

City of Elko

**Fiscal Year
2013/2014**

Final Budget



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kletzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

City of Elko herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2014

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 3,866,590

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 1,136 If the final computation requires, the tax rate will be
lowered.

This budget contains 12 governmental fund types with estimated expenditures of \$ 28,752,110 and
6 proprietary funds with estimated expenses of \$ 17,892,218

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 Dawn Stout
(Printed Name)
Administrative Services Director
(Title)

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

Signed

[Signature of Dawn Stout]

Dated:

5/21/2013

[Signatures of Governing Board members]

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2013 at 4:00 p.m.

Publication Date 13-May-13

Place: Elko City Hall located at 1751 College Avenue, Elko, NV 89801

CITY OF ELKO
2013/2014 Final Budget

The 2013/2014 fiscal year budget for the City of Elko includes a tax rate of .9200, a total of 1.136 less than that allowed under the current cap. This is the same tax rate the City has had since fiscal year 2005/2006.

The budgeted ending fund balance for the general fund is 9.21% of total expenditures as allowed by NRS. It is our policy to maintain a minimum ending fund balance of 8.3% in those funds with related employee expenses to fund the first month's expenses prior to receiving any anticipated revenues.

Total general fund revenues are budgeted at a decrease of 14.7% from our estimate for 2013 based on Council action to only budget fifty percent of the projected consolidated tax excess revenues. Property tax revenue is expected to increase 1.7%, licenses and permits are expected to decrease 5.9%, intergovernmental revenue is expected to decrease 19.9%, and charges for services are expected to remain the same as FY 2012/13. The tax abatement that was enacted by the Legislature in 2005 has an impact to the general fund for fiscal year 2013/14 of approximately \$46,047. The consolidated tax revenues are the largest single source of general fund revenue comprising 67.8% of 2013 revenues and 63.0% of 2014 revenues.

General fund expenditures are projected to increase 2.1% from estimated fiscal year 2012/13 or approximately \$383,997. The total general fund expenditures are projected to be \$18.0 million in fiscal year 2014. Salaries and benefits comprise 74.2% of total general fund expenses; services and supplies are the remaining 25.8% of general fund expenses. The transfers out of the general fund totaling \$1,278,755 are pursuant to the City's revenue stabilization policy. In addition, there is a \$2,000,000 transfer from the general fund to the facility reserve fund to help fund a future police department

The transfer from the recreation fund to the general fund represents 22.5% of operating expenses for recreation related services in the general fund. The transfer from the general fund to the golf enterprise fund is to fund the administrative expenses provided to that fund as well as the liability insurance for the golf fund. The transfer from the recreation fund to the youth recreation fund is to help fund the after school fun factory program as well as summer and winter activities for the youth of the community. The transfer from the recreation fund to the debt service fund is for the California Trails Interpretive Center Bond payment. The transfer from the recreation fund to the airport fund covers the Airport Terminal Bond payment.

The City has established a reserve fund balance in the recreation fund in the amount of \$149,000 which equates to one year's payment of the California Trails Interpretive Center Bond. In addition, the debt service fund has a reserved fund balance in the amount of \$744,480, a one year reserve for the 2010 street bond payment.

2013/2014 Final 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 6/30/2014	(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2012	ESTIMATED CURRENT YEAR 6/30/2013	BUDGET YEAR 6/30/2014			
REVENUES						
Property Taxes	3,706,273	3,807,776	3,866,590		3,866,590	
Other Taxes	3,607,481	3,883,338	3,903,953		3,903,953	
Licenses and Permits	1,913,770	1,884,231	1,772,210		-	1,772,210
Intergovernmental Resources	14,803,010	15,686,980	12,995,563			12,995,563
Charges for Services	1,098,270	1,110,962	1,081,345		12,057,143	13,138,488
Fines and Forfeitures	185,480	207,471	185,480			185,480
Miscellaneous	177,500	135,462	136,205		7,915,689	8,051,894
TOTAL REVENUES	25,491,784	26,716,220	23,941,346		19,972,832	43,914,178
EXPENDITURES - EXPENSES						
General Government	2,089,246	2,783,649	2,481,053		1,450,700	3,931,753
Judicial	335,305	341,000	497,827			497,827
Public Safety	8,746,361	9,771,225	12,085,490			12,085,490
Public Works	13,333,495	6,136,112	7,086,169			7,086,169
Health Welfare	563,905	686,970	711,150			711,150
Culture and Recreation	3,653,137	4,268,113	4,935,497			4,935,497
Community Support	29,500	45,000	60,000			60,000
Contingencies	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	270,978			270,978
Utility Enterprises	-	-			9,754,562	9,754,562
Hospitals	-	-				-
Transit Systems	-	-				-
Airports	-	-				-
Other Enterprises - Golf	-	-				-
Debt Service: Principal Retirement	465,000	480,000	495,000		5,783,491	5,783,491
Interest Cost	422,324	411,324	399,924		750,060	750,060
TOTAL EXPENDITURES - EXPENSES	29,638,273	24,923,393	29,023,088		17,892,218	46,915,306
Excess of Revenues over (under)						
Expenditures - Expenses	(4,146,489)	1,792,827	(5,081,742)		2,080,614	(3,001,128)

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2014	(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2012	ESTIMATED CURRENT YEAR 6/30/2013	BUDGET YEAR 6/30/2014			
REVENUES						
OTHER FINANCING SOURCES (USES)						
Proceeds of Long-term Debt	-	-	-	-		
Capital Leases	33,500	-	-	-		
Sales of General Fixed Assets						
Short Term Financing	595,549	1,648,977	3,685,037	395,772	4,080,809	
Operating Transfers in	(2,816,269)	(2,030,631)	(4,080,809)	-	(4,080,809)	
Operating Transfers (out)						
TOTAL OTHER FINANCING SOURCES (USES)	(2,187,220)	(381,654)	(395,772)	395,772	-	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(6,333,709)	1,411,173	(5,477,514)	2,476,386	(3,001,128)	
FUND BALANCE JULY 1, BEGINNING OF YEAR						
Reserved	147,000	147,000	149,000	149,000	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	15,626,662	9,292,953	10,702,126	10,702,126	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	15,773,662	9,439,953	10,851,126	10,851,126	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR						
Reserved	147,000	149,000	873,765	873,765	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Unreserved	9,292,953	10,702,126	4,499,847	4,499,847	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	9,439,953	10,851,126	5,373,612	5,373,612	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 6/30/2014
General Government	21	23	23
Judicial			
Public Safety	66	67	67
Public Works	29	29	29
Sanitation	6.5	9	9
Health	7.5	8.5	8.5
Welfare			
Culture and Recreation	24.5	24.5	24.5
Community Support			
TOTAL GENERAL GOVERNMENT	154.5	161	161
Utilities	16	16	17
Hospitals			
Transit Systems			
Airports	5	4.5	5.5
Other			
TOTAL	21	20.5	22.5
Total FTE's	175.5	181.5	183.5

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	18,842 State Demographer	19,209 State Demographer	20,406 State Demographer
Assessed Valuation (Secured and Unsecured Only)	386,249,054	404,576,925	427,764,045
Net Proceeds of Mines	60,000	59,000	33,000
TOTAL ASSESSED VALUE	386,309,054	404,635,925	427,797,045
TAX RATE			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Projects Funds	0.3052	0.2352	0.2352
Debt Service Funds	-	0.0700	0.0700
Enterprise Funds			
Other			
TOTAL TAX RATE	0.9200	0.9200	0.9200

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
OPERATING RATE							
A Property Tax Subject to Revenue Limitations	2.0555	427,764,045	8,792,690	0.8500	3,635,690	63,629	3,572,061
B Property Tax Outside Revenue Limitations: Net Proceeds of Mines	2.0555	33,000	678	0.9200	304		304
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)	2.0555	427,797,045	8,793,368	0.8500	3,635,994	63,629	3,572,365
N Debt	-	427,797,045	-	0.0700	299,458	5,233	294,225
O Total M and N	2.0555	427,797,045	8,793,368	0.9200	3,935,453	68,862	3,866,590

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget for Fiscal Year Ending June 30, 2014

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	6,180,036	10,648,396	2,583,846	0.6148	3,661,753	-	243,582	23,317,613
Recreation	809,853				3,551,803	-	-	4,361,656
Youth Recreation	75,795				248,000		13,532	337,327
Municipal Court Admin. Assessment	111,827				15,000		-	126,827
Narcotics Task Force Grant	-				40,000		-	40,000
Revenue Stabilization	1,533,137				5,000		319,689	1,857,826
Capital Construction	192,774		652,294	0.1552	2,500		-	847,568
Elko Redevelopment Agency	337,064				191,071		-	528,135
Facility Reserve	347,990				1,000		2,479,533	2,828,523
Ad Valorem Capital Projects	285,081				398,393		-	683,474
Public Improvement Development	15,500				100		-	15,600
Capital Equipment Reserve	401,808	667,490	336,225	0.0800	8,500	-	479,533	1,893,556
Debt Service	560,261		294,225	0.0700	635,750		149,168	1,639,404
Subtotal Governmental Fund Types, Expendable Trust Funds	10,851,126	11,315,886	3,866,590	0.9200	8,758,870	-	3,685,037	38,477,509
PROPRIETARY FUNDS								
Water Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Sewer Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Landfill Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Health Insurance	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Airport Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Golf Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX	11,315,886	3,866,590	0.9200	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

