City of Fernley

N E V A D A

AGENDA
Budget Meeting
City Council
Friday, May 23, 2025 • 1:00 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. **PUBLIC HEARINGS**
    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: June 4th at 5pm

City of Fernley, Nevada

Final Budget Proposal

Fiscal Year Ended June 30, 2026

Prepared By:

Benjamin Marchant	Robert Carson
City Manager	City Treasurer

City of Fernley

Table of Contents

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 Changes

After the budget workshop held on April 4, 2025, there have been additional requests for expenditures, changes to staffing and updated costs to certain line items. Below is a summary of the changes that are proposed to the FY2026 General Fund budget broken out by department:

Revenue

An adjustment was made to the Property Tax, CTax and Motor Vehicle Fuel Tax lines to match the final revenue projections provided by the Department of Taxation. The indirect revenue line item was updated to reflect the project the actual cost of revenues received from Enterprise Funds.

Mayor and City Council

There are no changes to the Mayor and City Council budget from the tentative budget. The final budget still includes the additional $100,000 for the 25th anniversary of incorporation that was presented previously.

City Manager

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026. An additional $80,000 is being requested in professional services to pay for work on phase III of the Lands Bill conveyance.

City Attorney

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

City Treasurer

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

City Clerk

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

General Services – Facilities

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

The actual estimated FY2025 amount expended for the CRRC has been adjusted down by $1 million to be $2.5 million total. The $1 million has been added to the FY2026 as a carryover amount in the event that there are expenditures related to the CRRC that are not captured in the current fiscal year.

The modular building that was requested to be placed at City Hall has been removed from the budget. The additional costs for the Maintenance Working I (.5 FTE), Municipal Facilities Plan, and high-reach scissor lift are still included in the final budget.

Information Technology

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026. An additional $10,000 is being requested in Tech Services-Other based on an updated quote for our GIS license for FY2026.

Human Resources

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

Municipal Court

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

General Services - Streets and Storm Drains

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

There are no other changes to the tentative budget. The additional costs for the Maintenance Worker I and the following projects/equipment are included in the final budget:

- Corridor Study - Main St - FY25 Carryover
- Corridor Study - Farm District - FY25 Carryover
- Storm Drain Master Plan
- SR828 Flashing Solar Light – Construction
- SR828 Bike Path Phase 3 - Design
- 3-Yard Dump Truck (R)
- Insulated Bucket Truck
- Pickup - 3/4 Ton (R)
- SUV - Full-Size (R)
- SUV - Mid-Size
- Light Tower
- Skid Steer

Fleet

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

Animal Control

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

There are no other changes to the tentative budget. The additional costs for the animal services plan and the pickup with animal transport boxes are included in the final budget.

Vector Control

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

An additional request of $25,000 for a new fogger has been added to the request for a drone to be purchased for the Vector Control Department.

Engineering

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

There are no other changes to the tentative budget. The additional costs for the Pickup and Mid-Sized SUV are included in the final budget.

General Services - Parks and Recreation

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

There are no other changes to the tentative budget. The additional costs for the Maintenance Worker I and the following projects/equipment are included in the final budget:

- Fishing Pond - Design
- In-Town Park Improvements - Phase 2
- Sidewalk at Green Valley Park
- Walkway at the Out-of-Town Park
- Pickup - 3/4 Ton (R)
- Riding Lawn Mower
- Turf Sweeper

Building Department

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

Planning and Development

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

There are no other changes to the tentative budget. The additional costs for the Associate Planner and the following projects are included in the final budget:

- Comprehensive Master Plan Update

- Capital Improvements Plan
- North & Southwest Area Infrastructure Plans
- South Area Plan

Code Enforcement – New Department

The Code Enforcement Management position has been updated to reflect the request not to have the position be POST certified. Other adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

There are no other changes to the tentative budget. The start up and operational costs as well as the vehicles that were requested are still included in the final budget.

One-Time Expenditures

Department	Description	Amount Requested
	Capital Expenditures	
~~Facilities~~	~~Modular Building~~	~~400,000~~
Facilities	CRRC Carryover	1,000,000
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
Vector Control	Fogger	25,000
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	3,626,000
	Operational and Planning Expenditures	
Mayor/Council	Fernley 25th Anniversary	100,000
City Manager	Federal Lands Conveyance	80,000
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	2,795,000
	Total One-Time Expenditures	6,421,000

(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	7,348,888

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	$ 4,831,636	$ 5,399,790	$ 5,539,092	$ 6,066,007	$ 6,034,007
Licenses and Permits	5,320,852	4,855,500	4,946,850	5,091,000	5,091,000
Intergovernmental	950,371	942,884	888,227	912,435	938,562
Fines and Forfeitures	135,233	112,100	146,738	123,700	123,700
Investment Earnings	1,352,166	101,250	859,545	101,500	101,500
Miscellaneous	106,255	100,500	531,950	97,500	97,500
Indirect Revenue	383,029	409,140	409,140	724,522	818,022
Total Operating Revenue	13,079,541	11,921,164	13,321,543	13,116,664	13,204,291
Reimbursable Revenue					
RTC Reimbursable	702,973	7,475,000	5,378,517	7,500,000	7,500,000
Total Revenue	13,782,514	19,396,164	18,700,060	20,616,664	20,704,291
Expenditures					
Operatating Expenditures					
Mayor/Council	151,724	185,917	184,248	287,206	287,207
City Manager	859,214	957,783	914,221	848,637	930,078
City Attorney	568,213	723,690	670,470	779,112	782,047
City Treasurer	260,182	344,502	322,232	364,080	365,074
City Clerk	331,628	420,663	386,986	416,657	418,202
Facilities	610,523	4,727,438	3,526,813	1,558,577	2,177,349
Information Technology	258,636	391,795	390,059	874,069	884,234
Human Resources	-	-	-	163,068	163,090
Muni Court	516,580	656,282	598,983	779,038	782,644
Streets	3,979,779	2,341,457	1,871,487	2,881,853	2,887,300
Fleet	182,256	201,707	205,542	232,199	233,083
Animal Control	123,529	221,183	210,167	478,790	479,498
Vector Control	104,195	164,763	136,568	226,536	251,683
Engineering	827,797	892,819	870,022	1,057,370	1,057,258
Parks	1,046,620	1,412,845	1,263,871	2,029,232	2,033,464
Cemetery	53,184	82,000	43,946	218,900	218,900
Building	452,478	605,445	588,375	634,032	638,796
Planning	544,914	956,403	721,597	2,013,224	2,017,458
Code Enforcement	-	-	-	486,231	476,606
Total Operating Expenditures	10,871,450	15,286,692	12,905,589	16,328,811	17,083,971
Reimbursable Expenditures					
RTC Reimbursable	702,973	7,475,000	5,378,517	7,500,000	7,500,000
Other Sources and Uses					
Contingency	-	634,472	-	700,000	730,952
Total Expenditures	11,574,423	23,396,164	18,284,106	24,528,811	25,314,923
Net Change in Fund Balance	2,208,091	(4,000,000)	415,954	(3,912,147)	(4,610,632)
Beginning Fund Balance	12,739,826	15,316,351	14,947,917	14,363,871	15,363,871
Ending Fund Balance	$ 14,947,917	$ 11,316,351	$ 15,363,871	$ 10,451,724	$ 10,753,239

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	5,854,007
Property Taxes-Delinquent	38,155	20,000	29,920	30,000	30,000
Marijuana Sales Tax	-	-	-	28,000	-
Residential Construction Tax	175,131	150,000	182,000	150,000	150,000
Total Taxes	4,831,636	5,399,790	5,539,092	6,066,007	6,034,007
Licenses & Permits					
Business License Fees	830,107	900,000	887,076	800,000	800,000
Franchise Fees	2,420,682	1,950,000	1,865,954	2,100,000	2,100,000
Liquor License Fees	43,775	40,000	44,125	40,000	40,000
Gaming License Fees	123,638	126,000	154,429	125,000	125,000
Animal License Fees	4,172	6,500	5,100	6,000	6,000
Passport Fees	44,252	13,000	29,345	20,000	20,000
Building and Civil Permit Fees	1,280,490	1,100,000	1,393,320	1,300,000	1,300,000
Planning and Zoning Fees	287,248	400,000	344,504	400,000	400,000
Engineering/Civil Fees	204,140	200,000	166,493	200,000	200,000
Engineering/Civil Inspect Fees	81,703	120,000	56,506	100,000	100,000
Other Fees	646	-	-	-	-
Total Licenses & Permits	5,320,852	4,855,500	4,946,850	5,091,000	5,091,000
Intergovernmental					
Consolidated Tax	268,972	237,181	227,627	231,176	228,479
Motor Veh Fuel Tax	412,103	437,203	390,638	438,759	439,583
Marijuana Sales Tax	26,512	26,000	27,178	-	28,000
County Parks Agreement	60,000	60,000	60,000	60,000	60,000
County Roads Contribution	180,000	180,000	180,000	180,000	180,000
Administration Fees	2,784	2,500	2,784	2,500	2,500
Total Intergovernmental	950,371	942,884	888,227	912,435	938,562
Fines & Forfeitures					
Penalties/Fines Municipl Court	131,482	110,000	143,170	120,000	120,000
Community Service Fee	3,667	1,500	3,491	3,000	3,000
Penalties - Animal Control	33	-	-	100	100
Muni Court Misc Fees	51	600	77	600	600
Total Fines & Forfeitures	135,233	112,100	146,738	123,700	123,700
Investment Earnings					
Interest Earnings - GF	1,317,220	100,000	798,518	100,000	100,000
Interest Earnings - RTC	29,125	1,000	54,430	1,000	1,000
Interest Earnings - Parks/Fac	5,820	250	6,597	500	500
Total Investment Earnings	1,352,166	101,250	859,545	101,500	101,500
Miscellaneous					
Cemetery Burial/Cremation Fee	500	4,000	960	1,000	1,000
Park Rental Fees	10,179	7,500	2,523	7,500	7,500
Facility Rental Fees	670	2,000	1,394	2,000	2,000
Donations-Misc	-	-	100,400	-	-
Donations-City Sponsored Event	1,951	2,000	7,159	2,000	2,000
Miscellaneous Revenue	45,267	45,000	36,134	45,000	45,000
Credit Card Fee - Util	-	-	-	-	-
Credit Card Fee - Gen Svcs	34,337	40,000	23,245	40,000	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	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	818,022
Total Revenue Without RTC	13,079,541	11,921,164	13,321,543	13,116,664	13,204,291
RTC Shared Revenue	702,973	7,475,000	5,378,517	7,500,000	7,500,000
Total Revenue	13,782,514	19,396,164	18,700,060	20,616,664	20,704,291

