | | |
| SEWER OPERATIONS | EN | 20,600,958 | 19,769,162 | 2,740,122 | 2,423,844 | 0 | 4,178 | 1,143,896 |
| JOINT TREATMENT PLANT | EN | 20,096,761 | 25,143,081 | 3,516,171 | 0 | 0 | 0 | (1,530,149) |
| DEVELOPMENT SERVICES FUND | EN | 1,571,542 | 2,142,692 | 23,055 | 0 | 444,000 | 25,066 | (129,161) |
| OFFICE SERVICE & SUPPLY | IS | 21,000 | 142,179 | 52,000 | 0 | 0 | 0 | (69,179) |
| MOTOR VEHICLE MAINTENANCE | IS | 4,107,044 | 2,880,131 | 50,000 | 140,846 | 0 | 1,070,001 | 66,066 |
| GROUP INSURANCE SELF-INSURANCE | IS | 8,188,067 | 8,985,137 | 82,000 | 0 | 0 | 0 | (715,070) |
| WORKERS COMP SELF-INSURANCE | IS | 339,307 | 2,473,031 | 75,000 | 0 | 0 | 0 | (2,058,724) |
| MUNICIPAL SELF-INSURANCE | IS | 503,754 | 1,429,578 | 20,000 | 0 | 0 | 0 | (905,824) |
| TOTAL | | 55,428,433 | 62,964,992 | 6,558,348 | 2,564,690 | 444,000 | 1,099,244 | (4,198,145) |

* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

** Include Depreciation

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|-----------------------------------|---|---|--|------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Taxes | | | | |
| Property Taxes | 23,471,888 | 21,754,700 | 20,283,505 | 20,283,505 |
| Subtotal | 23,471,888 | 21,754,700 | 20,283,505 | 20,283,505 |
| Licenses and Permits | | | | |
| Business Licenses | 5,586,328 | 4,913,000 | 4,882,000 | 4,686,000 |
| Liquor Licenses | 232,842 | 260,000 | 260,000 | 260,000 |
| City Gaming Licenses | 656,984 | 500,000 | 500,000 | 500,000 |
| Franchise Fees | | | | |
| Cable TV Franchise Fees | 646,496 | 657,566 | 657,566 | 657,566 |
| Electric Franchise Fees | 1,941,942 | 1,831,950 | 1,732,950 | 1,673,950 |
| Garbage Franchise Fees | 454,614 | 450,000 | 450,000 | 450,000 |
| Gas Franchise Fees | 827,574 | 594,022 | 594,022 | 594,022 |
| Nonbusiness Licenses and Permits | | | | |
| Miscellaneous Franchise Fees | 16,366 | 17,462 | 17,462 | 17,462 |
| Bicycle Licenses | 14 | 0 | 0 | 0 |
| Other Licenses and Permits | 453,198 | 455,057 | 456,057 | 453,057 |
| Subtotal | 10,816,358 | 9,679,057 | 9,550,057 | 9,292,057 |
| Intergovernmental Revenues | | | | |
| Federal Grants | 244,725 | 647,984 | 72,154 | 628,154 |
| State Grants | 83,664 | 63,881 | 0 | 0 |
| State Shared Revenue | | | | |
| Consolidated Taxes From State | 18,521,203 | 16,224,250 | 15,575,250 | 15,575,250 |
| State Distributive Fund | 1,508,931 | 1,322,250 | 1,270,250 | 1,270,250 |
| Other Local Gov't Shared Revenues | | | | |
| Crime Forfeitures NRS 179 | 19,850 | 5,555 | 5,555 | 5,555 |
| Drug Forfeitures | 27,474 | 3,893 | 0 | 0 |
| Federal Drug Forfeitures | 17,533 | 13,177 | 0 | 0 |
| County Gaming Licenses | 453,418 | 370,462 | 271,630 | 471,630 |
| Other | 918,223 | 769,211 | 802,020 | 802,020 |
| Subtotal | 21,795,021 | 19,420,663 | 17,996,859 | 18,752,859 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|-------------------------------------|---|---|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Charges for Services | | | | |
| Building and Zoning Fees | 950 | 100 | 100 | 100 |
| Other | 5,324,519 | 5,162,095 | 4,139,665 | 4,139,665 |
| Subtotal | 5,325,469 | 5,162,195 | 4,139,765 | 4,139,765 |
| Fines and Forfeits | | | | |
| Fines-Court | 985,339 | 858,500 | 1,008,500 | 958,500 |
| Fines-Bail | 8,780 | 1,000 | 1,000 | 1,000 |
| Subtotal | 994,119 | 859,500 | 1,009,500 | 959,500 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 72,353 | 50,200 | 100,200 | 50,200 |
| Rents and Royalties | 61,965 | 83,500 | 83,500 | 83,500 |
| Other Miscellaneous | 450,199 | 281,185 | 157,500 | 480,614 |
| Subtotal | 584,517 | 414,885 | 341,200 | 614,314 |
| Subtotal Revenue All Sources | 62,987,371 | 57,291,000 | 53,320,885 | 54,041,999 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|-------------------------------------|---|---|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Other Financing Sources | | | | |
| Operating Transfers In (Schedule T) | | | | |
| T/I from Muni Crt Admin Assess 1208 | 98,271 | 110,000 | 0 | 0 |
| T/I from Stabilization 1299 | 625,000 | 0 | 0 | 0 |
| T/I from Motor Vehicle 1702 | 0 | 200,000 | 2,000,000 | 1,070,001 |
| T/I from Group Self-Insurance 1703 | 0 | 23,625 | 0 | 0 |
| Total Transfers In | 723,271 | 333,625 | 2,000,000 | 1,070,001 |
| Bond Proceeds | 10,510,825 | 0 | 0 | 0 |
| Subtotal Other Financing Sources | 11,234,096 | 333,625 | 2,000,000 | 1,070,001 |
| Beginning Fund Balance | | | | |
| Reserved | 2,339,619 | 145,056 | 0 | 0 |
| Unreserved | 2,946,258 | 6,215,979 | 3,920,532 | 3,020,994 |
| Total Beginning Fund Balance | 5,285,877 | 6,361,035 | 3,920,532 | 3,020,994 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Available Resources | 79,507,344 | 63,985,660 | 59,241,417 | 58,132,994 |

| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|-----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| General Government | | | | |
| LEGISLATIVE | | | | |
| Salaries And Wages | 232,153 | 232,360 | 215,135 | 237,690 |
| Employee Benefits | 126,026 | 135,688 | 150,347 | 132,197 |
| Services and Supplies | 15,421 | 31,383 | 39,270 | 36,270 |
| Department Subtotal | 373,600 | 399,431 | 404,752 | 406,157 |
| MAYOR | | | | |
| Salaries And Wages | 52,360 | 52,360 | 47,860 | 54,537 |
| Employee Benefits | 35,294 | 39,869 | 41,994 | 40,993 |
| Services and Supplies | 1,493 | 4,936 | 6,936 | 4,936 |
| Department Subtotal | 89,147 | 97,165 | 96,790 | 100,466 |
| CITY MANAGER | | | | |
| Salaries And Wages | 661,739 | 573,401 | 545,920 | 566,367 |
| Employee Benefits | 263,135 | 236,945 | 250,533 | 242,867 |
| Services and Supplies | 28,558 | 32,122 | 47,953 | 32,953 |
| Department Subtotal | 953,432 | 842,468 | 844,406 | 842,187 |
| ADMINISTRATIVE SERVICES | | | | |
| Salaries And Wages | 1,869,910 | 1,738,471 | 1,287,724 | 1,356,841 |
| Employee Benefits | 728,413 | 627,275 | 602,264 | 588,071 |
| Services and Supplies | 501,405 | 490,824 | 443,379 | 528,379 |
| Department Subtotal | 3,099,728 | 2,856,570 | 2,333,367 | 2,473,291 |
| LEGAL | | | | |
| Salaries And Wages | 1,108,199 | 1,042,902 | 998,361 | 990,362 |
| Employee Benefits | 420,197 | 438,455 | 446,383 | 414,068 |
| Services and Supplies | 134,646 | 150,544 | 152,130 | 152,130 |
| Department Subtotal | 1,663,042 | 1,631,901 | 1,596,874 | 1,556,560 |
| FINANCE | | | | |
| Salaries And Wages | 1,322,478 | 1,228,003 | 909,391 | 982,579 |
| Employee Benefits | 519,253 | 465,781 | 422,812 | 419,507 |
| Services and Supplies | 133,152 | 151,840 | 166,287 | 151,287 |
| Department Subtotal | 1,974,883 | 1,845,624 | 1,498,490 | 1,553,373 |
| COMMUNITY DEVELOPMENT | | | | |
| Salaries And Wages | 784,347 | 555,710 | 403,823 | 426,218 |
| Employee Benefits | 285,308 | 191,735 | 183,148 | 168,595 |
| Services and Supplies | 374,564 | 302,470 | 243,068 | 243,068 |
| Department Subtotal | 1,444,219 | 1,049,915 | 830,039 | 837,881 |

| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u> | (1) | (2) | (3) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|---------------------------------|-----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| GENERAL GOVERNMENT | | | | |
| Salaries And Wages | 260,945 | 419,893 | 480,204 | 480,204 |
| Employee Benefits | 539,522 | 481,121 | 505,177 | 505,177 |
| Services and Supplies | 11,411,012 | 778,451 | 677,872 | 854,108 |
| Department Subtotal | 12,211,479 | 1,679,465 | 1,663,253 | 1,839,489 |
| <hr/> | | | | |
| Salary and Wages | 6,292,130 | 5,843,100 | 4,888,418 | 5,094,798 |
| Employee Benefits | 2,917,149 | 2,616,870 | 2,602,658 | 2,511,475 |
| Services and Supplies | 12,600,250 | 1,942,570 | 1,776,895 | 2,003,131 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| General Government Function Subtotal | 21,809,529 | 10,402,540 | 9,267,971 | 9,609,404 |

Note:

General Government function Services and Supplies in year ending 06/30/2009 include \$2,446,984 in "Fiscal charges" and \$4,105,462 "Discount on bonds issued."

| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|-----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Judicial | | | | |
| JUDICIAL | | | | |
| Salaries And Wages | 1,220,511 | 1,183,202 | 1,126,808 | 1,118,936 |
| Employee Benefits | 604,975 | 657,323 | 679,875 | 606,592 |
| Services and Supplies | 247,771 | 266,024 | 264,268 | 261,768 |
| Department Subtotal | 2,073,257 | 2,106,549 | 2,070,951 | 1,987,296 |
| Salary and Wages | 1,220,511 | 1,183,202 | 1,126,808 | 1,118,936 |
| Employee Benefits | 604,975 | 657,323 | 679,875 | 606,592 |
| Services and Supplies | 247,771 | 266,024 | 264,268 | 261,768 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Judicial Function Subtotal | 2,073,257 | 2,106,549 | 2,070,951 | 1,987,296 |

| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Public Safety | | | | |
| ADMINISTRATIVE SERVICES | | | | |
| Salaries And Wages | 55,941 | 62,454 | 54,266 | 50,337 |
| Employee Benefits | 21,022 | 22,836 | 26,171 | 25,269 |
| Services and Supplies | 2,375 | 44,690 | 12,929 | 12,929 |
| Department Subtotal | 79,338 | 129,980 | 93,366 | 88,535 |
| POLICE | | | | |
| Salaries And Wages | 12,567,093 | 12,064,041 | 10,941,784 | 11,272,424 |
| Employee Benefits | 6,214,096 | 6,282,614 | 6,758,052 | 6,508,504 |
| Services and Supplies | 2,218,346 | 2,431,109 | 2,021,392 | 1,861,515 |
| Capital Outlay | 34,313 | 249,850 | 0 | 0 |
| Department Subtotal | 21,033,848 | 21,027,614 | 19,721,228 | 19,642,443 |
| FIRE | | | | |
| Salaries And Wages | 8,878,682 | 8,710,110 | 7,842,714 | 8,200,217 |
| Employee Benefits | 4,548,195 | 4,352,478 | 4,533,522 | 4,245,013 |
| Services and Supplies | 1,915,803 | 2,116,496 | 1,922,252 | 1,922,252 |
| Capital Outlay | 3,374 | 68,774 | 0 | 0 |
| Department Subtotal | 15,346,054 | 15,247,858 | 14,298,488 | 14,367,482 |
| PUBLIC WORKS | | | | |
| Salaries And Wages | 348,927 | 130,566 | 19,696 | 19,696 |
| Employee Benefits | 165,230 | 70,676 | 0 | 0 |
| Services and Supplies | 516,675 | 658,167 | 578,925 | 578,925 |
| Department Subtotal | 1,030,832 | 859,409 | 598,621 | 598,621 |
| Salary and Wages | 21,850,643 | 20,967,172 | 18,858,460 | 19,542,674 |
| Employee Benefits | 10,948,543 | 10,728,604 | 11,317,745 | 10,778,786 |
| Services and Supplies | 4,653,199 | 5,250,462 | 4,535,497 | 4,375,620 |
| Capital Outlay | 37,687 | 318,624 | 0 | 0 |
| Public Safety Function Subtotal | 37,490,072 | 37,264,862 | 34,711,702 | 34,697,080 |

| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|-----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Public Works | | | | |
| ADMINISTRATIVE SERVICES | | | | |
| Salaries And Wages | 155,226 | 184,926 | 91,841 | 85,271 |
| Employee Benefits | 62,358 | 57,656 | 41,716 | 40,207 |
| Services and Supplies | 30,366 | 45,786 | 44,613 | 44,613 |
| Department Subtotal | 247,950 | 288,368 | 178,170 | 170,091 |
| PUBLIC WORKS | | | | |
| Salaries And Wages | 1,839,813 | 1,740,083 | 1,185,218 | 1,064,823 |
| Employee Benefits | 751,269 | 639,651 | 586,032 | 454,055 |
| Services and Supplies | 2,199,172 | 2,183,416 | 2,014,531 | 1,812,528 |
| Department Subtotal | 4,790,254 | 4,563,150 | 3,785,781 | 3,331,406 |
| Salary and Wages | 1,995,039 | 1,925,009 | 1,277,059 | 1,150,094 |
| Employee Benefits | 813,628 | 697,307 | 627,748 | 494,262 |
| Services and Supplies | 2,229,538 | 2,229,202 | 2,059,144 | 1,857,141 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Public Works Function Subtotal | 5,038,205 | 4,851,518 | 3,963,951 | 3,501,497 |

| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Community Support | | | | |
| GENERAL GOVERNMENT | | | | |
| Services and Supplies | 163,801 | 125,000 | 130,000 | 221,888 |
| Department Subtotal | 163,801 | 125,000 | 130,000 | 221,888 |
| Salary and Wages | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 |
| Services and Supplies | 163,801 | 125,000 | 130,000 | 221,888 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Cummunity Support Function Subtotal | 163,801 | 125,000 | 130,000 | 221,888 |

| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Intergovernmental | | | | |
| GENERAL GOVERNMENT | | | | |
| Services and Supplies | 522,230 | 487,577 | 438,440 | 438,440 |
| Department Subtotal | 522,230 | 487,577 | 438,440 | 438,440 |
| Salary and Wages | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 |
| Services and Supplies | 522,230 | 487,577 | 438,440 | 438,440 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Intergovernmental Function Subtotal | 522,230 | 487,577 | 438,440 | 438,440 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--|---|---|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Page Function Summary | | | | |
| General Government | 21,809,528 | 10,402,540 | 9,267,970 | 9,609,404 |
| Judicial | 2,073,257 | 2,106,549 | 2,070,951 | 1,987,296 |
| Public Safety | 37,490,072 | 37,264,861 | 34,711,702 | 34,697,080 |
| Public Works | 5,038,205 | 4,851,517 | 3,963,951 | 3,501,497 |
| Community Support | 163,801 | 125,000 | 130,000 | 221,888 |
| Intergovernmental | 522,230 | 487,577 | 438,440 | 438,440 |
| Total Expenditures - All Functions | 67,097,093 | 55,238,044 | 50,583,014 | 50,455,605 |
| Other Uses | | | | |
| Contingency (not to exceed 3% of Total Expenditures All Functions) | | | | |
| Contingency | 0 | 0 | 600,000 | 600,000 |
| Operating Transfers Out (Schedule T) | | | | |
| T/O to Sparks Parking Dist 1201 | 0 | 0 | 20,000 | 20,000 |
| T/O to Parks & Rec 1221 | 5,078,000 | 4,150,000 | 3,668,240 | 3,021,000 |
| T/O to Debt Svc GO 1301 | 742,305 | 660,622 | 771,063 | 771,063 |
| T/O to Capital Projects 1404 | 226,002 | 0 | 0 | 40,000 |
| T/O to Capital Facilities 1405 | 0 | 0 | 0 | 100,000 |
| T/O to Development Svcs 2201 | 0 | 916,000 | 866,000 | 444,000 |
| T/O to Office Svc & Supply 1701 | 2,910 | 0 | 0 | 0 |
| Total Transfers Out | 6,049,217 | 5,726,622 | 5,325,303 | 4,396,063 |
| Total Expenditures and Other Uses | 73,146,309 | 60,964,666 | 56,508,317 | 55,451,669 |
| Ending Fund Balance | | | | |
| Reserved | 145,056 | 0 | 0 | 0 |
| Unreserved | 6,215,979 | 3,020,994 | 2,733,100 | 2,681,325 |
| Total Ending Fund Balance | 6,361,035 | 3,020,994 | 2,733,100 | 2,681,325 |
| Total General Fund Commitments and Fund Balance | 79,507,344 | 63,985,660 | 59,241,417 | 58,132,994 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|-------------------------------------|---|---|--|---------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Miscellaneous Revenue | | | | |
| Interest Earned | 206 | 300 | 300 | 300 |
| Subtotal | 206 | 300 | 300 | 300 |
| Total All Revenue | 206 | 300 | 300 | 300 |
| Other Financing Sources(Specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| T/I from General Fund 1101 | 0 | 0 | 20,000 | 20,000 |
| Total Other Financing Sources | 0 | 0 | 20,000 | 20,000 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 19,349 | 12,427 | 1,807 | 1,807 |
| Total Beginning Fund Balance | 19,349 | 12,427 | 1,807 | 1,807 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 19,555 | 12,727 | 22,107 | 22,107 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Community Support | | | | |
| Services and Supplies | 7,128 | 10,920 | 10,328 | 10,328 |
| Subtotal | 7,128 | 10,920 | 10,328 | 10,328 |
| | | | | |
| Total All Expenditures | 7,128 | 10,920 | 10,328 | 10,328 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 12,427 | 1,807 | 11,779 | 11,779 |
| Total Ending Fund Balance | 12,427 | 1,807 | 11,779 | 11,779 |
| | | | | |
| Total Commitments and Fund Balance | 19,555 | 12,727 | 22,107 | 22,107 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Intergovernmental Revenues | | | | |
| Home Program Grant | 184,088 | 202,934 | 205,000 | 205,000 |
| Contributions From Sparks | 5,110 | 0 | 0 | 0 |
| Subtotal | 189,198 | 202,934 | 205,000 | 205,000 |
| Total All Revenue | 189,198 | 202,934 | 205,000 | 205,000 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 3,357 | 2,189 | 1 | 1 |
| Total Beginning Fund Balance | 3,357 | 2,189 | 1 | 1 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 192,555 | 205,123 | 205,001 | 205,001 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Community Support | | | | |
| Services and Supplies | 190,366 | 205,122 | 205,000 | 205,000 |
| Subtotal | 190,366 | 205,122 | 205,000 | 205,000 |
| | | | | |
| Total All Expenditures | 190,366 | 205,122 | 205,000 | 205,000 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 2,189 | 1 | 1 | 1 |
| Total Ending Fund Balance | 2,189 | 1 | 1 | 1 |
| | | | | |
| Total Commitments and Fund Balance | 192,555 | 205,123 | 205,001 | 205,001 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Intergovernmental Revenues | | | | |
| CDBG Entitlement | 781,033 | 1,188,013 | 787,500 | 869,080 |
| Subtotal | 781,033 | 1,188,013 | 787,500 | 869,080 |
| Total All Revenue | 781,033 | 1,188,013 | 787,500 | 869,080 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 0 | 0 | 0 |
| Total Beginning Fund Balance | 0 | 0 | 0 | 0 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 781,033 | 1,188,013 | 787,500 | 869,080 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Public Works | | | | |
| Services and Supplies | 290,877 | 630,000 | 400,000 | 0 |
| Capital Outlay | 70,998 | 0 | 0 | 0 |
| Subtotal | 361,875 | 630,000 | 400,000 | 0 |
| Community Support | | | | |
| Salaries And Wages | 102,457 | 106,978 | 106,944 | 99,114 |
| Employee Benefits | 39,361 | 43,523 | 43,885 | 42,137 |
| Services and Supplies | 277,340 | 407,512 | 236,671 | 727,829 |
| Subtotal | 419,158 | 558,013 | 387,500 | 869,080 |
| | | | | |
| Total All Expenditures | 781,033 | 1,188,013 | 787,500 | 869,080 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 0 | 0 | 0 |
| Total Ending Fund Balance | 0 | 0 | 0 | 0 |
| | | | | |
| Total Commitments and Fund Balance | 781,033 | 1,188,013 | 787,500 | 869,080 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|-----------------------------------|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Intergovernmental Revenues | | | | |
| Court Collection Fees NRS 176.064 | 2,925 | 146,878 | 140,000 | 140,000 |
| Muni Court Admin Assessments | 50,189 | 48,050 | 45,000 | 45,000 |
| Muni Court Facility Admin Assess | 69,762 | 73,488 | 75,000 | 75,000 |
| Subtotal | 122,876 | 268,416 | 260,000 | 260,000 |
| Charges for Services | | | | |
| Bid Fees | 540 | 0 | 0 | 0 |
| Subtotal | 540 | 0 | 0 | 0 |
| Total All Revenue | 123,416 | 268,416 | 260,000 | 260,000 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 888,154 | 693,364 | 220,833 | 220,833 |
| Total Beginning Fund Balance | 888,154 | 693,364 | 220,833 | 220,833 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 1,011,570 | 961,780 | 480,833 | 480,833 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Judicial | | | | |
| Salaries And Wages | 0 | 0 | 15,000 | 0 |
| Services and Supplies | 33,366 | 241,847 | 306,850 | 292,798 |
| Capital Outlay | 186,569 | 389,100 | 70,000 | 100,000 |
| Subtotal | 219,935 | 630,947 | 391,850 | 392,798 |
| | | | | |
| Total All Expenditures | 219,936 | 630,947 | 391,850 | 392,798 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| T/O to General Fund 1101 | 98,271 | 110,000 | 0 | 0 |
| Subtotal | 98,271 | 110,000 | 0 | 0 |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 693,364 | 220,833 | 88,983 | 88,035 |
| Total Ending Fund Balance | 693,364 | 220,833 | 88,983 | 88,035 |
| | | | | |
| Total Commitments and Fund Balance | 1,011,570 | 961,780 | 480,833 | 480,833 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Licenses and Permits | | | | |
| Flood Control Fees | 302,196 | 2,213,420 | 191,360 | 191,360 |
| Parks Fees | 282,561 | 435,658 | 95,160 | 95,160 |
| Public Facility Fees | 94,781 | 430,966 | 35,790 | 35,790 |
| Sanitary Sewer Fee | 93,775 | 75,049 | 36,630 | 36,630 |
| Subtotal | 773,313 | 3,155,093 | 358,940 | 358,940 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 104,605 | 84,265 | 85,100 | 85,100 |
| Subtotal | 104,605 | 84,265 | 85,100 | 85,100 |
| Total All Revenue | 877,918 | 3,239,358 | 444,040 | 444,040 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 453,279 | 395,038 | 821,150 | 821,150 |
| Total Beginning Fund Balance | 453,279 | 395,038 | 821,150 | 821,150 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 1,331,197 | 3,634,396 | 1,265,190 | 1,265,190 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Public Safety | | | | |
| Capital Outlay | 0 | 396,879 | 22,138 | 22,138 |
| Subtotal | 0 | 396,879 | 22,138 | 22,138 |
| Public Works | | | | |
| Services and Supplies | 450 | 750 | 750 | 750 |
| Capital Outlay | 23,300 | 2,031,176 | 610,289 | 610,289 |
| Subtotal | 23,750 | 2,031,926 | 611,039 | 611,039 |
| Sanitation | | | | |
| Capital Outlay | 0 | 39,410 | 18,372 | 18,372 |
| Subtotal | 0 | 39,410 | 18,372 | 18,372 |
| Culture and Recreation | | | | |
| Services and Supplies | 531 | 0 | 0 | 0 |
| Capital Outlay | 315,599 | 345,031 | 213,722 | 213,722 |
| Subtotal | 316,130 | 345,031 | 213,722 | 213,722 |
| | | | | |
| Total All Expenditures | 339,881 | 2,813,246 | 865,271 | 865,271 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| T/O to Sewer Capital 1631 | 596,279 | 0 | 0 | 0 |
| Subtotal | 596,279 | 0 | 0 | 0 |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 395,038 | 821,150 | 399,919 | 399,919 |
| Total Ending Fund Balance | 395,038 | 821,150 | 399,919 | 399,919 |
| | | | | |
| Total Commitments and Fund Balance | 1,331,197 | 3,634,396 | 1,265,190 | 1,265,190 |

| <u>REVENUES</u> | (1) | (2) | (3) BUDGET YEAR ENDING 06/30/11 | |
|-------------------------------------|---|---|---------------------------------|---------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Miscellaneous Revenue | | | | |
| Interest Earned | 138,450 | 0 | 0 | 0 |
| Miscellaneous Revenue | 0 | 0 | 0 | 0 |
| Subtotal | 138,450 | 0 | 0 | 0 |
| Total All Revenue | 138,450 | 0 | 0 | 0 |
| Other Financing Sources(Specify) | | | | |
| Bond Sales Proceeds | 89,867,676 | 2,664,300 | 0 | 0 |
| Operating Transfers In (Schedule T) | | | | |
| T/I from Debt Svc GO 1301 | 2,537,417 | 0 | 0 | 0 |
| Total Other Financing Sources | 2,537,417 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 88,402 | 88,402 | 88,402 |
| Total Beginning Fund Balance | 0 | 88,402 | 88,402 | 88,402 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 92,543,543 | 2,752,702 | 88,402 | 88,402 |

Note:

Miscellaneous Revenue, Interest Earned for FYE 06/30/2009 differs from CAFR by \$8,186. This is due to a misposting in the financial statements. Our auditors are in agreement and will re-state beginning fund balance in the FY10 audit.

