

Lyon

INTERIM CITY CLERK
SHEEMA D. SHAW

POLICE CHIEF
DARREN E. WAGNER

MAYOR
GEORGE DINI

COUNCIL MEMBERS
RITA EVASOVIC
RICHARD FABER
JEFF LUCIER
ROSS WHITACRE

CITY MANAGER
DAN NEWELL



102 South Main Street ♦ Yerington ♦ Nevada ♦ 89447
PHONE: 775 463-3511 Website: www.yerington.net Fax: 775 463-2284
The City of Yerington is an Equal Opportunity Provider

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

City of Yerington herewith submits the (FINAL) budget for the
fiscal year ending 06/30/16

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 235,503

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

This budget contains 6 governmental fund types with estimated expenditures of \$ 2,508,587 and
3 proprietary funds with estimated expenses of \$ 2,252,162

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 Dan Newell
(Printed Name)

City Manager
(Title)

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

Signed Dan Newell

Dated: 5-19-15

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time Tuesday, May 19, 2015 at 10:00 a.m.

Publication Date: May 6 & 13, 2015

Place: Yerington City Hall, Council Chambers, 102 S. Main Street, Yerington, Nevada 89447

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FY 15-16

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2015-2016 BUDGET MESSAGE

The Mayor, City Council, City Manager and Department Heads conducted a budget workshop during March 2015 to compile the data needed for this budget.

The General Fund tax rate for FY 2015-2016 is \$0.4044 yielding total tax revenue of \$235,503 (\$246,292 less \$10,821 Ad Valorem tax abatement).

The combined available General Fund resources are estimated to be \$2,367,198 (see schedule B, Form 9; Page 11). The General Fund is balanced with an ending fund balance of \$137,236 (Schedule B Summary, Form 11; Page 19).

The Proprietary Funds (Sewer, Water and Mason Water) are balanced with each of the funds outlined as follows:

1. CITY WATER FUND

Projected operating revenue for FY 2015-2016 is \$996,548 up from \$945,605 in FY 2014-2015. Cash and Cash Equivalent at June 30, 2016 is set at \$5,177,831 up from \$3,586,954 in FY 2014-2015. The water rate (increased in January 2012, July 2013, 2014, 2015 and 2016) will provide the capital required for operations. The USDA loan payment of the Mason Water System will be paid off during FY 2015-16. The Mason Water Fund has been combined with the City Water Fund.

2. CITY SEWER FUND

Sewer user fees are projected to be \$671,469 in FY 2015-2016 up from \$651,811 in FY 2014-2015. Cash and Cash Equivalent at June 30, 2016 is set at \$2,033,727 up from \$1,848,252 in FY 2014-2015.

3. MASON WATER FUND

This fund has been combined with the City Water Fund and will not be mentioned in the FY 16-17 budget.

CRYSTAL CLEAR FUND

Projected operating revenue for FY 2015-2016 is \$67,001 up from \$65,642 FY 2014-2015. Cash and Cash Equivalent at June 30, 2016 is set at \$333,670 up from \$298,062 in FY 2014-2015.

Total Capital Outlay provided for in this budget (all funds) includes the following:

Public Works

• Public Works Streets	\$320,000
• Brush Hog - Land Pride CP5225 (Streets)	\$3,600
• Tennis Court Repairs (Parks)	\$20,000
• Vets Park Restrooms	\$3,300
• Telephone System	\$5,000
• Public Works Street Improvements	\$320,000

Special Revenue Fund

• River Dredging	\$182,543
• Room Tax	\$80,000

Fixed Asset Acquisition Fund

• Capital Asset Purchase	\$40,000
• Police Car	\$35,000
• Backhoe	\$10,000

Total Capital Outlay: \$699,443

Total Acquisition of Capital Assets for proprietary funds provided for in this budget (enterprise funds) includes the following:

• City Water Fund	\$8,482,855	
• Mason Water Fund	\$0.00	(This fund is being combined with the Water Fund)
• City Sewer Fund	\$58,375	
• Crystal Clear	<u>\$0.00</u>	

Total Capital Asset Acquisition: \$8,541,230

Budget Summary for CITY OF YERINGTON
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6-30-09 (1)	ESTIMATED CURRENT YEAR 6-30-10 (2)	BUDGET YEAR 6-30-11 (3)	PROPRIETARY FUNDS BUDGET YEAR 6-30-11 (4)		
REVENUES						
Property Taxes	\$ 212,611	\$ 221,692	\$ 235,503		\$ 235,503	
Other Taxes						
Licenses and Permits	\$ 333,179	\$ 301,363	\$ 352,284		\$ 352,284	
Intergovernmental Resources	\$ 932,357	\$ 1,342,218	\$ 1,364,351		\$ 1,364,351	
Charges for Services	\$ 189,037	\$ 196,800	\$ 206,800	\$ 1,735,018	\$ 1,941,818	
Fines and Forfeits	\$ 35,182	\$ 32,000	\$ 32,000		\$ 32,000	
Miscellaneous	\$ 5,105	\$ 1,005,460	\$ 5,465	\$ 379,220	\$ 384,685	
TOTAL REVENUES	\$ 1,707,471	\$ 3,099,533	\$ 2,196,403	\$ 2,114,238	\$ 4,310,641	
EXPENDITURES-EXPENSES						
General Government	\$ 284,240	\$ 342,352	\$ 392,347		\$ 392,347	
Judicial	\$ 48,790	\$ 91,424	\$ 94,275		\$ 94,275	
Public Safety	\$ 801,698	\$ 951,094	\$ 1,049,289		\$ 1,049,289	
Public Works	\$ 344,146	\$ 883,872	\$ 851,557		\$ 851,557	
Sanitation					\$ -	
Health	\$ 14,950	\$ 16,499	\$ 18,306		\$ 18,306	
Welfare					\$ -	
Culture and Recreation	\$ 44,512	\$ 58,398	\$ 102,813		\$ 102,813	
Community Support					\$ -	
Intergovernmental Expenditures					\$ -	
Contingencies			\$ 63,545		\$ 63,545	
Utility Enterprises				\$ 2,252,162	\$ 2,252,162	
Hospitals					\$ -	
Transit Systems					\$ -	
Airports					\$ -	
Other Enterprises					\$ -	
Debt Service - Principal	\$ -	\$ -	\$ -		\$ -	
Interest Cost	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENDITURES-EXPENSES	\$ 1,538,336	\$ 2,343,639	\$ 2,572,132	\$ 2,252,162	\$ 4,824,294	
Excess of Revenues over (under) Expenditures-Expenses	\$ 169,135	\$ 755,894	\$ (375,729)	\$ (137,924)	\$ (513,653)	