	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	82,546
Total Salaries	72,712	83,735	84,531	82,546	82,546
FICA	658	742	1,220	1,462	1,462
Medicare	1,077	1,214	1,217	1,197	1,197
Unemployment	-	-	483	-	-
Retirement	21,005	24,044	21,774	21,668	21,668
Group Insurance	-	32	11	-	-
Workers Compensation	4,131	4,379	4,674	3,843	3,843
Other Benefits	(280)	-	-	-	-
Total Benefits	26,590	30,411	29,380	28,170	28,171
Total Salaries & Benefits	99,302	114,146	113,911	110,716	110,717
Services & Supplies					
Communications	2,005	2,171	2,332	2,640	2,640
Printing and Postage	676	500	917	750	750
Training	2,658	2,000	1,329	2,000	2,000
Dues and Memberships	26,000	38,500	38,500	38,500	38,500
Travel	5,259	8,000	4,093	8,000	8,000
Employee Recognition	4,018	3,600	3,981	4,000	4,000
General Supplies	130	500	401	500	500
Minor Equipment	-	500	-	-	-
Gasoline	5	-	-	100	100
Community Support	11,671	16,000	18,785	120,000	120,000
Total Services & Supplies	52,422	71,771	70,338	176,490	176,490
Total Expenditures	151,724	185,917	184,248	287,206	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	308,994
Overtime Pay	442	255	957	1,000	1,000
Annual Leave Pay	2,633	6,336	5,438	5,927	5,942
Sick Leave Pay	3,721	-	4,244	-	-
Holiday Pay	3,817	-	4,232	-	-
Total Salaries	262,298	393,750	375,731	315,138	315,936
Medicare	3,868	5,709	5,578	4,469	4,480
Unemployment	2,725	2,113	2,316	1,718	1,718
Retirement	45,955	67,753	65,625	59,331	59,481
Group Insurance	21,359	40,005	34,187	37,156	37,637
Workers Compensation	9,403	20,593	10,608	5,955	5,955
Other Benefits	3,429	-	5,454	-	-
Total Benefits	86,738	136,173	123,768	108,629	109,272
Total Salaries & Benefits	349,037	529,923	499,499	423,767	425,208
Services & Supplies					
Prof Serv-CTAX Litigation	32	-	-	-	-
Prof Serv-Conflict Council	10,600	10,710	2,565	10,000	10,000
Prof Serv-Other	456,846	382,500	367,725	370,000	450,000
Tech Services-Other	-	-	-	-	-
Tech Services-Comm on Ethics	5,636	5,000	3,263	5,000	5,000
Outside Services	-	-	1,500	-	-
Communications	760	1,200	673	720	720
Advertising	1,227	2,000	2,688	2,000	2,000
Printing and Postage	7,986	7,500	8,012	7,500	7,500
Training	10,683	9,000	7,960	9,000	9,000
Dues and Memberships	1,849	2,350	6,233	7,350	7,350
Travel	7,087	5,000	4,847	5,000	5,000
General Supplies	6,887	1,800	6,427	5,000	5,000
Minor Equipment	-	-	2,033	2,500	2,500
Gasoline	340	500	556	500	500
Books and Periodicals	130	300	240	300	300
Community Support	115	-	-	-	-
Total Services & Supplies	510,178	427,860	414,722	424,870	504,870
Total Expenditures	859,214	957,783	914,221	848,637	930,078

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	384,750
Overtime Pay	41	1,000	-	1,000	1,000
Annual Leave Pay	24,952	6,576	6,643	7,375	7,399
Sick Leave Pay	9,036	-	6,742	-	-
Holiday Pay	6,597	-	5,970	-	-
Total Salaries	277,823	362,144	362,930	391,871	393,149
FICA	-	-	-	-	-
Medicare	4,142	5,251	5,202	2,220	2,224
Unemployment	2,356	2,335	2,130	2,700	2,700
Retirement	80,803	109,352	110,500	128,281	128,618
Group Insurance	42,994	66,668	65,520	68,480	69,796
Workers Compensation	8,305	18,940	11,143	9,360	9,360
Other Benefits	(1,173)	-	-	-	-
Total Benefits	137,425	202,546	194,496	211,041	212,699
Total Salaries & Benefits	415,249	564,690	557,426	602,912	605,847
Services & Supplies					
Prof Serv-Legal	89,581	90,000	65,497	100,000	100,000
Prof Serv-Other	18,342	20,000	8,251	20,000	20,000
Tech Services-Other	23,962	22,000	15,176	25,000	25,000
Communications	1,540	2,000	1,285	4,200	4,200
Advertising	720	-	-	-	-
Printing and Postage	7,418	7,500	8,343	8,000	8,000
Training	6,556	6,500	5,403	7,500	7,500
Dues and Memberships	1,307	3,000	2,907	3,000	3,000
Travel	-	-	1,000	2,500	2,500
General Supplies	2,564	4,000	3,413	5,000	5,000
Minor Equipment	975	2,500	1,031	1,000	1,000
Building Maint Supplies	-	500	206	-	-
Books and Periodicals	-	1,000	532	-	-
Total Services & Supplies	152,964	159,000	113,044	176,200	176,200
Total Expenditures	568,213	723,690	670,470	779,112	782,047

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	153,406
Overtime Pay	74	-	-	-	-
Annual Leave Pay	4,774	2,565	3,012	2,944	2,950
Sick Leave Pay	2,440	-	608	-	-
Holiday Pay	943	-	1,171	-	-
Total Salaries	92,743	144,408	146,782	156,045	156,356
Medicare	1,315	2,094	1,991	2,220	2,224
Unemployment	694	891	1,030	1,031	1,031
Retirement	20,848	40,274	40,813	47,655	47,767
Group Insurance	17,349	29,883	30,026	31,056	31,623
Workers Compensation	2,121	7,552	3,899	3,573	3,573
Other Benefits	(125)	-	-	-	-
Total Benefits	42,202	80,694	77,758	85,535	86,218
Total Salaries & Benefits	134,945	225,102	224,541	241,580	242,574
Services & Supplies					
Prof Serv-Other	25,075	18,000	16,651	17,500	17,500
Prof Serv-Auditing	63,000	64,800	63,000	66,000	66,000
Communications	-	-	768	800	800
Advertising	3,333	-	-	-	-
Printing and Postage	2,286	1,900	2,527	2,000	2,000
Training	1,005	2,000	1,480	3,500	3,500
Dues and Memberships	500	750	400	750	750
Travel	2,245	5,000	-	5,000	5,000
General Supplies	2,584	1,500	1,529	1,500	1,500
Minor Equipment	852	1,000	1,369	5,000	5,000
Credit Card Fees	23,427	24,000	10,280	20,000	20,000
Late Fees	34	100	1	100	100
Cash Over/Short	897	100	(632)	100	100
Books and Periodicals	-	250	318	250	250
Total Services & Supplies	125,237	119,400	97,692	122,500	122,500
Total Expenditures	260,182	344,502	322,232	364,080	365,074
Non-Departmental Costs					
Contingency	-	634,472	-	700,000	730,952

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	235,521
Overtime Pay	4,118	2,985	3,090	3,000	3,000
Annual Leave Pay	6,633	4,035	6,892	4,512	4,529
Sick Leave Pay	5,310	-	2,133	-	-
Holiday Pay	5,395	-	4,137	-	-
Total Salaries	182,935	235,655	230,974	242,133	243,050
FICA	-	-	-	-	-
Medicare	2,621	3,417	3,445	2,841	2,864
Unemployment	1,886	1,859	2,098	2,095	2,095
Retirement	49,682	62,925	61,803	69,923	70,096
Group Insurance	35,202	45,682	39,316	38,702	39,133
Workers Compensation	6,672	12,325	11,086	7,263	7,263
Other Benefits	(563)	-	-	-	-
Total Benefits	95,499	126,208	117,748	120,824	121,452
Total Salaries & Benefits	278,435	361,863	348,722	362,957	364,502
Services & Supplies					
Prof Serv-Other	470	2,000	975	2,000	2,000
Outside Services	25,774	17,050	7,933	16,500	16,500
Insurance	-	-	-	-	-
Advertising	3,634	10,000	5,223	7,500	7,500
Printing and Postage	13,458	14,500	13,169	15,000	15,000
Training	1,338	6,000	5,000	3,000	3,000
Dues and Memberships	790	1,000	933	1,000	1,000
Travel	3,372	1,500	1,074	4,000	4,000
General Supplies	2,866	3,500	1,549	3,000	3,000
Minor Equipment	1,402	3,000	2,089	1,500	1,500
Gasoline	-	50	-	-	-
Books and Periodicals	88	200	319	200	200
Community Support	-	-	-	-	-
Total Services & Supplies	53,193	58,800	38,264	53,700	53,700
Total Expenditures	331,628	420,663	386,986	416,657	418,202

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	197,494
Standby Pay	550	1,476	1,036	1,500	1,500
Overtime Pay	1,004	3,265	2,621	3,000	3,000
Annual Leave Pay	6,059	1,703	5,370	3,768	3,798
Sick Leave Pay	1,734	-	2,026	-	-
Holiday Pay	3,850	-	3,874	-	-
Total Salaries	108,129	130,747	126,849	204,178	205,792
FICA	1,242	1,304	1,684	-	-
Medicare	1,567	1,896	1,743	2,841	2,864
Unemployment	1,305	1,500	1,326	2,118	2,118
Retirement	18,295	21,572	20,925	43,401	43,705
Group Insurance	18,900	22,106	20,018	54,946	55,864
Workers Compensation	4,380	6,838	5,222	7,343	7,343
Other Benefits	655	-	668	-	-
Total Benefits	46,344	55,216	51,586	110,649	111,894
Total Salaries & Benefits	154,474	185,963	178,436	314,827	317,686
Services & Supplies					
Prof Serv-Engineering	8,038	8,000	7,889	160,000	160,000
Prof Serv-Other	124	2,500	2,291	500	500
Utility Serv-Water & Sewer	24,461	36,750	30,093	30,000	30,000
Utility Serv-Refuse	5,102	5,200	4,796	5,500	5,500
Outside Services	50,664	40,000	86,892	40,000	40,000
Outside Serv-HVAC	1,527	15,000	10,000	5,000	5,000
Outside Serv-Electrical	2,470	4,000	5,640	5,000	5,000
Outside Serv-Repair & Maint	13,493	68,000	35,541	35,000	35,000
Rentals	-	1,000	1,690	1,000	1,000
Insurance	193,974	128,776	128,776	130,000	145,913
Communications	70,195	100,000	125,366	100,000	100,000
Advertising	157	500	1,446	5,000	5,000
Printing and Postage	6,608	8,000	6,841	7,000	7,000
Training	1,040	1,000	858	1,000	1,000
Dues and Memberships	156	249	172	250	250
Travel	-	-	-	-	-
General Supplies	5,522	5,000	19,943	17,000	17,000
Office Supplies	897	1,000	1,199	1,000	1,000
Minor Equipment	6,175	5,000	3,046	5,000	5,000
Automotive Supplies	392	-	-	-	-
Building Maint Supplies	7,517	10,000	2,836	10,000	10,000
Shop Supplies	2,175	4,000	2,000	-	-
Safety Supplies	61	1,000	1,000	1,000	1,000
Chemical Supplies	-	750	468	750	750
Natural Gas	16,698	10,500	11,802	15,000	15,000
Electricity	31,671	31,500	32,009	235,000	235,000
Propane	215	250	-	250	250
Bulk Diesel	-	100	-	-	-
Gasoline	6,608	8,000	8,100	8,000	8,000
Books and Periodicals	-	-	149	250	250
Licenses and Permits	111	400	350	250	250
Property Taxes/Assessmnts/Fees	-	-	-	-	-
Total Services & Supplies	456,049	496,475	531,192	818,750	834,663

GENERAL SERVICES - FACILITIES

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Capital Outlay					
Buildings	-	4,045,000	2,817,185	400,000	1,000,000
Improve Other than Buildings	-	-	-	-	-
Machinery	-	-	-	25,000	25,000
Total Capital Outlay	-	4,045,000	2,817,185	425,000	1,025,000
Total Expenditures	610,523	4,727,438	3,526,813	1,558,577	2,177,349