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Community Support | | | | |
| Services and Supplies | 92,455,141 | 2,664,300 | 0 | 0 |
| Subtotal | 92,455,141 | 2,664,300 | 0 | 0 |
| | | | | |
| Total All Expenditures | 92,455,141 | 2,664,300 | 0 | 0 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 88,402 | 88,402 | 88,402 | 88,402 |
| Total Ending Fund Balance | 88,402 | 88,402 | 88,402 | 88,402 |
| | | | | |
| Total Commitments and Fund Balance | 92,543,543 | 2,752,702 | 88,402 | 88,402 |

Note:

FYE 06/30/2009 Ending Fund Balance differs from CAFR by \$8,186. this is due to a mis-posting in the financial statements. Our auditors are in agreement and will re-state beginning fund balance in the FY10 audit.

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--|---|---|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE APPROVED | FINAL APPROVED |
| | Charges for Services | | | |
| Facility Development Fee | 41,360 | 44,834 | 44,834 | 44,834 |
| Facility Reservation Fees | 83,528 | 98,622 | 98,622 | 98,622 |
| Non-resident Fee | 7,560 | 9,000 | 9,000 | 9,000 |
| Recreation Program Fees | 2,337,910 | 2,805,425 | 3,005,425 | 3,005,425 |
| Recreation Advertising Fees | 50,900 | 0 | 0 | 20,000 |
| Interfund - Charge for Services | 65,304 | 208,057 | 56,122 | 56,122 |
| External - Charge for Services | 174,653 | 186,720 | 186,720 | 186,720 |
| Administrative Service Charges | 4,913 | 5,000 | 5,000 | 5,000 |
| Kiosk Panel Rentals | 0 | 500 | 500 | 500 |
| Special Events Receipts | 31,044 | 56,063 | 56,063 | 56,063 |
| Subtotal | 2,797,172 | 3,414,221 | 3,462,286 | 3,482,286 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 5,228 | 36,000 | 36,000 | 36,000 |
| Rebates | 1,802 | 0 | 0 | 0 |
| Gifts & Bequests | 109,585 | 43,230 | 0 | 0 |
| Recoveries/Reimbursements | 211 | 0 | 0 | 0 |
| Cash Variations | (279) | 0 | 0 | 0 |
| Rental/Event Insurance | 6,345 | 4,176 | 4,176 | 4,176 |
| Miscellaneous Revenue | 83,957 | 32,000 | 32,000 | 32,000 |
| Subtotal | 206,849 | 115,406 | 72,176 | 72,176 |
| Total All Revenue | 3,004,021 | 3,529,627 | 3,534,462 | 3,554,462 |
| Other Financing Sources(Specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| T/I from General Fund 1101 | 5,078,000 | 4,150,000 | 3,668,240 | 3,021,000 |
| Total Other Financing Sources | 5,078,000 | 4,150,000 | 3,668,240 | 3,021,000 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 175,251 | 244,851 | 166,415 | 484,415 |
| Total Beginning Fund Balance | 175,251 | 244,851 | 166,415 | 484,415 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 8,257,272 | 7,924,478 | 7,369,117 | 7,059,877 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Culture and Recreation | | | | |
| Salaries And Wages | 4,303,438 | 4,117,695 | 3,816,275 | 3,457,234 |
| Employee Benefits | 1,293,004 | 1,059,118 | 950,480 | 880,323 |
| Services and Supplies | 2,415,979 | 2,263,250 | 2,573,983 | 2,703,557 |
| Subtotal | 8,012,421 | 7,440,063 | 7,340,738 | 7,041,114 |
| | | | | |
| Total All Expenditures | 8,012,421 | 7,440,062 | 7,340,738 | 7,041,113 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 244,851 | 484,415 | 28,379 | 18,763 |
| Total Ending Fund Balance | 244,851 | 484,415 | 28,379 | 18,763 |
| | | | | |
| Total Commitments and Fund Balance | 8,257,272 | 7,924,478 | 7,369,117 | 7,059,877 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|-------------------------------------|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Taxes | | | | |
| Room Tax | 0 | 167,000 | 150,000 | 150,000 |
| Subtotal | 0 | 167,000 | 150,000 | 150,000 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 0 | 1,200 | 1,200 | 1,200 |
| Subtotal | 0 | 1,200 | 1,200 | 1,200 |
| Total All Revenue | 0 | 168,200 | 151,200 | 151,200 |
| Other Financing Sources(Specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| T/I from R/A Revolving 3401 | 0 | 284,771 | 0 | 0 |
| Total Other Financing Sources | 0 | 284,771 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 0 | 246,406 | 246,406 |
| Total Beginning Fund Balance | 0 | 0 | 246,406 | 246,406 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 0 | 452,971 | 397,606 | 397,606 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Community Support | | | | |
| Services and Supplies | 0 | 206,565 | 206,565 | 206,565 |
| Subtotal | 0 | 206,565 | 206,565 | 206,565 |
| | | | | |
| Total All Expenditures | 0 | 206,565 | 206,565 | 206,565 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 246,406 | 191,041 | 191,041 |
| Total Ending Fund Balance | 0 | 246,406 | 191,041 | 191,041 |
| | | | | |
| Total Commitments and Fund Balance | 0 | 452,971 | 397,606 | 397,606 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Licenses and Permits | | | | |
| Street Cut Permits | 393,693 | 150,000 | 200,000 | 200,000 |
| Subtotal | 393,693 | 150,000 | 200,000 | 200,000 |
| Charges for Services | | | | |
| Bid Fees | 245 | 0 | 0 | 0 |
| Interfund - Charge for Services | 0 | 0 | 63,566 | 63,566 |
| Subtotal | 245 | 0 | 63,566 | 63,566 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 4,589 | 1,000 | 1,000 | 1,000 |
| Subtotal | 4,589 | 1,000 | 1,000 | 1,000 |
| Total All Revenue | 398,527 | 151,000 | 264,566 | 264,566 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 555,388 | 443,707 | 50,748 | 50,748 |
| Total Beginning Fund Balance | 555,388 | 443,707 | 50,748 | 50,748 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 953,915 | 594,707 | 315,314 | 315,314 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Public Works | | | | |
| Salaries And Wages | 63,783 | 71,851 | 73,993 | 73,993 |
| Employee Benefits | 31,270 | 36,136 | 37,025 | 37,025 |
| Services and Supplies | 415,155 | 435,972 | 204,189 | 204,189 |
| Subtotal | 510,208 | 543,959 | 315,207 | 315,207 |
| | | | | |
| Total All Expenditures | 510,208 | 543,958 | 315,207 | 315,207 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 443,707 | 50,748 | 107 | 107 |
| Total Ending Fund Balance | 443,707 | 50,748 | 107 | 107 |
| | | | | |
| Total Commitments and Fund Balance | 953,915 | 594,707 | 315,314 | 315,314 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|--|---------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Miscellaneous Revenue | | | | |
| Interest Earned | (4,525) | 500 | 500 | 500 |
| Subtotal | (4,525) | 500 | 500 | 500 |
| Total All Revenue | (4,525) | 500 | 500 | 500 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 657,595 | 28,070 | 28,570 | 28,570 |
| Total Beginning Fund Balance | 657,595 | 28,070 | 28,570 | 28,570 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 653,070 | 28,570 | 29,070 | 29,070 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|---------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Total All Expenditures | 0 | 0 | 0 | 0 |
| Other Uses | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| T/O to General Fund 1101 | 625,000 | 0 | 0 | 0 |
| Subtotal | 625,000 | 0 | 0 | 0 |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 28,070 | 28,570 | 29,070 | 29,070 |
| Total Ending Fund Balance | 28,070 | 28,570 | 29,070 | 29,070 |
| Total Commitments and Fund Balance | 653,070 | 28,570 | 29,070 | 29,070 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Licenses and Permits | | | | |
| Electric Franchise Fees | 970,971 | 1,255,789 | 1,569,737 | 1,569,737 |
| Gas Franchise Fees | 413,787 | 535,165 | 668,956 | 668,956 |
| Right Of Way Fees TMWA | 591,230 | 597,500 | 590,000 | 590,000 |
| Subtotal | 1,975,988 | 2,388,454 | 2,828,693 | 2,828,693 |
| Intergovernmental Revenues | | | | |
| Federal Grants - LEPC | 0 | 153,888 | 0 | 0 |
| County Gasoline Tax 1.cent | 433,778 | 450,437 | 450,000 | 450,000 |
| County Road Fund | 16,644 | 16,644 | 16,644 | 16,644 |
| State Gasoline Tax 1.75 Cents | 600,434 | 600,000 | 700,000 | 700,000 |
| State Gasoline Tax 2.35 Cents | 464,557 | 500,000 | 450,000 | 450,000 |
| Misc From Other Govts | 13,575 | 1,465,797 | 0 | 865,000 |
| Subtotal | 1,528,988 | 3,186,766 | 1,616,644 | 2,481,644 |
| Charges for Services | | | | |
| Bid Fees | 2,065 | 2,000 | 1,000 | 1,000 |
| Subtotal | 2,065 | 2,000 | 1,000 | 1,000 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 69,492 | 58,000 | 50,000 | 50,000 |
| Subtotal | 69,492 | 58,000 | 50,000 | 50,000 |
| Total All Revenue | 3,576,533 | 5,635,220 | 4,496,337 | 5,361,337 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 3,260,482 | 4,094,133 | 279,511 | 755,128 |
| Total Beginning Fund Balance | 3,260,482 | 4,094,133 | 279,511 | 755,128 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 6,837,015 | 9,729,353 | 4,775,848 | 6,116,465 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| General Government | | | | |
| Employee Benefits | 0 | (107) | 0 | 0 |
| Services and Supplies | 500 | 500 | 500 | 500 |
| Subtotal | 500 | 393 | 500 | 500 |
| Public Safety | | | | |
| Salaries And Wages | 0 | 25,523 | 804,931 | 0 |
| Employee Benefits | 0 | 166,347 | 405,711 | 0 |
| Services and Supplies | 124,554 | 609,050 | 290,000 | 290,000 |
| Capital Outlay | 17,252 | 183,189 | 0 | 0 |
| Subtotal | 141,806 | 984,109 | 1,500,642 | 290,000 |
| Public Works | | | | |
| Salaries And Wages | 299,101 | 588,051 | 0 | 713,757 |
| Employee Benefits | 118,626 | 101,771 | 0 | 367,398 |
| Services and Supplies | 2,136,238 | 4,820,464 | 3,271,224 | 4,452,771 |
| Capital Outlay | 46,611 | 2,479,437 | 0 | 285,000 |
| Subtotal | 2,600,576 | 7,989,723 | 3,271,224 | 5,818,926 |
| | | | | |
| Total All Expenditures | 2,742,882 | 8,974,225 | 4,772,366 | 6,109,426 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 4,094,133 | 755,128 | 3,482 | 7,039 |
| Total Ending Fund Balance | 4,094,133 | 755,128 | 3,482 | 7,039 |
| | | | | |
| Total Commitments and Fund Balance | 6,837,015 | 9,729,353 | 4,775,848 | 6,116,465 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Licenses and Permits | | | | |
| Electric Franchise Fees | 485,486 | 627,895 | 784,868 | 784,868 |
| Gas Franchise Fees | 206,894 | 267,582 | 334,478 | 334,478 |
| Concession Franchise Fees | 10,800 | 10,000 | 12,000 | 12,000 |
| Subtotal | 703,180 | 905,477 | 1,131,346 | 1,131,346 |
| Charges for Services | | | | |
| Bid Fees | 1,250 | 500 | 500 | 500 |
| Subtotal | 1,250 | 500 | 500 | 500 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 8,308 | 4,000 | 5,000 | 5,000 |
| Gifts & Bequests | 0 | 200,000 | 0 | 0 |
| Recoveries/Reimbursements | 1,100,000 | 0 | 0 | 0 |
| Miscellaneous Revenue | 61,696 | 0 | 0 | 0 |
| Subtotal | 1,170,004 | 204,000 | 5,000 | 5,000 |
| Total All Revenue | 1,874,434 | 1,109,977 | 1,136,846 | 1,136,846 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 477,970 | 648,688 | 27,826 | 27,826 |
| Total Beginning Fund Balance | 477,970 | 648,688 | 27,826 | 27,826 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 2,352,404 | 1,758,665 | 1,164,672 | 1,164,672 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| General Government | | | | |
| Employee Benefits | 0 | (82) | 0 | 0 |
| Services and Supplies | 210 | 200 | 200 | 200 |
| Subtotal | 210 | 118 | 200 | 200 |
| Culture and Recreation | | | | |
| Salaries And Wages | 139,604 | 318,634 | 342,669 | 323,228 |
| Employee Benefits | 58,957 | 158,926 | 165,262 | 148,318 |
| Services and Supplies | 166,667 | 236,304 | 258,277 | 327,720 |
| Capital Outlay | 1,338,278 | 1,016,857 | 0 | 30,000 |
| Subtotal | 1,703,506 | 1,730,721 | 766,208 | 829,266 |
| | | | | |
| Total All Expenditures | 1,703,716 | 1,730,838 | 766,408 | 829,466 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 648,688 | 27,826 | 398,264 | 335,206 |
| Total Ending Fund Balance | 648,688 | 27,826 | 398,264 | 335,206 |
| | | | | |
| Total Commitments and Fund Balance | 2,352,404 | 1,758,665 | 1,164,672 | 1,164,672 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|-------------------------------------|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Licenses and Permits | | | | |
| Concession Franchise Fees | 27,000 | 76,000 | 5,000 | 5,000 |
| Subtotal | 27,000 | 76,000 | 5,000 | 5,000 |
| Intergovernmental Revenues | | | | |
| Federal Grants - LEPC | 0 | 686,112 | 0 | 0 |
| Housing & Urban Development (HUD) | 0 | 245,000 | 0 | 0 |
| Subtotal | 0 | 931,112 | 0 | 0 |
| Charges for Services | | | | |
| Bid Fees | 0 | 1,000 | 1,000 | 1,000 |
| Recreation Advertising Fees | 23,462 | 20,000 | 5,000 | 5,000 |
| Subtotal | 23,462 | 21,000 | 6,000 | 6,000 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 90,238 | 9,500 | 13,350 | 13,350 |
| Rebates | 0 | 128,290 | 0 | 0 |
| Recoveries/Reimbursements | 0 | 0 | 2,467,900 | 2,467,900 |
| Subtotal | 90,238 | 137,790 | 2,481,250 | 2,481,250 |
| Total All Revenue | 140,700 | 1,165,902 | 2,492,250 | 2,492,250 |
| Other Financing Sources(Specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| T/I from General Fund 1101 | 226,002 | 0 | 0 | 40,000 |
| Total Other Financing Sources | 226,002 | 0 | 0 | 40,000 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 3,487,290 | 3,204,552 | 301,960 | 301,960 |
| Total Beginning Fund Balance | 3,487,290 | 3,204,552 | 301,960 | 301,960 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 3,853,992 | 4,370,454 | 2,794,210 | 2,834,210 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| General Government | | | | |
| Employee Benefits | 1,000 | 0 | 0 | 0 |
| Services and Supplies | 205,201 | 232,287 | 175,120 | 115,120 |
| Subtotal | 206,201 | 232,287 | 175,120 | 115,120 |
| Public Safety | | | | |
| Services and Supplies | 63,804 | 94,320 | 0 | 0 |
| Capital Outlay | 0 | 534,472 | 750,000 | 750,000 |
| Subtotal | 63,804 | 628,792 | 750,000 | 750,000 |
| Public Works | | | | |
| Salaries And Wages | 0 | 0 | 23,000 | 23,300 |
| Services and Supplies | 5,200 | 88,451 | 135,000 | 135,000 |
| Capital Outlay | 2,948 | 2,531,526 | 0 | 0 |
| Subtotal | 8,148 | 2,619,977 | 158,000 | 158,300 |
| Culture and Recreation | | | | |
| Services and Supplies | 6,065 | 166,890 | 60 | 60 |
| Capital Outlay | 139,223 | 420,548 | 1,710,000 | 1,770,000 |
| Subtotal | 145,288 | 587,438 | 1,710,060 | 1,770,060 |
| Total All Expenditures | 423,440 | 4,068,494 | 2,793,180 | 2,793,480 |
| Other Uses | | | | |
| Contingency (not to exceed 3% of total expenditures) | | | | |
| Principal | 217,680 | 0 | 0 | 0 |
| Interest | 8,319 | 0 | 0 | 0 |
| Subtotal | 225,999 | 0 | 0 | 0 |
| Operating Transfers Out (Schedule T) | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 3,204,552 | 301,960 | 1,030 | 40,730 |
| Total Ending Fund Balance | 3,204,552 | 301,960 | 1,030 | 40,730 |
| Total Commitments and Fund Balance | 3,853,992 | 4,370,454 | 2,794,210 | 2,834,210 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---------------------------------------|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Intergovernmental Revenues | | | | |
| Ad Valorem Taxes NRS 354.59815 | 456,632 | 0 | 0 | 0 |
| Personal Property Taxes NRS 354.59815 | 22,240 | 0 | 0 | 0 |
| Subtotal | 478,872 | 0 | 0 | 0 |
| Charges for Services | | | | |
| Bid Fees | 1,155 | 0 | 0 | 0 |
| Subtotal | 1,155 | 0 | 0 | 0 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 18,886 | 8,500 | 3,000 | 3,000 |
| Subtotal | 18,886 | 8,500 | 3,000 | 3,000 |
| Total All Revenue | 498,913 | 8,500 | 3,000 | 3,000 |
| Other Financing Sources(Specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| T/I from General Fund 1101 | 0 | 0 | 0 | 100,000 |
| Total Other Financing Sources | 0 | 0 | 0 | 100,000 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 716,172 | 851,281 | 289,006 | 289,006 |
| Total Beginning Fund Balance | 716,172 | 851,281 | 289,006 | 289,006 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 1,215,085 | 859,781 | 292,006 | 392,006 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| General Government | | | | |
| Services and Supplies | 90 | 100 | 100 | 100 |
| Capital Outlay | 0 | 8,500 | 0 | 0 |
| Subtotal | 90 | 8,600 | 100 | 100 |
| Public Safety | | | | |
| Services and Supplies | 190,951 | 13,800 | 0 | 0 |
| Capital Outlay | 136,669 | 280,011 | 0 | 45,000 |
| Subtotal | 327,620 | 293,811 | 0 | 45,000 |
| Public Works | | | | |
| Services and Supplies | 2,603 | 26,232 | 0 | 50,000 |
| Capital Outlay | 7,515 | 0 | 0 | 108,037 |
| Subtotal | 10,118 | 26,232 | 0 | 158,037 |
| Culture and Recreation | | | | |
| Services and Supplies | 18,221 | 2,132 | 85,000 | 40,000 |
| Capital Outlay | 7,755 | 240,000 | 0 | 0 |
| Subtotal | 25,976 | 242,132 | 85,000 | 40,000 |
| Total All Expenditures | 363,804 | 570,775 | 85,100 | 243,137 |
| Other Uses | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 851,281 | 289,006 | 206,906 | 148,869 |
| Total Ending Fund Balance | 851,281 | 289,006 | 206,906 | 148,869 |
| Total Commitments and Fund Balance | 1,215,085 | 859,781 | 292,006 | 392,006 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Taxes | | | | |
| Residential Construction Tax - Parks | 11,637 | 2,000 | 5,000 | 5,000 |
| Subtotal | 11,637 | 2,000 | 5,000 | 5,000 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 37,078 | 5,000 | 4,000 | 4,000 |
| Subtotal | 37,078 | 5,000 | 4,000 | 4,000 |
| Total All Revenue | 48,715 | 7,000 | 9,000 | 9,000 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 1,272,510 | 457,901 | 348,774 | 348,774 |
| Total Beginning Fund Balance | 1,272,510 | 457,901 | 348,774 | 348,774 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 1,321,225 | 464,901 | 357,774 | 357,774 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| General Government | | | | |
| Services and Supplies | 170 | 100 | 100 | 100 |
| Subtotal | 170 | 100 | 100 | 100 |
| Culture and Recreation | | | | |
| Services and Supplies | 1,012 | 0 | 0 | 0 |
| Capital Outlay | 862,142 | 116,027 | 50,000 | 357,374 |
| Subtotal | 863,154 | 116,027 | 50,000 | 357,374 |
| | | | | |
| Total All Expenditures | 863,323 | 116,127 | 50,100 | 357,474 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 457,901 | 348,774 | 307,674 | 300 |
| Total Ending Fund Balance | 457,901 | 348,774 | 307,674 | 300 |
| | | | | |
| Total Commitments and Fund Balance | 1,321,225 | 464,901 | 357,774 | 357,774 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Taxes | | | | |
| Residential Construction Tax - Parks | 0 | 2,000 | 2,000 | 2,000 |
| Subtotal | 0 | 2,000 | 2,000 | 2,000 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 67,141 | 28,000 | 20,000 | 20,000 |
| Subtotal | 67,141 | 28,000 | 20,000 | 20,000 |
| Total All Revenue | 67,141 | 30,000 | 22,000 | 22,000 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 1,801,453 | 1,857,538 | 1,647,438 | 1,647,438 |
| Total Beginning Fund Balance | 1,801,453 | 1,857,538 | 1,647,438 | 1,647,438 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 1,868,594 | 1,887,538 | 1,669,438 | 1,669,438 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| General Government | | | | |
| Services and Supplies | 120 | 100 | 100 | 100 |
| Subtotal | 120 | 100 | 100 | 100 |
| Culture and Recreation | | | | |
| Services and Supplies | 892 | 21,000 | 0 | 0 |
| Capital Outlay | 10,044 | 219,000 | 150,000 | 1,084,539 |
| Subtotal | 10,936 | 240,000 | 150,000 | 1,084,539 |
| | | | | |
| Total All Expenditures | 11,055 | 240,100 | 150,100 | 1,084,639 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 1,857,538 | 1,647,438 | 1,519,338 | 584,799 |
| Total Ending Fund Balance | 1,857,538 | 1,647,438 | 1,519,338 | 584,799 |
| | | | | |
| Total Commitments and Fund Balance | 1,868,594 | 1,887,538 | 1,669,438 | 1,669,438 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Taxes | | | | |
| Residential Construction Tax - Parks | 354,342 | 100,000 | 290,000 | 290,000 |
| Subtotal | 354,342 | 100,000 | 290,000 | 290,000 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 53,599 | 45,000 | 30,000 | 30,000 |
| Subtotal | 53,599 | 45,000 | 30,000 | 30,000 |
| Total All Revenue | 407,941 | 145,000 | 320,000 | 320,000 |
| Other Financing Sources(Specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 2,477,545 | 2,597,720 | 1,717,620 | 1,717,620 |
| Total Beginning Fund Balance | 2,477,545 | 2,597,720 | 1,717,620 | 1,717,620 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 2,885,486 | 2,742,720 | 2,037,620 | 2,037,620 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| General Government | | | | |
| Services and Supplies | 210 | 100 | 100 | 100 |
| Subtotal | 210 | 100 | 100 | 100 |
| Culture and Recreation | | | | |
| Services and Supplies | 9,594 | 20,000 | 0 | 0 |
| Capital Outlay | 277,962 | 1,005,000 | 1,157,000 | 2,037,520 |
| Subtotal | 287,556 | 1,025,000 | 1,157,000 | 2,037,520 |
| | | | | |
| Total All Expenditures | 287,766 | 1,025,100 | 1,157,100 | 2,037,620 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 2,597,720 | 1,717,620 | 880,520 | 0 |
| Total Ending Fund Balance | 2,597,720 | 1,717,620 | 880,520 | 0 |
| | | | | |
| Total Commitments and Fund Balance | 2,885,486 | 2,742,720 | 2,037,620 | 2,037,620 |

