

City of Elko



**Fiscal Year
2022/2023**

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, 2023

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 7,761,307

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 11 governmental fund types with estimated expenditures of \$ 45,397,725 and 6 proprietary funds with estimated expenses of \$ 22,588,247

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

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

Signed Jan Baum

Dated: 5/26/2022

APPROVED BY THE GOVERNING BOARD

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

SCHEDULED PUBLIC HEARING:

Date and Time May 24, 2022 4:00pm

Publication Date May 13, 2022

Place: 1751 College Avenue, Elko, NV 89801

CITY OF ELKO

2022/2023 Final Tentative Budget

The 2022/2023 Fiscal Year budget for the City of Elko includes an increase in property tax rate of \$.20 bringing the overall City of Elko property tax rate to \$1.2977. The previous tax rate of \$1.0977 had been in effect for the City of Elko for 1 year with the increase of \$.1777 in fiscal year 2021/2022. The proposed tax rate change was prompted because the Elko County School District Pay-As-You-Go rate of \$.75 did not pass during the November 2020 election followed by the rejection of a \$.50 tax rate in a special election held December 14, 2021. The Elko County School District Pay-As-You-Go \$.75 tax rate expires on June 30, 2022. The City of Elko tax rate of \$1.2977 brings the overall City of Elko rate to \$3.61, which is \$.05 below the tax rate cap. The additional rate of \$.1777 generates approximately \$1 million in revenue and was designated to the Facilities Reserve Fund by City Council. The \$.20 tax rate generates approximately \$1.2 million in Ad Valorem revenue and was designated to the Capital Construction Fund by City Council. The Elko City Council approved the Final Tentative Budget, as submitted on May 24, 2022.

The budgeted ending fund balance for the General Fund is \$13.4 million. 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 fund balance of \$13.4 million is approx. \$11.1 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 American Rescue Plan Act (ARPA) Funds. The first half (\$13.7 million) of the ARPA Funds was received in July, 2021. 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 is budgeted to be transferred to the Water Fund in fiscal year 2023.

The first ARPA reporting was submitted to the Treasury in April, 2022. Included in this reporting the City elected to take the \$10 million lost revenue option (as presented in the Final Rule) of which \$5.2 million was used in fiscal year 2021/2022 to cover General Fund wages and \$500,000 for business donations. The fiscal year 2023 budget reflects the second receipt of \$13.7 million in ARPA fund. \$10 million is transferred to the Water Fund for infrastructure projects and the remaining \$3.7 million will be used to cover General Fund wages. Using ARPA funds to cover General Fund payroll frees up funds for the City to make donations to non-profit organizations within the City for COVID-19 relief and to address Behavioral Health issues.

For fiscal years 2021/2022 and 2022/2023 the General Fund revenues are approximately \$40 million as compared to Fiscal Year 2020/2021 at \$25.7 million. The increase is due to the ARPA Funds and consolidated sales taxes are trending to come in higher than fiscal year 2020/2021 by approximately 6.5% or nearly \$1 million. For Fiscal Year 2022/2023 the City budgeted sales tax flat from fiscal year 2021/2022 due to anticipated inflationary pressures.

Fiscal year 2022/2023 General Fund expenditures are projected to increase over 4.7% from the estimated Fiscal Year 2021/2022 expenditures. City Council approved an 8% COLA increase for non-represented employees based on the January 2022 CPI for Pacific Cities for the West of 8.4%. The employees covered under bargaining unit agreements include CPI increases on average of 5%. The total General Fund expenditures are projected to be approximately \$27.8 million in FY 2022/2023. Salaries and benefits comprise approximately 66% of total General Fund expenses.

Due to higher than anticipated consolidated sales tax revenues in FY 2020/2021, the City of Elko had a Fiscal Year 2021/2022 fund balance in excess of budget of \$1,922,750. \$721,031 is budgeted to be transferred to the Capital Equipment Fund and another \$721,031 to the Facility Reserve Fund and the remaining \$480,688 to the Revenue Stabilization Fund in Fiscal Year 2022/2023. The City transferred \$150,000 additional funds to the Revenue Stabilization Fund for a total transfer from the General Fund to the Revenue Stabilization Fund of \$630,688. The Revenue Stabilization Fund Balance does not exceed 10% of the prior year total General Fund Expenditures.

The Transient Lodging Tax for FY 2022/2023 budget is projected to decrease slightly due to anticipated inflationary pressures due to higher fuel prices. The transfer from the Recreation Fund to the Youth Recreation Fund for \$160,000 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 is slow to recover. The transfer from the Recreation Fund to the Debt Service Fund for \$613,512 is for the Recreation Facilities Bond payment. The transfer from the Recreation Fund to the Airport Enterprise Fund for \$316,980 covers the Airport Terminal Bond payment.

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.

2022/2023 Budget Index

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Budget Summary for CITY OF ELKO
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2023	(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2021	ESTIMATED CURRENT YEAR 6/30/2022	BUDGET YEAR 6/30/2023			
REVENUES						
Ad Valorem	5,209,052	5,980,715	7,761,307			7,761,307
Other Taxes	3,601,153	4,023,368	3,963,539			3,963,539
Licenses and Permits	1,852,023	2,166,225	2,167,934			2,167,934
Intergovernmental Resources	20,579,187	33,562,119	33,527,400			33,527,400
Charges for Services	1,147,934	1,378,993	1,469,391		14,882,202	16,351,593
Fines and Forfeitures	89,847	58,283	82,700			82,700
Miscellaneous	1,064,046	2,227,416	1,157,004		13,653,963	14,810,967
TOTAL REVENUES	33,543,242	49,397,118	50,129,274		28,536,165	78,665,439
EXPENDITURES - EXPENSES						
General Government	2,580,446	3,732,642	4,672,013		3,133,933	7,805,946
Judicial	368,600	287,600	532,677			532,677
Public Safety	11,909,409	13,208,904	14,857,717			14,857,717
Public Works	4,348,081	5,262,732	5,339,775			5,339,775
Health Welfare	706,489	763,943	883,313			883,313
Culture and Recreation	3,221,005	3,730,274	4,090,419			4,090,419
Community Support	130,075	2,180,787	405,518			405,518
Contingencies	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	417,492			417,492
Utility Enterprises	-				13,890,423	13,890,423
Hospitals	-					-
Transit Systems	-					-
Airports	-				4,070,986	4,070,986
Other Enterprises - Golf	-				1,422,992	1,422,992
Rounding						-
Debt Service: Principal Retirement	1,215,000	1,250,000	1,295,000		xxxxxxxxxxxxxxxxxxxx	1,295,000
Fiscal Agent Charges	1,220	1,220	1,500			1,500
Interest Cost	479,525	438,181	397,449		69,912	467,361
Capital Outlay	4,670,446	5,189,270	12,922,345			12,922,345
TOTAL EXPENDITURES - EXPENSES	29,630,297	36,045,552	45,815,217		22,588,247	68,403,464
Excess of Revenues over (under)						
Expenditures - Expenses	3,912,946	13,351,566	4,314,057		5,947,918	10,261,975

Budget Summary for CITY OF ELKO
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2023	(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2021	ESTIMATED CURRENT YEAR 6/30/2022	BUDGET YEAR 6/30/2023			
REVENUES						
OTHER FINANCING SOURCES (USES)						
Proceeds of Long-term Debt	-	-	-			
Capital Leases						
Proceeds from Disposal of Capital Assets						
Lease Proceeds	160,801	369,517	288,423			288,423
Operating Transfers in	1,523,847	5,834,826	2,846,262		10,416,980	13,263,242
Operating Transfers (out)	(1,979,808)	(14,213,759)	(13,263,242)		-	(13,263,242)
TOTAL OTHER FINANCING SOURCES (USES)	(295,160)	(8,009,416)	(10,128,557)		10,416,980	288,423
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	3,617,786	5,342,150	(5,814,500)		16,364,898	10,550,398
FUND BALANCE JULY 1, BEGINNING OF YEAR						
Reserved	928,228	1,061,120	1,146,942		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	20,368,318	23,853,212	29,109,536		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	21,296,546	24,914,332	30,256,478		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR						
Reserved	1,061,120	1,146,942	1,248,720		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	23,853,212	29,109,540	23,193,258		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	24,914,332	30,256,482	24,441,978		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 6/30/2021	ESTIMATED CURRENT YEAR YEAR 6/30/2022	BUDGET YEAR YEAR 6/30/2023
General Government	25	24.5	24.5
Judicial			
Public Safety	72	74	76.5
Public Works	30	29.5	29.5
Sanitation	8	8	8
Health	9.5	8.5	8.5
Welfare			
Culture and Recreation	24.5	27.75	29.5
Community Support			
TOTAL GENERAL GOVERNMENT	169	172.25	176.5
Utilities	20.5	21.5	21.5
Hospitals			
Transit Systems			
Airports	4	5	5
Other			
TOTAL	24.5	26.5	26.5
Total FTE's	193.5	198.75	203

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	21,199 State Demographer	21,492 State Demographer	20,976 State Demographer
Assessed Valuation (Secured and Unsecured Only)	619,988,750	599,426,921	615,366,265
Net Proceeds of Mines	24,844	-	-
TOTAL ASSESSED VALUE	620,013,594	599,426,921	615,366,265
TAX RATE			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Construction Fund	0.1552	0.1552	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
Enterprise Funds			
Other			
TOTAL TAX RATE	0.9200	1.0977	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
OPERATING RATE							
A Property Tax Subject to Revenue Limitations	4.3012	615,366,265	26,468,134	1.2977	7,985,608	224,300	7,761,308
B Property Tax Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED							
C Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D 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)	4.3012	615,366,265	26,468,134	1.2977	7,985,608	224,300	7,761,308
N Debt	-	-	-	-	-	-	-
O Total M and N	4.3012	615,366,265	26,468,134	1.2977	7,985,609	224,300	7,761,308