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	68,923
Overtime Pay	292	-	-	-	-
Annual Leave Pay	6,429	934	1,379	1,325	1,325
Sick Leave Pay	161	-	-	-	-
Holiday Pay	2,369	-	220	-	-
Total Salaries	52,649	60,416	60,595	70,248	70,248
Medicare	750	876	865	999	999
Unemployment	348	353	405	447	447
Retirement	9,105	10,409	10,435	13,268	13,268
Group Insurance	9,647	10,661	10,139	12,088	12,253
Workers Compensation	1,164	3,160	1,812	1,549	1,549
Other Benefits	(146)	-	-	-	-
Total Benefits	20,867	25,459	23,656	28,351	28,516
Total Salaries & Benefits	73,516	85,875	84,250	98,599	98,764
Services & Supplies					
Prof Serv-Other	-	-	-	250,000	250,000
Tech Services-Other	174,631	295,420	295,916	320,000	330,000
Communications	745	1,000	1,114	720	720
Training	1,048	3,000	2,100	1,500	1,500
Dues and Memberships	-	-	-	-	-
Travel	-	-	601	1,500	1,500
General Supplies	1,286	1,500	2,078	1,750	1,750
Minor Equipment	7,410	5,000	4,000	100,000	100,000
Total Services & Supplies	185,120	305,920	305,809	675,470	685,470
Capital Outlay					
Improve Other than Buildings	-	-	-	-	-
Machinery	-	-	-	100,000	100,000
Total Capital Outlay	-	-	-	100,000	100,000
Total Expenditures	258,636	391,795	390,059	874,069	884,234

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	71,849
Overtime Pay	-	-	-	-	-
Annual Leave Pay	-	-	-	1,382	1,382
Sick Leave Pay	-	-	-	-	-
Holiday Pay	-	-	-	-	-
Total Salaries	-	-	-	73,231	73,230
FICA	-	-	-	-	-
Medicare	-	-	-	2,841	2,864
Unemployment	-	-	-	410	410
Retirement	-	-	-	13,831	13,831
Group Insurance	-	-	-	2,832	2,832
Workers Compensation	-	-	-	1,423	1,423
Other Benefits	-	-	-	-	-
Total Benefits	-	-	-	21,337	21,360
Total Salaries & Benefits	-	-	-	94,568	94,590
Services & Supplies					
Prof Serv-Other	-	-	-	32,000	32,000
Outside Services	-	-	-	15,000	15,000
Insurance	-	-	-	-	-
Advertising	-	-	-	7,500	7,500
Printing and Postage	-	-	-	5,000	5,000
Training	-	-	-	1,500	1,500
Dues and Memberships	-	-	-	1,000	1,000
Travel	-	-	-	2,000	2,000
Employee Assistance Program	-	-	-	1,500	1,500
General Supplies	-	-	-	1,500	1,500
Minor Equipment	-	-	-	1,000	1,000
Gasoline	-	-	-	-	-
Books and Periodicals	-	-	-	500	500
Community Support	-	-	-	-	-
Total Services & Supplies	-	-	-	68,500	68,500
Total Expenditures	-	-	-	163,068	163,090

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	382,361
Overtime Pay	4,342	23,939	4,681	15,000	15,000
Annual Leave Pay	4,830	5,726	9,944	7,328	7,353
Sick Leave Pay	5,634	-	5,134	-	-
Holiday Pay	7,160	-	9,125	-	-
Total Salaries	262,743	366,621	336,779	403,405	404,714
FICA	108	-	-	-	-
Medicare	3,716	5,316	4,781	5,526	5,544
Unemployment	2,667	2,920	3,075	3,375	3,375
Retirement	71,993	84,656	88,792	105,185	105,432
Group Insurance	54,184	68,595	54,764	87,547	89,579
Workers Compensation	9,662	19,174	12,226	11,700	11,700
Other Benefits	(228)	-	3,600	-	-
Total Benefits	142,103	180,661	167,237	213,333	215,630
Total Salaries & Benefits	404,845	547,282	504,016	616,738	620,344
Services & Supplies					
Prof Serv-Other	72,003	56,000	48,650	109,000	109,000
PROF SERV-CONFLICT COUNSEL	1,188	-	-	-	-
Prof Serv-Interpreter	8,615	9,000	8,339	9,000	9,000
Prof Serv-Senior Judge	1,619	6,000	4,329	6,000	6,000
Prof Serv-Witness Fees	-	2,000	1,000	2,000	2,000
Pretrial Services Program	3,455	3,500	1,612	3,500	3,500
Tech Services-Other	-	-	200	-	-
Communications	492	800	753	800	800
Printing and Postage	10,178	12,000	11,951	12,000	12,000
Training	2,739	2,000	3,227	2,500	2,500
Dues and Memberships	-	-	170	300	300
Travel	-	-	854	1,500	1,500
General Supplies	10,243	13,700	11,277	11,700	11,700
Automotive Supplies	-	-	-	-	-
Gasoline	1,203	4,000	2,486	4,000	4,000
Books and Periodicals	-	-	119	-	-
Total Services & Supplies	111,735	109,000	94,967	162,300	162,300
Capital Outlay					
Vehicles	-	-	-	-	-
Total Expenditures	516,580	656,282	598,983	779,038	782,644

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	517,149
Standby Pay	844	3,756	2,031	2,000	2,000
Overtime Pay	12,588	17,000	14,784	17,000	17,000
Annual Leave Pay	19,231	7,875	27,084	9,880	9,945
Sick Leave Pay	4,968	-	8,561	-	-
Holiday Pay	12,575	-	13,828	-	-
Total Salaries	382,691	502,699	482,197	542,630	546,094
Medicare	5,516	7,289	6,965	7,449	7,499
Unemployment	3,781	3,971	4,940	5,052	5,052
Retirement	73,207	98,713	101,268	123,052	123,707
Group Insurance	68,430	94,744	68,692	99,655	100,934
Workers Compensation	13,405	26,291	17,345	17,515	17,515
Other Benefits	3,216	-	7,200	-	-
Total Benefits	167,555	231,008	206,410	252,723	254,706
Total Salaries & Benefits	550,246	733,707	688,607	795,353	800,800
Services & Supplies					
Prof Serv-Engineering	8,150	549,000	353,093	650,000	650,000
Prof Serv-Other	240	4,000	3,311	1,000	1,000
Tech Services-Other	19,965	50,250	-	-	-
Utility Serv-Refuse	8,885	15,000	8,629	12,000	12,000
Outside Services	184	50,000	61,355	25,000	25,000
Outside Serv-Traf Light Maint	40,521	350,000	21,608	75,000	75,000
Outside Serv-Repair & Maint	1,428,722	-	12,692	20,000	20,000
Rentals	5,679	5,000	3,528	1,000	1,000
Communications	-	-	671	750	750
Advertising	212	500	125	500	500
Printing and Postage	419	1,000	1,262	1,000	1,000
Training	2,344	5,000	4,722	3,000	3,000
Dues and Memberships	434	500	622	750	750
Travel	-	-	-	-	-
Educational Assistance Program	150	500	-	-	-
General Supplies	83,545	75,000	73,638	75,000	75,000
Office Supplies	1,453	2,500	2,301	2,000	2,000
Minor Equipment	8,747	15,000	13,721	10,000	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	2,000
Sign & Stripe Supplies	19,254	25,000	24,760	25,000	25,000
Safety Supplies	5,914	8,500	9,526	8,500	8,500
Supplies-Chemical	1,505	8,500	11,586	8,500	8,500
Natural Gas	-	500	-	-	-
Electricity	177,664	200,000	202,062	-	-
Propane	4,125	5,250	5,312	5,000	5,000
Bulk Diesel	2,506	4,000	-	4,000	4,000
Gasoline	31,990	21,000	27,297	25,000	25,000
Books and Periodicals	-	1,000	684	250	250
Licenses and Permits	-	250	250	250	250
Property Taxes/Assessmnts/Fees	-	-	-	-	-
Total Services & Supplies	1,908,430	1,406,750	850,938	955,500	955,500

STREETS AND STORM DRAINS

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Capital Outlay					
Improve Other than Buildings	1,403,386	25,000	59,478	540,000	540,000
Machinery	117,718	70,000	59,870	101,000	101,000
Vehicles	-	106,000	212,593	490,000	490,000
Furniture and Fixtures	-	-	-	-	-
Total Capital Outlay	1,521,103	201,000	331,941	1,131,000	1,131,000
Other					
RTC Reimbursable	702,973	7,475,000	5,378,517	7,500,000	7,500,000
Total Expenditures	4,682,752	9,816,457	7,250,004	10,381,853	10,387,300

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	79,979
Overtime Pay	737	2,290	466	2,000	2,000
Annual Leave Pay	7,429	1,265	5,582	1,531	1,538
Sick Leave Pay	2,721	-	1,735	-	-
Holiday Pay	4,550	-	3,138	-	-
Total Salaries	94,448	76,093	74,782	83,147	83,517
Medicare	1,305	1,102	1,027	1,154	1,160
Unemployment	775	535	600	644	644
Retirement	24,471	19,197	19,216	22,737	22,807
Group Insurance	23,961	18,800	18,290	20,285	20,723
Workers Compensation	2,565	3,980	2,301	2,232	2,232
Other Benefits	-	-	-	-	-
Total Benefits	53,078	43,614	41,435	47,052	47,566
Total Salaries & Benefits	147,525	119,707	116,217	130,199	131,083
Services & Supplies					
Prof Serv-Other	237	-	11	-	-
Tech Services-Other	-	-	4,341	5,000	5,000
Outside Services	-	-	6,576	12,500	12,500
Outside Serv-Repair & Maint	2,383	-	260	-	-
Communications	-	-	415	500	500
General Supplies	12,845	12,000	11,896	12,000	12,000
Minor Equipment	-	-	-	-	-
Automotive Supplies	12,255	58,500	55,379	58,500	58,500
Bulk Diesel	2,506	8,000	6,575	10,000	10,000
Gasoline	4,503	3,500	3,761	3,500	3,500
Licenses and Permits	-	-	111	-	-
Total Services & Supplies	34,730	82,000	89,326	102,000	102,000
Total Expenditures	182,256	201,707	205,542	232,199	233,083

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	131,264
Overtime Pay	1,684	-	4,166	4,000	4,000
Annual Leave Pay	4,938	1,961	2,569	2,514	2,524
Sick Leave Pay	1,659	-	228	-	-
Holiday Pay	2,707	-	2,815	-	-
Total Salaries	71,967	121,766	122,624	137,253	137,788
FICA	936	-	23	-	-
Medicare	1,062	1,766	1,996	1,896	1,903
Unemployment	845	1,168	1,449	1,350	1,350
Retirement	9,606	20,966	20,792	25,167	25,268
Group Insurance	8,776	18,596	17,793	18,944	19,009
Workers Compensation	3,012	8,421	5,020	4,680	4,680
Other Benefits	(148)	-	-	-	-
Total Benefits	24,088	50,917	47,071	52,037	52,210
Total Salaries & Benefits	96,056	172,683	169,695	189,290	189,998
Services & Supplies					
Prof Serv-Other	8,736	6,000	7,083	157,000	157,000
Co Shelter Agreement	3,000	6,000	3,000	4,000	4,000
Communications	-	-	1,012	1,250	1,250
Advertising	-	-	-	-	-
Printing and Postage	722	2,000	1,725	1,500	1,500
Training	414	1,500	1,557	5,200	5,200
Dues and Memberships	-	-	50	250	250
Travel	-	3,000	2,000	2,600	2,600
General Supplies	4,198	3,000	1,843	3,000	3,000
Office Supplies	635	500	231	500	500
Minor Equipment	2,258	5,000	4,000	2,900	2,900
Automotive Supplies	833	-	6	-	-
Safety Supplies	460	1,000	465	3,800	3,800
Gasoline	6,217	7,500	6,927	7,500	7,500
Total Services & Supplies	27,474	35,500	29,898	189,500	189,500
Capital Outlay					
Vehicles	-	13,000	10,573	100,000	100,000
Total Expenditures	123,529	221,183	210,167	478,790	479,498

