

City of Elko



**Fiscal Year
2021/2022**

Final Budget



City of Elko
Finance Department
1751 College Avenue
Elko, Nevada 89801
(775) 777-7141

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

City of Elko

_____ ending June 30, 2022

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 5,389,657

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 12 governmental fund types with estimated expenditures of \$ 36,018,034 and 6 proprietary funds with estimated expenses of \$ 21,903,215

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

APPROVED BY THE GOVERNING BOARD

I Jan Baum
(Printed Name)
Financial Services Director
(Title)

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

Signed _____

Dated: May 25, 2021

SCHEDULED PUBLIC HEARING:

Date and Time May 25, 2021; 4:00pm (PDST)

Publication Date Tuesday, May 18th, 2021

Place: 1751 College Avenue, Elko, NV 89801

2021/2022 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	Lobbying 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			PROPRIETARY FUNDS BUDGET YEAR 6/30/2022	(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2020	ESTIMATED CURRENT YEAR 6/30/2021	BUDGET YEAR 6/30/2022		
REVENUES					
Property Taxes	4,858,557	5,079,000	5,389,657		5,389,657
Other Taxes	3,231,890	3,454,162	3,821,000		3,821,000
Licenses and Permits	2,182,999	1,714,352	1,798,912		1,798,912
Intergovernmental Resources	19,473,409	19,066,097	17,846,274		17,846,274
Charges for Services	1,404,159	1,109,970	1,426,353	14,234,300	15,660,653
Fines and Forfeitures	85,298	78,524	83,836		83,836
Miscellaneous	1,058,254	1,053,199	775,852	6,826,348	7,602,200
TOTAL REVENUES	32,294,566	31,555,304	31,141,884	21,060,648	52,202,532
EXPENDITURES - EXPENSES					
General Government	2,390,659	2,655,600	3,022,853	3,081,134	6,103,987
Judicial	290,450	361,778	471,980		471,980
Public Safety	11,354,611	11,831,481	13,195,890		13,195,890
Public Works	4,358,027	4,361,384	5,504,778		5,504,778
Health Welfare	692,611	719,460	828,819		828,819
Culture and Recreation	3,028,656	3,135,618	3,720,686		3,720,686
Community Support	114,104	129,819	269,500		269,500
Contingencies	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	368,239		368,239
Utility Enterprises	-	-	-	12,901,387	12,901,387
Hospitals	-	-	-		-
Transit Systems	-	-	-		-
Airports	-	-	-	4,638,488	4,638,488
Other Enterprises - Golf	-	-	-	1,201,512	1,201,512
Rounding			(1)		(1)
Debt Service: Principal Retirement	1,165,000	1,215,000	1,250,000	xxxxxxxxxxxxxxxxxxxx	1,250,000
Fiscal Agent Charges	1,470	1,470	1,500		1,500
Interest Cost	521,475	479,524	438,181	80,695	518,876
Capital Outlay	5,236,948	5,599,522	7,313,848		7,313,848
TOTAL EXPENDITURES - EXPENSES	29,154,011	30,490,654	36,386,272	21,903,215	58,289,487
Excess of Revenues over (under) Expenditures - Expenses	3,140,555	1,064,651	(5,244,388)	(842,567)	(6,086,955)

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2022	(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2020	ESTIMATED CURRENT YEAR 6/30/2021	BUDGET YEAR 6/30/2022		
REVENUES					
OTHER FINANCING SOURCES (USES)					
Proceeds of Long-term Debt	-	-	-		
Capital Leases	-	-			
Proceeds from Disposal of Capital Assets	-				
Lease Proceeds			367,824		367,824
Operating Transfers in	2,691,726	1,523,847	5,830,826	349,571	6,180,397
Operating Transfers (out)	(3,192,922)	(2,246,743)	(6,180,397)	-	(6,180,397)
TOTAL OTHER FINANCING SOURCES (USES)	(501,196)	(722,896)	18,253	349,571	367,824
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	2,639,359	341,755	(5,226,135)	(492,996)	(5,719,131)
FUND BALANCE JULY 1, BEGINNING OF YEAR					
Reserved	923,403	928,227	992,784	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	17,733,787	20,368,322	20,807,046	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	18,657,190	21,296,549	21,799,830	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR					
Reserved	928,227	992,784	1,080,163	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	20,368,322	20,645,520	15,493,532	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	21,296,549	21,638,304	16,573,695	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 6/30/2020	ESTIMATED CURRENT YEAR YEAR 6/30/2021	BUDGET YEAR YEAR 6/30/2022
General Government	25	25	24.5
Judicial			
Public Safety	71	72	74
Public Works	29	30	29.5
Sanitation	8	8	8
Health	8.5	9.5	8.5
Welfare			
Culture and Recreation	27	24.25	27.75
Community Support			
TOTAL GENERAL GOVERNMENT	168.5	168.75	172.25
Utilities	21.5	20.5	21.5
Hospitals			
Transit Systems			
Airports	4	4	5
Other			
TOTAL	25.5	24.5	26.5
Total FTE's	194	193.25	198.75

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	21,158 State Demographer	21,199 State Demographer	21,492 State Demographer
Assessed Valuation (Secured and Unsecured Only)	550,760,598	619,988,750	599,426,921
Net Proceeds of Mines	5,077	24,844	-
TOTAL ASSESSED VALUE	550,765,675	620,013,594	599,426,921
TAX RATE			
General Fund	0.6148	0.6148	0.7925
Special Revenue Funds			
Capital Projects Funds	0.2252	0.2252	0.2252
Debt Service Funds	0.0800	0.0800	0.0800
Enterprise Funds			
Other			
TOTAL TAX RATE	0.9200	0.9200	1.0977

PROPERTY TAX RATE AND REVENUE RECONCILIATION

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
A	OPERATING RATE Property Tax Subject to Revenue Limitations	3.9315	599,426,921	23,566,469	1.0977	6,579,909	1,190,252	5,389,657
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)	3.9315	599,426,921	23,566,469	1.0977	6,579,909	1,190,252	5,389,657
N	Debt	-	-	-	-	-	-	-
O	Total M and N	3.9315	599,426,921	23,566,469	1.0977	6,579,910	1,190,252	5,389,657

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

SCHEDULE - A GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2022

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	11,804,245	14,950,696	3,623,320	0.7925	4,531,995	-	-	34,910,256
Recreation	3,242,551				3,826,000	-	-	7,068,551
Youth Recreation	63,944				105,800		250,000	419,744
Municipal Court Admin. Assessment	46,480				4,000		-	50,480
Narcotics Task Force Grant	20,366				23,000		-	43,366
Revenue Stabilization	1,827,235				6,782		250,000	2,084,017
Capital Construction	155,490		898,216	0.1552	425,693		1,000,000	2,479,399
Elko Redevelopment Agency	969,625				316,000		-	1,285,625
Facility Reserve	506,035				2,800	-	1,860,257	2,369,092
Ad Valorem Capital Projects	1,003,338				368,185		-	1,371,523
Public Improvement Development	16,370				70		-	16,440
Capital Equipment Reserve	1,017,157	467,256	405,123	0.0700	20,700	367,824	1,860,257	4,138,317
Debt Service	1,126,992		462,998	0.0800	703,250		610,312	2,903,552
Subtotal Governmental Fund Types, Expendable Trust Funds	21,799,830	15,417,952	5,389,657	1.0977	10,334,275	367,824	5,830,826	59,140,364
PROPRIETARY FUNDS								
Water Enterprise	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	15,417,952	5,389,657	1.0977	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2022

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	10,965,371	6,614,091	6,369,783	600,000	368,239	4,970,514	5,022,259	34,910,256
Recreation	R	-	-	1,829,742	550,000	-	1,209,883	3,478,926	7,068,551
Youth Recreation	R	179,612	75,828	127,250	-	-	-	37,055	419,744
Municipal Court Admin. Assessment	R	-	-	-	50,480	-	-	-	50,480
Narcotics Task Force Grant	R	-	-	36,500	-	-	-	6,866	43,366
Revenue Stabilization	R	-	-	-	-	-	-	2,084,017	2,084,017
Capital Construction	C	-	-	-	1,170,000	-	-	1,309,399	2,479,399
Elko Redevelopment Agency	C	-	-	26,000	1,259,625	-	-	-	1,285,625
Facility Reserve	C	-	-	-	818,000	-	-	1,551,092	2,369,092
Ad Valorem Capital Projects	C	-	-	-	1,371,523	-	-	-	1,371,523
Public Improvement Development	C	-	-	-	16,440	-	-	-	16,440
Capital Equipment Reserve	C	-	-	139,850	2,128,259	-	-	1,870,208	4,138,317
Debt Service	D	-	-	1,689,680	-	-	-	1,213,871	2,903,551
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		11,144,983	6,689,919	10,218,804	7,964,328	368,239	6,180,397	16,573,693	59,140,363

* 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, 2022

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	3,987,000	4,364,721	765,000	225	-	-	387,054
Sewer	E	3,094,282	6,303,160	3,325,000	-	-	-	116,122
Landfill	E	2,062,500	2,233,506	11,000	-	-	-	(160,006)
Airport	E	969,326	4,638,488	2,713,398	80,470	324,571	-	(711,662)
Golf	E	963,115	1,201,512	950	-	25,000	-	(212,447)
Health Insurance	I	3,158,077	3,081,134	11,000	-	-	-	87,943
TOTAL		14,234,300	21,822,520	6,826,348	80,695	349,571	-	(492,996)

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

** Including Depreciation

REVENUES	(1)	(1)	(3) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	TENTATIVE APPROVED	TENTATIVE APPROVED
TAXES:				
Ad Valorem	3,239,445	3,400,000	3,623,320	3,623,320
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	517,013	470,541	498,924	498,924
Brothel Fees	-	-	-	-
Liquor License	78,261	93,750	93,750	93,750
Gaming License	103,505	104,000	104,396	104,396
Total Business License	698,779	668,291	697,070	697,070
<u>Other Licenses:</u>				
Dog Licenses	5,910	3,574	5,000	5,000
Bicycle Licenses	2	-	-	-
Total Other Licenses	5,912	3,574	5,000	5,000
<u>Franchise Fees:</u>				
Television	7,329	-	-	-
Natural Gas	391,535	288,000	303,379	303,379
Electricity	328,642	306,766	305,000	305,000
Geothermal	2,586	1,638	3,272	3,272
Water and Sewer	229,645	207,545	210,192	210,192
Telephone	81,313	18,539	-	-
Beehive Broadband	280	-	-	-
Total Franchise Fees	1,041,329	822,487	821,843	821,843
<u>Permits:</u>				
Building Permits	436,979	220,000	275,000	275,000
Other Permits	-	-	-	-
Total Permits	436,979	220,000	275,000	275,000
TOTAL LICENSES AND PERMITS	2,182,999	1,714,352	1,798,912	1,798,912
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Task Force Grant	95,358	51,600	51,600	51,600
Law Enforcement Grants	78,293	21,917	-	-
Other Grants	-	-	-	-
Total Grants	173,651	73,517	51,600	51,600
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	113,558	101,736	118,000	118,000
Fuel Tax - 1.75	127,643	130,000	129,100	129,100
Fuel Tax - 2.35	235,540	250,000	246,685	246,685
Total Fuel Taxes	476,741	481,736	493,786	493,786
<u>Consolidated Revenue:</u>				
Cigarette Tax	60,957	60,000	61,200	61,200
Liquor Tax	24,174	23,000	23,460	23,460
Sales Tax	12,597,513	12,511,599	12,761,831	12,761,831
Government Services Tax	1,767,393	1,878,547	1,916,118	1,916,118
RPTT	199,947	184,399	188,087	188,087
Total Consolidated Revenue	14,649,984	14,657,545	14,950,696	14,950,696

REVENUES	(1)	(1)	(3) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	TENTATIVE APPROVED	TENTATIVE APPROVED
INTERGOVERNMENTAL REVENUE: (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	121,212	115,000	120,753	120,753
Total County Shared Revenues	121,212	115,000	120,753	120,753
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	2,990	2,244	2,785	2,785
COVID Relief Intergovernmental	1,927,231	1,462,606	-	-
LEO Reimbursements	-	-	-	-
Workers Compensation Refunds	-	-	-	-
County Sales Tax Remit - .25	358,100	356,922	355,714	355,714
Narcotics Seizure Revenue	-	-	4,500	4,500
Total Other Intergov'tal Revenue	2,288,321	1,821,772	362,999	362,999
TOTAL INTERGOVERNMENTAL REV	17,709,910	17,149,570	15,979,833	15,979,833
CHARGES FOR SERVICES:				
<u>Community Development Fees:</u>				
Other Community Development Fees	75,174	-	-	-
Zoning Fees	30,785	26,184	32,334	32,334
Plan Check Fees	128,875	127,636	127,636	127,636
Total Community Development Fees	234,834	153,820	159,970	159,970
<u>Public Works Fees:</u>				
Street Lighting Fees	254,024	272,361	250,901	272,361
Storm Water Management Fee	150,335	100,000	149,542	149,542
Total Public Works Fees	404,359	372,361	400,444	421,904
<u>Public Safety Fees:</u>				
Fingerprinting Fees	11,780	17,991	13,866	13,866
Other Public Safety Fees	72,156	58,200	65,375	65,375
Prostitution Fees	8,250	-	8,000	8,000
Total Public Safety Fees	92,186	76,192	87,241	87,241
<u>Recreation Fees:</u>				
Park Concession Fees	1,079	600	1,010	1,010
Park Use Fees	35,065	20,000	33,000	33,000
Swimming Pool Fees	74,138	53,239	90,550	90,550
Other Fees	-	-	-	-
Total Recreation Fees	110,282	73,839	124,560	124,560
<u>Health Fees:</u>				
Animal Shelter Fees	83,629	72,848	85,500	85,500
Cemetery Sales	15,600	17,829	15,500	15,500
Grave Openings	17,600	16,377	16,885	16,885
Total Health Fees	116,829	107,053	117,885	117,885
TOTAL CHARGES FOR SERVICES	958,490	783,264	890,100	911,560

REVENUES	(1)	(1)	(3) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	TENTATIVE APPROVED	TENTATIVE APPROVED
FINES AND FORFEITURES:				
<u>Fines and Forfeitures</u>				
Forensic Service Fees	2,220	2,880	2,477	2,477
Municipal Court Fees	82,253	75,144	80,193	80,193
Alcohol Assessment Fees	100	-	67	67
Bail Bond Fees	725	500	1,100	1,100
TOTAL FINES AND FORFEITURES	85,298	78,524	83,836	83,836
MISCELLANEOUS REVENUE:				
<u>Interest:</u>				
Interest on Investments	52,032	32,173	35,000	35,000
Total Interest	52,032	32,173	35,000	35,000
<u>Rent:</u>				
General	-	-	-	-
Total Rent	-	-	-	-
<u>Other Miscellaneous:</u>				
Reimbursements	247,326	312,244	307,850	307,850
GEMT	-	368,273	296,000	296,000
Street Cut Reimbursements	1,350	1,671	1,200	1,200
Private Donations	23,685	208,099	-	-
Other Miscellaneous	398,472	52,588	68,500	68,500
Total Other Miscellaneous	670,833	942,876	673,550	673,550
TOTAL OTHER MISCELLANEOUS	722,865	975,049	708,550	708,550
SUBTOTAL REVENUES ALL SOURCES	24,899,006	24,100,759	23,084,551	23,106,011
OTHER FINANCING SOURCES:				
Proceeds of Medium Term Financing	-	-	-	-
Sale of Fixed Assets	-	-	-	-
<u>Operating Transfers In:</u>				
Recreation Fund	400,000	-	-	-
Revenue Stabilization	450,000	-	-	-
Health Insurance Fund	-	-	-	-
Capital Equipment Fund	-	-	-	-
Municipal Court Adm Assessments	-	-	-	-
Total Operating Transfers In	850,000	-	-	-
TOTAL OTHER FINANCING SOURCES	850,000	-	-	-
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	6,048,337	10,079,106	11,703,085	11,804,245
TOTAL BEGINNING FUND BALANCE	6,048,337	10,079,106	11,703,085	11,804,245
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	31,797,343	34,179,865	34,787,636	34,910,256

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			Tentative Approved	Tentative Approved
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	340,883	358,165	367,424	374,454
Employee Benefits	164,063	185,495	214,879	217,072
Services / Supplies	155,017	229,207	248,553	248,553
Capital Outlay	-	-	-	-
Total Administration	659,963	772,867	830,856	840,079
<u>Clerk</u>				
Salaries / Wages	159,901	155,800	161,101	163,924
Employee Benefits	77,872	82,443	85,867	86,748
Services / Supplies	17,059	17,178	34,769	34,769
Capital Outlay	-	-	-	-
Total Clerk	254,833	255,421	281,737	285,440
<u>Personnel</u>				
Salaries / Wages	71,468	76,300	105,047	107,676
Employee Benefits	28,414	31,715	54,119	54,939
Services / Supplies	43,333	99,117	77,592	132,592
Capital Outlay	-	-	-	-
Total Personnel	143,214	207,132	236,758	295,207
<u>Information Systems</u>				
Salaries / Wages	115,201	99,675	108,624	109,512
Employee Benefits	54,167	51,571	49,650	49,927
Services / Supplies	204,347	256,370	233,008	231,008
Capital Outlay	-	-	-	-
Total Information Systems	373,715	407,616	391,281	390,447
<u>Finance</u>				
Salaries / Wages	136,110	124,888	130,738	133,254
Employee Benefits	71,213	75,105	75,561	76,346
Services / Supplies	29,508	27,480	46,977	46,977
Capital Outlay	-	-	-	-
Total Finance	236,830	227,473	253,276	256,577
<u>Planning / Zoning</u>				
Salaries / Wages	141,835	145,058	150,107	153,927
Employee Benefits	69,752	77,100	80,401	81,593
Services / Supplies	16,655	31,095	46,650	46,650
Capital Outlay	-	-	-	-
Total Planning / Zoning	228,241	253,253	277,159	282,170
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	313,563	310,000	326,500	326,500
Services / Supplies	149,725	152,309	174,782	174,782
Total Central Services	463,287	462,309	501,282	501,282
<u>Economic Development</u>				
Services / Supplies	23,274	23,319	31,800	31,800
Capital Outlay	-	-	-	-
Total Economic Development	23,274	23,319	31,800	31,800
Total Salaries / Wages	965,398	959,886	1,023,040	1,042,747
Total Employee Benefits	779,043	813,430	886,977	893,125
Total Services / Supplies	638,916	836,073	894,131	947,131
Total Capital Outlay	-	-	-	-
TOTAL GENERAL GOVERNMENT	2,383,357	2,609,389	2,804,148	2,883,003

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			Tentative Approved	Tentative Approved
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	713,082	672,985	734,903	747,015
Employee Benefits	355,890	369,550	410,809	414,588
Services / Supplies	1,271,560	1,198,019	1,374,700	1,474,700
Capital Outlay	14,284	48,662	400,000	400,000
Total Public Works	2,354,816	2,289,216	2,920,412	3,036,303
<u>Fleet Maintenance</u>				
Salaries / Wages	329,165	332,599	351,523	354,615
Employee Benefits	162,616	178,332	185,666	186,631
Services / Supplies	43,555	60,800	74,850	75,350
Capital Outlay	-	-	-	-
Total Fleet Maintenance	535,335	571,731	612,040	616,596
<u>Engineering</u>				
Salaries / Wages	95,521	97,090	100,594	103,228
Employee Benefits	44,914	51,116	51,638	52,460
Services / Supplies	41,594	51,774	80,924	80,924
Capital Outlay	-	-	-	-
Total Engineering	182,030	199,980	233,156	236,612
<u>Building Inspection</u>				
Salaries / Wages	247,126	261,315	302,768	307,911
Employee Benefits	123,153	148,778	178,701	180,306
Services / Supplies	110,600	71,075	99,441	99,441
Capital Outlay	-	13,000	-	-
Total Building Inspection	480,878	494,168	580,910	587,658
<u>Facilities Maintenance</u>				
Salaries / Wages	193,989	186,891	209,930	215,501
Employee Benefits	99,789	118,295	127,365	128,474
Services / Supplies	353,925	299,937	370,500	373,300
Capital Outlay	-	-	-	-
Total Facilities Maintenance	647,702	605,123	707,795	717,275
<u>Community Development</u>				
Salaries / Wages	97,156	100,095	129,251	132,914
Employee Benefits	46,096	52,646	57,028	58,171
Services / Supplies	14,013	48,425	119,250	119,250
Capital Outlay	-	-	-	-
Total Community Development	157,265	201,166	305,529	310,335
Total Salaries / Wages	1,676,038	1,650,975	1,828,969	1,861,184
Total Employee Benefits	832,458	918,717	1,011,208	1,020,629
Total Services / Supplies	1,835,246	1,730,030	2,119,665	2,222,965
Total Capital Outlay	14,284	61,662	400,000	400,000
TOTAL PUBLIC WORKS	4,358,027	4,361,384	5,359,842	5,504,778

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(2)	
		ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
				Tentative Approved	Tentative Approved
Page	Function Summary				
14	General Government	2,383,357	2,609,389	2,804,148	2,883,003
15	Judicial	290,450	331,778	421,500	421,500
16	Public Safety	11,330,041	11,795,097	12,894,650	13,159,390
17	Public Works	4,358,027	4,361,384	5,359,842	5,504,778
18	Health	692,611	719,460	824,170	828,819
19	Culture / Recreation	1,305,251	1,305,877	1,493,413	1,508,255
20	Community Support	110,011	128,696	143,500	243,500
			-	-	-
Total Expenditures - All Functions		20,469,748	21,251,680	23,941,221	24,549,245
OTHER USES:					
	Contingency	-		359,118	368,239
	Not to exceed 3% of total expenditures)				
Page	Operating Transfers Out:				
19	Transfers Out Recreation Fund	-	-	-	-
27	Transfer Out Capital Construction Fund	-	-	-	1,000,000
26	Transfers Out Revenue Stabilization Fund	276,203	-	280,000	250,000
29	Transfers Out Facility Fund	414,305	360,454	1,860,257	1,860,257
32	Transfers Out Capital Equipment Fund	414,305	483,306	1,860,257	1,860,257
35	Transfers Out Water Fund	-	24,154	-	-
37	Transfers Out Sewer Fund	-	47,900	-	-
39	Transfers Out Landfill Fund	-	2,211	-	-
43	Transfers Out Golf Fund	-	406	-	-
54	Transfers Out Airport Fund	143,676	205,509	-	-
56	Transfer Out Golf Course Enterprise Fund	-	-	-	-
Total Operating Transfers Out		1,248,489	1,123,941	4,000,514	4,970,514
TOTAL EXPENDITURES AND OTHER USES:		21,718,237	22,375,620	28,300,854	29,887,998
ENDING FUND BALANCE:					
	Reserved				
	Unreserved	10,079,106	11,804,245	6,486,782	5,022,259
Total Ending Fund Balance		10,079,106	11,804,245	6,486,782	5,022,259
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		31,797,343	34,179,865	34,787,636	34,910,256

	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022 ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
REVENUES				
TAXES:				
Room Taxes	3,231,890	3,454,162	3,659,082	3,821,000
INTERGOVERNMENTAL:				
Grants	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest Income	65,706	13,380	5,000	5,000
Private Donations	780	-	-	-
Other Miscellaneous	26,634	-	-	-
Total Miscellaneous Revenue	93,120	13,380	5,000	5,000
TOTAL REVENUE - ALL SOURCES	3,325,010	3,467,542	3,664,082	3,826,000
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	5,682,706	2,879,487	3,171,509	3,242,551
TOTAL BEGINNING FUND BALANCE	5,682,706	2,879,487	3,171,509	3,242,551
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	9,007,716	6,347,029	6,835,591	7,068,551
EXPENDITURES				
<u>Parks / Recreation Facilities</u>				
Parks/Rec Salaries / Wages	-	-	-	-
Parks/Rec Employee Benefits	-	-	-	-
Parks/Rec Services / Supplies	4,798	5,000	5,000	5,000
Parks/Rec Capital Outlay	3,199,665	390,000	250,000	550,000
Total Parks/Recreation Facilities	3,204,463	395,000	255,000	555,000
<u>Other Recreation</u>				
Other Recreation Salaries / Wages	-	-	-	-
Other Recreation Employee Benefits	-	-	-	-
Other Recreation Services / Supplies	1,429,333	1,606,676	1,733,662	1,824,742
Other Recreation Capital Outlay	-	-	-	-
Total Other Recreation	1,429,333	1,606,676	1,733,662	1,824,742
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	1,434,131	1,611,676	1,738,662	1,829,742
Total Capital Outlay	3,199,665	390,000	250,000	550,000
TOTAL EXPENDITURES	4,633,795	2,001,676	1,988,662	2,379,742
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Transfer Out Golf Enterprise Fund	25,000	25,000	25,000	25,000
Transfer Out Youth Recreation Fund	130,000	130,000	250,000	250,000
Transfer Out Debt Service Fund	606,913	611,512	610,312	610,312
Transfer Out Airport Fund	332,520	336,290	324,571	324,571
Transfer Out General Fund	400,000	-	-	-
Total Other Financing Uses	1,494,433	1,102,802	1,209,883	1,209,883
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	2,879,488	3,242,551	3,637,045	3,478,926
Total Ending Fund Balance	2,879,488	3,242,551	3,637,045	3,478,926
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,007,716	6,347,029	6,835,591	7,068,551

	(1)	(2)	(2)	
			BUDGET YEAR ENDING 6/30/2022	
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
INTERGOVERNMENTAL REVENUE:				
Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	54,464	(218)	-	-
Other Charges	109,292	19,730	95,600	95,600
Total Charges for Services	163,756	19,513	95,600	95,600
MISCELLANEOUS REVENUE:				
Interest	2,905	704	200	200
Private Donations	1,430	15,150	-	-
Other Miscellaneous	14,739	150	10,000	10,000
Total Miscellaneous Revenue	19,074	16,004	10,200	10,200
TOTAL REVENUE - ALL SOURCES	182,830	35,517	105,800	105,800
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Transfer In Recreation Fund	130,000	130,000	250,000	250,000
Transfer In General Fund	-	-	-	-
Total Operating Transfers In	130,000	130,000	250,000	250,000
TOTAL OTHER FINANCING SOURCES	130,000	130,000	250,000	250,000
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	92,936	116,492	63,944	63,944
TOTAL BEGINNING FUND BALANCE	92,936	116,492	63,944	63,944
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	405,766	282,009	419,744	419,744
EXPENDITURES				
Latchkey Program (Fun Factory)				
Total Salaries / Wages	138,063	98,744	176,945	179,612
Total Employee Benefits	52,914	47,340	74,996	75,828
Total Services / Supplies	93,023	71,980	127,250	127,250
Capital Outlay Equipment	5,275	-	-	-
Total Latchkey Program	289,275	218,065	379,191	382,689
TOTAL EXPENDITURES	289,275	218,065	379,191	382,689
OTHER FINANCING USES:				
Contingency				
Transfers Out				
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	116,491	63,944	40,553	37,055
Total Ending Fund Balance	116,491	63,944	40,553	37,055
TOTAL FUND COMMITMENTS AND FUND BALANCE	405,766	282,009	419,744	419,744

REVENUES	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	(2) BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	4,325	3,293	4,000	4,000
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	4,325	3,293	4,000	4,000
MISCELLANEOUS REVENUE:				
Interest	-	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	4,325	3,293	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	68,862	73,187	46,480	46,480
TOTAL BEGINNING FUND BALANCE	68,862	73,187	46,480	46,480
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	73,187	76,480	50,480	50,480
EXPENDITURES				
<u>Municipal Court</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	-	-	-	-
Capital Outlay	-	30,000	50,480	50,480
Total Municipal Court	-	30,000	50,480	50,480
TOTAL EXPENDITURES	-	30,000	50,480	50,480
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	73,187	46,480	-	-
Total Ending Fund Balance	73,187	46,480	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	73,187	76,480	50,480	50,480

REVENUES	(1)	(2)	(2) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
INTERGOVERNMENTAL REVENUE:				
St of NV Criminal Justice Grant	23,862	44,362	23,000	23,000
Elko County Match	-	-	-	-
City of Elko Match	-	-	-	-
City of Carlin Match	-	-	-	-
City of West Wendover Match	-	-	-	-
Total Intergovernmental Revenue	23,862	44,362	23,000	23,000
MISCELLANEOUS REVENUE:				
Interest	-	-	-	-
Seizure Revenue	-	-	-	-
Other Miscellaneous	6,050	3,200	-	-
Total Miscellaneous Revenue	6,050	3,200	-	-
TOTAL REVENUE - ALL SOURCES	29,912	47,562	23,000	23,000
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	3,846	9,188	10,004	20,366
TOTAL BEGINNING FUND BALANCE	3,846	9,188	10,004	20,366
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	33,758	56,750	33,004	43,366
EXPENDITURES				
<u>Public Safety</u>				
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	24,570	36,384	30,000	36,500
Total Capital Outlay	-	-	-	-
Total Public Safety	24,570	36,384	30,000	36,500
TOTAL EXPENDITURES	24,570	36,384	30,000	36,500
OTHER FINANCING USES:				
Contingency	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	9,188	20,366	3,004	6,866
Total Ending Fund Balance	9,188	20,366	3,004	6,866
TOTAL FUND COMMITMENTS AND FUND BALANCE	33,758	56,750	33,004	43,366

REVENUES	(1)	(2)	(2) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	34,422	6,782	6,782	6,782
Other Miscellaneous				
Total Miscellaneous Revenue	34,422	6,782	6,782	6,782
TOTAL REVENUE - ALL SOURCES	34,422	6,782	6,782	6,782
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund - Transfer In	276,203	-	280,000	250,000
Total Operating Transfers In	276,203	-	280,000	250,000
TOTAL OTHER FINANCING SOURCES	276,203	-	280,000	250,000
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	1,948,828	1,820,453	1,827,235	1,827,235
TOTAL BEGINNING FUND BALANCE	1,948,828	1,820,453	1,827,235	1,827,235
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	2,259,453	1,827,235	2,114,017	2,084,017
EXPENDITURES				
General Government				
Services & Supplies	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING USES:				
Transfers Out				
General Fund - transfer out	450,000	-	-	-
Total Other Financing Uses	450,000	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	1,809,453	1,827,235	2,114,017	2,084,017
Total Ending Fund Balance	1,809,453	1,827,235	2,114,017	2,084,017
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,259,453	1,827,235	2,114,017	2,084,017

REVENUES	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
TAXES:				
Ad Valorem	787,280	850,000	898,216	898,216
FRANCHISE FEES:				
Franchise Fees Electric Power	281,913	307,193	310,265	419,193
Total Franchise Fees	281,913	307,193	310,265	419,193
MISCELLANEOUS REVENUE:				
Interest Income	20,001	5,027	6,500	6,500
Contributions and Donations	-	-	-	-
Other Miscellaneous	57,889	-	-	-
Total Miscellaneous Revenue	77,890	5,027	6,500	6,500
TOTAL REVENUE - ALL SOURCES	1,147,083	1,162,220	1,214,981	1,323,909
OTHER FINANCING SOURCES:				
Operating Transfers In:	-	-	-	1,000,000
Proceeds of Debt	-	-	-	-
Bond Premium	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	1,000,000
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved				
Beginning Fund Balance Unreserved	352,341	1,293,270	155,490	155,490
TOTAL BEGINNING FUND BALANCE	352,341	1,293,270	155,490	155,490
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,499,424	2,455,490	1,370,471	2,479,399
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	206,154	2,300,000	350,000	1,170,000
Total Public Works	206,154	2,300,000	350,000	1,170,000
<u>Debt Service</u>				
Bond Issuance Costs	-	-	-	-
Total Debt Service	-	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	-	-	-	-
Total Capital Outlay	206,154	2,300,000	350,000	1,170,000
TOTAL EXPENDITURES	206,154	2,300,000	350,000	1,170,000
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Agency	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	1,293,270	155,490	1,020,471	1,309,399
Total Ending Fund Balance	1,293,270	155,490	1,020,471	1,309,399
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,499,424	2,455,490	1,370,471	2,479,399

REVENUES	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
TAXES:				
Ad Valorem	324,680	340,000	310,000	310,000
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	324,680	340,000	310,000	310,000
MISCELLANEOUS REVENUE:				
Interest Income	18,457	5,881	6,000	6,000
Land Sales	-	-	-	-
Contributions	-	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	18,457	5,881	6,000	6,000
TOTAL REVENUE - ALL SOURCES	343,136	345,881	316,000	316,000
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	1,051,013	1,299,867	959,625	969,625
TOTAL BEGINNING FUND BALANCE	1,051,013	1,299,867	959,625	969,625
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,394,149	1,645,748	1,275,625	1,285,625
EXPENDITURES				
Redevelopment Agency				
Salaries / Wages	-	-	-	-
Benefits	-	-	-	-
Services / Supplies	4,093	1,123	21,000	26,000
Capital Outlay	90,189	675,000	1,254,625	1,259,625
Total Redevelopment Agency	94,282	676,123	1,275,625	1,285,625
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	4,093	1,123	21,000	26,000
Total Capital Outlay	90,189	675,000	1,254,625	1,259,625
TOTAL EXPENDITURES	94,282	676,123	1,275,625	1,285,625
OTHER FINANCING USES:				
Transfers Out				
	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	1,299,867	969,625	-	-
Total Ending Fund Balance	1,299,867	969,625	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,394,149	1,645,748	1,275,625	1,285,625

	(1)	(2)	(2)	
			BUDGET YEAR ENDING 6/30/2022	
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
INTERGOVERNMENTAL REVENUE:				
Grants	-	-	-	-
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	7,360	2,549	2,800	2,800
Private Donations	-	-	-	-
Land Sales	-	-	-	-
Total Miscellaneous Revenue	7,360	2,549	2,800	2,800
TOTAL REVENUE - ALL SOURCES	7,360	2,549	2,800	2,800
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Proceeds of Debt	-	-	-	-
Transfer In - General Fund	414,305	360,454	1,860,257	1,860,257
Total Operating Transfers In	414,305	360,454	1,860,257	1,860,257
TOTAL OTHER FINANCING SOURCES	414,305	360,454	1,860,257	1,860,257
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance				
Unreserved Beginning Fund Balance	74,881	393,182	506,035	506,035
TOTAL BEGINNING FUND BALANCE	74,881	393,182	506,035	506,035
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	496,546	756,185	2,369,092	2,369,092
EXPENDITURES				
Administration				
Administration Services & Supplies	-	-	-	-
Police Services & Supplies	-	-	-	-
Total Services & Supplies	-	-	-	-
Public Safety				
Police Station	-	-	-	-
Fire Station	98,364	120,150	700,000	700,000
Total Public Safety	98,364	120,150	700,000	700,000
Public Works				
Facilities Capital Outlay	-	25,000	100,000	100,000
Engineering Capital Outlay	5,000	-	-	-
Total Public Works	5,000	25,000	100,000	100,000
Health				
Animal Shelter Capital Outlay	-	10,000	-	-
Cemetery Capital Outlay	-	-	-	-
Total Health	-	10,000	-	-
Culture & Recreation				
Parks Capital Outlay	-	75,000	-	18,000
Pool Capital Outlay	-	-	-	-
Total Culture & Recreation	-	75,000	-	18,000
Total Services & Supplies				
Total Capital Outlay	103,364	230,150	800,000	818,000
TOTAL EXPENDITURES	103,364	230,150	800,000	818,000
OTHER FINANCING USES:				
Transfers Out				
Transfer Out Golf Fund	-	20,000	-	-
Total Other Financing Uses	-	20,000	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	393,182	506,035	1,569,092	1,551,092
Total Ending Fund Balance	393,182	506,035	1,569,092	1,551,092
TOTAL FUND COMMITMENTS AND FUND BALANCE	496,546	756,185	2,369,092	2,369,092

REVENUES	(1)	(2)	(2) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
INTERGOVERNMENTAL REVENUE:				
Ad Valorem Capital Projects Tax	309,885	362,185	362,185	362,185
Grants	-	-	-	-
Total Intergovernmental Revenue	309,885	362,185	362,185	362,185
MISCELLANEOUS REVENUE:				
Interest	22,101	5,191	6,000	6,000
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	22,101	5,191	6,000	6,000
TOTAL REVENUE - ALL SOURCES	331,985	367,376	368,185	368,185
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	1,331,089	1,663,074	1,023,338	1,003,338
TOTAL BEGINNING FUND BALANCE	1,331,089	1,663,074	1,023,338	1,003,338
TOTAL AVAILABLE RESOURCES	1,663,074	2,030,450	1,391,523	1,371,523
EXPENDITURES				
<u>General Government</u>				
General Government Services & Supplies	-	-	-	-
General Government Capital Outlay	-	1,027,112	-	-
Total General Government	-	1,027,112	-	-
<u>Public Works</u>				
Highways & Streets Capital	-	-	1,391,523	1,371,523
Facilities Capital Outlay	-	-	-	-
Total Public Works	-	-	1,391,523	1,371,523
<u>Public Safety</u>				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
Total Public Safety	-	-	-	-
Total Services / Supplies	-	-	-	-
Total Capital Outlay	-	1,027,112	1,391,523	1,371,523
TOTAL EXPENDITURES	-	1,027,112	1,391,523	1,371,523
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	1,663,074	1,003,338	-	-
Total Ending Fund Balance	1,663,074	1,003,338	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,663,074	2,030,450	1,391,523	1,371,523

	(1)	(2)	(2)	
			BUDGET YEAR ENDING 6/30/2022	
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
CHARGES FOR SERVICES				
Public Improvement Development	-	-	-	-
Other Charges	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest Income	251	70	70	70
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	251	70	70	70
TOTAL REVENUE - ALL SOURCES	251	70	70	70
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	16,049	16,300	16,370	16,370
TOTAL BEGINNING FUND BALANCE	16,049	16,300	16,370	16,370
TOTAL AVAILABLE RESOURCES	16,300	16,370	16,440	16,440
EXPENDITURES				
<u>Public Works</u>				
Capital Outlay Public Improvements	-	-	16,440	16,440
Total Public Works	-	-	16,440	16,440
<u>General Government</u>				
Services & Supplies	-	-	-	-
	-	-	-	-
Total Salaries / Wages				
Total Employee Benefits				
Total Services / Supplies	-	-	-	-
Total Capital Outlay	-	-	16,440	16,440
TOTAL EXPENDITURES	-	-	16,440	16,440
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Total Other Financing Uses				
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	16,300	16,370	-	-
Total Ending Fund Balance	16,300	16,370	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,300	16,370	16,440	16,440

REVENUES	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
TAXES:				
Ad Valorem	401,829	383,000	405,123	405,123
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	456,736	467,256	467,256	467,256
Grant Revenue	-	-	-	-
Total Intergovernmental Revenue	456,736	467,256	467,256	467,256
MISCELLANEOUS REVENUE:				
Interest Income	18,406	2,956	5,700	5,700
Private Donations	-	-	-	-
Other Miscellaneous	26,417	14,000	15,000	15,000
Total Miscellaneous Revenue	44,824	16,956	20,700	20,700
TOTAL REVENUE - ALL SOURCES	903,388	867,212	893,079	893,079
OTHER FINANCING SOURCES:				
Lease Financing				
Lease Financing	-	150,528	97,839	367,824
Operating Transfers In:				
General Fund	414,305	421,880	1,860,257	1,860,257
Water Fund	-	-	-	-
Sale of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES	414,305	572,408	1,958,096	2,228,081
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved				
Beginning Fund Balance Unreserved	928,192	601,007	1,017,157	1,017,157
TOTAL BEGINNING FUND BALANCE	928,192	601,007	1,017,157	1,017,157
TOTAL AVAILABLE RESOURCES	2,245,885	2,040,628	3,868,332	4,138,317
EXPENDITURES				
Information Systems - S & S	7,302	18,000	20,000	20,000
Police - Services & Supplies	-	-	-	-
Lease Payments	-	28,211	65,982	119,850
Total Services & Supplies	7,302	46,211	85,982	139,850
Capital Outlay				
Personnel	-	-	8,700	8,700
Information Systems	19,885	40,000	100,000	100,000
City Clerk	-	95,246	-	-
Police	278,009	387,163	243,801	550,786
Fire	868,121	234,309	656,704	656,704
Public Works	279,350	20,140	665,000	665,000
Building Inspection	-	14,209	7,381	7,381
Fleet Maintenance	-	-	13,500	13,500
Engineering	28,976	-	-	-
Community Development	-	-	17,188	18,188
Parks/Recreation Facilities	92,678	138,937	53,000	53,000
Facilities	70,557	47,255	55,000	55,000
Total Capital Outlay	1,637,576	977,260	1,820,274	2,128,259
TOTAL EXPENDITURES	1,644,878	1,023,471	1,906,255	2,268,109
OTHER FINANCING USES:				
Transfers Out				
Transfers Out	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	601,007	1,017,157	1,962,076	1,870,208
Total Ending Fund Balance	601,007	1,017,157	1,962,076	1,870,208
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,245,885	2,040,628	3,868,332	4,138,317

REVENUES	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
Transfers In Recreation Fund	606,913	611,513	610,312	610,312
Capital Equipment Reserve Fund	-	-	-	-
Total Operating Transfers In	606,913	611,513	610,312	610,312
TOTAL OTHER FINANCING SOURCES	606,913	611,513	610,312	610,312
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	134,707	134,707	134,208	134,208
TOTAL BEGINNING FUND BALANCE	134,707	134,707	134,208	134,208
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	741,620	746,220	744,520	744,520
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	385,000	405,000	420,000	420,000
G/O Recreation Interest	221,913	206,512	190,312	190,312
G/O Rec Fiscal Agent Charges	-	500	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	606,913	612,012	610,812	610,812
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	134,707	134,208	133,708	133,708
Total Ending Fund Balance	134,707	134,208	133,708	133,708
TOTAL FUND COMMITMENTS AND FUND BALANCE	741,620	746,220	744,520	744,520

REVENUES	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
TAXES:				
Ad Valorem Taxes	430,003	446,000	462,998	462,998
MISCELLANEOUS				
Interest Income	11,842	3,108	3,250	3,250
INTERGOVERNMENTAL:				
RTC Revenue	644,012	699,431	700,000	700,000
TOTAL REVENUE - ALL SOURCES	1,085,857	1,148,539	1,166,248	1,166,248
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
Total Operating Transfers In	-	-	-	-
Proceeds of Debt				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	923,403	928,227	992,784	992,784
Unreserved				
TOTAL BEGINNING FUND BALANCE	923,403	928,227	992,784	992,784
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	2,009,260	2,076,766	2,159,032	2,159,032
EXPENDITURES AND RESERVES				
TYPE: 2014 Revenue Bonds (Public Safety)				
Public Safety Principal	295,000	305,000	310,000	310,000
Public Safety Interest	38,981	32,231	25,313	25,313
Public Safety Fiscal Agent Charges	-	485	500	500
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	333,981	337,716	335,813	335,813
TYPE: 2010 Revenue Street Bonds				
Street Principal	485,000	505,000	520,000	520,000
Street Interest	260,581	240,781	222,556	222,556
Street Fiscal Agent Charges	1,470	485	500	500
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	747,051	746,266	743,056	743,056
ENDING FUND BALANCE:				
Reserved	928,227	992,784	1,080,163	1,080,163
Unreserved	-	-	-	-
Total Ending Fund Balance	928,227	992,784	1,080,163	1,080,163
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,009,260	2,076,766	2,159,032	2,159,032

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	(2) BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
OPERATING REVENUE:				
User Fees	3,463,503	3,740,323	3,800,000	3,800,000
Hydrant Revenues	-	-	-	-
Other Water Charges	-	-	-	-
Other Fees	161,308	197,091	187,000	187,000
TOTAL OPERATING REVENUE	3,624,811	3,937,414	3,987,000	3,987,000
OPERATING EXPENSE:				
<u>Administration</u>				
Administration Salaries / Wages	140,633	132,584	145,637	148,027
Administration Employee Benefits	69,042	69,602	83,561	84,307
Administration Services / Supplies	109,148	162,028	195,533	196,236
Total Administration	318,823	364,215	424,731	428,570
<u>Operating</u>				
Operating Salaries / Wages	576,538	602,205	626,555	635,752
Operating Employee Benefits	289,833	335,753	374,890	377,343
Operating Services / Supplies	1,043,116	1,276,017	1,305,913	1,320,913
Total Operating	1,909,487	2,213,975	2,307,358	2,334,008
<u>Wells / Resources</u>				
Wells Salaries / Wages	159,510	149,147	153,496	155,566
Wells Employee Benefits	43,079	36,177	42,031	42,677
Wells Services / Supplies	808,767	681,871	763,900	763,900
Total Wells / Resources	1,011,357	867,195	959,428	962,142
Depreciation	611,643	625,000	640,000	640,000
Total Salaries / Wages	876,681	883,936	925,688	939,345
Total Employee Benefits	401,954	441,532	500,483	504,327
Total Services / Supplies	1,961,031	2,119,917	2,265,346	2,281,049
TOTAL OPERATING EXPENSE	3,851,310	4,070,385	4,331,517	4,364,721
OPERATING INCOME OR (LOSS)	(226,498)	(132,971)	(344,517)	(377,721)
NONOPERATING REVENUE:				
Interest Income	128,191	25,913	15,000	15,000
Gain/Loss on disposal of Capital Assets	7,446	879	400,000	400,000
Other (Connection Fees)	354,486	302,462	350,000	350,000
TOTAL NONOPERATING REVENUE	490,123	329,253	765,000	765,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	225	225
Other Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	225	225
Net Income before Operating Transfers	263,625	196,282	420,258	387,054
OPERATING TRANSFERS:				
Transfer in from General Fund	-	24,154	-	-
Out (Capital Equipment Fund)	-	-	-	-
NET OPERATING TRANSFERS	-	24,154	-	-
NET INCOME	263,625	196,282	420,258	387,054