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, 2023

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	14,238,997	16,739,440	3,677,007	0.7925	19,082,699	-	-	53,738,143
Recreation	3,874,849				3,972,039	-	-	7,846,888
Youth Recreation	177,540				93,700		160,000	431,240
Municipal Court Admin. Assessment	79,577				4,000		-	83,577
Narcotics Task Force Grant	5,634				31,000		-	36,634
Revenue Stabilization	2,065,989				5,000		630,688	2,701,677
Capital Construction	2,024,610		2,124,387	0.1552	427,693		-	4,576,690
Elko Redevelopment Agency	1,242,592				378,000		-	1,620,592
Facility Reserve	1,877,772		1,062,791	0.2000	5,604	-	721,031	3,667,197
Ad Valorem Capital Projects	1,335,882				376,050		-	1,711,932
Public Improvement Development							-	-
Capital Equipment Reserve	2,051,887	522,992	418,657	0.0700	26,500	288,423	721,031	4,029,491
Debt Service	1,281,149		478,465	0.0800	703,250		613,512	3,076,376
Subtotal Governmental Fund Types, Expendable Trust Funds	30,256,478	17,262,432	7,761,308	1.2977	25,105,535	288,423	2,846,262	83,520,438
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	17,262,432	7,761,308	1.2977	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2023										
		Budget Summary for the CITY OF ELKO								
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General Recreation Youth Recreation Municipal Court Admin. Assessment Narcotics Task Force Grant Revenue Stabilization Capital Construction Elko Redevelopment Agency Facility Reserve Ad Valorem Capital Projects Public Improvement Development Capital Equipment Reserve Debt Service	General	X	12,106,723	7,490,900	7,785,151	450,000	417,492	12,072,750	13,415,125	53,738,141
	Recreation	R	-	-	2,047,511	790,000	-	1,190,492	3,818,886	7,846,888
	Youth Recreation	R	185,585	82,655	121,950	-	-	-	41,050	431,240
	Municipal Court Admin. Assessment	R	-	-	-	83,577	-	-	-	83,577
	Narcotics Task Force Grant	R	-	-	31,000	-	-	-	5,634	36,634
	Revenue Stabilization	R	-	-	-	-	-	-	2,701,677	2,701,677
	Capital Construction	C	-	-	-	3,670,000	-	-	906,690	4,576,690
	Elko Redevelopment Agency	C	-	-	76,000	1,544,592	-	-	-	1,620,592
	Facility Reserve	C	-	-	-	3,667,198	-	-	-	3,667,198
	Ad Valorem Capital Projects	C	-	-	-	1,711,932	-	-	-	1,711,932
	Public Improvement Development	C	-	-	-	-	-	-	-	-
	Capital Equipment Reserve	C	-	-	320,380	1,538,623	-	-	2,170,488	4,029,491
	Debt Service	D	-	-	1,693,948	-	-	-	1,382,427	3,076,375
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			12,292,308	7,573,555	12,075,940	13,455,922	417,492	13,263,242	24,441,977	83,520,435

* 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, 2023

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	4,291,572	5,028,884	367,000	2,500	10,000,000	-	9,627,188
Sewer	E	3,065,500	6,339,864	3,365,000	-	-	-	90,636
Landfill	E	2,062,500	2,521,676	8,500	-	-	-	(450,676)
Airport	E	838,474	4,070,986	9,899,463	67,412	316,980	-	6,916,519
Golf	E	1,132,166	1,422,992	2,000	-	100,000	-	(188,826)
Health Insurance	I	3,491,990	3,133,933	12,000	-	-	-	370,057
TOTAL		14,882,202	22,518,334	13,653,963	69,912	10,416,980	-	16,364,898

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

** Including Depreciation

REVENUES	(1)	(2)	(1) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	3,472,603	4,192,717	3,677,007	3,677,007
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	468,736	568,000	530,000	568,000
Brothel Fees	-	-	-	-
Liquor License	75,857	95,000	95,000	95,000
Gaming License	94,615	105,000	105,000	105,000
Total Business License	639,207	768,000	730,000	768,000
<u>Other Licenses:</u>				
Dog Licenses	4,235	2,846	5,000	5,000
Bicycle Licenses	4	-	-	-
Total Other Licenses	4,239	2,846	5,000	5,000
<u>Franchise Fees:</u>				
Television	-	-	-	-
Natural Gas	338,275	404,337	383,482	404,337
Electricity	307,276	409,144	350,000	409,144
Geothermal	2,219	1,452	1,452	1,452
Water and Sewer	238,999	230,000	230,000	230,000
Telephone	22,922	-	-	-
Beehive Broadband	105	-	-	-
Total Franchise Fees	909,796	1,044,934	964,934	1,044,934
<u>Permits:</u>				
Building Permits	298,781	350,446	275,000	350,000
Other Permits	-	-	-	-
Total Permits	298,781	350,446	275,000	350,000
TOTAL LICENSES AND PERMITS	1,852,023	2,166,225	1,974,934	2,167,934
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Task Force Grant	69,722	133,945	71,600	71,600
Law Enforcement Grants	34,402	-	-	-
Other Grants	-	-	-	-
Total Grants	104,124	133,945	71,600	71,600
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	121,994	118,000	118,000	118,000
Fuel Tax - 1.75	147,965	129,100	129,100	129,100
Fuel Tax - 2.35	243,408	246,685	245,000	245,000
Total Fuel Taxes	513,367	493,785	492,100	492,100
<u>Consolidated Revenue:</u>				
Cigarette Tax	59,280	58,685	58,112	58,685
Liquor Tax	25,111	30,844	30,587	30,844
Sales Tax	13,492,120	14,447,150	14,381,094	14,447,150
Government Services Tax	1,877,957	1,937,464	1,914,728	1,937,464
RPTT	188,342	265,296	262,344	265,296
Total Consolidated Revenue	15,642,808	16,739,440	16,646,866	16,739,440

REVENUES	(1)	(2)	(1) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE: (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	128,316	120,753	125,000	125,000
Total County Shared Revenues	128,316	120,753	125,000	125,000
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	2,758	2,785	2,785	2,785
COVID Relief Intergovernmental	1,807,726	13,738,433	13,738,433	13,738,433
LEO Reimbursements	-	-	-	-
Workers Compensation Refunds	-	-	-	-
County Sales Tax Remit - .25	356,922	358,236	356,000	356,000
Narcotics Seizure Revenue	-	-	-	-
Total Other Intergov'tal Revenue	2,167,406	14,099,454	14,097,218	14,097,218
TOTAL INTERGOVERNMENTAL REV	18,556,022	31,587,377	31,432,783	31,525,358
CHARGES FOR SERVICES:				
<u>Community Development Fees:</u>				
Other Community Development Fees	-	-	-	-
Zoning Fees	22,886	20,014	25,000	25,000
Plan Check Fees	130,338	131,438	127,636	130,000
Total Community Development Fees	153,224	151,452	152,636	155,000
<u>Public Works Fees:</u>				
Street Lighting Fees	279,038	272,361	275,000	275,000
Storm Water Management Fee	102,054	160,000	132,000	150,000
Total Public Works Fees	381,093	432,361	407,000	425,000
<u>Public Safety Fees:</u>				
Fingerprinting Fees	15,774	9,715	9,715	9,715
Other Public Safety Fees	66,995	71,072	71,052	71,052
Prostitution Fees	2,554	8,421	8,421	8,421
Total Public Safety Fees	85,323	89,207	89,188	89,188
<u>Recreation Fees:</u>				
Park Concession Fees	650	514	1,010	1,010
Park Use Fees	21,833	33,500	33,000	33,000
Swimming Pool Fees	50,325	81,081	130,000	130,000
Other Fees	-	-	-	-
Total Recreation Fees	72,808	115,095	164,010	164,010
<u>Health Fees:</u>				
Animal Shelter Fees	69,782	79,492	81,500	81,500
Cemetery Sales	18,000	29,400	25,000	25,000
Grave Openings	24,750	38,325	25,000	25,000
Total Health Fees	112,532	147,217	131,500	131,500
TOTAL CHARGES FOR SERVICES	804,980	935,332	944,334	964,698

REVENUES	(1)	(2)	(1) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
FINES AND FORFEITURES:				
<u>Fines and Forfeitures</u>				
Forensic Service Fees	3,240	1,680	2,200	2,200
Municipal Court Fees	86,307	56,517	80,000	80,000
Alcohol Assessment Fees	-	-	-	-
Bail Bond Fees	300	86	500	500
TOTAL FINES AND FORFEITURES	89,847	58,283	82,700	82,700
MISCELLANEOUS REVENUE:				
<u>Interest:</u>				
Interest on Investments	5,737	53,000	66,000	66,000
Total Interest	5,737	53,000	66,000	66,000
<u>Rent:</u>				
General	-	-	-	-
Total Rent	-	-	-	-
<u>Other Miscellaneous:</u>				
Reimbursements	333,397	558,896	545,750	545,750
GEMT	368,273	338,362	400,000	400,000
Street Cut Reimbursements	1,650	1,275	1,200	1,200
Private Donations	181,140	31,961	-	-
Other Miscellaneous	77,944	166,935	68,500	68,500
Total Other Miscellaneous	962,405	1,097,429	1,015,450	1,015,450
TOTAL OTHER MISCELLANEOUS	968,142	1,150,429	1,081,450	1,081,450
SUBTOTAL REVENUES ALL SOURCES	25,743,616	40,090,363	39,193,208	39,499,146
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	-	-	1,058,581	-
Unreserved Beginning Fund Balance	10,079,101	13,726,995	10,600,002	14,238,997
TOTAL BEGINNING FUND BALANCE	10,079,101	13,726,995	11,658,583	14,238,997
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	35,822,717	53,817,358	50,851,791	53,738,143

