



STATE OF NEVADA
DEPARTMENT OF TAXATION

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1550 College Parkway, Suite 115
Carson City, NV 89706-7921

City of Fernley herewith submits the FINAL budget for the
fiscal year ending June 30, 2011

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,432,048

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

This budget contains 12 governmental fund types with estimated expenditures of \$ 8,740,485 and
2 proprietary funds with estimated expenses of \$ 10,704,109

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

Greg Evangelatos
(Printed Name)
City Manager
(Title)

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

Signed

Dated:

APPROVED BY THE GOVERNING BOARD

MAYOR LeRoy Goodman

COUNCIL WARD 1 Kelly Malloy

COUNCIL WARD 2 Don Parsons, Sr

COUNCIL WARD 3 Robert "Bob" Chase

COUNCIL WARD 4 Curt Chaffin

COUNCIL WARD 5 Cal Eilrich

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2010

Publication Date 8-May-10

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

**City of Fernley  
FY2010-2011 Final Budget  
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# **City of Fernley**

## **Budget Message - Tentative Budget**

### **For the Year Ending June 30, 2011**

As City Manager of the City of Fernley, I am pleased to submit this budget to the State of Nevada on behalf of the Mayor, the City Council, the professional staff and the residents of the City of Fernley. This past year the community has seen challenging times in terms of declining revenues, an increase in the city-wide unemployment and a general concern about social and economic conditions. The enclosed budget is in balance and makes every attempt to conserve fiscal resources as well as to provide for essential services. The City is poised for future growth and we believe that we have taken steps to protect our future capacity for growth and development.

The City of Fernley is going through reorganization in an attempt to reduce expenditures, enhance the ability to provide cost effective and efficient services. The city is coming on to its 10 year anniversary as a city and has been learning how to be more effective given limited resources. The Mayor, City Council and the professional staff have worked diligently together with the public to re-evaluate how we municipally govern and how the governance is financed.

Finally, we here at the City believe that the future is bright and that we are planning for this future. The present economic cycle will not last forever and all of us here at the City, elected and appointed officials, are working together seeking federal grants and diverse resources to accomplish the goal of managing the city government. In this area we are working closely with the private sector in terms of facilitating the processing of development and keeping our fees reasonable and competitive with surrounding communities.

It is with this confidence in the future of the City of Fernley that we are submitting our Final Budget to the State of Nevada for their review and approval.

Budget Summary for  
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/09 (1)	ESTIMATED CURRENT YEAR 06/30/10 (2)	BUDGET YEAR 06/30/11 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/11 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	1,315,878	1,440,000	1,432,048		1,432,048
Other Taxes	1,001	37,055	87,500		87,500
Licenses and Permits	1,663,184	1,418,200	1,432,000		1,432,000
Intergovernmental Resources	1,631,060	2,764,406	5,491,813		5,491,813
Charges for Services	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	7,612,000	7,612,000
Fines and Forfeits	161,820	205,800	220,000		220,000
Miscellaneous	138,019	125,617	116,922		116,922
<b>TOTAL REVENUES</b>	<b>4,910,962</b>	<b>5,991,078</b>	<b>8,780,283</b>	<b>7,612,000</b>	<b>16,392,283</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	1,290,272	1,269,813	2,081,819		2,081,819
Judicial	244,714	242,600	220,947		220,947
Public Safety					0
Public Works	1,320,837	2,503,126	4,508,256		4,508,256
Sanitation					0
Health	232,843	190,996	180,021		180,021
Welfare					0
Culture and Recreation	919,539	601,039	716,532		716,532
Community Support					0
Intergovernmental Expenditures					0
Contingencies					0
Utility Enterprises	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	10,704,109	10,704,109
Hospitals	0	0	0		0
Transit Systems	0	0	0		0
Airports	0	0	0		0
Community Development	679,800	489,625	654,050		654,050
Debt Service - Principal	173,000	181,000	189,000		189,000
Interest Cost	206,092	198,166	189,860		189,860
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>5,067,097</b>	<b>5,676,365</b>	<b>8,740,485</b>	<b>10,704,109</b>	<b>19,444,595</b>
Excess of Revenues over (under) Expenditures-Expenses	(156,136)	314,713	39,798	(3,092,109)	(3,052,312)

Budget Summary for \_\_\_ City of Fernley  
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/09 (1)	ESTIMATED CURRENT YEAR 06/30/10 (2)	BUDGET YEAR 06/30/11 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/11 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					0
Proceeds of Long-term Debt	0				0
Sales of General Fixed Assets					0
					0
Operating Transfers (in)	26,000	0	531,588	0	531,588
Operating Transfers (out)	(26,000)	0	(531,588)	0	(531,588)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses <b>(Net Income)</b>	(156,136)	314,713	39,798	(3,092,109)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Reserved	366,424	337,113	273,260	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Unreserved	2,411,880	2,285,055	2,599,768	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	<b>2,778,304</b>	2,622,168	2,873,028	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Reserved	337,113	273,260	852,848	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Unreserved	2,285,055	2,599,768	2,059,978	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	2,622,168	2,873,028	2,912,826	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11
General Government	9.30	13.00	13.00
Judicial	3.00	2.40	2.40
Public Safety	0.00	0.00	0.00
Public Works	2.50	2.00	5.50
Sanitation	0.00	0.00	0.00
Health	3.00	2.00	2.00
Welfare	0.00	0.00	0.00
Culture and Recreation	4.80	6.00	6.00
Community Development	8.10	8.00	8.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>30.70</b>	<b>33.40</b>	<b>36.90</b>
Utilities	24.50	25.00	21.00
Hospitals	0.00	0.00	0.00
Transit Systems	0.00	0.00	0.00
Airports	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL</b>	<b>55.20</b>	<b>58.40</b>	<b>57.90</b>

