



2024-2025
Final Budget



June 1, 2024

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, 2025**.

This budget contains 2 fund, including Debt Service, requiring property tax revenues totaling **\$36,650,000**

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 **\$147,465,344** and **7** proprietary funds with estimated expenses of **\$116,817,148**.

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

CERTIFICATION

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

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

Signed

Dated:

5/28/2024

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING: Date

and Time: **May 28, 2024, 2:00 pm**

Publication Date May 17, 2024

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

City of Sparks

202-2025 Final Budget

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City of Sparks

Budget Message – FINAL

Fiscal Year 2024/2025 (FY25)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY25 Budget.

The budget process at the City of Sparks is driven by a set of six Fiscal Policies. Below are the policies adopted by the Council and the results produced from the FY25 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
FY23 Actuals	8.3%	25.8%	\$23.6M	✓
FY24 Estimates	8.3%	17.9%	\$18.2M	✓
FY25 Final Budget	8.3%	10.5%	\$11.5M	✓




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%
FY25 Budget \$2.2M Over Target	FY25 Budget \$2.0M Under Target	FY25 Budget \$6.8M Over Target	FY25 Budget \$5.8M Under Target

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




	GOAL	BUDGET	Contingency Amount	STATUS
FY23 Budget	up to 3%	1.1%	1,000,000	✓
FY24 Budget	up to 3%	1.0%	1,000,000	✓
FY25 Final Budget	up to 3%	0.9%	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
	%	\$	%	\$	
FY23 Actuals	2.5%	\$ 2,000,000	2.4%	\$ 1,981,200	
FY24 Estimates	2.5%	\$ 2,450,000	2.5%	\$ 2,450,000	
FY25 Final Budget	2.5%	\$ 2,650,000	1.4%	\$ 1,500,000	

Full funding of IT Hardware & Software	GOAL		RESULTS		STATUS
	Hardware	Software	Hardware	Software	
FY23 Actuals	\$ 627,480	\$ 1,512,500	\$ 627,480	\$ 1,512,500	
FY24 Estimates	\$ 1,208,000	\$ 378,000	\$ 1,208,000	\$ 378,000	
FY25 Final Budget	\$ 75,000	\$ 193,000	\$ 75,000	\$ 193,000	

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

	MAX ALLOWED PER NRS	STABILIZATION FUND BALANCE	AMOUNT COMMITTED	STATUS
FY23 Actuals	\$ 8,859,906	\$ 1,569,392	\$ 250,000	
FY24 Estimates	\$ 9,143,203	\$ 1,859,392	\$ 250,000	
FY25 Final Budget	\$ 10,262,879	\$ 2,137,144	\$ 250,000	

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

	GOAL	RESULTS	STATUS
FY23 Actuals	<=78%	73.3%	
FY24 Estimates	<=78%	78.9%	
FY25 Final Budget	<=78%	79.1%	

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
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
FY22	\$41,172,387	\$7,539,487	\$4,467,253	\$15,372,687	\$65,542,565
FY23	\$38,567,308	\$7,358,447	\$4,667,015	\$15,974,276	\$127,345,514

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 FY23 actual results.

General Fund Summary of Revenues, Expenditures & Fund Balance

	FY23 Actuals	FY23 Estimates	FY24 Budget
Revenues	\$96,821	\$101,575	\$106,590
Transfers-In	\$8,542	\$3,950	\$2,400
Expenditures <i>(includes contingency budget)</i>	(\$92,032)	(\$102,629)	(\$110,711)
Transfers-Out	(\$8,824)	(\$8,248)	(\$5,024)
<i>Change in Fund Balance</i>	\$4,508	(\$5,352)	(\$6,745)
Beginning Fund Balance	\$19,047	\$23,555	\$18,203
Ending Fund Balance	\$23,555	\$18,203	\$11,459
<i>Ending Fund Balance as a % of Expenditures*</i>	25.8%	17.9%	10.5%

All figures shown in \$000's

GENERAL FUND REVENUES

The General Fund's primary revenues come from Consolidated Tax Revenue (CTAX), Fair Share, Property Taxes, and Licenses & Permits. These sources account for 93% of the total FY25 General Fund Budgeted Revenues.

General Fund Revenues by type

	FY23	FY24	FY24 % change	FY25	FY25 % change
	Actuals	Estimates	from FY23	Budget	from FY24
CTAX & Fair Share	\$40,518	\$41,600	2.7%	\$43,225	3.9%
Property Taxes	\$30,111	\$34,000	12.9%	\$36,650	7.8%
Licenses & Permits	\$18,422	\$18,736	1.7%	\$19,478	4.0%
All other revenues	\$7,171	\$7,239	1.0%	\$7,237	0.0%
TOTAL REVENUES	\$96,222	\$101,575	5.6%	\$106,590	4.9%

All figures shown in \$000's

CTAX and Fair Share Revenue

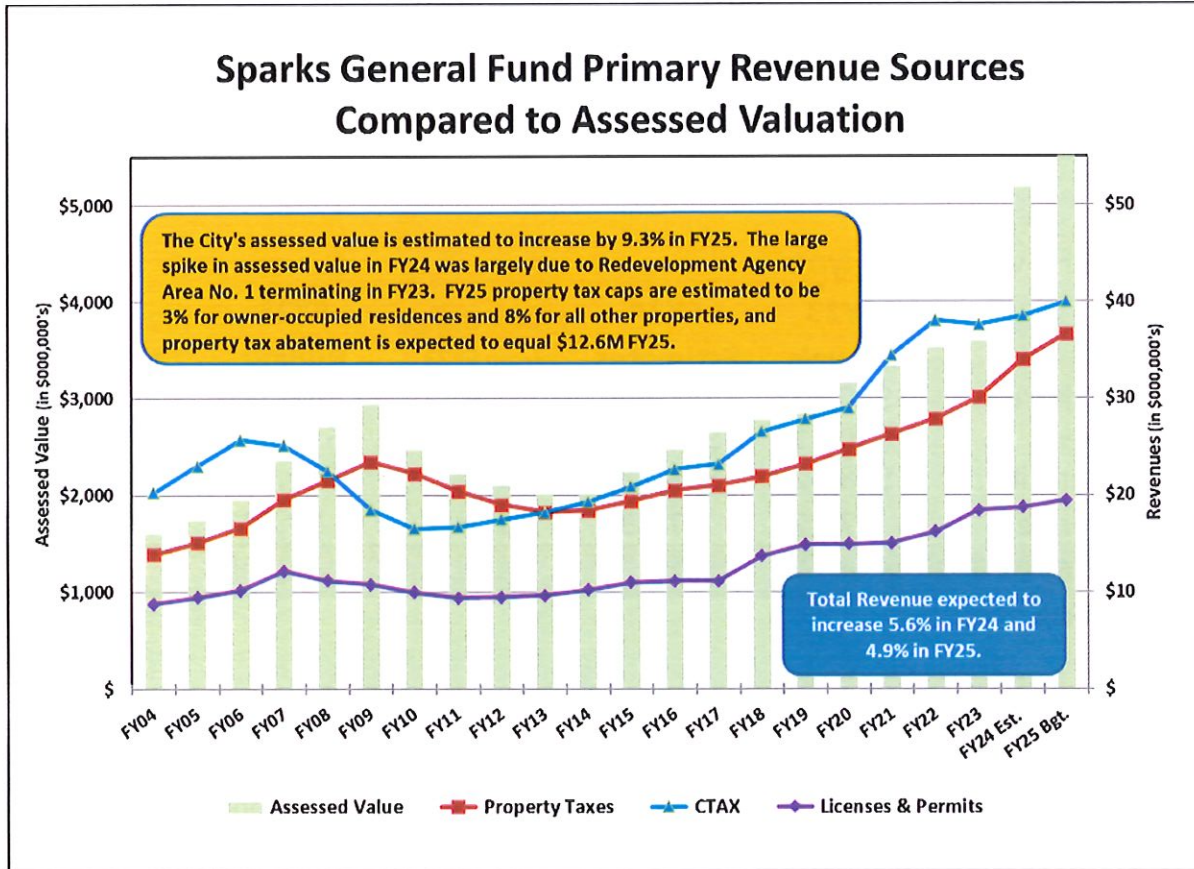
CTAX (including Fair Share taxes) is projected to increase 2.7% in FY24 and 3.9% in FY25. While still increasing, the rate of growth is expected to slow as the economy continues to grapple with the effects from the pandemic and historically high inflation.

Property Tax

The City's property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 34.4% of General Fund revenues and are expected to be 7.8% higher in FY25 than FY24 estimates. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the "property tax abatement laws"), will hold FY25 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. The increased revenue above the property tax caps can be attributed to new development.

Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$19.5M or 18.3% of General Fund Revenues. The city is projecting FY25 revenue to increase 4% over the estimated actuals from FY24.



GENERAL FUND TRANSFERS-IN

FY25 budgeted transfers-in include:

\$1.4M to the General Fund from the Motor Vehicle Fund to utilize Fire Station #6 bond proceeds to purchase Fire Department apparatus that were previously approved in FY24 to be purchased and paid from the Motor Vehicle Fund.

Additionally, \$1.0M is budgeted to be transferred from Motor Vehicle Fund as an offset to 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

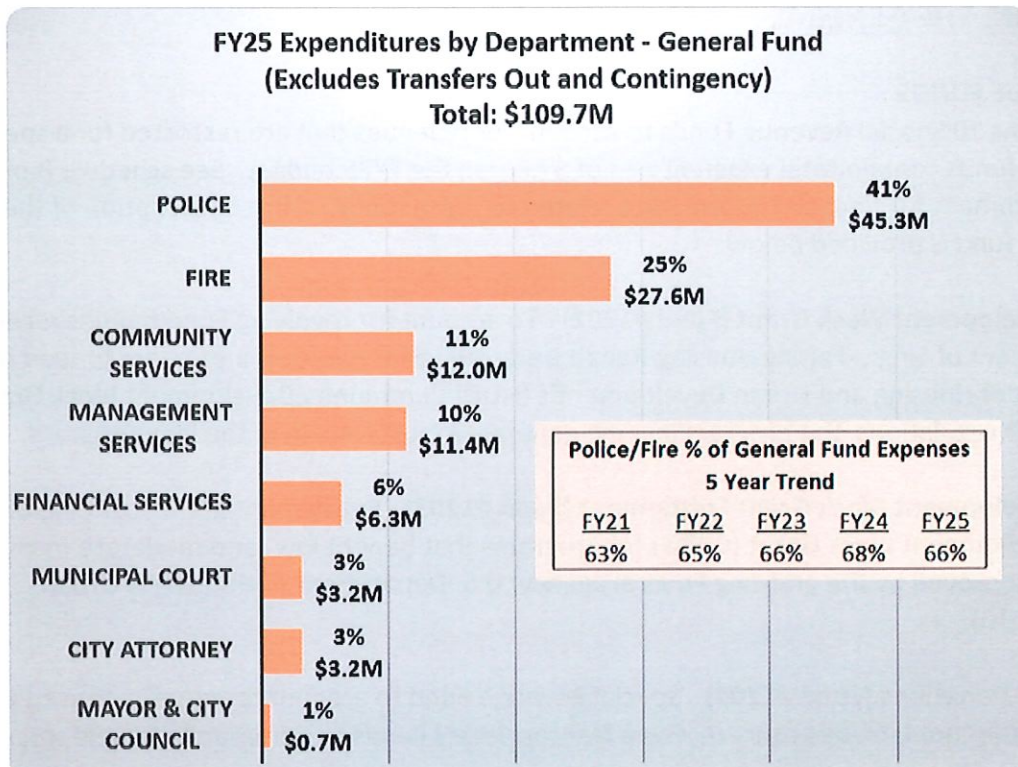
	FY23 Actuals	FY24 Estimates	FY24 % change from FY23	FY25 Budget	FY25 % change from FY24
Salaries & Wages	\$44,848	\$49,744	10.9%	\$51,800	4.1%
Benefits	\$25,679	\$30,367	18.3%	\$32,462	6.9%
Discretionary Services & Supplies	\$7,688	\$7,695	0.1%	\$10,673	38.7%
Non-Discretionary Services & Supplies	\$13,051	\$14,078	7.9%	\$14,577	3.5%
Capital Outlay	\$764	\$745	-2.6%	\$198	-73.4%
Total Expenditures	\$92,032	\$102,629	11.5%	\$109,711	6.9%

All figures shown in \$000's

FY25 Budgeted expenditures excluding contingency are expected to increase \$7M or 6.9% over FY24 estimates.