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Fiscal Year Ending June 30, 2023 Tentative Approved	Final Approved
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	358,385	365,100	438,353	438,353
Employee Benefits	189,292	193,513	247,922	275,945
Services / Supplies	238,342	1,105,858	4,506,562	1,464,423
Capital Outlay	-	-	-	-
Total Administration	786,020	1,664,471	5,192,838	2,178,721
<u>Clerk</u>				
Salaries / Wages	156,029	160,140	172,598	172,598
Employee Benefits	83,584	90,040	92,354	93,363
Services / Supplies	8,938	27,699	43,142	44,233
Capital Outlay	-	-	-	-
Total Clerk	248,552	277,879	308,094	310,194
<u>Personnel</u>				
Salaries / Wages	77,127	104,900	115,584	115,584
Employee Benefits	32,785	57,371	59,023	59,498
Services / Supplies	58,457	91,889	151,071	144,947
Capital Outlay	-	-	-	-
Total Personnel	168,369	254,160	325,677	320,028
<u>Information Systems</u>				
Salaries / Wages	98,947	102,900	114,892	114,892
Employee Benefits	52,679	56,086	52,837	53,312
Services / Supplies	241,780	248,916	267,947	264,156
Capital Outlay	-	-	-	-
Total Information Systems	393,406	407,902	435,675	432,359
<u>Finance</u>				
Salaries / Wages	125,115	134,063	144,938	144,938
Employee Benefits	82,102	82,013	82,188	82,971
Services / Supplies	27,522	29,806	42,109	42,109
Capital Outlay	-	-	-	-
Total Finance	234,739	245,882	269,234	270,018
<u>Planning / Zoning</u>				
Salaries / Wages	144,766	130,030	167,711	167,711
Employee Benefits	77,219	69,815	91,193	92,003
Services / Supplies	18,861	17,550	46,650	46,650
Capital Outlay	-	-	-	-
Total Planning / Zoning	240,847	217,395	305,554	306,364
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	292,545	291,000	325,600	325,600
Services / Supplies	164,469	199,497	208,349	208,349
Total Central Services	457,014	490,497	533,949	533,949
<u>Economic Development</u>				
Services / Supplies	23,319	23,641	31,800	31,800
Capital Outlay	-	-	-	-
Total Economic Development	23,319	23,641	31,800	31,800
Total Salaries / Wages	960,369	997,133	1,154,076	1,154,076
Total Employee Benefits	810,206	839,838	951,116	982,691
Total Services / Supplies	781,688	1,721,215	5,297,629	2,214,866
Total Capital Outlay	-	-	-	-
TOTAL GENERAL GOVERNMENT	2,552,263	3,558,186	7,402,822	4,351,633

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	(2) Fiscal Year Ending June 30, 2023	
			Tentative Approved	Final Approved
PUBLIC SAFETY FUNCTION				
<u>Police</u>				
Salaries / Wages	4,174,924	4,588,148	5,338,931	5,388,022
Employee Benefits	2,517,706	2,892,387	3,265,163	3,355,077
Services / Supplies	1,092,172	1,233,759	1,324,861	1,324,861
Capital Outlay	48,966	235,000	-	350,000
Total Police	7,833,769	8,949,294	9,928,955	10,417,960
<u>Fire - Main Station / ARFF</u>				
ARFF Salaries / Wages	2,134,977	2,168,836	2,261,102	2,261,102
ARFF Employee Benefits	1,189,572	1,299,963	1,324,823	1,364,194
ARFF Services / Supplies	471,314	618,347	617,931	617,931
ARFF Capital Outlay	194,985	100,000	100,000	100,000
Total Fire-Main Station/ARFF	3,990,848	4,187,146	4,303,855	4,343,227
<u>Fire - Southside Station</u>				
Southside Salaries / Wages	-	-	-	-
Southside Employee Benefits	-	-	-	-
Southside Services / Supplies	4,996	6,900	8,250	8,250
Southside Capital Outlay	-	-	-	-
Total Fire - Southside Station	4,996	6,900	8,250	8,250
<u>Fire - Downtown Station</u>				
Downtown Salaries / Wages	11,644	8,000	16,286	16,286
Downtown Employee Benefits	8,739	250	1,979	1,894
Downtown Services / Supplies	27,506	24,600	39,100	39,100
Downtown Capital Outlay	-	-	-	-
Total Fire - Downtown Station	47,889	32,850	57,365	57,280
Total Salaries / Wages	6,321,546	6,764,984	7,616,319	7,665,409
Total Employee Benefits	3,716,017	4,192,600	4,591,964	4,721,165
Total Services / Supplies	1,595,988	1,883,606	1,990,142	1,990,142
Total Capital Outlay	243,951	335,000	100,000	450,000
TOTAL PUBLIC SAFETY	11,877,502	13,176,190	14,298,425	14,826,717

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Fiscal Year Ending June 30, 2023 Tentative Approved	Final Approved
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	692,590	723,175	796,171	796,171
Employee Benefits	372,689	413,800	446,093	450,237
Services / Supplies	1,072,658	1,549,002	1,384,800	1,519,800
Capital Outlay	209,504	400,000	-	-
Total Public Works	2,347,440	3,085,977	2,627,065	2,766,209
<u>Fleet Maintenance</u>				
Salaries / Wages	312,624	289,345	325,981	325,981
Employee Benefits	168,376	151,300	195,905	197,788
Services / Supplies	57,141	52,300	75,350	75,350
Capital Outlay	-	-	-	-
Total Fleet Maintenance	538,141	492,945	597,236	599,120
<u>Engineering</u>				
Salaries / Wages	97,752	112,835	122,598	122,598
Employee Benefits	51,299	59,900	62,763	63,272
Services / Supplies	30,273	22,092	77,734	77,734
Capital Outlay	-	-	-	-
Total Engineering	179,323	194,827	263,095	263,604
<u>Building Inspection</u>				
Salaries / Wages	259,426	306,426	332,267	332,267
Employee Benefits	149,262	186,200	194,324	196,208
Services / Supplies	70,658	82,611	99,441	99,441
Capital Outlay	12,814	-	-	-
Total Building Inspection	492,160	575,238	626,033	627,916
<u>Facilities Maintenance</u>				
Salaries / Wages	187,018	205,075	234,590	234,590
Employee Benefits	118,840	132,450	141,632	143,082
Services / Supplies	284,530	345,270	374,050	376,550
Capital Outlay	-	-	-	-
Total Facilities Maintenance	590,388	682,795	750,272	754,222
<u>Community Development</u>				
Salaries / Wages	101,007	126,545	142,530	142,530
Employee Benefits	52,970	59,742	62,703	63,424
Services / Supplies	46,652	44,663	122,750	122,750
Capital Outlay	-	-	-	-
Total Community Development	200,629	230,950	327,983	328,704
Total Salaries / Wages	1,650,418	1,763,401	1,954,138	1,954,138
Total Employee Benefits	913,435	1,003,392	1,103,420	1,114,012
Total Services / Supplies	1,561,911	2,095,938	2,134,125	2,271,625
Total Capital Outlay	222,318	400,000	-	-
TOTAL PUBLIC WORKS	4,348,081	5,262,732	5,191,683	5,339,775

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EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(2)	
		ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Fiscal Year Ending June 30, 2023	
				Tentative Approved	Final Approved
Page	Function Summary				
14	General Government	2,552,263	3,558,186	7,402,822	4,351,633
15	Judicial	368,600	287,600	449,100	449,100
16	Public Safety	11,877,502	13,176,190	14,298,425	14,826,717
17	Public Works	4,348,081	5,262,732	5,191,683	5,339,775
18	Health	706,489	763,943	876,164	883,313
19	Culture / Recreation	1,256,582	1,467,900	1,646,182	1,652,718
20	Community Support	129,199	2,074,287	400,100	329,518
Total Expenditures - All Functions		21,238,716	26,590,837	30,264,477	27,832,776
OTHER USES:					
Contingency		-	-	453,967	417,492
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	480,688	630,688
27	Transfers Out Capital Construction Fund	-	1,000,000	-	-
29	Transfers Out Facility Fund	360,454	1,860,257	721,031	721,031
32	Transfers Out Capital Equipment Fund	421,880	1,860,257	721,031	721,031
35	Transfers Out Water Fund	24,154	8,000,000	10,000,000	10,000,000
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	-	17,010	-	-
56	Transfer Out Golf Course Enterprise Fund	-	-	-	-
Total Operating Transfers Out		857,005	12,987,524	11,922,750	12,072,750
TOTAL EXPENDITURES AND OTHER USES:		22,095,722	39,578,361	42,641,194	40,323,017
ENDING FUND BALANCE:					
Reserved Ending Fund Balance			-	426,255	-
Unreserved Ending Fund Balance		13,726,996	14,238,997	7,784,341	13,415,125
Total Ending Fund Balance		13,726,996	14,238,997	8,210,596	13,415,125
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		35,822,717	53,817,358	50,851,791	53,738,143