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Taxes | | | | |
| Room Tax | 681,261 | 548,054 | 482,287 | 482,287 |
| Subtotal | 681,261 | 548,054 | 482,287 | 482,287 |
| Charges for Services | | | | |
| Bid Fees | 140 | 0 | 0 | 0 |
| Subtotal | 140 | 0 | 0 | 0 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 80,759 | 25,000 | 12,000 | 12,000 |
| Recoveries/Reimbursements | 2,226 | 0 | 0 | 0 |
| Subtotal | 82,985 | 25,000 | 12,000 | 12,000 |
| Total All Revenue | 764,386 | 573,054 | 494,287 | 494,287 |
| Other Financing Sources(Specify) | | | | |
| Gain On Sale Of Assets | 5,500 | 0 | 0 | 0 |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 2,804,405 | 2,229,562 | 121,259 | 121,259 |
| Total Beginning Fund Balance | 2,804,405 | 2,229,562 | 121,259 | 121,259 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 3,574,291 | 2,802,616 | 615,546 | 615,546 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--|---|---|--|----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Community Support | | | | |
| Salaries And Wages | 0 | 0 | 50,000 | 50,000 |
| Services and Supplies | 106,395 | 63,534 | 200 | 200 |
| Capital Outlay | 1,086,721 | 798,814 | 150,000 | 560,000 |
| Subtotal | 1,193,116 | 862,348 | 200,200 | 610,200 |
| | | | | |
| Total All Expenditures | 1,193,115 | 862,348 | 200,200 | 610,200 |
| | | | | |
| Other Uses | | | | |
| Contingency (not to exceed 3% of total expenditures) | | | | |
| Principal | 0 | 1,790,177 | 0 | 0 |
| Interest | 88,313 | 28,832 | 0 | 0 |
| Subtotal | 88,313 | 1,819,009 | 0 | 0 |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| T/O to R/A Revolving 3401 | 63,300 | 0 | 0 | 0 |
| Subtotal | 63,300 | 0 | 0 | 0 |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 2,229,562 | 121,259 | 415,346 | 5,346 |
| Total Ending Fund Balance | 2,229,562 | 121,259 | 415,346 | 5,346 |
| | | | | |
| Total Commitments and Fund Balance | 3,574,291 | 2,802,616 | 615,546 | 615,546 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|-------------------------------------|---|---|--|---------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Miscellaneous Revenue | | | | |
| Interest Earned | 129,678 | 0 | 0 | 0 |
| Cost Sharing Capital Project | 2,586,368 | 0 | 0 | 0 |
| Subtotal | 2,716,046 | 0 | 0 | 0 |
| Total All Revenue | 2,716,046 | 0 | 0 | 0 |
| Other Financing Sources(Specify) | | | | |
| Bond Sales Proceeds | 19,107,014 | 0 | 0 | 0 |
| Operating Transfers In (Schedule T) | | | | |
| T/I from Debt Svc GO 1301 | 0 | 31,118 | 0 | 0 |
| Total Other Financing Sources | 0 | 31,118 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 4,290,888 | 31,118 | 31,118 |
| Total Beginning Fund Balance | 0 | 4,290,888 | 31,118 | 31,118 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Resources | 21,823,060 | 4,322,006 | 31,118 | 31,118 |

