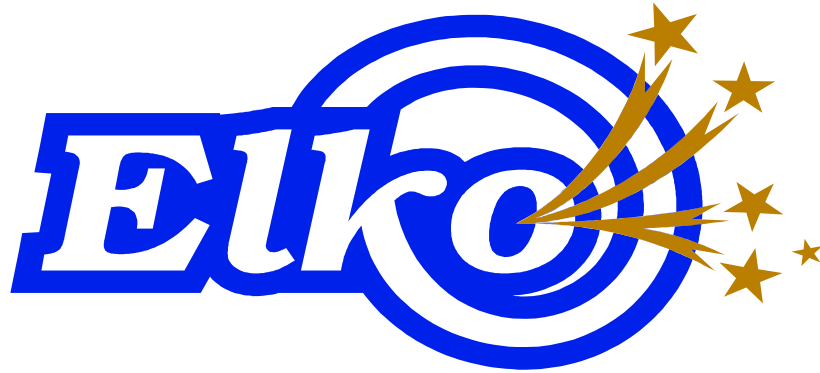


City of Elko



**Fiscal Year
2023/2024**

Final Budget



City of Elko
Finance Department
1751 College Avenue
Elko, Nevada 89801
(775) 777-7140

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

City of Elko herewith submits the **FINAL** budget for the
fiscal year ending June 30, 2024

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 8,281,661

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

This budget contains 4 governmental fund types with estimated expenditures of \$ 60,068,251 and
6 proprietary funds with estimated expenses of \$ 24,193,946

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 Lowell Black
(Printed Name)
Financial Services Director
(Title)

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

Signed

Lowell Black

Dated:

5/23/2023

APPROVED BY THE GOVERNING BOARD

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

SCHEDULED PUBLIC HEARING:

Date and Time May 23, 2023 4:00pm

Publication Date May 15, 2023

Place: 1751 College Avenue, Elko, NV 89801

CITY OF ELKO

2023/2024 Final Budget

The 2023/2024 Fiscal Year budget for the City of Elko includes a property tax rate of \$1.2977 which is the same as fiscal year 2023/2024. The previous tax rate of \$1.0977 had been in effect for the City of Elko for 1 year With increase of \$.20 in fiscal year 2022/2023 to get to the \$1.2977. The Elko City Council approved the Preliminary Budget, as submitted on April 17, 2023.

The budgeted ending fund balance for the General Fund is \$8.9 million, all of which is unreserved. This balance is well above the 8.3% as allowed by the NRS. It is the City of Elko policy to maintain a minimum ending fund balance of 8.3% in the General Fund to fund the first month's expenses prior to receiving any anticipated revenues. The unreserved fund balance of \$8.9 million is approximately \$6.3 million more than policy.

In July 2021, the City of Elko received confirmation from the State of Nevada that the city was allocated approximately \$27.5 million in ARPA Funds. The first half (\$13.7 million) of the ARPA Funds was received in July, 2021 and the second half in July, 2022. Elko City Council held two ARPA public hearings to determine needs in the City of Elko. As a result of these hearings City Council designated \$18 million in ARPA funds to water infrastructure. Of this \$18 million, \$8 million was transferred to the Water Fund in fiscal year 2022 and \$10 million in fiscal year 2023. The remaining \$9,476,865 was allocated to benefit the City of Elko Community and to reimburse the City of Elko for payroll costs based on the guidance provided in the American Rescue Plan Act (ARPA) Final Rule.

The Fiscal Years 2021/2022 and 2022/2023 the General Fund revenues are approximately \$31, and \$40 million respectively as compared to budgeted Fiscal Year 2023/2024 at \$26.8 million. The decrease is due to the ARPA Funds collected in those two previous fiscal years. Consolidated sales taxes are budgeted for fiscal year 2024 to be 2% higher than expected fiscal year 2023.

General Fund expenditures are projected to increase over 10.51% from the estimated Fiscal Year 2023 expenditures. ARPA expenditures out of the General Fund will be final in fiscal year 2023. City Council approved an 5% COLA increase for non-represented employees based on the January 2023 CPI for Pacific Cities for the West of 6%. There is a projected PERS increase that will affect all employees within the City for fiscal year 2024. PERS increases for the City are split between the City and the employees. Public safety employees will receive a 6% increase in PERS contributions – which 3% will be absorbed by the City and 3% by the respective employees. The non-public safety employees will receive a 3.125% increase in PERS contributions – which 1.875% will be absorbed by the City and 1.875% by the respective employees. The employees covered under bargaining unit agreements include CPI increases on average of 5%. The total General Fund expenditures are projected to be approximately \$30.9 million in Fiscal year 2023/2024. Salaries and benefits comprise approximately 68% of total General Fund expenses; services and supplies make up the remaining 32% of General Fund expenses. In prior years, (FY21 and prior) salaries and benefits were 75% of the General Fund total expenditures.

The City of Elko had a Fiscal Year 2021-2022 fund balance approximately \$1 million less than estimated. Consequently, there was not an excess fund balance transferred to the Capital Equipment Fund, Facility Reserve Fund or the Revenue Stabilization Fund for Fiscal Year 2023.

The room tax rate increased by \$.01 in fiscal year 2022 – 2023. The additional \$.01 was allocate to the Elko Convention and Visitor's Authority for their building loan balloon payment. The Transient Lodging Tax for FY 2023 - 2024 budget is projected to stabilize. An increase is not anticipated because of anticipated inflationary pressures. The transfer from the Recreation Fund to the Youth Recreation Fund for \$100,000 is to help fund summer and winter activities for the youth of the community. The Youth Recreation Fund was largely impacted by COVID-19 due to the shut-down of youth activities and has not rebounded. The transfer from the Recreation Fund to the Debt Service Fund for \$607,712 is for the Recreation Facilities Bond payment. In fiscal year 2022-2023 City Council approved to pay the Airport Bond in full and reallocate the Room tax to reserving money to participate in contributing to an Air Alliance program to retain Commercial Air Service in the City. This air alliance has not been created as of April, 2023 so these funds are being held in the Recreation Fund. The City approved a \$10 million bond for the Sports Complex, Phase II project, but recently placed a hold on proceeding further with the bond until more research related to construction costs and other issues and options can be performed.

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.

2023/2024 Budget Index

Schedule #	Description	Page No.
	Transmittal Letter	1
	Budget Message	2
	Index	3
S - 1	Budget Summary	4 - 5
S - 2	Full Time Equivalent Employees by Fund	6
S - 3	Ad Valorem Tax Rate and Revenue Reconciliation	7
A	Estimated Revenues and Other Resources	8
A - 1	Estimated Expenditures and Other Financing Uses	9
A - 2	Proprietary and Internal Service Trust Funds	10
B	Revenues - General Fund	11 - 13
B	Expenditures - General Fund - General Government Function	14
B	Expenditures - General Fund - General Judicial Function	15
B	Expenditures - General Fund - Public Safety Function	16
B	Expenditures - General Fund - Public Works Function	17
B	Expenditures - General Fund - Health Function	18
B	Expenditures - General Fund - Recreation Function	19
B	Expenditures - General Fund - Community Support	20
B	Expenditures - General Fund Summary	21
B	Revenues and Expenditures - Recreation Fund	22
B	Revenues and Expenditures - Youth Recreation Fund	23
B	Revenues and Expenditures - Muni Court Admin. Assessment Fund	24
B	Revenues and Expenditures - Narcotics Task Force Grant Fund	25
B	Revenues and Expenditures - Revenue Stabilization Fund	26
B	Revenues and Expenditures - Capital Construction Fund	27
B	Revenues and Expenditures - Elko Redevelopment Agency	28
B	Revenues and Expenditures - Facility Reserve Fund	29
B	Revenues and Expenditures - Ad Valorem Projects Fund	30
B	Revenues and Expenditures - Public Improvement Development Fund	31
B	Revenues and Expenditures - Capital Equipment Reserve Fund	32
C	Debt Service - Debt Paid by Operating Resources	33
C	Debt Service - Debt Paid by Ad Valorem Taxes	34
F - 1	Revenues/Expenses/Net Income - Water Fund	35
F - 2	Statement of Cash Flows - Water Fund	36
F - 1	Revenues/Expenses/Net Income - Sewer Fund	37
F - 2	Statement of Cash Flows - Sewer Fund	38
F - 1	Revenues/Expenses/Net Income - Landfill Fund	39
F - 2	Statement of Cash Flows - Landfill Fund	40
F - 1	Revenues/Expenses/Net Income - Airport Fund	41
F - 2	Statement of Cash Flows - Airport Fund	42
F - 1	Revenues/Expenses/Net Income - Golf Fund	43
F - 2	Statement of Cash Flows - Golf Fund	44
F - 1 & 2	Rev/Exp/Net Income/Stmt of Cash Flows - Health Insurance Fund	45
C - 1	Indebtedness	46
T	Reconciliation of Transfers	47
Schedule 30	Lobbing Expense Estimate	48
Schedule 31	Schedule of Existing Contracts	49
Schedule 32	Schedule of Privatization Contracts	50

Budget Summary for CITY OF ELKO
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2022	ESTIMATED CURRENT YEAR 6/30/2023	BUDGET YEAR 6/30/2024	PROPRIETARY FUNDS BUDGET YEAR 6/30/2024	TOTAL (MEMO ONLY) COLUMNS 3 + 4
	(1)	(2)	(3)	(4)	(5)
REVENUES					
Ad Valorem	\$ 6,169,673	\$ 7,716,631	\$ 8,281,661		\$ 8,281,661
Other Taxes	3,958,445	4,160,873	4,346,573		4,346,573
Licenses and Permits	2,221,716	2,198,179	2,234,400		2,234,400
Intergovernmental Resources	25,564,571	34,477,417	21,095,301		21,095,301
Charges for Services	1,612,972	1,608,572	1,626,350	14,933,888	16,560,238
Fines and Forfeitures	52,547	49,571	52,700		52,700
Miscellaneous	1,488,166	1,506,589	1,355,900	5,255,250	6,611,150
TOTAL REVENUES	41,068,089	51,717,833	38,992,886	20,189,138	59,182,024
EXPENDITURES - EXPENSES					
General Government	3,609,585	4,522,677	4,653,894	3,384,455	8,038,349
Judicial	236,607	349,052	554,100		554,100
Public Safety	13,003,437	14,224,285	16,373,922		16,373,922
Public Works	5,199,508	5,078,082	6,011,741		6,011,741
Health Welfare	792,507	775,238	924,623		924,623
Culture and Recreation	3,554,744	3,965,781	5,058,730		5,058,730
Community Support	3,536,695	1,801,148	1,173,170		1,173,170
Contingencies	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	464,567		464,567
Utility Enterprises	-			15,340,533	15,340,533
Hospitals	-				-
Transit Systems	-				-
Airports	-			4,538,496	4,538,496
Other Enterprises - Golf	-			926,262	926,262
Rounding					-
Debt Service: Principal Retirement	1,250,000	1,295,000	2,130,000	xxxxxxxxxxxxxxxxxxxx	2,130,000
Fiscal Agent Charges	1,220	1,500	1,500		1,500
Interest Cost	438,182	397,449	604,511	4,200	608,711
Capital Outlay	3,627,042	3,841,820	22,582,059		22,582,059
TOTAL EXPENDITURES - EXPENSES	35,249,527	36,252,031	60,532,818	24,193,946	84,726,763
Excess of Revenues over (under)					
Expenditures - Expenses	5,818,562	15,465,801	(21,539,932)	(4,004,808)	(25,544,740)