FY24 to FY25 primary causes of expenditure change:

- Vacancy savings have been re-loaded in FY25 budget less \$2.2M salary savings (\$3.1M)
- Group Health premium increase 10% (\$731K)
- New Needs (\$252K)
- Service and Supply budget increase (\$2.9M)



GENERAL FUND TRANSFERS-OUT

FY25 budgeted transfers-out include:

- \$3.0M to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$995K 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.
- \$125K to Landscape Maintenance Fund representing subsidy of cost not covered by fees collected.
- \$104K to the Capital Projects Fund – This transfer is to support the City's infrastructure, facility and technology needs as identified in the 5-year Capital Improvement Plan.

GENERAL FUND ENDING FUND BALANCE

FY24 ending fund balance is expected to be approximately \$18.2M, or 17.9% of expenditures in the General Fund. The budgeted ending fund balance for FY25 is expected to be \$11.5M, or 10.5% 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 \$7.8M in the FY25 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:

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.

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).

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.

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.

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.

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.

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.

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.

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.

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 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 FY24. The FY25 Fund #1301 budget includes \$14.0M 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 9 Capital Projects Funds contain total expenditures of \$17.4M in the FY25 budget as outlined in the FY25 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$104K 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:

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. The City Council directed staff to continue the current allocation of electric and gas franchise fees for FY25. The city is planning on \$4.2M in pavement management and \$317K in traffic safety, signs, and calming enhancements in FY25.

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. The City Council directed staff to continue the current allocation of electric and gas franchise fees for FY25. Electric and Gas Franchise fees account for 80% with revenue totaling \$1.6M for FY25. Projects include bike path rehabilitation, tree replacement, Marina Park landscaping and path modifications.

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.

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.

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.

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.

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.

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.

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. The FY25 budget totals \$88.2M 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:

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. FY25 Connection fees are projected to slow slightly to \$7.8M.

On December 10, 2018, City Council approved amendments to Title 13 of the Sparks Municipal Code as part of a new rate study. Effective January 1, 2019, connection fees increased 24% but will again index to the Engineering News Record Construction Cost Index per Sparks Municipal Code 13.24 each January beginning January 1, 2020. The sewer and storm drain portion of the single-family residential and commercial customer user fee increased 5% effective July 1, 2019 and will increase 5% each year thereafter effective July 1 of 2020, 2021 and 2022. The city is currently conducting a study for Connection and User Fees expected completion in FY25.

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. Housing sales have slowed due to inflationary pressure and higher interest costs, with slower development, revenues decreased in FY23 and are expected to decrease in FY24 and FY25.

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, account for user fees collected from all departments and Funds to provide certain city-wide services. The FY25 operating budgeted expenses total \$28.7M. 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:

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 FY25 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. Additionally, \$1.4M is transferred back to the General Fund to utilize Fire Station #6 bond proceeds to purchase Fire Department apparatus that were previously approved in FY24 to be purchased and paid from the Motor Vehicle Fund.

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. Expenditure is expected to increase by 5% for medical care. The FY25 budget includes a premium rate increase of 10% to offset projected cost increases directly tied to claims experience. The fund net assets are budgeted to fall 8.2% in FY25.

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 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, \$7.4M long-term liability exists in the Fund (\$5.7M 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 \$8.5M in FY25.

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 light of the foregoing, the FY25 Final Budget for the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully Submitted,

Jeff Cronk, CPA
Chief Financial Officer

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2025 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)		
REVENUES:					
Property Taxes	30,110,764	34,000,000	36,650,000	0	36,650,000
Other Taxes	2,739,272	2,528,000	2,542,000	0	2,542,000
Licenses and Permits	25,730,539	25,402,014	26,087,050	2,679,315	28,766,365
Intergovernmental Revenues	77,256,767	67,139,569	66,956,913	1,700,254	68,657,167
Charges for Services	5,903,559	5,829,396	6,181,232	106,567,538	112,748,770
Fines and Forfeits	560,717	559,200	580,700	0	580,700
Miscellaneous Revenue	3,269,491	3,355,906	2,881,025	2,701,302	5,582,327
Special Assessments	774,467	865,000	810,241	0	810,241
TOTAL REVENUES	146,345,578	139,679,085	142,689,161	113,648,409	256,337,570
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	21,898,938	21,898,938
General Government	18,807,638	25,292,411	23,484,936	0	23,484,936
Judicial	2,950,082	3,226,103	4,034,008	0	4,034,008
Public Safety	65,834,552	89,614,391	75,856,163	0	75,856,163
Public Works	8,124,973	14,865,039	13,461,570	0	13,461,570
Sanitation	0	0	0	0	0
Culture and Recreation	12,699,427	16,750,377	15,247,402	0	15,247,402
Community Support	5,015,379	1,818,715	2,924,037	0	2,924,037
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	61,891,308	61,891,308
Other Enterprise	0	0	0	32,959,163	32,959,163
Debt Service	2,600,130	79,505	34,850	0	34,850
Principal	19,029,063	10,106,961	10,534,302	0	10,534,302
Interest	1,875,203	1,957,917	1,888,076	67,740	1,955,816
TOTAL EXPENDITURES-EXPENSES	136,936,448	163,711,419	148,465,343	116,817,148	265,282,492
Excess of Revenues over (under)					
Expenditures/Expenses	9,409,130	(24,032,334)	(5,776,182)	(3,168,739)	(8,944,922)

Schedule S-1

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2025 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	16,086,574	0	0	0
Refunding Bond Proceeds	0	0	0	0	0
Sale Of General Fixed Assets	536,167	0	0	0	0
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Lease Proceeds	496,746	0	0	0	0
Subscription Based IT Arrangment (SBITA) Proceeds	2,552,840	0	0	0	0
Operating Transfers (in)	19,071,721	12,205,183	8,195,370	200,000	8,395,370
Operating Transfers (out)	(18,385,727)	(11,749,796)	(5,956,212)	(2,439,158)	(8,395,370)
TOTAL OTHER FINANCING SOURCES (USES)	4,271,748	16,541,961	2,239,158	(2,239,158)	0
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	13,680,878	(7,490,373)	(3,537,024)	(5,407,897)	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	73,600,646	87,281,523	79,791,150		
Prior Period Adjustments	0	0	0	0	XXXXXXXXXX
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	87,281,523	79,791,150	76,254,126	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	87,281,523	79,791,150	76,254,126	XXXXXXXXXX	XXXXXXXXXX

Schedule S-1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25
General Government	68.7	69.7	71.7
Judicial	16.0	16.0	16.0
Public Safety	299.0	303.0	303.0
Public Works	21.6	32.7	32.7
Culture and Recreation	93.4	95.4	95.4
Community Support	1.2	1.2	1.2
Total General Government	499.9	518.0	520.0
Utilities	111.9	113.5	113.5
Hospitals			
Transit Systems			
Airports			
Other	35.5	36.5	36.5
TOTAL FTE's	647.3	668.0	670.0

POPULATION (AS OF JULY 1)	107,489	111,735	113,816
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2023 Final Revenue Projections Part B	Dept of Taxation- FY 2024 Final Revenue Projections Part B	Dept of Taxation- FY 2025 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	3,595,987,087	5,179,480,004	5,431,595,703
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	3,595,987,087	5,179,480,004	5,431,595,703
TAX RATE			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9598	0.9598	0.9598

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2024-2025

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.0535	Without Net Proceeds 5,431,595,703	111,537,818	0.7523	40,861,894	11,993,762	28,868,132
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	5,431,595,703	6,001,913	0.1105	6,001,913	1,761,268	4,240,645
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)	0.3247	5,431,595,703	17,636,391	0.0970	5,268,648	1,547,039	3,721,609
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3247	5,431,595,703	17,636,391	0.0970	5,268,648	1,547,039	3,721,609
M. SUBTOTAL A, C, L	2.4887	5,431,595,703	135,176,122	0.9598	52,132,455	15,302,069	36,830,386
N. Debt	0.0000	5,431,595,703	-	0.0000	-	-	-
O. TOTAL M AND N	2.4887	5,431,595,703	135,176,122	0.9598	52,132,455	15,302,069	36,830,386

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 S-3

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

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	18,203,419	40,000,000	36,650,000	0.9598	29,940,042	0	2,400,000	127,193,461
Community Dev Block Grant	115,747	0	0		50,000	0	0	165,747
Comm Dev Blk Grant Entitlement	30,653	0	0		136,669	0	0	167,322
Sparks Grants & Donations Fund	917,162	0	0		1,087,565	0	0	2,004,727
Muni Court Admin Assessments	720,646	0	0		125,100	0	0	845,746
Impact Fee Service Area #1	5,609,508	0	0		1,012,490	0	0	6,621,998
Parks & Recreation Fund	396,349	0	0		2,141,400	0	3,000,000	5,537,749
Tourism and Marketing Fund	143,502	0	0		200,299	0	0	343,801
Street Cut	282,169	0	0		317,375	0	0	599,544
Landscape Maintenance Fund	214,143	0	0		87,807	0	125,000	426,950
Stabilization Fund	1,859,391	0	0		277,752	0	0	2,137,143
Road Fund	2,799,624	0	0		7,697,045	0	0	10,496,669
Park & Recreation Project Fund	4,555,091	0	0		1,596,997	0	800,000	6,952,088
Capital Projects	6,035,821	0	0		14,745	0	103,897	6,154,463
Capital Facilities Fund	36,781	0	0		295,834	0	0	332,615
Rec & Parks District 1	310,740	0	0		72,454	0	0	383,194
Rec & Parks District 2	135,812	0	0		52,210	0	0	188,022
Rec & Parks District 3	3,104,706	0	0		727,307	0	0	3,832,013
Victorian Square Rm Tax CP Fund	8,243,717	0	0		1,592,074	0	0	9,835,791
Local Improvement District #3	503,791	0	0		6,965	0	0	510,756
Debt Service Gen Obligation	25,537,528	0	0		18,607,031	0	1,766,473	45,911,032
SID No. 1 Debt Service Fund	34,850	0	0		0	0	0	34,850
Subtotal Governmental Fund Types, Expendable Trust Funds	79,791,150	40,000,000	36,650,000	0.9598	66,039,161	0	8,195,370	230,675,681
TOTAL ALL FUNDS	XXXXXXXXXX	40,000,000	36,650,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	51,800,315	32,462,334	25,250,059	198,210	1,000,000	5,023,799	11,458,744	127,193,461
Community Dev Block Grant	SR	0	0	50,000	0	0	0	115,747	165,747
Comm Dev Blk Grant Entitlement	SR	108,310	52,677	0	0	0	0	6,335	167,322
Sparks Grants & Donations Fund	SR	582,596	419,276	717	0	0	0	1,002,138	2,004,727
Muni Court Admin Assessments	SR	0	0	837,600	0	0	0	8,146	845,746
Impact Fee Service Area #1	SR	0	0	0	0	0	932,413	5,689,585	6,621,998
Parks & Recreation Fund	SR	2,902,260	739,027	1,172,357	0	0	0	724,105	5,537,749
Tourism and Marketing Fund	SR	0	0	238,000	0	0	0	105,801	343,801
Street Cut	SR	47,124	28,702	459,570	0	0	0	64,148	599,544
Landscape Maintenance Fund	SR	0	0	204,003	0	0	0	222,947	426,950
Stabilization Fund	SR	0	0	0	0	0	0	2,137,143	2,137,143
Road Fund	CP	1,716,676	1,089,140	4,159,673	2,474,645	0	0	1,056,535	10,496,669
Park & Recreation Project Fund	CP	529,928	321,403	410,514	2,450,000	0	0	3,240,243	6,952,088
Capital Projects	CP	0	0	793,000	725,000	0	0	4,636,463	6,154,463
Capital Facilities Fund	CP	0	0	0	180,000	0	0	152,615	332,615
Rec & Parks District 1	CP	0	0	75,000	300,000	0	0	8,194	383,194
Rec & Parks District 2	CP	0	0	50,000	0	0	0	138,022	188,022
Rec & Parks District 3	CP	0	0	75,000	300,000	0	0	3,457,013	3,832,013
Victorian Square Rm Tax CP Fund	CP	0	0	75,000	1,230,000	0	0	8,530,791	9,835,791
Local Improvement District #3	CP	0	0	500,000	0	0	0	10,756	510,756
Debt Service Gen Obligation	DS	0	0	12,422,378	0	0	0	33,488,654	45,911,032
SID No. 1 Debt Service Fund	DS	0	0	34,850	0	0	0	0	34,850
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		57,687,209	35,112,559	46,807,721	7,857,855	1,000,000	5,956,212	76,254,125	230,675,681