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Community Support | | | | |
| Services and Supplies | 6,360 | 200 | 31,118 | 31,118 |
| Capital Outlay | 17,525,812 | 4,290,688 | 0 | 0 |
| Subtotal | 17,532,172 | 4,290,888 | 31,118 | 31,118 |
| | | | | |
| Total All Expenditures | 17,532,172 | 4,290,888 | 31,118 | 31,118 |
| | | | | |
| Other Uses | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| Ending Fund Balance | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 4,290,888 | 31,118 | 0 | 0 |
| Total Ending Fund Balance | 4,290,888 | 31,118 | 0 | 0 |
| | | | | |
| Total Commitments and Fund Balance | 21,823,060 | 4,322,006 | 31,118 | 31,118 |

| <u>REVENUES</u> | (1) | (2) | (3) BUDGET YEAR ENDING 06/30/11 | |
|--|---|---|---------------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Taxes | | | | |
| Property Taxes | 268,747 | 240,102 | 0 | 0 |
| Subtotal | 268,747 | 240,102 | 0 | 0 |
| Intergovernmental Revenues | | | | |
| State Shared Revenue | 3,401,109 | 4,837,685 | 5,079,569 | 5,079,569 |
| Misc Other Governmental | 0 | 0 | 1,383,942 | 1,383,942 |
| Subtotal | 3,401,109 | 4,837,685 | 6,463,511 | 6,463,511 |
| Miscellaneous Revenue | | | | |
| Interest Earned | 506,205 | 509,537 | 511,828 | 511,828 |
| Subtotal | 506,205 | 509,537 | 511,828 | 511,828 |
| Special Assessments | | | | |
| Special Assessments | 0 | 1,357,588 | 2,715,177 | 2,715,177 |
| Subtotal | 0 | 1,357,588 | 2,715,177 | 2,715,177 |
| Total All Revenue | 4,176,062 | 6,944,912 | 9,690,516 | 9,690,516 |
| Other Financing Sources | | | | |
| Operating Transfers In (Schedule T) | | | | |
| T/I from General Fund 1101 | 742,305 | 660,622 | 771,063 | 771,063 |
| T/I from R/A Revolving 3401 | 311,151 | 312,165 | 0 | 0 |
| T/I from R/A2 Revolving 3601 | 939,743 | 1,074,307 | 0 | 0 |
| T/I from Sewer Operations 1630 | 4,174 | 4,187 | 4,178 | 4,178 |
| T/I from Development Svcs 2201 | 25,042 | 25,123 | 25,066 | 25,066 |
| Bond Proceeds | 19,901,317 | 0 | 0 | 0 |
| Subtotal Other Financing Sources | 21,923,732 | 2,076,404 | 800,307 | 800,307 |
| Beginning Fund Balance | | | | |
| Reserved | 732,520 | 14,726,427 | 11,320,856 | 11,320,856 |
| Unreserved | 0 | 0 | 0 | 0 |
| Total Beginning Fund Balance | 732,520 | 14,726,427 | 11,320,856 | 11,320,856 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Available Resources | 26,832,314 | 23,747,743 | 21,811,679 | 21,811,679 |

Note:

FYE 06/30/2009 Miscellaneous Revenue, Interest Earned differs from CAFR by \$8,186. This is due to a mis-posting in the financial statements. Our auditors are in agreement and will re-state beginning fund balance in the FY10 audit.

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

05/21/2010 3:52 PM

Forms 15-16
01/05/2010

| <u>EXPENDITURES and RESERVES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |

Type:

| | | | | |
|---|------------|-------------|-------------|-------------|
| Principal | 1,655,000 | 2,370,000 | 4,142,696 | 4,142,696 |
| Interest | 7,912,298 | 9,983,698 | 10,049,596 | 10,049,596 |
| Fiscal Agent Charges | 1,172 | 42,071 | 56,050 | 56,050 |
| Transfers Out | 2,537,417 | 31,118 | 0 | 0 |
| Reserves - increase or (decrease) | 13,993,907 | (3,405,571) | (3,757,519) | (3,757,519) |
| Other (Specify) | | | | |
| Subtotal | 12,105,887 | 12,426,887 | 14,248,342 | 14,248,342 |
| TOTAL RESERVED (MEMO ONLY) | 14,726,427 | 11,320,856 | 7,563,337 | 7,563,337 |
| Ending Fund Balance | | | | |
| Reserved | 14,726,427 | 11,320,856 | 7,563,337 | 7,563,337 |
| Unreserved | 0 | 0 | 0 | 0 |
| Total Ending Fund Balance | 14,726,427 | 11,320,856 | 7,563,337 | 7,563,337 |
| Total Commitments & Fund Balance | 26,832,314 | 23,747,743 | 21,811,679 | 21,811,679 |

Note:

FYE 06/30/2009 Ending Fund Balance differs from CAFR by \$8,186. This is due to a mis-posting in the financial statements. Our auditors are in agreement and will re-state beginning fund balance in the FY10 audit.

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|--|-----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Miscellaneous Revenue | | | | |
| Interest Earned | 46 | 0 | 0 | 0 |
| Subtotal | 46 | 0 | 0 | 0 |
| Total All Revenue | 46 | 0 | 0 | 0 |
| Other Financing Sources | | | | |
| Subtotal Other Financing Sources | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | | | | |
| Reserved | 0 | 26 | 26 | 26 |
| Unreserved | 0 | 0 | 0 | 0 |
| Total Beginning Fund Balance | 0 | 26 | 26 | 26 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| Total Available Resources | 46 | 26 | 26 | 26 |

City of Sparks
Schedule C - Debt Service Fund
DEBT SVC TAX INCR AREA (1303)
The Above is Repaid by Operating Resources

05/21/2010 3:52 PM

Forms 15-16
01/05/2010

| <u>EXPENDITURES and RESERVES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---|---|---|--|----------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |

Type:

| | | | | |
|---|----|----|----|----|
| Principal | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Fiscal Agent Charges | 20 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Reserves - increase or (decrease) | 26 | 0 | 0 | 0 |
| Other (Specify) | | | | |
| Subtotal | 20 | 0 | 0 | 0 |
| TOTAL RESERVED (MEMO ONLY) | 26 | 26 | 26 | 26 |
| Ending Fund Balance | | | | |
| Reserved | 26 | 26 | 26 | 26 |
| Unreserved | 0 | 0 | 0 | 0 |
| Total Ending Fund Balance | 26 | 26 | 26 | 26 |
| Total Commitments & Fund Balance | 46 | 26 | 26 | 26 |

City of Sparks
Schedule C - Debt Service Fund
DEBT SVC TAX INCR AREA (1303)
The Above is Repaid by Operating Resources

05/21/2010 3:52 PM

Forms 15-16
01/05/2010

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|--------------------------------------|---|---|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE APPROVED | FINAL APPROVED |
| | Operating Revenue | | | |
| Licenses and Permits | 183,550 | 198,251 | 219,843 | 219,843 |
| Charges for Services | 17,993,219 | 19,751,001 | 20,381,115 | 20,381,115 |
| Miscellaneous Revenue | 0 | 0 | 0 | 0 |
| Total Operating Revenue | 18,176,769 | 19,949,252 | 20,600,958 | 20,600,958 |
| Operating Expense | | | | |
| Salaries And Wages | 3,469,067 | 3,572,405 | 2,881,036 | 2,636,264 |
| Employee Benefits | 1,403,531 | 1,476,876 | 1,334,912 | 1,239,400 |
| Services and Supplies | 9,141,633 | 10,822,750 | 11,077,099 | 11,083,499 |
| Depreciation Expense | 4,957,740 | 4,803,400 | 4,810,000 | 4,810,000 |
| Total Operating Expense | 18,971,971 | 20,675,431 | 20,103,047 | 19,769,163 |
| Operating Income or (Loss) | (795,201) | (726,179) | 497,911 | 831,795 |
| Non-Operating Revenue | | | | |
| Fed Emerg Mgt Grant (FEMA) | 0 | 3,453,400 | 0 | 0 |
| Misc From Other Govts | 0 | 2,744,239 | 0 | 0 |
| Flood Control Conn Fee - Res | 33,296 | 30,000 | 40,000 | 40,000 |
| FLlood Control Conn Fee- Comm | 27,310 | 28,637 | 22,171 | 22,171 |
| Effluent Connection Fees | 357,911 | 294,979 | 308,293 | 308,293 |
| Sanitary Connection Fee-Res | 1,337,931 | 530,550 | 758,064 | 758,064 |
| Sanitary Connection Fee-Comm | 598,294 | 499,012 | 421,547 | 421,547 |
| Storm Connection Fee-Res | 163,215 | 139,050 | 192,780 | 192,780 |
| Storm Connection Fee-Comm | 121,876 | 131,986 | 107,202 | 107,202 |
| W/C Sewer Conn Fee-Res | 299 | 22,472 | 56,180 | 56,180 |
| W/C Sewer Conn Fee-Comm | 218,880 | 5,190 | 7,785 | 7,785 |
| Interest Earned | 1,361,559 | 845,000 | 824,571 | 824,571 |
| Local Grant Misc | 250,000 | 500,000 | 0 | 0 |
| Contributions From Other Funds | 8,870,002 | 0 | 0 | 0 |
| Contributions of Infrastructure | 399,708 | 0 | 0 | 0 |
| Miscellaneous Revenue | 250,183 | 1,529 | 1,529 | 1,529 |
| Gain On Sale Of Assets | 61,250 | 5,665 | 0 | 0 |
| Total Non-Operating Revenue | 14,051,714 | 9,231,709 | 2,740,122 | 2,740,122 |
| Non-Operating Expense | | | | |
| Interest | 1,608,801 | 1,682,237 | 1,624,809 | 1,624,809 |
| Reno Sparks JWWTP Loss | 1,733,192 | 799,035 | 799,035 | 799,035 |
| Fixed Asset Trans To 1702 Fund | 13,448 | 0 | 0 | 0 |
| Total Non-Operating Expense | 3,355,441 | 2,481,272 | 2,423,844 | 2,423,844 |
| Net Income Before Operting Transfers | 9,901,071 | 6,024,258 | 814,189 | 1,148,073 |

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

Form 19
01/05/2010

05/21/2010 3:59 PM

| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) BUDGET YEAR ENDING 06/30/11 | |
|----------------------------------|---|---|---------------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE APPROVED | FINAL APPROVED |
| Operating Transfers (Schedule T) | | | | |
| IN | 596,279 | 0 | 0 | 0 |
| OUT | 4,756 | 4,187 | 4,178 | 4,178 |
| Net Operating Transfers | 591,523 | (4,187) | (4,178) | (4,178) |
| Net Income | 10,492,594 | 6,020,071 | 810,011 | 1,143,895 |

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

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|------------------------------------|---|-------------------------------|---------------------|
| | ACTUAL PRIOR YEAR 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | BUDGET YEAR ENDING 06/30/2011 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from customers | 17,542,231 | 19,949,252 | 20,600,958 | 20,600,958 |
| Cash paid to employees | (4,666,222) | (5,049,281) | (4,215,948) | (3,875,664) |
| Cash paid to suppliers | (8,951,932) | (10,822,750) | (11,077,099) | (11,083,499) |
| Miscellaneous cash received/(paid) | 250,183 | 1,529 | 1,529 | 1,529 |
| a. Net cash provided by (or used for) operating activities | 4,174,260 | 4,078,750 | 5,309,440 | 5,643,324 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Subsidy from federal and state grants | 250,000 | 3,953,400 | 0 | 0 |
| Operating transfers in | 596,279 | 0 | 0 | 0 |
| Operating transfers out | (4,756) | (4,187) | (4,178) | (4,178) |
| b. Net cash provided by (or used for) noncapital financing activities | 841,523 | 3,949,213 | (4,178) | (4,178) |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Sewer connection fees | 2,859,012 | 1,681,876 | 1,914,022 | 1,914,022 |
| Contribution from other governments | 0 | 2,744,239 | 0 | 0 |
| Bond principal and interest payments | (4,594,727) | (5,065,964) | (5,113,711) | (5,113,711) |
| Acquisition of property, plant and equipment | (8,688,282) | (23,808,650) | (49,167,400) | (16,967,400) |
| Proceeds from sewer bonds | 0 | 4,200,000 | 40,000,000 | |
| Proceeds from sale of equipment | 61,250 | 5,665 | 0 | 0 |
| Proceeds from State Revolving Loan | 1,068,711 | 7,750,000 | 0 | 14,500,000 |
| c. Net cash provided by (or used for) capital and related financing activities | (9,294,036) | (12,492,834) | (12,367,089) | (5,667,089) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Contribution to TMWRF | (485,773) | (1,807,551) | (1,056,928) | (14,956,876) |
| Interest earned on investments | 1,361,558 | 845,000 | 824,571 | 824,571 |
| Principal received on notes receivable | 393,400 | 0 | 0 | 0 |
| d. Net cash provided by (or used in) investing activities | 1,269,185 | (962,551) | (232,357) | (14,132,305) |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (3,009,068) | (5,427,422) | (7,294,184) | (14,160,248) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX | 43,144,334 | 40,135,266 | 24,482,743 | 34,707,844 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX | 40,135,266 | 34,707,844 | 17,188,559 | 20,547,596 |