Budget Summary for CITY OF ELKO
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2022	ESTIMATED CURRENT YEAR 6/30/2023	BUDGET YEAR 6/30/2024	PROPRIETARY FUNDS BUDGET YEAR 6/30/2024	TOTAL (MEMO ONLY) COLUMNS 3 + 4
	(1)	(2)	(3)	(4)	(5)
OTHER FINANCING SOURCES (USES)					
Proceeds of Long-term Debt	-	-	10,000,000		
Capital Leases					
Proceeds from Disposal of Capital Assets	-				
Lease Proceeds	303,191	51,698	237,000		237,000
Operating Transfers in	5,847,195	2,846,262	1,752,712	180,000	1,932,712
Operating Transfers (out)	(6,196,766)	(13,018,714)	(1,932,712)	-	(1,932,712)
TOTAL OTHER FINANCING SOURCES (USES)	(46,380)	(10,120,754)	10,057,000	180,000	237,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	5,772,182	5,345,047	(11,482,932)	(3,824,808)	(25,307,740)
FUND BALANCE JULY 1, BEGINNING OF YEAR					
Reserved	1,060,870	1,135,493	1,309,247	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	23,853,461	29,551,020	34,722,313	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	24,914,331	30,686,513	36,031,560	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR					
Reserved	1,135,493	1,309,247	1,370,195	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	29,551,020	34,722,313	23,178,433	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	30,686,513	36,031,560	24,548,628	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 6/30/2022	ESTIMATED CURRENT YEAR YEAR 6/30/2023	BUDGET YEAR YEAR 6/30/2024
General Government	24.5	24.5	24.5
Judicial			
Public Safety	74	76.5	76.5
Public Works	29.5	29.5	30.5
Sanitation	8	8	8
Health	8.5	8.5	8.5
Welfare			
Culture and Recreation	27.75	29.5	30
Community Support			
TOTAL GENERAL GOVERNMENT	172.25	176.5	178
Utilities	21.5	21.5	21.5
Hospitals			
Transit Systems			
Airports	5	5	5
Other			
TOTAL	26.5	26.5	26.5
Total FTE's	198.75	203	204.5

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	21,492 State Demographer	20,976 State Demographer	21,303 State Demographer
Assessed Valuation (Secured and Unsecured Only)	599,426,921	615,366,265	684,836,376
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	599,426,921	615,366,265	684,836,376
TAX RATE			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Construction Fund	0.1552	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	1.0977	1.2977	1.2977

PROPERTY TAX RATE AND REVENUE RECONCILIATION

		(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
A	OPERATING RATE Property Tax Subject to Revenue Limitations	4.3150	684,836,376	29,550,690	1.2977	8,887,122	605,462	8,281,660
B	Property Tax Outside Revenue Limitations: Net Proceeds of Mines							
C	VOTER APPROVED Voter Approved Overrides							
D	LEGISLATIVE OVERRIDES Accident Indigent-NRS 428.185							
E	Medical Indigent-NRS428.285							
F	Capital Acquisition							
G	Youth Services Levy							
H	Legislative Overrides							
I	SCCRT Loss-NRS 254.59813							
J	Other- Redevelopment Agency						-	-
K	Other							
L	Subtotal (D - K)	-			-			
M	Subtotal (A, B, C, L)	4.3150	684,836,376	29,550,690	1.2977	8,887,122	605,462	8,281,660
N	Debt	-	-	-	-	-	-	-
O	Total M and N	4.3150	684,836,376	29,550,690	1.2977	8,887,123	605,462	8,281,660

Note: The City of Elko does not budget for Net Proceeds of Mines

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

Budget for Fiscal Year Ending June 30, 2024

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFER IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	13,074,697	17,688,795	3,923,530	0.7925	5,692,720	-	-	40,379,742
Recreation	4,625,966				4,396,573	-	-	9,022,539
Youth Recreation	162,207				90,550		100,000	352,757
Municipal Court Admin. Assessment	87,172				4,000		-	91,172
Narcotics Task Force Grant	15,130				36,200		-	51,330
Revenue Stabilization	2,705,209				35,000		-	2,740,209
Capital Construction	3,657,818		2,266,815	0.1552	644,000		-	6,568,632
Elko Redevelopment Agency	1,866,528				377,403		-	2,243,931
Facility Reserve	3,933,541		1,134,046	0.2000	36,000	10,000,000	-	15,103,587
Ad Valorem Capital Projects	1,819,499				404,242		-	2,223,741
Public Improvement Development	-				-		-	-
Capital Equipment Reserve	2,640,591	561,743	446,726	0.0700	49,000	237,000	-	3,935,059
Debt Service	1,443,204		510,544	0.0800	695,000		1,652,712	4,301,459
Subtotal Governmental Fund Types, Expendable Trust Funds	36,031,561	18,250,538	8,281,660	1.2977	12,460,688	10,237,000	1,752,712	87,014,159
PROPRIETARY FUNDS								
Water Enterprise	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Sewer Enterprise	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Landfill Enterprise	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Airport Enterprise	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Golf Enterprise	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Health Insurance	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	18,250,538	8,281,660	1.2977	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2024

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				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	12,616,310	8,591,174	9,252,001	511,640	464,567	-	8,944,050	40,379,742
Recreation	R	-	-	2,996,806	2,260,000	-	887,712	2,878,020	9,022,539
Youth Recreation	R	125,303	47,125	101,700	-	-	-	78,630	352,757
Municipal Court Admin. Assessment	R	-	-	-	80,000	-	-	11,172	91,172
Narcotics Task Force Grant	R	-	-	35,000	-	-	-	16,330	51,330
Revenue Stabilization	R	-	-	-	-	-	-	2,740,209	2,740,209
Capital Construction	C	-	-	-	2,100,000	-	-	4,468,632	6,568,632
Elko Redevelopment Agency	C	-	-	136,000	2,107,931	-	-	-	2,243,931
Facility Reserve	C	-	-	-	12,858,587	-	1,045,000	1,200,000	15,103,587
Ad Valorem Capital Projects	C	-	-	-	2,223,741	-	-	-	2,223,741
Public Improvement Development	C	-	-	-	-	-	-	-	-
Capital Equipment Reserve	C	-	-	257,122	1,031,800	-	-	2,646,137	3,935,059
Debt Service	D	-	-	2,736,011	-	-	-	1,565,448	4,301,459
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		12,741,613	8,638,299	15,514,640	23,173,699	464,567	1,932,712	24,548,628	87,014,158

* 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, 2024

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	4,083,852	5,388,498	590,000	-	-	-	(714,647)
Sewer	E	3,085,500	7,008,134	3,510,000	4,200	-	-	(416,834)
Landfill	E	2,690,500	2,943,900	30,000	-	-	-	(223,400)
Airport	E	905,950	4,538,496	1,071,250	-	-	-	(2,561,296)
Golf	E	750,598	926,262	9,000	-	180,000	-	13,336
Health Insurance	I	3,417,489	3,384,455	45,000	-	-	-	78,034
TOTAL		14,933,888	24,189,746	5,255,250	4,200	180,000	-	(3,824,808)

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

** Including Depreciation

REVENUES	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	4,329,402	3,677,007	3,923,530	3,923,530
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	570,310	586,293	570,000	570,000
Brothel Fees	-	-	-	-
Liquor License	79,460	82,969	83,000	83,000
Gaming License	92,029	92,862	90,000	90,000
Total Business License	741,799	762,124	743,000	743,000
<u>Other Licenses:</u>				
Dog Licenses	4,575	4,000	5,000	5,000
Bicycle Licenses	-	-	-	-
Total Other Licenses	4,575	4,000	5,000	5,000
<u>Franchise Fees:</u>				
Television	-	-	-	-
Natural Gas	518,348	516,138	520,000	520,000
Electricity	381,535	422,000	420,000	420,000
Geothermal	1,883	1,400	1,400	1,400
Water and Sewer	243,981	242,517	245,000	245,000
Telephone	-	-	-	-
Beehive Broadband	-	-	-	-
Total Franchise Fees	1,145,747	1,182,055	1,186,400	1,186,400
<u>Permits:</u>				
Building Permits	329,595	250,000	300,000	300,000
Other Permits	-	-	-	-
Total Permits	329,595	250,000	300,000	300,000
TOTAL LICENSES AND PERMITS	2,221,716	2,198,179	2,234,400	2,234,400
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Task Force Grant	151,536	70,000	44,680	451,320
Law Enforcement Grants	-	-	-	-
Other Grants	-	-	-	-
Total Grants	151,536	70,000	44,680	451,320
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	123,245	120,000	120,000	120,000
Fuel Tax - 1.75	130,030	130,000	130,000	130,000
Fuel Tax - 2.35	248,069	245,000	245,000	245,000
Total Fuel Taxes	501,345	495,000	495,000	495,000
<u>Consolidated Revenue:</u>				
Cigarette Tax	55,745	51,184	52,208	52,208
Liquor Tax	30,761	29,811	30,407	30,407
Sales Tax	14,331,774	15,140,738	15,443,552	15,443,553
Government Services Tax	1,909,281	1,909,480	1,947,670	1,947,670
RPTT	279,803	210,743	214,958	214,958
Total Consolidated Revenue	16,607,364	17,341,956	17,688,795	17,688,795

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2024		(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved	
INTERGOVERNMENTAL REVENUE: (Continued)					
<u>County Shared Revenues:</u>					
Gaming Tax	107,583	75,800	75,000	75,000	
Total County Shared Revenues	107,583	75,800	75,000	75,000	
<u>Other Intergovernmental Revenue:</u>					
Court Administrative Assessment	1,827	1,764	1,800	1,800	
COVID Relief Intergovernmental	5,738,433	13,738,433	-	-	
LEO Reimbursements	-	-	-	-	
Workers Compensation Refunds	-	-	-	-	
County Sales Tax Remit - .25	358,236	357,769	356,000	356,000	
Narcotics Seizure Revenue	-	-	-	-	
Total Other Intergov'tal Revenue	6,098,496	14,097,966	357,800	357,800	
TOTAL INTERGOVERNMENTAL REV	23,466,323	32,080,722	18,661,275	19,067,915	
CHARGES FOR SERVICES:					
<u>Community Development Fees:</u>					
Other Community Development Fees	-	-	-	-	
Zoning Fees	25,750	25,000	25,000	25,000	
Plan Check Fees	184,199	150,000	150,000	150,000	
Total Community Development Fees	209,949	175,000	175,000	175,000	
<u>Public Works Fees:</u>					
Street Lighting Fees	282,017	282,961	282,000	282,000	
Storm Water Management Fee	132,196	131,089	131,000	131,000	
Total Public Works Fees	414,213	414,050	413,000	413,000	
<u>Public Safety Fees:</u>					
Fingerprinting Fees	10,801	10,000	10,000	10,000	
Other Public Safety Fees	79,545	56,000	56,000	56,000	
Prostitution Fees	8,966	10,000	10,000	10,000	
Total Public Safety Fees	99,312	76,000	76,000	76,000	
<u>Recreation Fees:</u>					
Park Concession Fees	900	1,200	1,200	1,200	
Park Use Fees	44,504	50,253	45,000	45,000	
Swimming Pool Fees	86,110	89,947	80,100	80,100	
Other Fees	-	-	-	-	
Total Recreation Fees	131,514	141,399	126,300	126,300	
<u>Health Fees:</u>					
Animal Shelter Fees	86,346	97,211	86,500	86,500	
Cemetery Sales	33,150	22,000	20,000	20,000	
Grave Openings	42,475	22,000	22,000	22,000	
Total Health Fees	161,971	141,211	128,500	128,500	
TOTAL CHARGES FOR SERVICES	1,016,960	947,660	918,800	918,800	