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

Schedule A-1

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2024

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	35,193,040	39,756,788	11,731,505	67,740	200,000	5,594	7,294,423
Joint Treatment Plant	EN	32,120,000	41,553,009	1,750,877	0	0	0	(7,682,132)
Development Services Fund	EN	4,403,420	6,783,755	200,388	0	0	33,564	(2,213,511)
Motor Vehicle Maintenance	IS	7,219,547	6,877,840	26,585	0	0	2,400,000	(2,031,708)
Group Insurance Self- Insurance	IS	15,611,800	16,431,050	300,000	0	0	0	(519,250)
Worker's Comp Self-Insurance	IS	2,500,000	3,163,534	65,206	0	0	0	(598,328)
Municipal Self-Insurance	IS	2,511,096	2,183,433	14,945	0	0	0	342,608
TOTAL		99,558,903	116,749,408	14,089,506	67,740	200,000	2,439,158	(5,407,897)

* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

** Include Depreciation

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	30,110,764	34,000,000	36,650,000	36,650,000
Subtotal	30,110,764	34,000,000	36,650,000	36,650,000

Licenses and Permits

Business Licenses	10,721,304	10,900,000	11,325,000	11,325,000
Liquor Licenses	433,855	425,000	450,000	450,000
City Gaming Licenses	547,228	525,000	550,000	550,000

Franchise Fees

Cable TV Franchise Fees	687,868	625,000	575,000	575,000
Electric Franchise Fees	2,069,401	2,300,000	2,415,000	2,415,000
Garbage Franchise Fees	2,365,916	2,300,000	2,400,000	2,400,000
Gas Franchise Fees	1,017,970	1,100,000	1,200,000	1,200,000
Right Of Way Fees TMWA	507,098	500,000	500,000	500,000

Nonbusiness Licenses and Permits

Bicycle Licenses	200	0	0	0
Other Licenses and Permits	71,632	61,250	63,250	63,250
Subtotal	18,422,472	18,736,250	19,478,250	19,478,250

State Shared Revenue

Consolidated Taxes From State	37,595,351	38,500,000	40,000,000	40,000,000
State Distributive Fund	2,922,453	3,100,000	3,225,000	3,225,000
State Shared Marijuana Revenue (NRS 3	110,716	110,000	110,000	110,000

Other Local Gov't Shared Revenues

County Gaming Licenses	356,895	375,000	400,000	400,000
Other	706,829	698,689	731,250	731,250
Subtotal	41,692,244	42,783,689	44,466,250	44,466,250

City Of Sparks
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Building and Planning Fees	1,465	2,300	0	0
Other	3,665,311	3,561,121	3,799,832	3,799,832
Subtotal	3,666,776	3,563,421	3,799,832	3,799,832
Fines and Forfeits				
Fines-Court	536,447	503,200	528,200	528,200
Fines-Bail	500	6,000	2,500	2,500
Fines - Code Enforcement	23,770	50,000	50,000	50,000
Subtotal	560,717	559,200	580,700	580,700
Miscellaneous Revenue				
Interest Earned	965,455	1,500,000	1,300,000	1,300,000
Rents and Royalties	87,131	87,700	87,700	87,700
Other Miscellaneous	179,855	344,760	227,310	227,310
Subtotal	1,232,441	1,932,460	1,615,010	1,615,010
Subtotal Revenue All Sources	95,685,414	101,575,020	106,590,042	106,590,042
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Grants & Donations 1204	8,541,620	300,000	0	0
T/I from Cap Project 1404	0	3,000,000	0	0
T/I from Motor Vehicle 1702	0	650,000	2,400,000	2,400,000
Total Transfers In	8,541,620	3,950,000	2,400,000	2,400,000
Sale of Fixed Assets	536,167	0	0	0
Lease Proceeds	248,373	0	0	0
Lease Proceeds	351,354	0	0	0
Subtotal Other Financing Sources	9,677,514	3,950,000	2,400,000	2,400,000
Beginning Fund Balance	19,047,442	23,554,983	18,203,419	18,203,419
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	19,047,442	23,554,983	18,203,419	18,203,419
Total Available Resources	124,410,370	129,080,003	127,193,461	127,193,461

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Legislative				
Salaries And Wages	280,688	284,970	288,542	288,542
Employee Benefits	214,645	240,495	239,772	239,772
Services and Supplies	16,720	25,120	25,480	25,480
Non-discretionary Services & Supplies	7,659	8,286	10,408	10,408
Department Subtotal	519,712	558,871	564,202	564,202
Mayor				
Salaries And Wages	66,298	66,046	70,025	70,025
Employee Benefits	41,286	45,648	48,025	48,025
Services and Supplies	737	6,150	6,000	6,000
Non-discretionary Services & Supplies	491	563	614	614
Department Subtotal	108,812	118,407	124,664	124,664
Management Services				
Salaries And Wages	2,446,313	2,986,585	3,141,954	3,141,954
Employee Benefits	1,933,812	2,312,035	2,777,389	2,777,389
Services and Supplies	1,447,200	1,624,012	2,121,754	2,121,754
Non-discretionary Services & Supplies	2,449,102	2,680,190	2,693,586	2,693,586
Capital Outlay	0	18,000	0	0
Department Subtotal	8,276,427	9,620,822	10,734,683	10,734,683
Legal				
Salaries And Wages	1,490,473	1,872,077	1,909,969	1,909,969
Employee Benefits	764,187	939,445	1,054,463	1,054,463
Services and Supplies	47,341	67,560	179,340	179,340
Non-discretionary Services & Supplies	6,010	7,797	9,617	9,617
Capital Outlay	122,594	0	0	0
Department Subtotal	2,430,605	2,886,879	3,153,389	3,153,389
Financial Services				
Salaries And Wages	2,604,456	2,799,407	2,819,037	3,212,785
Employee Benefits	1,287,195	1,425,059	1,551,714	1,768,002
Services and Supplies	873,733	978,142	1,022,165	1,022,165
Non-discretionary Services & Supplies	621,541	781,150	940,863	940,863
Capital Outlay	189,694	242,702	0	0
Department Subtotal	5,576,619	6,226,460	6,333,779	6,943,815
Community Services				
Salaries And Wages	474,401	615,036	660,688	660,688
Employee Benefits	252,087	358,100	411,397	411,397
Services and Supplies	6,922	304,640	154,975	154,975
Non-discretionary Services & Supplies	27,670	35,803	54,123	54,123
Capital Outlay	37,073	0	0	0
Department Subtotal	798,153	1,313,579	1,281,183	1,281,183
General Government Continued				
Salary and Wages	7,362,631	8,624,121	8,890,215	9,283,963
Employee Benefits	4,493,211	5,320,782	6,082,760	6,299,048
Services and Supplies	5,505,126	6,519,413	7,218,925	7,218,925
Capital Outlay	349,360	260,702	0	0
General Government Function Subtotal	17,710,328	20,725,018	22,191,900	22,801,936

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED

Judicial

Municipal Court

Salaries And Wages	1,567,229	1,608,233	1,787,433	1,787,433
Employee Benefits	911,979	968,418	1,113,960	1,113,960
Services and Supplies	198,730	201,274	208,780	208,780
Non-discretionary Services & Supplies	48,365	64,203	86,235	86,235
Department Subtotal	2,726,303	2,842,128	3,196,408	3,196,408
Salary and Wages	1,567,229	1,608,233	1,787,433	1,787,433
Employee Benefits	911,979	968,418	1,113,960	1,113,960
Services and Supplies	247,094	265,477	295,015	295,015
Judicial Function Subtotal	2,726,302	2,842,128	3,196,408	3,196,408

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Salaries And Wages	21,708,668	24,046,216	24,782,610	24,485,763
Employee Benefits	12,042,456	14,094,482	14,523,380	14,356,962
Services and Supplies	1,608,217	1,469,919	1,682,801	1,682,801
Non-discretionary Services & Supplies	3,194,129	3,909,675	4,278,237	4,278,237
Capital Outlay	130,230	190,330	0	0
Department Subtotal	38,683,700	43,710,622	45,267,028	44,803,763
Fire				
Salaries And Wages	12,574,193	13,734,010	14,401,372	14,304,471
Employee Benefits	7,241,065	8,836,412	9,382,243	9,332,373
Services and Supplies	858,116	817,306	1,442,905	1,442,905
Non-discretionary Services & Supplies	1,954,984	2,289,314	2,407,725	2,407,725
Capital Outlay	53,213	0	0	0
Department Subtotal	22,681,571	25,677,042	27,634,245	27,487,474
Community Services				
Salaries And Wages	83,352	85,786	85,248	85,248
Employee Benefits	56,684	63,555	65,334	65,334
Services and Supplies	200,110	230,134	262,936	262,936
Non-discretionary Services & Supplies	1,341,710	1,415,550	1,368,818	1,368,818
Capital Outlay	111,146	0	0	0
Department Subtotal	1,793,002	1,795,025	1,782,336	1,782,336
Salary and Wages	34,366,213	37,866,012	39,269,230	38,875,482
Employee Benefits	19,340,206	22,994,449	23,970,957	23,754,669
Services and Supplies	9,157,267	10,131,897	11,443,423	11,443,423
Capital Outlay	294,589	190,330	0	0
Public Safety Function Subtotal	63,158,275	71,182,688	74,683,610	74,073,574

City Of Sparks
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Community Services				
Salaries And Wages	694,323	740,672	811,640	811,640
Employee Benefits	377,024	441,167	525,038	525,038
Services and Supplies	1,501,462	1,089,027	1,537,072	1,537,072
Non-discretionary Services & Supplies	429,367	440,071	477,290	477,290
Capital Outlay	111,146	63,550	0	0
Department Subtotal	3,113,322	2,774,487	3,351,040	3,351,040
Salary and Wages	694,323	740,672	811,640	811,640
Employee Benefits	377,024	441,167	525,038	525,038
Services and Supplies	1,930,829	1,529,098	2,014,362	2,014,362
Capital Outlay	111,146	63,550	0	0
Public Works Function Subtotal	3,113,322	2,774,487	3,351,040	3,351,040

<u>EXPENDITURES BY FUNCTION</u> <u>AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE	FINAL
			APPROVED	APPROVED
Culture and Recreation				
Community Services				
Salaries And Wages	858,052	905,288	1,041,797	1,041,797
Employee Benefits	556,743	642,153	769,619	769,619
Services and Supplies	929,140	881,641	2,018,715	2,018,715
Non-discretionary Services & Supplies	1,666,231	1,706,384	1,787,780	1,787,780
Capital Outlay	9,279	230,000	0	0
Department Subtotal	4,019,445	4,365,466	5,617,911	5,617,911
Salary and Wages	858,052	905,288	1,041,797	1,041,797
Employee Benefits	556,743	642,153	769,619	769,619
Services and Supplies	2,595,371	2,588,025	3,806,495	3,806,495
Capital Outlay	9,279	230,000	0	0
Culture & Recreation Function Subtotal	4,019,445	4,365,466	5,617,911	5,617,911

