



City of Fernley

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

City of Fernley _____ herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2019

This budget contains 1 fund, including Debt Service, requiring property tax revenues totaling \$ 2,635,469

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

This budget contains 7 governmental fund types with estimated expenditures of \$ 14,839,793 and
3 proprietary funds with estimated expenses of \$ 12,411,970

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 Denise Lewis
(Print Name)
City Treasurer
(Title)

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

Signed Denise Lewis

Dated: 21-May-18

APPROVED BY THE GOVERNING BOARD

Roy Edgington - Mayor [Signature]

Shari Whalen - Ward 1 [Signature]

Dan McCassie - Ward 2 [Signature]

Stan Lau - Ward 3 [Signature]

Susan Seidl - Ward 4 [Signature]

Fran McKay - Ward 5 [Signature]

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2018 @ 5pm

Publication Date May 9 and May 16, 2018

Place: City of Fernley City Hall: 595 Silver Lace Blvd. Fernley, NV

**City of Fernley
FY 2018-2019 Tentative Budget
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City Manager's Message

On behalf of the City of Fernley, I am privileged to present the City of Fernley Fiscal Year (FY) 2018/2019 Budget. As FY 2017/2018 closes, we remain optimistic about the financial stability of the City of Fernley. For FY17/18, City Council directed staff to pursue priorities of asset management and a funding plan with a focus on fees and alternative revenue generation tools to support the FY 2017 - 2021 Strategic Plan for Water Enterprise, Sewer Enterprise, and General Funds.

With this in mind, several items were completed:

Water and Sewer Rates: As of January 2017 (residential rates) and July 2017 (commercial rates), the City of Fernley implemented new increased water and sewer rates to manage costs and address aging infrastructure and deficiencies. The utility rates are used to provide services, and maintain infrastructure, while preserving adequate cash reserve to handle any planned repairs or emergencies (per NRS 354). An annual increase will take effect each July for the next three (3) years. Rates will be reviewed for potential adjustments during the annual budget review.

Water Ancillary Fee: Council adopted a resolution for the water ancillary fee (previously called the water bond debt fee). This fee will be collected as part of the Lyon County Property Tax Statement in an amount equal to the annual Water Enterprise Fund debt service payments (principal and interest). This amount will be reviewed annually for potential adjustment based on the revenue requirement for the upcoming fiscal year and based upon the number of meters in the system.

Business License Fees: The City Council adopted Resolution 16-027 to modify the business license fee structure based on gross receipts for certain business classifications and established fees for specialty businesses. The new fee structure became effective January 1, 2017. As a result, there has been an increase in projected revenue for FY 2018/2019.

Building Permits and Development Services Fees: The Building Permit and Development Services Fees were not updated since 2008. In September 2017, the City Council adopted a resolution to fix, impose, and collect service charges for various services primarily benefiting individuals or groups rather than the public at large, specifically building permits and development services. The purpose of the fees is to recover the cost of providing the services associated with planning application, land division, engineering, and building permit review. The recent adjusted fees are reasonable and are now consistent with the fees of other local jurisdictions.

Redevelopment District: In June 2017, City Council adopted a resolution to examine, explore, and assess the feasibility of establishing a Redevelopment Area and a Redevelopment Agency, as laid out in NRS 279. Redevelopment and reuse are processes for taking previously developed property or areas to a higher, more productive use. The redevelopment process may provide benefits such as increased revenue streams from increased levels of economic activity, sales tax revenue, business license revenue, transient lodging tax revenue, and gaming revenue. It provides a longterm financing strategy to address long-term economic and social trends, and allows for the pursuit of new and transformative projects and initiatives.

Other Revenue: Staff will continue to analyze existing revenue streams that need to be adjusted in the upcoming Fiscal Year, including, but not limited to franchise fees, transient lodging fees, and animal licensing fees.

Planning continues to be an important goal for the City. On December 7, 2017, City Council set the priorities for FY 2018/2019, directing staff to continue the previous fiscal year's priorities of revenue analysis and asset management with a focus on planning and plan implementation for the coming fiscal year, with additional discussion on details at the budget hearings.

The Five-Year Strategic Plan (2017 - 2021) was adopted by the City Council on October 19, 2016 and provides further guidance for priorities and budgeting.

City planning efforts include:

Communications Plan: A strategic communications plan was developed in coordination with the organizational strategic plan. This effort was in response to the challenges within the City of Fernley related to growth and development and the need for new or expanded service delivery. Along with the increased demand for public

City Manager's Message Cont'd.

services from area residents, property owners, and businesses is a growing insistence of increased awareness regarding the City's policies, actions, implementation, and administration. (Accepted September 2017).

Water Resource Plan: Funding is proposed in the FY 2018/2019 budget focusing on limited resources in managing the water resource program. This plan will officially document and provide policy related to the City's ability to provide a sustainable water supply to customers in periods of above and below average precipitation.

Surface Water to Water Treatment Plant: Funding will be allocated in the FY 2018/2019 budget using in-lieu-of fees, which is intended to expand the use of surface water within the City of Fernley. Diversification of the water supply to use surface water will assist in sustainability and will be carried out over several years.