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2024		(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved	
FINES AND FORFEITURES:					
<u>Fines and Forfeitures</u>					
Forensic Service Fees	1,930	2,357	2,200	2,200	
Municipal Court Fees	50,517	47,000	50,000	50,000	
Alcohol Assessment Fees	-	-	-	-	
Bail Bond Fees	100	214	500	500	
TOTAL FINES AND FORFEITURES	52,547	49,571	52,700	52,700	
MISCELLANEOUS REVENUE:					
<u>Interest:</u>					
Interest on Investments	(343,121)	175,919	175,002	175,000	
Total Interest	(343,121)	175,919	175,002	175,000	
<u>Rent:</u>					
General	-	-	-	-	
Total Rent	-	-	-	-	
<u>Other Miscellaneous:</u>					
Reimbursements	560,204	360,029	465,500	465,500	
GEMT	338,362	475,000	400,000	400,000	
Street Cut Reimbursements	1,275	1,500	1,200	1,200	
Private Donations	31,939	17,199	-	-	
Other Miscellaneous	181,582	63,782	66,000	66,000	
Total Other Miscellaneous	1,113,362	917,511	932,700	932,700	
TOTAL OTHER MISCELLANEOUS	770,241	1,093,430	1,107,702	1,107,700	
SUBTOTAL REVENUES ALL SOURCES	31,857,189	40,046,569	26,898,407	27,305,045	
OTHER FINANCING SOURCES:					
Proceeds of Medium Term Financing	-	-	-	-	
Sale of Fixed Assets	-	-	-	-	
<u>Operating Transfers In:</u>					
Recreation Fund	-	-	-	-	
Revenue Stabilization	-	-	-	-	
Health Insurance Fund	-	-	-	-	
Capital Equipment Fund	-	-	-	-	
Municipal Court Adm Assessments	-	-	-	-	
Total Operating Transfers In	-	-	-	-	
TOTAL OTHER FINANCING SOURCES	-	-	-	-	
BEGINNING FUND BALANCE:					
Reserved Beginning Fund Balance	-	-	-	-	
Unreserved Beginning Fund Balance	13,726,995	13,118,082	13,097,347	13,074,697	
TOTAL BEGINNING FUND BALANCE	13,726,995	13,118,082	13,097,347	13,074,697	
Prior Period Adjustments	-	-	-	-	
Residual Equity Transfers	-	-	-	-	
TOTAL AVAILABLE RESOURCES	45,584,184	53,164,651	39,995,754	40,379,742	

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	364,645	447,229	413,456	413,456
Employee Benefits	196,187	270,953	307,976	300,833
Services / Supplies	1,050,395	1,596,167	404,488	1,347,188
Capital Outlay	-	-	-	-
Total Administration	1,611,227	2,314,349	1,125,920	2,061,477
<u>Clerk</u>				
Salaries / Wages	159,998	180,205	201,295	201,295
Employee Benefits	90,289	92,100	108,301	105,437
Services / Supplies	19,031	36,158	50,295	50,295
Capital Outlay	-	-	-	-
Total Clerk	269,319	308,463	359,891	357,027
<u>Personnel</u>				
Salaries / Wages	104,826	114,860	121,964	121,964
Employee Benefits	57,210	62,270	71,006	69,330
Services / Supplies	40,326	42,222	130,130	133,630
Capital Outlay	-	-	-	-
Total Personnel	202,363	219,352	323,099	324,924
<u>Information Systems</u>				
Salaries / Wages	102,314	106,785	115,895	115,895
Employee Benefits	56,531	59,695	62,749	61,074
Services / Supplies	227,502	226,465	274,575	274,575
Capital Outlay	-	-	-	-
Total Information Systems	386,347	392,945	453,220	451,544
<u>Finance</u>				
Salaries / Wages	134,275	141,150	147,160	147,160
Employee Benefits	86,414	87,658	99,274	96,584
Services / Supplies	25,307	36,256	42,120	42,120
Capital Outlay	-	-	-	-
Total Finance	245,996	265,064	288,553	285,864
<u>Planning / Zoning</u>				
Salaries / Wages	128,264	157,880	167,960	167,960
Employee Benefits	68,169	85,616	102,222	99,563
Services / Supplies	9,335	48,234	46,650	46,650
Capital Outlay	-	-	-	-
Total Planning / Zoning	205,768	291,730	316,833	314,173
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	299,096	290,050	372,465	357,010
Services / Supplies	182,972	194,480	217,450	244,752
Total Central Services	482,067	484,530	589,915	601,762
<u>Economic Development</u>				
Services / Supplies	23,641	-	-	-
Capital Outlay	-	-	-	-
Total Economic Development	23,641	-	-	-
Total Salaries / Wages	994,323	1,148,109	1,167,731	1,167,731
Total Employee Benefits	853,895	948,342	1,123,993	1,089,831
Total Services / Supplies	1,578,508	2,179,981	1,165,708	2,139,210
Total Capital Outlay	-	-	-	-
TOTAL GENERAL GOVERNMENT	3,426,726	4,276,432	3,457,431	4,396,772

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	(3) (4) Fiscal Year Ending June 30, 2024	
			Tentative Approved	Final Approved
PUBLIC SAFETY FUNCTION				
<u>Police</u>				
Salaries / Wages	4,615,325	5,114,627	5,616,684	5,641,103
Employee Benefits	2,832,004	3,152,400	3,833,553	3,845,159
Services / Supplies	1,249,839	1,263,702	1,625,750	1,620,750
Capital Outlay	232,789	233,370	-	406,640
Total Police	8,929,958	9,764,099	11,075,986	11,513,653
<u>Fire - Main Station / ARFF</u>				
ARFF Salaries / Wages	2,120,910	2,229,597	2,402,893	2,402,893
ARFF Employee Benefits	1,264,549	1,459,992	1,622,111	1,635,078
ARFF Services / Supplies	585,880	611,024	653,095	623,645
ARFF Capital Outlay	54,358	103,889	100,000	100,000
Total Fire-Main Station/ARFF	4,025,698	4,404,501	4,778,099	4,761,616
<u>Fire - Southside Station</u>				
Southside Salaries / Wages	-	-	-	-
Southside Employee Benefits	-	-	-	-
Southside Services / Supplies	7,027	9,265	8,750	8,750
Southside Capital Outlay	-	-	-	-
Total Fire - Southside Station	7,027	9,265	8,750	8,750
<u>Fire - Downtown Station</u>				
Downtown Salaries / Wages	6,630	6,900	11,662	11,662
Downtown Employee Benefits	-	-	1,117	1,242
Downtown Services / Supplies	9,199	13,698	42,000	42,000
Downtown Capital Outlay	-	-	-	-
Total Fire - Downtown Station	15,829	20,598	54,779	54,904
Total Salaries / Wages	6,742,866	7,351,124	8,031,239	8,055,659
Total Employee Benefits	4,096,554	4,612,392	5,456,780	5,481,479
Total Services / Supplies	1,851,945	1,897,689	2,329,595	2,295,145
Total Capital Outlay	287,147	337,259	100,000	506,640
TOTAL PUBLIC SAFETY	12,978,512	14,198,463	15,917,614	16,338,922

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	(3) (4) Fiscal Year Ending June 30, 2024	
			Tentative Approved	Final Approved
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	726,559	794,955	864,601	864,601
Employee Benefits	410,044	434,079	527,959	513,445
Services / Supplies	1,583,394	1,562,692	1,848,950	1,846,225
Capital Outlay	400,000	-	-	-
Total Public Works	3,119,997	2,791,726	3,241,511	3,224,272
<u>Fleet Maintenance</u>				
Salaries / Wages	271,266	301,340	342,418	342,418
Employee Benefits	147,515	174,655	220,308	214,032
Services / Supplies	51,079	64,304	84,350	84,350
Capital Outlay	-	-	-	-
Total Fleet Maintenance	469,860	540,299	647,076	640,800
<u>Engineering</u>				
Salaries / Wages	108,452	119,635	117,465	117,465
Employee Benefits	59,203	64,632	67,436	65,841
Services / Supplies	671	45,292	79,439	79,439
Capital Outlay	-	23,285	-	-
Total Engineering	168,326	252,844	264,340	262,745
<u>Building Inspection</u>				
Salaries / Wages	303,994	296,800	335,033	335,033
Employee Benefits	184,700	181,150	224,894	218,245
Services / Supplies	96,053	87,606	118,400	118,400
Capital Outlay	-	-	-	-
Total Building Inspection	584,747	565,556	678,326	671,678
<u>Facilities Maintenance</u>				
Salaries / Wages	204,042	233,105	240,184	240,184
Employee Benefits	130,439	146,257	167,680	162,661
Services / Supplies	327,156	342,663	393,250	393,250
Capital Outlay	-	-	-	-
Total Facilities Maintenance	661,637	722,025	801,115	796,095
<u>Community Development</u>				
Salaries / Wages	125,427	132,070	147,214	175,429
Employee Benefits	59,784	64,801	74,409	107,222
Services / Supplies	9,729	8,760	123,500	133,500
Capital Outlay	-	-	-	-
Total Community Development	194,941	205,631	345,123	416,151
Total Salaries / Wages	1,739,741	1,877,905	2,046,915	2,075,130
Total Employee Benefits	991,685	1,065,574	1,282,687	1,281,445
Total Services / Supplies	2,068,082	2,111,318	2,647,889	2,655,164
Total Capital Outlay	400,000	23,285	-	-
TOTAL PUBLIC WORKS	5,199,508	5,078,082	5,977,491	6,011,739