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	(2) BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	3,518,653	3,882,414	3,930,000	3,930,000
Cash received from interfund services provided	53,274	55,000	57,000	57,000
Cash payments to suppliers for goods and services	(1,888,322)	(2,119,917)	(2,265,346)	(2,281,049)
Cash payments to employees for services & benefits	(1,369,562)	(1,325,468)	(1,426,171)	(1,443,672)
a. Net cash provided by operating activities	314,043	492,029	295,483	262,279
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In	-	24,154	-	-
b. Net cash provided by non-capital financing activities	-	24,154	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(690,197)	(5,380,655)	(868,651)	(1,148,651)
Principal paid on loans - leases			(3,953)	(3,953)
Interest paid on loans - leases			(225)	(225)
Proceeds of leases			17,188	17,188
Receipt of customer contributions	354,486	302,462	350,000	350,000
Proceeds from sales of capital assets	7,446	879	400,000	400,000
c. Net cash used for capital and related financing activities	(328,265)	(5,077,314)	(105,641)	(385,641)
D. Cash Flows From Investing Activities				
Interest on Investments	136,557	25,913	15,000	15,000
Gain (Loss) From Capital Assets				
d. Net cash provided from investing activities	136,557	25,913	15,000	15,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	122,335	(4,535,218)	204,842	(108,362)
CASH AND CASH EQUIVALENTS AT JULY 1	8,230,982	8,353,317	3,548,452	3,818,099
CASH AND CASH EQUIVALENTS AT JUNE 30	8,353,317	3,818,099	3,753,294	3,709,737
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(226,498)	(132,971)	(344,517)	(377,721)
Depreciation	611,643	625,000	640,000	640,000
Pension expense	73,113			
City pension contributions	(120,262)			
Net change in				
Accounts receivable	(73,471)			
Accounts payable	72,710			
Accrued liabilities	(4,032)			
Compensated absences	(23,105)			
Customer deposits	20,587			
Net OPEB obligation	(16,642)			
NET CASH PROVIDED BY OPERATING ACTIVITIES	314,043	492,029	295,483	262,279

PROPRIETARY FUND	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
OPERATING REVENUE:				
Operating Fees	2,746,370	2,767,643	2,800,000	2,800,000
Septic Tank Receiving Fees	271,128	267,113	278,782	278,782
Other Fees	20,905	13,810	15,500	15,500
TOTAL OPERATING REVENUE	3,038,403	3,048,566	3,094,282	3,094,282
OPERATING EXPENSE:				
<u>Administration</u>				
Administration Salaries / Wages	184,779	250,983	270,753	275,580
Administration Employee Benefits	90,684	126,950	153,588	155,094
Administration Services / Supplies	133,267	209,415	223,672	224,675
Total Administration	408,730	587,348	648,014	655,349
<u>Operating</u>				
Operating Salaries / Wages	27,409	31,190	26,799	27,213
Operating Employee Benefits	(307)	9,353	8,406	8,535
Operating Services / Supplies	211,528	243,034	331,100	341,100
Total Operating	238,630	283,577	366,306	376,848
<u>Plant / Facilities</u>				
WRF Salaries / Wages	532,565	541,091	675,480	689,360
WRF Employee Benefits	307,103	300,508	373,423	377,754
WRF Services / Supplies	1,459,106	1,470,374	2,222,763	2,285,763
Total Plant / Facilities	2,298,774	2,311,972	3,271,666	3,352,876
<u>Laboratory</u>				
Lab Salaries / Wages	99,361	99,789	101,036	101,807
Lab Employee Benefits	43,379	44,271	46,009	46,249
Lab Services / Supplies	57,039	105,550	115,040	115,040
Total Laboratory	199,779	249,610	262,085	263,096
Depreciation	1,454,991	1,554,991	1,654,991	1,654,991
Total Salaries / Wages	844,115	923,052	1,074,069	1,093,959
Total Employee Benefits	440,859	481,081	581,427	587,632
Total Services / Supplies	1,860,940	2,028,374	2,892,575	2,966,578
TOTAL OPERATING EXPENSE	4,600,904	4,987,498	6,203,062	6,303,160
OPERATING INCOME OR (LOSS)	(1,562,502)	(1,938,932)	(3,108,780)	(3,208,878)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	2,974,502	2,983,276	2,960,000	2,960,000
Interest Income	248,772	64,559	55,000	55,000
Sales of Fixed Assets	1,045	498	-	-
Other (Connection Fees)	342,172	315,851	310,000	310,000
TOTAL NONOPERATING REVENUE	3,566,491	3,364,184	3,325,000	3,325,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	450	-
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	450	-
Net Income Before Transfers	2,003,989	1,425,252	215,770	116,122
OPERATING TRANSFERS:				
Operating Transfers In	-	47,900	-	-
Operating Transfers Out	-	-	-	-
NET OPERATING TRANSFERS	-	47,900	-	-
NET INCOME	2,003,989	1,377,352	215,770	116,122

A. Cash Flows From Operating Activities				
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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	(2) BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
			Cash received from customers	2,946,429
Cash received from interfund services provided	-			
Cash payments to suppliers for goods and services	(2,163,918)	(2,028,374)	(2,892,575)	(2,966,578)
Cash payments to employees for services & benefits	(1,267,691)	(1,404,134)	(1,655,496)	(1,681,591)
a. Net cash provided by operating activities	(485,180)	(383,941)	(1,453,789)	(1,553,887)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers (In)/Out	-	47,900	-	-
b. Net cash provided by non-capital financing activities	-	47,900	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(956,267)	(5,739,576)	(1,744,376)	(1,970,000)
Principal paid on Lease Payable - capital assets	-	-	(7,906)	(7,906)
Interest paid on loans - leases			(450)	(450)
Proceeds of leases			34,376	-
Proceeds from sales of capital assets	1,045	498	-	-
Cash received from capital improvement user fees	2,974,502	2,983,276	2,960,000	2,960,000
Receipt of customer contributions	342,172	315,851	310,000	310,000
c. Net cash used for capital and related financing activities	2,361,452	(2,439,951)	1,551,644	1,291,644
D. Cash Flows From Investing Activities				
Interest on Investments	262,578	64,559	55,000	55,000
Changes in Investments				
d. Net cash provided from investing activities	262,578	64,559	55,000	55,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	2,138,850	(2,711,434)	152,855	(207,243)
CASH AND CASH EQUIVALENTS AT JULY 1	14,997,895	17,136,745	14,684,594	14,425,311
CASH AND CASH EQUIVALENTS AT JUNE 30	17,136,745	14,425,311	14,837,449	14,218,068
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(1,562,502)	(1,938,932)	(3,108,780)	(3,208,878)
Depreciation	1,454,991	1,554,991	1,654,991	1,654,991
Pension expense	141,503			
City pension contributions	(113,099)			
Net change in				
Accounts receivable	(93,598)			
Accounts payable	(302,977)			
Accrued liabilities	9,565			
Compensated absences	(27,884)			
Customer deposits	1,624			
Net OPEB obligation	7,197			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(485,180)	(383,941)	(1,453,789)	(1,553,887)

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
OPERATING REVENUE:				
Landfill Fees	2,090,680	2,146,739	2,000,000	2,000,000
Garbage Franchise	42,482	41,495	42,000	42,000
Other Fees	28,018	20,627	20,500	20,500
TOTAL OPERATING REVENUE	2,161,179	2,208,861	2,062,500	2,062,500
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	46,958	64,897	72,074	73,473
Admin Employee Benefits	22,484	34,193	39,360	39,797
Admin Services / Supplies	999	40,325	48,808	49,135
Total Administration	70,442	139,415	160,242	162,405
<u>Operating</u>				
Operating Salaries / Wages	512,569	474,938	507,294	514,440
Operating Employee Benefits	214,920	275,126	298,331	300,561
Operating Services / Supplies	665,783	768,961	956,100	956,100
Total Operating	1,393,272	1,519,026	1,761,725	1,771,100
<u>Depreciation</u>	256,332	281,965	300,000	300,000
Total Salaries / Wages	559,527	539,835	579,367	587,913
Total Employee Benefits	237,404	309,319	337,692	340,358
Total Services / Supplies	666,782	809,286	1,004,908	1,005,235
TOTAL OPERATING EXPENSE	1,720,045	1,940,405	2,221,967	2,233,506
OPERATING INCOME OR (LOSS)	441,134	268,456	(159,467)	(171,006)
NONOPERATING REVENUE:				
Interest Income	33,872	9,839	11,000	11,000
Grants	-	-	-	-
Gain (loss) from disposal of capital assets	-	-	-	-
Other nonoperating revenue	-	-	-	-
TOTAL NONOPERATING REVENUE	33,872	9,839	11,000	11,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other nonoperating expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	475,006	278,295	(148,467)	(160,006)
OPERATING TRANSFERS:				
Operating Transfers In	-	2,211	-	-
Operating Transfers Out	-	-	-	-
NET OPERATING TRANSFERS	-	2,211	-	-
NET INCOME	475,006	276,084	(148,467)	(160,006)

PROPRIETARY FUND	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022 ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	2,077,854	2,172,026	2,022,500	2,022,500
Cash received from interfund services provided	70,500	36,835	40,000	40,000
Cash payments to suppliers for goods and services	(658,270)	(809,286)	(1,004,908)	(1,005,235)
Cash payments to employees for services & benefits	(862,020)	(849,154)	(917,059)	(928,271)
a. Net cash provided by operating activities	628,064	550,420	140,533	128,994
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In	-	2,211	-	-
b. Net cash provided by non-capital financing activities	-	2,211	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(133,766)	(295,000)	(65,000)	(65,000)
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	(133,766)	(295,000)	(65,000)	(65,000)
D. Cash Flows From Investing Activities				
Interest on Investments	35,526	9,839	11,000	11,000
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	35,526	9,839	11,000	11,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	529,824	267,471	86,533	74,994
CASH AND CASH EQUIVALENTS AT JULY 1	1,987,930	2,517,754	2,785,477	2,785,225
CASH AND CASH EQUIVALENTS AT JUNE 30	2,517,754	2,785,225	2,872,010	2,860,219
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	441,134	268,456	(159,467)	(171,006)
Depreciation	256,332	281,965	300,000	300,000
Pension expense	40,556			
City pension contributions	(75,149)			
Net change in				
Accounts receivable	(12,857)			
Due from other governments				
Inventories				
Accounts payable	8,514			
Accrued liabilities	1,386			
Compensated absences	(29,969)			
Customer deposits	31			
Net OPEB obligation	(1,913)			
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	628,064	550,420	140,533	128,994

PROPRIETARY FUND	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
OPERATING REVENUE:				
Aviation Fuel Fees	20,914	17,000	18,250	18,250
Landing Fees	78,511	86,148	70,000	85,000
Weather Service Data	2,500	3,500	4,000	4,000
Terminal Fees	130,300	134,376	134,376	132,388
Rentals & Leases	334,983	347,771	345,089	345,089
Parking Fees	139,049	70,142	120,000	120,000
Rental Car Access Fees	222,604	180,699	170,000	200,000
Concession Fees	-	-	-	-
Passenger Facility Charges	60,751	47,276	40,000	60,000
Other Fees	4,541	3,835	4,600	4,600
TOTAL OPERATING REVENUE	994,152	890,746	906,314	969,326
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	53,967	57,986	62,337	63,564
Admin Employee Benefits	26,165	28,518	34,412	34,794
Admin Services / Supplies	-	4,248	2,500	7,500
Total Administration	80,132	90,752	99,249	105,858
<u>Public Safety</u>				
ARFF Salaries / Wages	38,813	37,411	50,000	50,000
ARFF Employee Benefits	20,436	23,161	25,925	25,925
ARFF Services / Supplies	-	-	-	-
Total Public Safety	59,250	60,571	75,925	75,925
<u>Operations</u>				
Operating Salaries / Wages	246,376	248,194	286,221	291,104
Operating Employee Benefits	151,023	139,078	170,804	172,327
Operating Services / Supplies	145,959	274,883	1,105,650	1,108,338
Total Operations	543,358	662,154	1,562,675	1,571,769
<u>Terminal</u>				
Terminal Salaries / Wages	-	-	-	-
Terminal Employee Benefits	-	-	-	-
Terminal Services / Supplies	105,718	95,141	173,000	173,000
Total Terminal	105,718	95,141	173,000	173,000
<u>Depreciation</u>	2,439,163	2,460,000	2,711,935	2,711,935
Total Salaries / Wages	339,156	343,591	398,559	404,668
Total Employee Benefits	197,624	190,756	231,140	233,046
Total Services / Supplies	251,678	374,272	1,281,150	1,288,838
TOTAL OPERATING EXPENSE	3,227,620	3,368,619	4,622,784	4,638,488
OPERATING INCOME OR (LOSS)	(2,233,467)	(2,477,873)	(3,716,470)	(3,669,161)
NONOPERATING REVENUE:				
Non Operating Grants	1,049,910	831,547	2,704,898	2,704,898
Gain (loss) from capital asset disposal	-	3,456	-	-
Interest Income	28,178	7,407	8,500	8,500
TOTAL NONOPERATING REVENUE	1,078,088	842,410	2,713,398	2,713,398
NONOPERATING EXPENSE:				
Interest Expense	98,264	91,990	80,470	80,470
TOTAL NONOPERATING EXPENSE	98,264	91,990	80,470	80,470
Net Income Before Transfers	(1,253,643)	(1,727,453)	(1,083,542)	(1,036,233)
OPERATING TRANSFERS:				
In General Fund	143,676	15,509	-	-
In Recreation Fund	332,520	336,290	324,571	324,571
Operating Transfer Out	-	-	-	-
NET OPERATING TRANSFERS	476,196	351,799	324,571	324,571
NET INCOME	(777,447)	(1,375,654)	(758,971)	(711,662)

PROPRIETARY FUND	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING YEAR ENDING APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	993,565	890,746	906,314	969,326
Cash payments to suppliers for goods and services	(397,263)	(374,272)	(1,281,150)	(1,288,838)
Cash payments to employees for services & benefits	(503,936)	(534,347)	(629,699)	(637,714)
a. Net cash provided by operating activities	92,366	(17,873)	(1,004,535)	(957,226)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	476,196	351,799	324,571	324,571
b. Net cash provided by non-capital financing activities	476,196	351,799	324,571	324,571
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(1,117,181)	(897,881)	(1,219,898)	(1,219,898)
Principal paid on debt	(225,000)	(225,000)	(245,000)	(245,000)
Interest paid on debt	(102,166)	(91,290)	(79,570)	(79,570)
Decrease of Lease Payable		(3,975)	(6,481)	(6,481)
Interest paid on Lease Payable		(700)	(900)	(900)
Proceeds from issuance of Vehicle Lease	-	14,209	-	-
Proceeds from sales of capital assets	-	3,456	-	-
Proceeds from Federal Grants	1,049,910	831,547	2,704,898	2,704,898
Proceeds from arbitration settlement	-	-	-	-
c. Net cash used for capital and related financing activities	(394,437)	(369,634)	1,153,049	1,153,049
D. Cash Flows From Investing Activities				
Interest on Investments	29,859	7,407	8,500	8,500
Changes in Investments				
d. Net cash provided from investing activities	29,859	7,407	8,500	8,500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	203,984	(28,301)	481,586	528,894
CASH AND CASH EQUIVALENTS AT JULY 1	1,634,675	1,838,659	1,731,227	1,810,358
CASH AND CASH EQUIVALENTS AT JUNE 30	1,838,659	1,810,358	2,212,813	2,339,252
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,233,467)	(2,477,873)	(3,716,470)	(3,669,161)
Depreciation	2,439,163	2,460,000	2,711,935	2,711,935
Pension expense	73,958			
City pension contributions	(52,236)			
Net change in assets/liabilities				
(Increase) Decrease in:				
Accounts receivable	(337)			
Due from other governments				
Due from other funds				
Accounts payable	(145,586)			
Accrued liabilities	4,405			
Customer deposits	(250)			
Compensated absences	1,421			
Net OPEB obligation	5,296			
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	92,366	(17,873)	(1,004,535)	(957,226)