POPULATION (AS OF JULY 1)	19,585	19,609	18,929
Source of Population Estimate*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	755,501,231	632,953,139	448,105,998
Net Proceeds of Mines	0	0	0
<b>TOTAL ASSESSED VALUE</b>	<b>755,501,231</b>	<b>632,953,139</b>	<b>448,105,998</b>
<b>TAX RATE</b>			
General Fund	0.3510	0.3510	0.3510
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.3510</b>	<b>0.3510</b>	<b>0.3510</b>

\* Use the population certified by the state in March. 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 2010-2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:	0.5018	448,105,998	2,248,596	0.3510	1,572,852	140,804	1,432,048
A. PROPERTY TAX Subject to Revenue Limitations							
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. 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	0.0139	448,105,998	62,378				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0139	448,105,998	62,378	0.0000			
M. SUBTOTAL A, C, L	<b>0.5157</b>	<b>896,211,996</b>	<b>2,310,974</b>	<b>0.3510</b>	<b>1,572,852</b>	<b>140,804</b>	<b>1,432,048</b>
N. Debt							
O. TOTAL M AND N	<b>0.5157</b>	<b>896,211,996</b>	<b>2,310,974</b>	<b>0.3510</b>	<b>1,572,852</b>	<b>140,804</b>	<b>1,432,048</b>

City of Fernley

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

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

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

Budget for Fiscal Year Ending June 30,2011

Budget Summary for

City of Fernley  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	907,448	150,000	1,432,048	0.3510	2,558,698		531,588	5,579,782
Administrative Assessment Fees	24,722				12,250			36,972
Court Facility Fees	47,699				17,400			65,099
Grants	107,344				4,492,987			4,600,331
RCT District #1	11,963				2,650			14,613
RCT District #2	38,246				13,000			51,246
Streets and Storm Drains	531,588				0			531,588
Private Sector Community Support	29,900				13,100			43,000
Graffiti Reward and Abatement Fund	202				1			203
Capital	1,110,372				5,000			1,115,372
Transient Lodging Tax Fund	34,555				75,070			109,625
Capital Improvement Fund	28,989				8,079			37,068
<b>DEBT SERVICE</b>								
Subtotal Governmental Fund Types, Expendable Trust Funds	2,873,029	150,000	1,432,048	0.3510	7,198,235	0	531,588	12,184,900
<b>PROPRIETARY FUNDS</b>								
	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
<b>TOTAL ALL FUNDS</b>	XXXXXXXXXX	150,000	1,432,048	0.3510	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30,2011

Budget Summary for

City of Fernley  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-	1,721,260	730,629	1,288,340	400,000	0	0	1,439,553	5,579,782
Administrative Assessment Fees	R	0	0	15,500	0	0	0	21,472	36,972
Court Facility Fees	R	0	0	0	0	0	0	65,099	65,099
Grants	R	0	0	4,358,256	0	0	0	242,075	4,600,331
RCT District #1	R	0	0	0	0	0	0	14,613	14,613
RCT District #2	R	0	0	0	50,000	0	0	1,246	51,246
Streets and Storm Drains	R	0	0	0	0	0	531,588	0	531,588
Private Sector Community Support	R	0	0	13,000	0	0	0	30,000	43,000
Graffiti Reward and Abatement Fund	R	0	0	0	0	0	0	203	203
Capital	C	0	0	0	150,000	0	0	965,372	1,115,372
Transient Lodging Tax Fund	R	0	0	13,500	0	0	0	96,125	109,625
Capital Improvement Fund	C	0	0	0	0	0	0	37,068	37,068
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		1,721,260	730,629	5,688,596	600,000	0	531,588	2,912,826	12,184,900

\* 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 except in General Fund.



REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Ad Valorem	1,315,878	1,440,000	1,432,048	1,432,048
<b>SUBTOTAL TAXES</b>	<b>1,315,878</b>	<b>1,440,000</b>	<b>1,432,048</b>	<b>1,432,048</b>
<b>LICENSES AND PERMITS:</b>				
Business License Fees	168,379	175,000	200,000	200,000
Bus License/Franchise Fees	1,031,452	900,000	920,000	920,000
Liquor License Fees	31,809	27,000	30,000	30,000
Gaming License Fees	92,211	90,000	90,000	90,000
Animal License Fees	3,819	1,200	2,000	2,000
Passport Fees	11,591	10,000	9,000	9,000
Building Permits and Fees	204,466	170,000	120,000	120,000
Fire Life Safety Contract				
Planning and Zoning Fees	54,335	20,000	15,000	15,000
Public Works Fees				46,000
<b>SUBTOTAL LICENSES AND PERMITS</b>	<b>1,598,061</b>	<b>1,393,200</b>	<b>1,386,000</b>	<b>1,432,000</b>
<b>INTERGOVERNMENTAL:</b>				
County Road Fund Property Tax				
CTX (Consolidated Tax)	202,188	150,000	150,000	150,000
MVFT (Gas Tax)				264,797
RTC (Regional Transportation)				519,500
Park Agreement	60,000	60,000	60,000	60,000
<b>SUBTOTAL INTERGOVERNMENTAL</b>	<b>262,188</b>	<b>210,000</b>	<b>210,000</b>	<b>994,297</b>
<b>FINES AND FORFEITURES:</b>				
Municipal Court Revenue	122,017	160,000	174,200	174,200
Warrant Fees	10,240	9,300	9,300	9,300
Misc Fees	7,253	6,000	6,000	6,000
Bond Fees	2,520	1,500	1,500	1,500
<b>SUBTOTAL FINES AND FORFEITURES</b>	<b>142,030</b>	<b>176,800</b>	<b>191,000</b>	<b>191,000</b>
<b>MISCELLANEOUS:</b>				
Interest Income	12,643	9,000	9,000	12,800
Building Rental	1	1	1	1
Interfund Cost Alloc. Bldg Space	40,000	40,000	40,000	40,000
Interfund Cost Alloc City Projects	3,624	1,200	0	0
Park Development	200			0
Donations	2,243	10,065	5,500	5,500
Developer Agreements				
Special Assessments				
Right Turn Lane In Lieu Fees	29,311	0	0	0
Miscellaneous	6,639	8,277	31,600	33,100
<b>SUBTOTAL MISCELLANEOUS</b>	<b>94,662</b>	<b>68,543</b>	<b>86,101</b>	<b>91,401</b>
<b>TOTAL REVENUES</b>	<b>3,412,819</b>	<b>3,288,543</b>	<b>3,305,149</b>	<b>4,140,746</b>