REVENUES	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
TAXES:				
Room Taxes	3,601,153	4,023,368	3,946,423	3,963,539
INTERGOVERNMENTAL:				
Grants	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest Income	2,614	7,860	8,500	8,500
Private Donations	13,510	750	-	-
Other Miscellaneous	41,798	23,931	-	-
Total Miscellaneous Revenue	57,922	32,541	8,500	8,500
TOTAL REVENUE - ALL SOURCES	3,659,076	4,055,909	3,954,923	3,972,039
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
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	2,879,487	3,371,038	3,917,209	3,874,849
TOTAL BEGINNING FUND BALANCE	2,879,487	3,371,038	3,917,209	3,874,849
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	6,538,563	7,426,947	7,872,132	7,846,888
EXPENDITURES				
<u>Parks / Recreation Facilities</u>				
Parks/Rec Salaries / Wages	-	-	-	-
Parks/Rec Employee Benefits	-	-	-	-
Parks/Rec Services / Supplies	25,467	98,641	90,000	90,000
Parks/Rec Capital Outlay	330,195	300,000	790,000	790,000
Total Parks/Recreation Facilities	355,662	398,641	880,000	880,000
<u>Other Recreation</u>				
Other Recreation Salaries / Wages	-	-	-	-
Other Recreation Employee Benefits	-	-	-	-
Other Recreation Services / Supplies	1,709,061	1,943,573	1,947,883	1,957,511
Other Recreation Capital Outlay	-	-	-	-
Total Other Recreation	1,709,061	1,943,573	1,947,883	1,957,511
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	1,734,528	2,042,214	2,037,883	2,047,511
Total Capital Outlay	330,195	300,000	790,000	790,000
TOTAL EXPENDITURES	2,064,723	2,342,214	2,827,883	2,837,511
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Transfers Out Golf Fund	25,000	25,000	100,000	100,000
Transfer Out Youth Recreation Fund	130,000	250,000	160,000	160,000
Transfer Out Debt Service Fund	611,513	610,312	613,512	613,512
Transfer Out Airport Fund	336,290	324,571	316,980	316,980
Transfer Out General Fund	-	-	-	-
Total Other Financing Uses	1,102,803	1,209,883	1,190,492	1,190,492
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	3,371,037	3,874,849	3,853,757	3,818,886
Total Ending Fund Balance	3,371,037	3,874,849	3,853,757	3,818,886
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,538,563	7,426,947	7,872,132	7,846,888

REVENUES	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	7,698	5,500	5,500	5,500
Other Charges	27,980	73,161	80,000	80,000
Total Charges for Services	35,678	78,661	85,500	85,500
MISCELLANEOUS REVENUE:				
Interest	142	637	200	200
Private Donations	11,300	4,450	-	-
Other Miscellaneous	142	93	8,000	8,000
Total Miscellaneous Revenue	11,584	5,180	8,200	8,200
TOTAL REVENUE - ALL SOURCES	47,262	83,841	93,700	93,700
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Transfer In Recreation Fund	130,000	250,000	160,000	160,000
Transfer In General Fund	-	-	-	-
Total Operating Transfers In	130,000	250,000	160,000	160,000
TOTAL OTHER FINANCING SOURCES	130,000	250,000	160,000	160,000
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	116,492	63,859	170,065	177,540
TOTAL BEGINNING FUND BALANCE	116,492	63,859	170,065	177,540
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	293,754	397,700	423,765	431,240
EXPENDITURES				
<u>Latchkey Program (Fun Factory)</u>				
Salaries / Wages	100,023	86,959	185,585	185,585
Employee Benefits	48,294	34,856	81,209	82,655
Services / Supplies	81,578	98,345	122,450	121,950
Capital Outlay	-	-	-	-
Total Latchkey Program	229,895	220,160	389,244	390,190
TOTAL EXPENDITURES	229,895	220,160	389,244	390,190
OTHER FINANCING USES:				
Contingency	-	-	-	-
<u>Transfers Out</u>	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	63,859	177,540	34,521	41,050
Total Ending Fund Balance	63,859	177,540	34,521	41,050
TOTAL FUND COMMITMENTS AND FUND BALANCE	293,754	397,700	423,765	431,240

REVENUES	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	3,840	2,550	4,000	4,000
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	3,840	2,550	4,000	4,000
MISCELLANEOUS REVENUE:				
Interest	-	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	3,840	2,550	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	73,187	77,027	79,577	79,577
TOTAL BEGINNING FUND BALANCE	73,187	77,027	79,577	79,577
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	77,027	79,577	83,577	83,577
EXPENDITURES				
Municipal Court				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	-	-	-	-
Capital Outlay	-	-	83,577	83,577
Total Municipal Court	-	-	83,577	83,577
TOTAL EXPENDITURES	-	-	83,577	83,577
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	77,027	79,577	-	-
Total Ending Fund Balance	77,027	79,577	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	77,027	79,577	83,577	83,577

REVENUES	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:				
St of NV Criminal Justice Grant	28,517	23,000	27,000	27,000
Elko County Match	-	-	-	-
City of Elko Match	-	-	-	-
City of Carlin Match	-	-	-	-
City of West Wendover Match	-	-	-	-
Total Intergovernmental Revenue	28,517	23,000	27,000	27,000
MISCELLANEOUS REVENUE:				
Interest	-	-	-	-
Seizure Revenue	-	-	-	-
Other Miscellaneous	5,250	4,300	-	4,000
Total Miscellaneous Revenue	5,250	4,300	-	4,000
TOTAL REVENUE - ALL SOURCES	33,767	27,300	27,000	31,000
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	9,188	11,048	6,079	5,634
TOTAL BEGINNING FUND BALANCE	9,188	11,048	6,079	5,634
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	42,955	38,348	33,079	36,634
EXPENDITURES				
<u>Public Safety</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	31,907	32,714	27,000	31,000
Capital Outlay	-	-	-	-
Total Public Safety	31,907	32,714	27,000	31,000
TOTAL EXPENDITURES	31,907	32,714	27,000	31,000
OTHER FINANCING USES:				
Contingency	-	-	-	-
<u>Transfers Out</u>	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved				
Ending Fund Balance Unreserved	11,047	5,634	6,079	5,634
Total Ending Fund Balance	11,047	5,634	6,079	5,634
TOTAL FUND COMMITMENTS AND FUND BALANCE	42,955	38,348	33,079	36,634

REVENUES	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	1,535	5,000	5,000	5,000
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	1,535	5,000	5,000	5,000
TOTAL REVENUE - ALL SOURCES	1,535	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Proceeds of Debt	-	-	-	-
<u>Operating Transfers In:</u>				
General Fund - Transfer In	-	250,000	480,688	630,688
Total Operating Transfers In	-	250,000	480,688	630,688
TOTAL OTHER FINANCING SOURCES	-	250,000	480,688	630,688
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	1,809,454	1,810,989	2,065,989	2,065,989
TOTAL BEGINNING FUND BALANCE	1,809,454	1,810,989	2,065,989	2,065,989
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,810,989	2,065,989	2,551,677	2,701,677
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	1,810,989	2,065,989	2,551,677	2,701,677
Total Ending Fund Balance	1,810,989	2,065,989	2,551,677	2,701,677
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,810,989	2,065,989	2,551,677	2,701,677

	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
			Tentative Approved	Final Approved
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022		
TAXES:				
Ad Valorem	878,011	915,000	2,124,387	2,124,387
FRANCHISE FEES:				
Franchise Fees Electric Power	307,276	365,000	419,193	419,193
Total Franchise Fees	307,276	365,000	419,193	419,193
MISCELLANEOUS REVENUE:				
Interest Income	1,208	7,296	8,500	8,500
Contributions and Donations	-	-	-	-
Other Miscellaneous	-	949,282	-	-
Total Miscellaneous Revenue	1,208	956,578	8,500	8,500
TOTAL REVENUE - ALL SOURCES	1,186,495	2,236,578	2,552,080	2,552,080
OTHER FINANCING SOURCES:				
Operating Transfers In:	-	1,004,000	-	-
Proceeds of Debt	-	-	-	-
Bond Premium	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	1,004,000	-	-
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	1,293,270	876,534	2,909,464	2,024,610
TOTAL BEGINNING FUND BALANCE	1,293,270	876,534	2,909,464	2,024,610
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	2,479,765	4,117,112	5,461,544	4,576,690
EXPENDITURES				
Planning / Zoning				
Planning /Zoning Services / Supplies	1,500	-	-	-
Planning/Zonging Capital Outlay	-	-	-	-
Total Planning / Zoning	1,500	-	-	-
Public Works				
Public Works Services / Supplies	-	-	-	-
Public Works Capital Outlay	1,601,730	2,092,502	5,461,544	3,670,000
Total Public Works	1,601,730	2,092,502	5,461,544	3,670,000
Debt Service				
Bond Issuance Costs	-	-	-	-
Total Debt Service	-	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	1,500	-	-	-
Total Capital Outlay	1,601,730	2,092,502	5,461,544	3,670,000
TOTAL EXPENDITURES	1,603,230	2,092,502	5,461,544	3,670,000
OTHER FINANCING USES:				
Transfers Out				
Redevelopment Agency	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	876,535	2,024,610	(0)	906,690
Total Ending Fund Balance	876,535	2,024,610	(0)	906,690
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,479,765	4,117,112	5,461,544	4,576,690

	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
			Tentative Approved	Final Approved
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022		
TAXES:				
Ad Valorem Taxes	355,149	440,000	351,000	375,000
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	355,149	440,000	351,000	375,000
MISCELLANEOUS REVENUE:				
Interest Income	1,209	2,597	3,000	3,000
Land Sales	-	-	-	-
Contributions	-	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	1,209	2,597	3,000	3,000
TOTAL REVENUE - ALL SOURCES	356,357	442,597	354,000	378,000
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
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	1,299,867	1,026,495	1,104,929	1,242,592
TOTAL BEGINNING FUND BALANCE	1,299,867	1,026,495	1,104,929	1,242,592
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,656,224	1,469,092	1,458,929	1,620,592
EXPENDITURES				
<u>Redevelopment Agency</u>				
Salaries / Wages	-	-	-	-
Benefits	-	-	-	-
Services / Supplies	876	106,500	76,000	76,000
Capital Outlay	628,854	120,000	1,382,929	1,544,592
Total Redevelopment Agency	629,730	226,500	1,458,929	1,620,592
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	876	106,500	76,000	76,000
Total Capital Outlay	628,854	120,000	1,382,929	1,544,592
TOTAL EXPENDITURES	629,730	226,500	1,458,929	1,620,592
OTHER FINANCING USES:				
<u>Transfers Out</u>				
	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	1,026,494	1,242,592	-	-
Total Ending Fund Balance	1,026,494	1,242,592	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,656,224	1,469,092	1,458,929	1,620,592

