102 South Main Street, Yerington, NV 89447; Phone: 775-463-3511 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 06/30/20

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 290,293

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

This budget contains 5 governmental fund types with estimated expenditures of $ 2,291,791 and 2 proprietary funds with estimated expenses of $ 2,549,287

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 Robert Switzer
(Printed Name)

City Manager
(Title)

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

Signed

Dated: 5/28/19

APPROVED BY THE GOVERNING BOARD

George Dini, Mayor

Larry Reynolds, Councilmember

Selena Catalano, Councilmember

Terceira Schunke, Councilmember

John Garry, Councilmember

SCHEDULED PUBLIC HEARING:

Date and Time Tuesday, May 28, 2019 at 10:00 a.m. Publication Date: May 8 & 15, 2019

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

INDEX
FY 2019-2020

General Fund

Enterprise Funds

2019-2020 FINAL BUDGET MESSAGE

The Mayor, City Council, City Manager and Department Heads conducted a budget workshop April 4, 2019, to review the data needed for this budget.

The General Fund tax rate for FY 2019-2020 is $0.4044 with an Assessed Property Valuation of **$74,598,100** (an increase of $4,490,759 from the current fiscal year) yielding total property tax revenue of **$290,293** (an increase of $17,049 from the current fiscal year). Consolidated Tax Revenue is projected to be **$499,512**, an increase of $49,158 this fiscal year.

The combined available General Fund resources are estimated to be $2,376,689 (schedule B-9, Page 11). The General Fund is balanced with an ending fund balance of $248,410 (Schedule B-11, Page 18).

The Proprietary Funds (Water and Sewer) are discussed below.

CITY WATER FUND

Projected operating revenue for FY 2019-2020 is **$1,352,257** up from $1,245,648 from our last audit in FY 2017- 2018. Water rates which were increased in July 2013, 2014, 2015, 2016, 2017 and 2018 will provide the capital required for operations and repayment of new USDA water system replacement loan.

Water Rate History:

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	**FY 18-19**
Base:	$26.50	$27.00	$28.00	$29.00	$33.75	**$33.75**
Commodity:	$1.42	$1.42	$1.45	$1.47	$1.50	**$1.53**

CRYSTAL CLEAR WATER FUND

The Crystal Clear Water Fund was combined with the City Water Fund last year and noted in our last audit.

CITY SEWER FUND

Sewer user fees are projected to be **$1,063,828** in FY 2019-2020 up from $828,947 from our last audit in FY 2017-2018.

Sewer Rate History

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	**FY 18-19**
Base:	$25.50	$26.50	$27.00	$28.00	$35.58	**$43.16**

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

Special Revenue Fund

- Room Tax $75,000

Street Fund

- Street Repair (Water/Sewer Project) $350,000

Fixed Asset Acquisition Fund

- Police Replacement Tasers $6,000
- Police Computer Upgrade $30,000
- Public Works Mini Excavator $68,000

Total Capital Outlay: $529,000

Total Acquisition of Capital Assets for Proprietary Funds provided for in this budget (Enterprise Funds) includes the following:

- City Water Fund $9,000,000.00
- City Sewer Fund $9,000,000.00

Total Capital Asset Acquisition: $18,000,000.00

Sincerely,

Robert Switzer
City Manager

Budget Summary for CITY OF YERINGTON
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
REVENUES	ACTUAL PRIOR YEAR 6-30-18 (1)	ESTIMATED CURRENT YEAR 6-30-19 (2)	BUDGET YEAR 6-30-20 (3)	PROPRIETARY FUNDS BUDGET YEAR 6-30-20 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	$ 256,165	$ 270,250	$ 290,293		$ 290,293
Other Taxes	$ 81,407	$ 193,000			
Licenses and Permits	$ 299,664	$ 398,800	$ 431,075		$ 431,075
Intergovernmental Resources	$ 3,409,043	$ 1,283,139	$ 1,317,596		$ 1,317,596
Charges for Services	$ 99,180	$ 121,750	$ 126,100	$ 2,416,085	$ 2,542,185
Fines and Forfeits	$ 55,315	$ 34,950	$ 42,000		$ 42,000
Miscellaneous	$ 7,230	$ 7,500	$ 26,500	$ 164,000	$ 190,500
TOTAL REVENUES	$ 4,208,004	$ 2,309,389	$ 2,233,564	$ 2,580,085	$ 4,813,649
EXPENDITURES-EXPENSES					
General Government	$ 349,447	$ 408,500	$ 294,912		$ 294,912
Judicial	$ 88,099	$ 74,500	$ 91,404		$ 91,404
Public Safety	$ 1,002,313	$ 1,057,480	$ 1,122,785		$ 1,122,785
Public Works	$ 2,943,167	$ 644,903	$ 692,805		$ 692,805
Sanitation					$ -
Health	$ 18,485	$ 12,500	$ 19,250		$ 19,250
Welfare					$ -
Culture and Recreation	$ 51,081	$ 59,500	$ 67,135		$ 67,135
Community Support					$ -
Intergovernmental Expenditures					
Contingencies			$ 3,500		$ 3,500
Utility Enterprises			$ 63,278		$ 63,278
Hospitals				$ 2,549,287	$ 2,549,287
Transit Systems					$ -
Airports					$ -
Other Enterprises					$ -
Debt Service - Principal	$ -	$ -	$ -		$ -
Interest Cost	$ -	$ -	$ -		$ -
					$ -
TOTAL EXPENDITURES-EXPENSES	**$ 4,452,592**	**$ 2,257,383**	**$ 2,355,069**	**$ 2,549,287**	**$ 4,904,356**
Excess of Revenues over (under) Expenditures-Expenses	**$ (244,588)**	**$ 52,006**	**$ (121,505)**	**$ 30,798**	**$ (90,707)**

