

City of Elko

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JUN 02 2014

STATE OF NEVADA
DEPARTMENT OF TAXATION

**Fiscal Year
2014/2015**

Final Budget



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Carson City, NV 89706-7937

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City of Elko herewith submits the (TENTATIVE) -- (FINAL) budget for the
fiscal year ending June 30, 2015

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 4,139,088

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 1,215 If the final computation requires, the tax rate will be
lowered.

This budget contains 12 governmental fund types with estimated expenditures of \$ 34,706,087 and
6 proprietary funds with estimated expenses of \$ 16,419,764

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

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

Signed Dawn Stout

Dated: May 27, 2014

APPROVED BY THE GOVERNING BOARD

Handwritten signatures of board members over horizontal lines.

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2014 @ 4:00 P.M. PDT

Publication Date May 12, 2014

Place: 1751 College Avenue, Elko, NV 89801

CITY OF ELKO
2014/2015 Final Budget

The 2014/2015 fiscal year budget for the City of Elko includes a tax rate of .9200, a total of 1.215 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 8.3% 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 4.9% from our estimate for FY 2014 based on Council action to only budget fifty percent of the projected consolidated tax excess revenues. Property tax revenue is expected to increase 7.0%, licenses and permits are expected to decrease 17.6%, intergovernmental revenue is expected to decrease 5.3%, and charges for services are expected to decrease 5.4% when compared to the estimated FY 2013/14. The tax abatement that was enacted by the Legislature in 2005 has an impact to the general fund for fiscal year 2014/15 of approximately \$96,548. The consolidated tax revenues are the largest single source of general fund revenue comprising 63.2% of FY 2014 revenues and 62.8% of FY 2015 revenues.

General fund expenditures are projected to increase 1.9% from estimated FY 2013/14 or approximately \$330,553. The total general fund expenditures are projected to be approximately \$18.0 million in FY 2015. Salaries and benefits comprise 74.7% of total general fund expenses; services and supplies are the remaining 25.3% of general fund expenses. The transfers out of the general fund totaling \$1,213,825 are for administration charge outs to the airport and golf enterprise funds as well as a transfer of \$830,700 to the facility reserve fund to help fund the proposed new police department building. In addition, the City anticipates financing \$3,000,000 of the total estimated cost of \$6,300,000 for the proposed police station.

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 transfers from the general fund to the golf and airport enterprise funds are to fund the administrative expenses provided to those funds 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 \$151,768 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 \$826,613, a one year reserve for the 2010 street bond payment and the beginning of a reserve for the police station bond.

2014/2015 Final Budget Index

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2013	ESTIMATED CURRENT YEAR 6/30/2014	BUDGET YEAR 6/30/2015	PROPRIETARY FUNDS BUDGET YEAR 6/30/2015	(MEMO ONLY) COLUMNS 3 + 4
REVENUES					
Property Taxes	3,853,888	3,867,352	4,139,088		4,139,088
Other Taxes	3,774,402	3,684,232	3,493,169		3,493,169
Licenses and Permits	2,048,308	2,156,847	1,777,540	-	1,777,540
Intergovernmental Resources	15,232,917	13,488,507	14,318,647		14,318,647
Charges for Services	1,130,901	1,174,990	1,114,425	12,048,654	13,163,079
Fines and Forfeitures	199,833	182,000	182,000		182,000
Miscellaneous	220,873	271,168	141,742	5,654,333	5,796,075
TOTAL REVENUES	26,461,122	24,825,096	25,166,611	17,702,987	42,869,598
EXPENDITURES - EXPENSES					
General Government	2,616,717	2,393,906	2,411,389	1,747,650	4,159,039
Judicial	339,637	361,000	463,962		463,962
Public Safety	9,730,751	9,951,835	16,399,532		16,399,532
Public Works	5,563,469	5,235,108	8,508,000		8,508,000
Health Welfare	663,654	690,950	710,500		710,500
Culture and Recreation	4,048,230	3,847,216	4,925,703		4,925,703
Community Support	45,000	60,000	53,827		53,827
Contingencies	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	269,782		269,782
Utility Enterprises	-			9,809,374	9,809,374
Hospitals	-				-
Transit Systems	-				-
Airports	-			3,930,570	3,930,570
Other Enterprises - Golf	-			777,950	777,950
Debt Service: Principal Retirement	480,000	495,000	770,000	xxxxxxxxxxxxxxxxxxxx	770,000
Interest Cost	411,324	399,924	463,174	154,220	617,394
TOTAL EXPENDITURES - EXPENSES	23,898,782	23,434,939	34,975,869	16,419,764	51,395,633
Excess of Revenues over (under) Expenditures - Expenses	2,562,340	1,390,157	(9,809,258)	1,283,223	(8,526,035)

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2013	ESTIMATED CURRENT YEAR 6/30/2014	BUDGET YEAR 6/30/2015	PROPRIETARY FUNDS BUDGET YEAR 6/30/2015	(MEMO ONLY) COLUMNS 3 + 4
REVENUES					
OTHER FINANCING SOURCES (USES)					
Proceeds of Long-term Debt		-	3,000,000		3,000,000
Capital Leases	-	-			
Proceeds from Disposal of Capital Assets	316,461				
Short Term Financing					
Operating Transfers in	1,381,372	3,685,037	1,381,161	734,017	2,115,178
Operating Transfers (out)	(1,936,061)	(4,080,809)	(2,115,178)	-	(2,115,178)
TOTAL OTHER FINANCING SOURCES (USES)	(238,228)	(395,772)	2,265,983	734,017	3,000,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	2,324,112	994,385	(7,543,275)	2,017,240	(5,526,035)
FUND BALANCE JULY 1, BEGINNING OF YEAR					
Reserved	147,000	147,000	149,000	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	9,292,953	11,617,065	12,609,450	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	9,439,953	11,764,065	12,758,450	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR					
Reserved	149,000	149,000	151,768	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	11,615,065	12,609,450	5,063,407	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	11,764,065	12,758,450	5,215,175	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 6/30/2015
General Government	23	23	23
Judicial			
Public Safety	67	67	68
Public Works	29	29	29
Sanitation	9	9	9
Health	8.5	8.5	8.5
Welfare			
Culture and Recreation	24.5	24.5	24.5
Community Support			
TOTAL GENERAL GOVERNMENT	161	161	162
Utilities	17	17	17
Hospitals			
Transit Systems			
Airports	5.5	5.5	5.5
Other			
TOTAL	22.5	22.5	22.5
Total FTE's	183.5	183.5	184.5