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	X	8,492,600	4,909,495	4,663,102	-	270,978	3,317,590	1,663,848	23,317,613
Youth Recreation	R	-	-	2,049,928	1,399,509	-	763,219	149,000	4,361,656
Municipal Court Admin. Assessment	R	149,125	46,150	120,150	-	-	-	21,902	337,327
Narcotics Task Force Grant	R	-	-	-	126,827	-	-	-	126,827
Revenue Stabilization	R	-	-	40,000	-	-	-	-	40,000
Capital Construction	C	-	-	15,000	832,568	-	-	-	847,568
Elko Redevelopment Agency	C	-	-	75,000	453,135	-	-	-	528,135
Facility Reserve	C	-	-	-	2,828,523	-	-	-	2,828,523
Ad Valorem Capital Projects	C	-	-	-	683,474	-	-	-	683,474
Public Improvement Development	C	-	-	-	15,600	-	-	-	15,600
Capital Equipment Reserve	C	-	-	-	957,000	-	-	936,556	1,893,556
Debt Service	D			894,924				744,480	1,639,404
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		8,641,725	4,955,645	7,858,104	7,296,636	270,978	4,080,809	5,373,612	38,477,509

- * 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 Summary for the CITY OF ELKO

Budget for Fiscal Year Ending June 30, 2014

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	3,350,543	3,286,000	625,000	-	-	-	689,543
Sewer	E	3,202,870	4,759,372	3,795,689	-	-	-	2,239,187
Landfill	E	1,905,465	1,709,190	3,500	-	-	-	199,775
Health Insurance	I	1,877,000	1,450,700	-	-	-	-	426,300
Airport	E	1,013,677	3,403,491	3,491,000	2,533,405	333,405	-	(1,098,814)
Golf	E	707,588	750,060	500	-	62,367	-	20,395
TOTAL		12,057,143	15,358,813	7,915,689	2,533,405	395,772	-	2,476,386

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

** Including Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	2,373,842	2,540,497	2,583,846	2,583,846
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	516,396	500,000	500,000	500,000
Liquor License	75,362	75,000	75,000	75,000
Gaming License	106,538	106,500	105,000	105,000
Total Business License	698,296	681,500	680,000	680,000
<u>Other Licenses:</u>				
Dog Licenses	4,089	4,000	4,050	4,050
Bicycle Licenses	6	6	10	10
Total Other Licenses	4,095	4,006	4,060	4,060
<u>Franchise Fees:</u>				
Television	48,390	45,000	49,000	49,000
Natural Gas	164,430	175,000	175,000	175,000
Electricity	350,526	365,000	350,000	350,000
Geothermal	4,164	4,000	4,150	4,150
Water and Sewer	204,581	217,725	240,000	240,000
Telephone	44,168	42,000	45,000	45,000
Total Franchise Fees	816,259	848,725	863,150	863,150
<u>Permits:</u>				
Building Permits	395,120	350,000	225,000	225,000
Other Permits				
Total Permits	395,120	350,000	225,000	225,000
TOTAL LICENSES AND PERMITS	1,913,770	1,884,231	1,772,210	1,772,210
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Juvenile Task Force Grant	65,546	60,000	45,000	45,000
Law Enforcement Grants	43,358	43,358	60,000	60,000
Other Grants	-	-		
Total Grants	108,904	103,358	105,000	105,000
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	108,868	123,016	123,685	123,685
Fuel Tax - 1.75	134,993	141,717	122,461	122,461
Fuel Tax - 2.35	243,068	252,262	252,267	252,267
Total Fuel Taxes	486,929	516,995	498,413	498,413
<u>Consolidated Revenue:</u>				
Cigarette Tax	80,297	78,160	63,121	63,121
Liquor Tax	24,527	22,799	17,914	17,914
Sales Tax	10,927,594	11,904,045	9,428,138	9,428,138
Government Services Tax	1,395,163	1,324,587	1,051,812	1,051,812
RPTT	104,023	106,382	87,411	87,411
Total Consolidated Revenue	12,531,604	13,435,973	10,648,396	10,648,396

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE: (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	146,903	146,903	125,000	125,000
Total County Shared Revenues	146,903	146,903	125,000	125,000
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	7,676	7,676	7,500	7,500
LEO Reimbursements	91,444	25,000	25,000	25,000
Workers Compensation Refunds	11,421	-		
Narcotics Seizure Revenue	14,349	-		
Total Other Intergov'tal Revenue	124,890	32,676	32,500	32,500
TOTAL INTERGOVERNMENTAL REV	13,399,230	14,235,905	11,409,309	11,409,309
CHARGES FOR SERVICES:				
<u>Community Development Fees:</u>				
Other Fees	-	-	-	-
Zoning Fees	26,840	15,000	15,000	15,000
Plan Check Fees	198,181	175,000	175,000	175,000
Total Community Development Fees	225,021	190,000	190,000	190,000
<u>Public Works Fees:</u>				
Street Lighting Fees	236,471	236,471	236,471	236,471
Storm Water Management Fee	110,548	110,548	110,548	110,548
Total Public Works Fees	347,019	347,019	347,019	347,019
<u>Public Safety Fees:</u>				
Fingerprinting Fees	9,226	9,226	9,226	9,226
Other Fees	64,550	64,550	64,550	64,550
Total Public Safety Fees	73,776	73,776	73,776	73,776
<u>Recreation Fees:</u>				
Park Concession Fees	200	200	200	200
Park Use Fees	19,715	19,715	19,715	19,715
Swimming Pool Fees	115,326	115,326	115,326	115,326
Total Recreation Fees	135,241	135,241	135,241	135,241
<u>Health Fees:</u>				
Animal Shelter Fees	71,334	71,334	71,334	71,334
Cemetery Sales	9,200	9,200	9,200	9,200
Grave Openings	14,775	14,775	14,775	14,775
Cemetery Summer Care	-	-	-	-
Total Health Fees	95,309	95,309	95,309	95,309
TOTAL CHARGES FOR SERVICES	876,366	841,345	841,345	841,345

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
FINES AND FORFEITURES:				
<u>Fines and Forfeitures</u>				
Forensic Service Fees	5,451	5,451	5,451	5,451
Municipal Court Fees	178,009	200,000	178,009	178,009
Alcohol Assessment Fees	-	-	-	-
Bail Bond Fees	2,020	2,020	2,020	2,020
TOTAL FINES AND FORFEITURES	185,480	207,471	185,480	185,480
MISCELLANEOUS REVENUE:				
<u>Interest:</u>				
Interest on Investments	2,157	2,157	2,500	2,500
Total Interest	2,157	2,157	2,500	2,500
<u>Rent:</u>				
General	850	295	295	295
Total Rent	850	295	295	295
<u>Other Miscellaneous:</u>				
Public Defender Reimbursements	2,676	2,676	2,676	2,676
Street Cut Revenue	6,714	6,714	6,714	6,714
Private Donations	827	12,291	12,291	12,291
Other Miscellaneous	88,238	77,329	77,329	77,329
Total Other Miscellaneous	98,455	99,010	99,010	99,010
TOTAL OTHER MISCELLANEOUS	101,462	101,462	101,805	101,805
SUBTOTAL REVENUES ALL SOURCES	18,850,150	19,810,911	16,893,995	16,893,995
OTHER FINANCING SOURCES:				
Proceeds of Medium Term Financing	-	-	-	-
Sale of Fixed Assets	-	-	-	-
<u>Operating Transfers In:</u>				
Recreation Fund	223,508	239,464	243,582	243,582
Revenue Stabilization	-	-	-	-
Health Insurance Fund	-	-	-	-
Capital Equipment Fund	-	-	-	-
Municipal Court Adm Assessments	-	-	-	-
Total Operating Transfers In	223,508	239,464	243,582	243,582
TOTAL OTHER FINANCING SOURCES	223,508	239,464	243,582	243,582
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	3,011,563	4,891,754	6,180,036	6,180,036
TOTAL BEGINNING FUND BALANCE	3,011,563	4,891,754	6,180,036	6,180,036
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	22,085,221	24,942,129	23,317,613	23,317,613

