



2011-2012
Final Budget
June 1, 2011



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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, 2012

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 19,117,555

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 \$ 80,480,111 and
8 proprietary funds with estimated expenses of \$ 62,718,995

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

CERTIFICATION

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

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

Signed [Signature]

Dated: 5/17/11

APPROVED BY THE GOVERNING BOARD

[Signatures of Governing Board members]

SCHEDULED PUBLIC HEARING:

Date and Time May 17, 2011 9:00 am

Publication Date May 4, 2011

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

City of Sparks

2011-2012 Final Budget

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CITY OF SPARKS
BUDGET MESSAGE
2011-2012
(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 and next and provides a comparison to FY '10 actual results.

	FY '10 <u>Actuals</u>	FY '11 <u>Estimates</u>	FY '12 <u>Budget</u>
Resources (including Transfers-in)	58,794	56,541	53,490
Expenditures (including Transfers-out)	(60,302)	(55,856)	(54,689)
Change in Fund Balance	(1,508)	686	(1,200)
Beginning Fund Balance	6,361	4,853	5,539
Ending Fund Balance	4,853	5,539	4,339

All figures shown in \$000's.

The Great Recession (as it's commonly being called) continues to drive the City's revenues downward. FY '12 is expected to represent the 5th consecutive year of declining revenues – a total decline of 18.9% equating to about \$12.4M in total annual revenue lost. Most revenue sources are showing the signs of flattening out with the exception of Property Taxes. With the expectation that Property Taxes will continue to fall, FY '13 will probably be the 6th year in a row of total declining revenues.

We are also expecting upward pressure on the City's expenditures primarily from increased PERS contribution rates, wage merit increases, retiree benefit increases, and higher fuel costs.

The financial impact from the Great Recession has led the City to cut back on costs which in the long term are unsustainable. These include cuts to employee development and infrastructure needs such as routine maintenance and technology refresh. The decreased funding to these critical functions is taking a toll on the sustainability of providing City services. Thus, the City Council has adopted fiscal policies to address the sustainability needs of the City. These include:

- Including a Contingency line item in the budget;
- Committing revenue into the Stabilization Fund;
- Transferring money into the Capital Projects Fund.

The General Fund FY '12 Budget Gap and Recommended Solutions

The result was a budget gap of approximately \$4.6 million for FY '12 which can be broken down as follows:

Net Operating Expenditures over Revenues	\$1,850,000
Contingency Budget	\$ 550,000
Transfer to the Capital Projects Fund	\$1,100,000
Committing revenue to the Stabilization Fund	<u>\$1,100,000</u>
Net FY '12 Budget Gap	<u>\$4,600,000</u>

The City Manager recommended and the City Council approved the following actions to fill the \$4.6 million FY '12 budget gap:

Action Item	Budget Gap Impact	Comments
Sparks Sustainable Services Initiative (SSSI) Savings	\$2,265,000	SSSI actions were already approved by Council at the March 21, 2011 workshop.
Employee Development (New Need)	<\$200,000>	Provide funding for employee training and development which has been cut since the recession began.
Wage Reduction (1/2 of the PERS rate increase)	\$384,000	Seeking wage concessions from all Business Units to split the cost of the PERS rate increase with the City 50/50.
Health Insurance Reduction	\$300,000	Assumes full implementation of a High Deductible Health Plan w/Health Savings Account.
Services & Supplies Reductions	\$250,000	Resulting from Core Service ranking and reduction work done by Department Heads.
City Manager Position Freeze (except SSSI approved positions) ~ OR ~ Reduction in Capital Spending	\$701,000	If a freeze on vacant positions doesn't produce the required results, then the City Manager is recommending a reduction of the transfer to the Capital Projects Fund in March of 2012.
Reduce Revenue committed to the Stabilization Fund	\$900,000	This would require committing \$200k of City revenues (business licenses are recommended) to the Stabilization Fund in FY '12 and building that fund up over the next few years.
Total Recommended Savings	\$4,600,000	

This recommended plan did not require further layoffs other than what was approved as part of the Sparks Sustainable Services Initiative (SSSI), nor were further wage concessions necessary except the splitting of the PERS rate increase. This plan also assumes the full implementation of the High Deductible Health Plan (HDHP) w/Health Savings Account (HSA). The new health plan is designed to obtain a long term sustainable health plan beginning upon implementation planned for January 1, 2012. Since this plan is to be implemented halfway through fiscal year 2012, and extra one-time contributions will be made into each employee's HSA, General Fund savings will be relatively small in FY '12. In addition, the City's Health Insurance Fund reserves would need to be utilized to implement the plan during this transitional year.

Should the HDHP not be implemented or not be implemented by each Business Unit, the City Manager has received authorization to pursue wage concessions from within the Business Units that don't implement the plan or appropriate layoffs.

The Sparks Sustainable Services Initiative (SSSI) resulted in the restructuring of several City Departments:

1. Administrative Services, City Manager and City Clerk combined to form a new department called Management Services
2. Public Works and Community Development and Parks Maintenance combined to form a new department called Community Services
3. Information Technology Division moved from the old Administrative Services to Financial Services Department
4. The Revenue Division is being reorganized into a new Customer Service Division within Management Services to consolidate and enhance the customer service function of the City.
5. Police Records and Dispatch divisions were combined into one division
6. The Fire Department's training division was eliminated

The results of these changes can be seen in the final budget document in Schedule B -General Fund.

AREAS OUTSIDE THE GENERAL FUND

DEBT SERVICE FUND

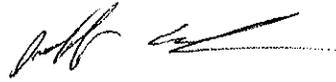
Per various bond covenants, reserves in our Debt Service fund (number 1301) exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs.

CAPITAL PROJECTS FUNDS

The budget anticipates capital expenditures in governmental fund types of \$4.5 million in fiscal 2012.

Amounts budgeted as ending fund balances in funds receiving ad valorem taxes are necessary for carrying out the activities of the funds. Minor differences between results reported in the City's annual audit versus the prior year actual column in the budget are due to rounding.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Jeff Cronk', with a long horizontal flourish extending to the right.

Jeff Cronk, CPA
Financial Services Director

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2012 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/10 (1)	ESTIMATED CURRENT YEAR 06/30/11 (2)	BUDGET YEAR 06/30/12 (3)		
REVENUES:					
Property Taxes	22,501,439	20,283,505	19,117,555	0	19,117,555
Other Taxes	890,800	767,592	718,713	0	718,713
Licenses and Permits	13,669,550	13,178,445	13,830,164	763,791	14,593,955
Intergovernmental Revenues	29,373,030	30,520,768	30,059,906	6,450,000	36,509,906
Charges for Services	7,851,739	6,853,798	6,460,138	50,828,924	57,289,062
Fines and Forfeits	965,408	968,500	968,500	0	968,500
Miscellaneous Revenue	2,007,333	3,111,166	591,386	1,413,505	2,004,891
Special Assessments	2,715,177	2,600,000	2,600,000	0	2,600,000
TOTAL REVENUES	79,974,476	78,283,774	74,346,362	59,456,220	133,802,582
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	4,869,000	4,869,000
General Government	10,138,081	9,870,798	10,268,959	24,000	10,292,959
Judicial	2,095,584	2,339,349	2,271,221	0	2,271,221
Public Safety	38,683,022	36,915,474	34,908,269	120,843	35,029,112
Public Works	8,909,182	12,757,851	7,664,534	0	7,664,534
Sanitation	0	0	0	0	0
Culture and Recreation	8,879,612	11,716,405	10,562,173	0	10,562,173
Community Support	7,517,786	1,695,322	2,914,452	0	2,914,452
Intergovernmental	378,557	440,085	440,134	0	440,134
Contingency	0	600,000	550,000	0	550,000
Utility Enterprise	0	0	0	38,058,911	38,058,911
Other Enterprise	0	0	0	17,928,443	17,928,443
Debt Service	23,798	7,000	7,000	0	7,000
Principal	4,160,177	2,950,000	3,590,000	0	3,590,000
Interest	9,360,706	8,055,716	7,853,370	1,717,798	9,571,168
TOTAL EXPENDITURES-EXPENSES	90,146,505	87,348,000	81,030,112	62,718,995	143,749,107
Excess of Revenues over (under) Expenditures/Expenses	(10,172,029)	(9,064,226)	(6,683,750)	(3,262,775)	(9,946,525)

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 06/30/10 (1)	ESTIMATED CURRENT YEAR 06/30/11 (2)	BUDGET YEAR 06/30/12 (3)	BUDGET YEAR 06/30/2012 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
Other Financing Sources					
Bond Sales Proceeds	2,738,821	0	0	0	0
Gain On Sale Of Assets	0	0	0	0	0
Operating Transfers (in)	7,109,022	6,394,547	2,604,015	359,076	2,963,091
Operating Transfers (out)	(6,894,496)	(4,367,362)	(2,933,803)	(29,289)	(2,963,092)
TOTAL OTHER FINANCING SOURCES (USES)	2,953,347	2,027,185	(329,788)	329,787	(1)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(7,218,682)	(7,037,041)	(7,013,538)	(2,932,988)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	43,227,797	39,169,618	32,132,577		
Prior Period Adjustments	3,160,503	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	39,169,618	32,132,577	25,119,039	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	39,169,618	32,132,577	25,119,039	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12
General Government	77.0	77.0	65.0
Judicial	17.0	17.0	17.0
Public Safety	249.0	249.0	244.0
Public Works	42.0	42.0	41.0
Culture and Recreation	172.5	172.5	172.5
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	557.5	557.5	539.5
Utilities	86.0	86.0	86.0
Hospitals			
Transit Systems			
Airports			
Other	5.0	5.0	5.0
TOTAL	648.5	648.5	630.5

POPULATION (AS OF JULY 1)	92,331	91,408	91,408
SOURCE OF POPULATION ESTIMATE*	State of Nevada Demographer	2010 Population less 1.0% from "Nevada County Population Projections"- low employment	2011 Population - no change in employment levels.
Assessed Valuation (Secured and Unsecured Only)	2,471,777,303	2,222,346,881	2,104,164,855
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,471,777,303	2,222,346,881	2,104,164,855
TAX RATE			
General Fund	0.9061	0.9161	0.9161
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0100	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9161	0.9161	0.9161

*Population certified by the state Demographer in March 2011.