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	19,209 State Demographer	20,406 State Demographer	20,958 State Demographer
Assessed Valuation (Secured and Unsecured Only)	404,576,925	427,764,045	465,637,772
Net Proceeds of Mines	59,000	33,000	19,000
TOTAL ASSESSED VALUE	404,635,925	427,797,045	465,656,772
TAX RATE			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Projects Funds	0.2352	0.2352	0.2052
Debt Service Funds	0.0700	0.0700	0.1000
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	
A	OPERATING RATE Property Tax Subject to Revenue Limitations	2.1352	465,637,772	9,942,298	0.8200	3,817,926	128,910	3,689,016
B	Property Tax Outside Revenue Limitations: Net Proceeds of Mines	2.1352	19,000	769	0.9200	331		331
C	VOTER APPROVED Voter Approved Overrides							
D	LEGISLATIVE OVERRIDES Accident Indigent-NRS 428.185							
E	Medical Indigent-NRS428.285							
F	Capital Acquisition							
G	Youth Services Levy							
H	Legislative Overrides							
I	SCCRT Loss-NRS 254.59813							
J	Other- Redevelopment Agency							
K	Other							
L	Subtotal (D - K)	-			-			
M	Subtotal (A, B, C, L)	2.1352	465,656,772	9,943,067	0.8200	3,818,257	128,910	3,689,347
N	Debt	-	465,656,772	-	0.1000	465,674	15,933	449,741
O	Total M and N	2.1352	465,656,772	9,943,067	0.9200	4,283,932	144,843	4,139,088

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, 2015

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFER IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	3,373,887	10,818,771	2,766,193	0.6148	3,649,976	-	375,431	20,984,258
Recreation	1,291,610				3,102,500	-	-	4,394,110
Youth Recreation	48,045				278,500		24,462	351,007
Municipal Court Admin. Assessment	122,962				15,000		-	137,962
Narcotics Task Force Grant	-				40,000		-	40,000
Revenue Stabilization	1,854,362				5,000		-	1,859,362
Capital Construction	575,438		698,214	0.1552	139,500		-	1,413,152
Elko Redevelopment Agency	406,263				161,350		-	567,613
Facility Reserve	2,677,472				1,000	3,000,000	830,700	6,509,172
Ad Valorem Capital Projects	522,720				1,397,330		-	1,920,050
Public Improvement Development	15,516				100		-	15,616
Capital Equipment Reserve	1,112,923	709,520	224,940	0.0500	6,750	-	-	2,054,133
								-
Debt Service	757,252		449,741	0.1000	702,226		150,568	2,059,787
Subtotal Governmental Fund Types, Expendable Trust Funds	12,758,450	11,528,291	4,139,088	0.9200	9,499,232	3,000,000	1,381,161	42,306,222
PROPRIETARY FUNDS								
Water Enterprise	xxxxxxxxxxx							
Sewer Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Landfill Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Health Insurance	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Airport Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Golf Enterprise	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL PROPRIETARY FUNDS	xxxxxxxxxxx				xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
TOTAL ALL FUNDS	xxxxxxxxxxx	11,528,291	4,139,088	0.9200	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	X	8,593,035	4,843,590	4,548,840	-	269,782	1,213,825	1,515,186	20,984,258
Recreation	R	-	-	1,794,370	1,659,403	-	788,569	151,768	4,394,110
Youth Recreation	R	142,005	52,530	110,075	-	-	-	46,397	351,007
Municipal Court Admin. Assessment	R	-	-	-	137,962	-	-	-	137,962
Narcotics Task Force Grant	R	-	-	40,000	-	-	-	-	40,000
Revenue Stabilization	R	-	-	-	-	-	112,784	1,746,578	1,859,362
Capital Construction	C	-	-	15,000	1,398,152	-	-	-	1,413,152
Elko Redevelopment Agency	C	-	-	100	567,513	-	-	-	567,613
Facility Reserve	C	-	-	-	6,509,172	-	-	-	6,509,172
Ad Valorem Capital Projects	C	-	-	-	1,920,050	-	-	-	1,920,050
Public Improvement Development	C	-	-	-	15,616	-	-	-	15,616
Capital Equipment Reserve	C	-	-	-	1,125,500	-	-	928,633	2,054,133
Debt Service	D	-	-	1,233,174	-	-	-	826,613	2,059,787
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		8,735,040	4,896,120	7,741,559	13,333,368	269,782	2,115,178	5,215,175	42,306,222

* 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, 2015

Budget Summary for the CITY OF ELKO

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2)**	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Water	E	3,456,609	3,385,709	325,000	-	-	-	395,900
Sewer	E	2,996,273	4,662,022	3,357,108	-	-	-	1,691,359
Landfill	E	1,753,943	1,761,643	3,500	-	-	-	(4,200)
Health Insurance	I	1,949,195	1,747,650	-	-	-	-	201,545
Airport	E	1,090,599	3,930,570	1,968,225	154,220	670,255	-	(355,711)
Golf	E	802,035	777,950	500	-	63,762	-	88,347
TOTAL		12,048,654	16,265,544	5,654,333	154,220	734,017	-	2,017,240