Master Plan: Staff appropriated \$100,000 in FY 2017/2018 to update the master plan. This plan provides guidance on the location of different types of development to protect public health, safety, and welfare. It includes several different elements as well as an action plan to address specific development and quality of life issues within the City. With growth and development at the forefront of the City, planning efforts are critical for sustainability and smart growth.

Growth and Development: The City of Fernley adopted Resolution 17-020 establishing polices related to new development. How and where the City of Fernley chooses to grow has a direct impact on revenues and the City's ability to provide services to residents. Providing for the timely, orderly, and efficient arrangements of adequate public facilities and infrastructure that support existing and planned land use patterns and densities will benefit the residents of Fernley by ensuring any development will be fiscally sustainable. Focusing planning efforts on fiscally sustainable development will, at the very least, help to preserve and maintain the quality of life enjoyed throughout the City and may very well better some of the quality of life indicators.

Parks Master Plan: The primary purpose of the Parks Master Plan update is to ensure the City's fiscal resources are appropriately utilized and that parks, trails, and open spaces meet the needs of the community and enhance the quality of life for residents. This plan provides recommendations for funding, a list of improvements for short and long-term implementation, and a high-level of review and recommendations for operations and maintenance. The plan was adopted in September 2017, and funding has been allocated in the FY 2018/2019 budget to begin implementation.

Water Conservation Plan: The Bureau of Reclamation reviewed the City of Fernley Water Conservation Plan and it meets the requirements contained in the Mid-Pacific Region's 2014 Standard Criteria. The Plan shall be revised at five-year intervals beginning October 1, 2022.

Revenues

While the City is maintaining operations, the City of Fernley continues to face challenges with limited Consolidated Tax revenue and the handicap of the property tax structure within Nevada. Abatements affect governmental services and will continue to do so. Property taxes affect governmental services at all levels. Abatements are projected to increase, which means the City will need to continue to identify alternative revenue sources and prioritize programs and services.

The City is continually working on program effectiveness and efficiency. This year, each department has tied department goals to the Strategic Plan. Additionally, a performance measure is included for the department goals. This will begin to provide data to gain a true understanding of the resource needs for the City's programs and services.

While the City continues to strive for providing essential municipal services with limited resources, the budget presented is balanced and represents the needs of the City.

Thank you to our incredible and diligent leadership and staff for everything they do to provide quality programs and services the residents of the City of Fernley.

Respectfully,
Daphne Hooper
City Manager

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/19 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	2,327,225	2,459,345	2,635,469	-	2,635,469
Other Taxes	485,230	436,595	436,600		436,600
Licenses and Permits	2,117,464	2,248,800	2,585,693		2,585,693
Intergovernmental Resources	1,641,408	1,101,639	6,292,260		6,292,260
Charges for Services	-	-	-	13,212,940	13,212,940
Fines and Forfeits	239,898	247,206	249,125		249,125
Miscellaneous	117,613	110,000	151,150	5,743,267	5,894,417
TOTAL REVENUES	6,928,839	6,603,585	12,350,297	18,956,207	31,306,504
EXPENDITURES-EXPENSES					
General Government	1,859,293	2,094,569	2,321,545		2,321,545
Judicial	346,753	387,834	441,246		441,246
Public Safety	-	-	-		-
Public Works	1,752,635	2,481,749	7,433,041		7,433,041
Sanitation	-	-	-		-
Health	193,821	236,813	222,119		222,119
Welfare	-	-	-		-
Culture and Recreation	880,249	2,096,160	1,423,539		1,423,539
Community Support	1,056,352	746,374	2,711,337		2,711,337
Intergovernmental Expenditures	-	-	-		-
Contingencies	-	-	373,502		373,502
Utility Enterprises	-	-	-	12,411,970	12,411,970
Hospitals	-	-	-		-
Transit Systems	-	-	-		-
Airports	-	-	-		-
Other Enterprises	-	-	-		-
Debt Service - Principal	293,000	301,000	308,000		308,000
Interest Cost	74,435	35,474	60,119		60,119
Shared Costs	(83,862)	(83,097)	(81,154)		(81,154)
TOTAL EXPENDITURES-EXPENSES	6,372,676	8,296,876	15,213,295	12,411,970	27,625,265
Excess of Revenues over (under) Expenditures-Expenses	556,163	(1,693,291)	(2,862,998)	6,544,237	3,681,239

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/19 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)					
Operating Transfers (out)					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	556,163	(1,693,291)	(2,862,998)	6,544,237	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	5,883,612	6,439,775	4,746,484	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	6,439,775	4,746,484	1,883,486	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	6,439,775	4,746,484	1,883,486	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government	20.45	14.13	16.05
Judicial	4.00	4	4
Public Safety	0.00	0	0
Public Works	1.50	7.85	8.15
Sanitation	0.00	0	0
Health	1.50	1.5	1
Welfare	0.00	0	0
Culture and Recreation	4.65	4.65	4.65
Community Support	5.00	6	7
TOTAL GENERAL GOVERNMENT	37.10	38.13	40.85
Utilities	25.90	25.66	27.63
Hospitals	0.00	0	
Transit Systems	0.00	0	
Airports	0.00	0	
Other	0.00	0	
TOTAL	63.00	63.79	68.48

POPULATION (AS OF JULY 1)	18,936	19,042	19,300
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer Revenue Projections
Assessed Valuation (Secured and Unsecured Only)	585,627,293	640,186,422	715,395,503
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	585,627,293	640,186,422	715,395,503
TAX RATE			
General Fund	0.6705	0.6713	0.6718
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6705	0.6713	0.6718

* 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.