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes (from prior page)	1,315,878	1,440,000	1,432,048	1,432,048
Licenses and Permits (from prior page)	1,598,061	1,393,200	1,386,000	1,432,000
Intergovernmental (from prior page)	262,188	210,000	210,000	994,297
Fines & Forfeitures (from prior page)	142,030	176,800	191,000	191,000
Miscellaneous (from prior page)	94,662	68,543	86,101	91,401
SUBTOTAL REVENUE ALL SOURCES	3,412,819	3,288,543	3,305,149	4,140,746
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Grants Fund				
Proceeds of Long-term Debt				
Other				
Sale of Capital Assets				
SUBTOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
Reserved	362,289	391,600	327,747	327,747
Unreserved	283,578	297,268	643,554	579,701
TOTAL BEGINNING FUND BALANCE	645,867	688,868	971,301	907,448
Prior Period Adjustments				
Residual Equity Transfers				531,588
TOTAL AVAILABLE RESOURCES	4,058,686	3,977,411	4,276,450	5,579,782

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT</b>				
<b>ADMINISTRATION</b>				
Salaries and Wages				
Employee Benefits				
Service and Supplies				
Capital Outlay				
SUBTOTAL ADMINISTRATION	0	0	0	0
<b>ADMIN SRV (FINANCE)</b>				
Salaries and Wages	81,963	73,000	70,550	70,410
Employee Benefits	28,016	28,100	29,062	30,035
Services and Supplies	56,606	96,848	134,348	82,637
Capital Outlay				
SUBTOTAL FINANCE	166,585	197,948	233,960	183,082
<b>OFFICE OF THE CITY CLERK</b>				
Salaries and Wages	120,484	111,300	141,676	141,672
Employee Benefits	40,741	34,100	51,446	53,283
Services and Supplies	21,036	21,050	23,600	23,600
Capital Outlay				
SUBTOTAL CITY CLERK	182,261	166,450	216,722	218,555
<b>OFFICE OF THE CITY MANAGER</b>				
Salaries and Wages	196,977	165,000	144,923	198,780
Employee Benefits	48,085	45,800	50,964	91,666
Services and Supplies	99,598	159,050	118,750	28,750
Capital Outlay				
SUBTOTAL CITY MANAGER	344,660	369,850	314,637	319,196
<b>OFFICE OF THE CITY ATTORNEY</b>				
Salaries and Wages	55,517	62,000	164,860	149,956
Employee Benefits	19,243	13,400	64,198	62,218
Services and Supplies	26,840	52,400	20,540	20,540
Capital Outlay				
SUBTOTAL CITY ATTORNEY	101,600	127,800	249,598	232,714
FUNCTION SUBTOTAL	795,106	862,048	1,014,917	953,547

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

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT (CONTINUED)</b>				
Balance Forward from Prior Page	795,106	862,048	1,014,917	953,547
<b>MAYOR/CITY COUNCIL</b>				
Salaries and Wages	59,725	60,000	71,931	71,931
Employee Benefits	11,147	11,770	14,763	16,263
Service and Supplies	24,508	51,485	32,278	37,278
Capital Outlay				
SUBTOTAL MAYOR/CITY COUNCIL	95,380	123,255	118,972	125,472
<b>FACILITIES (City Hall) &amp; GENERAL</b>				
Salaries and Wages	60,555	48,100	31,038	0
Employee Benefits	17,114	16,100	19,106	0
Services and Supplies	235,911	152,250	120,000	0
Capital Outlay				
SUBTOTAL FACILITIES & GENERAL	313,580	216,450	170,144	0
<b>STREETS &amp; PUBLIC WORKS</b>				
Salaries and Wages	0	0	0	189,676
Employee Benefits	0	0	0	81,882
Services and Supplies	0	0	0	246,600
Capital Outlay				400,000
SUBTOTAL FACILITIES & GENERAL	0	0	0	918,158
<b>INFORMATION TECHNOLOGY</b>				
Salaries and Wages	38,272	41,000	56,517	51,208
Employee Benefits	12,857	12,400	20,384	21,434
Services and Supplies	35,077	14,660	13,500	(1,500)
Capital Outlay	0			
SUBTOTAL FACILITIES & GENERAL	86,206	68,060	90,401	71,142
<b>FUNCTION TOTAL</b>				
Salaries and Wages	613,493	560,400	681,495	873,633
Employee Benefits	177,203	161,670	249,923	356,781
Service and Supplies	499,576	547,743	463,016	437,905
Capital Outlay	0	0	0	400,000
<b>FUNCTION SUBTOTAL</b>				
	1,290,272	1,269,813	1,394,434	2,068,319