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

** Including Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	2,473,737	2,584,608	2,766,193	2,766,193
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	533,414	546,985	525,000	525,000
Liquor License	67,755	69,640	69,640	69,640
Gaming License	104,598	107,573	107,500	107,500
Total Business License	705,767	724,198	702,140	702,140
<u>Other Licenses:</u>				
Dog Licenses	5,094	5,550	5,550	5,550
Bicycle Licenses	6	6	10	10
Total Other Licenses	5,100	5,556	5,560	5,560
<u>Franchise Fees:</u>				
Television	32,230	32,230	30,000	30,000
Natural Gas	148,421	154,058	155,000	155,000
Electricity	363,262	380,209	380,000	380,000
Geothermal	4,109	4,840	4,840	4,840
Water and Sewer	215,979	236,259	237,000	237,000
Telephone	42,081	39,401	38,000	38,000
Total Franchise Fees	806,082	846,997	844,840	844,840
<u>Permits:</u>				
Building Permits	531,359	580,096	225,000	225,000
Other Permits				
Total Permits	531,359	580,096	225,000	225,000
TOTAL LICENSES AND PERMITS	2,048,308	2,156,847	1,777,540	1,777,540
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Juvenile Task Force Grant	21,494	10,000	10,000	10,000
Law Enforcement Grants	89,788	60,000	60,000	60,000
Other Grants	49,196	-		
Total Grants	160,478	70,000	70,000	70,000
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	116,904	126,670	121,891	121,891
Fuel Tax - 1.75	132,514	133,282	129,828	135,778
Fuel Tax - 2.35	242,333	252,267	252,250	252,250
Total Fuel Taxes	491,751	512,219	503,969	509,919
<u>Consolidated Revenue:</u>				
Cigarette Tax	77,667	74,500	64,131	64,131
Liquor Tax	23,126	23,600	18,201	18,201
Sales Tax	11,312,385	9,876,384	9,578,988	9,578,988
Government Services Tax	1,403,960	1,372,221	1,068,641	1,068,641
RPTT	108,809	104,233	88,810	88,810
Total Consolidated Revenue	12,925,947	11,450,938	10,818,771	10,818,771

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE: (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	133,118	133,118	125,000	125,000
Total County Shared Revenues	133,118	133,118	125,000	125,000
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	8,022	6,311	7,500	7,500
LEO Reimbursements	28,619	25,000	25,000	25,000
Workers Compensation Refunds	36,035	5,000		
Narcotics Seizure Revenue	7,297	-		
Total Other Intergov'tal Revenue	79,973	36,311	32,500	32,500
TOTAL INTERGOVERNMENTAL REV	13,791,267	12,202,586	11,550,240	11,556,190
CHARGES FOR SERVICES:				
<u>Community Development Fees:</u>				
Other Fees	-	-	-	-
Zoning Fees	43,775	20,000	10,000	10,000
Plan Check Fees	145,757	205,000	150,000	150,000
Total Community Development Fees	189,532	225,000	160,000	160,000
<u>Public Works Fees:</u>				
Street Lighting Fees	243,970	246,000	246,000	246,000
Storm Water Management Fee	114,126	115,512	115,500	115,500
Total Public Works Fees	358,096	361,512	361,500	361,500
<u>Public Safety Fees:</u>				
Fingerprinting Fees	10,293	8,065	9,200	9,200
Other Fees	57,845	60,863	64,400	64,400
Total Public Safety Fees	68,138	68,928	73,600	73,600
<u>Recreation Fees:</u>				
Park Concession Fees	350	2,000	1,000	1,000
Park Use Fees	19,945	12,000	16,500	16,500
Swimming Pool Fees	115,147	128,000	135,000	135,000
Total Recreation Fees	135,442	142,000	152,500	152,500
<u>Health Fees:</u>				
Animal Shelter Fees	71,202	78,500	72,350	72,350
Cemetery Sales	23,300	8,000	9,200	9,200
Grave Openings	24,950	8,000	14,775	14,775
Cemetery Summer Care	-	-	-	-
Total Health Fees	119,452	94,500	96,325	96,325
TOTAL CHARGES FOR SERVICES	870,660	891,940	843,925	843,925

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
FINES AND FORFEITURES:				
<u>Fines and Forfeitures</u>				
Forensic Service Fees	5,206	5,000	5,000	5,000
Municipal Court Fees	191,567	175,000	175,000	175,000
Alcohol Assessment Fees	-	-	-	-
Bail Bond Fees	3,060	2,000	2,000	2,000
TOTAL FINES AND FORFEITURES	199,833	182,000	182,000	182,000
MISCELLANEOUS REVENUE:				
<u>Interest:</u>				
Interest on Investments	2,899	2,500	2,500	2,500
Total Interest	2,899	2,500	2,500	2,500
<u>Rent:</u>				
General	850	850	850	850
Total Rent	850	850	850	850
<u>Other Miscellaneous:</u>				
Public Defender Reimbursements	4,674	4,000	2,500	2,500
Street Cut Revenue	8,986	7,500	6,500	6,500
Private Donations	42,476	15,000	10,000	10,000
Other Miscellaneous	101,653	66,242	86,742	86,742
Total Other Miscellaneous	157,789	92,742	105,742	105,742
TOTAL OTHER MISCELLANEOUS	161,538	96,092	109,092	109,092
SUBTOTAL REVENUES ALL SOURCES	19,545,343	18,114,073	17,228,990	17,234,940
OTHER FINANCING SOURCES:				
Proceeds of Medium Term Financing	-	-	-	-
Sale of Fixed Assets	-	-	-	-
<u>Operating Transfers In:</u>				
Recreation Fund	239,464	243,582	260,319	262,647
Revenue Stabilization	-	-	112,784	112,784
Health Insurance Fund	-	-	-	-
Capital Equipment Fund	-	-	-	-
Municipal Court Adm Assessments	-	-	-	-
Total Operating Transfers In	239,464	243,582	373,103	375,431
TOTAL OTHER FINANCING SOURCES	239,464	243,582	373,103	375,431
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	4,891,754	5,988,734	3,609,497	3,373,887
TOTAL BEGINNING FUND BALANCE	4,891,754	5,988,734	3,609,497	3,373,887
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	24,676,561	24,346,389	21,211,590	20,984,258