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	42,497
Standby Pay	536	697	569	6,000	6,000
Overtime Pay	895	291	1,386	-	-
Annual Leave Pay	1,238	681	2,360	817	817
Sick Leave Pay	1,747	-	1,443	-	-
Holiday Pay	1,677	-	1,670	-	-
Total Salaries	36,595	43,361	41,877	49,314	49,314
Medicare	509	629	602	616	616
Unemployment	393	349	429	400	400
Retirement	6,420	7,418	7,430	8,304	8,304
Group Insurance	10,247	10,413	9,944	10,664	10,811
Workers Compensation	1,364	2,268	1,543	1,388	1,388
Other Benefits	(78)	-	-	-	-
Total Benefits	18,855	21,077	19,946	21,372	21,519
Total Salaries & Benefits	55,450	64,438	61,824	70,686	70,833
Services & Supplies					
Prof Serv-Other	-	32,000	28,955	20,000	20,000
Outside Serv-Repair & Maint	4,025	500	500	1,000	1,000
Communications	-	-	925	1,100	1,100
Training	155	2,000	370	2,000	2,000
Dues and Memberships	-	-	170	250	250
Travel	-	-	-	1,000	1,000
General Supplies	659	1,000	786	1,000	1,000
Minor Equipment	919	1,350	-	1,500	1,500
Automotive Supplies	1,237	-	-	-	-
Safety Supplies	388	1,500	1,390	1,000	1,000
Chemical Supplies	38,627	60,000	40,000	60,000	60,000
Gasoline	2,435	1,575	1,248	1,500	1,500
Licenses and Permits	300	400	400	500	500
Total Services & Supplies	48,745	100,325	74,744	90,850	90,850
Capital Outlay					
Machinery	-	-	-	65,000	90,000
Total Expenditures	104,195	164,763	136,568	226,536	251,683

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	450,214
Overtime Pay	37	-	-	-	-
Annual Leave Pay	17,452	7,453	23,178	8,900	8,942
Sick Leave Pay	17,332	-	11,468	-	-
Holiday Pay	16,759	-	9,151	-	-
Total Salaries	422,971	436,885	403,234	457,064	459,156
Medicare	6,118	6,335	5,950	6,498	6,528
Unemployment	3,395	2,865	3,065	3,303	3,303
Retirement	89,894	90,499	92,269	134,875	123,478
Group Insurance	60,319	61,886	50,629	67,380	76,543
Workers Compensation	11,615	22,849	13,021	11,450	11,450
Other Benefits	(1,187)	-	-	-	-
Total Benefits	170,154	184,434	164,934	223,506	221,302
Total Salaries & Benefits	593,125	621,319	568,167	680,570	680,458
Services & Supplies					
Prof Serv-Engineering	212,159	225,000	280,912	250,000	250,000
Prof Serv-Other	4,504	-	28	-	-
Outside Services	-	-	308	-	-
Outside Serv-Repair & Maint	-	-	-	-	-
Communications	-	-	292	800	800
Advertising	-	-	250	-	-
Printing and Postage	-	700	256	-	-
Training	4,394	6,000	4,561	6,000	6,000
Dues and Memberships	10,509	22,000	4,453	1,500	1,500
Travel	-	-	358	3,000	3,000
General Supplies	654	5,000	4,043	1,500	1,500
Office Supplies	374	3,500	1,570	500	500
Minor Equipment	1,947	5,000	2,823	2,000	2,000
Gasoline	131	300	282	500	500
Books and Periodicals	-	4,000	1,719	1,000	1,000
Total Services & Supplies	234,672	271,500	301,855	266,800	266,800
Capital Outlay					
Vehicles	-	-	-	110,000	110,000
Total Expenditures	827,797	892,819	870,022	1,057,370	1,057,258

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	314,026
Standby Pay	2,109	3,824	2,577	4,000	4,000
Overtime Pay	1,780	8,460	6,580	5,000	5,000
Annual Leave Pay	14,953	4,391	13,894	5,290	5,332
Sick Leave Pay	4,441	-	5,240	-	-
Holiday Pay	8,889	-	9,509	-	-
Total Salaries	238,488	312,416	314,467	325,767	328,358
FICA	1,084	1,820	2,234	2,256	2,279
Medicare	3,368	4,530	4,301	4,516	4,553
Unemployment	2,701	3,533	2,845	4,236	4,236
Retirement	44,735	55,621	55,023	61,680	62,098
Group Insurance	45,877	57,079	50,902	73,041	74,203
Workers Compensation	9,638	17,596	11,949	14,686	14,686
Other Benefits	2,160	-	1,732	-	-
Total Benefits	109,564	140,179	128,986	160,415	162,055
Total Salaries & Benefits	348,052	452,595	443,453	486,182	490,414
Services & Supplies					
Prof Serv-Engineering	8,038	15,000	8,711	15,000	15,000
Prof Serv-Other	302	-	1,435	500	500
Interfund WTP Debt Assessment	66,172	75,000	59,188	60,000	60,000
Utility Serv-Water & Sewer	174,732	320,000	256,211	210,000	210,000
Utility Serv-Refuse	12,477	7,500	10,179	10,000	10,000
Outside Services	51,875	40,000	28,788	40,000	40,000
Outside Serv-Electrical	4,134	10,000	4,000	10,000	10,000
Outside Serv-Repair & Maint	6,103	15,000	10,058	10,000	10,000
Rentals	1,405	5,000	1,849	5,000	5,000
Communications	-	-	234	500	500
Advertising	212	100	125	250	250
Printing and Postage	251	500	311	500	500
Training	694	2,000	1,150	1,000	1,000
Dues and Memberships	371	300	353	300	300
Travel	-	-	-	-	-
Educational Assistance Program	-	500	-	-	-
General Supplies	51,895	50,000	39,261	50,000	50,000
Office Supplies	831	1,000	822	1,000	1,000
Minor Equipment	3,069	15,000	13,966	15,000	15,000
Minor Equipment	-	-	5,688	15,000	15,000
Automotive Supplies	5,214	-	252	-	-
Building Maint Supplies	2,331	5,000	3,500	5,000	5,000
Shop Supplies	1,379	1,000	500	1,000	1,000
Safety Supplies	449	2,000	962	2,000	2,000
Chemical Supplies	4,600	5,000	5,182	5,000	5,000
Electricity	27,147	26,000	30,579	27,500	27,500
Propane	1,285	1,000	846	1,000	1,000
Bulk Diesel	1,491	2,000	643	2,000	2,000
Gasoline	9,133	15,000	12,478	15,000	15,000
Books and Periodicals	-	-	29	250	250
Licenses and Permits	-	250	263	250	250
Property Taxes/Assessmnts/Fees	-	100	-	-	-
Total Services & Supplies	435,593	614,250	497,564	503,050	503,050

PARKS AND RECREATION

	Actual FY 2024	Budget FY 2025	Actual Estimated FY 2025	Tentative Budget FY 2026	Final Budget FY 2026
Captial Outlay					
Improve Other than Buildings	144,899	50,000	50,000	420,000	420,000
Improve Other than Buildings	118,077	200,000	119,890	500,000	500,000
Machinery	-	-	-	40,000	40,000
Vehicles	-	96,000	152,964	80,000	80,000
Furniture and Fixtures	-	-	-	-	-
Total Captial Outlay	262,976	346,000	322,854	1,040,000	1,040,000
Total Expenditures	1,046,620	1,412,845	1,263,871	2,029,232	2,033,464

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	150,000
Utility Serv-Water & Sewer	7,768	20,000	17,901	10,000	10,000
Utility Serv-Refuse	-	500	251	500	500
Outside Serv-Repair & Maint	39,467	50,000	20,000	50,000	50,000
General Supplies	4,471	10,000	5,239	7,500	7,500
Shop Supplies	771	500	-	-	-
Chemical Supplies	-	300	-	300	300
Electricity	431	500	555	500	500
Propane	277	100	-	-	-
Licenses and Permits	-	100	-	100	100
Total Expenditures	53,184	82,000	43,946	218,900	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	399,969
Overtime Pay	217	-	930	1,000	1,000
Annual Leave Pay	9,007	5,926	6,093	7,641	7,692
Sick Leave Pay	5,028	-	4,225	-	-
Holiday Pay	7,928	-	9,859	-	-
Total Salaries	282,950	360,868	366,867	405,967	408,661
Medicare	4,174	5,233	5,199	5,761	5,800
Unemployment	2,992	2,920	3,906	3,375	3,375
Retirement	56,588	70,957	74,055	87,820	88,441
Group Insurance	37,163	62,794	62,321	72,869	74,280
Workers Compensation	10,878	18,873	13,793	11,700	11,700
Other Benefits	5,258	-	3,600	-	-
Total Benefits	117,054	160,777	162,873	181,525	183,595
Total Salaries & Benefits	400,004	521,645	529,740	587,492	592,256
Services & Supplies					
Prof Serv-Other	20,287	5,000	8,318	10,000	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	2,700
Advertising	-	300	-	300	300
Printing and Postage	744	2,500	3,101	2,500	2,500
Training	7,236	7,740	7,774	7,740	7,740
Dues and Memberships	600	1,000	786	800	800
Travel	-	7,260	4,707	5,000	5,000
General Supplies	1,515	2,000	1,402	1,000	1,000
Office Supplies	3,834	4,000	2,310	2,500	2,500
Minor Equipment	873	4,500	584	4,500	4,500
Automotive Supplies	707	-	-	-	-
Safety Supplies	296	1,000	-	1,000	1,000
Gasoline	5,570	6,000	5,053	6,000	6,000
Books and Periodicals	2,670	5,000	4,563	2,500	2,500
Cleanup	-	2,500	2,000	-	-
Total Services & Supplies	52,474	83,800	58,636	46,540	46,540
Capital Outlay					
Vehicles	-	-	-	-	-
Total Expenditures	452,478	605,445	588,375	634,032	638,796