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EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Fiscal Year Ending June 30, 2024 Tentative Approved	Final Approved
Page	Function Summary				
14	General Government	3,426,726	4,276,432	3,457,431	4,396,772
15	Judicial	236,607	349,052	474,100	474,100
16	Public Safety	12,978,512	14,198,463	15,917,614	16,338,922
17	Public Works	5,199,508	5,078,082	5,977,491	6,011,739
18	Health	792,507	775,238	933,660	924,623
19	Culture / Recreation	1,444,975	1,624,349	1,798,098	1,787,797
20	Community Support	3,416,754	1,715,588	782,170	1,037,170
Total Expenditures - All Functions		27,495,588	28,017,204	29,340,566	30,971,125
OTHER USES:					
Contingency		-	-	440,108	464,567
Not to exceed 3% of total expenditures)					
Page	Operating Transfers Out:				
19	Transfers Out Recreation Fund	-	-	-	-
27	Transfer Out Capital Construction Fund	-	-	-	-
26	Transfers Out Revenue Stabilization Fund	250,000	630,688	-	-
27	Transfers Out Capital Construction Fund	1,000,000	-	-	-
29	Transfers Out Facility Fund	1,860,257	721,031	-	-
32	Transfers Out Capital Equipment Fund	1,860,257	721,031	-	-
35	Transfers Out Water Fund	-	10,000,000	-	-
37	Transfers Out Sewer Fund	-	-	-	-
39	Transfers Out Landfill Fund	-	-	-	-
43	Transfers Out Golf Fund	-	-	-	-
54	Transfers Out Airport Fund	-	-	-	-
56	Transfer Out Golf Course Enterprise Fund	-	-	-	-
Total Operating Transfers Out		4,970,514	12,072,750	-	-
TOTAL EXPENDITURES AND OTHER USES:		32,466,102	40,089,954	29,780,675	31,435,692
ENDING FUND BALANCE:					
Reserved Ending Fund Balance			-	683,000	-
Unreserved Ending Fund Balance		13,118,082	13,074,697	9,532,079	8,944,050
Total Ending Fund Balance		13,118,082	13,074,697	9,890,250	8,944,050
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		45,584,184	53,164,651	39,995,754	40,379,742

	(1)	(2)	(3)	(4)
			Fiscal Year Ending June 30, 2024	
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
TAXES:				
Room Taxes	3,958,445	4,160,873	4,244,064	4,346,573
INTERGOVERNMENTAL:				
Grants	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest Income	(68,183)	59,151	50,000	50,000
Private Donations	1,500	1,500	-	-
Other Miscellaneous	35,891	9,000	-	-
Total Miscellaneous Revenue	(30,791)	69,651	50,000	50,000
TOTAL REVENUE - ALL SOURCES	3,927,653	4,230,524	4,294,064	4,396,573
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Transfers in General Fund	-	-	-	-
Transfers in Sewer Fund	-	-	-	-
Proceeds of Debt	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	3,371,038	3,924,543	4,560,495	4,625,966
TOTAL BEGINNING FUND BALANCE	3,371,038	3,924,543	4,560,495	4,625,966
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	7,298,691	8,155,067	8,854,559	9,022,539
EXPENDITURES				
<u>Parks / Recreation Facilities</u>				
Parks/Rec Salaries / Wages	-	-	-	-
Parks/Rec Employee Benefits	-	-	-	-
Parks/Rec Services / Supplies	13,277	58,500	65,000	65,000
Parks/Rec Capital Outlay	273,150	500,000	2,260,000	2,260,000
Total Parks/Recreation Facilities	286,427	558,500	2,325,000	2,325,000
<u>Other Recreation</u>				
Other Recreation Salaries / Wages	-	-	-	-
Other Recreation Employee Benefits	-	-	-	-
Other Recreation Services / Supplies	1,877,838	2,024,637	2,864,291	2,931,806
Other Recreation Capital Outlay	-	-	-	-
Total Other Recreation	1,877,838	2,024,637	2,864,291	2,931,806
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	1,891,115	2,083,137	2,929,291	2,996,806
Total Capital Outlay	273,150	500,000	2,260,000	2,260,000
TOTAL EXPENDITURES	2,164,265	2,583,137	5,189,291	5,256,806
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Transfers Out Golf Fund	25,000	100,000	180,000	180,000
Transfer Out Youth Recreation Fund	250,000	160,000	100,000	100,000
Transfer Out Debt Service Fund	610,313	613,512	607,712	607,712
Transfer Out Airport Fund	324,571	72,452	-	-
Transfer Out General Fund	-	-	-	-
Total Other Financing Uses	1,209,884	945,964	887,712	887,712
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	3,924,543	4,625,966	2,777,556	2,878,020
Total Ending Fund Balance	3,924,543	4,625,966	2,777,556	2,878,020
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,298,691	8,155,067	8,854,559	9,022,539

	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
			Tentative Approved	Final Approved
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023		
INTERGOVERNMENTAL REVENUE:				
Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	7,080	7,000	7,000	7,000
Other Charges	64,861	81,800	80,550	80,550
Total Charges for Services	71,941	88,800	87,550	87,550
MISCELLANEOUS REVENUE:				
Interest	(4,803)	4,796	3,000	3,000
Private Donations	4,450	-	-	-
Other Miscellaneous	74	39	-	-
Total Miscellaneous Revenue	(279)	4,835	3,000	3,000
TOTAL REVENUE - ALL SOURCES	71,662	93,635	90,550	90,550
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Transfer In Recreation Fund	250,000	160,000	100,000	100,000
Transfer In General Fund	-	-	-	-
Total Operating Transfers In	250,000	160,000	100,000	100,000
TOTAL OTHER FINANCING SOURCES	250,000	160,000	100,000	100,000
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	63,859	166,867	193,754	162,207
TOTAL BEGINNING FUND BALANCE	63,859	166,867	193,754	162,207
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	385,521	420,502	384,304	352,757
EXPENDITURES				
<u>Latchkey Program (Fun Factory)</u>				
Salaries / Wages	86,171	91,961	125,303	125,303
Employee Benefits	35,894	39,815	48,095	47,125
Services / Supplies	96,588	126,519	101,700	101,700
Capital Outlay	-	-	-	-
Total Latchkey Program	218,654	258,295	275,097	274,127
TOTAL EXPENDITURES	218,654	258,295	275,097	274,127
OTHER FINANCING USES:				
Contingency	-	-	-	-
<u>Transfers Out</u>	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	166,867	162,207	109,207	78,630
Total Ending Fund Balance	166,867	162,207	109,207	78,630
TOTAL FUND COMMITMENTS AND FUND BALANCE	385,521	420,502	384,304	352,757

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Fiscal Year Ending June 30, 2024 Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	2,645	7,500	4,000	4,000
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	2,645	7,500	4,000	4,000
MISCELLANEOUS REVENUE:				
Interest	-	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	2,645	7,500	4,000	4,000
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	77,027	79,672	82,482	87,172
TOTAL BEGINNING FUND BALANCE	77,027	79,672	82,482	87,172
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	79,672	87,172	86,482	91,172
EXPENDITURES				
<u>Municipal Court</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	-	-	-	-
Capital Outlay	-	-	80,000	80,000
Total Municipal Court	-	-	80,000	80,000
TOTAL EXPENDITURES	-	-	80,000	80,000
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	79,672	87,172	6,482	11,172
Total Ending Fund Balance	79,672	87,172	6,482	11,172
TOTAL FUND COMMITMENTS AND FUND BALANCE	79,672	87,172	86,482	91,172

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Fiscal Year Ending June 30, 2024 Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
St of NV Criminal Justice Grant	23,530	20,000	30,000	30,000
Elko County Match	-	-	-	-
City of Elko Match	-	-	-	-
City of Carlin Match	-	-	-	-
City of West Wendover Match	-	-	-	-
Total Intergovernmental Revenue	23,530	20,000	30,000	30,000
MISCELLANEOUS REVENUE:				
Interest	-	-	-	-
Seizure Revenue	-	-	-	-
Other Miscellaneous	5,200	6,100	6,200	6,200
Total Miscellaneous Revenue	5,200	6,100	6,200	6,200
TOTAL REVENUE - ALL SOURCES	28,730	26,100	36,200	36,200
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	11,048	14,852	10,918	15,130
TOTAL BEGINNING FUND BALANCE	11,048	14,852	10,918	15,130
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	39,778	40,952	47,118	51,330
EXPENDITURES				
<u>Public Safety</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	24,925	25,822	35,000	35,000
Capital Outlay	-	-	-	-
Total Public Safety	24,925	25,822	35,000	35,000
TOTAL EXPENDITURES	24,925	25,822	35,000	35,000
OTHER FINANCING USES:				
Contingency	-	-	-	-
<u>Transfers Out</u>	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	14,852	15,130	12,118	16,330
Total Ending Fund Balance	14,852	15,130	12,118	16,330
TOTAL FUND COMMITMENTS AND FUND BALANCE	39,778	40,952	47,118	51,330

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Fiscal Year Ending June 30, 2024 Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	(39,068)	52,600	35,000	35,000
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	(39,068)	52,600	35,000	35,000
TOTAL REVENUE - ALL SOURCES	(39,068)	52,600	35,000	35,000
OTHER FINANCING SOURCES:				
Proceeds of Debt	-	-	-	-
<u>Operating Transfers In:</u>				
General Fund - Transfer In	250,000	630,688	-	-
Total Operating Transfers In	250,000	630,688	-	-
TOTAL OTHER FINANCING SOURCES	250,000	630,688	-	-
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	1,810,989	2,021,921	2,704,609	2,705,209
TOTAL BEGINNING FUND BALANCE	1,810,989	2,021,921	2,704,609	2,705,209
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	2,021,921	2,705,209	2,739,609	2,740,209
EXPENDITURES				
<u>General Government</u>				
Services & Supplies	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING USES:				
<u>Transfers Out</u>				
General Fund - transfer out	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	2,021,921	2,705,209	2,739,609	2,740,209
Total Ending Fund Balance	2,021,921	2,705,209	2,739,609	2,740,209
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,021,921	2,705,209	2,739,609	2,740,209

	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	(3) (4) Fiscal Year Ending June 30, 2024	
			Tentative Approved	Final Approved
REVENUES				
TAXES:				
Ad Valorem	936,818	2,056,289	2,266,815	2,266,815
FRANCHISE FEES:				
Franchise Fees Electric Power	524,071	572,112	620,000	620,000
Total Franchise Fees	524,071	572,112	620,000	620,000
MISCELLANEOUS REVENUE:				
Interest Income	(61,867)	45,000	24,000	24,000
Contributions and Donations	-	-	-	-
Other Miscellaneous	947,782	25,280	-	-
Total Miscellaneous Revenue	885,915	70,280	24,000	24,000
TOTAL REVENUE - ALL SOURCES	2,346,804	2,698,681	2,910,815	2,910,815
OTHER FINANCING SOURCES:				
Operating Transfers In:	1,004,243	-	-	-
Proceeds of Debt	-	-	-	-
Bond Premium	-	-	-	-
TOTAL OTHER FINANCING SOURCES	1,004,243	-	-	-
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	876,534	2,858,009	3,725,915	3,657,818
TOTAL BEGINNING FUND BALANCE	876,534	2,858,009	3,725,915	3,657,818
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	4,227,581	5,556,690	6,636,730	6,568,632
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	1,369,572	1,898,873	2,100,000	2,100,000
Total Public Works	1,369,572	1,898,873	2,100,000	2,100,000
<u>Debt Service</u>				
Bond Issuance Costs	-	-	-	-
Total Debt Service	-	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	-	-	-	-
Total Capital Outlay	1,369,572	1,898,873	2,100,000	2,100,000
TOTAL EXPENDITURES	1,369,572	1,898,873	2,100,000	2,100,000
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Agency	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	2,858,009	3,657,818	4,536,730	4,468,632
Total Ending Fund Balance	2,858,009	3,657,818	4,536,730	4,468,632
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,227,581	5,556,690	6,636,730	6,568,632