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED

Community Support

Management Services

Services and Supplies	0	0	10,000	10,000
Non-discretionary Services & Supplies	1,304,083	739,000	461,840	461,840
Capital Outlay	0	0	198,210	198,210
Department Subtotal	1,304,083	739,000	670,050	670,050
Services and Supplies	1,304,083	739,000	471,840	471,840
Capital Outlay	0	0	198,210	198,210
Community Support Function Subtotal	1,304,083	739,000	670,050	670,050

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Page Function Summary				
General Government	17,710,329	20,725,018	22,191,900	22,801,936
Judicial	2,726,302	2,842,128	3,196,408	3,196,408
Public Safety	63,158,274	71,182,689	74,683,610	74,073,574
Public Works	3,113,322	2,774,487	3,351,040	3,351,040
Culture and Recreation	4,019,445	4,365,466	5,617,911	5,617,911
Community Support	1,304,083	739,000	670,050	670,050
Total Expenditures - All Functions	92,031,755	102,628,788	109,710,919	109,710,919
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	2,550,000	2,700,000	3,000,000	3,000,000
T/O to Landscape Maintenance 1230	150,000	100,000	125,000	125,000
T/O to Debt Svc GO 1301	952,452	611,796	994,902	994,902
T/O to Park & Rec Project 1402	800,000	800,000	800,000	800,000
T/O to Capital Projects 1404	4,121,180	4,036,000	103,897	103,897
T/O to Muni Self-Insurance 1707	250,000	0	0	0
Total Transfers Out	8,823,632	8,247,796	5,023,799	5,023,799
Total Expenditures and Other Uses	100,855,387	110,876,584	115,734,717	115,734,717
Total Ending Fund Balance	23,554,983	18,203,419	11,458,744	11,458,744
Total General Fund Commitments and Fund Balance	124,410,370	129,080,003	127,193,461	127,193,461

City Of Sparks
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25 TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Housing Rehabilitation Reimbursement	20,000	0	50,000	50,000
Total Charges for Services	20,000	0	50,000	50,000
Total Revenue	20,000	0	50,000	50,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	125,747	145,747	115,747	115,747
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	125,747	145,747	115,747	115,747
Total Resources	145,747	145,747	165,747	165,747

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	0	30,000	50,000	50,000
Total Community Support Function	0	30,000	50,000	50,000
Total Expenditures	0	30,000	50,000	50,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>145,747</i>	<i>115,747</i>	<i>115,747</i>	<i>115,747</i>
Total Commitments and Fund Balance	145,747	145,747	165,747	165,747

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
CDBG Entitlement	1,972,414	311,000	136,669	136,669
CDBG-Coronavirus	231,571	0	0	0
Total Intergovernmental Revenues	2,203,985	311,000	136,669	136,669
Total Revenue	2,203,985	311,000	136,669	136,669
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	30,653	30,653
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	30,653	30,653
Total Resources	2,203,985	311,000	167,322	167,322

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Salaries And Wages	107,862	53,008	108,310	108,310
Employee Benefits	53,909	27,339	52,677	52,677
Services and Supplies	64,418	50,000	0	0
Non-discretionary Services & Supplies	253,583	75,000	0	0
Capital Outlay	1,724,212	75,000	0	0
Total Community Support Function	2,203,985	280,347	160,987	160,987
Total Expenditures	2,203,985	280,347	160,987	160,987
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	0	30,653	6,335	6,335
Total Commitments and Fund Balance	2,203,985	311,000	167,322	167,322

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
CDBG-Coronavirus	309,367	0	0	0
Department of the Treasury	9,664,981	300,000	0	0
Department of Justice Grants	123,390	1,826,252	182,832	182,832
Department of Justice Joint Operations Revenue	9,205	0	0	0
Department of Health & Human Services	432,000	0	0	0
Department of Transportation	23,350	36,731	0	0
Fed Emerg Mgt Grant (FEMA)	23,148	0	90,000	90,000
Executive Office of the President Grants	7,871	9,000	0	0
St Grant Washoe County	620,592	870,000	311,062	311,062
Drug Forfeitures	44,027	0	0	0
Federal Drug Forfeitures	648,890	0	0	0
St District Specialty Court Prog	49,080	51,000	0	0
Prostitution Fee NRS 201.354	2,400	0	0	0
Total Intergovernmental Revenues	11,958,301	3,092,983	583,894	583,894
<u>Charges for Services</u>				
Special Events Receipts	3,916	0	0	0
Total Charges for Services	3,916	0	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	18,692	0	9,346	9,346
Gifts & Bequests	117,590	0	0	0
Grant Match	161,152	6,053	494,325	494,325
Total Miscellaneous Revenue	297,434	6,053	503,671	503,671
Total Revenue	12,259,650	3,099,036	1,087,565	1,087,565
<u>Other Financing Sources(Specify)</u>				
Subscription Based IT Arrangment (SBITA) Proce	925,066	0	0	0
Operating Transfers In (Schedule T)				
Total Other Financing Sources	925,066	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	363,246	1,195,113	917,162	917,162
Total Resources	13,547,962	4,294,149	2,004,727	2,004,727

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Judicial Function</u>				
Services and Supplies	65,891	51,000	0	0
Total Judicial Function	65,891	51,000	0	0
<u>Public Safety Function</u>				
Salaries And Wages	264,310	402,586	582,596	582,596
Employee Benefits	149,125	211,191	419,276	419,276
Services and Supplies	115,216	2,133,000	0	0
Non-discretionary Services & Supplies	25,267	0	717	717
Capital Outlay	940,344	24,210	0	0
Total Public Safety Function	1,494,262	2,770,987	1,002,589	1,002,589
<u>Culture and Recreation Function</u>				
Services and Supplies	75,396	0	0	0
Capital Outlay	769,593	0	0	0
Total Culture and Recreation Function	844,989	0	0	0
<u>Community Support Function</u>				
Non-discretionary Services & Supplies	743,973	255,000	0	0
Total Community Support Function	743,973	255,000	0	0
Total Expenditures	3,149,115	3,076,987	1,002,589	1,002,589

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

Schedule B-14

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR 6/30/2023	CURRENT 6/30/2024	Budget Year Ending 06/30/25	
			APPROVED	APPROVED
T/O to Debt Svc GO 1301	372,115	0	0	0
T/O to General Fund 1101	8,541,620	300,000	0	0
T/O to Debt Svc GO 1301	290,000	0	0	0
Total Other Uses	9,203,734	300,000	0	0
<i>Ending Fund Balance</i>	<i>1,195,113</i>	<i>917,162</i>	<i>1,002,138</i>	<i>1,002,138</i>
Total Commitments and Fund Balance	13,547,962	4,294,149	2,004,727	2,004,727

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Court Collection Fees NRS 176.064	63,825	70,000	60,000	60,000
Muni Court Admin Assessments	30,853	31,100	25,100	25,100
Muni Court Facility Admin Assess	42,160	42,800	40,000	40,000
Total Intergovernmental Revenues	136,838	143,900	125,100	125,100
Total Revenue	136,838	143,900	125,100	125,100
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	930,772	909,721	720,646	720,646
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	930,772	909,721	720,646	720,646
Total Resources	1,067,610	1,053,621	845,746	845,746

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Salaries And Wages	19,299	0	0	0
Services and Supplies	138,589	182,975	837,600	837,600
Capital Outlay	0	150,000	0	0
Total Judicial Function	157,889	332,975	837,600	837,600
Total Expenditures	157,889	332,975	837,600	837,600
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	909,721	720,646	8,146	8,146
Total Commitments and Fund Balance	1,067,610	1,053,621	845,746	845,746

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Flood Control Fees	115,470	50,000	50,000	50,000
Parks Fees	442,138	292,016	250,000	250,000
Public Facility Fees	355,881	412,864	400,000	400,000
Sanitary Sewer Fee	235,689	202,084	200,000	200,000
Total Licenses and Permits	1,149,178	956,964	900,000	900,000
<u>Miscellaneous Revenue</u>				
Interest Earned	224,983	156,000	112,490	112,490
Mark to Market	(56,287)	0	0	0
Total Miscellaneous Revenue	168,696	156,000	112,490	112,490
Total Revenue	1,317,874	1,112,964	1,012,490	1,012,490
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	4,050,423	4,888,781	5,609,508	5,609,508
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	4,050,423	4,888,781	5,609,508	5,609,508
Total Resources	5,368,296	6,001,745	6,621,998	6,621,998

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Safety Function</u>				
Capital Outlay	53,000	0	0	0
Total Public Safety Function	53,000	0	0	0
<u>Culture and Recreation Function</u>				
Services and Supplies	6,764	35,237	0	0
Capital Outlay	178,525	155,000	0	0
Total Culture and Recreation Function	185,289	190,237	0	0
Total Expenditures	238,289	190,237	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	0	0	732,413	732,413
T/O to Sewer Capital 1631	241,226	202,000	200,000	200,000
Total Other Uses	241,226	202,000	932,413	932,413
<u>Ending Fund Balance</u>	<u>4,888,781</u>	<u>5,609,508</u>	<u>5,689,585</u>	<u>5,689,585</u>
Total Commitments and Fund Balance	5,368,296	6,001,745	6,621,998	6,621,998

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Concession Agreement Fees	26,427	23,800	23,800	23,800
Total Licenses and Permits	26,427	23,800	23,800	23,800
<u>Charges for Services</u>				
Facility Development Fee	22,800	15,000	22,800	22,800
Facility Reservation Fees	45,328	37,215	45,200	45,200
Recreation Program Fees	1,472,942	1,616,840	1,606,595	1,606,595
Recreation Advertising Fees	20,096	15,000	15,600	15,600
Returned Check Fee	25	0	30	30
Special Events Receipts	414,140	380,920	427,375	427,375
Total Charges for Services	1,975,330	2,064,975	2,117,600	2,117,600
<u>Miscellaneous Revenue</u>				
Rebates/Credits	0	1,000	0	0
Total Miscellaneous Revenue	0	1,000	0	0
Total Revenue	2,001,757	2,089,775	2,141,400	2,141,400
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	2,550,000	2,700,000	3,000,000	3,000,000
Total Other Financing Sources	2,550,000	2,700,000	3,000,000	3,000,000
Beginning Fund Balance	725,766	532,080	396,351	396,351
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	725,766	532,080	396,351	396,351
Total Resources	5,277,523	5,321,855	5,537,751	5,537,751

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	2,931,201	2,889,565	2,902,260	2,902,260
Employee Benefits	757,555	988,532	739,027	739,027
Services and Supplies	752,282	680,356	856,225	856,225
Non-discretionary Services & Supplies	300,505	367,051	316,132	316,132
Total Culture and Recreation Function	4,741,542	4,925,504	4,813,644	4,813,644
Total Expenditures	4,741,542	4,925,504	4,813,644	4,813,644
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	3,901	0	0	0
Total Other Uses	3,901	0	0	0
Ending Fund Balance	532,080	396,351	724,107	724,107
Total Commitments and Fund Balance	5,277,523	5,321,855	5,537,751	5,537,751

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	196,000	196,000	196,000	196,000
Total Taxes	196,000	196,000	196,000	196,000
<u>Miscellaneous Revenue</u>				
Interest Earned	8,599	25,000	4,299	4,299
Total Miscellaneous Revenue	8,599	25,000	4,299	4,299
Total Revenue	204,599	221,000	200,299	200,299
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	181,078	147,502	143,502	143,502
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	181,078	147,502	143,502	143,502
Total Resources	385,677	368,502	343,801	343,801