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS						
	ACTUAL PRIOR YEAR 6-30-14 (1)	ESTIMATED CURRENT YEAR 6-30-15 (2)	BUDGET YEAR 6-30-16 (3)	PROPRIETARY FUNDS BUDGET YEAR 6-30-16 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)	
OTHER FINANCING SOURCES (USES):						
Proceeds of Long-term Debt						
Financing Agreements	\$ -	\$ -	\$ -			
Operating Transfers (in)	\$ -	\$ 48,144	\$ 48,247	\$ -	\$ 48,247	
Operating Transfers (out)	\$ -	\$ (48,144)	\$ (48,247)	\$ -	\$ (48,247)	
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	\$ 169,135	\$ 755,894	\$ (375,729)	\$ (137,924)	XXXXXXXXXXXX	
FUND BALANCE JULY 1, BEGINNING OF YEAR:					XXXXXXXXXXXX	
Reserved					XXXXXXXXXXXX	
Unreserved					XXXXXXXXXXXX	
TOTAL BEGINNING FUND BALANCE	\$ 679,621	\$ 847,774	\$ 1,605,568		XXXXXXXXXXXX	
Prior Period Adjustments					XXXXXXXXXXXX	
Residual Equity Transfers					XXXXXXXXXXXX	
FUND BALANCE JUNE 30, END OF YEAR	\$ 847,774	\$ 1,605,568	\$ 1,229,839		XXXXXXXXXXXX	
Reserved					XXXXXXXXXXXX	
Unreserved					XXXXXXXXXXXX	
TOTAL ENDING FUND BALANCE	\$ 847,774	\$ 1,605,568	\$ 1,229,839		XXXXXXXXXXXX	

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	BUDGET YEAR ENDING 6/30/16
General Government	0.95	0.92	0.92
Judicial	0.47	1.00	1.00
Public Safety	6.05	7.00	8.00
Public Works	0.90	0.82	0.82
Sanitation			
Health	0.16	0.16	0.16
Welfare			
Culture and Recreation	0.35	0.37	0.37
Community Support			
TOTAL GENERAL GOVERNMENT	8.87	10.26	11.26
Utilities	12.14	11.75	11.75
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	21	22	23

POPULATION (AS OF JULY 1)	3,094	3,106	3,095
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	\$ 56,732,755	\$ 57,524,066	\$ 60,903,135
Net Proceeds of Mines	.		
TOTAL ASSESSED VALUE	\$ 56,732,755	\$ 57,524,066	\$ 60,903,135
TAX RATE	\$ 0.4044	\$ 0.4044	\$ 0.4044
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	\$ 0.4044	\$ 0.4044	\$ 0.4044

* 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 YERINGTON
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.0825	\$ 60,903,135	\$	\$ 0.4044	\$ 246,324	\$ 10,821	235,503
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 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.2900	60,903,135	\$ 176,640				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2900	60,903,135	176,640				
M. SUBTOTAL A, C, L	\$ 1.3725	\$ 60,903,135	\$ 835,916	\$ 0.4044	\$ 246,324	\$ 10,821	235,503
N. Debt							
O. TOTAL M AND N	\$ 1.3725	\$ 60,903,135	\$ 835,916	\$ 0.4044	\$ 246,324	\$ 10,821	235,503

CITY OF YERINGTON
(Local Government)
SCHEDULE S-3-PROPERTY TAX REVENUE
AND REVENUE CALCULATION

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.

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for fiscal year ending: 6/30/2015 Budget Summary for the CITY OF YERINGTON
(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	\$ 436,802	\$ 397,609	\$ 235,503	\$ 0.4044	\$ 1,297,283		\$ -	\$ 2,367,197
Fixed Asset Acquisition	\$ 1,062,814				\$ 715		\$ 48,247	\$ 1,111,776
Unemployment Reserve	\$ -				\$ -		\$ -	\$ -
Muni Court Assessments	\$ 8,088				\$ 2,000			\$ 10,088
Special Revenue	\$ 65,739				\$ 263,293		\$ -	\$ 329,032
Compensated Absence	\$ 32,125						\$ -	\$ 32,125
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	\$ 1,605,568	\$ 397,609	\$ 235,503	\$ 0.4044	\$ 1,563,291	\$ -	\$ 48,247	\$ 3,850,218
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	\$ 397,609	\$ 235,503	\$ 0.4044	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CITY OF YERINGTON
(Local Government)

Budget for fiscal year ending:

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	*	\$ 648,858	\$ 382,577	\$ 737,434	\$ 349,300	\$ 63,545	\$ 48,247	\$ 137,236	\$ 2,367,197
Fixed Asset Acquisition	C				\$ 85,000			\$ 1,026,776	\$ 1,111,776
Unemployment Reserve	R			\$ -				\$ -	\$ -
Muni Court Assessment	R				\$ 10,000			\$ 88	\$ 10,088
Special Revenue	R				263,293		\$ -	\$ 65,739	\$ 329,032
Compensated Absence Fund	R		\$ 32,125					\$ -	\$ 32,125
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		\$ 648,858	\$ 414,702	\$ 737,434	\$ 707,593	\$ 63,545	\$ 48,247	\$ 1,229,839	\$ 3,850,218

* 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.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

CITY OF YERINGTON
(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	E	\$ 996,548	\$ 1,402,281	\$ 346,200	\$ 7,382	\$ -	\$ -	\$ (66,915)
MASON WATER UTILITY	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER UTILITY	E	\$ 671,469	\$ 723,380	\$ 32,235	\$ -	\$ -	\$ -	\$ (19,676)
CRYSTAL CLEAR	E	\$ 67,001	\$ 99,136	\$ 785	\$ 19,983	\$ -	\$ -	\$ (51,333)
TOTAL		\$ 1,735,018	\$ 2,224,797	\$ 379,220	\$ 27,365	\$ -	\$ -	\$ (137,924)

