| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 6/30/23 FINAL APPROVED |
|---|---|---|---|---|
| **ANIMAL CONTROL** | | | | |
| Salaries & Wages | $ 3,646 | $ 3,546 | $ 6,000 | |
| Employee Benefits | $ 2,192 | $ 2,151 | $ 5,100 | |
| Services & Supplies | $ 8,453 | $ 4,142 | $ 16,050 | |
| Capital Outlay | | $ - | $ - | |
| **SUB TOTAL:** | **$ 14,291** | **$ 9,839** | **$ 27,150** | **$ -** |
| **FUNCTION SUBTOTAL** | **$ 14,291** | **$ 9,839** | **$ 27,150** | **$ -** |

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

FUNCTION: HEALTH-ANIMAL CONTROL

| 'EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 6/30/23 FINAL APPROVED |
|---|---|---|---|---|
| **PARK AND RECREATION** | | | | |
| Salaries & Wages | $ 8,766 | $ 8,582 | $ 11,320 | |
| Employee Benefits | $ 4,004 | $ 3,842 | $ 10,907 | |
| Services & Supplies | $ 36,435 | $ 36,682 | $ 50,350 | |
| Capital Outlay | $ - | $ - | $ - | |
| **SUB TOTAL:** | **$ 49,205** | **$ 49,106** | **$ 72,577** | **$ -** |
| **FUNCTION SUBTOTAL** | **$ 49,205** | **$ 49,106** | **$ 72,577** | **$ -** |

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

FUNCTION: PARK AND RECREATION

| 'EXPENDITURES BY FUNCTION AND ACTIVITY | | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR ENDING 6/30/23 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|---|
| PAGE | FUNCTION SUMMARY | | | | |
| 12 | **General Government** | $ 226,589 | $ 224,622 | $ 306,393 | $ - |
| 13 | **Judicial** | $ 80,920 | $ 64,513 | $ 111,818 | $ - |
| 14 | **Public Safety** | $ 1,171,829 | $ 1,112,930 | $ 1,881,492 | $ - |
| 15 | **Public Works** | $ 216,353 | $ 205,057 | $ 1,222,566 | $ - |
| | **Sanitation** | | | | |
| 16 | **Health** | $ 14,291 | $ 9,839 | $ 27,150 | $ - |
| | **Welfare** | | | | |
| 17 | **Culture and Recreation** | $ 49,205 | $ 49,106 | $ 72,577 | $ - |
| | **Community Support** | | | | |
| 20 | **Fixed Asset Acquisition** | $ 437,433 | $ 302,873 | $ 1,672,000 | |
| 22 | **Court Assessment** | $ - | $ - | $ - | $ - |
| 23 | **Special Revenue/Grant Fund** | $ 749,048 | $ 612,905 | $ 1,170,033 | |
| 24 | **Compensated Absence** | $ - | | $ - | |
| | | | | | |
| **TOTAL EXPENDITURES - ALL FUNCTIONS** | | **$ 2,945,668** | **$ 2,581,845** | **$ 6,464,029** | **$ -** |
| OTHER USES: | | | | | |
| CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions) | | xxxxxxxxxx | xxxxxxxxxxx | | |
| Operating Transfers Out (Schedule T) | | | | | |
| | Transfer In from FAAcq. | $ - | | | |
| | Transfer in from Gen Fund | | $ - | $ - | $ - |
| | Transfer out to FAAcq. | $ 220,000 | $ - | $ - | $ - |
| | Transfer Out to Spec. Rev | $ - | $ - | | $ - |
| | | | $ - | $ - | $ - |
| | **Subtotal:** | **$ 220,000** | **$ -** | **$ -** | **$ -** |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **TOTAL EXPENDITURES AND OTHER USES** | | **$ 2,725,668** | **$ 2,581,845** | **$ 6,464,029** | **$ -** |
| ENDING FUND BALANCE: | | | | | |
| Reserved | | | | | |
| Unreserved | | | | | |
| TOTAL ENDING FUND BALANCE | | **$ 1,851,869** | **$ 5,085,579** | **$ 5,113,855** | **$ -** |
| TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE | | **$ 4,797,537** | **$ 7,667,424** | **$ 11,577,884** | **$ -** |