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	343,659	355,915	366,050	366,050
Employee Benefits	134,812	158,820	178,135	178,135
Services / Supplies	150,962	221,800	175,037	175,037
Capital Outlay	-	-	-	-
Total Administration	629,433	736,535	719,222	719,222
<u>Clerk</u>				
Salaries / Wages	125,185	127,850	132,550	132,550
Employee Benefits	54,421	60,075	66,500	66,500
Services / Supplies	17,756	36,537	33,362	33,362
Capital Outlay	-	-	-	-
Total Clerk	197,362	224,462	232,412	232,412
<u>Personnel</u>				
Salaries / Wages	41,997	56,000	57,250	57,250
Employee Benefits	15,834	21,910	24,725	24,725
Services / Supplies	58,494	38,612	36,300	36,300
Capital Outlay	-	-	-	-
Total Personnel	116,325	116,522	118,275	118,275
<u>Information Systems</u>				
Salaries / Wages	44,974	86,000	95,250	95,250
Employee Benefits	18,838	36,510	45,050	45,050
Services / Supplies	110,561	135,125	154,000	154,000
Capital Outlay	-	-	-	-
Total Information Systems	174,373	257,635	294,300	294,300
<u>Finance</u>				
Salaries / Wages	96,444	98,950	108,350	108,350
Employee Benefits	43,837	46,650	58,800	58,800
Services / Supplies	33,113	35,074	40,394	40,394
Capital Outlay	-	-	-	-
Total Finance	173,394	180,674	207,544	207,544
<u>Planning / Zoning</u>				
Salaries / Wages	50,022	107,500	118,000	118,000
Employee Benefits	16,194	38,150	57,200	57,200
Services / Supplies	42,413	16,050	22,800	22,800
Capital Outlay	-	-	-	-
Total Planning / Zoning	108,629	161,700	198,000	198,000
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	304,444	332,500	335,000	335,000
Services / Supplies	171,872	159,000	148,000	148,000
Total Central Services	476,316	491,500	483,000	483,000
<u>Economic Development</u>				
Services / Supplies	19,920	19,921	43,300	43,300
Capital Outlay	-	-	-	-
Total Economic Development	19,920	19,921	43,300	43,300
Total Salaries / Wages	702,281	832,215	877,450	877,450
Total Employee Benefits	588,380	694,615	765,410	765,410
Total Services / Supplies	605,091	662,119	653,193	653,193
Total Capital Outlay	-	-	-	-
TOTAL GENERAL GOVERNMENT	1,895,752	2,188,949	2,296,053	2,296,053

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	587,750	649,775	675,400	675,400
Employee Benefits	238,196	294,200	322,400	322,400
Services / Supplies	619,642	1,357,375	1,025,350	1,025,350
Capital Outlay	-	-	-	-
Total Public Works	1,445,588	2,301,350	2,023,150	2,023,150
<u>Fleet Maintenance</u>				
Salaries / Wages	270,525	267,200	258,550	258,550
Employee Benefits	98,630	121,650	124,450	124,450
Services / Supplies	42,873	54,690	64,850	64,850
Capital Outlay	-	-	-	-
Total Fleet Maintenance	412,028	443,540	447,850	447,850
<u>Engineering</u>				
Salaries / Wages	68,278	70,000	79,200	79,200
Employee Benefits	27,411	28,835	35,500	35,500
Services / Supplies	47,433	103,900	59,324	62,824
Capital Outlay	-	-	-	-
Total Engineering	143,122	202,735	174,024	177,524
<u>Building Inspection</u>				
Salaries / Wages	172,527	223,350	242,125	242,125
Employee Benefits	72,876	100,750	111,750	111,750
Services / Supplies	95,230	95,230	112,350	112,350
Capital Outlay	-	-	-	-
Total Building Inspection	340,633	419,330	466,225	466,225
<u>Facilities Maintenance</u>				
Salaries / Wages	172,264	188,945	195,295	195,295
Employee Benefits	69,752	93,100	100,750	100,750
Services / Supplies	280,041	321,700	327,650	327,650
Capital Outlay	-	-	-	-
Total Facilities Maintenance	522,057	603,745	623,695	623,695
<u>Community Development</u>				
Salaries / Wages	91,612	96,650	100,825	100,825
Employee Benefits	34,982	38,550	43,850	43,850
Services / Supplies	18,638	79,250	160,250	160,250
Capital Outlay	-	-	-	-
Total Community Development	145,232	214,450	304,925	304,925
Total Salaries / Wages	1,362,956	1,495,920	1,551,395	1,551,395
Total Employee Benefits	541,847	677,085	738,700	738,700
Total Services / Supplies	1,103,857	2,012,145	1,749,774	1,753,274
Total Capital Outlay	-	-	-	-
TOTAL PUBLIC WORKS	3,008,660	4,185,150	4,039,869	4,043,369

EXPENDITURES BY FUNCTION AND ACTIVITY		(1) ACTUAL PRIOR YEAR ENDING 06/30/2012	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2013	(3) (4) BUDGET YEAR ENDING 6/30/2014	
				TENTATIVE APPROVED	FINAL APPROVED
Page	Function Summary				
14	General Government	1,895,752	2,188,949	2,296,053	2,296,053
15	Judicial	335,305	341,000	371,000	371,000
16	Public Safety	8,423,606	9,226,225	9,476,990	9,476,990
17	Public Works	3,008,660	4,185,150	4,039,869	4,043,369
	Sanitation	-	-	-	-
18	Health	518,702	621,470	691,150	691,150
19	Culture / Recreation	900,388	1,055,285	1,126,635	1,126,635
20	Community Support	29,500	45,000	35,000	60,000
			-	-	-
Total Expenditures - All Functions		15,111,913	17,663,079	18,036,697	18,065,197
OTHER USES:					
	Contingency (Not to exceed 3% of total expenditures)	-	-	270,551	270,978
Page	Operating Transfers Out:				
23	Youth Recreation Fund	-	-	-	-
27	Capital Construction Fund	-	-	-	-
29	Revenue Stabilization Fund	53,464	267,605	319,689	319,689
31	Facility Reserve Fund	80,196	401,407	2,479,533	2,479,533
37	Capital Equipment Reserve	80,196	401,407	479,533	479,533
52	Health Insurance Fund	-	-	-	-
54	Airport Enterprise Fund	1,843,783	-	-	-
56	Golf Course Enterprise Fund	23,915	28,595	38,835	38,835
Total Operating Transfers Out		2,081,554	1,099,014	3,317,590	3,317,590
TOTAL EXPENDITURES AND OTHER USES:		17,193,467	18,762,093	21,624,838	21,653,765
ENDING FUND BALANCE:					
	Reserved				
	Unreserved	4,891,754	6,180,036	1,692,775	1,663,848
Total Ending Fund Balance		4,891,754	6,180,036	1,692,775	1,663,848
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		22,085,221	24,942,129	23,317,613	23,317,613

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Room Taxes	3,344,254	3,500,000	3,500,000	3,500,000
INTERGOVERNMENTAL:				
Grants	-	-	49,303	49,303
Total Intergovernmental Revenue	-	-	49,303	49,303
CHARGES FOR SERVICES:				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	799	2,500	2,500	2,500
Private Donations	11,066	-	-	-
Other Miscellaneous	4,028	-	-	-
Total Miscellaneous Revenue	15,893	2,500	2,500	2,500
TOTAL REVENUE - ALL SOURCES	3,360,147	3,502,500	3,551,803	3,551,803
OTHER FINANCING SOURCES:				
Operating Transfers In:				
	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	147,000	147,000	149,000	149,000
Unreserved	527,828	782,326	660,853	660,853
TOTAL BEGINNING FUND BALANCE	674,828	929,326	809,853	809,853
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	4,034,975	4,431,826	4,361,656	4,361,656
EXPENDITURES				
<u>Parks / Recreation Facilities</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	73,474	65,000	40,000	40,000
Capital Outlay	388,471	790,000	1,399,509	1,399,509
Total Parks/Recreation Facilities	461,945	855,000	1,439,509	1,439,509
<u>Other Recreation</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	1,908,989	2,013,578	2,009,928	2,009,928
Capital Outlay		-	-	-
Total Other Recreation	1,908,989	2,013,578	2,009,928	2,009,928
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	1,982,463	2,078,578	2,049,928	2,049,928
Total Capital Outlay	388,471	790,000	1,399,509	1,399,509
TOTAL EXPENDITURES	2,370,934	2,868,578	3,449,437	3,449,437
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Golf Enterprise Fund	22,417	23,304	23,532	23,532
Youth Recreation Fund	12,417	13,304	13,532	13,532
Debt Service Fund	145,768	147,568	149,168	149,168
Airport Fund	330,605	329,755	333,405	333,405
General Fund	223,508	239,464	243,582	243,582
Total Other Financing Uses	734,715	753,395	763,219	763,219
ENDING FUND BALANCE:				
Reserved	147,000	149,000	149,000	149,000
Unreserved	782,326	660,853	-	-
Total Ending Fund Balance	929,326	809,853	149,000	149,000
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,034,975	4,431,826	4,361,656	4,361,656