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	493,989
Overtime Pay	-	-	87	1,000	1,000
Annual Leave Pay	3,774	5,674	4,124	9,452	9,500
Sick Leave Pay	2,972	-	4,532	-	-
Holiday Pay	2,927	-	5,639	-	-
Total Salaries	217,868	321,721	260,207	501,959	504,489
Medicare	3,095	4,665	3,761	7,127	7,163
Unemployment	2,414	2,336	2,453	3,375	3,375
Retirement	64,312	83,317	64,048	115,394	115,872
Group Insurance	40,346	54,288	38,670	80,469	81,659
Workers Compensation	8,174	16,826	8,694	11,700	11,700
Other Benefits	(424)	-	-	-	-
Total Benefits	117,917	161,432	117,626	218,065	219,769
Total Salaries & Benefits	335,785	483,153	377,833	720,024	724,258
Services & Supplies					
Prof Serv-Engineering	4,543	20,000	19,026	20,000	20,000
Prof Serv-Other	188,046	418,200	303,782	1,250,000	1,250,000
Tech Services-Other	1,618	-	160	-	-
Prof & Tech Fees-Misc	-	-	-	-	-
Rentals	-	-	485	-	-
Advertising	4,948	7,500	4,077	5,000	5,000
Printing and Postage	897	1,300	1,610	1,500	1,500
Training	4,335	12,000	1,360	5,000	5,000
Dues and Memberships	1,016	2,500	966	1,500	1,500
Travel	-	-	3,000	5,000	5,000
General Supplies	2,898	750	520	1,000	1,000
Office Supplies	829	1,000	711	1,000	1,000
Minor Equipment	-	9,500	7,667	1,500	1,500
Books and Periodicals	-	500	400	1,700	1,700
Total Services & Supplies	209,129	473,250	343,763	1,293,200	1,293,200
Total Expenditures	544,914	956,403	721,597	2,013,224	2,017,458

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	171,743
Overtime Pay	-	-	-	1,500	1,500
Annual Leave Pay	-	-	-	2,953	3,303
Sick Leave Pay	-	-	-	-	-
Holiday Pay	-	-	-	-	-
Total Salaries	-	-	-	158,007	176,546
Medicare	-	-	-	2,227	2,490
Unemployment	-	-	-	1,350	1,350
Retirement	-	-	-	62,555	33,061
Group Insurance	-	-	-	42,412	43,480
Workers Compensation	-	-	-	4,680	4,680
Other Benefits	-	-	-	-	-
Total Benefits	-	-	-	113,224	85,060
Total Salaries & Benefits	-	-	-	271,231	261,606
Services & Supplies					
Prof Serv-Other	-	-	-	-	-
Prof & Tech Fees-Misc	-	-	-	-	-
Outside Services	-	-	-	20,000	20,000
Rentals	-	-	-	-	-
Communications	-	-	-	2,000	2,000
Advertising	-	-	-	5,000	5,000
Printing and Postage	-	-	-	5,000	5,000
Training	-	-	-	5,000	5,000
Dues and Memberships	-	-	-	1,000	1,000
Travel	-	-	-	2,000	2,000
General Supplies	-	-	-	5,000	5,000
Office Supplies	-	-	-	10,000	10,000
Minor Equipment	-	-	-	25,000	25,000
Books and Periodicals	-	-	-	5,000	5,000
Total Services & Supplies	-	-	-	85,000	85,000
Capital Outlay					
Vehicles	-	-	-	130,000	130,000
Total Expenditures	-	-	-	486,231	476,606

Governmental Funds Capital Projects

General Fund, Capital Fund, Capital Improvement Fund, Grants Fund

Purchase/ Replacement Year	Description	Economic Life (Years)	Funding Source: General Fund	Funding Source: RTC	Funding Source: RCT Fund	Total Cost
	Infrastructure Projects					
2026	Cedar Street Reconstruction- Construction	30		4,000,000		4,000,000
2026	Fernley Industrial Park Rehabilitation and Reconstruction Project - Construction	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~~			
	Improvements Other than Buildings Projects					
2026	Fishing Pond - Design		100,000			100,000
2026	In-Town Park Improvement Project - Phase 2 Construction	20	200,000		500,000	700,000
2026	Park Improvement - Sidewalk at Soccer Fields & Basketball Court at Green Valley Park	10	60,000			60,000
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	Fogger	10	25,000			25,000
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		**2,126,000**	**7,500,000**	**500,000**	**10,126,000**
	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		1,400,000		1,400,000
2028	In-Town Park Improvement Project Phase 3 - Construction	30			500,000	500,000
	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	
	Infrastructure Projects					
2029	6th, 7th, B-G ST Rehab/Reconstruct - Design			400,000		400,000
2029	Out of Town Park Improvement Project - Design				250,000	250,000
	Vehicle and Equipment Purchases					
2029	Fleet Vehicle Replacement	5	80,000			80,000
2029	Fleet Vehicle Replacement	5	80,000			80,000
2029	Fleet Vehicle Replacement	5	80,000			80,000
	Total Capital Outlay 2028-2029		**240,000**	**400,000**	**250,000**	**890,000**
	Infrastructure Projects					
2030	6th, 7th, B-G ST Rehab/Reconstruct - Construction	30		4,500,000		4,500,000
2030	Out of Town Park Improvement Project Phase 1 - Construction				250,000	250,000
	Vehicle and Equipment Purchases					
2030	Fleet Vehicle Replacement	5	80,000			80,000
2030	Fleet Vehicle Replacement	5	80,000			80,000
2030	Fleet Vehicle Replacement	5	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		**4,086,000**	**13,820,000**	**1,500,000**	**19,406,000**

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.

City of Fernley

Fiscal Year 2025-26 (FY2026) Special Revenue Funds Budget Changes

After the budget workshop held on April 4, 2025, there have been additional requests for expenditures and updated costs to certain line items. Below is a summary of the changes that are proposed to the FY2026 Special Revenue Funds:

Transient Lodging Tax (TLT)

There is a significant change TLT fund from the tentative budget. Per city ordinance 2021-005, 60% of the funds generated by the transient lodging tax will be used for the construction, operation, and maintenance of the city convention/civic center. The tentative budget did not include the operational costs when it was prepared. The final budget creates a new function (general government) to allocate the 60% of budgeted revenues to support the operations of the CRRC which is scheduled to be completed at the end of FY2025.

The remaining 40% of funds generated by the tax per the ordinance are to be disbursed to outside agencies. There is an increase to the community support line item in the Culture and Recreation function that has historically been used to fund the Fernley Convention and Tourism Authority priorities. Any funds that have been allocated, but not utilized during the upcoming fiscal year will add to the existing fund balance and will be restricted following the allocation written in the ordinance.

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	8,800
Interest Earnings	258	-	-	-	-
Total Revenues	9,499	8,800	9,000	8,800	8,800
Expenditures					
Services & Supplies	10,000	10,000	10,000	10,000	10,000
Dues and Memberships	375	375	-	375	375
Total Services & Supplies	10,375	10,375	10,000	10,375	10,375
Net Change in Fund Balance	(876)	(1,575)	(1,000)	(1,575)	(1,575)
Beginning Fund Balance	12,254	10,180	11,378	10,378	10,378
Ending Fund Balance	11,378	8,605	10,378	8,803	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	12,200
Interest Earnings	3,135	-	-	-	-
Total Revenues	27,950	12,200	12,200	12,200	12,200
Expenditures					
Services & Supplies	-	50,000	45,480	30,000	30,000
Minor Equipment	5,280	20,000	2,970	20,000	20,000
Miscellaneous	-	20,000	-	20,000	20,000
Improve Other than Buildings	-	30,568	-	29,767	29,767
Furniture and Fixtures	-	10,000	-	10,000	10,000
Total Services & Supplies	5,280	130,568	48,450	109,767	109,767
Net Change in Fund Balance	22,670	(118,368)	(36,250)	(97,567)	(97,567)
Beginning Fund Balance	111,147	118,368	133,817	97,567	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	10
Ending Fund Balance	10	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	550,000
Miscellaneous Revenue	15,900	5,000	4,000	5,000	5,000
Interest Earnings	134,784	1,000	135,000	1,000	1,000
Total Revenues	708,270	656,000	639,000	556,000	556,000
Expenditures					
General Government					
Utility Serv-Water & Sewer	-	-	-	-	25,000
Utility Serv-Refuse	-	-	-	-	5,000
Outside Services	-	-	-	-	68,600
Insurance	-	-	-	-	30,000
Communications	-	-	-	-	40,000
Natural Gas	-	-	-	-	15,000
Electricity	-	-	-	-	50,000
Community Support	-	-	-	-	100,000
Total General Government	-	-	-	-	333,600
Culture & Recreation					
Prof Serv-Engineering	1,140	10,000	1,500	10,000	-
Prof Serv-Other	-	-	-	-	-
Advertising	-	1,000	-	1,000	1,200
Printing and Postage	95	1,000	250	1,000	1,200
General Supplies	-	-	-	-	-
Community Support	117,159	140,000	120,000	140,000	220,000
Improve Other than Buildings	-	3,100,000	3,100,000	-	-
Total Culture & Recreation	118,394	3,252,000	3,221,750	152,000	222,400
Total Expenditures	118,394	3,252,000	3,221,750	152,000	556,000
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	773,307
Ending Fund Balance	3,356,057	775,482	773,307	1,177,307	773,307

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.

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 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

Fiscal Year 2025-26 (FY2026) Water Enterprise Fund Budget Changes

After the budget workshop held on April 4, 2025, there have been additional requests for expenditures and updated costs to certain line items. Below is a summary of the changes that are proposed to the FY2026 Water Enterprise Fund:

Revenue

During the Tentative Budget workshop, council members wanted staff to explore different ways to ease the burden of water rate payers in the city. The water enterprise fund budget was reviewed under this guidance, and it was determined that the city does not need to charge the Water Ancillary Fee for FY2026. The fund has the financial resources to fund its operations and meet its debt service obligations without this revenue source.

This has reduced the total budgeted revenue from $17.79 million to $13.55 million for the final budget. If the city does not collect this fee from the rate payers, they will see a reduction in their property tax bills for FY2026.

Operating Expenses

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026. $50,000 was added to professional services – other for a water resources plan update that needs to be done in FY2026. The interfund allocation and insurance amounts have been updated to reflect the final amounts needed. The outside services – repairs & maintenance and depreciation line items have been reduced to reflect closer to actual amounts that will be needed in FY2026.

Change in Net Position

As a result of the changes listed above, the change in net position is budgeted to be ($27,989). This amount is allowable and also not indicative of a long-term issue. Staff consistently budgets in a conservative manner and the FY2026 budget includes a large number of maintenance projects that have been deferred for some time that will not be ongoing items.

Cash Flows

The net cash flows budget is also affected by not collecting the ancillary fee. The biggest impact to cash flows is the proposed capital expenses of $15.59 million. This is the proposed outflows for these projects and they could possibly span more than one year, but for budgeting purposes the total cost is captured in FY2026. Staff will continue to monitor the cash flows to ensure that the reserves stay at a level to support ongoing operations and future cash needs.

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	11,500,000
Cash Received from Customers - Capacity Fees	41,621	50,000	48,358	53,000	53,000
Cash Paid to Suppliers	(2,153,732)	(3,468,267)	(2,926,452)	(4,280,506)	(4,240,684)
Cash Paid to Employees	(2,317,100)	(2,748,337)	(3,194,625)	(4,067,862)	(4,084,424)
Net Cash from Operating Activities	6,601,260	5,039,246	5,609,260	3,204,632	3,227,892
Cash Flows From Capital and Related Financing Activities					
Connection Fees	1,213,699	1,360,630	1,271,695	1,300,000	1,300,000
Water Rights and Settlement Income	332,227	395,000	337,814	350,000	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)	(2,606,112)
Interest on Debt	(1,515,166)	(1,484,188)	(1,291,598)	(1,663,718)	(1,663,718)
Acquisition of Capital Assets	(2,643,337)	(8,248,222)	(8,248,222)	(15,590,000)	(15,590,000)
Net Cash from Capital and Related Financing Activities	(1,091,444)	(5,053,842)	(6,241,990)	(13,940,000)	(18,209,830)
Cash Flows from Investing Activities					
Interest on Investments	2,042,431	25,000	1,938,859	25,000	50,000
Net Cash from Investing Activities	2,042,431	25,000	1,938,859	25,000	50,000
Net Increase (Decrease) In Cash	7,552,247	10,404	1,306,130	(10,710,368)	(14,931,938)
Cash and Cash Equivalents at July 1	38,852,372	42,310,264	46,404,619	47,710,749	47,710,749
Cash and Cash Equivalents at June 30	46,404,619	42,320,668	47,710,749	37,000,381	32,778,811

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	11,500,000
Other Revenue	41,621	50,000	48,358	53,000	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	50,000
Other Income	332,227	395,000	337,814	350,000	350,000
Contributed Revenue					
Connection Fees	1,213,699	1,360,630	1,271,695	1,300,000	1,300,000
Other	2,830,786	300,000	300,000	300,000	300,000
Grant Revenue	-	1,438,750	-	-	-
Total Revenue	21,832,037	18,986,465	19,789,941	17,797,830	13,553,000
Expenses					
Operatating Expenses					
Salaries	1,778,662	1,863,859	1,789,912	2,444,231	2,443,342
Benefits	1,089,228	1,514,478	1,404,713	1,623,631	1,641,082
Services & Supplies	2,777,009	3,468,267	2,926,452	4,280,506	4,240,684
Depreciation	3,411,999	3,700,000	3,700,000	3,900,000	3,600,000
Other	-	-	-	-	-
Total Operating	9,056,899	10,546,604	9,821,077	12,248,368	11,925,108
Nonoperating Expense					
Interest Expense	1,539,230	1,484,188	1,579,206	1,663,718	1,663,718
Total Expenditures	10,596,129	12,030,792	11,400,283	13,912,086	13,588,826
Change in Net Position	11,235,908	6,955,673	8,389,659	3,885,744	(35,826)
Beginning Net Position	116,438,323	124,543,822	127,674,231	136,063,889	136,063,889
Ending Net Position	127,674,231	131,499,495	136,063,889	139,949,633	136,028,063

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	11,500,000
Other Revenues					
In Lieu of Water Rights	11,704	10,000	15,232	13,000	13,000
Water Rights Settlement	-	-	-	-	-
Water Rights Lease	29,917	40,000	33,126	40,000	40,000
Settlement	-	-	-	-	-
Total Operating Revenues	11,150,425	11,255,850	11,730,338	11,553,000	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	50,000
Other Income					
Material and Labor Charges	81,088	140,000	97,630	100,000	100,000
PW Inpsection Fees	-	-	-	-	-
Engineer Review Fees	300	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Miscellaneous Revenue	189,640	200,000	177,726	200,000	200,000
Credit Card Fees	61,499	55,000	62,458	50,000	50,000
Total Nonoperating Revenues	6,637,427	4,631,235	6,487,909	4,644,830	400,000
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	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	300,000
Developer Cont-Water Rights	562,125	-	-	-	-
Total Contributed Revenues	4,044,484	3,099,380	1,571,695	1,600,000	1,600,000
Nonoperating Expenses					
Interest Expense	(1,539,230)	(1,484,188)	(1,291,598)	(1,663,718)	(1,663,718)
Bond Issuance Cost	-	-	(287,607)	-	-
Total Nonoperating Expenses	(1,539,230)	(1,484,188)	(1,579,206)	(1,663,718)	(1,663,718)
Total Revenue	20,293,106	17,502,277	18,210,736	16,134,112	11,889,282

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	1,572,744
Standby Pay	23,355	28,000	23,903	30,000	30,000
Overtime Pay	46,733	44,026	39,658	50,000	50,000
Annual Leave Pay	92,066	21,562	61,426	31,793	31,699
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	1,684,443
FICA	749	1,017	317	277	277
Medicare	17,004	20,149	18,418	22,887	22,805
Unemployment	11,086	9,858	10,961	13,285	13,285
Retirement	247,518	285,294	279,139	376,112	376,136
Pension Expense	291,413	450,000	450,000	350,000	350,000
Group Insurance	195,445	234,244	206,347	312,545	326,790
Workers Compensation	40,768	95,745	38,818	46,194	46,194
Other Benefits	2,036	-	6,850	6,000	6,000
OPEB Expense	(11,673)	30,000	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	1,171,487
Total Salaries & Benefits	2,137,661	2,515,917	2,337,945	2,847,487	2,855,930
Services & Supplies					
Prof Serv-Legal	-	-	-	-	-
Prof Serv-Engineering	27,413	90,000	27,233	75,000	75,000
Prof Serv-GIS	-	-	-	-	-
Prof Serv-Other	4,479	70,000	23,372	50,000	100,000
Prof Serv-Environmental	-	-	-	-	-
Tech Services-Other	2,320	2,500	8,523	10,000	10,000
Prof & Tech Fees-Misc	-	-	-	-	-
Utility Serv-Water & Sewer	701	600	683	1,000	1,000
Utility Serv-Refuse	1,079	20,000	1,440	20,000	20,000
Outside Services	184	-	6,121	10,000	10,000
Outside Serv-Analytical	19,104	16,500	22,792	25,000	25,000
Outside Serv-Electrical	-	7,500	10,481	5,000	5,000
Outside Serv-SCADA	3,139	12,500	1,499	5,000	5,000
Outside Serv-Repair & Maint	37,401	150,000	54,085	900,000	750,000
Outside Serv-Road Maint	9,240	10,000	2,706	5,000	5,000
Outside Serv-TCID Maint	129,668	160,000	150,000	150,000	150,000
Rentals	11,330	20,000	11,177	20,000	20,000
Interfund Cost Alloc	250,164	231,934	231,934	401,156	453,497
Insurance	15,900	85,377	85,377	90,000	96,739
Communications	4,190	3,000	4,338	3,000	3,000
Advertising	2,024	1,000	857	3,000	3,000
Printing and Postage	36,244	40,000	35,488	40,000	40,000
Training	4,129	10,000	2,722	15,000	15,000
Dues and Memberships	1,054	2,500	307	2,000	2,000
Travel	-	-	925	2,500	2,500
Educational Assistance Program	-	500	-	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	6,000
Office Supplies	3,338	8,500	5,503	4,000	4,000
Minor Equipment	15,219	25,000	11,160	10,000	10,000
Credit Card Fees	67,727	60,000	69,007	65,000	65,000
Automotive Supplies	31,228	16,500	7,738	17,000	17,000
Building Maint Supplies	301	1,500	-	-	-
Meter Service Supplies	78,583	40,000	43,815	40,000	40,000
Shop Supplies	31,186	28,000	65,533	60,000	60,000
Safety Supplies	4,131	6,000	5,163	6,000	6,000
Chemical Supplies	17,496	20,000	20,921	20,000	20,000
Well Head Supplies	-	-	-	-	-
Natural Gas	5,272	5,000	3,763	3,000	3,000
Electricity	457,699	500,000	441,131	385,000	385,000
Propane	-	500	436	500	500
Bulk Diesel	4,530	8,000	5,000	8,000	8,000
Gasoline	31,285	35,000	31,381	35,000	35,000
Books and Periodicals	-	1,000	204	1,000	1,000
Licenses and Permits	19,368	15,000	1,527	15,000	15,000
Property Taxes/Assessmnts/Fees	630	100	420	1,000	1,000
Community Support	-	-	-	-	-
In-Lieu of Fees Expenses	-	-	-	-	-
Water Rights Protection	507,317	550,000	366,529	550,000	550,000
Miscellaneous	-	-	-	-	-
Bad Debt	(12,935)	-	-	-	-
Depreciation	3,411,999	3,700,000	3,700,000	3,900,000	3,600,000
Total Services & Supplies	5,235,045	5,955,011	5,477,031	6,959,656	6,618,736
Total Expenditures	7,372,706	8,470,928	7,814,976	9,807,143	9,474,666

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	664,435
Standby Pay	27,227	27,000	24,315	30,000	30,000
Overtime Pay	62,017	48,900	53,344	50,000	50,000
Annual Leave Pay	15,544	6,991	24,550	14,359	14,464
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	758,899
FICA	-	-	-	-	-
Medicare	6,268	6,877	7,366	9,565	9,634
Unemployment	3,209	3,039	3,863	6,103	6,103
Retirement	103,459	113,893	119,880	172,418	177,348
Pension Expense	109,651	150,000	150,000	100,000	100,000
Group Insurance	62,059	70,073	68,194	157,089	155,354
Workers Compensation	11,145	44,289	14,561	21,156	21,156
Other Benefits	(908)	-	-	-	-
OPEB Expense	-	-	-	-	-
Benefits-Misc	-	-	-	-	-
Total Benefits	294,883	388,171	363,863	466,331	469,595
Total Salaries & Benefits	730,230	862,420	856,681	1,220,375	1,228,494
Services & Supplies					
Prof Serv-Legal	-	-	-	-	
Prof Serv-Engineering	-	32,500	25,900	35,000	35,000
Prof Serv-GIS	-	-	-	-	-
Prof Serv-Other	272	10,250	4,084	2,000	2,000
Tech Services-Other	-	-	-	-	-
Prof & Tech Svcs-Misc	-	-	-	-	-
Utility Serv-Water & Sewer	-	-	-	-	-
Utility Serv-Refuse	217	200	322	350	350
Outside Services	22,842	20,000	17,604	25,000	25,000
Outside Serv-Analytical	7,277	15,000	21,113	25,000	25,000
Outside Serv-HVAC	28,965	20,000	28,260	40,000	40,000
Outside Serv-Septic	58,941	180,000	198,457	180,000	180,000
Outside Serv-Electrical	14,735	20,000	12,142	5,000	5,000
Outside Serv-SCADA	12,933	31,000	8,098	5,000	5,000
Outside Serv-Repair & Maint	155,938	120,000	93,674	120,000	120,000
Rentals	-	-	-	-	-
Insurance	63,598	65,556	65,556	70,000	71,098
Communications	5,445	6,250	8,055	8,000	8,000
Advertising	2,277	1,500	768	1,500	1,500
Printing and Postage	344	500	272	500	500
Training	3,814	10,000	1,526	5,000	5,000
Dues and Memberships	1,052	1,000	705	1,000	1,000
Travel	-	-	925	2,500	2,500
Educational Assistance Program	-	500	-	500	500
General Supplies	-	-	8,648	15,000	15,000
Office Supplies	3,923	2,000	8,372	5,000	5,000
Minor Equipment	4,813	15,000	26,031	15,000	15,000
Automotive Supplies	488	2,000	1,263	4,000	4,000
Building Maint Supplies	-	-	-	-	-
Shop Supplies	13,118	12,500	55,987	45,000	45,000
Safety Supplies	3,283	2,500	2,006	3,000	3,000
Chemical Supplies	242,292	350,000	272,576	300,000	300,000
Natural Gas	42,701	22,500	20,220	25,000	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	260,000
Propane	-	-	-	-	-
Bulk Diesel	-	5,000	4,140	5,000	5,000
Gasoline	867	1,000	2,115	2,000	2,000
Books and Periodicals	299	500	28	500	500
Licenses and Permits	5,993	6,000	11,755	15,000	15,000
Miscellaneous	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Services & Supplies	954,260	1,213,256	1,149,421	1,220,850	1,221,948
Total Expenditures	1,684,489	2,075,676	2,006,102	2,441,225	2,450,442

Water Enterprise Fund - Capital Projects				
Purchase/ Replacement Year	Description	Economic Life (Years)	Estimated Cost	Total Cost
	Infrastructure Projects			
2026	Cedar Street Reconstuction - 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 Distrubution	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**

City of Fernley

Fiscal Year 2025-26 (FY2026) Sewer Enterprise Fund Budget Changes

After the budget workshop held on April 4, 2025, there have been additional requests for expenditures and updated costs to certain line items. Below is a summary of the changes that are proposed to the FY2026 Water Enterprise Fund:

Operating Expenses

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026.

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	5,250,000
Cash Paid to Suppliers	(858,466)	(1,519,953)	(1,535,270)	(2,507,865)	(2,517,145)
Cash Paid to Employees	(1,055,990)	(1,471,444)	(1,357,268)	(1,937,347)	(1,951,320)
Net Cash from Operating Activities	3,420,998	2,088,563	2,611,459	804,788	781,535
Cash Flows From Capital and Related Financing Activities					
Connection Fees	1,065,380	1,360,630	1,135,059	1,000,000	1,000,000
Water Rights and Settlement Income	62,020	55,200	63,858	55,000	55,000
Proceeds from Grants	(3,083,072)	2,000,000	-	-	-
Debt Re-payment	(390,371)	(396,893)	(396,893)	(404,485)	(404,485)
Interest on Debt	(142,627)	(137,118)	(137,118)	(131,505)	(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)	(7,700,000)
Net Cash from Capital and Related Financing Activities	(3,822,280)	(327,618)	(2,544,531)	(7,180,990)	(7,180,990)
Cash Flows from Investing Activities					
Interest on Investments	1,267,047	25,000	1,101,499	25,000	25,000
Net Cash from Investing Activities	1,267,047	25,000	1,101,499	25,000	25,000
Net Increase (Decrease) In Cash	865,765	1,785,945	1,168,427	(6,351,202)	(6,374,455)
Cash and Cash Equivalents at July 1	26,447,259	26,364,555	27,313,024	28,481,451	28,481,451
Cash and Cash Equivalents at June 30	27,313,024	28,150,500	28,481,451	22,130,249	22,106,997

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	5,250,000
Nonoperating Revenue					
Investment Income	1,283,249	100,000	1,101,499	25,000	25,000
Other Income	67,694	55,200	63,858	55,000	55,000
Nonoperating Expenses					
Interest Expense	(159,716)	(137,118)	(137,118)	(131,505)	(131,505)
Contributed Revenue					
Connection Fees	1,065,380	950,000	1,135,059	1,000,000	1,000,000
Other	1,470,505	500,000	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	6,698,495
Expenditures					
Operatating Expenses					
Salaries	799,839	979,754	950,148	1,341,378	1,344,390
Benefits	347,696	691,690	632,120	820,969	831,930
Services & Supplies	972,795	1,519,953	1,535,270	2,507,865	2,517,145
Depreciation	1,360,511	1,400,000	1,400,000	1,500,000	1,500,000
Other	-	-	-	-	-
Total Expenses	3,480,842	4,591,397	4,517,538	6,170,212	6,193,465
Change in Net Position	5,604,886	3,956,645	3,649,757	528,283	505,030
Beginning Net Position	46,056,709	43,381,323	51,661,595	55,311,352	55,311,352
Ending Net Position	51,661,595	47,337,968	55,311,352	55,839,635	55,816,383

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	5,250,000
Total Operating Revenues	5,358,616	5,079,960	5,503,997	5,250,000	5,250,000
Nonoperating Revenues					
Investment Income					
Interest Earnings	1,283,249	100,000	1,101,499	25,000	25,000
Other Income					
Disposition of Capital Assets	5,673	-	-	-	-
Miscellaneous Revenue	522	20,000	-	15,000	15,000
Credit Card Fees	61,499	35,000	63,458	40,000	40,000
Material and Labor Charges	-	200	400	-	-
PW Inspection Fees	-	-	-	-	-
Total Nonoperating Revenues	1,350,943	155,200	1,165,357	80,000	80,000
Nonoperating Expenses					
Interest Expense	(159,716)	(137,118)	(137,118)	(131,505)	(131,505)
Bond Issuance Cost	-	-	-	-	-
Total Nonoperating Expenses	(159,716)	(137,118)	(137,118)	(131,505)	(131,505)
Contributed Revenue					
Cust. Contrib.-Hookups/Connect	1,065,380	950,000	1,135,059	1,000,000	1,000,000
Developer Cont.-Infrastructure	1,470,505	500,000	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	1,500,000
Total Revenue	9,085,728	8,548,042	8,167,295	6,698,495	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	1,247,053
Standby Pay	28,505	32,003	28,505	35,000	35,000
Overtime Pay	25,725	34,154	37,856	37,500	37,500
Annual Leave Pay	63,669	15,176	30,358	24,775	24,836
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	1,344,390
FICA	97	67	118	145	145
Medicare	10,275	14,206	13,232	18,039	18,082
Unemployment	6,510	6,508	6,730	9,782	9,782
Retirement	158,268	207,547	204,438	295,333	300,866
Pension Expense	6,466	200,000	200,000	200,000	200,000
Group Insurance	138,397	168,696	150,258	236,721	242,105
Workers Compensation	23,440	69,666	30,037	33,949	33,949
Other Benefits	(461)	-	2,307	2,000	2,000
OPEB Expense	(9,593)	25,000	25,000	25,000	25,000
OPEB Reduction of Premium Pmts	-	-	-	-	-
Benefits-Misc	-	-	-	-	-
Total Benefits	333,399	691,690	632,120	820,969	831,930
Total Salaries & Benefits	1,133,239	1,671,444	1,582,268	2,162,347	2,176,320
Services & Supplies					
Prof Serv-Legal	-	-	-	-	-
Prof Serv-Engineering	59,535	335,000	29,869	900,000	900,000
Prof Serv-GIS	-	-	-	-	-
Prof Serv-Other	2,718	12,000	1,498	5,000	5,000
Prof Serv-Environmental	-	-	-	-	-
Tech Services-Other	2,320	2,500	4,023	5,000	5,000
Prof & Tech Fees-Misc	-	-	-	-	-
Utility Serv-Water & Sewer	11,844	9,000	10,718	10,000	10,000
Utility Serv-Refuse	2,364	4,000	3,165	4,000	4,000
Outside Services	184	-	12,728	10,000	10,000
Outside Serv-Analytical	15,528	17,500	18,440	15,000	15,000
Outside Serv-Septic	-	5,000	-	5,000	5,000
Outside Serv-Electrical	14,035	10,000	7,462	5,000	5,000
Outside Serv-SCADA	4,711	12,500	6,960	5,000	5,000
Outside Serv-Repair & Maint	186,437	235,000	598,803	500,000	500,000
Outside Serv-Road Maint	-	-	-	-	-
Rentals	11,330	15,000	9,552	15,000	15,000
Interfund Cost Alloc	132,865	177,205	177,205	323,365	323,365
Insurance	46,519	62,748	62,748	65,000	74,280
Communications	6,199	6,000	6,211	5,000	5,000
Advertising	1,088	500	1,058	2,000	2,000
Printing and Postage	33,558	35,000	32,778	35,000	35,000
Training	2,501	5,000	350	5,000	5,000
Dues and Memberships	628	1,000	357	1,000	1,000
Travel	-	-	1,850	2,500	2,500
Educational Assistance Program	-	500	-	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	30,000
Office Supplies	3,567	6,000	4,751	5,000	5,000
Minor Equipment	1,188	15,000	530	5,000	5,000
Credit Card Fees	67,727	60,000	69,007	65,000	65,000
Automotive Supplies	8,043	18,000	2,090	12,000	12,000
Building Maint Supplies	-	-	-	-	-
Shop Supplies	10,875	29,000	57,376	30,000	30,000
E-One Supplies	87,412	130,000	137,538	125,000	125,000
Safety Supplies	1,193	6,000	877	5,000	5,000
Chemical Supplies	81,998	60,000	87,248	75,000	75,000
Natural Gas	365	400	366	500	500
Electricity	125,853	185,000	113,645	175,000	175,000
Propane	-	-	19	-	-
Bulk Diesel	-	6,000	5,000	6,000	6,000
Gasoline	36,654	35,000	32,113	35,000	35,000
Books and Periodicals	535	1,500	29	1,000	1,000
Licenses and Permits	9,633	20,000	13,861	20,000	20,000
Property Taxes/Assessmnts/Fees	-	100	-	-	-
Miscellaneous	-	-	-	-	-
Bad Debt	-	-	-	-	-
Depreciation	1,360,511	1,400,000	1,400,000	1,500,000	1,500,000
Prior Year Expense	1,445	-	-	-	-
Total Services & Supplies	2,334,751	2,919,953	2,935,270	4,007,865	4,017,145
Total Expenditures	3,467,990	4,591,397	4,517,538	6,170,212	6,193,465

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	
2026	South Arm Interceptor Phase 1 MH 295 to MH 291 - Design		350,000	6,810,000
	Buildings and Improvement Projects			
2026	1 Modular Building for Offices	20	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 Prelimary 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	
2027	Zone 14 Transit Sewer Main Replacement Project - Design		250,000	9,825,000
	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**

City of Fernley

Fiscal Year 2025-26 (FY2026) Water Enterprise Fund Budget Changes

After the budget workshop held on April 4, 2025, there have been additional requests for expenditures and updated costs to certain line items. Below is a summary of the changes that are proposed to the FY2026 Water Enterprise Fund:

Revenue

During the Tentative Budget workshop, council members wanted staff to explore different ways to ease the burden of water rate payers in the city. The water enterprise fund budget was reviewed under this guidance, and it was determined that the city does not need to charge the Water Ancillary Fee for FY2026. The fund has the financial resources to fund its operations and meet its debt service obligations without this revenue source.

This has reduced the total budgeted revenue from $17.79 million to $13.80 million for the final budget. If the city does not collect this fee from the rate payers, they will see a reduction in their property tax bills for FY2026.

Operating Expenses

Adjustments were made to salaries and benefits based on renewal rates for insurance and finalizing the salary schedule for FY2026. $50,000 was added to professional services – other for a water resources plan update that needs to be done in FY2026. The interfund allocation and insurance amounts have been updated to reflect the final amounts needed. The outside services – repairs & maintenance and depreciation line items have been reduced to reflect closer to actual amounts that will be needed in FY2026.

Change in Net Position

As a result of the changes listed above, the change in net position is budgeted to be $214,174. This amount is allowable and also not indicative of a long-term issue. Staff consistently budgets in a conservative manner and the FY2026 budget includes a large number of maintenance projects that have been deferred for some time that will not be ongoing items.

Cash Flows

The net cash flows budget is also affected by not collecting the ancillary fee. The biggest impact to cash flows is the proposed capital expenses of $15.59 million. This is the proposed outflows for these projects and they could possibly span more than one year, but for budgeting purposes the total cost is captured in FY2026. Staff will continue to monitor the cash flows to ensure that the reserves stay at a level to support ongoing operations and future cash needs.

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	11,750,000
Cash Received from Customers - Capacity Fees	41,621	50,000	48,358	53,000	53,000
Cash Paid to Suppliers	(2,153,732)	(3,468,267)	(2,926,452)	(4,280,506)	(4,240,684)
Cash Paid to Employees	(2,317,100)	(2,748,337)	(3,194,625)	(4,067,862)	(4,084,424)
Net Cash from Operating Activities	6,601,260	5,039,246	5,609,260	3,204,632	3,477,892
Cash Flows From Capital and Related Financing Activities					
Connection Fees	1,213,699	1,360,630	1,271,695	1,300,000	1,300,000
Water Rights and Settlement Income	332,227	395,000	337,814	350,000	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)	(2,606,112)
Interest on Debt	(1,515,166)	(1,484,188)	(1,291,598)	(1,663,718)	(1,663,718)
Acquisition of Capital Assets	(2,643,337)	(8,248,222)	(8,248,222)	(15,590,000)	(15,590,000)
Net Cash from Capital and Related Financing Activities	(1,091,444)	(5,053,842)	(6,241,990)	(13,940,000)	(18,209,830)
Cash Flows from Investing Activities					
Interest on Investments	2,042,431	25,000	1,938,859	25,000	50,000
Net Cash from Investing Activities	2,042,431	25,000	1,938,859	25,000	50,000
Net Increase (Decrease) In Cash	7,552,247	10,404	1,306,130	(10,710,368)	(14,681,938)
Cash and Cash Equivalents at July 1	38,852,372	42,310,264	46,404,619	47,710,749	47,710,749
Cash and Cash Equivalents at June 30	46,404,619	42,320,668	47,710,749	37,000,381	33,028,811

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	11,750,000
Other Revenue	41,621	50,000	48,358	53,000	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	50,000
Other Income	332,227	395,000	337,814	350,000	350,000
Contributed Revenue					
Connection Fees	1,213,699	1,360,630	1,271,695	1,300,000	1,300,000
Other	2,830,786	300,000	300,000	300,000	300,000
Grant Revenue	-	1,438,750	-	-	-
Total Revenue	21,832,037	18,986,465	19,789,941	17,797,830	13,803,000
Expenses					
Operatating Expenses					
Salaries	1,778,662	1,863,859	1,789,912	2,444,231	2,443,342
Benefits	1,089,228	1,514,478	1,404,713	1,623,631	1,641,082
Services & Supplies	2,777,009	3,468,267	2,926,452	4,280,506	4,240,684
Depreciation	3,411,999	3,700,000	3,700,000	3,900,000	3,600,000
Other	-	-	-	-	-
Total Operating	9,056,899	10,546,604	9,821,077	12,248,368	11,925,108
Nonoperating Expense					
Interest Expense	1,539,230	1,484,188	1,579,206	1,663,718	1,663,718
Total Expenditures	10,596,129	12,030,792	11,400,283	13,912,086	13,588,826
Change in Net Position	11,235,908	6,955,673	8,389,659	3,885,744	214,174
Beginning Net Position	116,438,323	124,543,822	127,674,231	136,063,889	136,063,889
Ending Net Position	127,674,231	131,499,495	136,063,889	139,949,633	136,278,063

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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	11,750,000
Other Revenues					
In Lieu of Water Rights	11,704	10,000	15,232	13,000	13,000
Water Rights Settlement	-	-	-	-	-
Water Rights Lease	29,917	40,000	33,126	40,000	40,000
Settlement	-	-	-	-	-
Total Operating Revenues	11,150,425	11,255,850	11,730,338	11,553,000	11,803,000
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	50,000
Other Income					
Material and Labor Charges	81,088	140,000	97,630	100,000	100,000
PW Inpsection Fees	-	-	-	-	-
Engineer Review Fees	300	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Miscellaneous Revenue	189,640	200,000	177,726	200,000	200,000
Credit Card Fees	61,499	55,000	62,458	50,000	50,000
Total Nonoperating Revenues	6,637,427	4,631,235	6,487,909	4,644,830	400,000
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	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	300,000
Developer Cont-Water Rights	562,125	-	-	-	-
Total Contributed Revenues	4,044,484	3,099,380	1,571,695	1,600,000	1,600,000
Nonoperating Expenses					
Interest Expense	(1,539,230)	(1,484,188)	(1,291,598)	(1,663,718)	(1,663,718)
Bond Issuance Cost	-	-	(287,607)	-	-
Total Nonoperating Expenses	(1,539,230)	(1,484,188)	(1,579,206)	(1,663,718)	(1,663,718)
Total Revenue	20,293,106	17,502,277	18,210,736	16,134,112	12,139,282

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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	5,250,000
Cash Paid to Suppliers	(858,466)	(1,519,953)	(1,535,270)	(2,507,865)	(2,558,305)
Cash Paid to Employees	(1,055,990)	(1,471,444)	(1,357,268)	(1,937,347)	(1,951,320)
Net Cash from Operating Activities	3,420,998	2,088,563	2,611,459	804,788	740,375
Cash Flows From Capital and Related Financing Activities					
Connection Fees	1,065,380	1,360,630	1,135,059	1,000,000	1,000,000
Water Rights and Settlement Income	62,020	55,200	63,858	55,000	55,000
Proceeds from Grants	(3,083,072)	2,000,000	-	-	-
Debt Re-payment	(390,371)	(396,893)	(396,893)	(404,485)	(404,485)
Interest on Debt	(142,627)	(137,118)	(137,118)	(131,505)	(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)	(7,700,000)
Net Cash from Capital and Related Financing Activities	(3,822,280)	(327,618)	(2,544,531)	(7,180,990)	(7,180,990)
Cash Flows from Investing Activities					
Interest on Investments	1,267,047	25,000	1,101,499	25,000	25,000
Net Cash from Investing Activities	1,267,047	25,000	1,101,499	25,000	25,000
Net Increase (Decrease) In Cash	865,765	1,785,945	1,168,427	(6,351,202)	(6,415,615)
Cash and Cash Equivalents at July 1	26,447,259	26,364,555	27,313,024	28,481,451	28,481,451
Cash and Cash Equivalents at June 30	27,313,024	28,150,500	28,481,451	22,130,249	22,065,837

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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	5,250,000
Nonoperating Revenue					
Investment Income	1,283,249	100,000	1,101,499	25,000	25,000
Other Income	67,694	55,200	63,858	55,000	55,000
Nonoperating Expenses					
Interest Expense	(159,716)	(137,118)	(137,118)	(131,505)	(131,505)
Contributed Revenue					
Connection Fees	1,065,380	950,000	1,135,059	1,000,000	1,000,000
Other	1,470,505	500,000	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	6,698,495
Expenditures					
Operatating Expenses					
Salaries	799,839	979,754	950,148	1,341,378	1,344,390
Benefits	347,696	691,690	632,120	820,969	831,930
Services & Supplies	972,795	1,519,953	1,535,270	2,507,865	2,558,305
Depreciation	1,360,511	1,400,000	1,400,000	1,500,000	1,500,000
Other	-	-	-	-	-
Total Expenses	3,480,842	4,591,397	4,517,538	6,170,212	6,234,625
Change in Net Position	5,604,886	3,956,645	3,649,757	528,283	463,870
Beginning Net Position	46,056,709	43,381,323	51,661,595	55,311,352	55,311,352
Ending Net Position	51,661,595	47,337,968	55,311,352	55,839,635	55,775,223

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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	1,247,053
Standby Pay	28,505	32,003	28,505	35,000	35,000
Overtime Pay	25,725	34,154	37,856	37,500	37,500
Annual Leave Pay	63,669	15,176	30,358	24,775	24,836
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	1,344,390
FICA	97	67	118	145	145
Medicare	10,275	14,206	13,232	18,039	18,082
Unemployment	6,510	6,508	6,730	9,782	9,782
Retirement	158,268	207,547	204,438	295,333	300,866
Pension Expense	6,466	200,000	200,000	200,000	200,000
Group Insurance	138,397	168,696	150,258	236,721	242,105
Workers Compensation	23,440	69,666	30,037	33,949	33,949
Other Benefits	(461)	-	2,307	2,000	2,000
OPEB Expense	(9,593)	25,000	25,000	25,000	25,000
OPEB Reduction of Premium Pmts	-	-	-	-	-
Benefits-Misc	-	-	-	-	-
Total Benefits	333,399	691,690	632,120	820,969	831,930
Total Salaries & Benefits	1,133,239	1,671,444	1,582,268	2,162,347	2,176,320
Services & Supplies					
Prof Serv-Legal	-	-	-	-	-
Prof Serv-Engineering	59,535	335,000	29,869	900,000	900,000
Prof Serv-GIS	-	-	-	-	-
Prof Serv-Other	2,718	12,000	1,498	5,000	5,000
Prof Serv-Environmental	-	-	-	-	-
Tech Services-Other	2,320	2,500	4,023	5,000	5,000
Prof & Tech Fees-Misc	-	-	-	-	-
Utility Serv-Water & Sewer	11,844	9,000	10,718	10,000	10,000
Utility Serv-Refuse	2,364	4,000	3,165	4,000	4,000
Outside Services	184	-	12,728	10,000	10,000
Outside Serv-Analytical	15,528	17,500	18,440	15,000	15,000
Outside Serv-Septic	-	5,000	-	5,000	5,000
Outside Serv-Electrical	14,035	10,000	7,462	5,000	5,000
Outside Serv-SCADA	4,711	12,500	6,960	5,000	5,000
Outside Serv-Repair & Maint	186,437	235,000	598,803	500,000	500,000
Outside Serv-Road Maint	-	-	-	-	-
Rentals	11,330	15,000	9,552	15,000	15,000
Interfund Cost Alloc	132,865	177,205	177,205	323,365	364,525
Insurance	46,519	62,748	62,748	65,000	74,280
Communications	6,199	6,000	6,211	5,000	5,000
Advertising	1,088	500	1,058	2,000	2,000
Printing and Postage	33,558	35,000	32,778	35,000	35,000
Training	2,501	5,000	350	5,000	5,000
Dues and Memberships	628	1,000	357	1,000	1,000
Travel	-	-	1,850	2,500	2,500
Educational Assistance Program	-	500	-	500	500

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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	30,000
Office Supplies	3,567	6,000	4,751	5,000	5,000
Minor Equipment	1,188	15,000	530	5,000	5,000
Credit Card Fees	67,727	60,000	69,007	65,000	65,000
Automotive Supplies	8,043	18,000	2,090	12,000	12,000
Building Maint Supplies	-	-	-	-	-
Shop Supplies	10,875	29,000	57,376	30,000	30,000
E-One Supplies	87,412	130,000	137,538	125,000	125,000
Safety Supplies	1,193	6,000	877	5,000	5,000
Chemical Supplies	81,998	60,000	87,248	75,000	75,000
Natural Gas	365	400	366	500	500
Electricity	125,853	185,000	113,645	175,000	175,000
Propane	-	-	19	-	-
Bulk Diesel	-	6,000	5,000	6,000	6,000
Gasoline	36,654	35,000	32,113	35,000	35,000
Books and Periodicals	535	1,500	29	1,000	1,000
Licenses and Permits	9,633	20,000	13,861	20,000	20,000
Property Taxes/Assessmnts/Fees	-	100	-	-	-
Miscellaneous	-	-	-	-	-
Bad Debt	-	-	-	-	-
Depreciation	1,360,511	1,400,000	1,400,000	1,500,000	1,500,000
Prior Year Expense	1,445	-	-	-	-
Total Services & Supplies	2,334,751	2,919,953	2,935,270	4,007,865	4,058,305
Total Expenditures	3,467,990	4,591,397	4,517,538	6,170,212	6,234,625