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2024		(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved	
TAXES:					
Ad Valorem Taxes	459,556	705,138	362,403	362,403	
INTERGOVERNMENTAL REVENUE:					
Other Intergovernmental Revenue	-	-	-	-	
Total Intergovernmental Revenue	459,556	705,138	362,403	362,403	
MISCELLANEOUS REVENUE:					
Interest Income	(22,782)	30,165	15,000	15,000	
Land Sales	-	-	-	-	
Contributions	-	-	-	-	
Other Miscellaneous	-	-	-	-	
Total Miscellaneous Revenue	(22,782)	30,165	15,000	15,000	
TOTAL REVENUE - ALL SOURCES	436,774	735,303	377,403	377,403	
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:					
Beginnign Fund Balance Reserved					
Beginning Fund Balance Unreserved	1,026,495	1,219,785	1,609,615	1,866,528	
TOTAL BEGINNING FUND BALANCE	1,026,495	1,219,785	1,609,615	1,866,528	
Prior Period Adjustments					
Residual Equity Transfer					
TOTAL AVAILABLE RESOURCES	1,463,269	1,955,088	1,987,019	2,243,931	
EXPENDITURES					
Redevelopment Agency					
Salaries / Wages	-	-	-	-	
Benefits	-	-	-	-	
Services / Supplies	119,940	85,560	136,000	136,000	
Capital Outlay	123,544	3,000	1,851,019	2,107,931	
Total Redevelopment Agency	243,484	88,560	1,987,019	2,243,931	
Total Salaries / Wages	-	-	-	-	
Total Benefits	-	-	-	-	
Total Services / Supplies	119,940	85,560	136,000	136,000	
Total Capital Outlay	123,544	3,000	1,851,019	2,107,931	
TOTAL EXPENDITURES	243,484	88,560	1,987,019	2,243,931	
OTHER FINANCING USES:					
Transfers Out					
	-	-	-	-	
Total Other Financing Uses	-	-	-	-	
ENDING FUND BALANCE:					
Ending Fund Balance Reserved	-	-	-	-	
Ending Fund Balance Unreserved	1,219,785	1,866,528	-	-	
Total Ending Fund Balance	1,219,785	1,866,528	-	-	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,463,269	1,955,088	1,987,019	2,243,931	

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Fiscal Year Ending June 30, 2024 Tentative Approved	Final Approved
TAXES:				
Ad Valorem	-	1,062,791	1,134,046	1,134,046
INTERGOVERNMENTAL REVENUE:				
Grants	-	-	-	-
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	(46,623)	62,945	36,000	36,000
Private Donations	-	-	-	-
Land Sales	-	-	-	-
Total Miscellaneous Revenue	(46,623)	62,945	36,000	36,000
TOTAL REVENUE - ALL SOURCES	(46,623)	1,125,736	1,170,046	1,170,046
OTHER FINANCING SOURCES:				
Proceeds of Debt	-	-	-	10,000,000
Total Operating Transfers In	-	-	-	10,000,000
Operating Transfers In:				
Transfer In - General Fund	1,860,257	721,031	-	-
Total Operating Transfers In	1,860,257	721,031	-	-
TOTAL OTHER FINANCING SOURCES	1,860,257	721,031	-	10,000,000
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	621,611	2,386,774	4,435,141	3,933,541
TOTAL BEGINNING FUND BALANCE	621,611	2,386,774	4,435,141	3,933,541
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	2,435,245	4,233,541	5,605,187	15,103,587
EXPENDITURES				
<u>Administration</u>				
Administration Services & Supplies	-	-	-	-
Administration Capital Outlay	-	-	-	-
Police Services & Supplies	-	-	-	-
Total Services & Supplies	-	-	-	-
<u>Public Safety</u>				
Police Station	-	280,000	-	-
Fire Station	-	-	200,000	200,000
Total Public Safety	-	280,000	200,000	200,000
<u>Public Works</u>				
Facilities Capital Outlay	18,861	20,000	5,405,187	12,658,587
Fleet Capital Outlay	13,750	-	-	-
Total Public Works	32,611	20,000	5,605,187	12,658,587
<u>Health</u>				
Animal Shelter Capital Outlay	-	-	-	-
Cemetery Capital Outlay	-	-	-	-
Total Health	-	-	-	-
<u>Culture & Recreation</u>				
Parks Capital Outlay	-	-	-	-
Pool Capital Outlay	15,860	-	-	-
Total Culture & Recreation	15,860	-	-	-
Total Services & Supplies	-	-	-	-
Total Capital Outlay	48,471	300,000	5,805,187	12,858,587
TOTAL EXPENDITURES	48,471	300,000	5,805,187	12,858,587
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Transfer Out Debt Service Fund	-	-	-	1,045,000
Transfer Out Golf Fund	-	-	-	-
Total Other Financing Uses	-	-	-	1,045,000
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	2,386,774	3,933,541	-	1,200,000
Total Ending Fund Balance	2,386,774	3,933,541	-	1,200,000
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,435,245	4,233,541	5,805,187	15,103,587

REVENUES	(1)	(2)	(3) Fiscal Year Ending June 30, 2024		(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved	
INTERGOVERNMENTAL REVENUE:					
Ad Valorem Taxes	404,437	383,329	384,242	384,242	
Grants	-	-	-	-	
Total Intergovernmental Revenue	404,437	383,329	384,242	384,242	
MISCELLANEOUS REVENUE:					
Interest	(21,547)	30,098	20,000	20,000	
Other Miscellaneous	-	-	-	-	
Total Miscellaneous Revenue	(21,547)	30,098	20,000	20,000	
TOTAL REVENUE - ALL SOURCES	382,890	413,427	404,242	404,242	
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	1,032,154	1,408,072	1,805,576	1,819,499	
TOTAL BEGINNING FUND BALANCE	1,032,154	1,408,072	1,805,576	1,819,499	
TOTAL AVAILABLE RESOURCES	1,415,044	1,821,499	2,209,818	2,223,741	
EXPENDITURES					
<u>General Government</u>					
General Government Services & Supplies	-	-	-	-	
General Government Capital Outlay	-	-	-	-	
Total General Government	-	-	-	-	
<u>Public Works</u>					
Highways & Streets Capital	6,972	2,000	2,209,818	2,223,741	
Facilities Capital Outlay	-	-	-	-	
Total Public Works	6,972	2,000	2,209,818	2,223,741	
<u>Public Safety</u>					
Police Capital Outlay	-	-	-	-	
Fire Capital Outlay	-	-	-	-	
Total Public Safety	-	-	-	-	
Total Services / Supplies	-	-	-	-	
Total Capital Outlay	6,972	2,000	2,209,818	2,223,741	
TOTAL EXPENDITURES	6,972	2,000	2,209,818	2,223,741	
OTHER FINANCING USES:					
<u>Transfers Out</u>					
Redevelopment Agency Fund	-	-	-	-	
Capital Construction	-	-	-	-	
Total Other Financing Uses	-	-	-	-	
ENDING FUND BALANCE:					
Ending Fund Balance Reserved	-	-	-	-	
Ending Fund Balance Unreserved	1,408,072	1,819,499	-	-	
Total Ending Fund Balance	1,408,072	1,819,499	-	-	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,415,044	1,821,499	2,209,818	2,223,741	

	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	(3) (4) Fiscal Year Ending June 30, 2024	
			Tentative Approved	Final Approved
REVENUES				
CHARGES FOR SERVICES				
Public Improvement Development	-	-	-	-
Other Charges	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest Income	53	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	53	-	-	-
TOTAL REVENUE - ALL SOURCES	53	-	-	-
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
Proceeds of Financing		-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	16,315	-	-	-
TOTAL BEGINNING FUND BALANCE	16,315	-	-	-
TOTAL AVAILABLE RESOURCES	16,368	-	-	-
EXPENDITURES				
<u>Public Works</u>				
Capital Outlay Public Improvements	-	-	-	-
Total Public Works	-	-	-	-
<u>General Government</u>				
Services & Supplies	-	-	-	-
	-	-	-	-
Total Salaries / Wages				
Total Employee Benefits				
Total Services / Supplies	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING USES:				
Transfers Out - Capital Equip Fund	12,124			
Transfers Out - Capital Constr. Fund	4,243	-	-	-
Total Other Financing Uses	16,368	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	0	-	-	-
Total Ending Fund Balance	0	-	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,368	-	-	-

FUND CLOSED IN FISCAL YEAR ENDED 06/30/22

REVENUES	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	422,534	413,382	446,726	446,726
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	519,424	550,728	561,516	561,743
Grant Revenue	-	-	-	-
Total Intergovernmental Revenue	519,424	550,728	561,516	561,743
MISCELLANEOUS REVENUE:				
Interest Income	(47,945)	55,956	35,000	35,000
Private Donations	-	-	-	-
Other Miscellaneous	51,905	14,000	18,000	14,000
Total Miscellaneous Revenue	3,960	69,956	53,000	49,000
TOTAL REVENUE - ALL SOURCES	945,918	1,034,066	1,061,242	1,057,468
OTHER FINANCING SOURCES:				
Lease Financing				
Lease Financing	303,191	51,698	237,000	237,000
Operating Transfers In:				
General Fund	1,860,257	721,031	-	-
Public Improvement Fund	12,124	-	-	-
Water Fund	-	-	-	-
Sewer Fund	-	-	-	-
Landfill Fund	-	-	-	-
Sale of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES	2,175,573	772,729	237,000	237,000
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	1,084,689	2,217,987	2,511,882	2,640,591
TOTAL BEGINNING FUND BALANCE	1,084,689	2,217,987	2,511,882	2,640,591
TOTAL AVAILABLE RESOURCES	4,206,180	4,024,783	3,810,124	3,935,059
EXPENDITURES				
Information Systems - S & S	32,187	30,000	30,000	30,000
Police - Services & Supplies	-	-	-	-
Lease Payments	150,672	216,245	290,380	227,122
Total Services & Supplies	182,859	246,245	320,380	257,122
Capital Outlay				
Information Systems	39,759	85,000	95,000	95,000
Police	420,032	416,500	387,300	387,300
Fire	736,336	127,423	20,000	20,000
Public Works	475,453	358,800	341,000	341,000
Fleet Maintenance	13,232	13,200	-	-
Engineering	-	-	-	30,000
Building Inspection	-	16,500	-	-
Facilities	54,728	85,924	20,000	7,000
Community Development	15,569	-	-	-
Animal Shelter	-	-	-	8,500
Cemetery	11,895	-	-	-
Parks/Recreation Facilities	22,596	9,600	143,000	143,000
Swimming Pool	15,734	25,000	-	-
Total Capital Outlay	1,805,333	1,137,947	1,006,300	1,031,800
TOTAL EXPENDITURES	1,988,192	1,384,192	1,326,680	1,288,922
OTHER FINANCING USES:				
Transfers Out				
Transfers Out	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	2,217,987	2,640,591	2,483,444	2,646,137
Total Ending Fund Balance	2,217,987	2,640,591	2,483,444	2,646,137
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,206,180	4,024,783	3,810,124	3,935,059