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

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Form 7

** Including Depreciation

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	BUDGET YEAR TENTATIVE APPROVED FY 15-16	ENDING 6/30/16 FINAL APPROVED
TAXES				
Legislative Override				
Ad Valorem	\$ 212,611	\$ 221,692	\$ 235,503	\$ 235,503
SUB TOTAL:	\$ 212,611	\$ 221,692	\$ 235,503	\$ 235,503
LICENSES AND PERMITS				
<i>Business Licenses and Permits</i>				
Business Licenses	\$ 94,875	\$ 92,000	\$ 92,000	\$ 92,000
<i>Franchise Taxes</i>				
Natural Gas	\$ 25,073	\$ 25,000	\$ 25,000	\$ 25,000
Electric	\$ 136,530	\$ 136,000	\$ 136,000	\$ 136,000
Cablevision	\$ 6,106	\$ 6,000	\$ 6,000	\$ 6,000
Sanitation	\$ 20,843	\$ 20,500	\$ 20,500	\$ 20,500
<i>Non-Business Licenses-Permits</i>				
Animal Licenses	\$ 81	\$ 100	\$ 100	\$ 100
Building Permits	\$ 44,386	\$ 16,663	\$ 69,234	\$ 69,234
Planning & Zoning	\$ 5,285	\$ 5,100	\$ 3,450	\$ 3,450
Other (Penalties)				
SUB TOTAL:	\$ 333,179	\$ 301,363	\$ 352,284	\$ 352,284
INTER-GOVT REVENUES-State Shared				
Motor Vehicle	\$ 57,573	\$ 54,000	\$ 55,449	\$ 55,449
Consolidated Tax Distr.	\$ 378,616	\$ 373,000	\$ 397,609	\$ 397,609
OTHER LOCAL GOVT SHARED REV.				
County Gaming Licenses	\$ 34,551	\$ 31,000	\$ 31,000	\$ 31,000
County Ad Valorem Agreement	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
County Special Capital Project	\$ -			
RTC Shared Revenue		\$ -	\$ 320,000	\$ 320,000
RTC Road Construction Tax	\$ 2,865	\$ -	\$ 8,750	\$ 8,750
Lyon County Road Fund	\$ 42,753	\$ 42,000	\$ 42,000	\$ 42,000
PAYMENTS IN LIEU OF TAXES				
County Parks Agreement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
County Airport Agreement	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
State Rural Housing	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
SUB TOTAL:	\$ 762,858	\$ 746,500	\$ 1,101,308	\$ 1,101,308
CHARGES FOR SERVICES				
<i>Public Works</i>				
Airport Charges	\$ 12,156	\$ 12,300	\$ 12,300	\$ 12,300
Airport Fuel Sales	\$ 159,534	\$ 165,000	\$ 175,000	\$ 175,000
Animal Shelter	\$ 1,338	\$ 1,500	\$ 1,500	\$ 1,500
Weed Abatement	\$ 4,243	\$ 9,000	\$ 9,000	\$ 9,000
Other Revenue	\$ 2,310	\$ 2,000	\$ 2,000	\$ 2,000
Police: Night in the Country	\$ 9,456	\$ 7,000	\$ 7,000	\$ 7,000
SUB TOTALS:	\$ 189,037	\$ 196,800	\$ 206,800	\$ 206,800
FINES & FORFEITURES				
Municipal Court Fines & Fees	\$ 26,793	\$ 30,000	\$ 30,000	\$ 30,000
Other Municipal Court Fees	\$ 6,252			
SUB TOTAL:	\$ 33,045	\$ 30,000	\$ 30,000	\$ 30,000
OTHER REVENUE				
100-Yr Celebrations Donations	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ -	\$ -	\$ 215
Other Income	\$ 4,693	\$ 4,500	\$ 4,500	\$ 4,500
Sunset Hills Administrative Income		\$ 100,000		
SUB TOTAL:	\$ 4,693	\$ 104,500	\$ 4,500	\$ 4,500
SUB TOTAL REVENUE ALL SOURCES	\$ 1,535,423	\$ 1,600,855	\$ 1,930,395	\$ 1,930,395

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/16 FINAL APPROVED
MAYOR & COUNCIL				
Salaries & Wages	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600
Employee Benefits	\$ 4,127	\$ 3,900	\$ 4,029	\$ 4,029
Services & Supplies	\$ 882	\$ 6,100	\$ 6,100	\$ 6,100
Other	\$ -			
Capital Outlay	\$ -	\$ -	\$ -	\$ -
SUB TOTAL:	\$ 26,609	\$ 31,600	\$ 31,729	\$ 31,729
MANAGEMENT/CITY HALL				
Salaries & Wages	\$ 49,313	\$ 55,453	\$ 63,716	\$ 63,716
Employee Benefits	\$ 23,358	\$ 25,844	\$ 28,510	\$ 28,510
Services & Supplies	\$ 112,799	\$ 108,705	\$ 109,517	\$ 109,517
Other	\$ -			
Capital Outlay	\$ -	\$ -	\$ 6,000	\$ 6,000
SUB TOTAL:	\$ 185,470	\$ 190,002	\$ 207,743	\$ 207,743
SUB TOTAL:	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	\$ 70,913	\$ 77,053	\$ 85,316	\$ 85,316
Employee Benefits	\$ 27,485	\$ 29,744	\$ 32,539	\$ 32,539
Services & Supplies	\$ 113,681	\$ 114,805	\$ 115,617	\$ 115,617
Other	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ 6,000	\$ 6,000
TOTAL COMBINED:	\$ 212,079	\$ 221,602	\$ 239,472	\$ 239,472
FUNCTION SUBTOTAL	\$ 212,079	\$ 221,602	\$ 239,472	\$ 239,472

CITY OF YERINGTON
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
STREET DEPARTMENT				
Salaries & Wages	\$ 18,365	\$ 24,478	\$ 26,195	\$ 26,195
Employee Benefits	\$ 5,426	\$ 6,316	\$ 6,761	\$ 6,761
Services & Supplies	\$ 52,523	\$ 74,657	\$ 74,663	\$ 74,663
Capital Outlay	\$ -	\$ -	\$ 320,000	\$ 320,000
SUB TOTAL:	\$ 76,314	\$ 105,451	\$ 427,619	\$ 427,619
AIRPORT				
Salaries & Wages	\$ 3,340	\$ 3,542	\$ 3,347	\$ 3,347
Employee Benefits	\$ 1,649	\$ 2,582	\$ 2,663	\$ 2,663
Services & Supplies	\$ 159,775	\$ 216,094	\$ 191,200	\$ 191,200
Capital Outlay		\$ -	\$ -	\$ -
SUB TOTAL:	\$ 164,764	\$ 222,218	\$ 197,210	\$ 197,210
BUILDING				
Salaries & Wages	\$ 10,729	\$ 19,234	\$ 17,855	\$ 17,855
Employee Benefits	\$ 4,536	\$ 10,056	\$ 10,338	\$ 10,338
Services & Supplies	\$ 5,705	\$ 5,987	\$ 5,993	\$ 5,993
Capital Outlay	\$ -	\$ -	\$ -	\$ -
SUB TOTAL:	\$ 20,970	\$ 35,277	\$ 34,186	\$ 34,186
COMBINED TOTALS				
Salaries & Wages	\$ 32,434	\$ 47,254	\$ 47,396	\$ 47,396
Employee Benefits	\$ 11,611	\$ 18,954	\$ 19,762	\$ 19,762
Services & Supplies	\$ 218,003	\$ 296,738	\$ 271,856	\$ 271,856
Capital Outlay	\$ -	\$ -	\$ 320,000	\$ 320,000
TOTAL COMBINED:	\$ 262,048	\$ 362,946	\$ 659,014	\$ 659,014
FUNCTION SUBTOTAL	\$ 262,048	\$ 362,946	\$ 659,014	\$ 659,014

CITY OF YERINGTON
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC WORKS

General Fund Tentative Changes	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
CITY HALL				
	\$ -			
	\$ -			
SUB TOTAL:	\$ -	\$ -	\$ -	\$ -
POLICE DEPARTMENT				
SUB TOTAL:	\$ -	\$ -	\$ -	\$ -
STREET DEPARTMENT				
City Street Improv Principal	\$ -	\$ -	\$ -	\$ -
City Street Improv Interest	\$ -	\$ -	\$ -	\$ -
SUB TOTAL:	\$ -	\$ -	\$ -	\$ -
AIRPORT				
SUB TOTAL:	\$ -	\$ -	\$ -	\$ -
PARK & RECREATION				
SUB TOTAL:	\$ -	\$ -	\$ -	\$ -
COMBINED TOTALS				
Principal	\$ -	\$ -	\$ -	
Interest	\$ -	\$ -	\$ -	
SUB TOTAL:	\$ -	\$ -	\$ -	\$ -
FUNCTION SUBTOTAL	\$ -	\$ -	\$ -	\$ -

CITY OF YERINGTON
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION: DEBT SERVICE

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING FY 13-14	(2) ESTIMATED CURRENT YEAR ENDING FY 14-15	(3) BUDGET YEAR	(4) ENDING 6/30/16
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENT REVENUES				
USDA Radio Grant (Police)	\$ 1,846	\$ -	\$ -	\$ -
LEPC Radio Grant (Police)	\$ 3,850			
County Capital Project Tax	\$ 656	\$ 500	\$ 500	\$ 500
Subtotal:	\$ 6,352	\$ 500	\$ 500	\$ 500
CHARGES FOR SERVICES				
Subtotal:	\$ -	\$ -	\$ -	\$ -
OTHER REVENUES				
Sunset Hills - ARCO		\$ 900,000		
Interest Income	\$ 132	\$ 210	\$ 215	\$ 215
Other Income				
Sale of Fixed Assets	\$ -	\$ -		
Subtotal:	\$ 132	\$ 900,210	\$ 215	\$ 215
Subtotal Revenues:	\$ 6,484	\$ 900,710	\$ 715	\$ 715
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<i>Transfers from General Fund</i>				
Operating Transfers In - General Fund		\$ 48,144	\$ 48,247	\$ 48,247
Insurance Proceeds				
Sale of Assets	\$ -		\$ -	
<i>Transfers from Utilities</i>				
Water			\$ -	\$ -
Sewer			\$ -	\$ -
Mason			\$ -	\$ -
Crystal Clear Water			\$ -	\$ -
Subtotal Transfers In:	\$ -	\$ 48,144	\$ 48,247	\$ 48,247
BEGINNING FUND BALANCE				
Reserved				
Unreserved				
TOTAL BEGINNING FUND BALANCE	\$ 207,360	\$ 176,729	\$ 1,062,814	\$ 1,062,814
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	\$ 213,844	\$ 1,125,583	\$ 1,111,776	\$ 1,111,776

CITY OF YERINGTON
(Local Government)
SCHEDULE B
FUND: FIXED ASSET ACQUISITION

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/16 FINAL APPROVED
GENERAL GOVERNMENT (Capital)				
Capital Outlay - Computer	\$ 9,160			
Build Airport Restrooms	\$ -			
Capital Asset Acquisition		\$ 40,000	\$ 40,000	\$ 40,000
Subtotal:	\$ 9,160	\$ 40,000	\$ 40,000	\$ 40,000
PUBLIC SAFETY (Capital)				
Police Radios	\$ 1,846	\$ 4,669	\$ -	\$ -
Police Car	\$ 26,109	\$ 6,000	\$ 35,000	\$ 35,000
Subtotal:	\$ 27,955	\$ 10,669	\$ 35,000	\$ 35,000
PUBLIC WORKS (Capital)				
Pickup		\$ 6,000		
Lawn Mower				
Streets Vehicle/Equipment		\$ 6,100		
Backhoe			\$ 10,000	\$ 10,000
Crack Sealer				
Equipment (1-Vehicles)				
Subtotal:	\$ -	\$ 12,100	\$ 10,000	\$ 10,000
PARK & RECREATION (Capital)				
Lawn Mower, Rototiller, Aerator				
Vets Park Restrooms			\$ -	
Subtotal:	\$ -	\$ -	\$ -	\$ -
				\$ -
Subtotal:	\$ 37,115	\$ 62,769	\$ 85,000	\$ 85,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfer Out				
Subtotal Transfers Out:	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ALL EXPENDITURES	\$ 37,115	\$ 62,769	\$ 85,000	\$ 85,000
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE	\$ 176,729	\$ 1,062,814	\$ 1,026,776	\$ 1,026,776
TOTAL FUND COMMITMENTS AND FUND BALANCE	\$ 213,844	\$ 1,125,583	\$ 1,111,776	\$ 1,111,776

CITY OF YERINGTON
(Local Government)
SCHEDULE B
FUND: FIXED ASSET ACQUISITION

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/16 FINAL APPROVED
REVENUES				
FINES AND FORFEITS				
Court Facility Assessment Fee	\$ 896	\$ 800	\$ 800	\$ 800
Administrative Assessment Fee	\$ 1,241	\$ 1,200	\$ 1,200	\$ 1,200
Subtotal:	\$ 2,137	\$ 2,000	\$ 2,000	\$ 2,000
OTHER REVENUES				
Interest Income	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,137	\$ 2,000	\$ 2,000	\$ 2,000
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved				
TOTAL BEGINNING FUND BALANCE	\$ 7,933	\$ 9,088	\$ 8,088	\$ 8,088
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	\$ 10,070	\$ 11,088	\$ 10,088	\$ 10,088

CITY OF YERINGTON
(Local Government)
SCHEDULE B
FUND: MUNI COURT ADMIN. ASSESS/FACILITY FEES

	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 6/30/16
	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
JUDICIAL (Capital)				
Court Facility Assessment Fee	\$ 982	\$ 1,000	\$ 4,000	\$ 4,000
Administrative Assessment Fee		\$ 2,000	\$ 6,000	\$ 6,000
Subtotal:	\$ 982	\$ 3,000	\$ 10,000	\$ 10,000
Subtotal Expenditures:	\$ 982	\$ 3,000	\$ 10,000	\$ 10,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
SUBTOTAL ALL EXPENDITURES	\$ 982	\$ 3,000	\$ 10,000	\$ 10,000
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE	\$ 9,088	\$ 8,088	\$ 88	\$ 88
TOTAL FUND COMMITMENTS AND FUND B	\$ 10,070	\$ 11,088	\$ 10,088	\$ 10,088

CITY OF YERINGTON
(Local Government)
SCHEDULE B
FUND: MUNI COURT ADMIN. ASSESS/FACILITY FEES

[illegible]

CITY OF YERINGTON
(Local Government)
SCHEDULE B
FUND: COMPENSATED ABSENCE

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING FY 13-14	(2) ESTIMATED CURRENT YEAR ENDING FY 14-15	(3) BUDGET YEAR		(4) ENDING 6/30/16	
			TENTATIVE APPROVED		FINAL APPROVED	
REVENUES						
TAXES						
Room Tax Revenue	\$ 81,767	\$ 80,000	\$ 80,000		\$ 80,000	
Subtotal:	\$ 81,767	\$ 80,000	\$ 80,000		\$ 80,000	
INTERGOVERNMENT REVENUES						
CDBG - Video Cameras	\$ 64,733	\$ 75,000				
FAA Airport 32-0022-15	\$ 5,236	\$ 433,450	\$ -		\$ -	
FAA Airport 32-0022-16	\$ -	\$ -	\$ -		\$ -	
	\$ -	\$ -				
Police Equipment Grant	\$ -	\$ -	\$ -		\$ -	
LEPC Communication Grant	\$ -	\$ 6,392	\$ -		\$ -	
NFWF River Dredging Grant	\$ 11,411	\$ 376	\$ 182,543		\$ 182,543	
USDA Communication Grant			\$ -		\$ -	
Subtotal:	\$ 81,380	\$ 515,218	\$ 182,543		\$ 182,543	
OTHER REVENUES						
Animal Shelter Donation/Grant		\$ -	\$ -		\$ -	
Donations	\$ 280					
Subtotal:	\$ 280	\$ -	\$ -		\$ -	
Safety Program Grant		\$ 750	\$ 750		\$ 750	
Subtotal:	\$ -	\$ 750	\$ 750		\$ 750	
Subtotal Revenues:	\$ 163,427	\$ 595,968	\$ 263,293		\$ 263,293	
OTHER FINANCING SOURCES (specify)						
Operating Transfers In (Schedule T)						
Transfer In from General Fund		\$ -	\$ -		\$ -	
Subtotal Transfers In:	\$ -	\$ -	\$ -		\$ -	
Subtotal All Revenues:	\$ 163,427	\$ 595,968	\$ 263,293		\$ 263,293	
BEGINNING FUND BALANCE						
Reserved						
Unreserved						
TOTAL BEGINNING FUND BALANCE	\$ 47,411	\$ 65,739	\$ 65,739		\$ 65,739	
Prior Period Adjustments						
Residual Equity Transfers						
TOTAL AVAILABLE RESOURCES	\$ 210,838	\$ 661,707	\$ 329,032		\$ 329,032	

CITY OF YERINGTON
(Local Government)
SCHEDULE B
FUND: GRANT-SPECIAL REVENUE

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
		ESTIMATED		
	ACTUAL PRIOR	CURRENT		
	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
EXPENDITURES	FY 13-14	FY 14-15	APPROVED	APPROVED
GENERAL GOVERNMENT (Capitol)				
Safety Program	\$ -	\$ 750	\$ 750	\$ 750
Room Tax Expense	\$ 63,001	\$ 66,667	\$ 66,667	\$ 66,667
Room Tax State Remittance		\$ 5,000	\$ 5,000	\$ 5,000
Room Tax County Remittance		\$ 8,333	\$ 8,333	\$ 8,333
Subtotal:	\$ 63,001	\$ 80,750	\$ 80,750	\$ 80,750
PUBLIC SAFETY (Capitol)				
Police Equipment Grant		\$ -	\$ -	\$ -
Police Vehicles		\$ -	\$ -	\$ -
USDA Communication Grant		\$ -	\$ -	\$ -
LEPC Communication Grant		\$ 6,392	\$ -	\$ -
		\$ -	\$ -	\$ -
Subtotal:	\$ -	\$ 6,392	\$ -	\$ -
PUBLIC WORKS (Capitol)				
Animal Shelter Donation/Grant	\$ 368	\$ -	\$ -	\$ -
CDBG - Video Cameras	\$ 64,733	\$ 75,000	\$ -	\$ -
FAA Airport 32-0022-15	\$ 5,586	\$ 433,450	\$ -	\$ -
FAA Airport 32-0022-16	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
NFWF River Dredging Grant	\$ 11,411	\$ 376	\$ 182,543	\$ 182,543
Subtotal:	\$ 82,098	\$ 508,826	\$ 182,543	\$ 182,543
PARK & RECREATION (Capitol)				
Water Conservation Grant				
Trails Grant				
Subtotal:	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures:	\$ 145,099	\$ 595,968	\$ 263,293	\$ 263,293
OTHER USES				
CONTINGENCY (NTE 3%)				
Transfer Out To FAA (04) Fund				
Transfer Out To Water				
Transfer Out To Sewer				
Subtotal Transfers Out:	\$ -	\$ -	\$ -	
SUBTOTAL ALL EXPENDITURES	\$ 145,099	\$ 595,968	\$ 263,293	\$ 263,293
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE	\$ 65,739	\$ 65,739	\$ 65,739	\$ 65,739
TOTAL FUND COMMITMENTS AND FUND				
BALANCE	\$ 210,838	\$ 661,707	\$ 329,032	\$ 329,032

CITY OF YERINGTON
(Local Government)
SCHEDULE B
FUND: GRANT-SPECIAL REVENUE

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Use Fees	\$ 706,590	\$ 923,616	\$ 974,559	\$ 974,559
Wtr Meter Replacement	\$ 15,089	\$ 21,989	\$ 21,989	\$ 21,989
Total Operating Revenue:	\$ 721,679	\$ 945,605	\$ 996,548	\$ 996,548
OPERATING EXPENSE				
Salaries & Wages	\$ 237,813	\$ 303,979	\$ 283,388	\$ 283,388
Salary Expense	\$ 122,928	\$ 154,474	\$ 158,072	\$ 158,072
Services & Supplies	\$ 241,253	\$ 364,578	\$ 367,680	\$ 367,680
Bad Debt Expense	\$ -	\$ -	\$ -	\$ -
Depreciation/Amortization	\$ 379,979	\$ 524,979	\$ 593,141	\$ 593,141
TOTAL OPERATING EXPENSE	\$ 981,973	\$ 1,348,010	\$ 1,402,281	\$ 1,402,281
Operating Income or (Loss)	\$ (260,294)	\$ (402,405)	\$ (405,733)	\$ (405,733)
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	\$ 187	\$ 900	\$ 1,000	\$ 1,000
Late Fees (Water Fees Interest)	\$ 2,373	\$ 1,500	\$ 1,500	\$ 1,500
Administrative Fee	\$ 8,279	\$ 11,400	\$ 11,400	\$ 11,400
Water Rights Revenue	\$ 15,250	\$ 91,000	\$ 37,600	\$37,600
Water Tank Lease	\$ 12,415	\$ 12,000	\$ 12,000	\$ 12,000
Water Standby Fee (NvCC)	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500
CDBG - Water Resources Plan		\$ -	\$ 175,000	\$ 175,000
Willow Creek Contract	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Insurance Recovery - POOL/PACT	\$ 27,520	\$ -	\$ -	\$ -
Misc. Income	\$ 677	\$ 1,200	\$ 1,200	\$ 1,200
ARC System Design	\$ 15,885			
Interest Expense	\$ (17,279)	\$ (23,696)	\$ (7,382)	\$ (7,382)
Total Non-Operating Revenue (Expense)	\$ 171,807	\$ 200,804	\$ 338,818	\$ 338,818
NET INCOME	\$ (88,487)	\$ (201,601)	\$ (66,915)	\$ (66,915)
Capital Contributions				
Sub Total	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Schedule T)				
		\$ -	\$ -	\$ -
	\$ -			
Net Operating Transfers	\$ -	\$ -	\$ -	\$ -
NET INCOME	\$ (88,487)	\$ (201,601)	\$ (66,915)	\$ (66,915)

CITY OF YERINGTON
(Local Government)
FUND: WATER UTILITY FUND
SCHEDULE F-1 REVENUES, EXPENSES & NET INCOME

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Reciepts from Customers	\$ 761,201	\$ 945,605	\$ 996,548	\$ 996,548
Payments of Personnel Costs	\$ (354,345)	\$ (458,453)	\$ (441,460)	\$ (441,460)
Payments for Service and Supplies	\$ (246,780)	\$ (364,578)	\$ (367,680)	\$ (367,680)
Payments to Lyon County	\$ (55,119)	\$ (55,000)	\$ (55,000)	\$ (55,000)
a. Net cash provided by operating activities	\$ 104,957	\$ 67,574	\$ 132,408	\$ 132,408
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Water Tank Lease	\$ 12,415	\$ 12,000	\$ 12,000	\$ 12,000
Misc. Income	\$ 3,050	\$ 1,200	\$ 1,200	\$ 1,200
Operating Transfers (Out)/In	\$ -	\$ -	\$ -	\$ -
Willow Creek Revenue	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Nevada Copper Reservation Fee	\$ 43,750	\$ 131,250	\$ 87,500	\$ 87,500
Water Right Revenue	\$ 15,250	\$ 91,000	\$ 37,600	\$ 37,600
Administrative Fees	\$ 8,279	\$ 10,000	\$ 11,400	\$ 11,400
CDBG - Water Resources Plan	\$ -	\$ -	\$ 175,000	\$ 175,000
Water Tank Lease	\$ 27,520			\$ -
ARC System Design				\$ -
Sunset Hills Construction				\$ -
b. Net cash provided by noncapital financing activities	\$ 129,264	\$ 264,450	\$ 343,700	\$ 343,700
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital Contributions by Customers	\$ 70,823	\$ 763,550	\$ 1,517,570	\$ 1,517,570
Capital Contributions by ARC		\$ 615,485	\$ 8,420,480	\$ 8,420,480
Principal Reduction on Long Term Loans	\$ (23,046)	\$ (498,519)	\$ (334,044)	\$ (334,044)
Interest Paid on Long Term Loans	\$ (17,279)	\$ (23,696)	\$ (7,382)	\$ (7,382)
Acquisition of Capital Assets (ARC)		\$ (615,485)	\$ (8,420,480)	\$ (8,420,480)
Acquisition of Capital Assets	\$ (132,805)	\$ (57,000)	\$ (62,375)	\$ (62,375)
Proceeds from State Revolving Fund	\$ -	\$ -		
Transfer from Mason Water Fund		\$ 987,119		
c. Net cash used for capital and related financing activities	\$ (102,307)	\$ 1,171,454	\$ 1,113,769	\$ 1,113,769
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	\$ 187	\$ 900	\$ 1,000	\$ 1,000
Return (Purchase) of Investments				
d. Net cash used in investing activities	\$ 187	\$ 900	\$ 1,000	\$ 1,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ 132,101	\$ 1,504,378	\$ 1,590,877	\$ 1,590,877
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	\$ 1,950,475	\$ 2,082,576	\$ 3,586,954	\$ 3,586,954
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	\$ 2,082,576	\$ 3,586,954	\$ 5,177,831	\$ 5,177,831

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Use Fees	\$ 270,717			
Water Meter Replacement	\$ 7,241			
Total Operating Revenue:	\$ 277,958			
OPERATING EXPENSE				
Salaries & Wages	\$ 47,536			
Salary Expense	\$ 27,876			
Services & Supplies	\$ 61,235			
Bad Debt Expense	\$ -			
Depreciation/Amortization	\$ 95,012			
TOTAL OPERATING EXPENSE	\$ 231,659			
Operating Income or (Loss)	\$ 46,299			
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	\$ 167			
Administrative Fees	\$ 2,730			
Misc./Bad Debt Recovered	\$ -			
Water Right Revenue	\$ -			
NON-OPERATING EXPENSES				
Interest Expense	\$ (15,848)			
Loss on Disposal of Property	\$ -			
Total Non Operating Expenses	\$ (12,951)			
NET INCOME Before Operating Transfers	\$ 33,348			
Capital Contributions	\$ -			
Operating Transfers (Schedule T)				
Transfer to Water Fund		\$ 987,119		
Net Operating Transfers	\$ -			
NET INCOME	\$ 33,348	\$ -		