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	83,787	111,422	100,000	100,000
Other Charges	138,117	158,195	140,000	140,000
Total Charges for Services	221,904	269,617	240,000	240,000
MISCELLANEOUS REVENUE:				
Interest	84	500	500	500
Private Donations	70	-	-	-
Other Miscellaneous	11,670	7,500	7,500	7,500
Total Miscellaneous Revenue	11,824	8,000	8,000	8,000
TOTAL REVENUE - ALL SOURCES	233,728	277,617	248,000	248,000
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Recreation Fund	12,417	13,304	13,532	13,532
General Fund	-	-	-	-
Total Operating Transfers In	12,417	13,304	13,532	13,532
TOTAL OTHER FINANCING SOURCES	12,417	13,304	13,532	13,532
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	83,890	61,624	75,795	75,795
TOTAL BEGINNING FUND BALANCE	83,890	61,624	75,795	75,795
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	330,035	352,545	337,327	337,327
EXPENDITURES				
<u>Latchkey Program (Fun Factory)</u>				
Total Salaries / Wages	118,806	122,000	149,125	149,125
Total Employee Benefits	34,392	38,500	46,150	46,150
Total Services / Supplies	115,213	116,250	120,150	120,150
Total Capital Outlay	-	-	-	-
Total Latchkey Program	268,411	276,750	315,425	315,425
TOTAL EXPENDITURES	268,411	276,750	315,425	315,425
OTHER FINANCING USES:				
Contingency			-	-
<u>Transfers Out</u>				
		-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	61,624	75,795	21,902	21,902
Total Ending Fund Balance	61,624	75,795	21,902	21,902
TOTAL FUND COMMITMENTS AND FUND BALANCE	330,035	352,545	337,327	337,327

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	9,795	15,000	15,000	15,000
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	9,795	15,000	15,000	15,000
MISCELLANEOUS REVENUE:				
Interest				
Other Miscellaneous				
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	9,795	15,000	15,000	15,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund				
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	87,032	96,827	111,827	111,827
TOTAL BEGINNING FUND BALANCE	87,032	96,827	111,827	111,827
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	96,827	111,827	126,827	126,827
EXPENDITURES				
<u>Municipal Court</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	-	-		
Capital Outlay	-	-	126,827	126,827
Total Municipal Court	-	-	126,827	126,827
TOTAL EXPENDITURES	-	-	126,827	126,827
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	96,827	111,827	-	-
Total Ending Fund Balance	96,827	111,827	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	96,827	111,827	126,827	126,827

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
St of NV Criminal Justice Grant	131,188	40,000	40,000	40,000
Elko County Match	-	-		
City of Elko Match	-	2,906		
City of Carlin Match	-	-		
City of West Wendover Match	-	-		
Total Intergovernmental Revenue	131,188	42,906	40,000	40,000
MISCELLANEOUS REVENUE:				
Interest	-	-	-	-
Seizure Revenue	-	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	131,188	42,906	40,000	40,000
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(849)	(2,906)	-	-
TOTAL BEGINNING FUND BALANCE	(849)	(2,906)	-	-
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	130,339	40,000	40,000	40,000
EXPENDITURES				
<u>Public Safety</u>				
Total Salaries / Wages	55,903	-	-	-
Total Employee Benefits	30,502	-	-	-
Total Services / Supplies	46,840	40,000	40,000	40,000
Total Capital Outlay	-	-	-	-
Total Public Safety	133,245	40,000	40,000	40,000
TOTAL EXPENDITURES	133,245	40,000	40,000	40,000
OTHER FINANCING USES:				
Contingency	-	-	-	-
<u>Transfers Out</u>	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(2,906)	-	-	-
Total Ending Fund Balance	(2,906)	-	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	130,339	40,000	40,000	40,000

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013		
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	1,722	5,000	5,000	5,000
Other Miscellaneous				
Total Miscellaneous Revenue	1,722	5,000	5,000	5,000
TOTAL REVENUE - ALL SOURCES	1,722	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund	53,464	267,605	319,689	319,689
Total Operating Transfers In	53,464	267,605	319,689	319,689
TOTAL OTHER FINANCING SOURCES	53,464	267,605	319,689	319,689
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,205,657	1,260,532	1,533,137	1,533,137
TOTAL BEGINNING FUND BALANCE	1,205,657	1,260,532	1,533,137	1,533,137
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,260,843	1,533,137	1,857,826	1,857,826
EXPENDITURES				
General Government				
Services & Supplies	311			
	-	-	-	-
	311	-	-	-
TOTAL EXPENDITURES	311	-	-	-
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,260,532	1,533,137	1,857,826	1,857,826
Total Ending Fund Balance	1,260,532	1,533,137	1,857,826	1,857,826
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,260,843	1,533,137	1,857,826	1,857,826

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	605,095	650,203	652,294	652,294
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue	-	-		
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	4,473	2,500	2,500	2,500
Land Sales	-	-	-	-
Other Miscellaneous	22,563	-	-	-
Total Miscellaneous Revenue	27,036	2,500	2,500	2,500
TOTAL REVENUE - ALL SOURCES	632,131	652,703	654,794	654,794
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Proceeds of Debt	-	-	-	-
Bond Premium	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	9,480,214	592,665	192,774	192,774
TOTAL BEGINNING FUND BALANCE	9,480,214	592,665	192,774	192,774
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	10,112,345	1,245,368	847,568	847,568
EXPENDITURES				
<u>Planning / Zoning</u>				
Services / Supplies	116,084	17,500	15,000	15,000
Capital Outlay				
Total Planning / Zoning	116,084	17,500	15,000	15,000
<u>Public Works</u>				
Services / Supplies	242,055	150,150		
Capital Outlay	9,161,541	876,944	832,568	832,568
Total Public Works	9,403,596	1,027,094	832,568	832,568
<u>Debt Service</u>				
Bond Issuance Costs	-	-	-	-
Total Debt Service	-	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	358,139	167,650	15,000	15,000
Total Capital Outlay	9,161,541	876,944	832,568	832,568
TOTAL EXPENDITURES	9,519,680	1,044,594	847,568	847,568
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Agency		8,000		
Total Other Financing Uses	-	8,000	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	592,665	192,774	-	-
Total Ending Fund Balance	592,665	192,774	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,112,345	1,245,368	847,568	847,568

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	154,711	181,020	190,071	190,071
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue			-	-
Total Intergovernmental Revenue		-	-	-
MISCELLANEOUS REVENUE:				
Interest	316	1,500	1,000	1,000
Land Sales		-	-	-
Contributions				
Other Miscellaneous	8,000	-	-	-
Total Miscellaneous Revenue	8,316	1,500	1,000	1,000
TOTAL REVENUE - ALL SOURCES	163,027	182,520	191,071	191,071
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Capital Construction Fund	-	8,000	-	-
Ad Valorem Capital Projects Fund	-	170,222	-	-
Total Operating Transfers In	-	178,222	-	-
TOTAL OTHER FINANCING SOURCES	-	178,222	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	251,257	405,690	356,210	337,064
TOTAL BEGINNING FUND BALANCE	251,257	405,690	356,210	337,064
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	414,284	766,432	547,281	528,135
EXPENDITURES				
<u>Redevelopment Agency</u>				
Salaries / Wages	1,128	9,350	-	-
Benefits	136	1,150	-	-
Services / Supplies	7,330	2,000	27,000	75,000
Capital Outlay	-	416,868	520,281	453,135
Total Redevelopment Agency	8,594	418,868	547,281	528,135
Total Salaries / Wages	1,128	9,350	-	-
Total Benefits	136	1,150	-	-
Total Services / Supplies	7,330	2,000	27,000	75,000
Total Capital Outlay	-	416,868	520,281	453,135
TOTAL EXPENDITURES	8,594	429,368	547,281	528,135
OTHER FINANCING USES:				
<u>Transfers Out</u>				
		-		
Total Other Financing Uses		-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	405,690	337,064	-	-
Total Ending Fund Balance	405,690	337,064	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	414,284	766,432	547,281	528,135

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Grants				
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	111	100	1,000	1,000
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	111	100	1,000	1,000
TOTAL REVENUE - ALL SOURCES	111	100	1,000	1,000
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	80,196	401,407	2,479,533	2,479,533
Total Operating Transfers In	80,196	401,407	2,479,533	2,479,533
TOTAL OTHER FINANCING SOURCES	80,196	401,407	2,479,533	2,479,533
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	-	36,483	347,990	347,990
TOTAL BEGINNING FUND BALANCE	-	36,483	347,990	347,990
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	80,307	437,990	2,828,523	2,828,523
EXPENDITURES				
<u>Administration</u>				
Administration Capital Outlay	12	-	70,000	70,000
	-	-	-	-
Total Administration	12	-	70,000	70,000
<u>Public Safety</u>				
Police Station Reserve	-	-	2,000,000	2,000,000
Fire	-	-	80,000	80,000
Total Public Safety	-	-	2,080,000	2,080,000
<u>Public Works</u>				
Facilities Capital Outlay	43,812	25,000	627,523	627,523
Engineering Capital Outlay	-	-	31,000	31,000
Total Public Works	43,812	25,000	658,523	658,523
<u>Health</u>				
Animal Shelter Capital Outlay	-	-	20,000	20,000
Cemetery Capital Outlay	-	55,000	-	-
Total Health	-	55,000	20,000	20,000
<u>Culture & Recreation</u>				
Parks Capital Outlay	-	-	-	-
Pool Capital Outlay	-	10,000	-	-
Total Culture & Recreation	-	10,000	-	-
Total Services & Supplies	12			
Total Capital Outlay	43,812	90,000	2,828,523	2,828,523
TOTAL EXPENDITURES	43,824	90,000	2,828,523	2,828,523
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	36,483	347,990	-	-
Total Ending Fund Balance	36,483	347,990	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	80,307	437,990	2,828,523	2,828,523