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

FUNCTION General Government





EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>COMMUNITY DEVELOPMENT</b>				
<b>BUILDING AND PLANNING</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay		0		
<b>SUBTOTAL BLDG/PLANNING</b>	0	0	0	0
<b>BUILDING</b>				
Salaries and Wages	243,764	159,100	193,190	160,316
Employee Benefits	73,176	41,100	64,399	69,266
Services and Supplies	20,320	17,925	24,600	24,525
Capital Outlay			0	
<b>SUBTOTAL BLDG/PLANNING</b>	337,260	218,125	282,189	254,107
<b>COMMUNITY DEV (PLANNING)</b>				
Salaries and Wages	205,804	196,500	239,823	239,817
Employee Benefits	60,756	46,000	84,318	105,276
Services and Supplies	75,980	29,000	34,950	54,850
Capital Outlay				
<b>SUBTOTAL BLDG/PLANNING</b>	342,540	271,500	359,091	399,943
<b>FUNCTION TOTAL:</b>				
Salaries and Wages	449,568	355,600	433,013	400,133
Employee Benefits	133,932	87,100	148,717	174,542
Services and Supplies	96,300	46,925	59,550	79,375
Capital Outlay	0	0	0	0
	679,800	489,625	641,280	654,050
<b>FUNCTION SUBTOTAL</b>	679,800	489,625	641,280	654,050

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

FUNCTION Community Development

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>HEALTH</b>				
ANIMAL CONTROL				
Salaries and Wages	66,673	53,100	41,957	37,294
Employee Benefits	17,117	9,550	22,286	22,314
Services and Supplies	17,285	9,516	13,930	7,950
Capital Outlay				
SUBTOTAL ANIMAL CONTROL	101,075	72,166	78,173	67,558
VECTOR CONTROL				
Salaries and Wages	59,046	40,800	56,416	50,836
Employee Benefits	15,596	7,430	17,389	17,677
Services and Supplies	57,126	70,600	76,950	43,950
Capital Outlay				
SUBTOTAL VECTOR CONTROL	131,768	118,830	150,755	112,463
FUNCTION TOTAL:				
Salaries and Wages	125,719	93,900	98,373	88,130
Employee Benefits	32,713	16,980	39,675	39,991
Services and Supplies	74,411	80,116	90,880	51,900
Capital Outlay	0	0	0	0
	232,843	190,996	228,928	180,021
FUNCTION SUBTOTAL	232,843	190,996	228,928	180,021

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

FUNCTION Health





RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>FINES AND FORFEITURES</b>				
Administrative Assessment Fees	8,218	12,000	12,000	12,000
Interest Earnings	261	250	250	250
Subtotal	8,479	12,250	12,250	12,250
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
<b>SUBTOTAL OTHER SOURCES</b>	0	0	0	0
<b>BEGINNING FUND BALANCE</b>				
Reserved				
Unreserved	11,142	18,772	24,722	24,722
<b>TOTAL BEGINNING FUND BALANCE</b>	11,142	18,772	24,722	24,722
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	19,621	31,022	36,972	36,972
<b>EXPENDITURES:</b>				
<b>JUDICIAL FUNCTION</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies	848	6,300	15,500	15,500
Capital Outlay				
<b>SUBTOTAL EXPENDITURES</b>	848	6,300	15,500	15,500
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>SUBTOTAL OTHER USES</b>	0	0	0	0
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	18,772	24,722	21,472	21,472
<b>TOTAL ENDING FUND BALANCE</b>	18,772	24,722	21,472	21,472
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	19,621	31,022	36,972	36,972

City of Fernley  
(Local Government)

SCHEDULE B

Special Revenue Fund

FUND

Administrative Assessment Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b><i>FINES AND FORFEITURES</i></b>				
Court Facility Fees	11,372	17,000	17,000	17,000
Interest Earnings	437	400	400	400
Subtotal	11,809	17,400	17,400	17,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved	18,490	30,299	47,699	47,699
Unreserved				
TOTAL BEGINNING FUND BALANCE	18,490	30,299	47,699	47,699
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	30,299	47,699	65,099	65,099
EXPENDITURES:				
<b>JUDICIAL FUNCTION</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay				
SUBTOTAL EXPENDITURES	0	0	0	0
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Capital Fund				
ENDING FUND BALANCE				
Reserved	30,299	47,699	65,099	65,099
Unreserved				
TOTAL ENDING FUND BALANCE	30,299	47,699	65,099	65,099
TOTAL COMMITMENTS & FUND BALANCE	30,299	47,699	65,099	65,099

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Court Facility Fees Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL</b>				
Grant Revenue	0	1,605,728	4,447,254	4,489,487
PUC Grant Revenue				
Interest Earnings	3,688	5,900	3,500	3,500
Subtotal	3,688	1,611,628	4,450,754	4,492,987
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				0
From General Fund				0
From Capital Fund				
<b>SUBTOTAL OTHER SOURCES</b>	0	0	0	0
<b>BEGINNING FUND BALANCE</b>				
Reserved				
Unreserved	217,650	126,992	107,344	107,344
<b>TOTAL BEGINNING FUND BALANCE</b>	217,650	126,992	107,344	107,344
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	221,338	1,738,620	4,558,098	4,600,331
<b>EXPENDITURES:</b>				
<b>PUBLIC WORKS</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies	94,346	1,631,276	4,358,577	4,358,256
Capital Outlay				0
<b>SUBTOTAL EXPENDITURES</b>	94,346	1,631,276	4,358,577	4,358,256
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To General Fund				
<b>SUBTOTAL OTHER USES</b>	0	0	0	0
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	126,992	107,344	199,521	242,075
<b>TOTAL ENDING FUND BALANCE</b>	126,992	107,344	199,521	242,075
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	221,338	1,738,620	4,558,098	4,600,331