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2011-2012

	(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					
A. PROPERTY TAX Subject to Revenue Limitations	1.1653	Net Proceeds 2,104,164,855	24,519,833	0.6672	14,038,988	115,580	13,923,408
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed					
C. Voter Approved Overrides	0.1105	Value 2,104,164,855	2,325,102	0.1105	2,325,102	19,139	2,305,963
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)	0.3501	2,104,164,855	7,366,681	0.1384	2,912,164	23,979	2,888,185
J. Other:	N/A	"		N/A			
K. Other:	N/A	"		N/A			
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3501	2,104,164,855	7,366,681	0.1384	2,912,164	23,979	2,888,185
M. SUBTOTAL A, C, L	1.6259	2,104,164,855	34,211,616	0.9161	19,276,254	158,699	19,117,555
N. Debt	0.0000	2,104,164,855	-	0.0000	-	0	-
O. TOTAL M AND N	1.6259	2,104,164,855	34,211,616	0.9161	19,276,254	158,699	19,117,555

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

Form 27
12/08/2010

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

Budget For Fiscal Year Ending June 30, 2012

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	5,538,975	17,000,000	19,117,555	0.9161	17,169,962	0	202,000	59,028,492
Sparks Parking District	0	0	0	0	0	0	0	0
Community Dev Block Grant	0	0	0	0	205,000	0	0	205,000
Comm Dev Blk Grant Entitlement	0	0	0	0	467,433	0	0	467,433
Muni Court Admin Assessments	773,946	0	0	0	330,000	0	0	1,103,946
Impact Fee Service Area #1	217,419	0	0	0	105,000	0	0	322,419
Tourism Improvement District 1	75,000	0	0	0	0	0	0	75,000
Parks & Recreation Fund	411,070	0	0	0	2,544,626	0	313,557	3,269,253
Tourism and Marketing Fund	266,748	0	0	0	151,200	0	0	417,948
Street Cut	105,852	0	0	0	256,070	0	0	361,922
Stabilization Fund	28,626	0	0	0	200,500	0	0	229,126
Road Fund	1,849,708	0	0	0	4,798,644	0	0	6,648,352
Park & Recreation Project Fund	829,671	0	0	0	1,325,300	0	0	2,154,971
Capital Projects	2,142,985	0	0	0	2,620	0	1,310,000	3,455,605
Capital Facilities Fund	156,169	0	0	0	0	0	0	156,169
Rec & Parks District 1	360,636	0	0	0	5,200	0	0	365,836
Rec & Parks District 2	1,714,884	0	0	0	7,000	0	0	1,721,884
Rec & Parks District 3	2,118,531	0	0	0	11,000	0	0	2,129,531
Victorian Square Rm Tax CP Fund	492,368	0	0	0	556,713	0	0	1,049,081
Local Improvement District #3	1,129,043	0	0	0	1,050	0	0	1,130,093
Debt Service Gen Obligation	13,920,949	0	0	0	10,091,488	0	778,458	24,790,895
Debt Srvc Tax Increment Area	0	0	0	0	0	0	0	0
Subtotal Governmental Fund Types, Expendable Trust Funds	32,132,580	17,000,000	19,117,555	0.9161	38,228,806	0	2,604,015	109,082,956
TOTAL ALL FUNDS	XXXXXXXXXX	17,000,000	19,117,555	0.9161	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2012

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	26,503,229	14,298,880	10,605,583	0	550,000	2,731,803	4,338,997	59,028,492
Sparks Parking District	SR	0	0	0	0	0	0	0	0
Community Dev Block Grant	SR	0	0	205,000	0	0	0	0	205,000
Comm Dev Blk Grant Entitlement	SR	31,314	16,282	419,837	0	0	0	0	467,433
Muni Court Admin Assessments	SR	0	0	15,437	310,000	0	202,000	576,509	1,103,946
Impact Fee Service Area #1	SR	0	0	24,000	0	0	0	298,419	322,419
Tourism Improvement District 1	SR	0	0	75,000	0	0	0	0	75,000
Parks & Recreation Fund	SR	1,854,217	642,920	764,466	0	0	0	7,649	3,269,252
Tourism and Marketing Fund	SR	0	0	206,565	0	0	0	211,383	417,948
Street Cut	SR	73,993	36,029	204,856	0	0	0	47,044	361,922
Stabilization Fund	SR	0	0	0	0	0	0	229,126	229,126
Road Fund	CP	825,328	418,337	3,474,902	300,000	0	0	1,629,785	6,648,352
Park & Recreation Project Fund	CP	324,096	154,924	339,563	700,000	0	0	636,388	2,154,971
Capital Projects	CP	0	0	1,612,000	230,000	0	0	1,613,605	3,455,605
Capital Facilities Fund	CP	0	0	126,000	30,169	0	0	0	156,169
Rec & Parks District 1	CP	0	0	10,000	150,000	0	0	205,836	365,836
Rec & Parks District 2	CP	0	0	150,000	850,000	0	0	721,884	1,721,884
Rec & Parks District 3	CP	0	0	5,000	1,300,000	0	0	824,531	2,129,531
Victorian Square Rm Tax CP Fund	CP	0	0	50,500	590,000	0	0	408,581	1,049,081
Local Improvement District #3	CP	0	0	1,101,314	0	0	0	28,779	1,130,093
Debt Service Gen Obligation	DS	0	0	11,450,370	0	0	0	13,340,525	24,790,895
Debt Svc Tax Increment Area	DS	0	0	0	0	0	0	0	0
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		29,612,177	15,567,372	30,840,393	4,460,169	550,000	2,933,803	25,119,041	109,082,955

* 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.

05/16/2011 10:04 AM

Forms 5-6
12/08/2010

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2012

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	20,104,839	18,150,621	779,216	2,401,273	0	4,184	327,977
Joint Treatment Plant	EN	18,062,029	23,919,255	6,520,000	0	0	0	662,774
Development Services Fund	EN	1,459,083	2,100,368	11,668	0	359,076	25,105	(295,646)
Office Service & Supply	IS	21,000	86,672	300	0	0	0	(65,372)
Motor Vehicle Maintenance	IS	3,739,573	3,562,362	30,000	115,560	0	0	91,651
Group Insurance Self- Insurance	IS	7,828,335	9,109,235	30,000	0	0	0	(1,250,900)
Worker's Comp Self-Insurance	IS	400,020	1,906,873	50,000	0	0	0	(1,456,853)
Municipal Self-Insurance	IS	400,157	1,366,775	20,000	0	0	0	(946,618)
TOTAL		52,015,036	60,202,162	7,441,184	2,516,833	359,076	29,289	(2,932,988)

* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

** Include Depreciation

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	22,252,948	20,283,505	19,117,555	19,117,555
Subtotal	22,252,948	20,283,505	19,117,555	19,117,555

Licenses and Permits

Business Licenses	4,911,049	4,306,830	4,310,913	4,110,913
Liquor Licenses	238,484	221,790	219,572	219,572
City Gaming Licenses	588,253	605,900	599,841	599,841
Franchise Fees				
Cable TV Franchise Fees	677,515	670,708	664,001	664,001
Electric Franchise Fees	1,733,245	1,729,721	1,712,424	1,712,424
Garbage Franchise Fees	522,395	529,506	524,211	524,211
Gas Franchise Fees	862,590	600,107	594,106	594,106
Nonbusiness Licenses and Permits				
Miscellaneous Franchise Fees	13,789	0	0	0
Bicycle Licenses	10	0	0	0
Other Licenses and Permits	435,345	435,345	430,992	430,992
Subtotal	9,982,675	9,099,907	9,056,060	8,856,060

Intergovernmental Revenues

Federal Grants	483,269	1,029,088	642,433	642,433
State Grants	66,692	50,826	0	0
State Shared Revenue				
Consolidated Taxes From State	16,582,398	16,830,000	17,000,000	17,000,000
State Distributive Fund	1,316,824	1,337,000	1,350,000	1,350,000
Other Local Gov't Shared Revenues				
Crime Forfeitures NRS 179	5,555	1,449	0	0
Drug Forfeitures	8,309	13,409	0	0
Federal Drug Forfeitures	29,770	7,524	0	0
County Gaming Licenses	435,748	471,630	471,630	471,630
Other	1,077,461	805,410	567,278	567,278
Subtotal	20,006,026	20,546,336	20,031,341	20,031,341

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Charges for Services				
Building and Zoning Fees	1,565	0	0	0
Other	4,976,004	4,090,764	3,815,299	3,871,421
Subtotal	4,977,569	4,090,764	3,815,299	3,871,421
Fines and Forfeits				
Other	265	0	0	0
Fines-Court	943,018	958,500	958,500	958,500
Fines-Bail	22,125	10,000	10,000	10,000
Subtotal	965,408	968,500	968,500	968,500
Miscellaneous Revenue				
Interest Earned	117,248	50,200	50,200	50,200
Rents and Royalties	85,780	83,500	83,500	83,500
Other Miscellaneous	296,435	342,687	307,000	308,940
Subtotal	499,463	476,387	440,700	442,640
<hr/>				
Subtotal Revenue All Sources	58,684,089	55,465,400	53,429,455	53,287,517
<hr/>				
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Sparks Parking Dist 1201	0	6,009	0	0
T/I from Muni Crt Admin Assess 1208	110,000	0	202,000	202,000
T/I from Motor Vehicle 1702	0	1,070,000	0	0
T/I from Group Self-Insurance 1703	0	0	0	0
Total Transfers In	110,000	1,076,009	202,000	202,000
Subtotal Other Financing Sources	110,000	1,076,009	202,000	202,000
Beginning Fund Balance	6,361,035	4,853,316	5,489,596	5,538,975
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	6,361,035	4,853,316	5,489,596	5,538,975
<hr/>				
Total Available Resources	65,155,124	61,394,725	59,121,051	59,028,492
<hr/>				

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	227,670	231,318	221,365	237,690
Employee Benefits	131,845	132,613	149,143	142,933
Services and Supplies	13,251	34,296	34,031	34,031
Department Subtotal	372,766	398,227	404,539	414,654
MAYOR				
Salaries And Wages	52,360	54,174	50,456	54,537
Employee Benefits	39,846	39,580	40,510	38,588
Services and Supplies	3,828	4,920	6,913	6,913
Department Subtotal	96,034	98,674	97,879	100,038
CITY MANAGER				
Salaries And Wages	575,539	582,284	526,914	0
Employee Benefits	234,518	219,781	257,535	0
Services and Supplies	23,816	28,935	28,960	0
Department Subtotal	833,873	831,000	813,409	0
ADMINISTRATIVE SERVICES				
Salaries And Wages	1,579,333	1,533,266	1,148,885	0
Employee Benefits	617,466	565,045	596,236	0
Services and Supplies	286,577	594,929	469,249	0
Department Subtotal	2,483,376	2,693,240	2,214,370	0
MANAGEMENT SERVICES				
Salaries And Wages	0	0	0	1,694,766
Employee Benefits	0	0	0	1,151,211
Services and Supplies	0	0	0	1,316,385
Department Subtotal	0	0	0	4,162,362
LEGAL				
Salaries And Wages	1,023,619	938,737	817,988	875,386
Employee Benefits	426,104	399,712	408,514	386,882
Services and Supplies	133,464	191,558	152,135	152,135
Department Subtotal	1,583,187	1,530,007	1,378,637	1,414,403
FINANCIAL SERVICES				
Salaries And Wages	1,190,334	970,088	888,041	1,302,123
Employee Benefits	473,902	395,823	433,268	561,945
Services and Supplies	125,211	150,316	137,571	430,530
Capital Outlay	223,888	0	0	0
Department Subtotal	2,013,335	1,516,227	1,458,880	2,294,598
COMMUNITY SERVICES				
Salaries And Wages	0	0	0	405,700
Employee Benefits	0	0	0	174,448
Services and Supplies	0	0	0	145,257
Department Subtotal	0	0	0	725,405