REVENUES	(1)	(2)	(2)	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Fiscal Year Ending June 30, 2023 Tentative Approved	Final Approved
TAXES:				
Ad Valorem	-	-	1,062,791	1,062,791
INTERGOVERNMENTAL REVENUE:				
Grants	-	-	-	-
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	527	5,604	5,604	5,604
Private Donations	-	-	-	-
Land Sales	-	-	-	-
Total Miscellaneous Revenue	527	5,604	5,604	5,604
TOTAL REVENUE - ALL SOURCES	527	5,604	1,068,395	1,068,395
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Proceeds of Debt	-	-	-	-
Transfer In - General Fund	360,454	1,860,257	721,031	721,031
Total Operating Transfers In	360,454	1,860,257	721,031	721,031
TOTAL OTHER FINANCING SOURCES	360,454	1,860,257	721,031	721,031
BEGINNING FUND BALANCE:				
Reserved Beginning Fund Balance	-	-	-	-
Unreserved Beginning Fund Balance	393,183	621,611	1,877,772	1,877,772
TOTAL BEGINNING FUND BALANCE	393,183	621,611	1,877,772	1,877,772
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	754,164	2,487,472	3,667,197	3,667,198
EXPENDITURES				
<u>Administration</u>				
Administration Services & Supplies	-	-	-	-
Administration Capital Outlay	-	80,000	3,467,197	3,467,198
Police Services & Supplies	-	-	-	-
Total Services & Supplies	-	80,000	3,467,197	3,467,198
<u>Public Safety</u>				
Police Station	-	200,000	-	-
Fire Station	92,674	300,000	200,000	200,000
Total Public Safety	92,674	500,000	200,000	200,000
<u>Public Works</u>				
Facilities Capital Outlay	10,963	13,700	-	-
Engineering Capital Outlay	-	-	-	-
Total Public Works	10,963	13,700	-	-
<u>Health</u>				
Animal Shelter Capital Outlay	8,916	-	-	-
Cemetery Capital Outlay	-	-	-	-
Total Health	8,916	-	-	-
<u>Culture & Recreation</u>				
Parks Capital Outlay	-	16,000	-	-
Pool Capital Outlay	-	-	-	-
Total Culture & Recreation	-	16,000	-	-
Total Services & Supplies	-	-	-	-
Total Capital Outlay	112,553	609,700	3,667,197	3,667,198
TOTAL EXPENDITURES	112,553	609,700	3,667,197	3,667,198
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Transfer Out Golf Fund	20,000	-	-	-
Total Other Financing Uses	20,000	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	621,611	1,877,772	0	-
Total Ending Fund Balance	621,611	1,877,772	0	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	754,164	2,487,472	3,667,197	3,667,198

	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	(2) Fiscal Year Ending June 30, 2023	
			Tentative Approved	Final Approved
REVENUES				
INTERGOVERNMENTAL REVENUE:				
Ad Valorem Taxes	393,818	321,307	373,050	373,050
Grants	-	-	-	-
Total Intergovernmental Revenue	393,818	321,307	373,050	373,050
MISCELLANEOUS REVENUE:				
Interest	1,318	2,421	3,000	3,000
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	1,318	2,421	3,000	3,000
TOTAL REVENUE - ALL SOURCES	395,136	323,728	376,050	376,050
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	1,663,075	1,032,154	1,355,882	1,335,882
TOTAL BEGINNING FUND BALANCE	1,663,075	1,032,154	1,355,882	1,335,882
TOTAL AVAILABLE RESOURCES	2,058,211	1,355,882	1,731,932	1,711,932
EXPENDITURES				
<u>General Government</u>				
General Government Services & Supplies	-	-	-	-
General Government Capital Outlay	-	-	-	-
Total General Government	-	-	-	-
<u>Public Works</u>				
Highways & Streets Capital	-	20,000	30,000	30,000
Facilities Capital Outlay	1,026,057	-	1,701,932	1,681,932
Total Public Works	1,026,057	20,000	1,731,932	1,711,932
<u>Public Safety</u>				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
Total Public Safety	-	-	-	-
Total Services / Supplies	-	-	-	-
Total Capital Outlay	1,026,057	20,000	1,731,932	1,711,932
TOTAL EXPENDITURES	1,026,057	20,000	1,731,932	1,711,932
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	1,032,154	1,335,882	-	-
Total Ending Fund Balance	1,032,154	1,335,882	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,058,211	1,355,882	1,731,932	1,711,932

	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
REVENUES				
CHARGES FOR SERVICES				
Public Improvement Development	-	-	-	-
Other Charges	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest Income	15	37	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	15	37	-	-
TOTAL REVENUE - ALL SOURCES	15	37	-	-
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	16,300	16,315	-	-
TOTAL BEGINNING FUND BALANCE	16,300	16,315	-	-
TOTAL AVAILABLE RESOURCES	16,315	16,352	-	-
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 Constr. Fund	-	16,352	-	-
Total Other Financing Uses	-	16,352	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	16,315	-	-	-
Total Ending Fund Balance	16,315	-	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,315	16,352	-	-

REVENUES	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
TAXES:				
Ad Valorem	396,010	410,000	418,657	418,657
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	488,164	487,885	520,949	522,992
Grant Revenue	-	-	-	-
Total Intergovernmental Revenue	488,164	487,885	520,949	522,992
MISCELLANEOUS REVENUE:				
Interest Income	568	6,064	6,500	6,500
Private Donations	-	-	-	-
Other Miscellaneous	14,000	55,000	20,000	20,000
Total Miscellaneous Revenue	14,568	61,064	26,500	26,500
TOTAL REVENUE - ALL SOURCES	898,742	958,949	966,106	968,150
OTHER FINANCING SOURCES:				
Lease Financing				
Lease Financing	160,801	369,517	288,423	288,423
Operating Transfers In:				
General Fund	421,880	1,860,257	721,031	721,031
Water Fund	-	-	-	-
Sale of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES	582,681	2,229,774	1,009,454	1,009,454
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	601,007	1,084,688	2,041,308	2,051,887
TOTAL BEGINNING FUND BALANCE	601,007	1,084,688	2,041,308	2,051,887
TOTAL AVAILABLE RESOURCES	2,082,430	4,273,411	4,016,869	4,029,491
EXPENDITURES				
Information Systems - S & S	5,940	20,000	30,000	30,000
Police - Services & Supplies	-	-	-	-
Lease Payments	22,243	154,456	290,380	290,380
Total Services & Supplies	28,183	174,456	320,380	320,380
Capital Outlay				
Personnel	-	-	-	-
Information Systems	14,757	100,000	85,000	85,000
City Clerk	95,246	-	-	-
Police	409,891	588,056	416,500	416,500
Fire	234,309	736,704	152,623	152,623
Public Works	20,140	475,453	603,000	603,000
Building Inspection	13,322	7,381	16,500	16,500
Fleet Maintenance	-	12,232	15,000	15,000
Swimming Pool	-	17,000	25,000	25,000
Cemetery	14,139	11,895	-	-
Community Development	-	18,188	-	-
Parks/Recreation Facilities	110,598	25,159	120,000	120,000
Facilities	57,155	55,000	105,000	105,000
Total Capital Outlay	969,558	2,047,068	1,538,623	1,538,623
TOTAL EXPENDITURES	997,741	2,221,524	1,859,003	1,859,003
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Transfers Out	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Ending Fund Balance Reserved	-	-	-	-
Ending Fund Balance Unreserved	1,084,689	2,051,887	2,157,866	2,170,488
Total Ending Fund Balance	1,084,689	2,051,887	2,157,866	2,170,488
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,082,430	4,273,411	4,016,869	4,029,491

	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
			Tentative Approved	Final Approved
REVENUES	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022		
INTERGOVERNMENTAL REVENUE:				
	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
Transfers In Recreation Fund	611,513	610,312	613,512	613,512
Capital Equipment Reserve Fund	-	-	-	-
Total Operating Transfers In	611,513	610,312	613,512	613,512
TOTAL OTHER FINANCING SOURCES	611,513	610,312	613,512	613,512
BEGINNING FUND BALANCE:				
Beginning Fund Balance Reserved	-	-	-	-
Beginning Fund Balance Unreserved	134,707	134,457	134,207	134,207
TOTAL BEGINNING FUND BALANCE	134,707	134,457	134,207	134,207
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	746,220	744,769	747,719	747,719
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	405,000	420,000	440,000	440,000
G/O Recreation Interest	206,513	190,312	173,512	173,512
G/O Rec Fiscal Agent Charges	250	250	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	611,763	610,562	614,012	614,012
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	134,207	133,708	133,707
Total Ending Fund Balance	134,457	134,207	133,708	133,707
TOTAL FUND COMMITMENTS AND FUND BALANCE	746,220	744,769	747,720	747,719

REVENUES	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	ESTIMATED CURRENT YEAR ENDING APPROVED	ESTIMATED CURRENT YEAR ENDING 0
TAXES:				
Ad Valorem	462,429	462,998	478,465	478,465
MISCELLANEOUS				
Interest Income	767	1,663	3,250	3,250
INTERGOVERNMENTAL:				
RTC Revenue	753,679	700,000	700,000	700,000
TOTAL REVENUE - ALL SOURCES	1,216,874	1,164,661	1,181,715	1,181,715
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	928,228	1,061,120	1,146,942	1,146,942
Unreserved				
TOTAL BEGINNING FUND BALANCE	928,228	1,061,120	1,146,942	1,146,942
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	2,145,102	2,225,781	2,328,657	2,328,657
EXPENDITURES AND RESERVES				
TYPE: 2014 Revenue Bonds (Public Safety)				
Public Safety Principal	305,000	310,000	315,000	315,000
Public Safety Interest	32,231	25,313	18,281	18,281
Public Safety Fiscal Agent Charges	485	485	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	337,716	335,798	333,781	333,781
TYPE: 2010 Revenue Street Bonds				
Street Principal	505,000	520,000	540,000	540,000
Street Interest	240,781	222,556	205,656	205,656
Street Fiscal Agent Charges	485	485	500	500
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	746,266	743,041	746,156	746,156
ENDING FUND BALANCE:				
Reserved	1,061,120	1,146,942	1,248,720	1,248,720
Unreserved	-	-	-	-
Total Ending Fund Balance	1,061,120	1,146,942	1,248,720	1,248,720
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,145,102	2,225,781	2,328,657	2,328,657