	(1)	(2)	(3)	(4)
			Fiscal Year Ending June 30, 2024	
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
Transfers In Recreation Fund	610,313	613,512	607,712	607,712
Capital Equipment Reserve Fund	-	-	-	-
Total Operating Transfers In	610,313	613,512	607,712	607,712
TOTAL OTHER FINANCING SOURCES	610,313	613,512	607,712	607,712
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved				
Beginning Fund Balance Unreserved	134,707	134,457	133,957	133,957
TOTAL BEGINNING FUND BALANCE	134,707	134,457	133,957	133,957
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	745,020	747,969	741,669	741,669
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: 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	420,000	440,000	455,000	455,000
G/O Recreation Interest	190,313	173,512	155,914	155,914
G/O Rec Fiscal Agent Charges	250	500	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	610,563	614,012	611,414	611,414
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	134,457	133,957	130,255	130,255
Total Ending Fund Balance	134,457	133,957	130,255	130,255
TOTAL FUND COMMITMENTS AND FUND BALANCE	745,020	747,969	741,669	741,669

	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	(3) Fiscal Year Ending June 30, 2024	(4)
			Tentative Approved	Final Approved
REVENUES				
TAXES:				
Ad Valorem	480,919	507,161	510,544	510,544
MISCELLANEOUS				
Interest Income	(16,114)	16,530	10,000	10,000
INTERGOVERNMENTAL:				
RTC Revenue	688,656	730,000	685,000	685,000
TOTAL REVENUE - ALL SOURCES	1,153,461	1,253,691	1,205,544	1,205,544
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Transfers In Facilities Reserve Fund	-	-	-	1,045,000
Total Operating Transfers In	-	-	-	1,045,000
Proceeds of Debt				
TOTAL OTHER FINANCING SOURCES	-	-	-	1,045,000
BEGINNING FUND BALANCE:				
Reserved	1,060,870	1,135,493	1,244,248	1,309,247
Unreserved				
TOTAL BEGINNING FUND BALANCE	1,060,870	1,135,493	1,244,248	1,309,247
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	2,214,331	2,389,184	2,449,792	3,559,790
EXPENDITURES AND RESERVES				
TYPE: 2014 Revenue Bonds (Public Safety)				
Public Safety Principal	310,000	315,000	325,000	325,000
Public Safety Interest	25,313	18,281	11,081	11,081
Public Safety Fiscal Agent Charges	485	515	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	335,798	333,796	336,581	336,581
TYPE: 2010 Revenue Street Bonds				
Street Principal	520,000	540,000	555,000	555,000
Street Interest	222,556	205,656	187,516	187,516
Street Fiscal Agent Charges	485	485	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	743,041	746,141	743,016	743,016
TYP Sports Complex Bonds				
Street Principal	-	-	-	795,000
Street Interest	-	-	-	250,000
Street Fiscal Agent Charges	-	-	-	-
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	-	-	-	1,045,000
ENDING FUND BALANCE:				
Reserved	1,135,493	1,309,247	1,370,195	1,435,193
Unreserved	-	-	-	-
Total Ending Fund Balance	1,135,493	1,309,247	1,370,195	1,435,193
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,214,331	2,389,184	2,449,792	3,559,790

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	(3) (4) Fiscal Year Ending June 30, 2024	
			Tentative Approved	Final Approved
OPERATING REVENUE:				
User Fees	4,026,046	3,862,724	4,211,895	3,901,352
Hydrant Revenues	-	-	-	-
Other Water Charges	-	-	-	-
Other Fees	199,039	185,666	182,500	182,500
TOTAL OPERATING REVENUE	4,225,086	4,048,390	4,394,395	4,083,852
OPERATING EXPENSE:				
<u>Administration</u>				
Administration Salaries / Wages	141,315	173,982	212,303	212,303
Administration Employee Benefits	80,396	93,237	142,805	139,525
Administration Services / Supplies	172,491	239,675	245,879	231,139
Total Administration	394,203	506,894	600,987	582,966
<u>Operating</u>				
Operating Salaries / Wages	767,165	751,302	683,394	683,394
Operating Employee Benefits	324,945	459,895	456,526	442,994
Operating Services / Supplies	1,393,502	1,275,099	1,556,921	1,599,874
Total Operating	2,485,612	2,486,296	2,696,841	2,726,263
<u>Wells / Resources</u>				
Wells Salaries / Wages	59,976	98,437	153,259	153,259
Wells Employee Benefits	15,246	25,886	48,610	48,610
Wells Services / Supplies	772,576	907,449	1,024,900	1,024,900
Total Wells / Resources	847,799	1,031,772	1,226,769	1,226,769
Depreciation	765,514	800,000	852,500	852,500
Total Salaries / Wages	968,457	1,023,721	1,048,956	1,048,956
Total Employee Benefits	420,587	579,018	647,941	631,130
Total Services / Supplies	2,338,570	2,422,223	2,827,699	2,855,913
TOTAL OPERATING EXPENSE	4,493,128	4,824,962	5,377,097	5,388,498
OPERATING INCOME OR (LOSS)	(268,042)	(776,572)	(982,702)	(1,304,647)
NONOPERATIONG REVENUE:				
Interest Income	(121,683)	371,585	240,000	240,000
Gain/Loss on disposal of Capital Assets	377,832	-	-	-
Grant Income	43,924	-	-	-
Other (Connection Fees)	319,267	192,221	250,000	350,000
TOTAL NONOPERATING REVENUE	619,339	563,806	490,000	590,000
NONOPERATING EXPENSE:				
Interest Expense	247	-	-	-
Other Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	247	-	-	-
Net Income before Operating Transfers	351,050	(212,766)	(492,702)	(714,647)
OPERATING TRANSFERS:				
Tranfer in from General Fund	-	10,000,000	-	-
Out (Capital Equipment Fund)	-	-	-	-
NET OPERATING TRANSFERS	-	10,000,000	-	-
NET INCOME	351,050	9,787,234	(492,702)	(714,647)

PROPRIETARY FUND	(1)	(2)	(3) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	4,053,226	3,993,390	4,337,395	4,026,852
Cash received from interfund services provided	-	55,000	57,000	57,000
Cash received from customers, capacity fees, other	199,039			
Cash payments to suppliers for goods and services	(2,633,036)	(2,422,223)	(2,827,699)	(2,855,913)
Cash payments to employees for services & benefits	(1,516,479)	(1,602,739)	(1,696,897)	(1,680,086)
a. Net cash provided by operating activities	102,750	23,428	(130,202)	(452,147)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In	-	10,000,000	-	-
b. Net cash provided by non-capital financing activities	-	10,000,000	-	-
C. Cash Flows From Capital and Related Financing Activities				
Grant Revenue	8,000,000	-	-	-
Acquisition of capital assets	(1,507,620)	(1,660,120)	(18,930,897)	(19,221,076)
Principal paid on loans - leases	(3,251)	(5,600)	-	-
Interest paid on loans - leases	(247)	(5,000)	(2,500)	-
Proceeds of leases			-	-
Receipt of customer contributions	319,267	192,221	250,000	350,000
Proceeds from sales of capital assets	400,000	-	-	-
c. Net cash used for capital and related financing activities	7,208,149	(1,478,499)	(18,683,397)	(18,871,076)
D. Cash Flows From Investing Activities				
Interest on Investments	(121,683)	371,585	240,000	240,000
Gain (Loss) From Capital Assets				
d. Net cash provided from investing activities	(121,683)	371,585	240,000	240,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	7,189,216	8,916,514	(18,573,599)	(19,083,223)
CASH AND CASH EQUIVALENTS AT JULY 1	5,224,064	12,413,280	21,442,312	21,329,794
CASH AND CASH EQUIVALENTS AT JUNE 30	12,413,280	21,329,794	2,868,713	2,246,571
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(268,042)	(776,572)	(982,702)	(1,304,647)
Depreciation	765,514	800,000	852,500	852,500
Pension expense	1,447			
City pension contributions	(121,386)			
Net change in				
Accounts receivable	(5,964)			
Accounts payable	(294,465)			
Accrued liabilities	(10,958)			
Compensated absences	3,461			
Customer deposits	33,144			
NET CASH PROVIDED BY OPERATING ACTIVITIES	102,750	23,428	(130,202)	(452,147)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
OPERATING REVENUE:				
Operating Fees	2,756,938	2,805,724	2,800,000	2,820,000
Septic Tank Receiving Fees	267,982	237,097	250,000	250,000
Other Fees	18,950	11,996	15,500	15,500
TOTAL OPERATING REVENUE	3,043,869	3,054,816	3,065,500	3,085,500
OPERATING EXPENSE:				
<u>Administration</u>				
Administration Salaries / Wages	298,091	287,654	264,564	264,564
Administration Employee Benefits	165,649	162,352	174,045	169,985
Administration Services / Supplies	243,430	280,869	306,344	301,244
Total Administration	707,171	730,875	744,953	735,793
<u>Operating</u>				
Operating Salaries / Wages	24,151	52,037	27,652	27,652
Operating Employee Benefits	(11,398)	13,357	9,722	9,722
Operating Services / Supplies	312,009	404,608	424,800	424,800
Total Operating	324,762	470,002	462,174	462,174
<u>Plant / Facilities</u>				
WRF Salaries / Wages	548,525	598,091	729,325	729,325
WRF Employee Benefits	126,241	333,341	455,737	444,331
WRF Services / Supplies	2,143,984	2,059,262	2,022,770	2,105,764
Total Plant / Facilities	2,818,750	2,990,694	3,207,832	3,279,420
<u>Laboratory</u>				
Lab Salaries / Wages	83,253	91,625	97,848	97,848
Lab Employee Benefits	41,730	45,210	51,040	50,109
Lab Services / Supplies	107,265	96,980	132,790	132,790
Total Laboratory	232,248	233,815	281,678	280,747
Depreciation	1,728,707	1,825,000	2,250,000	2,250,000
Total Salaries / Wages	954,020	1,029,407	1,119,390	1,119,390
Total Employee Benefits	322,223	554,260	690,544	674,147
Total Services / Supplies	2,806,688	2,841,719	2,886,703	2,964,597
TOTAL OPERATING EXPENSE	5,811,638	6,250,386	6,946,637	7,008,134
OPERATING INCOME OR (LOSS)	(2,767,769)	(3,195,569)	(3,881,137)	(3,922,634)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	2,986,783	3,051,254	2,960,000	2,960,000
Interest Income	(302,779)	250,000	200,000	200,000
Sales of Fixed Assets	-	-	-	-
Other (Connection Fees)	291,378	200,000	200,000	350,000
TOTAL NONOPERATING REVENUE	2,975,383	3,501,254	3,360,000	3,510,000
NONOPERATING EXPENSE:				
Interest Expense	495	2,500	4,200	4,200
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	495	2,500	4,200	4,200
Net Income Before Transfers	207,119	303,184	(525,337)	(416,834)
OPERATING TRANSFERS:				
Transfer In General Fund	-	-	-	-
Transfer Out General Fund	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	207,119	303,184	(525,337)	(416,834)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	3,059,699	3,054,816	3,065,500	3,085,500
Cash received from interfund services provided	-			
Cash received from customers, capacity fees, other	18,950			
Cash payments to suppliers for goods and services	(2,808,270)	(2,841,719)	(2,886,703)	(2,964,597)
Cash payments to employees for services & benefits	(1,443,269)	(1,583,667)	(1,809,934)	(1,793,537)
a. Net cash provided by operating activities	(1,172,890)	(1,370,569)	(1,631,137)	(1,672,634)
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	(1,363,091)	(4,054,350)	(6,281,500)	(6,316,500)
Principal paid on Lease Payable - capital assets	(6,501)	(16,001)	(30,000)	(30,000)
Interest paid on loans - leases	(495)	(2,500)	(4,200)	(4,200)
Cash received from capital improvement user fees	2,986,783	3,051,254	2,960,000	2,960,000
Receipt of customer contributions	291,378	200,000	200,000	350,000
c. Net cash used for capital and related financing activities	1,908,074	(821,597)	(3,155,700)	(3,040,700)
D. Cash Flows From Investing Activities				
Interest on Investments	(302,779)	250,000	200,000	200,000
Changes in Investments				
d. Net cash provided from investing activities	(302,779)	250,000	200,000	200,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	432,405	(1,942,167)	(4,586,837)	(4,513,334)
CASH AND CASH EQUIVALENTS AT JULY 1	15,681,719	16,114,124	13,916,808	14,171,957
CASH AND CASH EQUIVALENTS AT JUNE 30	16,114,124	14,171,957	9,329,971	9,658,623
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,767,769)	(3,195,569)	(3,881,137)	(3,922,634)
Depreciation	1,728,707	1,825,000	2,250,000	2,250,000
Pension expense	(70,405)			
City pension contributions	(117,639)			
Net change in				
Accounts receivable	35,090			
Prepaid expenses	(379)			
Accounts payable	(1,203)			
Accrued liabilities	(9,042)			
Compensated absences	30,059			
Customer deposits	(310)			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(1,172,891)	(1,370,569)	(1,631,137)	(1,672,634)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
OPERATING REVENUE:				
Landfill Fees	2,035,965	1,947,743	2,000,000	2,615,000
Garbage Franchise	46,302	55,026	55,000	55,000
Other Fees	31,165	20,476	20,500	20,500
TOTAL OPERATING REVENUE	2,113,432	2,023,245	2,075,500	2,690,500
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	66,673	72,905	70,148	70,148
Admin Employee Benefits	39,701	38,888	45,118	44,003
Admin Services / Supplies	42,869	69,919	74,065	68,705
Total Administration	149,243	181,712	189,331	182,856
<u>Operating</u>				
Operating Salaries / Wages	520,327	556,344	573,339	639,520
Operating Employee Benefits	180,817	323,382	364,756	397,310
Operating Services / Supplies	909,141	917,900	1,220,964	1,224,214
Total Operating	1,610,286	1,797,626	2,159,059	2,261,044
<u>Depreciation</u>	240,489	300,000	500,000	500,000
Total Salaries / Wages	587,000	629,249	643,487	709,669
Total Employee Benefits	220,518	362,270	409,874	441,313
Total Services / Supplies	952,010	987,819	1,295,029	1,292,919
TOTAL OPERATING EXPENSE	2,000,017	2,279,338	2,848,390	2,943,900
OPERATING INCOME OR (LOSS)	113,415	(256,093)	(772,890)	(253,400)
NONOPERATING REVENUE:				
Interest Income	(45,989)	45,780	30,000	30,000
Grants	-	-	-	-
Gain (loss) from disposal of capital assets	-	-	-	-
Other nonoperating revenue	-	-	-	-
TOTAL NONOPERATING REVENUE	(45,989)	45,780	30,000	30,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other nonoperating expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	67,426	(210,313)	(742,890)	(223,400)
OPERATING TRANSFERS:				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	67,426	(210,313)	(742,890)	(223,400)