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Ad Valorem Capital Projects Tax	263,227	202,318	213,882	213,882
Grants	135,058	-	179,211	179,211
Total Intergovernmental Revenue	398,285	202,318	393,093	393,093
MISCELLANEOUS REVENUE:				
Interest	127	1,000	1,000	1,000
Other Miscellaneous	4,299	4,300	4,300	4,300
Total Miscellaneous Revenue	4,426	5,300	5,300	5,300
TOTAL REVENUE - ALL SOURCES	402,711	207,618	398,393	398,393
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund				
<u>Proceeds of Financing</u>				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	391,668	287,685	419,303	285,081
TOTAL BEGINNING FUND BALANCE	391,668	287,685	419,303	285,081
TOTAL AVAILABLE RESOURCES	794,379	495,303	817,696	683,474
EXPENDITURES				
<u>General Government</u>				
Services & Supplies	66			
Total General Government	66			
<u>Public Works</u>				
Highways & Streets Capital	-	40,000	433,422	433,422
Facilities Capital Outlay	506,628	-	384,274	250,052
Total Public Works	506,628	40,000	817,696	683,474
<u>Public Safety</u>				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
Total Public Safety	-	-	-	-
Total Services / Supplies	66		433,422	
Total Capital Outlay	506,628	-	817,696	683,474
TOTAL EXPENDITURES	506,694	40,000	817,696	683,474
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Fund	-	170,222		
Capital Construction	-	-	-	-
Total Other Financing Uses	-	170,222	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	287,685	285,081	-	-
Total Ending Fund Balance	287,685	285,081	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	794,379	495,303	817,696	683,474

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Public Improvement Development	-	-	-	
Other Charges				
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	20	100	100	100
Other Miscellaneous	-			
Total Miscellaneous Revenue	20	100	100	100
TOTAL REVENUE - ALL SOURCES	20	100	100	100
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund				
Proceeds of Financing				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	15,384	15,400	15,500	15,500
TOTAL BEGINNING FUND BALANCE	15,384	15,400	15,500	15,500
TOTAL AVAILABLE RESOURCES	15,404	15,500	15,600	15,600
EXPENDITURES				
<u>Public Works</u>				
Capital Outlay	-	-	15,600	15,600
Total Public Works	-	-	15,600	15,600
<u>General Government</u>				
Services & Supplies	4			
	4	-	-	-
Total Salaries / Wages				
Total Employee Benefits				
Total Services / Supplies	4			
Total Capital Outlay	-	-	15,600	15,600
TOTAL EXPENDITURES	4	-	15,600	15,600
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Total Other Financing Uses				
ENDING FUND BALANCE:				
Reserved				
Unreserved	15,400	15,500	-	-
Total Ending Fund Balance	15,400	15,500	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	15,404	15,500	15,600	15,600

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	309,425	333,066	336,225	336,225
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	575,136	626,528	667,490	667,490
Grant Revenue	-	-	-	-
Total Intergovernmental Revenue	575,136	626,528	667,490	667,490
MISCELLANEOUS REVENUE:				
Interest	709	2,500	2,500	2,500
Other Miscellaneous	6,002	6,000	6,000	6,000
Total Miscellaneous Revenue	6,711	8,500	8,500	8,500
TOTAL REVENUE - ALL SOURCES	891,272	968,094	1,012,215	1,012,215
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	80,196	401,407	479,533	479,533
Sale of Fixed Assets	33,500	-	-	-
TOTAL OTHER FINANCING SOURCES	113,696	401,407	479,533	479,533
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	394,353	612,007	401,808	401,808
TOTAL BEGINNING FUND BALANCE	394,353	612,007	401,808	401,808
TOTAL AVAILABLE RESOURCES	1,399,321	1,981,508	1,893,556	1,893,556
EXPENDITURES				
Adm. Services & Supplies	98	200	-	-
Police Services & Supplies	-	-	-	-
Total Services & Supplies	98	200	-	-
Capital Outlay				
Administration	6,868	520,000	20,000	20,000
Information Systems	49,424	55,000	80,000	80,000
City Clerk	17,829	-	-	-
Police	150,571	275,000	300,000	300,000
Fire	38,939	205,000	188,500	188,500
Public Works	272,101	215,000	160,000	160,000
Engineering	13,545	28,500	-	-
Fleet Maintenance	19,989	33,000	19,500	19,500
Swimming Pool	-	12,500	20,000	20,000
Animal Shelter	-	-	-	-
Cemetery	45,203	10,500	-	-
Parks/Recreation Facilities	113,404	45,000	24,000	24,000
Facilities	59,343	180,000	145,000	145,000
Total Capital Outlay	787,216	1,579,500	957,000	957,000
TOTAL EXPENDITURES	787,314	1,579,700	957,000	957,000
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	612,007	401,808	936,556	936,556
Total Ending Fund Balance	612,007	401,808	936,556	936,556
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,399,321	1,981,508	1,893,556	1,893,556

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013		
INTERGOVERNMENTAL REVENUE:			-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-	-	-
Recreation Fund	145,768	147,568	149,168	149,168
Capital Equipment Reserve Fund	-	-	-	-
Total Operating Transfers In	145,768	147,568	149,168	149,168
TOTAL OTHER FINANCING SOURCES	145,768	147,568	149,168	149,168
BEGINNING FUND BALANCE:				
Reserved	19,740	19,715	19,715	19,715
Unreserved	-	-	-	-
TOTAL BEGINNING FUND BALANCE	19,740	19,715	19,715	19,715
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	165,508	167,283	168,883	168,883
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				
Principal	80,000	85,000	90,000	90,000
Interest	65,768	62,568	59,168	59,168
Fiscal Agent Charges	25			
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	145,793	147,568	149,168	149,168
TYPE:				
Principal			-	-
Interest			-	-
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
ENDING FUND BALANCE:				
Reserved	19,715	19,715	19,715	19,715
Unreserved				
Total Ending Fund Balance	19,715	19,715	19,715	19,715
TOTAL FUND COMMITMENTS AND FUND BALANCE	165,508	167,283	168,883	168,883

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES:				
Ad Valorem Taxes	263,200	284,010	294,225	294,225
MISCELLANEOUS				
Interest Income	(21)	500	500	500
INTERGOVERNMENTAL:				
RTC Revenue	552,603	766,641	635,250	635,250
TOTAL REVENUE - ALL SOURCES	815,782	1,051,151	929,975	929,975
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				
Unreserved	158,925	233,151	540,546	540,546
TOTAL BEGINNING FUND BALANCE	158,925	233,151	540,546	540,546
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	974,707	1,284,302	1,470,521	1,470,521
EXPENDITURES AND RESERVES				
TYPE:				
Principal		-		
Interest		-	-	-
Fiscal Agent Charges	-			
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
TYPE: 2010 Revenue Street Bonds				
Principal	385,000	395,000	405,000	405,000
Interest	356,556	348,756	340,756	340,756
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	741,556	743,756	745,756	745,756
ENDING FUND BALANCE:				
Reserved	233,151	540,546	724,765	724,765
Unreserved	-	-		
Total Ending Fund Balance	233,151	540,546	724,765	724,765
TOTAL FUND COMMITMENTS AND FUND BALANCE	974,707	1,284,302	1,470,521	1,470,521

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
User Fees	3,164,487	3,180,139	3,275,543	3,275,543
Hydrant Revenues				
Other Water Charges				
Other Fees	72,447	100,000	75,000	75,000
TOTAL OPERATING REVENUE	3,236,934	3,280,139	3,350,543	3,350,543
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	124,373	133,075	137,150	137,150
Employee Benefits	57,047	59,010	58,500	58,500
Services / Supplies	187,931	105,940	112,943	112,943
Total Administration	369,351	298,025	308,593	308,593
<u>Operating</u>				
Salaries / Wages	394,463	451,240	539,975	539,975
Employee Benefits	166,216	197,600	259,450	259,450
Services / Supplies	568,403	624,890	719,543	755,543
Total Operating	1,129,082	1,273,730	1,518,968	1,554,968
<u>Wells / Resources</u>				
Salaries / Wages	30,852	67,245	92,500	92,500
Employee Benefits	15,792	31,853	49,400	49,400
Services / Supplies	666,501	688,277	785,500	785,500
Total Wells / Resources	713,145	787,375	927,400	927,400
<u>Depreciation</u>	446,643	493,839	495,039	495,039
Total Salaries / Wages	549,688	651,560	769,625	769,625
Total Employee Benefits	239,055	288,463	367,350	367,350
Total Services / Supplies	1,422,835	1,419,107	1,617,986	1,653,986
TOTAL OPERATING EXPENSE	2,658,221	2,852,969	3,250,000	3,286,000
OPERATING INCOME OR (LOSS)	578,713	427,170	100,543	64,543
NONOPERATING REVENUE:				
Interest Income	7,074	25,000	25,000	25,000
Gain/Loss on disposal of Capital Assets	(46,707)			
Other (Connection Fees)	566,624	900,000	600,000	600,000
TOTAL NONOPERATING REVENUE	526,991	925,000	625,000	625,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income before Operating Transfers	1,105,704	1,352,170	725,543	689,543
OPERATING TRANSFERS:				
In				
Out		-		
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	1,105,704	1,352,170	725,543	689,543