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
COMMUNITY DEVELOPMENT				
Salaries And Wages	529,280	459,907	456,268	0
Employee Benefits	199,017	162,386	174,448	0
Services and Supplies	118,730	185,201	145,257	0
Department Subtotal	847,027	807,494	775,973	0
GENERAL GOVERNMENT				
Salaries And Wages	392,091	464,707	489,503	0
Employee Benefits	483,525	483,761	489,738	0
Services and Supplies	871,435	866,776	1,226,135	0
Department Subtotal	1,747,051	1,815,244	2,205,376	0
Salary and Wages	5,570,227	5,234,480	4,599,419	4,570,202
Employee Benefits	2,606,222	2,398,701	2,549,392	2,456,007
Services and Supplies	1,576,312	2,056,930	2,200,250	2,085,250
Capital Outlay	223,888	0	0	0
General Government Function Subtotal	9,976,649	9,690,111	9,349,061	9,111,459

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Judicial				
JUDICIAL				
Salaries And Wages	1,176,226	1,083,360	1,076,788	1,103,410
Employee Benefits	646,913	573,469	619,453	589,072
Services and Supplies	238,401	250,599	253,302	253,302
Department Subtotal	2,061,540	1,907,428	1,949,543	1,945,784
Salary and Wages	1,176,226	1,083,360	1,076,788	1,103,410
Employee Benefits	646,913	573,469	619,453	589,072
Services and Supplies	238,401	250,599	253,302	253,302
Capital Outlay	0	0	0	0
Judicial Function Subtotal	2,061,540	1,907,428	1,949,543	1,945,784

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Safety				
ADMINISTRATIVE SERVICES				
Salaries And Wages	66,169	30,069	37,607	0
Employee Benefits	25,026	12,594	15,758	0
Services and Supplies	27,402	16,036	7,612	0
Capital Outlay	8,145	0	0	0
Department Subtotal	126,742	58,699	60,977	0
POLICE				
Salaries And Wages	12,131,631	11,705,096	10,595,326	11,283,182
Employee Benefits	6,706,351	6,278,305	6,740,554	6,443,121
Services and Supplies	2,411,349	2,455,095	2,176,535	2,193,994
Capital Outlay	40,799	96,286	0	0
Department Subtotal	21,290,130	20,534,782	19,512,415	19,920,297
FIRE				
Salaries And Wages	8,620,511	8,345,693	7,882,040	8,292,807
Employee Benefits	4,411,060	4,066,167	4,329,412	4,149,444
Services and Supplies	1,950,050	1,944,532	1,810,338	1,817,950
Capital Outlay	14,695	38,260	0	0
Department Subtotal	14,996,316	14,394,652	14,021,790	14,260,201
PUBLIC WORKS				
Salaries And Wages	122,621	5,435	10,407	0
Employee Benefits	70,676	0	0	0
Services and Supplies	568,764	190,202	143,943	0
Department Subtotal	762,061	195,637	154,350	0
COMMUNITY SERVICES				
Services and Supplies	0	0	0	157,770
Department Subtotal	0	0	0	157,770
Salary and Wages	20,940,932	20,086,293	18,525,380	19,575,989
Employee Benefits	11,213,114	10,357,065	11,085,724	10,592,565
Services and Supplies	4,957,566	4,605,865	4,138,428	4,169,714
Capital Outlay	63,639	134,546	0	0
Public Safety Function Subtotal	37,175,251	35,183,769	33,749,532	34,338,268

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Works				
ADMINISTRATIVE SERVICES				
Salaries And Wages	181,016	0	0	0
Employee Benefits	57,040	0	0	0
Services and Supplies	30,504	0	0	0
Department Subtotal	268,560	0	0	0
PUBLIC WORKS				
Salaries And Wages	1,637,297	988,801	461,073	0
Employee Benefits	603,312	406,770	245,933	0
Services and Supplies	2,016,013	2,030,506	1,943,620	0
Department Subtotal	4,256,622	3,426,077	2,650,626	0
COMMUNITY SERVICES				
Salaries And Wages	0	0	0	487,847
Employee Benefits	0	0	0	229,166
Services and Supplies	0	0	0	1,904,077
Department Subtotal	0	0	0	2,621,090
Salary and Wages	1,818,314	988,801	461,073	487,847
Employee Benefits	660,352	406,770	245,933	229,166
Services and Supplies	2,046,516	2,030,506	1,943,620	1,904,077
Capital Outlay	0	0	0	0
Public Works Function Subtotal	4,525,182	3,426,077	2,650,626	2,621,090

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Culture and Recreation				
COMMUNITY SERVICES				
Salaries And Wages	0	0	0	765,781
Employee Benefits	0	0	0	432,070
Services and Supplies	0	0	0	1,533,965
Department Subtotal	0	0	0	2,731,816
Salary and Wages	0	0	0	765,781
Employee Benefits	0	0	0	432,070
Services and Supplies	0	0	0	1,533,965
Capital Outlay	0	0	0	0
Culture & Recreation Function Subtotal	0	0	0	2,731,816

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
MANAGEMENT SERVICES				
Services and Supplies	0	0	0	219,140
Department Subtotal	0	0	0	219,140
GENERAL GOVERNMENT				
Services and Supplies	72,800	256,927	221,888	0
Department Subtotal	72,800	256,927	221,888	0
Salary and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	72,800	256,927	221,888	219,140
Capital Outlay	0	0	0	0
Community Support Function Subtotal	72,800	256,927	221,888	219,140

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Intergovernmental				
MANAGEMENT SERVICES				
Services and Supplies	0	0	0	440,134
Department Subtotal	0	0	0	440,134
 GENERAL GOVERNMENT				
Services and Supplies	378,557	440,085	440,134	0
Department Subtotal	378,557	440,085	440,134	0
<hr/>				
Salary and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	378,557	440,085	440,134	440,134
Capital Outlay	0	0	0	0
<hr/> Intergovernmental Function Subtotal	<hr/> 378,557	<hr/> 440,085	<hr/> 440,134	<hr/> 440,134

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Page Function Summary				
11 General Government	9,976,649	9,690,111	9,349,061	9,111,459
12 Judicial	2,061,541	1,907,428	1,949,543	1,945,784
13 Public Safety	37,175,251	35,183,769	33,749,532	34,338,269
14 Public Works	4,525,182	3,426,077	2,650,626	2,621,089
15 Culture and Recreation	0	0	0	2,731,816
16 Community Support	72,800	256,927	221,888	219,140
17 Intergovernmental	378,557	440,085	440,134	440,134
Total Expenditures - All Functions	54,189,980	50,904,397	48,360,784	51,407,691
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	600,000	550,000	550,000
Operating Transfers Out (Schedule T)				
T/O to Sparks Parking Dist 1201	0	0	0	0
T/O to Parks & Rec 1221	4,533,000	3,021,000	2,690,000	313,557
T/O to Stabilization 1299	0	0	1,100,000	0
T/O to Debt Svc GO 1301	662,830	746,353	673,856	749,170
T/O to Capital Projects 1404	0	140,000	1,310,000	1,310,000
T/O to Capital Facilities 1405	0	0	0	0
T/O to Development Svcs 2201	916,000	444,000	300,000	359,076
Total Transfers Out	6,111,830	4,351,353	6,073,856	2,731,803
Total Expenditures and Other Uses	60,301,809	55,855,750	54,984,639	54,689,495
Total Ending Fund Balance	4,853,316	5,538,975	4,136,412	4,338,997
Total General Fund Commitments and Fund Balance	65,155,125	61,394,725	59,121,051	59,028,492

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Miscellaneous Revenue				
Interest Earned	21	0	0	0
Subtotal	21	0	0	0
Total All Revenue	21	0	0	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	0	0
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	12,427	6,009	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	12,427	6,009	0	0
Total Resources	12,448	6,009	0	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	6,439	0	0	0
Subtotal	6,439	0	0	0
Total All Expenditures	6,439	0	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	0	6,009	0	0
Subtotal	0	6,009	0	0
Ending Fund Balance	6,009	0	0	0
Total Commitments and Fund Balance	12,448	6,009	0	0

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Intergovernmental Revenues				
Home Program Grant	90,645	205,000	205,000	205,000
Subtotal	90,645	205,000	205,000	205,000
Total All Revenue	90,645	205,000	205,000	205,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	2,188	15	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	2,188	15	0	0
Total Resources	92,833	205,015	205,000	205,000

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	92,818	205,015	205,000	205,000
Subtotal	92,818	205,015	205,000	205,000
Total All Expenditures	92,818	205,015	205,000	205,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	15	0	0	0
Total Commitments and Fund Balance	92,833	205,015	205,000	205,000

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Intergovernmental Revenues				
CDBG Entitlement	858,372	679,080	500,000	467,433
Home Program Grant	166,633	0	0	0
Subtotal	1,025,005	679,080	500,000	467,433
Total All Revenue	1,025,005	679,080	500,000	467,433
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	0	0	0	0
Total Resources	1,025,005	679,080	500,000	467,433

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Works				
Services and Supplies	485,798	10,446	0	0
Capital Outlay	12,852	0	0	0
Subtotal	498,650	10,446	0	0
Community Support				
Salaries And Wages	98,665	85,932	31,314	31,314
Employee Benefits	40,048	34,205	16,282	16,282
Services and Supplies	387,642	548,497	452,404	419,837
Subtotal	526,355	668,634	500,000	467,433
 Total All Expenditures	 1,025,005	 679,080	 500,000	 467,433
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	0	0	0	0
Total Commitments and Fund Balance	1,025,005	679,080	500,000	467,433

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	191,113	195,000	195,000	195,000
Muni Court Admin Assessments	57,272	55,000	55,000	55,000
Muni Court Facility Admin Assess	78,796	80,000	80,000	80,000
Subtotal	327,181	330,000	330,000	330,000
Miscellaneous Revenue				
Interest Earned	(2,868)	0	0	0
Subtotal	(2,868)	0	0	0
Total All Revenue	324,313	330,000	330,000	330,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	693,363	875,867	773,946	773,946
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	693,363	875,867	773,946	773,946
Total Resources	1,017,676	1,205,867	1,103,946	1,103,946

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Judicial				
Salaries And Wages	0	0	0	0
Services and Supplies	31,809	306,372	437	15,437
Capital Outlay	0	125,549	325,000	310,000
Subtotal	31,809	431,921	325,437	325,437
Total All Expenditures	31,809	431,921	325,437	325,437
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	110,000	0	202,000	202,000
Subtotal	110,000	0	202,000	202,000
Ending Fund Balance	875,867	773,946	576,509	576,509
Total Commitments and Fund Balance	1,017,676	1,205,867	1,103,946	1,103,946