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	2,046,318	1,986,410	2,035,500	2,650,500
Cash received from customers, capacity fees, other	77,467	36,835	40,000	40,000
Cash payments to suppliers for goods and services	(923,603)	(987,819)	(1,295,029)	(1,292,919)
Cash payments to employees for services & benefits	(930,424)	(991,519)	(1,053,361)	(1,150,981)
a. Net cash provided by operating activities	269,758	43,907	(272,890)	246,600
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		(1,605,502)	(110,000)	(110,000)
Principal paid on loans - capital assets	-	-	-	-
Interest paid on loans - capital assets	-	-	-	-
Proceeds from sale of capital assets	-			
Proceeds from federal grants	-			
Proceeds of Leases				
c. Net cash used for capital and related financing activities	-	(1,605,502)	(110,000)	(110,000)
D. Cash Flows From Investing Activities				
Interest on Investments	(45,989)	45,780	30,000	30,000
Changes in Investments				
d. Net cash provided from investing activities	(45,989)	45,780	30,000	30,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	223,769	(1,515,815)	(352,890)	166,600
CASH AND CASH EQUIVALENTS AT JULY 1	2,307,677	2,531,446	1,016,780	1,015,631
CASH AND CASH EQUIVALENTS AT JUNE 30	2,531,446	1,015,631	663,890	1,182,231
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	113,415	(256,093)	(772,890)	(253,400)
Depreciation	240,489	300,000	500,000	500,000
Pension expense	(42,102)			
City pension contributions	(77,011)			
Net change in				
Accounts receivable	10,656			
Due from other governments				
Accounts payable	28,407			
Accrued liabilities	(11,246)			
Compensated absences	7,453			
Customer deposits	(303)			
Net OPEB obligation				
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	269,758	43,907	(272,890)	246,600

PROPRIETARY FUND	(1)	(2)	(3) (4) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
OPERATING REVENUE:				
Aviation Fuel Fees	18,079	18,000	18,500	18,500
Landing Fees	74,282	54,000	54,000	54,000
Weather Service Data	3,000	3,000	3,000	3,000
Terminal Fees	136,101	127,800	132,000	132,000
Rentals & Leases	364,948	363,014	364,500	364,500
Parking Fees	118,426	81,000	82,000	82,000
Rental Car Access Fees	194,255	260,000	200,000	200,000
Concession Fees	5,063	5,000	5,000	5,000
Passenger Facility Charges	-	20,000	45,000	45,000
Other Fees	2,846	713	1,950	1,950
TOTAL OPERATING REVENUE	916,999	932,527	905,950	905,950
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	61,261	63,281	71,330	71,330
Admin Employee Benefits	36,441	34,529	45,499	44,347
Admin Services / Supplies		4,700	9,000	9,000
Total Administration	97,702	102,510	125,830	124,678
<u>Public Safety</u>				
ARFF Salaries / Wages	38,715	42,450	50,000	50,000
ARFF Employee Benefits	20,201	26,058	25,925	25,925
ARFF Services / Supplies	-	-	-	-
Total Public Safety	58,916	68,508	75,925	75,925
<u>Operations</u>				
Operating Salaries / Wages	267,668	263,392	381,801	381,801
Operating Employee Benefits	64,561	142,313	233,566	226,917
Operating Services / Supplies	242,353	455,722	286,400	287,675
Total Operations	574,582	861,427	901,767	896,393
<u>Terminal</u>				
Terminal Salaries / Wages	-	-	-	-
Terminal Employee Benefits	-	-	-	-
Terminal Services / Supplies	139,645	127,886	191,500	191,500
Total Terminal	139,645	127,886	191,500	191,500
<u>Depreciation</u>	2,391,661	2,983,129	3,250,000	3,250,000
Total Salaries / Wages	367,645	369,123	503,131	503,131
Total Employee Benefits	121,203	202,900	304,990	297,190
Total Services / Supplies	381,999	588,308	486,900	488,175
TOTAL OPERATING EXPENSE	3,262,507	4,143,459	4,545,021	4,538,496
OPERATING INCOME OR (LOSS)	(2,345,508)	(3,210,932)	(3,639,071)	(3,632,546)
NONOPERATING REVENUE:				
Non Operating Grants	1,909,802	2,385,051	7,171,875	1,031,250
Gain (loss) from capital asset disposal	(100,506)	-	-	-
Interest Income	(36,644)	47,000	40,000	40,000
TOTAL NONOPERATING REVENUE	1,772,652	2,432,052	7,211,875	1,071,250
NONOPERATING EXPENSE:				
Interest Expense	78,566	23,454	-	-
Bond Amortization Expense	-	-	-	-
Other non-operating Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	78,566	23,454	-	-
Net Income Before Transfers	(651,422)	(802,335)	3,572,804	(2,561,296)
OPERATING TRANSFERS:				
In General Fund	-	-	-	-
In Recreation Fund	324,571	72,452	-	-
Operating Transfer out	-	-	-	-
NET OPERATING TRANSFERS	324,571	72,452	-	-
NET INCOME	(326,851)	(729,883)	3,572,804	(2,561,296)

PROPRIETARY FUND	(1)	(2)	(3) Fiscal Year Ending June 30, 2024	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	265,500	932,527	905,950	905,950
Cash received from customers, capacity fees, other	721,292			
Cash payments to suppliers for goods and services	(636,271)	(588,308)	(486,900)	(488,175)
Cash payments to employees for services & benefits	(579,146)	(572,023)	(808,121)	(800,321)
a. Net cash provided by operating activities	(228,625)	(227,804)	(389,071)	(382,546)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	324,571	72,452	-	-
b. Net cash provided by non-capital financing activities	324,571	72,452	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(343,025)	(1,045,463)	(7,725,471)	(1,175,471)
Principal paid on debt	(251,700)	(1,385,000)	-	-
Interest paid on debt	(79,791)	(21,197)	-	-
Decrease of Lease Payable		(5,333)	(8,051)	(8,051)
Interest paid on Lease Payable		(2,257)	-	-
Receivables	-	923,484	-	-
Unamortized bond discount/premium	-			
Proceeds from sales of capital assets	1,962	-	-	-
Proceeds from Federal Grants	955,882	2,385,051	7,171,875	1,031,250
c. Net cash used for capital and related financing activities	283,328	849,285	(561,647)	(152,272)
D. Cash Flows From Investing Activities				
Interest on Investments	(36,644)	47,000	40,000	40,000
Changes in Investments				
d. Net cash provided from investing activities	(36,644)	47,000	40,000	40,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	342,630	740,934	(910,718)	(494,817)
CASH AND CASH EQUIVALENTS AT JULY 1	2,079,077	2,421,707	3,246,481	3,162,641
CASH AND CASH EQUIVALENTS AT JUNE 30	2,421,707	3,162,641	2,335,763	2,667,824
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,345,508)	(3,210,932)	(3,639,071)	(3,632,546)
Depreciation	2,391,661	2,983,129	3,250,000	3,250,000
Pension expense	(32,988)			
City pension contributions	(52,484)			
Net change in assets/liabilities				
(Increase) Decrease in:				
Accounts receivable	69,793			
Due from other funds				
Accounts payable	(254,272)			
Accrued liabilities	(2,507)			
Compensated absences	(2,320)			
Net OPEB obligation				
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	(228,625)	(227,804)	(389,071)	(382,546)