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Grants

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
<b>TAXES</b>				
RCT Taxes	1,001	2,500	2,500	2,500
<b>INTERGOVERNMENTAL</b>				
CDBG Grant				
Land & Water Cons Grant				
<b>MISCELLANEOUS</b>				
Interest Earnings	171	150	150	150
Subtotal	1,172	2,650	2,650	2,650
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From Res Const Tax Dist #2				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	8,141	9,313	11,963	11,963
TOTAL BEGINNING FUND BALANCE	8,141	9,313	11,963	11,963
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	9,313	11,963	14,613	14,613
EXPENDITURES:				
<b>CULTURE AND RECREATION</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay	0	0	0	0
SUBTOTAL EXPENDITURES	0	0	0	0
OTHER USES				
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Res Construction Tax District #2				
ENDING FUND BALANCE				
Reserved				
Unreserved	9,313	11,963	14,613	14,613
TOTAL ENDING FUND BALANCE	9,313	11,963	14,613	14,613
TOTAL COMMITMENTS & FUND BALANCE	9,313	11,963	14,613	14,613

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Residential Construction Tax Dist #1

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
RCT Taxes				10,000
<b>INTERGOVERNMENTAL</b>				
Grant	38,091	0	0	
<b>MISCELLANEOUS</b>				
Interest Earnings	9,876	3,000	1,500	3,000
Other				
Subtotal	47,967	3,000	1,500	13,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From Res Const. Tax Dist #1				
BEGINNING FUND BALANCE				
Reserved	505,326	180,246	38,246	38,246
Unreserved				
TOTAL BEGINNING FUND BALANCE	505,326	180,246	38,246	38,246
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	553,293	183,246	39,746	51,246
EXPENDITURES:				
<b>CULTURE AND RECREATION</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies		0	0	
Capital Outlay	373,047	145,000	0	50,000
SUBTOTAL EXPENDITURES	373,047	145,000	0	50,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Res Const Tax Dist #1				
ENDING FUND BALANCE				
Reserved	180,246	38,246	39,746	1,246
Unreserved				
TOTAL ENDING FUND BALANCE	180,246	38,246	39,746	1,246
TOTAL COMMITMENTS & FUND BALANCE	553,293	183,246	39,746	51,246

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund  
FUND Residential Construction Tax Dist #2

RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/10	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3)	(4)
			BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
Property Tax				
Subtotal Taxes	0	0	0	0
<b>LICENSES AND PERMITS</b>				
Public Works Fees	65,123	25,000	25,000	0
SUBTOTAL LICENSE AND PERMITS	65,123	25,000	25,000	0
<b>INTERGOVERNMENTAL</b>				
County Road Fund Property Tax	0	0	0	0
Motor Vehicle Fuel Tax (ALL)	309,896	243,000	264,797	0
Road Tax	0			
RTC Tax	1,020,885	676,689	519,500	0
SUBTOTAL INTERGOVERNMENTAL	1,330,781	919,689	784,297	0
<b>MISCELLANEOUS</b>				
Donations	0	0		
Interest Earnings	2,000	3,800	3,800	0
SUBTOTAL MISCELLANEOUS	2,000			
TOTAL REVENUES	1,397,904	944,689	809,297	0
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	0			0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	209,824	408,749	531,588	531,588
TOTAL BEGINNING FUND BALANCE	209,824	408,749	531,588	531,588
Prior Period Adjustment(s)				
Residual Equity Transfers				(531,588)
TOTAL RESOURCES	1,607,728	1,353,438	1,340,885	0
<b>EXPENDITURES:</b>				
<b>PUBLIC WORKS FUNCTION</b>				
Salaries and Wages	115,338	116,700	66,204	0
Employee Benefits	51,419	43,200	29,385	0
Services and Supplies	290,486	237,800	218,500	0
Capital Outlay	741,736	424,150	400,000	0
SUBTOTAL STREET & STORM DRAINS	1,198,979	821,850	714,089	0
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)			0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	408,749	531,588	626,796	0
TOTAL ENDING FUND BALANCE	408,749	531,588	626,796	0
TOTAL COMMITMENTS & FUND BALANCE	1,607,728	1,353,438	1,340,885	0

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Streets and Storm Drains

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Private Donations	14,916	32,183	2,000	13,000
Interest Earnings	16	190	100	100
<b>SUBTOTAL MISCELLANEOUS</b>	<b>14,932</b>	<b>32,373</b>	<b>2,100</b>	<b>13,100</b>
<b>TOTAL REVENUES</b>	<b>14,932</b>	<b>32,373</b>	<b>2,100</b>	<b>13,100</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	26,000	0		
<b>BEGINNING FUND BALANCE</b>				
Reserved				
Unreserved	971	13,356	29,900	29,900
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>971</b>	<b>13,356</b>	<b>29,900</b>	<b>29,900</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	<b>41,903</b>	<b>45,729</b>	<b>32,000</b>	<b>43,000</b>
<b>EXPENDITURES:</b>				
<b>CULTURE &amp; RECREATION</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies	28,547	15,829	1,000	13,000
Capital Outlay				
<b>SUBTOTAL PRIVATE SECTOR COMMU</b>	<b>28,547</b>	<b>15,829</b>	<b>1,000</b>	<b>13,000</b>
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)			0	
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	13,356	29,900	31,000	30,000
<b>TOTAL ENDING FUND BALANCE</b>	<b>13,356</b>	<b>29,900</b>	<b>31,000</b>	<b>30,000</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>41,903</b>	<b>45,729</b>	<b>32,000</b>	<b>43,000</b>

