



2022-2023  
Final Budget



June 30, 2022

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, 2023**.

This budget contains **1** fund requiring property tax revenues totaling **\$29,680,000**.

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 **22** governmental type funds with estimated expenditures of **\$132,619,342** and **7** proprietary funds with estimated expenses of **\$104,246,543**.

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  Jeff Cronk   
DocuSigned by: Jeff Cronk

Dated:  5/24/2022

**APPROVED BY THE GOVERNING BOARD**

DocuSigned by:  
 Ed Lawson   
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 Donald Abbott   
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 Charlene Bybee   
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 Kristopher Dalair   
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**SCHEDULED PUBLIC HEARING:**

Date and Time: **May 23, 2022, 2:00 pm**

Publication Date  May 14, 2022

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

# City of Sparks

## 2022-2023 Final Budget

### Table of Contents

#### INTRODUCTION

Letter of Transmittal	I
Table of Contents	II
Budget Message	III

#### SUMMARY FORMS

Budget Summary - Schedule S-1	1
Statistical Data - Schedule S-2	3
Ad Valorem Tax Rate Reconciliation - Schedule S-3	4
Budget Summary - Schedules A, A-1, & A-2	5

#### GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

General Fund - Schedule B	8
Community Development Block Grant (1202) - Schedule B	17
Community Development Block Grant Entitlement (1203) - Schedule B	19
Sparks Grants and Donations Fund (1204) - Schedule B	21
Muni court Admin Assessments (1208) - Schedule B	24
Impact Fee Service Area 1 (1210) - Schedule B	26
Parks & Recreation Fund (1221) - Schedule B	28
Tourism & Marketing Fund (1222) - Schedule B	30
Street Cut (1224) - Schedule B	32
Landscape Maintenance Fund (1230) - Schedule B	34
Stabilization Fund (1299) - Schedule B	36
Road Fund (1401) - Schedule B	38
Park & Recreation Project Fund (1402) - Schedule B	40
Capital Projects Fund (1404) - Schedule B	42
Capital Facilities fund (1405) - Schedule B	44
Recreation & Parks District 1 (1406) - Schedule B	46
Recreation & Parks District 2 (1407) - Schedule B	48
Recreation & Parks District 3 (1408) - Schedule B	50
Victorian Square Room Tax (1415) - Schedule B	52
Local Improvement District #3 (1427) - Schedule B	54
Debt Service General Obligation (1301) - Schedule C	56
SID No.1 Debt Service Fund (1305) - Schedule C	58

#### PROPRIETARY FUNDS

Sewer Utility Operations (16XX) - Schedules F-1 & F-2	60
Joint Treatment Plant (5605) - Schedules F-1 & F-2	62
Development Services (2201) - Schedules F-1 & F-2	64
Motor Vehicle Maintenance (1702) - Schedules F-1 & F-2	66
Group Insurance Self-Insurance (1703) - Schedules F-1 & F-2	68
Workers Compensation Self-Insurance (1704) - Schedules F-1 & F-2	70
Municipal Self-Insurance (1707) - Schedules F-1 & F-2	72

#### SUPPLEMENTARY INFORMATION

Indebtedness - Schedule C-1	74
Transfer Reconciliation - Schedule T	76
Lobbying Expense Estimate - Form 30	78
Schedule of Existing Contracts - Form 31	79
Schedule of Privatization Contracts - Form 32	81
Proof of Publication (Final Budget only)	82

## City of Sparks Budget Message – FINAL Fiscal Year 2022/2023 (FY23)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY23 Budget.

The budget process at the City of Sparks is driven by a set of six Fiscal Policies. Below are the policies adopted by Council and the results produced from the FY23 budget.

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




	Policy Target	RESULTS	AMOUNT OVER/ (UNDER) Policy Target	STATUS
FY21 Actuals	8.3%	24.7%	12.6M	✓
FY22 Estimates	8.3%	20.3%	9.8M	✓
FY23 Final Budget	8.3%	10.2%	1.6M	✓




City Targets		Statutory Targets	
Minimum Budget Target	Cash Flow Target	Must provide corrective action plan to State if under target per NAC 354.650	Removed From Negotiations per NRS 354.6241
8.3%	12.5%	4.0%	16.67%
FY23 Budget \$1.6M over Target	FY23 Budget \$2M Under Target	FY23 Budget \$5.6M Over Target	FY23 Budget \$5.2M Under Target

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




	GOAL	BUDGET	Contingency Amount	STATUS
FY21 Budget	up to 3%	1.3%	1,000,000	✓
FY22 Budget	up to 3%	1.2%	1,000,000	✓
FY23 Final Budget	up to 3%	1.1%	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
	%	\$	%	\$	
FY21 Actuals	2.5%	\$ 1,900,000	1.1%	\$ 900,000	
FY22 Estimates	2.5%	\$ 2,100,000	6.0%	\$ 5,100,000	
FY23 Final Budget	2.5%	\$ 2,300,000	2.1%	\$ 2,020,000	

Full funding of IT Hardware & Software	GOAL		RESULTS		STATUS
	Hardware	Software	Hardware	Software	
FY21 Actuals	\$ 483,842	\$ 433,400	\$ 72,300	\$ 233,000	
FY22 Estimates	\$ 274,580	\$ 379,000	\$ 274,580	\$ 379,000	
FY23 Final Budget	\$ 627,480	\$ 1,512,500	\$ 627,480	\$ 1,512,500	

**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
FY21 Actuals	\$ 7,146,199	\$ 1,012,203	\$ 200,000	
FY22 Estimates	\$ 8,308,393	\$ 1,262,509	\$ 250,000	
FY23 Final Budget	\$ 8,870,607	\$ 1,512,815	\$ 250,000	

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

	GOAL	RESULTS	STATUS
FY21 Actuals	<=78%	71.1%	
FY22 Estimates	<=78%	71.8%	
FY23 Final Budget	<=78%	76.7%	

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

	OPEB OBLIGATION	Workers Comp L/T Liability	Sick Leave Conversion	Compensated Absences	Pension Liability
FY11	\$4,958,920	\$3,414,452	\$5,579,918	\$9,169,161	N/A
FY12	\$5,473,423	\$3,206,012	\$5,245,464	\$9,610,125	N/A
FY13	\$6,018,434	\$6,749,369	\$5,010,761	\$10,363,135	N/A
FY14	\$6,680,705	\$9,258,452	\$5,358,051	\$12,315,501	N/A
FY15	\$7,414,353	\$5,068,496	\$5,525,864	\$12,015,239	\$71,650,806
FY16	\$8,058,889	\$6,190,050	\$5,296,356	\$13,200,845	\$77,407,621
FY17	\$9,087,068	\$5,528,459	\$5,143,950	\$13,905,438	\$87,624,211
FY18	\$34,637,555	\$5,244,238	\$4,848,680	\$14,950,456	\$86,625,696
FY19	\$35,835,214	\$7,313,134	\$5,279,911	\$15,265,336	\$88,692,434
FY20	\$43,493,794	\$8,502,962	\$5,275,717	\$15,861,763	\$89,439,220
FY21	\$52,188,710	\$9,015,819	\$5,019,109	\$16,961,129	\$91,507,090

**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 FY21 actual results.

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

	FY21 Actuals	FY22 Estimates	FY23 Budget
Revenues	\$85,930	\$91,406	\$94,496
Transfers-In	\$16,199	\$4,563	\$1,000
Expenditures <i>(includes contingency budget)</i>	(\$83,084)	(\$88,706)	(\$95,549)
Transfers-Out	(\$5,398)	(\$9,773)	(\$8,421)
<b>Change in Fund Balance</b>	<b>\$13,647</b>	<b>(\$2,511)</b>	<b>(\$8,474)</b>
Beginning Fund Balance	\$6,861	\$20,508	\$17,997
Ending Fund Balance	\$20,508	\$17,997	\$9,523
<b>Ending Fund Balance as a % of Expenditures*</b>	<b>24.7%</b>	<b>20.3%</b>	<b>10.2%</b>

All figures shown in \$000's

\*Calculation uses unrestricted ending fund balance and expenditures, excluding 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 94% of total FY23 General Fund Budgeted Revenues.

### General Fund Revenues by Type

	<b>FY21</b>	<b>FY22</b>	<b>FY22 % change</b>	<b>FY23</b>	<b>FY23 % change</b>
	<b>Actuals</b>	<b>Estimates</b>	<b>from FY21</b>	<b>Budget</b>	<b>from FY22</b>
CTAX & Fair Share	\$37,195	\$40,850	9.8%	\$42,450	3.9%
Property Taxes	\$26,330	\$28,000	6.3%	\$29,680	6.0%
Licenses & Permits	\$15,055	\$16,502	9.6%	\$17,110	3.7%
All other revenues	\$7,350	\$6,054	-17.6%	\$5,256	-13.2%
<b>TOTAL REVENUES</b>	<b>\$85,930</b>	<b>\$91,406</b>	<b>6.4%</b>	<b>\$94,496</b>	<b>3.4%</b>

*All figures shown in \$000's*

### CTAX and Fair Share Revenue

CTAX (including Fair Share taxes) is projected to increase 9.8% in FY22 and 3.9% in FY23. This represents 13 consecutive years of increases in this revenue source after 4 years of significant decline during the economic downturn.

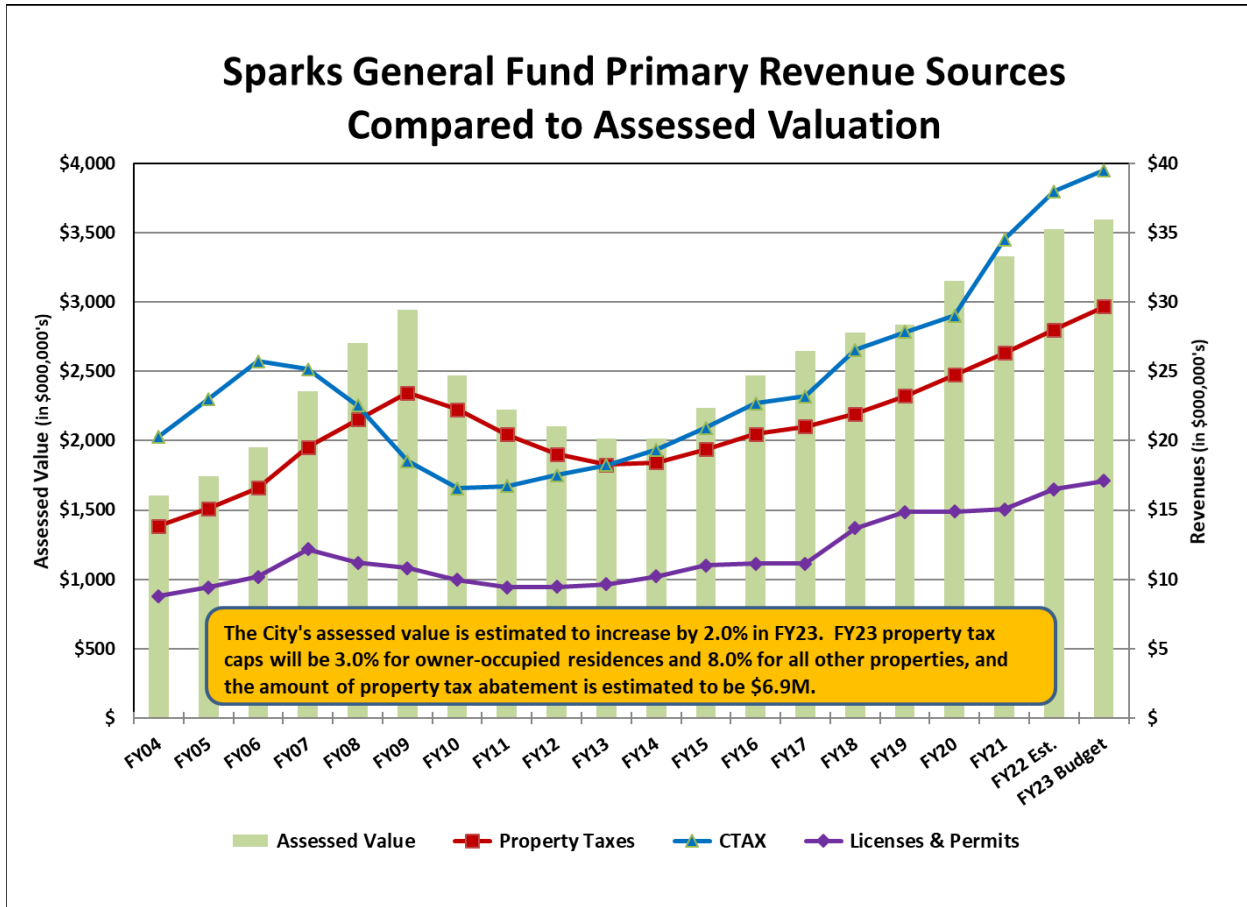
### Property Tax

The City's property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 31% of General Fund revenues. Growth in Northern Nevada helped push these revenues up 10.6% on average annually between FY00 and FY09, but the subsequent 4 years (FY10-FY13) resulted in steady decreases. After a relatively flat FY14, FY15 through FY21 brought modest gains (4.8% on average), and FY22 is expected to grow 6.3%.

FY23 property tax receipts are expected to be 6.0% higher than FY22. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the "property tax abatement laws"), will hold FY23 growth to 3.0% for existing owner-occupied residential property and 8.0% for all other existing property. Any growth above these percentages from the previous year's tax levy will be abated (i.e., removed) from the current property tax levy. Property tax caps are not applicable to new development.

### Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$17.1M or 18.1% of General Fund Revenues. The City is projecting FY23 revenue to increase 3.7% over the estimated actuals from FY22.



## GENERAL FUND TRANSFERS-IN

### FY23 budgeted transfers-in include:

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



**GENERAL FUND EXPENDITURES**

General Fund Expenditures by Type excluding Contingency

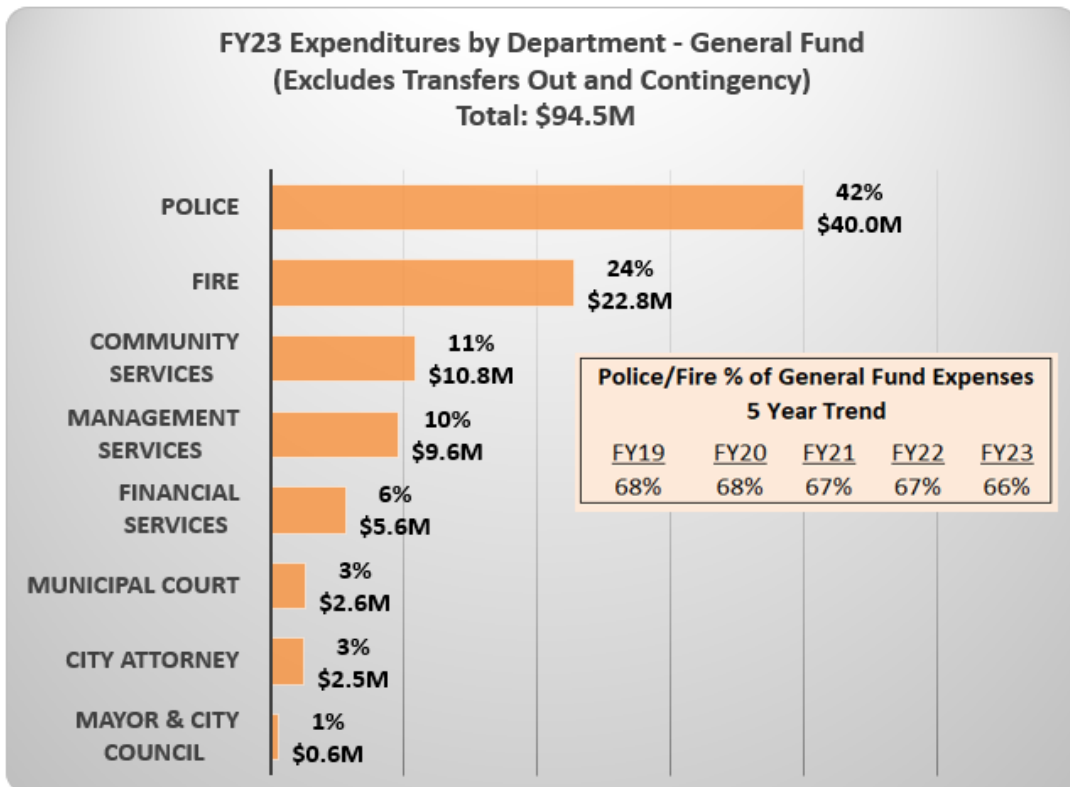
	FY21 Actuals	FY22 Estimates	FY22 % change from FY21	FY23 Budget	FY23 % change from FY22
Salaries & Wages	\$38,398	\$41,091	7.0%	\$44,970	9.4%
Benefits	\$22,669	\$24,547	8.3%	\$27,522	12.1%
Discretionary Services	\$5,572	\$7,980	43.2%	\$9,717	21.8%
Non-Discretionary Ser	\$16,385	\$15,025	-8.3%	\$11,352	-24.4%
Capital Outlay	\$60	\$63	5.6%	\$989	1463.7%
<b>Total Expenditures</b>	<b>\$83,084</b>	<b>\$88,706</b>	<b>6.8%</b>	<b>\$94,549</b>	<b>6.6%</b>

All figures shown in \$000's

FY23 Budgeted expenditures excluding contingency are expected to increase \$5.8M or 6.6% over FY22

FY22 to FY23 primary causes of expenditure change:

- Vacancy savings have been re-loaded in FY23 budget (\$3.6M)
- New needs including 20 new staff positions (\$2.0M)



## GENERAL FUND TRANSFERS-OUT

### FY23 budgeted transfers-out include:

- \$2.4M to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$711K to the General Debt Service Fund for the City’s 2014 CTAX bond debt service payment.
- \$800K to the Park & Recreation Project Fund – This transfer will provide resources for turf replacement and maintenance at the Golden Eagle Regional Park.
- \$4.2M to the Capital Projects Fund – The City’s fiscal policy #3 approved by City Council includes a transfer of 2.1% of total revenues, or \$2.0M from the General Fund to the Capital Projects Fund to meet capital investment needs as outlined in the City’s Capital Improvement Plan (CIP). The policy also approved full funding of the City’s hardware \$627K and software \$1.5M replacement plans for FY23. Fiscal policy #3 is meant to ensure that the City continues to invest in infrastructure and technology needs.
- Other transfers-out include \$250K to the Municipal Self-Insurance Fund and \$150K to the new Landscape Maintenance Fund.