City of Fernley
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.6589	715,395,503	4,713,741	0.6589	4,713,741	2,154,515	2,559,226
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0129	715,395,503	92,529	0.0129	92,529	41,286	51,243
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0129		92,529	0.0129	92,529	41,286	51,243
M. SUBTOTAL A, C, L	0.6718	715,395,503	4,806,270	0.6718	4,806,270	2,195,801	2,610,469
N. Debt							
O. TOTAL M AND N	0.6718	715,395,503	4,806,270	0.6718	4,806,270	2,195,801	2,635,469

*Note: Budgeted Ad Valorem includes \$25,000 in delinquent AV revenues

City of Fernley

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for City of Fernley

(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	3,566,171	166,691	2,635,469	0.6718	7,592,804			13,961,136
Administrative Assessment Fees	18,345				14,075			32,420
Court Facility Fees	77,057				20,250			97,307
Grants	10				1,578,683			1,578,693
Transient Lodging Tax Fund	469,902				340,600			810,502
Capital Fund	567,848				1,500			569,348
Capital Improvement Fund	47,151				225			47,376
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	4,746,484	166,691	2,635,469	0.6718	9,548,137	-	-	17,096,782
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for City of Fernley

(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-	2,288,114	1,201,330	3,269,950	5,637,453	373,502	-	1,190,787	13,961,136
Administrative Assessment Fees	R			25,700	-			6,720	32,420
Court Facility Fees	R			75,000	-			22,307	97,307
Grants	R			1,578,683	-			10	1,578,693
Transient Lodging Tax Fund	R			137,000	174,336			499,166	810,502
Capital Fund	C			-	452,227			117,121	569,348
Capital Improvement Fund	C			-	-			47,376	47,376
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2,288,114	1,201,330	5,086,333	6,264,016	373,502	-	1,883,487	17,096,782

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for City of Fernley

(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Water Utility Fund	E	9,168,540	7,202,722	5,355,867	2,134,840			5,186,845
Sewer Utility Fund	E	3,994,400	2,860,996	387,400	163,412			1,357,392
Storm Drain Fund	E	50,000	50,000	-	-			-
TOTAL		13,212,940	10,113,718	5,743,267	2,298,252	-	-	6,544,237

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
	MISCELLANEOUS:			
Interest Income	21,475	21,450	16,350	16,350
Building Rental				
Interfund Cost Alloc. Bldg Space				
Cemetery Plot Fees	1,500	1,500	1,500	1,500
Facility Rental Fees	14,223	15,500	27,500	27,500
Donations	2,425	1,725	1,800	1,800
Miscellaneous	69,465	62,000	98,000	98,000
SUBTOTAL MISCELLANEOUS	109,087	102,175	145,150	145,150
TOTAL REVENUES				
Taxes (from prior page)	2,468,225	2,559,345	2,735,469	2,735,469
Licenses and Permits (from prior page)	2,117,464	2,248,800	2,585,693	2,585,693
Intergovernmental (from prior page)	1,074,587	1,052,324	4,713,527	4,713,527
Fines & Forfeitures (from prior page)	203,742	213,150	215,125	215,125
Miscellaneous	109,087	102,175	145,150	145,150
SUBTOTAL REVENUE ALL SOURCES	5,973,105	6,175,794	10,394,964	10,394,964
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES				
BEGINNING FUND BALANCE	4,219,246	4,552,622	3,566,171	3,566,171
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,219,246	4,552,622	3,566,171	3,566,171
TOTAL AVAILABLE RESOURCES	10,192,351	10,728,416	13,961,135	13,961,135

City of Fernley
 (Local Government)
 SCHEDULE B - GENERAL FUND

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
FINANCE				
Salaries and Wages	74,339	72,191	74,895	74,895
Employee Benefits	21,892	31,912	34,245	34,073
Services and Supplies	92,416	109,454	115,850	115,850
Capital Outlay				
SUBTOTAL FINANCE	188,647	213,557	224,990	224,818
OFFICE OF THE CITY CLERK				
Salaries and Wages	146,434	155,774	153,937	153,937
Employee Benefits	83,729	97,504	99,615	99,264
Services and Supplies	26,185	21,905	27,005	27,005
Capital Outlay				
SUBTOTAL CITY CLERK	256,348	275,183	280,557	280,206
OFFICE OF THE CITY MANAGER				
Salaries and Wages	197,326	262,318	245,836	245,835
Employee Benefits	112,471	129,192	123,088	122,529
Services and Supplies	127,084	131,395	183,778	183,778
Capital Outlay				
SUBTOTAL CITY MANAGER	436,880	522,905	552,702	552,142
OFFICE OF THE CITY ATTORNEY				
Salaries and Wages	252,116	251,504	278,685	278,685
Employee Benefits	129,827	128,227	134,520	133,884
Services and Supplies	56,805	66,650	90,750	90,750
Capital Outlay				
SUBTOTAL CITY ATTORNEY	438,748	446,381	503,955	503,319
FUNCTION SUBTOTAL				