Budget Summary for City of Yerington
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6-30-18 (1)	ESTIMATED CURRENT YEAR 6-30-19 (2)	BUDGET YEAR 6-30-20 (3)	PROPRIETARY FUNDS BUDGET YEAR 6-30-20 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Financing Agreements	$ -	$ -	$ -		
Operating Transfers (in)	$ -	$ -	$ -	$ -	$ -
Operating Transfers (out)	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER FINANCING SOURCES (USES)	$ -	$ -	$ -	$ -	$ -
Excess of Revenues and Other Sources over					
(under) Expenditures and Other Uses **(Net Income)**	$ (243,573)	$ (80,956)	$ (121,505)	$ 30,798	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:				XXXXXXXXXXXX	XXXXXXXXXXXX
Reserved				XXXXXXXXXXXX	XXXXXXXXXXXX
Unreserved				XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	$ 1,557,397	$ 1,311,794	$ 1,220,938	XXXXXXXXXXXX	XXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXX	XXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	$ 1,311,794	$ 1,220,938	$ 1,099,433	XXXXXXXXXXXX	XXXXXXXXXXXX
Reserved				XXXXXXXXXXXX	XXXXXXXXXXXX
Unreserved				XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	$ 1,311,794	$ 1,220,938	$ 1,099,433	XXXXXXXXXXXX	XXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/18	ESTIMATED CURRENT YEAR ENDING 6/30/19	BUDGET YEAR ENDING 6/30/20
General Government	0.92	0.97	0.95
Judicial	1.00	1.00	1.00
Public Safety	7.00	6.00	7.00
Public Works	0.82	0.85	0.90
Sanitation			
Health	0.16	0.15	0.17
Welfare			
Culture and Recreation	0.37	0.38	0.36
Community Support			
TOTAL GENERAL GOVERNMENT	**10.26**	**9.29**	**10.38**
Utilities	11.75	11.71	11.62
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	**22**	**21**	**22**

POPULATION (AS OF JULY 1)	**3,191**	**3,162**	**3,424**
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	$ 64,193,011	$ 70,107,341	$ 74,608,726
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	**$ 64,193,011**	**$ 70,107,341**	**$ 74,608,726**
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.**

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2019-20

	(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	1.3541	$ 74,608,726	$ 1,010,277	$ 0.4044	$ 301,686	$ 11,393	290,293
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)	0.4078	74,608,726	$ 304,254				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4078	74,608,726	304,254				
M. **SUBTOTAL A, C, L**	**$ 1.7619**	**$ 74,608,726**	**$ 1,314,531**	**$ 0.4044**	**$ 301,686**	**$ 11,393**	**290,293**
N. Debt							
O. **TOTAL M AND N**	**$ 1.7619**	**74,608,726**	**1,314,531**	**$ 0.4044**	**$ 301,686**	**$ 11,393**	**290,293**

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: 6/30/2020

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	$ 262,919	$ 499,512	$ 290,293	$ 0.4044	$ 1,352,224		$ -	$ 2,404,948
Fixed Asset Acquisition	$ 849,671				$ 13,035		$ -	$ 862,706
Unemployment Reserve	$ -				$ -		$ -	$ -
Muni Court Assessments	$ 19,636				$ 3,500			$ 23,136
Special Revenue	$ 67,502				$ 75,000		$ -	$ 142,502
Compensated Absence	$ 21,210						$ -	$ 21,210
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	**$ 1,220,938**	**$ 499,512**	**$ 290,293**	**$ 0.4044**	**$ 1,443,759**	**$ -**	**$ -**	**$ 3,454,502**
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXX	$ 499,512	$ 290,293	$ 0.4044	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX	XXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for fiscal year ending: 6/30/2020

Budget Summary for CITY OF YERINGTON
(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	-	$ 693,762	$ 385,689	$ 679,840	$ 350,000	$ 63,278		$ 232,379	$ 2,404,948
Fixed Asset Acquisition	C				$ 104,000			$ 758,706	$ 862,706
Unemployment Reserve	R							$ -	$ -
Muni Court Assessment	R							$ 23,136	$ 23,136
Special Revenue	R				75,000			$ 67,502	$ 142,502
Compensated Absence Fund	R		$ 3,500					$ 17,710	$ 21,210
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		$ 693,762	$ 389,189	$ 679,840	$ 529,000	$ 63,278	$ -	$ 1,099,433	$ 3,454,502

* 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

Budget for fiscal year ending: 6/30/2020 Budget Summary for: CITY OF YERINGTON
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
WATER UTILITY	E	$ 1,352,257	$ 1,537,037	$ 134,800	$ 117,590	$ -	$ -	$ (167,570)
SEWER UTILITY	E	$ 1,063,828	$ 790,258	$ 863,200	$ 104,402	$ -	$ -	$ 1,032,368
TOTAL		$ 2,416,085	$ 2,327,295	$ 998,000	$ 221,992	$ -	$ -	$ 864,798

