



City of Fernley  
595 Silver Lace Blvd.  
Fernley, NV 89408

City of Fernley herewith submits the (FINAL) budget for the  
fiscal year ending June 30, 2016

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 2,368,420

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 8 governmental fund types with estimated expenditures of \$ 9,179,632 and  
2 proprietary funds with estimated expenses of \$ 12,547,800

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  
(Printed Name)  
City Treasurer  
(Title)

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

Signed Denise Lewis

Dated: 5/19/15

APPROVED BY THE GOVERNING BOARD

Roy Edgington - Mayor *[Signature]*

Shari Whalen - Ward 1

Dan McCassie - Ward 2 *[Signature]*

Stan Lau - Ward 3 *[Signature]*

Susan Seidl - Ward 4 *[Signature]*

Cal Eilrich - Ward 5 *[Signature]*

SCHEDULED PUBLIC HEARING:

Date and Time May 19th, 2015 5:00 pm

Publication Date May 6 and May 13, 2015

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

**City of Fernley  
FY 2015-16 Final Budget  
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# **City of Fernley**

## **Budget Message - Tentative Budget For the Year Ending June 30, 2016**

I am pleased to present the City of Fernley Fiscal Year (FY) 2015-2016 budget. Driven by the leadership of the City Council, the FY15/16 operating plan follows the Council Priorities and aligns with the Strategic Plan adopted by Council in 2011. The primary purpose of the City's budget and the public process is to develop, adopt, and implement a fiscally sound and sustainable plan for accomplishing established goals for the upcoming fiscal year.

This year, the City will work toward improved efficient and effective services. In an effort to accomplish this, staff is requesting additional positions, with limited impact on the budget. There is an increased proposed number of full-time equivalent positions (FTEs) from 58 to 60.98.

While the City continues to work toward providing services with limited revenue sources, it is important to find more efficient ways to work together. The changes proposed in this year's budget hope to provide a more streamlined approach and good customer service for the residents of Fernley.

The proposed budget is balanced, as required, addresses the priorities established by the Mayor and Council, and takes another step toward obtaining the resources needed to provide effective municipal services.

With the economic downturn of the previous years, the City is seeing some positive growth. With that, we were able to include a 4% increase for salaries, while providing cost savings by changing positions to more effectively identify needed functions.

The operational budget provided is conservative, yet provides needed resources to help staff continue to make Fernley the best place in the west to live, work, and play.

Respectfully submitted,  
Daphne Hooper  
City Manager

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REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/14 (1)	ESTIMATED CURRENT YEAR 06/30/15 (2)	BUDGET YEAR 06/30/16 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/16 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	2,130,712	2,312,492	2,368,420	-	2,368,420
Other Taxes	281,845	242,080	229,000	-	229,000
Licenses and Permits	1,867,564	1,781,173	1,917,500	-	1,917,500
Intergovernmental Resources	1,775,366	2,668,417	3,694,331	-	3,694,331
Charges for Services	-	-	-	7,531,859	7,531,859
Fines and Forfeits	155,845	233,264	233,000	-	233,000
Miscellaneous	173,738	264,479	66,925	4,068,400	4,135,325
<b>TOTAL REVENUES</b>	<b>6,385,070</b>	<b>7,501,905</b>	<b>8,509,176</b>	<b>11,600,259</b>	<b>20,109,435</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	2,947,236	4,574,500	5,657,640	-	5,657,640
Judicial	285,707	363,411	337,447	-	337,447
Public Safety	-	-	-	-	-
Public Works	-	-	120,932	-	120,932
Sanitation	-	-	-	-	-
Health	161,848	218,027	223,375	-	223,375
Welfare	-	-	-	-	-
Culture and Recreation	764,892	985,615	1,017,064	-	1,017,064
Community Support	1,617,287	1,230,830	1,554,487	-	1,554,487
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	-	237,482	-	237,482
Utility Enterprises	-	-	-	12,547,800	12,547,800
Hospitals	-	-	-	-	-
Transit Systems	-	-	-	-	-
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service - Principal	86,000	280,000	286,000	-	286,000
Interest Cost	92,415	88,060	81,325	-	81,325
Shared Cost	-	-	(98,638)	-	(98,638)
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>5,955,385</b>	<b>7,740,443</b>	<b>9,417,114</b>	<b>12,547,800</b>	<b>22,063,552</b>
Excess of Revenues over (under) Expenditures-Expenses	429,685	(238,538)	(907,938)	(947,541)	(1,954,117)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/14 (1)	ESTIMATED CURRENT YEAR 06/30/15 (2)	BUDGET YEAR 06/30/16 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/16 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)	105,507	-	-		
Operating Transfers (out)	(105,507)				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )	429,685	(238,538)	(907,938)	(947,541)	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>	4,042,905	4,472,590	4,234,052	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR</b>	4,472,590	4,234,052	3,326,113	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	4,472,590	4,234,052	3,326,113	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/14	ESTIMATED CURRENT YEAR ENDING 06/30/15	BUDGET YEAR ENDING 06/30/16
General Government	17.20	17.90	18.95
Judicial	3.00	3.00	3.48
Public Safety	0.00	0.00	0.00
Public Works	0.00	0.00	1.50
Sanitation	0.00	0.00	0.00
Health	1.50	1.50	1.50
Welfare	0.00	0.00	0.00
Culture and Recreation	4.90	4.60	4.65
Community Support	5.00	5.00	5.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>31.60</b>	<b>32.00</b>	<b>35.08</b>
Utilities	23.90	23.00	25.90
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>55.50</b>	<b>55.00</b>	<b>60.98</b>