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Licenses and Permits				
Flood Control Fees	156,179	40,000	50,000	50,000
Parks Fees	79,606	20,000	25,000	25,000
Public Facility Fees	30,242	10,000	12,000	12,000
Sanitary Sewer Fee	30,852	10,000	12,000	12,000
Subtotal	296,879	80,000	99,000	99,000
Miscellaneous Revenue				
Interest Earned	91,928	6,000	6,000	6,000
Miscellaneous Revenue	1	0	0	0
Subtotal	91,929	6,000	6,000	6,000
Total All Revenue	388,808	86,000	105,000	105,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	395,036	2,603,008	217,419	217,419
Prior Period Adjustment(s)	3,160,503	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	3,555,539	2,603,008	217,419	217,419
Total Resources	3,944,347	2,689,008	322,419	322,419

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Safety				
Services and Supplies	0	10,000	24,000	24,000
Capital Outlay	0	0	0	0
Subtotal	0	10,000	24,000	24,000
Public Works				
Services and Supplies	608	750	0	0
Capital Outlay	493,888	0	0	0
Subtotal	494,496	750	0	0
Sanitation				
Capital Outlay	0	0	0	0
Subtotal	0	0	0	0
Culture and Recreation				
Capital Outlay	10,752	2,409,009	0	0
Subtotal	10,752	2,409,009	0	0
Total All Expenditures	505,248	2,419,759	24,000	24,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)				
Interest	269,064	41,830	0	0
Subtotal	269,064	41,830	0	0
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	567,027	10,000	0	0
Subtotal	567,027	10,000	0	0
Ending Fund Balance	2,603,008	217,419	298,419	298,419
Total Commitments and Fund Balance	3,944,347	2,689,008	322,419	322,419

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Miscellaneous Revenue				
Interest Earned	114	0	0	0
Parking Lot Space Rentals	392	0	0	0
Subtotal	506	0	0	0
Total All Revenue	506	0	0	0
Other Financing Sources(Specify)				
Bond Sales Proceeds	2,738,821	0	0	0
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	88,402	85,894	75,000	75,000
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	88,402	85,894	75,000	75,000
Total Resources	2,827,729	85,894	75,000	75,000

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	2,667,314	10,894	75,000	75,000
Subtotal	2,667,314	10,894	75,000	75,000
Total All Expenditures	2,667,314	10,894	75,000	75,000
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	74,521	0	0	0
Subtotal	74,521	0	0	0
Ending Fund Balance	85,894	75,000	0	0
Total Commitments and Fund Balance	2,827,729	85,894	75,000	75,000

Note:

FY10 beginning fund balance and total expenditures differs from CAFR by \$8,186. This is due to a mis-posting in the financial statements only for FY09. The entry was posted correctly in our General Ledger and was only a mis-posting in the financial statements. Our auditors were notified about the mis-posting, and were in agreement to re-state beginning fund balance in the FY10 audit. They subsequently decided not to re-state beginning fund balance due to the small size of the adjustment. In the FY10 financial statements, they corrected the FY09 error with an adjustment to Expenditures. Again, our general ledger had posted correctly back in FY09. So, the result is that this budget document represents our general ledger, making FY10 beginning fund balance and FY10 Expenditures 8,186 different from CAFR.

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Licenses and Permits				
Concession Franchise Fees	0	19,104	19,104	19,104
Subtotal	0	19,104	19,104	19,104
Intergovernmental Revenues				
Federal Grants - LEPC	0	80,000	0	0
Housing & Urban Development (HUD)	0	241,375	0	0
Subtotal	0	321,375	0	0
Charges for Services				
Facility Development Fee	40,599	44,834	44,834	44,834
Facility Reservation Fees	90,396	117,634	117,532	117,532
Non-resident Fee	7,265	7,265	9,000	9,000
Recreation Program Fees	2,272,179	2,176,545	2,133,294	2,133,294
Recreation Advertising Fees	510	24,000	20,000	20,000
Interfund - Charge for Services	199,757	54,229	56,122	0
External - Charge for Services	217,352	210,000	125,000	125,000
Administrative Service Charges	5,399	5,000	5,000	5,000
Kiosk Panel Rentals	0	0	0	0
Special Events Receipts	18,514	43,326	51,386	65,686
Subtotal	2,851,971	2,682,833	2,562,168	2,520,346
Miscellaneous Revenue				
Interest Earned	15,625	1,092	1,000	1,000
Rebates	0	2,623	0	0
Gifts & Bequests	102,184	4,944	0	0
Cash Variations	19	0	0	0
Rental/Event Insurance	5,814	5,700	4,176	4,176
Miscellaneous Revenue	62,108	1,950	1,940	0
Subtotal	185,750	16,309	7,116	5,176
Total All Revenue	3,037,721	3,039,621	2,588,388	2,544,626
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	4,533,000	3,021,000	2,690,000	313,557
Total Other Financing Sources	4,533,000	3,021,000	2,690,000	313,557

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Beginning Fund Balance	244,851	940,553	411,069	411,069
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	244,851	940,553	411,069	411,069
Total Resources	7,815,572	7,001,174	5,689,457	3,269,252

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Culture and Recreation				
Salaries And Wages	3,665,157	2,909,447	2,282,610	1,854,217
Employee Benefits	1,124,690	1,153,122	1,115,067	642,920
Services and Supplies	2,078,189	2,395,222	2,289,135	764,466
Capital Outlay	6,983	132,314	0	0
Subtotal	6,875,019	6,590,105	5,686,812	3,261,603
 Total All Expenditures	 6,875,019	 6,590,104	 5,686,813	 3,261,604
 Other Uses				
 Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 940,553	 411,069	 2,645	 7,649
 <u>Total Commitments and Fund Balance</u>	 <u>7,815,572</u>	 <u>7,001,174</u>	 <u>5,689,457</u>	 <u>3,269,252</u>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Room Tax	167,000	150,000	150,000	150,000
Subtotal	167,000	150,000	150,000	150,000
Miscellaneous Revenue				
Interest Earned	800	1,200	1,200	1,200
Subtotal	800	1,200	1,200	1,200
Total All Revenue	167,800	151,200	151,200	151,200
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from R/A Revolving 3401	284,771	0	0	0
Total Other Financing Sources	284,771	0	0	0
Beginning Fund Balance	0	326,939	266,748	266,748
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	0	326,939	266,748	266,748
Total Resources	452,571	478,139	417,948	417,948

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	125,632	211,391	206,565	206,565
Subtotal	125,632	211,391	206,565	206,565
Total All Expenditures	125,632	211,391	206,565	206,565
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	326,939	266,748	211,383	211,383
Total Commitments and Fund Balance	452,571	478,139	417,948	417,948

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Licenses and Permits				
Street Cut Permits	148,186	200,000	200,000	200,000
Subtotal	148,186	200,000	200,000	200,000
Charges for Services				
Interfund - Charge for Services	0	62,508	55,870	55,870
Subtotal	0	62,508	55,870	55,870
Miscellaneous Revenue				
Interest Earned	324	200	200	200
Subtotal	324	200	200	200
Total All Revenue	148,510	262,708	256,070	256,070
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	443,707	196,864	105,851	105,851
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	443,707	196,864	105,851	105,851
Total Resources	592,217	459,572	361,921	361,921

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Works				
Salaries And Wages	65,696	73,994	71,669	73,993
Employee Benefits	35,626	36,372	37,556	36,029
Services and Supplies	294,031	243,355	204,856	204,856
Subtotal	395,353	353,721	314,081	314,878
 Total All Expenditures	 395,352	 353,721	 314,081	 314,878
Other Uses				
Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 196,864	 105,851	 47,840	 47,043
Total Commitments and Fund Balance	592,217	459,572	361,921	361,921

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Licenses and Permits				
City Business Licenses	0	0	0	200,000
Subtotal	0	0	0	200,000
Miscellaneous Revenue				
Interest Earned	56	500	500	500
Subtotal	56	500	500	500
Total All Revenue	56	500	500	200,500
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	1,100,000	0
Total Other Financing Sources	0	0	1,100,000	0
Beginning Fund Balance	28,070	28,126	28,626	28,626
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	28,070	28,126	28,626	28,626
Total Resources	28,126	28,626	1,129,126	229,126

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE APPROVED	FINAL APPROVED
Total All Expenditures	0	0	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	28,126	28,626	1,129,126	229,126
Total Commitments and Fund Balance	28,126	28,626	1,129,126	229,126

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Licenses and Permits				
Electric Franchise Fees	1,155,496	1,400,000	1,737,000	1,737,000
Gas Franchise Fees	575,060	668,956	806,000	806,000
Right Of Way Fees TMWA	586,155	600,000	600,000	600,000
Subtotal	2,316,711	2,668,956	3,143,000	3,143,000
Intergovernmental Revenues				
Federal Grants - LEPC	47,982	22,657	0	0
County Gasoline Tax 1.cent	436,021	467,000	476,000	476,000
County Road Fund	16,644	16,644	16,644	16,644
State Gasoline Tax 1.75 Cents	568,888	600,000	612,000	612,000
State Gasoline Tax 2.35 Cents	466,159	525,000	535,000	535,000
Misc From Other Govts	815,797	865,000	0	0
Subtotal	2,351,491	2,496,301	1,639,644	1,639,644
Charges for Services				
Bid Fees	1,810	1,000	1,000	1,000
Subtotal	1,810	1,000	1,000	1,000
Miscellaneous Revenue				
Interest Earned	104,992	15,000	15,000	15,000
Miscellaneous Revenue	40	0	0	0
Subtotal	105,032	15,000	15,000	15,000
Total All Revenue	4,775,044	5,181,257	4,798,644	4,798,644
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	4,094,133	5,095,371	1,849,709	1,849,709
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	4,094,133	5,095,371	1,849,709	1,849,709
Total Resources	8,869,177	10,276,628	6,648,353	6,648,353

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Employee Benefits	(3,014)	0	0	0
Services and Supplies	1,047	500	0	0
Subtotal	(1,967)	500	0	0
Public Safety				
Salaries And Wages	475,661	0	0	0
Employee Benefits	174,810	0	0	0
Services and Supplies	53,392	311,030	0	290,000
Capital Outlay	176,566	5,391	0	200,000
Subtotal	880,429	316,421	0	490,000
Public Works				
Salaries And Wages	169,044	709,146	767,389	925,328
Employee Benefits	112,963	366,975	440,682	418,337
Services and Supplies	2,472,302	4,566,534	5,364,412	3,184,902
Capital Outlay	141,035	2,467,343	0	0
Subtotal	2,895,344	8,109,998	6,572,483	4,528,567
Total All Expenditures	3,773,806	8,426,920	6,572,483	5,018,567
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	5,095,371	1,849,709	75,870	1,629,786
Total Commitments and Fund Balance	8,869,177	10,276,628	6,648,353	6,648,353