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

** Including Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED FY 19-20	(4) ENDING 6/30/20 FINAL APPROVED
TAXES				
Legislative Override				
Ad Valorem	$ 256,165	$ 270,250	$ 290,293	$ 290,293
SUB TOTAL:	**$ 256,165**	**$ 270,250**	**$ 290,293**	**$ 290,293**
LICENSES AND PERMITS				
Business Licenses and Permits				
Business Licenses	$ 93,291	$ 93,750	$ 94,000	$ 94,000
Franchise Taxes				
Natural Gas	$ 38,320	$ 33,500	$ 35,000	$ 35,000
Electric	$ 122,518	$ 125,000	$ 130,000	$ 130,000
Cablevision	$ 6,726	$ 7,000	$ 7,000	$ 7,000
Sanitation	$ 22,596	$ 20,000	$ 20,000	$ 20,000
Non-Business Licenses-Permits				
Animal Licenses	$ 188	$ 105	$ 200	$ 200
Building Permits	$ 14,875	$ 118,195	$ 142,425	$ 142,425
Planning & Zoning	$ 1,150	$ 1,250	$ 2,450	$ 2,450
Other (Penalties)				
SUB TOTAL:	**$ 299,664**	**$ 398,800**	**$ 431,075**	**$ 431,075**
INTER-GOVT REVENUES-State Shared				
Motor Vehicle	$ 60,547	$ 58,500	$ 63,274	$ 63,274
Consolidated Tax Distr.	$ 453,142	$ 450,354	$ 499,512	$ 499,512
OTHER LOCAL GOVT SHARED REV.				
County Gaming Licenses	$ 31,272	$ 31,500	$ 32,000	$ 32,000
County Ad Valorem Agreement	$ 200,000	$ 200,000	$ 200,000	$ 200,000
County Special Capital Project	$ -	$ 10,000	$ -	$ -
School Resource Officer			$ 30,000	$ 30,000
RTC Shared Revenue		$ -	$ 350,000	$ 350,000
RTC Road Construction Tax	$ -			
Lyon County Road Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000
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	$ 5,375	$ 3,750	$ 3,775	$ 3,775
Marijuana Compact	$ 10,947	$ 25,000		
SUB TOTAL:	**$ 825,283**	**$ 818,104**	**$ 1,242,561**	**$ 1,242,561**
CHARGES FOR SERVICES				
Public Works				
Airport Charges	$ 12,676	$ 14,500	$ 12,000	$ 12,000
Airport Fuel Sales	$ 65,345	$ 86,500	$ 91,500	$ 91,500
Animal Shelter	$ 1,770	$ 1,750	$ 1,300	$ 1,300
Weed Abatement	$ 223	$ -	$ 300	$ 300
Other Revenue	$ 3,285	$ 3,000	$ 3,000	$ 3,000
Police: Night in the Country	$ 15,881	$ 16,000	$ 18,000	$ 18,000
SUB TOTALS:	**$ 99,180**	**$ 121,750**	**$ 126,100**	**$ 126,100**
FINES & FORFEITURES				
Municipal Court Fines & Fees	$ 43,514	$ 29,950	$ 36,000	$ 36,000
Other Municipal Court Fees	$ 4,030	$ 2,500	$ 2,500	$ 2,500
SUB TOTAL:	**$ 47,544**	**$ 32,450**	**$ 38,500**	**$ 38,500**
OTHER REVENUE				
100-Yr Celebrations Donations	$ -	$ -	$ -	$ -
Interest Income	$ -	$ -	$ -	$ -
Other Income	$ 593	$ 1,500	$ 1,500	$ 1,500
Highlands Tower Lease	$ 6,000	$ 6,000	$ 12,000	$ 12,000
SUB TOTAL:	**$ 6,593**	**$ 7,500**	**$ 13,500**	**$ 13,500**
SUB TOTAL REVENUE ALL SOURCES	**$ 1,534,429**	**$ 1,648,854**	**$ 2,142,029**	**$ 2,142,029**

REVENUES	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED FY 19-20	(4) ENDING 6/30/20 FINAL APPROVED
SUBTOTAL REVENUE ALL SOURCES	**$ 1,534,429**	**$ 1,648,854**	**$ 2,142,029**	**$ 2,142,029**
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Water Utility Fund				
Sewer Utility Fund				
Mason Water Fund				
Transfer In From Muni Court	$ -			
SUBTOTAL OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ -**	**$ -**
BEGINNING FUND BALANCE				
Reserved				
Unreserved				
TOTAL BEGINNING FUND BALANCE	**$ 392,186**	**$ 285,410**	**$ 262,919**	**$ 262,919**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	**$ 1,926,615**	**$ 1,934,264**	**$ 2,404,948**	**$ 2,404,948**

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
MAYOR & COUNCIL				
Salaries & Wages	$ 21,300	$ 21,600	$ 21,600	$ 21,600
Employee Benefits	$ 6,201	$ 4,800	$ 7,000	$ 7,000
Services & Supplies	$ 650	$ 2,000	$ 2,350	$ 2,350
Other	$ -			
Capital Outlay	$ -	$ -	$ -	
SUB TOTAL:	**$ 28,151**	**$ 28,400**	**$ 30,950**	**$ 30,950**
MANAGEMENT/CITY HALL				
Salaries & Wages	$ 65,970	$ 67,949	$ 77,292	$ 77,292
Employee Benefits	$ 30,524	$ 32,813	$ 35,274	$ 35,274
Services & Supplies	$ 148,237	$ 122,000	$ 72,896	$ 72,896
Other	$ -			
Capital Outlay	$ -	$ -	$ -	
SUB TOTAL:	**$ 244,731**	**$ 222,762**	**$ 185,462**	**$ 185,462**
SUB TOTAL:	**$ -**	**$ -**	**$ -**	**$ -**
Salaries & Wages	$ 87,270	$ 89,549	$ 98,892	$ 98,892
Employee Benefits	$ 36,725	$ 37,613	$ 42,274	$ 42,274
Services & Supplies	$ 148,887	$ 124,000	$ 75,246	$ 75,246
Other	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -
TOTAL COMBINED:	**$ 272,882**	**$ 251,162**	**$ 216,412**	**$ 216,412**
FUNCTION SUBTOTAL	**$ 272,882**	**$ 251,162**	**$ 216,412**	**$ 216,412**

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

FUNCTION: GENERAL GOVERNMENT

'EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR ENDING 6/30/20 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/20 FINAL APPROVED
MUNICIPAL COURT				
Salaries & Wages	$ 28,683	$ 29,543	$ 29,949	$ 29,949
Employee Benefits	$ 16,537	$ 17,777	$ 17,955	$ 17,955
Services & Supplies	$ 42,879	$ 41,903	$ 43,500	$ 43,500
Capital Outlay			$ -	
SUB TOTAL:	**$ 88,099**	**$ 89,223**	**$ 91,404**	**$ 91,404**
FUNCTION SUBTOTAL	**$ 88,099**	**$ 89,223**	**$ 91,404**	**$ 91,404**

