



N E V A D A

AGENDA
Budget Meeting
City Council

Thursday, April 3, 2025 • 5:00 PM

Mayor
Neal E. McIntyre

City Council
Ward 1 - Ryan Hanan
Ward 2 - Felicity Zoberski
Ward 3 - Stan Lau
Ward 4 - Albert Torres
Ward 5 - Joe Mendoza

City Manager
Benjamin Marchant

Fernley City Council Chambers, 595 Silver Lace Boulevard, Fernley, NV 89408

Zoom information:

Please click the following link to join the webinar: <https://us02web.zoom.us/j/82966343247>, or one tap_mobile: 12532158782, Dial: 669 900 9128, Webinar ID: 829 6634 3247

Public Notice: This agenda has been physically posted in compliance with 241.020 at Fernley City Hall, 595 Silver Lace Blvd. In addition, this agenda has been electronically posted in compliance with NRS 241.020(3) at www.cityoffernley.org and NRS 232.2175 at <https://notice.nv.gov/> To obtain further documentation regarding posting, please contact the City Clerk's Office at (775) 784-9830 or cityclerk@cityoffernley.org

Public Comment: Those wishing to address the City Council may submit public comment through the [online public comment form](#), or by sending an email to cityclerk@cityoffernley.org. Comments received prior to 4:00 pm the day of the meeting will be provided to City Council and added to the record but will not be read during the live meeting. Public comments received after 4 pm the day of the meeting will be included in the record but may not reach council members before action is taken. Public comment, whether on action items or public comment, is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specifically included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda. Additionally, if you wish you can comment in person at the meeting or use the Raise your Hand feature in Zoom (*9 if you are participating via phone).

Accommodations: City Council and staff will make reasonable efforts to assist and accommodate individuals with disabilities desiring to attend the meeting. Please contact the City Clerk's Office at (775) 784-9830 in advance so that arrangements can be made.

Supporting Material: Staff reports and supporting material for the meeting are available at the City Clerk's Office, and on the City's website at www.cityoffernley.org Pursuant to NRS 241.020(6), supporting material is made available to the general public at the same time it is provided to the City Council.

Order of Business: The presiding officer shall determine the order of the agenda. The Fernley City Council may combine two or more agenda items for consideration; remove an item from the agenda; or delay discussion relating to an item on the agenda at any time. All items are action items unless otherwise noted. Items scheduled to be heard at a specific time will be heard no earlier than the stated time but may be heard later.

1. INTRODUCTORY ITEMS

1.1. Pledge of Allegiance

1.2. Roll Call

1.3. Public Forum

1.4. (For Possible Action) Approval of Agenda

2. STAFF REPORTS

2.1. (For possible action) Discussion regarding the Fiscal Year 2025/2026 proposed final budget including but not limited to: All funds within the Water Enterprise Fund; Wastewater Enterprise Fund; General Fund; Special Revenue Funds; Capital Improvement Program; rates; all city departments; the budget process; timelines, goals, and existing budget; debt, staffing, including but not limited to reorganization, reclassification, employee positions and contracts, new positions, and other matters related thereto.

3. PUBLIC FORUM

4. ADJOURNMENT

Next Meeting: April 4th @ 5pm



City of Fernley, Nevada

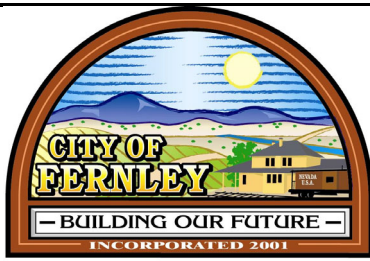
Tentative Budget

Fiscal Year Ended June 30, 2026

Prepared By:

Benjamin Marchant
City Manager

Robert Carson
City Treasurer



City of Fernley

Table of Contents

GENERAL FUND

Budget Request Summary	1
Budget Request List.....	5
General Fund Summary.....	7
General Fund Revenue.....	8
Individual Departments:	
Mayor and City Council	10
City Manager	11
City Attorney.....	12
City Treasurer.....	13
City Clerk.....	14
General Services – Facilities.....	15
Information Technology.....	16
Human Resources (New Department)	17
Municipal Court	18
General Services – Streets and Storm Drains	19
Fleet Management	20
Animal Control.....	21
Vector Control	22
Engineering	23
General Services – Parks and Recreation	24
Cemetery.....	25
Building and Safety	26
Planning and Development	27
Code Enforcement (New Department).....	28
Capital Improvement Plan.....	29

SPECIAL REVENUE AND CAPITAL PROJECTS FUNDS

Municipal Court Administrative Assessments	31
Municipal Court Facilities Assessments.....	32

Grants	33
Transient Lodging Tax	34
Capital Projects	35

ENTERPRISE FUNDS

Budget Request Summary	36
Budget Request List	38

Water Enterprise Fund

Cash Flows	39
Summary	40
Revenue	41
Water Distribution	42
Water Treatment	44
Capital Improvement Plan	46

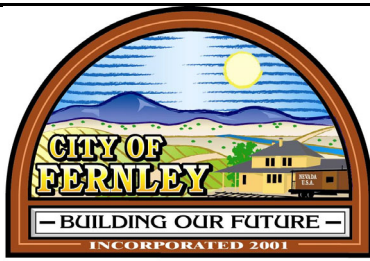
Sewer Enterprise Fund

Cash Flows	48
Summary	49
Revenue	50
Wastewater Treatment	51
Capital Improvement Plan	53

General Fund

- ♦ General Fund - The City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund
- ♦ The following funds are reported separately internally for the City, but are combined with the general fund for external financial reporting:
 - ♦ Residential Construction Tax Fund
 - ♦ Parks and Facilities Fund
 - ♦ Arts and Culture Fund
 - ♦ Computer Technology Fund
- ♦ Five Year CIP document for the General Fund identifies capital needs and estimated costs for these needs for the upcoming years.





City of Fernley

Fiscal Year 2025-26 (FY2026) General Fund Budget Requests

For the upcoming fiscal year, the management team, in conjunction with the City Council's priorities, has requested the following items. In these budget documents, you will see two new departments being proposed. One is to have the Human Resources department be a stand-alone department instead of being integrated into the City Manager's Budget. This will allow for better tracking of hiring expenses, benefit costs and other costs associated with employee issues. The other department being proposed is for the creation of a Code Enforcement Office. This is a new department to the City and will include one-time start-up costs of getting this department running and the recurring costs of adding additional employees.

Mayor and City Council

The Mayor and City Council Department is requesting the following one-time expenditures for FY2026:

- Funds to be used for the 25th anniversary of the incorporation of the City of Fernley. The requested amount is \$100,000 to be used to plan activities and a possible monument to enshrine the milestone.

General Services – Facilities

The Facilities Department is requesting the following additional staff for FY2026:

- Maintenance Worker I – This position would be a .5 FTE increase for the current staffing. This increase in FTE is being requested to meet the needs of the increased demands placed on the City's facilities. The cost to increase this position is \$40,460 and was identified by Council as a priority for FY2026.

The Facilities Department is requesting the following additional one-time expenditures for FY2026:

- The development of a Municipal Facilities Plan. This plan will outline the needs of the City's facilities as the City continues to grow. It will address the needs of existing facilities and the potential need for new buildings in the future. The amount requested to complete the project is \$150,000 and was identified by Council as a priority for FY 2026.
- The purchase of a modular building to be placed at City Hall for the use of the Engineering Department. The need for the growth of city staff and departments has left City Hall with no available office space to support staff. The amount requested for this project is \$400,000 and was identified by Council as a priority for FY 2026.

- Replacement of the flooring on the south end of City Hall that is worn. This is a normal maintenance activity and will not show up in the CIP for FY2026. The amount requested for this project is \$400,000.
- The Facilities department is also requesting the following machinery and equipment:
 - High-reach scissor lift \$25,000.

General Services - Streets and Storm Drains

The Streets and Storm Drains Department is requesting the following additional staff for FY2026:

- Maintenance Worker I – This increase is being requested to meet the needs of the increased demands placed on the City's streets. The cost to add this position is \$80,921 and was identified by Council as a priority for FY2026.

The Streets and Storm Drains Department is requesting the following additional one-time expenditures for FY2026:

- Construction of a flashing solar light on Farm District Road. The amount requested for this project is \$225,000.
- Design of Phase III of the Farm District Road Bike Path Project. This phase of the project will continue the existing path at Jasmine Ln and extend to Clearwater Pkwy. The amount requested for this project is \$315,000.
- The development of a storm drains master plan. This plan will assist in the development of better and more efficient use of land, provide more protection from flooding and potentially increase the aquifer recharging. The amount requested for this plan is \$250,000 and was identified by Council as a priority for FY 2026.
- The Streets and Storm Drains Department is also requesting the following machinery and equipment:
 - 3-Yard Dump Truck - \$95,000
 - Insulated Bucket Truck - \$195,000
 - Pickup ¾ Ton - \$85,000
 - SUV-Full Size - \$65,000
 - SUV-Mid Size - \$50,000
 - Skid Steer - \$85,000
 - Light Tower - \$16,000
 - Skid Steer - \$85,000

These vehicles and equipment are being requested to replace aging vehicles in the City's fleet and to better support the staff in completing their job duties.

Animal Control

The Animal Control Department is requesting the following one-time expenditures for FY2026:

- The development of plans to build an animal services building in the City. This new service will provide animal shelter services for dogs and cats, as well as boarding services for dogs. The amount requested for this project is \$150,000 and was identified by Council as a priority for FY 2026.
- The Animal Control Department is also requesting the following machinery and equipment:
 - Pickup with animal transport boxes - \$100,000

Vector Control

The Vector Control Department is requesting the following one-time expenditure for FY2026:

- Machinery and Equipment:
 - Drone - \$65,000

Engineering

The Engineering Department is requesting the following one-time expenditures for FY2026:

- Machinery and equipment:
 - Pickup - \$60,000
 - SUV-Mid Size - \$50,000.

General Services - Parks and Recreation

The Parks and Recreation Department is requesting the following additional staff for FY2026:

- Maintenance Worker I – This increase is being requested to meet the needs of the increased demands placed on the City's parks. The cost to add this position is \$80,921 and was identified by Council as a priority for FY2026.

The Parks and Recreation Department is requesting the following one-time expenditures for FY2026:

- Design and construction for the Fishing Pond Park. This fishing pond will utilize grants and donations to keep the cost to the City at a minimum. The amount requested for this project is \$100,000 and was identified by Council as a priority for FY2026.
- Construction at the In-Town Park for Phase II of the existing improvement plan. The amount requested for this project is \$700,000. \$200,000 of the requested amount is from the General Fund and the remaining \$500,000 is being requested from the Regional Construction Tax Fund.
- Construction of a sidewalk at the soccer fields and basketball court at Green Valley Park. The amount requested for this project is \$60,000.
- Construction of a walkway in the parking lot at the Out-of-Town Park soccer fields. The amount requested for this project is \$60,000.

The Parks and Recreation Department is also requesting the following machinery and equipment:

- Pickup - \$80,000
- Riding Lawn Mower - \$15,000
- Turf Sweeper - \$25,000

Cemetery

The Public Works Department is requesting the following one-time expenditure for the City's cemetery for FY2026:

- Development of a cemetery master plan to outline the future development, maintenance and preservation needs. The amount requested for this project is \$150,000 and was identified by Council as a priority for FY2026.

Planning and Development

The Planning Department is requesting the following additional staff for FY 2026:

- Associate Planner – This position will serve as a project manager for the additional requests below. This position will oversee the development of the plans and ensure completion and compliance with the City's policies. This position will also assist in the day-to-day operations of the department to meet the demand that is being placed on it with the City's growth. The total cost requested for this position is \$135,792.

The Planning Department is requesting the following one-time expenditures for FY2026:

- Update to the comprehensive master plan to consolidate and reconcile the City's numerous planning documents. The amount requested for this project is \$300,000 and was identified by Council as a priority for FY2026.
- Development of a capital improvements plan. This plan is necessary for the north and southwest area plans and for the development of an impact fee process. The amount requested for this project is \$350,000 and was identified by Council as a priority for FY2026.
- Development of an infrastructure plan for the north and southwest planning areas. The amount requested for this project is \$300,000 and was identified by Council as a priority for FY2026.
- Development of the south area plan. The amount requested for this project is \$300,000 and was identified by Council as a priority for FY2026.

Code Enforcement – New Department

The management of the City is proposing a new department to account for all activities related to Code Enforcement. Management is requesting the following staff for FY2026:

- Code Enforcement Manager – This position will be hired as a POST certified position and will be in a supervisory role. The total cost requested is \$158,807.
- Code Enforcement Officer – This position will work with the Code Enforcement Manager to perform the duties assigned. The total cost requested is \$109,128.