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| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---------------------------------------|---|---|--|--------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE APPROVED | FINAL APPROVED |
| | Operating Revenue | | | |
| Charges for Services | 18,638,039 | 20,095,383 | 20,096,761 | 20,096,761 |
| Miscellaneous Revenue | 148,432 | 0 | 0 | 0 |
| Total Operating Revenue | 18,786,471 | 20,095,383 | 20,096,761 | 20,096,761 |
| Operating Expense | | | | |
| Salaries And Wages | 4,511,390 | 4,555,474 | 3,667,488 | 3,285,230 |
| Employee Benefits | 1,825,147 | 1,824,576 | 1,705,171 | 1,558,640 |
| Services and Supplies | 12,452,753 | 13,827,080 | 14,951,282 | 14,951,282 |
| Depreciation Expense | 5,553,225 | 5,347,929 | 5,347,929 | 5,347,929 |
| Total Operating Expense | 24,342,515 | 25,555,058 | 25,671,870 | 25,143,081 |
| Operating Income or (Loss) | (5,556,044) | (5,459,675) | (5,575,109) | (5,046,320) |
| Non-Operating Revenue | | | | |
| Contributions From Reno | 485,048 | 2,554,991 | 2,554,991 | 2,554,991 |
| Contributions From Sparks | 66,497 | 891,180 | 891,180 | 891,180 |
| Interest Earned | 48,064 | 70,000 | 70,000 | 70,000 |
| Miscellaneous Revenue | 2,819 | 0 | 0 | 0 |
| Total Non-Operating Revenue | 602,428 | 3,516,171 | 3,516,171 | 3,516,171 |
| Net Income Before Operating Transfers | (4,953,616) | (1,943,504) | (2,058,938) | (1,530,149) |
| Operating Transfers (Schedule T) | | | | |
| IN | 0 | 0 | 0 | 0 |
| OUT | 0 | 0 | 0 | 0 |
| Net Operating Transfers | 0 | 0 | 0 | 0 |
| Net Income | (4,953,616) | (1,943,504) | (2,058,938) | (1,530,149) |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|------------------------------------|---|-------------------------------|-------------------|
| | ACTUAL PRIOR YEAR 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | BUDGET YEAR ENDING 06/30/2011 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Reimbursement Reno/Sparks | 19,312,817 | 20,095,383 | 20,096,761 | 20,096,761 |
| Cash received from other services | 732,720 | 0 | 0 | 0 |
| Cash payments for personnel costs | (6,155,122) | (6,380,050) | (5,372,659) | (4,843,870) |
| Cash payments for services and supplies | (12,404,098) | (13,827,080) | (14,951,282) | (14,951,282) |
| Miscellaneous cash received/(paid) | | 0 | 0 | 0 |
| a. Net cash provided by (or used for) operating activities | 1,486,317 | (111,747) | (227,180) | 301,609 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating transfers in | 0 | 0 | 0 | 0 |
| Operating transfers out | 0 | 0 | 0 | 0 |
| b. Net cash provided by (or used for) noncapital financing activities | 0 | 0 | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from the sale of capital assets | 0 | 0 | 0 | 0 |
| Acquisition of capital assets | (533,617) | (1,418,492) | (1,265,000) | (1,265,000) |
| Contribution of capital | 551,545 | 3,446,171 | 3,446,171 | 3,446,171 |
| Subsidy from grants | | 0 | 0 | 0 |
| c. Net cash provided by (or used for) capital and related financing activities | 17,928 | 2,027,679 | 2,181,171 | 2,181,171 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest earned on investments | 50,965 | 70,000 | 70,000 | 70,000 |
| d. Net cash provided by (or used in) investing activities | 50,965 | 70,000 | 70,000 | 70,000 |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 1,555,210 | 1,985,932 | 2,023,991 | 2,552,780 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX | 3,430,953 | 4,986,163 | 6,972,095 | 6,972,095 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX | 4,986,163 | 6,972,095 | 8,996,086 | 9,524,875 |

| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) BUDGET YEAR ENDING 06/30/11 | |
|---------------------------------------|---|---|---------------------------------|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Operating Revenue | | | | |
| Licenses and Permits | 1,263,869 | 172,228 | 597,100 | 162,719 |
| Charges for Services | 2,281,367 | 1,034,639 | 1,601,701 | 977,515 |
| Miscellaneous Revenue | 0 | 456,512 | 0 | 431,308 |
| Total Operating Revenue | 3,545,236 | 1,663,379 | 2,198,801 | 1,571,542 |
| Operating Expense | | | | |
| Salaries And Wages | 2,209,051 | 1,606,633 | 1,283,930 | 1,006,042 |
| Employee Benefits | 1,095,313 | 745,470 | 662,496 | 537,748 |
| Services and Supplies | 920,275 | 413,016 | 583,902 | 583,902 |
| Depreciation Expense | 29,229 | 15,000 | 15,000 | 15,000 |
| Total Operating Expense | 4,253,867 | 2,780,118 | 2,545,328 | 2,142,692 |
| Operating Income or (Loss) | (708,631) | (1,116,739) | (346,527) | (571,150) |
| Non-Operating Revenue | | | | |
| Water Plan Adm Fee NRS.540 | 50 | 7 | 1,000 | 6 |
| Interest Earned | 37,468 | 19,447 | 30,000 | 18,374 |
| Cash Variations | 1 | 0 | 0 | 0 |
| Parcel Maps | 18,360 | 3,888 | 15,000 | 3,673 |
| Miscellaneous Revenue | 5,687 | 1,061 | 11,500 | 1,002 |
| Total Non-Operating Revenue | 61,566 | 24,403 | 57,500 | 23,055 |
| Net Income Before Operating Transfers | (647,066) | (1,092,336) | (289,027) | (548,096) |
| Operating Transfers (Schedule T) | | | | |
| IN | 0 | 916,000 | 866,000 | 444,000 |
| OUT | 25,042 | 25,123 | 25,066 | 25,066 |
| Net Operating Transfers | (25,042) | 890,877 | 840,934 | 418,934 |
| Net Income | (672,108) | (201,459) | 551,907 | (129,162) |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|------------------------------------|---|-------------------------------|-------------------|
| | ACTUAL PRIOR YEAR 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | BUDGET YEAR ENDING 06/30/2011 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from customers | 3,577,134 | 1,663,379 | 2,199,801 | 1,571,542 |
| Cash paid to employees | (3,535,570) | (2,352,103) | (1,946,426) | (1,543,790) |
| Cash paid to suppliers | (433,659) | (413,016) | (583,902) | (583,902) |
| Miscellaneous cash received/(paid) | 24,098 | 4,956 | 26,500 | 4,681 |
| a. Net cash provided by (or used for) operating activities | (367,997) | (1,096,784) | (304,027) | (551,469) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Subsidy from federal and state grants | 0 | 0 | 0 | 0 |
| Operating transfers in | 0 | 916,000 | 866,000 | 444,000 |
| Operating transfers out | (25,042) | (25,123) | (25,066) | (25,066) |
| b. Net cash provided by (or used for) noncapital financing activities | (25,042) | 890,877 | 840,934 | 418,934 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition of property, plant and equipment | 0 | 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 earned on investments | 37,468 | 19,447 | 30,000 | 18,374 |
| d. Net cash provided by (or used in) investing activities | 37,468 | 19,447 | 30,000 | 18,374 |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (355,571) | (186,460) | 566,907 | (114,161) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX | 1,610,789 | 1,255,218 | 1,534,890 | 1,068,758 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX | 1,255,218 | 1,068,758 | 2,101,797 | 954,597 |

| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---------------------------------------|---|---|--|-----------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Operating Revenue | | | | |
| Charges for Services | 26,583 | 21,000 | 21,000 | 21,000 |
| Total Operating Revenue | 26,583 | 21,000 | 21,000 | 21,000 |
| Operating Expense | | | | |
| Services and Supplies | 59,719 | 90,558 | 88,179 | 138,179 |
| Depreciation Expense | 2,084 | 4,000 | 4,000 | 4,000 |
| Total Operating Expense | 61,804 | 94,558 | 92,179 | 142,179 |
| Operating Income or (Loss) | (35,221) | (73,558) | (71,179) | (121,179) |
| Non-Operating Revenue | | | | |
| Interest Earned | 8,373 | 2,000 | 2,000 | 2,000 |
| Miscellaneous Revenue | 7,292 | 7,500 | 0 | 50,000 |
| Total Non-Operating Revenue | 15,665 | 9,500 | 2,000 | 52,000 |
| Net Income Before Operating Transfers | (19,555) | (64,058) | (69,179) | (69,179) |
| Operating Transfers (Schedule T) | | | | |
| IN | 3,492 | 0 | 0 | 0 |
| OUT | 0 | 0 | 0 | 0 |
| Net Operating Transfers | 3,492 | 0 | 0 | 0 |
| Net Income | (16,063) | (64,058) | (69,179) | (69,179) |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|------------------------------------|---|-------------------------------|-------------------|
| | ACTUAL PRIOR YEAR 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | BUDGET YEAR ENDING 06/30/2011 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from users | 26,583 | 21,000 | 21,000 | 21,000 |
| Cash paid to suppliers | (72,314) | (90,558) | (88,179) | (138,179) |
| Miscellaneous cash receipts | 7,292 | 7,500 | 0 | 50,000 |
| a. Net cash provided by (or used for) operating activities | (38,439) | (62,058) | (67,179) | (67,179) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating transfers in | 3,492 | 0 | 0 | 0 |
| Operating transfers out | 0 | | | |
| b. Net cash provided by (or used for) noncapital financing activities | 3,492 | 0 | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition of capital assets | (6,292) | (10,000) | (10,000) | (10,000) |
| c. Net cash provided by (or used for) capital and related financing activities | (6,292) | (10,000) | (10,000) | (10,000) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest earned on investments | 8,373 | 2,000 | 2,000 | 2,000 |
| d. Net cash provided by (or used in) investing activities | 8,373 | 2,000 | 2,000 | 2,000 |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (32,866) | (70,058) | (75,179) | (75,179) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX | 190,594 | 157,728 | 87,670 | 87,670 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX | 157,728 | 87,670 | 12,491 | 12,491 |

| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---------------------------------------|---|---|--|---------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Operating Revenue | | | | |
| Charges for Services | 4,367,854 | 3,854,042 | 3,766,444 | 3,766,444 |
| Miscellaneous Revenue | 17,305 | 15,600 | 340,600 | 340,600 |
| Total Operating Revenue | 4,385,159 | 3,869,642 | 4,107,044 | 4,107,044 |
| Operating Expense | | | | |
| Salaries And Wages | 493,797 | 562,876 | 557,313 | 442,693 |
| Employee Benefits | 211,201 | 258,603 | 279,321 | 212,968 |
| Services and Supplies | 1,462,426 | 1,623,057 | 1,661,052 | 1,661,052 |
| Depreciation Expense | 1,989,157 | 1,872,329 | 563,418 | 563,418 |
| Total Operating Expense | 4,156,582 | 4,316,865 | 3,061,104 | 2,880,131 |
| Operating Income or (Loss) | 228,576 | (447,223) | 1,045,940 | 1,226,913 |
| Non-Operating Revenue | | | | |
| Interest Earned | 77,917 | 90,929 | 50,000 | 50,000 |
| Contributions From Other Funds | 13,448 | 0 | 0 | 0 |
| Miscellaneous Revenue | 492 | 0 | 0 | 0 |
| Gain On Sale Of Assets | 6,881 | 0 | 0 | 0 |
| Total Non-Operating Revenue | 98,738 | 90,929 | 50,000 | 50,000 |
| Non-Operating Expense | | | | |
| Interest | 192,744 | 167,398 | 140,846 | 140,846 |
| Loss On Asset Disposal | 44,159 | 0 | 0 | 0 |
| Total Non-Operating Expense | 236,903 | 167,398 | 140,846 | 140,846 |
| Net Income Before Operating Transfers | 90,412 | (523,692) | 955,094 | 1,136,067 |
| Operating Transfers (Schedule T) | | | | |
| IN | 0 | 0 | 0 | 0 |
| OUT | 0 | 200,000 | 2,000,000 | 1,070,001 |
| Net Operating Transfers | 0 | (200,000) | (2,000,000) | (1,070,001) |
| Net Income | 90,412 | (723,692) | (1,044,906) | 66,066 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|------------------------------------|---|-------------------------------|--------------------|
| | ACTUAL PRIOR YEAR 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | BUDGET YEAR ENDING 06/30/2011 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from users and customers | 4,361,595 | 3,854,042 | 3,766,444 | 3,766,444 |
| Cash paid to employees | (680,383) | (821,479) | (836,634) | (655,661) |
| Cash paid to suppliers | (1,555,608) | (1,623,057) | (1,661,052) | (1,661,052) |
| Miscellaneous cash receipts | 17,796 | 15,600 | 340,600 | 340,600 |
| a. Net cash provided by (or used for) operating activities | 2,143,400 | 1,425,106 | 1,609,358 | 1,790,331 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating transfers in | 0 | 0 | 0 | 0 |
| Operating transfers out | 0 | (200,000) | (2,000,000) | (1,070,001) |
| b. Net cash provided by (or used for) noncapital financing activities | 0 | (200,000) | (2,000,000) | (1,070,001) |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from sale of capital assets | 17,657 | 0 | 0 | 0 |
| Acquisition of capital assets | (654,671) | (901,712) | (1,109,800) | (2,292,800) |
| Lease principal and interest payments | (731,664) | (731,668) | (688,257) | (688,257) |
| c. Net cash provided by (or used for) capital and related financing activities | (1,368,678) | (1,633,380) | (1,798,057) | (2,981,057) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest earned on investments | 77,917 | 90,929 | 50,000 | 50,000 |
| d. Net cash provided by (or used in) investing activities | 77,917 | 90,929 | 50,000 | 50,000 |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 852,639 | (317,345) | (2,138,699) | (2,210,727) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX | 2,660,992 | 3,513,631 | 3,396,286 | 3,196,286 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX | 3,513,631 | 3,196,286 | 1,257,587 | 985,559 |

| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) BUDGET YEAR ENDING 06/30/11 | |
|---------------------------------------|---|---|---------------------------------|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Operating Revenue | | | | |
| Charges for Services | 9,025,952 | 8,144,525 | 8,173,067 | 8,173,067 |
| Miscellaneous Revenue | 117,152 | 13,501 | 15,000 | 15,000 |
| Total Operating Revenue | 9,143,104 | 8,158,026 | 8,188,067 | 8,188,067 |
| Operating Expense | | | | |
| Salaries And Wages | 423,636 | 0 | 0 | 0 |
| Employee Benefits | 5,751 | 0 | 0 | 0 |
| Services and Supplies | 9,648,835 | 8,840,037 | 8,985,137 | 8,985,137 |
| Depreciation Expense | 0 | 0 | 0 | 0 |
| Total Operating Expense | 10,078,222 | 8,840,037 | 8,985,137 | 8,985,137 |
| Operating Income or (Loss) | (935,118) | (682,011) | (797,070) | (797,070) |
| Non-Operating Revenue | | | | |
| Interest Earned | 148,390 | 82,000 | 82,000 | 82,000 |
| Total Non-Operating Revenue | 148,390 | 82,000 | 82,000 | 82,000 |
| Net Income Before Operating Transfers | (786,727) | (600,011) | (715,070) | (715,070) |
| Operating Transfers (Schedule T) | | | | |
| IN | 0 | 0 | 0 | 0 |
| OUT | 0 | 23,625 | 0 | 0 |
| Net Operating Transfers | 0 | (23,625) | 0 | 0 |
| Net Income | (786,727) | (623,636) | (715,070) | (715,070) |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|------------------------------------|---|--|-------------------|
| | ACTUAL PRIOR YEAR 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | BUDGET YEAR ENDING 06/30/2011 TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from users | 9,522,381 | 8,144,525 | 7,923,067 | 7,923,067 |
| Cash paid to employees | (429,387) | 0 | 0 | 0 |
| Cash paid to suppliers | (9,552,185) | (8,840,037) | (8,985,137) | (8,985,137) |
| Cash received from reimbursements of Insurance claims | 117,152 | 0 | 250,000 | 250,000 |
| Miscellaneous cash receipts | 0 | 13,501 | 15,000 | 15,000 |
| a. Net cash provided by (or used for) operating activities | (342,039) | (682,011) | (797,070) | (797,070) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating transfers in | 0 | 0 | 0 | 0 |
| Operating transfers out | 0 | (23,625) | 0 | 0 |
| b. Net cash provided by (or used for) noncapital financing activities | 0 | (23,625) | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| c. Net cash provided by (or used for) capital and related financing activities | 0 | 0 | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest earned on investments | 148,390 | 82,000 | 82,000 | 82,000 |
| d. Net cash provided by (or used in) investing activities | 148,390 | 82,000 | 82,000 | 82,000 |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (193,649) | (623,636) | (715,070) | (715,070) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX | 4,362,181 | 4,168,532 | 3,544,896 | 3,544,896 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX | 4,168,532 | 3,544,896 | 2,829,826 | 2,829,826 |

| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---------------------------------------|---|---|--|--------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Operating Revenue | | | | |
| Charges for Services | 1,074,632 | 474,271 | 339,307 | 339,307 |
| Total Operating Revenue | 1,074,632 | 474,271 | 339,307 | 339,307 |
| Operating Expense | | | | |
| Services and Supplies | 1,210,909 | 1,671,608 | 2,473,031 | 2,473,031 |
| Depreciation Expense | 0 | 0 | 0 | 0 |
| Total Operating Expense | 1,210,909 | 1,671,608 | 2,473,031 | 2,473,031 |
| Operating Income or (Loss) | (136,277) | (1,197,337) | (2,133,724) | (2,133,724) |
| Non-Operating Revenue | | | | |
| Interest Earned | 239,612 | 75,000 | 75,000 | 75,000 |
| Gain On Sale Of Assets | 7,000 | 0 | 0 | 0 |
| Total Non-Operating Revenue | 246,612 | 75,000 | 75,000 | 75,000 |
| Net Income Before Operating Transfers | 110,335 | (1,122,337) | (2,058,724) | (2,058,724) |
| Operating Transfers (Schedule T) | | | | |
| IN | 0 | 0 | 0 | 0 |
| OUT | 0 | 0 | 0 | 0 |
| Net Operating Transfers | 0 | 0 | 0 | 0 |
| Net Income | 110,335 | (1,122,337) | (2,058,724) | (2,058,724) |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|------------------------------------|---|-------------------------------|--------------------|
| | ACTUAL PRIOR YEAR 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | BUDGET YEAR ENDING 06/30/2011 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from users | 1,105,039 | 428,271 | 299,307 | 299,307 |
| Cash paid to employees | | 0 | 0 | 0 |
| Cash paid to suppliers | (1,231,208) | (1,671,608) | (2,473,031) | (2,473,031) |
| Cash received from reimbursements of Insurance claims | 0 | 46,000 | 40,000 | 40,000 |
| Miscellaneous cash receipts | 0 | 0 | 0 | 0 |
| a. Net cash provided by (or used for) operating activities | (126,169) | (1,197,337) | (2,133,724) | (2,133,724) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating transfer in | 0 | 0 | 0 | 0 |
| Operating transfer out | 0 | 0 | 0 | 0 |
| b. Net cash provided by (or used for) noncapital financing activities | 0 | 0 | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from sale of capital assets | 7,000 | 0 | 0 | 0 |
| Acquisition of capital assets | 0 | 0 | 0 | 0 |
| c. Net cash provided by (or used for) capital and related financing activities | 7,000 | 0 | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest earned on investments | 239,612 | 75,000 | 75,000 | 75,000 |
| d. Net cash provided by (or used in) investing activities | 239,612 | 75,000 | 75,000 | 75,000 |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 120,443 | (1,122,337) | (2,058,724) | (2,058,724) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX | 7,328,365 | 7,448,808 | 5,126,471 | 6,326,471 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX | 7,448,808 | 6,326,471 | 3,067,747 | 4,267,747 |

| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/11 | |
|---------------------------------------|---|---|--|------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | TENTATIVE | FINAL |
| | | | APPROVED | APPROVED |
| Operating Revenue | | | | |
| Miscellaneous Revenue | 997,973 | 655,297 | 503,754 | 503,754 |
| Total Operating Revenue | 997,973 | 655,297 | 503,754 | 503,754 |
| Operating Expense | | | | |
| Services and Supplies | 861,680 | 1,433,538 | 1,426,934 | 1,426,934 |
| Depreciation Expense | 2,944 | 2,644 | 2,644 | 2,644 |
| Total Operating Expense | 864,624 | 1,436,182 | 1,429,578 | 1,429,578 |
| Operating Income or (Loss) | 133,349 | (780,885) | (925,824) | (925,824) |
| Non-Operating Revenue | | | | |
| Interest Earned | 71,736 | 20,000 | 20,000 | 20,000 |
| Total Non-Operating Revenue | 71,736 | 20,000 | 20,000 | 20,000 |
| Net Income Before Operating Transfers | 205,085 | (760,885) | (905,824) | (905,824) |
| Operating Transfers (Schedule T) | | | | |
| IN | 0 | 0 | 0 | 0 |
| OUT | 0 | 0 | 0 | 0 |
| Net Operating Transfers | 0 | 0 | 0 | 0 |
| Net Income | 205,085 | (760,885) | (905,824) | (905,824) |

| PROPRIETARY FUND | (1) | (2) | (3) | | (4) |
|---|------------------------------------|---|-------------------------------|--|-------------------|
| | ACTUAL PRIOR YEAR 06/30/2009 | ESTIMATED CURRENT YEAR ENDING 06/30/2010 | BUDGET YEAR ENDING 06/30/2011 | | FINAL APPROVED |
| | | | TENTATIVE APPROVED | | |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | |
| Cash received from users | 0 | 0 | 0 | | 0 |
| Cash paid to employees | 0 | 0 | 0 | | 0 |
| Cash paid to suppliers | (885,624) | (1,433,538) | (1,426,934) | | (1,426,934) |
| Cash received from reimbursements of Insurance claims | 1,011,794 | 655,297 | 503,754 | | 503,754 |
| Miscellaneous cash receipts | 0 | 0 | 0 | | 0 |
| a. Net cash provided by (or used for) operating activities | 126,170 | (778,241) | (923,180) | | (923,180) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | |
| Operating transfers in | 0 | 0 | 0 | | 0 |
| Operating transfers out | 0 | 0 | 0 | | 0 |
| b. Net cash provided by (or used for) noncapital financing activities | 0 | 0 | 0 | | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | |
| Acquisition of capital assets | (2,928) | 0 | 0 | | 0 |
| c. Net cash provided by (or used for) capital and related financing activities | (2,928) | 0 | 0 | | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | |
| Interest earned on investments | 71,736 | 20,000 | 20,000 | | 20,000 |
| d. Net cash provided by (or used in) investing activities | 71,736 | 20,000 | 20,000 | | 20,000 |
| Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 194,978 | (758,241) | (903,180) | | (903,180) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20XX | 2,661,401 | 2,856,379 | 2,098,138 | | 2,098,138 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX | 2,856,379 | 2,098,138 | 1,194,958 | | 1,194,958 |

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 07/01/2010 | (9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2011 | | (11) (9) + (10) TOTAL |
|--|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|---|----------------------|-----------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Debt Service Fund - 1301 City of Sparks Consolidated Tax Revenue Bonds Series 2007 | 4 | 20 | 13,635,000 | 02/15/2007 | 05/01/2026 | 4.09% | 12,560,000 | 513,704 | 570,000 | 1,083,704 |
| FUND: Debt Service Fund - 1301 City of Sparks Sr. Sales Tax Anticipation Revenue Bonds Series A | 4 | 20 | 510,000 | 07/02/2008 | 06/15/2028 | 6.50% | 775,000 | 5,529,425 | 775,000 | 6,304,425 |
| | | | 1,300,000 | | | 6.50% | 1,300,000 | 0 | 0 | 0 |
| | | | 1,550,000 | | | 6.50% | 1,550,000 | 0 | 0 | 0 |
| | | | 1,815,000 | | | 6.50% | 1,815,000 | 0 | 0 | 0 |
| | | | 2,105,000 | | | 6.50% | 2,105,000 | 0 | 0 | 0 |
| | | | 2,420,000 | | | 6.50% | 2,420,000 | 0 | 0 | 0 |
| | | | 2,755,000 | | | 6.50% | 2,755,000 | 0 | 0 | 0 |
| | | | 3,120,000 | | | 6.50% | 3,120,000 | 0 | 0 | 0 |
| | | | 3,515,000 | | | 6.50% | 3,515,000 | 0 | 0 | 0 |
| | | | 3,935,000 | | | 6.50% | 3,935,000 | 0 | 0 | 0 |
| | | | 4,390,000 | | | 6.75% | 4,390,000 | 0 | 0 | 0 |
| | | | 4,890,000 | | | 6.75% | 4,890,000 | 0 | 0 | 0 |
| | | | 5,430,000 | | | 6.75% | 5,430,000 | 0 | 0 | 0 |
| | | | 6,015,000 | | | 6.75% | 6,015,000 | 0 | 0 | 0 |
| | | | 6,640,000 | | | 6.75% | 6,640,000 | 0 | 0 | 0 |
| | | | 7,315,000 | | | 6.75% | 7,315,000 | 0 | 0 | 0 |
| | | | 8,035,000 | | | 6.75% | 8,035,000 | 0 | 0 | 0 |
| | | | <u>16,775,000</u> | | | 6.75% | <u>16,775,000</u> | 0 | 0 | 0 |
| | | | 83,290,000 | | | | 82,780,000 | 5,529,425 | 775,000 | 6,304,425 |
| TOTAL DEBT SERVICE FUND - Type 4 | | | | | | | | | | |

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2010-2011

Form 22
 01/05/2010

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
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- 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 07/01/2010 | (9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2011 | | (11) (9) + (10) TOTAL |
|--|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|---|----------------------|-----------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Debt Service Fund - 1301 City of Sparks Subordinate Sales Tax Anticipation Revenue Bonds Series A | 4 | 20 | 36,000,000 | 07/02/2008 | 06/15/2028 | 5.75% | 36,000,000 ¹ | 2,035,710 | 1,192,697 | 3,228,407 |
| TOTAL DEBT SERVICE FUND - Type 4 | | | 132,925,000 | | | | 131,340,000 | 8,078,839 | 2,537,697 | 10,616,536 |

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2009/2010 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2010 to appear to differ from the FY2008/2009 CAFR.