CITY OF YERINGTON
(Local Government)
FUND: MASON WATER SYSTEM
SCHEDULE F-1 REVENUES, EXPENSES & NET INCOME

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from Customers	\$ 278,270			
Payments of Personnel Costs	\$ (75,063)			
Payments for Service and Supplies	\$ (66,289)			
a. Net cash provided by operating activities	\$ 136,918			
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Misc. Income				
Operating Transfers (Out)/In				
Water Right Revenue	\$ -			
Water Rights Reimbursed				
Administrative Fees	\$ 2,730			
Note From Water & Sewer Fund - Meters				
b. Net cash provided by noncapital financing activities	\$ 2,730			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital Contributed by Customers	\$ -			
Principal Reduction on Long Term Loans	\$ (12,007)			
Interest Paid on Long Term Loans	\$ (15,892)			
Acquisition of Capital Assets	\$ (29,040)			
Transfer to Water Fund		\$ 987,119		
c. Net cash used for capital and related financing activities	\$ (56,939)			
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Interest Income	\$ 167			
Return (Purchase) of Investments				
d. Net cash used in investing activities	\$ 167			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ 82,876	\$ (987,119)		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	\$ 904,243	\$ 987,119		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	\$ 987,119	\$ -		

CITY OF YERINGTON
(Local Government)
FUND: MASON WATER SYSTEM
SCHEDULE F-2 - STATEMENT OF CASH FLOWS

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Use Fees	\$ 625,394	\$ 651,811	\$ 671,469	\$ 671,469
Total Operating Revenue:	\$ 625,394	\$ 651,811	\$ 671,469	\$ 671,469
OPERATING EXPENSE				
Salaries & Wages	\$ 212,607	\$ 228,697	\$ 213,792	\$ 213,792
Salary Expense	\$ 110,989	\$ 113,735	\$ 116,451	\$ 116,451
Services & Supplies	\$ 152,330	\$ 212,910	\$ 213,137	\$ 213,137
Bad Debt Expense	\$ -			
Depreciation/Amortization	\$ 145,978	\$ 175,000	\$ 180,000	\$ 180,000
TOTAL OPERATING EXPENSE	\$ 621,904	\$ 730,342	\$ 723,380	\$ 723,380
Operating Income or (Loss)	\$ 3,490	\$ (78,531)	\$ (51,911)	\$ (51,911)
NON-OPERATING REVENUES (EXP)				
Interest Income	\$ 313	\$ 600	\$ 635	\$ 635
Late Fees	\$ 2,935	\$ 2,300	\$ 2,300	\$ 2,300
Willow Creek Contract	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
Misc./Bad Debt Recovered		\$ 300	\$ 300	\$ 300
Interest Expense				
Loss on Disposal of Property				
Total Non Operating Revenue (Exp)	\$ 32,248	\$ 32,200	\$ 32,235	\$ 32,235
Before Operating Transfers	\$ 35,738	\$ (46,331)	\$ (19,676)	\$ (19,676)
595 Industrial - Connections/Water Rights				
Capital Contributions				
Special Item-Lagoon Cleaning				
Sub Total	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Schedule T)				
Out to General Fund				
Out to Unemployment Reserve				
Out to Compensated Absence				
Net Operating Transfers	\$ -	\$ -	\$ -	\$ -
NET INCOME	\$ 35,738	\$ (46,331)	\$ (19,676)	\$ (19,676)

CITY OF YERINGTON
(Local Government)
FUND: SEWER UTILITY FUND
SCHEDULE F-1 REVENUES, EXPENSES & NET INCOME

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Reciepts from Customers	\$ 661,856	\$ 651,811	\$ 671,469	\$ 671,469
Payments of Personnel Costs	\$ (318,514)	\$ (342,432)	\$ (330,243)	\$ (330,243)
Payments for Service and Supplies	\$ (156,741)	\$ (212,910)	\$ (213,137)	\$ (213,137)
Payments to Lyon County	\$ (38,158)			
a. Net cash provided by operating activities	\$ 148,443	\$ 96,469	\$ 128,089	\$ 128,089
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Misc. Income	\$ 2,935	\$ 2,300	\$ 2,300	\$ 2,300
Operating Transfers (Out)/In	\$ -	\$ -	\$ -	\$ -
Willow Creek Agreement	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
b. Net cash provided by noncapital financing activities	\$ 31,935	\$ 31,300	\$ 31,300	\$ 31,300
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital Contributed by Customers	\$ 38,980	\$ 21,280	\$ 83,826	\$ 83,826
Capital Contributions by Grantors 595 Grant	\$ -	\$ -	\$ -	\$ -
Principle Reduction of Sewer Bonds	\$ -	\$ -	\$ -	\$ -
Interest Paid on Long Term Loans	\$ -	\$ -	\$ -	\$ -
Acquisition of Capital Assets	\$ (56,801)	\$ (164,800)	\$ (58,375)	\$ (58,375)
c. Net cash used for capital and related financing activities	\$ (17,821)	\$ (143,520)	\$ 25,451	\$ 25,451
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	\$ 313	\$ 652	\$ 635	\$ 635
Return (Purchase) of Investments				
d. Net cash used in investing activities	\$ 313	\$ 652	\$ 635	\$ 635
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ 162,870	\$ (15,099)	\$ 185,475	\$ 185,476
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	\$ 1,700,481	\$ 1,863,351	\$ 1,848,252	\$ 1,848,252
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx (137,0289)	\$ 1,863,351	\$ 1,848,252	\$ 2,033,727	\$ 2,033,727