Management is also requesting the following expenditures for FY2026:

- Start up and operational costs for the new department - \$85,000.
- Machinery and equipment:
 - 2 SUVs - \$130,000

One-Time Expenditures

Department	Description	Amount Requested
Capital Expenditures		
Facilities	Modular Building	400,000
Facilities	Scissor Lift	25,000
Streets	SR828 Flashing Solar Light - Construction	225,000
Streets	SR828 Bike Path Phase 3 - Design	315,000
Streets	3-Yard Dump Truck (R)	100,000
Streets	Insulated Bucket Truck	195,000
Streets	Pickup - 3/4 Ton (R)	75,000
Streets	SUV - Full-Size (R)	70,000
Public Works	SUV - Mid-Size	50,000
Streets	Light Tower	16,000
Streets	Skid Steer	85,000
Animal Control	Animal Control Vehicle	100,000
Vector Control	Drone	65,000
Engineering	SUV - Mid-Size	50,000
Engineering	Pickup - 1/2 Ton	60,000
Parks	Fishing Pond - Design	100,000
Parks	In-Town Park Improvements - Phase 2	700,000
Parks	Sidewalk at Green Valley Park	60,000
Parks	Walkway at the Out-of-Town Park	60,000
Parks	Pickup - 3/4 Ton (R)	80,000
Parks	Riding Lawn Mower	15,000
Parks	Turf Sweeper	25,000
Code Enforcement	New Vehicle for Code Enforcement Manager	65,000
Code Enforcement	New Vehicle for Code Enforcement Officer	65,000
Total Capital Expenditures		3,001,000

Operational and Planning Expenditures		
Mayor/Council	Fernley 25th Anniversary	100,000
Facilities	Municipal Facilities Plan	150,000
Facilities	City Hall Flooring Replacement	15,000
IT	Asset Management Software	50,000
IT	New IT Equipment	200,000
Streets	Corridor Study - Main St - FY25 Carryover	200,000
Streets	Corridor Study - Farm Dist - FY25 Carryover	200,000
Streets	Storm Drain Master Plan	250,000
Animal Control	Animal Services Facility Plan	150,000
Cemetery	Cemetery Master Plan	150,000
Planning	Comprehensive Master Plan Update	300,000
Planning	Capital Improvements Plan	350,000
Planning	North & Southwest Area Infrastructure Plans	300,000
Planning	South Area Plan	300,000
Total Operational and Planning Expenditures		2,715,000
Total One-Time Expenditures		5,716,000

(CONTINUED)

Recurring Expenditures

Department	Description	Amount Requested
Facilities (.5 FTE)	Maintenance Worker I	40,460
IT	Asset Management Software	25,000
IT	IT Management Services	250,000
Streets	Maintenance Worker I	80,921
Parks	Maintenance Worker I	80,921
Parks	Fishing Pond Maintenance	50,000
Planning	Associate Planner	135,792
Code Enforcement	Code Enforcement Officer	114,128
Code Enforcement	Code Enforcement Manager	150,666
Total Recurring Expenditures		927,888
Total Budget Requests		6,643,888

GENERAL FUND SUMMARY

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Revenues					
Operating Revenue					
Taxes	\$ 4,858,148	\$ 5,425,790	\$ 5,566,271	\$ 6,066,007	\$ -
Licenses and Permits	5,320,852	4,855,500	4,946,850	5,091,000	-
Intergovernmental	923,859	916,884	861,049	912,435	-
Fines and Forfeitures	135,233	112,100	146,738	123,700	-
Investment Earnings	1,352,166	101,250	859,545	101,500	-
Miscellaneous	106,255	100,500	531,950	97,500	-
Indirect Revenue	383,029	409,140	409,140	724,522	-
Total Operating Revenue	13,079,541	11,921,164	13,321,543	13,116,664	-
Reimbursable Revenue					
RTC Reimbursable	702,973	7,475,000	5,378,517	7,500,000	-
Total Revenue	13,782,514	19,396,164	18,700,060	20,616,664	-
Expenditures					
Operatating Expenditures					
Mayor/Council	151,724	185,917	184,248	287,207	-
City Manager	859,214	957,783	914,221	848,637	-
City Attorney	568,213	723,690	670,470	779,112	-
City Treasurer	260,182	344,502	322,232	364,079	-
City Clerk	331,628	420,663	386,986	416,657	-
Facilities	610,523	4,727,438	4,526,813	1,558,576	-
Information Technology	258,636	391,795	390,059	874,069	-
Human Resources	-	-	-	163,067	-
Muni Court	516,580	656,282	598,983	779,038	-
Streets	3,979,779	2,341,457	1,871,487	2,881,854	-
Fleet	182,256	201,707	205,542	232,200	-
Animal Control	123,529	221,183	210,167	478,791	-
Vector Control	104,195	164,763	136,568	226,535	-
Engineering	827,797	892,819	870,022	1,057,370	-
Parks	1,046,620	1,412,845	1,263,871	2,029,233	-
Cemetery	53,184	82,000	43,946	218,900	-
Building	452,478	605,445	588,375	634,032	-
Planning	544,914	956,403	721,597	2,013,225	-
Code Enforcement	-	-	-	486,231	-
Total Operating Expenditures	10,871,450	15,286,692	13,905,589	16,328,815	-
Reimbursable Expenditures					
RTC Reimbursable	702,973	7,475,000	5,378,517	7,500,000	-
Other Sources and Uses					
Contingency	-	634,472	-	700,000	-
Total Expenditures	11,574,423	23,396,164	19,284,106	24,528,815	-
Net Change in Fund Balance	2,208,091	(4,000,000)	(584,046)	(3,912,151)	-
Beginning Fund Balance	12,739,826	15,316,351	14,947,917	14,363,871	-
Ending Fund Balance	\$ 14,947,917	\$ 11,316,351	\$ 14,363,871	\$ 10,451,720	\$ -

GENERAL FUND REVENUE

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Taxes					
Property Taxes	4,618,350	5,229,790	5,327,173	5,858,007	
Property Taxes-Delinquent	38,155	20,000	29,920	30,000	
Residential Construction Tax	175,131	150,000	182,000	150,000	
Marijuana Sales Tax	26,512	26,000	27,178	28,000	
Total Taxes	4,858,148	5,425,790	5,566,271	6,066,007	-
Licenses & Permits					
Business License Fees	830,107	900,000	887,076	800,000	
Franchise Fees	2,420,682	1,950,000	1,865,954	2,100,000	
Liquor License Fees	43,775	40,000	44,125	40,000	
Gaming License Fees	123,638	126,000	154,429	125,000	
Animal License Fees	4,172	6,500	5,100	6,000	
Passport Fees	44,252	13,000	29,345	20,000	
Building and Civil Permit Fees	1,280,490	1,100,000	1,393,320	1,300,000	
Planning and Zoning Fees	287,248	400,000	344,504	400,000	
Engineering/Civil Fees	204,140	200,000	166,493	200,000	
Engineering/Civil Inspect Fees	81,703	120,000	56,506	100,000	
Other Fees	646	-	-		
Total Licenses & Permits	5,320,852	4,855,500	4,946,850	5,091,000	-
Intergovernmental					
Consolidated Tax	268,972	237,181	227,627	231,176	
Motor Veh Fuel Tax	412,103	437,203	390,638	438,759	
County Parks Agreement	60,000	60,000	60,000	60,000	
County Roads Contribution	180,000	180,000	180,000	180,000	
Administration Fees	2,784	2,500	2,784	2,500	
Total Intergovernmental	923,859	916,884	861,049	912,435	-
Fines & Forfeitures					
Penalties/Fines Municipl Court	131,482	110,000	143,170	120,000	
Community Service Fee	3,667	1,500	3,491	3,000	
Penalties - Animal Control	33	-	-	100	
Muni Court Misc Fees	51	600	77	600	
Total Fines & Forfeitures	135,233	112,100	146,738	123,700	-
Investment Earnings					
Interest Earnings - GF	1,317,220	100,000	798,518	100,000	
Interest Earnings - RTC	29,125	1,000	54,430	1,000	
Interest Earnings - Parks/Fac	5,820	250	6,597	500	
Total Investment Earnings	1,352,166	101,250	859,545	101,500	-
Miscellaneous					
Cemetery Burial/Cremation Fee	500	4,000	960	1,000	
Park Rental Fees	10,179	7,500	2,523	7,500	
Facility Rental Fees	670	2,000	1,394	2,000	
Donations-Misc	-	-	100,400	-	
Donations-City Sponsored Event	1,951	2,000	7,159	2,000	
Miscellaneous Revenue	45,267	45,000	36,134	45,000	
Credit Card Fee - Util	-	-	-	-	
Credit Card Fee - Gen Svcs	34,337	40,000	23,245	40,000	
Miscellaneous Revenue - Opiods	3,393	-	(1,263)	-	
Contributed Revenue	-	-	350,500	-	
Contributed Revenue - UPRR	1,237	-	-	-	
Sale of Assets	8,721	-	10,898	-	
Total Miscellaneous	106,255	100,500	531,950	97,500	-

CONTINUED

GENERAL FUND REVENUE

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Indirect Revenue					
Indirect Revenue	383,029	409,140	409,140	724,522	-
Total Revenue Without RTC	13,079,541	11,921,164	13,321,543	13,116,664	-
RTC Shared Revenue	702,973	7,475,000	5,378,517	7,500,000	-
Total Revenue	13,782,514	19,396,164	18,700,060	20,616,664	-

MAYOR AND CITY COUNCIL

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	72,712	83,735	84,531	82,546	
Total Salaries	72,712	83,735	84,531	82,546	-
FICA	658	742	1,220	1,462	
Medicare	1,077	1,214	1,217	1,197	
Unemployment	-	-	483		
Retirement	21,005	24,044	21,774	21,668	
Group Insurance	-	32	11	-	
Workers Compensation	4,131	4,379	4,674	3,843	
Other Benefits	(280)	-	-	-	
Total Benefits	26,590	30,411	29,380	28,171	-
Total Salaries & Benefits	99,302	114,146	113,911	110,717	-
Services & Supplies					
Communications	2,005	2,171	2,332	2,640	
Printing and Postage	676	500	917	750	
Training	2,658	2,000	1,329	2,000	
Dues and Memberships	26,000	38,500	38,500	38,500	
Travel	5,259	8,000	4,093	8,000	
Employee Recognition	4,018	3,600	3,981	4,000	
General Supplies	130	500	401	500	
Minor Equipment	-	500	-	-	
Gasoline	5	-	-	100	
Community Support	11,671	16,000	18,785	120,000	
Total Services & Supplies	52,422	71,771	70,338	176,490	-
Total Expenditures	151,724	185,917	184,248	287,207	-

CITY MANAGER

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	251,685	387,159	360,860	308,211	
Overtime Pay	442	255	957	1,000	
Annual Leave Pay	2,633	6,336	5,438	5,927	
Sick Leave Pay	3,721	-	4,244	-	
Holiday Pay	3,817	-	4,232	-	
Total Salaries	262,298	393,750	375,731	315,138	-
Medicare	3,868	5,709	5,578	4,469	
Unemployment	2,725	2,113	2,316	1,718	
Retirement	45,955	67,753	65,625	59,331	
Group Insurance	21,359	40,005	34,187	37,156	
Workers Compensation	9,403	20,593	10,608	5,955	
Other Benefits	3,429	-	5,454	-	
Total Benefits	86,738	136,173	123,768	108,629	-
Total Salaries & Benefits	349,037	529,923	499,499	423,767	-
Services & Supplies					
Prof Serv-CTAX Litigation	32	-	-	-	
Prof Serv-Conflict Council	10,600	10,710	2,565	10,000	
Prof Serv-Other	456,846	382,500	367,725	370,000	
Tech Services-Other	-	-	-	-	
Tech Services-Comm on Ethics	5,636	5,000	3,263	5,000	
Outside Services	-	-	1,500	-	
Communications	760	1,200	673	720	
Advertising	1,227	2,000	2,688	2,000	
Printing and Postage	7,986	7,500	8,012	7,500	
Training	10,683	9,000	7,960	9,000	
Dues and Memberships	1,849	2,350	6,233	7,350	
Travel	7,087	5,000	4,847	5,000	
General Supplies	6,887	1,800	6,427	5,000	
Minor Equipment	-	-	2,033	2,500	
Gasoline	340	500	556	500	
Books and Periodicals	130	300	240	300	
Community Support	115	-	-	-	
Total Services & Supplies	510,178	427,860	414,722	424,870	-
Total Expenditures	859,214	957,783	914,221	848,637	-

CITY ATTORNEY

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	237,197	354,568	343,575	383,496	
Overtime Pay	41	1,000	-	1,000	
Annual Leave Pay	24,952	6,576	6,643	7,375	
Sick Leave Pay	9,036	-	6,742	-	
Holiday Pay	6,597	-	5,970	-	
Total Salaries	277,823	362,144	362,930	391,871	-
FICA	-	-	-	-	
Medicare	4,142	5,251	5,202	2,220	
Unemployment	2,356	2,335	2,130	2,700	
Retirement	80,803	109,352	110,500	128,281	
Group Insurance	42,994	66,668	65,520	68,480	
Workers Compensation	8,305	18,940	11,143	9,360	
Other Benefits	(1,173)	-	-	-	
Total Benefits	137,425	202,546	194,496	211,041	-
Total Salaries & Benefits	415,249	564,690	557,426	602,912	-
Services & Supplies					
Prof Serv-Legal	89,581	90,000	65,497	100,000	
Prof Serv-Other	18,342	20,000	8,251	20,000	
Tech Services-Other	23,962	22,000	15,176	25,000	
Communications	1,540	2,000	1,285	4,200	
Advertising	720	-	-	-	
Printing and Postage	7,418	7,500	8,343	8,000	
Training	6,556	6,500	5,403	7,500	
Dues and Memberships	1,307	3,000	2,907	3,000	
Travel	-	-	1,000	2,500	
General Supplies	2,564	4,000	3,413	5,000	
Minor Equipment	975	2,500	1,031	1,000	
Building Maint Supplies	-	500	206	-	
Books and Periodicals	-	1,000	532	-	
Total Services & Supplies	152,964	159,000	113,044	176,200	-
Total Expenditures	568,213	723,690	670,470	779,112	-
Shared Costs	-	-	-	-	-