City of Fernley
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT (CONTINUED)				
Balance Forward from Prior Page				
MAYOR/CITY COUNCIL				
Salaries and Wages	70,086	83,381	86,059	86,059
Employee Benefits	17,561	20,875	21,545	21,347
Service and Supplies	33,787	34,848	43,250	43,250
Capital Outlay	-	-	-	-
SUBTOTAL MAYOR/CITY COUNCIL	121,434	139,104	150,854	150,656
FACILITIES (City Hall) & GENERAL				
Salaries and Wages	111,226	97,876	101,293	162,652
Employee Benefits	43,409	54,220	59,025	102,908
Services and Supplies	157,289	143,177	175,466	175,466
Capital Outlay		83,000	20,000	20,000
SUBTOTAL FACILITIES & GENERAL	311,923	378,273	355,784	461,026
INFORMATION TECHNOLOGY				
Salaries and Wages	61,841	55,130	56,211	56,211
Employee Benefits	26,008	34,476	35,596	35,466
Services and Supplies	17,463	29,560	57,702	57,702
Capital Outlay				
SUBTOTAL INFORMATION TECH	105,312	119,166	149,509	149,379
FUNCTION TOTAL				
Salaries and Wages	913,369	978,174	996,915	1,058,273
Employee Benefits	434,896	496,406	507,634	549,471
Service and Supplies	511,029	536,989	693,801	693,801
Capital Outlay	-	83,000	20,000	20,000
FUNCTION SUBTOTAL	1,859,293	2,094,569	2,218,350	2,321,545

City of Fernley
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government Cont'd

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<i>JUDICIAL</i>				
MUNICIPAL COURT				
Salaries and Wages	189,069	189,551	193,413	193,413
Employee Benefits	92,274	103,783	100,021	99,633
Services and Supplies	26,924	42,000	47,500	47,500
Capital Outlay				
SUBTOTAL MUNICIPAL COURT	308,266	335,334	340,933	340,546
FUNCTION SUBTOTAL	308,266	335,334	340,933	340,546

City of Fernley
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Engineering				
Salaries and Wages	86,932	82,901	99,739	99,740
Employee Benefits	37,317	43,302	55,368	55,141
Services and Supplies	1,758	5,700	5,200	5,200
Capital Outlay				
SUBTOTAL ENGINEERING	126,006	131,903	160,308	160,081
STREETS & STORM DRAINS				
Salaries and Wages	295,693	272,144	283,046	283,046
Employee Benefits	131,863	161,054	163,608	162,961
Services and Supplies	884,880	425,750	1,433,250	1,433,250
Capital Outlay	314,193	1,490,898	5,393,703	5,393,703
SUBTOTAL STREETS & PW	1,626,629	2,349,846	7,273,607	7,272,960
FUNCTION TOTAL:				
Salaries and Wages	382,625	355,045	382,785	382,786
Employee Benefits	169,180	204,356	218,976	218,102
Services and Supplies	886,638	431,450	1,438,450	1,438,450
Capital Outlay	314,193	1,490,898	5,393,703	5,393,703
FUNCTION SUBTOTAL	1,752,635	2,481,749	7,433,914	7,433,041

City of Fernley
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Works

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
HEALTH				
ANIMAL CONTROL				
Salaries and Wages	31,248	34,851	36,503	36,503
Employee Benefits	13,219	19,098	19,999	19,916
Services and Supplies	10,269	13,050	13,500	13,500
Capital Outlay	-	-	32,500	32,500
SUBTOTAL ANIMAL CONTROL	54,736	66,999	102,503	102,419
VECTOR CONTROL				
Salaries and Wages	36,856	35,354	35,929	-
Employee Benefits	13,064	17,410	17,981	-
Services and Supplies	77,197	94,150	90,000	90,000
Capital Outlay				
SUBTOTAL VECTOR CONTROL	127,117	146,914	143,910	90,000
CEMETERY				
Salaries and Wages				
Employee Benefits				
Services and Supplies	11,968	22,900	29,700	29,700
Capital Outlay				
SUBTOTAL CEMETERY	11,968	22,900	29,700	29,700
FUNCTION TOTAL:				
Salaries and Wages	68,105	70,205	72,433	36,503
Employee Benefits	26,283	36,508	37,980	19,916
Services and Supplies	99,434	130,100	133,200	133,200
Capital Outlay	-	-	32,500	32,500
FUNCTION SUBTOTAL	193,821	236,813	276,112	222,119