CITY OF YERINGTON
(Local Government)
FUND: SEWER UTILITY FUND
SCHEDULE F-2 - STATEMENT OF CASH FLOWS

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/16
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING FY 13-14	ESTIMATED CURRENT YEAR ENDING FY 14-15	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE			APPROVED	
Water Use Fees	\$ 63,380	\$ 64,254	\$ 65,613	\$ 65,613
Water Meter Replacement	\$ 1,388	\$ 1,388	\$ 1,388	\$ 1,388
Standby				
Total Operating Revenue:	\$ 64,768	\$ 65,642	\$ 67,001	\$ 67,001
OPERATING EXPENSE				
Salaries & Wages	\$ 1,306	\$ 7,400	\$ 1,748	\$ 1,748
Salary Expense	\$ 901	\$ 3,300	\$ 831	\$ 831
Services & Supplies	\$ 1,706	\$ 3,700	\$ 3,557	\$ 3,557
Bad Debt Expense	\$ -	\$ -	\$ -	\$ -
		\$ -		
Depreciation/Amortization	\$ 93,938	\$ 93,000	\$ 93,000	\$ 93,000
TOTAL OPERATING EXPENSE	\$ 97,851	\$ 107,400	\$ 99,136	\$ 99,136
Operating Income or (Loss)	\$ (33,083)	\$ (41,758)	\$ (32,135)	\$ (32,135)
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	\$ 36	\$ 80	\$ 85	\$ 85
Administrative Fees	\$ 930	\$ 700	\$ 700	\$ 700
Misc./Bad Debt Recovered	\$ -	\$ -		
Water Right Revenue	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ (20,473)	\$ (20,233)	\$ (19,983)	\$ (19,983)
Loss on Disposal of Property	\$ -			
Total Non Operating Revenue (Exp)	\$ (19,507)	\$ (19,453)	\$ (19,198)	\$ (19,198)
NET INCOME				
Before Operating Transfers	\$ (52,590)	\$ (61,211)	\$ (51,334)	\$ (51,334)
Capital Contributions		\$ -	\$ -	
Operating Transfers (Schedule T)				
Net Operating Transfers	\$ -	\$ -	\$ -	\$ -
NET INCOME	\$ (52,590)	\$ (61,211)	\$ (51,334)	\$ (51,334)

CITY OF YERINGTON
(Local Government)
FUND: CRYSTAL CLEAR WATER SYSTEM
SCHEDULE F-1 REVENUES, EXPENSES & NET INCOME

	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR	ENDING 6/30/16
	ACTUAL PRIOR	CURRENT		
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	FY 13-14	FY 14-15	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from Customers	\$ 62,569	\$ 65,642	\$ 67,001	\$ 67,001
Payments of Personnel Costs	\$ (2,407)	\$ (10,700)	\$ (2,579)	\$ (2,579)
Payments for Service and Supplies	\$ (1,893)	\$ (3,700)	\$ (3,557)	\$ (3,557)
a. Net cash provided by operating activities	\$ 58,269	\$ 51,242	\$ 60,865	\$ 60,865
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Misc. Income	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)/In	\$ -	\$ -	\$ -	\$ -
Water Right Revenue	\$ -	\$ -	\$ -	\$ -
Administrative Fees	\$ 930	\$ 700	\$ 700	\$ 700
Note From Water & Sewer Fund				
b. Net cash provided by noncapital financing activities	\$ 930	\$ 700	\$ 700	\$ 700
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Connect Fee Revenue				
Capital Contributed by Customers	\$ 4,200			
Interest Paid on Long Term Loan	\$ (20,476)	\$ (20,233)	\$ (19,983)	\$ (19,983)
Acquisition of Capital Assets				
USDA Loan Principal				
Equipment Acquisition (Restricted)				
Principal Reduction on Long Term Loans	\$ (5,564)	\$ (5,111)	\$ (6,057)	\$ (6,057)
Capital Contributed by Grantors				
Crystal Clear Water from Lyon County		\$ -		
c. Net cash used for capital and related financing activities	\$ (21,840)	\$ (25,344)	\$ (26,040)	\$ (26,040)
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Interest Income	\$ 36	\$ 80	\$ 85	\$ 85
Return (Purchase) of Investments				
d. Net cash used in investing activities	\$ 36	\$ 80	\$ 85	\$ 85
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ 37,395	\$ 26,678	\$ 35,609	\$ 35,609
CASH AND CASH EQUIVALENTS AT				
JULY 1, 20xx	\$ 233,989	\$ 271,384	\$ 298,062	\$ 298,062
CASH AND CASH EQUIVALENTS AT				
JUNE 30, 20xx	\$ 271,384	\$ 298,062	\$ 333,670	\$ 333,670

CITY OF YERINGTON
(Local Government)
FUND: CRYSTAL CLEAR WATER SYSTEM
SCHEDULE F-2 - STATEMENT OF CASH FLOWS

* - 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 6-30-16		(10)	(11) (9)+(10)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST	BEGINNING OUTSTANDING BALANCE 7/1/2015	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL	
Water Fund (Paid in Full)											
State Revolving Fund Loan	2	20	567,332	4/15/2011	1/2/2015	3.270%	0	0	0	0	0
Water Fund											
USDA - (RECDS) (Mason)	4	40	516,664	4/1/2003	12/30/2015	4.500%	334,044	7,382	334,044		341,426
Crystal Clear Fund											
USDA - Revenue Bond	4	40	500,000	6/26/2010	4/26/2050	4.250%	472,935	19,983	6,057		26,040
						</					

TRANSFERS IN					
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE
ENTERPRISE FUNDS WATER SEWER MASON				WATER	
				General Fund	\$ -
				SEWER	
				General Fund	\$ -
SUBTOTAL INTERNAL SERVICE			\$ -	MASON WATER	
				General Fund	\$ -
SUBTOTAL RESIDUAL EQUITY TRANSFERS				CRYSTAL CLEAR WATER	
				General Fund	\$ -
				SUBTOTAL	\$ -
SUBTOTAL TOTAL TRANSFERS					
			\$ 48,247		\$ (48,247)

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must contain 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: 78th Session; February 4, 2014 to June 3, 2015

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

Entity: City of Yerington

FY 15-16

Lobbying Expense Estimate, Page 42

**Schedule of Privatization Contracts
Budget Year 2013-2014**

Budget Fiscal Year 2015-16

Local Government: City of Yerington
Contact: Dan Newell, City Manager
E-mail Address: manager@yerington.net
Daytime Telephone: (775) 463-3511

Total Number of Privatization Contracts: 4

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	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	Total Proposed Expenditures					

Schedule of Existing Contracts

Budget Year 2013-2014

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Fiscal Year 2015-16

Local Government: City of Yerington

Contact: Dan Newell, City Manager

E-mail Address: manager@yerington.net

Daytime Telephone: (775) 463-3511

Total Number of Existing Contracts: 4

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	Sciarani and Company	1980's	None	N/A	\$ 25,000	\$ 25,750	N/A	N/A	N/A	Audit
2	Brook, Shaw and Zumpft	6/21/1999	None	N/A	\$ 37,200	\$ 38,316	N/A	N/A	N/A	Legal Work - City Attorney
3	Lyon County Comptroller	5/1/2011	None	N/A	\$ 11,000	\$ 11,330	N/A	N/A	N/A	Accounting
4	Municipal Court Judge	4/1/2013	None	N/A	\$ 24,000	\$ 24,000	N/A	N/A	N/A	Municipal Court Judge
5										
6										
7										
8	Total									

Attach additional sheets if necessary.