## GENERAL FUND ENDING FUND BALANCE

FY22 ending fund balance is expected to be approximately \$18.0M, or 20.3% of expenditures in the General Fund which is 10.9M higher than budgeted. This can primarily be attributed to the influx of resources into the General Fund from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) distributed to the City of Sparks. The budgeted ending fund balance for FY23 is expected to be \$9.5M, or 10.2% of expenditures within the General Fund.

## AREAS OUTSIDE THE GENERAL FUND

### SPECIAL REVENUE FUNDS

The City maintains 10 Special Revenue Funds to account for revenues that are restricted for a specific purpose. These funds contain total expenditures of \$8.5M in the FY23 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. Much 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. 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.
- 7. 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.
- 8. 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.
- 9. Landscape Maintenance (Fund # 1230)** – Created on February 22, 2021 to track revenue and expense for landscape fees established with The Promontory, Mesa Meadows and Triple Crown subdivisions.
- 10. Stabilization (Fund # 1299)** - Reserve to stabilize the operation of the City in the event of a revenue shortfall or natural disaster. In order to comply with GASB 54, the Council approved a policy in June of 2011, which states that Stabilization Fund resources may only be used if General Fund revenues decrease by 4% or more from the previous year or to pay expenses incurred to mitigate the effects of a declared natural disaster.

## DEBT SERVICE FUNDS

The City has two Debt Service Funds, including A) Fund #1301 - to account for the retirement of general obligation bonds, revenue backed bonds, and long-term leases and B) Fund #1305 SID No.1 - for the possible issuance of special assessment bonds to finance infrastructure at 5 Ridges development. At this time no Special Assessment bonds have been issued but are expected to be issued in FY23. The FY23 Fund #1301 budget includes \$11.6M for principal and interest payments on these debt issuances. Per various bond covenants, reserves in Debt Service Fund #1301 exceed one year of debt requirements. This is attributable to debt service cash flow needs. See schedule C of this Final Budget document for more information related to this Fund.

## CAPITAL PROJECTS FUNDS

The City's nine Capital Projects Funds contain total expenditures of \$17.9M in the FY23 budget as outlined in the FY23 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$4.2M transfer from the General Fund. See schedule B of this Final Budget document for more information related to these Funds. A brief description of the purpose of each Fund is provided below:

- 1. Road Fund (Fund # 1401)** - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and natural gas franchise fees, water utility right of way fees and fuel taxes. In FY18, half of the electric and natural gas franchise fees (\$1M) that would normally go to the Road Fund were shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement were explored. The franchise fees reverted to their original allocations beginning in FY19, and City Council approved those allotments to continue in FY23.
- 2. Parks & Recreation Project Fund (Fund # 1402)** - To provide for specific parks and recreation projects. Funding is mainly provided by a portion of the City's electric and natural gas franchise fees. In FY18, half of the electric and natural gas franchise fees (\$1M) that would normally go to the Road Fund were shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement were explored. The franchise fees reverted to their original allocations beginning in FY19, and City Council approved those allotments to continue in FY23.
- 3. Capital Projects Fund (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 (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.

## City of Sparks FY23 Budget Message Continued...

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5. **Recreation & Parks District 1 Fund (Fund # 1406)** - Construction Tax revenues collected in District 1 are 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. **Recreation & Parks District 2 Fund (Fund # 1407)** - Construction Tax revenues collected in District 2 are 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. **Recreation & Parks District 3 Fund (Fund # 1408)** - Construction Tax revenues collected in District 3 are 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 (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 (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. 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 FY23 budgets total \$80.2M 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 (Fund # 16XX)** includes the operations, maintenance and capital improvements of sewer, storm drain and effluent reuse infrastructure. It also accounts for the City of Sparks' reimbursement for its share of the sewage treatment costs at the jointly owned (with the City of Reno) Truckee Meadows Water Reclamation Facility. The primary resources to this fund include Sewer, Storm Drain, Effluent Reuse and River Flood user fees. Connection fees also comprise a significant portion of the revenues in this fund. FY23 Connection fees are projected to increase slightly up to \$10.5M.

On December 10, 2018, City Council approved amendments to Title 13 of the Sparks Municipal Code as part of a new rate study. Effective January 1, 2019, connection fees increased 24% but will again index to the Engineering News Record Construction Cost Index per Sparks Municipal Code 13.24 each January beginning

## City of Sparks FY23 Budget Message Continued...

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January 1, 2020. The sewer and storm drain portion of the single-family residential and commercial customer user fee increased 5% effective July 1, 2019 and will increase 5% each year thereafter effective July 1 of 2020, 2021 and 2022. User Fees are expected to grow 7% in FY23 totaling \$26.3M.

2. The **Development Services Fund (Fund # 2201)** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this Fund come from building permits and plan checking fees, which are calculated as a percentage of a project's total valuation. In FY18, these revenues increased 22% due to construction of several multi-family developments and remained flat FY19. Revenues then decreased in FY21 and FY22 but are expected to increase in FY23.
3. The **Joint Treatment Plant Fund (Fund # 5605)** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides wastewater treatment for the City of Sparks, the City of Reno and parts of Washoe County including Sun Valley. TMWRF is a joint venture between the Cities of Reno and Sparks. Operating costs are shared between the two entities based on actual flow contributed to the plant each year. Capital improvement costs are shared based on capacity ownership which is currently 31.37% for the City of Sparks and 68.63% for the City of Reno.

### INTERNAL SERVICE FUNDS

The City currently maintains four Internal Service Funds. They account for user fees collected from all departments and Funds to provide certain city-wide services. Their FY23 operating budgeted expenses total \$29.8M. 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 FY23 budget includes a \$1M transfer to the General Fund. This amount is meant to offset the Contingency budget in the General Fund, and the transfer will be made only if the General Fund has insufficient resources to meet the budget shortfall for which the contingency budget would be utilized.
2. The **Group Self-Insurance Fund (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. FY21 and FY22 premium rates did not change primarily due to lower-than-expected costs. The FY23 budget includes a rate increase of 5% to offset projected increases directly tied to claims experience as there is no excess reserve in this Fund.
3. The **Workers Compensation Self Insurance Fund (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

## City of Sparks FY23 Budget Message Continued...

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, \$9.0M long-term liability exists in the Fund (\$7.3M HLHC and \$1.7M non-HLHC) 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 \$10.0M in FY23.

4. The ***Municipal Self-Insurance Fund (Fund # 1707)*** liability claims are funded by the General Fund and the Enterprise Funds. The amount each fund contributes 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 FY23 the city is transferring \$250K from the General Fund to help support the Fund.

In light of the foregoing, the FY23 Final Budget for the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully Submitted,

Jeff Cronk, CPA  
Chief Financial Officer

## Budget Summary for City of Sparks

### Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/21 (1)	ESTIMATED CURRENT YEAR 06/30/22 (2)	BUDGET YEAR 06/30/23 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2023 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>REVENUES:</b>					
Property Taxes	26,330,232	28,000,000	29,680,000	0	29,680,000
Other Taxes	2,459,870	1,861,900	2,023,700	0	2,023,700
Licenses and Permits	20,602,169	21,633,970	22,451,100	2,645,270	25,096,370
Intergovernmental Revenues	81,334,497	68,027,899	63,752,329	5,746,435	69,498,764
Charges for Services	5,724,748	6,285,396	5,749,820	96,999,681	102,749,501
Fines and Forfeits	505,488	510,200	536,000	0	536,000
Miscellaneous Revenue	778,799	451,245	267,230	851,214	1,118,444
Special Assessments	2,212,765	766,098	959,581	0	959,581
<b>TOTAL REVENUES</b>	<b>139,948,568</b>	<b>127,536,708</b>	<b>125,419,760</b>	<b>106,242,600</b>	<b>231,662,360</b>
<b>EXPENDITURES-EXPENSES:</b>					
Not Applicable	0	0	0	20,232,962	20,232,962
General Government	20,788,506	24,488,155	22,850,703	0	22,850,703
Judicial	2,760,163	3,033,682	3,401,744	0	3,401,744
Public Safety	56,549,427	61,010,819	68,320,796	0	68,320,796
Public Works	7,736,030	10,810,593	11,747,818	0	11,747,818
Sanitation	0	0	0	0	0
Culture and Recreation	8,543,584	14,675,983	13,185,495	0	13,185,495
Community Support	5,230,996	2,872,997	1,463,044	0	1,463,044
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	53,254,385	53,254,385
Other Enterprise	0	0	0	30,609,415	30,609,415
Debt Service	2,850	12,850	2,850	0	2,850
Principal	13,497,235	15,199,689	9,699,063	0	9,699,063
Interest	2,792,339	2,331,708	1,947,829	149,781	2,097,611
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>117,901,129</b>	<b>134,436,475</b>	<b>133,619,341</b>	<b>104,246,543</b>	<b>237,865,884</b>
Excess of Revenues over (under)					
Expenditures/Expenses	22,047,439	(6,899,767)	(8,199,581)	1,996,057	(6,203,524)



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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2023 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/21 (1)	ESTIMATED CURRENT YEAR 06/30/22 (2)	BUDGET YEAR 06/30/23 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	0	0	0	0	0
Sale Of General Fixed Assets	0	0	0	0	0
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Operating Transfers (in)	21,466,425	14,513,900	10,337,759	375,000	10,712,759
Operating Transfers (out)	(21,869,862)	(14,565,241)	(8,547,693)	(1,027,972)	(9,575,665)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(403,437)</b>	<b>(51,342)</b>	<b>1,790,066</b>	<b>(652,972)</b>	<b>1,137,094</b>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )	21,644,002	(6,951,109)	(6,409,515)	1,343,085	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	45,144,381	66,947,123	59,996,014		
Prior Period Adjustments	(158,739)	0	0	0	XXXXXXXXXXXX
Prior Period Adjustments	158,739	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	66,947,123	59,996,014	53,586,499	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>66,947,123</b>	<b>59,996,014</b>	<b>53,586,499</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>

## FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	BUDGET YEAR ENDING 06/30/23
General Government	61.7	64.7	68.7
Judicial	16.0	16.0	16.0
Public Safety	280.0	288.0	299.0
Public Works	21.6	21.6	32.7
Culture and Recreation	93.4	93.4	95.4
Community Support	1.2	1.2	1.2
Total General Government	473.9	484.9	513.0
Utilities	110.9	111.9	113.5
Hospitals			
Transit Systems			
Airports			
Other	33.3	35.5	36.5
<b>TOTAL FTE's</b>	<b>618.1</b>	<b>632.3</b>	<b>663.0</b>

POPULATION (AS OF JULY 1)	102,543	103,230	107,489
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2021 Final Revenue Projections Part B	Dept of Taxation- FY 2022 Final Revenue Projections Part B	Dept of Taxation- FY 2023 Final Revenue Projections Part B
<b>Assessed Valuation (Secured and Unsecured Only)</b>	3,330,057,738	3,524,585,790	3,595,987,087
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>3,330,057,738</b>	<b>3,524,585,790</b>	<b>3,595,987,087</b>
<b>TAX RATE</b>			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.9598</b>	<b>0.9598</b>	<b>0.9598</b>

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

**PROPERTY TAX RATE AND REVENUE RECONCILIATION****Fiscal Year 2022-2023**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:		Without					
A. PROPERTY TAX Subject to Revenue Limitations	2.0535	3,595,987,087	73,843,595	0.7109	25,563,872	3,580,754	21,983,118
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed Value					
C. Voter Approved Overrides	0.1105	3,595,987,087	3,973,566	0.1105	3,973,566	556,426	3,417,140
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)	0.0970	3,595,987,087	3,488,107	0.1384	4,976,846	697,104	4,279,742
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0970	3,595,987,087	3,488,107	0.1384	4,976,846	697,104	4,279,742
M. SUBTOTAL A, C, L	<b>2.2610</b>	<b>3,595,987,087</b>	<b>81,305,268</b>	<b>0.9598</b>	<b>34,514,284</b>	<b>4,834,284</b>	<b>29,680,000</b>
N. Debt	0.0000	3,595,987,087	-	0.0000	-	-	-
O. TOTAL M AND N	<b>2.2610</b>	<b>3,595,987,087</b>	<b>81,305,268</b>	<b>0.9598</b>	<b>34,514,284</b>	<b>4,834,284</b>	<b>29,680,000</b>

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

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

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

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for CITY OF SPARKS

<b>GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS</b>	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	17,997,170	39,500,000	29,680,000	0.9598	25,316,428	0	1,000,000	113,493,598
Community Dev Block Grant	53,485	0	0		0	0	0	53,485
Comm Dev Blk Grant Entitlement	107,145	0	0		250,000	0	0	357,145
Sparks Grants & Donations Fund	198,834	0	0		136,070	0	0	334,904
Muni Court Admin Assessments	791,989	0	0		159,500	0	0	951,489
Impact Fee Service Area #1	3,092,546	0	0		685,000	0	0	3,777,546
Parks & Recreation Fund	660,325	0	0		2,123,500	0	2,350,000	5,133,825
Tourism and Marketing Fund	178,611	0	0		196,087	0	0	374,698
Street Cut	464,628	0	0		300,234	0	0	764,862
Landscape Maintenance Fund	138,108	0	0		80,661	0	150,000	368,769
Stabilization Fund	1,262,508	0	0		250,306	0	0	1,512,814
Road Fund	1,101,534	0	0		6,689,376	0	0	7,790,910
Park & Recreation Project Fund	3,072,380	0	0		1,294,767	0	800,000	5,167,147
Capital Projects	4,130,657	0	0		25,000	0	4,159,980	8,315,637
Capital Facilities Fund	103,793	0	0		259,872	0	0	363,665
Rec & Parks District 1	607,393	0	0		51,400	0	0	658,793
Rec & Parks District 2	569,346	0	0		111,448	0	0	680,794
Rec & Parks District 3	1,422,352	0	0		374,190	0	0	1,796,542
Victorian Square Rm Tax CP Fund	4,931,994	0	0		1,375,000	0	0	6,306,994
Local Improvement District #3	484,164	0	0		25	0	2,000	486,189
Debt Service Gen Obligation	18,487,054	0	0		16,560,896	0	1,875,779	36,923,729
SID No. 1 Debt Service Fund	140,000	0	0		0	0	0	140,000
<b>Subtotal Governmental Fund Types, Expendable Trust Funds</b>	<b>59,996,016</b>	<b>39,500,000</b>	<b>29,680,000</b>	<b>0.9598</b>	<b>56,239,760</b>	<b>0</b>	<b>10,337,759</b>	<b>195,753,535</b>
<b>TOTAL ALL FUNDS</b>	<b>XXXXXXXXXX</b>	<b>39,500,000</b>	<b>29,680,000</b>	<b>0.9598</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>

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

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for CITY OF SPARKS

<b>GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS</b>	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	44,969,600	27,522,084	21,068,951	988,861	1,000,000	8,420,693	9,523,409	113,493,598
Community Dev Block Grant	SR	0	0	0	0	0	0	53,485	53,485
Comm Dev Blk Grant Entitlement	SR	61,525	26,928	122,511	0	0	0	146,181	357,145
Sparks Grants & Donations Fund	SR	87,000	47,813	8,484	0	0	0	191,608	334,905
Muni Court Admin Assessments	SR	10,000	0	766,500	0	0	0	174,989	951,489
Impact Fee Service Area #1	SR	0	0	0	1,200,000	0	125,000	2,452,546	3,777,546
Parks & Recreation Fund	SR	3,162,312	672,086	1,110,698	0	0	0	188,729	5,133,825
Tourism and Marketing Fund	SR	0	0	260,000	0	0	0	114,698	374,698
Street Cut	SR	39,500	21,800	657,065	0	0	0	46,497	764,862
Landscape Maintenance Fund	SR	0	0	231,503	0	0	0	137,266	368,769
Stabilization Fund	SR	0	0	0	0	0	0	1,512,814	1,512,814
Road Fund	CP	1,380,010	896,534	1,711,690	3,667,700	0	0	134,976	7,790,910
Park & Recreation Project Fund	CP	467,145	262,160	317,080	1,685,000	0	0	2,435,762	5,167,147
Capital Projects	CP	0	0	2,002,500	4,116,480	0	0	2,196,657	8,315,637
Capital Facilities Fund	CP	0	0	0	300,000	0	0	63,665	363,665
Rec & Parks District 1	CP	0	0	100,000	140,000	0	0	418,793	658,793
Rec & Parks District 2	CP	0	0	100,000	0	0	0	580,794	680,794
Rec & Parks District 3	CP	0	0	50,000	0	0	0	1,746,542	1,796,542
Victorian Square Rm Tax CP Fund	CP	0	0	292,080	0	0	0	6,014,914	6,306,994
Local Improvement District #3	CP	0	0	446,000	0	0	0	40,189	486,189
Debt Service Gen Obligation	DS	0	0	11,649,742	0	0	2,000	25,271,987	36,923,729
SID No. 1 Debt Service Fund	DS	0	0	0	0	0	0	140,000	140,000
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>50,177,092</b>	<b>29,449,405</b>	<b>40,894,804</b>	<b>12,098,041</b>	<b>1,000,000</b>	<b>8,547,693</b>	<b>53,586,501</b>	<b>195,753,536</b>

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

\*\* Include Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP.

## SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2023

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	32,103,273	33,203,413	12,461,500	149,782	125,000	3,996	11,332,582
Joint Treatment Plant	EN	27,250,332	37,954,413	5,767,810	0	0	0	(4,936,271)
Development Services Fund	EN	5,233,156	7,371,290	66,844	0	0	23,976	(2,095,266)
Motor Vehicle Maintenance	IS	5,574,511	6,265,857	17,700	0	0	1,000,000	(1,673,646)
Group Insurance Self- Insurance	IS	12,950,000	13,669,253	34,710	0	0	0	(684,543)
Worker's Comp Self-Insurance	IS	2,430,000	3,329,331	17,000	0	0	0	(882,331)
Municipal Self-Insurance	IS	2,335,679	2,303,205	85	0	250,000	0	282,559
<b>TOTAL</b>		<b>87,876,951</b>	<b>104,096,762</b>	<b>18,365,649</b>	<b>149,781</b>	<b>375,000</b>	<b>1,027,972</b>	<b>1,343,085</b>

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

\*\* Include Depreciation

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Property Taxes	26,330,232	28,000,000	29,680,000	29,680,000
<b>Subtotal</b>	<b>26,330,232</b>	<b>28,000,000</b>	<b>29,680,000</b>	<b>29,680,000</b>
<b>Licenses and Permits</b>				
Business Licenses	9,202,449	10,175,000	10,575,000	10,575,000
Liquor Licenses	310,128	345,000	350,000	350,000
City Gaming Licenses	400,817	428,000	428,000	428,000
Franchise Fees				
Cable TV Franchise Fees	863,444	850,000	875,000	875,000
Electric Franchise Fees	1,355,807	1,600,000	1,650,000	1,650,000
Garbage Franchise Fees	1,848,774	2,000,000	2,100,000	2,100,000
Gas Franchise Fees	502,060	550,000	575,000	575,000
Right Of Way Fees TMWA	511,425	500,000	500,000	500,000
Nonbusiness Licenses and Permits				
Other Licenses and Permits	59,789	53,800	57,100	57,100
<b>Subtotal</b>	<b>15,054,693</b>	<b>16,501,800</b>	<b>17,110,100</b>	<b>17,110,100</b>
State Shared Revenue				
Consolidated Taxes From State	34,501,113	38,000,000	39,500,000	39,500,000
State Distributive Fund	2,693,559	2,850,000	2,950,000	2,950,000
State Shared Marijuana Revenue (NRS 4	123,047	103,805	115,000	115,000
Other Local Gov't Shared Revenues				
County Gaming Licenses	333,016	325,000	325,000	325,000
Other	1,790,095	677,995	706,829	706,829
<b>Subtotal</b>	<b>39,440,830</b>	<b>41,956,800</b>	<b>43,596,829</b>	<b>43,596,829</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Charges for Services</b>				
Building and Planning Fees	635	0	0	0
Other	4,343,873	4,292,725	3,439,699	3,439,699
<b>Subtotal</b>	<b>4,344,508</b>	<b>4,292,725</b>	<b>3,439,699</b>	<b>3,439,699</b>
<b>Fines and Forfeits</b>				
Fines-Court	497,920	503,000	528,000	528,000
Fines-Bail	2,180	1,000	1,000	1,000
Fines - Code Enforcement	5,388	6,200	7,000	7,000
<b>Subtotal</b>	<b>505,488</b>	<b>510,200</b>	<b>536,000</b>	<b>536,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	18,962	18,000	18,000	18,000
Rents and Royalties	60,040	73,200	73,200	73,200
Other Miscellaneous	175,121	52,960	42,600	42,600
<b>Subtotal</b>	<b>254,123</b>	<b>144,160</b>	<b>133,800</b>	<b>133,800</b>
<b>Subtotal Revenue All Sources</b>	<b>85,929,874</b>	<b>91,405,685</b>	<b>94,496,428</b>	<b>94,496,428</b>
<b>Other Financing Sources</b>				
Operating Transfers In (Schedule T)				
T/I from Grants & Donations 1204	16,198,975	4,562,829	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	1,000,000
Total Transfers In	16,198,975	4,562,829	1,000,000	1,000,000
<b>Subtotal Other Financing Sources</b>	<b>16,198,975</b>	<b>4,562,829</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Beginning Fund Balance</b>	<b>6,860,788</b>	<b>20,507,892</b>	<b>17,997,170</b>	<b>17,997,170</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>6,860,788</b>	<b>20,507,892</b>	<b>17,997,170</b>	<b>17,997,170</b>
<b>Total Available Resources</b>	<b>108,989,637</b>	<b>116,476,406</b>	<b>113,493,598</b>	<b>113,493,598</b>



<b><u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>General Government</b>				
Legislative				
Salaries And Wages	273,288	277,820	284,661	284,661
Employee Benefits	201,153	205,921	213,023	213,023
Services and Supplies	758	32,363	37,363	37,363
Non-discretionary Services & Supplies	6,125	5,086	5,122	5,122
<b>Department Subtotal</b>	<b>481,324</b>	<b>521,190</b>	<b>540,169</b>	<b>540,169</b>
Mayor				
Salaries And Wages	61,762	67,000	68,025	68,025
Employee Benefits	39,391	40,059	41,340	41,340
Services and Supplies	0	11,150	13,150	13,150
Non-discretionary Services & Supplies	515	781	791	791
<b>Department Subtotal</b>	<b>101,668</b>	<b>118,990</b>	<b>123,306</b>	<b>123,306</b>
Management Services				
Salaries And Wages	1,854,259	2,110,404	2,472,272	2,522,272
Employee Benefits	1,899,384	2,023,279	2,300,139	2,340,550
Services and Supplies	849,970	2,116,101	1,986,516	1,989,516
Non-discretionary Services & Supplies	7,841,185	6,263,144	2,431,956	2,431,956
Capital Outlay	0	0	16,717	16,717
<b>Department Subtotal</b>	<b>12,444,798</b>	<b>12,512,928</b>	<b>9,207,600</b>	<b>9,301,011</b>
Legal				
Salaries And Wages	1,324,701	1,438,568	1,560,752	1,560,752
Employee Benefits	631,675	728,947	810,373	810,373
Services and Supplies	62,915	72,326	119,533	119,533
Non-discretionary Services & Supplies	3,434	3,885	3,940	3,940
<b>Department Subtotal</b>	<b>2,022,725</b>	<b>2,243,726</b>	<b>2,494,598</b>	<b>2,494,598</b>
Financial Services				
Salaries And Wages	2,344,658	2,347,200	2,643,561	2,643,561
Employee Benefits	1,168,604	1,211,045	1,330,539	1,330,539
Services and Supplies	440,261	785,150	803,040	803,040
Non-discretionary Services & Supplies	461,341	542,983	606,645	606,645
Capital Outlay	0	0	240,000	240,000
<b>Department Subtotal</b>	<b>4,414,864</b>	<b>4,886,378</b>	<b>5,623,785</b>	<b>5,623,785</b>
Community Services				
Salaries And Wages	411,470	478,706	454,201	454,201
Employee Benefits	187,167	145,440	315,208	315,208
Services and Supplies	38,551	245,954	771,647	771,647
Non-discretionary Services & Supplies	27,537	27,969	21,798	21,798
Capital Outlay	0	40,000	0	0
<b>Department Subtotal</b>	<b>664,725</b>	<b>938,069</b>	<b>1,562,854</b>	<b>1,562,854</b>
<b>General Government Continued</b>				
Salary and Wages	6,270,138	6,719,697	7,483,472	7,533,472
Employee Benefits	4,127,375	4,354,691	5,010,622	5,051,033
Services and Supplies	9,732,592	10,106,892	6,801,501	6,804,501
Capital Outlay	0	40,000	256,717	256,717
<b>General Government Function Subtotal</b>	<b>20,130,105</b>	<b>21,221,280</b>	<b>19,552,312</b>	<b>19,645,723</b>

<b><u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Judicial</b>				
Municipal Court				
Salaries And Wages	1,441,158	1,467,242	1,537,323	1,537,323
Employee Benefits	831,969	861,251	849,966	849,966
Services and Supplies	176,358	200,834	201,274	201,274
Non-discretionary Services & Supplies	29,830	36,677	36,681	36,681
<b>Department Subtotal</b>	<b>2,479,315</b>	<b>2,566,004</b>	<b>2,625,244</b>	<b>2,625,244</b>
Salary and Wages	1,441,158	1,467,242	1,537,323	1,537,323
Employee Benefits	831,969	861,251	849,966	849,966
Services and Supplies	206,188	237,511	237,955	237,955
Judicial Function Subtotal	2,479,315	2,566,004	2,625,244	2,625,244

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Public Safety</b>				
Management Services				
Salaries And Wages	2,117	0	0	0
Employee Benefits	531	0	0	0
Services and Supplies	729,358	0	0	0
Non-discretionary Services & Supplies	16,334	0	0	0
Capital Outlay	20,668	4,972	0	0
<b>Department Subtotal</b>	<b>769,008</b>	<b>4,972</b>	<b>0</b>	<b>0</b>
Police				
Salaries And Wages	18,167,820	19,723,940	22,147,309	22,147,309
Employee Benefits	10,273,745	11,593,361	12,766,467	12,766,467
Services and Supplies	1,111,242	1,459,259	1,811,208	1,811,208
Non-discretionary Services & Supplies	2,397,372	2,887,297	2,971,424	2,971,424
Capital Outlay	0	18,267	293,594	293,594
<b>Department Subtotal</b>	<b>31,950,179</b>	<b>35,682,124</b>	<b>39,990,002</b>	<b>39,990,002</b>
Fire				
Salaries And Wages	11,112,787	11,904,131	12,162,497	12,112,497
Employee Benefits	6,541,318	6,931,555	7,828,556	7,788,145
Services and Supplies	491,149	822,472	917,090	914,090
Non-discretionary Services & Supplies	1,847,900	1,910,016	1,797,739	1,797,739
Capital Outlay	0	0	155,000	155,000
<b>Department Subtotal</b>	<b>19,993,154</b>	<b>21,568,174</b>	<b>22,860,882</b>	<b>22,767,471</b>
Community Services				
Salaries And Wages	74,015	77,976	79,432	79,432
Employee Benefits	51,133	53,397	54,176	54,176
Services and Supplies	128,154	193,593	234,568	234,568
Non-discretionary Services & Supplies	1,140,649	1,202,426	1,256,015	1,256,015
<b>Department Subtotal</b>	<b>1,393,951</b>	<b>1,527,392</b>	<b>1,624,191</b>	<b>1,624,191</b>
Salary and Wages	29,356,739	31,706,048	34,389,238	34,339,238
Employee Benefits	16,866,728	18,578,313	20,649,199	20,608,788
Services and Supplies	7,862,157	8,475,065	8,988,044	8,985,044
Capital Outlay	20,668	23,239	448,594	448,594
<b>Public Safety Function Subtotal</b>	<b>54,106,292</b>	<b>58,782,665</b>	<b>64,475,075</b>	<b>64,381,664</b>

5/9/22 3:00 PM

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Public Works</b>				
Community Services				
Salaries And Wages	550,915	512,741	604,462	604,462
Employee Benefits	320,732	270,125	329,140	329,140
Services and Supplies	799,550	1,048,492	1,806,898	1,806,898
Non-discretionary Services & Supplies	353,966	391,145	409,469	409,469
Capital Outlay	0	0	163,550	163,550
<b>Department Subtotal</b>	<b>2,025,163</b>	<b>2,222,503</b>	<b>3,313,519</b>	<b>3,313,519</b>
Salary and Wages	550,915	512,741	604,462	604,462
Employee Benefits	320,732	270,125	329,140	329,140
Services and Supplies	1,153,516	1,439,637	2,216,367	2,216,367
Capital Outlay	0	0	163,550	163,550
<b>Public Works Function Subtotal</b>	<b>2,025,163</b>	<b>2,222,503</b>	<b>3,313,519</b>	<b>3,313,519</b>

5/9/22 3:00 PM

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Culture and Recreation</b>				
Community Services				
Salaries And Wages	779,291	685,644	955,105	955,105
Employee Benefits	522,527	482,472	683,157	683,157
Services and Supplies	743,353	992,376	1,015,071	1,015,071
Non-discretionary Services & Supplies	1,313,364	1,470,128	1,556,013	1,556,013
Capital Outlay	39,220	0	120,000	120,000
<b>Department Subtotal</b>	<b>3,397,755</b>	<b>3,630,620</b>	<b>4,329,346</b>	<b>4,329,346</b>
Salary and Wages	779,291	685,644	955,105	955,105
Employee Benefits	522,527	482,472	683,157	683,157
Services and Supplies	2,056,717	2,462,504	2,571,084	2,571,084
Capital Outlay	39,220	0	120,000	120,000
<b>Culture &amp; Recreation Function Subtotal</b>	<b>3,397,755</b>	<b>3,630,620</b>	<b>4,329,346</b>	<b>4,329,346</b>

5/9/22 3:00 PM

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED

**Community Support**

Management Services

Non-discretionary Services & Supplies	945,302	283,000	254,000	254,000
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<b>Department Subtotal</b>	<b>945,302</b>	<b>283,000</b>	<b>254,000</b>	<b>254,000</b>
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Services and Supplies	945,302	283,000	254,000	254,000
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<b>Community Support Function Subtotal</b>	<b>945,302</b>	<b>283,000</b>	<b>254,000</b>	<b>254,000</b>
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5/9/22 3:00 PM

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE	FINAL
			APPROVED	APPROVED
Page Function Summary				
General Government	20,130,105	21,221,281	19,552,312	19,645,723
Judicial	2,479,315	2,566,003	2,625,244	2,625,244
Public Safety	54,106,292	58,782,665	64,475,075	64,381,664
Public Works	2,025,163	2,222,503	3,313,519	3,313,519
Culture and Recreation	3,397,756	3,630,620	4,329,346	4,329,346
Community Support	945,302	283,000	254,000	254,000
<b>Total Expenditures - All Functions</b>	<b>83,083,933</b>	<b>88,706,072</b>	<b>94,549,496</b>	<b>94,549,496</b>
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	1,000,000
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	2,100,000	2,150,000	2,350,000	2,350,000
T/O to Landscape Maintenance 1230	107,800	107,800	150,000	150,000
T/O to Debt Svc GO 1301	711,599	711,785	710,713	710,713
T/O to Park & Rec Project 1402	800,000	800,000	800,000	800,000
T/O to Capital Projects 1404	1,205,300	5,753,580	3,909,980	4,159,980
T/O to Motor Vehicle Maint 1702	473,115	0	0	0
T/O to Muni Self-Insurance 1707	0	250,000	250,000	250,000
<b>Total Transfers Out</b>	<b>5,397,814</b>	<b>9,773,165</b>	<b>8,170,693</b>	<b>8,420,693</b>
<b>Total Expenditures and Other Uses</b>	<b>88,481,745</b>	<b>98,479,236</b>	<b>103,720,189</b>	<b>103,970,189</b>
<b>Total Ending Fund Balance</b>	<b>20,507,892</b>	<b>17,997,170</b>	<b>9,773,409</b>	<b>9,523,409</b>
<b>Total General Fund Commitments and Fund Balance</b>	<b>108,989,637</b>	<b>116,476,406</b>	<b>113,493,598</b>	<b>113,493,598</b>

5/9/22 3:00 PM

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Charges for Services</b>				
Housing Rehabilitation Reimbursement	52,185	78,874	0	0
<b>Total Charges for Services</b>	<b>52,185</b>	<b>78,874</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>52,185</b>	<b>78,874</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>41,494</b>	<b>53,485</b>	<b>53,485</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>41,494</b>	<b>53,485</b>	<b>53,485</b>
<b>Total Resources</b>	<b>52,185</b>	<b>120,368</b>	<b>53,485</b>	<b>53,485</b>

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



<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Community Support Function</b>				
Services and Supplies	10,691	66,883	0	0
<b>Total Community Support Function</b>	<b>10,691</b>	<b>66,883</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>10,691</b>	<b>66,883</b>	<b>0</b>	<b>0</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>41,494</i>	<i>53,485</i>	<i>53,485</i>	<i>53,485</i>
<b>Total Commitments and Fund Balance</b>	<b>52,185</b>	<b>120,368</b>	<b>53,485</b>	<b>53,485</b>

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

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Intergovernmental Revenues</u></b>				
CDBG Entitlement	243,358	685,850	250,000	250,000
CDBG-Coronavirus	374,494	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>617,851</b>	<b>685,850</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Revenue</b>	<b>617,851</b>	<b>685,850</b>	<b>250,000</b>	<b>250,000</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>107,145</b>	<b>107,145</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>107,145</b>	<b>107,145</b>
<b>Total Resources</b>	<b>617,851</b>	<b>685,850</b>	<b>357,145</b>	<b>357,145</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Community Support Function</b>				
Salaries And Wages	90,521	29,700	61,525	61,525
Employee Benefits	41,595	0	26,928	26,928
Services and Supplies	(875)	137,021	11,100	11,100
Non-discretionary Services & Supplies	486,611	109,163	111,411	111,411
Capital Outlay	0	302,821	0	0
<b>Total Community Support Function</b>	<b>617,851</b>	<b>578,705</b>	<b>210,964</b>	<b>210,964</b>
<b>Total Expenditures</b>	<b>617,851</b>	<b>578,705</b>	<b>210,964</b>	<b>210,964</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>0</i>	<i>107,145</i>	<i>146,181</i>	<i>146,181</i>
<b>Total Commitments and Fund Balance</b>	<b>617,851</b>	<b>685,850</b>	<b>357,145</b>	<b>357,145</b>

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

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Intergovernmental Revenues</u></b>				
Coronavirus CRRSA Stipend Grant (Small Wonde	0	58,606	0	0
National Endowment for the Arts	2,550	0	0	0
Department of the Treasury	19,176,261	4,562,829	0	0
Department of Justice Grants	147,711	187,336	0	0
Department of Justice Joint Operations Revenue	0	9,999	0	0
Department of Transportation	436,086	60,761	0	0
Executive Office of the President Grants	7,186	0	0	0
St Grant Council Of The Arts	4,950	0	0	0
St Grant Washoe County	974,040	341,558	136,000	136,000
Crime Forfeitures NRS 179	14,742	0	0	0
Drug Forfeitures	23,318	0	0	0
Federal Drug Forfeitures	68,989	43,488	0	0
St District Specialty Court Prog	60,930	81,451	0	0
<b>Total Intergovernmental Revenues</b>	<b>20,916,762</b>	<b>5,346,028</b>	<b>136,000</b>	<b>136,000</b>
<b><u>Charges for Services</u></b>				
Forfeiture Reimbursement	0	5,238	0	0
<b>Total Charges for Services</b>	<b>0</b>	<b>5,238</b>	<b>0</b>	<b>0</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	145	70	70	70
Gifts & Bequests	59,708	15,600	0	0
Grant Match	30,618	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>90,471</b>	<b>15,670</b>	<b>70</b>	<b>70</b>
<b>Total Revenue</b>	<b>21,007,233</b>	<b>5,366,936</b>	<b>136,070</b>	<b>136,070</b>
<b><u>Other Financing Sources(Specify)</u></b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>651,233</b>	<b>491,885</b>	<b>198,834</b>	<b>198,834</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>651,233</b>	<b>491,885</b>	<b>198,834</b>	<b>198,834</b>
<b>Total Resources</b>	<b>21,658,466</b>	<b>5,858,821</b>	<b>334,904</b>	<b>334,904</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>General Government Function</u></b>				
Services and Supplies	0	30,411	0	0
<b>Total General Government Function</b>	<b>0</b>	<b>30,411</b>	<b>0</b>	<b>0</b>
<b><u>Judicial Function</u></b>				
Services and Supplies	57,398	59,803	0	0
<b>Total Judicial Function</b>	<b>57,398</b>	<b>59,803</b>	<b>0</b>	<b>0</b>
<b><u>Public Safety Function</u></b>				
Salaries And Wages	216,005	100,000	87,000	87,000
Employee Benefits	42,990	31,000	47,813	47,813
Services and Supplies	783,944	316,019	0	0
Non-discretionary Services & Supplies	132,766	0	319	319
Capital Outlay	250,114	244,944	0	0
<b>Total Public Safety Function</b>	<b>1,425,818</b>	<b>691,963</b>	<b>135,132</b>	<b>135,132</b>
<b><u>Culture and Recreation Function</u></b>				
Salaries And Wages	0	58,607	0	0
Services and Supplies	44,736	46,373	8,165	8,165
Capital Outlay	462,368	210,000	0	0
<b>Total Culture and Recreation Function</b>	<b>507,104</b>	<b>314,980</b>	<b>8,165</b>	<b>8,165</b>
<b><u>Community Support Function</u></b>				
Services and Supplies	1,284,602	0	0	0
Non-discretionary Services & Supplies	1,602,441	0	0	0
<b>Total Community Support Function</b>	<b>2,887,043</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>4,877,363</b>	<b>1,097,158</b>	<b>143,297</b>	<b>143,297</b>

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

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR 6/30/2021	CURRENT 6/30/2022	Budget Year Ending 06/30/23	
			APPROVED	APPROVED
T/O to General Fund 1101	16,198,975	4,562,829	0	0
T/O to Parks & Rec 1221	4,455	0	0	0
T/O to Street Cut 1224	1,524	0	0	0
T/O to Road Fund 1401	5,393	0	0	0
T/O to Park & Rec Project 1402	3,671	0	0	0
T/O to Sewer Operations 1630	50,064	0	0	0
T/O to Drains Operations 1640	6,994	0	0	0
T/O to Development Svcs 2201	9,234	0	0	0
T/O to Motor Vehicle Maint 1702	8,908	0	0	0
<b>Total Other Uses</b>	<b>16,289,218</b>	<b>4,562,829</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>491,885</i>	<i>198,834</i>	<i>191,608</i>	<i>191,608</i>
<b>Total Commitments and Fund Balance</b>	<b>21,658,466</b>	<b>5,858,821</b>	<b>334,904</b>	<b>334,904</b>

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

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Schedule B-14

<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Intergovernmental Revenues</b>				
Court Collection Fees NRS 176.064	95,414	98,000	100,000	100,000
Muni Court Admin Assessments	23,976	23,900	24,500	24,500
Muni Court Facility Admin Assess	31,894	30,000	35,000	35,000
<b>Total Intergovernmental Revenues</b>	<b>151,284</b>	<b>151,900</b>	<b>159,500</b>	<b>159,500</b>
<b>Total Revenue</b>	<b>151,284</b>	<b>151,900</b>	<b>159,500</b>	<b>159,500</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>1,120,132</b>	<b>1,047,965</b>	<b>791,990</b>	<b>791,990</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>1,120,132</b>	<b>1,047,965</b>	<b>791,990</b>	<b>791,990</b>
<b>Total Resources</b>	<b>1,271,416</b>	<b>1,199,865</b>	<b>951,490</b>	<b>951,490</b>

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Judicial Function</b>				
Salaries And Wages	3,157	10,000	10,000	10,000
Services and Supplies	220,293	347,875	746,500	746,500
Non-discretionary Services & Supplies	0	0	20,000	20,000
Capital Outlay	0	50,000	0	0
<b>Total Judicial Function</b>	<b>223,451</b>	<b>407,875</b>	<b>776,500</b>	<b>776,500</b>
<b>Total Expenditures</b>	<b>223,451</b>	<b>407,875</b>	<b>776,500</b>	<b>776,500</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>1,047,965</i>	<i>791,990</i>	<i>174,990</i>	<i>174,990</i>
<b>Total Commitments and Fund Balance</b>	<b>1,271,416</b>	<b>1,199,865</b>	<b>951,490</b>	<b>951,490</b>

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



<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Licenses and Permits</b>				
Flood Control Fees	169,950	167,217	165,000	165,000
Parks Fees	476,022	223,244	225,000	225,000
Public Facility Fees	242,200	172,495	170,000	170,000
Sanitary Sewer Fee	181,329	127,714	125,000	125,000
<b>Total Licenses and Permits</b>	<b>1,069,501</b>	<b>690,670</b>	<b>685,000</b>	<b>685,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	3,536	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>3,536</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>1,073,038</b>	<b>690,670</b>	<b>685,000</b>	<b>685,000</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>2,494,269</b>	<b>3,243,089</b>	<b>3,092,545</b>	<b>3,092,545</b>
<b>Total Resources</b>	<b>3,567,307</b>	<b>3,933,759</b>	<b>3,777,545</b>	<b>3,777,545</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Public Safety Function</u></b>				
Services and Supplies	0	210,000	0	0
Capital Outlay	0	0	750,000	750,000
<b>Total Public Safety Function</b>	<b>0</b>	<b>210,000</b>	<b>750,000</b>	<b>750,000</b>
<b><u>Public Works Function</u></b>				
Services and Supplies	0	25,000	0	0
<b>Total Public Works Function</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	28,868	66,756	0	0
Capital Outlay	113,941	411,745	450,000	450,000
<b>Total Culture and Recreation Function</b>	<b>142,808</b>	<b>478,501</b>	<b>450,000</b>	<b>450,000</b>
<b>Total Expenditures</b>	<b>142,808</b>	<b>713,501</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	181,409	127,714	125,000	125,000
<b>Total Other Uses</b>	<b>181,409</b>	<b>127,714</b>	<b>125,000</b>	<b>125,000</b>
<b>Ending Fund Balance</b>	<b>3,243,089</b>	<b>3,092,545</b>	<b>2,452,545</b>	<b>2,452,545</b>
<b>Total Commitments and Fund Balance</b>	<b>3,567,307</b>	<b>3,933,759</b>	<b>3,777,545</b>	<b>3,777,545</b>

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Licenses and Permits</b>				
Concession Agreement Fees	11,960	21,000	21,000	21,000
<b>Total Licenses and Permits</b>	<b>11,960</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>Charges for Services</b>				
Facility Reservation Fees	29,261	27,465	28,200	28,200
Recreation Program Fees	1,095,882	1,346,077	1,727,900	1,727,900
Recreation Advertising Fees	13,328	10,000	10,000	10,000
Administrative Service Charges	(25)	0	0	0
Special Events Receipts	27,659	313,000	336,400	336,400
<b>Total Charges for Services</b>	<b>1,166,105</b>	<b>1,696,542</b>	<b>2,102,500</b>	<b>2,102,500</b>
<b>Miscellaneous Revenue</b>				
Rebates/Credits	1,312	0	0	0
Cash Variations	18	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>1,330</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>1,179,396</b>	<b>1,717,542</b>	<b>2,123,500</b>	<b>2,123,500</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	2,100,000	2,150,000	2,350,000	2,350,000
T/I from Grants & Donations 1204	4,455	0	0	0
<b>Total Other Financing Sources</b>	<b>2,104,455</b>	<b>2,150,000</b>	<b>2,350,000</b>	<b>2,350,000</b>
<b>Beginning Fund Balance</b>	<b>121,236</b>	<b>546,980</b>	<b>660,325</b>	<b>660,325</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>121,236</b>	<b>546,980</b>	<b>660,325</b>	<b>660,325</b>
<b>Total Resources</b>	<b>3,405,086</b>	<b>4,414,522</b>	<b>5,133,825</b>	<b>5,133,825</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Salaries And Wages	1,670,458	2,323,173	3,162,312	3,162,312
Employee Benefits	558,830	575,835	672,086	672,086
Services and Supplies	370,004	599,896	804,951	804,951
Non-discretionary Services & Supplies	258,815	255,294	305,747	305,747
<b>Total Culture and Recreation Function</b>	<b>2,858,106</b>	<b>3,754,197</b>	<b>4,945,096</b>	<b>4,945,096</b>
<b>Total Expenditures</b>	<b>2,858,106</b>	<b>3,754,197</b>	<b>4,945,096</b>	<b>4,945,096</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>546,980</i>	<i>660,325</i>	<i>188,729</i>	<i>188,729</i>
<b>Total Commitments and Fund Balance</b>	<b>3,405,086</b>	<b>4,414,522</b>	<b>5,133,825</b>	<b>5,133,825</b>

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Room Tax	196,000	196,000	196,000	196,000
<b>Total Taxes</b>	<b>196,000</b>	<b>196,000</b>	<b>196,000</b>	<b>196,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	107	87	87	87
<b>Total Miscellaneous Revenue</b>	<b>107</b>	<b>87</b>	<b>87</b>	<b>87</b>
<b>Total Revenue</b>	<b>196,107</b>	<b>196,087</b>	<b>196,087</b>	<b>196,087</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>136,867</b>	<b>307,974</b>	<b>178,611</b>	<b>178,611</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>136,867</b>	<b>307,974</b>	<b>178,611</b>	<b>178,611</b>
<b>Total Resources</b>	<b>332,974</b>	<b>504,061</b>	<b>374,698</b>	<b>374,698</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Community Support Function</u></b>				
Services and Supplies	25,000	225,450	260,000	260,000
<b>Total Community Support Function</b>	<b>25,000</b>	<b>225,450</b>	<b>260,000</b>	<b>260,000</b>
<b>Total Expenditures</b>	<b>25,000</b>	<b>225,450</b>	<b>260,000</b>	<b>260,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T) T/O to Vic Sq Rm Tax CP 1415	0	100,000	0	0
<b>Total Other Uses</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>307,974</i>	<i>178,611</i>	<i>114,698</i>	<i>114,698</i>
<b>Total Commitments and Fund Balance</b>	<b>332,974</b>	<b>504,061</b>	<b>374,698</b>	<b>374,698</b>

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

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Licenses and Permits</b>				
Street Cut Permits	616,028	230,500	300,000	300,000
<b>Total Licenses and Permits</b>	<b>616,028</b>	<b>230,500</b>	<b>300,000</b>	<b>300,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	315	234	234	234
<b>Total Miscellaneous Revenue</b>	<b>315</b>	<b>234</b>	<b>234</b>	<b>234</b>
<b>Total Revenue</b>	<b>616,343</b>	<b>230,734</b>	<b>300,234</b>	<b>300,234</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from Grants & Donations 1204	1,524	0	0	0
<b>Total Other Financing Sources</b>	<b>1,524</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>773,692</b>	<b>971,579</b>	<b>464,629</b>	<b>464,629</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>773,692</b>	<b>971,579</b>	<b>464,629</b>	<b>464,629</b>
<b>Total Resources</b>	<b>1,391,559</b>	<b>1,202,313</b>	<b>764,863</b>	<b>764,863</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works Function</b>				
Salaries And Wages	40,455	35,500	39,500	39,500
Employee Benefits	20,948	21,320	21,800	21,800
Services and Supplies	353,976	674,139	651,610	651,610
Non-discretionary Services & Supplies	4,601	6,726	5,455	5,455
<b>Total Public Works Function</b>	<b>419,980</b>	<b>737,685</b>	<b>718,365</b>	<b>718,365</b>
<b>Total Expenditures</b>	<b>419,980</b>	<b>737,685</b>	<b>718,365</b>	<b>718,365</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>971,579</i>	<i>464,629</i>	<i>46,498</i>	<i>46,498</i>
<b>Total Commitments and Fund Balance</b>	<b>1,391,559</b>	<b>1,202,313</b>	<b>764,863</b>	<b>764,863</b>

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



<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Charges for Services</b>				
Landscape Maintenance Use Fee	80,619	81,957	80,621	80,621
<b>Total Charges for Services</b>	<b>80,619</b>	<b>81,957</b>	<b>80,621</b>	<b>80,621</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	59	40	40	40
<b>Total Miscellaneous Revenue</b>	<b>59</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>Total Revenue</b>	<b>80,677</b>	<b>81,997</b>	<b>80,661</b>	<b>80,661</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	107,800	107,800	150,000	150,000
<b>Total Other Financing Sources</b>	<b>107,800</b>	<b>107,800</b>	<b>150,000</b>	<b>150,000</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>173,717</b>	<b>138,109</b>	<b>138,109</b>
Prior Period Adjustment(s)	158,739	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>158,739</b>	<b>173,717</b>	<b>138,109</b>	<b>138,109</b>
<b>Total Resources</b>	<b>347,217</b>	<b>363,514</b>	<b>368,770</b>	<b>368,770</b>

City of Sparks  
SCHEDULE B - Special Revenue Fund  
Landscape Maintenance Fund (1230)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	120,365	155,000	159,000	159,000
Non-discretionary Services & Supplies	53,135	70,405	72,503	72,503
<b>Total Culture and Recreation Function</b>	<b>173,500</b>	<b>225,405</b>	<b>231,503</b>	<b>231,503</b>
<b>Total Expenditures</b>	<b>173,500</b>	<b>225,405</b>	<b>231,503</b>	<b>231,503</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>173,717</i>	<i>138,109</i>	<i>137,267</i>	<i>137,267</i>
<b>Total Commitments and Fund Balance</b>	<b>347,217</b>	<b>363,514</b>	<b>368,770</b>	<b>368,770</b>

City of Sparks  
SCHEDULE B - Special Revenue Fund  
Landscape Maintenance Fund (1230)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Licenses and Permits</b>				
City Business Licenses	200,000	250,000	250,000	250,000
<b>Total Licenses and Permits</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	102	306	306	306
<b>Total Miscellaneous Revenue</b>	<b>102</b>	<b>306</b>	<b>306</b>	<b>306</b>
<b>Total Revenue</b>	<b>200,102</b>	<b>250,306</b>	<b>250,306</b>	<b>250,306</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>812,100</b>	<b>1,012,203</b>	<b>1,262,509</b>	<b>1,262,509</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>812,100</b>	<b>1,012,203</b>	<b>1,262,509</b>	<b>1,262,509</b>
<b>Total Resources</b>	<b>1,012,203</b>	<b>1,262,509</b>	<b>1,512,815</b>	<b>1,512,815</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Total Expenditures</b>	0	0	0	0
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,012,203</i>	<i>1,262,509</i>	<i>1,512,815</i>	<i>1,512,815</i>
<b>Total Commitments and Fund Balance</b>	<b>1,012,203</b>	<b>1,262,509</b>	<b>1,512,815</b>	<b>1,512,815</b>

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Licenses and Permits</u></b>				
Electric Franchise Fees	1,355,807	1,577,000	1,642,000	1,642,000
Gas Franchise Fees	502,060	530,000	535,000	535,000
Right Of Way Fees TMWA	767,138	750,000	757,000	757,000
<b>Total Licenses and Permits</b>	<b>2,625,005</b>	<b>2,857,000</b>	<b>2,934,000</b>	<b>2,934,000</b>
<b><u>Intergovernmental Revenues</u></b>				
County Gasoline Tax 1.cent	731,829	759,831	760,000	760,000
State Gasoline Tax 1.75 Cents	1,000,016	1,036,578	1,037,000	1,037,000
State Gasoline Tax 2.35 Cents	913,510	957,706	958,000	958,000
RTC NE Dist Impact Fee	1,026,306	1,285,206	1,000,000	1,000,000
RTC S Dist Impact Fee	21,410	0	0	0
Misc From Other Govts	1,445	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>3,694,516</b>	<b>4,039,321</b>	<b>3,755,000</b>	<b>3,755,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	218	376	376	376
Recoveries/Reimbursements	12,699	10,000	0	0
Cost Sharing Capital Project	51,396	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>64,313</b>	<b>10,376</b>	<b>376</b>	<b>376</b>
<b>Total Revenue</b>	<b>6,383,834</b>	<b>6,906,697</b>	<b>6,689,376</b>	<b>6,689,376</b>
<b><u>Other Financing Sources(Specify)</u></b>				
Operating Transfers In (Schedule T)				
T/I from Grants & Donations 1204	5,393	0	0	0
<b>Total Other Financing Sources</b>	<b>5,393</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance	355,505	1,521,135	1,101,537	1,101,537
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>355,508</b>	<b>1,521,135</b>	<b>1,101,537</b>	<b>1,101,537</b>
<b>Total Resources</b>	<b>6,744,735</b>	<b>8,427,832</b>	<b>7,790,913</b>	<b>7,790,913</b>

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works Function</b>				
Salaries And Wages	1,129,929	1,230,052	1,380,010	1,380,010
Employee Benefits	662,058	753,737	896,534	896,534
Services and Supplies	1,313,971	2,033,444	475,276	475,276
Non-discretionary Services & Supplies	1,285,726	1,518,838	1,236,414	1,236,414
Capital Outlay	831,914	1,790,224	3,667,700	3,667,700
<b>Total Public Works Function</b>	<b>5,223,600</b>	<b>7,326,295</b>	<b>7,655,934</b>	<b>7,655,934</b>
<b>Total Expenditures</b>	<b>5,223,600</b>	<b>7,326,295</b>	<b>7,655,934</b>	<b>7,655,934</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>1,521,135</i>	<i>1,101,537</i>	<i>134,979</i>	<i>134,979</i>
<b>Total Commitments and Fund Balance</b>	<b>6,744,735</b>	<b>8,427,832</b>	<b>7,790,913</b>	<b>7,790,913</b>

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

<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Licenses and Permits</b>				
Electric Franchise Fees	677,903	725,000	740,000	740,000
Gas Franchise Fees	251,030	260,000	263,000	263,000
Concession Agreement Fees	37,503	50,000	100,000	100,000
Parks Fees	58,545	48,000	48,000	48,000
<b>Total Licenses and Permits</b>	<b>1,024,981</b>	<b>1,083,000</b>	<b>1,151,000</b>	<b>1,151,000</b>
<b>Charges for Services</b>				
Facility Reservation Fees	75,933	115,000	115,000	115,000
Recreation Advertising Fees	5,400	15,060	12,000	12,000
<b>Total Charges for Services</b>	<b>81,333</b>	<b>130,060</b>	<b>127,000</b>	<b>127,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	4,759	16,767	16,767	16,767
Recoveries/Reimbursements	300,358	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>305,117</b>	<b>16,767</b>	<b>16,767</b>	<b>16,767</b>
<b>Total Revenue</b>	<b>1,411,431</b>	<b>1,229,827</b>	<b>1,294,767</b>	<b>1,294,767</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	800,000	800,000	800,000	800,000
T/I from Grants & Donations 1204	3,671	0	0	0
<b>Total Other Financing Sources</b>	<b>803,671</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>
<b>Beginning Fund Balance</b>	<b>3,190,001</b>	<b>4,421,592</b>	<b>3,072,381</b>	<b>3,072,381</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>3,190,001</b>	<b>4,421,592</b>	<b>3,072,381</b>	<b>3,072,381</b>
<b>Total Resources</b>	<b>5,405,103</b>	<b>6,451,419</b>	<b>5,167,148</b>	<b>5,167,148</b>

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

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Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Salaries And Wages	225,995	303,000	467,145	467,145
Employee Benefits	103,447	141,556	262,160	262,160
Services and Supplies	281,522	499,783	289,674	289,674
Non-discretionary Services & Supplies	8,983	10,485	27,406	27,406
Capital Outlay	363,565	2,424,214	1,685,000	1,685,000
<b>Total Culture and Recreation Function</b>	<b>983,511</b>	<b>3,379,038</b>	<b>2,731,385</b>	<b>2,731,385</b>
<b>Total Expenditures</b>	<b>983,511</b>	<b>3,379,038</b>	<b>2,731,385</b>	<b>2,731,385</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>4,421,592</i>	<i>3,072,381</i>	<i>2,435,763</i>	<i>2,435,763</i>
<b>Total Commitments and Fund Balance</b>	<b>5,405,103</b>	<b>6,451,419</b>	<b>5,167,148</b>	<b>5,167,148</b>

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



<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	4,896	22,000	25,000	25,000
Rebates/Credits	541	0	0	0
Recoveries/Reimbursements	40,500	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>45,937</b>	<b>22,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Revenue</b>	<b>45,937</b>	<b>22,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	1,205,300	5,753,580	3,909,980	4,159,980
<b>Total Other Financing Sources</b>	<b>1,205,300</b>	<b>5,753,580</b>	<b>3,909,980</b>	<b>4,159,980</b>
<b>Beginning Fund Balance</b>	<b>3,430,553</b>	<b>3,013,881</b>	<b>4,130,654</b>	<b>4,130,654</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>3,430,553</b>	<b>3,013,881</b>	<b>4,130,654</b>	<b>4,130,654</b>
<b>Total Resources</b>	<b>4,681,789</b>	<b>8,789,461</b>	<b>8,065,634</b>	<b>8,315,634</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>General Government Function</u></b>				
Services and Supplies	107,527	542,046	490,000	305,000
Non-discretionary Services & Supplies	103,620	570,452	1,512,500	1,512,500
Capital Outlay	389,563	1,776,245	627,480	1,287,480
<b>Total General Government Function</b>	<b>600,709</b>	<b>2,888,742</b>	<b>2,629,980</b>	<b>3,104,980</b>
<b><u>Public Safety Function</u></b>				
Services and Supplies	118,230	421,664	0	125,000
Capital Outlay	853,849	745,199	3,239,000	2,729,000
<b>Total Public Safety Function</b>	<b>972,079</b>	<b>1,166,864</b>	<b>3,239,000</b>	<b>2,854,000</b>
<b><u>Public Works Function</u></b>				
Services and Supplies	43,797	51,200	0	60,000
Capital Outlay	23,490	447,910	0	0
<b>Total Public Works Function</b>	<b>67,287</b>	<b>499,110</b>	<b>0</b>	<b>60,000</b>
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	27,833	54,092	0	0
Capital Outlay	0	50,000	0	100,000
<b>Total Culture and Recreation Function</b>	<b>27,833</b>	<b>104,092</b>	<b>0</b>	<b>100,000</b>
<b>Total Expenditures</b>	<b>1,667,908</b>	<b>4,658,808</b>	<b>5,868,980</b>	<b>6,118,980</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>3,013,881</b>	<b>4,130,654</b>	<b>2,196,654</b>	<b>2,196,654</b>
<b>Total Commitments and Fund Balance</b>	<b>4,681,789</b>	<b>8,789,461</b>	<b>8,065,634</b>	<b>8,315,634</b>

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

<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Intergovernmental Revenues</b>				
Ad Valorem Taxes NRS 354.59815	233,255	240,000	245,000	245,000
Personal Property Taxes NRS 354.59815	13,858	8,000	10,000	10,000
<b>Total Intergovernmental Revenues</b>	<b>247,112</b>	<b>248,000</b>	<b>255,000</b>	<b>255,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	1,493	4,872	4,872	4,872
<b>Total Miscellaneous Revenue</b>	<b>1,493</b>	<b>4,872</b>	<b>4,872</b>	<b>4,872</b>
<b>Total Revenue</b>	<b>248,605</b>	<b>252,872</b>	<b>259,872</b>	<b>259,872</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>579,701</b>	<b>661,268</b>	<b>103,792</b>	<b>103,792</b>
<b>Total Resources</b>	<b>828,306</b>	<b>914,140</b>	<b>363,664</b>	<b>363,664</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>General Government Function</u></b>				
Services and Supplies	2,195	20,204	0	0
Capital Outlay	55,497	327,516	300,000	100,000
<b>Total General Government Function</b>	<b>57,692</b>	<b>347,720</b>	<b>300,000</b>	<b>100,000</b>
<b><u>Public Safety Function</u></b>				
Services and Supplies	561	117,125	0	0
Capital Outlay	44,677	42,202	0	200,000
<b>Total Public Safety Function</b>	<b>45,238</b>	<b>159,327</b>	<b>0</b>	<b>200,000</b>
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	0	121,031	0	0
Capital Outlay	64,108	182,269	0	0
<b>Total Culture and Recreation Function</b>	<b>64,108</b>	<b>303,300</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>167,038</b>	<b>810,348</b>	<b>300,000</b>	<b>300,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>661,268</b>	<b>103,792</b>	<b>63,664</b>	<b>63,664</b>
<b>Total Commitments and Fund Balance</b>	<b>828,306</b>	<b>914,140</b>	<b>363,664</b>	<b>363,664</b>

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

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Residential Construction Tax - Parks	247,249	133,900	47,000	47,000
<b>Total Taxes</b>	<b>247,249</b>	<b>133,900</b>	<b>47,000</b>	<b>47,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	1,537	4,400	4,400	4,400
Gifts & Bequests	250	605	0	0
<b>Total Miscellaneous Revenue</b>	<b>1,787</b>	<b>5,005</b>	<b>4,400</b>	<b>4,400</b>
<b>Total Revenue</b>	<b>249,037</b>	<b>138,905</b>	<b>51,400</b>	<b>51,400</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>1,150,836</b>	<b>1,322,166</b>	<b>607,393</b>	<b>607,393</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>1,150,836</b>	<b>1,322,166</b>	<b>607,393</b>	<b>607,393</b>
<b>Total Resources</b>	<b>1,399,873</b>	<b>1,461,071</b>	<b>658,793</b>	<b>658,793</b>

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	8,261	60,433	100,000	100,000
Capital Outlay	69,446	793,246	140,000	140,000
<b>Total Culture and Recreation Function</b>	<b>77,706</b>	<b>853,679</b>	<b>240,000</b>	<b>240,000</b>
<b>Total Expenditures</b>	<b>77,706</b>	<b>853,679</b>	<b>240,000</b>	<b>240,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>1,322,166</i>	<i>607,393</i>	<i>418,793</i>	<i>418,793</i>
<b>Total Commitments and Fund Balance</b>	<b>1,399,873</b>	<b>1,461,071</b>	<b>658,793</b>	<b>658,793</b>

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

<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Taxes</b>				
Residential Construction Tax - Parks	320,000	52,000	109,000	109,000
<b>Total Taxes</b>	<b>320,000</b>	<b>52,000</b>	<b>109,000</b>	<b>109,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	3,480	2,448	2,448	2,448
Gifts & Bequests	265	225	0	0
<b>Total Miscellaneous Revenue</b>	<b>3,745</b>	<b>2,673</b>	<b>2,448</b>	<b>2,448</b>
<b>Total Revenue</b>	<b>323,745</b>	<b>54,673</b>	<b>111,448</b>	<b>111,448</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>807,817</b>	<b>1,126,289</b>	<b>569,346</b>	<b>569,346</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>807,817</b>	<b>1,126,289</b>	<b>569,346</b>	<b>569,346</b>
<b>Total Resources</b>	<b>1,131,562</b>	<b>1,180,962</b>	<b>680,794</b>	<b>680,794</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	5,273	127,139	100,000	100,000
Capital Outlay	0	484,477	0	0
<b>Total Culture and Recreation Function</b>	<b>5,273</b>	<b>611,616</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Expenditures</b>	<b>5,273</b>	<b>611,616</b>	<b>100,000</b>	<b>100,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>1,126,289</i>	<i>569,346</i>	<i>580,794</i>	<i>580,794</i>
<b>Total Commitments and Fund Balance</b>	<b>1,131,562</b>	<b>1,180,962</b>	<b>680,794</b>	<b>680,794</b>

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



<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Taxes</b>				
Residential Construction Tax - Parks	516,000	280,000	371,700	371,700
<b>Total Taxes</b>	<b>516,000</b>	<b>280,000</b>	<b>371,700</b>	<b>371,700</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	5,882	2,490	2,490	2,490
Gifts & Bequests	250	225	0	0
<b>Total Miscellaneous Revenue</b>	<b>6,132</b>	<b>2,715</b>	<b>2,490</b>	<b>2,490</b>
<b>Total Revenue</b>	<b>522,132</b>	<b>282,715</b>	<b>374,190</b>	<b>374,190</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>1,943,940</b>	<b>2,160,191</b>	<b>1,422,351</b>	<b>1,422,351</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>1,943,940</b>	<b>2,160,191</b>	<b>1,422,351</b>	<b>1,422,351</b>
<b>Total Resources</b>	<b>2,466,071</b>	<b>2,442,906</b>	<b>1,796,541</b>	<b>1,796,541</b>

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	435	50,000	50,000	50,000
Capital Outlay	305,445	970,555	0	0
<b>Total Culture and Recreation Function</b>	<b>305,880</b>	<b>1,020,555</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Expenditures</b>	<b>305,880</b>	<b>1,020,555</b>	<b>50,000</b>	<b>50,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>2,160,191</i>	<i>1,422,351</i>	<i>1,746,541</i>	<i>1,746,541</i>
<b>Total Commitments and Fund Balance</b>	<b>2,466,071</b>	<b>2,442,906</b>	<b>1,796,541</b>	<b>1,796,541</b>

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Room Tax	1,180,620	1,200,000	1,300,000	1,300,000
<b>Total Taxes</b>	<b>1,180,620</b>	<b>1,200,000</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	(869)	75,000	75,000	75,000
<b>Total Miscellaneous Revenue</b>	<b>(869)</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Total Revenue</b>	<b>1,179,752</b>	<b>1,275,000</b>	<b>1,375,000</b>	<b>1,375,000</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from Tourism & Marketing Fund 1222	0	100,000	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>4,838,017</b>	<b>5,274,220</b>	<b>4,931,993</b>	<b>4,931,993</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>4,838,017</b>	<b>5,274,220</b>	<b>4,931,993</b>	<b>4,931,993</b>
<b>Total Resources</b>	<b>6,017,769</b>	<b>6,649,220</b>	<b>6,306,993</b>	<b>6,306,993</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Community Support Function</u></b>				
Services and Supplies	52,332	137,697	50,000	50,000
Non-discretionary Services & Supplies	245,080	292,080	242,080	242,080
Capital Outlay	446,137	1,287,450	0	0
<b>Total Community Support Function</b>	<b>743,549</b>	<b>1,717,227</b>	<b>292,080</b>	<b>292,080</b>
<b>Total Expenditures</b>	<b>743,549</b>	<b>1,717,227</b>	<b>292,080</b>	<b>292,080</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>5,274,220</i>	<i>4,931,993</i>	<i>6,014,913</i>	<i>6,014,913</i>
<b>Total Commitments and Fund Balance</b>	<b>6,017,769</b>	<b>6,649,220</b>	<b>6,306,993</b>	<b>6,306,993</b>

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

<b>REVENUES</b>	<b>(1)</b> <b>ACTUAL PRIOR</b> <b>YEAR ENDING</b> <b>6/30/2021</b>	<b>(2)</b> <b>ESTIMATED</b> <b>CURRENT</b> <b>YEAR ENDING</b> <b>6/30/2022</b>	<b>(3) (4)</b> <b>Budget Year Ending 06/30/23</b>	
			<b>TENTATIVE</b> <b>APPROVED</b>	<b>FINAL</b> <b>APPROVED</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	30	25	25	25
<b>Total Miscellaneous Revenue</b>	<b>30</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Total Revenue</b>	<b>30</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from Debt Svc GO 1301	1,422	1,534	2,000	2,000
<b>Total Other Financing Sources</b>	<b>1,422</b>	<b>1,534</b>	<b>2,000</b>	<b>2,000</b>
<b>Beginning Fund Balance</b>	<b>484,446</b>	<b>484,338</b>	<b>484,164</b>	<b>484,164</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>484,446</b>	<b>484,338</b>	<b>484,164</b>	<b>484,164</b>
<b>Total Resources</b>	<b>485,897</b>	<b>485,896</b>	<b>486,189</b>	<b>486,189</b>

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Community Support Function</b>				
Services and Supplies	1,560	1,732	446,000	446,000
<b>Total Community Support Function</b>	<b>1,560</b>	<b>1,732</b>	<b>446,000</b>	<b>446,000</b>
<b>Total Expenditures</b>	<b>1,560</b>	<b>1,732</b>	<b>446,000</b>	<b>446,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>484,338</i>	<i>484,164</i>	<i>40,189</i>	<i>40,189</i>
<b>Total Commitments and Fund Balance</b>	<b>485,897</b>	<b>485,896</b>	<b>486,189</b>	<b>486,189</b>

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

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Intergovernmental Revenues</u></b>				
Sales Taxes not Consolidated	16,266,141	15,600,000	15,600,000	15,600,000
<b>Subtotal</b>	<b>16,266,141</b>	<b>15,600,000</b>	<b>15,600,000</b>	<b>15,600,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	1,071	1,315	1,315	1,315
<b>Subtotal</b>	<b>1,071</b>	<b>1,315</b>	<b>1,315</b>	<b>1,315</b>
<b><u>Special Assessments</u></b>				
Special Assessment Principal	1,952,812	670,000	780,000	780,000
Special Assessment Interest	259,953	96,098	179,581	179,581
<b>Subtotal</b>	<b>2,212,765</b>	<b>766,098</b>	<b>959,581</b>	<b>959,581</b>
<b>Total All Revenue</b>	<b>18,479,977</b>	<b>16,367,413</b>	<b>16,560,896</b>	<b>16,560,896</b>
<b><u>Other Financing Sources</u></b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	711,599	711,785	710,713	710,713
T/I from R/A Revolving 3401	298,280	298,358	1,137,094	1,137,094
T/I from Sewer Operations 1630	4,001	4,002	3,996	3,996
T/I from Development Svcs 2201	24,006	24,012	23,976	23,976
<b>Subtotal Other Financing Sources</b>	<b>1,037,886</b>	<b>1,038,157</b>	<b>1,875,779</b>	<b>1,875,779</b>
<b>Beginning Fund Balance</b>	<b>15,393,246</b>	<b>18,617,263</b>	<b>18,487,052</b>	<b>18,487,052</b>
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>15,393,246</b>	<b>18,617,263</b>	<b>18,487,052</b>	<b>18,487,052</b>
<b>Total Available Resources</b>	<b>34,911,109</b>	<b>36,022,833</b>	<b>36,923,727</b>	<b>36,923,727</b>

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

5/10/22 7:56 AM

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Type: 4 Revenue Bonds</b>				
Principal	12,761,437	14,438,847	8,918,000	8,918,000
Interest	2,562,279	2,130,309	1,775,958	1,775,958
Fiscal Agent Charges	2,850	2,850	2,850	2,850
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>15,326,566</b>	<b>16,572,006</b>	<b>10,696,808</b>	<b>10,696,808</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>7,990,500</b>	<b>7,990,500</b>	<b>7,990,500</b>	<b>7,990,500</b>
<b>Type: 5 Medium-Term Financing</b>				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Type: 8 Special Assessment Bonds</b>				
Principal	735,798	760,842	781,063	781,063
Interest	230,060	201,399	171,872	171,872
Transfers Out	1,422	1,534	2,000	2,000
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>967,280</b>	<b>963,775</b>	<b>954,935</b>	<b>954,935</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>448,406</b>	<b>448,406</b>	<b>448,406</b>	<b>483,946</b>
<b>Type: 10 Other</b>				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>				
Reserved	18,617,263	18,487,052	25,271,984	25,271,984
Unreserved	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>18,617,263</b>	<b>18,487,052</b>	<b>25,271,984</b>	<b>25,271,984</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>34,911,109</b>	<b>36,022,833</b>	<b>36,923,727</b>	<b>36,923,727</b>

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



<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Miscellaneous Revenue</b>				
Miscellaneous Revenue	0	150,000	0	0
<b>Subtotal</b>	0	150,000	0	0
<b>Total All Revenue</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>				
<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Beginning Fund Balance</i>	<i>0</i>	<i>0</i>	<i>140,000</i>	<i>140,000</i>
Residual Equity Transfers	0	0	0	0
<i>Total Beginning Fund Balance</i>	<i>0</i>	<i>0</i>	<i>140,000</i>	<i>140,000</i>
<b>Total Available Resources</b>	<b>0</b>	<b>150,000</b>	<b>140,000</b>	<b>140,000</b>

City of Sparks  
 SCHEDULE C - Debt Service Fund  
**Debt Service (1305)**  
 The Above is Repaid by Operating Resources

5/10/22 7:56 AM

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) BUDGET YEAR ENDING 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Type: 4 Revenue Bonds</b>				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Type: 5 Medium-Term Financing</b>				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Type: 8 Special Assessment Bonds</b>				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Type: 10 Other</b>				
Professional Services	0	10,000	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>		<b>0</b>	
<b>Ending Fund Balance</b>				
Reserved	0	0	0	0
Unreserved	0	140,000	140,000	140,000
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>0</b>	<b>150,000</b>	<b>140,000</b>	<b>140,000</b>

City of Sparks  
 SCHEDULE C - Debt Service Fund  
**Debt Service (1305)**  
 The Above is Repaid by Operating Resources

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Operating Revenue</b>				
Licenses and Permits	179,440	139,000	175,000	175,000
Charges for Services	29,185,629	30,621,758	31,873,273	31,873,273
Miscellaneous Revenue	75,217	60,154	55,000	55,000
<b>Total Operating Revenue</b>	<b>29,440,286</b>	<b>30,820,912</b>	<b>32,103,273</b>	<b>32,103,273</b>
<b>Operating Expense</b>				
Salaries And Wages	3,391,008	4,361,999	4,611,277	4,611,277
Employee Benefits	1,937,632	2,585,977	2,779,434	2,779,434
Services and Supplies	1,757,360	3,082,445	2,632,518	2,632,518
Non-discretionary Services & Supplies	10,097,399	12,338,485	13,981,903	13,981,903
Net loss from Truckee Meadows Water Reclamation Facility	2,448,142	0	0	0
Depreciation Expense	6,650,491	7,958,648	9,198,282	9,198,282
<b>Total Operating Expense</b>	<b>26,282,032</b>	<b>30,327,554</b>	<b>33,203,413</b>	<b>33,203,413</b>
<b>Operating Income or (Loss)</b>	<b>3,158,255</b>	<b>493,358</b>	<b>(1,100,140)</b>	<b>(1,100,140)</b>
<b>Non-Operating Revenue</b>				
Flood Control Conn Fee - Res	291,000	175,000	255,000	255,000
Flood Control Conn Fee- Comm	13,541	35,000	33,000	33,000
Effluent Connection Fees	77,983	250,000	100,000	100,000
Sanitary Connection Fee-Res	8,340,099	5,500,000	8,000,000	8,000,000
Sanitary Connection Fee-Comm	420,258	950,000	825,000	825,000
Storm Connection Fee-Res	1,798,131	1,000,000	1,525,000	1,525,000
Storm Connection Fee-Comm	85,468	200,000	170,000	170,000
W/C Sewer Conn Fee-Res	1,363,460	900,000	1,100,000	1,100,000
W/C Sewer Conn Fee-Comm	233,656	140,000	250,000	250,000
Interest Earned	(226,961)	196,000	183,000	183,000
Note/Loan Investment Interest Earned	26,571	23,772	20,500	20,500
Contributions of Infrastructure/Assets	3,673,516	0	0	0
<b>Total Non-Operating Revenue</b>	<b>16,096,722</b>	<b>9,369,772</b>	<b>12,461,500</b>	<b>12,461,500</b>
<b>Non-Operating Expense</b>				
Bad Debt	63	0	0	0
Interest	270,326	196,408	149,781	149,781
<b>Total Non-Operating Expense</b>	<b>270,389</b>	<b>196,408</b>	<b>149,781</b>	<b>149,781</b>
<b>Net Income Before Operating Transfers</b>	<b>18,984,587</b>	<b>9,666,722</b>	<b>11,211,579</b>	<b>11,211,579</b>
<b>Operating Transfers (Schedule T)</b>				
IN	8,988,467	127,714	125,000	125,000
OUT	9,466,472	4,002	3,996	3,996
<b>Net Operating Transfers</b>	<b>(478,005)</b>	<b>123,712</b>	<b>121,004</b>	<b>121,004</b>
<b>Net Income</b>	<b>18,506,582</b>	<b>9,790,434</b>	<b>11,332,583</b>	<b>11,332,583</b>

## City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

SEWER OPERATIONS (16XX)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED	

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

Cash received from customers	29,287,948	30,760,758	32,048,273	32,048,273
Cash received from reimbursements of insurance claims	0			
Cash paid to employees	(5,289,725)	(6,947,976)	(7,390,711)	(7,390,711)
Cash paid to suppliers	(11,395,645)	(15,420,931)	(16,614,421)	(16,614,421)
Cash paid to Truckee Meadows Water Reclamation Facility	(1,071,646)	(4,539,128)	(4,700,820)	(4,700,820)
Miscellaneous cash received/(paid)		83,926	75,500	75,500
a. Net cash provided by (or used for) operating activities	11,530,932	3,936,649	3,417,821	3,417,821

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

Operating transfers in	238,467	127,714	125,000	125,000
Operating transfers out	(4,001)	(4,002)	(3,996)	(3,996)
b. Net cash provided by (or used for) noncapital financing activities	234,466	123,712	121,004	121,004

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

Bond & capital lease obligation principal payments	(15,593,158)	(3,659,251)	(3,288,466)	(3,288,466)
Bond interest expense paid	(397,652)	(196,408)	(149,782)	(149,782)
Proceeds from sewer bonds and notes		0	0	0
Bond issue costs	0			
Acquisition of capital assets	(7,264,365)	(5,236,780)	(20,868,000)	(20,868,000)
Cash Contributions - sewer connection fees	12,623,596	9,150,000	12,258,000	12,258,000
c. Net cash provided by ( or used for) capital and related financing activities	(10,631,579)	57,561	(12,048,248)	(12,048,248)

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

Interest received on investments	(200,390)	196,000	183,000	183,000
Principal received on notes receivable	488,224	448,937	461,100	461,100
d. Net cash provided by (or used in) investing activities	287,834	644,937	644,100	644,100
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,421,653	4,762,859	(7,865,323)	(7,865,323)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	63,131,784	64,553,437	69,316,296	69,316,296
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	64,553,437	69,316,296	61,450,973	61,450,973

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	20,675,794	25,020,337	27,215,332	27,215,332
Miscellaneous Revenue	49,162	30,000	35,000	35,000
<b>Total Operating Revenue</b>	<b>20,724,956</b>	<b>25,050,337</b>	<b>27,250,332</b>	<b>27,250,332</b>
<b>Operating Expense</b>				
Salaries And Wages	4,998,527	5,286,169	5,879,329	5,879,329
Employee Benefits	2,515,617	2,635,401	3,047,231	3,047,231
Services and Supplies	10,182,616	13,561,914	16,278,793	16,278,793
Non-discretionary Services & Supplies	3,040,583	3,601,169	3,673,078	3,673,078
Depreciation Expense	8,011,576	7,761,507	9,075,982	9,075,982
<b>Total Operating Expense</b>	<b>28,748,919</b>	<b>32,846,159</b>	<b>37,954,413</b>	<b>37,954,413</b>
<b>Operating Income or (Loss)</b>	<b>(8,023,963)</b>	<b>(7,795,822)</b>	<b>(10,704,081)</b>	<b>(10,704,081)</b>
<b>Non-Operating Revenue</b>				
Capital Contributions From Reno	2,344,366	2,900,016	3,907,423	3,907,423
Capital Contributions From Sparks	1,071,583	1,364,668	1,838,787	1,838,787
Interest Earned	2,284	15,600	15,600	15,600
Miscellaneous Revenue	3,113	6,000	6,000	6,000
<b>Total Non-Operating Revenue</b>	<b>3,421,346</b>	<b>4,286,284</b>	<b>5,767,810</b>	<b>5,767,810</b>
<b>Non-Operating Expense</b>				
Loss On Asset Disposal/Revaluation	20,163	0	0	0
<b>Total Non-Operating Expense</b>	<b>20,163</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income Before Operating Transfers</b>	<b>(4,622,779)</b>	<b>(3,509,538)</b>	<b>(4,936,271)</b>	<b>(4,936,271)</b>
Operating Transfers (Schedule T)				
<b>Net Income</b>	<b>(4,622,779)</b>	<b>(3,509,538)</b>	<b>(4,936,271)</b>	<b>(4,936,271)</b>

## City of Sparks

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Reimbursement from Reno/Sparks	18,329,916	24,470,337	26,655,332	26,655,332
Reimbursement from Washoe County	0			
Cash received from other services	957,895	586,000	601,000	601,000
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees	(7,585,050)	(7,921,570)	(8,926,560)	(8,926,560)
Cash paid to suppliers	(12,102,584)	(17,163,082)	(19,951,871)	(19,951,871)
a. Net cash provided by (or used for) operating activities	(399,823)	(28,315)	(1,622,099)	(1,622,099)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (ore used for noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(213,981)	(2,139,589)	(1,620,000)	(1,620,000)
Contributions of capital	213,981	2,139,589	1,620,000	1,620,000
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earned on investments	2,284	15,600	15,600	15,600
d. Net cash provided by (or used in) investing activities	2,284	15,600	15,600	15,600
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(397,539)	(12,715)	(1,606,499)	(1,606,499)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,391,529	2,993,990	2,981,275	2,981,275
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,993,990	2,981,275	1,374,776	1,374,776

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED		FINAL APPROVED
<b>Operating Revenue</b>					
Licenses and Permits	2,639,262	2,256,070	2,470,270		2,470,270
Charges for Services	2,651,404	2,777,086	2,762,886		2,762,886
Miscellaneous Revenue	3,864	0	0		0
<b>Total Operating Revenue</b>	<b>5,294,530</b>	<b>5,033,156</b>	<b>5,233,156</b>		<b>5,233,156</b>
<b>Operating Expense</b>					
Salaries And Wages	2,224,294	2,575,000	2,907,780		2,907,780
Employee Benefits	1,200,346	1,463,202	1,668,955		1,668,955
Services and Supplies	955,674	1,600,278	1,747,484		1,747,484
Non-discretionary Services & Supplies	951,081	956,370	995,256		995,256
Depreciation Expense	12,125	30,329	51,814		51,814
<b>Total Operating Expense</b>	<b>5,343,519</b>	<b>6,625,179</b>	<b>7,371,290</b>		<b>7,371,290</b>
<b>Operating Income or (Loss)</b>	<b>(48,989)</b>	<b>(1,592,023)</b>	<b>(2,138,134)</b>		<b>(2,138,134)</b>
<b>Non-Operating Revenue</b>					
Water Plan Adm Fee NRS.540	350	225	225		225
Interest Earned	15,421	66,619	66,619		66,619
<b>Total Non-Operating Revenue</b>	<b>15,771</b>	<b>66,844</b>	<b>66,844</b>		<b>66,844</b>
<b>Net Income Before Operating Transfers</b>	<b>(33,218)</b>	<b>(1,525,179)</b>	<b>(2,071,290)</b>		<b>(2,071,290)</b>
<b>Operating Transfers (Schedule T)</b>					
IN	9,234	0	0		0
OUT	30,578	24,012	23,976		23,976
<b>Net Operating Transfers</b>	<b>(21,344)</b>	<b>(24,012)</b>	<b>(23,976)</b>		<b>(23,976)</b>
<b>Net Income</b>	<b>(54,562)</b>	<b>(1,549,191)</b>	<b>(2,095,266)</b>		<b>(2,095,266)</b>

## City of Sparks

Schedule F-1 Revenues, Expenses and Net Income  
Development Services Fund (2201)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED	

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

Cash received from customers	5,369,542	5,033,156	5,233,156	5,233,156
Cash Received from insurance	0			
Cash paid to employees	(3,333,155)	(4,038,202)	(4,576,735)	(4,576,735)
Cash paid to suppliers	(1,848,878)	(2,556,648)	(2,742,741)	(2,742,741)
a. Net cash provided by (or used for) operating activities	187,509	(1,561,694)	(2,086,320)	(2,086,320)

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

Operating transfers out	(14,772)	(24,012)	(23,976)	(23,976)
b. Net cash provided by (or used for) noncapital financing activities	(14,772)	(24,012)	(23,976)	(23,976)

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

Bond & capital lease obligation principal payments	0	0	0	0
Proceeds from sewer bonds and notes	0	0	0	0
Acquisition of capital assets	(84,236)	(210,770)	0	0
Cash contributions - other governments	0	225	225	225
c. Net cash provided by ( or used for) capital and related financing activities	(84,236)	(210,545)	225	225

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

Interest received on investments	15,421	66,619	66,619	66,619
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	15,421	66,619	66,619	66,619
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	103,922	(1,729,632)	(2,043,452)	(2,043,452)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	7,878,666	7,982,588	6,252,956	6,252,956
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	7,982,588	6,252,956	4,209,504	4,209,504



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	5,608,632	5,775,801	5,574,511	5,574,511
Miscellaneous Revenue	2,726	0	0	0
<b>Total Operating Revenue</b>	<b>5,611,358</b>	<b>5,775,801</b>	<b>5,574,511</b>	<b>5,574,511</b>
<b>Operating Expense</b>				
Salaries And Wages	607,615	733,000	863,767	863,767
Employee Benefits	389,115	442,072	538,869	538,869
Services and Supplies	728,595	1,054,193	1,368,803	1,368,803
Non-discretionary Services & Supplies	779,566	856,389	1,019,024	1,019,024
Depreciation Expense	2,074,849	2,076,517	2,475,394	2,475,394
<b>Total Operating Expense</b>	<b>4,579,740</b>	<b>5,162,170</b>	<b>6,265,857</b>	<b>6,265,857</b>
<b>Operating Income or (Loss)</b>	<b>1,031,618</b>	<b>613,631</b>	<b>(691,346)</b>	<b>(691,346)</b>
<b>Non-Operating Revenue</b>				
Interest Earned	(2,144)	17,700	17,700	17,700
Contributions From Other Funds	207,642	0	0	0
Gain On Sale/Revaluation Of Assets	79,137	0	0	0
<b>Total Non-Operating Revenue</b>	<b>284,635</b>	<b>17,700</b>	<b>17,700</b>	<b>17,700</b>
<b>Non-Operating Expense</b>				
Loss On Asset Disposal/Revaluation	8,682	0	0	0
<b>Total Non-Operating Expense</b>	<b>8,682</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income Before Operating Transfers</b>	<b>1,307,571</b>	<b>631,331</b>	<b>(673,646)</b>	<b>(673,646)</b>
<b>Operating Transfers (Schedule T)</b>				
IN	1,201,066	456,389	0	0
OUT	0	0	1,000,000	1,000,000
<b>Net Operating Transfers</b>	<b>1,201,066</b>	<b>456,389</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>
<b>Net Income</b>	<b>2,508,637</b>	<b>1,087,720</b>	<b>(1,673,646)</b>	<b>(1,673,646)</b>

## City of Sparks

## Schedule F-1 Revenues, Expenses and Net Income

## Motor Vehicle Maintenance (1702)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED

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

Cash received from customers	22,346	0	0	0
Cash received from interfund services provided	5,608,632	5,775,801	5,574,511	5,574,511
Cash paid to employees	(975,563)	(1,175,072)	(1,402,636)	(1,402,636)
Cash paid to suppliers	(1,599,463)	(1,910,582)	(2,387,828)	(2,387,828)
a. Net cash provided by (or used for) operating activities	3,055,952	2,690,147	1,784,047	1,784,047

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

Operating transfers in		456,389	0	0
Operating transfers out	0	0	(1,000,000)	(1,000,000)
b. Net cash provided by (or used for) noncapital financing activities	0	456,389	(1,000,000)	(1,000,000)

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

Bond & capital lease obligation principal payments	0	0	0	0
Bond interest expense paid	0	0	0	0
Acquisition of capital assets	(2,037,414)	(5,363,854)	(4,228,000)	(4,228,000)
c. Net cash provided by (or used for) capital and related financing activities	(1,883,802)	(5,363,854)	(4,228,000)	(4,228,000)

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

Interest received on investments	(2,144)	17,700	17,700	17,700
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	(2,144)	17,700	17,700	17,700
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,170,006	(2,199,618)	(3,426,253)	(3,426,253)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,321,568	6,491,574	4,291,956	4,291,956
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,491,574	4,291,956	865,703	865,703

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	12,116,273	12,034,064	12,650,000	12,650,000
Miscellaneous Revenue	223,756	300,000	300,000	300,000
<b>Total Operating Revenue</b>	<b>12,340,029</b>	<b>12,334,064</b>	<b>12,950,000</b>	<b>12,950,000</b>
<b>Operating Expense</b>				
Services and Supplies	11,277,300	11,943,621	13,470,941	13,470,941
Non-discretionary Services & Supplies	208,918	188,428	198,312	198,312
<b>Total Operating Expense</b>	<b>11,486,218</b>	<b>12,132,049</b>	<b>13,669,253</b>	<b>13,669,253</b>
<b>Operating Income or (Loss)</b>	<b>853,811</b>	<b>202,015</b>	<b>(719,253)</b>	<b>(719,253)</b>
<b>Non-Operating Revenue</b>				
Interest Earned	2,336	34,710	34,710	34,710
<b>Total Non-Operating Revenue</b>	<b>2,336</b>	<b>34,710</b>	<b>34,710</b>	<b>34,710</b>
<b>Net Income Before Operating Transfers</b>	<b>856,147</b>	<b>236,725</b>	<b>(684,543)</b>	<b>(684,543)</b>
<b>Operating Transfers (Schedule T)</b>				
<b>Net Income</b>	<b>856,147</b>	<b>236,725</b>	<b>(684,543)</b>	<b>(684,543)</b>

**City of Sparks**

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED

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

Cash received from users	12,466,273	12,034,064	12,650,000	12,650,000
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(11,163,599)	(12,007,049)	(13,544,253)	(13,544,253)
Cash received from reimbursements of Insurance claims	223,756	0	0	0
Miscellaneous cash received/(paid)	0	300,000	300,000	300,000
a. Net cash provided by (or used for) operating activities	1,526,430	327,015	(594,253)	(594,253)

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

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

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

Interest received on investments	2,336	34,710	34,710	34,710
d. Net cash provided by (or used in) investing activities	2,336	34,710	34,710	34,710
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,528,766	361,725	(559,543)	(559,543)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	8,348,338	9,877,104	10,238,829	10,238,829
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	9,877,104	10,238,829	9,679,286	9,679,286

**City of Sparks**  
Schedule F-2 Statement of Cash Flows  
Group Insurance Self- Insurance (1703)

Schedule F-2

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED		FINAL APPROVED
<b>Operating Revenue</b>					
Charges for Services	2,128,002	2,400,000	2,430,000		2,430,000
<b>Total Operating Revenue</b>	<b>2,128,002</b>	<b>2,400,000</b>	<b>2,430,000</b>		<b>2,430,000</b>
<b>Operating Expense</b>					
Services and Supplies	2,006,195	3,011,274	3,042,414		3,042,414
Non-discretionary Services & Supplies	195,972	245,619	286,917		286,917
<b>Total Operating Expense</b>	<b>2,202,168</b>	<b>3,256,893</b>	<b>3,329,331</b>		<b>3,329,331</b>
<b>Operating Income or (Loss)</b>	<b>(74,166)</b>	<b>(856,893)</b>	<b>(899,331)</b>		<b>(899,331)</b>
<b>Non-Operating Revenue</b>					
Interest Earned	(9,399)	17,000	17,000		17,000
<b>Total Non-Operating Revenue</b>	<b>(9,399)</b>	<b>17,000</b>	<b>17,000</b>		<b>17,000</b>
<b>Net Income Before Operating Transfers</b>	<b>(83,564)</b>	<b>(839,893)</b>	<b>(882,331)</b>		<b>(882,331)</b>
<b>Operating Transfers (Schedule T)</b>					
<b>Net Income</b>	<b>(83,564)</b>	<b>(839,893)</b>	<b>(882,331)</b>		<b>(882,331)</b>

**City of Sparks**

Schedule F-1 Revenues, Expenses and Net Income  
**Worker's Comp Self-Insurance (1704)**

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED		FINAL APPROVED

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

Cash received from users	2,109,606	2,400,000	2,430,000	2,430,000
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(2,383,858)	(2,341,893)	(2,414,331)	(2,414,331)
Cash received from reimbursements of Insurance claims	72,822	0	0	0
a. Net cash provided by (or used for) operating activities	(201,430)	58,107	15,669	15,669

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

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

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

Interest received on investments	(9,398)	17,000	17,000	17,000
d. Net cash provided by (or used in) investing activities	(9,398)	17,000	17,000	17,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(210,828)	75,107	32,669	32,669
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,656,119	2,445,291	2,520,398	2,520,398
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,445,291	2,520,398	2,553,067	2,553,067

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Operating Revenue</u></b>				
Charges for Services	1,284,364	2,085,100	2,235,679	2,235,679
Miscellaneous Revenue	106,177	90,000	100,000	100,000
<b>Total Operating Revenue</b>	<b>1,390,541</b>	<b>2,175,100</b>	<b>2,335,679</b>	<b>2,335,679</b>
<b><u>Operating Expense</u></b>				
Services and Supplies	448,416	1,067,653	1,067,653	1,067,653
Non-discretionary Services & Supplies	806,869	988,442	1,235,552	1,235,552
<b>Total Operating Expense</b>	<b>1,255,285</b>	<b>2,056,095</b>	<b>2,303,205</b>	<b>2,303,205</b>
<b>Operating Income or (Loss)</b>	<b>135,257</b>	<b>119,005</b>	<b>32,474</b>	<b>32,474</b>
<b><u>Non-Operating Revenue</u></b>				
Interest Earned	84	85	85	85
<b>Total Non-Operating Revenue</b>	<b>84</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>Net Income Before Operating Transfers</b>	<b>135,340</b>	<b>119,090</b>	<b>32,559</b>	<b>32,559</b>
<b>Operating Transfers (Schedule T)</b>				
IN	0	250,000	250,000	250,000
<b>Net Operating Transfers</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Net Income</b>	<b>135,340</b>	<b>369,090</b>	<b>282,559</b>	<b>282,559</b>

## City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Municipal Self-Insurance (1707)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED

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

Cash received from users	1,429,710	2,085,100	2,235,679	2,235,679
Cash paid to employees		0	0	0
Cash paid to suppliers	(1,306,720)	(2,056,095)	(2,303,205)	(2,303,205)
Cash received from reimbursements of Insurance claims		0	0	0
Miscellaneous cash received/(paid)		90,000	100,000	100,000
a. Net cash provided by (or used for) operating activities	122,990	119,005	32,474	32,474

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

Operating transfers in	0	250,000	250,000	250,000
b. Net cash provided by (ore used for) noncapital financing activities	0	250,000	250,000	250,000

**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	85	85	85
d. Net cash provided by (or used in) investing activities	84	85	85	85
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	123,074	369,090	282,559	282,559
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	204,508	327,582	696,672	696,672
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	327,582	696,672	979,231	979,231



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 07/01/2022	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2023		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
<b>Debt Service General Obligation Fund 1301</b>										
<b><u>Type 4 Revenue Bonds</u></b>										
- Senior Sales Tax Anticipation Series A Refunded 2019	4	8	79,905,000	12/19/2019	6/15/2028	2.5-2.75%	61,755,000 <sup>1</sup>	1,657,363	8,000,000	9,657,363
- Subordinate Tax Exempt Series B 2019	4	8	8,926,847	12/19/2019	6/15/2028	3.50%	0	0	0	0
- Subordinate Taxable Series C 2019	4	8	3,886,437	12/19/2019	6/15/2028	5.25%	0	0	0	0
- Consolidated Tax Series 2014	4	12	7,330,000	5/29/2014	5/1/2026	3.09%	3,838,000	118,594	918,000	1,036,594
<b>Total Type 4 Revenue Bonds</b>			<b>100,048,284</b>				<b>65,593,000</b>	<b>1,775,957</b>	<b>8,918,000</b>	<b>10,693,957</b>
<b><u>Type 5 Medium-Term Financing</u></b>										
<b>Total Type 5 Medium-Term Financing</b>			<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Type 8 Special Assessment Bonds</u></b>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	9/1/2027	3.83%	4,878,039	171,872	781,063	952,935
<b>Total Type 8 Special Assessment Bonds</b>			<b>13,498,290</b>				<b>4,878,039</b>	<b>171,872</b>	<b>781,063</b>	<b>952,935</b>
<b><u>Type 10 Other (Note Payable to Washoe County)</u></b>										
<b>Total Type 10 Other</b>			<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Debt Service General Obligation Fund 1301</b>			<b>113,546,574</b>				<b>70,471,039</b>	<b>1,947,828</b>	<b>9,699,063</b>	<b>11,646,891</b>

SCHEDULE C-1 - INDEBTEDNESS

<sup>1</sup> 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 FY2022/2023. 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 07/01/2022	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2023		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
<b>Sewer Fund 16XX</b>										
<b><u>Type 2 G.O. Revenue Supported Bonds</u></b>										
- Enterprise Debt SRF 2016B	2	13	27,099,691	9/1/2016	7/1/2029	1.25%	10,396,880	122,281.76	2,474,603	2,596,885
<b>Total Type 2 G.O. Revenue Supported Bonds</b>			27,099,691				10,396,880	122,282	2,474,603	2,596,885
<b><u>Type 5 Medium-Term Financing</u></b>										
-							0	0	0	0
<b>Total Type 5 Medium-Term Financing</b>			0				0	0	0	0
<b><u>Type 10 Other (Note Payable to City of Reno)</u></b>										
- City of Reno Sewer Refunding Bonds 2016 (refi of Water Pollution SRF Bonds 2004 & 2005) (Sparks' share of TMWRF expansion-1631)	#	9	5,998,790	12/1/2016	7/1/2025	1.61%	1,910,080	27,499.55	813,863	841,362
<b>Total Type 10 Other</b>			5,998,790				1,910,080	27,500	813,863	841,362
<b>TOTAL SEWER FUND 16XX</b>			<b>33,098,481</b>				<b>12,306,960</b>	<b>149,781</b>	<b>3,288,466</b>	<b>3,438,247</b>

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2022-2023

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Motor Vehicle 1702		1,000,000			0
			0	T/O to Parks & Rec 1221		2,350,000
			0	T/O to Landscape Maintenance 1230		150,000
			0	T/O to Debt Svc GO 1301		710,713
			0	T/O to Park & Rec Project 1402		800,000
			0	T/O to Capital Projects 1404		4,159,980
			0	T/O to Muni Self-Insurance 1707		250,000
	<b>Subtotal</b>			<b>1,000,000</b>		
Special Revenue	T/I from General Fund 1101		2,500,000			0
			0	T/O to Sewer Capital 1631		125,000
<b>Subtotal</b>			<b>2,500,000</b>			<b>125,000</b>
Capital Projects	T/I from General Fund 1101		4,959,980			0
	T/I from Debt Svc GO 1301		2,000			0
	<b>Subtotal</b>		<b>4,961,980</b>			<b>0</b>
Debt Service	T/I from General Fund 1101		710,713			0
	T/I from Sewer Operations 1630		3,996			0
	T/I from Development Svcs 2201		23,976			0
	T/I from R/A Revolving 3401		1,137,094			0
			0	T/O to Local Imp Dist #3 1427		2,000
<b>Subtotal</b>			<b>1,875,779</b>			<b>2,000</b>

City of Sparks  
SCHEDULE T - Transfer Reconciliation

Transfer Schedule for Fiscal Year 2022-2023

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210		125,000			0
			0	T/O to Debt Svc GO 1301		27,972
<b>Subtotal</b>			<b>125,000</b>			<b>27,972</b>
Internal Services	T/I from General Fund 1101		250,000			0
			0	T/O to General Fund 1101		1,000,000
<b>Subtotal</b>			<b>250,000</b>			<b>1,000,000</b>
<b>Total Transfers</b>			<b>10,712,759</b>			<b>9,575,665</b>

FY23 Note: Transfers in do not match transfers out due to the fact that transfers in include \$1,137,094 from Redevelopment Area 1, the budget for which is filed under a separate document. The transfers in will not match the transfers out by this same figure in the Redevelopment Agency Areas 1 Budget documents.

City of Sparks  
 SCHEDULE T - Transfer Reconciliation

## LOBBYING EXPENSE ESTIMATE

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

*Nevada Legislature: 82st Session; February 1, 2023 to May 31, 2023*

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>          41,826</u>
6. Compensation to lobbyists	\$	<u>          203,000</u>
7. Entertainment	\$	<u>                  -</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>          72,300</u>
<b>Total</b>	<b>\$</b>	<b><u>          317,126</u></b>

City of Sparks

Budget Fiscal Year 2022-2023

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

Schedule of Existing Contracts  
Budget Year 2022-2023

**Local Government:** City of Sparks, Nevada

**Contact:** Wayne Webber

**E-mail Address:** [wwebber@cityofsparks.us](mailto:wwebber@cityofsparks.us)

**Daytime Telephone:** 775-353-2303

Total Number of Existing Contracts:

50

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Reason or need for contract:
1	Kaempfer Crowell (312923)	7/1/2022	6/30/2022	\$ 40,000	\$ 60,000	NV Legislature - general lobbying and consulting
2	Hardy Consulting Group (312910)	7/1/2021	6/30/2022	\$ 9,000	\$ 12,000	NV Legislature - Urban Consortium lobbying
3	Barrett Resources LLC (312492)	7/1/2021	6/30/2022	\$ 67,500	\$ 138,000	Public Relations - Lands Bill
4	Tiffany Young Consulting (312919)	7/1/2021	6/30/2022	\$ 700	\$ 36,000	Cultural Competency consulting
5	Sosu TV (311762)	7/1/2021	6/30/2022	\$ 13,127	\$ 90,000	Broadcast Services & Support
6	RAD Strategies (304415)	7/1/2021	6/30/2022	\$ 24,000	\$ 60,000	Communications Support
7	Cardinal Infrastructure (311988)	7/1/2021	6/30/2022	\$ 40,000	\$ 60,000	Federal lobbying and consulting
8	Korn Ferry (312020)	7/1/2021	6/30/2022	\$ 13,000	\$ 101,000	Hay Study
9	Lemons Grundy & Eisenberg (018703)	7/1/2021	6/30/2022	\$ 5,000	\$ 60,000	Negotiation support & at least 1 arbitration
10	Specialty Health (025350)	7/1/2021	6/30/2022	\$ 25,200	\$ 25,200	Workers Comp Provider
11	Wyman Actuarial Consulting (303969)	7/1/2021	6/30/2022	\$ 32,000	\$ 32,000	Workers Comp Presumptive Benefit study
12	Washoe County	7/1/2021	6/30/2022	\$ 700,000	\$ 1,000,000	Forensic Services
13	Washoe County Tech Services	7/1/2021	6/30/2022	\$ 96,000	\$ 96,000	P25 Radio Contract
14	PM AM Corp (310750)	7/1/2021	6/30/2022	\$ 64,784	\$ 70,000	Alarm billing
15	Fire Catt LLC (312402)	7/1/2021	6/30/2022	\$ 16,310	\$ 16,799	NFPA compliant ladder and hose testing
16	Washoe County Registrar of Voters	7/1/2021	6/30/2022	\$ -	\$ 40,000	Election Support
17	US Geomatics (027301)	7/1/2021	6/30/2022	\$ 13,000	\$ 15,000	Water rights
18	ADS (310403)	7/1/2021	6/30/2022	\$ 40,000	\$ 40,000	Sewer Metering
19	Atkings North America Inc. (300135)	7/1/2021	6/30/2022	\$ 25,000	\$ 25,750	Sewer modeling
20	Sierra Controls (311773)	7/1/2021	6/30/2022	\$ 40,000	\$ 50,000	SCADA on call services
21	Washoe County	7/1/2021	6/30/2022	\$ 10,300	\$ 10,609	Washoe County Technology Services
22	Resource Direct Consulting (311011)	7/1/2021	6/30/2022	\$ 34,000	\$ 35,020	Prevailing Wage Review
23	Solitude Lake Management (312449)	7/1/2021	6/30/2022	\$ 65,000	\$ 65,000	Marina Lake management
24	Tri Sage Consulting (311503)	7/1/2021	6/30/2022	\$ 14,000	\$ 14,420	NTD Wetlands Mitigation & Monitoring & Reporting
25	Nichols Consulting (019753)	7/1/2021	6/30/2022	\$ 59,000	\$ 100,000	East Industrial Area Infrastructure Planning Ph 2
26	Michael Baker Internaatonal (312147)	7/1/2021	6/30/2022	\$ 20,000	\$ 20,600	GIS support
27	ESI Security Services (302984)	7/1/2021	6/30/2022	\$ 25,639	\$ 26,408	Park security
28	Sierra Controls (311773)	7/1/2021	6/30/2022	\$ 20,000	\$ 20,600	Instrument repairs
29	Qual-Econ USA Inc. (303724)	7/1/2021	6/30/2022	\$ 219,000	\$ 266,000	Custodial Services city buildings
30	Wow Cleaning (312410)	7/1/2021	6/30/2022	\$ 112,800	\$ 112,000	Custodial Services restrooms, parking garage, etc....
31	A-1 National Fire (312461)	7/1/2021	6/30/2022	\$ 11,000	\$ 11,330	Fire sprinkler system maintenance
32	Southland Mechanical (310488)	7/1/2021	6/30/2022	\$ 35,000	\$ 36,050	HVAC maintenance and repair
33	Koch Elevator (303228)	7/1/2021	6/30/2022	\$ 25,000	\$ 25,000	Elevator maintenance and repair
34	Reno Drain Oil Service (011499)	7/1/2021	6/30/2022	\$ 12,000	\$ 12,000	Waste oil removal

Schedule of Existing Contracts  
Budget Year 2022-2023

**Local Government:** City of Sparks, Nevada  
**Contact:** Wayne Webber  
**E-mail Address:** [wwebber@cityofsparks.us](mailto:wwebber@cityofsparks.us)  
**Daytime Telephone:** 775-353-2303

Total Number of Existing Contracts: 50

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Reason or need for contract:
35	City of Reno Sewer Attorney	7/1/2021	6/30/2022	\$ 225,000	\$ 231,750	Share of legal services cost TMWRF
36	RF Macdonald (002029)	7/1/2021	6/30/2022	\$ 15,000	\$ 15,450	Boiler service
37	Waters Septic (017585)	7/1/2021	6/30/2022	\$ 8,000	\$ 10,000	Vactor truck support
38	Cartbarn (310986)	7/1/2021	6/30/2022	\$ 30,000	\$ 30,000	Electric cart service
39	Enviromental Resource Associates (015449)	7/1/2021	6/30/2022	\$ 13,000	\$ 13,000	Required proficiency testing for TMWRF lab
40	Eide Bailly (311538)	7/1/2021	6/30/2022	\$ 140,000	\$ 145,000	Annual Financial audit - City and TMWRF
41	FEMA	7/1/2021	6/30/2022	\$ -	\$ 100,000	Grant match study Treatment Plant
Total Proposed Expenditures				2,358,360	3,327,986	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts  
Budget Year 2022-2023

**Local Government:** City of Sparks, Nevada  
**Contact:** Wayne Webber  
**E-mail Address:** [webber@cityofsparks.us](mailto:webber@cityofsparks.us)  
**Daytime Telephone:** 775 353 2303

Total Number of Privatization Contracts: 13

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	West Coast Code Consultants (311533)	7/1/2021	6/30/2022	month to month	\$ 440,000	\$ 300,000	Plans Examiner (position vacant)	1.0	\$28	Building Permit and Fire prevention plan review
2	Aerotek (311730)	7/1/2021	6/30/2022	month to month	\$ 45,000	\$ 46,350		1.0	\$30	Temp worker for lab
3	Premier Inspection Services (312225)	7/1/2021	6/30/2022	month to month	\$ 229,200	\$ 320,000	Building Inspector	4.0	\$26	Building Inspection Support
4	Manpower (311730)	7/1/2021	6/30/2022	month to month	\$ 393,206	\$ 405,002	Parks Maintenance Worker	6.0	\$23	Contract Labor Parks
5	Manpower	7/1/2021	6/30/2022	month to month	\$ 116,719	\$ 120,221	Streets Maintenance Worker	2.0	\$23	Contract Labor Streets
6	Man Power	7/1/2021	6/30/2022	month to month	\$ 42,000	\$ 43,260	Office Assistant	1.0	\$23	Office support for Customer service and City Clerk
7	Manpower	7/1/2021	6/30/2022	month to month	\$ 42,000	\$ 43,260	Facilities Maintenance Worker	1.0	\$26	GERP Facility maintenance
8	Manpower	7/1/2021	6/30/2022	month to month	\$ 44,000	\$ 45,320	Facilities Maintenance Worker	1.0	\$26	Contract Labor Maintenance Administration
9	Manpower	7/1/2021	6/30/2022	month to month	\$ 63,000	\$ 64,890	Utilities Maintenance Worker Drains	1.0	\$23	Contract Labor Drains
10	Manpower	7/1/2021	6/30/2022	month to month	\$ -	\$ -	Office Assistant	2.0	\$23	gate security and laboratory
11	Manpower	7/1/2021	6/30/2022	month to month	\$ 24,000	\$ 24,720	Equipment Parts Technician	1.0	\$23	Contract Labor Garage
12	Manpower	7/1/2021	6/30/2022	month to month	\$ 27,000	\$ 27,810	Office Assistant	2.0	\$23	temp help for Manager's office
13	Bureau Veritas (300239)	7/1/2021	6/30/2022	month to month	\$ 150,000	\$ 160,000	Building Inspector	3.0	\$26	Building Inspection support
	<b>Total</b>				<b>1,616,125</b>	<b>1,600,833</b>		<b>26.0</b>		

Attach additional sheets if necessary.



Proof of Publication to be attached when available

**Text of Ad:                    05/11/2022**

**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 2022/2023 will be conducted at 2:00 p.m. Monday May 23, 2022. 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 requiring property tax revenues totaling \$29,680,000 and a tax rate per \$100 of assessed valuation of \$0.9598 on a total assessed valuation of \$3,595,687,087.

This tentative budget contains twenty-two governmental type funds with estimated expenditures of \$132,369,342 and seven proprietary funds with estimated expenses of \$104,246,543.

May 13, 2022

#5256199