POPULATION (AS OF JULY 1)	18,831	18,987	19,077
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer Revenue Projections
Assessed Valuation (Secured and Unsecured Only)	444,251,962	578,659,270	654,969,102
Net Proceeds of Mines	0	0	0
<b>TOTAL ASSESSED VALUE</b>	<b>444,251,962</b>	<b>578,659,270</b>	<b>654,969,102</b>
<b>TAX RATE</b>			
General Fund	0.6169	0.6169	0.6695
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.6169</b>	<b>0.6169</b>	<b>0.6695</b>

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

City of Fernley  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2015-2016

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:	0.6589	654,969,102	4,315,591	0.6589	4,315,591	1,986,915	2,328,676
A. PROPERTY TAX Subject to Revenue Limitations							
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0106	654,969,102	69,192	0.0106	69,192	31,248	37,944
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0106	654,969,102	69,192	0.0106	69,192	31,248	37,944
M. SUBTOTAL A, C, L	0.6695	654,969,102	4,384,783	0.6695	4,384,783	2,018,163	2,366,620
N. Debt							
O. TOTAL M AND N	0.6695	654,969,102	4,384,783	0.6695	4,384,783	2,018,163	2,366,620

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-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2016

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	5,515,511	6,858,222	3,764,000	2,831,541			(410,252)
Sewer Utility Fund	E	2,016,348	2,557,615	304,400	300,422			(537,289)
<b>TOTAL</b>		<b>7,531,859</b>	<b>9,415,837</b>	<b>4,068,400</b>	<b>3,131,963</b>	-	-	<b>(947,541)</b>

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

\*\* Include Depreciation







<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT (CONTINUED)</b>				
Balance Forward from Prior Page				
<b>MAYOR/CITY COUNCIL</b>				
Salaries and Wages	61,862	73,151	74,101	74,101
Employee Benefits	12,805	13,086	16,454	16,454
Service and Supplies	27,641	33,890	43,226	43,226
Capital Outlay	-	-	-	-
<b>SUBTOTAL MAYOR/CITY COUNCIL</b>	<b>102,308</b>	<b>120,127</b>	<b>133,781</b>	<b>133,781</b>
<b>FACILITIES (City Hall) &amp; GENERAL</b>				
Salaries and Wages	68,676	87,145	83,858	83,858
Employee Benefits	49,013	55,290	51,843	51,843
Services and Supplies	207,615	236,285	97,497	66,948
Capital Outlay	-	17,352	120,750	220,750
<b>SUBTOTAL FACILITIES &amp; GENERAL</b>	<b>325,304</b>	<b>396,072</b>	<b>353,948</b>	<b>423,399</b>
<b>STREETS &amp; PUBLIC WORKS</b>				
Salaries and Wages	275,588	276,021	245,918	245,918
Employee Benefits	126,497	168,197	147,805	147,805
Services and Supplies	558,931	1,672,125	2,271,955	2,271,955
Capital Outlay	52,564	267,122	813,203	771,203
<b>SUBTOTAL STREETS &amp; PW</b>	<b>1,013,580</b>	<b>2,383,465</b>	<b>3,478,881</b>	<b>3,436,881</b>
<b>INFORMATION TECHNOLOGY</b>				
Salaries and Wages	56,969	51,905	53,977	53,977
Employee Benefits	23,506	30,381	32,442	32,442
Services and Supplies	89,067	52,556	2,226	767
Capital Outlay	-	15,000	47,500	47,500
<b>SUBTOTAL INFORMATION TECH</b>	<b>169,542</b>	<b>149,842</b>	<b>136,145</b>	<b>134,686</b>
<b>FUNCTION TOTAL</b>				
Salaries and Wages	463,095	488,222	1,155,452	1,184,052
Employee Benefits	211,821	266,954	626,395	636,064
Service and Supplies	883,254	1,994,856	2,820,079	2,798,071
Capital Outlay	52,564	299,474	981,453	1,039,453
<b>FUNCTION SUBTOTAL</b>	<b>2,947,236</b>	<b>4,574,500</b>	<b>5,583,379</b>	<b>5,657,640</b>