City of Fernley
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION Health

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
COMMUNITY DEVELOPMENT				
BUILDING				
Salaries and Wages	186,418	212,821	216,905	201,020
Employee Benefits	63,543	101,771	95,433	89,507
Services and Supplies	28,627	34,065	60,834	60,834
Capital Outlay		22,365		
SUBTOTAL BLDG	278,587	371,022	373,172	351,361
PLANNING				
Salaries and Wages	135,552	138,039	198,210	198,210
Employee Benefits	65,823	70,398	108,662	108,206
Services and Supplies	9,614	117,650	22,650	22,650
Capital Outlay				
SUBTOTAL PLANNING	210,988	326,087	329,523	329,066
FUNCTION TOTAL:				
Salaries and Wages	321,970	350,860	415,116	399,230
Employee Benefits	129,365	172,169	204,095	197,713
Services and Supplies	38,240	151,715	83,484	83,484
Capital Outlay	-	22,365	-	-
FUNCTION SUBTOTAL	489,576	697,109	702,695	680,427

City of Fernley
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION Community Development

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<i>Debt Service</i>				
Debt Service				
Prin	293,000	301,000	308,000	308,000
Interest	74,435	35,474	60,119	60,119
Shared Principal and Interest Costs	(83,862)	(83,097)	(81,154)	(81,154)
SUBTOTAL Debt Service	283,573	253,377	286,965	286,965
FUNCTION SUBTOTAL	283,573	253,377	286,965	286,965

City of Fernley
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Debt

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	1,859,293	2,094,569	2,218,350	2,321,545
Judicial	308,266	335,334	340,933	340,546
Public Safety	-	-	-	-
Public Works	1,752,635	2,481,749	7,433,914	7,433,041
Sanitation	-	-	-	-
Health	193,821	236,813	276,112	222,119
Welfare	-	-	-	-
Culture and Recreation	752,565	1,063,294	1,191,100	1,112,203
Community Support	489,576	697,109	702,695	680,427
Debt Service	283,573	253,377	286,965	286,965
Intergovernmental Expenditures	-	-	-	-
TOTAL EXPENDITURES - ALL FUNCTIONS	5,639,729	7,162,245	12,450,069	12,396,847
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	373,502	373,502
Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	5,639,729	7,162,245	12,823,571	12,770,349
ENDING FUND BALANCE:	4,552,622	3,566,171	1,137,564	1,190,787
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	10,192,351	10,728,416	13,961,135	13,961,135

City of Fernley
 (Local Government)
 SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
 GENERAL FUND - ALL FUNCTIONS

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
FINES AND FORFEITURES				
Administrative Assessment Fees	14,882	14,056	14,000	14,000
MISCELLANEOUS				
Interest Earnings	152	100	75	75
Subtotal	15,034	14,156	14,075	14,075
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	35,881	31,689	18,345	18,345
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	35,881	31,689	18,345	18,345
TOTAL RESOURCES	50,915	45,845	32,420	32,420
EXPENDITURES				
JUDICIAL FUNCTION				
Salaries and Wages				
Employee Benefits				
Services and Supplies	19,226	27,500	25,700	25,700
Capital Outlay				
Subtotal	19,226	27,500	25,700	25,700
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	31,689	18,345	6,720	6,720
TOTAL COMMITMENTS & FUND BALANCE	50,915	45,845	32,420	32,420

City of Fernley
(Local Government)

FUND _____ Administrative Assessment Fees Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
FINES AND FORFEITURES				
Facilities Fees	21,275	20,000	20,000	20,000
MISCELLANEOUS				
Interest Earnings	419	300	250	250
Subtotal	21,694	20,300	20,250	20,250
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	79,324	81,757	77,057	77,057
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	79,324	81,757	77,057	77,057
TOTAL RESOURCES	101,018	102,057	97,307	97,307
EXPENDITURES				
JUDICIAL FUNCTION				
Salaries and Wages				
Employee Benefits				
Services and Supplies	5,400	25,000	75,000	75,000
Capital Outlay	13,861			
Subtotal	19,261	25,000	75,000	75,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	81,757	77,057	22,307	22,307
TOTAL COMMITMENTS & FUND BALANCE	101,018	102,057	97,307	97,307

City of Fernley
(Local Government)

FUND _____ Court Facilities Fees Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL				
Grant Revenue	566,776	49,265	1,578,683	1,578,683
MISCELLANEOUS				
Interest Earnings				
Subtotal	566,776	49,265	1,578,683	1,578,683
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	10	10	10	10
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10	10	10	10
TOTAL RESOURCES	566,786	49,275	1,578,693	1,578,693
EXPENDITURES				
Community Development				
Salaries and Wages				
Employee Benefits				
Services and Supplies	566,776	49,265	1,578,683	1,578,683
Capital Outlay				
Subtotal	566,776	49,265	1,578,683	1,578,683
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	10	10	10	10
TOTAL COMMITMENTS & FUND BALANCE	566,786	49,275	1,578,693	1,578,693

City of Fernley
(Local Government)