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	238,175	225,000	238,000	238,000
Total Community Support Function	238,175	225,000	238,000	238,000
Total Expenditures	238,175	225,000	238,000	238,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>147,502</i>	<i>143,502</i>	<i>105,801</i>	<i>105,801</i>
Total Commitments and Fund Balance	385,677	368,502	343,801	343,801

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Street Cut Permits	399,095	305,000	300,000	300,000
Total Licenses and Permits	399,095	305,000	300,000	300,000
<u>Miscellaneous Revenue</u>				
Interest Earned	34,751	25,000	17,375	17,375
Total Miscellaneous Revenue	34,751	25,000	17,375	17,375
Total Revenue	433,846	330,000	317,375	317,375
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,046,433	995,597	282,169	282,169
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,046,433	995,597	282,169	282,169
Total Resources	1,480,279	1,325,597	599,544	599,544

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	41,205	44,776	47,124	47,124
Employee Benefits	21,704	23,393	28,702	28,702
Services and Supplies	417,275	968,147	452,040	452,040
Non-discretionary Services & Supplies	4,497	7,112	7,530	7,530
Total Public Works Function	484,681	1,043,428	535,396	535,396
Total Expenditures	484,681	1,043,428	535,396	535,396
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	995,597	282,169	64,148	64,148
Total Commitments and Fund Balance	1,480,279	1,325,597	599,544	599,544

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Landscape Maintenance Use Fee	80,593	80,600	83,800	83,800
Total Charges for Services	80,593	80,600	83,800	83,800
Miscellaneous Revenue				
Interest Earned	8,013	7,000	4,007	4,007
Total Miscellaneous Revenue	8,013	7,000	4,007	4,007
Total Revenue	88,606	87,600	87,807	87,807
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	150,000	100,000	125,000	125,000
Total Other Financing Sources	150,000	100,000	125,000	125,000
Beginning Fund Balance	183,204	249,049	214,143	214,143
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	183,204	249,049	214,143	214,143
Total Resources	421,810	436,649	426,950	426,950

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25 TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	121,060	173,285	143,450	143,450
Non-discretionary Services & Supplies	51,702	49,221	60,553	60,553
Total Culture and Recreation Function	172,761	222,506	204,003	204,003
Total Expenditures	172,761	222,506	204,003	204,003
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	249,049	214,143	222,947	222,947
Total Commitments and Fund Balance	421,810	436,649	426,950	426,950

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

Schedule B-14

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) Budget Year Ending 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
City Business Licenses	250,000	250,000	250,000	250,000
Total Licenses and Permits	250,000	250,000	250,000	250,000
<u>Miscellaneous Revenue</u>				
Interest Earned	55,934	40,000	27,752	27,752
Mark to Market	(429)	0	0	0
Total Miscellaneous Revenue	55,505	40,000	27,752	27,752
Total Revenue	305,505	290,000	277,752	277,752
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,263,886	1,569,391	1,859,391	1,859,391
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,263,886	1,569,391	1,859,391	1,859,391
Total Resources	1,569,391	1,859,391	2,137,143	2,137,143

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

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Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25 TENTATIVE APPROVED	FINAL APPROVED
Total Expenditures	0	0	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,569,391</i>	<i>1,859,391</i>	<i>2,137,143</i>	<i>2,137,143</i>
Total Commitments and Fund Balance	1,569,391	1,859,391	2,137,143	2,137,143

<u>REVENUES</u>	(1)	(2)	Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	2,069,401	2,200,000	2,060,000	2,060,000
Gas Franchise Fees	1,017,970	825,000	950,000	950,000
Right Of Way Fees TMWA	760,646	775,000	760,000	760,000
Total Licenses and Permits	3,848,018	3,800,000	3,770,000	3,770,000
<u>Intergovernmental Revenues</u>				
County Gasoline Tax 1.cent	824,364	715,000	800,000	800,000
State Gasoline Tax 1.75 Cents	1,084,837	1,005,997	1,015,000	1,015,000
State Gasoline Tax 2.35 Cents	1,065,576	925,000	950,000	950,000
RTC NE Dist Impact Fee	792,684	1,000,000	1,100,000	1,100,000
RTC S Dist Impact Fee	63,898	100,000	0	0
Misc From Other Govts	1,422	0	0	0
Total Intergovernmental Revenues	3,832,781	3,745,997	3,865,000	3,865,000
<u>Miscellaneous Revenue</u>				
Interest Earned	124,090	124,000	62,045	62,045
Recoveries/Reimbursements	10,000	18,600	0	0
Total Miscellaneous Revenue	134,090	142,600	62,045	62,045
Total Revenue	7,814,888	7,688,597	7,697,045	7,697,045
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>	2,164,655	5,795,229	2,799,624	2,799,624
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	2,164,655	5,795,229	2,799,624	2,799,624
Total Resources	9,979,543	13,483,826	10,496,669	10,496,669

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Works Function</u>				
Salaries And Wages	1,114,899	1,505,976	1,716,676	1,716,676
Employee Benefits	603,026	974,158	1,089,140	1,089,140
Services and Supplies	842,220	3,298,899	2,763,590	2,763,590
Non-discretionary Services & Supplies	1,139,444	1,370,838	1,396,083	1,396,083
Capital Outlay	484,725	3,534,331	2,474,645	2,474,645
Total Public Works Function	4,184,314	10,684,202	9,440,134	9,440,134
Total Expenditures	4,184,314	10,684,202	9,440,134	9,440,134
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	5,795,229	2,799,624	1,056,535	1,056,535
Total Commitments and Fund Balance	9,979,543	13,483,826	10,496,669	10,496,669

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	1,034,701	930,000	950,000	950,000
Gas Franchise Fees	508,985	325,000	325,000	325,000
Concession Agreement Fees	91,663	75,000	90,000	90,000
Total Licenses and Permits	1,635,349	1,330,000	1,365,000	1,365,000
<u>Charges for Services</u>				
Facility Reservation Fees	146,745	120,000	130,000	130,000
Recreation Advertising Fees	10,200	400	0	0
Total Charges for Services	156,945	120,400	130,000	130,000
<u>Miscellaneous Revenue</u>				
Interest Earned	291,539	130,000	101,997	101,997
Mark to Market	(87,545)	0	0	0
Total Miscellaneous Revenue	203,994	130,000	101,997	101,997
Total Revenue	1,996,288	1,580,400	1,596,997	1,596,997
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	800,000	800,000	800,000	800,000
Total Other Financing Sources	800,000	800,000	800,000	800,000
Beginning Fund Balance	5,210,318	5,940,641	4,555,091	4,555,091
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	5,210,318	5,940,641	4,555,091	4,555,091
Total Resources	8,006,606	8,321,041	6,952,088	6,952,088

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	340,594	374,966	529,928	529,928
Employee Benefits	177,340	164,576	321,403	321,403
Services and Supplies	220,642	370,153	373,690	373,690
Non-discretionary Services & Supplies	28,911	30,105	36,824	36,824
Capital Outlay	1,298,478	2,826,151	2,450,000	2,450,000
Total Culture and Recreation Function	2,065,965	3,765,951	3,711,845	3,711,845
Total Expenditures	2,065,965	3,765,951	3,711,845	3,711,845
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	5,940,641	4,555,091	3,240,243	3,240,243
Total Commitments and Fund Balance	8,006,606	8,321,041	6,952,088	6,952,088

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	394,260	180,000	14,745	14,745
Mark to Market	(104,770)	0	0	0
Total Miscellaneous Revenue	289,490	180,000	14,745	14,745
Total Revenue	289,490	180,000	14,745	14,745
Other Financing Sources(Specify)				
Bond Sales Proceeds	0	16,086,574	0	0
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	4,121,180	4,036,000	103,897	103,897
Total Other Financing Sources	4,121,180	20,122,574	103,897	103,897
Beginning Fund Balance	6,801,957	8,736,232	6,035,821	6,035,821
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,801,957	8,736,232	6,035,821	6,035,821
Total Resources	11,212,627	29,038,806	6,154,463	6,154,463

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	647,103	1,096,306	265,000	265,000
Non-discretionary Services & Supplies	61,818	396,356	268,000	268,000
Capital Outlay	241,004	2,665,487	50,000	50,000
Total General Government Function	949,925	4,158,149	583,000	583,000
<u>Public Safety Function</u>				
Services and Supplies	284,291	450,393	125,000	125,000
Non-discretionary Services & Supplies	0	24,000	0	0
Capital Outlay	730,098	14,925,845	575,000	575,000
Total Public Safety Function	1,014,389	15,400,238	700,000	700,000
<u>Public Works Function</u>				
Services and Supplies	25,374	184,927	135,000	135,000
Capital Outlay	317,281	147,994	0	0
Total Public Works Function	342,655	332,922	135,000	135,000
<u>Culture and Recreation Function</u>				
Services and Supplies	19,289	0	0	0
Capital Outlay	38,374	111,676	100,000	100,000
Total Culture and Recreation Function	57,663	111,676	100,000	100,000
Total Expenditures	2,364,632	20,002,985	1,518,000	1,518,000
<u>Other Uses</u>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	0	3,000,000	0	0
T/O to Debt Svc GO 1301	111,763	0	0	0
Total Other Uses	111,763	3,000,000	0	0
Ending Fund Balance	8,736,232	6,035,821	4,636,463	4,636,463
Total Commitments and Fund Balance	11,212,627	29,038,806	6,154,463	6,154,463

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Ad Valorem Taxes NRS 354.59815	266,248	250,000	255,000	255,000
Personal Property Taxes NRS 354.59815	33,747	12,000	25,000	25,000
Total Intergovernmental Revenues	299,994	262,000	280,000	280,000
<u>Miscellaneous Revenue</u>				
Interest Earned	57,770	12,000	15,834	15,834
Mark to Market	(26,103)	0	0	0
Total Miscellaneous Revenue	31,668	12,000	15,834	15,834
Total Revenue	331,662	274,000	295,834	295,834
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	679,346	747,484	36,781	36,781
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	679,346	747,484	36,781	36,781
Total Resources	1,011,008	1,021,484	332,615	332,615

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	22,285	107,786	0	0
Capital Outlay	125,102	301,458	100,000	100,000
Total General Government Function	147,387	409,244	100,000	100,000
<u>Public Safety Function</u>				
Services and Supplies	91,161	0	0	0
Capital Outlay	23,466	260,477	80,000	80,000
Total Public Safety Function	114,627	260,477	80,000	80,000
<u>Public Works Function</u>				
Capital Outlay	0	30,000	0	0
Total Public Works Function	0	30,000	0	0
<u>Culture and Recreation Function</u>				
Services and Supplies	0	109,346	0	0
Capital Outlay	1,510	175,636	0	0
Total Culture and Recreation Function	1,510	284,982	0	0
Total Expenditures	263,524	984,703	180,000	180,000
<u>Other Uses</u>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	747,484	36,781	152,615	152,615
Total Commitments and Fund Balance	1,011,008	1,021,484	332,615	332,615

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	79,841	40,000	48,000	48,000
Total Taxes	79,841	40,000	48,000	48,000
<u>Miscellaneous Revenue</u>				
Interest Earned	70,966	20,000	24,454	24,454
Mark to Market	(22,058)	0	0	0
Gifts & Bequests	700	0	0	0
Total Miscellaneous Revenue	49,608	20,000	24,454	24,454
Total Revenue	129,449	60,000	72,454	72,454
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>	1,427,396	1,214,200	310,740	310,740
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,427,396	1,214,200	310,740	310,740
Total Resources	1,556,845	1,274,200	383,194	383,194

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25 TENTATIVE APPROVED	 FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	84,331	161,132	75,000	75,000
Capital Outlay	258,314	802,328	300,000	300,000
Total Culture and Recreation Function	342,645	963,460	375,000	375,000
Total Expenditures	342,645	963,460	375,000	375,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	1,214,200	310,740	8,194	8,194
Total Commitments and Fund Balance	1,556,845	1,274,200	383,194	383,194