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Licenses and Permits				
Electric Franchise Fees	577,748	724,000	862,000	862,000
Gas Franchise Fees	287,530	334,478	400,000	400,000
Concession Franchise Fees	8,840	0	0	51,000
Subtotal	874,118	1,058,478	1,262,000	1,313,000
Charges for Services				
Bid Fees	0	500	500	500
Facility Reservation Fees	0	0	0	5,000
Recreation Advertising Fees	0	0	0	5,000
Subtotal	0	500	500	10,500
Miscellaneous Revenue				
Interest Earned	6,927	1,500	1,500	1,800
Gifts & Bequests	0	0	0	0
Miscellaneous Revenue	386	0	0	0
Subtotal	7,313	1,500	1,500	1,800
Total All Revenue	881,431	1,060,478	1,264,000	1,325,300
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	648,687	530,528	829,671	829,671
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	648,687	530,528	829,671	829,671
Total Resources	1,530,118	1,591,006	2,093,671	2,154,971

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Employee Benefits	(279)	0	0	0
Services and Supplies	172	200	0	0
Subtotal	(107)	200	0	0
Culture and Recreation				
Salaries And Wages	319,014	327,052	297,031	324,096
Employee Benefits	157,229	160,028	163,968	154,924
Services and Supplies	168,897	227,335	56,122	339,563
Capital Outlay	354,557	46,720	1,525,339	700,000
Subtotal	999,697	761,135	2,042,460	1,518,583
 Total All Expenditures	 999,590	 761,335	 2,042,460	 1,518,583
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	530,528	829,671	51,211	636,388
Total Commitments and Fund Balance	1,530,118	1,591,006	2,093,671	2,154,971

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Licenses and Permits				
Concession Franchise Fees	50,980	51,000	51,000	0
Parks Fees	0	1,000	0	0
Subtotal	50,980	52,000	51,000	0
Intergovernmental Revenues				
Home Program Grant	210,212	0	0	0
Federal Grants - LEPC	56,512	0	0	0
Housing & Urban Development (HUD)	0	0	0	0
Subtotal	266,724	0	0	0
Charges for Services				
Bid Fees	750	1,000	1,000	1,000
Facility Reservation Fees	0	10,193	5,000	0
Recreation Advertising Fees	18,571	5,000	5,000	0
Subtotal	19,321	16,193	11,000	1,000
Miscellaneous Revenue				
Interest Earned	16,291	1,920	1,920	1,620
Rebates	428,290	0	0	0
Gifts & Bequests	625	0	0	0
Recoveries/Reimbursements	44,051	2,467,900	0	0
Contributions From Other Funds	0	0	0	0
Subtotal	489,257	2,469,820	1,920	1,620
Total All Revenue	826,282	2,538,013	63,920	2,620
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	140,000	1,310,000	1,310,000
Total Other Financing Sources	0	140,000	1,310,000	1,310,000
Beginning Fund Balance	3,204,552	2,997,207	2,142,985	2,142,985
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	3,204,552	2,997,207	2,142,985	2,142,985
Total Resources	4,030,834	5,675,220	3,516,905	3,455,605

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	127	10,268	0	1,157,000
Capital Outlay	149,489	168,860	0	0
Subtotal	149,616	179,128	0	1,157,000
Judicial				
Services and Supplies	2,234	0	0	0
Subtotal	2,234	0	0	0
Public Safety				
Services and Supplies	28,397	17,260	0	5,000
Capital Outlay	355,305	1,343,024	0	0
Subtotal	383,702	1,360,284	0	5,000
Public Works				
Salaries And Wages	0	23,300	0	50,000
Services and Supplies	49,501	96,404	0	150,000
Capital Outlay	50,656	579,117	0	0
Subtotal	100,157	698,821	0	200,000
Culture and Recreation				
Services and Supplies	4,248	28,017	1,853,421	300,000
Capital Outlay	393,670	1,265,985	0	180,000
Subtotal	397,918	1,294,002	1,853,421	480,000
Total All Expenditures	1,033,628	3,532,234	1,853,421	1,842,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	2,997,207	2,142,985	1,663,484	1,613,605
Total Commitments and Fund Balance	4,030,834	5,675,220	3,516,905	3,455,605

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Miscellaneous Revenue				
Interest Earned	13,523	3,000	0	0
Subtotal	13,523	3,000	0	0
Total All Revenue	13,523	3,000	0	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	0	0
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	851,281	398,897	156,169	156,169
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	851,281	398,897	156,169	156,169
Total Resources	864,804	401,897	156,169	156,169

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	2,501	100	0	0
Capital Outlay	10,547	459	0	0
Subtotal	13,048	559	0	0
Public Safety				
Services and Supplies	13,823	0	0	51,000
Capital Outlay	229,818	45,000	0	0
Subtotal	243,641	45,000	0	51,000
Public Works				
Services and Supplies	0	50,000	0	0
Capital Outlay	0	108,037	0	0
Subtotal	0	158,037	0	0
Culture and Recreation				
Services and Supplies	16	42,132	156,169	75,000
Capital Outlay	209,202	0	0	30,169
Subtotal	209,218	42,132	156,169	105,169
Total All Expenditures	465,907	245,728	156,169	156,169
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	398,897	156,169	0	0
Total Commitments and Fund Balance	864,804	401,897	156,169	156,169

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Residential Construction Tax - Parks	3,000	5,000	5,000	5,000
Subtotal	3,000	5,000	5,000	5,000
Intergovernmental Revenues				
Highway Grants	0	0	0	0
Subtotal	0	0	0	0
Miscellaneous Revenue				
Interest Earned	8,584	200	200	200
Subtotal	8,584	200	200	200
Total All Revenue	11,584	5,200	5,200	5,200
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	457,901	412,911	192,137	360,637
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	457,901	412,911	192,137	360,637
Total Resources	469,485	418,111	197,337	365,837

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	56	100	0	0
Subtotal	56	100	0	0
Culture and Recreation				
Services and Supplies	0	0	160,000	10,000
Capital Outlay	56,518	57,374	0	150,000
Subtotal	56,518	57,374	160,000	160,000
Total All Expenditures	56,575	57,474	160,000	160,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	412,911	360,637	37,337	205,837
Total Commitments and Fund Balance	469,485	418,111	197,337	365,837

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Residential Construction Tax - Parks	8,000	5,000	5,000	5,000
Subtotal	8,000	5,000	5,000	5,000
Miscellaneous Revenue				
Interest Earned	50,259	2,000	2,000	2,000
Subtotal	50,259	2,000	2,000	2,000
Total All Revenue	58,259	7,000	7,000	7,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,857,539	1,912,984	1,714,884	1,714,884
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	1,857,539	1,912,984	1,714,884	1,714,884
Total Resources	1,915,798	1,919,984	1,721,884	1,721,884

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	314	100	0	0
Subtotal	314	100	0	0
Culture and Recreation				
Services and Supplies	2,500	0	1,000,000	150,000
Capital Outlay	0	205,000	0	850,000
Subtotal	2,500	205,000	1,000,000	1,000,000
Total All Expenditures	2,814	205,100	1,000,000	1,000,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,912,984	1,714,884	721,884	721,884
Total Commitments and Fund Balance	1,915,798	1,919,984	1,721,884	1,721,884

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Residential Construction Tax - Parks	100,295	30,000	10,000	10,000
Subtotal	100,295	30,000	10,000	10,000
Charges for Services				
Bid Fees	850	0	0	0
Subtotal	850	0	0	0
Miscellaneous Revenue				
Interest Earned	74,874	1,000	1,000	1,000
Subtotal	74,874	1,000	1,000	1,000
Total All Revenue	176,019	31,000	11,000	11,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	2,597,721	2,445,281	2,118,532	2,118,532
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	2,597,721	2,445,281	2,118,532	2,118,532
Total Resources	2,773,740	2,476,281	2,129,532	2,129,532

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	470	100	0	0
Subtotal	470	100	0	0
Culture and Recreation				
Services and Supplies	2,864	0	1,305,000	5,000
Capital Outlay	325,125	357,649	0	1,300,000
Subtotal	327,989	357,649	1,305,000	1,305,000
Total All Expenditures	328,460	357,749	1,305,000	1,305,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	2,445,281	2,118,532	824,532	824,532
Total Commitments and Fund Balance	2,773,740	2,476,281	2,129,532	2,129,532

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Room Tax	612,505	577,592	548,713	548,713
Subtotal	612,505	577,592	548,713	548,713
Charges for Services				
Bid Fees	220	0	0	0
Subtotal	220	0	0	0
Miscellaneous Revenue				
Interest Earned	32,597	12,000	8,000	8,000
Recoveries/Reimbursements	21,564	0	0	0
Subtotal	54,161	12,000	8,000	8,000
Total All Revenue	666,886	589,592	556,713	556,713
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	2,229,563	214,118	492,368	492,368
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	2,229,563	214,118	492,368	492,368
Total Resources	2,896,449	803,710	1,049,081	1,049,081

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	0	0	0	500
Subtotal	0	0	0	500
Community Support				
Salaries And Wages	0	50,000	0	0
Services and Supplies	4,285	59,466	500	50,000
Capital Outlay	859,037	201,876	640,000	590,000
Subtotal	863,322	311,342	640,500	640,000
Total All Expenditures	863,322	311,342	640,500	640,500
Other Uses				
Contingency (not to exceed 3% of total expenditures)				
Principal	1,790,177	0	0	0
Interest	28,832	0	0	0
Subtotal	1,819,009	0	0	0
Operating Transfers Out (Schedule T)				
Ending Fund Balance	214,118	492,368	408,581	408,581
Total Commitments and Fund Balance	2,896,449	803,710	1,049,081	1,049,081

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Miscellaneous Revenue				
Interest Earned	213	1,050	1,050	1,050
Subtotal	213	1,050	1,050	1,050
Total All Revenue	213	1,050	1,050	1,050
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from Debt Svc GO 1301	31,118	0	0	0
Total Other Financing Sources	31,118	0	0	0
Beginning Fund Balance	4,290,888	1,159,112	1,129,044	1,129,044
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	4,290,888	1,159,112	1,129,044	1,129,044
Total Resources	4,322,219	1,160,162	1,130,094	1,130,094

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	11,618	31,118	1,101,314	1,101,314
Capital Outlay	3,151,489	0	0	0
Subtotal	3,163,107	31,118	1,101,314	1,101,314
Total All Expenditures	3,163,107	31,118	1,101,314	1,101,314
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,159,112	1,129,044	28,780	28,780
Total Commitments and Fund Balance	4,322,219	1,160,162	1,130,094	1,130,094