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

FUNCTION: JUDICIAL

'EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR ENDING 6/30/20 TENTATIVE APPROVED	(4) FINAL APPROVED
POLICE DEPARTMENT				
Salaries & Wages	$ 457,588	$ 425,000	$ 475,892	$ 496,892
Employee Benefits	$ 256,449	$ 270,000	$ 274,311	$ 296,311
Services & Supplies	$ 110,255	$ 131,645	$ 127,079	$ 127,079
Capital Outlay		$ -	$ -	
SUB TOTAL:	**$ 824,292**	**$ 826,645**	**$ 877,282**	**$ 920,282**
FIRE DEPARTMENT				
Services & Supplies	$ 143,279	$ 156,480	$ 166,503	$ 166,503
SUB TOTAL:	**$ 143,279**	**$ 156,480**	**$ 166,503**	**$ 166,503**
COMBINED TOTALS				
Salaries & Wages	$ 457,588	$ 425,000	$ 475,892	$ 496,892
Employee Benefits	$ 256,449	$ 270,000	$ 274,311	$ 296,311
Services & Supplies	$ 253,534	$ 288,125	$ 293,582	$ 293,582
Capital Outlay	$ -	$ -	$ -	$ -
TOTAL COMBINED:	**$ 967,571**	**$ 983,125**	**$ 1,043,785**	**$ 1,086,785**
FUNCTION SUBTOTAL	**$ 967,571**	**$ 983,125**	**$ 1,043,785**	**$ 1,086,785**

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

FUNCTION: PUBLIC SAFETY

	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 6/30/20
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING FY 17-18	ESTIMATED CURRENT YEAR ENDING FY 18-19	TENTATIVE APPROVED	FINAL APPROVED
STREET DEPARTMENT				
Salaries & Wages	$ 28,423	$ 27,492	$ 29,952	$ 29,952
Employee Benefits	$ 10,096	$ 6,980	$ 10,500	$ 10,500
Services & Supplies	$ 96,954	$ 75,000	$ 71,915	$ 71,915
Capital Outlay	$ -	$ -	$ 350,000	$ 350,000
SUB TOTAL:	**$ 135,473**	**$ 109,472**	**$ 462,367**	**$ 462,367**
AIRPORT				
Salaries & Wages	$ 2,853	$ 3,456	$ 3,456	$ 3,456
Employee Benefits	$ 1,467	$ 2,698	$ 2,163	$ 2,163
Services & Supplies	$ 81,261	$ 105,000	$ 103,972	$ 103,972
Capital Outlay		$ -	$ -	$ -
SUB TOTAL:	**$ 85,581**	**$ 111,154**	**$ 109,591**	**$ 109,591**
BUILDING				
Salaries & Wages	$ -	$ -	$ 7,816	$ 7,816
Employee Benefits	$ -	$ -	$ 3,906	$ 3,906
Services & Supplies	$ 21,018	$ 34,277	$ 41,125	$ 41,125
Capital Outlay	$ -	$ -	$ -	
SUB TOTAL:	**$ 21,018**	**$ 34,277**	**$ 52,847**	**$ 52,847**
COMBINED TOTALS				
Salaries & Wages	$ 31,276	$ 30,948	$ 41,224	$ 41,224
Employee Benefits	$ 11,563	$ 9,678	$ 16,569	$ 16,569
Services & Supplies	$ 199,233	$ 214,277	$ 217,012	$ 217,012
Capital Outlay	$ -	$ -	$ 350,000	$ 350,000
TOTAL COMBINED:	**$ 242,072**	**$ 254,903**	**$ 624,805**	**$ 624,805**
FUNCTION SUBTOTAL	**$ 242,072**	**$ 254,903**	**$ 624,805**	**$ 624,805**

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

FUNCTION: PUBLIC WORKS

	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 6/30/20
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING FY 17-18	ESTIMATED CURRENT YEAR ENDING FY 18-19	TENTATIVE APPROVED	FINAL APPROVED
ANIMAL CONTROL				
Salaries & Wages	$ 5,100	$ 4,212	$ 5,900	$ 5,900
Employee Benefits	$ 2,836	$ 3,697	$ 3,850	$ 3,850
Services & Supplies	$ 10,549	$ 8,723	$ 9,500	$ 9,500
Capital Outlay		$ -	$ -	
SUB TOTAL:	**$ 18,485**	**$ 16,632**	**$ 19,250**	**$ 19,250**
FUNCTION SUBTOTAL	**$ 18,485**	**$ 16,632**	**$ 19,250**	**$ 19,250**

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

FUNCTION: HEALTH-ANIMAL CONTROL

'EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR ENDING 6/30/20 TENTATIVE APPROVED	(4) FINAL APPROVED
PARK AND RECREATION				
Salaries & Wages	$ 14,034	$ 21,750	$ 20,905	$ 20,905
Employee Benefits	$ 5,496	$ 9,300	$ 8,730	$ 8,730
Services & Supplies	$ 31,551	$ 35,350	$ 37,500	$ 37,500
Capital Outlay	$ -		$ -	$ -
SUB TOTAL:	**$ 51,081**	**$ 66,400**	**$ 67,135**	**$ 67,135**
FUNCTION SUBTOTAL	**$ 51,081**	**$ 66,400**	**$ 67,135**	**$ 67,135**

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

FUNCTION: PARK AND RECREATION

		(1)	(2)	(3) BUDGET YEAR	(4) ENDING 6/30/20
'EXPENDITURES BY FUNCTION AND ACTIVITY		ACTUAL PRIOR YEAR ENDING FY 17-18	ESTIMATED CURRENT YEAR ENDING FY 18-19	TENTATIVE APPROVED	FINAL APPROVED
PAGE	FUNCTION SUMMARY				
12	**General Government**	$ 272,882	$ 251,162	$ 216,412	$ 216,412
13	**Judicial**	$ 88,099	$ 89,223	$ 91,404	$ 91,404
14	**Public Safety**	$ 967,571	$ 983,125	$ 1,043,785	$ 1,086,785
15	**Public Works**	$ 242,072	$ 254,903	$ 624,805	$ 624,805
	Sanitation				
16	**Health**	$ 18,485	$ 16,632	$ 19,250	$ 19,250
	Welfare				
17	**Culture and Recreation**	$ 51,081	$ 66,400	$ 67,135	$ 67,135
	Community Support				
18	**Debt Service**	$ -	$ -	$ -	$ -
24	**Compensated Absence**	$ 1,015	$ 9,900	$ 3,500	$ 3,500
TOTAL EXPENDITURES - ALL FUNCTIONS		**$ 1,641,205**	**$ 1,671,345**	**$ 2,066,291**	**$ 2,109,291**
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)		xxxxxxxxxx	xxxxxxxxxxx	$ 61,988	$ 63,278
Operating Transfers Out (Schedule T)					
	Transfer In from Muni Court	$ -			
	Transfer Out to FAAcq.	$ -	$ -	$ -	$ -
			$ -	$ -	$ -
	Transfer Out to Spec. Rev	$ -	$ -	$ -	$ -
			$ -	$ -	$ -
	Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND OTHER USES		**$ 1,641,205**	**$ 1,671,345**	**$ 2,128,279**	**$ 2,172,569**
ENDING FUND BALANCE:					
Reserved					
Unreserved					
TOTAL ENDING FUND BALANCE		**$ 285,410**	**$ 262,919**	**$ 276,669**	**$ 232,379**
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		**$ 1,926,615**	**$ 1,934,264**	**$ 2,404,948**	**$ 2,404,948**

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

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
INTERGOVERNMENT REVENUES				
USDA Radio Grant (Police)	$ -	$ -	$ -	
LEPC Radio Grant (Police)	$ -			
County Capital Project Tax	$ -	$ 35	$ 35	$ 35
FAA Runway Design & Const.	$ 2,575,770	$ 390,000		
Subtotal:	**$ 2,575,770**	**$ 390,035**	**$ 35**	**$ 35**
CHARGES FOR SERVICES				
Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
OTHER REVENUES				
Interest Income	$ -	$ -	$ -	$ -
Misc Revenues	$ 637			
Sale of Fixed Assets	$ -	$ -	$ 13,000	$ 13,000
Subtotal:	**$ 637**	**$ -**	**$ 13,000**	**$ 13,000**
Subtotal Revenues:	**$ 2,576,407**	**$ 390,035**	**$ 13,035**	**$ 13,035**
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Transfers from General Fund				
Operating Transfers In - General Fund		$ -	$ -	$ -
Insurance Proceeds				
Sale of Assets	$ -			
Transfers from Utilities				
Water				
Sewer				
Mason				
Crystal Clear Water				
Subtotal Transfers In:	**$ -**	**$ -**	**$ -**	**$ -**
BEGINNING FUND BALANCE				
Reserved				
Unreserved				
TOTAL BEGINNING FUND BALANCE	**$ 1,061,892**	**$ 910,636**	**$ 849,671**	**$ 849,671**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	**$ 3,638,299**	**$ 1,300,671**	**$ 862,706**	**$ 862,706**

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

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR ENDING 6/30/20 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT (Capital)				
City Hall Purchase/Upgrade	$ -			
Capital Outlay - Land Transfer	$ -			
Capital Asset Acquisition		$ 40,000	$ -	$ -
Subtotal:	**$ -**	**$ 40,000**	**$ -**	**$ -**
PUBLIC SAFETY (Capital)				
Replacement Tasers		$ -	$ 6,000	$ 6,000
Computer System Upgrade	$ 34,742		$ 30,000	$ 30,000
Safety Complex		$ 21,000		
Subtotal:	**$ 34,742**	**$ 21,000**	**$ 36,000**	**$ 36,000**
PUBLIC WORKS (Capital)				
Pickup				
FAA Runway Design & Const.	$ 2,692,921	$ 390,000	$ -	
Streets Vehicle/Equipment	$ -			
Mini Excavator			$ 68,000	$ 68,000
Crack Sealer				
Equipment (1-Vehicles)				
Subtotal:	**$ 2,692,921**	**$ 390,000**	**$ 68,000**	**$ 68,000**
PARK & RECREATION (Capital)				
Lawn Mower, Rototiller, Aerator	$ -		$ -	
Vets Park Restrooms			$ -	
Building Purchase	$ -			
Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
				$ -
Subtotal:	**$ 2,727,663**	**$ 451,000**	**$ 104,000**	**$ 104,000**
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfer Out				
Subtotal Transfers Out:	**$ -**	**$ -**	**$ -**	**$ -**
SUBTOTAL ALL EXPENDITURES	**$ 2,727,663**	**$ 451,000**	**$ 104,000**	**$ 104,000**
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE	**$ 910,636**	**$ 849,671**	**$ 758,706**	**$ 758,706**
TOTAL FUND COMMITMENTS AND FUND BALANCE	**$ 3,638,299**	**$ 1,300,671**	**$ 862,706**	**$ 862,706**

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

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
FINES AND FORFEITS				
Muni Crt Assessment Fee (Facility)	$ 3,544	$ 1,000	$ 2,000	$ 2,000
Special Facliity Assessment Fee	$ 4,227	$ 1,500	$ 1,500	$ 1,500
Subtotal:	**$ 7,771**	**$ 2,500**	**$ 3,500**	**$ 3,500**
OTHER REVENUES				
Interest Income	$ -	$ -	$ -	$ -
Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenues	**$ 7,771**	**$ 2,500**	**$ 3,500**	**$ 3,500**
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved				
TOTAL BEGINNING FUND BALANCE	**$ 9,365**	**$ 17,136**	**$ 19,636**	**$ 19,636**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	**$ 17,136**	**$ 19,636**	**$ 23,136**	**$ 23,136**

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

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
JUDICIAL (Capital)				
Court Facility Assessment Fee	$ -	$ -	$ -	$ -
Administrative Assessment Fee	$ -	$ -	$ -	$ -
Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
Subtotal Expenditures:	**$ -**	**$ -**	**$ -**	**$ -**
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
SUBTOTAL ALL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
Transfer Out - General Fund	$ -			
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE	**$ 17,136**	**$ 19,636**	**$ 23,136**	**$ 23,136**
TOTAL FUND COMMITMENTS AND FUND B	**$ 17,136**	**$ 19,636**	**$ 23,136**	**$ 23,136**

CITY OF YERINGTON
(Local Government)
SCHEDULE B

FUND: MUNI COURT ADMIN. ASSESS/FACILITY FEES

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund				
Water Fund				
Sewer Fund				
Mason Water Fund				
Crystal Clear				
Subtotal	$ -	$ -	$ -	$ -
BEGINNING FUND BALANCE	$ 32,125	$ 31,110	$ 21,210	$ 21,210
Reserved			$ -	$ -
Unreserved			$ -	$ -
TOTAL BEGINNING FUND BALANCE	$ 32,125	$ 31,110	$ 21,210	$ 21,210
Prior Period Adjustments			$ -	$ -
Residual Equity Transfers			$ -	$ -
TOTAL AVAILABLE RESOURCES	$ 32,125	$ 31,110	$ 21,210	$ 21,210