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	46,720	42,000	48,000	48,000
Total Taxes	46,720	42,000	48,000	48,000
<u>Miscellaneous Revenue</u>				
Interest Earned	38,850	7,000	4,210	4,210
Mark to Market	(30,431)	0	0	0
Gifts & Bequests	265	0	0	0
Total Miscellaneous Revenue	8,684	7,000	4,210	4,210
Total Revenue	55,404	49,000	52,210	52,210
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,077,443	926,462	135,812	135,812
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,077,443	926,462	135,812	135,812
Total Resources	1,132,847	975,462	188,022	188,022

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	81,762	241,794	50,000	50,000
Capital Outlay	124,623	597,857	0	0
Total Culture and Recreation Function	206,385	839,651	50,000	50,000
Total Expenditures	206,385	839,651	50,000	50,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	926,462	135,812	138,022	138,022
Total Commitments and Fund Balance	1,132,847	975,462	188,022	188,022

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	898,175	700,000	700,000	700,000
Total Taxes	898,175	700,000	700,000	700,000
Miscellaneous Revenue				
Interest Earned	166,137	106,000	27,307	27,307
Mark to Market	(111,524)	0	0	0
Gifts & Bequests	250	0	0	0
Total Miscellaneous Revenue	54,863	106,000	27,307	27,307
Total Revenue	953,038	806,000	727,307	727,307
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	2,487,845	3,379,651	3,104,706	3,104,706
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	2,487,845	3,379,651	3,104,706	3,104,706
Total Resources	3,440,883	4,185,651	3,832,013	3,832,013

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	56,718	66,473	75,000	75,000
Capital Outlay	4,515	1,014,472	300,000	300,000
Total Culture and Recreation Function	61,233	1,080,945	375,000	375,000
Total Expenditures	61,233	1,080,945	375,000	375,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>3,379,651</i>	<i>3,104,706</i>	<i>3,457,013</i>	<i>3,457,013</i>
Total Commitments and Fund Balance	3,440,883	4,185,651	3,832,013	3,832,013

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	1,518,536	1,550,000	1,550,000	1,550,000
Total Taxes	1,518,536	1,550,000	1,550,000	1,550,000
<u>Miscellaneous Revenue</u>				
Interest Earned	420,238	165,000	42,074	42,074
Mark to Market	(336,090)	0	0	0
Total Miscellaneous Revenue	84,148	165,000	42,074	42,074
Total Revenue	1,602,684	1,715,000	1,592,074	1,592,074
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	5,739,472	6,817,585	8,243,717	8,243,717
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	5,739,472	6,817,585	8,243,717	8,243,717
Total Resources	7,342,156	8,532,585	9,835,791	9,835,791

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25 TENTATIVE APPROVED	 FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	111,816	125,868	75,000	75,000
Non-discretionary Services & Supplies	97,000	100,000	0	0
Capital Outlay	315,755	63,000	1,230,000	1,230,000
Total Community Support Function	524,571	288,868	1,305,000	1,305,000
Total Expenditures	524,571	288,868	1,305,000	1,305,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	6,817,585	8,243,717	8,530,791	8,530,791
Total Commitments and Fund Balance	7,342,156	8,532,585	9,835,791	9,835,791

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	13,930	5,000	6,965	6,965
Total Miscellaneous Revenue	13,930	5,000	6,965	6,965
Total Revenue	13,930	5,000	6,965	6,965
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from Debt Svc GO 1301	1,470	0	0	0
Total Other Financing Sources	1,470	0	0	0
Beginning Fund Balance	484,483	499,291	503,791	503,791
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	484,483	499,291	503,791	503,791
Total Resources	499,884	504,291	510,756	510,756

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

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Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	592	500	500,000	500,000
Total Community Support Function	592	500	500,000	500,000
Total Expenditures	592	500	500,000	500,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>499,291</i>	<i>503,791</i>	<i>10,756</i>	<i>10,756</i>
Total Commitments and Fund Balance	499,884	504,291	510,756	510,756

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Sales Taxes not Consolidated	17,132,626	16,800,000	17,500,000	17,500,000
Subtotal	17,132,626	16,800,000	17,500,000	17,500,000
<u>Miscellaneous Revenue</u>				
Interest Earned	593,578	395,793	296,790	296,790
Subtotal	593,578	395,793	296,790	296,790
<u>Special Assessments</u>				
Special Assessment Principal	617,419	700,000	700,000	700,000
Special Assessment Interest	157,048	165,000	110,241	110,241
Subtotal	774,467	865,000	810,241	810,241
Total All Revenue	18,500,672	18,060,793	18,607,031	18,607,031
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	952,452	611,796	994,902	994,902
T/I from Grants & Donations 1204	662,115	0	0	0
T/I from IFSA #1 1210	0	0	732,413	732,413
T/I from Parks & Rec 1221	3,901	0	0	0
T/I from Cap Project 1404	111,763	0	0	0
T/I from R/A Revolving 3401	1,137,094	0	0	0
T/I from Sewer Operations 1630	4,297	1,056	5,594	5,594
T/I from Development Svcs 2201	23,976	6,331	33,564	33,564
T/I from Muni Self-Insurance 1707	11,853	0	0	0
Lease Proceeds	0	0	0	0
Lease Proceeds	0	0	0	0
Subtotal Other Financing Sources	2,907,451	619,183	1,766,473	1,766,473
Beginning Fund Balance	19,459,736	18,926,440	25,537,528	25,537,528
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	19,459,736	18,926,440	25,537,528	25,537,528
Total Available Resources	40,867,859	37,606,416	45,911,032	45,911,032

City of Sparks
SCHEDULE C - Debt Service Fund
Debt Service GO (1301)

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED

Type: 1 General Obligation Bonds

Interest	0	421,138	732,413	732,413
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	-	421,138	732,413	732,413
TOTAL RESERVED (MEMO ONLY)	0	0	0	0

Type: 4 Revenue Bonds

Principal	18,248,000	9,304,000	9,703,000	9,703,000
Interest	1,703,332	1,395,241	1,045,422	1,045,422
Fiscal Agent Charges	4,010	4,010	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	19,955,342	10,703,251	10,748,422	10,748,422
TOTAL RESERVED (MEMO ONLY)	7,990,500	7,990,500	7,990,500	7,990,500

Type: 5 Medium-Term Financing

Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0

Type: 8 Special Assessment Bonds

Principal	781,063	802,961	831,302	831,302
Interest	171,872	141,538	110,241	110,241
Transfers Out	1,470	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	954,405	944,499	941,543	941,543
TOTAL RESERVED (MEMO ONLY)	442,406	478,731	474,781	474,781

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

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 1/0/1900	ESTIMATED CURRENT YEAR ENDING 1/0/1900	0	
			TENTATIVE APPROVED	FINAL APPROVED
Type: 10 Other				
Lease & Subscriptions Pricipal GASB	1,027,376	0	0	0
Lease & Subscriptions Interest GASB	4,296	0	0	0
Subtotal	1,031,672	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Ending Fund Balance				
Reserved	18,926,440	25,537,528	33,488,654	33,488,654
Unreserved	0	0	0	0
Total Ending Fund Balance	18,926,440	25,537,528	33,488,654	33,488,654
Total Commitments & Fund Balance	40,867,859	37,606,416	45,911,032	45,911,032

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

Schedules C-15 and C-16

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Other Financing Sources				
Subtotal Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	150,000	110,345	34,850	34,850
<i>Total Beginning Fund Balance</i>	150,000	110,345	34,850	34,850
Total Available Resources	150,000	110,345	34,850	34,850

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

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Type: 4 Revenue Bonds				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 5 Medium-Term Financing				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 8 Special Assessment Bonds				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 10 Other				
Professional Services	39,655	75,495	34,850	34,850
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	39,655	75,495	34,850	34,850
TOTAL RESERVED (MEMO ONLY)	0		0	
Ending Fund Balance				
Reserved	110,345	0	0	0
Unreserved	0	34,850	0	0
Total Ending Fund Balance	110,345	34,850	0	0
Total Commitments & Fund Balance	150,000	110,345	34,850	34,850

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

Schedules C-15 and C-16

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	142,828	152,000	158,750	158,750
Charges for Services	33,681,173	34,038,000	34,998,240	34,998,240
Miscellaneous Revenue	232,107	310,000	36,050	36,050
Total Operating Revenue	34,056,108	34,500,000	35,193,040	35,193,040
Operating Expense				
Salaries And Wages	3,955,809	4,185,944	4,729,006	4,729,006
Employee Benefits	2,641,520	2,702,772	3,522,706	3,522,706
Services and Supplies	1,679,941	2,229,141	4,729,509	4,729,509
Non-discretionary Services & Supplies	12,018,505	15,160,353	16,025,670	16,025,670
Net loss from Truckee Meadows Water Reclamation Facility	2,479,765	2,300,000	2,600,000	2,600,000
Depreciation Expense	7,056,457	8,149,897	8,149,897	8,149,897
Total Operating Expense	29,831,996	34,728,107	39,756,788	39,756,788
Operating Income or (Loss)	4,224,112	(228,107)	(4,563,748)	(4,563,748)
Non-Operating Revenue				
Misc From Other Govts	2,693	0	0	0
Flood Control Conn Fee - Res	214,999	240,000	240,000	240,000
Flood Control Conn Fee- Comm	16,225	30,000	30,000	30,000
Effluent Connection Fees	88,032	50,000	50,000	50,000
Sanitary Connection Fee-Res	7,236,338	6,300,000	6,480,000	6,480,000
Sanitary Connection Fee-Comm	548,833	550,000	566,500	566,500
Storm Connection Fee-Res	1,454,094	1,300,000	1,300,000	1,300,000
Storm Connection Fee-Comm	107,671	100,000	100,000	100,000
W/C Sewer Conn Fee-Res	1,308,396	1,200,000	1,236,000	1,236,000
W/C Sewer Conn Fee-Comm	32,009	50,000	51,500	51,500
Interest Earned	3,357,888	1,561,614	1,666,505	1,666,505
Mark to Market	(1,858,347)	0	0	0
Note/Loan Investment Interest Earned	15,894	11,000	11,000	11,000
Contributions of Infrastructure/Assets	1,625,366	0	0	0
Total Non-Operating Revenue	14,150,091	11,392,614	11,731,505	11,731,505
Non-Operating Expense				
Bad Debt	2,366	0	0	0
Interest	127,763	105,437	67,740	67,740
Interest - Leases	387	0	0	0
Loss On Asset Disposal/Revaluation	947,540	0	0	0
Total Non-Operating Expense	1,078,056	105,437	67,740	67,740
Net Income Before Operating Transfers	17,296,147	11,059,070	7,100,017	7,100,017
Operating Transfers (Schedule T)				
IN	17,750,656	202,000	200,000	200,000
OUT	17,513,727	1,056	5,594	5,594
Net Operating Transfers	236,929	200,944	194,406	194,406
Net Income	17,533,076	11,260,014	7,294,423	7,294,423

City of Sparks

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	34,282,257	34,190,000	35,156,990	35,156,990
Cash received from reimbursements of insurance claims	0			
Cash paid to employees	(6,316,657)	(6,888,716)	(8,251,712)	(8,251,712)
Cash paid to suppliers	(13,059,848)	(17,389,494)	(20,755,179)	(20,755,179)
Cash paid to Truckee Meadows Water Reclamation Facility	(2,632,944)	(2,426,080)	(7,596,246)	(7,596,246)
Miscellaneous cash received/(paid)	0	321,000	47,050	47,050
a. Net cash provided by (or used for) operating activities	12,272,808	7,806,710	(1,399,097)	(1,399,097)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	241,226	202,000	200,000	200,000
Operating transfers out	(4,297)	(1,056)	(5,594)	(5,594)
b. Net cash provided by (or used for) noncapital financing activities	236,929	200,944	194,406	194,406