CITY TREASURER

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	84,511	141,843	141,990	153,101	
Overtime Pay	74	-	-	-	
Annual Leave Pay	4,774	2,565	3,012	2,944	
Sick Leave Pay	2,440	-	608	-	
Holiday Pay	943	-	1,171	-	
Total Salaries	92,743	144,408	146,782	156,045	-
Medicare	1,315	2,094	1,991	2,220	
Unemployment	694	891	1,030	1,031	
Retirement	20,848	40,274	40,813	47,655	
Group Insurance	17,349	29,883	30,026	31,056	
Workers Compensation	2,121	7,552	3,899	3,573	
Other Benefits	(125)	-	-	-	
Total Benefits	42,202	80,694	77,758	85,534	-
Total Salaries & Benefits	134,945	225,102	224,541	241,579	-
Services & Supplies					
Prof Serv-Other	25,075	18,000	16,651	17,500	
Prof Serv-Auditing	63,000	64,800	63,000	66,000	
Communications	-	-	768	800	
Advertising	3,333	-	-	-	
Printing and Postage	2,286	1,900	2,527	2,000	
Training	1,005	2,000	1,480	3,500	
Dues and Memberships	500	750	400	750	
Travel	2,245	5,000	-	5,000	
General Supplies	2,584	1,500	1,529	1,500	
Minor Equipment	852	1,000	1,369	5,000	
Credit Card Fees	23,427	24,000	10,280	20,000	
Late Fees	34	100	1	100	
Cash Over/Short	897	100	(632)	100	
Books and Periodicals	-	250	318	250	
Total Services & Supplies	125,237	119,400	97,692	122,500	-
Total Expenditures	260,182	344,502	322,232	364,079	-
Non-Departmental Costs					
Contingency	-	634,472	-	700,000	
Shared Costs	(60,412)	(51,337)	(51,337)	(49,209)	

CITY CLERK

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	161,480	228,635	214,722	234,621	
Overtime Pay	4,118	2,985	3,090	3,000	
Annual Leave Pay	6,633	4,035	6,892	4,512	
Sick Leave Pay	5,310	-	2,133		
Holiday Pay	5,395	-	4,137		
Total Salaries	182,935	235,655	230,974	242,133	-
FICA	-	-	-	-	
Medicare	2,621	3,417	3,445	2,841	
Unemployment	1,886	1,859	2,098	2,095	
Retirement	49,682	62,925	61,803	69,923	
Group Insurance	35,202	45,682	39,316	38,702	
Workers Compensation	6,672	12,325	11,086	7,263	
Other Benefits	(563)	-	-		
Total Benefits	95,499	126,208	117,748	120,824	-
Total Salaries & Benefits	278,435	361,863	348,722	362,957	-
Services & Supplies					
Prof Serv-Other	470	2,000	975	2,000	
Outside Services	25,774	17,050	7,933	16,500	
Insurance	-	-	-	-	
Advertising	3,634	10,000	5,223	7,500	
Printing and Postage	13,458	14,500	13,169	15,000	
Training	1,338	6,000	5,000	3,000	
Dues and Memberships	790	1,000	933	1,000	
Travel	3,372	1,500	1,074	4,000	
General Supplies	2,866	3,500	1,549	3,000	
Minor Equipment	1,402	3,000	2,089	1,500	
Gasoline	-	50	-	-	
Books and Periodicals	88	200	319	200	
Community Support	-	-	-	-	
Total Services & Supplies	53,193	58,800	38,264	53,700	-
Total Expenditures	331,628	420,663	386,986	416,657	-

GENERAL SERVICES - FACILITIES

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	94,932	124,303	111,923	195,910	
Standby Pay	550	1,476	1,036	1,500	
Overtime Pay	1,004	3,265	2,621	3,000	
Annual Leave Pay	6,059	1,703	5,370	3,768	
Sick Leave Pay	1,734	-	2,026	-	
Holiday Pay	3,850	-	3,874	-	
Total Salaries	108,129	130,747	126,849	204,178	-
FICA	1,242	1,304	1,684	-	
Medicare	1,567	1,896	1,743	2,841	
Unemployment	1,305	1,500	1,326	2,118	
Retirement	18,295	21,572	20,925	43,401	
Group Insurance	18,900	22,106	20,018	54,946	
Workers Compensation	4,380	6,838	5,222	7,343	
Other Benefits	655	-	668		
Total Benefits	46,344	55,216	51,586	110,649	-
Total Salaries & Benefits	154,474	185,963	178,436	314,826	-
Services & Supplies					
Prof Serv-Engineering	8,038	8,000	7,889	160,000	
Prof Serv-Other	124	2,500	2,291	500	
Utility Serv-Water & Sewer	24,461	36,750	30,093	30,000	
Utility Serv-Refuse	5,102	5,200	4,796	5,500	
Outside Services	50,664	40,000	86,892	40,000	
Outside Serv-HVAC	1,527	15,000	10,000	5,000	
Outside Serv-Electrical	2,470	4,000	5,640	5,000	
Outside Serv-Repair & Maint	13,493	68,000	35,541	35,000	
Rentals	-	1,000	1,690	1,000	
Insurance	193,974	128,776	128,776	130,000	
Communications	70,195	100,000	125,366	100,000	
Advertising	157	500	1,446	5,000	
Printing and Postage	6,608	8,000	6,841	7,000	
Training	1,040	1,000	858	1,000	
Dues and Memberships	156	249	172	250	
Travel	-	-	-	-	
General Supplies	5,522	5,000	19,943	17,000	
Office Supplies	897	1,000	1,199	1,000	
Minor Equipment	6,175	5,000	3,046	5,000	
Automotive Supplies	392	-	-	-	
Building Maint Supplies	7,517	10,000	2,836	10,000	
Shop Supplies	2,175	4,000	2,000	-	
Safety Supplies	61	1,000	1,000	1,000	
Chemical Supplies	-	750	468	750	
Natural Gas	16,698	10,500	11,802	15,000	
Electricity	31,671	31,500	32,009	235,000	
Propane	215	250	-	250	
Bulk Diesel	-	100	-	-	
Gasoline	6,608	8,000	8,100	8,000	
Books and Periodicals	-	-	149	250	
Licenses and Permits	111	400	350	250	
Property Taxes/Assessmnts/Fees	-	-	-	-	
Total Services & Supplies	456,049	496,475	531,192	818,750	-
Capital Outlay					
Buildings	-	4,045,000	3,817,185	400,000	
Improve Other than Buildings	-	-	-	-	
Machinery	-	-	-	25,000	
Total Capital Outlay	-	4,045,000	3,817,185	425,000	-
Total Expenditures	610,523	4,727,438	4,526,813	1,558,576	-
Shared Costs	(151,247)	(133,418)	(133,418)	(182,284)	

INFORMATION TECHNOLOGY

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	43,398	59,482	58,995	68,923	
Overtime Pay	292	-	-	-	
Annual Leave Pay	6,429	934	1,379	1,325	
Sick Leave Pay	161	-	-	-	
Holiday Pay	2,369	-	220	-	
Total Salaries	52,649	60,416	60,595	70,248	-
Medicare	750	876	865	999	
Unemployment	348	353	405	447	
Retirement	9,105	10,409	10,435	13,268	
Group Insurance	9,647	10,661	10,139	12,088	
Workers Compensation	1,164	3,160	1,812	1,549	
Other Benefits	(146)	-	-	-	
Total Benefits	20,867	25,459	23,656	28,351	-
Total Salaries & Benefits	73,516	85,875	84,250	98,599	-
Services & Supplies					
Prof Serv-Other	-	-	-	250,000	
Tech Services-Other	174,631	295,420	295,916	320,000	
Communications	745	1,000	1,114	720	
Training	1,048	3,000	2,100	1,500	
Dues and Memberships	-	-	-	-	
Travel	-	-	601	1,500	
General Supplies	1,286	1,500	2,078	1,750	
Minor Equipment	7,410	5,000	4,000	100,000	
Total Services & Supplies	185,120	305,920	305,809	675,470	-
Capital Outlay					
Improve Other than Buildings	-	-	-	-	
Machinery	-	-	-	100,000	
Total Capital Outlay	-	-	-	100,000	-
Total Expenditures	258,636	391,795	390,059	874,069	-
Shared Costs	(75,931)	(89,839)	(89,839)	(295,285)	

HUMAN RESOURCES - NEW DEPARTMENT

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	-	-	-	71,849	
Overtime Pay	-	-	-	-	
Annual Leave Pay	-	-	-	1,382	
Sick Leave Pay	-	-	-		
Holiday Pay	-	-	-		
Total Salaries	-	-	-	73,230	-
FICA	-	-	-	-	
Medicare	-	-	-	2,841	
Unemployment	-	-	-	410	
Retirement	-	-	-	13,831	
Group Insurance	-	-	-	2,832	
Workers Compensation	-	-	-	1,423	
Other Benefits	-	-	-		
Total Benefits	-	-	-	21,337	-
Total Salaries & Benefits	-	-	-	94,567	-
Services & Supplies					
Prof Serv-Other	-	-	-	32,000	
Outside Services	-	-	-	15,000	
Insurance	-	-	-	-	
Advertising	-	-	-	7,500	
Printing and Postage	-	-	-	5,000	
Training	-	-	-	1,500	
Dues and Memberships	-	-	-	1,000	
Travel	-	-	-	2,000	
Employee Assistance Program	-	-	-	1,500	
General Supplies	-	-	-	1,500	
Minor Equipment	-	-	-	1,000	
Gasoline	-	-	-	-	
Books and Periodicals	-	-	-	500	
Community Support	-	-	-	-	
Total Services & Supplies	-	-	-	68,500	-
Total Expenditures	-	-	-	163,067	-

MUNICIPAL COURT

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	240,778	336,956	307,896	381,077	
Overtime Pay	4,342	23,939	4,681	15,000	
Annual Leave Pay	4,830	5,726	9,944	7,328	
Sick Leave Pay	5,634	-	5,134	-	
Holiday Pay	7,160	-	9,125	-	
Total Salaries	262,743	366,621	336,779	403,406	-
FICA	108	-	-	-	
Medicare	3,716	5,316	4,781	5,526	
Unemployment	2,667	2,920	3,075	3,375	
Retirement	71,993	84,656	88,792	105,185	
Group Insurance	54,184	68,595	54,764	87,547	
Workers Compensation	9,662	19,174	12,226	11,700	
Other Benefits	(228)	-	3,600	-	
Total Benefits	142,103	180,661	167,237	213,332	-
Total Salaries & Benefits	404,845	547,282	504,016	616,738	-
Services & Supplies					
Prof Serv-Other	72,003	56,000	48,650	109,000	
PROF SERV-CONFLICT COUNSEL	1,188	-	-	-	
Prof Serv-Interpreter	8,615	9,000	8,339	9,000	
Prof Serv-Senior Judge	1,619	6,000	4,329	6,000	
Prof Serv-Witness Fees	-	2,000	1,000	2,000	
Pretrial Services Program	3,455	3,500	1,612	3,500	
Tech Services-Other	-	-	200	-	
Communications	492	800	753	800	
Printing and Postage	10,178	12,000	11,951	12,000	
Training	2,739	2,000	3,227	2,500	
Dues and Memberships	-	-	170	300	
Travel	-	-	854	1,500	
General Supplies	10,243	13,700	11,277	11,700	
Automotive Supplies	-	-	-	-	
Gasoline	1,203	4,000	2,486	4,000	
Books and Periodicals	-	-	119	-	
Total Services & Supplies	111,735	109,000	94,967	162,300	-
Capital Outlay					
Vehicles	-	-	-	-	
Total Expenditures	516,580	656,282	598,983	779,038	-