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	3,215,539	3,280,139	3,350,543	3,350,543
Cash received from interfund services provided	20,698			
Cash payments to suppliers for goods and services	(1,422,805)	(1,419,107)	(1,617,986)	(1,653,986)
Cash payments to employees for services & benefits	(715,466)	(940,023)	(1,136,975)	(1,136,975)
a. Net cash provided by operating activities	1,097,966	921,009	595,582	559,582
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(2,434,856)	(60,000)	(2,228,920)	(2,228,920)
Receipt of customer contributions	566,624	900,000	600,000	600,000
Proceeds from sales of capital assets	-			
c. Net cash used for capital and related financing activities	(1,868,232)	840,000	(1,628,920)	(1,628,920)
D. Cash Flows From Investing Activities				
Interest on Investments	5,846	25,000	25,000	25,000
Changes in Investments				
d. Net cash provided from investing activities	5,846	25,000	25,000	25,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(764,420)	1,786,009	(1,008,338)	(1,044,338)
CASH AND CASH EQUIVALENTS AT JULY 1	5,798,898	5,034,478	6,820,487	6,820,487
CASH AND CASH EQUIVALENTS AT JUNE 30	5,034,478	6,820,487	5,812,149	5,776,149
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	578,713	427,170	100,543	64,543
Depreciation	446,643	493,839	495,039	495,039
Net OPEB liability	12,522			
Net change in assets/liabilities				
Increase/(decrease) in accounts receivable	(1,497)			
Increase/(decrease) in inventory	18,814			
Increase/(decrease) in accounts payable	56,275			
Increase/(decrease) in accrued liabilities	(17,652)			
Compensated absences	3,348			
Unearned revenue	800			
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,097,966	921,009	595,582	559,582

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Operating Fees	2,171,245	2,595,170	2,990,870	2,990,870
Septic Tank Receiving Fees	154,631	175,000	180,000	180,000
Other Fees	20,701	32,000	32,000	32,000
TOTAL OPERATING REVENUE	2,346,577	2,802,170	3,202,870	3,202,870
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	140,515	157,924	163,750	163,750
Employee Benefits	63,993	66,916	109,950	109,950
Services / Supplies	326,246	117,960	120,106	120,106
Total Administration	530,754	342,800	393,806	393,806
<u>Operating</u>				
Salaries / Wages	23,580	45,483	25,000	25,000
Employee Benefits	10,363	20,483	12,400	12,400
Services / Supplies	208,800	187,034	227,250	227,250
Total Operating	242,743	253,000	264,650	264,650
<u>Plant / Facilities</u>				
Salaries / Wages	405,105	392,035	437,675	437,675
Employee Benefits	179,265	165,439	207,950	207,950
Services / Supplies	1,362,072	1,352,326	1,466,163	1,502,163
Total Plant / Facilities	1,946,442	1,909,800	2,111,788	2,147,788
<u>Laboratory</u>				
Salaries / Wages	62,206	64,500	65,750	65,750
Employee Benefits	25,996	29,825	31,025	31,025
Services / Supplies	42,667	70,975	70,725	70,725
Total Laboratory	130,869	165,300	167,500	167,500
<u>Depreciation</u>	1,392,223	1,449,548	1,785,628	1,785,628
Total Salaries / Wages	631,406	659,942	692,175	692,175
Total Employee Benefits	279,617	282,663	361,325	361,325
Total Services / Supplies	1,939,785	1,728,295	1,884,244	1,920,244
TOTAL OPERATING EXPENSE	4,243,031	4,120,448	4,723,372	4,759,372
OPERATING INCOME OR (LOSS)	(1,896,454)	(1,318,278)	(1,520,502)	(1,556,502)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	2,900,856	2,936,950	2,995,689	2,995,689
Interest Income	10,516	50,000	50,000	50,000
Other (Connection Fees)	750,994	1,325,000	750,000	750,000
TOTAL NONOPERATING REVENUE	3,662,366	4,311,950	3,795,689	3,795,689
NONOPERATING EXPENSE:				
Interest Expense	(4,744)	-	-	-
Loss on retirement of fixed assets	(870,031)	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	(874,775)	-	-	-
Net Income Before Transfers	891,137	2,993,672	2,275,187	2,239,187
OPERATING TRANSFERS:				
Out:	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	891,137	2,993,672	2,275,187	2,239,187

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	2,312,174	2,802,170	3,202,870	3,202,870
Cash received from interfund services provided	33,122			
Cash payments to suppliers for goods and services	(1,786,584)	(1,728,295)	(1,884,244)	(1,920,244)
Cash payments to employees for services & benefits	(1,138,744)	(942,605)	(1,053,500)	(1,053,500)
a. Net cash provided by operating activities	(580,032)	131,270	265,126	229,126
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	(912,919)	(6,721,611)	(2,301,850)	(2,301,850)
Principal paid on loans - capital assets	(1,762,471)	-	-	-
Interest paid on loans - capital assets	(4,744)	-	-	-
Cash received from capital improvement user fees	2,900,856	2,936,950	2,995,689	2,995,689
Receipt of customer contributions	750,994	1,325,000	750,000	750,000
c. Net cash used for capital and related financing activities	971,716	(2,459,661)	1,443,839	1,443,839
D. Cash Flows From Investing Activities				
Interest on Investments	7,389	50,000	50,000	50,000
Changes in Investments				
d. Net cash provided from investing activities	7,389	50,000	50,000	50,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	399,073	(2,278,391)	1,758,965	1,722,965
CASH AND CASH EQUIVALENTS AT JULY 1	9,927,388	10,326,461	8,048,070	8,048,070
CASH AND CASH EQUIVALENTS AT JUNE 30	10,326,461	8,048,070	9,807,035	9,771,035
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(1,896,454)	(1,318,278)	(1,520,502)	(1,556,502)
Depreciation	1,392,223	1,449,548	1,785,628	1,785,628
Net OPEB liability	14,383			
Net change in assets/liabilities				
Increase/(decrease) in accounts receivable	(1,281)			
Increase/(decrease) in inventory	-			
Increase/(decrease) in accounts payable	(80,380)			
Increase/(decrease) in accrued liabilities	(15,258)			
Compensated absences	6,735			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(580,032)	131,270	265,126	229,126

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Landfill Fees	1,595,543	1,743,290	1,830,455	1,830,455
Garbage Franchise	27,851	30,980	32,510	32,510
Other Fees	85,846	37,500	42,500	42,500
TOTAL OPERATING REVENUE	1,709,240	1,811,770	1,905,465	1,905,465
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	48,878	45,383	46,400	46,400
Employee Benefits	21,397	18,456	19,200	19,200
Services / Supplies	47,362	36,021	45,428	45,428
Total Administration	117,637	99,860	111,028	111,028
<u>Operating</u>				
Salaries / Wages	382,449	427,564	466,925	466,925
Employee Benefits	153,430	181,171	211,400	211,400
Services / Supplies	649,847	635,675	806,800	806,800
Total Operating	1,185,726	1,244,410	1,485,125	1,485,125
<u>Depreciation</u>	106,548	109,744	113,037	113,037
Total Salaries / Wages	431,327	472,947	513,325	513,325
Total Employee Benefits	174,827	199,627	230,600	230,600
Total Services / Supplies	697,209	671,696	852,228	852,228
TOTAL OPERATING EXPENSE	1,409,911	1,454,014	1,709,190	1,709,190
OPERATING INCOME OR (LOSS)	299,329	357,756	196,275	196,275
NONOPERATING REVENUE:				
Interest Income	1,130	3,500	3,500	3,500
Grants	-	-	-	-
Gain (loss) from disposal of capital assets	(2,180)	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING REVENUE	(1,050)	3,500	3,500	3,500
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	298,279	361,256	199,775	199,775
OPERATING TRANSFERS:				
In	-	-	-	-
Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	298,279	361,256	199,775	199,775

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	1,649,237	1,811,770	1,905,465	1,905,465
Cash received from interfund services provided	46,158			
Cash payments to suppliers for goods and services	(692,439)	(671,696)	(852,228)	(852,228)
Cash payments to employees for services & benefits	(598,619)	(672,574)	(743,925)	(743,925)
a. Net cash provided by operating activities	404,337	467,500	309,312	309,312
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(74,605)	(95,000)	(375,000)	(375,000)
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	(74,605)	(95,000)	(375,000)	(375,000)
D. Cash Flows From Investing Activities				
Interest on Investments	525	3,500	3,500	3,500
Changes in Investments				
d. Net cash provided from investing activities	525	3,500	3,500	3,500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	330,257	376,000	(62,188)	(62,188)
CASH AND CASH EQUIVALENTS AT JULY 1	879,924	1,210,181	1,586,181	1,586,181
CASH AND CASH EQUIVALENTS AT JUNE 30	1,210,181	1,586,181	1,523,993	1,523,993