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(3,255,169)	(3,069,152)	(2,194,809)	(2,194,809)
Bond interest expense paid	(150,168)	(105,437)	(67,740)	(67,740)
Proceeds from sewer bonds and notes		0	0	0
Bond issue costs	0			
Acquisition of capital assets	(5,144,164)	(14,867,086)	(15,540,000)	(15,540,000)
Cash Contributions - sewer connection fees	11,006,597	9,820,000	10,054,000	10,054,000
c. Net cash provided by (or used for) capital and related financing activities	2,457,096	(8,221,675)	(7,748,549)	(7,748,549)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	1,515,436	1,561,614	1,666,505	1,666,505
Principal received on notes receivable	519,350	448,937	461,100	461,100
d. Net cash provided by (or used in) investing activities	2,034,786	2,010,551	2,127,605	2,127,605
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	17,001,619	1,796,530	(6,825,635)	(6,825,635)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	76,038,808	93,040,427	94,836,957	94,836,957
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	93,040,427	94,836,957	88,011,323	88,011,323

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024		
Operating Revenue				
Charges for Services	24,748,951	33,000,000	32,090,000	32,090,000
Miscellaneous Revenue	47,062	0	30,000	30,000
Total Operating Revenue	24,796,013	33,000,000	32,120,000	32,120,000
Operating Expense				
Salaries And Wages	5,166,885	5,499,396	6,688,696	6,688,696
Employee Benefits	2,986,277	3,022,544	3,706,411	3,706,411
Services and Supplies	12,489,053	17,239,154	17,255,745	17,255,745
Non-discretionary Services & Supplies	4,586,771	4,634,229	4,810,469	4,810,469
Depreciation Expense	7,743,055	9,091,688	9,091,688	9,091,688
Total Operating Expense	32,972,042	39,487,011	41,553,009	41,553,009
Operating Income or (Loss)	(8,176,029)	(6,487,011)	(9,433,009)	(9,433,009)
Non-Operating Revenue				
Capital Contributions From Reno	5,760,247	1,500,000	1,020,000	1,020,000
Capital Contributions From Sparks	2,632,944	700,000	680,000	680,000
Interest Earned	109,323	33,000	50,877	50,877
Mark to Market	(7,570)	30,000	0	0
Miscellaneous Revenue	5,899	0	0	0
Total Non-Operating Revenue	8,500,843	2,263,000	1,750,877	1,750,877
Net Income Before Operating Transfers	324,814	(4,224,011)	(7,682,132)	(7,682,132)
Operating Transfers (Schedule T)				
Net Income	324,814	(4,224,011)	(7,682,132)	(7,682,132)

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Reimbursement from Reno/Sparks	23,282,637	32,300,000	31,172,000	31,172,000
Reimbursement from Washoe County	0			
Cash received from other services	973,412	730,000	948,000	948,000
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees	(7,804,682)	(8,521,940)	(10,395,107)	(10,395,107)
Cash paid to suppliers	(16,125,028)	(21,873,383)	(22,066,214)	(22,066,214)
a. Net cash provided by (or used for) operating activities	326,339	2,634,677	(341,321)	(341,321)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

Acquisition of capital assets	(493,884)	(1,058,590)	(2,715,000)	(2,715,000)
Contributions of capital	493,884	1,058,590	2,715,000	2,715,000
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest earned on investments	101,753	33,000	50,877	50,877
d. Net cash provided by (or used in) investing activities	101,753	33,000	50,877	50,877

Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	428,092	2,667,677	(290,444)	(290,444)
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CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,313,838	1,741,930	4,409,607	4,409,607
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CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,741,930	4,409,607	4,119,163	4,119,163
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PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	2,384,982	2,737,619	2,520,565	2,520,565
Charges for Services	2,024,048	1,795,305	1,882,855	1,882,855
Total Operating Revenue	4,409,030	4,532,924	4,403,420	4,403,420
Operating Expense				
Salaries And Wages	2,496,383	2,337,225	2,728,268	2,728,268
Employee Benefits	1,461,882	1,497,996	1,680,182	1,680,182
Services and Supplies	1,147,912	922,620	1,330,611	1,330,611
Non-discretionary Services & Supplies	958,484	1,066,256	1,002,469	1,002,469
Depreciation Expense	19,572	42,225	42,225	42,225
Total Operating Expense	6,084,233	5,866,322	6,783,755	6,783,755
Operating Income or (Loss)	(1,675,202)	(1,333,398)	(2,380,335)	(2,380,335)
Non-Operating Revenue				
Capital Contributions From Sparks	0	(51,500)	0	0
Water Plan Adm Fee NRS.540	125	395	254	254
Interest Earned	469,612	350,000	200,000	200,000
Mark to Market	(404,058)	0	0	0
Miscellaneous Revenue	267	0	134	134
Total Non-Operating Revenue	65,946	298,895	200,388	200,388
Net Income Before Operating Transfers	(1,609,255)	(1,034,503)	(2,179,947)	(2,179,947)
Operating Transfers (Schedule T)				
OUT	23,976	6,331	33,564	33,564
Net Operating Transfers	(23,976)	(6,331)	(33,564)	(33,564)
Net Income	(1,633,231)	(1,040,834)	(2,213,511)	(2,213,511)

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	4,489,458	4,532,924	4,403,420	4,403,420
Cash Received from insurance	0			
Cash paid to employees	(3,558,087)	(3,835,221)	(4,408,450)	(4,408,450)
Cash paid to suppliers	(2,209,547)	(1,988,876)	(2,333,080)	(2,333,080)
Miscellaneous cash received/(paid)	0	0	134	134
a. Net cash provided by (or used for) operating activities	(1,278,176)	(1,291,173)	(2,337,976)	(2,337,976)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers out	(23,976)	(6,331)	(33,564)	(33,564)
b. Net cash provided by (or used for) noncapital financing activities	(23,976)	(6,331)	(33,564)	(33,564)

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
Cash contributions - other governments	0	(51,105)	254	254
c. Net cash provided by (or used for) capital and related financing activities	(42,261)	(51,105)	254	254

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	65,554	350,000	200,000	200,000
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	65,554	350,000	200,000	200,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,278,859)	(998,609)	(2,171,286)	(2,171,286)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	8,248,231	6,969,372	5,970,763	5,970,763
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	6,969,372	5,970,763	3,799,477	3,799,477

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	6,353,110	6,890,734	7,219,547	7,219,547
Miscellaneous Revenue	4,567	0	0	0
Total Operating Revenue	6,357,677	6,890,734	7,219,547	7,219,547
Operating Expense				
Salaries And Wages	913,594	1,051,304	924,179	924,179
Employee Benefits	455,854	549,328	688,246	688,246
Services and Supplies	1,194,044	1,554,498	1,292,286	1,292,286
Non-discretionary Services & Supplies	1,192,856	1,182,798	1,372,740	1,372,740
Depreciation Expense	1,937,367	2,600,389	2,600,389	2,600,389
Total Operating Expense	5,693,716	6,938,317	6,877,840	6,877,840
Operating Income or (Loss)	663,960	(47,583)	341,707	341,707
Non-Operating Revenue				
Interest Earned	407,722	300,000	26,585	26,585
Mark to Market	(154,551)	0	0	0
Contributions From Other Funds	72,536	0	0	0
Miscellaneous Revenue	950	0	0	0
Total Non-Operating Revenue	326,657	300,000	26,585	26,585
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	15,601	0	0	0
Total Non-Operating Expense	15,601	0	0	0
Net Income Before Operating Transfers	975,016	252,417	368,292	368,292
Operating Transfers (Schedule T)				
OUT	0	650,000	2,400,000	2,400,000
Net Operating Transfers	0	(650,000)	(2,400,000)	(2,400,000)
Net Income	975,016	(397,583)	(2,031,708)	(2,031,708)

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	9,514	0	0	0
Cash received from interfund services provided	6,353,110	6,890,734	7,219,547	7,219,547
Cash paid to employees	(1,093,080)	(1,600,632)	(1,612,425)	(1,612,425)
Cash paid to suppliers	(2,425,718)	(2,737,296)	(2,665,026)	(2,665,026)
a. Net cash provided by (or used for) operating activities	2,843,826	2,552,806	2,942,096	2,942,096

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	0	0	0	0
Operating transfers out	0	(650,000)	(2,400,000)	(2,400,000)
b. Net cash provided by (ore used for) noncapital financing activities	0	(650,000)	(2,400,000)	(2,400,000)

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	(2,031,236)	(5,621,612)	(1,442,000)	(1,442,000)
c. Net cash provided by (or used for) capital and related financing activities	(2,031,236)	(5,621,612)	(1,442,000)	(1,442,000)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	253,171	300,000	26,585	26,585
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	253,171	300,000	26,585	26,585
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,065,761	(3,418,806)	(873,319)	(873,319)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	8,221,122	9,286,883	5,868,077	5,868,077
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,286,883	5,868,077	4,994,758	4,994,758

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	12,606,800	13,896,936	15,311,800	15,311,800
Miscellaneous Revenue	218,955	951,426	300,000	300,000
Total Operating Revenue	12,825,755	14,848,362	15,611,800	15,611,800
Operating Expense				
Services and Supplies	14,317,489	15,398,000	16,172,100	16,172,100
Non-discretionary Services & Supplies	188,566	246,002	258,950	258,950
Total Operating Expense	14,506,055	15,644,002	16,431,050	16,431,050
Operating Income or (Loss)	(1,680,300)	(795,640)	(819,250)	(819,250)
Non-Operating Revenue				
Interest Earned	543,982	300,000	300,000	300,000
Mark to Market	(182,291)	0	0	0
Total Non-Operating Revenue	361,691	300,000	300,000	300,000
Net Income Before Operating Transfers	(1,318,609)	(495,640)	(519,250)	(519,250)
Operating Transfers (Schedule T)				
Net Income	(1,318,609)	(495,640)	(519,250)	(519,250)

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	12,825,512	13,896,936	15,311,800	15,311,800
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(14,776,092)	(15,469,002)	(16,206,050)	(16,206,050)
Cash received from reimbursements of Insurance claims	0	0	0	0
Miscellaneous cash received/(paid)	0	951,426	300,000	300,000
a. Net cash provided by (or used for) operating activities	(1,950,580)	(620,640)	(594,250)	(594,250)

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	361,691	300,000	300,000	300,000
d. Net cash provided by (or used in) investing activities	361,691	300,000	300,000	300,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,588,889)	(320,640)	(294,250)	(294,250)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	9,833,085	8,244,196	7,923,556	7,923,556
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	8,244,196	7,923,556	7,629,306	7,629,306

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/25	
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	2,583,859	2,450,000	2,500,000	2,500,000
Total Operating Revenue	2,583,859	2,450,000	2,500,000	2,500,000
Operating Expense				
Services and Supplies	2,208,874	3,104,220	2,859,000	2,859,000
Non-discretionary Services & Supplies	254,978	255,565	304,534	304,534
Total Operating Expense	2,463,852	3,359,785	3,163,534	3,163,534
Operating Income or (Loss)	120,006	(909,785)	(663,534)	(663,534)
Non-Operating Revenue				
Interest Earned	218,212	50,000	65,206	65,206
Mark to Market	(87,799)	0	0	0
Total Non-Operating Revenue	130,413	50,000	65,206	65,206
Net Income Before Operating Transfers	250,419	(859,785)	(598,328)	(598,328)
Operating Transfers (Schedule T)				
Net Income	250,419	(859,785)	(598,328)	(598,328)

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)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	2,583,859	2,450,000	2,500,000	2,500,000
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(2,566,463)	(2,444,785)	(2,248,534)	(2,248,534)
Cash received from reimbursements of Insurance claims	0	0	0	0
a. Net cash provided by (or used for) operating activities	17,396	5,215	251,466	251,466

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	130,413	50,000	65,206	65,206
d. Net cash provided by (or used in) investing activities	130,413	50,000	65,206	65,206
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	147,809	55,215	316,672	316,672
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,348,295	2,496,104	2,551,319	2,551,319
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,496,104	2,551,319	2,867,991	2,867,991