PROPRIETARY FUND	(1)	(2)	(3) Fiscal Year Ending June 30, 2024		(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved	
OPERATING REVENUE:					
Greens Fees	248,368	254,331	282,554	282,554	
Membership Fees	225,450	250,708	228,000	228,000	
Tournament Fees	42,572	31,700	-	-	
Golf Cart Rental Fees	112,035	100,564	95,111	95,111	
Cart Path Usage Fees	44,150	47,480	44,104	44,104	
Golf Cart Shed Rentals	40,758	41,690	43,820	43,820	
Golf Concession Rental	-	-	-	-	
Golf Merchandise & Rentals	86,437	61,845	-	-	
Golf Pro Shop Rental	-	2,500	4,000	4,000	
Range Fees	46,215	25,690	1,852	1,852	
Golf Food & Beverage	325,328	178,102	46,956	51,158	
Other Fees	11,716	1,000	-	-	
TOTAL OPERATING REVENUE	1,183,030	995,608	746,396	750,598	
OPERATING EXPENSE:					
<u>Administration</u>					
Admin Salaries / Wages	25,246	39,143	36,496	36,496	
Admin Employee Benefits	13,227	21,979	24,050	23,404	
Admin Services / Supplies	1,702	2,820	2,905	2,905	
Total Administration	40,175	63,942	63,451	62,805	
<u>Operating</u>					
Operating Salaries / Wages	163,242	266,831	242,392	262,202	
Operating Employee Benefits	60,403	121,665	140,333	140,140	
Operating Services / Supplies	886,051	703,821	338,676	341,115	
Total Operating	1,109,696	1,092,317	721,400	743,457	
<u>Depreciation</u>	89,588	115,000	120,000	120,000	
Total Salaries / Wages	188,488	305,974	278,888	298,698	
Total Employee Benefits	73,630	143,644	164,382	163,544	
Total Services / Supplies	887,754	706,641	341,581	344,021	
TOTAL OPERATING EXPENSE	1,239,460	1,271,259	904,851	926,262	
OPERATING INCOME OR (LOSS)	(56,430)	(275,651)	(158,454)	(175,664)	
NONOPERATING REVENUE:					
Interest Income	(13,096)	11,761	9,000	9,000	
Other nonoperating revenue	-	-	-	-	
TOTAL NONOPERATING REVENUE	(13,096)	11,761	9,000	9,000	
NONOPERATING EXPENSE:					
Interest Expense	-	-	-	-	
Other nonoperating expense	-	-	-	-	
TOTAL NONOPERATING EXPENSE	-	-	-	-	
Net Income Before Transfers	(69,526)	(263,890)	(149,454)	(166,664)	
OPERATING TRANSFERS:					
In General Fund	-	-	-	-	
In Faciltiy Fund	-	-	-	-	
In Recreation Fund	25,000	100,000	180,000	180,000	
Operating Transfer Out	-	-	-	-	
NET OPERATING TRANSFERS	25,000	100,000	180,000	180,000	
NET INCOME	(44,526)	(163,890)	30,546	13,336	

PROPRIETARY FUND	(1)	(2)	(3) Fiscal Year Ending June 30, 2024		(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Tentative Approved	Final Approved	
A. Cash Flows From Operating Activities					
Cash received from customers	1,102,354	995,608	746,396		750,598
Cash received from customers, capacity fees, other	11,716				
Cash payments to suppliers for goods and services	(852,367)	(706,641)	(341,581)		(344,021)
Cash payments to employees for services & benefits	(280,636)	(449,618)	(443,270)		(462,242)
a. Net cash provided by operating activities	(18,933)	(160,651)	(38,455)		(55,665)
B. Cash Flows From Non-Capital Financing Activities					
Operating Transfers In/(Out)	25,000	100,000	180,000		180,000
b. Net cash provided by non-capital financing activities	25,000	100,000	180,000		180,000
C. Cash Flows From Capital and Related Financing Activities					
Acquisition of capital assets		(150,700)	(79,250)		(79,250)
Contributions Received	-	-	-		-
Interest paid on debt	-	-	-		-
Proceeds from sales of capital assets	-	-	-		-
c. Net cash used for capital and related financing activities	-	(150,700)	(79,250)		(79,250)
D. Cash Flows From Investing Activities					
Interest on Investments	(13,096)	11,761	9,000		9,000
Changes in Investments					
d. Net cash provided from investing activities	(13,096)	11,761	9,000		9,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(7,029)	(199,589)	71,295		54,085
CASH AND CASH EQUIVALENTS AT JULY 1	682,032	675,003	516,779		475,414
CASH AND CASH EQUIVALENTS AT JUNE 30	675,003	475,414	588,074		529,499
Reconciliation of operating income to net cash provided by operating income					
OPERATING INCOME (LOSS)	(56,430)	(275,651)	(158,454)		(175,664)
Depreciation	89,588	115,000	120,000		120,000
Pension expense	1,552				
City pension contributions	(24,150)				
Net change in					
Accounts receivable	(68,960)				
Due from other governments					
Accounts payable	35,385				
Accrued liabilities	(388)				
Compensated absences	4,468				
Net OPEB obligation					
Unearned revenue					
NET CASH PROVIDED BY OPERATING ACTIVITIES	(18,935)	(160,651)	(38,454)		(55,664)

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2023	Fiscal Year Ending June 30, 2024 Tentative Approved	Final Approved
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	2,554,923	2,752,218	3,027,440	2,836,035
Employee Dependent Contributions	257,727	284,545	294,800	315,508
Retiree Contributions	67,567	59,951	65,461	65,946
Stop Loss Reimbursements	106,649	104,000	100,000	100,000
Subsidy/Retirees & Dependents	100,000	100,000	240,000	100,000
TOTAL OPERATING REVENUE	3,086,866	3,300,714	3,727,702	3,417,489
OPERATING EXPENSE:				
Administration				
Employee Benefits	2,119,120	2,066,901	3,424,607	3,384,455
Services / Supplies	-	-	-	-
Total Administration	2,119,120	2,066,901	3,424,607	3,384,455
Depreciation	-	-	-	-
Total Employee Benefits	2,119,120	2,066,901	3,424,607	3,384,455
Total Services / Supplies	-	-	-	-
TOTAL OPERATING EXPENSE	2,119,120	2,066,901	3,424,607	3,384,455
OPERATING INCOME OR (LOSS)	967,746	1,233,813	303,095	33,034
NONOPERATING REVENUE:				
Interest Income	(62,357)	82,506	45,000	45,000
TOTAL NONOPERATING REVENUE	(62,357)	82,506	45,000	45,000
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	905,389	1,316,319	348,095	78,034
OPERATING TRANSFERS:				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
CHANGE IN NET POSITION	905,389	1,316,319	348,095	78,034
A. Cash Flows From Operating Activities				
Cash received from Customers, service fees	3,086,866	3,300,714	3,727,702	3,417,489
Cash payments to suppliers for goods and services				
Cash paid to employees	(2,219,962)	(2,066,901)	(3,424,607)	(3,384,455)
a. Net cash provided (used) by				
operating activities	866,904	1,233,813	303,095	33,034
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	(62,357)	82,506	45,000	45,000
d. Net cash provided from investing activities	(62,357)	82,506	45,000	45,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	804,547	1,316,319	348,095	78,034
CASH AND CASH EQUIVALENTS AT JULY 1	2,802,830	3,607,377	3,749,013	4,923,696
CASH AND CASH EQUIVALENTS AT JUNE 30	3,607,377	4,923,696	4,097,108	5,001,730
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	967,746	1,233,813	303,095	33,034
Net change in assets/liabilities				
(Increase) in accounts receivable	-			
(Increase) in prepaids				
Increase in accounts payable	(100,842)	-		
Increase in accrued liabilities	-			
NET CASH PROVIDED BY OPERATING ACTIVITIES	866,904	1,233,813	303,095	33,034

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 7/1/2023	REQUIREMENT FOR FISCAL Fiscal Year Ending June 30, 2024		
								(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%	\$ 5,095,000	\$ 187,516	\$ 555,000	\$ 742,516
2014 Public Safety Bond	5	20 Years	\$ 3,000,000	7/5/2014	9/1/2024	2.2500%	\$ 655,000	\$ 11,081	\$ 325,000	\$ 336,081
2015 Recreation Facilities Bond	2	20 Years	\$ 8,000,000	11/12/2015	5/1/2035	2.4350%	\$ 4,970,000	\$ 173,512	\$ 440,000	\$ 613,512
Total Debt Service Fund			\$ 21,500,000				\$ 10,720,000	\$ 372,109	\$ 1,320,000	\$ 1,692,109
										\$ -
Total Airport Fund			\$ -				\$ -	\$ -	\$ -	\$ -
			\$ -				\$ -	\$ -	\$ -	\$ -
Total All Debt Service			\$ 21,500,000				\$ 10,720,000	\$ 372,109	\$ 1,320,000	\$ 1,692,109

Transfer Schedule
Fiscal Year Ending June 30, 2024

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
SUBTOTAL			-	SUBTOTAL		-
SPECIAL REVENUE FUNDS						
Youth Recreation Fund	Recreation Fund	22	100,000	Youth Recreation Fund	23	100,000
				Debt Service Fund	24	607,712
				Golf Fund	25	180,000
SUBTOTAL			100,000	SUBTOTAL		887,712
CAPITAL PROJECTS FUNDS	Facility Reserve Fund	29	1,045,000	Debt Service Fund	24	1,045,000
SUBTOTAL			1,045,000	SUBTOTAL		1,045,000
DEBT SERVICE FUND						
Debt Service Fund	Recreation Fund	33	607,712			
SUBTOTAL			607,712	SUBTOTAL		
ENTERPRISE FUNDS						
Golf Fund	Recreation Fund	43	180,000			
SUBTOTAL			180,000	SUBTOTAL		
TOTAL			1,932,712	TOTAL		1,932,712

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:		
2. Funding Source:	General Fund - City Manager's Budget	
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 Elko Fiscal Year Ending June 30, 2024

Sch of Existing Contracts

Local Government: City of Elko
 Contact: Lowell Black, Financial Services Director
 E-mail Address: Lblack@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 2022-23	Proposed Expenditure FY 2023-24	Reason or need for contract:
1	HintonBurdick CPAs and Advisors	7/1/2020	6/30/2026	\$ 65,000	\$ 65,000	Independent Auditing Services
2	Elko County	7/1/1994	None	\$ 275,000	\$ 275,000	Municipal Court Services
3	Goicoechea & DiGrazia, LTD	1/1/1987	None	\$ 395,000	\$ 395,000	Attorney Services
4	Oasis Online	7/1/2021	6/30/2022	\$ 90,000	\$ 99,000.00	IT support/Management
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 825,000	\$ 834,000	

Additional Explanations (Reference Line Number and Vendor):

Sch of Privatization Contr

Local Government: City of Elko
 Contact: Lowell Black, Financial Services Director
 E-mail Address: Lblack@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.