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Property Taxes	248,490	0	0	0
Subtotal	248,490	0	0	0
Intergovernmental Revenues				
State Shared Revenue	5,305,960	5,942,675	6,002,101	6,002,101
Misc Other Governmental	0	0	1,488,989	1,384,387
Subtotal	5,305,960	5,942,675	7,491,090	7,386,488
Miscellaneous Revenue				
Interest Earned	428,134	105,000	105,000	105,000
Subtotal	428,134	105,000	105,000	105,000
Special Assessments				
Special Assessments	2,715,177	2,600,000	2,600,000	2,600,000
Subtotal	2,715,177	2,600,000	2,600,000	2,600,000
Total All Revenue	8,697,761	8,647,675	10,196,091	10,091,488
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	662,830	746,353	673,856	749,170
T/I from TID #1 1215	74,521	0	0	0
T/I from R/A Revolving 3401	312,165	311,448	0	0
T/I from R/A2 Revolving 3601	1,071,307	80,976	0	0
T/I from R/A 2 Bond Proceeds 3602	0	989,518	0	0
T/I from Sewer Operations 1630	4,187	4,178	0	4,184
T/I from Development Svcs 2201	25,123	25,066	0	25,105
Subtotal Other Financing Sources	2,150,133	2,157,539	673,856	778,459
Beginning Fund Balance	14,726,427	14,086,622	13,920,950	13,920,950
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	14,726,427	14,086,622	13,920,950	13,920,950
Total Available Resources	25,574,321	24,891,836	24,790,897	24,790,897

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

Forms 15-16
12/08/2010

05/16/2011 10:07 AM

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Type:				
Principal	2,370,000	2,950,000	3,590,000	3,590,000
Interest	9,062,810	8,013,886	7,853,370	7,853,370
Fiscal Agent Charges	23,771	7,000	7,000	7,000
Transfers Out	31,118	0	0	0
Reserves - increase or (decrease)	(639,805)	(165,672)	(580,423)	(580,423)
Other (Specify)				
Subtotal	11,487,699	10,970,886	11,450,370	11,450,370
TOTAL RESERVED (MEMO ONLY)	14,086,622	13,920,950	13,340,527	13,340,527
Ending Fund Balance				
Reserved	14,086,622	13,920,950	13,340,527	13,340,527
Unreserved	0	0	0	0
Total Ending Fund Balance	14,086,622	13,920,950	13,340,527	13,340,527
Total Commitments & Fund Balance	25,574,321	24,891,836	24,790,897	24,790,897

Note:

FY10 beginning fund balance and total revenues differs from CAFR by \$8,186. This is due to a mis-posting in the financial statements only for FY09. The entry was posted correctly in our General Ledger and was only a mis-posting in the financial statements. Our auditors were notified about the mis-posting, and were in agreement to re-state beginning fund balance in the FY10 audit. They subsequently decided not to re-state beginning fund balance due to the small size of the adjustment. In the FY10 financial statements, they corrected the FY09 error with an adjustment to revenues. Again, our general ledger had posted correctly back in FY09. So, the result is that this budget document represents our general ledger, making FY10 beginning fund balance and FY10 revenues 8,186 different from CAFR.

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Miscellaneous Revenue				
Interest Earned	1	0	0	0
Subtotal	1	0	0	0
Total All Revenue	1	0	0	0
Other Financing Sources				
Subtotal Other Financing Sources	0	0	0	0
Beginning Fund Balance	26	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	26	0	0	0
Total Available Resources	27	0	0	0

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

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED

Type:

Principal	0	0	0	0
Interest	0	0	0	0
Fiscal Agent Charges	27	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	(26)	0	0	0
Other (Specify)				
Subtotal	27	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Ending Fund Balance				
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total Ending Fund Balance	0	0	0	0
Total Commitments & Fund Balance	27	0	0	0

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

05/16/2011 10:07 AM

Forms 15-16
12/08/2010

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Licenses and Permits	186,074	219,843	219,843	219,843
Charges for Services	18,392,939	20,332,477	19,731,763	19,731,763
Miscellaneous Revenue	0	160,963	153,233	153,233
Total Operating Revenue	18,579,013	20,713,283	20,104,839	20,104,839
Operating Expense				
Salaries And Wages	3,787,836	2,685,068	2,379,563	2,565,764
Employee Benefits	1,461,754	1,239,654	1,297,618	1,230,965
Services and Supplies	8,776,769	11,218,755	10,487,500	9,543,892
Other Expenditures	0	0	0	0
Depreciation Expense	5,400,484	4,810,000	4,810,000	4,810,000
Total Operating Expense	19,426,843	19,953,477	18,974,680	18,150,621
Operating Income or (Loss)	(847,830)	759,806	1,130,159	1,954,218
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	0	0	0	0
Misc From Other Govts	0	0	0	0
Flood Control Conn Fee - Res	19,200	10,000	0	0
Flood Control Conn Fee- Comm	21,229	2,771	0	0
Effluent Connection Fees	486,964	291,069	291,069	291,069
Sanitary Connection Fee-Res	390,078	189,702	0	0
Sanitary Connection Fee-Comm	365,776	52,573	0	0
Storm Connection Fee-Res	100,081	48,242	0	0
Storm Connection Fee-Comm	97,419	13,370	0	0
W/C Sewer Conn Fee-Res	5,618	0	0	0
W/C Sewer Conn Fee-Comm	7,346	18,164	0	0
Interest Earned	1,094,954	361,571	486,618	486,618
Local Grant Misc	500,000	0	0	0
Contributions From Other Funds	949,947	0	0	0
Miscellaneous Revenue	102,864	1,529	1,529	1,529
Gain On Sale Of Assets	0	0	0	0
Total Non-Operating Revenue	4,141,476	988,991	779,216	779,216
Non-Operating Expense				
Interest	1,642,783	1,624,809	1,602,238	1,602,238
Reno Sparks JWWTP Loss	1,768,965	799,035	799,035	799,035
Total Non-Operating Expense	3,411,748	2,423,844	2,401,273	2,401,273
Net Income Before Operating Transfers	(118,104)	(675,047)	(491,898)	332,161

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

05/16/2011 9:58 AM

Form 19
12/08/2010

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Transfers (Schedule T)				
IN	567,027	10,000	0	0
OUT	4,187	4,178	0	4,184
Net Operating Transfers	562,840	5,822	0	(4,184)
Net Income	444,736	(669,225)	(491,898)	327,977

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

05/16/2011 9:58 AM

Form 19
12/08/2010

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012		FINAL APPROVED
			TENTATIVE APPROVED		
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	19,081,373	20,552,320	20,104,839		19,951,606
Cash paid to employees	(5,133,527)	(3,924,722)	(3,677,181)		(3,796,729)
Cash paid to suppliers	(8,082,932)	(11,218,755)	(10,487,500)		(9,543,893)
Miscellaneous cash received/(paid)	102,864	162,492	1,529		154,762
a. Net cash provided by (or used for) operating activities	5,967,778	5,571,335	5,941,687		6,765,747
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Subsidy from federal and state grants	500,000	0	0		0
Operating transfers in	567,027	10,000	0		0
Operating transfers out	(4,187)	(4,178)	0		(4,184)
b. Net cash provided by (or used for) noncapital financing activities	1,062,840	5,822	0		(4,184)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Sewer connection fees	1,493,711	625,891	291,069		291,069
Contribution from other governments	0	0	0		0
Bond principal and interest payments	(5,712,651)	(5,113,711)	(5,505,585)		(5,505,585)
Acquisition of property, plant and equipment	(12,248,807)	(15,141,201)	(5,545,000)		(5,545,000)
Proceeds from sewer bonds	0	0	0		0
Proceeds from sale of equipment	0	0	0		0
Proceeds from State Revolving Loan	5,736,354	1,545,590	0		0
c. Net cash provided by (or used for) capital and related financing activities	(10,731,393)	(18,083,431)	(10,759,516)		(10,759,516)
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Contribution to TMWRF	(1,932,770)	(6,301,263)	(1,913,570)		(1,913,570)
Interest earned on investments	1,094,954	361,571	486,618		486,618
Principal received on notes receivable	171,094	0	0		0
d. Net cash provided by (or used in) investing activities	(666,722)	(5,939,692)	(1,426,952)		(1,426,952)
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,367,497)	(18,445,965)	(6,244,781)		(5,424,905)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	40,135,266	35,767,769	17,321,804		17,321,804
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	35,767,769	17,321,804	11,077,023		11,896,899

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	16,963,774	17,291,577	17,976,541	18,062,029
Miscellaneous Revenue	6,720	0	0	0
Total Operating Revenue	16,970,494	17,291,577	17,976,541	18,062,029
Operating Expense				
Salaries And Wages	4,737,652	3,319,417	2,994,648	3,262,616
Employee Benefits	1,802,261	1,554,726	1,583,751	1,505,273
Services and Supplies	10,439,028	12,417,434	13,398,142	13,398,142
Depreciation Expense	5,324,349	5,553,225	5,753,225	5,753,225
Total Operating Expense	22,303,289	22,844,802	23,729,766	23,919,255
Operating Income or (Loss)	(5,332,795)	(5,553,225)	(5,753,225)	(5,857,226)
Non-Operating Revenue				
Contributions From Reno	603,800	2,554,991	2,554,991	4,426,635
Contributions From Sparks	275,768	891,180	891,180	2,023,365
Misc From Other Govts	9,278	0	0	0
Interest Earned	90,505	70,000	70,000	70,000
Miscellaneous Revenue	(831)	0	0	0
Gain On Sale Of Assets	1,178	0	0	0
Total Non-Operating Revenue	979,698	3,516,171	3,516,171	6,520,000
Non-Operating Expense				
Loss On Asset Disposal	400,606	0	0	0
Total Non-Operating Expense	400,606	0	0	0
Net Income Before Operating Transfers	(4,753,705)	(2,037,054)	(2,237,054)	662,774
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(4,753,705)	(2,037,054)	(2,237,054)	662,774

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012		FINAL APPROVED
			TENTATIVE APPROVED		
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Reimbursement Reno/Sparks	13,502,646	16,911,548	17,607,205		17,692,693
Cash received from other services	415,782	380,029	369,336		369,336
Cash payments for personnel costs	(6,384,093)	(4,874,143)	(4,578,399)		(4,767,888)
Cash payments for services and supplies	(10,741,033)	(12,417,434)	(13,398,142)		(13,398,142)
Miscellaneous cash received/(paid)	0	0	0		0
a. Net cash provided by (or used for) operating activities	(3,206,698)	0	0		(104,001)
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	(877,249)	(600,842)	(1,350,000)		(1,350,000)
Contribution of capital	879,568	600,842	1,350,000		1,350,000
Subsidy from grants	0	0	0		0
c. Net cash provided by (or used for) capital and related financing activities	2,319	0	0		0
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest earned on investments	100,923	70,000	70,000		70,000
d. Net cash provided by (or used in) investing activities	100,923	70,000	70,000		70,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(3,103,456)	70,000	70,000		(34,001)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,986,163	1,882,707	1,952,707		1,952,707
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,882,707	1,952,707	2,022,707		1,918,706