FUND _____ Grants Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Transient Lodging Tax	344,230	336,595	336,600	336,600
MISCELLANEOUS				
Interest Earnings	5,032	5,000	4,000	4,000
Subtotal	349,263	341,595	340,600	340,600
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	939,595	1,161,173	469,902	469,902
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	939,595	1,161,173	469,902	469,902
TOTAL RESOURCES	1,288,858	1,502,768	810,502	810,502
EXPENDITURES				
CULTURE AND RECREATION				
Salaries and Wages				
Employee Benefits				
Services and Supplies	127,685	82,866	137,000	137,000
Capital Outlay		950,000	174,336	174,336
Subtotal	127,685	1,032,866	311,336	311,336
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,161,173	469,902	499,166	499,166
TOTAL COMMITMENTS & FUND BALANCE	1,288,858	1,502,768	810,502	810,502

City of Fernley
(Local Government)

FUND _____ Transient Lodging Tax Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem				
MISCELLANEOUS				
Interest Earnings	2,699	2,200	1,500	1,500
Subtotal	2,699	2,200	1,500	1,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	562,949	565,648	567,848	567,848
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	562,949	565,648	567,848	567,848
TOTAL RESOURCES	565,648	567,848	569,348	569,348
EXPENDITURES				
COMMUNITY DEVELOPMENT				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay	-	-	452,227	452,227
Subtotal	-	-	452,227	452,227
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	565,648	567,848	117,121	117,121
TOTAL COMMITMENTS & FUND BALANCE	565,648	567,848	569,348	569,348

City of Fernley
(Local Government)

FUND _____ Capital Fund

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Intergovernmental Revenue	45	50	50	50
MISCELLANEOUS				
Interest Earnings	224	225	175	175
Subtotal	269	275	225	225
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	46,607	46,876	47,151	47,151
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	46,607	46,876	47,151	47,151
TOTAL RESOURCES	46,876	47,151	47,376	47,376
EXPENDITURES				
COMMUNITY DEVELOPMENT				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay				
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	46,876	47,151	47,376	47,376
TOTAL COMMITMENTS & FUND BALANCE	46,876	47,151	47,376	47,376

City of Fernley
(Local Government)

FUND _____ Capital Improvement Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Service Fees	6,102,777	8,731,940	9,168,540	9,168,540
Other Revenues	252,200	-	-	-
Total Operating Revenue	6,354,977	8,731,940	9,168,540	9,168,540
OPERATING EXPENSE				
Salaries and Wages	984,196	936,166	1,002,718	1,002,718
Employee Benefits	443,525	534,247	570,704	567,331
Service and Supplies	1,912,910	1,837,497	2,414,498	2,417,673
Depreciation/Amortization	3,193,541	3,175,000	3,215,000	3,215,000
Total Operating Expense	6,534,172	6,482,910	7,202,920	7,202,722
Operating Income or (Loss)	(179,195)	2,249,030	1,965,620	1,965,818
NONOPERATING REVENUES				
Ancillary Fee	3,029,839	4,538,384	4,509,367	4,509,367
Customer Contributions- Hookups	555,821	400,500	516,500	516,500
Interest Earned	44,051	50,000	40,000	40,000
Miscellaneous	124,616	1,500,000	290,000	290,000
Gain on disposal of assets	-	-	-	-
Grant Revenue	56,657	-	-	-
Developer Contributed Capital	50,447	-	-	-
Total Nonoperating Revenues	3,861,431	6,488,884	5,355,867	5,355,867
NONOPERATING EXPENSES				
Interest Expense	2,753,505	2,235,657	2,134,840	2,134,840
Miscellaneous Expense				
Bond Issuance				
Total Nonoperating Expenses	2,753,505	2,235,657	2,134,840	2,134,840
Net Income before Operating Transfers	928,731	6,502,257	5,186,647	5,186,845
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	928,731	6,502,257	5,186,647	5,186,845

City of Fernley
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Water Enterprise Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers, service fees	6,081,665	8,731,940	9,168,540	9,168,540
Cash received from customers, capacity fees and other	252,200	1,500,000	290,000	290,000
Cash paid to suppliers	(1,838,108)	(1,837,497)	(2,414,498)	(2,417,673)
Cash paid to employees	(1,415,294)	(1,451,459)	(1,573,423)	(1,576,796)
a. Net cash provided by (or used for) operating activities	3,080,463	6,942,984	5,470,619	5,464,071
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Connection Fees	555,821	400,500	516,500	516,500
Water Rights/Settlement Income	124,616	-	-	-
Cash Received From Ancillary fee	3,059,079	4,538,384	4,509,367	4,509,367
Grant Revenue	56,657	-	-	-
Debt Re-payment	(2,021,951)	(2,302,727)	(2,296,402)	(2,296,402)
Interest on Debt	(2,606,828)	(2,235,657)	(2,134,840)	(2,134,840)
Proceeds from capital asset disposals	-	-	-	-
Acquisition of capital assets	(817,208)	(1,371,600)	(2,002,250)	(2,002,250)
Bond Issuance Costs	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(1,649,814)	(971,100)	(1,407,626)	(1,407,626)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	39,506	50,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	39,506	50,000	40,000	40,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,470,155	6,021,884	4,102,993	4,096,445
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,308,940	8,779,095	14,800,979	14,800,979
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,779,095	14,800,979	18,903,972	18,897,424