Reconciliation of operating income to net cash provided by operating income

OPERATING INCOME (LOSS)	299,329	357,756	196,275	196,275
Depreciation	106,548	109,744	113,037	113,037
OPEB Annual Required Contribution	35,007			
Net change in assets/liabilities				
(Increase) in accounts receivable	(22,843)			
Due from other governments	-			
Increase in accounts payable	5,532			
Increase in accrued liabilities	(2,977)			
Compensated absences	4,526			
Increase in customer deposits				
(Increase) in restricted cash				
Increase in customer contributions				
NET CASH PROVIDED BY OPERATING ACTIVITIES	425,122	467,500	309,312	309,312

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Aviation Fuel Fees	20,326	20,326	20,326	20,326
FAA Operating Grants	17,834			
Landing Fees	56,006	53,000	63,000	63,000
Terminal Fees	128,892	128,892	128,892	128,892
Rentals & Leases	303,413	290,825	267,075	267,075
Parking Fees	157,148	120,000	150,000	150,000
Rental Car Access Fees	271,082	270,000	270,000	270,000
Concession Fees	1,872	1,200	1,200	1,200
Passenger Facility Charges	89,233	78,700	87,500	87,500
Other Fees	23,760	24,965	25,684	25,684
TOTAL OPERATING REVENUE	1,069,566	987,908	1,013,677	1,013,677
OPERATING EXPENSE:				
Operations				
Salaries / Wages	303,413	308,000	311,625	311,625
Employee Benefits	124,985	124,520	145,500	145,500
Services / Supplies	162,685	227,530	235,100	235,100
Total Operations	591,083	660,050	692,225	692,225
Terminal				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	124,409	125,500	143,130	143,130
Total Terminal	124,409	125,500	143,130	143,130
Depreciation	2,329,375	2,445,844	2,568,136	2,568,136
Total Salaries / Wages	303,413	308,000	311,625	311,625
Total Employee Benefits	124,985	124,520	145,500	145,500
Total Services / Supplies	287,094	353,030	378,230	378,230
TOTAL OPERATING EXPENSE	3,044,867	3,231,394	3,403,491	3,403,491
OPERATING INCOME OR (LOSS)	(1,975,301)	(2,243,486)	(2,389,814)	(2,389,814)
NONOPERATING REVENUE:				
Grants	774,782	2,125,983	2,062,500	3,490,500
Gain (loss) from capital asset disposal	(3,251)			
Litigation Proceeds		952,000		
Interest Income	64	500	500	500
TOTAL NONOPERATING REVENUE	771,595	3,078,483	2,063,000	3,491,000
NONOPERATING EXPENSE:				
Interest Expense	164,168	159,755	153,405	153,405
Bond Amortization Expense	7,005			
Other Concrete Apron Failure	1,843,783	-	-	2,380,000
TOTAL NONOPERATING EXPENSE	2,014,956	159,755	153,405	2,533,405
Net Income Before Transfers	(3,218,662)	675,242	(480,219)	(1,432,219)
OPERATING TRANSFERS:				
In General Fund	1,843,783	-	-	-
In Sewer Fund		-	-	-
In Recreation Fund	330,605	329,755	333,405	333,405
NET OPERATING TRANSFERS	2,174,388	329,755	333,405	333,405
NET INCOME	(1,044,274)	1,004,997	(146,814)	(1,098,814)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	1,071,743	987,908	1,013,677	1,013,677
Cash payments to suppliers for goods and services	(648,903)	(353,030)	(378,230)	(378,230)
Cash payments to employees for services & benefits	(432,018)	(432,520)	(457,125)	(457,125)
Cash payments for Airport Apron Failure Litigation	(1,599,122)			
a. Net cash provided by operating activities	(1,608,300)	202,358	178,322	178,322
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	2,174,388	329,755	333,405	333,405
b. Net cash provided by non-capital financing activities	2,174,388	329,755	333,405	333,405
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(819,959)	(2,267,715)	(2,200,000)	(4,580,000)
Principal paid on debt	(162,957)	(170,000)	(180,000)	(180,000)
Interest paid on debt	(165,605)	(159,755)	(153,405)	(153,405)
Bond issue costs	-			
Unamortized bond discount/premium	-			
Proceeds from issuance of debt	-			
Proceeds from sales of capital assets	-			
Proceeds from Federal Grants	814,943	2,125,983	2,062,500	3,490,500
Airport Concrete Apron Failure	-	952,000		
c. Net cash used for capital and related financing activities	(333,578)	480,513	(470,905)	(1,422,905)
D. Cash Flows From Investing Activities				
Interest on Investments	(137)	500	500	500
Changes in Investments				
d. Net cash provided from investing activities	(137)	500	500	500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	232,373	1,013,126	41,322	(910,678)
CASH AND CASH EQUIVALENTS AT JULY 1	189,942	422,315	483,441	1,435,441
CASH AND CASH EQUIVALENTS AT JUNE 30	422,315	1,435,441	524,763	524,763
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(1,975,301)	(2,243,486)	(2,389,814)	(2,389,814)
Depreciation	2,329,375	2,445,844	2,568,136	2,568,136
Net OPEB liability	6,912			
Apron Failure Litigation Expenses	(1,599,122)			
Net change in assets/liabilities				
(Increase) Decrease in:				
Accounts receivable	9			
Due from other governments	(403)			
Due from other funds	-			
Increase (Decrease) in:				
Accounts payable	(361,809)			
Accrued liabilities	(7,340)			
Compensated absences	(3,192)			
Due to other funds	-			
Unearned revenue	2,571			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(1,608,300)	202,358	178,322	178,322

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Greens Fees	200,105	200,000	200,000	200,000
Membership Fees	233,413	233,500	250,000	250,000
Tournament Fees	46,775	40,000	40,000	40,000
Golf Cart Rental Fees	50,522	125,000	125,000	125,000
Cart Path Usage Fees	42,789	41,000	41,000	41,000
Golf Cart Shed Rentals	34,300	32,500	32,500	32,500
Golf Concession Rental	8,600	9,744	9,888	9,888
Other Fees	9,280	9,200	9,200	9,200
TOTAL OPERATING REVENUE	625,784	690,944	707,588	707,588
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	17,018	18,850	20,500	20,500
Employee Benefits	13,105	7,650	8,335	8,335
Services / Supplies				
Total Administration	30,123	26,500	28,835	28,835
<u>Operating</u>				
Salaries / Wages	224,478	228,865	256,350	256,350
Employee Benefits	85,186	83,603	95,925	95,925
Services / Supplies	272,731	287,322	313,950	313,950
Total Operating	582,395	599,790	666,225	666,225
<u>Depreciation</u>	51,906	55,000	55,000	55,000
Total Salaries / Wages	241,496	247,715	276,850	276,850
Total Employee Benefits	98,291	91,253	104,260	104,260
Total Services / Supplies	272,731	287,322	313,950	313,950
TOTAL OPERATING EXPENSE	664,424	681,290	750,060	750,060
OPERATING INCOME OR (LOSS)	(38,640)	9,654	(42,472)	(42,472)
NONOPERATING REVENUE:				
Interest Income	190	500	500	500
Other				
TOTAL NONOPERATING REVENUE	190	500	500	500
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Gain/(Loss) on retirement of fixed assets	(3,286)			
Other				
TOTAL NONOPERATING EXPENSE	(3,286)	-	-	-
Net Income Before Transfers	(41,736)	10,154	(41,972)	(41,972)
OPERATING TRANSFERS:				
In General Fund	23,915	26,500	38,835	38,835
In Recreation Fund	22,417	23,304	23,532	23,532
(Out)				
NET OPERATING TRANSFERS	46,332	49,804	62,367	62,367
NET INCOME	4,596	59,958	20,395	20,395

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2014	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	646,234	690,944	707,588	707,588
Cash payments to suppliers for goods and services	(332,718)	(287,322)	(313,950)	(313,950)
Cash payments to employees for services & benefits	(270,390)	(338,968)	(381,110)	(381,110)
	-			
a. Net cash provided by operating activities	43,126	64,654	12,528	12,528
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	46,332	49,804	62,367	62,367
b. Net cash provided by non-capital financing activities	46,332	49,804	62,367	62,367
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(76,186)	(50,000)	(53,000)	(53,000)
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
c. Net cash used for capital and related financing activities	(76,186)	(50,000)	(53,000)	(53,000)
D. Cash Flows From Investing Activities				
Interest on Investments	58	500	500	500
Changes in Investments				
d. Net cash provided from investing activities	58	500	500	500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	13,330	64,958	22,395	22,395
CASH AND CASH EQUIVALENTS AT JULY 1	199,797	213,127	278,085	278,085
CASH AND CASH EQUIVALENTS AT JUNE 30	213,127	278,085	300,480	300,480
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(38,640)	9,654	(42,472)	(42,472)
Depreciation	51,906	55,000	55,000	55,000
Net OPEB liability	5,501			
Net change in assets/liabilities				
(Increase) Decrease in:				
(Increase) in accounts receivable	20,450			
Increase (Decrease) in:				
Increase in accounts payable	2,341			
Increase in accrued liabilities	(4,640)			
Compensated absences	6,208			
NET CASH PROVIDED BY OPERATING ACTIVITIES	43,126	64,654	12,528	12,528