STREETS AND STORM DRAINS

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	332,486	474,068	415,910	513,750	
Standby Pay	844	3,756	2,031	2,000	
Overtime Pay	12,588	17,000	14,784	17,000	
Annual Leave Pay	19,231	7,875	27,084	9,880	
Sick Leave Pay	4,968	-	8,561	-	
Holiday Pay	12,575	-	13,828	-	
Total Salaries	382,691	502,699	482,197	542,630	-
Medicare	5,516	7,289	6,965	7,449	
Unemployment	3,781	3,971	4,940	5,052	
Retirement	73,207	98,713	101,268	123,052	
Group Insurance	68,430	94,744	68,692	99,655	
Workers Compensation	13,405	26,291	17,345	17,515	
Other Benefits	3,216	-	7,200	-	
Total Benefits	167,555	231,008	206,410	252,724	-
Total Salaries & Benefits	550,246	733,707	688,607	795,354	-
Services & Supplies					
Prof Serv-Engineering	8,150	549,000	353,093	650,000	
Prof Serv-Other	240	4,000	3,311	1,000	
Tech Services-Other	19,965	50,250	-	-	
Utility Serv-Refuse	8,885	15,000	8,629	12,000	
Outside Services	184	50,000	61,355	25,000	
Outside Serv-Traf Light Maint	40,521	350,000	21,608	75,000	
Outside Serv-Repair & Maint	1,428,722	-	12,692	20,000	
Rentals	5,679	5,000	3,528	1,000	
Communications	-	-	671	750	
Advertising	212	500	125	500	
Printing and Postage	419	1,000	1,262	1,000	
Training	2,344	5,000	4,722	3,000	
Dues and Memberships	434	500	622	750	
Travel	-	-	-	-	
Educational Assistance Program	150	500	-	-	
General Supplies	83,545	75,000	73,638	75,000	
Office Supplies	1,453	2,500	2,301	2,000	
Minor Equipment	8,747	15,000	13,721	10,000	
Automotive Supplies	47,593	-	731	-	
Building Maint Supplies	1,391	2,000	1,283	-	
Shop Supplies	6,840	7,500	6,168	2,000	
Sign & Stripe Supplies	19,254	25,000	24,760	25,000	
Safety Supplies	5,914	8,500	9,526	8,500	
Supplies-Chemical	1,505	8,500	11,586	8,500	
Natural Gas	-	500	-	-	
Electricity	177,664	200,000	202,062	-	
Propane	4,125	5,250	5,312	5,000	
Bulk Diesel	2,506	4,000	-	4,000	
Gasoline	31,990	21,000	27,297	25,000	
Books and Periodicals	-	1,000	684	250	
Licenses and Permits	-	250	250	250	
Property Taxes/Assessmnts/Fees	-	-	-	-	
Total Services & Supplies	1,908,430	1,406,750	850,938	955,500	-
Capital Outlay					
Improve Other than Buildings	1,403,386	25,000	59,478	540,000	
Machinery	117,718	70,000	59,870	101,000	
Vehicles	-	106,000	212,593	490,000	
Furniture and Fixtures	-	-	-	-	
Total Capital Outlay	1,521,103	201,000	331,941	1,131,000	-
Other					
RTC Reimbursable	702,973	7,475,000	5,378,517	7,500,000	
Total Expenditures	4,682,752	9,816,457	7,250,004	10,381,854	-

FLEET MANAGEMENT

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	79,012	72,538	63,860	79,616	
Overtime Pay	737	2,290	466	2,000	
Annual Leave Pay	7,429	1,265	5,582	1,531	
Sick Leave Pay	2,721	-	1,735	-	
Holiday Pay	4,550	-	3,138	-	
Total Salaries	94,448	76,093	74,782	83,147	-
Medicare	1,305	1,102	1,027	1,154	
Unemployment	775	535	600	644	
Retirement	24,471	19,197	19,216	22,737	
Group Insurance	23,961	18,800	18,290	20,285	
Workers Compensation	2,565	3,980	2,301	2,232	
Other Benefits	-	-	-	-	
Total Benefits	53,078	43,614	41,435	47,053	-
Total Salaries & Benefits	147,525	119,707	116,217	130,200	-
Services & Supplies					
Prof Serv-Other	237	-	11	-	
Tech Services-Other	-	-	4,341	5,000	
Outside Services	-	-	6,576	12,500	
Outside Serv-Repair & Maint	2,383	-	260	-	
Communications	-	-	415	500	
General Supplies	12,845	12,000	11,896	12,000	
Minor Equipment	-	-	-	-	
Automotive Supplies	12,255	58,500	55,379	58,500	
Bulk Diesel	2,506	8,000	6,575	10,000	
Gasoline	4,503	3,500	3,761	3,500	
Licenses and Permits	-	-	111	-	
Total Services & Supplies	34,730	82,000	89,326	102,000	-
Total Expenditures	182,256	201,707	205,542	232,200	-
Shared Costs	(12,083)	(20,311)	(20,311)	(53,088)	

ANIMAL CONTROL

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	60,979	119,805	112,847	130,739	
Overtime Pay	1,684	-	4,166	4,000	
Annual Leave Pay	4,938	1,961	2,569	2,514	
Sick Leave Pay	1,659	-	228	-	
Holiday Pay	2,707	-	2,815	-	
Total Salaries	71,967	121,766	122,624	137,253	-
FICA	936	-	23	-	
Medicare	1,062	1,766	1,996	1,896	
Unemployment	845	1,168	1,449	1,350	
Retirement	9,606	20,966	20,792	25,167	
Group Insurance	8,776	18,596	17,793	18,944	
Workers Compensation	3,012	8,421	5,020	4,680	
Other Benefits	(148)	-	-	-	
Total Benefits	24,088	50,917	47,071	52,037	-
Total Salaries & Benefits	96,056	172,683	169,695	189,291	-
Services & Supplies					
Prof Serv-Other	8,736	6,000	7,083	157,000	
Co Shelter Agreement	3,000	6,000	3,000	4,000	
Communications	-	-	1,012	1,250	
Advertising	-	-	-	-	
Printing and Postage	722	2,000	1,725	1,500	
Training	414	1,500	1,557	5,200	
Dues and Memberships	-	-	50	250	
Travel	-	3,000	2,000	2,600	
General Supplies	4,198	3,000	1,843	3,000	
Office Supplies	635	500	231	500	
Minor Equipment	2,258	5,000	4,000	2,900	
Automotive Supplies	833	-	6	-	
Safety Supplies	460	1,000	465	3,800	
Gasoline	6,217	7,500	6,927	7,500	
Total Services & Supplies	27,474	35,500	29,898	189,500	-
Capital Outlay					
Vehicles	-	13,000	10,573	100,000	
Total Services & Supplies	-	13,000	10,573	100,000	-
Total Expenditures	123,529	221,183	210,167	478,791	-

VECTOR CONTROL

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	30,502	41,692	34,449	42,497	
Standby Pay	536	697	569	6,000	
Overtime Pay	895	291	1,386	-	
Annual Leave Pay	1,238	681	2,360	817	
Sick Leave Pay	1,747	-	1,443	-	
Holiday Pay	1,677	-	1,670	-	
Total Salaries	36,595	43,361	41,877	49,314	-
Medicare	509	629	602	616	
Unemployment	393	349	429	400	
Retirement	6,420	7,418	7,430	8,304	
Group Insurance	10,247	10,413	9,944	10,664	
Workers Compensation	1,364	2,268	1,543	1,388	
Other Benefits	(78)	-	-	-	
Total Benefits	18,855	21,077	19,946	21,371	-
Total Salaries & Benefits	55,450	64,438	61,824	70,685	-
Services & Supplies					
Prof Serv-Other	-	32,000	28,955	20,000	
Outside Serv-Repair & Maint	4,025	500	500	1,000	
Communications	-	-	925	1,100	
Training	155	2,000	370	2,000	
Dues and Memberships	-	-	170	250	
Travel	-	-	-	1,000	
General Supplies	659	1,000	786	1,000	
Minor Equipment	919	1,350	-	1,500	
Automotive Supplies	1,237	-	-	-	
Safety Supplies	388	1,500	1,390	1,000	
Chemical Supplies	38,627	60,000	40,000	60,000	
Gasoline	2,435	1,575	1,248	1,500	
Licenses and Permits	300	400	400	500	
Total Services & Supplies	48,745	100,325	74,744	90,850	-
Capital Outlay					
Vehicles	-	-	-	-	
Machinery	-	-	-	65,000	
Total Capital Outlay	-	-	-	65,000	-
Total Expenditures	104,195	164,763	136,568	226,535	-
Shared Costs	(18,244)	(42,842)	(42,842)	(64,541)	

ENGINEERING

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	371,391	429,432	359,437	448,164	
Overtime Pay	37	-	-	-	
Annual Leave Pay	17,452	7,453	23,178	8,900	
Sick Leave Pay	17,332	-	11,468	-	
Holiday Pay	16,759	-	9,151	-	
Total Salaries	422,971	436,885	403,234	457,064	-
Medicare	6,118	6,335	5,950	6,498	
Unemployment	3,395	2,865	3,065	3,303	
Retirement	89,894	90,499	92,269	134,875	
Group Insurance	60,319	61,886	50,629	67,380	
Workers Compensation	11,615	22,849	13,021	11,450	
Other Benefits	(1,187)	-	-	-	
Total Benefits	170,154	184,434	164,934	223,506	-
Total Salaries & Benefits	593,125	621,319	568,167	680,570	-
Services & Supplies					
Prof Serv-Engineering	212,159	225,000	280,912	250,000	
Prof Serv-Other	4,504	-	28	-	
Outside Services	-	-	308	-	
Outside Serv-Repair & Maint	-	-	-	-	
Communications	-	-	292	800	
Advertising	-	-	250	-	
Printing and Postage	-	700	256	-	
Training	4,394	6,000	4,561	6,000	
Dues and Memberships	10,509	22,000	4,453	1,500	
Travel	-	-	358	3,000	
General Supplies	654	5,000	4,043	1,500	
Office Supplies	374	3,500	1,570	500	
Minor Equipment	1,947	5,000	2,823	2,000	
Gasoline	131	300	282	500	
Books and Periodicals	-	4,000	1,719	1,000	
Total Services & Supplies	234,672	271,500	301,855	266,800	-
Capital Outlay					
Vehicles	-	-	-	110,000	
Total Expenditures	827,797	892,819	870,022	1,057,370	-
Shared Costs	(65,112)	(71,393)	(71,393)	(80,115)	

PARKS AND RECREATION

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	206,316	295,741	276,668	311,477	
Standby Pay	2,109	3,824	2,577	4,000	
Overtime Pay	1,780	8,460	6,580	5,000	
Annual Leave Pay	14,953	4,391	13,894	5,290	
Sick Leave Pay	4,441	-	5,240	-	
Holiday Pay	8,889	-	9,509	-	
Total Salaries	238,488	312,416	314,467	325,768	-
FICA	1,084	1,820	2,234	2,256	
Medicare	3,368	4,530	4,301	4,516	
Unemployment	2,701	3,533	2,845	4,236	
Retirement	44,735	55,621	55,023	61,680	
Group Insurance	45,877	57,079	50,902	73,041	
Workers Compensation	9,638	17,596	11,949	14,686	
Other Benefits	2,160	-	1,732	-	
Total Benefits	109,564	140,179	128,986	160,415	-
Total Salaries & Benefits	348,052	452,595	443,453	486,183	-
Services & Supplies					
Prof Serv-Engineering	8,038	15,000	8,711	15,000	
Prof Serv-Other	302	-	1,435	500	
Interfund WTP Debt Assessment	66,172	75,000	59,188	60,000	
Utility Serv-Water & Sewer	174,732	320,000	256,211	210,000	
Utility Serv-Refuse	12,477	7,500	10,179	10,000	
Outside Services	51,875	40,000	28,788	40,000	
Outside Serv-Electrical	4,134	10,000	4,000	10,000	
Outside Serv-Repair & Maint	6,103	15,000	10,058	10,000	
Rentals	1,405	5,000	1,849	5,000	
Communications	-	-	234	500	
Advertising	212	100	125	250	
Printing and Postage	251	500	311	500	
Training	694	2,000	1,150	1,000	
Dues and Memberships	371	300	353	300	
Travel	-	-	-	-	
Educational Assistance Program	-	500	-	-	
General Supplies	51,895	50,000	39,261	50,000	
Office Supplies	831	1,000	822	1,000	
Minor Equipment	3,069	15,000	13,966	15,000	
Minor Equipment	-	-	5,688	15,000	
Automotive Supplies	5,214	-	252	-	
Building Maint Supplies	2,331	5,000	3,500	5,000	
Shop Supplies	1,379	1,000	500	1,000	
Safety Supplies	449	2,000	962	2,000	
Chemical Supplies	4,600	5,000	5,182	5,000	
Electricity	27,147	26,000	30,579	27,500	
Propane	1,285	1,000	846	1,000	
Bulk Diesel	1,491	2,000	643	2,000	
Gasoline	9,133	15,000	12,478	15,000	
Books and Periodicals	-	-	29	250	
Licenses and Permits	-	250	263	250	
Property Taxes/Assessmnts/Fees	-	100	-	-	
Total Services & Supplies	435,593	614,250	497,564	503,050	-
Capitol Outlay					
Improve Other than Buildings	144,899	50,000	50,000	420,000	
Improve Other than Buildings	118,077	200,000	119,890	500,000	
Machinery	-	-	-	40,000	
Vehicles	-	96,000	152,964	80,000	
Furniture and Fixtures	-	-	-	-	
Total Capitol Outlay	262,976	346,000	322,854	1,040,000	-
Total Expenditures	1,046,620	1,412,845	1,263,871	2,029,233	-

CEMETERY

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Services & Supplies					
Prof Serv-Engineering	-	-	-	150,000	
Utility Serv-Water & Sewer	7,768	20,000	17,901	10,000	
Utility Serv-Refuse	-	500	251	500	
Outside Serv-Repair & Maint	39,467	50,000	20,000	50,000	
General Supplies	4,471	10,000	5,239	7,500	
Shop Supplies	771	500	-	-	
Chemical Supplies	-	300	-	300	
Electricity	431	500	555	500	
Propane	277	100	-	-	
Licenses and Permits	-	100	-	100	
Total Expenditures	53,184	82,000	43,946	218,900	-

BUILDING AND SAFETY

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	260,769	354,942	345,761	397,326	
Overtime Pay	217	-	930	1,000	
Annual Leave Pay	9,007	5,926	6,093	7,641	
Sick Leave Pay	5,028	-	4,225	-	
Holiday Pay	7,928	-	9,859	-	
Total Salaries	282,950	360,868	366,867	405,967	-
Medicare	4,174	5,233	5,199	5,761	
Unemployment	2,992	2,920	3,906	3,375	
Retirement	56,588	70,957	74,055	87,820	
Group Insurance	37,163	62,794	62,321	72,869	
Workers Compensation	10,878	18,873	13,793	11,700	
Other Benefits	5,258	-	3,600	-	
Total Benefits	117,054	160,777	162,873	181,526	-
Total Salaries & Benefits	400,004	521,645	529,740	587,492	-
Services & Supplies					
Prof Serv-Other	20,287	5,000	8,318	10,000	
Prof & Tech Fees-Misc	6,918	15,000	-	-	
Outside Services	-	20,000	14,353	-	
Outside Serv-Repair & Maint	1,225	-	-	-	
Communications	-	-	3,685	2,700	
Advertising	-	300	-	300	
Printing and Postage	744	2,500	3,101	2,500	
Training	7,236	7,740	7,774	7,740	
Dues and Memberships	600	1,000	786	800	
Travel	-	7,260	4,707	5,000	
General Supplies	1,515	2,000	1,402	1,000	
Office Supplies	3,834	4,000	2,310	2,500	
Minor Equipment	873	4,500	584	4,500	
Automotive Supplies	707	-	-	-	
Safety Supplies	296	1,000	-	1,000	
Gasoline	5,570	6,000	5,053	6,000	
Books and Periodicals	2,670	5,000	4,563	2,500	
Cleanup	-	2,500	2,000	-	
Total Services & Supplies	52,474	83,800	58,636	46,540	-
Capital Outlay					
Vehicles	-	-	-	-	
Total Expenditures	452,478	605,445	588,375	634,032	-

PLANNING AND DEVELOPMENT

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	208,196	316,047	245,825	491,507	
Overtime Pay	-	-	87	1,000	
Annual Leave Pay	3,774	5,674	4,124	9,452	
Sick Leave Pay	2,972	-	4,532	-	
Holiday Pay	2,927	-	5,639	-	
Total Salaries	217,868	321,721	260,207	501,960	-
Medicare	3,095	4,665	3,761	7,127	
Unemployment	2,414	2,336	2,453	3,375	
Retirement	64,312	83,317	64,048	115,394	
Group Insurance	40,346	54,288	38,670	80,469	
Workers Compensation	8,174	16,826	8,694	11,700	
Other Benefits	(424)	-	-	-	
Total Benefits	117,917	161,432	117,626	218,065	-
Total Salaries & Benefits	335,785	483,153	377,833	720,025	-
Services & Supplies					
Prof Serv-Engineering	4,543	20,000	19,026	20,000	
Prof Serv-Other	188,046	418,200	303,782	1,250,000	
Tech Services-Other	1,618	-	160	-	
Prof & Tech Fees-Misc	-	-	-	-	
Rentals	-	-	485	-	
Advertising	4,948	7,500	4,077	5,000	
Printing and Postage	897	1,300	1,610	1,500	
Training	4,335	12,000	1,360	5,000	
Dues and Memberships	1,016	2,500	966	1,500	
Travel	-	-	3,000	5,000	
General Supplies	2,898	750	520	1,000	
Office Supplies	829	1,000	711	1,000	
Minor Equipment	-	9,500	7,667	1,500	
Books and Periodicals	-	500	400	1,700	
Total Services & Supplies	209,129	473,250	343,763	1,293,200	-
Total Expenditures	544,914	956,403	721,597	2,013,225	-

CODE ENFORCEMENT - NEW DEPARTMENT

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	-	-	-	153,554	
Overtime Pay	-	-	-	1,500	
Annual Leave Pay	-	-	-	2,953	
Sick Leave Pay	-	-	-	-	
Holiday Pay	-	-	-	-	
Total Salaries	-	-	-	158,007	-
Medicare	-	-	-	2,227	
Unemployment	-	-	-	1,350	
Retirement	-	-	-	62,555	
Group Insurance	-	-	-	42,412	
Workers Compensation	-	-	-	4,680	
Other Benefits	-	-	-	-	
Total Benefits	-	-	-	113,223	-
Total Salaries & Benefits	-	-	-	271,231	-
Services & Supplies					
Prof Serv-Other	-	-	-	-	
Prof & Tech Fees-Misc	-	-	-	-	
Outside Services	-	-	-	20,000	
Rentals	-	-	-	-	
Communications	-	-	-	2,000	
Advertising	-	-	-	5,000	
Printing and Postage	-	-	-	5,000	
Training	-	-	-	5,000	
Dues and Memberships	-	-	-	1,000	
Travel	-	-	-	2,000	
General Supplies	-	-	-	5,000	
Office Supplies	-	-	-	10,000	
Minor Equipment	-	-	-	25,000	
Books and Periodicals	-	-	-	5,000	
Total Services & Supplies	-	-	-	85,000	-
Capital Outlay					
Vehicles	-	-	-	130,000	
Total Expenditures	-	-	-	486,231	-

Governmental Funds Capital Projects						
General Fund, Capital Fund, Capital Improvement Fund, Grants Fund						
Purchase/ Replacement Year	Description	Economic Life (Years)	Funding Source			Total Cost
			General Fund	RTC	RCT Fund	
Infrastructure Projects						
2026	Cedar Street Reconstruction- Construction	30		4,000,000		4,000,000
2026	Fernley Industrial Park Rehabilitation and Reconstruction Project - Constructor	30		3,500,000		3,500,000
2026	SR 828 Flashing Solar Light Evaluation and Upgrade - Construction	30	225,000			225,000
2026	SR 828 Bike Path Phase 3, Jasmine Ln to West of Friendly 5, East of Friendly 5 to W/E Clearwater PKWY - Design Services		315,000			315,000
Buildings and Improvement Projects						
	Modular Building for City Hall	20	400,000			400,000
Improvements Other than Buildings Projects						
2026	Fishing Pond - Design					
2026	In-Town Park Improvement Project - Phase 2 Construction	20	100,000			100,000
2026	Park Improvement - Sidewalk at Soccer Fields & Basketball Court at Green Valley Park	10	200,000		500,000	700,000
2026	Park Improvement - Walkway in the Parking Lot of the Out-of-Town Park Soccer Field	10	60,000			60,000
Vehicle and Equipment Purchases						
2026	Animal Control Vehicle With New Animal Boxes	10	100,000			100,000
2026	Bucket Truck for the Parks and Streets and Storm Drains Department	10	195,000			195,000
2026	Vehicle - Code Enforcement Manager	10	65,000			65,000
2026	Vehicle - Code Enforcement Officer	10	65,000			65,000
2026	Dump Truck for Streets and Storm Drains Department	10	100,000			100,000
2026	Fleet Pool Vehicle Replacement	5	70,000			70,000
2026	Fleet Public Works Vehicle Replacement	5	50,000			50,000
2026	Fleet Truck Replacement for Parks Department	5	80,000			80,000
2026	Fleet Truck Replacement for Streets and Storm Drains Department	5	75,000			75,000
2026	Fleet Vehicle Replacement for Engineering - SUV	5	50,000			50,000
2026	Fleet Vehicle Replacement for Engineering - Truck	5	60,000			60,000
2026	Light Tower with Generator for Streets	10	16,000			16,000
2026	Ride-on Turn Mower for Parks	5	15,000			15,000
2026	Scissor Lift for General Services	10	25,000			25,000
2026	Skid Steer with Rotary Cutter for Streets	10	85,000			85,000
2026	Turf Sweeper for Parks	5	25,000			25,000
2026	Vector Control Drone	5	65,000			65,000
Total Capital Outlay - 2025/2026			2,501,000	7,500,000	500,000	10,501,000
Infrastructure Projects						
2027	SR 828 Bike Path Phase 3, Jasmine LN to Friendly 5 - Construction	20	650,000			650,000
2027	SR 828 Bike Path Phase 4, Clearwater Parkway to East Valley Elementary - ENGR, R/W Services		350,000			350,000
2027	Red Rock Road Extension - Design and Right of Way Services			20,000		20,000
Vehicle and Equipment Purchases						
2027	Fleet Vehicle Replacement	5	80,000			80,000
2027	Fleet Vehicle Replacement	5	80,000			80,000
2027	Fleet Vehicle Replacement	5	80,000			80,000
Total Capital Outlay - 2026-2027			1,240,000	20,000	-	1,260,000
Infrastructure Projects						
2028	Red Rock Road Extension - Final Design and Construction	30				
2028	In-Town Park Improvement Project Phase 3 - Construction	30		1,400,000	500,000	1,400,000
Vehicle and Equipment Purchases						
2028	Fleet Vehicle Replacement	5	80,000			80,000
2028	Fleet Vehicle Replacement	5	80,000			80,000
2028	Fleet Vehicle Replacement	5	80,000			80,000
Total Capital Outlay 2027-2028			240,000	1,400,000	500,000	2,140,000

Governmental Funds Capital Projects						
General Fund, Capital Fund, Capital Improvement Fund, Grants Fund						
Purchase/ Replacement Year	Description	Economic Life (Years)	Funding Source			Total Cost
			General Fund	RTC	RCT Fund	
2029 2029	Infrastructure Projects 6th, 7th, B-G ST Rehab/Reconstruct - Design Out of Town Park Improvement Project - Design			400,000	250,000	400,000 250,000
2029 2029 2029	Vehicle and Equipment Purchases Fleet Vehicle Replacement Fleet Vehicle Replacement Fleet Vehicle Replacement	5 5 5	80,000 80,000 80,000			80,000 80,000 80,000
	Total Capital Outlay 2028-2029		240,000	400,000	250,000	890,000
2030 2030	Infrastructure Projects 6th, 7th, B-G ST Rehab/Reconstruct - Construction Out of Town Park Improvement Project Phase 1 - Construction	30		4,500,000	250,000	4,500,000 250,000
2030 2030 2030	Vehicle and Equipment Purchases Fleet Vehicle Replacement Fleet Vehicle Replacement Fleet Vehicle Replacement	5 5 5	80,000 80,000 80,000			80,000 80,000 80,000
	Total Capital Outlay 2029-2030		240,000	4,500,000	250,000	4,990,000
Grand Total for 5 Year CIP			4,461,000	13,820,000	1,500,000	19,781,000

Special Revenue & Capital Projects Funds

- ♦ Municipal Court Administrative Fees Fund - Accounts for the proceeds from Court Administrative Fees set aside per NRS 268.4085 for court administration.
- ♦ Municipal Court Facilities Fees Fund - Accounts for the proceeds from Court Facilities Fees set aside per NRS 176.0611 for the provision of court facilities.
- ♦ Grants Special Revenue Fund - Used to account for federal and state grants that are restricted or committed for a specific use.
- ♦ Transient Lodging Tax Fund - Accounts for Transient Lodging Tax revenues to be used for economic development activities.
- ♦ Capital Projects Fund - Accounts for financial resources used for the acquisition or construction of capital projects for governmental activities. The fund is utilized to set aside funds to provide funding for future projects involving replacement or acquisition of building, improvements and equipment.



MUNICIPAL COURT ADMINISTRATIVE ASSESSMENTS

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Revenues					
Penalties/Fines Municipl Court	9,241	8,800	9,000	8,800	
Interest Earnings	258	-	-	-	
Total Revenues	9,499	8,800	9,000	8,800	-
Expenditures					
Services & Supplies	10,000	10,000	10,000	10,000	
Dues and Memberships	375	375	-	375	
Total Services & Supplies	10,375	10,375	10,000	10,375	-
Net Change in Fund Balance	(876)	(1,575)	(1,000)	(1,575)	-
Beginning Fund Balance	12,254	10,180	11,378	10,378	
Ending Fund Balance	11,378	8,605	10,378	8,803	

MUNICIPAL COURT FACILITIES ASSESSMENTS

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Revenues					
Penalties/Fines Municipl Court	24,815	12,200	12,200	12,200	
Interest Earnings	3,135	-	-	-	
Total Revenues	27,950	12,200	12,200	12,200	-
Expenditures					
Services & Supplies	-	50,000	45,480	30,000	
Minor Equipment	5,280	20,000	2,970	20,000	
Miscellaneous	-	20,000	-	20,000	
Improve Other than Buildings	-	30,568	-	29,767	
Furniture and Fixtures	-	10,000	-	10,000	
Total Services & Supplies	5,280	130,568	48,450	109,767	-
Net Change in Fund Balance	22,670	(118,368)	(36,250)	(97,567)	-
Beginning Fund Balance	111,147	118,368	133,817	97,567	
Ending Fund Balance	133,817	-	97,567	-	

GRANTS

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Revenues					
CDBG Grant	-	232,121	232,121	-	
Main St. Corridor CDBG	22,411	16,643	16,643	-	
CDBG Depot Community Center	-	395,000	395,000	-	
CDBG Depot Comm Ctr Ph 2	-	500,000	500,000	-	
ARPA Sources	3,967,565	13,732,222	10,032,101	-	
Total Revenues	3,989,976	14,875,985	11,175,865	-	-
Expenditures					
CDBG Depot Comm Ctr Ph2	-	395,000	395,000	-	
Depot Community Center Phase 3	-	500,000	500,000	-	
Depot Amenity Building	-	232,121	232,121	-	
Main Street Beautification	22,220	16,643	16,643	-	
ARPA	3,967,756	13,732,222	10,032,101	-	
Total Services & Supplies	3,989,976	14,875,985	11,175,865	-	-
Net Change in Fund Balance	-	-	-	-	-
Beginning Fund Balance	10	10	10	10	
Ending Fund Balance	10	10	10	10	

TRANSIENT LODGING TAX

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Revenues					
Transient Lodging Tax	557,586	650,000	500,000	550,000	
Miscellaneous Revenue	15,900	5,000	4,000	5,000	
Interest Earnings	134,784	1,000	135,000	1,000	
Total Revenues	708,270	656,000	639,000	556,000	-
Expenditures					
Services & Supplies	1,140	10,000	1,500	10,000	
Advertising	-	1,000	-	1,000	
Printing and Postage	95	1,000	250	1,000	
Community Support	117,159	140,000	120,000	140,000	
Improve Other than Buildings	-	3,100,000	3,100,000	-	
Total Services & Supplies	118,394	3,252,000	3,221,750	152,000	-
Net Change in Fund Balance	589,875	(2,596,000)	(2,582,750)	404,000	-
Beginning Fund Balance	2,766,182	3,371,482	3,356,057	773,307	
Ending Fund Balance	3,356,057	775,482	773,307	1,177,307	

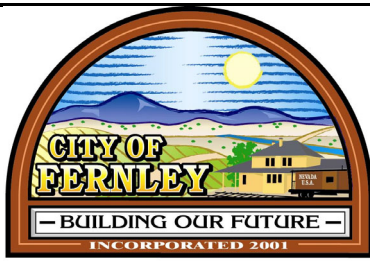
CAPITAL PROJECTS FUND

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Revenues					
Interest Earnings	20,447	6,000	11,250	6,000	
Expenditures					
Improve Other than Buildings	300,257	-	-	-	
Net Change in Fund Balance	(279,810)	6,000	11,250	6,000	-
Beginning Fund Balance	765,591	162,167	485,782	497,032	
Ending Fund Balance	485,782	168,167	497,032	503,032	

Enterprise Funds

- ♦ Water Utility Fund - Accounts for the provision of water services to the residents of the City and some residents of Lyon County. All activities necessary to provide services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt.
- ♦ Sewer Utility Fund - Accounts for the provision of sewer collection and treatment to the residents of the City and some residents of Lyon County. All activities necessary to provide services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt.





City of Fernley

Fiscal Year 2025-26 (FY2026) Enterprise Funds Budget Requests

For the upcoming fiscal year, the management team, in conjunction with the City Council's priorities, has requested the following items to be paid for out of the City's enterprise funds:

Water Enterprise Fund

The Water Enterprise Fund is requesting the following additional staff for FY2026:

- Water Distribution Shift Operator (2) – These two positions are budgeted for half of the fiscal year. These positions would support the growing needs placed on the City's water system with the growth that has been seen. The cost for each of these positions for half of the fiscal year is \$61,657.
- Water Treatment Shift Operator (2) - These two positions are budgeted for half of the fiscal year. These positions would support the growing needs placed on the City's water system with the growth that has been seen. The cost for each of these positions for half of the fiscal year is \$61,657.

The Water Enterprise Fund is also requesting the following additional one-time expenses for FY2026:

- The purchase of 2 modular buildings for the use of the Water Treatment and Water Distribution Departments. The need for the growth of city staff and departments has left the City with no available office space to support staff. The amount requested for this project is \$600,000 and was identified by Council as a priority for FY 2026.
- The Water Enterprise Fund is also requesting the following machinery and equipment:
 - 3-Yard Dump Truck - \$100,000
 - Pickup ½ Ton (3) - \$60,000
 - Vac-Con - \$700,000
 - Water Truck - \$250,000

Sewer Enterprise Fund

The Sewer Enterprise Fund is requesting the following one-time expenses for FY2026:

- The purchase of a modular building for the use of the Wastewater Treatment Department. The need for the growth of city staff and departments has left the City with no available office space to support staff. The amount requested for this project is \$300,000 and was identified by Council as a priority for FY 2026.
- The Sewer Enterprise Fund is also requesting the following machinery and equipment:

- CCTV Inspection Van - \$500,000
- Pickup ¾ Ton - \$90,000

Utilities Department

The Utilities Department is requesting the following additional staff for FY2026:

- Utility Engineer I – This position is being budgeted for half of the fiscal year. This increase is being requested to meet the needs of the increased demands placed on the City's utilities. The cost to add this position for half of the fiscal year is \$82,854 and the cost will be split evenly between the Water and Sewer Enterprise Funds.
- Utility Engineer II – This position is being budgeted for half of the fiscal year. This increase is being requested to meet the needs of the increased demands placed on the City's utilities. The cost to add this position for half of the fiscal year is \$86,774 and the cost will be split evenly between the Water and Sewer Enterprise Funds.

The Utilities Department is also requesting the following additional one-time expenditures on machinery and equipment for FY2026:

- Mid-Size SUV - \$45,000

The Public Works Department is requesting the following one-time expenditure for the City's cemetery for FY2026:

- Development of a cemetery master plan to outline the future development, maintenance and preservation needs. The amount requested for this project is \$150,000 and was identified by Council as a priority for FY2026.

One-Time Expenditures

Department	Description	Amount Requested
Capital Expenditures		
Water Distribution	2 Modular Buildings	600,000
Water Distribution	Dump Truck	100,000
Water Distribution	Pickup - 1/2 Ton	60,000
Water Distribution	Vac-Con	700,000
Water Distribution	Water Truck	250,000
Water Meter	Pickup - 1/2 Ton	60,000
Water Treatment	Pickup - 1/2 Ton	60,000
Wastewater	CCTV Inspection Van	500,000
Wastewater	Modular Building	300,000
Wastewater	Pickup - 3/4 Ton	90,000
Utility Department	SUV - Mid-Size	45,000
Total Operational and Planning Expenditures		-
Total One-Time Expenditures		2,765,000

Recurring Expenditures

Department	Description	Amount Requested
Water Distribution	Shift Operator - Half Year 2026	61,657
Water Distribution	Shift Operator - Half Year 2026	61,657
Water Treatment	Shift Operator - Half Year 2026	61,657
Water Treatment	Shift Operator - Half Year 2026	61,657
Utilities	Utility Engineer I - Half Year 2026	82,854
Utilities	Utility Engineer II - Half Year 2026	86,774
Total Amount Requested		416,256
Total Recurring Expenditures (Future Years)		832,512
Total Budget Requests		3,181,256

WATER ENTERPRISE FUND - CASH FLOWS

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Cash Flows From Operating Activities					
Cash Received from Customers - Service Fees	11,030,471	11,205,850	11,681,980	11,500,000	-
Cash Received from Customers - Capacity Fees	41,621	50,000	48,358	53,000	-
Cash Paid to Suppliers	(2,153,732)	(3,468,267)	(2,926,452)	(4,280,506)	-
Cash Paid to Employees	(2,317,100)	(2,748,337)	(3,194,625)	(4,067,862)	-
Net Cash from Operating Activities	6,601,260	5,039,246	5,609,260	3,204,632	-
Cash Flows From Capital and Related Financing Activities					
Connection Fees	1,213,699	1,360,630	1,271,695	1,300,000	-
Water Rights and Settlement Income	332,227	395,000	337,814	350,000	-
Cash Received from Ancillary Fee	4,213,108	4,211,235	4,211,235	4,269,830	-
Proceeds From Grants	-	1,438,750	-	-	-
Proceeds From Issuance of Debt	-	-	28,716,740	-	-
Bond Issuance Costs	-	-	(287,607)	-	-
Debt Re-payment	(2,691,975)	(2,727,047)	(30,952,047)	(2,606,112)	-
Interest on Debt	(1,515,166)	(1,484,188)	(1,291,598)	(1,663,718)	-
Acquisition of Capital Assets	(2,643,337)	(8,248,222)	(8,248,222)	(15,590,000)	-
Net Cash from Capital and Related Financing Activities	(1,091,444)	(5,053,842)	(6,241,990)	(13,940,000)	-
Cash Flows from Investing Activities					
Interest on Investments	2,042,431	25,000	1,938,859	25,000	-
Net Cash from Investing Activities	2,042,431	25,000	1,938,859	25,000	-
Net Increase (Decrease) In Cash	7,552,247	10,404	1,306,130	(10,710,368)	-
Cash and Cash Equivalents at July 1	38,852,372	42,310,264	46,404,619	47,710,749	-
Cash and Cash Equivalents at June 30	46,404,619	42,320,668	47,710,749	37,000,381	-

WATER ENTERPRISE SUMMARY

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Revenues					
Operating Revenue					
Service Fees	11,108,804	11,205,850	11,681,980	11,500,000	-
Other Revenue	41,621	50,000	48,358	53,000	-
Nonoperating Revenue					
Water Ancillary Fee	4,207,141	4,211,235	4,211,235	4,269,830	-
Investment Income	2,097,759	25,000	1,938,859	25,000	-
Other Income	332,227	395,000	337,814	350,000	-
Nonoperating Expense					
Interest Expense	(1,539,230)	(1,484,188)	(1,579,206)	(1,663,718)	-
Contributed Revenue					
Connection Fees	1,213,699	1,360,630	1,271,695	1,300,000	-
Other	2,830,786	300,000	300,000	300,000	-
Grant Revenue	-	1,438,750	-	-	-
<i>Total Revenue</i>	<u>20,292,806</u>	<u>17,502,277</u>	<u>18,210,736</u>	<u>16,134,112</u>	<u>-</u>
Expenses					
Operatating Expenses					
Salaries	1,778,662	1,863,859	1,789,912	2,444,231	-
Benefits	1,089,228	1,514,478	1,404,713	1,623,631	-
Services & Supplies	2,777,009	3,468,267	2,926,452	4,280,506	-
Depreciation	3,411,999	3,700,000	3,700,000	3,900,000	-
Other	-	-	-	-	-
<i>Total Expenditures</i>	<u>9,056,899</u>	<u>10,546,604</u>	<u>9,821,077</u>	<u>12,248,368</u>	<u>-</u>
 <i>Change in Net Position</i>	 11,235,908	 6,955,673	 8,389,659	 3,885,744	 -
Beginning Net Position	<u>116,438,323</u>	<u>124,543,822</u>	<u>127,674,231</u>	<u>136,063,889</u>	
Ending Net Position	<u>127,674,231</u>	<u>131,499,495</u>	<u>136,063,889</u>	<u>139,949,634</u>	<u>-</u>

REVENUES

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Operating Revenues					
Service Fees					
Water Sales	11,108,804	11,205,850	11,681,980	11,500,000	
Other Revenues					
In Lieu of Water Rights	11,704	10,000	15,232	13,000	
Water Rights Settlement	-	-	-	-	
Water Rights Lease	29,917	40,000	33,126	40,000	
Settlement	-	-	-	-	
Total Operating Revenues	11,150,425	11,255,850	11,730,338	11,553,000	-
Nonoperating Revenues					
Water Ancillary Fee					
WTP Debt Assess	4,207,141	4,211,235	4,211,235	4,269,830	
Investment Income					
Interest Earnings	2,097,759	25,000	1,938,859	25,000	
Other Income					
Material and Labor Charges	81,088	140,000	97,630	100,000	
PW Inpsection Fees	-	-	-	-	
Engineer Review Fees	300	-	-	-	
Sale of Fixed Assets	-	-	-	-	
Miscellaneous Revenue	189,640	200,000	177,726	200,000	
Credit Card Fees	61,499	55,000	62,458	50,000	
Total Nonoperating Revenues	6,637,427	4,631,235	6,487,909	4,644,830	-
Nonoperating Expenses					
Interest Expense	(1,539,230)	(1,484,188)	(1,291,598)	(1,663,718)	
Bond Issuance Cost	-	-	(287,607)	-	
Total Nonoperating Expenses	(1,539,230)	(1,484,188)	(1,579,206)	(1,663,718)	-
Contributed Revenue					
Contributed Revenue	-	-	-	-	
Transfers In From General Fund	-	-	-	-	
Cust. Contrib.-Hookups/Connect	1,213,699	1,360,630	1,271,695	1,300,000	
Capital Grant-BOR/Washoe Co.	-	-	-	-	
Grant Contributions	-	1,438,750	-	-	
Dev. Contrib.-Desert Lakes	-	-	-	-	
Developer Cont.-Infrastructure	2,268,661	300,000	300,000	300,000	
Developer Cont-Water Rights	562,125	-	-	-	
Total Contributed Revenues	4,044,484	3,099,380	1,571,695	1,600,000	-
Total Revenue	20,293,106	17,502,277	18,210,736	16,134,112	-