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 6/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	355,788	364,800	402,425	402,425
Employee Benefits	144,626	162,000	151,700	150,000
Services / Supplies	212,279	175,037	176,872	176,872
Capital Outlay	-	-	-	-
Total Administration	712,693	701,837	730,997	729,297
<u>Clerk</u>				
Salaries / Wages	127,538	132,550	125,235	125,235
Employee Benefits	58,312	63,500	60,065	64,065
Services / Supplies	33,463	29,362	36,630	36,630
Capital Outlay	-	-	-	-
Total Clerk	219,313	225,412	221,930	225,930
<u>Personnel</u>				
Salaries / Wages	55,372	57,250	52,000	52,000
Employee Benefits	21,752	23,925	22,200	22,605
Services / Supplies	35,393	26,300	35,546	35,546
Capital Outlay	-	-	-	-
Total Personnel	112,517	107,475	109,746	110,151
<u>Information Systems</u>				
Salaries / Wages	84,683	95,250	86,750	86,750
Employee Benefits	36,585	43,550	40,060	40,810
Services / Supplies	142,181	164,000	143,356	143,356
Capital Outlay	-	-	-	-
Total Information Systems	263,449	302,800	270,166	270,916
<u>Finance</u>				
Salaries / Wages	107,220	108,350	115,450	115,450
Employee Benefits	47,876	54,800	55,400	60,875
Services / Supplies	42,464	40,394	41,165	41,165
Capital Outlay	-	-	-	-
Total Finance	197,560	203,544	212,015	217,490
<u>Planning / Zoning</u>				
Salaries / Wages	99,835	118,000	125,250	125,250
Employee Benefits	41,876	55,200	58,070	59,155
Services / Supplies	9,772	19,800	45,300	45,300
Capital Outlay	6,357	-	-	-
Total Planning / Zoning	157,840	193,000	228,620	229,705
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	300,022	300,000	320,000	300,000
Services / Supplies	148,132	134,000	128,000	124,600
Total Central Services	448,154	434,000	448,000	424,600
<u>Economic Development</u>				
Services / Supplies	19,920	43,300	43,300	43,300
Capital Outlay	-	-	-	-
Total Economic Development	19,920	43,300	43,300	43,300
Total Salaries / Wages	830,436	876,200	907,110	907,110
Total Employee Benefits	651,049	702,975	707,495	697,510
Total Services / Supplies	643,604	632,193	650,169	646,769
Total Capital Outlay	6,357	-	-	-
TOTAL GENERAL GOVERNMENT	2,131,446	2,211,368	2,264,774	2,251,389

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	632,947	665,400	717,700	669,700
Employee Benefits	282,912	309,900	326,625	335,375
Services / Supplies	1,339,034	1,025,350	1,025,900	1,025,900
Capital Outlay	-	-	-	-
Total Public Works	2,254,893	2,000,650	2,070,225	2,030,975
<u>Fleet Maintenance</u>				
Salaries / Wages	261,788	258,550	269,150	269,150
Employee Benefits	117,209	118,450	128,400	131,250
Services / Supplies	48,489	55,000	64,850	64,850
Capital Outlay	-	-	-	-
Total Fleet Maintenance	427,486	432,000	462,400	465,250
<u>Engineering</u>				
Salaries / Wages	71,906	74,200	74,335	74,335
Employee Benefits	29,234	34,000	34,700	35,120
Services / Supplies	85,716	57,627	86,174	86,174
Capital Outlay	-	5,197	-	-
Total Engineering	186,856	171,024	195,209	195,629
<u>Building Inspection</u>				
Salaries / Wages	218,093	250,125	263,275	263,275
Employee Benefits	95,320	111,750	112,700	115,970
Services / Supplies	122,375	112,350	99,225	99,225
Capital Outlay	-	-	-	-
Total Building Inspection	435,788	474,225	475,200	478,470
<u>Facilities Maintenance</u>				
Salaries / Wages	186,816	195,295	204,345	204,345
Employee Benefits	90,315	96,250	101,250	103,550
Services / Supplies	284,850	307,750	326,900	326,900
Capital Outlay	-	-	-	-
Total Facilities Maintenance	561,981	599,295	632,495	634,795
<u>Community Development</u>				
Salaries / Wages	95,995	100,825	103,875	103,875
Employee Benefits	38,069	42,850	44,100	44,825
Services / Supplies	30,296	40,000	87,250	87,250
Capital Outlay	-	-	-	-
Total Community Development	164,360	183,675	235,225	235,950
Total Salaries / Wages	1,467,545	1,544,395	1,632,680	1,584,680
Total Employee Benefits	653,059	713,200	747,775	766,090
Total Services / Supplies	1,910,760	1,598,077	1,690,299	1,690,299
Total Capital Outlay	-	5,197	-	-
TOTAL PUBLIC WORKS	4,031,364	3,860,869	4,070,754	4,041,069

EXPENDITURES BY FUNCTION AND ACTIVITY		(1) ACTUAL PRIOR YEAR ENDING 06/30/2013	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2014	(3) (4) BUDGET YEAR ENDING 6/30/2015	
				TENTATIVE APPROVED	FINAL APPROVED
Page	Function Summary				
14	General Government	2,131,446	2,211,368	2,264,774	2,251,389
15	Judicial	339,637	361,000	326,000	326,000
16	Public Safety	9,226,056	9,380,590	9,410,800	9,455,360
17	Public Works	4,031,364	3,860,869	4,070,754	4,041,069
	Sanitation	-	-	-	-
18	Health	615,350	680,950	684,530	690,500
19	Culture / Recreation	1,026,925	1,100,135	1,156,975	1,167,320
20	Community Support	45,000	60,000	53,827	53,827
			-	-	-
Total Expenditures - All Functions		17,415,778	17,654,912	17,967,660	17,985,465
OTHER USES:					
	Contingency (Not to exceed 3% of total expenditures)	-	-	269,515	269,782
Page	Operating Transfers Out:				
23	Youth Recreation Fund	-	-	-	-
27	Capital Construction Fund	-	-	-	-
29	Revenue Stabilization Fund	267,605	319,689	-	-
31	Facility Reserve Fund	401,407	2,479,533	1,077,605	830,700
37	Capital Equipment Reserve	401,407	479,533	-	-
52	Health Insurance Fund	-	-	-	-
54	Airport Enterprise Fund	175,000	-	343,825	343,825
56	Golf Course Enterprise Fund	26,630	38,835	39,300	39,300
Total Operating Transfers Out		1,272,049	3,317,590	1,460,730	1,213,825
TOTAL EXPENDITURES AND OTHER USES:		18,687,827	20,972,502	19,697,905	19,469,072
ENDING FUND BALANCE:					
	Reserved				
	Unreserved	5,988,734	3,373,887	1,278,075	1,515,186
Total Ending Fund Balance		5,988,734	3,373,887	1,278,075	1,515,186
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		24,676,561	24,346,389	20,975,980	20,984,258

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Room Taxes	3,557,093	3,310,000	3,100,000	3,100,000
INTERGOVERNMENTAL:				
Grants	-	47,943	-	-
Total Intergovernmental Revenue	-	47,943	-	-
CHARGES FOR SERVICES:				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	832	2,500	2,500	2,500
Private Donations	6,400	-	-	-
Other Miscellaneous	21,609	-	-	-
Total Miscellaneous Revenue	28,841	2,500	2,500	2,500
TOTAL REVENUE - ALL SOURCES	3,585,934	3,360,443	3,102,500	3,102,500
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	782,326	950,648	1,142,610	1,142,610
TOTAL BEGINNING FUND BALANCE	929,326	1,097,648	1,291,610	1,291,610
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	4,515,260	4,458,091	4,394,110	4,394,110
EXPENDITURES				
<u>Parks / Recreation Facilities</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	94,794	40,000	40,000	40,000
Capital Outlay	517,812	480,000	1,661,731	1,659,403
Total Parks/Recreation Facilities	612,606	520,000	1,701,731	1,699,403
<u>Other Recreation</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	2,051,611	1,883,262	1,754,370	1,754,370
Capital Outlay		-	-	-
Total Other Recreation	2,051,611	1,883,262	1,754,370	1,754,370
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	2,146,405	1,923,262	1,794,370	1,794,370
Total Capital Outlay	517,812	480,000	1,661,731	1,659,403
TOTAL EXPENDITURES	2,664,217	2,403,262	3,456,101	3,453,773
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Golf Enterprise Fund	23,304	23,532	24,462	24,462
Youth Recreation Fund	13,304	13,532	24,462	24,462
Debt Service Fund	147,568	149,168	150,568	150,568
Airport Fund	329,755	333,405	326,430	326,430
General Fund	239,464	243,582	260,319	262,647
Total Other Financing Uses	753,395	763,219	786,241	788,569
ENDING FUND BALANCE:				
Reserved	149,000	149,000	151,768	151,768
Unreserved	948,648	1,142,610	-	-
Total Ending Fund Balance	1,097,648	1,291,610	151,768	151,768
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,515,260	4,458,091	4,394,110	4,394,110

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	101,643	109,550	130,000	130,000
Other Charges	158,598	173,500	140,500	140,500
Total Charges for Services	260,241	283,050	270,500	270,500
MISCELLANEOUS REVENUE:				
Interest	102	102	500	500
Private Donations	2,231	-	-	-
Other Miscellaneous	16,146	-	7,500	7,500
Total Miscellaneous Revenue	18,479	102	8,000	8,000
TOTAL REVENUE - ALL SOURCES	278,720	283,152	278,500	278,500
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Recreation Fund	13,304	13,532	24,462	24,462
General Fund	-	-	-	-
Total Operating Transfers In	13,304	13,532	24,462	24,462
TOTAL OTHER FINANCING SOURCES	13,304	13,532	24,462	24,462
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	61,624	55,184	48,045	48,045
TOTAL BEGINNING FUND BALANCE	61,624	55,184	48,045	48,045
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	353,648	351,868	351,007	351,007
EXPENDITURES				
<u>Latchkey Program (Fun Factory)</u>				
Total Salaries / Wages	124,752	134,620	142,005	142,005
Total Employee Benefits	43,786	51,525	51,525	52,530
Total Services / Supplies	129,926	117,678	110,075	110,075
Total Capital Outlay	-	-	-	-
Total Latchkey Program	298,464	303,823	303,605	304,610
TOTAL EXPENDITURES	298,464	303,823	303,605	304,610
OTHER FINANCING USES:				
Contingency			-	-
<u>Transfers Out</u>				
		-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	55,184	48,045	47,402	46,397
Total Ending Fund Balance	55,184	48,045	47,402	46,397
TOTAL FUND COMMITMENTS AND FUND BALANCE	353,648	351,868	351,007	351,007

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	11,135	15,000	15,000	15,000
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	11,135	15,000	15,000	15,000
MISCELLANEOUS REVENUE:				
Interest				
Other Miscellaneous				
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	11,135	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	96,827	107,962	122,962	122,962
TOTAL BEGINNING FUND BALANCE	96,827	107,962	122,962	122,962
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	107,962	122,962	137,962	137,962
EXPENDITURES				
Municipal Court				
Salaries / Wages				
Employee Benefits				
Services / Supplies	-	-		
Capital Outlay	-	-	137,962	137,962
Total Municipal Court	-	-	137,962	137,962
TOTAL EXPENDITURES	-	-	137,962	137,962
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	107,962	122,962	-	-
Total Ending Fund Balance	107,962	122,962	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	107,962	122,962	137,962	137,962

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
St of NV Criminal Justice Grant	28,929	40,000	40,000	40,000
Elko County Match	-	-		
City of Elko Match	2,907	456		
City of Carlin Match	-	-		
City of West Wendover Match	-	-		
Total Intergovernmental Revenue	31,836	40,456	40,000	40,000
MISCELLANEOUS REVENUE:				
Interest	-		-	
Seizure Revenue	7,671			
Other Miscellaneous				
Total Miscellaneous Revenue	7,671	-	-	-
TOTAL REVENUE - ALL SOURCES	39,507	40,456	40,000	40,000
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund			-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	(2,906)	(456)	-	-
TOTAL BEGINNING FUND BALANCE	(2,906)	(456)	-	-
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	36,601	40,000	40,000	40,000
EXPENDITURES				
Public Safety				
Total Salaries / Wages	-	-	-	
Total Employee Benefits	-	-	-	
Total Services / Supplies	22,095	40,000	40,000	40,000
Total Capital Outlay	14,962	-	-	
Total Public Safety	37,057	40,000	40,000	40,000
TOTAL EXPENDITURES	37,057	40,000	40,000	40,000
OTHER FINANCING USES:				
Contingency	-			
Transfers Out	-	-	-	
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	(456)	-	-	-
Total Ending Fund Balance	(456)	-	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	36,601	40,000	40,000	40,000

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	1,536	5,000	5,000	5,000
Other Miscellaneous				
Total Miscellaneous Revenue	1,536	5,000	5,000	5,000
TOTAL REVENUE - ALL SOURCES	1,536	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund	267,605	319,689	-	-
Total Operating Transfers In	267,605	319,689	-	-
TOTAL OTHER FINANCING SOURCES	267,605	319,689	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,260,532	1,529,673	1,854,362	1,854,362
TOTAL BEGINNING FUND BALANCE	1,260,532	1,529,673	1,854,362	1,854,362
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,529,673	1,854,362	1,859,362	1,859,362
EXPENDITURES				
General Government				
Services & Supplies	-	-	-	-
	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	112,784	112,784
Total Other Financing Uses	-	-	112,784	112,784
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,529,673	1,854,362	1,746,578	1,746,578
Total Ending Fund Balance	1,529,673	1,854,362	1,746,578	1,746,578
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,529,673	1,854,362	1,859,362	1,859,362

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	625,413	652,294	698,214	698,214
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue	-	-	137,000	137,000
Total Intergovernmental Revenue	-	-	137,000	137,000
MISCELLANEOUS REVENUE:				
Interest	996	2,500	2,500	2,500
Land Sales	295,066	-	-	-
Other Miscellaneous	3,752	150,324	-	-
Total Miscellaneous Revenue	299,814	152,824	2,500	2,500
TOTAL REVENUE - ALL SOURCES	925,227	805,118	837,714	837,714
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Proceeds of Debt	-	-	-	-
Bond Premium	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	592,665	410,596	575,438	575,438
TOTAL BEGINNING FUND BALANCE	592,665	410,596	575,438	575,438
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,517,892	1,215,714	1,413,152	1,413,152
EXPENDITURES				
<u>Planning / Zoning</u>				
Services / Supplies	24,542	7,531	15,000	15,000
Capital Outlay				
Total Planning / Zoning	24,542	7,531	15,000	15,000
<u>Public Works</u>				
Services / Supplies	150,150	24,100		
Capital Outlay	924,604	608,645	1,398,152	1,398,152
Total Public Works	1,074,754	632,745	1,398,152	1,398,152
<u>Debt Service</u>				
Bond Issuance Costs	-	-	-	-
Total Debt Service	-	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	174,692	31,631	15,000	15,000
Total Capital Outlay	924,604	608,645	1,398,152	1,398,152
TOTAL EXPENDITURES	1,099,296	640,276	1,413,152	1,413,152
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Agency	8,000			
Total Other Financing Uses	8,000	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	410,596	575,438	-	-
Total Ending Fund Balance	410,596	575,438	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,517,892	1,215,714	1,413,152	1,413,152

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	152,714	160,350	160,350	160,350
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue			-	
Total Intergovernmental Revenue		-	-	-
MISCELLANEOUS REVENUE:				
Interest	408	1,000	1,000	1,000
Land Sales		-	-	
Contributions				
Other Miscellaneous	150	-	-	
Total Miscellaneous Revenue	558	1,000	1,000	1,000
TOTAL REVENUE - ALL SOURCES	153,272	161,350	161,350	161,350
OTHER FINANCING SOURCES:				
Operating Transfers In:				
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	405,690	712,809	406,263	406,263
TOTAL BEGINNING FUND BALANCE	405,690	712,809	406,263	406,263
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	737,184	874,159	567,613	567,613
EXPENDITURES				
Redevelopment Agency				
Salaries / Wages	6,788	-	-	-
Benefits	818	-	-	-
Services / Supplies	2,290	-	100	100
Capital Outlay	14,479	467,896	567,513	567,513
Total Redevelopment Agency	24,375	467,896	567,613	567,613
Total Salaries / Wages	6,788	-	-	-
Total Benefits	818	-	-	-
Total Services / Supplies	2,290	-	100	100
Total Capital Outlay	14,479	467,896	567,513	567,513
TOTAL EXPENDITURES	24,375	467,896	567,613	567,613
OTHER FINANCING USES:				
Transfers Out				
Total Other Financing Uses		-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	712,809	406,263	-	-
Total Ending Fund Balance	712,809	406,263	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	737,184	874,159	567,613	567,613

	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015		(4)
			TENTATIVE APPROVED	FINAL APPROVED	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014			
INTERGOVERNMENTAL REVENUE:					
Grants					
Other Intergovernmental Revenue					
Total Intergovernmental Revenue	-	-	-	-	-
MISCELLANEOUS REVENUE:					
Interest	(133)	1,000	1,000		1,000
Other Miscellaneous	-	-	-		
Total Miscellaneous Revenue	(133)	1,000	1,000		1,000
TOTAL REVENUE - ALL SOURCES	(133)	1,000	1,000		1,000
OTHER FINANCING SOURCES:					
<u>Operating Transfers In:</u>					
Proceeds of Debt			3,000,000		3,000,000
General Fund	401,407	2,479,533	1,077,605		830,700
Total Operating Transfers In	401,407	2,479,533	1,077,605		830,700
TOTAL OTHER FINANCING SOURCES	401,407	2,479,533	4,077,605		3,830,700
BEGINNING FUND BALANCE:					
Reserved					
Unreserved	36,483	383,786	2,677,472		2,677,472
TOTAL BEGINNING FUND BALANCE	36,483	383,786	2,677,472		2,677,472
Prior Period Adjustments					
Residual Equity Transfer					
TOTAL AVAILABLE RESOURCES	437,757	2,864,319	6,756,077		6,509,172
EXPENDITURES					
<u>Administration</u>					
Administration Services & Supplies	55	77,000	-		-
	-	-	-		-
Total Administration	55	77,000	-		-
<u>Public Safety</u>					
Police Station	-	-	6,756,077		6,509,172
Fire	-	80,000	-		-
Total Public Safety	-	80,000	6,756,077		6,509,172
<u>Public Works</u>					
Facilities Capital Outlay	7,852	6,837	-		-
Engineering Capital Outlay	-	13,010	-		-
Total Public Works	7,852	19,847	-		-
<u>Health</u>					
Animal Shelter Capital Outlay	-	10,000	-		-
Cemetery Capital Outlay	40,504	-	-		-
Total Health	40,504	10,000	-		-
<u>Culture & Recreation</u>					
Parks Capital Outlay	5,560	-	-		-
Pool Capital Outlay	-	-	-		-
Total Culture & Recreation	5,560	-	-		-
Total Services & Supplies	55				
Total Capital Outlay	53,916	186,847	6,756,077		6,509,172
TOTAL EXPENDITURES	53,971	186,847	6,756,077		6,509,172
OTHER FINANCING USES:					
<u>Transfers Out</u>					
Total Other Financing Uses	-	-	-		-
ENDING FUND BALANCE:					
Reserved					
Unreserved	383,786	2,677,472	-		-
Total Ending Fund Balance	383,786	2,677,472	-		-
TOTAL FUND COMMITMENTS AND FUND BALANCE	437,757	2,864,319	6,756,077		6,509,172

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Ad Valorem Capital Projects Tax	217,309	213,882	232,819	232,819
Grants	-	-	1,159,211	1,159,211
Total Intergovernmental Revenue	217,309	213,882	1,392,030	1,392,030
MISCELLANEOUS REVENUE:				
Interest	161	1,000	1,000	1,000
Other Miscellaneous	4,299	4,300	4,300	4,300
Total Miscellaneous Revenue	4,460	5,300	5,300	5,300
TOTAL REVENUE - ALL SOURCES	221,769	219,182	1,397,330	1,397,330
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund				
<u>Proceeds of Financing</u>				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	287,685	303,538	522,720	522,720
TOTAL BEGINNING FUND BALANCE	287,685	303,538	522,720	522,720
TOTAL AVAILABLE RESOURCES	509,454	522,720	1,920,050	1,920,050
EXPENDITURES				
<u>General Government</u>				
Services & Supplies	57			
Total General Government	57			
<u>Public Works</u>				
Highways & Streets Capital	35,637		1,920,050	1,920,050
Facilities Capital Outlay	-	-	-	-
Total Public Works	35,637	-	1,920,050	1,920,050
<u>Public Safety</u>				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
Total Public Safety	-	-	-	-
Total Services / Supplies	35,694		-	-
Total Capital Outlay	-	-	1,920,050	1,920,050
TOTAL EXPENDITURES	35,694	-	1,920,050	1,920,050
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Agency Fund	170,222			
Capital Construction	-	-	-	-
Total Other Financing Uses	170,222	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	303,538	522,720	-	-
Total Ending Fund Balance	303,538	522,720	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	509,454	522,720	1,920,050	1,920,050

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	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:				
Operating Transfers In:				
General Fund				
Proceeds of Financing				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	15,400	15,416	15,516	15,516
TOTAL BEGINNING FUND BALANCE	15,400	15,416	15,516	15,516
TOTAL AVAILABLE RESOURCES	15,420	15,516	15,616	15,616
EXPENDITURES				
Public Works				
Capital Outlay	-	-	15,616	15,616
Total Public Works	-	-	15,616	15,616
General Government				
Services & Supplies	4			
	4	-	-	-
Total Salaries / Wages				
Total Employee Benefits				
Total Services / Supplies	4			
Total Capital Outlay	-	-	15,616	15,616
TOTAL EXPENDITURES	4	-	15,616	15,616
OTHER FINANCING USES:				
Transfers Out				
Total Other Financing Uses				
ENDING FUND BALANCE:				
Reserved				
Unreserved	15,416	15,516	-	-
Total Ending Fund Balance	15,416	15,516	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	15,420	15,516	15,616	15,616