PROPRIETARY FUND	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
OPERATING REVENUE:				
User Fees	3,792,465	3,984,536	4,104,072	4,104,072
Hydrant Revenues	-	-	-	-
Other Water Charges	-	-	-	-
Other Fees	216,419	187,859	187,500	187,500
TOTAL OPERATING REVENUE	4,008,884	4,172,395	4,291,572	4,291,572
OPERATING EXPENSE:				
Administration				
Administration Salaries / Wages	132,602	142,148	189,308	189,308
Administration Employee Benefits	72,136	80,388	108,081	113,196
Administration Services / Supplies	175,775	169,036	207,510	234,449
Total Administration	380,513	391,572	504,899	536,953
Operating				
Operating Salaries / Wages	604,835	766,300	672,441	677,436
Operating Employee Benefits	372,438	459,860	395,654	401,601
Operating Services / Supplies	1,329,485	1,394,871	1,419,975	1,490,419
Total Operating	2,306,758	2,621,031	2,488,070	2,569,456
Wells / Resources				
Wells Salaries / Wages	116,835	69,000	158,583	159,898
Wells Employee Benefits	30,802	16,860	42,677	42,677
Wells Services / Supplies	735,471	727,158	916,400	919,900
Total Wells / Resources	883,108	813,018	1,117,660	1,122,475
Depreciation	622,138	765,000	800,000	800,000
Total Salaries / Wages	854,272	977,448	1,020,333	1,026,642
Total Employee Benefits	475,376	557,108	546,412	557,474
Total Services / Supplies	2,240,731	2,291,065	2,543,884	2,644,768
TOTAL OPERATING EXPENSE	4,192,517	4,590,620	4,910,628	5,028,884
OPERATING INCOME OR (LOSS)	(183,633)	(418,226)	(619,057)	(737,312)
NONOPERATIONG REVENUE:				
Interest Income	6,208	9,362	17,000	17,000
Gain/Loss on disposal of Capital Assets	(155,907)	377,832	-	-
Other (Connection Fees)	375,760	350,000	350,000	350,000
TOTAL NONOPERATING REVENUE	226,061	737,194	367,000	367,000
NONOPERATING EXPENSE:				
Interest Expense	-	750	2,500	2,500
Other Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	750	2,500	2,500
Net Income before Operating Transfers	42,428	318,218	(254,557)	(372,812)
OPERATING TRANSFERS:				
Transfer in from General Fund	24,154	8,000,000	10,000,000	10,000,000
Out (Capital Equipment Fund)	-	-	-	-
NET OPERATING TRANSFERS	24,154	8,000,000	10,000,000	10,000,000
NET INCOME	66,583	8,318,218	9,745,443	9,627,188

PROPRIETARY FUND	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	3,970,581	4,117,395	4,234,572	4,234,572
Cash received from interfund services provided	56,302	55,000	57,000	57,000
Cash payments to suppliers for goods and services	(2,084,402)	(2,291,065)	(2,543,884)	(2,644,768)
Cash payments to employees for services & benefits	(1,309,757)	(1,534,556)	(1,566,744)	(1,584,115)
a. Net cash provided by operating activities	632,724	346,774	180,943	62,688
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In	-	8,000,000	10,000,000	10,000,000
b. Net cash provided by non-capital financing activities	-	8,000,000	10,000,000	10,000,000
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(4,163,517)	(1,786,350)	(5,565,000)	(14,920,348)
Principal paid on loans - leases		(3,953)	(8,100)	(8,100)
Interest paid on loans - leases		(750)	(2,500)	(2,500)
Proceeds of leases			-	-
Receipt of customer contributions	375,760	350,000	350,000	350,000
Proceeds from sales of capital assets	13,379	377,832	-	-
c. Net cash used for capital and related financing activities	(3,774,378)	(1,063,222)	(5,225,600)	(14,580,948)
D. Cash Flows From Investing Activities				
Interest on Investments	12,401	9,362	17,000	17,000
Gain (Loss) From Capital Assets				
d. Net cash provided from investing activities	12,401	9,362	17,000	17,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(3,129,253)	7,292,915	4,972,343	(4,501,260)
CASH AND CASH EQUIVALENTS AT JULY 1	8,353,317	5,224,064	12,071,524	12,516,979
CASH AND CASH EQUIVALENTS AT JUNE 30	5,224,064	12,516,979	17,043,868	8,015,719
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(183,633)	(418,226)	(619,057)	(737,312)
Depreciation	622,138	765,000	800,000	800,000
Pension expense	112,229			
City pension contributions	(118,313)			
Net change in				
Accounts receivable	3,737			
Accounts payable	156,329			
Accrued liabilities	13,402			
Compensated absences	12,573			
Customer deposits	14,262			
Net OPEB obligation				
NET CASH PROVIDED BY OPERATING ACTIVITIES	632,724	346,774	180,943	62,688

PROPRIETARY FUND	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
OPERATING REVENUE:				
Operating Fees	2,773,018	2,761,000	2,800,000	2,800,000
Septic Tank Receiving Fees	272,460	246,687	250,000	250,000
Other Fees	14,043	9,152	15,500	15,500
TOTAL OPERATING REVENUE	3,059,521	3,016,839	3,065,500	3,065,500
OPERATING EXPENSE:				
<u>Administration</u>				
Administration Salaries / Wages	250,872	299,201	243,348	243,348
Administration Employee Benefits	130,964	164,787	133,788	140,767
Administration Services / Supplies	215,903	217,146	281,648	302,490
Total Administration	597,739	681,134	658,784	686,605
<u>Operating</u>				
Operating Salaries / Wages	28,836	25,000	27,817	28,080
Operating Employee Benefits	65,389	7,550	8,535	8,535
Operating Services / Supplies	259,126	329,708	375,300	375,300
Total Operating	353,351	362,258	411,652	411,915
<u>Plant / Facilities</u>				
WRF Salaries / Wages	535,086	550,262	747,043	747,043
WRF Employee Benefits	361,450	305,850	402,026	405,662
WRF Services / Supplies	1,425,241	2,167,384	1,933,534	1,988,175
Total Plant / Facilities	2,321,777	3,023,496	3,082,603	3,140,879
<u>Laboratory</u>				
Lab Salaries / Wages	99,411	83,051	93,747	93,747
Lab Employee Benefits	44,821	41,660	43,322	43,928
Lab Services / Supplies	113,371	105,903	137,790	137,790
Total Laboratory	257,603	230,614	274,859	275,465
Depreciation	1,534,024	1,725,000	1,825,000	1,825,000
Total Salaries / Wages	914,205	957,514	1,111,955	1,112,217
Total Employee Benefits	602,624	519,847	587,672	598,891
Total Services / Supplies	2,013,641	2,820,141	2,728,272	2,803,755
TOTAL OPERATING EXPENSE	5,064,494	6,022,502	6,252,898	6,339,864
OPERATING INCOME OR (LOSS)	(2,004,973)	(3,005,664)	(3,187,398)	(3,274,364)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	3,005,699	2,982,500	2,960,000	2,960,000
Interest Income	14,332	35,551	55,000	55,000
Sales of Fixed Assets	499	-	-	-
Other (Connection Fees)	404,749	350,000	350,000	350,000
TOTAL NONOPERATING REVENUE	3,425,278	3,368,051	3,365,000	3,365,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	1,420,305	362,387	177,602	90,636
OPERATING TRANSFERS:				
Transfer In General Fund	47,900	-	-	-
Transfer Out General Fund	-	-	-	-
NET OPERATING TRANSFERS	47,900	-	-	-
NET INCOME	1,468,205	362,387	177,602	90,636