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

	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR ENDING 6/30/20 TENTATIVE APPROVED	(4) FINAL APPROVED
Benefits				
General Fund - Expenditures	$ 1,015	$ 9,900	$ 3,500	$ 3,500
Water - Expenditures	$ -			
Sewer - Expenditures	$ -			
Mason Water - Expenditures	$ -			
Crystal Clear - Expenditures				
Subtotal	**$ 1,015**	**$ 9,900**	**$ 3,500**	**$ 3,500**
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfer Out				
Subtotal Transfers Out:	**$ -**	**$ -**	**$ -**	**$ -**
SUBTOTAL ALL EXPENDITURES	**$ 1,015**	**$ 9,900**	**$ 3,500**	**$ 3,500**
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE	**$ 31,110**	**$ 21,210**	**$ 17,710**	**$ 17,710**
TOTAL FUND COMMITMENTS AND FUND BALANCE	**$ 32,125**	**$ 31,110**	**$ 21,210**	**$ 21,210**

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

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
TAXES				
Room Tax Revenue	$ 81,407	$ 75,000	$ 75,000	$ 75,000
Subtotal:	**$ 81,407**	**$ 75,000**	**$ 75,000**	**$ 75,000**
INTERGOVERNMENT REVENUES				
CDBG - PHRA	$ 7,990	$ -		
FAA Airport 32-0022-15	$ -	$ -	$ -	
Police Equipment Grant	$ -	$ -	$ -	
LEPC Communication Grant	$ -	$ -	$ -	
NFWF River Dredging Grant	$ -	$ -		
USDA Communication Grant			$ -	
Subtotal:	**$ 7,990**	**$ -**	**$ -**	**$ -**
OTHER REVENUES				
Animal Shelter Donation/Grant		$ -	$ -	$ -
Donations				
Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
Safety Program Grant				
Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
Subtotal Revenues:	**$ 89,397**	**$ 75,000**	**$ 75,000**	**$ 75,000**
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Transfer In from General Fund		$ -		$ -
Subtotal Transfers In:	**$ -**	**$ -**	**$ -**	**$ -**
Subtotal All Revenues:	**$ 89,397**	**$ 75,000**	**$ 75,000**	**$ 75,000**
BEGINNING FUND BALANCE				
Reserved				
Unreserved				
TOTAL BEGINNING FUND BALANCE	**$ 61,829**	**$ 67,502**	**$ 67,502**	**$ 67,502**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	**$ 151,226**	**$ 142,502**	**$ 142,502**	**$ 142,502**

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

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 6/30/20
EXPENDITURES	**ACTUAL PRIOR YEAR ENDING FY 17-18**	**ESTIMATED CURRENT YEAR ENDING FY 18-19**	**TENTATIVE APPROVED**	**FINAL APPROVED**
GENERAL GOVERNMENT (Capital)				
Safety Program	$ -	$ -	$ -	$ -
Room Tax Expense	$ 61,968	$ 62,500	$ 62,500	$ 62,500
Room Tax State Remittance	$ 13,582	$ 4,688	$ 4,688	$ 4,688
Room Tax County Remittance	$ -	$ 7,813	$ 7,813	$ 7,813
Intergovernmental Room Tax	$ -			
Subtotal:	**$ 75,550**	**$ 75,000**	**$ 75,000**	**$ 75,000**
PUBLIC SAFETY (Capital)				
Police Equipment Grant		$ -	$ -	$ -
Police Vehicles		$ -	$ -	$ -
USDA Communication Grant		$ -	$ -	$ -
LEPC Communication Grant		$ -	$ -	$ -
		$ -	$ -	$ -
Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
PUBLIC WORKS (Capital)				
Animal Shelter Donation/Grant		$ -	$ -	$ -
CDBG - PHRA	$ 8,174	$ -	$ -	$ -
FAA Airport 32-0022-15		$ -	$ -	$ -
NFWF River Dredging Grant	$ -	$ -	$ -	$ -
Subtotal:	**$ 8,174**	**$ -**	**$ -**	**$ -**
PARK & RECREATION (Capital)				
Water Conservation Grant	$ -			
Trails Grant				
Subtotal:	**$ -**	**$ -**	**$ -**	**$ -**
Subtotal Expenditures:	**$ 83,724**	**$ 75,000**	**$ 75,000**	**$ 75,000**
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	**$ 83,724**	**$ 75,000**	**$ 75,000**	**$ 75,000**
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE	**$ 67,502**	**$ 67,502**	**$ 67,502**	**$ 67,502**
TOTAL FUND COMMITMENTS AND FUND BALANCE	**$ 151,226**	**$ 142,502**	**$ 142,502**	**$ 142,502**