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Private Sector Community Support

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b><i>Fines and Forfeits</i></b>				
Court Fines	200	0	0	0
<b>MISCELLANEOUS</b>				
Interest Earnings	1	1	1	1
TOTAL REVENUES	201	1	1	1
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	0	201	202	202
TOTAL BEGINNING FUND BALANCE	0	201	202	202
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	<b>201</b>	<b>202</b>	<b>203</b>	<b>203</b>
EXPENDITURES:				
<b>JUDICIAL FUNCTION</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay				
<b>SUBTOTAL CULTURE &amp; REC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	201	202	203	203
TOTAL ENDING FUND BALANCE	201	202	203	203
TOTAL COMMITMENTS & FUND BALANCE	201	202	203	203

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Graffiti Reward and Abatement Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) BUDGET YEAR ENDING 6/30/11	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<b>REVENUES</b>				
<b>Taxes</b>				
Transient Lodging Tax	0	34,545	0	75,000
Interest Earnings	0	10	0	70
<b>SUBTOTAL TAXES</b>	0	34,555	0	75,070
<b>TOTAL REVENUES</b>	0	34,555	0	75,070
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	0	0		
<b>BEGINNING FUND BALANCE</b>				
Reserved				
Unreserved	0	0	0	34,555
<b>TOTAL BEGINNING FUND BALANCE</b>	0	0	0	34,555
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	0	34,555	0	109,625
<b>EXPENDITURES:</b>				
<b>CULTURE &amp; RECREATION</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies	0	0	0	13,500
Capital Outlay				
Subtotal Transient Lodging Tax:	0	0	0	13,500
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>				
Reserved				48,000
Unreserved	0	34,555	0	48,125
<b>TOTAL ENDING FUND BALANCE</b>	0	34,555	0	96,125
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	0	34,555	0	109,625

City of Fernley

(Local Government)

SCHEDULE B

Special Revenue Fund

FUND

Transient Lodging Tax

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earnings	11,991	15,000	15,000	5,000
Subtotal	11,991	15,000	15,000	5,000
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	0			
From Adm Assess Fees Fund	0			
From Court Facilities Fund	0			
Bond Proceeds	0			0
<b>BEGINNING FUND BALANCE</b>				
Reserved				
Unreserved	1,160,893	1,145,372	1,110,372	1,110,372
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,160,893</b>	<b>1,145,372</b>	<b>1,110,372</b>	<b>1,110,372</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	<b>1,172,884</b>	<b>1,160,372</b>	<b>1,125,372</b>	<b>1,115,372</b>
<b>EXPENDITURES:</b>				
<b>PUBLIC WORKS</b>				
Salaries and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	12,910	0	0	0
Capital Outlay	14,602	50,000	125,000	150,000
<b>SUBTOTAL COMMUNITY SUPPORT</b>	<b>27,512</b>	<b>50,000</b>	<b>125,000</b>	<b>150,000</b>
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Grants Fund				
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	1,145,372	1,110,372	1,000,372	965,372
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,145,372</b>	<b>1,110,372</b>	<b>1,000,372</b>	<b>965,372</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>1,172,884</b>	<b>1,160,372</b>	<b>1,125,372</b>	<b>1,115,372</b>

City of Fernley  
(Local Government)

SCHEDULE B Capital Project Fund

FUND Capital

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2009	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2010	(3) (4) BUDGET YEAR ENDING 6/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL</b>				
Tax Revenue	0	28,939	0	8,029
Interest Earnings	0	50	0	50
Subtotal	0	28,989	0	8,079
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				0
From General Fund				0
From Capital Fund				
<b>SUBTOTAL OTHER SOURCES</b>	0	0	0	0
BEGINNING FUND BALANCE				
Reserved				
Unreserved	0	0	28,989	28,989
<b>TOTAL BEGINNING FUND BALANCE</b>	0	0	28,989	28,989
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	0	28,989	28,989	37,068
EXPENDITURES:				
<b>PUBLIC WORKS</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies	0	0	0	0
Capital Outlay				0
<b>SUBTOTAL EXPENDITURES</b>	0	0	0	0
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To General Fund				
<b>SUBTOTAL OTHER USES</b>	0	0	0	0
ENDING FUND BALANCE				
Reserved				
Unreserved	0	28,989	28,989	37,068
<b>TOTAL ENDING FUND BALANCE</b>	0	28,989	28,989	37,068
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	0	28,989	28,989	37,068

City of Fernley  
(Local Government)

SCHEDULE B      Special Revenue Fund

FUND                      Capital Improvement Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water Use Fees	4,187,553	4,908,500	5,168,000	5,010,000
Operating Grants	562,372	441,742	0	0
Total Operating Revenue	4,749,925	5,350,242	5,168,000	5,010,000
<b>OPERATING EXPENSE</b>				
Salaries and Wages	681,882	810,000	811,739	694,177
Employee Benefits	243,794	305,000	335,294	320,400
Service and Supplies	1,887,542	2,037,296	1,825,580	1,889,280
<b>SUBTOTAL</b>	<b>2,813,218</b>	<b>3,152,296</b>	<b>2,972,613</b>	<b>2,903,857</b>
Depreciation/Amortization	1,126,147	2,000,000	2,000,000	2,000,000
Total Operating Expense	3,939,365	5,152,296	4,972,613	4,903,857
Operating Income or (Loss)	810,560	197,946	195,387	106,143
<b>NONOPERATING REVENUES</b>				
Interest Earned	303,555	190,000	175,000	100,000
Property Taxes				
Interest Expense	(188,101)	(4,715,715)	(3,308,617)	(3,308,617)
Public Works Inspection Fees				
Material and Labor Charged				0
Consolidated Tax				
Interfund cost alloc. Rent				
Miscellaneous		71,000		200,000
In Lieu of Water Rights	201,845	1,500	5,000	5,000
Total Nonoperating Revenue (Expense)	317,299	(4,453,215)	(3,128,617)	(3,003,617)
Income (Loss) Before Capital Contributions	1,127,859	(4,255,269)	(2,933,230)	(2,897,474)
<b>CAPITAL CONTRIBUTIONS</b>				
Developer Agreements	5,790	0	0	0
Developer Contributed Infrastructure	2,991,877	1,000,000	1,000,000	1,000,000
Developer Contributed Water Rights	2,590,800	250,000	500,000	500,000
Customer Contributions- Hookups	223,932	289,820	150,000	150,000
SB62 Grant Revenue				
Grant BOR				
Total Capital Contributions	5,812,399	1,539,820	1,650,000	1,650,000
Change in Net Assets	6,940,258	(2,715,449)	(1,283,230)	(1,247,474)
NET ASSETS JULY 1	70,112,873	78,911,447	76,195,998	76,195,998
NET ASSETS JUNE 30	77,053,131	76,195,998	74,912,768	74,948,524
Operating Transfers (Schedule T)				
Residual equity transfer in	1,858,316	0	0	0
Out	0			
Net Operating Transfers	1,858,316	0	0	0
<b>NET INCOME</b>	<b>78,911,447</b>	<b>76,195,998</b>	<b>74,912,768</b>	<b>74,948,524</b>

City of Fernley  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND

Water Utility Enterprise Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received From Customers	4,491,996	4,908,500	5,168,000	5,010,000
Service and Supplies	(1,529,297)	(2,037,296)	(1,825,580)	(1,889,280)
Wages and Benefits	(915,726)	(1,115,000)	(1,147,033)	(1,014,577)
Non-operating Revenues				
a. Net cash provided by (or used for) operating activities	2,046,973	1,756,204	2,195,387	2,106,143
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Residual equity transfer from Alt Water Fund	963,114			
b. Net cash provided by (or used for) noncapital financing activities	963,114	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Grant Proceeds			0	
Bond Proceeds				
Capital Contributions				
Connection Fees	223,932	289,820	150,000	150,000
Developer Agreements	5,790	0	0	0
In Lieu of Water Rights Fees	201,845	140,100	5,000	5,000
Proceeds from short-term trade accounts used to finance equipment				
Debt Re-payment	(899,800)	(1,541,320)	(1,405,937)	(1,405,937)
Interest on Debt	(2,639,595)	(4,715,715)	(3,308,617)	(3,308,617)
Capital Outlay	(45,742,687)	(5,000,000)	(493,100)	(493,100)
Miscellaneous				
Deferred Charges	19,029			0
Dispo of land				
c. Net cash provided by (or used for) capital and related financing activities	(48,831,486)	(10,827,115)	(5,052,654)	(5,052,654)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Received	454,930	190,000	190,000	175,000
d. Net cash provided by (or used in) investing activities	454,930	190,000	190,000	175,000
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(45,366,469)</b>	<b>(8,880,911)</b>	<b>(2,667,267)</b>	<b>(2,771,511)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>64,599,091</b>	<b>19,232,622</b>	<b>10,351,711</b>	<b>10,351,711</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>19,232,622</b>	<b>10,351,711</b>	<b>7,684,444</b>	<b>7,580,201</b>

City of Fernley  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND

Water Utility Enterprise Fund

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Form 20

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Sewer Use Fee	1,843,961	1,890,250	1,891,000	1,891,000
Total Operating Revenue	1,843,961	1,890,250	1,891,000	1,891,000
<b>OPERATING EXPENSE</b>				
Salaries and Wages	461,770	515,000	532,985	338,645
Employee Benefits	175,579	161,000	235,480	172,082
Service and Supplies	717,481	593,250	563,850	665,150
<b>SUBTOTAL</b>	<b>1,354,830</b>	<b>1,269,250</b>	<b>1,332,315</b>	<b>1,175,876</b>
Depreciation/Amortization	940,822	950,000	950,000	950,000
Total Operating Expense	2,295,652	2,219,250	2,282,315	2,125,876
Operating Income or (Loss)	(451,691)	(329,000)	(391,315)	(234,876)
<b>NONOPERATING REVENUES</b>				
Interest Earned	173,703	145,000	125,000	125,000
Material & Labor Charges			30,000	30,000
Sale of capital assets				
Interest Expense	(286,329)	(350,000)	(365,759)	(365,759)
Consolidated Tax				
Special Assesments				
Miscellaneous	0	50	1,000	1,000
Total Nonoperating Revenue (Expense)	(112,626)	(204,950)	(209,759)	(209,759)
Income (Loss) Before Capital Contributions	(564,317)	(533,950)	(601,074)	(444,635)
<b>CAPITAL CONTRIBUTIONS</b>				
Developer Contributed Infrastructure	1,043,795	250,000	1,000,000	1,000,000
Customer Contributions- Hookups	289,776	175,000	100,000	100,000
Developer Agreements	175			0
Grant BOR	0			0
Total Capital Contributions	1,333,746	425,000	1,100,000	1,100,000
Change in Net Assets	769,429	(108,950)	498,926	655,365
<b>NET ASSETS JULY 1</b>	<b>30,124,601</b>	<b>30,894,030</b>	<b>30,785,080</b>	<b>30,785,080</b>
<b>NET ASSETS JUNE 30</b>	<b>30,894,030</b>	<b>30,785,080</b>	<b>31,284,006</b>	<b>31,440,445</b>
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
<b>NET INCOME</b>	<b>30,894,030</b>	<b>30,785,080</b>	<b>31,284,006</b>	<b>31,440,445</b>

City of Fernley  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND

Sewer Utility Enterprise Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/11	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received From Customers	1,855,472	1,890,250	1,891,000	1,891,000
Service and Supplies	(698,214)	(593,250)	(563,850)	(665,150)
Wages and Benefits	(637,349)	(676,000)	(768,465)	(510,726)
Non-operating Revenues				
a. Net cash provided by (or used for) operating activities	519,909	621,000	558,685	715,124
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Developer Agreements	175	0	0	0
Sewer Connection Fees	289,776	175,000	100,000	100,000
Proceeds from Bond Issue				
Deferred Charge	2,039			
Proceeds from short-term trade accounts used to finance equipment				
Debt Re-payment	(222,800)	(281,637)	(292,595)	(292,595)
Interest on Debt	(331,600)	(350,000)	(365,759)	(365,759)
Capital Outlay	(402,130)	(3,500,000)	(770,408)	(770,408)
Inter-fund Activity				
Miscellaneous				
c. Net cash provided by (or used for) capital and related financing activities	(664,540)	(3,956,637)	(1,328,762)	(1,328,762)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Received	189,837	145,000	125,000	125,000
d. Net cash provided by (or used in) investing activities	189,837	145,000	125,000	125,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	45,206	(3,190,637)	(645,077)	(488,638)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	10,932,872	10,978,078	7,787,441	7,787,441
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	10,978,078	7,787,441	7,142,365	7,298,803

City of Fernley  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND

Sewer Utility Enterprise Fund

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Form 20

Please note: During FYE 2009 the Alt Water Fund became a Cost Center within the Water Utility

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/10	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Use Fees				
Material and Labor Charges				
Total Operating Revenue	0	0	0	0
<b>OPERATING EXPENSE</b>				
Salaries and Wages				
Employee Benefits				
Service and Supplies				
SUBTOTAL	0	0	0	0
Depreciation/Amortization				
Total Operating Expense	0	0	0	0
Operating Income or (Loss)	0	0	0	0
<b>NONOPERATING REVENUES</b>				
Interest Earned				
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous				
Developer Contributions- Donner Trails				
Customer Contributions- Hookups				
Developer Contributions-Donated Infrastructure				
Grant BOR				
Total Nonoperating Revenues	0	0	0	0
<b>NONOPERATING EXPENSES</b>				
Interest Expense				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	0	0	0	0
Operating Transfers (Schedule T)				
In	0			
Residual equity transfer to Water Fund				
Net Operating Transfers	0	0	0	0
<b>NET INCOME</b>	0	0	0	0

City of Fernley  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Alternate Water Utility Enterprise Fund

Please note: During FYE 2009 the Alt Water Fund became a Cost Center within the Water Utility

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/10	
	ACTUAL PRIOR YEAR ENDING 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers				0
Service and Supplies				
Wages and Benefits				
Non-operating Revenues				
a. Net cash provided by (or used for) operating activities	0	0	0	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other				
Residual equity transfer to Water Fund				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Developer Agreements				
Connection Fees				
Debt Re-payment				
Interest on Debt				
Capital Outlay				
Inter-fund Activity				
In lieu of water rights fees				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Received				
d. Net cash provided by (or used in) investing activities	0	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	0	0	0	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	0	0	0	0

City of Fernley  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Alternative Water Utility 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) 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 7/1/2010	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/11		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<b>FUND</b>										
<b>General Fund</b>										
City Hall Expansion	6	20	5,000,000	12/29/2005	12/1/2025	4.49%	4,323,000	189,860	189,000	378,860
<b>Water Enterprise Fund</b>										
2003 Refunding	2	6	950,000	11/25/2003	11/1/2009	3.0-5.0%	0	0	0	0
2007 \$50.0 Bonds 89%	2	30	50,000,000	3/28/2007	2037	4.0-5.0%	43,004,800	1,913,878	796,550	2,710,428
2008 \$32.6 Bonds 92.33%	2	30	32,600,000	4/1/2008	2038	3.25-5.0%	29,509,080	1,394,739	609,387	2,004,126
<b>Total</b>							<b>72,513,880</b>	<b>3,308,617</b>	<b>1,405,937</b>	<b>4,714,554</b>
<b>Sewer Enterprise Fund</b>										
SRF	2	20	2,000,000	10/28/1992	6/30/2012	4.00%	369,772	13,370	143,531	156,901
2007 \$50.0 Bonds 11%	2	30	as above	3/28/2007	2037	4.0-5.0%	5,315,200	236,547	98,450	334,997
2008 \$32.6 Bonds 7.67%	2	30	as above	4/1/2008	2038	3.25-5.0%	2,450,920	115,842	50,614	166,456
<b>Total</b>							<b>8,135,892</b>	<b>365,759</b>	<b>292,595</b>	<b>658,353</b>
<b>TOTAL ALL DEBT SERVICE</b>			<b>90,550,000</b>				<b>84,972,772</b>	<b>3,864,236</b>	<b>1,887,531</b>	<b>5,751,767</b>

SCHEDULE C-1 - INDEBTEDNESS







## LOBBYING EXPENSE ESTIMATE

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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.

1. Activity:	<u>None</u>	
2. Funding Source:	<u>N/A</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
<b>Total</b>		\$ <u>                    -</u>

Entity: City of Fernley

Budget Fiscal Year 2010-2011

Lobbying Expense Estimate, Page 42 of 42