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

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

| RESOURCES<br>REVENUES | (1)<br>ACTUAL PRIOR YEAR ENDING FY 20-21 | (2)<br>ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3)<br>BUDGET YEAR<br>TENTATIVE APPROVED | (4)<br>ENDING 6/30/23<br>FINAL APPROVED |
|---|---|---|---|---|
| **FEDERAL REVENUES** | | | | |
| American Rescue Act Grant (ARPA) | $ - | $ 1,677,110 | $ 1,827,000 | |
| State Aviation Grant | $ - | | | |
| County Capital Project Tax | $ - | | | |
| | | | | |
| **Subtotal:** | $ - | $ 1,677,110 | $ 1,827,000 | $ - |
| **CHARGES FOR SERVICES** | | | | |
| | $ - | | | |
| | | | | |
| | | | | |
| **Subtotal:** | $ - | $ - | $ - | $ - |
| **OTHER REVENUES** | | | | |
| Insurance Proceeds | | $ 66,382 | | |
| Interest Income | $ - | $ 56 | $ - | $ - |
| Miscellaneous Income | | $ 30,369 | | |
| Sale of Fixed Assets | $ - | | | |
| **Subtotal:** | $ - | $ 96,807 | $ - | $ - |
| | | | | |
| **Subtotal Revenues:** | $ - | $ 1,773,917 | $ 1,827,000 | $ - |
| **OTHER FINANCING SOURCES (specify)** | | | | |
| **Operating Transfers In (Schedule T)** | | | | |
| *Transfers from General Fund* | $ 220,000 | | | |
| Operating Transfers In - General Fund | | $ - | $ - | $ - |
| Insurance Proceeds | | | | |
| Sale of Assets | $ - | | | |
| *Transfers from Utilities* | | | | |
| Water | | | | |
| Sewer | | | | |
| Mason | | | | |
| Crystal Clear Water | | | | |
| **Subtotal Transfers In:** | $ 220,000 | $ - | | $ - |
| **BEGINNING FUND BALANCE** | | | | |
| Reserved | | | | |
| Unreserved | | | | |
| **TOTAL BEGINNING FUND BALANCE** | $ 695,788 | $ 478,355 | $ 1,949,399 | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| | | | | |
| TOTAL AVAILABLE RESOURCES | $ 915,788 | $ 2,252,272 | $ 3,776,399 | $ - |

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

| EXPENDITURES | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR ENDING 6/30/23 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| | | | | |
| **GENERAL GOVERNMENT (Capital)** | | | | |
| City Hall Vehicle | $ - | | $ 30,000 | |
| Capital Outlay-New City Hall Upgrade | $ 114,250 | $ 15,000 | $ 25,000 | |
| Capital Asset Acquisition | $ 213,087 | $ 136,375 | | $ - |
| Capital Outlay-Charging Station | $ 30,224 | | | |
| Capital Outlay-Parking Lot Lights | | | $ 95,000 | |
| Capital Outlay-Security Gate | | | $ 35,000 | |
| **Subtotal:** | **$ 357,561** | **$ 151,375** | **$ 185,000** | **$ -** |
| **PUBLIC SAFETY (Capital)** | | | | |
| Police Administrative Vehicles | $ 37,316 | $ 82,849 | $ 82,000 | |
| | | | | |
| | | | | |
| **Subtotal:** | **$ 37,316** | **$ 82,849** | **$ 82,000** | **$ -** |
| **PUBLIC WORKS (Capital)** | | | | |
| Test Lab | | | $ 15,000 | |
| Mtn View Restrooms/Improvements | | | $ 200,000 | |
| Pearl/Main St Pedestrian Crossing | $ - | | $ 65,000 | |
| Roads/Maintenance | $ 9,307 | | $ 1,000,000 | |
| Vehicle | $ 33,249 | | | |
| NV Energy Chargepoint | | $ 19,965 | | |
| **Subtotal:** | **$ 42,556** | **$ 19,965** | **$ 1,280,000** | **$ -** |
| **PARK & RECREATION (Capital)** | | | | |
| Capital Outlay | | $ 48,684 | $ 125,000 | |
| | | | $ - | |
| | $ - | | | |
| **Subtotal:** | **$ -** | **$ 48,684** | **$ 125,000** | **$ -** |
| | | | | **$ -** |
| **Subtotal:** | **$ 437,433** | **$ 302,873** | **$ 1,672,000** | **$ -** |
| | | | | |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Transfer Out to Spec. Rev. Fund | | | | |
| **Subtotal Transfers Out:** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | |
| **SUBTOTAL ALL EXPENDITURES** | **$ 437,433** | **$ 302,873** | **$ 1,672,000** | **$ -** |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE | | | | |
| Reserved | | | | |
| Unreserved | | | | |
| TOTAL ENDING FUND BALANCE | **$ 478,355** | **$ 1,949,399** | **$ 2,104,399** | **$ -** |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | **$ 915,788** | **$ 2,252,272** | **$ 3,776,399** | **$ -** |

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

| RESOURCES<br><br>REVENUES | (1)<br>ACTUAL PRIOR YEAR ENDING FY 20-21 | (2)<br>ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR<br>TENTATIVE APPROVED | (4) ENDING 6/30/23<br>FINAL APPROVED |
|---|---|---|---|---|
| **FINES AND FORFEITS** | | | | |
| Muni Crt Assessment Fee (Facility) | $ 754 | $ 950 | $ 1,025 | |
| Special Facliity Assessment Fee | $ 915 | $ 825 | $ 1,000 | |
| **Subtotal:** | **$ 1,669** | **$ 1,775** | **$ 2,025** | **$ -** |
| **OTHER REVENUES** | | | | |
| Interest Income | $ - | $ - | $ - | $ - |
| **Subtotal:** | **$ -** | **$ -** | **$ -** | **$ -** |
| **Total Revenues** | **$ 1,669** | **$ 1,775** | **$ 2,025** | **$ -** |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| **BEGINNING FUND BALANCE** | | | | |
| Reserved | | | | |
| Unreserved | | | | |
| **TOTAL BEGINNING FUND BALANCE** | **$ 21,650** | **$ 23,319** | **$ 25,094** | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| TOTAL AVAILABLE RESOURCES | **$ 23,319** | **$ 25,094** | **$ 27,119** | **$ -** |

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

| EXPENDITURES | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 6/30/23 FINAL APPROVED |
|---|---|---|---|---|
| | | | | |
| **JUDICIAL (Capital)** | | | | |
| | | | | |
| Court Facility Assessment Fee | $ - | $ - | $ - | $ - |
| Administrative Assessment Fee | $ - | $ - | $ - | $ - |
| **Subtotal:** | $ - | $ - | $ - | $ - |
| **Subtotal Expenditures:** | $ - | $ - | $ - | $ - |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| SUBTOTAL ALL EXPENDITURES | $ - | $ - | $ - | $ - |
| **Transfer Out - General Fund** | $ - | | | |
| ENDING FUND BALANCE | $ 23,319 | $ 25,094 | $ 27,119 | |
| Reserved | | | | |
| Unreserved | | | | |
| TOTAL ENDING FUND BALANCE | $ 23,319 | $ 25,094 | $ 27,119 | |
| TOTAL FUND COMMITMENTS AND FUND B | $ 23,319 | $ 25,094 | $ 27,119 | |

CITY OF YERINGTON
(Local Government)
SCHEDULE B

FUND: MUNI COURT ADMIN. ASSESS/FACILITY FEES

| RESOURCES<br>REVENUES | (1)<br>ACTUAL PRIOR YEAR ENDING FY 20-21 | (2)<br>ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3)<br>BUDGET YEAR<br>TENTATIVE APPROVED | (4)<br>ENDING 6/30/23<br>FINAL APPROVED |
|---|---|---|---|---|
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | | | | |
| Water Fund | | | | |
| Sewer Fund | | | | |
| Mason Water Fund | | | | |
| Crystal Clear | | | | |
| **Subtotal** | $ - | $ - | $ - | $ - |
| **BEGINNING FUND BALANCE** | $ 23,306 | $ 23,306 | $ 23,306 | |
| Reserved | | | | |
| Unreserved | | | | |
| **TOTAL BEGINNING FUND BALANCE** | $ 23,306 | $ 23,306 | $ 23,306 | |
| Prior Period Adjustments | | | $ - | $ - |
| Residual Equity Transfers | | | $ - | $ - |
| TOTAL AVAILABLE RESOURCES | $ 23,306 | $ 23,306 | $ 23,306 | $ - |

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

| | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 6/30/23 FINAL APPROVED |
|---|---|---|---|---|
| **Benefits** | | | | |
| General Fund - Expenditures | $ - | $ - | $ - | $ - |
| Water - Expenditures | $ - | | | |
| Sewer - Expenditures | $ - | | | |
| Mason Water - Expenditures | $ - | | | |
| Crystal Clear - Expenditures | | | | |
| **Subtotal** | $ - | $ - | $ - | $ - |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Transfer Out | | | | |
| **Subtotal Transfers Out:** | $ - | $ - | $ - | $ - |
| **SUBTOTAL ALL EXPENDITURES** | $ - | $ - | $ - | $ - |
| ENDING FUND BALANCE | | | | |
| Reserved | | | | |
| Unreserved | | | | |
| TOTAL ENDING FUND BALANCE | $ 23,306 | $ 23,306 | $ 23,306 | $ - |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | $ 23,306 | $ 23,306 | $ 23,306 | $ - |

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

| RESOURCES<br>REVENUES | (1)<br>ACTUAL PRIOR YEAR ENDING FY 20-21 | (2)<br>ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3)<br>BUDGET YEAR<br>TENTATIVE APPROVED | (4)<br>ENDING 6/30/23<br>FINAL APPROVED |
|---|---|---|---|---|
| **TAXES** | | | | |
| Room Tax Revenue | $ 93,807 | $ 80,000 | $ 95,000 | |
| **Subtotal:** | **$ 93,807** | **$ 80,000** | **$ 95,000** | |
| **FEDERAL REVENUES** | | | | |
| CDBG | $ 8,485 | $ 96,982 | | |
| FAA Master Plan | $ 151,697 | $ 134,375 | $ 95,000 | |
| FAA CARES Act Funding | | | | |
| CARES Act Funding | $ 6,991 | $ 592,927 | | |
| USDA Facility Grant | $ 50,000 | $ 116,901 | | |
| FAA Aviation BIL Grant | | | $ 159,000 | |
| DOT Ped School Safety | | | $ 598,000 | |
| Coronavirus Relief Fund | $ 387,066 | | | |
| ARPA Funds | | $ 500,000 | $ 350,000 | |
| **Subtotal:** | **$ 604,239** | **$ 1,441,185** | **$ 1,202,000** | **$ -** |
| | | | | |
| **OTHER REVENUES** | | | | |
| Animal Shelter Donation/Grant | $ 2,341 | $ 2,300 | $ 2,200 | |
| Donations-Pedestrian Xing | | | $ 9,000 | |
| Lyon County Park Revenue | $ 66,901 | | | |
| **Subtotal:** | **$ 69,242** | **$ 2,300** | **$ 11,200** | **$ -** |
| Travel NV Grant Downtown Dev. | | | $ 30,000 | |
| | | | | |
| **Subtotal:** | **$ -** | **$ -** | **$ 30,000** | **$ -** |
| | | | | |
| **Subtotal Revenues:** | **$ 767,288** | **$ 1,523,485** | **$ 1,338,200** | **$ -** |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| Transfer In from Fixed Asset Fund | | **$ -** | | **$ -** |
| | | | | |
| **Subtotal Transfers In:** | **$ -** | **$ -** | **$ -** | **$ -** |
| **Subtotal All Revenues:** | **$ 767,288** | **$ 1,523,485** | **$ 1,338,200** | **$ -** |
| | | | | |
| **BEGINNING FUND BALANCE** | | | | |
| Reserved | | | | |
| Unreserved | | | | |
| **TOTAL BEGINNING FUND BALANCE** | **$ 137,447** | **$ 155,687** | **$ 1,066,267** | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| | | | | |
| TOTAL AVAILABLE RESOURCES | **$ 904,735** | **$ 1,679,172** | **$ 2,404,467** | $ - |

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

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | | BUDGET YEAR | ENDING 6/30/23 |
| EXPENDITURES | ACTUAL PRIOR YEAR ENDING FY 20-21 | ESTIMATED CURRENT YEAR ENDING FY 21-22 | TENTATIVE APPROVED | FINAL APPROVED |
| **GENERAL GOVERNMENT (Capital)** | | | | $ - |
| Coronavirus Relief Expense | $ 283,072 | $ - | | |
| Room Tax Expense | $ 23,000 | $ 18,000 | $ 20,000 | |
| Room Tax State Remittance | $ 5,573 | $ 4,500 | $ 5,938 | |
| Room Tax County Remittance | $ 9,288 | $ 8,000 | $ 9,895 | |
| CDBG CV Expense | $ 8,485 | | | |
| Travel NV Grant Expense | | | $ 30,000 | |
| Small Business Relief Program | | | $ 50,000 | |
| Master Plan Consultant | | | $ 50,000 | |
| **Subtotal:** | **$ 329,418** | **$ 30,500** | **$ 165,833** | **$ -** |
| **PUBLIC SAFETY (Capital)** | | | | |
| | | $ - | $ - | $ - |
| **Subtotal:** | **$ -** | **$ -** | **$ -** | **$ -** |
| **PUBLIC WORKS (Capital)** | | | | |
| Animal Shelter Donation/Grant | $ 1,294 | $ 1,025 | $ 2,200 | |
| FAA CARE'S Act Expense | $ 6,991 | $ 7,000 | $ - | |
| FAA Master Plan | $ 151,648 | $ 134,375 | $ 95,000 | |
| USDA Vet Park Facility Grant | $ 131,005 | $ 131,005 | | |
| Backflow Device Program | | | $ 150,000 | |
| DOT Ped School Safety | | | $ 598,000 | |
| Armory HVAC | $ 24,698 | | | |
| Coronavirus Relief Fund | $ 103,994 | | | |
| FAA Aviation BIL Grant Expense | | | $ 159,000 | |
| ARPA Funds | | $ 309,000 | | |
| **Subtotal:** | **$ 419,630** | **$ 582,405** | **$ 1,004,200** | **$ -** |
| **PARK & RECREATION (Capital)** | | | | |
| | $ - | | | |
| **Subtotal:** | **$ -** | **$ -** | **$ -** | **$ -** |
| **Subtotal Expenditures:** | **$ 749,048** | **$ 612,905** | **$ 1,170,033** | **$ -** |
| **OTHER USES** | | | | |
| Transfer to: | | | | |
| | | | | |
| | | | | |
| Subtotal Transfers Out: | $ - | $ - | $ - | |
| | | | | |
| **SUBTOTAL ALL EXPENDITURES** | **$ 749,048** | **$ 612,905** | **$ 1,170,033** | **$ -** |
| | | | | |
| **ENDING FUND BALANCE** | | | | |
| Reserved | | | | |
| Unreserved | | | | |
| TOTAL ENDING FUND BALANCE | **$ 155,687** | **$ 1,066,267** | **$ 1,234,434** | **$ -** |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | **$ 904,735** | **$ 1,679,172** | **$ 2,404,467** | **$ -** |

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

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 6/30/23 FINAL APPROVED |
|---|---|---|---|---|
| **OPERATING REVENUE** | | | | |
| Water Use Fees | $ 1,367,112 | $ 1,390,195 | $ 1,475,000 | |
| Water Meter Replacement | | $ 26,000 | $ 28,000 | |
| Bad Debt | | | | |
| Total Operating Revenue: | **$ 1,367,112** | **$ 1,416,195** | **$ 1,503,000** | **$ -** |
| | | | | |
| OPERATING EXPENSE | | | | |
| Salaries & Wages | $ 265,973 | $ 330,182 | $ 347,867 | |
| Salary Expense | $ 129,414 | $ 166,965 | $ 184,722 | |
| Services & Supplies | $ 409,448 | $ 405,500 | $ 592,539 | |
| Bad Debt Expense | $ - | | | |
| | | | | |
| **Depreciation/Amortization** | $ 667,140 | $ 667,139 | $ 664,499 | |
| **TOTAL OPERATING EXPENSE** | **$ 1,471,975** | **$ 1,569,786** | **$ 1,789,627** | **$ -** |
| | | | | |
| **Operating Income or (Loss)** | **$ (104,863)** | **$ (153,591)** | **$ (286,627)** | **$ -** |
| | | | | |
| **NON-OPERATING REVENUES (EXPENSES)** | | | | |
| Interest Income | $ - | | | |
| Late Fees/Administrative Fee | $ 14,255 | $ 3,500 | $ 3,500 | |
| Administrative Fee | | $ 10,500 | $ 10,000 | |
| Water Rights Revenue | $ 25,150 | $ 13,500 | $ 12,000 | |
| Water Tank Lease | $ 13,668 | $ 18,500 | $ 18,500 | |
| Water Standby Fee (NvCC) | $ 87,500 | $ 87,500 | $ 87,500 | |
| USDA - Water Line Project Rev | $ - | $ 16,500,000 | $ 12,500,000 | |
| USDA - Water Line Project Exp | $ - | $ (16,500,000) | $ (12,500,000) | |
| Willow Creek Contract | $ 19,000 | $ 19,000 | $ 19,000 | |
| Insurance Recovery - POOL/PACT | $ - | $ - | $ - | $ - |
| Misc. Income | $ 399 | $ 3,000 | $ 4,000 | |
| Investment Income | $ 583 | | | |
| | | $ - | $ - | $ - |
| Interest Expense | $ (163,691) | $ (266,744) | $ (200,058) | |
| | | | | |
| **Total Non-Operating Revenue (Expense)** | **$ (3,136)** | **$ (111,244)** | **$ (45,558)** | **$ -** |
| | | | | |
| **INCOME/LOSS BEFORE CONTRIBUTIONS** | **$ (107,999)** | **$ (264,835)** | **$ (332,185)** | **$ -** |
| | | | | |
| **CAPITAL CONTRIBUTIONS** | | | | |
| Connection Fees from Customers | $ 77,500 | $165,000 | $95,000 | |
| USDA Rural Dev. Colony Water/Sewer | $ 61,779 | $ 535,000 | $ 350,000 | |
| **Sub Total** | **$ 139,279** | **$ 700,000** | **$ 445,000** | **$ -** |
| **Operating Transfers (Schedule T)** | | | | |
| | | $ - | $ - | $ - |
| | $ - | | | |
| **Net Operating Transfers** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | |
| **NET INCOME** | **$ 31,280** | **$ 435,165** | **$ 112,815** | **$ -** |

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

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 6/30/23 FINAL APPROVED |
|---|---|---|---|---|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Receipts from Customers | $ 1,292,165 | $ 1,390,195 | $ 1,476,000 | |
| Payments of Personnel Costs | $ (391,595) | $ (497,147) | $ (468,656) | |
| Payments for Service and Supplies | $ (413,726) | $ (405,500) | $ (444,200) | |
| Payments to Lyon County | $ 80,987 | $ - | | |
| | | | | |
| **a. Net cash provided by operating activities** | **$ 567,831** | **$ 487,548** | **$ 563,144** | **$ -** |
| | | | | |
| **B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:** | | | | |
| Water Tank Lease | $ 13,668 | $ 18,500 | $ 18,500 | |
| Misc. Income | $ 3,723 | $ 3,000 | $ - | |
| Operating Transfers (Out)/In | $ - | $ - | $ - | |
| Willow Creek Revenue | $ 19,000 | $ 19,000 | $ 19,000 | |
| Nevada Copper Reservation Fee | $ 126,679 | $ 87,500 | $ 87,500 | |
| Water Right Revenue | $ 25,150 | $ 13,500 | $ 12,000 | |
| Administrative Fees | $ 10,931 | $ 10,500 | $ 10,000 | |
| USDA - Water Line Project Rev | | $ 16,500,000 | $ 12,500,000 | |
| USDA - Water Line Project Exp | | $ (16,500,000) | $ (12,500,000) | |
| **b. Net cash provided by noncapital financing activities** | **$ 199,151** | **$ 152,000** | **$ 147,000** | |
| | | | | |
| **C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:** | | | | |
| Capital Contributions by Customers | $ 77,500 | $ 25,000 | $ 25,000 | |
| Capital Contributions by ARC | | | | |
| Capital Contributions by USDA (Tribe) | $ 58,114 | $ 535,000 | | |
| Capital Contributions by USDA (USDA City) | | | | |
| Principal Reduction on Long Term Loans | | | | |
| Interest Paid on Long Term Loans | $ (116,923) | $ (266,744) | $ (200,058) | |
| | | | | |
| Acquisition of Capital Assets (ARC) | | | | |
| Acquisition of Capital Assets (USDA Tribe) | | | | |
| Acquisition of Capital Assets (USDA City) | | | | |
| Acquisition of Capital Assets | $ (5,637,978) | $ - | | |
| Advance to Sewer Fund | | $ - | | |
| Proceeds from Interim Construction Loan | $ 17,253,000 | | | |
| **c. Net cash used for capital and related financing activities** | **$ 11,633,713** | **$ 293,256** | **$ (175,058)** | **$ -** |
| | | | | |
| **D. CASH FLOWS FROM INVESTING ACTIVITIES:** | | | | |
| Interest Income | $ - | $ - | $ - | $ - |
| Investment Income | **$ 583** | | | |
| | | | | |
| **d. Net cash used in investing activities** | **$ 583** | **$ -** | **$ -** | **$ -** |
| **NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)** | **$ 12,401,278** | **$ 932,804** | **$ 535,086** | **$ -** |
| **CASH AND CASH EQUIVALENTS AT JULY 1, 20XX** | **$ 5,447,336** | **$ 17,848,614** | **$ 18,781,418** | |
| **CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx** | **$ 17,848,614** | **$ 18,781,418** | **$ 19,316,504** | **$ -** |

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

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 6/30/23 FINAL APPROVED |
|---|---|---|---|---|
| **OPERATING REVENUE** | | | | |
| Sewer Use Fees | $ 1,063,572 | $ 1,195,734 | $ 1,320,000 | |
| Bad Debts | | | | |
| **Total Operating Revenue:** | **$ 1,063,572** | **$ 1,195,734** | **$ 1,320,000** | **$ -** |
| **OPERATING EXPENSE** | | | | |
| Salaries & Wages | $ 220,286 | $ 276,623 | $ 291,500 | |
| Salary Expense | $ 116,995 | $ 136,364 | $ 164,650 | |
| Services & Supplies | $ 239,769 | $ 216,612 | $ 409,600 | |
| Bad Debt Expense | | | | |
| **Depreciation/Amortization** | $ 162,555 | $ 162,555 | $ 162,555 | |
| **TOTAL OPERATING EXPENSE** | **$ 739,605** | **$ 792,154** | **$ 1,028,305** | **$ -** |
| **Operating Income or (Loss)** | **$ 323,967** | **$ 403,580** | **$ 291,695** | **$ -** |
| **NON-OPERATING REVENUES (EXP)** | | | | |
| Interest Income | $ - | | $ - | $ - |
| Late Fees | $ 1,652 | $ 1,497 | $ 1,500 | |
| Willow Creek Contract | $ 29,000 | $ 29,000 | $ 29,000 | |
| Misc./Bad Debt Recovered | | | | |
| Sewer Line Maintenance | | | $ (100,000) | |
| USDA - Sewer Line Project Rev | | $ 8,500,000 | $ 12,500,000 | |
| USDA - Sewer Line Project Exp | | $ (8,500,000) | $ (12,500,000) | |
| Investment Income | $ 525 | | | |
| Interest Expense | $ (147,509) | $ (200,058) | $ (200,058) | |
| Loss on Disposal of Property | | | | |
| Miscellaneous Revenue | $ 106 | | | |
| **Total Non Operating Revenue (Exp)** | **$ (116,226)** | **$ (169,561)** | **$ (269,558)** | **$ -** |
| Income/Loss Before Contributions | **$ 207,741** | **$ 234,019** | **$ 22,137** | **$ -** |
| **CAPITAL CONTRIBUTIONS** | $ - | | | |
| Connection Fees from Customers | $ 38,000 | $ 40,000 | $45,000 | |
| USDA Rural Dev. Colony Water/Sewer | $ 15,116 | $ 350,000 | $175,000 | |
| | $ - | | | |
| **Sub Total** | **$ 53,116** | **$ 390,000** | **$ 220,000** | **$ -** |
| **Operating Transfers (Schedule T)** | | | | |
| **Net Operating Transfers** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET INCOME** | **$ 260,857** | **$ 624,019** | **$ 242,137** | **$ -** |

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

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING FY 20-21 | (2) ESTIMATED CURRENT YEAR ENDING FY 21-22 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 6/30/23 FINAL APPROVED |
|---|---|---|---|---|
| **A. CASH FLOWS FROM OPERATING ACTIVITIES:** | | | | |
| Receipts from Customers | $ 1,111,105 | $ 1,056,000 | $ 1,177,000 | |
| Payments of Personnel Costs | $ (324,407) | $ (315,229) | $ (394,339) | |
| Payments for Service and Supplies | $ (221,412) | $ (207,484) | $ (297,100) | |
| Payments to Lyon County | $ (44,354) | $ (45,000) | $ (45,000) | |
| | | | | |
| **a. Net cash provided by operating activities** | **$ 520,932** | **$ 488,287** | **$ 440,561** | **$ -** |
| **B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:** | | | | |
| Misc. Income | $ 1,758 | $ 1,497 | $ 2,500 | |
| Operating Transfers (Out)/In | $ - | $ - | | |
| Willow Creek Agreement | $ 29,000 | $ 29,000 | $ 29,000 | |
| CDBG - Sewer Line Video Grant | | | | |
| CDBG - Sewer Line Video Expenses | | | | |
| | | | | |
| **b. Net cash provided by noncapital financing activities** | **$ 30,758** | **$ 30,497** | **$ 31,500** | **$ -** |
| **C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:** | | | | |
| Capital Contributed by Customers | $ 38,000 | $ 15,999 | $ 18,000 | |
| Capital Contributions by Grantors (USDA) | | | | |
| Capital Contributions by USDA (Tribe) | $ 14,772 | $ 350,000 | $ 175,000 | |
| Capital Contributions by USDA (City) | | | | |
| Principal Reduction on Long Term Loans | $ - | | | |
| Interest Paid on Long Term Loans | $ (105,363) | $ (266,744) | $ (200,058) | |
| Capital Contributions by Grantors (USDA) | | | | |
| USDA Sewer Project Revenue | | $ 8,500,000 | $ 12,500,000 | |
| USDA Sewer Project Costs | | $ (8,500,000) | $ (12,500,000) | |
| Acquisition of Capital Assets | $ (4,887,473) | | | |
| Proceeds from Interim Construction Loan | $ 15,577,000 | | | |
| Advance from Water Fund | | | | |
| **c. Net cash used for capital and related financing activities** | **$ 10,636,936** | **$ 99,255** | **$ (7,058)** | **$ -** |
| **D. CASH FLOWS FROM INVESTING ACTIVITIES:** | | | | |
| Interest Income | $ 525 | $ - | $ - | $ - |
| Return (Purchase) of Investments | | | | |
| | | | | |
| **d. Net cash used in investing activities** | **$ 525** | **$ -** | **$ -** | **$ -** |
| **NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)** | **$ 11,189,151** | **$ 618,039** | **$ 465,003** | **$ -** |
| **CASH AND CASH EQUIVALENTS AT JULY 1, 20xx** | **$ 1,304,640** | **$ 12,493,791** | **$ 1,884,423** | |
| **CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx** | **$ 12,493,791** | **$ 13,111,830** | **$ 2,349,426** | **$ -** |

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) TYPE * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMENT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 7/1/2022 | (9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/23 INTEREST PAYABLE | (10) PRINCIPAL PAYABLE | (11) (9)+(10) TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| FUND | | | | | | | | | | |
| Water Int. Debentures* | 5 | 3 Years | $16,415,000 | 11/20 | 11/23 | 1.63% | $16,415,000 | $ $200,058 | $ | $ $200,058 |
| Sewer Int. Debentures* | 5 | 3 Years | $16,415,000 | 11/20 | 11/23 | 1.63% | $16,415,000 | $200,058 | $ | $200,058 |
| | | | | | | | $ | $ | $ | $ |
| * The Interim Debentures will be redeemed by the USDA Rural Devlopment with a 40 year loan upon substantial completion of both projects | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| TOTAL ALL DEBT SERVICE | | | $32,830,000 | | | | $32,830,000 | $400,116 | | $400,116 |

City of Yerington
(Local Government)

Budget Fiscal Year 23

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Year FY 22-23

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

CITY OF YERINGTON
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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

CITY OF YERINGTON
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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

Total Number of Privatization Contracts: 0

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2022-23 | Proposed Expenditure FY 2023-24 | Reason or need for contract: |
|---|---|---|---|---|---|---|
| 1 | None | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | Total Proposed Expenditures | | | | | |

Attach additional sheets if necessary.

# SCHEDULE OF EXISTING CONTRACTS
## Budget Fiscal Year 2022-23

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

Total Number of Existing Contracts: 4

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Duration (Months/ Years) | Proposed Expenditure FY 2022-23 | Proposed Expenditure FY 2023-24 | Position Class or Grade | Number of FTEs employed by Position Class or Grade | Equivalent hourly wage of FTEs by Position Class or Grade | Reason or need for contract: |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Sciarani and Company | 1980's | None | N/A | $ 37,080 | $ 38,192 | N/A | N/A | N/A | Audit |
| 2 | Prof. Svcs: Minden Lawyers LLC | 6/21/1999 | None | N/A | $ 43,200 | $ 43,200 | N/A | N/A | N/A | Legal Work - City Attorney |
| 3 | Prof. Svcs - Caselle (Acct.) | 7/1/2016 | None | N/A | $ 12,492 | $ 13,117 | N/A | N/A | N/A | Accounting |
| 4 | Prof. Svcs - Muni Court Judge | 4/1/2013 | None | N/A | $ 25,462 | $ 26,226 | N/A | N/A | N/A | Municipal Court Judge |
| 6 | Total | | | | $ 118,234 | $ 120,735 | | N/A | | |

Attach additional sheets if necessary.

## LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must contain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 83rd Session; February 6, 2023 to Jun 5, 2023

1. Activity: **None**
2. Funding Source: ____________________
3. Transportation $ __________
4. Lodging and meals $ __________
5. Salaries and Wages $ __________
6. Compensation to lobbyists $ __________
7. Entertainment $ __________
8. Supplies, equipment & facilities; other personnel and services spent in Carson City $ __________

**Total** $ -

Entity: City of Yerington

# ITEM

# #13