

CITY OF RENO
Finance Department
PO Box 1900
Reno, NV 89505
775-326-6699

June 1, 2018

Washoe County Clerk's Office
Nancy Parent
PO Box 11130
Reno, NV 89520-0027

To Whom It May Concern:

Enclosed please find copies of the FINAL City of Reno budget for Fiscal Year 2018/2019 that shall be filed with the County Clerk's Office pursuant to NRS 354.596. Please contact our office with questions or concerns. Thank you.

Regards,

Annie Cates
Management Analyst- Budget

Encl

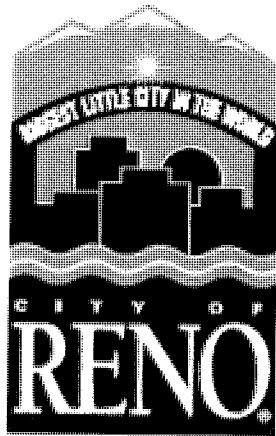
FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

June 1, 2018

BUDGET

FINAL
2018/2019

CITY OF RENO



CITY OF RENO
P.O. Box 1900
Reno, Nevada 89505
775-326-6655
Fax: 775-334-6333

Nevada Department of Taxation
Capital Complex
1550 East College parkway, Suite 115
Carson City, Nevada 89706

The City of Reno, Nevada herewith submits the FINAL budget for the fiscal year ending June 30, 2019.

This budget contains two (2) funds, including debt service, requiring property tax revenues totaling \$66,307,535.

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

The budget contains twenty (20) governmental type funds with estimated expenditures of \$264,754,085 and six (6) proprietary funds with estimated expenses of \$114,884,697.

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

CERTIFICATION:

I, Deborah Lauchner, Finance Director,
Certify that all applicable funds and
Financial operations of this Local
Government are listed herein.

Signed: Maucher





APPROVED BY THE GOVERNING BOARD

Dated: May 23, 2018

SCHEDULED PUBLIC HEARING

Date and Time: Wednesday May 23, 2018; 1:00 pm

Place: Council Chambers, 1 East First Street, Reno, Nevada

Publication Date: May 9, 2018

**CITY OF RENO, NEVADA
2018/2019 FINAL BUDGET
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**CITY OF RENO
2018/2019 FINAL BUDGET**

BUDGET MESSAGE

The 2018/2019 Final Budget for the City of Reno reflects a General Fund in which estimated revenues are \$187,675,436 and expenditures including transfers are \$193,603,758.

The City has budgeted for an ending unreserved fund balance in the General Fund of \$15,076,285. The City Council adopted a fund balance policy which went into effect on July 1, 1993 (revised June 1, 2001), which required a minimum budgeted ending fund balance to be attained. The policy called for the budgeted unreserved ending fund balance to increase annually until it reached 4% of prior year expenditures. For 2018/2019 the required ending fund balance is \$7,577,591.

The City's assessed valuation for 2017/2018 for tax overrides and debt service was \$7,746,360,878 and \$8,131,411,123 for 2018/2019, an increase of 4.97%. This equates to an increase of 3.46% in anticipated ad valorem revenues from \$64,089,476 in 2017/2018 to \$66,307,535 in 2018/2019. Based on current year revenue receipts, the City is budgeting less ad valorem revenues and CTax revenues than those anticipated by the Dept. of Taxation for 2018/2019.

Reno's city-wide tax rate for 2018/19 is \$0.9598 per \$100 of assessed value which includes a debt rate of \$0.0000 and voter-approved tax overrides of \$0.5351 for police, fire, and street programs.

	GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY) COLS. 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/17 (1)	EST. CURRENT YEAR 6/30/18 (2)	BUDGET YEAR 6/30/19 (3)	BUDGET YEAR 6/30/19 (4)	
REVENUES:					
Property Taxes	62,192,110	64,089,476	66,307,535	0	66,307,535
Other Taxes	12,289,177	12,568,000	11,395,000	0	11,395,000
Licenses and Permits	47,820,794	47,485,232	49,034,285	305,000	49,339,285
Intergovernmental Resources	89,991,198	102,003,301	99,716,396	0	99,716,396
Charges for Services	15,110,713	14,768,672	13,414,781	121,341,377	134,756,158
Fines and Forfeits	2,502,105	2,396,722	2,227,933	1,200,000	3,427,933
Miscellaneous	9,641,792	11,509,061	8,010,894	7,831,000	15,841,894
TOTAL REVENUES	239,547,889	254,820,464	250,106,824	130,677,377	380,784,201
EXPENDITURES/EXPENSES:					
General Government	22,184,767	27,913,809	27,186,641	40,402,977	67,589,618
Judicial	6,713,612	8,049,044	7,438,427	0	7,438,427
Public Safety	116,009,303	125,906,754	124,656,766	0	124,656,766
Public Works	30,443,228	38,302,472	36,512,756	10,378,947	46,891,703
Sanitation	0	0	0	0	0
Health	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and Recreation	12,172,001	19,179,707	14,171,029	0	14,171,029
Community Support	10,199,657	16,669,700	12,694,122	9,711,700	22,405,822
Intergovernmental Expenditures	9,761,079	9,573,396	10,704,053	XXXXXXXXXXXX	10,704,053
Contingencies	XXXXXXXXXXXX	355,600	800,000	0	800,000
Utility Enterprises	0	0	0	53,285,754	53,285,754
Hospitals	0	0	0	0	0
Transit Systems	0	0	0	0	0
Airports	0	0	0	0	0
Other Enterprises	0	0	0	XXXXXXXXXXXX	0
Debt Service: Principal Retirement	22,857,051	15,598,516	17,075,496	0	17,075,496
Interest Costs	14,770,313	14,459,236	14,314,795	1,105,319	15,420,114
TOTAL EXPENDITURES/EXPENSES	245,111,011	276,008,234	265,554,085	114,884,697	380,438,782
Excess of revenues over (under)					
Expenditures/Expenses	(5,563,122)	(21,187,770)	(15,447,261)	15,792,680	345,419
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	6,640,000	0	0	XXXXXXXXXXXX	XXXXXXXXXX
Sales of general fixed assets	26,241	2,125,678	0	XXXXXXXXXXXX	XXXXXXXXXX
Proceeds of short-term financing/debt	0	0	0	XXXXXXXXXXXX	XXXXXXXXXX
Bond Costs	(236,407)	0	0		
Operating transfers in	14,571,234	16,895,232	13,296,074	0	13,296,074
Operating transfers out	(14,408,274)	(16,908,232)	(13,184,074)	(112,000)	(13,296,074)
TOTAL OTHER FINANCING SOURCES (USES)	6,592,794	2,112,678	112,000	(112,000)	0
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses	1,029,672	(19,075,092)	(15,335,261)	15,680,680	345,419
FUND BALANCE JULY 1, BEGINNING OF YEAR:				XXXXXXXXXXXX	XXXXXXXXXX
Reserved	91,880,235	92,909,907	73,834,815	XXXXXXXXXXXX	XXXXXXXXXX
Unreserved	0	0	0	XXXXXXXXXXXX	XXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	91,880,235	92,909,907	73,834,815	XXXXXXXXXXXX	XXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXXXX	XXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:				XXXXXXXXXXXX	XXXXXXXXXX
Reserved	92,909,907	73,834,815	58,499,554	XXXXXXXXXXXX	XXXXXXXXXX
Unreserved	0	0	0	XXXXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	92,909,907	73,834,815	58,499,554		

**BUDGET SUMMARY FOR THE CITY OF RENO, NEVADA
SCHEDULE S-1**

01-Jun-18

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/19
General Government	129.19	129.19	132.19
Judicial	48.00	50.00	50.00
Public Safety	685.66	693.16	702.16
Public Works	111.92	111.92	113.92
Sanitation	0.00	0.00	0.00
Health	0.00	0.00	0.00
Welfare	0.00	0.00	0.00
Culture and Recreation	161.91	164.41	164.91
Community Support	73.00	74.85	75.85
TOTAL GENERAL GOVERNMENT	1,209.68	1,223.53	1,239.03
Utilities	72.86	75.46	77.46
Hospitals	0.00	0.00	0.00
Transit Systems	0.00	0.00	0.00
Airports	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL	1,282.54	1,298.99	1,316.49

Employee's Retirement Contribution is paid by: Employee () Local Government (X)
(For other than Police and Fire Protection Employees)

POPULATION (AS OF JULY 1)	<u>238,615.00</u>	<u>242,158.00</u>	<u>244,612.00</u>
Source of Population Estimate	NV Department of Taxation	NV Department of Taxation	NV Department of Taxation
Assessed Valuation (Secured and Unsecured Only)	\$ 7,408,228,997	\$ 7,746,360,878	\$ 8,131,411,123
Net Proceeds of Mines	0	13,107	0
TOTAL ASSESSED VALUE	\$ <u>7,408,228,997</u>	\$ <u>7,746,373,985</u>	\$ <u>8,131,411,123</u>
TAX RATE			
General Fund	0.7300	0.7300	0.7300
Special Revenue Funds	0.2298	0.2298	0.2298
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Fund	0.0000	0.0000	0.0000
Enterprise Funds	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	<u>0.9598</u>	<u>0.9598</u>	<u>0.9598</u>

CITY OF RENO, NEVADA

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

FOR FISCAL YEAR 2018

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE	(4) TAX RATE LEVIED	(5) TOTAL PRE-ABATED AD VALOREM REVENUE [2]X(4)X100]	(6) AD VALOREM TAX ABATEMENT ((5)-(7))	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE							
A. PROPERTY TAX subject to Revenue Limitations	1.1554	8,131,411,123	93,950,324	0.3948	32,102,811	(6,486,270)	25,616,541
B. PROPERTY TAX outside revenue limitations: Net Proceeds of Mines	1.1554	0	0	0.3948	0		0
VOTER APPROVED: C. Voter Approved Overrides (1)	0.5351	8,131,411,123	43,511,181	0.5351	43,511,181	(4,973,569)	38,537,612
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0000		0	0.0000			0
E. Medical Indigent (NRS 428.285)	0.0000		0	0.0000			0
F. Capital Acquisition (NRS 354.59815)	0.0000		0	0.0000			0
G. Youth Services Levy (NRS 62.327)	0.0000		0	0.0000			0
H. Legislative Overrides	0.0000		0	0.0000			0
I. SCCRT Loss (NRS 354.59813)	0.2001	8,131,411,123	16,268,333	0.0299	2,431,292	(277,910)	2,153,382
J. Other	0.0000		0	0.0000			0
K. Other	0.0000		0	0.0000			0
L. SUBTOTAL LEGISLATIVE OVERRIDE	0.2001	8,131,411,123	16,268,333	0.0299	2,431,292		2,153,382
M. SUBTOTAL A,C,L	1.8906	8,131,411,123	153,729,838	0.9598	78,045,284	(11,459,839)	66,307,535
N. Debt -	0.0000	8,131,411,123	0	0.0000	0	0	0
O. Total M & N -	1.8906	XXXXXXXXXX	153,729,838	0.9598	78,045,284	(11,459,839)	66,307,535

CITY OF RENO, NEVADA

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

ESTIMATED REVENUES AND OTHER RESOURCES
SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES
 BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2019 BUDGET SUMMARY FOR THE CITY OF RENO, NEVADA

GOVERNMENTAL FUNDS TYPES & EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX DISTRIBUTION (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL FUND*	19,033,597	66,623,348	50,943,514	0.7300	70,108,574	0	1,971,010	208,680,043
SPECIAL REVENUE FUNDS								
Hud and State Housing Fund	190,760	0	0	0.0000	4,827,496	0	0	5,018,256
Community Assistance Center	645,033	0	0	0.0000	3,288,663	0	50,000	3,983,696
Street Fund	19,294,012	0	15,364,021	0.2298	9,625,500	0	150,000	44,433,533
Drainage Facility Fund	0	0	0	0.0000	75,000	0	0	75,000
Room Tax Fund	736,872	0	0	0.0000	2,407,500	0	0	3,144,372
Stabilization Fund	0	0	0	0.0000	0	0	0	0
Court Funds	0	0	0	0.0000	272,906	0	0	272,906
Drug Forfeit Fund	0	0	0	0.0000	0	0	0	0
RPD-DOJ Equitable Sharing Fund	0	0	0	0.0000	100,000	0	0	100,000
CAPITAL PROJECTS FUNDS								
General Capital Projects Fund	1,412,697	0	0	0.0000	46,000	0	2,127,500	3,586,197
Room Surcharge (AB376) Capital Project Fund	0	0	0	0.0000	2,010,000	0	0	2,010,000
Event Center Capital Projects	0	0	0	0.0000	0	0	0	0
Park Capital Projects Fund	5,739,109	0	0	0.0000	1,317,500	0	0	7,056,609
Capital Tax Capital Project Fund	0	0	0	0.0000	550,000	0	0	550,000
Street Bond/Impact Fee Capital Project Fund	0	0	0	0.0000	0	0	0	0
DEBT SERVICE FUNDS (Ad Valorem & Operating)								
City of Reno Debt Service Fund	(194,635)	0	0	0.0000	2,827,000	0	7,997,564	10,629,929
Railroad Debt Service Fund	15,004,160	0	0	0.0000	11,879,770	0	0	26,883,930
Event Center Debt Service Fund	10,138,883	0	0	0.0000	7,606,019	0	1,000,000	18,744,902
SAD Debt Service Fund	1,834,327	0	0	0.0000	234,013	0	0	2,068,340
Subtotal Governmental Fund Types, Expendable Trust Funds	73,834,815	66,623,348	66,307,535	0.9598	117,175,941	0	13,296,074	337,237,713
PROPRIETARY FUNDS								
Receiving Tax Rate: Swimming Pools	XXXXXXXXXX XXXXXXXXXX	0	0		XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	0	0		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	66,623,348	66,307,535	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

* 500,000 difference = RDA Settlement Agreement

1-Jun-18

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2019

BUDGET SUMMARY FOR THE CITY OF RENO, NEVADA

GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS FUND NAME	*	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	x	99,185,419	61,624,843	27,097,232	464,700	800,000	4,431,564	15,076,285	208,680,043
SPECIAL REVENUE FUNDS									
Hud and State Housing Fund	R	352,697	192,891	4,472,668	0	0	0	0	5,018,256
Community Assistance Center	R	71,953	43,270	3,531,390	0	0	0	337,083	3,983,696
Street Fund	R	5,116,262	3,059,258	6,817,857	12,675,000	0	6,631,500	10,133,656	44,433,533
Drainage Facility Fund	R	0	0	75,000	0	0	0	0	75,000
Room Tax Fund	R	0	0	525,110	250,000	0	1,811,930	557,332	3,144,372
Stabilization Fund	R	0	0	0	0	0	0	0	0
Court Funds	R	0	0	272,906	0	0	0	0	272,906
Drug Forfeit	R	0	0	0	0	0	0	0	0
RPD-DOJ Equitable Sharing Fund	R	0	0	100,000	0	0	0	0	100,000
CAPITAL PROJECTS FUNDS									
General Capital Projects Fund	C	0	0	0	2,515,000	0	159,080	912,117	3,586,197
Room Surcharge (AB376) Capital Project Fund	C	0	0	0	2,010,000	0	0	0	2,010,000
Event Center Capital Projects Fund	C	0	0	0	0	0	0	0	0
Park Capital Projects Fund	C	0	0	9,363	2,888,000	0	0	4,159,246	7,056,609
Capital Tax Capital Project Fund	C	0	0	0	550,000	0	0	0	550,000
Street Bond/Impact Fee Capital Project Fund	C	0	0	0	0	0	0	0	0
DEBT SERVICE FUNDS (Ad Valorem & Operating)									
City of Reno Debt Service Fund	D	0	0	10,471,013	0	0	0	158,916	10,629,929
Railroad Debt Service Fund	D	0	0	9,904,638	0	0	0	16,979,292	26,883,930
Event Center Debt Service Fund	D	0	0	9,670,316	0	0	0	9,074,586	18,744,902
SAD Debt Service Fund	D	0	0	807,299	0	0	150,000	1,111,041	2,068,340
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	20	104,726,331	64,920,262	73,754,792	21,352,700	800,000	13,184,074	58,499,554	337,237,713

*FUND TYPES:

R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Includes debt service requirements.

01-Jun-18

SCHEDULE A-2 - PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2019

BUDGET SUMMARY FOR THE CITY OF RENO, NEVADA

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Sanitary Sewer Divisions	E	66,500,000	48,285,754	7,575,000	6,105,319	0	112,000	19,571,927
Building Permit	E	9,870,007	9,711,700	50,000	0	0	0	208,307
Motor Vehicle Division	I	6,649,537	5,921,747	15,000	4,457,200	0	0	(3,714,410)
Risk Retention Division	I	1,556,145	2,702,254	40,000	0	0	0	(1,106,109)
Self-funded Medical Plan	I	31,422,252	29,867,379	91,000	0	0	0	1,645,873
Workers Compensation	I	6,858,436	7,833,344	50,000	0	0	0	(924,908)
TOTAL	6	122,856,377	104,322,178	7,821,000	10,562,519	0	112,000	15,680,680

*Fund Types:

E - Enterprise

I - Internal Service

N - Nonexpendable Trust

** Including Depreciation

01-Jun-18

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad valorem taxes	27,512,143	28,436,666	29,431,949	29,574,139
Ad valorem -fire override	4,236,162	4,383,782	4,537,214	4,559,133
Ad valorem -fire station override	4,690,264	4,854,318	5,024,219	5,048,491
Ad valorem -police override	10,908,501	11,309,376	11,705,204	11,761,751
Ad valorem -RDA Settlement Agreement	0	0	0	0
Subtotal - Taxes	47,347,070	48,984,142	50,698,586	50,943,514
LICENSES AND PERMITS				
Business licenses and permits				
Business licenses	16,118,728	15,758,500	16,109,260	17,109,260
City gaming licenses	1,810,594	1,830,000	1,830,000	1,830,000
Liquor licenses	1,787,426	1,750,000	1,837,500	1,837,500
Franchise fees				
Electricity	9,389,603	9,400,000	9,400,000	9,400,000
Telephone	2,970,414	2,850,000	2,850,000	2,914,619
Natural Gas	3,028,718	3,030,000	3,030,000	3,030,000
Sanitation	3,607,572	3,900,000	3,900,000	3,900,000
Audit Recoveries	0	0	0	0
Sewer in lieu	3,470,429	3,501,750	3,552,500	3,552,500
Cable television	2,362,450	2,215,000	2,215,000	2,215,000
Other Non-Business	9,051	6,000	0	0
Subtotal - Licenses and Permits	44,554,985	44,241,250	44,724,260	45,788,879
INTERGOVERNMENTAL REVENUES				
Federal grants	1,260,431	834,878	0	0
State grants	58,226	298,262	0	0
State shared revenues	0	319,349	0	319,349
Consolidated Tax Distribution	57,219,566	63,754,400	65,985,804	66,623,348
Other local governmental shared revenue				
County gaming licenses	1,551,623	1,420,000	1,420,000	1,420,000
AB 104	3,900,032	3,999,899	4,159,895	4,159,895
Dedicated Sales Tax - Freight House	344,552	570,000	551,200	595,650
Intergovernmental Grant, Other	107,334	156,386	351,349	32,000
Subtotal - Intergovernmental Revenues	64,441,764	71,353,174	72,468,248	73,150,242

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

01-Jun-18

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
CHARGES FOR SERVICES				
Community Development				
Planning Fees	612,995	560,000	569,000	569,000
Planning Application Fees	562,391	610,000	575,613	610,000
Business License Admin Fee	0	0	0	0
Code Enforcement	21,295	10,722	9,516	9,516
General Government				
Administration fees	138,225	165,653	161,300	161,300
Indirect Cost Reimbursement	3,397,616	3,447,840	3,684,516	3,684,516
TMWA Contract Payment	57,677	57,677	57,677	57,677
Judicial				
Municipal Court Service Charge	83,458	58,960	66,450	66,450
Public Safety				
Police service charges	614,870	709,761	650,000	650,000
Dispatch charges	249,821	254,455	191,243	191,243
Work permits	25,208	47,486	40,000	40,000
Fire service charges	843,240	819,096	819,096	819,096
Strike Team Reimbursements	1,459,364	1,228,834	0	0
Parks and Recreation				
Parks & Recreation Fees	3,832,771	3,228,577	3,137,667	3,137,667
Golf Fees	0	0	0	0
Swimming Pool Fees	384,580	295,464	298,316	298,316
Public Works				
Engineering fees	143,938	143,938	0	0
Parking receipts	813,625	1,045,209	1,045,000	1,045,000
Other	0	0	0	0
Subtotal	13,241,074	12,683,672	11,305,394	11,339,781
FINES AND FORFEITS				
Municipal court fines	1,879,597	1,829,982	1,827,433	1,827,433
Municipal court forfeits	0	0	0	0
Delinquent license penalties	567,257	550,000	400,000	400,000
Subtotal	2,446,854	2,379,982	2,227,433	2,227,433
SPECIAL ASSESSMENTS				
Business Improvement District	0	0	0	2,350,000
Downtown Police District	1,563,651	1,599,386	1,615,380	0
Tax Maintenance District	289,717	257,912	260,491	0
Subtotal	1,853,368	1,857,298	1,875,871	2,350,000
MISCELLANEOUS				
Interest earnings	103,532	180,000	150,000	150,000
Rents and royalties	605,820	608,308	608,308	608,308
Reimbursements & restitution	1,146,484	902,384	393,065	821,841
Private grants	207,787	509,241	7,500	287,500
Other	123,622	85,000	7,938	7,938
Subtotal	2,187,245	2,284,933	1,166,811	1,875,587
SUBTOTAL REVENUE ALL SOURCES	176,072,360	183,784,451	184,466,603	187,675,436

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

01-Jun-18

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
OTHER FINANCING SOURCES				
Operating Transfers in (Schedule T)				
Special Revenue Fund				
Police HQ	0	0	0	0
Street Fund	0	0	0	0
Room Tax Fund	1,322,936	1,593,027	1,633,436	1,811,930
Stabilization Fund	70,613	0	0	0
HOME Fund	122,000	0	0	0
SAD Debt Serv Fund	115,000	0	0	0
City Hall Debt Service Fund	0	0	0	0
Capital Projects Funds	142,231	159,080	159,080	159,080
Enterprise Fund				
Sanitary Sewer	0	0	0	0
Building Permit	0	0	0	0
Internal Service Fund				
Motor Vehicle	0	0	0	0
Workers Comp	0	0	0	0
Risk	0	0	0	0
Proceeds from issuance of debt	0	0	0	0
Sale of general fixed assets	26,241	1,894,332	0	0
Other proceeds-capital leases	0	0	0	0
SUBTOTAL OTHER FINANCING SOURCES	1,799,021	3,646,439	1,792,516	1,971,010
TOTAL BEGINNING FUND BALANCE	19,619,492	21,042,477	19,031,671	19,033,597
Prior Period Adjustments	0	0	0	0
Residual Equity Transfers	0	0	0	0
TOTAL AVAILABLE RESOURCES	197,490,873	208,473,367	205,290,790	208,680,043

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

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01-Jun-18

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
CITY COUNCIL				
CITY COUNCIL ACTIVITY TOTAL				
Salaries and Wages	507,219	521,182	534,250	534,250
Employee Benefits	370,431	401,302	396,215	396,215
Services and Supplies	500,737	577,151	598,732	628,732
Capital Outlay	0	0	0	0
Activity Subtotal	1,378,387	1,499,635	1,529,197	1,559,197
CITY CLERK				
CITY CLERK ACTIVITY SUBTOTAL				
Salaries and Wages	443,327	504,755	529,221	529,221
Employee Benefits	226,519	297,112	296,329	296,329
Services and Supplies	226,937	321,210	371,210	371,210
Capital Outlay	0	0	0	0
Activity Subtotal	896,783	1,123,077	1,196,760	1,196,760
CITY MANAGER				
EXECUTIVE ACTIVITY SUBTOTAL				
Salaries and Wages	3,365,760	3,694,572	3,661,884	3,661,884
Employee Benefits	1,252,031	1,606,417	1,547,164	1,547,164
Services and Supplies	997,328	1,571,408	1,336,535	2,618,544
Capital Outlay	0	0	0	0
Activity Subtotal	5,615,119	6,872,397	6,545,583	7,827,592
FINANCE				
FINANCE ACTIVITY SUBTOTAL				
Salaries and Wages	947,020	1,139,682	1,203,170	1,203,170
Employee Benefits	488,039	597,234	620,563	620,563
Services and Supplies	331,704	408,652	282,080	282,080
Capital Outlay	0	0	0	0
Activity Subtotal	1,766,763	2,145,568	2,105,813	2,105,813
CITY ATTORNEY				
CITY ATTORNEY ACTIVITY SUBTOTAL				
Salaries and Wages	2,527,278	2,731,047	2,740,477	2,740,477
Employee Benefits	1,206,384	1,361,707	1,346,853	1,346,853
Services and Supplies	227,136	362,474	362,775	362,775
Capital Outlay	0	0	0	0
Activity Subtotal	3,960,798	4,455,228	4,450,105	4,450,105

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND
FUNCTION: GENERAL GOVERNMENT

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	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
HUMAN RESOURCES				
HUMAN RESOURCES ACTIVITY TOTAL				
Salaries and Wages	842,810	794,291	825,261	825,261
Employee Benefits	455,954	477,964	509,051	509,051
Services and Supplies	369,844	274,126	257,193	407,193
Capital Outlay	0	0	0	0
Activity Subtotal	1,668,608	1,546,381	1,591,505	1,741,505
CIVIL SERVICE				
CIVIL SERVICE ACTIVITY TOTAL				
Salaries and Wages	236,189	281,821	290,017	290,017
Employee Benefits	113,657	158,010	141,343	141,343
Services and Supplies	59,891	102,862	78,344	78,344
Capital Outlay	0	0	0	0
Activity Subtotal	409,737	542,693	509,704	509,704
TECHNOLOGY				
TECHNOLOGY ACTIVITY TOTAL				
Salaries and Wages	1,861,489	1,944,715	1,967,687	1,904,524
Employee Benefits	927,132	988,933	987,831	987,831
Services and Supplies	2,143,720	2,618,614	2,603,500	2,603,500
Capital Outlay	0	0	0	0
Activity Subtotal	4,932,341	5,552,262	5,559,018	5,495,855
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	10,731,092	11,612,065	11,751,967	11,688,804
Employee Benefits	5,040,147	5,888,679	5,845,349	5,845,349
Services and Supplies	4,857,297	6,236,497	5,890,369	7,352,378
Capital Outlay	0	0	0	0
GENERAL GOVERNMENT FUNCTION SUBTOTAL	20,628,536	23,737,241	23,487,685	24,886,531

CITY OF RENO, NEVADA

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND
FUNCTION: GENERAL GOVERNMENT

01-Jun-18

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
JUDICIAL				
MUNICIPAL COURT				
Salaries and Wages	3,589,223	3,874,807	3,973,005	3,973,005
Employee Benefits	1,932,484	2,136,895	2,189,417	2,189,417
Services and Supplies	1,020,582	1,131,882	1,003,099	1,003,099
Capital Outlay	0	0	0	0
JUDICIAL FUNCTION SUBTOTAL	6,542,289	7,143,584	7,165,521	7,165,521
POLICE				
POLICE ACTIVITY TOTAL				
Salaries and Wages	36,303,219	37,553,080	39,380,241	40,034,376
Employee Benefits	21,282,608	22,297,880	23,291,508	23,564,032
Services and Supplies	5,632,402	5,942,360	5,924,721	6,009,659
Capital Outlay	0	125,390	0	142,200
Activity Subtotal	63,218,229	65,918,710	68,596,470	69,750,267
FIRE				
FIRE ACTIVITY TOTAL				
Salaries and Wages	27,965,092	28,753,144	27,653,237	27,820,728
Employee Benefits	15,819,136	16,256,767	16,922,648	17,014,870
Services and Supplies	2,776,549	3,708,790	2,756,895	2,756,895
Capital Outlay	332,597	250,000	250,000	250,000
Activity Subtotal	46,893,374	48,968,701	47,582,780	47,842,493
DISPATCH				
Salaries and Wages	3,521,203	4,152,476	4,169,438	4,169,438
Employee Benefits	1,698,038	2,219,518	2,155,458	2,155,458
Services and Supplies	227,198	357,941	239,110	239,110
Capital Outlay	0	0	0	0
Activity Subtotal	5,446,439	6,729,935	6,564,006	6,564,006
PUBLIC SAFETY FUNCTION				
Salaries and Wages	67,789,514	70,458,700	71,202,916	72,024,542
Employee Benefits	38,799,782	40,774,165	42,369,614	42,734,360
Services and Supplies	8,636,149	10,009,091	8,920,726	9,005,664
Capital Outlay	332,597	375,390	250,000	392,200
PUBLIC SAFETY FUNCTION SUBTOTAL	115,558,042	121,617,346	122,743,256	124,156,766

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND
FUNCTION: PUBLIC SAFETY

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	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019 TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
PUBLIC WORKS				
Salaries and Wages	2,530,527	2,741,830	2,896,946	2,860,702
Employee Benefits	1,310,462	1,463,636	1,470,308	1,470,308
Services and Supplies	1,729,300	1,868,340	1,803,369	1,803,369
Capital Outlay	21,399	9,824	0	0
PUBLIC WORKS FUNCTION SUBTOTAL	5,591,688	6,083,630	6,170,623	6,134,379
PLANNING & COMMUNITY DEVELOPMENT				
Salaries and Wages	1,830,897	1,980,557	2,024,601	2,024,601
Employee Benefits	829,544	1,008,096	999,216	1,007,241
Services and Supplies	840,244	894,359	801,571	997,411
Capital Outlay	39,189	22,000	0	0
PLANNING & CD FUNCTION SUBTOTAL	3,539,874	3,905,012	3,825,388	4,029,253
CULTURE AND RECREATION				
Salaries and Wages	5,650,343	5,999,885	6,004,251	6,053,102
Employee Benefits	2,165,195	2,699,485	2,690,841	2,706,984
Services and Supplies	1,998,614	2,040,869	1,947,580	2,001,080
Capital Outlay	13,950	300,500	12,500	72,500
CULTURE AND REC. FUNCTION SUBTOTAL	9,828,102	11,040,739	10,655,172	10,833,666
EXPENDITURES BY ACTIVITY AND FUNCTION:				
INTERGOVERNMENTAL				
Salaries and Wages	0	0	0	560,663
Retired Employees Trust	5,094,231	5,271,000	5,271,000	5,671,184
Miscellaneous	4,618,274	4,227,396	5,259,695	4,397,206
Capital Outlay	0	0	0	0
INTERGOVERNMENTAL FUNCTION SUBTOTAL	9,712,505	9,498,396	10,530,695	10,629,053
ALL FUNCTIONS SUBTOTALS				
Salaries and Wages	92,121,596	96,667,844	97,853,686	99,185,419
Employee Benefits	55,171,845	59,241,956	60,835,745	61,624,843
Services and Supplies	23,700,460	26,408,434	25,626,409	26,560,207
Capital Outlay	407,135	707,714	262,500	464,700
ALL FUNCTIONS SUBTOTALS	171,401,036	183,025,948	184,578,340	187,835,169

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND
FUNCTION: PUBLIC WORKS, PLANNING, & CULTURE AND RECREATION

01-Jun-18

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
PAGE FUNCTION SUMMARY				
12 General Government	20,628,536	23,737,241	23,487,685	24,886,531
13 Judicial	6,542,289	7,143,584	7,165,521	7,165,521
16 Public Safety	115,558,042	121,617,346	122,743,256	124,156,766
18 Public Works	5,591,688	6,083,630	6,170,623	6,134,379
Sanitation	0	0	0	0
Health	0	0	0	0
Welfare	0	0	0	0
13 Culture and Recreation	9,828,102	11,040,739	10,655,172	10,833,666
20 Community Support	3,539,874	3,905,012	3,825,388	4,029,253
21 Debt Service	768,908	142,060	108,249	537,025
21 Intergovernmental Expenditures	9,712,505	9,498,396	10,530,695	10,629,053
TOTAL EXPENDITURES - ALL FUNCTIONS	172,169,944	183,168,008	184,686,589	188,372,194
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	0	355,600	1,642,500	800,000
OPERATING TRANSFERS OUT (Schedule T)				
Special Revenue Funds				
Street Fund	0	5,000	0	0
CAC Operating Fund	50,000	50,000	50,000	50,000
Forfeiture Fund	105,590	0	0	0
CDBG Fund	0	0	0	0
Debt Service Funds	2,028,525	1,993,062	2,254,064	2,254,064
Capital Projects Funds	2,079,337	3,541,000	1,590,000	2,127,500
CREBS Capital Projects	0	0	0	0
Community Assistance Center	0	0	0	0
Grants Capital Project Fund	15,000	2,100	0	0
Enterprise Funds				
Sewer Fund	0	0	0	0
Building Fund	0	0	0	0
Internal Service Funds				
Moter Vehicle Fund	0	325,000	0	0
Reno Self Funded Medical Fund	0	0	0	0
Redevelopment Agency	0	0	0	0
Trust and Agency Funds				
Deposits Division	0	0	0	0
Subtotal	4,278,452	5,916,162	3,894,064	4,431,564
TOTAL EXPENDITURES & OTHER USES	176,448,396	189,439,770	190,223,153	193,603,758
TOTAL ENDING FUND BALANCE	21,042,477	19,033,597	15,067,637	15,076,285
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	197,490,873	208,473,367	205,290,790	208,680,043

CITY OF RENO, NEVADA
SCHEDULE B SUMMARY - EXPENDITURES,
OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL REVENUES				
Federal Grants-CDBG	2,751,678	6,646,591	3,334,816	3,334,816
State Grants	942,516	1,811,496	665,089	1,317,680
Subtotal	3,694,194	8,458,087	3,999,905	4,652,496
MISCELLANEOUS				
Interest Earnings	310	-	-	-
Loan Payments	408,149	809,184	211,280	175,000
Private Grants	-	-	-	-
Other	-	-	-	-
Subtotal	408,459	809,184	211,280	175,000
OPERATING TRANSFERS IN				
Neighborhood Stabilization Fund	-	-	-	-
Subtotal	-	-	-	-
TOTAL BEGINNING FUND BALANCE	308,277	227,080	195,767	190,760
Prior Period Adjustment				
TOTAL AVAILABLE RESOURCES	4,410,930	9,494,351	4,406,952	5,018,256
EXPENDITURES				
COMMUNITY SUPPORT				
COMMUNITY RES				
Salaries and Wages	265,340	389,712	313,837	352,697
Employee Benefits	137,857	221,656	169,375	192,891
Services and Supplies	3,020,693	7,848,057	3,691,693	4,472,668
Capital Outlay	602,034	700,000	-	-
Division Subtotal	4,025,924	9,159,425	4,174,905	5,018,256
DEBT SERVICE				
Principal	33,000	138,000	33,000	-
Interest	2,926	6,166	1,924	-
TOTAL EXPENDITURES	4,061,850	9,303,591	4,209,829	5,018,256
OTHER FINANCING USES				
Transfers Out				
General Fund	122,000	-	-	-
Parks & Recreation Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal	122,000	-	-	-
TOTAL ENDING FUND BALANCE	227,080	190,760	197,123	-
TOTAL COMMITMENTS AND FUND BALANCE	4,410,930	9,494,351	4,406,952	5,018,256

CITY OF RENO, NEVADA

SCHEDULE B - SPECIAL REVENUE FUND
 HUD and State Housing Funds (10010,10012,10014,10015,10020,10025,10026,10028)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL REVENUES				
Federal Grants	240,007	408,059	408,059	408,059
State Grants	-	-	-	-
Contributions	2,160,756	2,695,599	2,695,599	2,695,599
TOTAL INTERGOVERNMENTAL	2,400,763	3,103,658	3,103,658	3,103,658
MISCELLANEOUS REVENUES				
Rents & Royalties	15,039	35,005	30,005	35,005
Reimbursements and restitution	150,424	150,000	150,000	150,000
Private Grants	-	1,000	-	-
Other	2,714	3,500	-	-
Subtotal	168,177	189,505	180,005	185,005
TRANSFERS IN				
General Fund	50,000	50,000	50,000	50,000
HOME Fund	-	-	-	-
Subtotal	50,000	50,000	50,000	50,000
TOTAL BEGINNING FUND BALANCE	922,052	907,133	638,033	645,033
PRIOR PERIOD ADJUSTMENT	-	-	-	-
TOTAL AVAILABLE RESOURCES	3,540,992	4,250,296	3,971,696	3,983,696
EXPENDITURES				
COMMUNITY ASSISTANCE OPERATIONS				
Salaries and Wages	60,383	72,537	71,953	71,953
Employee Benefits	32,517	50,883	43,270	43,270
Services and Supplies	2,540,959	3,261,843	3,531,390	3,531,390
Capital	-	220,000	-	-
FUNCTION SUBTOTAL	2,633,859	3,605,263	3,646,613	3,646,613
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
CDBG Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	907,133	645,033	325,083	337,083
TOTAL COMMITMENTS AND FUND BALANCE	3,540,992	4,250,296	3,971,696	3,983,696

CITY OF RENO, NEVADA

SCHEDULE B - SPECIAL REVENUE FUND
COMMUNITY ASST CNTR OPERATIONS 10035

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
TAXES				
Ad valorem	14,845,040	15,105,334	15,364,021	15,364,021
Ad valorem-RDA Settlement Agreement	-	-	-	-
Subtotal	14,845,040	15,105,334	15,364,021	15,364,021
SPECIAL ASSESSMENTS				
Sidewalk assessments	-	-	-	-
LICENSES AND PERMITS				
Water Toll Fee	2,769,143	2,800,000	2,800,000	2,800,000
Excavation permits	195,992	188,500	190,000	175,000
Subtotal	2,965,135	2,988,500	2,990,000	2,975,000
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	750	-	-
State Shared Revenues				
Motor Vehicle Fuel Tax	6,437,051	6,500,000	6,400,000	6,500,000
Motor Vehicle Fuel Tax 1.75	-			
Motor Vehicle Fuel Tax, 2.35	-			
Other Local Government Shared Rev.				
County Road Fund Distributions	-	-	-	-
Subtotal	6,437,051	6,500,750	6,400,000	6,500,000
CHARGES FOR SERVICES				
Public Works, Other	-	10,000	-	-
FINES AND FORFEITURES				
Street Patching Penalties	2,305	6,500	2,000	500
MISCELLANEOUS				
Interest earnings	115,494	200,000	100,000	150,000
Reimbursements and restitution	51,635	31,000	-	-
Other	176,886	89,305		
Subtotal	344,015	320,305	100,000	150,000
SUBTOTAL REVENUE ALL SOURCES	24,593,546	24,931,389	24,856,021	24,989,521
OTHER FINANCING SOURCES				
Operating Transfers In				
General Fund	-	5,000	-	-
Cap Asset Disposal gain/loss	9,554	-	-	-
Transfer from Virginia Street Bridge	1,000,000	800,000	-	-
Transfer from SAD Debt	-	60,000	150,000	150,000
Transfer from Traffic Signals Cap Pr	12,743	-		
Subtotal	1,022,297	865,000	150,000	150,000
TOTAL BEGINNING FUND BALANCE	21,102,189	22,211,861	19,179,012	19,294,012
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	46,718,032	48,008,250	44,185,033	44,433,533

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
STREET FUND (10040)

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	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
CHARGES FOR SERVICES	47,669	75,000	75,000	75,000
MISCELLANEOUS				
Interest earnings	90	-	-	-
Other income	-	-	-	-
Subtotal	90	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	-
TOTAL REVENUE	47,759	75,000	75,000	75,000
TOTAL BEGINNING FUND BALANCE	815	-	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	48,574	75,000	75,000	75,000
EXPENDITURES				
INTERGOVERNMENTAL				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	48,574	75,000	75,000	75,000
Capital Outlay	-	-	-	-
FUNCTION TOTAL	48,574	75,000	75,000	75,000
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
City Hall	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Community Assistance Center Fur	-	-	-	-
Capital Projects Fund	-	-	-	-
Subtotal Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BA	48,574	75,000	75,000	75,000

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
DRAINAGE FACILITY IMPACT FEE-(10055)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
TAXES-Room Tax	2,583,336	2,400,000	2,400,000	2,400,000
MISCELLANEOUS				
Interest earnings	13,815	12,000	5,000	7,500
Reimbursement	-	-	-	-
Private grants	-	6,500	-	-
Subtotal	13,815	18,500	5,000	7,500
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	-
TOTAL REVENUE	2,597,151	2,418,500	2,405,000	2,407,500
TOTAL BEGINNING FUND BALANCE	1,121,632	1,494,279	729,872	736,872
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	3,718,783	3,912,779	3,134,872	3,144,372
EXPENDITURES				
Tourism (0110)				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	573,482	603,382	515,610	525,110
Capital Outlay	36,086	391,998	50,000	250,000
FUNCTION TOTAL	609,568	995,380	565,610	775,110
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	1,614,936	1,593,027	1,633,436	1,811,930
City Hall	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Community Assistance Center Fur	-	-	-	-
Capital Projects Fund	-	587,500	-	-
Subtotal Other Financing Uses	1,614,936	2,180,527	1,633,436	1,811,930
TOTAL ENDING FUND BALANCE	1,494,279	736,872	935,826	557,332
TOTAL COMMITMENTS AND FUND BALANCE	3,718,783	3,912,779	3,134,872	3,144,372

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
ROOM TAX FUND (10060)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019 TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL Consolidated Tax	328,383	0	0	0
MISCELLANEOUS Interest earnings	8,019	14,000	0	0
TRANSFERS IN General Fund Building Permit Fund Planning	0	0	0	0
TOTAL BEGINNING FUND BALANCE	2,106,432	1,846,721	0	0
PRIOR PERIOD ADJUSTMENTS	0	0	0	0
RESIDUAL EQUITY TRANSFER IN	0	0	0	0
TOTAL AVAILABLE RESOURCES	2,442,834	1,860,721	0	0
EXPENDITURES				
GENERAL GOVERNMENT				
Services and Supplies	0	1,860,721	0	0
Capital Outlay	0	0	0	0
FUNCTION TOTAL	0	1,860,721	0	0
OTHER FINANCING USES				
Operating Transfers Out				
Golf Course Fund	0	0	0	0
General Fund	70,613	0		
Capital Projects Fund	525,500	0	0	0
Planning Fund	0	0	0	0
Total Other Financing Uses	596,113	0	0	0
TOTAL ENDING FUND BALANCE	1,846,721	0	0	0
TOTAL COMMITMENTS AND FUND BALANCE	2,442,834	1,860,721	0	0

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
STABILIZATION FUND (10075)

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	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
LICENSES & FEES				
Court Administrative Charges	156,277	132,188	143,010	143,010
Court Construction Fees	97,621	94,924	96,273	96,273
Collection Charges	33,876	28,370	31,123	31,123
Subtotal Licenses & fees	287,774	255,482	270,406	270,406
MISCELLANEOUS				
Interest earnings	2,431	5,500	-	2,500
Reimbursement and Restitution	-	-	-	-
Other	-	-	-	-
Subtotal Miscellaneous	2,431	5,500	-	2,500
TRANSFERS IN				
General Fund	-	-	-	-
TOTAL BEGINNING FUND BALANCE	525,596	644,478	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	815,801	905,460	270,406	272,906
EXPENDITURES				
JUDICIAL				
Services and Supplies	171,323	905,460	270,406	272,906
Capital Outlay	-	-	-	-
FUNCTION TOTAL	171,323	905,460	270,406	272,906
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Muni Court Capital Projects Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	644,478	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	815,801	905,460	270,406	272,906

CITY OF RENO, NEVADA
 SCHEDULE B - SPECIAL REVENUE FUND
 COURT SPECIAL REVENUE FUNDS (10080-10085)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
MISCELLANEOUS				
Interest earnings	-	-	-	-
Federal Drug Forfeiture Monies	113,228	-	-	-
State Drug Forfeiture Monies	82,493	40,000	-	-
Other	-	-	-	-
Subtotal Miscellaneous	195,721	40,000	-	-
OTHER FINANCING SOURCES				
Sale of Capital Assets	-	-	-	-
TRANSFERS IN				
General Fund	105,590	-	-	-
TOTAL BEGINNING FUND BALANCE	1,337,159	1,358,333	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,638,470	1,398,333	-	-
EXPENDITURES				
PUBLIC SAFETY				
Salaries & Wages	3,254	-	-	-
Services and Supplies	267,552	221,295	-	-
Capital Outlay	9,331	-	-	-
FUNCTION TOTAL	280,137	221,295	-	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
RPD Equitable Sharing Fund	-	1,177,038	-	-
TOTAL ENDING FUND BALANCE	1,358,333	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,638,470	1,398,333	-	-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
DRUG FORFEITURE SPECIAL REVENUE FUNDS (10090)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
MISCELLANEOUS REVENUES				
Interest earnings	-	-	-	-
Federal Drug Forfeiture Monies	-	250,000	100,000	100,000
State Drug Forfeiture Monies	-	-	-	-
Other	-	44,200	-	-
Subtotal	-	294,200	100,000	100,000
OTHER FINANCING SOURCES				
Operating Transfers In				
Forfeiture Fund	-	1,177,038	-	-
BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	1,471,238	100,000	100,000
EXPENDITURES				
PUBLIC SAFETY				
Salaries and wages	-	-	-	-
Services and Supplies	-	1,441,238	100,000	100,000
Capital Outlay	-	30,000	-	-
Function Subtotal	-	1,471,238	100,000	100,000
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
TOTAL EXPENDITURES & OTHER USE	-	1,471,238	100,000	100,000
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	1,471,238	100,000	100,000

CITY OF RENO, NEVADA
RPD-DOJ EQUITABLE SHARING FUND
(Fund 10091)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019 TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
TAXES				
Ad Valorem	-	-	-	-
INTERGOVERNMENTAL				
Cabela's Sales Tax	1,782,394	1,800,000	1,800,000	1,800,000
Grants and contributions	294,017	277,632	-	-
Subtotal	2,076,411	2,077,632	1,800,000	1,800,000
MISCELLANEOUS				
Interest earnings	14,297	3,000	2,000	2,000
Reimbursements and restitutions	16,894	15,000	15,000	15,000
Rents and royalties-Retrac	953,555	990,000	990,000	990,000
Other	29,173	23,000	20,000	20,000
Subtotal	1,013,919	1,031,000	1,027,000	1,027,000
OTHER FINANCING SOURCES				
Proceeds Debt Financing	-	-	-	-
Proceeds Debt Issuance Premiums	-	-	-	-
Proceeds Capital Asset Disposal	-	231,346	-	-
Subtotal	-	231,346	-	-
Operating Transfers In				
General Fund	1,028,525	993,062	1,254,064	1,254,064
CDBG Fund	-	-	-	-
Street Funds	6,454,500	6,570,250	6,631,500	6,631,500
Room Tax Fund	-	-	-	-
Court Funds	-	-	-	-
Capital Projects	22,299	-	-	-
Sewer Fund	112,000	112,000	112,000	112,000
Total Transfers In	7,617,324	7,675,312	7,997,564	7,997,564
TOTAL BEGINNING FUND BALANCE	(17,857)	(893,235)	(194,635)	(194,635)
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	10,689,797	10,122,055	10,629,929	10,629,929
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	8,404,000	8,120,000	8,652,000	8,652,000
Interest	3,167,432	2,165,190	1,795,013	1,795,013
Fiscal Agent Charges	11,600	31,500	24,000	24,000
Bond Issuance Costs	-	-	-	-
Payment - Refunded Debt	-	-	-	-
Discount on Bonds	-	-	-	-
OTHER FINANCING USES				
Transfers Out	-	-	-	-
Reserves - Decrease or (Increase)	875,378	(698,600)	(353,551)	(353,551)
*TOTAL RESERVED AMOUNT (MEMO)	(893,235)	(194,635)	158,916	158,916
TOTAL ENDING FUND BALANCE	(893,235)	(194,635)	158,916	158,916
TOTAL COMMITMENTS AND FUND BALANCE	10,689,797	10,122,055	10,629,929	10,629,929

THE ABOVE DEBT IS REPAYED BY TAXES AD VALOREM (DEBT RATE) * OPERATING RESOURCES

CITY OF RENO, NEVADA
SCHEDULE C - CITY OF RENO DEBT SERVICE FUND (20000,21006,21025)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
TAXES				
Room Taxes (Railroad)	887,957	923,000	850,000	850,000
INTERGOVERNMENTAL				
Sales Taxes (Railroad)	8,976,874	9,960,000	9,960,000	9,960,000
SPECIAL ASSESSMENTS	846,433	850,000	790,140	790,140
FINES AND FORFEITS	9,170	5,000	-	-
MISCELLANEOUS				
Interest earnings	672,160	367,775	279,630	279,630
Other	2,034	-	-	-
Subtotal	674,194	367,775	279,630	279,630
OTHER FINANCING SOURCES				
Bonds Issued	-	-	-	-
Proceeds Debt Issuance	6,640,000	-	-	-
Operating Transfers In				
CDBG Fund	-	-	-	-
Parks/Recreation Fund	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Transfers in	-	-	-	-
TOTAL BEGINNING FUND BALANCE	11,935,595	12,454,063	15,004,160	15,004,160
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	29,970,223	24,559,838	26,883,930	26,883,930
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	10,912,471	3,300,000	3,445,000	3,445,000
Interest	5,170,979	5,146,578	5,243,138	5,243,138
Fiscal Agent Charges	1,141,101	1,109,100	1,216,500	1,216,500
	-	-	-	-
Issuance Costs	236,407	-	-	-
Payment Refunded Debt/Discount	55,202	-	-	-
OTHER FINANCING USES				
Transfers Out				
ReTRAC Cap Project Fund	-	-	-	-
Enhancement Cap Project F	-	-	-	-
Reserves - Decrease or (Increase)	(518,468)	(2,550,097)	(1,975,132)	(1,975,132)
*TOTAL RESERVED AMOUNT (MEMO)	12,454,063	15,004,160	16,979,292	16,979,292
TOTAL ENDING FUND BALANCE	12,454,063	15,004,160	16,979,292	16,979,292
TOTAL COMMITMENTS AND FUND BALANCE	29,970,223	24,559,838	26,883,930	26,883,930

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES
CITY OF RENO, NEVADA
SCHEDULE C - RAILROAD DEBT SERVICE FUND (21010, 21011)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
TAXES				
Room Taxes Event Center	6,650,707	6,860,000	6,860,000	6,860,000
SPECIAL ASSESSMENTS	367,294	394,804	424,347	424,347
MISCELLANEOUS				
Interest earnings	400,585	377,232	321,672	321,672
Other	387,763	-	-	-
Subtotal	788,348	377,232	321,672	321,672
OTHER FINANCING SOURCES				
Proceeds from Capital Asset Disposa	-	-	-	-
Proceeds Debt Financing	-	-	-	-
Operating Transfers In				
Event Center Capital Projects	-	-	-	-
General Fund	1,000,000	1,000,000	1,000,000	1,000,000
Ballroom Fund	-	-	-	-
Downtown Capital Projects Fund	-	-	-	-
Total Transfers In	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL BEGINNING FUND BALANCE	9,227,424	10,456,846	10,138,883	10,138,883
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	18,033,773	19,088,882	18,744,902	18,744,902
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	2,445,000	3,710,000	4,250,000	4,250,000
Interest	4,348,157	4,567,999	4,617,316	4,617,316
Fiscal Agent Charges	783,770	672,000	803,000	803,000
Bond Costs	-	-	-	-
Escrow payment	-	-	-	-
OTHER FINANCINC USES				
Operating Transfers Out	-	-	-	-
Reserves - Decrease or (Increase)	(1,229,422)	317,963	1,064,297	1,064,297
*TOTAL RESERVED AMOUNT (MEMO)	10,456,846	10,138,883	9,074,586	9,074,586
TOTAL ENDING FUND BALANCE	10,456,846	10,138,883	9,074,586	9,074,586
TOTAL COMMITMENTS AND FUND BA	18,033,773	19,088,882	18,744,902	18,744,902

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES
CITY OF RENO, NEVADA
 SCHEDULE C - EVENT CENTER DEBT SERVICE FUND (21015, 21016)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
SPECIAL ASSESSMENTS	379,762	241,638	146,230	146,230
FINES AND FORFEITS	43,776	5,240	-	-
MISCELLANEOUS				
Interest earnings	141,242	114,715	87,783	87,783
Other	8,518	5,344	-	-
Subtotal	149,760	120,059	87,783	87,783
OTHER FINANCING SOURCES				
Operating Transfers In	50,000	15,175	-	-
Premium on Bonds	-	-	-	-
Proceeds Debt Financing	-	-	-	-
Subtotal	50,000	15,175	-	-
TOTAL BEGINNING FUND BALANCE	2,351,070	2,476,549	1,834,327	1,834,327
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	2,974,368	2,858,661	2,068,340	2,068,340
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT BONDS				
Principal	243,399	192,190	194,010	194,010
Interest	107,032	84,801	77,620	77,620
Other	32,387	672,168	535,669	535,669
Bond Costs	-	-	-	-
Reserves - Decrease or (Increase)	(125,479)	642,222	723,286	723,286
*TOTAL RESERVED AMOUNT (MEMO)	2,476,549	1,834,327	1,111,041	1,111,041
OTHER FINANCING USES				
Operating Transfers Out	115,001	75,175	150,000	150,000
TOTAL ENDING FUND BALANCE	2,476,549	1,834,327	1,111,041	1,111,041
TOTAL COMMITMENTS AND FUND BALANCE	2,974,368	2,858,661	2,068,340	2,068,340

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES
CITY OF RENO, NEVADA
SCHEDULE C - SAD DEBT SERVICE FUNDS (25028 - 29090)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2019 FINAL APPROVED
RESOURCES:				
LICENSES AND PERMITS	12,900	-	-	-
INTERGOVERNMENTAL				
Federal Grants	1,097,366	-	-	-
Intergovernmental Grants	-	-	-	-
Subtotal	1,097,366	-	-	-
MISCELLANEOUS				
Interest earnings	81,789	91,000	46,000	46,000
Private Grants	86,580	1,708,577	-	-
Reimbursements	19,749	242,321	-	-
Other	5,891	82,220	-	-
Subtotal	194,009	2,124,118	46,000	46,000
FINES & FORFEITS				
Operating Transfers In				
General Fund	2,094,337	3,743,100	1,590,000	2,127,500
Virginia Street Bridge Fund	-	30,000	-	-
Building Permint Fund	41,406	-	-	-
Room Tax Fund	292,000	587,500	-	-
Stabilization Fund	525,500	-	-	-
Subtotal	2,953,243	4,360,600	1,590,000	2,127,500
TOTAL BEGINNING FUND BALANCE	10,023,317	8,813,383	1,025,197	1,412,697
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	14,280,835	15,298,101	2,661,197	3,586,197
EXPENDITURES				
GENERAL GOVERNMENT				
Services and Supplies	405,308	180,850	-	1,025,000
Capital Outlay	42,898	626,320	100,000	-
Function Subtotal	448,206	807,170	100,000	1,025,000
PUBLIC SAFETY				
Services and Supplies	37,536	116,260	350,000	-
Capital Outlay	83,588	2,430,615	-	350,000
Function Subtotal	121,124	2,546,875	350,000	350,000
PUBLIC WORKS				
Services and Supplies	855,247	1,190,985	-	-
Capital Outlay	2,136,772	3,823,379	700,000	700,000
Function Subtotal	2,992,019	5,014,364	700,000	700,000
CULTURE AND RECREATION				
Services and Supplies	164,833	380,857	-	-
Capital Outlay	563,997	4,147,058	440,000	440,000
Function Subtotal	728,830	4,527,915	440,000	440,000
OTHER FINANCING USES				
Operating Transfers Out				
Public Art Reserve Fund	-	30,000	-	-
General Fund	142,231	159,080	159,080	159,080
Streets Fund	1,012,743	800,000	-	-
City Debt Svc Fund	22,299	-	-	-
Subtotal	1,177,273	989,080	159,080	159,080
TOTAL ENDING FUND BALANCE	8,813,383	1,412,697	912,117	912,117
TOTAL COMMITMENTS AND FUND BALANCE	14,280,835	15,298,101	2,661,197	3,586,197

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS

GENERAL CAPITAL PROJECTS (30000,30001,30002,30003,30004,30008,30010,30011,30012,30015,30035,30050)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
CHARGES FOR SERVICE				
AB 376 Room Surcharge	1,821,970	2,000,000	2,000,000	2,000,000
Subtotal	1,821,970	2,000,000	2,000,000	2,000,000
MISCELLANEOUS				
PW Sales of Plans Revenue	-	-	-	-
Interest Earnings	12,715	15,000	5,000	10,000
Other	-	3,460	-	-
Subtotal	12,715	18,460	5,000	10,000
OTHER FINANCING SOURCES				
Proceeds Debt Financing	-	-	-	-
Operating Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,392,559	1,699,300	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	5,227,244	3,717,760	2,005,000	2,010,000
EXPENDITURES				
PUBLIC WORKS				
Services & Supplies	120,862	852,155	-	-
Capital Outlay	3,407,082	2,865,605	2,005,000	2,010,000
Function Subtotal	3,527,944	3,717,760	2,005,000	2,010,000
OTHER FINANCING USES				
Discount On Bonds Issued				
Operating Transfers Out	-	-	-	-
Event Center Debt Service	-	-	-	-
Public Arts Fund	-	-	-	-
Subtotal	-	-	-	-
TOTAL ENDING FUND BALANCE	1,699,300	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	5,227,244	3,717,760	2,005,000	2,010,000

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS
Room Surcharge (AB376) Capital Project Fund (30020)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Contributed Capital	-	-	-	-
Interest Earnings	1,924	3,000	-	-
Other	-	-	-	-
Subtotal	1,924	3,000	-	-
OTHER FINANCING SOURCES				
Capital Asset disposal	-	-	-	-
Operating Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	505,277	507,201	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	507,201	510,201	-	-
EXPENDITURES				
PUBLIC WORKS				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	-	510,201	-	-
Capital Outlay	-	-	-	-
Function Subtotal	-	510,201	-	-
OTHER FINANCING USES				
Operating Transfers Out				
Subtotal	-	-	-	-
TOTAL ENDING FUND BALANCE	507,201	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	507,201	510,201	-	-

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS
EVENT CENTER CAPITAL PROJECTS FUND (32016)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
MISCELLANEOUS				
Interest earnings	1,112	1,500	-	-
Reimbursement and Restitution	-	-	-	-
Private Grants	-	-	-	-
Subtotal	1,112	1,500	-	-
OTHER FINANCING SOURCES				
Proceeds of Bonds	-	-	-	-
Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	292,199	293,311	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	293,311	294,811	-	-
EXPENDITURES				
PUBLIC WORKS				
Service and Supplies	-	294,811	-	-
Capital Outlay	-	-	-	-
Function Subtotal	-	294,811	-	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
Debt	-	-	-	-
Total	-	-	-	-
TOTAL ENDING FUND BALANCE	293,311	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	293,311	294,811	-	-

CITY OF RENO, NEVADA
 SCHEDULE B - CAPITAL PROJECTS FUND
 BOND CAPITAL PROJECT FUND (32085)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
TAXES				
Park Construction Taxes	2,167,177	2,385,000	1,285,000	1,285,000
INTERGOVERNMENTAL				
Federal Grant	-	-	-	-
State Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Interest earnings	26,432	51,550	23,500	32,500
Reimbursements and restitution	-	-	-	-
Private grants	-	-	-	-
Other	-	-	-	-
Subtotal	26,432	51,550	23,500	32,500
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	6,289,922	6,913,612	5,729,859	5,739,109
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	8,483,531	9,350,162	7,038,359	7,056,609
EXPENDITURES				
CULTURE & RECREATION				
Service and Supplies	558,396	70,739	9,363	9,363
Capital Outlay	1,011,523	3,540,314	2,885,000	2,888,000
Function Subtotal	1,569,919	3,611,053	2,894,363	2,897,363
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
Capital Projects Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	6,913,612	5,739,109	4,143,996	4,159,246
TOTAL COMMITMENTS AND FUND BALANCE	8,483,531	9,350,162	7,038,359	7,056,609

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS FUND
PARK DISTRICTS CAPITAL PROJECTS (31050-31059)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL				
State Grants	-	-	-	-
County Capital Projects Tax	538,392	550,000	550,000	550,000
Subtotal	538,392	550,000	550,000	550,000
MISCELLANEOUS				
Interest earnings	2,439	4,500	-	-
Other income	-	87,500	-	-
Subtotal	2,439	92,000	-	-
OTHER FINANCING SOURCES				
Proceeds from issuance of debt	-	-	-	-
Operating Transfers In				
PW Capital Projects Fund	-	-	-	-
RACOR Cap Projects	-	-	-	-
Subtotal	-	-	-	-
TOTAL BEGINNING FUND BALANCE	833,605	452,426	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,374,436	1,094,426	550,000	550,000
EXPENDITURES				
PUBLIC SAFETY				
Services and Supplies	-	50,000	50,000	50,000
Capital Outlay	50,000	-	-	-
Function Subtotal	50,000	50,000	50,000	50,000
General Governmental				
Services and Supplies	498,457	513,297	500,000	500,000
Capital Outlay	-	-	-	-
Function Subtotal	498,457	513,297	500,000	500,000
PUBLIC WORKS				
Services and Supplies	2,698	-	-	-
Capital Outlay	325,705	531,129	-	-
Function Subtotal	328,403	531,129	-	-
CULTURE AND RECREATION				
Capital Outlay	45,150	-	-	-
Function Subtotal	45,150	-	-	-
OTHER FINANCING USES				
Operating Transfers Out				
Community Assistance Center Fund	-	-	-	-
General Fund	-	-	-	-
Public Works Capital Projects Fund	-	-	-	-
Debt Fund	-	-	-	-
Subtotal	-	-	-	-
TOTAL ENDING FUND BALANCE	452,426	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,374,436	1,094,426	550,000	550,000

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS FUND
SPECIAL AD-VALOREM CAPITAL TAX FUND (30090)

1-Jun-18

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
MISCELLANEOUS				
Interest earnings	2,111	2,500	-	-
Reimbursements & Restitution	-	-	-	-
Street impact fees	-	-	-	-
Subtotal	2,111	2,500	-	-
OTHER FINANCING SOURCES				
Operating Transfers In				
Debt Issuance	-	-	-	-
Street Fund	-	-	-	-
Subtotal	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,480	4,089	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	5,591	6,589	-	-
EXPENDITURES				
PUBLIC WORKS				
Services and Supplies	1,502	6,589	-	-
Capital Outlay	-	-	-	-
Function Subtotal	1,502	6,589	-	-
OTHER FINANCING USES				
Operating Transfers Out				
Street Fund	-	-	-	-
Debt Fund	-	-	-	-
Function Subtotal	-	-	-	-
TOTAL ENDING FUND BALANCE	4,089	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	5,591	6,589	-	-

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS FUND
STREET BOND / IMPACT FEE (32000,32010)

01-Jun-18

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Public Works				
Licenses & Permits	317,579	305,000	305,000	305,000
Charges for Services	64,218,459	64,995,000	65,140,000	64,995,000
Fines and Forfeitures	1,673,436	1,204,400	1,350,000	1,200,000
Reimbursement and Restitution	106,893	-	-	-
Miscellaneous	13,509	12,000	-	-
Total Operating Revenue	66,329,876	66,516,400	66,795,000	66,500,000
Operating Expense				
UTILITY ENTERPRISE				
Salaries and Wages	5,525,605	6,264,936	6,321,360	6,512,242
Employee Benefits (1)	3,086,648	3,631,016	3,625,810	3,714,760
Services and Supplies	11,991,451	13,719,881	12,227,252	12,258,752
Function Subtotal	20,603,704	23,615,833	22,174,422	22,485,754
Joint Sewer Plant Expense	12,010,803	15,000,000	15,000,000	15,000,000
Depreciation/amortization	10,321,179	10,500,000	10,500,000	10,500,000
Pension Expense	(741,170)	300,000	300,000	300,000
Total Operating Expense	42,194,516	49,415,833	47,974,422	48,285,754
Operating Income (Loss)	24,135,360	17,100,567	18,820,578	18,214,246
Nonoperating Revenues				
Grants	1,880,301	2,077,162	-	-
Sewer Connection Charges	6,672,168	7,075,000	7,075,000	7,075,000
Interest earnings	248,318	610,000	390,000	500,000
Gain (loss) on sale of assets	(209,362)	-	-	-
Total Nonoperating Revenues	8,591,425	9,762,162	7,465,000	7,575,000
Nonoperating Expenses				
Interest expense	820,662	1,197,946	1,105,319	1,105,319
Share of net loss - Truckee Mea	4,815,351	5,000,000	5,000,000	5,000,000
Water Reclamation Facility	-	-	-	-
Total Nonoperating Expenses	5,636,013	6,197,946	6,105,319	6,105,319
Net Income (Loss) before Operating Transfers	27,090,772	20,664,783	20,180,259	19,683,927
Capital Contributions				
Federal Grants	178,826	-	-	-
Contributions of assets	6,005,626	-	-	-
Total Capital Contributions	6,184,452	-	-	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	(112,000)	(112,000)	(112,000)	(112,000)
Net Operating Transfers	(112,000)	(112,000)	(112,000)	(112,000)
NET INCOME (LOSS)	33,163,224	20,552,783	20,068,259	19,571,927

(1) does not match CAFR, CAFR included non cash pension expense in error.

CITY OF RENO, NEVADA
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
SANITARY SEWER FUND (40000,40001)

1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Cash received from customers	65,580,457	64,995,000	65,140,000	64,995,000
Cash received from other funds for	0	0	0	0
Cash received from Miscellaneous	843,300	1,521,400	1,655,000	1,505,000
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(21,996,179)	(26,262,291)	(24,866,773)	(24,898,273)
Cash payment for employee services	(7,525,613)	(8,650,400)	(8,721,525)	(8,968,297)
Cash payment for interfund good and services	(2,382,866)	(2,457,590)	(2,360,479)	(2,360,479)
Cash payment for interfund employee services	(1,067,239)	(1,245,552)	(1,225,645)	(1,258,705)
Net cash provided by operating activities	33,451,860	27,900,567	29,620,578	29,014,246
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Temp loans recd from other funds	0	0	0	0
Grants	1,880,301	2,077,162	0	0
Operating transfers in	0	0	0	0
Cash received from other funds	0	0	0	0
CASH OUTFLOWS:				
Temp loans made to other funds	0	0	0	0
Principal on operating loans	0	0	0	0
Interest on operating loans	0	0	0	0
Operating transfers out	(112,000)	(112,000)	(112,000)	(112,000)
Net cash provided by noncapital financing activities	1,768,301	1,965,162	(112,000)	(112,000)

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - ENTERPRISE - SANITARY SEWER (40000,40001)

1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CASH INFLOWS:				
Cash received from connection charges	6,672,168	7,075,000	7,075,000	7,075,000
Proceeds Long Term Debt	0	0	0	0
Proceeds sale of capital assets	3,763	0	0	0
Cash from grants	178,826	0	0	0
CASH OUTFLOWS:				
Investment in TMWRF	(4,678,033)	0	0	0
Acquisition and construction of capital assets	(20,714,092)	(38,371,257)	(41,585,000)	(39,207,472)
Proceeds loans	0	0	0	0
Interest paid on debt	(1,260,922)	(1,197,946)	(1,105,319)	(1,105,319)
Principal paid on debt	(5,114,792)	(5,405,920)	(5,559,725)	(5,559,725)
Payment on Refunded Debt	0	0	0	0
Net cash used in capital and related financing activities	(24,913,082)	(37,900,123)	(41,175,044)	(38,797,516)
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest Earnings	244,085	610,000	390,000	500,000
CASH OUTFLOWS:				
Net cash used in investing activities	244,085	610,000	390,000	500,000
Net INCREASE (DECREASE) in cash and cash equivalents	10,551,164	(7,424,394)	(11,276,466)	(9,395,270)
Prior Period Adjustment	0	0	0	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	60,496,526	71,047,690	63,598,250	63,623,296
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	71,047,690	63,623,296	52,321,784	54,228,026

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - ENTERPRISE - SANITARY SEWER (40000,40001)

01-Jun-18

PROPRIETARY FUND	BUDGET YEAR ENDING 6/30/2019		TENTATIVE APPROVED	FINAL APPROVED
	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18		
Operating Revenue				
CHARGES FOR SERVICE				
Community Support				
Building permits	3,934,359	4,601,013	4,739,043	4,739,043
Electrical and plumbing permits	1,168,137	1,372,049	1,413,205	1,413,205
Plan check fees	1,814,014	2,160,779	2,225,603	2,225,603
Plumbing inspection fees	229,044	254,838	262,483	262,483
Electrical inspection fees	53,814	55,000	56,650	56,650
Miscellaneous permits	719,444	927,869	955,705	955,705
Other building and safety fees	170,099	210,988	217,318	217,318
Subtotal	8,088,911	9,582,536	9,870,007	9,870,007
Reimbursements/Restitution/Other	542	560	-	-
Total Operating Revenue	8,089,453	9,583,096	9,870,007	9,870,007
Operating Expense				
COMMUNITY SUPPORT				
Salaries and Wages	3,582,058	3,987,985	4,269,261	4,269,261
Employee Benefits	1,834,741	2,237,306	2,277,298	2,277,298
Services and Supplies	2,408,498	2,176,162	2,237,641	2,362,641
Function Subtotal	7,825,297	8,401,453	8,784,200	8,909,200
Depreciation/amortization	2,428	2,500	2,500	2,500
Pension Expense	745,945	800,000	800,000	800,000
Total Operating Expense	8,573,670	9,203,953	9,586,700	9,711,700
Operating Income or (Loss)	(484,217)	379,143	283,307	158,307
Nonoperating Revenues				
Grants	-	843	-	-
Interest earnings	40,868	75,000	50,000	50,000
Miscellaneous	-	22	-	-
Gain (loss) on sale of assets	(45,008)	-	-	-
Total Nonoperating Revenues	(4,140)	75,865	50,000	50,000
Capital Contributions				
Capital Contributions	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income (Loss) Before Operating Transfers	(488,357)	455,008	333,307	208,307
Operating Transfers (Sch T)				
In	-	-	-	-
Out	(41,406)	-	-	-
Net Operating Transfers	(41,406)	-	-	-
NET INCOME (LOSS)	(529,763)	455,008	333,307	208,307

CITY OF RENO, NEVADA
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - ENTERPRISE-BUILDING PERMIT (40060)

1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Cash received from customers	8,088,911	9,582,536	9,870,007	9,870,007
Cash received from miscellaneous	542	560	0	0
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(1,099,609)	(1,512,644)	(1,438,029)	(1,563,029)
Cash payment for employee services	(1,046,215)	(5,466,622)	(5,847,728)	(5,847,728)
Cash payment for interfund goods and services	(4,654,716)	(663,518)	(799,612)	(799,612)
Cash payment for interfund employee services	(579,285)	(758,669)	(698,831)	(698,831)
Net cash provided by operating activities	709,628	1,181,643	1,085,807	960,807
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Operating transfers in	0	0	0	0
Grants	0	843	0	0
Miscellaneous	0	22	0	0
CASH OUTFLOWS:				
Cash paid to to other funds	0	0	0	0
Principal on operating loans	0	0	0	0
Interest on operating loans	0	0	0	0
Operating transfers out	(41,406)	0	0	0
Net cash provided by (used in) noncapital financing activities	(41,406)	865	0	0

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - ENTERPRISE - BUILDING PERMIT (40060)

1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CASH INFLOWS:				
Proceeds of loans for capital assets	0	0	0	0
Sale of capital assets	0	0	0	0
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	(652,731)	(1,817,277)	0	0
Principal on loans for capital assets	0	0	0	0
Interest on loans for capital assets	13	0	0	0
Net cash used in capital and related financing activities	(652,718)	(1,817,277)	0	0
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest earnings	43,199	75,000	50,000	50,000
CASH OUTFLOWS:				
Net cash provided by investing activities	43,199	75,000	50,000	50,000
Net INCREASE (DECREASE) in cash and cash equivalents	58,703	(559,769)	1,135,807	1,010,807
CASH AND CASH EQUIVALENTS / JULY 1, 20XX	10,388,867	10,447,570	9,946,995	9,887,801
CASH AND CASH EQUIVALENTS / JUNE 30, 20XX	10,447,570	9,887,801	11,082,802	10,898,608

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - ENTERPRISE - BUILDING PERMIT (40060)

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
PUBLIC WORKS				
Charges for Services	5,918,641	5,946,193	6,649,537	6,649,537
Reimbursements and Restitutio	-	27,500	-	-
Other	20,921	-	-	-
Total Operating Revenue	5,939,562	5,973,693	6,649,537	6,649,537
Operating Expense				
PUBLIC WORKS				
Salaries and Wages	730,875	763,154	759,787	812,681
Employee Benefits	407,078	444,309	441,056	476,051
Services and Supplies	2,342,151	2,491,748	2,692,015	2,618,015
Function Subtotal	3,480,104	3,699,211	3,892,858	3,906,747
Depreciation/amortization	1,862,745	2,000,000	2,000,000	2,000,000
Pension Expense	(39,819)	15,000	15,000	15,000
Total Operating Expense	5,303,030	5,714,211	5,907,858	5,921,747
Operating Income or (Loss)	636,532	259,482	741,679	727,790
Nonoperating Revenues				
Grants	-	174,969	-	-
Interest earnings	14,259	25,000	10,000	15,000
Gain (loss) on sale of assets	235,649	115,500	-	-
Total Nonoperating Revenues	249,908	315,469	10,000	15,000
Nonoperating Expenses				
Capital outlay	-	4,091,508	4,457,200	4,457,200
Interest expense	-	-	-	-
Total Nonoperating Expenses	-	4,091,508	4,457,200	4,457,200
Net Income before	-	-	-	-
Operating Transfers	886,440	(3,516,557)	(3,705,521)	(3,714,410)
Capital Contributions	440,310	-	-	-
Operating Transfers (Sch T)				
In	-	125,000	-	-
Out	-	-	-	-
Net Operating Transfers	-	125,000	-	-
NET INCOME	1,326,750	(3,391,557)	(3,705,521)	(3,714,410)

CITY OF RENO, NEVADA
 SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
 FUND - INTERNAL SERVICE - MOTOR VEHICLE (50000)

1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2018	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	100,000	5,946,193	6,649,537	6,649,537
Cash received from other funds for	5,862,113			
Cash received from miscellaneous	20,921	27,500	0	0
Loss from sale of machinery and	0			
CASH OUTFLOWS:				
Cash payment to suppliers				
for goods and services	(1,509,445)	(2,315,793)	(2,522,116)	(2,448,116)
Cash payment for employee services	(202,061)	(1,047,760)	(1,045,494)	(1,116,883)
Cash payment for interfund goods				
and services	(1,017,373)	(175,955)	(169,899)	(169,899)
Cash payment for interfund employee				
services	(149,696)	(159,703)	(155,349)	(171,849)
Net cash provided by operating				
activities	3,104,459	2,274,482	2,756,679	2,742,790
CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
CASH INFLOWS:				
Operating transfers in	0	125,000	0	0
Other	0	0	0	0
CASH OUTFLOWS:				
Principal on operating loans	0	0	0	0
Temporary loans received from other	0	0	0	0
Operating transfers out	0	0	0	0
Net cash provided by noncapital				
financing activities	0	125,000	0	0

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE - MOTOR VEHICLE (50000)

1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CASH INFLOWS:				
Proceeds from debt financing	0	0	0	0
Proceeds from sale of equipment	56,453	115,500	0	0
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	(4,219,791)	(4,091,508)	(4,457,200)	(4,457,200)
Lease-Purchase Principal	0	0	0	0
Lease-Purchase Interest	0	0	0	0
Cash received from Federal Grant	0	174,969	0	0
Net cash used in capital and related financing activities	(4,163,338)	(3,801,039)	(4,457,200)	(4,457,200)
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest earnings	16,955	25,000	10,000	15,000
CASH OUTFLOWS:				
Net cash provided by investing activities	16,955	25,000	10,000	15,000
Net INCREASE (DECREASE) in cash and cash equivalents	(1,041,924)	(1,376,557)	(1,690,521)	(1,699,410)
CASH AND CASH EQUIVALENTS, JULY 1, 20XX	4,606,568	3,564,644	2,034,684	2,188,087
CASH AND CASH EQUIVALENTS, JUNE 30, 20XX	3,564,644	2,188,087	344,163	488,677

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE - MOTOR VEHICLE (50000)

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01-Jun-18

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	490,088	1,556,145	1,556,145	1,556,145
Reimbursement and Restitution	-	320	-	-
Miscellaneous	1,320	-	-	-
Total Operating Revenue	491,408	1,556,465	1,556,145	1,556,145
Operating Expense				
GENERAL GOVERNMENT:				
Salaries and Wages	172,480	174,335	188,287	188,287
Employee Benefits	74,697	96,943	101,225	101,225
Services and Supplies	1,349,072	3,902,076	2,410,242	2,410,242
Function Subtotal	1,596,249	4,173,354	2,699,754	2,699,754
Pension Expense	(3,321)	2,500	2,500	2,500
Total Operating Expense	1,592,928	4,175,854	2,702,254	2,702,254
Operating Income (Loss)	(1,101,520)	(2,619,389)	(1,146,109)	(1,146,109)
Nonoperating Revenues				
Interest earnings	24,589	50,000	30,000	40,000
Grants	-	-	-	-
Gain (loss) on sale of assets	-	-	-	-
Total Nonoperating Revenues	24,589	50,000	30,000	40,000
Nonoperating Expenses				
	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income (Loss) before Operating Transfers	(1,076,931)	(2,569,389)	(1,116,109)	(1,106,109)
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(1,076,931)	(2,569,389)	(1,116,109)	(1,106,109)

CITY OF RENO, NEVADA
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - INTERNAL SERVICE - RISK RETENTION (50010)

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1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2018	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	490,088	1,556,145	1,556,145	1,556,145
Insurance reimbursements	0	320	0	0
Cash received from miscellaneous	1,320	0	0	0
Cash received from customers	0	0	0	0
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(1,635,826)	(3,847,307)	(2,347,307)	(2,347,307)
Cash payment for employee services	(12,240)	(244,718)	(263,074)	(263,074)
Cash payment for interfund goods and services	(218,105)	(54,769)	(62,935)	(62,935)
Cash payment for interfund employee services	(25,440)	(26,560)	(26,438)	(26,438)
Net cash provided by operating activities	(1,400,203)	(2,616,889)	(1,143,609)	(1,143,609)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Operating transfers-in	0	0	0	0
Miscellaneous	0	0	0	0
CASH OUTFLOWS:				
Principal on operating loans	0	0	0	0
Interest on operating loans	0	0	0	0
Operating transfers-out	0	0	0	0
Net cash provided by noncapital financing activities	0	0	0	0

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE - RISK RETENTION (50010)

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1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2018	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds sale of equipment	0	0	0	0
Contributed Capital	0	0	0	0
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	0	0	0	0
Net cash used in capital and related financing activities	0	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Repayment of Loan	0	0	0	0
Interest Earnings	27,724	50,000	30,000	40,000
CASH OUTFLOWS:				
Net cash provided by investing activities	27,724	50,000	30,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents	(1,372,479)	(2,566,889)	(1,113,609)	(1,103,609)
CASH AND CASH EQUIVALENTS JULY 1, 20XX	7,582,218	6,209,739	3,632,530	3,642,850
CASH AND CASH EQUIVALENTS JUNE 30, 20XX	6,209,739	3,642,850	2,518,921	2,539,241

CITY OF RENO, NEVADA

Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE - RISK RETENTION (50010)

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01-Jun-18

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
CHARGES FOR SERVICES				
General Government				
Medical plan premiums	30,345,106	31,412,252	30,982,252	31,412,252
Miscellaneous	1,739,426	805,000	10,000	10,000
Total Operating Revenue	32,084,532	32,217,252	30,992,252	31,422,252
Operating Expense				
GENERAL GOVERNMENT				
Services and Supplies				
Services & Supplies	27,329,342	28,795,755	29,867,379	29,867,379
Function Subtotal	27,329,342	28,795,755	29,867,379	29,867,379
Total Operating Expense	27,329,342	28,795,755	29,867,379	29,867,379
Operating Income (Loss)	4,755,190	3,421,497	1,124,873	1,554,873
Nonoperating Revenues				
Interest earnings	39,690	111,500	70,750	91,000
Total Nonoperating Revenues	39,690	111,500	70,750	91,000
Nonoperating Expenses				
Total Nonoperating Expenses	-	-	-	-
Net Income (Loss) before Operating Transfers	4,794,880	3,532,997	1,195,623	1,645,873
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	4,794,880	3,532,997	1,195,623	1,645,873

CITY OF RENO, NEVADA
 SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
 FUND - INTERNAL SERVICE SELF FUNDED
 MEDICAL PLAN (50030-50045)

1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	29,761,556	31,412,252	30,982,252	31,412,252
Miscellaneous	1,739,426	805,000	10,000	10,000
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(27,728,285)	(28,485,950)	(29,264,950)	(29,264,950)
Cash payment for employee services	(153,216)	0	0	0
Cash payment for interfund goods and services	0	(309,805)	(602,429)	(602,429)
Cash payment for interfund employee services	0	0	0	0
Net cash provided by (used in) operating activities	3,619,481	3,421,497	1,124,873	1,554,873
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Operating transfers-in	0	0	0	0
CASH OUTFLOWS:				
Principal on operating loans	0	0	0	0
Interest on operating loans	0	0	0	0
Operating transfers-out	0	0	0	0
Temporary loans extended to other	0			
Net cash provided by noncapital financing activities	0	0	0	0

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE-SELF-FUNDED MEDICAL PLAN (50030-50045)

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1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CASH INFLOWS:				
Proceeds of loans for capital assets	0	0	0	0
Sale of capital assets	0	0	0	0
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	0	0	0	0
Principal on loans for capital assets	0	0	0	0
Interest on loans for capital assets	0	0	0	0
Net cash provided by capital and related financing activities	0	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest Earnings	35,471	111,500	70,750	91,000
CASH OUTFLOWS:				
Cash paid to deferred compensation plan	0	0	0	0
Net cash provided by investing activities	35,471	111,500	70,750	91,000
Net INCREASE (DECREASE) in cash and cash equivalents	3,654,952	3,532,997	1,195,623	1,645,873
CASH AND CASH EQUIVALENTS / JULY 1, 20XX	8,647,069	12,302,021	15,405,718	15,835,018
CASH AND CASH EQUIVALENTS / JUNE 30, 20XX	12,302,021	15,835,018	16,601,341	17,480,891

CITY OF RENO, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND - INTERNAL SERVICE-SELF-FUNDED MEDICAL PLAN (50030-50045)

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01-Jun-18

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for services	8,276,016	6,850,955	6,850,955	6,858,436
Reimbursements and Restitutio	-	-	-	-
Miscellaneous	357,968	78,000	-	-
Total Operating Revenue	8,633,984	6,928,955	6,850,955	6,858,436
Operating Expense				
GENERAL GOVERNMENT:				
Salaries and Wages	-	-	75,744	75,744
Employee Benefits	-	-	40,674	40,674
Services and Supplies	10,977,212	6,991,338	7,018,725	7,716,926
Function Subtotal	10,977,212	6,991,338	7,135,143	7,833,344
Depreciation/amortization	-	-	-	-
Total Operating Expense	10,977,212	6,991,338	7,135,143	7,833,344
Operating Income (Loss)	(2,343,228)	(62,383)	(284,188)	(974,908)
Nonoperating Revenues				
Interest earnings	17,195	75,000	50,000	50,000
Private Grants	-	-	-	-
Gain on transfer of liabilities	214,837	-	-	-
Gain (loss) on asset disposal	-	-	-	-
Total Nonoperating Revenues	232,032	75,000	50,000	50,000
Nonoperating Expenses				
	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income (loss) before Operating Transfers	(2,111,196)	12,617	(234,188)	(924,908)
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(2,111,196)	12,617	(234,188)	(924,908)

CITY OF RENO, NEVADA
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - INTERNAL SERVICE - WORKERS COMP (50050)

1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	8,340,805	6,850,955	6,850,955	6,858,436
Reimbursements & Restitutions	0	0	0	0
Cash received from miscellaneous income and restitutions	221,045	78,000	0	0
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(6,410,298)	(6,925,000)	(6,926,000)	(7,624,201)
Cash payment for employee services	(49,242)	0	(105,767)	(105,767)
Cash payment for interfund good and services	(219,779)	(66,338)	(92,725)	(92,725)
Cash payment for interfund employee services	0	0	(10,651)	(10,651)
Net cash provided by operating activities	1,882,531	(62,383)	(284,188)	(974,908)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Temporary loans received from o	0	0	0	0
Operating Transfer in	0	0	0	0
Miscellaneous	0	0	0	0
CASH OUTFLOWS:				
Principal on operating loans	0	0	0	0
Interest on operating loans	0	0	0	0
Operating transfers out	0	0	0	0
Net cash provided by noncapital financing activities	0	0	0	0

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE-WORKERS COMP (50050)

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1-Jun-18

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2019	
	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
CASH INFLOWS:				
Proceeds of loans for capital assets	0	0	0	0
Sale of capital assets	0	0	0	0
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	0	0	0	0
Principal on loans for capital assets	0	0	0	0
Interest on loans for capital assets	0	0	0	0
Net cash provided by capital and related financing activities	0	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest earnings	14,543	75,000	50,000	50,000
Gain on transfer of liabilities	214,837	0	0	0
CASH OUTFLOWS:				
Purchase of investment securities	0		0	0
Net cash provided by investing activities	229,380	75,000	50,000	50,000
Net INCREASE (DECREASE) in cash and cash equivalents	2,111,911	12,617	(234,188)	(924,908)
CASH AND CASH EQUIVALENTS / JULY 1, 20XX	3,455,014	5,566,925	5,579,542	5,579,542
CASH AND CASH EQUIVALENTS / JUNE 30, 20XX	5,566,925	5,579,542	5,345,354	4,654,634

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE-WORKERS COMP (50050)

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Transfer Schedule for Fiscal Year 2018/19

TRANSFERS IN						TRANSFERS OUT				
FUND TYPE	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	9	Room Tax	21	1,811,930	General	15	Debt Svc	26,28	2,254,064
	General	9	Capital Projects	30	159,080	General	15	Capital Prj Fund	30	2,127,500
						General	15	CAC Op Fund	17	50,000
Subtotal					1,971,010					4,431,564
SPECIAL REVENUE	Street	18	SAD Debt	29	150,000	Street	19	Debt Svc	26	6,631,500
	CAC Op Fund	17	General	15	50,000	Room Tax	21	General	9	1,811,930
Subtotal					200,000					8,443,430
CAPITAL PROJECTS	Capital Projects	30	General	15	2,127,500	Capital Projects	30	General	9	159,080
Subtotal					2,127,500					159,080
DEBT SERVICE	Debt	26	General	15	1,254,064	SAD Debt	29	Street	18	150,000
	Debt	26	Street	19	6,631,500					
	Debt	26	Sewer	37	112,000					
	Debt-Event	28	General	15	1,000,000					
Subtotal					8,997,564					150,000
ENTERPRISE						Sewer	37	Debt Svc	26	112,000
Subtotal					0					112,000
INTERNAL SERVICE										
Subtotal					0					0
RESIDUAL EQUITY TRANSFERS										
Subtotal					0					
TOTAL TRANSFERS					13,296,074					13,296,074

CITY OF RENO, NEVADA

SCHEDULE T - TRANSFER RECONCILIATION (OPERATING AND RESIDUAL EQUITY)

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 80th Session; February 4, 2019 to June 3, 2019

1. Activity: Lobby Nevada with current city staff and outside lobbyists

2. Funding Source: City of Reno General Fund

3. Transportation	\$ <u>6,000</u>
4. Lodging and meals	\$ _____
5. Salaries and Wages	\$ <u>181,129</u>
6. Compensation to lobbyists	\$ <u>150,000</u>
7. Entertainment	\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u>24,400</u>
Total	\$ <u><u>361,529</u></u>

Entity: City of Reno

Budget Year 2018-2019

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Budget Year 2018 - 2019

Contact:	Vicki Van Buren
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Daytime Telephone:	775-334-3831
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Total Number of Existing Contracts: 4

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Budget Year 2018 - 2019

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Ad Valorem Capital Tax

Project Sources and Uses of Funds

Description	FY 2018/19
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Ad Valorem Capital Tax Fund

RESOURCES

Revenues	550,000
Earnings on Investments	0
Beginning Fund Balance	0
TOTAL RESOURCES	<u>550,000</u>

EXPENDITURES

Public Safety	500,000
Evidence Lockers	50,000
TOTAL USES	<u>550,000</u>

**PROOF OF
PUBLICATION**

**STATE OF WISCONSIN SS.
COUNTY OF BROWN**

RENO CITY OF
1 E 1ST ST FL 1

RENO NV 89501

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 05/09/2018 - 05/09/2018, for exact publication dates please see last line of Proof of Publication below.

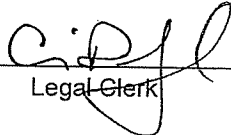
**NOTICE OF PUBLIC HEARING
ON THE TENTATIVE BUDGET
OF THE CITY OF RENO AND
THE REDEVELOPMENT
AGENCY # 1 AND #2 OF THE
CITY OF RENO FOR THE
2018/2019 FISCAL YEAR**

NOTICE IS hereby given in accordance with NRS 354.596 to the public in general that the City Council will hold a public hearing on the Tentative budget of the City of Reno and the Redevelopment Agency #1 and #2 of the City of Reno for the 2018/2019 fiscal year on May 23, 2018 beginning at 1:00 p.m. in the Council Chambers at 1 East First Street, Reno, Nevada. The Tentative Budgets have been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies are available for public viewing at the City Clerk's Office and the City Manager's Department in City Hall and at the Washoe County Clerk's Office. Written and oral comments are invited and can be presented at the Council meeting or filed with the City Clerk.

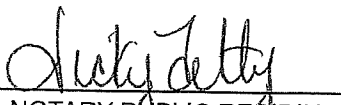
**ASHLEY TURNEY,
CITY CLERK, CITY OF RENO**

No 2909365
May 9, 2018

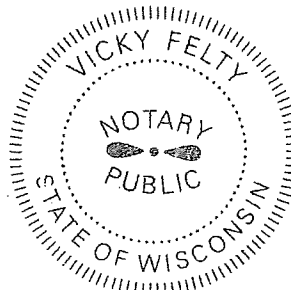
05/09/18


Legal Clerk

Subscribed and sworn before me this
9th of May 2018.


NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 9-19-21



Ad#:0002909365
P O:
of Affidavits: 0000

FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

JUNE 1, 2018

BUDGET

FINAL
2018/2019

RDA #1



CITY OF RENO
P.O. Box 1900
Reno, Nevada 89505
775-326-6655
Fax: 775-334-6333

Nevada Department of Taxation
Capital Complex
1550 East College Parkway, Suite 115
Carson City, Nevada 89706

The Redevelopment Agency #1 of the City of Reno, Nevada herewith submits its FINAL budget for the fiscal year ending June 30, 2019.

This budget contains two (2) funds, including debt service, requiring property tax revenues totaling \$600,694.

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 one percent. If the final computation requires, the tax rate will be lowered.

This budget contains two (2) governmental type funds with estimated expenditures of \$3,824,821.

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

CERTIFICATION:

I, Deborah Lauchner, Finance Director,
Certify that all applicable funds and
Financial operations of this Local
Government are listed herein.

Signed: 


APPROVED BY THE GOVERNING BOARD:

SCHEDULED PUBLIC HEARING

Date and Time: Wednesday May 23, 2018; 1:00 p.m.

Place: Council Chambers, 1 East First Street, Reno, Nevada

Publication Date: May 9, 2018

**REDEVELOPMENT AGENCY #1
OF THE CITY OF RENO, NEVADA
2018/2019 FINAL BUDGET**

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**REDEVELOPMENT AGENCY
OF THE CITY OF RENO, NEVADA
2018/2019 FINAL BUDGET**

BUDGET MESSAGE

The 2018/2019 Final Budget for the Reno Redevelopment Agency #1 includes total revenues of \$1,449,968, total expenditures of \$3,824,821. As in prior years, expenditures have been determined based upon available information at the time of filing the tentative budget. Appropriations do not exceed estimated resources within each fund. Projected ending fund balances for all funds estimated at a level needed and from available information.

The settlement agreement between the Redevelopment Agency and Washoe County ended 6/30/18. No revenues from the agreement are included in the 2018/2019 budget.

The Agency's estimated assessed valuation for 2018/2019 is \$106,543,855, which is 26.4% higher than the prior year valuation of \$84,288,066.

The Agency currently holds property for re-sale, which is reflected in the beginning and ending fund balances.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/19
General Government			
Judicial			
Public Safety			
Public Works	0	0	0
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0	0	0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0	0	0

POPULATION (AS OF JULY 1)

NOT APPLICABLE

SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	62,182,240	84,288,066	106,543,855
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	2.8981	2.8981	2.8825
Enterprise Fund			
Other			
TOTAL TAX RATE	2.8981	2.8981	2.8825

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

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018/2019

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations							
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt	2.8825	106,543,855	3,071,127	2.8825	3,071,127	(2,470,433)	600,694
O. TOTAL M AND N							

does not include estimated settlement agreement all agencies \$2,342,349

(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Buidget for Fiscal Year Ending 6/30/19

Budget Summary for REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
(Local Government)

[illegible]

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

**** Include Debt Service Requirements in this column**

*** Capital Outlay must agree with CIP.

Page: _____4
Form 6
11/20/2014

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad Valorem				
INTERGOVERNMENTAL REVENUES				
Motor Vehicle Privilege Tax	128,024	128,024	128,024	128,024
MISCELLANEOUS				
Interest Earnings	1,027	1,500	1,000	1,000
Reimbursement and Restitution	10,620	0	0	0
Rent and Royalties	796,313	780,805	700,000	700,000
Other	5,284	25,435	5,250	5,250
Subtotal	813,244	807,740	706,250	706,250
OTHER FINANCING SOURCES (specify)				
Property Sales				
Operating Transfers In (Schedule T)				
Subtotal	0	0	0	0
SUBTOTAL REVENUE ALL SOURCES	941,268	935,764	834,274	834,274
BEGINNING FUND BALANCE	1,543,485	1,502,565	1,304,516	1,300,621
TOTAL AVAILABLE RESOURCES	2,484,753	2,438,329	2,138,790	2,134,895
EXPENDITURES BY ACTIVITY				
AND FUNCTION				
PUBLIC WORKS				
Salaries and Wages				
Employee Benefits				
Services & Supplies	856,026	987,708	947,581	943,686
Capital Outlay	86,162	0		
TOAL EXPENDITURES-ALL FUNCTIONS	942,188	987,708	947,581	943,686
Operating Transfers Out				
RDA 1 Debt Service	40,000	150,000	150,000	150,000
Subtotal	40,000	150,000	150,000	150,000
TOTAL EXPENDITURES AND OTHER USES	982,188	1,137,708	1,097,581	1,093,686
ENDING FUND BALANCE	1,502,565	1,300,621	1,041,209	1,041,209
TOTAL COMMITMENTS & FUND BALANCE	2,484,753	2,438,329	2,138,790	2,134,895

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
SCHEDULE B
FUND-RDA #1 - GENERAL FUND

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad Valorem	2,702,273	2,699,018	600,694	600,694
Ad Valorem- RDA Settlement Agreement	145,000	150,047	0	0
Subtotal	2,847,273	2,849,065	600,694	600,694
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	4,527	23,000	10,000	15,000
Other	1,792,438	0	0	0
Subtotal	1,796,965	23,000	10,000	15,000
OTHER FINANCING SOURCES (specify)				
Property Sales				
Operating Transfers In (Schedule T)				
RDA #1 General Fund	40,000	150,000	150,000	150,000
Subtotal	40,000	150,000	150,000	150,000
SUBTOTAL REVENUE ALL SOURCES	4,684,238	3,022,065	760,694	765,694
BEGINNING FUND BALANCE	5,371,898	7,145,898	7,268,078	7,271,078
TOTAL AVAILABLE RESOURCES	10,056,136	10,167,963	8,028,772	8,036,772
EXPENDITURES AND RESERVES				
TAX ALLOCATION BONDS				
Principal	1,675,000	1,730,000	1,780,000	1,780,000
Interest	1,226,385	1,156,885	1,091,135	1,091,135
Fiscal Agent Charges	8,853	10,000	10,000	10,000
Reserves - increase or (decrease)	1,774,000	125,180	-2,120,441	-2,115,441
Other (Specify)				
TOTAL RESERVED (MEMO ONLY)	7,145,898	7,271,078	5,147,637	5,155,637
ENDING FUND BALANCE	7,145,898	7,271,078	5,147,637	5,155,637
TOTAL COMMITMENTS & FUND BALANCE	10,056,136	10,167,963	8,028,772	8,036,772

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
SCHEDULE 2
FUND-RDA #1 - DEBT SERVICE

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

* - Type

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE \$43,282	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
1998 TAX ALLOCATION BONDS SERIES F	10	19	22,685,000	1-Jun-98	1-Sep-17	4.45-5.25	\$0	\$0	\$0	\$0
2007 TAX ALLOCATION BONDS SERIES A	10	16	4,000,000	31-Jan-07	1-Jun-23	6.10	\$3,375,000	\$205,875	\$595,000	\$800,875
2007 TAX ALLOCATION BONDS SERIES B	10	20	4,000,000	31-Jan-07	1-Jun-27	5.00	\$4,000,000	\$200,000	\$50,000	\$250,000
2007 TAX ALLOCATION BONDS SERIES C	10	20	12,690,000	31-Jan-07	1-Jun-27	5.40	\$12,690,000	\$685,260	\$1,135,000	\$1,820,260
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			43,375,000				\$20,065,000	\$1,091,135	\$1,780,000	\$2,871,135

REDEVELOPMENT AGENCY OF THE CITY OF RENO, NEVADA
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS
Budget Fiscal Year 2018/2019

Page: 7
Form 22
\$41,963

Transfer Schedule for Fiscal Year 2018/2019

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Debt Service	5	150,000
SUBTOTAL						150,000
DEBT SERVICE	General Fund	6	150,000			
SUBTOTAL			150,000			

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

**PROOF OF
PUBLICATION**

**STATE OF WISCONSIN SS.
COUNTY OF BROWN**

RENO CITY OF
1 E 1ST ST FL 1

RENO NV 89501

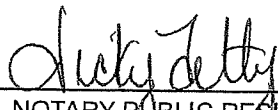
Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 05/09/2018 - 05/09/2018, for exact publication dates please see last line of Proof of Publication below.

05/09/18



Legal Clerk

Subscribed and sworn before me this
9th of May 2018.



NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 9-19-21

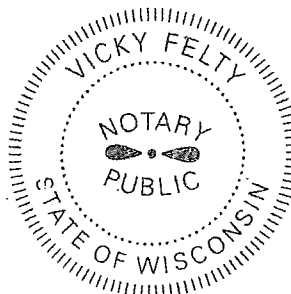
Ad#:0002909365
PO:
of Affidavits: 0000

**NOTICE OF PUBLIC HEARING
ON THE TENTATIVE BUDGET
OF THE CITY OF RENO AND
THE REDEVELOPMENT
AGENCY # 1 AND #2 OF THE
CITY OF RENO FOR THE
2018/2019 FISCAL YEAR**

NOTICE IS hereby given in accordance with NRS 354.596 to the public in general that the City Council will hold a public hearing on the Tentative budget of the City of Reno and the Redevelopment Agency #1 and #2 of the City of Reno for the 2018/2019 fiscal year on May 23, 2018 beginning at 1:00 p.m. in the Council Chambers at 1 East First Street, Reno, Nevada. The Tentative Budgets have been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies are available for public viewing at the City Clerk's Office and the City Manager's Department in City Hall and at the Washoe County Clerk's Office. Written and oral comments are invited and can be presented at the Council meeting or filed with the City Clerk.

**ASHLEY TURNEY,
CITY CLERK, CITY OF RENO**

No 2909365
May 9, 2018



FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

JUNE 1, 2018

BUDGET

FINAL
2018/2019

RDA #2



CITY OF RENO
P.O. Box 1900
Reno, Nevada 89505
775-326-6655
Fax: 775-334-6333

Nevada Department of Taxation
Capital Complex
1550 East College Parkway, Suite 115
Carson City, Nevada 89706

The Redevelopment Agency #2 of the City of Reno, Nevada herewith submits its FINAL budget for the fiscal year ending June 30, 2019.

This budget contains two (2) funds, requiring property tax revenues totaling \$418,922.

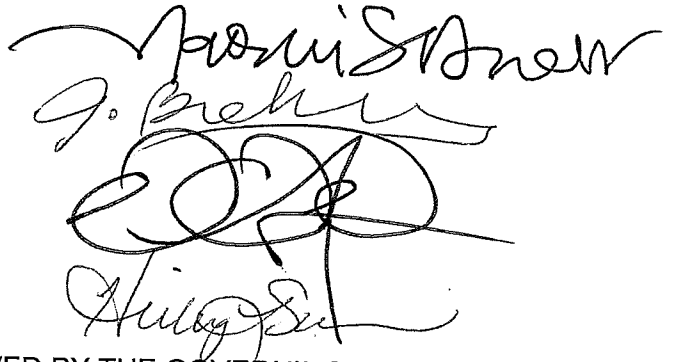
This budget contains two (2) governmental type funds with estimated expenditures of \$1,191,127.

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

CERTIFICATION:

I, Deborah Lauchner, Finance Director,
Certify that all applicable funds and
Financial operations of this Local
Government are listed herein.

Signed: 



APPROVED BY THE GOVERNING BOARD:

SCHEDULED PUBLIC HEARING

Date and Time: Wednesday May 23, 2018, 1:00 p.m.

Place: Council Chambers, 1 East First Street, Reno, Nevada

Publication Date: May 9, 2018

**REDEVELOPMENT AGENCY #2
OF THE CITY OF RENO, NEVADA
2018/2019 FINAL BUDGET**

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**REDEVELOPMENT AGENCY #2
OF THE CITY OF RENO, NEVADA
2018/2019 FINAL BUDGET**

BUDGET MESSAGE

The 2018/2019 Final Budget for the Reno Redevelopment Agency #2 includes total revenues of \$1,269,922 and total expenditures of \$1,191,127. As in prior years, expenditures have been determined based upon available information. Appropriations do not exceed estimated resources within each fund. Projected ending fund balances are estimated at a level needed and from available information.

The Agency's assessed valuation for 2018/2019 is \$82,270,775, which is 51.8% higher than the prior year valuation of \$54,200,128.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/17	ESTIMATED CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/19
General Government			
Judicial			
Public Safety			
Public Works	0	0	0
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0	0	0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0	0	0

POPULATION (AS OF JULY 1)	NOT APPLICABLE		
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	36,840,119	54,200,128	82,270,775
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	2.8981	2.8981	2.8825
Enterprise Fund			
Other			
TOTAL TAX RATE	2.8981	2.8981	2.8825

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

REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page: 1
Form 4
11/20/2014

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018/2019

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.5366	82,270,775	2,086,880	2.5366	2,086,880	(1,717,958)	368,922
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L			2,086,880		2,086,880	-1,717,958	368,922
N. Debt	0.3459	82,270,775	284,575	0.3459	284,575	(234,575)	50,000
O. TOTAL M AND N			2,371,455		2,371,455	(1,952,533)	418,922

(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Budget Summary for REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	50,803	0	368,922	2.5366	850,000	0	0	1,269,725
DEBT SERVICE	200,386	0	50,000	0.3459	1,000	0	0	251,386
Subtotal Governmental Fund Types, Expendable Trust Funds	251,189	0	418,922	2.8825	851,000	0	0	1,521,111
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Budget Summary for REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
(Local Government)

Budget Summary for REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
(Local Government)

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

*** Capital Outlay must agree with CIP.

	PRIOR YEAR ENDING 6/30/17	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad Valorem		50,000	368,922	368,922
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	3	5	0	0
Reimbursement and Restitution	0	0	0	0
Other	0	850,000	850,000	850,000
Subtotal	3	850,005	850,000	850,000
OTHER FINANCING SOURCES (specify)				
Property Sales				
Operating Transfers In (Schedule T)				
Subtotal	0	0	0	0
SUBTOTAL REVENUE ALL SOURCES	3	900,005	1,218,922	1,218,922
BEGINNING FUND BALANCE	795	798	50,803	50,803
TOTAL AVAILABLE RESOURCES	798	900,803	1,269,725	1,269,725
EXPENDITURES BY ACTIVITY AND FUNCTION				
PUBLIC WORKS				
Salaries and Wages				
Employee Benefits				
Services & Supplies	0	227,815	1,158,014	1,158,014
Capital Outlay				
TOAL EXPENDITURES-ALL FUNCTIONS	0	227,815	1,158,014	1,158,014
Operating Transfers Out				
RDA 1 Debt Service		622,185	0	0
Subtotal	0	622,185	0	0
TOTAL EXPENDITURES AND OTHER USES	0	850,000	1,158,014	1,158,014
ENDING FUND BALANCE	798	50,803	111,711	111,711
TOTAL COMMITMENTS & FUND BALANCE	798	900,803	1,269,725	1,269,725

REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
SCHEDULE B
FUND-RDA #2 - GENERAL FUND

	PRIOR YEAR ENDING 6/30/16	CURRENT YEAR ENDING 6/30/18	BUDGET YEAR ENDING 6/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad Valorem	(236)	200,000	50,000	50,000
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	63	1,200	1,000	1,000
Other	640,628	0	0	0
Subtotal	640,691	1,200	1,000	1,000
OTHER FINANCING SOURCES (specify)				
Proceeds Issuance of Debt	655,000			
Operating Transfers In (Schedule T)				
RDA #1 General Fund	0	622,185	0	0
City of Reno General Fund	0	0	0	0
RDA #1 Fire Station Relocation Capital Projects	0	0	0	0
Subtotal	0	622,185	0	0
SUBTOTAL REVENUE ALL SOURCES	1,295,455	823,385	51,000	51,000
BEGINNING FUND BALANCE	21,427	18,254	200,186	200,386
TOTAL AVAILABLE RESOURCES	1,316,882	841,639	251,186	251,386
EXPENDITURES AND RESERVES				
TAX ALLOCATION BONDS				
Principal	600,000	600,000	14,000	14,000
Interest	40,628	38,253	16,113	16,113
Fiscal Agent Charges	3,000	3,000	3,000	3,000
Payment refunded debt	655,000			
Reserves - increase or (decrease)	(3,173)	182,132	17,887	17,887
Other (Specify)				
TOTAL RESERVED (MEMO ONLY)	18,254	200,386	218,073	218,273
ENDING FUND BALANCE	18,254	200,386	218,073	218,273
TOTAL COMMITMENTS & FUND BALANCE	661,882	841,639	251,186	251,386

REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
SCHEDULE C
FUND-RDA #2 - DEBT SERVICE

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

* - Type

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN			ORIGINAL	ISSUE	FINAL	INTEREST	BEGINNING	REQUIREMENTS FOR FISCAL		
List and Subtotal By Fund	*	TERM	AMOUNT OF	DATE	PAYMENT	RATE	OUTSTANDING	YEAR ENDING 06/30/19		(9)+(10)
			ISSUE		DATE		BALANCE	INTEREST	PRINCIPAL	TOTAL
							\$43,282	PAYABLE	PAYABLE	
NV Land LLC (2)	5	10	6,000,000	30-Jun-08	30-Jun-18	Variable	\$0	\$0	\$0	\$0
2008 Tax Increment Bonds (Cabela's) (1)	10	14	850,000	23-Oct-08	29-Jun-27	6.50	\$0	\$0	\$0	\$0
2017 Tax Increment Bonds (Cabela's)	10	25	655,000	30-Jun-17	29-Jun-35	2.46	\$655,000	\$16,113	\$14,000	\$30,113
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			7,505,000				\$655,000	\$16,113	\$14,000	\$30,113

(1) Refunded 2016/2017
(2) Balance forgiven 6/30/18

REDEVELOPMENT AGENCY OF THE CITY OF RENO, NEVADA
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS
Budget Fiscal Year 2018/2019

**PROOF OF
PUBLICATION**

**STATE OF WISCONSIN SS.
COUNTY OF BROWN**

RENO CITY OF
1 E 1ST ST FL 1

RENO NV 89501

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 05/09/2018 - 05/09/2018, for exact publication dates please see last line of Proof of Publication below.

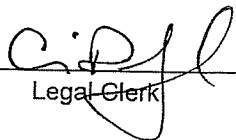
**NOTICE OF PUBLIC HEARING
ON THE TENTATIVE BUDGET
OF THE CITY OF RENO AND
THE REDEVELOPMENT
AGENCY #1 AND #2 OF THE
CITY OF RENO FOR THE
2018/2019 FISCAL YEAR**

NOTICE IS hereby given in accordance with NRS 354.596 to the public in general that the City Council will hold a public hearing on the Tentative budget of the City of Reno and the Redevelopment Agency #1 and #2 of the City of Reno for the 2018/2019 fiscal year on May 23, 2018 beginning at 1:00 p.m. in the Council Chambers at 1 East First Street, Reno, Nevada. The Tentative Budgets have been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies are available for public viewing at the City Clerk's Office and the City Manager's Department in City Hall and at the Washoe County Clerk's Office. Written and oral comments are invited and can be presented at the Council meeting or filed with the City Clerk.


**ASHLEY TURNEY,
CITY CLERK, CITY OF RENO**

No 2909365
May 9, 2018

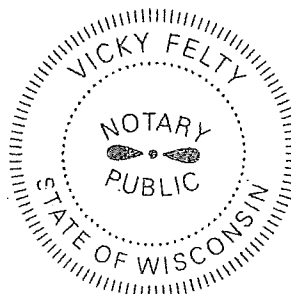
05/09/18


Legal Clerk

Subscribed and sworn before me this
9th of May 2018.


NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 9-19-21



Ad#:0002909365
P O :
of Affidavits 0 00



June 1, 2018

Kelly S. Langley, CTP
State of Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Reference: Final Budget 2018-2019

Dear Ms. Langley,

Submitted herewith, in accordance with NRS 354.598 and NAC 354.559, are:

Two copies each of the City of Sparks, Redevelopment Agency Areas 1 and 2 Final Budgets for Fiscal Year 2018-2019.

Please deliver one copy of each to the Legislative Counsel Bureau.

If you have any questions regarding this matter, please call me at 353-2301.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Cronk", followed by a long horizontal flourish.

Jeff Cronk, CPA
Finance Director

Enclosures (6)

cc:

- Sparks City Clerk w/ copy of final budget
- Washoe County Clerk, Nancy Parent at PO Box 11130, Reno, NV 89520 w/ copy of final budget

Email copies:

- Keith.henselen@usbank.com
- Lauren.costales@usbank.com
- Mike.vraa@usbank.com
- maria@JnaConsultingGroup.com



2018-2019
Final Budget



June 1, 2018

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

The **City of Sparks** herewith submits the **FINAL** budget for the fiscal year ending **June 30, 2019**.

This budget contains 1 fund, including Debt Service, requiring property tax revenues totaling **\$23,300,000**

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

This budget contains **21** governmental type funds with estimated expenditures of **\$101,847,110** and **7** proprietary funds with estimated expenses of **\$87,756,584**.

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

Dated:

5/29/18

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time: **May 29, 2018, 2:00 pm**

Publication Date May 17, 2018

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

City of Sparks

2018-2019 FINAL Budget

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City of Sparks **Budget Message – FINAL** **Fiscal Year 2018/2019 (FY19)**

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY19 Budget.

The budget process at the City of Sparks is driven by a set of 6 Fiscal Policies. Below are the policies and the results produced from the FY19 budget.

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

	Policy Target	RESULTS	AMOUNT OVER/ (UNDER) Target	STATUS
FY17 Actuals	8.3%	4.4%	(\$2,200,000)	✖
FY18 Estimates	8.3%	8.1%	(\$150,000)	🟡
FY19 BUDGET	8.3%	6.4%	(\$1,150,000)	🟡

City Targets		Statutory Targets	
Minimum Budget Target	Cash Flow Target	Must provide corrective action plan to State if go below per NAC 354.650	Removed From Negotiations per NRS 354.6241
6.0%	12.5%	4.0%	25.0%
FY19 Budget exceeds Target	FY19 Budget \$3.6M Under Target	FY19 Budget \$1.5M Over Target	FY19 Budget \$10.0M Under Target

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

	GOAL	BUDGET	Contingency Amount	STATUS
FY17 BUDGET	up to 3%	1.6%	1,000,000	✓
FY18 BUDGET	up to 3%	1.6%	1,000,000	✓
FY19 BUDGET	up to 3%	1.5%	1,000,000	✓

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

2.5% of General Fund Revenues	GOAL		RESULTS		STATUS
	%	\$	%	\$	
FY17 Actuals	2.5%	\$1,575,000	2.2%	\$1,375,000	🟡
FY18 Estimates	2.5%	\$1,627,000	0.7%	\$462,000	🔴
FY19 BUDGET	2.5%	\$1,778,000	2.0%	\$1,400,000	🟡

Full funding of IT Hardware & Software Replacement Plans	GOAL		RESULTS		STATUS
	Hardware	Software	Hardware	Software	
FY17 Actuals	\$ 404,240	\$ 676,000	\$ 404,240	\$ 676,000	🟢
FY18 Estimates	\$ 292,108	\$ 429,000	\$ 292,108	\$ -	🔴
FY19 BUDGET	\$ 399,187	\$ 500,813	\$ 399,187	\$ 500,813	🟢

4 Commit a portion of annual business license receipts to the Stabilization Fund up to the maximum fund balance allowed within NRS 354.6115

	MAX ALLOWED PER NRS	STABILIZATION FUND BALANCE	AMOUNT COMMITTED	STATUS
FY17 Actuals	\$ 5,702,092	\$ 185,647	\$ 200,000	🟢
FY18 Estimates	\$ 6,126,043	\$ 388,147	\$ 200,000	🟢
FY19 BUDGET	\$ 6,287,422	\$ 590,647	\$ 200,000	🟢

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

	GOAL	RESULTS	STATUS
FY17 Actuals	<=78%	80.0%	🔴
FY18 Estimates	<=78%	74.1%	🟢
FY19 BUDGET	<=78%	74.8%	🟢

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

Funding status = Pay-As-You-Go on all of the following

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

GENERAL FUND

The following table provides a snapshot of the projected General Fund fiscal outcomes for the current and next fiscal years and provides a comparison to FY17 actual results.

General Fund Summary of Revenues, Expenses & Fund Balance

	FY17 Actuals	FY18 Estimates	FY19 Budget
Revenues	\$61,658	\$68,044	\$71,105
Transfers-In	\$306	\$0	\$1,000
Expenditures	(\$61,260)	(\$62,915)	(\$67,945)
Transfers-Out	(\$3,997)	(\$2,777)	(\$4,931)
<i>Change in Fund Balance</i>	<i>(\$3,293)</i>	<i>\$2,352</i>	<i>(\$771)</i>
Beginning Fund Balance	\$6,007	\$2,714	\$5,066
Ending Fund Balance	\$2,714	\$5,066	\$4,295
<i>Ending Fund Balance as a % of Expenditures*</i>	<i>4.4%</i>	<i>8.1%</i>	<i>6.4%</i>

All figures shown in \$000's

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

GENERAL FUND REVENUES

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

General Fund Revenues by Type

	FY17	FY18	FY18 % change	FY19	FY19 % change
	Actuals	Estimates	from FY17	Budget	from FY18
CTAX & Fair Share	\$26,209	\$28,500	8.7%	\$30,000	5.3%
Property Taxes	\$21,028	\$22,150	5.3%	\$23,300	5.2%
Licenses & Permits	\$11,147	\$12,828	15.1%	\$13,053	1.8%
All other revenues	\$3,274	\$4,566	39.4%	\$4,752	4.1%
TOTAL REVENUES	\$61,658	\$68,044	10.4%	\$71,105	4.5%

All figures shown in \$000's

CTAX and Fair Share Revenue

CTAX (including Fair Share) is projected to increase 8.7% in FY18 and 5.3% in FY19. This represents 9 consecutive years of increases in this revenue source after 4 years of significant decline during the economic downturn. FY19's CTAX and Fair Share projection of \$30.0M exceeds the pre-recession high of \$27.5M collected in FY06 by 9.1%.

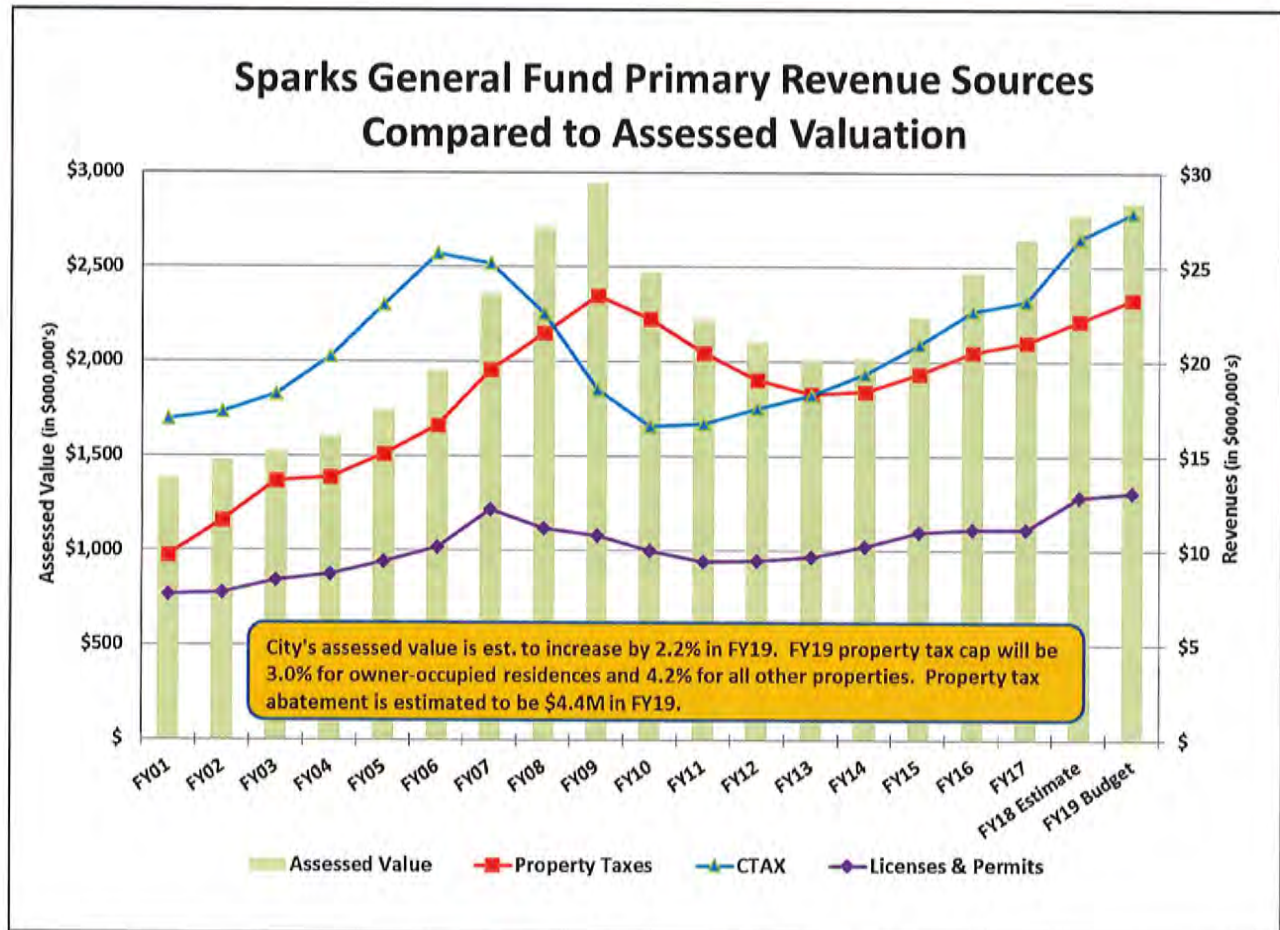
Property Tax

The City's property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 33% of General Fund revenues. Growth in Northern Nevada helped push these revenues up 10.6% on average annually between FY00 and FY09, but the subsequent 4 years (FY10-FY13) resulted in steady decreases. After a relatively flat FY14, FY15 grew 5.2%; FY16 grew 5.7%; FY17 grew 2.6% and FY18 is expected to grow 5.3%.

FY19 property tax receipts are expected to be 5.2% higher than FY18. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the "property tax abatement laws"), will hold FY19 growth to 3.0% for existing owner-occupied residential property and 4.2% for all other existing property. Any growth above these percentages from the previous year's tax levy, will be abated (i.e., removed) from the current property tax levy. Property tax caps are not applicable to new development, however, and new development is expected to result in an FY19 increase larger than the tax caps.

Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$13.1M or 18% of General Fund Revenues. We are projecting that FY18 will result in a 15.1% increase due mainly to a \$1.3M of new revenue from marijuana licensing fees, and FY19 is expected to grow 1.8%.



GENERAL FUND TRANSFERS-IN

FY19 budgeted transfers-in include:

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

GENERAL FUND EXPENDITURES

General Fund Expenditures by Type

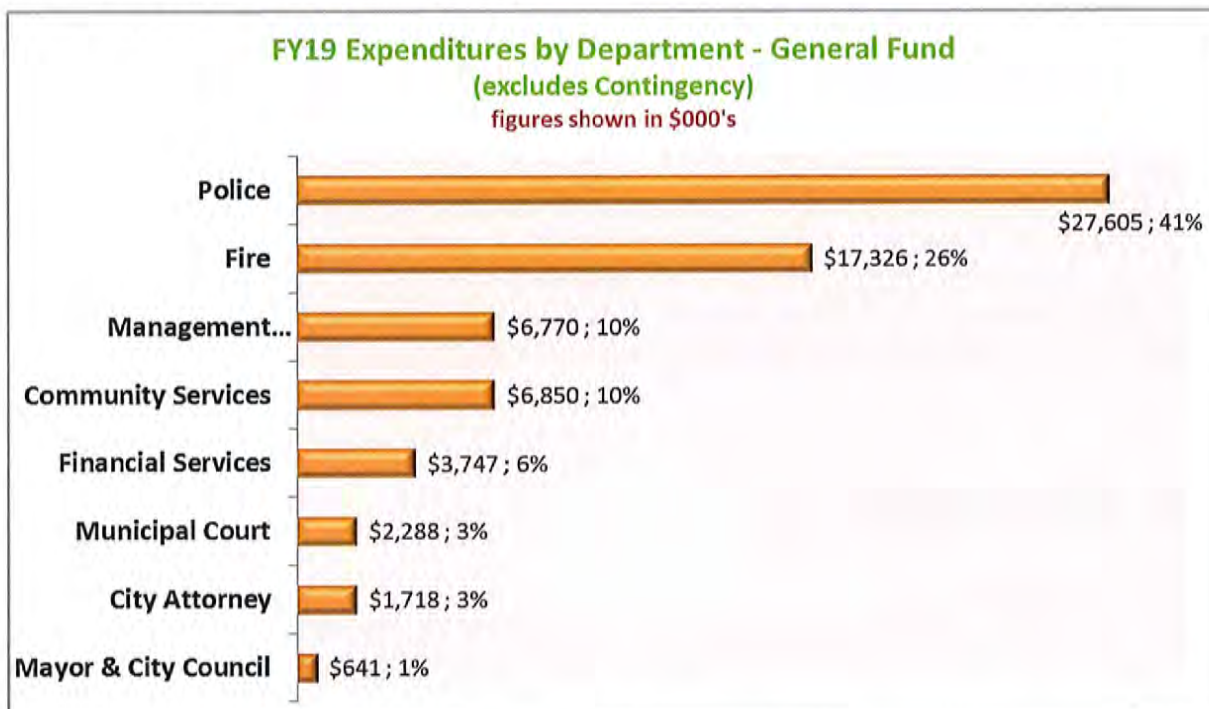
	FY17 Actuals	FY18 Estimates	FY15 \$ change over FY14	FY18 % change from FY17	FY19 Budget	FY19 % change from FY18
Salaries & Benefits	\$49,345	\$50,396	\$1,051	2.1%	\$53,166	0.0%
Services & Supplies	\$11,898	\$12,504	\$606	5.1%	\$13,779	0.0%
Capital Outlay	\$18	\$15	(\$3)	-17.0%	\$0	0.0%
Contingency	\$0	\$0	\$0	N/A	\$1,000	0.0%
Total Expenditures	\$61,260	\$62,915	\$1,655	2.7%	\$67,945	8.0%

All figures shown in \$000's

FY19 Expenditures excluding contingency increasing \$4.0M or 8.0% over FY18

FY 18 to FY19 primary causes of expenditure change:

- FY18 vacancy savings have been re-loaded FY19 budget (\$1.0M)
- FY19 Employee contract changes including a 2.7% COLA for settled contracts (\$600K)
- FY19 increase in Worker's Compensation contributions (\$500K)
- FY19 approved new positions (\$276K)
- FY19 3% Health insurance increase (\$220K)
- FY19 Vehicle maintenance, repair and replacement cost contribution increase (\$438K)
- FY19 increase to Liability Self-Insurance Fund contribution (\$207K)
- FY19 Services and Supplies (\$680K)



GENERAL FUND TRANSFERS-OUT

FY19 budgeted transfers-out include:

- \$1.4M to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$709K to Debt Service Fund for the City's 2014 CTAX bond debt service payment. Unspent bond proceeds were used to pay this debt service in FY14 and FY15, and partially in FY16; but the proceeds have been exhausted and the General Fund will transfer the full debt service payment going forward until retirement of the debt in 2026.
- \$500K to Park & Rec Project Fund – This transfer will provide resources for turf replacement and maintenance at the Golden Eagle Regional Park.
- \$2.3M to Capital Projects Fund – The City's fiscal policy #3 is to transfer an annual amount equal to 2.5% of total revenues (\$1.8M) from the General Fund to the Capital Projects Fund to meet our capital investment needs as outlined in the City's Capital Improvement Plan (CIP). The policy also calls for full funding of the City's hardware (\$399K) and software (\$501K) replacement plans. The FY19 budgeted transfer is \$400K short of the policy goal. The budgeted amount of \$2.3M includes \$1.4M for general CIP needs and fully funds the \$399K IT hardware and \$501K software replacement plans. The reductions to the full policy amount were directed by City Council, as referenced in the City Manager's Budget Recommendations, in order to achieve a General Fund Ending Fund Balance no lower than 6% of expenditures. The policy is meant to ensure that the City continues to invest in infrastructure and technology needs.

GENERAL FUND ENDING FUND BALANCE

A net increase of \$2.4M is expected in FY18's ending fund balance, increasing the amount from \$2.7M in FY17 to \$5.1M in FY18. The City's formally adopted fiscal policy is to maintain a minimum unrestricted ending fund balance of 8.3% of expenditures within the General Fund. The City Council has authorized a budgeted ending fund balance of no lower than 6% for FY19 in order to provide flexibility should it become necessary to have an actual ending fund balance less than 8.3% per policy for next fiscal year.

AREAS OUTSIDE THE GENERAL FUND

SPECIAL REVENUE FUNDS

The City maintains 10 Special Revenue Funds to account for revenues that are restricted for a specific purpose. These funds contain total expenditures of \$7.2M in the FY19 budget. See schedule B of this Final Budget

document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

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

receives a small portion of this 1% and is capped at \$200,000 per year. Funds must be used for the marketing and promotion of tourism in the City of Sparks and for the operation and maintenance of capital improvements within redevelopment areas.

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

DEBT SERVICE FUND

The City has 1 Debt Service Fund (1301) to account for the retirement of general obligation bonds and long term leases. The FY19 budget includes \$13.7M for principal and interest payments on 4 debt issues. Per various bond covenants, reserves in our Debt Service Fund exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs. See schedule C of this Final Budget document for financial information related to this Fund.

CAPITAL PROJECTS FUNDS

The City's 9 Capital Projects Funds contain total expenditures of \$14.0M in the FY19 budget, and as outlined in the FY18 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$2.3M transfer from the General Fund. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each Fund is provided below:

1. **Road Fund (1401)** - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and natural gas franchise fees, water utility right of way fees and fuel taxes. In FY18, half of the electric and natural gas franchise fees (\$997K) that would normally go to the Road Fund are being shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement are explored. The franchise fees will revert back to their original allocations in FY19.
2. **Parks & Recreation Project Fund (1402)** - To provide for specific parks and recreation projects. Funding is mainly provided by a portion of the City's electric and natural gas franchise fees. In FY18, half of the electric and natural gas franchise fees (\$997K) that would normally go to the Road Fund are being shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year

only while alternative funding sources for the artificial field turf replacement are explored. The franchise fees will revert back to their original allocations in FY19.

3. **Capital Projects Fund (1404)** - Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from General Fund transfers.
4. **Capital Facilities Fund (1405)** - To provide for the acquisition of land, improvements to land, purchase of major equipment, renovations of government facilities and repayment of short-term financing for these activities. Funding is provided by a special ad valorem tax rate as required by NRS 354.598155.
5. **Rec & Parks District 1 Fund (1406)** - Construction Tax revenues collected in district 1 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 1, which encompasses the area to the West of McCarran Blvd and the majority of the area between Pyramid Hwy and Sparks Blvd.
6. **Rec & Parks District 2 Fund (1407)** - Construction Tax revenues collected in district 2 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 2, which encompasses the area to the East of McCarran Blvd. and Sparks Blvd. up through Los Altos Pkwy.
7. **Rec & Parks District 3 Fund (1408)** - Construction Tax revenues collected in district 3 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 3, which encompasses the area south of La Posada Dr. down to Disc Dr. and East of Pyramid Hwy.
8. **Victorian Square Room Tax Fund (1415)** - To account for the resources received pursuant to section 6.6 of the Washoe County Taxes on Transient Lodging Act of 1999. Taxes on the revenue from the rental of transient lodging in the amount of 2.5% must be used for improvements and land acquisitions in the Victorian Square area.
9. **Local Improvement District 3 Fund (1427)** - Accounts for proceeds of \$26M received in June 2008 from special assessment bonds and from developer cash contributions (\$2.6M) to be used to acquire public roadway, water, sewer and storm drain improvements constructed by RED Development per an Acquisition Agreement. The Fund will be dissolved once bond proceeds are spent.

ENTERPRISE FUNDS

Sewer Operations, Development Services and the Joint Treatment Plant funds comprise the City's Enterprise Funds. Their FY19 budgets total \$67.9M in expenses. See schedules F-1 and F-2 of this Final Budget document for financial information related to these Funds. A brief description of the purpose of each Fund is provided below:

1. The ***Sewer Operations Fund (16XX)*** includes the operations, maintenance and capital improvements of sewer, storm drain and effluent reuse infrastructure. It also accounts for the City of Sparks' reimbursement of its share of the sewage treatment costs at the jointly owned (with the City of Reno) Truckee Meadows Water Reclamation Facility. The primary resources to this fund include Sewer, Storm Drain, Effluent Reuse and River Flood user fees. Connection fees also comprise a significant portion of the revenues, and although connection fees had fallen sharply during the economic downturn, they rebounded significantly in FY18 due to construction of several multi-family developments. On January 27, 2014, City Council approved an 8.25% annual increase to the sewer component of residential and commercial sewer bills effective July 1, 2014 with the fourth and final 8.25% increase effective on July 1, 2017. City Council also approved a 13.4% reduction in multi-family residential sewer rates effective July 1, 2014 followed by an 8.25% annual increase in the subsequent three years. City staff is currently working on a new multi-year sewer rate study which will be presented to Council subsequent to the filing of the FY19 final budget. As such, no rate increases were assumed in the FY19 budget.
2. The ***Development Services Fund (2201)*** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this Fund come from building permits and plan checking fees, which are calculated as a percentage of a project's total valuation. In FY18, these revenues are projected to increase 73% due to construction of several multi-family developments. FY19 anticipates a slight 2% decrease in these two revenues.
3. The ***Joint Treatment Plant Fund*** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides waste water treatment for the City of Sparks, the City of Reno and parts of Washoe County including Sun Valley. TMWRF is a joint venture between the Cities of Reno and Sparks. Operating costs are shared between the two entities based on actual flow contributed to the plant each year. Capital improvement costs are shared based on capacity ownership which is currently 31.37% City of Sparks and 68.63% City of Reno.

INTERNAL SERVICE FUNDS

The City currently maintains 4 Internal Service Funds. They account for user fees collected from all departments and Funds to provide city-wide services. Their FY19 operating budgets total \$19.8M. See schedules F-1 and F-2 of this Final Budget document for financial information related to these funds. A brief description of the purpose of each Fund is provided below:

1. The ***Motor Vehicle Maintenance Fund (1702)*** uses maintenance, repair and replacement cost fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY19 budget includes a \$1M transfer to the General Fund. This amount is meant to offset the Contingency budget in the General Fund, and the transfer will be made only if the General Fund has insufficient resources to meet the emergency budget shortfall for which the contingency budget would be utilized.

2. The ***Group Self-Insurance Fund (1703)*** accumulates resources from City health insurance contributions for all active employees, premiums paid by active employees and premiums paid by retirees participating in our health plan. With plan costs quickly outpacing the revenues, the fund required a rate increase of 25% to both contributions and premiums in FY15 and again in FY16, to maintain a positive reserve. There was no rate increase in FY17 or FY18, but in order to maintain a positive balance in this Fund and mitigate large future rate increases, FY19 includes a 3% rate increase. While premiums are currently covering plan costs, the reserves in the Fund remain small. Future rate increases will be directly tied to claims experience as there is no excess reserve in this Fund.

3. The ***Workers Compensation Self Insurance Fund (1704)*** collects revenue from other Funds of the City to pay workers compensation claims and to pay the cost of administering a self-funded insurance program. There are two types of claims— Heart, Lung, Hepatitis, Cancer (HLHC) and all other workers compensation claims (non-HLHC). HLHC claims include indemnity (wage replacement) benefits, medical benefits, and allocated loss adjustment expenses due to claims for disability filed by public safety (active or retired) employees who develop heart disease, lung disease, hepatitis, or cancer (HLHC) and file workers compensation claims under the presumptive benefit laws. HLHC does not apply to non-public safety positions. A large, \$6.8M (\$5.0M HLHC and \$1.8M non-HLHC) liability exists in the Fund from actuarially determined costs that we expect to incur in the long and short term for both types of claims. Current reserves in the Fund do not cover the total liability, causing a budgeted negative ending net asset balance of \$6.7M in FY19. Cash reserves are sufficient to cover expected claims costs through FY20, but long term solutions are needed.

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

In light of the foregoing, the FY19 Final Budget for the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully Submitted,



Jeff Cronk, CPA
Financial Services Director

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)		
REVENUES:					
Property Taxes	21,027,577	22,150,000	23,300,000	0	23,300,000
Other Taxes	1,718,252	1,973,900	2,061,900	0	2,061,900
Licenses and Permits	15,476,839	17,770,888	18,185,112	2,692,617	20,877,730
Intergovernmental Revenues	41,725,607	45,279,057	47,210,578	11,712,548	58,923,126
Charges for Services	5,711,967	5,581,606	5,780,390	76,594,306	82,374,696
Fines and Forfeits	616,378	718,500	723,003	0	723,003
Miscellaneous Revenue	511,391	513,994	586,622	645,175	1,231,797
Special Assessments	1,827,875	5,736,319	1,099,378	0	1,099,378
TOTAL REVENUES	88,615,886	99,724,265	98,946,983	91,644,646	190,591,629
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	21,588,100	21,588,100
General Government	13,456,517	14,116,791	15,590,299	0	15,590,299
Judicial	2,272,813	2,508,607	3,559,631	0	3,559,631
Public Safety	43,612,047	44,916,499	46,827,549	254,960	47,082,508
Public Works	9,242,683	6,796,340	8,511,820	0	8,511,820
Sanitation	0	0	0	0	0
Culture and Recreation	8,187,988	12,673,961	11,055,318	0	11,055,318
Community Support	1,707,032	3,397,404	2,596,458	0	2,596,458
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	40,553,493	40,553,493
Other Enterprise	0	0	0	24,537,280	24,537,280
Debt Service	15,068,494	0	0	0	0
Principal	5,353,000	9,423,454	5,016,311	0	5,016,311
Interest	9,165,068	9,045,079	8,689,726	822,751	9,512,477
TOTAL EXPENDITURES-EXPENSES	108,065,643	102,878,134	102,847,112	87,756,584	190,603,696
Excess of Revenues over (under)					
Expenditures/Expenses	(19,449,757)	(3,153,869)	(3,900,128)	3,888,062	(12,066)

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	BUDGET YEAR 06/30/2019 (4)	COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	13,498,290	0	0	0	0
Sale Of General Fixed Assets	0	0	0	50,000	50,000
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Operating Transfers (in)	5,699,724	3,094,738	6,255,809	118,800	6,374,609
Operating Transfers (out)	(4,385,623)	(3,014,620)	(5,049,604)	(1,027,897)	(6,077,500)
TOTAL OTHER FINANCING SOURCES (USES)	14,812,390	80,118	1,206,205	(859,097)	347,108
Excess of Revenues and Other Sources over(under)					
Expenditures and Other Uses (Net Income)	(4,637,367)	(3,073,751)	(2,693,923)	3,028,965	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,367,093	34,729,726	31,655,975		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	34,729,726	31,655,975	28,962,052	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	34,729,726	31,655,975	28,962,052	XXXXXXXXXX	XXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government	58.5	58.5	59.5
Judicial	15.5	15.5	15.5
Public Safety	250.5	250.5	254.5
Public Works	21.5	21.5	23.0
Culture and Recreation	89.0	89.0	96.8
Community Support	1.0	1.0	1.2
Total General Government	436.0	436.0	450.5
Utilities	95.0	100.0	102.1
Hospitals			
Transit Systems			
Airports			
Other	29.0	31.0	33.8
TOTAL FTE's	560.0	567.0	586.4

POPULATION (AS OF JULY 1)	93,581	95,726	96,928
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2017 Final Revenue Projections Part B	Dept of Taxation- FY 2018 Final Revenue Projections Part B	Dept of Taxation- FY 2019 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	2,644,465,360	2,777,401,409	2,839,231,639
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,644,465,360	2,777,401,409	2,839,231,639
TAX RATE			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9598	0.9598	0.9598

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	1.6685	Without Net Proceeds 2,839,231,639	47,372,580	0.7109	20,184,098	2,926,466	17,257,632
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED: C. Voter Approved Overrides	0.1105	Total Assessed Value 2,839,231,639	3,137,351	0.1105	3,137,351	454,754	2,682,597
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)	0.2405	2,839,231,639	6,828,352	0.1384	3,929,497	569,726	3,359,771
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2405	2,839,231,639	6,828,352	0.1384	3,929,497	569,726	3,359,771
M. SUBTOTAL A, C, L	2.0195	2,839,231,639	57,338,283	0.9598	27,250,946	3,950,946	23,300,000
N. Debt	0.0000	2,839,231,639	-	0.0000	-	0	-
O. TOTAL M AND N	2.0195	2,839,231,639	57,338,283	0.9598	27,250,946	3,950,946	23,300,000

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

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

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	5,065,785	27,900,000	23,300,000	0.9598	19,904,688	0	1,000,000	77,170,473
Community Dev Block Grant	4,282	0	0		83,000	0	0	87,282
Comm Dev Blk Grant Entitlement	0	0	0		620,000	0	0	620,000
Sparks Grants & Donations Fund	652,600	0	0		314,938	0	0	967,538
Muni Court Admin Assessments	1,037,408	0	0		237,400	0	0	1,274,808
Impact Fee Service Area #1	1,108,031	0	0		717,000	0	0	1,825,031
Tourism Improvement District 1	17,580	0	0		55	0	0	17,635
Parks & Recreation Fund	79,624	0	0		2,818,555	0	1,422,000	4,320,179
Tourism and Marketing Fund	90,656	0	0		196,425	0	0	287,081
Street Cut	409,256	0	0		203,100	0	0	612,356
Stabilization Fund	388,146	0	0		202,500	0	0	590,646
Road Fund	832,258	0	0		5,611,281	0	0	6,443,539
Park & Recreation Project Fund	650,805	0	0		1,350,736	0	500,000	2,501,541
Capital Projects	350,234	0	0		8,500	0	2,300,000	2,658,734
Capital Facilities Fund	35,339	0	0		203,783	0	0	239,122
Rec & Parks District 1	766,786	0	0		311,750	0	0	1,078,536
Rec & Parks District 2	642,931	0	0		208,000	0	0	850,931
Rec & Parks District 3	812,954	0	0		240,000	0	0	1,052,954
Victorian Square Rm Tax CP Fund	3,548,934	0	0		1,167,400	0	0	4,716,334
Local Improvement District #3	442,302	0	0		850	0	0	443,152
Debt Service Gen Obligation	14,720,065	0	0		13,347,022	0	1,033,809	29,100,896
Subtotal Governmental Fund Types, Expendable Trust Funds	31,655,976	27,900,000	23,300,000	0.9598	47,746,983	0	6,255,809	136,858,768
TOTAL ALL FUNDS	XXXXXXXXXX	27,900,000	23,300,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	32,881,254	20,284,499	13,779,262	0	1,000,000	4,930,804	4,294,654	77,170,473
Community Dev Block Grant	SR	0	0	83,000	0	0	0	4,282	87,282
Comm Dev Blk Grant Entitlement	SR	119,486	102,818	215,057	197,224	0	0	(14,585)	620,000
Sparks Grants & Donations Fund	SR	193,972	119,038	0	0	0	0	654,528	967,538
Muni Court Admin Assessments	SR	36,864	535	1,234,123	0	0	0	3,286	1,274,808
Impact Fee Service Area #1	SR	0	0	150,000	0	0	118,800	1,556,231	1,825,031
Tourism Improvement District 1	SR	0	0	15,000	0	0	0	2,635	17,635
Parks & Recreation Fund	SR	2,784,722	637,136	829,628	0	0	0	68,693	4,320,179
Tourism and Marketing Fund	SR	0	0	209,000	0	0	0	78,081	287,081
Street Cut	SR	35,465	19,179	258,763	0	0	0	298,949	612,356
Stabilization Fund	SR	0	0	0	0	0	0	590,646	590,646
Road Fund	CP	1,120,183	678,750	3,290,845	1,305,000	0	0	48,760	6,443,538
Park & Recreation Project Fund	CP	265,506	137,532	366,572	1,005,000	0	0	726,931	2,501,541
Capital Projects	CP	0	0	910,589	1,512,071	0	0	236,074	2,658,734
Capital Facilities Fund	CP	0	0	0	175,000	0	0	64,122	239,122
Rec & Parks District 1	CP	0	0	50,000	358,000	0	0	670,536	1,078,536
Rec & Parks District 2	CP	0	0	112,500	562,500	0	0	175,931	850,931
Rec & Parks District 3	CP	0	0	25,000	700,000	0	0	327,954	1,052,954
Victorian Square Rm Tax CP Fund	CP	0	0	150,000	800,000	0	0	3,766,334	4,716,334
Local Improvement District #3	CP	0	0	430,000	0	0	0	13,152	443,152
Debt Service Gen Obligation	DS	0	0	13,706,037	0	0	0	15,394,859	29,100,896
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		37,437,452	21,979,487	35,815,376	6,614,795	1,000,000	5,049,604	28,962,053	136,858,767

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

Schedule A-1

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2019

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating Revenues	Operating Expenses	Nonoperating Revenues	Nonoperating Expenses	Operating Transfers		Net Income
		(1)	(2) **	(3)	(4)	IN (5)	OUT(6)	(7)
Sewer Operations	EN	26,755,695	29,623,187	4,495,058	822,751	118,800	3,985	919,630
Joint Treatment Plant	EN	23,915,410	30,864,206	11,712,000	100,000	0	0	4,663,204
Development Services Fund	EN	5,515,008	6,536,647	36,344	0	0	23,912	(1,009,207)
Motor Vehicle Maintenance	IS	4,790,011	4,407,054	74,000	0	0	1,000,000	(543,043)
Group Insurance Self- Insurance	IS	12,190,748	12,006,753	5,500	0	0	0	189,495
Worker's Comp Self-Insurance	IS	1,020,883	2,305,236	40,000	0	0	0	(1,244,353)
Municipal Self-Insurance	IS	1,142,989	1,090,750	1,000	0	0	0	53,239
TOTAL		75,330,744	86,833,833	16,363,901	922,751	118,800	1,027,897	3,028,964

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

** Include Depreciation

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	21,027,577	22,150,000	23,300,000	23,300,000
Subtotal	21,027,577	22,150,000	23,300,000	23,300,000

Licenses and Permits

Business Licenses	5,893,685	7,210,124	7,193,265	7,193,265
Liquor Licenses	243,567	281,608	258,449	258,449
City Gaming Licenses	453,674	521,559	520,000	520,000

Franchise Fees

Cable TV Franchise Fees	976,331	904,477	918,577	918,577
Electric Franchise Fees	1,358,032	1,479,613	1,548,141	1,594,252
Garbage Franchise Fees	1,291,376	1,414,500	1,513,500	1,513,500
Gas Franchise Fees	431,814	485,569	504,311	501,226
Right Of Way Fees TMWA	435,255	450,577	473,981	473,981

Nonbusiness Licenses and Permits

Bicycle Licenses	2	0	0	0
Other Licenses and Permits	63,384	79,676	79,678	79,678
Subtotal	11,147,120	12,827,703	13,009,902	13,052,928

State Shared Revenue

Consolidated Taxes From State	24,295,337	26,500,000	27,900,000	27,900,000
Consolidated Taxes (Sales) - Returns	(1,100,000)	0	0	0
State Distributive Fund	1,913,456	2,000,000	2,100,000	2,100,000
State Shared Marijuana Revenue (NRS 4	0	126,542	126,000	126,000

Other Local Gov't Shared Revenues

County Gaming Licenses	413,851	402,278	400,000	400,000
Other	551,354	548,567	558,150	558,150
Subtotal	26,073,998	29,577,387	31,084,150	31,084,150

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Building and Planning Fees	27,210	1,500	1,500	1,500
Other	2,654,081	2,585,904	2,755,335	2,755,335
Subtotal	2,681,291	2,587,404	2,756,835	2,756,835
Fines and Forfeits				
Fines-Court	600,603	609,000	607,002	607,002
Fines-Bail	4,207	4,500	6,001	6,001
Fines - Code Enforcement	11,568	105,000	110,000	110,000
Subtotal	616,378	718,500	723,003	723,003
Miscellaneous Revenue				
Interest Earned	16,760	86,246	85,000	85,000
Rents and Royalties	54,850	51,582	52,074	52,074
Other Miscellaneous	39,988	44,874	50,699	50,699
Subtotal	111,598	182,702	187,773	187,773
Subtotal Revenue All Sources	61,657,962	68,043,696	71,061,663	71,104,689
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Muni Crt Admin Assess 1208	54,426	0	0	0
T/I from Stabilization 1299	251,910	0	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	1,000,000
Total Transfers In	306,336	0	1,000,000	1,000,000
Subtotal Other Financing Sources	306,336	0	1,000,000	1,000,000
Beginning Fund Balance	6,007,402	2,714,074	5,065,785	5,065,785
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,007,402	2,714,074	5,065,785	5,065,785
Total Available Resources	67,971,700	70,757,770	77,127,448	77,170,474

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	258,653	275,303	278,095	278,095
Employee Benefits	168,569	174,923	180,352	180,352
Services and Supplies	5,247	6,491	50,179	50,179
Non-discretionary Services & Supplies	3,115	8,674	8,711	8,711
Department Subtotal	435,584	465,391	517,337	517,337
MAYOR				
Salaries And Wages	62,321	65,393	66,016	66,016
Employee Benefits	43,815	44,709	45,608	45,608
Services and Supplies	1,831	3,355	10,496	10,496
Non-discretionary Services & Supplies	969	1,973	1,981	1,981
Department Subtotal	108,936	115,430	124,101	124,101
MANAGEMENT SERVICES				
Salaries And Wages	1,690,342	1,660,636	1,734,074	1,734,074
Employee Benefits	2,135,312	2,112,753	2,244,723	2,244,723
Services and Supplies	933,530	919,089	1,038,640	1,038,640
Non-discretionary Services & Supplies	1,144,251	1,214,828	1,459,925	1,477,390
Department Subtotal	5,903,435	5,907,306	6,477,362	6,494,827
LEGAL				
Salaries And Wages	1,008,867	1,074,708	1,061,850	1,061,850
Employee Benefits	521,395	514,978	541,018	541,018
Services and Supplies	93,262	100,590	110,218	110,218
Non-discretionary Services & Supplies	3,997	4,655	4,736	4,736
Department Subtotal	1,627,521	1,694,931	1,717,822	1,717,822
FINANCIAL SERVICES				
Salaries And Wages	1,651,373	1,770,220	1,820,387	1,820,387
Employee Benefits	815,334	869,390	931,890	931,890
Services and Supplies	368,467	435,400	535,365	535,365
Non-discretionary Services & Supplies	282,236	422,058	459,374	459,374
Capital Outlay	7,050	15,000	0	0
Department Subtotal	3,124,460	3,512,068	3,747,016	3,747,016
COMMUNITY SERVICES				
Salaries And Wages	541,236	457,825	420,511	420,511
Employee Benefits	265,421	233,786	225,955	225,955
Services and Supplies	195,402	72,536	39,388	39,388
Non-discretionary Services & Supplies	30,702	25,718	30,682	30,682
Department Subtotal	1,032,761	789,865	716,536	716,536
General Government Continued				
Salary and Wages	5,212,792	5,304,086	5,380,933	5,380,933
Employee Benefits	3,949,846	3,950,537	4,169,547	4,169,547
Services and Supplies	3,063,009	3,215,367	3,749,694	3,767,159
Capital Outlay	7,050	15,000	0	0
General Government Function Subtotal	12,232,697	12,484,990	13,300,174	13,317,639

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED

Judicial

MUNICIPAL COURT

Salaries And Wages	1,203,148	1,244,882	1,294,774	1,294,774
Employee Benefits	682,283	677,735	757,675	757,675
Services and Supplies	155,149	194,774	194,774	194,774
Non-discretionary Services & Supplies	35,821	36,344	40,885	40,885
Department Subtotal	2,076,401	2,153,735	2,288,108	2,288,108
Salary and Wages	1,203,148	1,244,882	1,294,774	1,294,774
Employee Benefits	682,283	677,735	757,675	757,675
Services and Supplies	190,970	231,118	235,659	235,659
Judicial Function Subtotal	2,076,401	2,153,735	2,288,108	2,288,108

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
POLICE				
Salaries And Wages	14,472,818	14,950,731	15,495,954	15,495,954
Employee Benefits	8,037,788	8,024,983	8,805,166	8,805,166
Services and Supplies	839,390	803,387	836,252	836,252
Non-discretionary Services & Supplies	2,077,491	2,254,297	2,467,921	2,467,921
Department Subtotal	25,427,487	26,033,398	27,605,293	27,605,293
FIRE				
Salaries And Wages	8,864,737	9,058,173	9,480,530	9,480,530
Employee Benefits	5,011,167	5,211,708	5,740,881	5,740,881
Services and Supplies	313,928	367,039	438,838	438,838
Non-discretionary Services & Supplies	1,569,273	1,486,979	1,665,477	1,665,477
Capital Outlay	11,018	0	0	0
Department Subtotal	15,770,123	16,123,899	17,325,726	17,325,726
COMMUNITY SERVICES				
Salaries And Wages	66,657	71,717	74,798	74,798
Employee Benefits	45,920	47,080	47,948	47,948
Services and Supplies	60,490	98,089	78,368	78,368
Non-discretionary Services & Supplies	1,077,157	1,068,060	1,092,406	1,092,406
Department Subtotal	1,250,224	1,284,946	1,293,520	1,293,520
Salary and Wages	23,404,211	24,080,621	25,051,281	25,051,281
Employee Benefits	13,094,875	13,283,771	14,593,995	14,593,995
Services and Supplies	5,937,731	6,077,850	6,579,262	6,579,262
Capital Outlay	11,018	0	0	0
Public Safety Function Subtotal	42,447,835	43,442,242	46,224,538	46,224,538

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
COMMUNITY SERVICES				
Salaries And Wages	399,948	436,229	460,410	460,410
Employee Benefits	233,943	251,163	270,932	270,932
Services and Supplies	447,436	636,339	701,495	701,495
Non-discretionary Services & Supplies	301,037	284,715	335,798	335,798
Department Subtotal	1,382,364	1,608,446	1,768,635	1,768,635
Salary and Wages	399,948	436,229	460,410	460,410
Employee Benefits	233,943	251,163	270,932	270,932
Services and Supplies	748,473	921,054	1,037,293	1,037,293
Public Works Function Subtotal	1,382,364	1,608,446	1,768,635	1,768,635

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

Culture and Recreation

COMMUNITY SERVICES

Salaries And Wages	691,146	688,220	693,855	693,855
Employee Benefits	472,420	478,534	492,350	492,350
Services and Supplies	613,584	626,311	624,300	629,400
Non-discretionary Services & Supplies	1,095,737	1,144,231	1,255,616	1,255,616
Department Subtotal	2,872,887	2,937,296	3,066,121	3,071,221

Salary and Wages	691,146	688,220	693,855	693,855
Employee Benefits	472,420	478,534	492,350	492,350
Services and Supplies	1,709,321	1,770,543	1,879,916	1,885,016
Culture & Recreation Function Subtotal	2,872,887	2,937,297	3,066,121	3,071,221

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED

Community Support

MANAGEMENT SERVICES

Non-discretionary Services & Supplies	248,248	288,258	289,458	274,873
Department Subtotal	248,248	288,258	289,458	274,873
Services and Supplies	248,248	288,258	289,458	274,873
Community Support Function Subtotal	248,248	288,258	289,458	274,873

EXPENDITURES BY FUNCTION AND DEPARTMENT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Page Function Summary				
10 General Government	12,232,696	12,484,990	13,300,174	13,317,639
11 Judicial	2,076,401	2,153,734	2,288,109	2,288,109
12 Public Safety	42,447,835	43,442,242	46,224,539	46,224,539
13 Public Works	1,382,364	1,608,445	1,768,634	1,768,634
14 Culture and Recreation	2,872,888	2,937,296	3,066,121	3,071,221
15 Community Support	248,248	288,258	289,458	274,873
Total Expenditures - All Functions	61,260,432	62,914,965	66,937,035	66,945,015
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	1,000,000
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	847,688	1,330,000	1,422,000	1,422,000
T/O to Debt Svc GO 1301	694,266	692,912	708,804	708,804
T/O to Park & Rec Project 1402	0	0	500,000	500,000
T/O to Capital Projects 1404	2,455,240	754,108	2,300,000	2,300,000
Total Transfers Out	3,997,194	2,777,020	4,930,804	4,930,804
Total Expenditures and Other Uses	65,257,626	65,691,985	72,867,839	72,875,819
Total Ending Fund Balance	2,714,074	5,065,785	4,259,609	4,294,655
Total General Fund Commitments and Fund Balance	67,971,700	70,757,770	77,127,448	77,170,474

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Housing Rehabilitation Reimbursement	84,005	120,000	83,000	83,000
Total Charges for Services	84,005	120,000	83,000	83,000
Total Revenue	84,005	120,000	83,000	83,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	742	4,281	4,281
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	742	4,281	4,281
Total Resources	84,005	120,742	87,281	87,281

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	83,262	116,461	83,000	83,000
Total Community Support Function	83,262	116,461	83,000	83,000
Total Expenditures	83,262	116,461	83,000	83,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	742	4,281	4,281	4,281
Total Commitments and Fund Balance	84,005	120,742	87,281	87,281

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
CDBG Entitlement	1,086,293	858,936	620,000	620,000
Total Intergovernmental Revenues	1,086,293	858,936	620,000	620,000
Total Revenue	1,086,293	858,936	620,000	620,000
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0
Total Resources	1,086,293	858,936	620,000	620,000

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Salaries And Wages	77,207	100,856	119,486	119,486
Employee Benefits	32,668	41,056	102,818	102,818
Services and Supplies	73,545	152,061	92,735	92,735
Non-discretionary Services & Supplies	108,556	140,113	107,737	122,322
Capital Outlay	794,317	424,849	197,224	197,224
Total Community Support Function	1,086,293	858,936	620,000	634,585
Total Expenditures	1,086,293	858,936	620,000	634,585
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	0	0	0	(14,585)
Total Commitments and Fund Balance	1,086,293	858,936	620,000	620,000

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

<u>REVENUES</u>	(1)	(2)	Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Department Of Justice Grants	227,890	138,127	48,469	48,469
Department of Health & Human Services	310	0	0	0
Department of Transportation	47,224	0	0	0
Executive Office of the President Grants	13,640	0	0	0
Department of Homeland Security	2,786	0	0	0
St Grant Council Of The Arts	517	0	0	0
St Grant Washoe County	76,777	167,677	0	0
Crime Forfeitures NRS 179	41,034	0	0	0
Drug Forfeitures	8,707	0	0	0
Federal Drug Forfeitures	83,879	43,423	0	0
St District Specialty Court Prog	77,926	5,436	0	0
Total Intergovernmental Revenues	580,691	354,663	48,469	48,469
<u>Charges for Services</u>				
Forfeiture Reimbursement	2,228	0	0	0
Total Charges for Services	2,228	0	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	1,755	0	0	0
Gifts & Bequests	84,712	0	0	0
Grant Match	146,564	161,758	266,469	266,469
Total Miscellaneous Revenue	233,030	161,758	266,469	266,469
Total Revenue	815,949	516,421	314,938	314,938
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	675,680	589,092	652,600	652,600
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	675,680	589,092	652,600	652,600
Total Resources	1,491,629	1,105,514	967,538	967,538

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	2,114	0	0	0
Total General Government Function	2,114	0	0	0
<u>Judicial Function</u>				
Services and Supplies	64,899	5,436	0	0
Total Judicial Function	64,899	5,436	0	0
<u>Public Safety Function</u>				
Salaries And Wages	308,100	248,257	193,972	193,972
Employee Benefits	133,327	144,043	119,038	119,038
Services and Supplies	301,861	21,712	0	0
Non-discretionary Services & Supplies	3,024	0	0	0
Capital Outlay	49,319	21,712	0	0
Total Public Safety Function	795,631	435,724	313,010	313,010
<u>Culture and Recreation Function</u>				
Salaries And Wages	10,412	11,437	0	0
Employee Benefits	168	318	0	0
Services and Supplies	24,312	0	0	0
Capital Outlay	5,000	0	0	0
Total Culture and Recreation Function	39,892	11,755	0	0
Total Expenditures	902,536	452,914	313,010	313,010
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	589,092	652,600	654,528	654,528
Total Commitments and Fund Balance	1,491,629	1,105,514	967,538	967,538

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

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Court Collection Fees NRS 176.064	154,151	160,000	160,000	160,000
Muni Court Admin Assessments	32,757	32,400	32,400	32,400
Muni Court Facility Admin Assess	45,481	45,000	45,000	45,000
Total Intergovernmental Revenues	232,389	237,400	237,400	237,400
Total Revenue	232,389	237,400	237,400	237,400
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,102,996	1,149,445	1,037,408	1,037,408
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,102,996	1,149,445	1,037,408	1,037,408
Total Resources	1,335,385	1,386,845	1,274,808	1,274,808

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Salaries And Wages	0	10,000	36,864	36,864
Employee Benefits	0	0	535	535
Services and Supplies	123,092	218,325	1,214,100	1,214,100
Non-discretionary Services & Supplies	8,422	11,112	20,023	20,023
Capital Outlay	0	110,000	0	0
Total Judicial Function	131,514	349,437	1,271,522	1,271,522
Total Expenditures	131,514	349,437	1,271,522	1,271,522
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	54,426	0	0	0
Total Other Uses	54,426	0	0	0
Ending Fund Balance	1,149,445	1,037,408	3,286	3,286
Total Commitments and Fund Balance	1,335,385	1,386,845	1,274,808	1,274,808

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Flood Control Fees	33,205	88,950	70,000	70,000
Parks Fees	157,576	170,000	170,000	170,000
Public Facility Fees	95,928	272,000	250,000	250,000
Sanitary Sewer Fee	81,760	237,600	220,000	220,000
Total Licenses and Permits	368,469	768,550	710,000	710,000
<u>Miscellaneous Revenue</u>				
Interest Earned	9,607	7,000	7,000	7,000
Total Miscellaneous Revenue	9,607	7,000	7,000	7,000
Total Revenue	378,076	775,550	717,000	717,000
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>	<u>686,881</u>	<u>920,081</u>	<u>1,108,031</u>	<u>1,108,031</u>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	686,881	920,081	1,108,031	1,108,031
Total Resources	1,064,958	1,695,631	1,825,031	1,825,031

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Safety Function</u>				
Non-discretionary Services & Supplies	12,491	0	0	0
Total Public Safety Function	12,491	0	0	0
<u>Public Works Function</u>				
Services and Supplies	39,593	100,000	0	0
Total Public Works Function	39,593	100,000	0	0
<u>Culture and Recreation Function</u>				
Services and Supplies	0	0	150,000	150,000
Capital Outlay	10,700	250,000	0	0
Total Culture and Recreation Function	10,700	250,000	150,000	150,000
Total Expenditures	62,784	350,000	150,000	150,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	82,092	237,600	118,800	118,800
Total Other Uses	82,092	237,600	118,800	118,800
<u>Ending Fund Balance</u>	920,081	1,108,031	1,556,231	1,556,231
Total Commitments and Fund Balance	1,064,958	1,695,631	1,825,031	1,825,031

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Miscellaneous Revenue</u>				
Interest Earned	90	55	55	55
Total Miscellaneous Revenue	90	55	55	55
Total Revenue	90	55	55	55
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	25,590	22,525	17,580	17,580
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	25,590	22,525	17,580	17,580
Total Resources	25,680	22,580	17,635	17,635

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

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	3,155	5,000	15,000	15,000
Total Community Support Function	3,155	5,000	15,000	15,000
Total Expenditures	3,155	5,000	15,000	15,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	22,525	17,580	2,635	2,635
Total Commitments and Fund Balance	25,680	22,580	17,635	17,635

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Concession Franchise Fees	16,662	21,000	18,000	18,000
Total Licenses and Permits	16,662	21,000	18,000	18,000
<u>Charges for Services</u>				
Facility Development Fee	25,458	25,000	25,000	25,000
Facility Reservation Fees	85,491	73,820	73,250	73,250
Non-resident Fee	5,010	0	0	0
Recreation Program Fees	2,356,053	2,238,744	2,300,300	2,300,300
Recreation Advertising Fees	22,271	21,000	21,000	21,000
External - Charge for Services	41,480	49,470	49,470	49,470
Administrative Service Charges	1,707	2,500	2,500	2,500
Special Events Receipts	279,870	326,669	329,035	329,035
Total Charges for Services	2,817,340	2,737,202	2,800,555	2,800,555
<u>Miscellaneous Revenue</u>				
Rebates/Credits	2,191	0	0	0
Gifts & Bequests	1,830	0	0	0
Recoveries/Reimbursements	0	190	0	0
Cash Variations	(1)	0	0	0
Total Miscellaneous Revenue	4,021	190	0	0
Total Revenue	2,838,023	2,758,392	2,818,555	2,818,555
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	847,689	1,330,000	1,422,000	1,422,000
Total Other Financing Sources	847,689	1,330,000	1,422,000	1,422,000
<u>Beginning Fund Balance</u>	191,136	77,876	79,625	79,625
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	191,136	77,876	79,625	79,625
Total Resources	3,876,848	4,166,269	4,320,180	4,320,180

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	2,500,022	2,696,985	2,784,722	2,784,722
Employee Benefits	640,930	607,766	637,136	637,136
Services and Supplies	443,553	529,530	559,186	559,186
Non-discretionary Services & Supplies	214,467	252,364	270,442	270,442
Total Culture and Recreation Function	3,798,972	4,086,644	4,251,486	4,251,486
Total Expenditures	3,798,972	4,086,644	4,251,486	4,251,486
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	77,876	79,625	68,693	68,693
Total Commitments and Fund Balance	3,876,848	4,166,269	4,320,180	4,320,180

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	196,000	196,000	196,000	196,000
Total Taxes	196,000	196,000	196,000	196,000
<u>Miscellaneous Revenue</u>				
Interest Earned	797	425	425	425
Total Miscellaneous Revenue	797	425	425	425
Total Revenue	196,797	196,425	196,425	196,425
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>	159,265	103,231	90,656	90,656
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	159,265	103,231	90,656	90,656
Total Resources	356,062	299,656	287,081	287,081

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	252,831	209,000	209,000	209,000
Total Community Support Function	252,831	209,000	209,000	209,000
Total Expenditures	252,831	209,000	209,000	209,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	103,231	90,656	78,081	78,081
Total Commitments and Fund Balance	356,062	299,656	287,081	287,081

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Street Cut Permits	249,653	180,000	200,000	200,000
Total Licenses and Permits	249,653	180,000	200,000	200,000
<u>Miscellaneous Revenue</u>				
Interest Earned	2,146	4,700	3,100	3,100
Total Miscellaneous Revenue	2,146	4,700	3,100	3,100
Total Revenue	251,799	184,700	203,100	203,100
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	646,996	649,864	409,256	409,256
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<i>Total Beginning Fund Balance</i>	646,996	649,864	409,256	409,256
Total Resources	898,795	834,564	612,356	612,356

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	35,386	36,357	35,465	35,465
Employee Benefits	18,560	18,730	19,179	19,179
Services and Supplies	188,426	363,649	250,553	250,553
Non-discretionary Services & Supplies	6,559	6,571	8,210	8,210
Total Public Works Function	248,931	425,308	313,407	313,407
Total Expenditures	248,931	425,308	313,407	313,407
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	649,864	409,256	298,949	298,949
Total Commitments and Fund Balance	898,795	834,564	612,356	612,356

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

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	Budget Year Ending 06/30/19 TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
City Business Licenses	200,000	200,000	200,000	200,000
Total Licenses and Permits	200,000	200,000	200,000	200,000
<u>Miscellaneous Revenue</u>				
Interest Earned	2,266	2,500	2,500	2,500
Total Miscellaneous Revenue	2,266	2,500	2,500	2,500
Total Revenue	202,266	202,500	202,500	202,500
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	235,290	185,647	388,147	388,147
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<i>Total Beginning Fund Balance</i>	235,290	185,647	388,147	388,147
Total Resources	437,557	388,147	590,647	590,647

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

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Total Expenditures	0	0	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	251,910	0	0	0
Total Other Uses	251,910	0	0	0
<i>Ending Fund Balance</i>	<i>185,647</i>	<i>388,147</i>	<i>590,647</i>	<i>590,647</i>
Total Commitments and Fund Balance	437,557	388,147	590,647	590,647

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	1,358,032	739,806	1,548,141	1,594,252
Gas Franchise Fees	431,814	242,785	504,311	501,226
Right Of Way Fees TMWA	652,881	675,866	710,971	710,971
Total Licenses and Permits	2,442,728	1,658,457	2,763,423	2,806,449
<u>Intergovernmental Revenues</u>				
County Gasoline Tax 1.cent	650,858	704,032	743,670	743,670
State Gasoline Tax 1.75 Cents	909,014	985,106	1,043,266	1,043,266
State Gasoline Tax 2.35 Cents	844,081	935,732	1,007,896	1,007,896
Misc From Other Govts	1,709	0	0	0
Total Intergovernmental Revenues	2,405,663	2,624,870	2,794,832	2,794,832
<u>Miscellaneous Revenue</u>				
Interest Earned	1,238	10,000	10,000	10,000
Total Miscellaneous Revenue	1,238	10,000	10,000	10,000
Total Revenue	4,849,629	4,293,327	5,568,255	5,611,281
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>	3,832,672	1,139,777	832,257	832,257
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,832,672	1,139,777	832,257	832,257
Total Resources	8,682,301	5,433,103	6,400,512	6,443,538

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	1,044,505	994,580	1,120,183	1,120,183
Employee Benefits	626,690	575,686	678,750	678,750
Services and Supplies	1,111,847	1,519,110	3,076,456	3,076,456
Non-discretionary Services & Supplies	226,276	243,280	214,389	214,389
Capital Outlay	4,533,206	1,268,191	1,305,000	1,305,000
Total Public Works Function	7,542,524	4,600,846	6,394,779	6,394,779
Total Expenditures	7,542,524	4,600,846	6,394,779	6,394,779
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	1,139,777	832,257	5,733	48,759
Total Commitments and Fund Balance	8,682,301	5,433,103	6,400,512	6,443,538

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	679,016	1,479,612	774,071	797,126
Gas Franchise Fees	215,907	485,570	252,156	250,614
Concession Franchise Fees	99,996	99,996	99,996	99,996
Parks Fees	57,285	50,000	50,000	50,000
Total Licenses and Permits	1,052,204	2,115,178	1,176,223	1,197,736
<u>Charges for Services</u>				
Facility Reservation Fees	108,160	120,000	120,000	120,000
Recreation Advertising Fees	18,944	17,000	20,000	20,000
Total Charges for Services	127,104	137,000	140,000	140,000
<u>Miscellaneous Revenue</u>				
Interest Earned	8,788	13,000	13,000	13,000
Rebates/Credits	12,207	0	0	0
Total Miscellaneous Revenue	20,995	13,000	13,000	13,000
Total Revenue	1,200,304	2,265,178	1,329,223	1,350,736
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	500,000	500,000
Total Other Financing Sources	0	0	500,000	500,000
<u>Beginning Fund Balance</u>	1,856,064	1,734,193	650,805	650,805
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,856,064	1,734,193	650,805	650,805
Total Resources	3,056,368	3,999,371	2,480,028	2,501,541

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

<u>EXPENDITURES</u>	(1)	(2)	Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	273,473	282,403	265,506	265,506
Employee Benefits	134,276	135,990	137,532	137,532
Services and Supplies	323,844	519,448	352,140	352,140
Non-discretionary Services & Supplies	14,588	12,721	14,432	14,432
Capital Outlay	575,995	2,398,005	1,005,000	1,005,000
Total Culture and Recreation Function	1,322,175	3,348,566	1,774,610	1,774,610
Total Expenditures	1,322,175	3,348,566	1,774,610	1,774,610
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	1,734,193	650,805	705,418	726,931
Total Commitments and Fund Balance	3,056,368	3,999,371	2,480,028	2,501,541

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Miscellaneous Revenue</u>				
Interest Earned	3,742	8,500	8,500	8,500
Rebates/Credits	2,191	0	0	0
Total Miscellaneous Revenue	5,933	8,500	8,500	8,500
Total Revenue	5,933	8,500	8,500	8,500
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	2,455,240	754,108	2,300,000	2,300,000
Total Other Financing Sources	2,455,240	754,108	2,300,000	2,300,000
Beginning Fund Balance	1,077,170	2,145,917	350,234	350,234
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,077,170	2,145,917	350,234	350,234
Total Resources	3,538,344	2,908,525	2,658,734	2,658,734

<u>EXPENDITURES</u>	(1)	(2)	Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	429,002	684,405	581,589	581,589
Non-discretionary Services & Supplies	293,488	132,188	164,000	164,000
Capital Outlay	431,296	667,167	1,427,071	1,427,071
Total General Government Function	1,153,787	1,483,759	2,172,660	2,172,660
<u>Public Safety Function</u>				
Services and Supplies	73,838	45,000	130,000	130,000
Capital Outlay	135,530	737,792	85,000	85,000
Total Public Safety Function	209,368	782,792	215,000	215,000
<u>Public Works Function</u>				
Services and Supplies	29,271	61,740	35,000	35,000
Total Public Works Function	29,271	61,740	35,000	35,000
<u>Culture and Recreation Function</u>				
Capital Outlay	0	230,000	0	0
Total Culture and Recreation Function	0	230,000	0	0
Total Expenditures	1,392,426	2,558,291	2,422,660	2,422,660
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	2,145,917	350,234	236,074	236,074
Total Commitments and Fund Balance	3,538,344	2,908,525	2,658,734	2,658,734

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

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Ad Valorem Taxes NRS 354.59815	186,366	188,000	188,000	188,000
Personal Property Taxes NRS 354.59815	11,410	10,283	10,283	10,283
Total Intergovernmental Revenues	197,777	198,283	198,283	198,283
<u>Miscellaneous Revenue</u>				
Interest Earned	2,439	5,500	5,500	5,500
Total Miscellaneous Revenue	2,439	5,500	5,500	5,500
Total Revenue	200,215	203,783	203,783	203,783
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	469,763	455,339	35,339	35,339
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	469,763	455,339	35,339	35,339
Total Resources	669,978	659,122	239,122	239,122

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

<u>EXPENDITURES</u>	(1)	(2)	Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	59,469	77,825	0	0
Capital Outlay	8,450	70,217	100,000	100,000
Total General Government Function	67,919	148,042	100,000	100,000
<u>Public Safety Function</u>				
Services and Supplies	64,191	64,949	0	0
Capital Outlay	82,530	190,792	75,000	75,000
Total Public Safety Function	146,721	255,741	75,000	75,000
<u>Culture and Recreation Function</u>				
Services and Supplies	0	160,000	0	0
Capital Outlay	0	60,000	0	0
Total Culture and Recreation Function	0	220,000	0	0
Total Expenditures	214,639	623,783	175,000	175,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	455,339	35,339	64,122	64,122
Total Commitments and Fund Balance	669,978	659,122	239,122	239,122

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE	FINAL
			APPROVED	APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	301,062	300,000	310,000	310,000
Total Taxes	301,062	300,000	310,000	310,000
<u>Miscellaneous Revenue</u>				
Interest Earned	2,165	1,750	1,750	1,750
Total Miscellaneous Revenue	2,165	1,750	1,750	1,750
Total Revenue	303,227	301,750	311,750	311,750
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	417,592	696,986	766,786	766,786
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	417,592	696,986	766,786	766,786
Total Resources	720,819	998,736	1,078,536	1,078,536

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	18,113	101,950	50,000	50,000
Capital Outlay	5,720	130,000	358,000	358,000
Total Culture and Recreation Function	23,833	231,950	408,000	408,000
Total Expenditures	23,833	231,950	408,000	408,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	696,986	766,786	670,536	670,536
Total Commitments and Fund Balance	720,819	998,736	1,078,536	1,078,536

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

5/9/18 7:27 AM

Schedule B-14

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	128,000	250,000	200,000	200,000
Total Taxes	128,000	250,000	200,000	200,000
<u>Miscellaneous Revenue</u>				
Interest Earned	3,039	8,000	8,000	8,000
Total Miscellaneous Revenue	3,039	8,000	8,000	8,000
Total Revenue	131,039	258,000	208,000	208,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	685,390	750,415	642,931	642,931
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	685,390	750,415	642,931	642,931
Total Resources	816,429	1,008,415	850,931	850,931

<u>EXPENDITURES</u>	(1)	(2)	Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	53,414	121,484	112,500	112,500
Capital Outlay	12,600	244,000	562,500	562,500
Total Culture and Recreation Function	66,014	365,484	675,000	675,000
Total Expenditures	66,014	365,484	675,000	675,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	750,415	642,931	175,931	175,931
Total Commitments and Fund Balance	816,429	1,008,415	850,931	850,931

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	165,000	225,000	225,000	225,000
Total Taxes	165,000	225,000	225,000	225,000
<u>Miscellaneous Revenue</u>				
Interest Earned	7,101	15,000	15,000	15,000
Total Miscellaneous Revenue	7,101	15,000	15,000	15,000
Total Revenue	172,101	240,000	240,000	240,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,446,634	1,565,220	812,954	812,954
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,446,634	1,565,220	812,954	812,954
Total Resources	1,618,735	1,805,220	1,052,954	1,052,954

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	9,571	25,000	25,000	25,000
Capital Outlay	43,944	967,266	700,000	700,000
Total Culture and Recreation Function	53,515	992,266	725,000	725,000
Total Expenditures	53,515	992,266	725,000	725,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	1,565,220	812,954	327,954	327,954
Total Commitments and Fund Balance	1,618,735	1,805,220	1,052,954	1,052,954

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	928,190	1,002,900	1,130,900	1,130,900
Total Taxes	928,190	1,002,900	1,130,900	1,130,900
<u>Miscellaneous Revenue</u>				
Interest Earned	20,688	71,800	36,500	36,500
Total Miscellaneous Revenue	20,688	71,800	36,500	36,500
Total Revenue	948,878	1,074,700	1,167,400	1,167,400
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>	3,439,848	4,373,983	3,548,934	3,548,934
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,439,848	4,373,983	3,548,934	3,548,934
Total Resources	4,388,726	5,448,683	4,716,334	4,716,334

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	6,948	50,000	50,000	50,000
Non-discretionary Services & Supplies	0	1,000,000	100,000	100,000
Capital Outlay	7,795	849,749	800,000	800,000
Total Community Support Function	14,743	1,899,749	950,000	950,000
Total Expenditures	14,743	1,899,749	950,000	950,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	4,373,983	3,548,934	3,766,334	3,766,334
Total Commitments and Fund Balance	4,388,726	5,448,683	4,716,334	4,716,334

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Miscellaneous Revenue</u>				
Interest Earned	1,240	850	850	850
Miscellaneous Revenue	20,023	0	0	0
Total Miscellaneous Revenue	21,263	850	850	850
Total Revenue	21,263	850	850	850
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	458,690	461,452	442,302	442,302
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	458,690	461,452	442,302	442,302
Total Resources	479,953	462,302	443,152	443,152

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	18,501	20,000	430,000	430,000
Total Community Support Function	18,501	20,000	430,000	430,000
Total Expenditures	18,501	20,000	430,000	430,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	461,452	442,302	13,152	13,152
Total Commitments and Fund Balance	479,953	462,302	443,152	443,152

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	0	0	0	0
Personal Property Taxes	0	0	0	0
Subtotal	0	0	0	0
<u>Intergovernmental Revenues</u>				
Sales Taxes not Consolidated	11,148,798	11,427,518	12,227,444	12,227,444
Contribution From Redevelopment Agency	0	0	0	0
Subtotal	11,148,798	11,427,518	12,227,444	12,227,444
<u>Miscellaneous Revenue</u>				
Interest Earned	56,626	20,264	20,200	20,200
Miscellaneous Revenue	6,348	0	0	0
Subtotal	62,974	20,264	20,200	20,200
<u>Special Assessments</u>				
Special Assessment Principal	938,396	5,315,783	689,378	689,378
Special Assessment Interest	888,917	420,536	410,000	410,000
Spec. Assess. Penalty/Prepay	562	0	0	0
Subtotal	1,827,875	5,736,319	1,099,378	1,099,378
Total All Revenue	13,039,647	17,184,101	13,347,022	13,347,022
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	694,266	692,912	708,804	708,804
T/I from Debt Svc GO 1301	0	0	0	0
T/I from Cap Project 1404	0	0	0	0
T/I from R/A Revolving 3401	291,015	290,447	297,108	297,108
T/I from R/A2 Revolving 3601	1,077,853	0	0	0
T/I from R/A 2 Bond Proceeds 3602	0	0	0	0
T/I from Sewer Operations 1630	3,904	3,896	3,985	3,985
T/I from Development Svcs 2201	23,421	23,375	23,912	23,912
Bond Proceeds	13,498,290	0	0	0
Subtotal Other Financing Sources	15,588,749	1,010,630	1,033,809	1,033,809
Beginning Fund Balance	15,952,033	14,993,867	14,720,065	14,720,065
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	15,952,033	14,993,867	14,720,065	14,720,065
Total Available Resources	44,580,429	33,188,598	29,100,896	29,100,896

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

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The Above is Repaid by Operating Resources

Schedules C-15 and C-16

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<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Type: 4 Revenue Bonds				
Principal	3,503,000	3,889,000	4,325,000	4,325,000
Interest	8,646,903	8,444,255	8,223,634	8,223,634
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	12,149,903	12,333,255	12,548,634	12,548,634
TOTAL RESERVED (MEMO ONLY)	11,715,798	11,836,755	12,565,374	12,565,374
Type: 5 Medium-Term Financing				
Principal	1,035,000	0	0	0
Interest	42,853	0	0	0
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	1,077,853	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 8 Special Assessment Bonds				
Principal	815,000	5,534,454	691,311	691,311
Interest	475,312	600,824	466,092	466,092
Fiscal Agent Charges	1,570,204	0	0	0
Debt Refunding	13,498,290	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	16,358,806	6,135,278	1,157,403	1,157,403
TOTAL RESERVED (MEMO ONLY)	4,236,234	3,841,475	3,787,650	3,787,650
Ending Fund Balance				
Reserved	14,993,867	14,720,065	15,394,859	15,394,859
Unreserved	0	0	0	0
Total Ending Fund Balance	14,993,867	14,720,065	15,394,859	15,394,859
Total Commitments & Fund Balance	44,580,429	33,188,598	29,100,896	29,100,896

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

05/09/2018 7:40 AM

The Above is Repaid by Operating Resources

Schedules C-15 and C-16

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	205,436	185,000	185,000	185,000
Charges for Services	23,795,373	26,029,770	26,245,535	26,511,300
Miscellaneous Revenue	105,151	65,893	59,395	59,395
Total Operating Revenue	24,105,960	26,280,663	26,489,930	26,755,695
Operating Expense				
Salaries And Wages	2,794,422	2,862,866	3,119,122	3,119,122
Employee Benefits	1,582,908	1,636,487	1,854,242	1,854,242
Services and Supplies	1,190,561	2,867,328	1,948,871	1,948,871
Non-discretionary Services & Supplies	8,484,631	9,679,497	10,157,052	10,157,052
Net loss from Truckee Meadows Water				
Reclamation Facility	2,083,084	2,300,000	2,400,000	2,400,000
Depreciation Expense	6,370,187	6,494,061	10,143,900	10,143,900
Total Operating Expense	22,505,792	25,840,239	29,623,187	29,623,187
Operating Income or (Loss)	1,600,169	440,424	(3,133,257)	(2,867,492)
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	13,134	0	0	0
Flood Control Conn Fee - Res	143,767	229,000	120,000	120,000
Flood Control Conn Fee- Comm	6,243	49,561	7,390	7,390
Effluent Connection Fees	3,343	86,212	75,000	75,000
Sanitary Connection Fee-Res	3,057,000	5,236,776	2,854,574	2,854,574
Sanitary Connection Fee-Comm	405,504	1,159,882	175,801	175,801
Storm Connection Fee-Res	803,899	1,331,153	725,614	725,614
Storm Connection Fee-Comm	35,627	294,834	44,688	44,688
W/C Sewer Conn Fee-Res	679,778	511,238	337,080	337,080
W/C Sewer Conn Fee-Comm	145,919	6,487	12,975	12,975
Interest Earned	(106,542)	99,000	99,000	99,000
Note/Loan Investment Interest Earned	47,821	42,936	42,936	42,936
Contributions of Infrastructure/Assets	2,367,774	0	0	0
Total Non-Operating Revenue	7,603,267	9,047,079	4,495,058	4,495,058
Non-Operating Expense				
Bad Debt	933	0	0	0
Interest	816,603	894,902	822,751	822,751
Total Non-Operating Expense	817,536	894,902	822,751	822,751
Net Income Before Operating Transfers	8,385,898	8,592,601	539,050	804,815
Operating Transfers (Schedule T)				
IN	6,616,092	237,600	118,800	118,800
OUT	6,537,904	3,896	3,985	3,985
Net Operating Transfers	78,189	233,704	114,815	114,815
Net Income	8,464,087	8,826,305	653,865	919,630

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	23,607,566	26,214,770	26,430,534	26,696,299
Cash paid to employees	(4,328,747)	(4,499,353)	(4,973,364)	(4,973,364)
Cash paid to suppliers	(9,842,235)	(12,546,825)	(12,105,922)	(12,105,922)
Cash paid to Truckee Meadows Water Reclamation Facility	(2,138,524)	(6,911,829)	(3,674,054)	(3,674,054)
Miscellaneous cash received/(paid)	(932)	108,829	102,331	102,331
a. Net cash provided by (or used for) operating activities	7,297,128	2,365,592	5,779,525	6,045,290

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	82,092	237,600	118,800	118,800
Operating transfers out	(3,904)	(3,896)	(3,985)	(3,985)
b. Net cash provided by (or used for) noncapital financing activities	91,322	233,704	114,815	114,815

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(38,474,926)	(5,294,097)	(5,455,078)	(5,455,078)
Bond interest expense paid	(1,462,100)	(894,902)	(822,751)	(822,751)
Proceeds from sewer bonds and notes	33,098,481	0	0	0
Bond issue costs	0			
Acquisition of capital assets	(4,136,000)	(17,226,882)	(6,097,345)	(6,097,345)
Utility connection fees	5,281,080	8,905,143	4,353,122	4,353,122
c. Net cash provided by (or used for) capital and related financing activities	(5,693,465)	(14,510,738)	(8,022,052)	(8,022,052)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	(58,721)	99,000	99,000	99,000
Principal received on notes receivable	504,682	425,567	437,095	437,095
d. Net cash provided by (or used in) investing activities	445,961	524,567	536,095	536,095
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,140,946	(11,386,875)	(1,591,617)	(1,325,852)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	44,043,432	46,184,378	23,025,139	34,797,503
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	46,184,378	34,797,503	21,433,522	33,471,651

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	18,754,358	24,243,901	23,915,410	23,915,410
Miscellaneous Revenue	60,486	55,840	0	0
Total Operating Revenue	18,814,844	24,299,741	23,915,410	23,915,410
Operating Expense				
Salaries And Wages	4,366,506	4,568,280	4,835,993	4,835,993
Employee Benefits	2,119,084	2,295,027	2,527,045	2,527,045
Services and Supplies	9,635,316	14,332,949	12,593,572	12,593,572
Non-discretionary Services & Supplies	2,644,394	2,939,413	3,153,596	3,153,596
Depreciation Expense	6,720,931	6,753,901	7,754,000	7,754,000
Total Operating Expense	25,486,231	30,889,570	30,864,206	30,864,206
Operating Income or (Loss)	(6,671,388)	(6,589,829)	(6,948,796)	(6,948,796)
Non-Operating Revenue				
Capital Contributions From Reno	4,678,573	15,121,415	8,037,946	8,037,946
Capital Contributions From Sparks	2,138,524	6,911,829	3,674,054	3,674,054
Misc From Other Govts	0	26,000	0	0
Interest Earned	20,901	40,000	0	0
Miscellaneous Revenue	8,673	10,456	0	0
Total Non-Operating Revenue	6,846,671	22,109,700	11,712,000	11,712,000
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	256,620	100,000	100,000	100,000
Total Non-Operating Expense	256,620	100,000	100,000	100,000
Net Income Before Operating Transfers	(81,338)	15,419,871	4,663,204	4,663,204
Operating Transfers (Schedule T)				
Net Income	(81,338)	15,419,871	4,663,204	4,663,204

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Reimbursement from Reno/Sparks	18,938,800	23,914,174	23,915,410	23,915,410
Reimbursement from Washoe County	8,739			
Cash received from other services	364,628	422,023	0	0
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees	(6,448,401)	(6,863,306)	(7,363,038)	(7,363,038)
Cash paid to suppliers	(12,308,938)	(17,272,363)	(15,747,168)	(15,747,168)
a. Net cash provided by (or used for) operating activities	554,828	200,528	805,204	805,204
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond and capital lease obligation principal payments	0	0	0	0
Acquisition of capital assets	(6,817,097)	(1,815,591)	(3,162,000)	(3,162,000)
Contributions of capital	6,817,097	1,815,591	3,162,000	3,162,000
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	20,901	40,000	0	0
d. Net cash provided by (or used in) investing activities	20,901	40,000	0	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	575,729	240,528	805,204	805,204
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,062,673	3,638,402	3,878,930	3,878,930
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,638,402	3,878,930	4,684,134	4,684,134

City of Sparks
Schedule F-2 Statement of Cash Flows
Joint Treatment Plant (5605)

Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	2,266,496	2,816,371	2,507,617	2,507,617
Charges for Services	2,446,989	3,154,356	3,006,843	3,006,843
Miscellaneous Revenue	1,096	0	548	548
Total Operating Revenue	4,714,581	5,970,727	5,515,008	5,515,008
Operating Expense				
Salaries And Wages	1,562,533	1,960,998	2,433,343	2,433,343
Employee Benefits	645,404	843,532	1,172,761	1,172,761
Services and Supplies	1,031,279	1,620,235	2,137,715	2,137,715
Non-discretionary Services & Supplies	574,879	643,173	689,029	689,029
Depreciation Expense	958	3,800	103,800	103,800
Total Operating Expense	3,815,053	5,071,738	6,536,647	6,536,647
Operating Income or (Loss)	899,528	898,988	(1,021,639)	(1,021,639)
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	595	0	298	298
Water Plan Adm Fee NRS.540	325	141	250	250
Interest Earned	18,728	114,424	35,812	35,812
Cash Variations	0	126	0	0
Miscellaneous Revenue	0	0	(16)	(16)
Total Non-Operating Revenue	19,648	114,691	36,344	36,344
Net Income Before Operating Transfers	919,176	1,013,680	(985,296)	(985,296)
Operating Transfers (Schedule T)				
OUT	52,247	23,375	23,912	23,912
Net Operating Transfers	(52,247)	(23,375)	(23,912)	(23,912)
Net Income	866,929	990,305	(1,009,208)	(1,009,208)

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	4,671,434	5,970,727	5,514,460	5,514,460
Cash paid to employees	(2,001,510)	(2,804,530)	(3,606,104)	(3,606,104)
Cash paid to suppliers	(1,583,880)	(2,263,408)	(2,826,743)	(2,826,743)
Miscellaneous cash received/(paid)	1,421	126	532	532
a. Net cash provided by (or used for) operating activities	1,087,465	902,915	(917,855)	(917,855)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Subsidy from federal and state grants	595	0	298	298
Operating transfers out	(52,247)	(23,375)	(23,912)	(23,912)
b. Net cash provided by (or used for) noncapital financing activities	(51,652)	(23,375)	(23,614)	(23,614)

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments				
Proceeds from sewer bonds and notes	0	0	0	0
Acquisition of capital assets	(37,758)	(47,907)	(763,400)	(763,400)
Cash contributions - other governments	0	141	250	250
c. Net cash provided by (or used for) capital and related financing activities	(37,758)	(47,766)	(763,150)	(763,150)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	18,728	114,424	35,812	35,812
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	18,728	114,424	35,812	35,812
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,016,783	946,198	(1,668,807)	(1,668,807)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,084,159	5,100,942	6,047,140	6,047,140
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	5,100,942	6,047,140	4,378,333	4,378,333

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	4,324,249	4,287,924	4,773,011	4,773,011
Miscellaneous Revenue	36,652	17,000	17,000	17,000
Total Operating Revenue	4,360,901	4,304,924	4,790,011	4,790,011
Operating Expense				
Salaries And Wages	591,318	627,226	681,059	681,059
Employee Benefits	342,761	341,048	385,203	385,203
Services and Supplies	635,199	634,465	661,805	661,805
Non-discretionary Services & Supplies	776,053	794,911	851,086	851,086
Depreciation Expense	1,462,450	1,477,522	1,827,900	1,827,900
Total Operating Expense	3,807,781	3,875,172	4,407,054	4,407,054
Operating Income or (Loss)	553,119	429,752	382,957	382,957
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	8,033	0	0	0
Interest Earned	10,747	24,000	24,000	24,000
Contributions of Infrastructure/Assets	3,024	0	0	0
Sale Of General Fixed Assets	0	50,000	50,000	50,000
Gain On Sale/Revaluation Of Assets	264,348	0	0	0
Total Non-Operating Revenue	286,152	74,000	74,000	74,000
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	895	0	0	0
Total Non-Operating Expense	895	0	0	0
Net Income Before Operating Transfers	838,376	503,752	456,957	456,957
Operating Transfers (Schedule T)				
IN	28,826	0	0	0
OUT	0	0	1,000,000	1,000,000
Net Operating Transfers	28,826	0	(1,000,000)	(1,000,000)
Net Income	867,202	503,752	(543,043)	(543,043)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	4,342,175	4,287,924	4,773,011	4,773,011
Cash paid to employees	(904,189)	(968,275)	(1,066,262)	(1,066,262)
Cash paid to suppliers	(1,553,208)	(1,429,376)	(1,512,891)	(1,512,891)
Miscellaneous cash received/(paid)	0	17,000	17,000	17,000
a. Net cash provided by (or used for) operating activities	1,884,778	1,907,273	2,210,858	2,210,858

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	0	0	0	0
Operating transfers out	0	0	(1,000,000)	(1,000,000)
b. Net cash provided by (ore used for) noncapital financing activities	8,033	0	(1,000,000)	(1,000,000)

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	0	0	0	0
Bond interest expense paid	0	0	0	0
Proceeds from sale of capital assets	298,920	50,000	50,000	50,000
Acquisition of capital assets	(2,543,972)	(2,498,965)	(1,448,300)	(1,448,300)
c. Net cash provided by (or used for) capital and related financing activities	(2,245,052)	(2,448,965)	(1,398,300)	(1,398,300)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	10,747	24,000	24,000	24,000
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	10,747	24,000	24,000	24,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(341,494)	(517,692)	(163,442)	(163,442)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,003,221	2,661,727	2,144,035	2,144,035
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,661,727	2,144,035	1,980,593	1,980,593

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	11,423,951	11,507,472	11,990,748	11,990,748
Miscellaneous Revenue	211,108	200,000	200,000	200,000
Total Operating Revenue	11,635,059	11,707,472	12,190,748	12,190,748
Operating Expense				
Services and Supplies	10,420,522	10,869,807	11,789,424	11,789,424
Non-discretionary Services & Supplies	202,780	221,110	217,329	217,329
Total Operating Expense	10,623,302	11,090,917	12,006,753	12,006,753
Operating Income or (Loss)	1,011,757	616,556	183,995	183,995
Non-Operating Revenue				
Interest Earned	(572)	5,500	5,500	5,500
Total Non-Operating Revenue	(572)	5,500	5,500	5,500
Net Income Before Operating Transfers	1,011,184	622,056	189,495	189,495
Operating Transfers (Schedule T)				
Net Income	1,011,184	622,056	189,495	189,495

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	11,370,422	11,712,972 11,387,758	12,196,248 11,915,748	12,196,248 11,915,748
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(10,601,929)	(11,090,917)	(12,006,753)	(12,006,753)
Cash received from reimbursements of Insurance claims	211,108	119,714	75,000	75,000
Miscellaneous cash received/(paid)	0	200,000	200,000	200,000
a. Net cash provided by (or used for) operating activities	979,601	616,555	183,995	183,995

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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

Interest received on investments	(572)	5,500	5,500	5,500
d. Net cash provided by (or used in) investing activities	(572)	5,500	5,500	5,500
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	979,029	622,055	189,495	189,495
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,263,745	2,242,774	2,864,829	2,864,829
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,242,774	2,864,829	3,054,324	3,054,324

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	316,324	345,000	970,883	970,883
Miscellaneous Revenue	205,046	50,000	50,000	50,000
Total Operating Revenue	521,370	395,000	1,020,883	1,020,883
Operating Expense				
Services and Supplies	999,865	1,929,836	2,082,039	2,082,039
Non-discretionary Services & Supplies	137,214	145,412	223,197	223,197
Total Operating Expense	1,137,078	2,075,248	2,305,236	2,305,236
Operating Income or (Loss)	(615,708)	(1,680,248)	(1,284,353)	(1,284,353)
Non-Operating Revenue				
Interest Earned	21,686	40,000	40,000	40,000
Total Non-Operating Revenue	21,686	40,000	40,000	40,000
Net Income Before Operating Transfers	(594,023)	(1,640,248)	(1,244,353)	(1,244,353)
Operating Transfers (Schedule T)				
Net Income	(594,023)	(1,640,248)	(1,244,353)	(1,244,353)

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	467,496	345,000	970,883	970,883
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,516,686)	(1,575,248)	(1,805,236)	(1,805,236)
Cash received from reimbursements of Insurance claims	0	0	0	0
Miscellaneous cash received/(paid)		50,000	50,000	50,000
a. Net cash provided by (or used for) operating activities	(1,049,190)	(1,180,248)	(784,353)	(784,353)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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

Interest received on investments	21,686	40,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	21,686	40,000	40,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,027,504)	(1,140,248)	(744,353)	(744,353)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,908,036	2,880,532	1,740,284	1,740,284
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,880,532	1,740,284	995,931	995,931

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018		
Operating Revenue				
Charges for Services	848,621	875,671	1,072,989	1,072,989
Miscellaneous Revenue	108,058	70,399	70,000	70,000
Total Operating Revenue	956,679	946,070	1,142,989	1,142,989
Operating Expense				
Services and Supplies	321,692	411,409	460,750	460,750
Non-discretionary Services & Supplies	559,440	573,000	630,000	630,000
Total Operating Expense	881,131	984,409	1,090,750	1,090,750
Operating Income or (Loss)	75,547	(38,339)	52,239	52,239
Non-Operating Revenue				
Interest Earned	84	1,000	1,000	1,000
Total Non-Operating Revenue	84	1,000	1,000	1,000
Net Income Before Operating Transfers	75,632	(37,339)	53,239	53,239
Operating Transfers (Schedule T)				
Net Income	75,632	(37,339)	53,239	53,239

City of Sparks
 Schedule F-1 Revenues, Expenses and Net Income
Municipal Self-Insurance (1707)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	36,546	875,671	1,072,989	1,072,989
Cash paid to employees	848,621	0	0	0
Cash paid to suppliers	(1,188,973)	(984,409)	(1,090,750)	(1,090,750)
Cash received from reimbursements of Insurance claims		0	0	0
Miscellaneous cash received/(paid)		70,399	70,000	70,000
a. Net cash provided by (or used for) operating activities	(303,806)	(38,339)	52,239	52,239

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

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

Interest received on investments	84	1,000	1,000	1,000
d. Net cash provided by (or used in) investing activities	84	1,000	1,000	1,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(303,722)	(37,339)	53,239	53,239
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	375,426	71,704	34,365	34,365
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	71,704	34,365	87,604	87,604

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

* - Type

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

6 - Medium-Term Financing - Lease Purchase

- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify type)
- 11 - Proposed (Specify type)

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4)	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2018	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2019		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
Debt Service General Obligation Fund 1301										
Type 4 Revenue Bonds										
- Sr. Sales Tax Anticipation Series A	4	20	83,290,000	07/02/2008	06/15/2028	6.50-6.75%	66,940,000	4,499,825	3,515,000	8,014,825
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	07/02/2008	06/15/2028	5.75%	32,716,045 ¹	3,500,000	0	3,500,000
- Consolidated Tax Series 2011	4	6	4,180,000	05/12/2011	05/01/2018	3.05%	0	0	0	0
- Consolidated Tax Series 2014	4	12	7,330,000	05/29/2014	05/01/2026	3.09%	7,243,000	223,809	810,000	1,033,809
Total Type 4 Revenue Bonds			131,400,000				106,899,045	8,223,634	4,325,000	12,548,634
Type 5 Medium-Term Financing										
Total Type 5 Medium-Term Financing			0				0	0	0	0
Type 8 Special Assessment Bonds										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	09/01/2027	3.83%	7,963,836	466,092	691,311	1,157,403
Total Type 8 Special Assessment Bonds			13,498,290				7,963,836	466,092	691,311	1,157,403
Total Debt Service General Obligation Fund 1301			144,898,290				114,862,881	8,689,726	5,016,311	13,706,037

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2018/2019 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2018 to appear to differ from the FY2017/2018 CAFR (when complete). Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2018/2019. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

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

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

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

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2018	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2019		(11) (9) + (10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	(11) TOTAL
Sewer Fund 16XX <u>Type 2 G.O. Revenue Supported Bonds</u> - Enterprise Debt SRF 2016B	2	13	27,099,691	09/26/2016	07/01/2029	1.25%	22,611,649	273,019	3,103,311	3,376,329
Total Type 2 G.O. Revenue Supported Bonds			27,099,691				22,611,649	273,019	3,103,311	3,376,329
<u>Type 5 Medium-Term Financing</u> - Flood Control Bonds Series 2016	5	10	18,010,000	03/08/2016	03/01/2026	2.00-5.00%	14,955,000	473,000	1,625,000	2,098,000
Total Type 5 Medium-Term Financing			18,010,000				14,955,000	473,000	1,625,000	2,098,000
<u>Type 10 Other (Note Payable to City of Reno)</u> - City of Reno Sewer Refunding Bonds 2016 (refi of Water Pollution SRF Bonds 2004 & 2005) (Sparks' share of TMWRF expansion-1631)	10	9	12,029,831	12/01/2016	07/01/2025	1.61%	4,946,509.0	76,732	727,280	804,012
Total Type 10 Other			12,029,831				4,946,509	76,732	727,280	804,012
TOTAL SEWER FUND 16XX			57,139,522				42,513,158	822,751	5,455,591	6,278,341

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2018-2019

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Motor Vehicle 1702		1,000,000			0
			0	T/O to Parks & Rec 1221		1,422,000
			0	T/O to Debt Svc GO 1301		708,804
			0	T/O to Park & Rec Project 1402		500,000
			0	T/O to Capital Projects 1404		2,300,000
Subtotal			1,000,000			4,930,804
Special Revenue	T/I from General Fund 1101		1,422,000			0
			0	T/O to Sewer Capital 1631		118,800
Subtotal			1,422,000			118,800
Capital Projects	T/I from General Fund 1101		2,800,000			0
			2,800,000			0
Subtotal			2,800,000			0
Debt Service	T/I from General Fund 1101		708,804			0
	T/I from Sewer Operations 1630		3,985			0
	T/I from Development Svcs 2201		23,912			0
	T/I from R/A Revolving 3401		297,108			0
Subtotal			1,033,809			0

Transfer Schedule for Fiscal Year 2018-2019

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210		118,800			0
			0	T/O to Debt Svc GO 1301		27,897
Subtotal			118,800			27,897
Internal Services			0	T/O to General Fund 1101		1,000,000
Subtotal			0			1,000,000
Total Transfers			6,374,609			6,077,500

FY19 Note: Transfers in do not match transfers out due to the fact that transfers in include \$297,108 from Redevelopment Area 1, the budget for which is filed under a separate document. The transfers in will not match the transfers out by this same figure in the Redevelopment Agency Areas 1 Budget documents.

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 80th Session; February 4, 2019 to June 3, 2019

1. Activity: City of Sparks lobbying efforts

2. Funding Source: General Fund

3. Transportation	\$ <u>-</u>
4. Lodging and meals	\$ <u>-</u>
5. Salaries and Wages	\$ <u>73,000</u>
6. Compensation to lobbyists	\$ <u>126,000</u>
7. Entertainment	\$ <u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u>1,000</u>
Total	\$ <u><u>200,000</u></u>

City of Sparks

Budget Fiscal Year 2018-2019

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

Schedule of Existing Contracts
Budget Year 2018-2019

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

Total Number of Existing Contracts: 11

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	ADS ENVIRONMENTAL SERVICES	08/25/2017	06/30/2018	\$ 52,200	\$ 55,000	FLOW MONITORING
2	ATKINS NORTH AMERICA, INC.	03/23/2015	06/30/2018	\$ 207,604		ENGINEERING SVCS SEWER MODEL UPDATE
3	BUREAU VERITAS/LP2A	03/06/2018	06/30/2018	\$ 78,200	\$ 80,000	BUILDING INSPECTION SERVICES
4	CARDINAL INFRASTRUCTURE LLC	02/28/2018	06/30/2018	\$ 54,000	\$ 50,000	Services
5	CHARLES ABBOTT ASSOCIATES, INC.	10/03/2017	06/30/2018	\$ 138,445	\$ 150,000	BUILDING PERMIT PLAN REVIEW SERVICES
6	ECONOMIC DEVELOPMENT AUTHORITY	11/13/2017	06/30/2018	\$ 100,000	\$ 100,000	Services
7	EDGE COMMUNICATIONS INC.	03/12/2018	06/30/2018	\$ 75,000	\$ -	1404 City Facilities - Emergency Fiber Optic Replacement
8	EIDE BAILLY LLP	07/03/2017	06/30/2018	\$ 123,000	\$ 125,000	CITY AUDIT SERVICES
9	EN POINTE TECHNOLOGIES SALES LLC	08/04/2017	06/30/2018	\$ 50,000	\$ 50,000	PC'S
10	EN POINTE TECHNOLOGIES SALES LLC	08/25/2017	06/30/2018	\$ 66,972	\$ 67,000	Gen Gov (IT) Office + CAL
11	FARR WEST ENGINEERING	06/30/2017	06/30/2018	\$ 75,000	\$ -	Services
12	GILL CONSTRUCTION	06/30/2017	06/30/2018	\$ 63,039	\$ -	Room Remodel
13	HOUSE MORAN CONSULTING, INC.	04/26/2017	06/30/2018	\$ 92,000	\$ -	Reach 9 Analysis
14	KG WALTERS CONSTRUCTION	08/18/2017	06/30/2018	\$ 161,226	\$ -	Services
20	POGEMEYER DESIGN GROUP	11/03/2017	06/30/2018	\$ 208,477	\$ -	Sewer Inspections
21	PREMIER INSPECTION SERVICES	12/22/2017	06/30/2018	\$ 125,000	\$ 125,000	CONTRACT LABOR FOR BUILDING INSPECTOR
22	QUAL-ECON USA INC.	08/03/2017	06/30/2018	\$ 118,032	\$ 120,000	JANITORIAL SERVICES
23	RENO, CITY OF	11/13/2017	06/30/2018	\$ 277,410	\$ 250,000	Community Assistance Center
24	RENO, CITY OF	08/10/2017	06/30/2018	\$ 64,176	\$ 65,000	Sparks share of TMWRF attorney
25	RENO, CITY OF	11/28/2017	06/30/2018	\$ 161,226	\$ 175,000	TMWRF Clarifier Basin Concrete & Steel Rehab
26	RENO, CITY OF	06/10/2018	06/30/2018	\$ 225,000	\$ -	Effluent facility install
28	SIERRA NEVADA CONSTRUCTION INC.	03/15/2018	06/30/2018	\$ 176,007	\$ 200,000	1224 Street Cut Repair Contract
30	SIERRA NEVADA CONSTRUCTION INC.	10/10/2017	06/30/2018	\$ 439,105		Prev
32	SMITH POWER PRODUCTS, INC.,	10/19/2017	06/30/2018	\$ 62,000	\$ 62,000	JENBACHER SERVICE AGREEMENT
33	WASHOE COUNTY REGIONAL PUBLIC SAFETY TRAINING CENT	10/12/2017	06/30/2018	\$ 106,752	\$ 110,000	SPD FY18 RPSTC ANNUAL FEE
34	WASHOE COUNTY SHERIFF	07/11/2017	06/30/2018	\$ 435,500	\$ 500,000	2017/2018
35	WASHOE COUNTY TECHNOLOGY SERVICES	07/14/2017	06/30/2018	\$ 64,033	\$ 65,000	800 MHZ RADIO
36	WASTE MANAGEMENT OF NEVADA	07/12/2017	06/30/2018	\$ 625,000	\$ 625,000	BIOSOLIDS DISPOSAL TO LANDFILL
37	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/12/2017	06/30/2018	\$ 91,905	\$ 95,000	Excess workers comp
38	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/03/2017	06/30/2018	\$ 187,629	\$ 18,763	INSURANCE PREMIUM-GENERAL LIABILITY
39	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/03/2017	06/30/2018	\$ 70,669	\$ 7,067	INSURANCE PREMIUM-UMBRELLA
40	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/03/2017	06/30/2018	\$ 232,220	\$ 23,222	INSURANCE PREMIUM-TMWRF PROPERTY
41	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/03/2017	06/30/2018	\$ 53,214	\$ 5,321	INSURANCE PREMIUM-TMWRF POLLUTION LIABILITY
42	WEST COAST CODE CONSULTANTS, INC.	10/03/2017	06/30/2018	\$ 261,603	\$ 250,000	BUILDING PERMIT PLAN REVIEW SERVICES
43	WESTERN NEVADA TRANSPORT, LLC	07/07/2017	06/30/2018	\$ 150,000	\$ 150,000	BIOSOLIDS HAULING
	Total Proposed Expenditures			5,471,645	3,523,373	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Page 76

Schedule of Privatization Contracts
Budget Year 2018-2019

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

Total Number of Privatization Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Manpower	07/01/2017	06/30/2019	month to month	\$ 440,000	\$ 440,000	Street, Park Maintenance Worker	13.2	\$16	Seasonal street and park maintenance work
2	Appleone Employment Services	07/01/2017	06/30/2019	month to month	\$ 45,000	\$ 45,000	records coordinator	15.0	\$16	code Enforcement & Electronic Imaging
3	various consultants	07/01/2017	06/30/2019	month to month	\$ 400,000	\$ 730,000	Building Inspector	varies	\$90	building inspections
4	Unknown	07/01/2018		month to month	0	75000	Gate Guard	2	\$30	guard gate
5										
6										
7										
8										
9										
10										
11	Total				885,000	1,290,000		30.2		

Attach additional sheets if necessary.

**PROOF OF
PUBLICATION**

**STATE OF WISCONSIN SS.
COUNTY OF BROWN**

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

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 05/17/2018 - 05/17/2018, for exact publication dates please see last line of Proof of Publication below.

**NOTICE OF THE CITY OF SPARKS
TENTATIVE BUDGET HEARINGS**

In compliance with Section 354.596 of the Nevada Revised Statutes, a public hearing regarding the Tentative Budget of the City of Sparks, Nevada for the fiscal year 2018/2019 will be conducted at 2:00 p.m. Tuesday May 29, 2018. 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 Nevada Department of Taxation.

This tentative budget contains one fund, including Debt Service, requiring property tax revenues totaling \$23,300,000 and a tax rate per \$100 of assessed valuation of \$0.9598 on a total assessed valuation of \$2,839,231,639.

This tentative budget contains twenty-one governmental type funds with estimated expenditures of \$101,824,545 and seven proprietary funds with estimated expenses of \$87,756,584.

Teresa Gardner
City Clerk

No 2926025

May 17, 2018

05/17/18


Legal Clerk

Subscribed and sworn before me this
17th of May 2018.



NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires:

12/14/2021

Ad#:0002926025

P O : • FY19 TE Public Hearing

of Affidavits : 000





Redevelopment Agency
of the City of Sparks
Area 1
2018-2019
Final Budget



June 1, 2018

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

The **Redevelopment Agency of the City of Sparks - Area 1** herewith submits the **FINAL** budget for the fiscal year ending **June 30, 2019**.

This budget contains **2** funds, including Debt Service, requiring property tax revenues totaling **\$2,670,000**

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

This budget contains **2** governmental type funds with estimated expenditures of **\$2,475,545** and **0** proprietary funds with estimated expenses of **\$0**.

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

CERTIFICATION

I Jeff Cronk, CPA
(Printed Name)
Chief Financial Officer
(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

Dated:

5/29/18

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time: **May 29, 2018, 2:00 pm**

Publication Date May 17, 2018

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

Redevelopment Agency of the City of Sparks - Area 1

2018-2019 FINAL Budget

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Redevelopment Agency of the City of Sparks - Area 1 Budget Message - FINAL Fiscal Year 2018/2019 (FY19)

This message is intended to convey the underlying assumptions used in the preparation of this document so that elected officials, City staff and other interested parties may have a brief summary of the Redevelopment Agency Area 1's (RA1) FY19 budget process.