WATER DISTRIBUTION

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	998,784	1,296,022	1,112,392	1,578,394	
Standby Pay	23,355	28,000	23,903	30,000	
Overtime Pay	46,733	44,026	39,658	50,000	
Annual Leave Pay	92,066	21,562	61,426	31,793	
Sick Leave Pay	148,115	-	23,583	-	
Holiday Pay	34,262	-	36,133	-	
Other Leave Pay	-	-	-	-	
Misc Pay	-	-	-	-	
Total Salaries	1,343,315	1,389,610	1,297,095	1,690,187	-
FICA	749	1,017	317	277	
Medicare	17,004	20,149	18,418	22,887	
Unemployment	11,086	9,858	10,961	13,285	
Retirement	247,518	285,294	279,139	376,112	
Pension Expense	291,413	450,000	450,000	350,000	
Group Insurance	195,445	234,244	206,347	312,545	
Workers Compensation	40,768	95,745	38,818	46,194	
Other Benefits	2,036	-	6,850	6,000	
OPEB Expense	(11,673)	30,000	30,000	30,000	
OPEB Reduction of Premium Pmts	-	-	-	-	
Benefits-Misc	-	-	-	-	
Total Benefits	794,346	1,126,307	1,040,850	1,157,300	-
Total Salaries & Benefits	2,137,661	2,515,917	2,337,945	2,847,487	-
Services & Supplies					
Prof Serv-Legal	-	-	-	-	
Prof Serv-Engineering	27,413	90,000	27,233	75,000	
Prof Serv-GIS	-	-	-	-	
Prof Serv-Other	4,479	70,000	23,372	50,000	
Prof Serv-Environmental	-	-	-	-	
Tech Services-Other	2,320	2,500	8,523	10,000	
Prof & Tech Fees-Misc	-	-	-	-	
Utility Serv-Water & Sewer	701	600	683	1,000	
Utility Serv-Refuse	1,079	20,000	1,440	20,000	
Outside Services	184	-	6,121	10,000	
Outside Serv-Analytical	19,104	16,500	22,792	25,000	
Outside Serv-Electrical	-	7,500	10,481	5,000	
Outside Serv-SCADA	3,139	12,500	1,499	5,000	
Outside Serv-Repair & Maint	37,401	150,000	54,085	900,000	
Outside Serv-Road Maint	9,240	10,000	2,706	5,000	
Outside Serv-TCID Maint	129,668	160,000	150,000	150,000	
Rentals	11,330	20,000	11,177	20,000	
Interfund Cost Alloc	250,164	231,934	231,934	401,156	
Insurance	15,900	85,377	85,377	90,000	
Communications	4,190	3,000	4,338	3,000	
Advertising	2,024	1,000	857	3,000	
Printing and Postage	36,244	40,000	35,488	40,000	
Training	4,129	10,000	2,722	15,000	
Dues and Memberships	1,054	2,500	307	2,000	
Travel	-	-	925	2,500	
Educational Assistance Program	-	500	-	500	

WATER DISTRIBUTION

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
General Supplies	909	1,000	15,742	6,000	
Office Supplies	3,338	8,500	5,503	4,000	
Minor Equipment	15,219	25,000	11,160	10,000	
Credit Card Fees	67,727	60,000	69,007	65,000	
Automotive Supplies	31,228	16,500	7,738	17,000	
Building Maint Supplies	301	1,500	-	-	
Meter Service Supplies	78,583	40,000	43,815	40,000	
Shop Supplies	31,186	28,000	65,533	60,000	
Safety Supplies	4,131	6,000	5,163	6,000	
Chemical Supplies	17,496	20,000	20,921	20,000	
Well Head Supplies	-	-	-	-	
Natural Gas	5,272	5,000	3,763	3,000	
Electricity	457,699	500,000	441,131	385,000	
Propane	-	500	436	500	
Bulk Diesel	4,530	8,000	5,000	8,000	
Gasoline	31,285	35,000	31,381	35,000	
Books and Periodicals	-	1,000	204	1,000	
Licenses and Permits	19,368	15,000	1,527	15,000	
Property Taxes/Assessmnts/Fees	630	100	420	1,000	
Community Support	-	-	-	-	
In-Lieu of Fees Expenses	-	-	-	-	
Water Rights Protection	507,317	550,000	366,529	550,000	
Miscellaneous	-	-	-	-	
Bad Debt	(12,935)	-	-	-	
Depreciation	3,411,999	3,700,000	3,700,000	3,900,000	
Total Services & Supplies	5,235,045	5,955,011	5,477,031	6,959,656	-
 Total Expenditures	 7,372,706	 8,470,928	 7,814,976	 9,807,143	 -

WATER TREATMENT

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	298,929	391,358	348,504	659,685	
Standby Pay	27,227	27,000	24,315	30,000	
Overtime Pay	62,017	48,900	53,344	50,000	
Annual Leave Pay	15,544	6,991	24,550	14,359	
Sick Leave Pay	10,229	-	18,252	-	
Holiday Pay	21,400	-	23,852	-	
Other Leave Pay	-	-	-	-	
Misc Pay	-	-	-	-	
Total Salaries	435,347	474,249	492,817	754,044	-
 FICA	-	-	-	-	
Medicare	6,268	6,877	7,366	9,565	
Unemployment	3,209	3,039	3,863	6,103	
Retirement	103,459	113,893	119,880	172,418	
Pension Expense	109,651	150,000	150,000	100,000	
Group Insurance	62,059	70,073	68,194	157,089	
Workers Compensation	11,145	44,289	14,561	21,156	
Other Benefits	(908)	-	-	-	
OPEB Expense	-	-	-	-	
Benefits-Misc	-	-	-	-	
Total Benefits	294,883	388,171	363,863	466,331	-
 Total Salaries & Benefits	730,230	862,420	856,681	1,220,375	-
 Services & Supplies					
Prof Serv-Legal	-	-	-	-	
Prof Serv-Engineering	-	32,500	25,900	35,000	
Prof Serv-GIS	-	-	-	-	
Prof Serv-Other	272	10,250	4,084	2,000	
Tech Services-Other	-	-	-	-	
Prof & Tech Svcs-Misc	-	-	-	-	
Utility Serv-Water & Sewer	-	-	-	-	
Utility Serv-Refuse	217	200	322	350	
Outside Services	22,842	20,000	17,604	25,000	
Outside Serv-Analytical	7,277	15,000	21,113	25,000	
Outside Serv-HVAC	28,965	20,000	28,260	40,000	
Outside Serv-Septic	58,941	180,000	198,457	180,000	
Outside Serv-Electrical	14,735	20,000	12,142	5,000	
Outside Serv-SCADA	12,933	31,000	8,098	5,000	
Outside Serv-Repair & Maint	155,938	120,000	93,674	120,000	
Rentals	-	-	-	-	
Insurance	63,598	65,556	65,556	70,000	
Communications	5,445	6,250	8,055	8,000	
Advertising	2,277	1,500	768	1,500	
Printing and Postage	344	500	272	500	
Training	3,814	10,000	1,526	5,000	
Dues and Memberships	1,052	1,000	705	1,000	
Travel	-	-	925	2,500	
Educational Assistance Program	-	500	-	500	
General Supplies	-	-	8,648	15,000	
Office Supplies	3,923	2,000	8,372	5,000	
Minor Equipment	4,813	15,000	26,031	15,000	
Automotive Supplies	488	2,000	1,263	4,000	
Building Maint Supplies	-	-	-	-	
Shop Supplies	13,118	12,500	55,987	45,000	
Safety Supplies	3,283	2,500	2,006	3,000	
Chemical Supplies	242,292	350,000	272,576	300,000	
Natural Gas	42,701	22,500	20,220	25,000	

WATER TREATMENT

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Electricity	257,833	260,000	248,817	260,000	
Propane	-	-	-	-	
Bulk Diesel	-	5,000	4,140	5,000	
Gasoline	867	1,000	2,115	2,000	
Books and Periodicals	299	500	28	500	
Licenses and Permits	5,993	6,000	11,755	15,000	
Miscellaneous	-	-	-	-	
Transfers Out	-	-	-	-	
Total Services & Supplies	954,260	1,213,256	1,149,421	1,220,850	-
 Total Expenditures	 1,684,489	 2,075,676	 2,006,102	 2,441,225	 -

Water Enterprise Fund - Capital Projects					
Purchase/ Replacement Year	Description	Economic Life (Years)	Estimated Cost	Total Cost	
Infrastructure Projects					
2026	Cedar Street Reconstruction - Construction	40	100,000		
2026	Fernley Industrial Park Waterline Replacement and Extension Construction	40	70,000		
2026	Mesa Dr Water Main Extension and WTP Domestic/Fire Service Construction	40	500,000		
2026	Red Rock Rd Waterline Extension Project Design	40	420,000		
2026	Ricci Additional 1.5 MG Storage Tank Construction	20	2,500,000		
2026	Sage Tank Altitude Valve Replacement and Bypass Installation Design and Construction - Year 1 of a 5 Year Project	20	1,000,000		
2026	Surface Water Treatment Integration at WTP Design and Construction	20	4,000,000		
2026	Treated Reservoir #1 rehab and safety access retrofit	20	25,000		
2026	Water Meter Improvements Citywide - Including Landbase Antenna Upgrades/Software System	25	600,000		
2026	Water Master Plan - Project 8: Highway 50 Looping Main to Farm District Road Construction		4,500,000	13,715,000	
Buildings and Improvement Projects					
2026	2 Modular Buildings for Offices	20	600,000	600,000	
Vehicle and Equipment Purchases					
2026	Dump Truck for Water Distribution	10	100,000		
2026	Fleet Truck Replacement for Water Distribution	5	60,000		
2026	Fleet Truck Replacement for Water Meter Truck	5	60,000		
2026	Fleet Truck Replacement for Water Treatment Plant	5	60,000		
2026	Fleet Vehicle for Utility Director	5	45,000		
2026	Vac-Con for Water Distribution	15	700,000		
2026	Water Truck for Water Distribution	10	250,000	1,275,000	
Total FY 2025/2026				15,590,000	
Infrastructure Projects					
2027	Existing 1.5 MG Treated Water Reservoir Interior and Exterior Coating and Upgrades - Design	20	750,000		
2027	Highway 50 Lift Station Alternate Water Source Construction	40	350,000		
2027	Ricci Tank Interior and Exterior Recoating	20	650,000		
2027	Sage Tank Altitude Valve Replacement and Bypass Installation Design and Construction - Year 2 of a 5 Year Project	20	1,000,000		
2027	Sedimentation Basin Rehabilitation Design and Construction	20	500,000		
2027	Water Master Plan Project 9 - Nevada Pacific Parkway Connection Main	40	1,000,000		
2027	Water Meter Improvements Citywide	25	125,000	4,375,000	
Improvements Other Than Buildings Projects					
2027	Perimeter Security Fence Replacement	10	25,000	25,000	
Total FY 2026/2027				4,400,000	
Infrastructure Projects					
2028	Sage Tank Altitude Valve Replacement and Bypass Installation Design and Construction - Year 3 of a 5 Year Project	20	1,000,000		
2028	Water Meter Improvements Citywide	25	125,000		
2028	Water Master Plan Project 13 - Logan Lane to Vine St Looping	40	850,000		
2028	Water Master Plan Project 14 - Mull Lane High Pressure Transmission Main	40	3,900,000	5,875,000	
Vehicle and Equipment Purchases					
2028	Fleet Truck Replacement	5	80,000		
2028	Fleet Truck Replacement	5	80,000		
2028	Fleet Truck Replacement	5	80,000		
2028	Water Master Plan Project 11 - US-95A Booster Pump Station	20	1,300,000	1,540,000	
Total FY 2027/2028				7,415,000	

Water Enterprise Fund - Capital Projects				
Purchase/ Replacement Year	Description	Economic Life (Years)	Estimated Cost	Total Cost
Infrastructure Projects				
2029	6th, 7th, B-G Street Reconstruction - Design	40	50,000	
2029	Sage Tank Altitude Valve Replacement and Bypass Installation Design and Construction - Year 4 of a 5 Year Project	20	1,000,000	
2029	Water Master Plan Project 15 - Test/Production Well Bradys Hot Springs	40	9,471,000	
2029	Water Master Plan Project 16 - Desert Shadows Transmission Main and PRV	40	6,500,000	
2029	Water Master Plan Project 17 - SE Tank & Transmission Main	40	5,100,000	
2029	Water Meter Improvements Citywide	25	125,000	
2029	Winnies Lane and Andy Way Transit Water Main Replacement - Construction	40	1,000,000	23,246,000
Vehicle and Equipment Purchases				
2029	Fleet Truck Replacement	5	80,000	
2029	Fleet Truck Replacement	5	80,000	
2029	Fleet Truck Replacement	5	80,000	
2029	Water Master Plan Project 5 - Northeast Booster Pump Station and Well 9/9A Improvements Construction	20	1,400,000	1,640,000
Total FY 2028/2029				24,886,000
Infrastructure Projects				
2030	6th, 7th, B-G Street Reconstruction - Construction		500,000	
2030	Sage Ranch Tank Rehab/Reconstruct Project - Design		450,000	
2030	Sage Tank Altitude Valve Replacement and Bypass Installation Design and Construction - Year 5 of a 5 Year Project	20	1,000,000	
2030	Water Meter Improvements Citywide	25	125,000	2,075,000
Vehicle and Equipment Purchases				
2030	Fleet Truck Replacement	5	80,000	
2030	Fleet Truck Replacement	5	80,000	
2030	Fleet Truck Replacement	5	80,000	
2030	Water Master Plan Project 18 - US-95A Booster Pump and Transmission Main	20	4,100,000	4,340,000
Total FY 2029/2030				6,415,000
Grand Total for 5 Year CIP				58,706,000

SEWER ENTERPRISE FUND - CASH FLOWS

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Cash Flows From Operating Activities					
Cash Received from Customers - Service Fees	5,335,454	5,079,960	5,503,997	5,250,000	
Cash Paid to Suppliers	(858,466)	(1,519,953)	(1,535,270)	(2,507,865)	
Cash Paid to Employees	(1,055,990)	(1,471,444)	(1,357,268)	(1,937,348)	
Net Cash from Operating Activities	3,420,998	2,088,563	2,611,459	804,787	-
Cash Flows From Capital and Related Financing Activities					
Connection Fees	1,065,380	1,360,630	1,135,059	1,000,000	
Water Rights and Settlement Income	62,020	55,200	63,858	55,000	
Proceeds from Grants	(3,083,072)	2,000,000	-	-	
Debt Re-payment	(390,371)	(396,893)	(396,893)	(404,485)	
Interest on Debt	(142,627)	(137,118)	(137,118)	(131,505)	
Proceeds from Capital Asset Disposals	5,673	-	-	-	
Acquisition of Capital Assets	(1,339,283)	(3,209,437)	(3,209,437)	(7,700,000)	
Net Cash from Capital and Related Financing Activities	(3,822,280)	(327,618)	(2,544,531)	(7,180,990)	-
Cash Flows from Investing Activities					
Interest on Investments	1,267,047	25,000	1,101,499	25,000	
Net Cash from Investing Activities	1,267,047	25,000	1,101,499	25,000	-
Net Increase (Decrease) In Cash	865,765	1,785,945	1,168,427	(6,351,203)	-
Cash and Cash Equivalents at July 1	26,447,259	26,364,555	27,313,024	28,481,451	-
Cash and Cash Equivalents at June 30	27,313,024	28,150,500	28,481,451	22,130,248	-

SEWER ENTERPRISE SUMMARY

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Revenues					
Operating Revenue					
Service Fees	5,358,616	5,079,960	5,503,997	5,250,000	-
Nonoperating Revenue					
Investment Income	1,283,249	100,000	1,101,499	25,000	-
Other Income	67,694	55,200	63,858	55,000	-
Nonoperating Expenses					
Interest Expense	(159,716)	(137,118)	(137,118)	(131,505)	-
Contributed Revenue					
Connection Fees	1,065,380	950,000	1,135,059	1,000,000	-
Other	1,470,505	500,000	500,000	500,000	-
Grant Revenue	-	2,000,000	-	-	-
Total Revenue	9,085,728	8,548,042	8,167,295	6,698,495	-
Expenditures					
Operatating Expenditures					
Salaries	799,839	979,754	950,148	1,341,378	-
Benefits	347,696	691,690	632,120	820,970	-
Services & Supplies	972,795	1,519,953	1,535,270	2,507,865	-
Depreciation	1,360,511	1,400,000	1,400,000	1,500,000	-
Other	-	-	-	-	-
Total Expenditures	3,480,842	4,591,397	4,517,538	6,170,213	-
Change in Net Position	5,604,886	3,956,645	3,649,757	528,282	-
Beginning Net Position	46,056,709	43,381,323	51,661,595	55,311,352	
Ending Net Position	51,661,595	47,337,968	55,311,352	55,839,634	-

REVENUES

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Operating Revenues					
Service Fees					
Sewer Services	5,358,616	5,079,960	5,503,997	5,250,000	
Total Operating Revenues	5,358,616	5,079,960	5,503,997	5,250,000	-
Nonoperating Revenues					
Investment Income					
Interest Earnings	1,283,249	100,000	1,101,499	25,000	
Other Income					
Disposition of Capital Assets	5,673	-	-	-	
Miscellaneous Revenue	522	20,000	-	15,000	
Credit Card Fees	61,499	35,000	63,458	40,000	
Material and Labor Charges	-	200	400	-	
PW Inspection Fees	-	-	-	-	
Total Nonoperating Revenues	1,350,943	155,200	1,165,357	80,000	-
Nonoperating Expenses					
Interest Expense	(159,716)	(137,118)	(137,118)	(131,505)	
Bond Issuance Cost	-	-	-	-	
Total Nonoperating Expenses	(159,716)	(137,118)	(137,118)	(131,505)	-
Contributed Revenue					
Cust. Contrib.-Hookups/Connect	1,065,380	950,000	1,135,059	1,000,000	
Developer Cont.-Infrastructure	1,470,505	500,000	500,000	500,000	
GRANT CONTRIBUTIONS	-	2,000,000	-	-	
Total Contributed Revenues	2,535,885	3,450,000	1,635,059	1,500,000	-
Total Revenue	9,085,728	8,548,042	8,167,295	6,698,495	-

SEWER EXPENSES

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Salaries & Benefits					
Regular Pay	563,036	898,421	804,330	1,244,103	
Standby Pay	28,505	32,003	28,505	35,000	
Overtime Pay	25,725	34,154	37,856	37,500	
Annual Leave Pay	63,669	15,176	30,358	24,775	
Sick Leave Pay	89,537	-	20,159	-	
Holiday Pay	29,367	-	28,939	-	
Other Leave Pay	-	-	-	-	
Misc Pay	-	-	-	-	
Total Salaries	799,839	979,754	950,148	1,341,378	-
FICA	97	67	118	145	
Medicare	10,275	14,206	13,232	18,039	
Unemployment	6,510	6,508	6,730	9,782	
Retirement	158,268	207,547	204,438	295,333	
Pension Expense	6,466	200,000	200,000	200,000	
Group Insurance	138,397	168,696	150,258	236,721	
Workers Compensation	23,440	69,666	30,037	33,949	
Other Benefits	(461)	-	2,307	2,000	
OPEB Expense	(9,593)	25,000	25,000	25,000	
OPEB Reduction of Premium Pmts	-	-	-	-	
Benefits-Misc	-	-	-	-	
Total Benefits	333,399	691,690	632,120	820,970	-
Total Salaries & Benefits	1,133,239	1,671,444	1,582,268	2,162,348	-
Services & Supplies					
Prof Serv-Legal	-	-	-	-	
Prof Serv-Engineering	59,535	335,000	29,869	900,000	
Prof Serv-GIS	-	-	-	-	
Prof Serv-Other	2,718	12,000	1,498	5,000	
Prof Serv-Environmental	-	-	-	-	
Tech Services-Other	2,320	2,500	4,023	5,000	
Prof & Tech Fees-Misc	-	-	-	-	
Utility Serv-Water & Sewer	11,844	9,000	10,718	10,000	
Utility Serv-Refuse	2,364	4,000	3,165	4,000	
Outside Services	184	-	12,728	10,000	
Outside Serv-Analytical	15,528	17,500	18,440	15,000	
Outside Serv-Septic	-	5,000	-	5,000	
Outside Serv-Electrical	14,035	10,000	7,462	5,000	
Outside Serv-SCADA	4,711	12,500	6,960	5,000	
Outside Serv-Repair & Maint	186,437	235,000	598,803	500,000	
Outside Serv-Road Maint	-	-	-	-	
Rentals	11,330	15,000	9,552	15,000	
Interfund Cost Alloc	132,865	177,205	177,205	323,365	
Insurance	46,519	62,748	62,748	65,000	
Communications	6,199	6,000	6,211	5,000	
Advertising	1,088	500	1,058	2,000	
Printing and Postage	33,558	35,000	32,778	35,000	
Training	2,501	5,000	350	5,000	
Dues and Memberships	628	1,000	357	1,000	
Travel	-	-	1,850	2,500	
Educational Assistance Program	-	500	-	500	

SEWER EXPENSES

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
General Supplies	3,389	2,500	25,044	30,000	
Office Supplies	3,567	6,000	4,751	5,000	
Minor Equipment	1,188	15,000	530	5,000	
Credit Card Fees	67,727	60,000	69,007	65,000	
Automotive Supplies	8,043	18,000	2,090	12,000	
Building Maint Supplies	-	-	-	-	
Shop Supplies	10,875	29,000	57,376	30,000	
E-One Supplies	87,412	130,000	137,538	125,000	
Safety Supplies	1,193	6,000	877	5,000	
Chemical Supplies	81,998	60,000	87,248	75,000	
Natural Gas	365	400	366	500	
Electricity	125,853	185,000	113,645	175,000	
Propane	-	-	19	-	
Bulk Diesel	-	6,000	5,000	6,000	
Gasoline	36,654	35,000	32,113	35,000	
Books and Periodicals	535	1,500	29	1,000	
Licenses and Permits	9,633	20,000	13,861	20,000	
Property Taxes/Assessmnts/Fees	-	100	-	-	
Miscellaneous	-	-	-	-	
Bad Debt	-	-	-	-	
Depreciation	1,360,511	1,400,000	1,400,000	1,500,000	
Prior Year Expense	1,445	-	-	-	
Total Services & Supplies	2,334,751	2,919,953	2,935,270	4,007,865	-
 Total Expenditures	 3,467,990	 4,591,397	 4,517,538	 6,170,213	 -

Sewer Enterprise Fund - Capital Projects				
Purchase/ Replacement Year	Description	Economic Life (Years)	Estimated Cost	Total Cost
Infrastructure Projects				
2026	Cedar Street Reconstruction	20	1,000,000	
2026	Donner Trails Lift Station Upgrade Capacity - Evaluation and Design		300,000	
2026	Fernley Industrial Park Sanitary Sewer Rehab/Reconstruct - Construction	20	750,000	
2026	Pond 4A and 4B Relining Project - Construction	20	1,900,000	
2026	Red Rock Road Sewer Main Extension - Design and Permitting		10,000	
2026	River Ranch Sewer Main Replacement - Design and Construction	20	2,500,000	6,810,000
2026	South Arm Interceptor Phase 1 MH 295 to MH 291 - Design		350,000	
Buildings and Improvement Projects				
2026	1 Modular Building for Offices		300,000	300,000
Vehicle and Equipment Purchases				
2026	Fleet Truck Replacement	10	90,000	
2026	Main Line Camera Replacement w/ Van	15	500,000	590,000
Total FY 2025/2026				
7,700,000				
Infrastructure Projects				
2027	East Lift Station Expansion Preliminary Engineering Report		75,000	
2027	Lift Station Bypass for Love's - Design and Construction	20	200,000	
2027	Rolling Meadows Lift Station Upgrade - Design		300,000	
2027	South Arm Interceptor Phase 1, MH 295 to MH 291 - Construction	20	9,000,000	9,825,000
2027	Zone 14 Transit Sewer Main Replacement Project - Design		250,000	
Buildings and Improvement Projects				
2027	Wastewater Plant Upgrade	50	2,500,000	2,500,000
Vehicle and Equipment Purchases				
2027	Fleet Truck Replacement	5	80,000	
2027	Fleet Truck Replacement	5	80,000	
2027	Fleet Truck Replacement	5	80,000	240,000
Total FY 2026/2027				
12,565,000				
Infrastructure Projects				
2028	East Lift Station Expansion - Design		250,000	
2028	Farm District Lift Relocation - Design		250,000	
2028	Fremont Street Reconstruction - Design		50,000	
2028	Rolling Meadows Lift Station Upgrade - Construction	20	2,500,000	
2028	South Arm Interceptor Phase 1 MH 291 to MH 1196 - Design		25,000	
2028	Zone 14 Transit Sewer Main Replacement Project - Construction	20	1,500,000	4,575,000
Buildings and Improvement Projects				
2028	Wastewater Plant Upgrade	50	2,500,000	2,500,000
Vehicle and Equipment Purchases				
2028	Fleet Truck Replacement	5	80,000	
2028	Fleet Truck Replacement	5	80,000	
2028	Fleet Truck Replacement	5	80,000	240,000
Total FY 2027/2028				
7,315,000				
Infrastructure Projects				
2029	6th, 7th, B-G Street Reconstruction Design		50,000	
2029	Farm District Lift Relocation - Construction	20	1,000,000	
2029	South Arm Interceptor Phase 1 MH 291 to MH 1196 - Construction	20	2,500,000	3,550,000
Vehicle and Equipment Purchases				
2029	Fleet Truck Replacement	5	80,000	
2029	Fleet Truck Replacement	5	80,000	
2029	Fleet Truck Replacement	5	80,000	240,000
Total FY 2028/2029				
3,790,000				

Sewer Enterprise Fund - Capital Projects					
Purchase/ Replacement Year	Description	Economic Life (Years)	Estimated Cost	Total Cost	
	Infrastructure Projects				
2030	6th, 7th, B-G Street Reconstruction-Construction	20	500,000		
2030	Farm District Lift Relocation - Construction	20	1,000,000		
2030	South Arm Interceptor Phase 1 MH 1196 to MH 407 - Design		250,000		1,750,000
	Vehicle and Equipment Purchases				
2030	Fleet Truck Replacement	5	80,000		
2030	Fleet Truck Replacement	5	80,000		
2030	Fleet Truck Replacement	5	80,000		240,000
Total FY 2029/2030					1,990,000
Grand Total for 5 Year CIP					33,360,000