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Licenses and Permits	651,580	537,695	543,948	543,948
Charges for Services	1,039,727	921,210	915,135	915,135
Miscellaneous Revenue	0	0	0	0
Total Operating Revenue	1,691,307	1,458,905	1,459,083	1,459,083
Operating Expense				
Salaries And Wages	1,748,039	1,037,194	887,590	943,077
Employee Benefits	712,514	526,755	541,278	519,868
Services and Supplies	341,369	413,549	618,424	618,424
Depreciation Expense	18,200	19,000	19,000	19,000
Total Operating Expense	2,820,122	1,996,497	2,066,292	2,100,368
Operating Income or (Loss)	(1,128,816)	(537,592)	(607,209)	(641,285)
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	6	6	0	0
Interest Earned	19,049	7,000	7,000	7,000
Cash Variations	0	0	0	0
Parcel Maps	3,240	3,673	3,673	3,673
Miscellaneous Revenue	129,606	1,002	995	995
Total Non-Operating Revenue	151,901	11,681	11,668	11,668
Net Income Before Operating Transfers	(976,915)	(525,911)	(595,541)	(629,617)
Operating Transfers (Schedule T)				
IN	916,000	444,000	300,000	359,076
OUT	25,123	25,066	0	25,105
Net Operating Transfers	890,877	418,934	300,000	333,971
Net Income	(86,038)	(106,977)	(295,541)	(295,646)

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012		FINAL APPROVED
			TENTATIVE APPROVED		
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	1,680,276	1,465,931	1,459,083		1,459,083
Cash paid to employees	(2,357,175)	(1,904,709)	(1,428,868)		(1,462,945)
Cash paid to suppliers	(377,955)	(946,264)	(618,424)		(618,424)
Miscellaneous cash received/(paid)	132,852	4,675	4,668		4,668
a. Net cash provided by (or used for) operating activities	(922,002)	(1,380,367)	(583,541)		(617,618)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Subsidy from federal and state grants	0	0	0		0
Operating transfers in	916,000	444,000	300,000		359,076
Operating transfers out	(25,123)	(25,066)			(25,105)
b. Net cash provided by (or used for) noncapital financing activities	890,877	418,934	300,000		333,971
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	19,049	7,000	7,000		7,000
d. Net cash provided by (or used in) investing activities	19,049	7,000	7,000		7,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(12,076)	(954,433)	(276,541)		(276,647)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,255,218	1,243,142	288,709		288,709
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,243,142	288,709	12,168		12,062

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	24,311	21,000	21,000	21,000
Total Operating Revenue	24,311	21,000	21,000	21,000
Operating Expense				
Services and Supplies	35,777	64,776	85,672	85,672
Depreciation Expense	899	1,000	1,000	1,000
Total Operating Expense	36,676	65,776	86,672	86,672
Operating Income or (Loss)	(12,365)	(44,776)	(65,672)	(65,672)
Non-Operating Revenue				
Interest Earned	158	300	300	300
Miscellaneous Revenue	0	0	0	0
Total Non-Operating Revenue	158	300	300	300
Net Income Before Operating Transfers	(12,207)	(44,476)	(65,372)	(65,372)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(12,207)	(44,476)	(65,372)	(65,372)

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012		FINAL APPROVED
			TENTATIVE APPROVED		
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from users	24,311	21,000	21,000		21,000
Cash paid to suppliers	(37,035)	(64,776)	(85,672)		(85,672)
Miscellaneous cash receipts	0	0	0		0
a. Net cash provided by (or used for) operating activities	(12,724)	(43,776)	(64,672)		(64,672)
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	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	157	300	300		300
d. Net cash provided by (or used in) investing activities	157	300	300		300
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(12,567)	(43,476)	(64,372)		(64,372)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	157,728	145,161	101,685		101,685
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	145,161	101,685	37,313		37,313

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	4,153,977	3,779,327	4,070,756	3,679,573
Miscellaneous Revenue	14,366	343,005	60,000	60,000
Total Operating Revenue	4,168,343	4,122,332	4,130,756	3,739,573
Operating Expense				
Salaries And Wages	610,677	486,304	410,110	450,371
Employee Benefits	264,042	231,814	243,931	231,023
Services and Supplies	1,541,744	1,473,119	1,730,968	1,795,968
Depreciation Expense	2,438,624	1,039,000	1,085,000	1,085,000
Total Operating Expense	4,855,087	3,230,237	3,470,009	3,562,362
Operating Income or (Loss)	(686,744)	892,095	660,747	177,211
Non-Operating Revenue				
Interest Earned	101,978	30,000	30,000	30,000
Contributions From Other Funds	26,191	0	0	0
Miscellaneous Revenue	182	0	0	0
Gain On Sale Of Assets	23,656	0	0	0
Total Non-Operating Revenue	152,007	30,000	30,000	30,000
Non-Operating Expense				
Interest	167,397	140,846	115,560	115,560
Loss On Asset Disposal	226,844	0	0	0
Total Non-Operating Expense	394,241	140,846	115,560	115,560
Net Income Before Operating Transfers	(928,978)	781,249	575,187	91,651
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	1,070,000	0	0
Net Operating Transfers	0	(1,070,000)	0	0
Net Income	(928,978)	(288,751)	575,187	91,651

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012		FINAL APPROVED
			TENTATIVE APPROVED		
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from users and customers	4,166,537	3,779,327	4,070,756		3,679,573
Cash paid to employees	(859,082)	(807,620)	(654,041)		(681,394)
Cash paid to suppliers	(1,516,514)	(1,553,317)	(1,730,968)		(1,795,968)
Miscellaneous cash receipts	14,549	343,005	60,000		60,000
a. Net cash provided by (or used for) operating activities	1,805,490	1,761,395	1,745,747		1,262,211
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Operating transfers in	0	0	0		0
Operating transfers out	0	(1,070,000)	0		0
b. Net cash provided by (or used for) noncapital financing activities	0	(1,070,000)	0		0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from sale of capital assets	38,495	0	0		0
Acquisition of capital assets	(1,272,930)	(1,193,399)	(1,675,000)		(825,000)
Lease principal and interest payments	(731,664)	(688,257)	(688,254)		(688,254)
c. Net cash provided by (or used for) capital and related financing activities	(1,966,099)	(1,881,656)	(2,363,254)		(1,513,254)
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest earned on investments	101,978	30,000	30,000		30,000
d. Net cash provided by (or used in) investing activities	101,978	30,000	30,000		30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(58,631)	(1,160,261)	(587,507)		(221,043)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,513,631	3,455,000	2,464,439		2,294,739
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,455,000	2,294,739	1,876,932		2,073,696

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	8,789,511	8,015,875	8,133,616	7,728,335
Miscellaneous Revenue	17,691	100,000	100,000	100,000
Total Operating Revenue	8,807,202	8,115,875	8,233,616	7,828,335
Operating Expense				
Employee Benefits	0	0	0	1,580,100
Services and Supplies	8,781,398	6,896,072	8,819,135	7,529,135
Depreciation Expense	0	0	0	0
Total Operating Expense	8,781,398	6,896,072	8,819,135	9,109,235
Operating Income or (Loss)	25,804	1,219,803	(585,519)	(1,280,900)
Non-Operating Revenue				
Interest Earned	140,425	30,000	30,000	30,000
Miscellaneous Revenue	129	0	0	0
Total Non-Operating Revenue	140,554	30,000	30,000	30,000
Net Income Before Operating Transfers	166,358	1,249,803	(555,519)	(1,250,900)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	166,358	1,249,803	(555,519)	(1,250,900)

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012		FINAL APPROVED
			TENTATIVE APPROVED		
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from users	8,807,383	8,015,875	8,133,616		7,728,335
Cash paid to employees	0	0	0		(1,580,100)
Cash paid to suppliers	(8,992,114)	(6,896,072)	(8,819,135)		(7,529,135)
Cash received from reimbursements of Insurance claims	17,691	0	0		0
Miscellaneous cash receipts	129	100,000	100,000		100,000
a. Net cash provided by (or used for) operating activities	(166,911)	1,219,803	(585,519)		(1,280,900)
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:					
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	140,425	30,000	30,000		30,000
d. Net cash provided by (or used in) investing activities	140,425	30,000	30,000		30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(26,486)	1,249,803	(555,519)		(1,250,900)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,168,532	4,142,046	4,391,849		5,391,849
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,142,046	5,391,849	3,836,330		4,140,949

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	964,746	396,017	400,020	400,020
Total Operating Revenue	964,746	396,017	400,020	400,020
Operating Expense				
Services and Supplies	1,191,314	1,384,440	1,906,873	1,906,873
Depreciation Expense	0	0	0	0
Total Operating Expense	1,191,314	1,384,440	1,906,873	1,906,873
Operating Income or (Loss)	(226,568)	(988,423)	(1,506,853)	(1,506,853)
Non-Operating Revenue				
Interest Earned	187,062	50,000	50,000	50,000
Miscellaneous Revenue	46	0	0	0
Total Non-Operating Revenue	187,108	50,000	50,000	50,000
Net Income Before Operating Transfers	(39,460)	(938,423)	(1,456,853)	(1,456,853)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(39,460)	(938,423)	(1,456,853)	(1,456,853)

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012		FINAL APPROVED
			TENTATIVE APPROVED		
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from users	994,609	276,017	280,020		280,020
Cash paid to employees	0	0	0		0
Cash paid to suppliers	(1,122,337)	(1,384,440)	(1,906,873)		(1,906,873)
Cash received from reimbursements of Insurance claims	0	120,000	120,000		120,000
Miscellaneous cash receipts	46	0	0		0
a. Net cash provided by (or used for) operating activities	(127,682)	(988,423)	(1,506,853)		(1,506,853)
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	0	0	0		0
Acquisition of capital assets	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	187,062	50,000	50,000		50,000
d. Net cash provided by (or used in) investing activities	187,062	50,000	50,000		50,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	59,380	(938,423)	(1,456,853)		(1,456,853)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	7,448,808	7,508,188	6,569,765		6,569,765
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	7,508,188	6,569,765	5,112,912		5,112,912

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Miscellaneous Revenue	702,369	503,754	400,157	400,157
Total Operating Revenue	702,369	503,754	400,157	400,157
Operating Expense				
Services and Supplies	719,550	682,259	1,366,775	1,366,775
Depreciation Expense	0	0	0	0
Total Operating Expense	719,550	682,259	1,366,775	1,366,775
Operating Income or (Loss)	(17,182)	(178,505)	(966,618)	(966,618)
Non-Operating Revenue				
Interest Earned	64,774	20,000	20,000	20,000
Total Non-Operating Revenue	64,774	20,000	20,000	20,000
Non-Operating Expense				
Fixed Asset Trans To 1702 Fund	22,803	0	0	0
Total Non-Operating Expense	22,803	0	0	0
Net Income Before Operating Transfers	24,790	(158,505)	(946,618)	(946,618)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	24,790	(158,505)	(946,618)	(946,618)

PROPRIETARY FUND	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012	
			TENTATIVE APPROVED	FINAL 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	(710,265)	(682,259)	(1,366,775)	(1,366,775)
Cash received from reimbursements of Insurance claims	716,201	503,754	400,157	400,157
Miscellaneous cash receipts	0	0	0	0
a. Net cash provided by (or used for) operating activities	5,936	(178,505)	(966,618)	(966,618)
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	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	64,774	20,000	20,000	20,000
d. Net cash provided by (or used in) investing activities	64,774	20,000	20,000	20,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	70,710	(158,505)	(946,618)	(946,618)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,856,379	2,927,089	2,768,584	2,768,584
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,927,089	2,768,584	1,821,966	1,821,966