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2012	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2013	(3) (4) BUDGET YEAR ENDING 6/30/2014	
			TENTATIVE APPROVED	FINAL APPROVED
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	-	1,346,605	1,970,000	1,597,000
Provider Reimbursements	-	-	-	-
Employee Dependent Contributions	-	242,105	282,000	280,000
TOTAL OPERATING REVENUE	-	1,588,710	2,252,000	1,877,000
OPERATING EXPENSE:				
<u>Administration</u>				
Employee Benefits	-	433,710	633,000	633,000
Services / Supplies	-	780,000	817,700	817,700
Total Administration	-	1,213,710	1,450,700	1,450,700
<u>Depreciation</u>	-	-	-	-
Total Employee Benefits	-	433,710	633,000	633,000
Total Services / Supplies	-	780,000	817,700	817,700
TOTAL OPERATING EXPENSE	-	1,213,710	1,450,700	1,450,700
OPERATING INCOME OR (LOSS)	-	375,000	801,300	426,300
NONOPERATING REVENUE:				
Interest Income	-	-	-	-
TOTAL NONOPERATING REVENUE	-	-	-	-
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	-	375,000	801,300	426,300
OPERATING TRANSFERS:				
in / (Out) - General Fund	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	-	375,000	801,300	426,300

A. Cash Flows From Operating Activities				
Cash received from customers		1,588,710	2,252,000	1,877,000
Cash payments to suppliers for goods and services		(1,213,710)	(1,450,700)	(1,450,700)
Cash payments to employees for services & benefits	-	-	-	-
a. Net cash provided (used) by operating activities	-	375,000	801,300	426,300
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	-	-	-	-
d. Net cash provided from investing activities	-	-	-	-
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	-	375,000	801,300	426,300
CASH AND CASH EQUIVALENTS AT JULY 1	-	-	126,240	375,000
CASH AND CASH EQUIVALENTS AT JUNE 30	-	375,000	927,540	801,300

Reconciliation of operating income to net cash provided by operating income

OPERATING INCOME (LOSS)	-	375,000	801,300	426,300
Net change in assets/liabilities (Increase) in accounts receivable	-			
NET CASH PROVIDED BY OPERATING ACTIVITIES	-	375,000	801,300	426,300

- 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 7/1/2012	REQUIREMENT FOR FISCAL				
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL		
Debt Service												
2010 Idaho St Rehab Bond	11	20 Years	\$ 10,500,000	9/8/2010	3/1/2030	5.0000%	\$ 9,720,000	\$ 340,756	\$ 405,000	\$ 745,756		
2005 G/O Recreation Bond	2	20 Years	\$ 2,000,000	8/25/2005	6/1/2025	4.1000%	\$ 1,425,000	\$ 59,168	\$ 90,000	\$ 149,168		
Total Debt Service Fund			\$ 12,500,000				\$ 11,145,000	\$ 399,924	\$ 495,000	\$ 894,924		
Airport Fund												
2009 Airport Terminal Bonds	2	17 Years	\$ 3,735,000	12/1/2009	10/1/2026	Variable	\$ 3,240,000	\$ 153,405	\$ 180,000	\$ 333,405		
Total Airport Fund			\$ 3,735,000				\$ 3,240,000	\$ 153,405	\$ 180,000	\$ 333,405		
	2											
			\$ -				\$ -	\$ -	\$ -	\$ -		
Total All Debt Service			\$ 16,235,000				\$ 14,385,000	\$ 553,329	\$ 675,000	\$ 1,228,329		

Transfer Schedule for Fiscal Year 2012-2013

Fund Type	Transfers In			Transfers Out			Amount
	To Fund	Pg	From Fund	From Fund	Pg	To Fund	
	General Fund	13	Recreation Fund	General Fund	21	Golf Fund	38,835
				General Fund	21	Revenue Stabilization	319,689
				General Fund	21	Capital Equipment	479,533
				General Fund	21	Facility Reserve	2,479,533
Total General Funds							3,317,590
Special Revenue Funds	Youth Recreation	23	Recreation Fund	Recreation Fund	22	Youth Recreation	13,532
	Revenue Stabilization	26	General Fund	Recreation Fund	22	Golf Fund	23,532
	Capital Equipment	32	General Fund	Recreation Fund	22	Debt Service Fund	149,168
	Facility Reserve	29	General Fund	Recreation Fund	22	Airport Fund	333,405
Total Special Revenue							763,219
Total Capital Projects							-
Debt Service Fund	Debt Service	33	Recreation Fund				
Total Debt Service							149,168
Enterprise Funds	Golf Fund	43	Recreation Fund				
	Golf Fund	43	General Fund				
	Airport Fund	41	Recreation Fund				
Total Enterprise Funds							395,772
Total Transfers							4,080,809

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: 77th Session; February 4, 2013 to June 4, 2013

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	\$	25,000
7. Entertainment	\$	_____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	_____
Total	\$	25,000

Entity: City of Elko

Budget Year 2012-2013

Form 30
12/8/2011

Sch of Existing Contracts

Local Government: City of Elko
 Contact: Dawn Stout, Administrative Services Director
 E-mail Address: dstout@ci.elko.nv.us
 Daytime Telephone: (775) 777-7140

Total Number of Existing Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	Kafoury, Armstrong & Co.	7/1/2009	6/30/2014	\$ 76,000	\$ 76,000	Independent Auditing Services
2	Elko County	7/1/1994	None	\$ 285,000	\$ 313,500	Municipal Court Services
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 361,000	\$ 389,500	

Additional Explanations (Reference Line Number and Vendor):

Local Government: City of Elko
 Contact: Dawn Stout, Administrative Services Director
 E-mail Address: dstout@ci.elko.nv.us
 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 2012-13	Proposed Expenditure FY 2013-14	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.

Local Government: City of Elko

Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:
 (a) Pre-funding Plan (b) Pay-as-you-go Plan (c) Association of self-insured public employers
 (d) Private Insurer. Please describe: _____

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

General Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Contributions	\$ 96,470	\$ 96,470	\$ 80,675	\$ 72,036	\$ 64,354	\$ 55,303

If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liability of the NRS Chapter 617 benefits? Yes No
 5. When was the last actuarial study prepared? _____ 6. How often are actuarial studies prepared? _____
 7. Who prepared the actuarial study (Name, designation, address) _____

Name and Designation

Address

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes No
 9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available) _____

10. Historical Claims Paid

- 10(a) Number of Employees subject to the benefit, prior 10* fiscal years
 10(b) Number of known and accepted claims in the past 10* fiscal years
 10(c) Total paid out for claims in the past 10* fiscal years
 *See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non-Current Public Safety Employees	Total

11. Estimated Future Liability Under NRS Chapter 617

- 11(a) Estimated number of employees subject to the benefit over next 30 years*
 11(b) Estimated amount of actuarial liability for medical & disability, non-discounted
 11(c) Estimated amount of actuarial liability for medical and disability, discounted
 11(d) What discount rate was selected to determine the liability in 11(c)? _____

Current Public Safety Employees	Eligible Non-Current Public Safety Employees	Total

*The estimate should not include a projection of new employees that may be hired over the 30 year period.

12. Reserves

- 12(a) Has the local government established a reserve for known and accepted historical claims? Yes No
 12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____
 12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? Yes No
 12(d) Identify each fund used for reserves _____
 12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund): _____

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund): _____

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Total Reserves						

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) _____

Daun Stout Administrative Services Director
 Signature and Title
 775-777-7140
 Contact Phone Number

May 24, 2013
 Date
 dstout@ci.elko.nv.us
 Contact E-mail Address

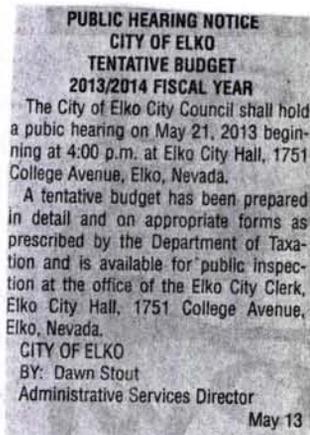
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Affidavit of Publication

I, Seana K. Chapman, legals clerk of the Elko Daily Free Press, published daily at Elko, Nevada, do solemnly swear that a copy of NTC/BUDGET as per clipping attached, was published May 13, 2013, in the regular and entire issue of said newspaper, with general circulation of Elko and Lander counties, and not in any supplement thereof for one week in the issue dated May 13, 2013.



Legals Clerk

Subscribed and sworn to before me, on May 13, 2013
2013.

Notary Public:

