

City of Elko



**Fiscal Year
2025/2026**

Final Budget



City of Elko
 1751 College Avenue
 Elko, NV 89801
 Ph. 775-777-7110
 www.elkocity.com

Nevada Department of Taxation
 3850 Arrowhead Dr., 2nd Floor
 Carson City, NV 89706

City of Elko herewith submits the FINAL budget for the
 fiscal year ending June 30, 2026

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 9,617,064

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 12 governmental fund types with estimated expenditures of \$ 56,499,027 and
6 proprietary funds with estimated expenses of \$ 26,273,134

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Julie Davis, CPA
Financial Services Director

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

Signed: J Davis

Dated: May 27, 2025

Phone: 775-777-7140

APPROVED BY THE GOVERNING BOARD
 Only necessary for FINAL Budget
 (Signature by DocuSign is acceptable)

[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:
 (Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 27, 2025 4:00 PM

Publication Date: May 15, 2025

Place: 1751 College Avenue
Elko, NV 89801

2025/2026 Budget Index

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CITY OF ELKO
Final Budget for Fiscal Year Ended June 30, 2026

General Fund

GENERAL FUND	FY24 Actual	FY25 Estimated	FY26 Budget
Revenues	\$ 28,442,262	\$ 27,138,235	\$ 26,327,187
Transfers-In	-	333,719	-
Expenditures	(26,580,894)	(27,901,840)	(30,432,692)
Contingency	-	-	(456,490)
Transfers-Out	-	(1,477,570)	(418,226)
Change in Fund Balance	1,861,368	(1,907,456)	(4,980,221)
Beginning Fund Balance	15,385,222	17,246,590	15,339,134
Ending Fund Balance	\$ 17,246,590	\$ 15,339,134	\$ 10,358,913
<i>Ending Fund Balance as a % of Expenditures</i>	65%	55%	34%

General Fund ending fund balance is budgeted to decrease 32% due to a 3% decrease in revenues and a 9% increase in expenditures.

Total General Fund revenues are expected to decrease \$811,048. Most of this decrease is due to an expected 5% decrease in CTX revenues, compounded on a 9.2% decrease experienced in FY25. CTX is nearly \$15.6m or 59% of General Fund Revenues. The largest portion of CTX consists of sales and use tax, which makes up 86% of the City's Consolidated Tax (CTX). The remaining 14% of CTX consists of cigarette, liquor, government service tax collected by the DMV and real property transfer tax.

	FY24 Actual	FY25 Estimated	FY25 Change from FY24	FY26 Budget	FY26 Change from FY25
Consolidated Revenue (CTX)	\$ 18,038,370	\$16,392,924	-9%	\$15,577,602	-5%
Ad Valorem Tax	4,069,911	4,526,400	11%	4,593,742	1%
Licenses & Permits	2,820,315	2,631,627	-7%	2,757,284	5%
Charges for Services	1,044,007	912,054	-13%	882,122	-3%
All Other Revenues	2,469,659	2,675,230	8%	2,516,437	-6%
Total Revenues	28,442,262	27,138,235	-5%	26,327,187	-3%

The City has chosen to budget Consolidated Tax Revenues based on prior year collections instead of the State of Nevada Department of Taxation projections. Final Revenue Projections provided by the Nevada Department of Taxation on March 15, 2024 anticipated a 4.5% increase in sales and use tax revenues across the county. The City expects to finish FY25 down 9.2% compared to FY24, which is 13.7% lower than State projections.

Based on FY25 expected revenue, the City budgeted for a 5% decrease in Consolidated Tax Revenues, which is 1% below State projections.

General Fund expenditures are projected to increase 9% from estimated FY25 expenditures. The majority of that increase is in wages and benefits, as vacant positions are budgeted to be filled and pension expense is budgeted to increase \$1.1m due to increased rates set by NV PERS. *City pension contributions are now expected to total approximately 18% of General Fund expenditures.*

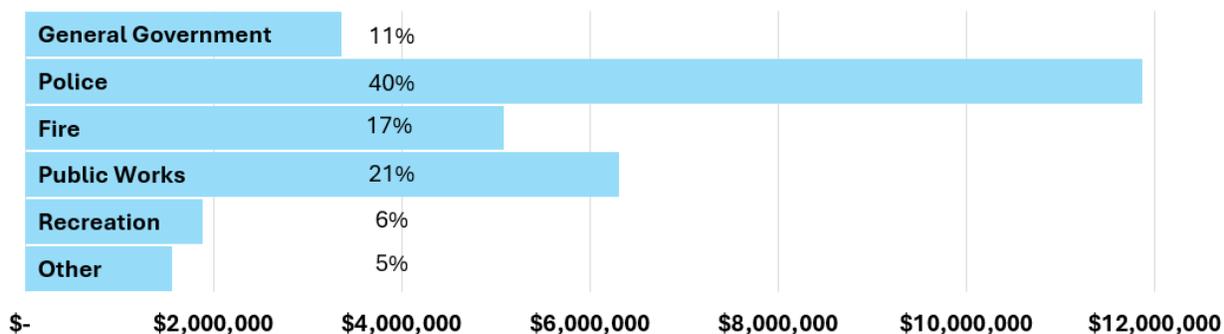
	FY 2024	Estimated FY 2025	FY25 Change from FY24	Budget FY 2026	FY26 Change from FY25
Salaries / Wages	11,441,432	11,847,892	4%	12,701,205	7%
Employee Benefits	7,598,251	7,880,394	4%	9,412,375	19%
Services / Supplies	7,466,855	7,835,389	5%	7,769,112	-0.8%
Capital Outlay	74,356	338,165	355%	550,000	63%
	26,580,894	27,901,840	5%	30,432,692	9%

General Fund personnel costs as a % of total General Fund:

	FY24 Actual	FY25 Estimated	FY26 Budget
Expenditures	72%	71%	73%
Revenues	67%	73%	84%

City Council has approved a 2.5% COLA increase for non-represented employees based on the January 2025 CPI for Pacific Cities for the West. The total General Fund expenditures are projected to be \$30.4 million in FY26. *Salaries and benefits comprise approximately 73% of total General Fund expenditures*; services and supplies make up 25%, and a grant-funded capital outlay comprises the remaining 2%.

The **\$30.4 million total expenditures in General Fund** are allocated to the following functions:



Financial Codes:

It is the City of Elko’s policy to maintain a minimum ending fund balance of 8.3% in the General Fund to fund the first month’s expenditures prior to receiving any anticipated revenues (City Code Title 1 Chapter 7 Section 2).

A contingency of \$456,490, or 1.5% of expenditures, was budgeted to comply with City Code Title 1 Chapter 7 Section 2. This complies with the NRS maximum of 3%.

Per City code, General Fund ending fund balance per the audit in excess of budget is to be allocated to the following: 25% to the Revenue Stabilization Fund up to the maximum allowed by NRS, 37.5% to the Capital Equipment Reserve Fund, and 37.5% to the Facility Reserve Fund. Excess fund balance is defined as audited beginning fund balance in excess of anticipated/budgeted beginning fund balance. The FY24 excess fund balance for allocation totaled \$273,034.

	FY 2025 Actual
Budgeted Beginning Fund Balance - FY 2025	\$ 16,828,365
Audited Beginning Fund Balance - FY 2025	\$ 17,246,590
*Excess Beginning Fund Balance	\$ 418,225
GEMT Transfer budgeted, to transfer	\$ (145,191)
Excess Beginning Fund Balance to Allocate	\$ 273,034

*Excess is defined as audited FY24 ending fund balance over FY25 budgeted beginning fund balance.

Water Fund - EPA DWSRF Water Modernization Project

The City of Elko obtained a Drinking Water State Revolving Loan Fund (DWSRF) grant through the Nevada Division of Environmental Protection.

This grant loans a maximum of \$12,650,000 at a 1% interest rate and \$1,500,000 at 0% interest and principal forgiveness.

This \$14.15 million Water Metering and Modernization Project is a 3-year project to install meters throughout the City, modernize the infrastructure to include leak detection, and comply with the City's water conservation plan by tracking all water usage and water loss. This project also helps to address the current meter customers subsidizing flat rate customers. According to the water rate analysis, even after the metering project, the City's rates are anticipated to remain the second lowest in the state.

Recreation Fund & Transient Lodging Tax

The Transient Lodging Tax for the FY26 budget is projected to remain flat with FY25. The transfer from the Recreation Fund to the Debt Service Fund for \$478,613 is for the Recreation Facilities Bond payment. This bond payment is from the Elko Sports Complex construction on Errecart Blvd. The City has established adequate reserve balances in the Recreation Fund and Debt Service Fund for interest and principal payments for the Recreation Facilities and Street Bonds.

The Recreation Fund budgeted \$1.2 million for pickleball, handball and basketball courts construction and improvements.

Ad Valorem Tax Rate

The 2025/2026 Fiscal Year (FY) budget for the City of Elko includes a property tax rate of \$1.2977 which is the same as fiscal year 2024/2025. The previous tax rate of \$1.0977 had been in effect for the City of Elko for 2 years with an increase of \$.20 in fiscal year 2022/2023 to get to the \$1.2977.

Total City Assessed Valuation: 791,798,449

	<u>Tax Rate</u>	<u>Expected Revenue</u>	<u>Tax Abatement (Est)</u>	<u>Net Estimated Revenue</u>
General Fund Tax Rate	0.6148	\$ 4,867,977	\$ (274,235)	\$ 4,593,742
Facility Reserve Fund	0.1777	\$ 1,407,026	\$ (81,026)	\$ 1,326,000
Capital Construction	0.3552	\$ 2,812,468	\$ (181,642)	\$ 2,630,826
Capital Equipment	0.0700	\$ 554,259	\$ (29,399)	\$ 524,860
Debt Service	0.0800	\$ 633,439	\$ (91,803)	\$ 541,636
Total City Rate	1.2977	\$ 10,275,169	\$ (658,105)	\$ 9,617,064

**Budget Summary for CITY OF ELKO
Schedule S-1**

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2024	ESTIMATED CURRENT YEAR 6/30/2025	BUDGET YEAR 6/30/2026	PROPRIETARY FUNDS BUDGET YEAR 6/30/2026	TOTAL (MEMO ONLY) COLUMNS 3 + 4
	(1)	(2)	(3)	(4)	(5)
REVENUES					
Ad Valorem	\$ 8,531,465	\$ 9,582,601	\$ 9,617,064		\$ 9,617,064
Other Taxes	4,624,260	4,950,088	4,950,088		4,950,088
Licenses and Permits	3,521,389	3,277,971	3,404,284		3,404,284
Intergovernmental Resources	21,639,653	20,433,455	19,166,638		19,166,638
Charges for Services	1,117,464	959,464	951,922	16,333,268	17,285,190
Fines and Forfeitures	123,971	119,596	112,200		112,200
Miscellaneous	2,367,188	2,848,210	2,685,345	6,462,662	9,148,007
TOTAL REVENUES	41,925,390	42,171,386	40,887,541	22,795,930	63,683,471
EXPENDITURES - EXPENSES					
General Government	3,792,940	3,952,191	3,865,447	3,555,649	7,421,096
Judicial	427,065	412,267	559,100		559,100
Public Safety	14,727,443	15,179,655	16,705,970		16,705,970
Public Works	5,097,327	5,413,990	6,402,073		6,402,073
Health Welfare	844,911	863,435	982,943		982,943
Culture and Recreation	4,932,406	5,647,821	6,224,758		6,224,758
Community Support	511,596	873,097	247,500		247,500
Contingencies	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	456,490		456,490
Utility Enterprises	-			16,863,255	16,863,255
Hospitals	-				-
Transit Systems	-				-
Airports	-			4,724,980	4,724,980
Other Enterprises - Golf	-			1,068,007	1,068,007
Debt Service: Principal Retirement	1,335,000	1,375,000	950,000	xxxxxxxxxxxxxxxxxxxx	950,000
Fiscal Agent Charges	-	785	1,000		1,000
Interest Cost	355,295	309,801	270,313	61,243	331,556
Capital Outlay	1,839,503	5,176,248	20,289,924		20,289,924
TOTAL EXPENDITURES - EXPENSES	33,863,486	39,204,289	56,955,517	26,273,134	83,228,651
Excess of Revenues over (under) Expenditures - Expenses	8,061,904	2,967,097	(16,067,976)	(3,477,204)	(19,545,180)

**Budget Summary for CITY OF ELKO
Schedule S-1**

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2024	ESTIMATED CURRENT YEAR 6/30/2025	BUDGET YEAR 6/30/2026	PROPRIETARY FUNDS BUDGET YEAR 6/30/2026	TOTAL (MEMO ONLY) COLUMNS 3 + 4
	(1)	(2)	(3)	(4)	(5)
OTHER FINANCING SOURCES (USES)					
Proceeds of Long-term Debt	-	-	-	12,650,000	12,650,000
Capital Leases	-	-	-	-	-
Proceeds from Disposal of Capital Assets	76,620	-	-	-	-
Lease Proceeds	231,708	377,000	-	-	-
Operating Transfers in	710,913	2,529,002	1,038,352	-	1,038,352
Operating Transfers (out)	(890,913)	(2,629,002)	(1,038,352)	-	(1,038,352)
TOTAL OTHER FINANCING SOURCES (USES)	128,328	277,000	-	12,650,000	12,650,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	8,190,232	3,244,097	(16,067,976)	9,172,796	(6,895,180)
FUND BALANCE JULY 1, BEGINNING OF YEAR					
Reserved	1,294,321	1,583,357	1,957,099	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	37,530,865	45,432,061	48,302,416	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	38,825,186	47,015,418	50,259,515	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR					
Reserved	1,583,357	1,957,099	2,386,762	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	45,432,061	48,302,416	31,804,777	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	47,015,418	50,259,515	34,191,539	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 6/30/2024	ESTIMATED CURRENT YEAR YEAR 6/30/2025	BUDGET YEAR YEAR 6/30/2026
General Government	24.5	24.5	24.5
Judicial			
Public Safety	76.5	76.5	75.5
Public Works	30.5	30.5	31.5
Sanitation	9.0	9.0	9.0
Health	8.5	8.5	8.5
Welfare			
Culture and Recreation	30.0	30.0	30.0
Community Support			
TOTAL GENERAL GOVERNMENT	179.0	179.0	179.0
Utilities	21.5	24	24
Hospitals			
Transit Systems			
Airports	5	5	5
Other			
TOTAL	26.5	29	29
Total FTE's	205.5	208	208

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	21,303 State Demographer	21,707 State Demographer	22,090 State Demographer
Assessed Valuation (Secured and Unsecured Only)	684,836,376	755,835,427	791,798,449
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	684,836,376	755,835,427	791,798,449
TAX RATE			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Construction Fund	0.3552	0.3552	0.3552
Capital Equipment Reserve Fund	0.0700	0.0700	0.0700
Debt Service Funds	0.0800	0.0800	0.0800
Facility Reserve Fund	0.1777	0.1777	0.1777
Enterprise Funds			
Other			
TOTAL TAX RATE	1.2977	1.2977	1.2977

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2025/2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	4.6284	791,798,449	36,647,599	1.2977	10,275,168	658,104	9,617,064
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	-	-	-	-	-	-	-
M. SUBTOTAL A, C, L	4.6284	791,798,449	36,647,599	1.2977	10,275,168	658,104	9,617,064
N. Debt							
O. TOTAL M AND N	4.6284	791,798,449	36,647,599	1.2977	10,275,168	658,104	9,617,064

City of Elko

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

Note: The City does not budget this amount as the City uses own estimates based on a 3% increase. For this reason, it will not tie to Nevada Department of Taxation instructions and Proforma Ad Valorem Revenue Projections.

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFER IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	15,339,134	15,577,602	4,593,742	0.7925	6,155,843		-	41,666,321
Recreation	3,860,334				5,350,088		-	9,210,422
Youth Recreation	56,858				74,800		141,513	273,171
Municipal Court Admin. Assessment	115,017				10,700		-	125,717
Narcotics Task Force Grant	13,998				62,200		-	76,198
Revenue Stabilization	2,563,516				50,000		68,259	2,681,775
Elko Redevelopment Agency	3,618,985				917,831		-	4,536,816
Capital Construction	9,043,434		2,630,826	0.1552	1,197,000		-	12,871,260
Facility Reserve	7,286,693		1,326,000	0.2000	100,000		102,388	8,815,081
Ad Valorem Capital Projects	1,846,050				389,529		-	2,235,579
Capital Equipment Reserve	4,424,326	484,884	524,860	0.0700	95,000	-	247,579	5,776,649
Debt Service	2,091,170		541,636	0.0800	805,000		478,613	3,916,419
Subtotal Governmental Fund Types, Expendable Trust Funds	50,259,515	16,062,486	9,617,064	1.2977	15,207,991	-	1,038,352	92,185,408
PROPRIETARY FUNDS								
Water Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Sewer Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Landfill Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Airport Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Golf Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Health Insurance	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL PROPRIETARY FUNDS	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
TOTAL ALL FUNDS	xxxxxxxxxxx	16,062,486	9,617,064	1.2977	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	X	12,701,205	9,412,375	7,769,112	550,000	456,490	418,226	10,358,913	41,666,321
Recreation	R	-	-	4,078,806	2,075,000	-	620,126	2,436,490	9,210,422
Youth Recreation	R	126,712	51,256	87,390	-	-	-	7,813	273,171
Municipal Court Admin. Assessment	R	-	-	-	85,000	-	-	40,717	125,717
Narcotics Task Force Grant	R	-	-	72,189	-	-	-	4,009	76,198
Revenue Stabilization	R	-	-	-	-	-	-	2,681,775	2,681,775
Elko Redevelopment Agency	C	-	-	139,000	2,500,000	-	-	1,897,816	4,536,816
Capital Construction	C	-	-	-	11,845,000	-	-	1,026,260	12,871,260
Facility Reserve	C	-	-	-	525,000	-	-	8,290,081	8,815,081
Ad Valorem Capital Projects	C	-	-	-	1,000,000	-	-	1,235,579	2,235,579
Capital Equipment Reserve	C	-	-	464,745	1,794,924	-	-	3,516,980	5,776,649
Debt Service	D	-	-	1,221,313	-	-	-	2,695,106	3,916,419
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		12,827,917	9,463,631	13,832,555	20,374,924	456,490	1,038,352	34,191,539	92,185,408

* FUND TYPES

R - Special Revenue

C - Capital Projects

D - Debt Service

T - Expendable Trust

** Include Debt Service Requirements in this column.

*** Capital Outlay must agree with CIP

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2026

Budget Summary for the CITY OF ELKO

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2)**	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Water	E	4,827,531	5,808,994	13,540,000	60,520	-	-	12,498,017
Sewer	E	2,964,832	7,801,911	3,416,306	500	-	-	(1,421,273)
Landfill	E	2,759,000	3,252,573	60,000	-	-	-	(433,573)
Airport	E	1,100,500	4,724,757	1,961,356	223	-	-	(1,663,124)
Golf	E	1,015,707	1,068,007	25,000	-	-	-	(27,300)
Health Insurance	I	3,665,698	3,555,649	110,000	-	-	-	220,049
TOTAL		16,333,268	26,211,891	19,112,662	61,243	-	-	9,172,796

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

** Including Depreciation

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	4,069,911	4,526,400	4,497,198	4,593,742
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	654,306	599,642	554,642	554,642
Liquor License	86,374	77,048	77,048	77,048
Gaming License	94,056	98,372	98,372	98,372
Total Business License	834,736	775,062	730,062	730,062
<u>Other Licenses:</u>				
Dog Licenses	3,320	3,400	3,400	3,400
Total Other Licenses	3,320	3,400	3,400	3,400
<u>Franchise Fees:</u>				
Natural Gas	863,894	807,000	863,894	863,894
Electricity	467,383	463,575	467,383	467,383
Geothermal	2,545	2,590	2,545	2,545
Water and Sewer	248,068	260,000	250,000	250,000
Telephone	-	-	90,000	90,000
Total Franchise Fees	1,581,890	1,533,165	1,673,822	1,673,822
<u>Permits:</u>				
Building Permits	400,369	320,000	350,000	350,000
Other Permits	-	-	-	-
Total Permits	400,369	320,000	350,000	350,000
TOTAL LICENSES AND PERMITS	2,820,315	2,631,627	2,757,284	2,757,284
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Task Force Grant	-	14,680	-	-
Law Enforcement Grants	13,928	-	5,000	6,000
State Grants Ballistic Vest Grant	7,556	-	-	6,000
State Grants JAG Grants	-	331,165	-	-
Other Grants	56,639	-	-	-
Total Grants	78,123	345,845	5,000	12,000
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	120,109	120,600	120,600	120,600
Fuel Tax - 1.75	151,766	164,562	177,373	170,000
Fuel Tax - 2.35	248,073	248,069	248,069	248,079
Total Fuel Taxes	519,948	533,231	546,042	538,679
<u>Consolidated Revenue:</u>				
Cigarette Tax	47,581	44,191	45,154	41,982
Liquor Tax	29,407	24,402	22,477	23,182
Sales Tax	15,761,542	14,106,747	12,834,450	13,401,410
Government Services Tax	2,008,480	2,030,692	1,944,604	1,929,157
Real Property Transfer Tax	191,360	186,892	189,634	181,871
Total Consolidated Revenue	18,038,370	16,392,924	15,036,319	15,577,602

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE: (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	98,306	98,900	98,900	98,900
Total County Shared Revenues	98,306	98,900	98,900	98,900
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	6,826	4,500	5,000	5,000
COVID Relief Intergovernmental	-	-	-	-
LEO Reimbursements	-	-	-	-
Workers Compensation Refunds	-	-	-	-
County Sales Tax Remit - .25	357,769	360,213	360,213	360,213
Narcotics Seizure Revenue	-	-	-	-
Total Other Intergovernmental Revenue	364,595	364,713	365,213	365,213
TOTAL INTERGOVERNMENTAL REV	19,099,342	17,735,613	16,051,474	16,592,394
CHARGES FOR SERVICES:				
<u>Community Development Fees:</u>				
Zoning Fees	18,375	15,475	15,475	15,475
Plan Check Fees	252,672	160,200	160,200	160,200
Total Community Development Fees	271,047	175,675	175,675	175,675
<u>Public Works Fees:</u>				
Street Lighting Fees	285,023	286,045	286,045	286,045
Storm Water Management Fee	132,994	133,422	133,422	133,422
Total Public Works Fees	418,017	419,467	419,467	419,467
<u>Public Safety Fees:</u>				
Fingerprinting Fees	11,875	9,014	9,014	9,014
Other Public Safety Fees	60,867	46,135	53,166	53,166
Prostitution Fees	10,878	10,000	10,000	10,000
Total Public Safety Fees	83,620	65,149	72,180	72,180
<u>Recreation Fees:</u>				
Park Concession Fees	2,050	1,350	1,200	1,200
Park Use Fees	53,338	52,400	53,000	53,000
Swimming Pool Fees	63,356	58,135	20,000	20,000
Total Recreation Fees	118,744	111,885	74,200	74,200
<u>Health Fees:</u>				
Animal Shelter Fees	103,504	90,903	94,600	94,600
Cemetery Sales	22,800	19,200	20,000	20,000
Grave Openings	26,275	29,775	26,000	26,000
Total Health Fees	152,579	139,878	140,600	140,600
TOTAL CHARGES FOR SERVICES	1,044,007	912,054	882,122	882,122

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
FINES AND FORFEITURES:				
<u>Fines and Forfeitures</u>				
Forensic Service Fees	1,613	2,200	2,000	2,000
Municipal Court Fees	33,985	20,254	30,000	30,000
Justice Court Civil Penalties	88,023	96,942	80,000	80,000
Bail Bond Fees	350	200	200	200
TOTAL FINES AND FORFEITURES	123,971	119,596	112,200	112,200
MISCELLANEOUS REVENUE:				
<u>Interest:</u>				
Interest on Investments	580,804	483,887	250,000	180,000
Total Interest	580,804	483,887	250,000	180,000
<u>Other Miscellaneous:</u>				
Reimbursements	589,727	484,862	476,000	506,000
GEMT	-	100,000	30,000	30,000
Street Cut Reimbursements	-	1,400	84,945	84,945
Private Donations	31,101	25,371	24,500	524,500
Other Miscellaneous	83,084	117,425	64,000	64,000
Total Other Miscellaneous	703,912	729,058	679,445	1,209,445
TOTAL OTHER MISCELLANEOUS	1,284,716	1,212,945	929,445	1,389,445
SUBTOTAL REVENUES ALL SOURCES	28,442,262	27,138,235	25,229,723	26,327,187
OTHER FINANCING SOURCES:				
Proceeds of Medium Term Financing	-	-	-	-
Sale of Fixed Assets	-	-	-	-
<u>Operating Transfers In:</u>				
Recreation Fund	-	-	-	-
Revenue Stabilization	-	333,719	-	-
Health Insurance Fund	-	-	-	-
Total Operating Transfers In	-	333,719	-	-
TOTAL OTHER FINANCING SOURCES	-	333,719	-	-
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	15,385,222	17,246,590	14,628,838	15,339,134
TOTAL BEGINNING FUND BALANCE	15,385,222	17,246,590	14,628,838	15,339,134
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	43,827,484	44,718,544	39,858,561	41,666,321

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	381,158	406,035	385,084	387,970
Employee Benefits	265,506	265,530	267,769	268,872
Services / Supplies	852,633	847,963	379,880	381,469
Capital Outlay	-	-	-	-
Total Administration	1,499,297	1,519,528	1,032,733	1,038,311
<u>Clerk</u>				
Salaries / Wages	171,151	140,250	185,071	188,650
Employee Benefits	97,341	91,820	105,352	106,719
Services / Supplies	35,949	48,527	48,014	45,876
Capital Outlay	-	-	-	-
Total Clerk	304,441	280,597	338,437	341,245
<u>Personnel</u>				
Salaries / Wages	120,776	127,400	125,131	125,131
Employee Benefits	69,777	71,046	73,765	73,765
Services / Supplies	38,685	59,607	117,404	125,400
Capital Outlay	-	-	-	-
Total Personnel	229,238	258,053	316,300	324,296
<u>Information Systems</u>				
Salaries / Wages	108,870	103,534	112,993	111,913
Employee Benefits	65,267	59,845	64,336	63,923
Services / Supplies	162,423	170,896	264,164	239,925
Capital Outlay	-	-	-	-
Total Information Systems	336,560	334,275	441,493	415,761
<u>Finance</u>				
Salaries / Wages	143,211	120,600	148,792	149,547
Employee Benefits	94,224	79,680	101,430	101,718
Services / Supplies	38,336	69,472	87,831	97,252
Capital Outlay	-	-	-	-
Total Finance	275,771	269,752	338,053	348,517
<u>Planning / Zoning</u>				
Salaries / Wages	169,643	177,590	180,698	182,138
Employee Benefits	98,899	102,405	110,574	111,124
Services / Supplies	36,102	17,345	46,650	39,400
Capital Outlay	-	-	-	-
Total Planning / Zoning	304,644	297,340	337,922	332,662
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	257,144	241,344	357,010	282,144
Services / Supplies	273,475	245,530	316,986	317,767
Total Central Services	530,619	486,874	673,996	599,911
<u>Economic Development</u>				
Services / Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total Economic Development	-	-	-	-
Total Salaries / Wages	1,094,809	1,075,409	1,137,769	1,145,349
Total Employee Benefits	948,158	911,670	1,080,236	1,008,265
Total Services / Supplies	1,437,603	1,459,340	1,260,929	1,247,089
Total Capital Outlay	-	-	-	-
TOTAL GENERAL GOVERNMENT	3,480,570	3,446,419	3,478,934	3,400,703

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	674,204	680,077	815,889	829,956
Employee Benefits	394,403	414,307	522,105	528,313
Services / Supplies	1,593,901	1,758,472	1,947,538	1,972,538
Capital Outlay	-	-	-	-
Total Public Works	2,662,508	2,852,856	3,285,532	3,330,807
<u>Fleet Maintenance</u>				
Salaries / Wages	323,561	337,185	370,219	373,046
Employee Benefits	209,162	216,035	236,924	238,003
Services / Supplies	75,304	90,611	108,330	108,330
Capital Outlay	-	-	-	-
Total Fleet Maintenance	608,027	643,831	715,473	719,379
<u>Engineering</u>				
Salaries / Wages	77,698	37,310	128,680	118,686
Employee Benefits	46,289	24,169	74,921	71,103
Services / Supplies	42,670	43,040	99,045	99,045
Capital Outlay	-	-	-	-
Total Engineering	166,657	104,519	302,646	288,834
<u>Building Inspection</u>				
Salaries / Wages	331,275	357,860	372,144	373,584
Employee Benefits	211,778	225,809	244,211	244,761
Services / Supplies	143,782	102,323	123,260	123,260
Capital Outlay	-	-	-	-
Total Building Inspection	686,835	685,992	739,615	741,605
<u>Facilities Maintenance</u>				
Salaries / Wages	228,176	241,650	253,241	255,336
Employee Benefits	143,443	154,842	172,308	173,109
Services / Supplies	362,859	437,876	480,100	472,100
Capital Outlay	-	-	-	-
Total Facilities Maintenance	734,478	834,368	905,649	900,545
<u>Community Development</u>				
Salaries / Wages	125,805	152,670	177,639	179,082
Employee Benefits	79,729	92,734	115,067	115,619
Services / Supplies	33,288	47,020	141,500	126,200
Capital Outlay	-	-	-	-
Total Community Development	238,822	292,424	434,206	420,901
Total Salaries / Wages	1,760,719	1,806,752	2,117,812	2,129,690
Total Employee Benefits	1,084,804	1,127,896	1,365,536	1,370,908
Total Services / Supplies	2,251,804	2,479,342	2,899,773	2,901,473
Total Capital Outlay	-	-	-	-
TOTAL PUBLIC WORKS	5,097,327	5,413,990	6,383,121	6,402,071

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
		ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
Page	Function Summary				
14	General Government	3,480,570	3,446,419	3,478,934	3,400,703
15	Judicial	427,065	412,267	474,100	474,100
16	Public Safety	14,689,890	15,472,819	17,002,010	17,183,781
17	Public Works	5,097,327	5,413,990	6,383,121	6,402,071
18	Health	844,911	863,435	988,489	982,943
19	Culture / Recreation	1,557,167	1,489,609	1,888,109	1,880,594
20	Community Support	483,964	803,302	108,500	108,500
Total Expenditures - All Functions		26,580,894	27,901,840	30,323,263	30,432,692
OTHER USES:					
	Contingency (Not to exceed 3% of total expenditures)	-	-	454,819	456,490
Page	Operating Transfers Out:				
23	Transfers Out Revenue Stabilization	-	-	68,259	68,259
26	Transfers Out Facility Fund	-	738,785	102,388	102,388
28	Transfers Out Capital Equipment Fund	-	738,785	247,579	247,579
31	Transfers Out Water Fund	-	-	-	-
Total Operating Transfers Out		-	1,477,570	418,226	418,226
TOTAL EXPENDITURES AND OTHER USES:		26,580,894	29,379,410	31,196,308	31,307,408
ENDING FUND BALANCE:					
	Reserved Ending Fund Balance		-	-	-
	Unreserved Ending Fund Balance	17,246,590	15,339,134	8,662,253	10,358,913
TOTAL ENDING FUND BALANCE		17,246,590	15,339,134	8,662,253	10,358,913
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		43,827,484	44,718,544	39,858,561	41,666,321

REVENUES	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
TAXES:				
Room Taxes	4,624,260	4,950,088	4,852,149	4,950,088
INTERGOVERNMENTAL:				
Grants	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest Income	203,785	188,793	100,000	100,000
Private Donations	-	-	300,000	300,000
Other Miscellaneous	6,472	-	-	-
Total Miscellaneous Revenue	210,257	188,793	400,000	400,000
TOTAL REVENUE - ALL SOURCES	4,834,517	5,138,881	5,252,149	5,350,088
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Transfers in General Fund	-	-	-	-
Proceeds of Debt	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	4,620,260	5,244,761	3,810,789	3,860,334
TOTAL BEGINNING FUND BALANCE	4,620,260	5,244,761	3,810,789	3,860,334
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	9,454,777	10,383,642	9,062,938	9,210,422
EXPENDITURES				
Parks / Recreation Facilities				
Parks/Rec Salaries / Wages	-	-	-	-
Parks/Rec Employee Benefits	-	-	-	-
Parks/Rec Services / Supplies	96,902	95,000	205,000	205,000
Parks/Rec Capital Outlay	180,034	1,751,203	2,025,000	2,075,000
Total Parks/Recreation Facilities	276,936	1,846,203	2,230,000	2,280,000
Other Recreation				
Other Recreation Salaries / Wages	-	-	-	-
Other Recreation Employee Benefits	-	-	-	-
Other Recreation Services / Supplies	3,042,167	3,859,392	3,815,859	3,873,806
Other Recreation Capital Outlay	-	-	-	-
Total Other Recreation	3,042,167	3,859,392	3,815,859	3,873,806
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	3,139,069	3,954,392	4,020,859	4,078,806
Total Capital Outlay	180,034	1,751,203	2,025,000	2,075,000
TOTAL EXPENDITURES	3,319,103	5,705,595	6,045,859	6,153,806
OTHER FINANCING USES:				
Transfers Out				
Transfers Out Golf Fund	180,000	100,000	-	-
Transfer Out Youth Recreation Fund	100,000	110,000	141,513	141,513
Transfer Out Debt Service Fund	610,913	607,713	478,613	478,613
Transfer Out Airport Fund	-	-	-	-
Transfer Out General Fund	-	-	-	-
TOTAL OTHER FINANCING USES	890,913	817,713	620,126	620,126
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	5,244,761	3,860,334	2,396,953	2,436,490
TOTAL ENDING FUND BALANCE	5,244,761	3,860,334	2,396,953	2,436,490
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,454,777	10,383,642	9,062,938	9,210,422

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	-	-	-	-
Other Charges	73,457	47,410	69,800	69,800
Total Charges for Services	73,457	47,410	69,800	69,800
MISCELLANEOUS REVENUE:				
Interest	9,311	1,975	1,000	1,000
Private Donations	-	-	-	-
Tower Rental	-	4,000	-	4,000
Total Miscellaneous Revenue	9,311	5,975	1,000	5,000
TOTAL REVENUE - ALL SOURCES	82,768	53,385	70,800	74,800
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Transfer In Recreation Fund	100,000	110,000	141,513	141,513
Transfer In General Fund	-	-	-	-
Total Operating Transfers In	100,000	110,000	141,513	141,513
TOTAL OTHER FINANCING SOURCES	100,000	110,000	141,513	141,513
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	150,695	97,293	53,044	56,858
TOTAL BEGINNING FUND BALANCE	150,695	97,293	53,044	56,858
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	333,463	260,678	265,357	273,171
EXPENDITURES				
Latchkey Program (Fun Factory)				
Salaries / Wages	101,539	87,576	126,712	126,712
Employee Benefits	41,815	40,827	51,255	51,256
Services / Supplies	92,816	75,417	87,390	87,390
Capital Outlay	-	-	-	-
Total Latchkey Program	236,170	203,820	265,357	265,358
TOTAL EXPENDITURES	236,170	203,820	265,357	265,358
OTHER FINANCING USES:				
Contingency	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	97,293	56,858	-	7,813
TOTAL ENDING FUND BALANCE	97,293	56,858	-	7,813
TOTAL FUND COMMITMENTS AND FUND BALANCE	333,463	260,678	265,357	273,171

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	9,660	13,000	7,000	7,000
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	9,660	13,000	7,000	7,000
MISCELLANEOUS REVENUE:				
Interest	1,519	3,825	3,700	3,700
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	1,519	3,825	3,700	3,700
TOTAL REVENUE - ALL SOURCES	11,179	16,825	10,700	10,700
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	87,013	98,192	108,556	115,017
TOTAL BEGINNING FUND BALANCE	87,013	98,192	108,556	115,017
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	98,192	115,017	119,256	125,717
EXPENDITURES				
Municipal Court				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	-	-	-	-
Capital Outlay	-	-	85,000	85,000
Total Municipal Court	-	-	85,000	85,000
TOTAL EXPENDITURES	-	-	85,000	85,000
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	98,192	115,017	34,256	40,717
TOTAL ENDING FUND BALANCE	98,192	115,017	34,256	40,717
TOTAL FUND COMMITMENTS AND FUND BALANCE	98,192	115,017	119,256	125,717

<u>REVENUES</u>	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
St of NV Criminal Justice Grant	32,246	30,000	55,000	55,000
Elko County Match	-	-	-	-
City of Elko Match	-	-	-	-
City of Carlin Match	-	-	-	-
City of West Wendover Match	-	-	-	-
Total Intergovernmental Revenue	32,246	30,000	55,000	55,000
MISCELLANEOUS REVENUE:				
Interest	1,818	4,390	4,000	4,000
Private Donations	5,000	-	2,000	2,000
Seizure Revenue	-	-	-	-
Other Miscellaneous	1,550	2,712	1,200	1,200
Total Miscellaneous Revenue	8,368	7,102	7,200	7,200
TOTAL REVENUE - ALL SOURCES	40,614	37,102	62,200	62,200
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	18,836	21,897	17,049	13,998
TOTAL BEGINNING FUND BALANCE	18,836	21,897	17,049	13,998
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	59,450	58,999	79,249	76,198
EXPENDITURES				
Public Safety				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	37,553	45,001	70,189	72,189
Capital Outlay	-	-	-	-
Total Public Safety	37,553	45,001	70,189	72,189
TOTAL EXPENDITURES	37,553	45,001	70,189	72,189
OTHER FINANCING USES:				
Contingency	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	21,897	13,998	9,060	4,009
TOTAL ENDING FUND BALANCE	21,897	13,998	9,060	4,009
TOTAL FUND COMMITMENTS AND FUND BALANCE	59,450	58,999	79,249	76,198

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	121,956	98,253	70,000	50,000
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	121,956	98,253	70,000	50,000
TOTAL REVENUE - ALL SOURCES	121,956	98,253	70,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund - Transfer In	-	-	68,259	68,259
Total Operating Transfers In	-	-	68,259	68,259
TOTAL OTHER FINANCING SOURCES	-	-	68,259	68,259
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	2,677,026	2,798,982	2,564,506	2,563,516
TOTAL BEGINNING FUND BALANCE	2,677,026	2,798,982	2,564,506	2,563,516
TOTAL AVAILABLE RESOURCES	2,798,982	2,897,235	2,702,765	2,681,775
EXPENDITURES				
General Government				
Services & Supplies	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING USES:				
Transfers Out				
General Fund - transfer out*	-	333,719	-	-
TOTAL OTHER FINANCING USES	-	333,719	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	2,798,982	2,563,516	2,702,765	2,681,775
TOTAL ENDING FUND BALANCE	2,798,982	2,563,516	2,702,765	2,681,775
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,798,982	2,897,235	2,702,765	2,681,775

*Transfer out to ensure ending fund balance budgeted for FY25 complies with NRS 354.6115 (4).

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
Ad Valorem Tax	811,384	837,700	862,831	862,831
Total Intergovernmental Revenue	811,384	837,700	862,831	862,831
MISCELLANEOUS REVENUE:				
Interest Income	84,047	112,300	55,000	55,000
Land Sales	-	-	-	-
Contributions	-	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	84,047	112,300	55,000	55,000
TOTAL REVENUE - ALL SOURCES	895,431	950,000	917,831	917,831
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Capital Equipment Fund	-	-	-	-
Ad Valorem Capital Projects Fund	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved				
Beginning Fund Balance Unreserved	1,916,546	2,753,780	3,632,763	3,618,985
TOTAL BEGINNING FUND BALANCE	1,916,546	2,753,780	3,632,763	3,618,985
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	2,811,977	3,703,780	4,550,594	4,536,816
EXPENDITURES				
Redevelopment Agency				
Salaries / Wages	-	-	-	-
Benefits	-	-	-	-
Services / Supplies	27,632	69,795	139,000	139,000
Capital Outlay	30,565	15,000	2,500,000	2,500,000
TOTAL EXPENDITURES	58,197	84,795	2,639,000	2,639,000
OTHER FINANCING USES:				
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	2,753,780	3,618,985	1,911,594	1,897,816
TOTAL ENDING FUND BALANCE	2,753,780	3,618,985	1,911,594	1,897,816
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,811,977	3,703,780	4,550,594	4,536,816

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	2,329,918	2,615,466	2,610,826	2,630,826
FRANCHISE FEES:				
Franchise Fees Electric Power	701,074	646,344	647,000	647,000
Total Franchise Fees	701,074	646,344	647,000	647,000
MISCELLANEOUS REVENUE:				
Interest Income	181,299	264,779	150,000	150,000
Contributions and Donations	-	-	-	-
Other Miscellaneous	-	500,000	400,000	400,000
Total Miscellaneous Revenue	181,299	764,779	550,000	550,000
TOTAL REVENUE - ALL SOURCES	3,212,291	4,026,589	3,807,826	3,827,826
OTHER FINANCING SOURCES:				
Operating Transfers In:	-	-	-	-
Sale of Capital Assets	38,320	-	-	-
Proceeds of Debt	-	-	-	-
Bond Premium	-	-	-	-
TOTAL OTHER FINANCING SOURCES	38,320	-	-	-
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	3,856,494	6,253,191	8,287,710	9,043,434
TOTAL BEGINNING FUND BALANCE	3,856,494	6,253,191	8,287,710	9,043,434
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	7,107,105	10,279,780	12,095,536	12,871,260
EXPENDITURES				
<u>Planning / Zoning</u>				
Planning /Zoning Services / Supplies	-	-	-	-
Planning/Zoning Capital Outlay	-	-	-	-
Total Planning / Zoning	-	-	-	-
<u>Public Works</u>				
Public Works Services / Supplies	-	-	-	-
Public Works Capital Outlay	853,914	1,236,346	11,090,000	11,845,000
Total Public Works	853,914	1,236,346	11,090,000	11,845,000
<u>Debt Service</u>				
Bond Issuance Costs	-	-	-	-
Total Debt Service	-	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	-	-	-	-
Total Capital Outlay	853,914	1,236,346	11,090,000	11,845,000
TOTAL EXPENDITURES	853,914	1,236,346	11,090,000	11,845,000
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Agency	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Unreserved	6,253,191	9,043,434	1,005,536	1,026,260
TOTAL ENDING FUND BALANCE	6,253,191	9,043,434	1,005,536	1,026,260
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,107,105	10,279,780	12,095,536	12,871,260

<u>REVENUES</u>	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	1,138,313	1,325,108	1,306,991	1,326,000
INTERGOVERNMENTAL REVENUE:				
Grants	-	-	-	-
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	183,936	216,369	100,000	100,000
Private Donations	-	-	-	-
Land Sales	-	-	-	-
Total Miscellaneous Revenue	183,936	216,369	100,000	100,000
TOTAL REVENUE - ALL SOURCES	1,322,249	1,541,477	1,406,991	1,426,000
OTHER FINANCING SOURCES:				
Proceeds of Debt	-	-	-	-
Operating Transfers In:				
Transfer In - General Fund	-	738,785	102,388	102,388
TOTAL OTHER FINANCING SOURCES	-	738,785	102,388	102,388
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	3,945,748	5,267,997	6,945,568	7,286,693
TOTAL BEGINNING FUND BALANCE	3,945,748	5,267,997	6,945,568	7,286,693
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	5,267,997	7,548,259	8,454,947	8,815,081
EXPENDITURES				
Administration				
Administration Services & Supplies	-	-	-	-
Administration Capital Outlay	-	-	-	125,000
Police Services & Supplies	-	-	-	-
Total Services & Supplies	-	-	-	125,000
Public Safety				
Police Station	-	91,566	125,000	-
Fire Station	-	170,000	-	150,000
Total Public Safety	-	261,566	125,000	150,000
Health				
Animal Shelter Capital Outlay	-	-	-	250,000
Cemetery Capital Outlay	-	-	-	-
Total Health	-	-	-	250,000
Total Services & Supplies	-	-	-	-
Total Capital Outlay	-	261,566	125,000	525,000
TOTAL EXPENDITURES	-	261,566	125,000	525,000
OTHER FINANCING USES:				
Transfers Out				
Transfer Out Debt Service Fund	-	-	-	-
Transfer Out Golf Fund	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	5,267,997	7,286,693	8,329,947	8,290,081
TOTAL ENDING FUND BALANCE	5,267,997	7,286,693	8,329,947	8,290,081
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,267,997	7,548,259	8,454,947	8,815,081

	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
REVENUES				
INTERGOVERNMENTAL:				
Ad Valorem Tax	335,538	349,529	349,529	354,529
MISCELLANEOUS REVENUE:				
Interest	76,251	69,650	40,000	35,000
TOTAL REVENUE - ALL SOURCES	411,789	419,179	389,529	389,529
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
<u>Proceeds of Financing</u>	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	1,761,873	2,048,665	1,712,050	1,846,050
TOTAL BEGINNING FUND BALANCE	1,761,873	2,048,665	1,712,050	1,846,050
TOTAL AVAILABLE RESOURCES	2,173,662	2,467,844	2,101,579	2,235,579
EXPENDITURES				
<u>Public Works</u>				
Highways & Streets Capital	124,997	156,000	-	106,451
Facilities Capital Outlay	-	465,794	1,000,000	893,549
Total Public Works	124,997	621,794	1,000,000	1,000,000
<u>Public Safety</u>				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
Total Public Safety	-	-	-	-
<u>Health</u>				
Animal Shelter Capital Outlay	-	-	-	-
Total Health	-	-	-	-
Total Services / Supplies	-	-	-	-
Total Capital Outlay	124,997	621,794	1,000,000	1,000,000
TOTAL EXPENDITURES	124,997	621,794	1,000,000	1,000,000
OTHER FINANCING USES:				
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	2,048,665	1,846,050	1,101,579	1,235,579
TOTAL ENDING FUND BALANCE	2,048,665	1,846,050	1,101,579	1,235,579
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,173,662	2,467,844	2,101,579	2,235,579

REVENUES	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	448,400	522,380	514,860	524,860
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	575,012	510,405	547,200	484,884
GEMT Reimbursements	-	143,299	30,000	30,000
Total Intergovernmental Revenue	575,012	653,704	577,200	514,884
MISCELLANEOUS REVENUE:				
Interest Income	137,299	124,146	65,000	65,000
Other Miscellaneous	21,205	-	-	-
Total Miscellaneous Revenue	158,504	124,146	65,000	65,000
TOTAL REVENUE - ALL SOURCES	1,181,916	1,300,230	1,157,060	1,104,744
OTHER FINANCING SOURCES:				
Lease Financing				
Lease Financing	231,708	377,000	-	-
Operating Transfers In:				
General Fund	-	738,785	247,579	247,579
Sale of Fixed Assets	38,300	-	-	-
TOTAL OTHER FINANCING SOURCES	270,008	1,115,785	247,579	247,579
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	2,976,696	3,466,257	4,029,427	4,424,326
TOTAL BEGINNING FUND BALANCE	2,976,696	3,466,257	4,029,427	4,424,326
TOTAL AVAILABLE RESOURCES	4,428,620	5,882,272	5,434,066	5,776,649
EXPENDITURES				
Information Systems - S & S	30,461	65,000	86,000	86,000
Lease Payments	281,909	440,773	378,745	378,745
Total Services & Supplies	312,370	505,773	464,745	464,745
Capital Outlay				
Information Systems	-	-	59,000	59,000
City Clerk	-	-	-	-
Police	343,188	50,991	187,134	187,134
Fire	14,690	-	47,000	47,000
Fire - GEMT	-	-	288,790	350,000
Public Works	128,011	581,006	512,000	512,000
Fleet Maintenance	-	90,737	-	463,000
Engineering	25,881	62,700	-	-
Building Inspection	-	-	-	-
Facilities	-	94,464	82,990	82,990
Community Development	-	19,997	-	-
Animal Shelter	-	2,720	8,800	8,800
Parks/Recreation Facilities	138,223	49,558	85,000	85,000
Swimming Pool	-	-	-	-
Total Capital Outlay	649,993	952,173	1,270,714	1,794,924
TOTAL EXPENDITURES	962,363	1,457,946	1,735,459	2,259,669
OTHER FINANCING USES:				
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	3,466,257	4,424,326	3,698,607	3,516,980
TOTAL ENDING FUND BALANCE	3,466,257	4,424,326	3,698,607	3,516,980
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,428,620	5,882,272	5,434,066	5,776,649

	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
REVENUES				
INTERGOVERNMENTAL REVENUE:				
	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Transfers In Recreation Fund	610,913	607,713	478,613	478,613
TOTAL OTHER FINANCING SOURCES	610,913	607,713	478,613	478,613
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved				
Beginning Fund Balance Unreserved	134,456	134,456	134,000	134,071
TOTAL BEGINNING FUND BALANCE	134,456	134,456	134,000	134,071
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	745,369	742,169	612,613	612,684
EXPENDITURES AND RESERVES				
TYPE: C/L				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
TYPE: C/L				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
TYPE: G/O Recreation Revenue Bond				
G/O Recreation Principal	455,000	470,000	355,000	355,000
G/O Recreation Interest	155,913	137,713	123,613	123,613
G/O Rec Fiscal Agent Charges	-	385	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	610,913	608,098	479,113	479,113
TYPE:				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal Agent Charges	-	-	-	-
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	134,456	134,071	133,500	133,571
Total Ending Fund Balance	134,456	134,071	133,500	133,571
TOTAL FUND COMMITMENTS AND FUND BALANCE	745,369	742,169	612,613	612,684

<u>REVENUES</u>	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	544,923	593,247	541,636	541,636
MISCELLANEOUS				
Interest Income	47,024	44,073	25,000	25,000
INTERGOVERNMENTAL:				
RTC Revenue	776,471	813,909	780,000	780,000
TOTAL REVENUE - ALL SOURCES	1,368,418	1,451,229	1,346,636	1,346,636
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Transfers In Facilities Reserve Fund	-	-	-	-
Total Operating Transfers In	-	-	-	-
Proceeds of Debt				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	1,294,321	1,583,357	1,782,326	1,957,099
Unreserved				
TOTAL BEGINNING FUND BALANCE	1,294,321	1,583,357	1,782,326	1,957,099
TOTAL AVAILABLE RESOURCES	2,662,739	3,034,586	3,128,962	3,303,735
EXPENDITURES AND RESERVES				
TYPE: 2014 Revenue Bonds (Public Safety)				
Public Safety Principal	325,000	330,000	-	-
Public Safety Interest	11,081	3,713	-	-
Public Safety Fiscal Agent Charges	-	200	-	-
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only) 2014	336,081	333,913	-	-
TYPE: 2010 Revenue Street Bonds				
Street Principal	555,000	575,000	595,000	595,000
Street Interest	188,301	168,375	146,700	146,700
Street Fiscal Agent Charges	-	200	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only) 2010	743,301	743,575	742,200	742,200
TOTAL RESERVED AMOUNT (MEMO ONLY)	1,079,382	1,077,488	742,200	742,200
ENDING FUND BALANCE:				
Reserved	1,583,357	1,957,099	2,386,762	2,561,535
Unreserved	-	-	-	-
TOTAL ENDING FUND BALANCE	1,583,357	1,957,099	2,386,762	2,561,535
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,662,739	3,034,586	3,128,962	3,303,735

PROPRIETARY FUND	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
OPERATING REVENUE:				
User Fees	4,193,996	4,874,550	4,611,823	4,630,823
Other Fees	278,279	215,983	196,708	196,708
TOTAL OPERATING REVENUE	4,472,275	5,090,533	4,808,531	4,827,531
OPERATING EXPENSE:				
<u>Administration</u>				
Administration Salaries / Wages	186,549	201,213	256,177	257,375
Administration Employee Benefits	110,557	119,759	168,413	168,871
Administration Services / Supplies	241,866	272,619	320,802	287,848
Total Administration	538,972	593,591	745,392	714,094
<u>Operating</u>				
Operating Salaries / Wages	736,593	838,718	443,688	442,885
Operating Employee Benefits	629,738	533,789	309,639	309,333
Operating Services / Supplies	1,256,773	1,653,277	1,761,459	1,835,245
Total Operating	2,623,104	3,025,784	2,514,786	2,587,463
<u>Wells / Resources</u>				
Wells Salaries / Wages	125,055	117,586	195,778	196,800
Wells Employee Benefits	33,743	30,277	65,347	65,737
Wells Services / Supplies	945,834	970,767	1,144,900	1,164,900
Total Wells / Resources	1,104,632	1,118,630	1,406,025	1,427,437
<u>DWSRF Water Modernization Project</u>				
DWSRF Services / Supplies	-	50,000	100,000	100,000
Total DWSRF Water Modernization Project	-	50,000	100,000	100,000
Depreciation	894,894	987,310	980,000	980,000
Total Salaries / Wages	1,048,197	1,157,517	895,643	897,060
Total Employee Benefits	774,038	683,825	543,399	543,941
Total Services / Supplies	2,444,473	2,946,663	3,327,161	3,387,993
TOTAL OPERATING EXPENSE	5,161,602	5,775,316	5,746,203	5,808,994
OPERATING INCOME OR (LOSS)	(689,327)	(684,783)	(937,672)	(981,463)
NONOPERATING REVENUE:				
Flat Rate Capital Fee	-	394,010	350,000	350,000
Interest Income	920,079	424,495	240,000	240,000
Gain/Loss on disposal of Capital Assets	12,957	-	-	-
Grant Income	6,403,564	12,486,078	12,650,000	12,650,000
Other (Connection Fees)	311,472	377,570	300,000	300,000
TOTAL NONOPERATING REVENUE	7,648,072	13,682,153	13,540,000	13,540,000
NONOPERATING EXPENSE:				
Interest Expense	183	2,910	60,520	60,520
TOTAL NONOPERATING EXPENSE	183	2,910	60,520	60,520
Net Income before Operating Transfers	6,958,562	12,994,461	12,541,808	12,498,017
OPERATING TRANSFERS:				
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	6,958,562	12,994,461	12,541,808	12,498,017

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	4,138,917	5,090,533	4,808,531	4,827,531
Cash received from interfund services provided	-	-	-	-
Cash received from customers, capacity fees, other	278,279	-	-	-
Cash payments to suppliers for goods and services	(2,448,842)	(2,946,663)	(3,327,161)	(3,387,993)
Cash payments to employees for services & benefits	(1,661,112)	(1,841,342)	(1,439,042)	(1,441,001)
a. Net cash provided by operating activities	307,242	302,528	42,328	(1,463)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
DWSRF Grant Revenue (Loan Proceeds)	-	1,500,000	12,650,000	12,650,000
Flat Rate Capital Fee	-	394,010	350,000	350,000
Acquisition of capital assets	(7,048,353)	(13,147,590)	(459,524)	(609,524)
Acquisition of capital assets - DWSRF Water Modernization	-	(1,450,000)	(12,550,000)	(12,550,000)
Principal paid on loans - leases	(14,945)	(28,082)	(19,818)	(19,818)
Interest paid on loans - leases	(183)	(2,760)	(520)	(520)
Interest paid on bonds - DWSRF Water Modernization	-	(150)	(60,000)	(60,000)
Receipt of customer contributions	311,471	377,570	300,000	300,000
Proceeds from sales of capital assets	12,957	-	-	-
c. Net cash used for capital and related financing activities	(6,739,053)	(12,357,002)	210,138	60,138
D. Cash Flows From Investing Activities				
Interest on Investments	920,079	371,585	240,000	240,000
d. Net cash provided from investing activities activities	920,079	371,585	240,000	240,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(5,511,732)	(11,682,889)	492,466	298,675
CASH AND CASH EQUIVALENTS AT JULY 1	21,023,091	15,511,359	5,035,087	3,828,470
CASH AND CASH EQUIVALENTS AT JUNE 30	15,511,359	3,828,470	5,527,553	4,127,145
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(689,327)	(684,783)	(937,672)	(981,463)
Depreciation	894,894	987,310	980,000	980,000
Pension expense	313,245			
City pension contributions	(160,271)			
Net change in				
Accounts receivable	(64,314)			
Prepaid expenses	(4,369)			
Accounts payable	-			
Accrued liabilities	1,640			
Compensated absences	6,509			
Customer deposits	9,235			
NET CASH PROVIDED BY OPERATING ACTIVITIES	307,242	302,528	42,328	(1,463)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
OPERATING REVENUE:				
Operating Fees	2,764,355	2,754,981	2,617,232	2,617,232
Septic Tank Receiving Fees	369,837	334,360	334,000	334,000
Other Fees	15,145	13,600	13,600	13,600
TOTAL OPERATING REVENUE	3,149,337	3,102,941	2,964,832	2,964,832
OPERATING EXPENSE:				
<u>Administration</u>				
Administration Salaries / Wages	293,406	297,723	331,514	332,766
Administration Employee Benefits	178,739	178,213	218,471	218,949
Administration Services / Supplies	286,081	299,994	302,153	307,243
Total Administration	758,226	775,930	852,138	858,958
<u>Operating</u>				
Operating Salaries / Wages	57,068	60,992	42,756	42,960
Operating Employee Benefits	7,305	17,499	17,298	17,391
Operating Services / Supplies	254,366	309,067	461,500	468,500
Total Operating	318,739	387,558	521,554	528,851
<u>Plant / Facilities</u>				
WRF Salaries / Wages	590,467	624,691	779,103	776,962
WRF Employee Benefits	489,267	376,643	468,528	467,710
WRF Services / Supplies	2,221,436	2,274,386	2,541,803	2,544,367
Total Plant / Facilities	3,301,170	3,275,720	3,789,434	3,789,039
<u>Laboratory</u>				
Lab Salaries / Wages	93,688	124,872	133,127	133,127
Lab Employee Benefits	49,435	79,171	91,796	91,796
Lab Services / Supplies	93,774	88,856	150,140	150,140
Total Laboratory	236,897	292,899	375,064	375,063
Depreciation	1,828,354	1,900,000	2,250,000	2,250,000
Total Salaries / Wages	1,034,629	1,108,278	1,286,500	1,285,815
Total Employee Benefits	724,746	651,526	796,093	795,846
Total Services / Supplies	2,855,657	2,972,303	3,455,596	3,470,250
TOTAL OPERATING EXPENSE	6,443,386	6,632,107	7,788,190	7,801,911
OPERATING INCOME OR (LOSS)	(3,294,049)	(3,529,166)	(4,823,358)	(4,837,079)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	2,984,721	2,990,848	2,841,306	2,841,306
Interest Income	680,674	508,149	270,000	270,000
Sales of Fixed Assets	26,964	-	-	-
Insurance Recoveries	-	-	-	-
Other (Connection Fees)	303,809	395,918	305,000	305,000
TOTAL NONOPERATING REVENUE	3,996,168	3,894,915	3,416,306	3,416,306
NONOPERATING EXPENSE:				
Interest Expense	959	2,320	500	500
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	959	2,320	500	500
Net Income Before Transfers	701,160	363,429	(1,407,552)	(1,421,273)
OPERATING TRANSFERS:				
Transfer In General Fund	-	-	-	-
Transfer Out General Fund	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	701,160	363,429	(1,407,552)	(1,421,273)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	3,367,820	3,102,941	2,964,832	2,964,832
Cash received from interfund services provided	-			
Cash received from customers, capacity fees, other	27,712			
Cash payments to suppliers for goods and services	(2,940,274)	(2,972,303)	(3,455,596)	(3,470,250)
Cash payments to employees for services & benefits	(1,612,994)	(1,759,804)	(2,082,594)	(2,081,661)
a. Net cash provided by operating activities	(1,157,736)	(1,629,166)	(2,573,358)	(2,587,079)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers (In)/Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(670,886)	(654,602)	(5,322,725)	(5,322,725)
Principal paid on Lease Payable - capital assets	(19,978)	(16,001)	-	-
Interest paid on loans - leases	(959)	(1,810)	(500)	(500)
Proceeds of debt	-			
Cash received from capital improvement user fees	2,984,721	2,990,848	2,841,306	2,841,306
Cash received for insurance recoveries	-	508,149	-	-
Receipt of customer contributions	303,809	395,918	305,000	305,000
Grants	-			
Disposal of capital assets	32,490			
c. Net cash used for capital and related financing activities	2,629,197	3,222,502	(2,176,919)	(2,176,919)
D. Cash Flows From Investing Activities				
Interest on Investments	680,674	508,149	270,000	270,000
Changes in Investments				
d. Net cash provided from investing activities	680,674	508,149	270,000	270,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	2,152,135	2,101,485	(4,480,277)	(4,493,998)
CASH AND CASH EQUIVALENTS AT JULY 1	13,883,562	16,035,697	18,137,182	18,137,182
CASH AND CASH EQUIVALENTS AT JUNE 30	16,035,697	18,137,182	13,656,905	13,643,184
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(3,294,049)	(3,529,166)	(4,823,358)	(4,837,079)
Depreciation	1,828,354	1,900,000	2,250,000	2,250,000
Pension expense	287,098			
City pension contributions	(153,624)			
Net change in				
Accounts receivable	246,254			
Prepaid expenses	(595)			
Accounts payable	(84,022)			
Accrued liabilities	1,600			
Compensated absences	11,307			
Customer deposits	(59)			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(1,157,736)	(1,629,166)	(2,573,358)	(2,587,079)

PROPRIETARY FUND	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
OPERATING REVENUE:				
Landfill Fees	2,725,399	2,675,068	2,675,000	2,675,000
Garbage Franchise	63,258	68,771	60,000	60,000
Other Fees	25,877	25,708	24,000	24,000
TOTAL OPERATING REVENUE	2,814,534	2,769,547	2,759,000	2,759,000
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	60,202	73,836	80,549	81,001
Admin Employee Benefits	40,458	41,292	52,140	52,313
Admin Services / Supplies	61,177	86,479	103,701	103,701
Total Administration	161,837	201,607	236,390	237,015
<u>Operating</u>				
Operating Salaries / Wages	621,379	660,518	687,353	689,514
Operating Employee Benefits	512,172	404,274	450,982	453,314
Operating Services / Supplies	945,505	933,665	1,376,700	1,372,730
Total Operating	2,079,056	1,998,457	2,515,035	2,515,558
<u>Depreciation</u>	334,885	500,000	500,000	500,000
Total Salaries / Wages	681,581	734,354	767,902	770,515
Total Employee Benefits	552,630	445,566	503,122	505,627
Total Services / Supplies	1,006,682	1,020,144	1,480,401	1,476,431
TOTAL OPERATING EXPENSE	2,575,778	2,700,064	3,251,425	3,252,573
OPERATING INCOME OR (LOSS)	238,756	69,483	(492,425)	(493,573)
NONOPERATIONG REVENUE:				
Interest Income	81,451	75,087	60,000	60,000
Grants	-	-	-	-
Gain (loss) from disposal of capital assets	(190,398)	-	-	-
Other nonoperating revenue	-	-	-	-
TOTAL NONOPERATING REVENUE	(108,947)	75,087	60,000	60,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other nonoperating expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	129,809	144,570	(432,425)	(433,573)
OPERATING TRANSFERS:				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	129,809	144,570	(432,425)	(433,573)

PROPRIETARY FUND	(1)	(2)	(3) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	2,702,910	2,675,068	2,675,000	2,675,000
Cash received from customers, capacity fees, other	89,135	94,479	84,000	84,000
Cash payments to suppliers for goods and services	(1,046,300)	(1,020,144)	(1,480,401)	(1,476,431)
Cash payments to employees for services & benefits	(1,085,070)	(1,179,920)	(1,271,024)	(1,276,142)
a. Net cash provided by operating activities	660,675	569,483	7,575	6,427
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(85,400)	(260,076)	(875,000)	(875,000)
Principal paid on loans - capital assets	-	-	-	-
Interest paid on loans - capital assets	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Proceeds from federal grants	-	-	-	-
c. Net cash used for capital and related financing activities	(85,400)	(260,076)	(875,000)	(875,000)
D. Cash Flows From Investing Activities				
Interest on Investments	81,451	75,087	60,000	60,000
Changes in Investments				
d. Net cash provided from investing activities	81,451	75,087	60,000	60,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	656,726	384,494	(807,425)	(808,573)
CASH AND CASH EQUIVALENTS AT JULY 1	1,136,846	1,793,572	2,178,066	2,178,066
CASH AND CASH EQUIVALENTS AT JUNE 30	1,793,572	2,178,066	1,370,641	1,369,493
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	238,756	69,483	(492,425)	(493,573)
Depreciation	334,885	500,000	500,000	500,000
Pension expense	234,636			
City pension contributions	(105,272)			
Net change in				
Accounts receivable	(22,631)			
Due from other governments	-			
Accounts payable	(39,618)			
Accrued liabilities	5,750			
Compensated absences	14,027			
Customer deposits	142			
Net OPEB obligation				
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	660,675	569,483	7,575	6,427

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
OPERATING REVENUE:				
Aviation Fuel Fees	15,517	16,300	16,300	16,300
FAA Operating Grants	-	-	-	-
Landing Fees	68,276	75,000	55,300	75,000
Weather Service Data	3,000	3,000	3,000	3,000
Terminal Fees	-	-	-	-
Rentals & Leases	489,460	480,000	480,000	480,000
Parking Fees	141,141	161,790	150,000	161,000
Rental Car Access Fees	234,664	277,300	277,300	277,300
Concession Fees	1,704	5,900	5,900	5,900
Passenger Facility Charges	50,797	50,000	15,300	60,000
Other Fees	19,562	22,000	22,000	22,000
TOTAL OPERATING REVENUE	1,024,121	1,091,290	1,025,100	1,100,500
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	62,965	59,944	57,516	57,834
Admin Employee Benefits	39,289	34,003	35,830	35,951
Admin Services / Supplies	10,600	4,711	-	-
Total Administration	112,854	98,658	93,346	93,785
<u>Public Safety</u>				
ARFF Salaries / Wages	41,563	43,668	56,180	56,180
ARFF Employee Benefits	42,391	31,067	29,130	29,130
ARFF Services / Supplies	-	-	-	-
Total Public Safety	83,954	74,735	85,310	85,310
<u>Operations</u>				
Operating Salaries / Wages	373,599	411,925	421,828	421,828
Operating Employee Benefits	314,718	239,720	252,759	252,759
Operating Services / Supplies	273,627	297,441	405,525	405,525
Total Operations	961,944	949,086	1,080,112	1,080,112
<u>Terminal</u>				
Terminal Salaries / Wages	-	-	-	-
Terminal Employee Benefits	-	-	-	-
Terminal Services / Supplies	158,194	136,707	215,550	215,550
Total Terminal	158,194	136,707	215,550	215,550
Depreciation	2,279,405	3,250,000	3,250,000	3,250,000
Total Salaries / Wages	478,127	515,537	535,524	535,842
Total Employee Benefits	396,398	304,790	317,719	317,840
Total Services / Supplies	442,421	438,859	621,075	621,075
TOTAL OPERATING EXPENSE	3,596,351	4,509,186	4,724,318	4,724,757
OPERATING INCOME OR (LOSS)	(2,572,230)	(3,417,896)	(3,699,218)	(3,624,257)
NONOPERATING REVENUE:				
Non Operating Grants	120,374	4,470,242	3,255,000	1,911,356
Gain (loss) from capital asset disposal	-	-	-	-
Interest Income	142,353	115,623	50,000	50,000
TOTAL NONOPERATING REVENUE	262,727	4,585,865	3,305,000	1,961,356
NONOPERATING EXPENSE:				
Interest Expense	513	490	223	223
Bond Amortization Expense	-	-	-	-
Other non-operating Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	513	490	223	223
Net Income Before Transfers	(2,310,016)	1,167,479	(394,441)	(1,663,124)
OPERATING TRANSFERS:				
In General Fund	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	(2,310,016)	1,167,479	(394,441)	(1,663,124)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	267,983	1,091,290	1,025,100	1,100,500
Cash received from customers, capacity fees, other	760,856			
Cash payments to suppliers for goods and services	(1,313,041)	(438,859)	(621,075)	(621,075)
Cash payments to employees for services & benefits	(725,246)	(820,327)	(853,243)	(853,682)
a. Net cash provided by operating activities	(1,009,448)	(167,896)	(449,218)	(374,257)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(117,449)	(4,897,445)	(1,004,736)	(2,149,278)
Principal paid on debt	(7,536)	-	-	-
Interest paid on debt	(513)	-	-	-
Decrease of Lease Payable	-	(6,635)	(9,168)	(9,168)
Interest paid on Lease Payable	-	(490)	(223)	(223)
Proceeds from Federal Grants	1,255,468	4,470,242	3,255,000	1,911,356
c. Net cash used for capital and related financing activities	1,129,970	(434,328)	2,240,873	(247,313)
D. Cash Flows From Investing Activities				
Interest on Investments	142,353	47,000	50,000	50,000
d. Net cash provided from investing activities	142,353	47,000	50,000	50,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	262,875	(555,223)	1,841,655	(571,570)
CASH AND CASH EQUIVALENTS AT JULY 1	3,177,812	3,440,687	2,885,464	2,885,464
CASH AND CASH EQUIVALENTS AT JUNE 30	3,440,687	2,885,464	4,727,119	2,313,894
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,572,230)	(3,417,896)	(3,699,218)	(3,624,257)
Depreciation	2,279,405	3,250,000	3,250,000	3,250,000
Pension expense	58,577			
City pension contributions	(60,602)			
Net change in assets/liabilities				
(Increase) Decrease in:				
Accounts receivable	(11,068)			
Due from other funds	-			
Accounts payable	849,738			
Accrued liabilities	(4,644)			
Compensated absences	2,501			
Net OPEB obligation	-			
Unearned revenue	-			
NET CASH PROVIDED BY OPERATING ACTIVITIES	541,677	(167,896)	(449,218)	(374,257)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
OPERATING REVENUE:				
Greens Fees	299,203	285,138	282,002	285,138
Membership Fees	310,198	352,677	319,964	352,677
Tournament Fees	-	-	-	-
Golf Cart Rental Fees	163,569	227,144	224,491	227,144
Cart Path Usage Fees	45,420	50,072	71,645	50,072
Golf Cart Shed Rentals	35,548	49,094	47,130	49,094
Golf Concession Rental	4,000	3,500	3,500	3,500
Golf Merchandise & Rentals	-	-	-	-
Golf Pro Shop Rental	-	-	-	-
Range Fees	3,379	3,082	2,857	3,082
Golf Food & Beverage	45,054	45,000	45,000	45,000
Other Fees	-	-	-	-
TOTAL OPERATING REVENUE	906,371	1,015,707	996,589	1,015,707
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	27,839	29,988	35,924	36,168
Admin Employee Benefits	16,725	16,093	22,955	23,048
Admin Services / Supplies	2,919	2,827	3,000	3,000
Total Administration	47,483	48,908	61,879	62,216
<u>Operating</u>				
Operating Salaries / Wages	244,210	256,474	264,714	266,894
Operating Employee Benefits	140,587	138,485	149,877	150,709
Operating Services / Supplies	346,319	351,821	468,165	468,188
Total Operating	731,116	746,780	882,756	885,791
<u>Depreciation</u>	99,791	120,000	120,000	120,000
Total Salaries / Wages	272,049	286,462	300,638	303,062
Total Employee Benefits	157,312	154,578	172,832	173,757
Total Services / Supplies	349,238	354,648	471,165	471,188
TOTAL OPERATING EXPENSE	878,390	915,688	1,064,635	1,068,007
OPERATING INCOME OR (LOSS)	27,981	100,019	(68,046)	(52,300)
NONOPERATING REVENUE:				
Interest Income	38,469	35,000	25,000	25,000
Gain/(Loss) on disposals of fixed assets	-	-	-	-
Capital contributions	-	-	75,000	-
Other nonoperating revenue	-	-	-	-
TOTAL NONOPERATING REVENUE	38,469	35,000	100,000	25,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Other nonoperating expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	66,450	135,019	31,954	(27,300)
OPERATING TRANSFERS:				
In General Fund	-	-	-	-
In Facility Fund	-	-	-	-
In Recreation Fund	180,000	100,000	-	-
Operating Transfer Out	-	-	-	-
NET OPERATING TRANSFERS	180,000	100,000	-	-
NET INCOME	246,450	235,019	31,954	(27,300)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	909,375	1,015,707	996,589	1,015,707
Cash received from customers, capacity fees, other	-	-	-	-
Cash payments to suppliers for goods and services	(360,616)	(354,648)	(471,165)	(471,188)
Cash payments to employees for services & benefits	(415,186)	(441,040)	(473,470)	(476,819)
a. Net cash provided by operating activities	133,573	220,019	51,954	67,700
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	180,000	100,000	-	-
b. Net cash provided by non-capital financing activities	180,000	100,000	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(47,614)	(178,025)	(420,500)	(420,500)
Vehicle lease payments	-	-	-	-
Contributions Received	-	-	75,000	-
Insurance proceeds	-	-	-	-
Interest paid on debt	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
c. Net cash used for capital and related financing activities	(47,614)	(178,025)	(345,500)	(420,500)
D. Cash Flows From Investing Activities				
Interest on Investments	38,469	35,000	25,000	25,000
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	38,469	35,000	25,000	25,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	304,428	176,994	(268,546)	(327,800)
CASH AND CASH EQUIVALENTS AT JULY 1	864,551	1,168,979	1,345,973	1,345,973
CASH AND CASH EQUIVALENTS AT JUNE 30	1,168,979	1,345,973	1,077,427	1,018,173
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	27,981	100,019	(68,046)	(52,300)
Depreciation	90,228	120,000	120,000	120,000
Pension expense	99,486	-	-	-
City pension contributions	(32,301)	-	-	-
Net change in				
Accounts receivable	420,841	-	-	-
Due from other governments	-	-	-	-
Accounts payable	(173,717)	-	-	-
Accrued liabilities	(7,397)	-	-	-
Compensated absences	(22,748)	-	-	-
Net OPEB obligation	-	-	-	-
Unearned revenue	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	402,373	220,019	51,954	67,700