PROPRIETARY FUND	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	3,121,349	3,016,839	3,065,500	3,065,500
Cash received from interfund services provided	-	-	-	-
Cash payments to suppliers for goods and services	(1,952,000)	(2,820,141)	(2,728,272)	(2,803,755)
Cash payments to employees for services & benefits	(1,380,469)	(1,477,361)	(1,699,626)	(1,711,109)
a. Net cash provided by operating activities	(211,120)	(1,280,664)	(1,362,398)	(1,449,364)
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	(4,681,866)	(1,571,931)	(3,740,500)	(4,440,500)
Principal paid on Lease Payable - capital assets	-	(7,906)	(16,000)	(16,000)
Interest paid on loans - leases	-	(1,000)	(2,500)	(2,500)
Proceeds of leases	-	-	-	-
Proceeds from sales of capital assets	499	-	-	-
Cash received from capital improvement user fees	3,005,699	2,982,500	2,960,000	2,960,000
Receipt of customer contributions	404,749	350,000	350,000	350,000
c. Net cash used for capital and related financing activities	(1,270,919)	1,751,663	(449,000)	(1,149,000)
D. Cash Flows From Investing Activities				
Interest on Investments	27,013	35,551	55,000	55,000
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	27,013	35,551	55,000	55,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(1,455,026)	506,551	(1,756,398)	(2,543,364)
CASH AND CASH EQUIVALENTS AT JULY 1	17,136,745	15,681,719	16,289,392	16,188,270
CASH AND CASH EQUIVALENTS AT JUNE 30	15,681,719	16,188,270	14,532,994	13,644,906
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,004,973)	(3,005,664)	(3,187,398)	(3,274,364)
Depreciation	1,534,024	1,725,000	1,825,000	1,825,000
Pension expense	241,421	-	-	-
City pension contributions	(118,551)	-	-	-
Net change in				
Accounts receivable	61,539	-	-	-
Accounts payable	61,641	-	-	-
Accrued liabilities	6,952	-	-	-
Compensated absences	6,538	-	-	-
Customer deposits	289	-	-	-
Net OPEB obligation	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	(211,120)	(1,280,664)	(1,362,398)	(1,449,364)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	(2) Fiscal Year Ending June 30, 2023	
			Tentative Approved	Final Approved
OPERATING REVENUE:				
Landfill Fees	2,121,725	2,000,000	2,000,000	2,000,000
Garbage Franchise	42,851	42,000	42,000	42,000
Other Fees	20,386	20,580	20,500	20,500
TOTAL OPERATING REVENUE	2,184,962	2,062,580	2,062,500	2,062,500
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	64,377	67,219	78,076	78,076
Admin Employee Benefits	38,623	35,308	40,715	43,125
Admin Services / Supplies	41,884	44,975	87,765	98,680
Total Administration	144,883	147,502	206,556	219,881
<u>Operating</u>				
Operating Salaries / Wages	481,009	523,000	549,515	557,015
Operating Employee Benefits	314,105	300,170	312,071	315,179
Operating Services / Supplies	782,866	860,554	1,129,600	1,129,600
Total Operating	1,577,981	1,683,724	1,991,187	2,001,795
<u>Depreciation</u>	248,597	280,000	300,000	300,000
Total Salaries / Wages	545,386	590,219	627,591	635,091
Total Employee Benefits	352,728	335,478	352,786	358,305
Total Services / Supplies	824,750	905,529	1,217,365	1,228,280
TOTAL OPERATING EXPENSE	1,971,461	2,111,226	2,497,743	2,521,676
OPERATING INCOME OR (LOSS)	213,501	(48,646)	(435,243)	(459,176)
NONOPERATING REVENUE:				
Interest Income	2,203	5,500	8,500	8,500
Grants	-	-	-	-
Gain (loss) from disposal of capital assets	-	-	-	-
Other nonoperating revenue	-	-	-	-
TOTAL NONOPERATING REVENUE	2,203	5,500	8,500	8,500
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other nonoperating expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	215,704	(43,146)	(426,743)	(450,676)
OPERATING TRANSFERS:				
Operating Transfers In	2,211	-	-	-
Operating Transfers Out	-	-	-	-
NET OPERATING TRANSFERS	2,211	-	-	-
NET INCOME	217,915	(43,146)	(426,743)	(450,676)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	(2) Fiscal Year Ending June 30, 2023	
			Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	2,111,464	2,025,745	2,022,501	2,022,500
Cash received from interfund services provided	63,238	36,835	39,999	40,000
Cash payments to suppliers for goods and services	(827,011)	(905,529)	(1,217,365)	(1,228,280)
Cash payments to employees for services & benefits	(839,419)	(925,697)	(980,377)	(993,396)
a. Net cash provided by operating activities	508,272	231,354	(135,243)	(159,176)
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	(724,602)	-	(650,000)	(650,000)
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	(724,602)	-	(650,000)	(650,000)
D. Cash Flows From Investing Activities				
Interest on Investments	4,042	5,500	8,500	8,500
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	4,042	5,500	8,500	8,500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(210,077)	236,854	(776,743)	(800,676)
CASH AND CASH EQUIVALENTS AT JULY 1	2,517,754	2,307,677	2,576,176	2,544,531
CASH AND CASH EQUIVALENTS AT JUNE 30	2,307,677	2,544,531	1,799,433	1,743,855
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	213,501	(48,646)	(435,243)	(459,176)
Depreciation	248,597	280,000	300,000	300,000
Pension expense	122,776			
City pension contributions	(77,408)			
Net change in				
Accounts receivable	(10,334)			
Due from other governments				
Inventories				
Accounts payable	(2,260)			
Accrued liabilities	7,268			
Compensated absences	6,059			
Customer deposits	73			
Net OPEB obligation				
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	508,272	231,354	(135,243)	(159,176)

PROPRIETARY FUND	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
OPERATING REVENUE:				
Aviation Fuel Fees	29,364	20,732	20,500	20,500
Landing Fees	88,984	64,664	38,400	54,000
Weather Service Data	3,500	3,000	3,000	3,000
Terminal Fees	134,930	132,388	132,000	132,000
Rentals & Leases	349,077	363,107	363,024	363,024
Parking Fees	86,290	115,000	60,000	60,000
Rental Car Access Fees	197,564	180,000	200,000	200,000
Concession Fees	-	2,000	4,000	4,000
Passenger Facility Charges	27,553	-	-	-
Other Fees	16,584	2,458	1,950	1,950
TOTAL OPERATING REVENUE	933,845	883,349	822,874	838,474
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	58,041	61,173	67,581	67,581
Admin Employee Benefits	33,390	32,128	36,419	38,788
Admin Services / Supplies	-	4,500	8,250	8,250
Total Administration	91,431	97,801	112,251	114,620
<u>Public Safety</u>				
ARFF Salaries / Wages	37,382	38,750	50,000	50,000
ARFF Employee Benefits	36,713	25,575	25,925	25,925
ARFF Services / Supplies	-	-	-	-
Total Public Safety	74,095	64,325	75,925	75,925
<u>Operations</u>				
Operating Salaries / Wages	248,898	271,750	322,302	322,302
Operating Employee Benefits	150,263	152,700	187,328	189,211
Operating Services / Supplies	196,193	199,655	202,800	202,800
Total Operations	595,354	624,105	712,429	714,313
<u>Terminal</u>				
Terminal Salaries / Wages	-	-	-	-
Terminal Employee Benefits	-	-	-	-
Terminal Services / Supplies	108,290	141,900	183,000	183,000
Total Terminal	108,290	141,900	183,000	183,000
<u>Depreciation</u>	2,419,321	2,711,935	2,983,129	2,983,129
Total Salaries / Wages	344,321	371,673	439,883	439,883
Total Employee Benefits	220,366	210,403	249,672	253,925
Total Services / Supplies	304,483	346,055	394,050	394,050
TOTAL OPERATING EXPENSE	3,288,490	3,640,066	4,066,733	4,070,986
OPERATING INCOME OR (LOSS)	(2,354,646)	(2,756,718)	(3,243,859)	(3,232,512)
NONOPERATING REVENUE:				
Non Operating Grants	667,868	1,588,262	10,117,660	9,892,463
Gain (loss) from capital asset disposal	(273,587)	3,363	-	-
Interest Income	1,650	4,500	7,000	7,000
TOTAL NONOPERATING REVENUE	395,931	1,596,125	10,124,660	9,899,463
NONOPERATING EXPENSE:				
Interest Expense	90,306	80,436	67,412	67,412
Bond Amortization Expense	-	-	-	-
Other non-operating Expense	-	-	-	-
Other Concrete Apron Failure Legal Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	90,306	80,436	67,412	67,412
Net Income Before Transfers	(2,049,021)	(1,241,028)	6,813,388	6,599,539
OPERATING TRANSFERS:				
In General Fund	-	-	-	-
In Recreation Fund	336,290	324,571	316,980	316,980
Operating Transfer Out	-	-	-	-
NET OPERATING TRANSFERS	336,290	324,571	316,980	316,980
NET INCOME	(1,712,731)	(916,457)	7,130,368	6,916,519

PROPRIETARY FUND	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
A. Cash Flows From Operating Activities				
Cash received from customers	882,377	883,349	822,874	838,474
Cash payments to suppliers for goods and services	(29,083)	(346,055)	(394,050)	(394,050)
Cash payments to employees for services & benefits	(523,416)	(582,076)	(689,555)	(693,808)
a. Net cash provided by operating activities	329,878	(44,783)	(260,731)	(249,384)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	336,290	324,571	316,980	316,980
b. Net cash provided by non-capital financing activities	336,290	324,571	316,980	316,980
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(772,541)	(493,210)	(9,892,182)	(10,038,650)
Principal paid on debt	(236,011)	(245,000)	(250,000)	(250,000)
Interest paid on debt	(91,531)	(79,571)	(66,980)	(66,980)
Decrease of Lease Payable		(6,481)	(2,643)	(2,643)
Interest paid on Lease Payable		(865)	(432)	(432)
Proceeds from issuance of Vehicle Lease	-		-	-
Proceeds from sales of capital assets	3,457	3,363	-	-
Proceeds from Federal Grants	667,868	1,588,262	10,117,660	9,892,463
Proceeds from arbitration settlement	-	-	-	-
c. Net cash used for capital and related financing activities	(428,758)	766,499	(94,577)	(466,242)
D. Cash Flows From Investing Activities				
Interest on Investments	3,008	4,500	7,000	7,000
Changes in Investments				
d. Net cash provided from investing activities	3,008	4,500	7,000	7,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	240,418	1,050,787	(31,328)	(391,646)
CASH AND CASH EQUIVALENTS AT JULY 1	1,838,659	2,079,077	2,820,906	3,129,864
CASH AND CASH EQUIVALENTS AT JUNE 30	2,079,077	3,129,864	2,789,578	2,738,218
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,354,646)	(2,756,718)	(3,243,859)	(3,232,512)
Depreciation	2,419,321	2,711,935	2,983,129	2,983,129
Pension expense	79,122			
City pension contributions	(53,258)			
Net change in assets/liabilities				
(Increase) Decrease in:				
Accounts receivable	(51,718)			
Due from other governments				
Due from other funds				
Accounts payable	275,401			
Accrued liabilities	7,294			
Customer deposits	250			
Compensated absences	8,113			
Net OPEB obligation				
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	329,879	(44,783)	(260,731)	(249,384)