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
OPERATING REVENUE				
Water Use Fees	$ 1,245,648	$ 1,296,739	$ 1,331,752	$ 1,331,752
Water Meter Replacement	$ 26,627	$ 25,005	$ 25,005	$ 25,005
Bad Debt	$ (4,834)	$ (4,500)	$ (4,500)	$ (4,500)
Total Operating Revenue:	**$ 1,267,441**	**$ 1,317,244**	**$ 1,352,257**	**$ 1,352,257**
OPERATING EXPENSE				
Salaries & Wages	$ 238,646	$ 256,247	$ 259,770	$ 259,770
Salary Expense	$ 90,441	$ 132,922	$ 134,251	$ 134,251
Services & Supplies	$ 396,852	$ 396,398	$ 407,381	$ 407,381
Bad Debt Expense	$ -	$ -	$ -	$ -
Depreciation/Amortization	$ 722,556	$ 680,412	$ 735,635	$ 735,635
TOTAL OPERATING EXPENSE	**$ 1,448,495**	**$ 1,465,979**	**$ 1,537,037**	**$ 1,537,037**
Operating Income or (Loss)	**$ (181,054)**	**$ (148,735)**	**$ (184,780)**	**$ (184,780)**
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	$ -	$ 20	$ -	$ -
Late Fees (Water Fees Interest)	$ 18,775	$ 3,500	$ 2,000	$ 2,000
Administrative Fee	$ -	$ 12,100	$ 12,100	$ 12,100
Water Rights Revenue	$ 3,000	$ 13,500	$ 1,000	$ 1,000
Water Tank Lease	$ 15,640	$ 12,000	$ 12,000	$ 12,000
Water Standby Fee (NvCC)	$ 87,500	$ 87,500	$ 87,500	$ 87,500
USDA - Water Line Project Rev	$ -		$ 9,000,000	$ 9,000,000
USDA - Water Line Project Exp	$ -		$ (9,000,000)	$ (9,000,000)
Willow Creek Contract	$ 19,000	$ 19,000	$ 19,000	$ 19,000
Insurance Recovery - POOL/PACT	$ -	$ -	$ -	$ -
Misc. Income	$ 2,725	$ 1,200	$ 1,200	$ 1,200
ARCO - Customer Hookup Rev	$ 233,455			
ARCO - Customer Hookup Exp	$ (233,455)			
Interest Expense	$ -		$ (117,590)	$ (117,590)
Total Non-Operating Revenue (Expense)	**$ 146,640**	**$ 148,820**	**$ 17,210**	**$ 17,210**
NET INCOME	**$ (34,414)**	**$ 85**	**$ (167,570)**	**$ (167,570)**
Capital Contributions	$ 91,794			
Sub Total	**$ 91,794**	**$ -**	**$ -**	**$ -**
Operating Transfers (Schedule T)				
Transfer Out to Crystal Clear Water		$ -	$ -	$ -
	$ -			
Net Operating Transfers	**$ -**	**$ -**	**$ -**	**$ -**
NET INCOME	**$ 57,380**	**$ 85**	**$ (167,570)**	**$ (167,570)**

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers	$ 1,331,822	$ 1,321,744	$ 1,356,757	$ 1,356,757
Payments of Personnel Costs	$ (363,870)	$ (389,169)	$ (394,021)	$ (394,021)
Payments for Service and Supplies	$ (297,854)	$ (396,398)	$ (407,381)	$ (407,381)
Payments to Lyon County	$ (66,388)	$ (60,000)	$ (60,000)	$ (60,000)
a. Net cash provided by operating activities	**$ 603,710**	**$ 476,177**	**$ 495,355**	**$ 495,355**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Water Tank Lease	$ 15,640	$ 12,000	$ 12,000	$ 12,000
Misc. Income	$ 6,201	$ 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	$ 87,500	$ 87,500	$ 87,500	$ 87,500
Water Right Revenue	$ 3,000	$ 13,500	$ 1,000	$ 1,000
Administrative Fees	$ 15,299	$ 12,100	$ 12,100	$ 12,100
USDA - Water Line Project Rev		$ -	$ 9,000,000	$ 9,000,000
USDA - Water Line Project Exp		$ -	$ (9,000,000)	$ (9,000,000)
b. Net cash provided by noncapital financing activities	**$ 146,640**	**$ 145,300**	**$ 132,800**	**$ 132,800**
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital Contributions by Customers	$ 12,315	$ 43,208	$ 8,900	$ 8,900
Capital Contributions by ARC	$ 102,498	$ 281,127		
Capital Contributions by USDA (Tribe)		$ 1,000,000	$ 500,000	$ 500,000
Capital Contributions by USDA (USDA City)	$ 82,165	$ 253,000	$ 17,000,000	$ 17,000,000
Principal Reduction on Long Term Loans			$ (162,909)	$ (162,909)
Interest Paid on Long Term Loans			$ (117,590)	$ (117,590)
Advance to Crystal Clear Water				
Acquisition of Capital Assets (ARC)		$ (281,127)		
Acquisition of Capital Assets (USDA Tribe)		$ (1,000,000)	$ (500,000)	$ (500,000)
Acquisition of Capital Assets (USDA City)		$ (253,000)	$ (17,000,000)	$ (17,000,000)
Acquisition of Capital Assets	$ (626,414)	$ (80,000)	$ (80,000)	$ (80,000)
Cash to Close Crystal Clear Water Fund	$ 104,099			
c. Net cash used for capital and related financing activities	**$ (325,337)**	**$ (36,792)**	**$ (351,599)**	**$ (351,599)**
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	$ -	$ -	$ -	$ -
Return (Purchase) of Investments				
d. Net cash used in investing activities	**$ -**	**$ -**	**$ -**	**$ -**
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**$ 425,013**	**$ 584,685**	**$ 276,556**	**$ 276,556**
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**$ 5,398,976**	**$ 5,823,989**	**$ 6,408,674**	**$ 6,408,674**
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**$ 5,823,989**	**$ 6,408,674**	**$ 6,685,230**	**$ 6,685,230**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
OPERATING REVENUE				
Sewer Use Fees	$ 828,947	$ 884,208	$ 1,063,828	$ 1,063,828
Bad Debts	$ -			
Total Operating Revenue:	**$ 828,947**	**$ 884,208**	**$ 1,063,828**	**$ 1,063,828**
OPERATING EXPENSE				
Salaries & Wages	$ 193,293	$ 225,418	$ 244,142	$ 244,142
Salary Expense	$ 94,625	$ 118,028	$ 126,377	$ 126,377
Services & Supplies	$ 260,905	$ 230,740	$ 239,739	$ 239,739
Bad Debt Expense				
Depreciation/Amortization	$ 173,615	$ 180,000	$ 180,000	$ 180,000
TOTAL OPERATING EXPENSE	**$ 722,438**	**$ 754,186**	**$ 790,258**	**$ 790,258**
Operating Income or (Loss)	**$ 106,509**	**$ 130,022**	**$ 273,570**	**$ 273,570**
NON-OPERATING REVENUES (EXP)				
Interest Income	$ -		$ -	$ -
Late Fees	$ 185	$ 200	$ 200	$ 200
Willow Creek Contract	$ 29,000	$ 29,000	$ 29,000	$ 29,000
Misc./Bad Debt Recovered	$ -	$ -	$ -	
CDBG - Sewer Video Grant				
CDBG - Sewer Video Expenses				
USDA - Sewer Line Project Rev			$ 9,000,000	$ 9,000,000
USDA - Sewer Line Project Exp			$ (9,000,000)	$ (9,000,000)
Connection Fees ARCO Weed Hts.			$ 834,000	$ 834,000
Interest Expense			$ (104,402)	$ (104,402)
Loss on Disposal of Property				
Total Non Operating Revenue (Exp)	**$ 29,185**	**$ 29,200**	**$ 758,798**	**$ 758,798**
Before Operating Transfers	**$ 135,694**	**$ 159,222**	**$ 1,032,368**	**$ 1,032,368**
USDA Grant	$ 44,286			
Special Item-Lagoon Cleaning		$ (390,000)		
Sub Total	**$ 44,286**	**$ (390,000)**	**$ -**	**$ -**
Operating Transfers (Schedule T)				
Out to General Fund				
Out to Unemployment Reserve				
Out to Compensated Absence				
Net Operating Transfers	**$ -**	**$ -**	**$ -**	**$ -**
NET INCOME	**$ 179,980**	**$ (230,778)**	**$ 1,032,368**	**$ 1,032,368**