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 07/01/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2012		(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%	11,990,000	490,391	595,000	1,085,391
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%				0
			775,000			6.50%				
			1,300,000			6.50%	1,300,000	84,500	1,300,000	1,384,500
			1,550,000			6.50%	1,550,000	100,750	0	100,750
			1,815,000			6.50%	1,815,000	117,975	0	117,975
			2,105,000			6.50%	2,105,000	136,825	0	136,825
			2,420,000			6.50%	2,420,000	157,300	0	157,300
			2,755,000			6.50%	2,755,000	179,075	0	179,075
			3,120,000			6.50%	3,120,000	202,800	0	202,800
			3,515,000			6.50%	3,515,000	228,475	0	228,475
			3,935,000			6.50%	3,935,000	255,775	0	255,775
			4,390,000			6.75%	4,390,000	296,325	0	296,325
			4,890,000			6.75%	4,890,000	330,075	0	330,075
			5,430,000			6.75%	5,430,000	366,525	0	366,525
			6,015,000			6.75%	6,015,000	406,013	0	406,013
			6,640,000			6.75%	6,640,000	448,200	0	448,200
			7,315,000			6.75%	7,315,000	493,763	0	493,763
			8,035,000			6.75%	8,035,000	542,363	0	542,363
			<u>16,775,000</u>			6.75%	<u>16,775,000</u>	<u>1,132,313</u>	<u>0</u>	<u>1,132,313</u>
			83,290,000				82,005,000	5,479,050	1,300,000	6,779,050
TOTAL DEBT SERVICE FUND - Type 4										

SCHEDULE C-1 - INDEBTEDNESS

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

- * - Type
- 1 - General Obligation Bonds
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- 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 07/01/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2012		(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				129,995,000	8,005,151	3,087,697	11,092,848

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2010/2011 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2011 to appear to differ from the FY2009/2010 CAFR. Additionally, the City does not expect pledged revenues to be sufficient to make any of principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore the principal and interest amounts above are not reflected in the FY2011/2012 budget.

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

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- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
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- 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 07/01/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2012		(11) (9) + (10) TOTAL
								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%	4,570,000	172,746	690,000	862,746
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%	1,040,000	58,708	150,000	208,708
TOTAL DEBT SERVICE FUND - Type 5			8,405,000				5,610,000	231,454	840,000	1,071,454

SCHEDULE C-1 - INDEBTEDNESS

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

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(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 07/01/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2012		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service Fund - 1301	8	20	800,000	07/02/2008	09/01/2027	6.50%				
City of Sparks			855,000			6.50%	855,000	27,788	855,000	882,788
Local Improvement District #3			910,000			6.50%	910,000	59,150	0	59,150
Ltd Obligation Improvement Bonds			970,000			6.50%	970,000	63,050	0	63,050
			1,035,000			6.50%	1,035,000	67,275	0	67,275
			1,100,000			6.50%	1,100,000	71,500	0	71,500
			1,170,000			6.50%	1,170,000	76,050	0	76,050
			1,245,000			6.50%	1,245,000	80,925	0	80,925
			1,330,000			6.50%	1,330,000	86,450	0	86,450
			1,415,000			6.50%	1,415,000	91,975	0	91,975
			1,505,000			6.50%	1,505,000	97,825	0	97,825
			1,605,000			6.75%	1,605,000	108,338	0	108,338
			1,715,000			6.75%	1,715,000	115,763	0	115,763
			1,830,000			6.75%	1,830,000	123,525	0	123,525
			1,950,000			6.75%	1,950,000	131,625	0	131,625
			2,085,000			6.75%	2,085,000	140,738	0	140,738
			2,225,000			6.75%	2,225,000	150,188	0	150,188
			<u>2,375,000</u>			6.75%	<u>2,375,000</u>	<u>160,313</u>	<u>0</u>	<u>160,313</u>
			26,120,000				25,320,000	1,652,475	855,000	2,507,475
TOTAL DEBT SERVICE FUND - Type 8			26,120,000				25,320,000	1,652,475	855,000	2,507,475

SCHEDULE C-1 - INDEBTEDNESS

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

- * - Type
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- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
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- 9 - Mortgages
- 10 - Other (Specify type)
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(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 07/01/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2012		(11) (9) + (10) TOTAL
								(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%	148,632	6,451	72,737	79,188
American LaFrance / MBCC Fire Equipment Lease Daimler Chrysler	6	9.5 YRS	3,046,040	01/18/2005	08/18/2014	4.41%	1,539,706	67,901	360,379	428,280
American LaFrance / MBCC Fire Equipment Lease Daimler Chrysler	6	9 YRS	1,263,900	07/20/2006	07/20/2015	5.31%	776,047	41,208	139,578	180,786
TOTAL MOTOR VEHICLE FUND - Type 6			4,767,526				2,464,385	115,560	572,694	688,254

SCHEDULE C-1 - INDEBTEDNESS

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS,
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 SPECIAL ASSESSMENT BONDS

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(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 07/01/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2012		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer SRF Bonds 1995 N E Interceptor	2	20	4,700,000	1995	07/01/2015	3.825%	1,518,875	55,108	315,511	370,619
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%	2,570,831	90,267	430,075	520,342
FUND: Denitrification - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2000 Denitrification Plant	2	20	3,070,670	2000	01/01/2020	3.71%	1,823,071	66,036	174,080	240,116
FUND: Effluent - 1651 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2001 Effluent Pipeline	2	20	7,038,807	2001	07/01/2021	3.1375%	4,775,899	146,804	390,599	537,402
CONTINUED NEXT PAGE										

SCHEDULE C-1 - INDEBTEDNESS

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

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(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 07/01/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2012		(11) (9) + (10) TOTAL
								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	01/01/2022	3.25%	1,855,949	58,482	143,142	201,624
FUND: Effluent - 1651 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2003 Effluent Pipeline	2	20	8,243,494	2003	01/01/2024	3.05%	6,455,908	193,641	431,407	625,047
FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2005 Vista/Prater Interceptor	2	20	4,091,227	2005	01/01/2025	2.88125%	3,285,532	93,280	193,570	286,850
FUND: Interceptor - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2005 Sparks/Sun Valley Interceptor	2	20	5,160,261	2006	07/01/2025	2.66%	4,339,278	113,781	248,854	362,635
CONTINUED NEXT PAGE										

SCHEDULE C-1 - INDEBTEDNESS

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 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	07/01/2026	3.05%	12,152,824	322,326	641,517	963,843
FUND: Interceptor - 1631 City of Sparks General Obligation NV Entity Clean Water SRF loan City of Reno SRF - Sparks Portion	2	17	12,047,541	2007	01/01/2024	2.756%	9,680,767	262,547	628,633	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	07/01/2029	2.78%	4,772,645 ¹	131,058	200,531	331,589
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	07/01/2029	2.78%	2,509,299 ¹	68,908	105,430	174,338
TOTAL SEWER FUNDS - Type 2			74,916,400				55,740,878	1,602,238	3,903,347	5,505,585

SCHEDULE C-1 - INDEBTEDNESS

¹ The beginning outstanding balance on these notes will not tie to CAFR due to the fact that they are open SRF loans upon which we continue to draw.

Transfer Schedule for Fiscal Year 2011-2012

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Muni Crt Admin Assess 1208		202,000			0
			0	T/O to Parks & Rec 1221		313,557
			0	T/O to Stabilization 1299		0
			0	T/O to Debt Svc GO 1301		749,170
			0	T/O to Capital Projects 1404		1,310,000
			0	T/O to Development Svcs 2201		359,076
Subtotal			202,000			2,731,803
Special Revenue	T/I from General Fund 1101		313,557			0
			0	T/O to General Fund 1101		202,000
Subtotal			313,557			202,000
Capital Projects	T/I from General Fund 1101		1,310,000			0
Subtotal			1,310,000			0
Debt Service	T/I from General Fund 1101		749,170			0
	T/I from Sewer Operations 1630		4,184			0
	T/I from Development Svcs 2201		25,105			0
Subtotal			778,459			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		359,076			0	
			0	T/O to Debt Svc GO 1301		29,289	
Subtotal			359,076			29,289	

Total Transfers

2,963,091

2,963,091

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CITY OF SPARKS
OFFICE OF THE CITY CLERK

MAY 06 2011

STATE OF NEVADA
COUNTY OF WASHOE

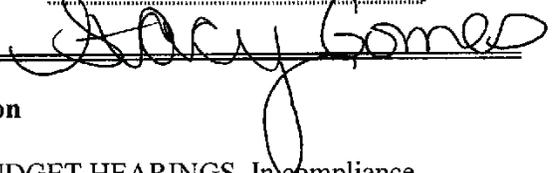
Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the dates: **05/04/2011 - 05/04/2011**, for exact publication dates please see last line of Proof of Publication below.

Subscribed and sworn to before me

Signed:



MAY 04 2011



Proof of Publication

NOTICE OF THE CITY OF SPARKS TENTATIVE BUDGET HEARINGS In compliance with Section 354.596 of the Nevada Revised Statutes, a public hearing regarding the Tentative Budget of the City of Sparks, Nevada for the fiscal year 2011/2012 will be conducted at 9:00 a.m. Tuesday May 17, 2011. 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 \$19,117,555 and a tax rate per \$100 of assessed valuation of \$0.9161 on a total assessed valuation of \$2,104,164,855. This tentative budget contains twenty-two governmental type funds with estimated expenditures of \$81,979,395 and eight proprietary funds with estimated expenses of \$62,937,036. Linda Patterson City Clerk NOTICE OF THE CITY OF SPARKS REDEVELOPMENT AGENCIES TENTATIVE BUDGET HEARINGS In compliance with Section 354.596 of the Nevada Revised Statutes, a public hearing regarding the Tentative Budget of the Redevelopment Agency

Ad Number: 1000751784

Page 1 of 2

of the city of Sparks, Nevada, areas No. 1 (Town Center/Victorian Square) and No. 2 (Oddie/Southwest Industrial/ Marina Park) for the fiscal year 2011/2012 will be conducted at 9:00 a.m. Tuesday, May 17, 2011. 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 for area No. 1 contains two funds, including Debt Service, requiring property tax revenues totaling \$2,689,648 and a tax rate per \$100 of assessed valuation of \$3.2075 on a total assessed valuation of \$84,157,961. This tentative budget for area No. 1 contains two governmental type funds with estimated expenditures of \$3,585,738. This tentative budget for area No. 2 contains two funds, including Debt Service, requiring property tax revenues totaling \$2,444,089 and a tax rate per \$100 of assessed valuation of \$3.2075 on a total assessed valuation of \$85,916,044. This tentative budget for area No. 2 contains three governmental type funds with estimated expenditures of \$3,474,755. Linda Patterson City Clerk No. 751784 May 4, 2011