City of Fernley
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Water Enterprise Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
User Fees	2,396,668	3,804,220	3,994,400	3,994,400
Other Revenues	5,854	-	-	-
Total Operating Revenue	2,402,522	3,804,220	3,994,400	3,994,400
OPERATING EXPENSE				
Salaries and Wages	507,480	474,374	535,066	535,066
Employee Benefits	231,380	280,682	310,554	308,655
Service and Supplies	709,024	706,183	914,100	917,275
Depreciation/Amortization	1,023,540	1,050,000	1,100,000	1,100,000
Total Operating Expense	2,471,424	2,511,239	2,859,720	2,860,996
Operating Income or (Loss)	(68,902)	1,292,981	1,134,680	1,133,404
NONOPERATING REVENUES				
Customer Contributions- Hookups	418,018	280,900	347,400	347,400
Interest Earned	43,731	50,000	40,000	40,000
Miscellaneous				
Debt Fee				
Gain on disposal of assets				
Grant revenue	795,435	-	-	-
Developer Contributed Capital				
Total Nonoperating Revenues	1,257,184	330,900	387,400	387,400
NONOPERATING EXPENSES				
Interest Expense	250,175	169,000	163,412	163,412
Bond Issuance				
Total Nonoperating Expenses	250,175	169,000	163,412	163,412
Net Income before Operating Transfers	938,107	1,454,881	1,358,668	1,357,392
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	938,107	1,454,881	1,358,668	1,357,392

City of Fernley
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Sewer Enterprise Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers, service fees	2,340,726	3,804,220	3,994,400	3,994,400
Cash received from customers, capacity fees and other	5,854	50,000	-	-
Cash paid to suppliers	(982,989)	(706,183)	(914,100)	(917,275)
Cash paid to employees	(711,224)	(746,099)	(845,620)	(847,518)
a. Net cash provided by (or used for) operating activities	652,367	2,401,938	2,234,680	2,229,607
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Connection Fees	418,018	280,900	347,400	347,400
Debt Re-payment	(65,389)	(110,839)	(275,916)	(275,916)
Interest on Debt	(220,489)	(169,000)	(163,412)	(163,412)
Proceeds from grants	4,435	-	-	-
Proceeds from capital debt	83,503	-	-	-
Capital Outlay	(1,136,639)	(667,500)	(307,250)	(307,250)
Bond Issuance Costs				
c. Net cash provided by (or used for) capital and related financing activities	(916,561)	(666,439)	(399,178)	(399,178)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	40,526	50,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	40,526	50,000	40,000	40,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(223,668)	1,785,499	1,875,502	1,870,429
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	8,752,300	8,528,632	10,314,131	10,314,131
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,528,632	10,314,131	12,189,633	12,184,560

City of Fernley
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Sewer Enterprise Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
User Fees	-	-	50,000	50,000
Other Revenues	-	-	-	-
Total Operating Revenue	-	-	50,000	50,000
OPERATING EXPENSE				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Service and Supplies	-	-	50,000	50,000
Depreciation/Amortization	-	-	-	-
Total Operating Expense	-	-	50,000	50,000
Operating Income or (Loss)	-	-	-	-
NONOPERATING REVENUES				
Customer Contributions- Hookups	-	-	-	-
Interest Earned	-	-	-	-
Miscellaneous				
Debt Fee				
Gain on disposal of assets				
Grant revenue	-	-	-	-
Developer Contributed Capital				
Total Nonoperating Revenues	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Bond Issuance				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	-	-	-	-
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	-	-	-	-

City of Fernley
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Storm Drain Enterprise Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers, service fees	-	-	50,000	50,000
Cash received from customers, capacity fees and other	-	-	-	-
Cash paid to suppliers	-	-	(50,000)	(50,000)
Cash paid to employees	-	-	-	-
a. Net cash provided by (or used for) operating activities	-	-	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Connection Fees	-	-	-	-
Debt Re-payment	-	-	-	-
Interest on Debt	-	-	-	-
Proceeds from grants	-	-	-	-
Proceeds from capital debt	-	-	-	-
Capital Outlay	-	-	-	-
Bond Issuance Costs	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	-	-	-	-
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	-	-	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	-	-

City of Fernley
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Storm Drain Enterprise Fund