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING FY 17-18	(2) ESTIMATED CURRENT YEAR ENDING FY 18-19	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/20 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers	$ 868,451	$ 884,208	$ 1,063,828	$ 1,063,828
Payments of Personnel Costs	$ (293,038)	$ (343,446)	$ (370,519)	$ (370,519)
Payments for Service and Supplies	$ (164,533)	$ (230,740)	$ (239,739)	$ (239,739)
Payments to Lyon County	$ (46,124)	$ (38,000)	$ (38,000)	$ (38,000)
a. Net cash provided by operating activities	**$ 364,756**	**$ 272,022**	**$ 415,570**	**$ 415,570**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Misc. Income	$ 185	$ 200	$ 200	$ 200
Operating Transfers (Out)/In	$ -	$ -	$ -	$ -
Willow Creek Agreement	$ 29,000	$ 29,000	$ 29,000	$ 29,000
CDBG - Sewer Line Video Grant				
CDBG - Sewer Line Video Expenses				
b. Net cash provided by noncapital financing activities	**$ 29,185**	**$ 29,200**	**$ 29,200**	**$ 29,200**
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital Contributed by Customers		$ 33,746	$ 20,000	$ 20,000
Capital Contributions by Grantors (USDA)		$ 250,000	$ 15,068,000	$ 15,068,000
Capital Contributions by USDA (Tribe)			$ 1,248,000	$ 1,248,000
Capital Contributions by USDA (City)				
Principal Reduction on Long Term Loans	$ -	$ -	$ (144,638)	$ (144,638)
Interest Paid on Long Term Loans	$ -	$ -	$ (104,402)	$ (104,402)
Capital Contributions by Grantors (USDA)			$ 741,000	$ 741,000
Acquisition of Capital Assets USDA (Tribe)			$ (1,248,000)	$ (1,248,000)
Acquisition of Capital Assets USDA (City)	$ 92,967	$ (250,000)	$ (15,068,000)	$ (15,068,000)
Acquisition of Capital Assets	$ (544,858)	$ (141,589)	$ (150,000)	$ (150,000)
ARCO Capital Contributions Weed Hts.			$ 834,000	$ 834,000
c. Net cash used for capital and related financing activities	**$ (451,891)**	**$ (107,843)**	**$ 1,195,960**	**$ 1,195,960**
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	$ -	$ -	$ -	$ -
Return (Purchase) of Investments				
d. Net cash used in investing activities	**$ -**	**$ -**	**$ -**	**$ -**
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**$ (57,950)**	**$ 193,379**	**$ 1,640,730**	**$ 1,640,730**
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**$ 1,821,061**	**$ 1,763,111**	**$ 1,956,490**	**$ 1,956,490**
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**$ 1,763,111**	**$ 1,956,490**	**$ 3,597,220**	**$ 3,597,220**

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

Transfer Schedule for Year FY 19-20

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND							
					FIXED ASSET ACQUISITION		$ -
							$ -
SUBTOTAL			$ -				
SPECIAL REVENUE FUNDS							
GRANT REVENUE	General Fund		$ -				
SUBTOTAL			$ -				$ -

CITY OF YERINGTON
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Year FY 19-20

	TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
FIXED ASSET ACQUISITION	Op Trans In - General Fund	19	$ -			
	Transfers from Utilities					
	Water		$ -			
	Sewer		$ -			
	Mason					
	Crystal Clear Water		$ -			
SUBTOTAL			$ -			$ -
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						
TOTAL			$ 52,503			

CITY OF YERINGTON
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	Total Proposed Expenditures					

Attach additional sheets if necessary.

SCHEDULE OF EXISTING CONTRACTS
Budget Fiscal Year 2019-20

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

Total Number of Existing Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Sciarani and Company	1980's	None	N/A	$ 36,000	$ 37,080	N/A	N/A	N/A	Audit
2	Prof. Svcs: Minden Lawyers LLC	6/21/1999	None	N/A	$ 40,800	$ 43,200	N/A	N/A	N/A	Legal Work - City Attorney
3	Prof. Svcs - Caselle (Acct.)	7/1/2016	None	N/A	$ 11,897	$ 12,492	N/A	N/A	N/A	Accounting
4	Prof. Svcs - Muni Court Judge	4/1/2013	None	N/A	$ 24,720	$ 25,462	N/A	N/A	N/A	Municipal Court Judge
5	Prof. Svcs: Farr West - Building	7/1/2015	None	N/A	$ 40,000	$ 40,000	N/A	N/A	N/A	Building Inspections
6	Total									

Attach additional sheets if necessary.

L O B B Y I N G   E X P E N S E   E S T I M A T E

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: 79th Session; February 6, 2017 to Jun 5, 2017

1. Activity: **None**
2. Funding Source: ____________
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 $ ________

Total $ -

Entity: City of Yerington