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	2,235,679	2,412,088	2,511,096	2,511,096
Miscellaneous Revenue	55,258	0	0	0
Total Operating Revenue	2,290,937	2,412,088	2,511,096	2,511,096
Operating Expense				
Services and Supplies	1,008,382	1,246,100	1,023,600	1,023,600
Non-discretionary Services & Supplies	1,087,862	1,077,600	1,159,833	1,159,833
Total Operating Expense	2,096,243	2,323,700	2,183,433	2,183,433
Operating Income or (Loss)	194,693	88,388	327,663	327,663
Non-Operating Revenue				
Interest Earned	29,890	21,298	14,945	14,945
Total Non-Operating Revenue	29,890	21,298	14,945	14,945
Net Income Before Operating Transfers	224,583	109,686	342,608	342,608
Operating Transfers (Schedule T)				
IN	250,000	0	0	0
OUT	11,853	0	0	0
Net Operating Transfers	238,147	0	0	0
Net Income	462,730	109,686	342,608	342,608

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	2,230,047	2,412,088	2,511,096	2,511,096
Cash paid to employees		0	0	0
Cash paid to suppliers	(2,046,254)	(2,323,700)	(2,183,433)	(2,183,433)
Cash received from reimbursements of Insurance claims		0	0	0
a. Net cash provided by (or used for) operating activities	183,793	88,388	327,663	327,663

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

b. Net cash provided by (ore used for) noncapital financing activities	238,147	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	29,890	21,298	14,945	14,945
d. Net cash provided by (or used in) investing activities	29,890	21,298	14,945	14,945
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	451,830	109,686	342,608	342,608
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,167,857	1,619,687	1,729,373	1,729,373
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,619,687	1,729,373	2,071,981	2,071,981

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 07/01/2024	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2025		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Debt Service General Obligation Fund 1301										
<u>Type 1 General Obligation Bonds</u>										
- General Obligation CTAX Bonds, Series 2023 (Fire Station Project)	1	20	15,000,000	10/4/2023	5/1/2043	5.00%	15,000,000	732,413	0	732,413
Total Type 1 General Obligation Bonds			15,000,000	45,203	52,352	0	15,000,000	732,413	0	732,413
<u>Type 4 Revenue Bonds</u>										
- Senior Sales Tax Anticipation Series A Refunded 2019	4	8	79,905,000	12/19/2019	6/15/2028	2.5-2.75%	35,795,000	984,364	8,730,000	9,714,364
- Consolidated Tax Series 2014	4	12	7,330,000	5/29/2014	5/1/2026	3.09%	1,976,000	61,058	973,000	1,034,058
Total Type 4 Revenue Bonds			87,235,000				37,771,000	1,045,422	9,703,000	10,748,422
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	9/1/2027	3.83%	3,294,015	110,241	831,302	941,543
Total Type 8 Special Assessment Bonds			13,498,290				3,294,015	110,241	831,302	941,543
<u>Type 10 Other (Note Payable to Washoe County)</u>										
Total Type 10 Other			0				0	0	0	0
Total Debt Service General Obligation Fund 1301			115,733,290				41,065,015	1,888,075	10,534,302	12,422,377

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2024/2025 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2024 to appear to differ from the FY2023/2024 ACFR. Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2023/2024. 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 07/01/2024	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2025		(11) (9) + (10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
Sewer Fund 16XX										
<u>Type 2 G.O. Revenue Supported Bonds</u> - Enterprise Debt SRF 2016B	2	13	27,099,691	9/1/2016	7/1/2029	1.25%	5,690,237	64,991	1,977,090	2,042,081
Total Type 2 G.O. Revenue Supported Bonds			27,099,691				5,690,237	64,991	1,977,090	2,042,081
<u>Type 5 Medium-Term Financing</u>										
Total Type 5 Medium-Term Financing			0				0	0	0	0
<u>Type 10 Other (Note Payable to City of Reno)</u> - City of Reno Sewer Refunding Bonds 2016 (refi of Water Pollution SRF Bonds 2004 & 2005) (Sparks' share of TMWRF expansion-1631)	#	9	5,998,790	12/1/2016	7/1/2025	1.61%	259,105	2,748	217,720	220,467
Total Type 10 Other			5,998,790				259,105	2,748	217,720	220,467
TOTAL SEWER FUND 16XX			33,098,481				5,949,342	67,739	2,194,809	2,262,549

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2024-2025

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Motor Vehicle 1702		2,400,000			0
			0	T/O to Parks & Rec 1221		3,000,000
			0	T/O to Landscape Maintenance 1230		125,000
			0	T/O to Debt Svc GO 1301		994,902
			0	T/O to Park & Rec Project 1402		800,000
			0	T/O to Capital Projects 1404		103,897
Subtotal			2,400,000			5,023,799
Special Revenue	T/I from General Fund 1101		3,125,000			0
			0	T/O to Debt Svc GO 1301		732,413
			0	T/O to Sewer Capital 1631		200,000
Subtotal			3,125,000			932,413
Capital Projects	T/I from General Fund 1101		903,897			0
Subtotal			903,897			0
Debt Service	T/I from General Fund 1101		994,902			0
	T/I from IFSA #1 1210		732,413			0
	T/I from Sewer Operations 1630		5,594			0
	T/I from Development Svcs 2201		33,564			0
Subtotal			1,766,473			0

City of Sparks
SCHEDULE T - Transfer Reconciliation

Schedule T

Transfer Schedule for Fiscal Year 2024-2025

FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210		200,000				0
			0		T/O to Debt Svc GO 1301		39,158
Subtotal			200,000				39,158
Internal Services			0		T/O to General Fund 1101		2,400,000
Subtotal			0				2,400,000
Total Transfers			8,395,370				8,395,370

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, 2025 to May 31, 2025

1. Activity:	<u>City of Sparks lobbying efforts</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>-</u>
4. Lodging and meals		\$ <u>-</u>
5. Salaries and Wages		\$ <u>-</u>
6. Compensation to lobbyists		\$ <u>245,000</u>
7. Entertainment		\$ <u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>88,000</u>
Total		\$ <u><u>333,000</u></u>

City of Sparks

Budget Fiscal Year 2024-2025

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

Schedule of Existing Contracts
Budget Year 2024-2025

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

Total Number of Existing Contracts:

22

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	Washoe County Sheriff	7/1/2023	6/30/2024	\$ 24,900	\$ 25,000	Public Safety Support
2	Barrett Resources LLC (312492)	7/1/2023	6/30/2024	\$ 75,000	\$ 75,000	State Legislature Support
3	Sosu TV (311762)	7/1/2023	6/30/2024	\$ 48,000	\$ 48,000	Broadcast Services & Support
4	RAD Strategies (304415)	7/1/2023	6/30/2024	\$ 24,000	\$ 24,000	Cultural Competency consulting
5	JNA Consulting Group (301948)	7/1/2023	6/30/2024	\$ 68,489	\$ 3,000	Municipal Advisory Fees
6	American Comprehensive Counselling (021523)	7/1/2023	6/30/2024	\$ 3,000	\$ 3,000	Employee Services Court
7	Holland, Lindsay DBA Soutions DUI Councelling (312232)	7/1/2023	6/30/2024	\$ 2,000	\$ 2,000	Employee Public Relations Court
8	Korn Ferry (312020)	7/1/2023	6/30/2024	\$ 16,000	\$ 25,000	Employee Services Court
9	Washoe County	7/1/2023	6/30/2024	\$ 964,000	\$ 1,050,000	Forensic Services
10	Wyman Actuarial Consulting (303969)	7/1/2023	6/30/2024	\$ 35,000	\$ 35,000	Workers Comp Presumptive Benefit study
11	Intercept Inc (303323)	7/1/2023	6/30/2024	\$ 25,000	\$ 25,000	Drug Testing Court
12	Bob Murray & Assoc. (313402)	7/1/2023	6/30/2024	\$ 55,000	\$ -	Escecutive Search
13	Washoe County Tech Services	7/1/2023	6/30/2024	\$ 241,000	\$ 233,623	P25 Radio Contract
14	Washoe County Sheriff	7/1/2023	6/30/2024	\$ 24,900	\$ 25,000	Public Safety Support
15	Koch Elevator (303228)	7/1/2023	6/30/2024	\$ 16,000	\$ 16,000	Elevator Repair and Maintenance
16	Cardinal Infrastructure	7/1/2023	6/30/2024	\$ 40,000	\$ 50,000	Federal Legislative Support
17	WOW Cleaning (312410)	7/1/2023	6/30/2024	\$ 75,000	\$ 95,000	Cleaning Services
18	Eide Bailly (311538)	7/1/2023	6/30/2024	\$ 142,000	\$ 136,000	City Audit
19	EMBRGO (313348)	7/1/2023	6/30/2024	\$ 165,000	\$ 143,000	Public Safety Mental Health
20	Questica LTD (313372)	7/1/2023	6/30/2024	\$ 60,000	\$ 60,000	Budget Software
21	City of Reno Sewer Attorney	7/1/2023	6/30/2024	\$ 231,750	\$ 265,000	Share of legal services cost TMWRF
22	Western Nevada Transport LLC (310477)	7/1/2023	6/30/2024	\$ 500,000	\$ 525,000	Sludge Haul Removal TMWRF
Total Proposed Expenditures				2,836,039	2,863,623	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts
Budget Year 2024-2025

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

Total Number of Privatization Contracts: 7

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	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)	7/1/2024	6/30/2024	month to month	\$ 99,000	\$ -	Plans Examiner (position vacant)	1.0	\$30	Building Permit and Fire prevention plan review
2	Manpower (301151)	7/1/2024	6/30/2024	month to month	\$ 54,000	\$ -	IT Specialist	1.0	\$33	IT Support
3	Manpower (301151)	7/1/2024	6/30/2024	month to month	\$ 118,932	\$ 173,000	Part Time Parks Dept	2.0	\$25	Parks Part-time Labor
4	Manpower (301151)	7/1/2024	6/30/2024	month to month	\$ 90,000	\$ 140,000	Streets Maintenance Worker	4.0	\$25	Contract Parks Help
5	Manpower (301151)	7/1/2024	6/30/2024	month to month	\$ 246,000	\$ 599,000	Facilities Maintenance Worker	4.0	\$25	Contract Maint Help
6	Manpower (301151)	7/1/2024	6/30/2024	month to month	\$ 58,000	\$ 133,000	Sewer & Drains Worker	1.0	\$33	Short Staffed
7	Manpower (301151)	7/1/2024	6/30/2024	month to month	\$ 11,000	\$ -	IT Specialist	1.0	\$30	Treatment Plant IT support
	Total				676,932	1,045,000		14.0		

Attach additional sheets if necessary.

Schedule 32



Nevada/Utah

P.O. Box 677345, Dallas, TX 75267-7345

GANNETT

AFFIDAVIT OF PUBLICATION


SPARKS/CITY OF
Purchasing Dept.
Sparks/City Of
Po Box 857
Sparks NV 89432-0857

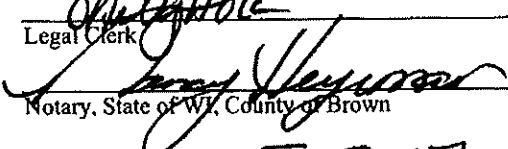
STATE OF WISCONSIN, COUNTY OF BROWN

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada that the notice hereto annexed was Published in said newspapers in the issue:

05/17/2024

and that the fees charged are legal.
Sworn to and subscribed before on 05/17/2024



Legal Clerk


Notary, State of WY, County of Brown
5.15.27

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**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 2024/2025 will be conducted at 2:00 p.m. Tuesday May 28, 2024. 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 two funds, including Debt Service, requiring property tax revenues totaling \$36,650,000 and a tax rate per \$100 of assessed valuation of \$0.9598 on a total assessed valuation of \$5,431,595,703. This tentative budget contains twenty-two governmental type funds with estimated expenditures of \$147,456,344 and seven proprietary funds with estimated expenses of \$116,817,148. May 17, 2024 10170818

NANCY HEYRMAN
Notary Public
State of Wisconsin