PROPRIETARY FUND	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved
OPERATING REVENUE:				
Greens Fees	213,908	241,489	240,201	246,319
Membership Fees	220,758	221,500	215,000	225,999
Tournament Fees	53,327	57,540	62,594	62,594
Golf Cart Rental Fees	99,715	101,909	101,690	104,668
Cart Path Usage Fees	45,625	39,820	45,619	42,589
Golf Cart Shed Rentals	39,267	39,286	38,707	39,451
Golf Concession Rental	6,080	-	-	-
Golf Merchandise & Rentals	31,902	74,714	73,669	77,621
Range Fees	23,595	47,823	47,675	48,784
Golf Food & Beverage	147,078	278,569	271,886	284,140
Other Fees	5,499	12,402	-	-
TOTAL OPERATING REVENUE	886,754	1,115,051	1,097,039	1,132,166
OPERATING EXPENSE:				
<u>Administration</u>				
Admin Salaries / Wages	24,149	25,202	45,723	45,723
Admin Employee Benefits	12,122	13,235	22,144	23,568
Admin Services / Supplies	1,736	1,800	2,057	2,057
Total Administration	38,007	40,237	69,924	71,347
<u>Operating</u>				
Operating Salaries / Wages	139,201	164,325	234,283	234,283
Operating Employee Benefits	85,094	84,600	119,880	121,348
Operating Services / Supplies	367,884	834,737	855,638	882,274
Total Operating	592,179	1,083,662	1,209,801	1,237,904
<u>Depreciation</u>	90,624	103,400	113,740	113,740
Total Salaries / Wages	163,350	189,527	280,005	280,005
Total Employee Benefits	97,215	97,835	142,024	144,915
Total Services / Supplies	369,620	836,537	857,695	884,331
TOTAL OPERATING EXPENSE	720,809	1,227,299	1,393,465	1,422,992
OPERATING INCOME OR (LOSS)	165,944	(112,248)	(296,426)	(290,826)
NONOPERATING REVENUE:				
Interest Income	661	1,688	2,000	2,000
Other nonoperating revenue	-	-	-	-
TOTAL NONOPERATING REVENUE	661	1,688	2,000	2,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Other nonoperating expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	166,605	(110,560)	(294,426)	(288,826)
OPERATING TRANSFERS:				
In General Fund	406	-	-	-
In Facility Fund	20,000	-	-	-
In Recreation Fund	25,000	25,000	100,000	100,000
Operating Transfer Out	-	-	-	-
NET OPERATING TRANSFERS	45,406	25,000	100,000	100,000
NET INCOME	212,011	(85,560)	(194,426)	(188,826)

PROPRIETARY FUND	(1)	(2)	(2) Fiscal Year Ending June 30, 2023	
	ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	Tentative Approved	Final Approved

A. Cash Flows From Operating Activities				
Cash received from customers	521,636	1,115,051	1,097,039	1,132,166
Cash payments to suppliers for goods and services	(387,682)	(836,537)	(857,695)	(884,331)
Cash payments to employees for services & benefits	(240,896)	(287,362)	(422,029)	(424,921)
a. Net cash provided by operating activities	(106,942)	(8,848)	(182,686)	(177,086)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	45,406	25,000	100,000	100,000
b. Net cash provided by non-capital financing activities	45,406	25,000	100,000	100,000
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(21,388)		(25,000)	(36,000)
Contributions Received	-	-	-	-
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
c. Net cash used for capital and related financing activities	(21,388)	-	(25,000)	(36,000)
D. Cash Flows From Investing Activities				
Interest on Investments	1,218	1,688	2,000	2,000
Changes in Investments				
d. Net cash provided from investing activities	1,218	1,688	2,000	2,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(81,706)	17,840	(105,686)	(111,086)
CASH AND CASH EQUIVALENTS AT JULY 1	763,738	682,032	677,872	699,873
CASH AND CASH EQUIVALENTS AT JUNE 30	682,032	699,873	572,187	588,787

Reconciliation of operating income to net cash provided by operating income

OPERATING INCOME (LOSS)	165,944	(112,248)	(296,426)	(290,826)
Depreciation	90,624	103,400	113,740	113,740
Pension expense	34,287			
City pension contributions	(23,476)			
Net change in				
Accounts receivable	(365,118)			
Due from other governments				
Inventories				
Accounts payable	(18,062)			
Accrued liabilities	4,559			
Compensated absences	4,300			
Customer deposits				
Net OPEB obligation				
Unearned revenue				
NET CASH PROVIDED BY OPERATING ACTIVITIES	(106,942)	(8,848)	(182,686)	(177,086)

	(1) ACTUAL PRIOR YEAR ENDING YEAR 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING YEAR 6/30/2022	(2) Fiscal Year Ending June 30, 2023	
			Tentative Approved	Final Approved
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	2,233,707	2,561,379	2,836,035	2,836,035
Employee Dependent Contributions	300,958	256,647	264,145	264,145
Retiree Contributions	62,617	66,000	51,810	51,810
Stop Loss Reimbursements	108,429	100,000	100,000	100,000
Subsidy/Retirees & Dependents	100,000	100,000	240,000	240,000
TOTAL OPERATING REVENUE	2,805,710	3,084,026	3,491,990	3,491,990
OPERATING EXPENSE:				
<u>Administration</u>				
Employee Benefits	2,400,918	2,621,876	3,503,329	3,133,933
Services / Supplies	-	-	-	-
Total Administration	2,400,918	2,621,876	3,503,329	3,133,933
<u>Depreciation</u>	-	-	-	-
Total Employee Benefits	2,400,918	2,621,876	3,503,329	3,133,933
Total Services / Supplies	-	-	-	-
TOTAL OPERATING EXPENSE	2,400,918	2,621,876	3,503,329	3,133,933
OPERATING INCOME OR (LOSS)	404,792	462,150	(11,339)	358,057
NONOPERATING REVENUE:				
Interest Income	2,119	4,000	12,000	12,000
TOTAL NONOPERATING REVENUE	2,119	4,000	12,000	12,000
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	406,911	466,150	661	370,057
OPERATING TRANSFERS:				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
CHANGE IN NET POSITION	406,911	466,150	661	370,057
A. Cash Flows From Operating Activities				
Cash received from Customers, service fees	2,805,710	3,084,026	3,491,990	3,491,990
Cash payments to suppliers for goods and services	170,901			
Cash paid to employees	(2,400,918)	(2,621,876)	(3,503,329)	(3,133,933)
a. Net cash provided (used) by operating activities	575,693	462,150	(11,339)	358,057
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	3,762	4,000	12,000	12,000
d. Net cash provided from investing activities	3,762	4,000	12,000	12,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	579,455	466,150	661	370,057
CASH AND CASH EQUIVALENTS AT JULY 1	2,223,375	2,802,830	3,268,980	3,268,980
CASH AND CASH EQUIVALENTS AT JUNE 30	2,802,830	3,268,980	3,269,642	3,639,037
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	404,792	462,150	(11,339)	358,057
Net change in assets/liabilities				
(Increase) in accounts receivable	-			
(Increase) in prepaids				
Increase in accounts payable	170,901			
Increase in accrued liabilities	-			
NET CASH PROVIDED BY OPERATING ACTIVITIES	575,693	462,150	(11,339)	358,057

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 FUND:	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2022	REQUIREMENT FOR FISCAL Fiscal Year Ending June 30, 2023		
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL
Debt Service										
2010 Idaho St Rehab Bond	2	20 Years	\$ 10,500,000	9/8/2010	10/1/2030	3.7000%	\$ 5,635,000	\$ 205,656	\$ 540,000	\$ 745,656
2014 Public Safety Bond	5	20 Years	\$ 3,000,000	7/5/2014	9/1/2024	2.2500%	\$ 970,000	\$ 18,281	\$ 315,000	\$ 333,281
2015 Recreation Facilities Bond	2	20 Years	\$ 8,000,000	11/12/2015	5/1/2035	2.4350%	\$ 5,410,000	\$ 173,512	\$ 440,000	\$ 613,512
Total Debt Service Fund			\$ 21,500,000				\$ 12,015,000	\$ 397,449	\$ 1,295,000	\$ 1,692,449
Airport Fund										
2009 Airport Terminal Bonds	2	17 Years	\$ 3,735,000	12/1/2009	10/1/2026	Variable	\$ 1,385,000	\$ 66,980	\$ 250,000	\$ 316,980
Total Airport Fund			\$ 3,735,000				\$ 1,385,000	\$ 66,980	\$ 250,000	\$ 316,980
			\$ -				\$ -	\$ -	\$ -	\$ -
Total All Debt Service			\$ 25,235,000				\$ 13,400,000	\$ 464,429	\$ 1,545,000	\$ 2,009,429

Transfer Schedule
Fiscal Year Ending June 30, 2023

TRANSFERS IN							TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT		
GENERAL FUND					Revenue Stabilization Fund	26	630,688		
					Capital Equipment Reserve Fund	32	721,031		
					Facility Reserve Fund	29	721,031		
					Water Fund	35	10,000,000		
Revenue Stabilization Fund	General Fund	21	630,688						
SUBTOTAL			630,688		SUBTOTAL		12,072,750		
SPECIAL REVENUE FUNDS									
RECREATION FUND			-		Youth Recreation	23	160,000		
					Golf Fund	43	100,000		
					Debt Service Fund	34	613,512		
					Airport Fund	41	316,980		
YOUTH RECREATION FUND	Recreation Fund	22	160,000						
SUBTOTAL			160,000		SUBTOTAL		1,190,492		
CAPITAL PROJECTS FUNDS									
Capital Equipment Reserve Fund	General Fund	21	721,031						
Facility Reserve Fund	General Fund	21	721,031						
SUBTOTAL			1,442,063		SUBTOTAL				
DEBT SERVICE FUND									
Debt Service Fund	Recreation Fund	33	613,512						
SUBTOTAL			613,512		SUBTOTAL				
ENTERPRISE FUNDS									
Water Fund	General Fund	21	10,000,000						
Golf Fund	Recreation Fund	22	100,000						
Airport Fund	Recreation Fund	22	316,980						
SUBTOTAL			10,416,980		SUBTOTAL				
TOTAL			13,263,242		TOTAL		13,263,242		

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, 2022 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, 2023

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 2021-22	Proposed Expenditure FY 2022-23	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: Jan Baum, Financial Services Director
 E-mail Address: baum@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 2021-22	Proposed Expenditure FY 2022-23	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.