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2018	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/19 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND							\$	\$	\$	\$
General Fund										
City Hall Expansion (Refunding)	6	13	4,010,000	6/29/2012	12/1/2025	2.38%	\$2,680,000.00	\$60,118.80	\$308,000.00	\$368,118.80
Total General Fund			4,010,000				\$2,680,000.00	\$60,118.80	\$308,000.00	\$368,118.80
Water Enterprise Fund										
2014 Refunding	2	12	11,569,229	10/23/2014	2/1/2026	2.48%	\$11,146,538.42	\$276,434.15	\$121,402.40	\$397,836.55
2015B Refunding	2	23	37,665,000	11/4/2015	2/1/2038	2.48%	\$36,345,000.00	\$1,449,031.24	\$1,275,000.00	\$2,724,031.24
2016 Refunding	2	30	9,085,000	11/3/2016	2/1/2037	2-3%	\$8,970,000.00	\$260,550.00	\$0.00	\$260,550.00
2017 Refunding	2	30	4,425,000	1/26/2017	2/1/2037	3-3.75%	\$4,425,000.00	\$148,825.00	\$900,000.00	\$1,048,825.00
Total Water Enterprise Fund			62,744,229				\$60,886,538.42	\$2,134,840.39	\$2,296,402.40	\$4,431,242.79
Sewer Enterprise Fund										
2014 Refunding	2	12	1,295,771	10/23/2014	2/1/2026	2.48%	\$1,248,461.59	\$30,961.85	\$13,597.61	\$44,559.46
2015A Refunding	2	23	5,807,691	11/4/2015	2/1/2038	2.48%	\$5,552,438.00	\$128,950.18	\$262,318.00	\$391,268.18
2017 SRF Loan	2		1,500,000	1/11/2017	Pending total drawdown	2.43%	\$149,984.74	\$3,500.00	\$0.00	\$3,500.00
Total Sewer Enterprise Fund			8,603,462				\$6,950,884.33	\$163,412.03	\$275,915.61	\$439,327.64
TOTAL ALL DEBT SERVICE			75,357,691				\$70,517,422.75	\$2,358,371.22	\$2,880,318.01	\$5,238,689.23

SCHEDULE C-1 - INDEBTEDNESS

City of Fernley Budget Fiscal Year 2018-2019
 (Local Government)

LOBBYING EXPENSE ESTIMATE

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

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

1. Activity:	<u>Business and Regulatory Affairs Consultants</u>	
2. Funding Source:	<u>General Fund - City Manager's Other Professional Services</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ <u>35,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
Total		\$ <u><u>35,000</u></u>

Entity: City of Fernley

Budget Year 2018-2019

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2018 - 2019

Local Government: City of Fernley
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Existing Contracts: 36

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	Water Vacuum Truck Service	7/1/2016	6/30/2018	136,111	180,000	WTP Residual Solids
2	Western Nevada Supply	7/1/2017	6/30/2018	255,027	275,000	Materials Supplier
3	ABC Fire	7/1/2016	6/30/2018	8,601	10,000	Fire Protection
4	Sierra Chemical Company	7/1/2016	6/30/2018	411,824	440,000	Chemical Supplier
5	California Generator Service Nevada	7/1/2017	6/30/2019	4,240	5,000	Generator Maintenance
6	Silver State Labs	7/1/2017	6/30/2019	29,153	35,000	Analytical Lab Service
7	Aecom	7/1/2017	6/30/2018	85,030	410,000	Professional Engineering Services
8	Dyer Engineering Consultants	4/19/2017	6/30/2018	-	2,500	Train Depot
9	Edney Tree Service	1/15/2018	6/30/2018	8,000	10,000	Tree Trimming
10	Farr West Engineering	2/7/2018	6/30/2018	27,968	60,000	Contractor
11	LB Fence	10/23/2017	6/30/2018	24,269	25,000	Fencing
12	Intermountain Slurry Seal	3/7/2018	6/30/2018	28,937	25,000	Street Stripping
13	Lumos and Associates	10/13/2017	6/30/2018	239,060	150,000	Contractor
14	Marshalls Septic Service	1/1/2017	1/1/2018	11,232	15,000	Porta Potties
15	NCE	3/15/2017	6/30/2018	81,727	100,000	On call inspections
16	Resource Concepts, Inc	4/19/2017	6/30/2018	24,167	10,000	Train Depot Sewer Design
17	Stanka Consulting, LTD	7/1/2017	6/30/2018	23,860	25,000	Contractor
18	The Electric Company	9/20/2017	12/29/2017	6,497	10,000	Electrical Work
19	Moss & Son's Landscaping	3/26/2018	6/30/2018	12,017	15,000	Concrete Curbing
20	Easy Rooter	2/7/2018	6/30/2018	15,900	5,000	City Hall Bathroom Repair
21	Reliant Electric	1/16/2018	6/30/2018	37,333	45,000	various
22	Carson Pump	12/11/2017	6/30/2018	2,810	25,000	various
23	Underground Video Technology	1/11/2018	6/30/2018	21,873	25,000	various
24	Battle Born Ventures	10/9/2017	6/30/2018	6,600	10,000	Legal Description and Map
25	Royal Floors	2/7/2018	6/30/2018	3,000	-	City Hall Bathroom Repair
26	Hinton Burdick CPAs and Advisors	3/15/2017	12/31/2019	51,775	53,328	External auditors
27	Various Outside Council	5/7/2014	NA	40,000	unknown	Outside legal coverage as needed due to absence, conflict, etc.
36	Wood Rogers	11/18/2017	6/30/2018	-	-	Update City of Fernley Master Plan
37						
55						
	Total Proposed Expenditures			1,597,009	1,965,828	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2018 - 2019

Local Government: City of Fernley
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.