Combined Fund Overview

The following table provides a snapshot of the projected fiscal outcomes for this current and next fiscal years and provides a comparison to FY17 actual results. This look combines the results of both the operating and debt service funds to give an overall view of the entire Redevelopment Agency Area 1.

Redevelopment Area 1 - Summary of Revenues, Expenses & Fund Balance

	FY17 Actuals	FY18 Estimates	FY19 Budget
Property Tax Revenues	2,475	2,620	2,670
Land Sales	1,096	0	0
Other Revenue	191	224	203
Debt Service	(\$2,578)	(\$2,577)	(\$2,587)
Other Expenditures	(\$91)	(\$1,137)	(\$186)
Change in Fund Balance	1,094	(\$870)	100
Beginning Fund Balance	4,017	5,111	4,240
Ending Fund Balance	5,111	4,240	4,341
Less Bond Reserves	(\$3,225)	(\$3,342)	(\$3,435)
Unrestricted Fund Balance	1,886	898	906

All figures shown in \$000's

REVENUES

For operating and debt service purposes, the effective tax rate in this budget document is \$3.1838 as stated in the FY18 publication titled "Property Tax Rates for Nevada Local Governments" (aka "The Red Book") which is published by the Department of Taxation each July, as this is the most current rate available. This rate includes reductions for amounts "carved out" after being levied and collected in accordance with the NRS 279.676 Section 1(c)(d) as added by SB312 from the 1997 Legislative session. These amounts relate to voter-approved bonds or overrides on or after the November 5, 1996 general election. The actual Redevelopment Area's effective tax rate is subject to change, as entities entitled to "carve outs" notify the department of Taxation. The following table details how the \$3.1838 rate was derived.

Redevelopment Area Property Tax Rate (Per \$100 of assessed valuation)

Total property tax rate	\$3.6600
Less "Carve-outs"	
Washoe County Animal Services	(\$0.0300)
Washoe County Debt	(\$0.0150)
Local Government Tax Act of 1991 (Fair Share)	(\$0.0272)
Washoe County School Debt	(\$0.3885)
State of Nevada	(\$0.0155)
Total "Carve-outs"	<u>(\$0.4762)</u>
Redevelopment Property Tax Rate	<u>\$3.1838</u>

Assessed value and estimated revenue information for the City's redevelopment districts was determined from information provided by the Department of Taxation as well as the Washoe County Assessor's and Treasurer's Office. Assessed value in Redevelopment Area 1 is expected to increase 13.8% in FY19 to \$113.5M.

In most years, Property tax revenues account for 92% of RA1 revenues. This was not the case in FY17 when revenues included proceeds from land sales within Victorian Square. No further land sales are projected in FY18 or budgeted in FY19. Property tax revenue, after abatements in FY19, is projected to increase 1.9% to \$2.7M.

EXPENDITURES

The majority of the expenditure budget in RA1 is slated for debt service. Looking forward, no General Fund subsidy should be needed to cover debt service through the termination of the Agency in 2023.

ENDING FUND BALANCE

Amounts budgeted as ending fund balances in Funds which receive ad valorem taxes are those amounts deemed appropriate for carrying on the activities of the Funds given cash flow requirements.

Per bond covenants, reserves in our Debt Service Fund (3301) exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs.

In light of the foregoing, the FY19 Final Budget for the Redevelopment Agency Area 1 of the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully submitted,



Jeff Cronk, CPA
Chief Financial Officer

Budget Summary for Redevelopment Agency of the City of Sparks - Area 1
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)		
REVENUES:					
Property Taxes	2,475,264	2,619,860	2,670,000	0	2,670,000
Intergovernmental Revenues	162,774	192,370	177,572	0	177,572
Charges for Services	0	0	0	0	0
Miscellaneous Revenue	28,250	31,500	25,500	0	25,500
TOTAL REVENUES	2,666,289	2,843,730	2,873,072	0	2,873,072
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	0	0
General Government	0	0	0	0	0
Culture and Recreation	0	0	0	0	0
Community Support	90,028	1,135,710	184,014	0	184,014
Intergovernmental	0	0	0	0	0
Debt Service	1,000	1,000	1,500	0	1,500
Principal	1,640,000	1,710,000	1,790,000	0	1,790,000
Interest	646,681	576,981	500,031	0	500,031
TOTAL EXPENDITURES-EXPENSES	2,377,709	3,423,691	2,475,545	0	2,475,545
Excess of Revenues over (under)					
Expenditures/Expenses	288,579	(579,961)	397,527	0	397,527

Budget Summary for Redevelopment Agency of the City of Sparks - Area 1
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)		
OTHER FINANCING SOURCES (USES):					
Sale Of General Fixed Assets	1,096,000	0	0	0	0
Operating Transfers (in)	100,000	0	0	0	0
Operating Transfers (out)	(391,015)	(290,447)	(297,108)	0	(297,108)
TOTAL OTHER FINANCING SOURCES (USES)	804,985	(290,447)	(297,108)	0	(297,108)
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	1,093,564	(870,408)	100,419	0	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	4,017,303	5,110,868	4,240,460		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	5,110,868	4,240,460	4,340,878	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	5,110,868	4,240,460	4,340,878	XXXXXXXXXXXX	XXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government			
Judicial			
Public Safety			
Public Works			
Culture and Recreation			
Community Support			
Total General Government	0.0	0.0	0.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL FTE's	0.0	0.0	0.0

POPULATION (AS OF JULY 1)	93,581	95,726	96,928
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2017 Final Revenue Projections Part B	Dept of Taxation- FY 2018 Final Revenue Projections Part B	Dept of Taxation- FY 2019 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	85,829,515	99,720,343	113,456,316
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	85,829,515	99,720,343	113,456,316
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds	0.3628	0.5373	0.5545
Debt Service Funds	2.8366	2.6621	2.6293
Enterprise Fund			
Other			
TOTAL TAX RATE	3.1994	3.1994	3.1838

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE: Table of Content Revenue Limitations	0.5545	113,456,316	629,098	0.5545	629,098	164,097	465,001
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED: C. Voter Approved Overrides							
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 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.5545	113,456,316	629,098	0.5545	629,098	164,097	465,001
N. Debt	2.6293	113,456,316	2,983,124	2.6293	2,983,124	778,125	2,205,000
O. TOTAL M AND N	3.1838	113,456,316	3,612,222	3.1838	3,612,222	942,222	2,670,000

Note:

Final carveout rates for Redevelopment Areas 1 & 2 are subject to change per the State's final revenue projections

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for Redevelopment Agency of the City of Sparks - Area 1

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
R/A Revolving	898,200	0	465,000	0.5545	23,500	0	0	1,386,700
R/A Tax Revenue Debt	3,342,259	0	2,205,000	2.6293	179,572	0	0	5,726,831
Subtotal Governmental Fund Types, Expendable Trust Funds	4,240,459	0	2,670,000	3.1838	203,072	0	0	7,113,531
TOTAL ALL FUNDS	XXXXXXXXXX	0	2,670,000	3.1838	XXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for Redevelopment Agency of the City of Sparks - Area 1

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay *** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
R/A Revolving	CP	14,883	7,639	161,492	0	0	297,108	905,578	1,386,700
R/A Tax Revenue Debt	DS	0	0	2,291,531	0	0	0	3,435,300	5,726,831
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		14,883	7,639	2,453,023	0	0	297,108	4,340,878	7,113,531

* 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.

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	231,761	195,000	245,000	245,000
Personal Property Taxes	38,502	219,860	220,000	220,000
Total Taxes	270,264	414,860	465,000	465,000
<u>Miscellaneous Revenue</u>				
Interest Earned	2,933	8,500	8,500	8,500
Property Rentals	15,000	15,000	15,000	15,000
Total Miscellaneous Revenue	17,933	23,500	23,500	23,500
Total Revenue	288,196	438,360	488,500	488,500
<u>Other Financing Sources(Specify)</u>				
Sale Of General Fixed Assets	1,096,000	0	0	0
Operating Transfers In (Schedule T)				
T/I from R/A Tax Rev Debt 3301	50,000	0	0	0
Total Other Financing Sources	1,146,000	0	0	0
<u>Beginning Fund Balance</u>	882,844	1,885,998	898,201	898,201
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	882,844	1,885,998	898,201	898,201
Total Resources	2,317,041	2,324,358	1,386,701	1,386,701

Redevelopment Agency of the City of Sparks - Area 1
SCHEDULE B - Capital Projects Fund
R/A Revolving (3401)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Salaries And Wages	13,920	14,975	14,883	14,883
Employee Benefits	7,261	7,572	7,639	7,639
Services and Supplies	42,462	61,092	83,621	83,621
Non-discretionary Services & Supplies	14,216	14,507	77,871	77,871
Capital Outlay	12,168	1,037,563	0	0
Total Community Support Function	90,028	1,135,710	184,014	184,014
Total Expenditures	90,028	1,135,710	184,014	184,014
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	291,015	290,447	297,108	297,108
T/O to R/A Tax Rev Debt 3301	50,000	0	0	0
Total Other Uses	341,015	290,447	297,108	297,108
Ending Fund Balance	1,885,998	898,201	905,579	905,579
Total Commitments and Fund Balance	2,317,041	2,324,358	1,386,701	1,386,701

Redevelopment Agency of the City of Sparks - Area 1
SCHEDULE B - Capital Projects Fund
R/A Revolving (3401)

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	2,028,500	2,205,000	2,205,000	2,205,000
Personal Property Taxes	176,500	0	0	0
Subtotal	2,205,000	2,205,000	2,205,000	2,205,000
<u>Intergovernmental Revenues</u>				
State Govnmt'l Services Tax (Formerly Mot	162,774	192,370	177,572	177,572
Subtotal	162,774	192,370	177,572	177,572
<u>Miscellaneous Revenue</u>				
Interest Earned	10,318	8,000	2,000	2,000
Subtotal	10,318	8,000	2,000	2,000
Total All Revenue	2,378,092	2,405,370	2,384,572	2,384,572
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from R/A Revolving 3401	50,000	0	0	0
Subtotal Other Financing Sources	50,000	0	0	0
<u>Beginning Fund Balance</u>	3,134,459	3,224,870	3,342,259	3,342,259
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<u>Total Beginning Fund Balance</u>	3,134,459	3,224,870	3,342,259	3,342,259
Total Available Resources	5,562,551	5,630,240	5,726,831	5,726,831

Redevelopment Agency of the
City of Sparks - Area 1
Schedule C - Debt Service Fund
TAX REVENUE DEBT (3301)

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED

Type: 4 Revenue Bonds

Principal	1,640,000	1,710,000	1,790,000	1,790,000
Interest	646,681	576,981	500,031	500,031
Payments to Refunded Bond Escrow Agen	0	0	0	0
Loss on disposition of assets	0	0	0	0
Fiscal Agent Charges	1,000	1,000	1,500	1,500
Transfers Out	50,000	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	2,337,681	2,287,981	2,291,531	2,291,531

TOTAL RESERVED (MEMO ONLY)	3,224,870	3,342,259	3,435,300	3,435,300
-----------------------------------	------------------	------------------	------------------	------------------

Ending Fund Balance

Reserved	3,224,870	3,342,259	3,435,300	3,435,300
Unreserved	0	0	0	0

Total Ending Fund Balance	3,224,870	3,342,259	3,435,300	3,435,300
----------------------------------	------------------	------------------	------------------	------------------

Total Commitments & Fund Balance	5,562,551	5,630,240	5,726,831	5,726,831
---	------------------	------------------	------------------	------------------

Redevelopment Agency of the
City of sparks - Area 1
Schedule C - Debt Service Fund
TAX REVENUE DEBT (3301)

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

* - Type

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

6 - Medium-Term Financing - Lease Purchase

- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify type)
- 11 - Proposed (Specify type)

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDIN G BALANCE 07/01/2018	(9)	(10)	(11)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2019		(9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
R/A 1 Tax Revenue Debt Service Fund 3301 <u>Type 4 Revenue Bonds</u> - Tax Increment Refunding Revenue Bonds Series 2010	4	14	22,165,000	05/11/2010	01/15/2023	4.00-5.375%	9,895,000	500,031	1,790,000	2,290,031
Total Type 4 Revenue Bonds			22,165,000				9,895,000	500,031	1,790,000	2,290,031
TOTAL RA 1 TAX REVENUE DEBT SERVICE FUND 3301			22,165,000				9,895,000	500,031	1,790,000	2,290,031

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2018-2019

FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
Capital Projects			0		T/O to Debt Svc GO 1301		297,108
Subtotal			0				297,108
Total Transfers			0				297,108

FY19 Note: Transfers in do not match transfers out due to the fact that transfers out include \$297,108 to the City's GO Debt Service Fund, the budgeted transfer in for which is filed under a separate document. The transfers in will not match the transfers out by this same figure in the City's Budget document.

Schedule of Existing Contracts
Budget Year 2018-2019

Local Government: Redevelopment Agency of the City of Sparks - Area 1

Contact: Stacie Hemmerling

E-mail Address: shemmerling@cityofsparks.us

Daytime Telephone: 775-353-2246

Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	<i>None</i>	<i>N/A</i>	<i>N/A</i>	0	0	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			0	0	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts
Budget Year 2018-2019

Local Government: Redevelopment Agency of the City of Sparks - Area 1
 Contact: Stacie Hemmerling
 E-mail Address: shemmerling@cityofsparks.us
 Daytime Telephone: 775-353-2246

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	<i>None</i>									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				0	0		0		

Attach additional sheets if necessary.

Schedule 32

**PROOF OF
PUBLICATION**

**STATE OF WISCONSIN SS.
COUNTY OF BROWN**

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

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 05/17/2018 - 05/17/2018, for exact publication dates please see last line of Proof of Publication below.

05/17/18



Legal Clerk

Subscribed and sworn before me this
17th of May 2018.



NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 10/14/2021

Ad#: 0002926057
P O : FY19 TE Redevelopment Agency
of Affidavits : 000

BERGEN GORNOWICH
Notary Public
State of Wisconsin

**NOTICE OF THE CITY OF SPARKS REDEVELOPMENT
AGENCY
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 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 2018/2019 will be conducted at 2:00 p.m. Tuesday, May 29, 2018. 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 Nevada Department of Taxation.

This tentative budget for area No. 1 contains two funds, including Debt Service, requiring property tax revenues totaling \$2,670,000 and a tax rate per \$100 of assessed valuation of \$3.1838 (this tax rate may change based on final overlapping agency tax rates) on a total assessed valuation of \$113,456,316.

This tentative budget for area No. 1 contains two governmental type funds with estimated expenditures of \$2,475,545.

This tentative budget for area No. 2 contains two funds, including Debt Service, requiring property tax revenues totaling \$3,050,000 and a tax rate per \$100 of assessed valuation of \$3.1838 (this tax rate may change based on final overlapping agency tax rates) on a total assessed valuation of \$114,221,595.

This tentative budget for area No. 2 contains two governmental type funds with estimated expenditures of \$1,741,252.

Teresa Gardner
Agency Secretary

No 2926057

May 17, 2018



Redevelopment Agency
of the City of Sparks
Area 2
2018-2019
Final Budget



June 1, 2018

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

The **Redevelopment Agency of the City of Sparks - Area 2** herewith submits the **FINAL** budget for the fiscal year ending **June 30, 2019**.

This budget contains **2** funds, including Debt Service, requiring property tax revenues totaling **\$3,050,000**

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

This budget contains **2** governmental type funds with estimated expenditures of **\$1,741,252** and **0** proprietary funds with estimated expenses of **\$0**.

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

CERTIFICATION

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

(Title)

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

Signed

Dated:

5/29/18

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time: **May 29, 2018, 2:00 pm**

Publication Date May 17, 2018

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

Redevelopment Agency of the City of Sparks - Area 2

2018-2019 FINAL Budget

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Redevelopment Agency of the City of Sparks - Area 2 Budget Message - FINAL Fiscal Year 2018/2019 (FY19)

This message is intended to convey the underlying assumptions used in the preparation of this document so that elected officials, City staff and other interested parties may have a brief summary of the Redevelopment Agency Area 2's (RA2) FY19 budget process.

Combined Fund Overview

The following table provides a snapshot of the projected fiscal outcomes for the current and next fiscal years and provides a comparison to FY17 actual results. This look combines the results of both the operating and Debt Service Funds to give an overall view of the entire Redevelopment Agency Area 2.

Redevelopment Area 2 - Summary of Revenues, Expenses & Fund Balance

	FY17 Actuals	FY18 Estimates	FY19 Budget
Property Tax Revenues	2,685	2,825	3,050
Other Revenue	89	1	1
Debt Service	(\$2,290)	(\$1,541)	(\$1,545)
Other Expenditures	(\$1,582)	(\$74)	(\$196)
Change in Fund Balance	(\$1,097)	1,211	1,310
Beginning Fund Balance	3,988	2,891	4,102
Ending Fund Balance	2,891	4,102	5,411
Less Bond Reserves	(\$1,566)	(\$1,786)	(\$2,003)
Unrestricted Fund Balance	1,325	2,315	3,409

All figures shown in \$000's

REVENUES

For operating and debt service purposes, the effective tax rate in this budget document is \$3.1838 as stated in the FY18 publication titled "Property Tax Rates for Nevada Local Governments" (aka "The Red Book") which is published by the Department of Taxation each July, as this is the most current rate available. This rate includes reductions for amounts "carved out" after being levied and collected in accordance with the NRS 279.676 Section 1(c)(d) as added by SB312 from the 1997 Legislative session. These amounts relate to voter-approved bonds or overrides on or after the November 5, 1996 general election. The actual Redevelopment Area's effective tax rate is subject to change, as entities entitled to "carve outs" notify the department of Taxation. The following table details how the \$3.1838 rate was derived.

Redevelopment Area Property Tax Rate (Per \$100 of assessed valuation)

Total property tax rate	\$3.6600
Less "Carve-outs"	
Washoe County Animal Services	(\$0.0300)
Washoe County Debt	(\$0.0150)
Local Government Tax Act of 1991 (Fair Share)	(\$0.0272)
Washoe County School Debt	(\$0.3885)
State of Nevada	(\$0.0155)
Total "Carve-outs"	(\$0.4762)
Redevelopment Property Tax Rate	<u>\$3.1838</u>

Assessed value and estimated revenue information for the City's redevelopment districts was determined from information provided by the Department of Taxation as well as the Washoe County Assessor's and Treasurer's Office. Assessed value in Redevelopment Area 2 is expected to increase 15.4% in FY19 to \$114.2M.

Due to a lack of growth of property valuations and tax receipts, a \$250k subsidy was required from the General Fund in FY13 and another \$786k subsidy was required in FY14 to pay for City issued debt service which previously has been paid by RA2. Further subsidies are not expected due to rising property tax assessments and the sale of 10.2 acres of land owned by RA2. Additionally, the 2007 refunding bonds that were issued by the City for the benefit of RA2 matured in FY17, freeing up nearly \$1.1M in annual debt service costs.

EXPENDITURES

Of the FY19 total expenditure budget (including transfers out) of \$1.7M, \$1.5M is slated for debt service.

ENDING FUND BALANCE

Amounts budgeted as ending fund balances in Funds which receive ad valorem taxes are those amounts deemed appropriate for carrying on the activities of the Funds given cash flow requirements.

Per bond covenants, reserves in our Debt Service Fund (3606) exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs.

In light of the foregoing, the FY19 Final Budget for the Redevelopment Agency Area 2 of the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully submitted,



Jeff Cronk, CPA

Budget Summary for Redevelopment Agency of the City of Sparks - Area 2
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)		
REVENUES:					
Property Taxes	2,685,229	2,825,000	3,050,000	0	3,050,000
Intergovernmental Revenues	0	0	0	0	0
Charges for Services	0	0	0	0	0
Fines and Forfeits	6,300	0	0	0	0
Miscellaneous Revenue	57,897	1,012	1,000	0	1,000
TOTAL REVENUES	2,749,425	2,826,012	3,051,000	0	3,051,000
EXPENDITURES-EXPENSES:					
General Government	0	0	0	0	0
Community Support	11,651	70,456	192,871	0	192,871
Debt Service	11,204,855	3,313	3,000	0	3,000
Principal	859,000	1,130,000	1,164,000	0	1,164,000
Interest	353,523	411,294	381,381	0	381,381
TOTAL EXPENDITURES-EXPENSES	12,429,029	1,615,063	1,741,252	0	1,741,252
Excess of Revenues over (under)					
Expenditures/Expenses	(9,679,604)	1,210,949	1,309,748	0	1,309,748

Budget Summary for Redevelopment Agency of the City of Sparks - Area 2
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	BUDGET YEAR 06/30/2019 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	9,660,000	0	0	0	0
Sale Of General Fixed Assets	0	0	0	0	0
Operating Transfers (in)	1,300,000	0	0	0	0
Operating Transfers (out)	(2,377,853)	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	8,582,147	0	0	0	0
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	(1,097,457)	1,210,949	1,309,748	0	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	3,988,247	2,890,790	4,101,739		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	2,890,790	4,101,739	5,411,487	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	2,890,790	4,101,739	5,411,487	XXXXXXXXXX	XXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government			
Judicial			
Public Safety			
Public Works			
Culture and Recreation			
Community Support			
Total General Government	0.0	0.0	0.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL FTE's	0.0	0.0	0.0

POPULATION (AS OF JULY 1)	93,581	95,726	96,928
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2017 Final Revenue Projections Part B	Dept of Taxation- FY 2018 Final Revenue Projections Part B	Dept of Taxation- FY 2019 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	91,818,461	99,020,928	114,221,595
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	91,818,461	99,020,928	114,221,595
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds	1.0491	1.1608	1.3414
Debt Service Funds	2.1503	2.0386	1.8424
Enterprise Fund			
Other			
TOTAL TAX RATE	3.1994	3.1994	3.1838

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.3414	114,221,595	1,532,138	1.3414	1,532,138	247,135	1,285,003
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
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 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	1.3414	114,221,595	1,532,138	1.3414	1,532,138	247,135	1,285,002
N. Debt	1.8424	114,221,595	2,104,450	1.8424	2,104,450	339,452	1,765,000
O. TOTAL M AND N	3.1838	114,221,595	3,636,587	3.1838	3,636,587	586,587	3,050,000

Note:

Final carveout rates for Redevelopment Areas 1 & 2 are subject to change per the State's final revenue projections

Redevelopment Agency of the City of Sparks - Area 2

SCHEDULE S-3 - PROPERTY TAX RATE

AND REVENUE RECONCILIATION

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for Redevelopment Agency of the City of Sparks - Area 2

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
R/A 2 Revolving Fund	2,315,477	0	1,285,000	1.3414	1,000	0	0	3,601,477
R/A 2 Debt Service Fund	1,786,263	0	1,765,000	1.8424	0	0	0	3,551,263
Subtotal Governmental Fund Types, Expendable Trust Funds	4,101,740	0	3,050,000	3.1838	1,000	0	0	7,152,740
TOTAL ALL FUNDS	XXXXXXXXXX	0	3,050,000	3.1838	XXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for Redevelopment Agency of the City of Sparks - Area 2

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay *** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
R/A 2 Revolving Fund	CP	0	0	192,871	0	0	0	3,408,606	3,601,477
R/A 2 Debt Service Fund	DS	0	0	1,548,381	0	0	0	2,002,882	3,551,263
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		0	0	1,741,252	0	0	0	5,411,488	7,152,740

* 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.

<u>REVENUES</u>	(1)	(2)	Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	646,592	660,000	885,000	885,000
Personal Property Taxes	183,636	400,000	400,000	400,000
Total Taxes	830,229	1,060,000	1,285,000	1,285,000
<u>Fines and Forfeits</u>				
Forfeits - Misd	6,300	0	0	0
Total Fines and Forfeits	6,300	0	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	883	1,000	1,000	1,000
Note/Loan Investment Interest Earned	52,506	0	0	0
Total Miscellaneous Revenue	53,389	1,000	1,000	1,000
Total Revenue	889,918	1,061,000	1,286,000	1,286,000
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from R/A 2 Debt Svc 3606	650,000	0	0	0
Total Other Financing Sources	650,000	0	0	0
<u>Beginning Fund Balance</u>	1,524,519	1,324,933	2,352,477	2,315,477
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,524,519	1,324,933	2,352,477	2,315,477
Total Resources	3,064,436	2,385,933	3,638,477	3,601,477

Redevelopment Agency of the City of Sparks - Area 2
SCHEDULE B - Capital Projects Fund
R/A 2 Revolving Fund (3601)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	11,201	70,006	111,967	111,967
Non-discretionary Services & Supplies	450	450	80,904	80,904
Total Community Support Function	11,651	70,456	192,871	192,871
Total Expenditures	11,651	70,456	192,871	192,871
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	1,077,853	0	0	0
T/O to R/A 2 Debt Svc 3606	650,000	0	0	0
Total Other Uses	1,727,853	0	0	0
Ending Fund Balance	1,324,933	2,315,477	3,445,605	3,408,605
Total Commitments and Fund Balance	3,064,436	2,385,933	3,638,477	3,601,477

Redevelopment Agency of the City of Sparks - Area 2
SCHEDULE B - Capital Projects Fund
R/A 2 Revolving Fund (3601)

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	1,732,098	1,765,000	1,765,000	1,765,000
Personal Property Taxes	122,902	0	0	0
Subtotal	1,855,000	1,765,000	1,765,000	1,765,000
<u>Miscellaneous Revenue</u>				
Interest Earned	4,508	0	0	0
Miscellaneous Revenue	0	12	0	0
Subtotal	4,508	12	0	0
Total All Revenue	1,859,508	1,765,012	1,765,000	1,765,000
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from R/A2 Revolving 3601	650,000	0	0	0
Bond Proceeds	0	0	0	0
Bond Proceeds	9,660,000	0	0	0
Subtotal Other Financing Sources	10,310,000	0	0	0
Beginning Fund Balance	2,463,728	1,565,858	1,786,263	1,786,263
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	2,463,728	1,565,858	1,786,263	1,786,263
Total Available Resources	14,633,236	3,330,870	3,551,263	3,551,263

Redevelopment Agency of the
City of Sparks - Area 2
Schedule C - Debt Service Fund
RA2 TAX REVENUE DEBT (3606)

<u>EXPENDITURES and RESERVES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED

Type: 4 Revenue Bonds

Principal	859,000	1,130,000	1,164,000	1,164,000
Interest	353,523	411,294	381,381	381,381
Fiscal Agent Charges	1,569,855	3,313	3,000	3,000
Payments to Refunded Bond Escrow Agent	9,626,500	0	0	0
Original Issue Discount/Governmental	8,500	0	0	0
Transfers Out	650,000	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	13,067,378	1,544,607	1,548,381	1,548,381
TOTAL RESERVED (MEMO ONLY)	1,565,858	1,786,263	2,002,882	2,002,882

Ending Fund Balance

Reserved	1,565,858	1,786,263	2,002,882	2,002,882
Unreserved	0	0	0	0
Total Ending Fund Balance	1,565,858	1,786,263	2,002,882	2,002,882
Total Commitments & Fund Balance	14,633,236	3,330,870	3,551,263	3,551,263

Redevelopment Agency of the
City of Sparks - Area 2
Schedule C - Debt Service Fund
RA2 TAX REVENUE DEBT (3606)

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

* - Type

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

6 - Medium-Term Financing - Lease Purchase

- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify type)
- 11 - Proposed (Specify type)

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDIN G BALANCE 07/01/2018	(9)	(10)	(11)
								FISCAL YEAR ENDING 06/30/2019		(9) + (10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
R/A 2 Debt Service Fund 3606										
<u>Type 4 Revenue Bonds</u>										
- Tax Increment Revenue Refunding Bonds Series 2014	4	15	7,285,000	08/14/2014	06/01/2029	3.249%	5,685,000	184,706	405,000	589,706
- Tax Increment Revenue Refunding Bonds Series 2016	4	12	9,660,000	10/11/2016	06/01/2028	2.33%	8,441,000	196,675	759,000	955,675
Total Type 4 Revenue Bonds			16,945,000				14,126,000	381,381	1,164,000	1,545,381

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2018-2019

FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
Total Transfers			0				0

Schedule of Existing Contracts
Budget Year 2018-2019

Local Government: Redevelopment Agency of the City of Sparks - Area 2

Contact: Stacie Hemmerling

E-mail Address: shemmerling@cityofsparks.us

Daytime Telephone: 775-353-2246

Total Number of Existing Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	<i>None</i>	<i>N/A</i>	<i>N/A</i>	<i>0</i>	<i>0</i>	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			0	0	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts
Budget Year 2018-2019

Local Government: Redevelopment Agency of the City of Sparks - Area 2
 Contact: Stacie Hemmerling
 E-mail Address: shemmerling@cityofsparks.us
 Daytime Telephone: 775-353-2246

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	None									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				0	0		0		

Attach additional sheets if necessary.

Schedule 32

**PROOF OF
PUBLICATION**

**STATE OF WISCONSIN SS.
COUNTY OF BROWN**

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

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 05/17/2018 - 05/17/2018, for exact publication dates please see last line of Proof of Publication below.

05/17/18



Legal Clerk

Subscribed and sworn before me this
17th of May 2018.

NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 11/14/2021

Ad#: 0002926057
P O : FY19 TE Redevelopment Agency
of Affidavits : 0 00

BERGEN GORNOWICH
Notary Public
State of Wisconsin

**NOTICE OF THE CITY OF SPARKS REDEVELOPMENT
AGENCY
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 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 2018/2019 will be conducted at 2:00 p.m. Tuesday, May 29, 2018. 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 Nevada Department of Taxation.

This tentative budget for area No. 1 contains two funds, including Debt Service, requiring property tax revenues totaling \$2,670,000 and a tax rate per \$100 of assessed valuation of \$3.1838 (this tax rate may change based on final overlapping agency tax rates) on a total assessed valuation of \$113,456,316.

This tentative budget for area No. 1 contains two governmental type funds with estimated expenditures of \$2,475,545.

This tentative budget for area No. 2 contains two funds, including Debt Service, requiring property tax revenues totaling \$3,050,000 and a tax rate per \$100 of assessed valuation of \$3.1838 (this tax rate may change based on final overlapping agency tax rates) on a total assessed valuation of \$114,221,595.

This tentative budget for area No. 2 contains two governmental type funds with estimated expenditures of \$1,741,252.

Teresa Gardner
Agency Secretary

No 2926057

May 17, 2018