ALL EXISTING OR PROPOSED
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|---|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|---|----------------------|-----------------------------|
| | | | | | | | | (9) INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Debt Service Fund - 1301 City of Sparks General Obligation Limited Tax Medium Term Bonds Series 2007A | 5 | 10 | 7,090,000 | 03/29/2007 | 03/01/2017 | 3.78% | 5,235,000 | 197,883 | 665,000 | 862,883 |
| FUND: Debt Service Fund - 1301 City of Sparks General Obligation Limited Tax Medium Term Bonds Series 2007B | 5 | 10 | 1,315,000 | 03/29/2007 | 03/01/2017 | 5.645% | 1,180,000 | 66,611 | 140,000 | 206,611 |
| TOTAL DEBT SERVICE FUND - Type 5 | | | 8,405,000 | | | | 6,415,000 | 264,494 | 805,000 | 1,069,494 |

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2010-2011

Form 22
 01/05/2010

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS,
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|--|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|---|------------------------------|-----------------------------|
| | | | | | | | | (9) INTEREST PAYABLE | (10) PRINCIPAL PAYABLE | |
| FUND: Debt Service Fund - 1301 | 8 | 20 | 800,000 | 07/02/2008 | 09/01/2027 | 6.50% | 800,000 | 1,706,263 | 800,000 | 2,506,263 |
| City of Sparks | | | 855,000 | | | 6.50% | 855,000 | 0 | 0 | 0 |
| Local Improvement District #3 | | | 910,000 | | | 6.50% | 910,000 | 0 | 0 | 0 |
| Ltd Obligation Improvement Bonds | | | 970,000 | | | 6.50% | 970,000 | 0 | 0 | 0 |
| | | | 1,035,000 | | | 6.50% | 1,035,000 | 0 | 0 | 0 |
| | | | 1,100,000 | | | 6.50% | 1,100,000 | 0 | 0 | 0 |
| | | | 1,170,000 | | | 6.50% | 1,170,000 | 0 | 0 | 0 |
| | | | 1,245,000 | | | 6.50% | 1,245,000 | 0 | 0 | 0 |
| | | | 1,330,000 | | | 6.50% | 1,330,000 | 0 | 0 | 0 |
| | | | 1,415,000 | | | 6.50% | 1,415,000 | 0 | 0 | 0 |
| | | | 1,505,000 | | | 6.50% | 1,505,000 | 0 | 0 | 0 |
| | | | 1,605,000 | | | 6.75% | 1,605,000 | 0 | 0 | 0 |
| | | | 1,715,000 | | | 6.75% | 1,715,000 | 0 | 0 | 0 |
| | | | 1,830,000 | | | 6.75% | 1,830,000 | 0 | 0 | 0 |
| | | | 1,950,000 | | | 6.75% | 1,950,000 | 0 | 0 | 0 |
| | | | 2,085,000 | | | 6.75% | 2,085,000 | 0 | 0 | 0 |
| | | | 2,225,000 | | | 6.75% | 2,225,000 | 0 | 0 | 0 |
| | | | <u>2,375,000</u> | | | 6.75% | <u>2,375,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | | | 26,120,000 | | | | 26,120,000 | 1,706,263 | 800,000 | 2,506,263 |
| TOTAL DEBT SERVICE FUND - Type 8 | | | 26,120,000 | | | | 26,120,000 | 1,706,263 | 800,000 | 2,506,263 |

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2010-2011

Form 22
 01/05/2010

ALL EXISTING OR PROPOSED
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|--|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|---|------------------------------|-----------------------------|
| | | | | | | | | (9) INTEREST PAYABLE | (10) PRINCIPAL PAYABLE | |
| FUND: Motor Vehicle Maint. - 1702 | | | | | | | | | | |
| American LaFrance / MBCC Fire Equipment Lease Daimler Chrysler | 6 | 7.5 YRS | 457,586 | 01/18/2005 | 08/18/2012 | 4.34% | 218,344 | 9,477 | 69,712 | 79,189 |
| American LaFrance / MBCC Fire Equipment Lease Daimler Chrysler | 6 | 9.5 YRS | 3,046,040 | 01/18/2005 | 08/18/2014 | 4.41% | 1,884,863 | 83,123 | 345,158 | 428,281 |
| American LaFrance / MBCC Fire Equipment Lease Daimler Chrysler | 6 | 9 YRS | 1,263,900 | 07/20/2006 | 07/20/2015 | 5.31% | 908,588 | 48,246 | 132,541 | 180,787 |
| TOTAL MOTOR VEHICLE FUND - Type 6 | | | 4,767,526 | | | | 3,011,795 | 140,846 | 547,411 | 688,257 |

SCHEDULE C-1 - INDEBTEDNESS

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|---|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|---|----------------------|-----------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer SRF Bonds 1995 NE Interceptor | 2 | 20 | 4,700,000 | 1995 | 07/01/2015 | 3.825% | 1,822,655 | 66,840 | 303,780 | 370,620 |
| FUND: Effluent - 1651 City of Sparks General Obligation (Limited Tax) Sewer SRF Bonds 1996 Effluent Pipeline | 2 | 20 | 6,814,489 | 1996 | 07/01/2016 | 3.663% | 2,985,575 ¹ | 105,599 | 414,744 | 520,343 |
| FUND: Denitrification - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2000 Denitrification Plant | 2 | 20 | 3,070,670 | 2000 | 2020 | 3.71% | 1,990,868 | 72,320 | 167,797 | 240,117 |
| FUND: Effluent - 1651 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2001 Effluent Pipeline | 2 | 20 | 7,038,807 | 2001 | 2021 | 3.1375% | 5,154,526 | 158,777 | 378,626 | 537,403 |
| CONTINUED NEXT PAGE | | | | | | | | | | |

SCHEDULE C-1 - INDEBTEDNESS

¹ Effluent SRF Bonds 1996 Beginning outstanding balance 07/01/2010 will not tie to the 2008/2009 CAFR due to a typ in the CAFR. The amount listed in "Due in 2009-2010" showed \$395,959, when the actual principal payment due in 2009-2010 is \$399,959

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| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2002 N W Interceptor | 2 | 20 | 3,082,361 | 2002 | 2022 | 3.25% | 1,994,601 | 62,972 | 138,652 | 201,624 |
| FUND: Effluent - 1651 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2003 Effluent Pipeline | 2 | 20 | 8,243,494 | 2003 | 2023 | 3.05% | 6,874,452 | 206,504 | 418,544 | 625,048 |
| FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2005 Vista/Prater Interceptor | 2 | 20 | 4,091,227 | 2005 | 2025 | 2.88125% | 3,473,643 | 98,740 | 188,112 | 286,852 |
| FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2005 Sparks/Sun Valley Interceptor | 2 | 20 | 5,160,261 | 2006 | 2025 | 2.66% | 4,581,643 | 120,271 | 242,365 | 362,636 |
| CONTINUED NEXT PAGE | | | | | | | | | | |

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2010-2011

Form 22
 01/05/2010

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS,
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|---|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|---|----------------------|-----------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2006 Sparks/Sun Valley Intercept. Ph II | 2 | 20 | 13,385,606 | 2006 | 2026 | 3.05% | 12,777,443 | 339,226 | 624,618 | 963,844 |
| FUND: Interceptor - 1631 City of Sparks General Obligation NV Entity Clean Water SRF loan City of Reno SRF - Sparks Portion | 2 | 17 | 12,029,831 ¹ | 2007 | 2024 | 2.756% | 10,292,186 ¹ | 279,522 | 611,658 | 891,180 |
| FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2010 Sparks/Sun Valley Intercept. Ph 3 | 2 | 20 | 4,772,645 | 2009 | 2030 | 2.78% | 2,682,572 | 69,906 | 0 | 69,906 |
| FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2010A Sparks/Sun Valley Intercept. Ph 4 | 2 | 20 | 2,509,299 | 2010 | 2030 | 2.78% | 2,143,830 | 44,138 | 0 | 44,138 |
| TOTAL SEWER FUNDS - Type 2 | | | 74,898,690 | | | | 56,773,994 | 1,624,815 | 3,488,896 | 5,113,711 |

SCHEDULE C-1 - INDEBTEDNESS

¹ Original amount of if issue of \$12,029,831 reflects a \$612,017 reduction in Sparks' share of the Treatment Plant expansion loan. It was discovered that a portion of Reno's loan was unrelated to the expansion project and therefore should not be shared by Sparks. These adjustments were not reflected in the 2008/2009 CAFR.

| TRANSFERS IN | | | | TRANSFERS OUT | | |
|------------------|--------------------------------|------|------------------|---------------------------------|------|------------------|
| FUND TYPE | FROM FUND | PAGE | AMOUNT | TO FUND | PAGE | AMOUNT |
| General Fund | T/I from Motor Vehicle 1702 | | 1,070,001 | | | 0 |
| | | | 0 | T/O to Sparks Parking Dist 1201 | | 20,000 |
| | | | 0 | T/O to Parks & Rec 1221 | | 3,021,000 |
| | | | 0 | T/O to Debt Svc GO 1301 | | 771,063 |
| | | | 0 | T/O to Capital Projects 1404 | | 40,000 |
| | | | 0 | T/O to Capital Facilities 1405 | | 100,000 |
| | | | 0 | T/O to Development Svcs 2201 | | 444,000 |
| Subtotal | | | 1,070,001 | | | 4,396,063 |
| Special Revenue | T/I from General Fund 1101 | | 3,041,000 | | | 0 |
| Subtotal | | | 3,041,000 | | | 0 |
| Capital Projects | T/I from General Fund 1101 | | 140,000 | | | 0 |
| Subtotal | | | 140,000 | | | 0 |
| Debt Service | T/I from General Fund 1101 | | 771,063 | | | 0 |
| | T/I from Sewer Operations 1630 | | 4,178 | | | 0 |
| | T/I from Development Svcs 2201 | | 25,066 | | | 0 |
| Subtotal | | | 800,307 | | | 0 |

Transfer Schedule for Fiscal Year 2010-2011

| TRANSFERS IN | | | | TRANSFERS OUT | | |
|------------------------|----------------------------|------|------------------|--------------------------|------|------------------|
| FUND TYPE | FROM FUND | PAGE | AMOUNT | TO FUND | PAGE | AMOUNT |
| Enterprise | T/I from General Fund 1101 | | 444,000 | | | 0 |
| | | | 0 | T/O to Debt Svc GO 1301 | | 29,243 |
| Subtotal | | | 444,000 | | | 29,243 |
| Internal Services | | | 0 | T/O to General Fund 1101 | | 1,070,001 |
| Subtotal | | | 0 | | | 1,070,001 |
| Total Transfers | | | 5,495,307 | | | 5,495,307 |

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: 76th Session; February 7, 2011 to June 6, 2011

| | |
|--|------------------------------------|
| 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> 11,529</u> |
| 5. Salaries and Wages | \$ <u> 200,497</u> |
| 6. Compensation to lobbyists | \$ <u> 198,933</u> |
| 7. Entertainment | \$ <u> -</u> |
| 8. Supplies, equipment & facilities; other personnel and services spent in Carson City | \$ <u> 8,377</u> |
| Total | \$ <u> 419,335</u> |

City of Sparks

Budget Fiscal Year 2010-2011

Lobbying Expense Estimate, Page 1 of 1

Form 30

RENO NEWSPAPERS INC

Publishers of

Reno Gazette-Journal

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CITY OF SPARKS
OFFICE OF THE CITY CLERK

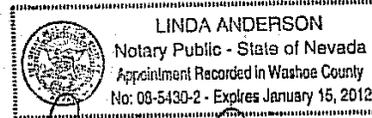
MAY 07 2010

STATE OF NEVADA
COUNTY OF WASHOE

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 dates: **05/06/2010 - 05/06/2010**, for exact publication dates please see last line of Proof of Publication below.

Signed: Karin H. Clever

Subscribed and sworn to before me



Linda Anderson

MAY 06 2010

Proof of Publication

NOTICE OF THE CITY OF SPARKS TENTATIVE BUDGET HEARING 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 2010/2011 will be conducted at 9:00 a.m. Tuesday, May 18, 2010. The public hearing will be held in the City of Sparks Council Chambers, Legislative building, 745 Fourth Street, Sparks, Nevada. 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. All citizens are encouraged to express their views, either in oral or written form. This tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Department of Taxation. This tentative budget contains one fund, including Debt Service, requiring property tax revenues totaling \$20,283,505 and a tax rate per \$100 of assessed valuation of \$0.9161 on a total assessed valuation of \$2,222,678,457. This tentative budget contains twenty-two governmental type funds with estimated expenditures of \$84,959,488 and eight proprietary funds with estimated expenses of \$62,115,965. Linda Patterson City Clerk No. 697077 May 6, 2010

MAY 07 2010

THURSDAY, MAY 6, 2010

Legals

Legals

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Linda Patterson
City Clerk

No. 697077 May 6, 2010