	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2026	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2024	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2025	Tentative Approved	Final Approved
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	2,775,713	2,833,869	2,849,940	3,052,016
Employee Dependent Contributions	288,644	314,418	290,000	351,510
Retiree Contributions	70,129	100,037	80,000	62,172
Stop Loss Reimbursements	207,979	80,000	50,000	100,000
Subsidy/Retirees & Dependents	100,000	100,000	100,000	100,000
TOTAL OPERATING REVENUE	3,442,465	3,428,324	3,369,940	3,665,698
OPERATING EXPENSE:				
<u>Administration</u>				
Employee Benefits	2,728,599	2,870,043	3,236,600	3,555,649
Services / Supplies	-	-	-	-
Total Administration	2,728,599	2,870,043	3,236,600	3,555,649
<u>Depreciation</u>				
Total Employee Benefits	2,728,599	2,870,043	3,236,600	3,555,649
Total Services / Supplies	-	-	-	-
TOTAL OPERATING EXPENSE	2,728,599	2,870,043	3,236,600	3,555,649
OPERATING INCOME OR (LOSS)	713,866	558,281	133,340	110,049
NONOPERATING REVENUE:				
Interest Income	216,144	214,212	110,000	110,000
TOTAL NONOPERATING REVENUE	216,144	214,212	110,000	110,000
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	930,010	772,493	243,340	220,049
OPERATING TRANSFERS:				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
CHANGE IN NET POSITION	930,010	772,493	243,340	220,049
A. Cash Flows From Operating Activities				
Cash received from Customers, service fees	3,444,817	3,428,324	3,369,940	3,665,698
Cash payments to suppliers for goods and services	-	-	-	-
Cash paid to employees	(2,555,074)	(2,870,043)	(3,236,600)	(3,555,649)
a. Net cash provided (used) by operating activities	889,743	558,281	133,340	110,049
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In / (Out)	-	-	-	-
b. Net cash provided (used) by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Receipt of customer contributions	-	-	-	-
c. Net cash used for capital and related financing activities	-	-	-	-
D. Cash Flows From Investing Activities				
Interest on Investments	216,144	214,212	110,000	110,000
d. Net cash provided from investing activities	216,144	214,212	110,000	110,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	1,105,887	772,493	243,340	220,049
CASH AND CASH EQUIVALENTS AT JULY 1	4,754,152	5,860,039	6,275,150	6,632,532
CASH AND CASH EQUIVALENTS AT JUNE 30	5,860,039	6,632,532	6,518,490	6,852,581
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	1,155,446	558,281	133,340	110,049
Net change in assets/liabilities				
(Increase) in accounts receivable	(2,046)	-	-	-
(Increase) in prepaids	-	-	-	-
Increase in accounts payable	(47,236)	-	-	-
Increase in accrued liabilities	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,106,164	558,281	133,340	110,049

- 1 - General Obligation Bonds
- 3 - G/O / Revenue Bonds
- 5 - Medium Term Financing
- 7 - Capital Leases
- 9 - Mortgages
- 11 - Proposed

- 2 - General Obligation Revenue Bonds
- 4 - Revenue Bonds
- 6 - Medium Term Financing - Lease Purchase
- 8 - Special Assessment Bonds
- 10 - Other

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

(1) NAME OF BOND OR LOAN	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	REQUIREMENT FOR FISCAL Fiscal Year Ending June 30, 2026		
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL
FUND:										
Debt Service										
2010 Idaho St Rehab Bond	2	20 Years	\$ 10,500,000	9/8/2010	10/1/2030	3.7000%	\$ 3,965,000	\$ 146,700	\$ 595,000	\$ 741,700
2015 Recreation Facilities Bond	2	20 Years	\$ 8,000,000	11/12/2015	5/1/2035	2.4350%	\$ 4,045,000	\$ 123,613	\$ 355,000	\$ 478,613
Total Debt Service Fund			\$ 18,500,000				\$ 8,010,000	\$ 270,313	\$ 950,000	\$ 1,220,313
Total Airport Fund			\$ -				\$ -	\$ -	\$ -	\$ -
			\$ -				\$ -	\$ -	\$ -	\$ -
Total All Debt Service			\$ 18,500,000				\$ 8,010,000	\$ 270,313	\$ 950,000	\$ 1,220,313

Transfer Schedule
Fiscal Year Ending June 30, 2026

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				T/O to Revenue Stabilization Fund	10	68,259
				T/O to Facility Reserve Fund	18	102,388
				T/O to Capital Equipment Fund	18	247,579
REVENUE STABILIZATION	T/I from General Fund*	23	68,259	T/O to General Fund		
SUBTOTAL			68,259	SUBTOTAL		418,226
SPECIAL REVENUE FUNDS						
	Youth Recreation T/I from Recreation Fund	20	141,513			
				Recreation Fund T/O to Youth Recreation	19	141,513
				Recreation Fund T/O to Debt Service Fund	19	478,613
SUBTOTAL			141,513	SUBTOTAL		620,126
CAPITAL PROJECTS FUNDS						
	Facility Reserve Fund T/I from General Fund	26	102,388			
	Capital Equipment Fund T/I from General Fund	28	247,579			
SUBTOTAL			349,967	SUBTOTAL		-
DEBT SERVICE FUND	T/I from Recreation Fund	29	478,613			
SUBTOTAL			478,613	SUBTOTAL		
ENTERPRISE FUNDS						
SUBTOTAL			-	SUBTOTAL		
TOTAL			1,038,352	TOTAL		1,038,352

* The Revenue Stabilization Fund is an internally reported (budgetary basis) fund reported as part of the general fund for external reporting purposes under the GAAP basis.
GAAP = Generally Accepted Accounting Principles

City of Elko
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), each (emphasis added) local government budget must obtain 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: 81st Session; February 1, 2023 to May 31, 2023

1. Activity:	<hr/>	
2. Funding Source:	General Fund - City Manager's Budget	
3. Transportation	\$	<hr/> -
4. Lodging and meals	\$	<hr/> -
5. Salaries and Wages	\$	<hr/> -
6. Compensation to lobbyists	\$	<hr/> -
7. Entertainment	\$	<hr/> -
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<hr/> -
Total	\$	<hr/> <hr/> -

Entity: City of Elko Fiscal Year Ending June 30, 2026

Sch of Existing Contracts

Local Government: City of Elko
 Contact: Julie Davis, Financial Services Director
 E-mail Address: jdavis@elkocitynv.gov
 Daytime Telephone: (775) 777-7140

Total Number of Existing Contracts: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	HintonBurdick CPAs and Advisors	7/1/2020	6/30/2026	\$ 73,300	\$ 80,650	Independent Auditing Services
2	Elko County	7/1/1994	None	\$ 275,000	\$ 275,000	Municipal Court Services
3	Goicoechea DiGrazia Coyle & Stanton , LTD	1/1/1987	None	\$ 395,000	\$ 395,000	Attorney Services
4	Oasis Online	7/1/2021	6/30/2022	\$ 94,456	\$ 94,456.00	IT support/Management
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 837,756	\$ 845,106	

Additional Explanations (Reference Line Number and Vendor):

Sch of Privatization Contr

Local Government: City of Elko
 Contact: Julie Davis, Financial Services Director
 E-mail Address: jdavis@elkocitynv.gov
 Daytime Telephone: (775) 777-7140

Total Number of Privatization Contracts: _____ 0

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										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.

AFFIDAVIT OF PUBLICATION

Elko Daily Free Press
3720 Idaho Street, Elko, NV 89801
(775) 738-3118

State of Florida, County of Broward, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Elko Daily Free Press, a paper of general circulation, published daily at Elko City in Elko County, State of Nevada, do solemnly swear that a copy, per clipping attached, was published in the regular and entire issue of the said newspaper and not in any supplement on the following dates.

Publication Dates:

- May 15, 2025

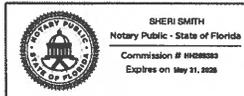
Notice ID: rkARERdb1TfpQk3mTchf

Notice Name: Public Hearing - FY25/26 Tentative Budget

Publication Fee: \$28.98

Ankit Sachdeva

Agent



VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 05/20/2025

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

City of Elko
PUBLIC HEARING NOTICE
CITY OF ELKO
TENTATIVE BUDGET
2025/2026 FISCAL YEAR

The City of Elko City Council shall hold a public hearing on May 27, 2025 beginning at 5:30 p.m. at 1751 College Avenue, Elko, NV. Prior to the meeting, written comments may be filed with the City Clerk Annette Robinson at: cityclerk@elkocitynv.gov.

A tentative budget has been prepared in detail and on appropriate forms as prescribed by the Department of Taxation and will be available for public inspection on Thursday May 22, 2025 at the office of the Elko City Clerk, Elko City Hall, 1751 College Avenue, Elko, NV.

Publish: May 15, 2025
5/15 COL-NV-100743