PROPRIETARY FUND	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022	
			ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
OPERATING REVENUE:				
Greens Fees	124,847	169,746	169,840	169,840
Membership Fees	200,143	261,547	250,000	250,000
Tournament Fees	14,657	27,081	57,570	57,570
Golf Cart Rental Fees	65,664	85,313	83,200	83,200
Cart Path Usage Fees	41,176	44,285	46,750	46,750
Golf Cart Shed Rentals	35,445	35,745	35,000	35,000
Golf Concession Rental	11,984	6,080	-	-
Golf Merchandise & Rentals	-	12,250	26,225	26,225
Range Fees	-	8,000	20,800	20,800
Golf Food & Beverage	-	110,300	273,730	273,730
Other Fees	10,766	5,713	-	-
TOTAL OPERATING REVENUE	504,683	766,060	963,115	963,115
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	25,029	25,165	30,970	31,536
Admin Employee Benefits	11,976	12,228	16,099	16,275
Admin Services / Supplies	-	1,700	1,870	1,870
Total Administration	37,005	39,093	48,938	49,682
<u>Operating</u>				
Operating Salaries / Wages	154,744	173,674	219,980	223,626
Operating Employee Benefits	62,785	87,279	114,478	115,616
Operating Services / Supplies	269,262	495,136	706,688	709,188
Total Operating	486,791	756,089	1,041,146	1,048,430
<u>Depreciation</u>	92,070	94,000	103,400	103,400
Total Salaries / Wages	179,773	198,839	250,950	255,162
Total Employee Benefits	74,761	99,507	130,577	131,891
Total Services / Supplies	269,262	496,836	708,558	711,058
TOTAL OPERATING EXPENSE	615,866	889,182	1,193,484	1,201,512
OPERATING INCOME OR (LOSS)	(111,184)	(123,122)	(230,369)	(238,397)
NONOPERATING REVENUE:				
Interest Income	11,352	963	950	950
Other nonoperating revenue	5,001	-	-	-
TOTAL NONOPERATING REVENUE	16,353	963	950	950
NONOPERATING EXPENSE:				
Other nonoperating expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	(94,831)	(122,159)	(229,419)	(237,447)
OPERATING TRANSFERS:				
In General Fund	-	406	-	-
In Facility Fund	-	20,000	-	-
In Recreation Fund	25,000	25,000	25,000	25,000
NET OPERATING TRANSFERS	25,000	45,406	25,000	25,000
NET INCOME	(69,831)	(76,753)	(204,419)	(212,447)

PROPRIETARY FUND	(1)	(2)	(2) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	504,707	766,060	963,115	963,115
Cash payments to suppliers for goods and services	(259,344)	(496,836)	(708,558)	(711,058)
Cash payments to employees for services & benefits	(274,000)	(298,346)	(381,526)	(387,054)
a. Net cash provided by operating activities	(28,637)	(29,122)	(126,969)	(134,997)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	25,000	45,406	25,000	25,000
b. Net cash provided by non-capital financing activities	25,000	45,406	25,000	25,000
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(7,500)	(20,000)	-	-
Contributions Received	5,001	-	-	-
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
c. Net cash used for capital and related financing activities	(2,499)	(20,000)	-	-
D. Cash Flows From Investing Activities				
Interest on Investments	12,113	963	950	950
Changes in Investments				
d. Net cash provided from investing activities	12,113	963	950	950
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	5,977	(2,753)	(101,019)	(109,047)
CASH AND CASH EQUIVALENTS AT JULY 1	757,761	763,738	758,711	760,985
CASH AND CASH EQUIVALENTS AT JUNE 30	763,738	760,985	657,692	651,939
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(111,184)	(123,122)	(230,369)	(238,397)
Depreciation	92,070	94,000	103,400	103,400
Pension expense	10,867			
City pension contributions	(23,170)			
Net change in				
Accounts receivable	25			
Due from other governments				
Inventories				
Accounts payable	9,917			
Accrued liabilities	(4,378)			
Compensated absences	2,357			
Customer deposits				
Net OPEB obligation	(5,142)			
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	(28,637)	(29,122)	(126,969)	(134,997)

	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2020	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2021	BUDGET YEAR ENDING 6/30/2022 ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING APPROVED
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	1,779,813	2,248,610	2,604,000	2,604,000
Employee Dependent Contributions	280,195	336,402	302,267	302,267
Retiree Contributions	57,174	51,810	51,810	51,810
Stop Loss Reimbursements	148,663	1,528	100,000	100,000
Subsidy/Retirees & Dependents	75,000	100,000	100,000	100,000
TOTAL OPERATING REVENUE	2,340,845	2,738,350	3,158,077	3,158,077
OPERATING EXPENSE:				
<u>Administration</u>				
Employee Benefits	1,899,047	2,391,296	3,079,067	3,026,134
Services / Supplies	36,428	57,000	55,000	55,000
Total Administration	1,935,475	2,448,296	3,134,067	3,081,134
<u>Depreciation</u>	-	-	-	-
Total Employee Benefits	1,899,047	2,391,296	3,079,067	3,026,134
Total Services / Supplies	36,428	57,000	55,000	55,000
TOTAL OPERATING EXPENSE	1,935,475	2,448,296	3,134,067	3,081,134
OPERATING INCOME OR (LOSS)	405,370	290,054	24,010	76,943
NONOPERATING REVENUE:				
Interest Income	29,916	11,009	11,000	11,000
TOTAL NONOPERATING REVENUE	29,916	11,009	11,000	11,000
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	435,286	301,063	35,010	87,943
OPERATING TRANSFERS:				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
CHANGE IN NET POSITION	435,286	301,063	35,010	87,943
A. Cash Flows From Operating Activities				
Cash received from Customers, service fees	2,340,845	2,738,350	3,158,077	3,158,077
Cash payments to suppliers for goods and services	-	(57,000)	(55,000)	(55,000)
Cash paid to employees	(1,935,475)	(2,391,296)	(3,079,067)	(3,026,134)
a. Net cash provided (used) by operating activities	405,370	290,054	24,010	76,943
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	29,916	11,009	11,000	11,000
d. Net cash provided from investing activities	29,916	11,009	11,000	11,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	435,286	301,063	35,010	87,943
CASH AND CASH EQUIVALENTS AT JULY 1	1,596,163	2,031,449	2,332,512	2,332,512
CASH AND CASH EQUIVALENTS AT JUNE 30	2,031,449	2,332,512	2,367,522	2,420,455
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	405,370	290,054	24,010	76,943
Net change in assets/liabilities				
(Increase) in accounts receivable	-	-	-	-
(Increase) in prepaids	-	-	-	-
Increase in accounts payable	-	-	-	-
Increase in accrued liabilities	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	405,370	290,054	24,010	76,943

- 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 7/1/2021	REQUIREMENT FOR FISCAL BUDGET YEAR ENDING 6/30/2022		
								(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%	\$ 6,155,000	\$ 222,556	\$ 520,000	\$ 742,556
2014 Public Safety Bond	5	20 Years	\$ 3,000,000	7/5/2014	9/1/2024	2.2500%	\$ 1,280,000	\$ 25,313	\$ 310,000	\$ 335,313
2015 Recreation Facilities Bond	2	20 Years	\$ 8,000,000	11/12/2015	5/1/2035	2.4350%	\$ 5,830,000	\$ 190,312	\$ 420,000	\$ 610,312
Total Debt Service Fund			\$ 21,500,000				\$ 13,265,000	\$ 438,181	\$ 1,250,000	\$ 1,688,181
Airport Fund										
2009 Airport Terminal Bonds	2	17 Years	\$ 3,735,000	12/1/2009	10/1/2026	Variable	\$ 1,630,000	\$ 79,571	\$ 245,000	\$ 324,571
Total Airport Fund			\$ 3,735,000				\$ 1,630,000	\$ 79,571	\$ 245,000	\$ 324,571
			\$ -				\$ -	\$ -	\$ -	\$ -
Total All Debt Service			\$ 25,235,000				\$ 14,895,000	\$ 517,752	\$ 1,495,000	\$ 2,012,752

Transfer Schedule for Fiscal Year 2021-2022

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Revenue Stabilization Fund	26	250,000
				Capital Equipment Reserve Fund	32	1,860,257
				Facility Reserve Fund	29	1,860,257
				Capital Construction Fund	27	1,000,000
REVENUE STABILIZATION FUND	General Fund	21	250,000			
SUBTOTAL			250,000	SUBTOTAL		4,970,514
SPECIAL REVENUE FUNDS						
RECREATION FUND			-	Youth Recreation	23	250,000
				Golf Fund	43	25,000
				Debt Service Fund	34	610,312
				Airport Fund	41	324,571
YOUTH RECREATION FUND	Recreation Fund	22	250,000			
SUBTOTAL			250,000	SUBTOTAL		1,209,883
CAPITAL PROJECTS FUNDS						
Capital Equipment Reserve Fund	General Fund	21	1,860,257			
Capital Construction Fund	General Fund	21	1,000,000			
Facility Reserve Fund	General Fund	21	1,860,257			
SUBTOTAL			4,720,514	SUBTOTAL		
DEBT SERVICE FUND						
Debt Service Fund	Recreation Fund	33	610,312			
SUBTOTAL			610,312	SUBTOTAL		
ENTERPRISE FUNDS						
Golf Fund	Recreation Fund	22	25,000			
Airport Fund	Recreation Fund	22	324,571			
SUBTOTAL			349,571	SUBTOTAL		
TOTAL			6,180,397	TOTAL		6,180,397

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, 2021 to May 31, 2021

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

Budget Year 2018-2019

Sch of Existing Contracts

Local Government: City of Elko
 Contact: Jan Baum, Financial Services Director
 E-mail Address: jbaum@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 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1	HintonBurdick CPAs and Advisors	7/1/2020	6/30/2021	\$ 60,000	\$ 65,000	Independent Auditing Services
2	Elko County	7/1/1994	None	\$ 186,278	\$ 275,000	Municipal Court Services
3	Goicoechea & DiGrazia, LTD	1/1/1987	None	\$ 395,000	\$ 415,000	Attorney Services
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 641,278	\$ 755,000	

Additional Explanations (Reference Line Number and Vendor):

Sch of Privatization Contr

Local Government: City of Elko
 Contact: Jan Baum, Financial Services Director
 E-mail Address: jbaum@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 2020-21	Proposed Expenditure FY 2021-22	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.