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

FUNCTION General Government





<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>HEALTH</b>				
<b>ANIMAL CONTROL</b>				
Salaries and Wages	23,709	32,778	34,072	34,072
Employee Benefits	9,637	24,391	25,684	25,684
Services and Supplies	11,928	18,850	11,300	11,300
Capital Outlay	-	2,997	-	-
<b>SUBTOTAL ANIMAL CONTROL</b>	<b>45,274</b>	<b>79,016</b>	<b>71,056</b>	<b>71,056</b>
<b>VECTOR CONTROL</b>				
Salaries and Wages	31,480	25,134	28,615	28,615
Employee Benefits	7,906	14,857	15,979	15,979
Services and Supplies	70,237	78,775	89,025	89,025
Capital Outlay	-	645	-	-
<b>SUBTOTAL VECTOR CONTROL</b>	<b>109,623</b>	<b>119,411</b>	<b>133,619</b>	<b>133,619</b>
<b>CEMETERY</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	6,951	19,600	18,700	18,700
Capital Outlay	-	-	-	-
<b>SUBTOTAL CEMETERY</b>	<b>6,951</b>	<b>19,600</b>	<b>18,700</b>	<b>18,700</b>
<b>FUNCTION TOTAL:</b>				
Salaries and Wages	55,189	57,912	62,687	62,687
Employee Benefits	17,543	39,248	41,663	41,663
Services and Supplies	89,116	117,225	119,025	119,025
Capital Outlay	-	3,642	-	-
<b>FUNCTION SUBTOTAL</b>	<b>161,848</b>	<b>218,027</b>	<b>223,375</b>	<b>223,375</b>

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

FUNCTION General Government









	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
<b>FINES AND FORFEITURES</b>				
Administrative Assessment Fees	12,925	11,540	15,000	15,000
<b>MISCELLANEOUS</b>				
Interest Earnings	60	300	300	300
Subtotal	12,985	11,840	15,300	15,300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	24,780	24,320	6,160	6,160
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	24,780	24,320	6,160	6,160
TOTAL RESOURCES	37,765	36,160	21,460	21,460
<b><u>EXPENDITURES</u></b>				
<b>JUDICIAL FUNCTION</b>				
Salaries and Wages	-	-		
Employee Benefits	-	-		
Services and Supplies	13,445	30,000	20,500	20,500
Capital Outlay	-			
Subtotal	13,445	30,000	20,500	20,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	24,320	6,160	960	960
TOTAL COMMITMENTS & FUND BALANCE	37,765	36,160	21,460	21,460

City of Fernley

(Local Government)

SCHEDULE B Special Revenue Fund

FUND Administrative Assessment Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
<b>FINES AND FORFEITURES</b>				
Court Facility Fees	18,525	16,494	18,000	18,000
<b>MISCELLANEOUS</b>				
Interest Earnings	169	300	300	300
Subtotal	18,694	16,794	18,300	18,300
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	78,532	41,269	8,063	8,063
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	78,532	41,269	8,063	8,063
TOTAL RESOURCES	97,226	58,063	26,363	26,363
<b><u>EXPENDITURES</u></b>				
<b>JUDICIAL FUNCTION</b>				
Salaries and Wages	-	-		
Employee Benefits	-	-		
Services and Supplies	6,140	-		
Capital Outlay	49,817	50,000	25,000	25,000
Subtotal	55,957	50,000	25,000	25,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	41,269	8,063	1,363	1,363
TOTAL COMMITMENTS & FUND BALANCE	97,226	58,063	26,363	26,363

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Court Facility Fees Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL</b>				
Grant Revenue	927,154	530,988	955,000	955,000
<b>MISCELLANEOUS</b>				
Miscellaneous Revenue	-	-	-	-
Subtotal	927,154	530,988	955,000	955,000
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	114,665	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	114,665	-	-	-
<b>TOTAL RESOURCES</b>	1,041,819	530,988	955,000	955,000
<b>EXPENDITURES</b>				
<b>Community Development</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	936,312	530,988	955,000	955,000
Capital Outlay	-	-	-	-
Subtotal	936,312	530,988	955,000	955,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	105,507	-		
<b>ENDING FUND BALANCE</b>	-	-	-	-
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	1,041,819	530,988	955,000	955,000

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Grants Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
RCT Taxes	14,000	-	2,000	2,000
<b>MISCELLANEOUS</b>				
Interest Earnings	23	-	10	10
Subtotal	14,023	-	2,010	2,010
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	802	14,825	14,825	14,825
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	802	14,825	14,825	14,825
TOTAL RESOURCES	14,825	14,825	16,835	16,835
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION</b>				
Salaries and Wages	-	-		
Employee Benefits	-	-		
Services and Supplies	-	-		
Capital Outlay	-	-		
Subtotal	-	-		
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	14,825	14,825	16,835	16,835
TOTAL COMMITMENTS & FUND BALANCE	14,825	14,825	16,835	16,835

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Residential Construction Tax District #1

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
RCT Taxes	267,845	242,080	227,000	227,000
<b>MISCELLANEOUS</b>				
Interest Earnings	1,403	232	300	300
Subtotal	269,248	242,312	227,300	227,300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	543,791	641,289	684,951	684,951
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	543,791	641,289	684,951	684,951
TOTAL RESOURCES	813,039	883,601	912,251	912,251
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION</b>				
Salaries and Wages	-	-		
Employee Benefits	-	-		
Services and Supplies	61,903	121,650	133,010	133,010
Capital Outlay	109,847	77,000		
Subtotal	171,750	198,650	133,010	133,010
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	641,289	684,951	779,241	779,241
TOTAL COMMITMENTS & FUND BALANCE	813,039	883,601	912,251	912,251

City of Fernley  
(Local Government)

SCHEDULE B Special Revenue Fund

FUND Transient Lodging Tax

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
Ad Valorem				
<b>MISCELLANEOUS</b>				
Interest Earnings	1,677	1,200	200	200
Other				
Subtotal	1,677	1,200	200	200
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	830,978	566,381	362,581	362,581
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	830,978	566,381	362,581	362,581
TOTAL RESOURCES	832,655	567,581	362,781	362,781
<b>EXPENDITURES</b>				
<b>COMMUNITY DEVELOPMENT</b>				
Salaries and Wages				
Employee Benefits				
Services and Supplies				
Capital Outlay	266,274	205,000	105,047	105,047
Subtotal	266,274	205,000	105,047	105,047
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	566,381	362,581	257,734	257,734
TOTAL COMMITMENTS & FUND BALANCE	832,655	567,581	362,781	362,781

City of Fernley  
(Local Government)

SCHEDULE B Capital Project Fund

FUND Capital Project Fund



<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water Use Fees	5,139,475	5,450,000	5,515,511	5,515,511
Total Operating Revenue	5,139,475	5,450,000	5,515,511	5,515,511
<b>OPERATING EXPENSE</b>				
Salaries and Wages	859,999	899,429	962,742	964,822
Employee Benefits	368,850	560,452	558,034	558,835
Service and Supplies	1,763,567	2,057,847	2,056,743	2,078,565
Depreciation/Amortization	3,192,486	3,231,000	3,256,000	3,256,000
Total Operating Expense	6,184,902	6,748,728	6,833,519	6,858,222
Operating Income or (Loss)	(1,045,427)	(1,298,728)	(1,318,008)	(1,342,711)
<b>NONOPERATING REVENUES</b>				
Interest Earned	12,631	5,000	5,000	5,000
Property Taxes	-			
Subsidies	-			
Consolidated Tax	-			
Miscellaneous	30,560	5,000	130,000	130,000
Debt Assessment	3,323,649	3,372,189	3,379,000	3,379,000
Developer Agreements	363,126	-	-	-
Developer Contributed Water Rights	6,280	-	-	-
Customer Contributions- Hookups	59,052	45,000	250,000	250,000
Total Nonoperating Revenues	3,795,298	3,427,189	3,764,000	3,764,000
<b>NONOPERATING EXPENSES</b>				
Interest Expense	3,138,372	2,926,028	2,831,541	2,831,541
Miscellaneous Expense		-	-	-
Bond Issuance		147,051	-	-
Total Nonoperating Expenses	3,138,372	3,073,079	2,831,541	2,831,541
Net Income before Operating Transfers	(388,501)	(944,618)	(385,549)	(410,252)
<b>Operating Transfers (Schedule T)</b>				
In				
Out				
Net Operating Transfers				
<b>NET POSITION</b>	<b>(388,501)</b>	<b>(944,618)</b>	<b>(385,549)</b>	<b>(410,252)</b>

City of Fernley  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Water Enterprise Fund

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers, service fees	4,782,796	5,455,000	5,645,511	5,645,511
Cash received from customers, capacity fees and other	198,689	-	-	-
Cash paid to suppliers	(1,887,565)	(2,057,847)	(2,056,743)	(2,078,565)
Cash paid to employees	(1,178,461)	(1,397,168)	(1,491,456)	(1,494,337)
a. Net cash provided by (or used for) operating activities	1,915,459	1,999,985	2,097,312	2,072,609
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Connection Fees	59,052	45,000	250,000	250,000
Cash Received From Bond Debt Fee	3,323,649	3,222,189	3,229,000	3,229,000
Debt Re-payment	(1,576,869)	(1,653,013)	(1,828,894)	(1,828,894)
Interest on Debt	(3,165,051)	(2,926,028)	(2,831,541)	(2,831,541)
Sales Taxes	35,076	-	-	-
Proceeds from capital asset disposals	1,764	-	-	-
Capital Outlay	(12,965)	-	(783,800)	(783,800)
Bond Issuance Costs	-	(147,051)	-	-
c. Net cash provided by (or used for) capital and related financing activities	(1,335,344)	(1,458,903)	(1,965,235)	(1,965,235)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on investments	10,584	5,000	5,000	5,000
d. Net cash provided by (or used in) investing activities	10,584	5,000	5,000	5,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	590,699	546,082	137,077	112,374
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,969,022	5,559,721	6,105,803	6,105,803
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,559,721	6,105,803	6,242,880	6,218,177

City of Fernley  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Water Enterprise Fund

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Sewer Use Fee	1,981,631	1,984,264	2,016,348	2,016,348
Total Operating Revenue	1,981,631	1,984,264	2,016,348	2,016,348
<b>OPERATING EXPENSE</b>				
Salaries and Wages	367,975	434,157	484,277	484,277
Employee Benefits	161,012	269,483	272,244	272,244
Service and Supplies	635,695	779,895	733,565	741,094
Depreciation/Amortization	995,063	1,018,000	1,060,000	1,060,000
Total Operating Expense	2,159,745	2,501,535	2,550,086	2,557,615
Operating Income or (Loss)	(178,114)	(517,271)	(533,738)	(541,267)
<b>NONOPERATING REVENUES</b>				
Interest Earned	20,003	9,000	4,000	4,000
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	978	-	400	400
Developer Contributed Infrastructure				
Developer Contributed Water Rights				
Customer Contributions- Hookups	79,365	58,000	300,000	300,000
In Lieu of Water Rights				
Total Nonoperating Revenues	100,346	67,000	304,400	304,400
<b>NONOPERATING EXPENSES</b>				
Interest Expense	333,002	328,359	300,422	300,422
Bond Issuance Cost	-	16,468	-	-
Total Nonoperating Expenses	333,002	344,827	300,422	300,422
Net Income before Operating Transfers	(410,770)	(795,098)	(529,760)	(537,289)
<b>Operating Transfers (Schedule T)</b>				
In				
Out				
Net Operating Transfers				
<b>NET POSITION</b>	(410,770)	(795,098)	(529,760)	(537,289)

City of Fernley  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Sewer Enterprise Fund

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received From Customers	1,978,196	1,984,264	2,016,748	2,016,748
Service and Supplies	(678,782)	(779,895)	(733,565)	(741,094)
Wages and Benefits	(514,215)	(691,909)	(744,421)	(744,421)
a. Net cash provided by (or used for) operating activities	785,199	512,460	538,762	531,233
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (or used for) noncapital financing activities				
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Developer Agreements	-			
Sewer Connection Fees	79,365	58,000	300,000	300,000
Debt Re-payment	(168,131)	(251,987)	(196,106)	(196,106)
Interest on Debt	(336,402)	(328,359)	(300,422)	(300,422)
Capital Outlay	(95,641)	-	(1,680,450)	(1,680,450)
Proceeds from capital asset disposals	978	-	-	-
Bond Issuance Costs	-	(16,468)	-	-
c. Net cash provided by (or used for) capital and related financing activities	(519,831)	(538,814)	(1,876,978)	(1,876,978)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Received	16,634	9,000	4,000	4,000
d. Net cash provided by (or used in) investing activities	16,634	9,000	4,000	4,000
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>282,002</b>	<b>(17,354)</b>	<b>(1,334,216)</b>	<b>(1,341,745)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>8,504,948</b>	<b>8,786,950</b>	<b>8,769,596</b>	<b>8,769,596</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>8,786,950</b>	<b>8,769,596</b>	<b>7,435,380</b>	<b>7,427,851</b>

City of Fernley  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Sewer 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) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/16		(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 7/1/2015	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
<b>FUND</b>							\$	\$	\$	\$
<b>General Fund</b>										
City Hall Expansion (Refunding)	6	13	4,010,000	6/29/2012	12/1/2025	2.38%	\$ 3,560,000	\$ 81,325	\$ 286,000	\$ 367,325
<b>Total General Fund</b>			<b>4,010,000</b>				<b>\$ 3,560,000</b>	<b>\$ 81,325</b>	<b>\$ 286,000</b>	<b>\$ 367,325</b>
<b>Water Enterprise Fund</b>										
2007 Bond Issue	2	30	44,500,000	3/28/2007	2/1/2037	4%-5%	\$31,145,550.00	\$1,405,905	\$1,010,150.00	\$2,416,055.18
2008 Bond Issue	2	30	30,100,000	4/1/2008	2/1/2038	3.25%-5%	\$23,295,184.00	\$1,140,615	\$706,334.00	\$1,846,948.57
2014 Refunding	2	12	11,569,229	10/23/2014	2/1/2026	2.48%	\$11,492,790.00	\$285,021	\$112,409.92	\$397,430.92
<b>Total Water Enterprise Fund</b>			<b>86,169,229</b>				<b>\$65,933,524.00</b>	<b>\$2,831,541</b>	<b>\$1,828,894</b>	<b>\$4,660,434.67</b>
<b>Sewer Enterprise Fund</b>										
2007 Bond Issue	2	30	5,500,000	3/28/2007	2/1/2037	4%-5%	\$3,849,450.00	\$173,764	\$124,850.00	\$298,613.56
2008 Bond Issue	2	30	2,500,000	4/1/2008	2/1/2038	3.25%-5%	\$1,934,816.00	\$94,735.43	\$58,665.64	\$153,401.07
2014 Refunding	2	12	1295771	10/23/2014	2/1/2026	2.48%	\$1,287,210.00	\$31,922.79	\$12,590.08	\$44,512.87
<b>Total Sewer Enterprise Fund</b>			<b>9,295,771</b>				<b>\$7,071,476.00</b>	<b>\$300,422</b>	<b>\$196,106</b>	<b>\$496,527.50</b>
<b>TOTAL ALL DEBT SERVICE</b>			<b>99,475,000</b>				<b>76,565,000</b>	<b>3,213,288</b>	<b>2,311,000</b>	<b>\$ 5,524,287.17</b>

SCHEDULE C-1 - INDEBTEDNESS

City of Fernley Budget Fiscal Year 2015-2016  
(Local Government)

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2015 - 2016**

**Local Government:** City of Fernley  
**Contact:** Denise Lewis  
**E-mail Address:** [dlewis@cityoffernley.org](mailto:dlewis@cityoffernley.org)  
**Daytime Telephone:** 775-784-9843

Total Number of Existing Contracts: 30

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	Reason or need for contract:
1	API - Advanced Processing & Imaging	2/2/2014	3/2/2016	\$ 4,706	\$ 4,706	Records Management
2	Farr West Engineering	5/5/2011	On-Going	\$ 6,000	\$ 6,000	Water Modeling (The City does not own WM software)
3	Hinton Burdick CPAs and Advisors	7/1/2014	On-Going	\$ 47,900	TBD	Audit
4	Lyon County Sheriff's Department	7/1/2014	On-Going	\$ 20,800	\$ 20,800	Court/Bailiff/Security Services
5	Outside Legal	ongoing	n/a	\$ 30,000	\$ 30,000	Outside legal coverage as needed due to absence, conflict, etc.
6	Truckee Meadows Construction	5/6/2015	5/5/2016	\$ 60,881	\$ -	WTP HVAC screening
7	Animal Control Shelter Agreement - LC	7/1/2013	On-going	\$ 3,000	\$ 3,000	No dog shlter in Fernley for inpounds
8	Sierra Nevada Construction	March-15	June-15	\$ 58,007	\$ -	Newlands Crack Repair Project
9	Nichols Consulting Engineers	August-15	June-15	\$ 45,000	\$ -	Newlands Crack Repair Project
10	ABC Fire	July-14	June-16	\$ 2,926	\$ 2,926	Fire Protection Maintenance Services
11	Western NV Supply	July-14	June-15	\$ 200,000	\$ 200,000	Water and Sewer supplies
12	Waters Septic Service	July-14	June-16	\$ 168,750	\$ 168,750	Residual Solids Removal and Hauling
13	Sierra Environmental Monitoring	April-14	June-15	\$ 21,600	\$ 21,600	Laboratory Services
14	Sierra Chemical	July-14	June-16	\$ 122,850	\$ 122,850	Chemical Supplier
15	Farr West	July-14	June-15	\$ 25,000	\$ 25,000	Vueworks Software implementation and programming
16	Nichols Consulting Engineers	September-14	June-15	\$ 74,621	\$ -	Comstock Drive Drainage and Reconstruction Project
17	Nichols Consulting Engineers	January-15	June-17	\$ 305,963	\$ -	Hardie Lane Reconstruction Project
18	Nichols Consulting Engineers	April-15	June-15	\$ 20,589	\$ -	StreetSaver Update and Maintenance Project
19	Lumos and Associates, Inc.	January-14	August-14	\$ 16,124	\$ -	Zone 6 Phase 1, Design
20	Lumos and Associates, Inc.	November-14	June-15	\$ 37,622	\$ -	Zone 6 Phase 2, Design
21	Lumos and Associates, Inc.	August-14	June-15	\$ 52,804	\$ -	Donner Trails Lift Station, Const. Review and Const. Admin.
22	Lumos and Associates, Inc.	July-14	June-15	\$ 1,875	\$ -	Cattle Guard Installation Project, Survey
23	Farr West	May-13	June-14	\$ 25,087	\$ -	Villa Park Master Meter Project
24	Reno Tahoe Construction	June-14	June-15	\$ 220,138	\$ -	Zone 6 Phase 1, Construction
25	Construction Materials Engineering	January-15	June-15	\$ 23,068	\$ -	Storm Drain Construction, FD
26	Taggart and Taggart	7/1/2014	n/a	\$ 80,000	\$ -	Water - legal
27	Stanka Consulting	7/1/2014	n/a	\$ 80,000	\$ -	Water - engineering
28	Capital Partners	ongoing	n/a	\$ 30,000	\$ -	Lobbyist
29	Ken Ward, Public Defender	ongoing	n/a	\$ 30,000	\$ -	Public Defender
30	Brownstein, Farber, and Hyatt	ongoing	n/a	\$ 150,000	\$ -	CTAX
<b>Total Proposed Expenditures</b>				<b>\$ 1,965,311</b>	<b>\$ 605,632</b>	

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**

Budget Year 2015 - 2016

**Local Government:** City of Fernley

**Contact:** Denise Lewis

**E-mail Address:** [dlewis@cityoffernley.org](mailto:dlewis@cityoffernley.org)

**Daytime Telephone:** 775-784-9843

**Total Number of Privatization Contracts:** 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	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	<b>Total</b>									

Attach additional sheets if necessary.