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	322,378	336,225	224,940	224,940
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	595,389	531,237	709,520	709,520
Grant Revenue	27,476	-	-	-
Total Intergovernmental Revenue	622,865	531,237	709,520	709,520
MISCELLANEOUS REVENUE:				
Interest	703	750	750	750
Other Miscellaneous	-	6,000	6,000	6,000
Total Miscellaneous Revenue	703	6,750	6,750	6,750
TOTAL REVENUE - ALL SOURCES	945,946	874,212	941,210	941,210
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	401,407	479,533	-	-
Sale of Fixed Assets	21,395	-	-	-
TOTAL OTHER FINANCING SOURCES	422,802	479,533	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	612,007	602,177	1,112,923	1,112,923
TOTAL BEGINNING FUND BALANCE	612,007	602,177	1,112,923	1,112,923
TOTAL AVAILABLE RESOURCES	1,980,755	1,955,922	2,054,133	2,054,133
EXPENDITURES				
Adm. Services & Supplies	24,536	-	-	-
Fire Services & Supplies	9,940	-	-	-
Total Services & Supplies	34,476	-	-	-
Capital Outlay				
Administration	382,305	18,007	-	-
Information Systems	52,677	80,000	145,000	145,000
City Clerk	-	-	-	-
Police	258,608	300,000	260,000	360,000
Fire	199,090	151,245	35,000	35,000
Public Works	198,596	136,127	400,000	400,000
Engineering	26,447	-	-	-
Fleet Maintenance	32,648	17,624	72,500	72,500
Swimming Pool	-	16,987	-	-
Animal Shelter	-	-	20,000	20,000
Cemetery	7,800	-	-	-
Parks/Recreation Facilities	53,064	23,009	-	-
Facilities	132,867	100,000	93,000	93,000
Total Capital Outlay	1,344,102	842,999	1,025,500	1,125,500
TOTAL EXPENDITURES	1,378,578	842,999	1,025,500	1,125,500
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	602,177	1,112,923	1,028,633	928,633
Total Ending Fund Balance	602,177	1,112,923	1,028,633	928,633
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,980,755	1,955,922	2,054,133	2,054,133

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:			-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-	-	-
Recreation Fund	147,568	149,168	150,568	150,568
Capital Equipment Reserve Fund	-	-	-	-
Total Operating Transfers In	147,568	149,168	150,568	150,568
TOTAL OTHER FINANCING SOURCES	147,568	149,168	150,568	150,568
BEGINNING FUND BALANCE:				
Reserved	19,715	19,691	19,691	19,691
Unreserved	-	-	-	-
TOTAL BEGINNING FUND BALANCE	19,715	19,691	19,691	19,691
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	167,283	168,859	170,259	170,259
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	85,000	90,000	95,000	95,000
Interest	62,568	59,168	55,568	55,568
Fiscal Agent Charges	24			
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	147,592	149,168	150,568	150,568
TYPE:				
Principal			-	
Interest			-	
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
ENDING FUND BALANCE:				
Reserved	19,691	19,691	19,691	19,691
Unreserved				
Total Ending Fund Balance	19,691	19,691	19,691	19,691
TOTAL FUND COMMITMENTS AND FUND BALANCE	167,283	168,859	170,259	170,259

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem Taxes	279,646	294,225	449,741	449,741
MISCELLANEOUS				
Interest Income	123	500	500	500
INTERGOVERNMENTAL:				
RTC Revenue	768,143	651,285	701,726	701,726
TOTAL REVENUE - ALL SOURCES	1,047,912	946,010	1,151,967	1,151,967
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	233,151	537,307	737,561	737,561
TOTAL BEGINNING FUND BALANCE	233,151	537,307	737,561	737,561
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,281,063	1,483,317	1,889,528	1,889,528
EXPENDITURES AND RESERVES				
TYPE: 2014 Revenue Bonds (Public Safety)				
Principal		-	95,000	265,000
Interest		-	156,750	75,000
Fiscal Agent Charges	-			
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	251,750	340,000
TYPE: 2010 Revenue Street Bonds				
Principal	395,000	405,000	410,000	410,000
Interest	348,756	340,756	332,606	332,606
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	743,756	745,756	742,606	742,606
ENDING FUND BALANCE:				
Reserved	537,307	737,561	895,172	806,922
Unreserved	-	-		-
Total Ending Fund Balance	537,307	737,561	895,172	806,922
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,281,063	1,483,317	1,889,528	1,889,528

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
User Fees	3,250,297	3,315,303	3,381,609	3,381,609
Hydrant Revenues				
Other Water Charges				
Other Fees	69,114	75,000	75,000	75,000
TOTAL OPERATING REVENUE	3,319,411	3,390,303	3,456,609	3,456,609
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	133,546	137,150	139,250	139,250
Employee Benefits	60,403	58,500	52,850	53,850
Services / Supplies	106,092	112,943	121,027	121,027
Total Administration	300,041	308,593	313,127	314,127
<u>Operating</u>				
Salaries / Wages	436,947	539,975	571,775	571,775
Employee Benefits	200,297	259,450	280,050	284,050
Services / Supplies	611,775	755,543	740,818	732,418
Total Operating	1,249,019	1,554,968	1,592,643	1,588,243
<u>Wells / Resources</u>				
Salaries / Wages	65,163	92,500	120,000	120,000
Employee Benefits	32,440	49,400	55,700	57,000
Services / Supplies	669,303	785,500	784,500	799,500
Total Wells / Resources	766,906	927,400	960,200	976,500
<u>Depreciation</u>	475,458	495,039	506,839	506,839
Total Salaries / Wages	635,656	769,625	831,025	831,025
Total Employee Benefits	293,140	367,350	388,600	394,900
Total Services / Supplies	1,387,170	1,653,986	1,646,345	1,652,945
TOTAL OPERATING EXPENSE	2,791,424	3,286,000	3,372,809	3,385,709
OPERATING INCOME OR (LOSS)	527,987	104,303	83,800	70,900
NONOPERATING REVENUE:				
Interest Income	5,982	25,000	25,000	25,000
Gain/Loss on disposal of Capital Assets	35,613			
Other (Connection Fees)	995,068	226,705	300,000	300,000
TOTAL NONOPERATING REVENUE	1,036,663	251,705	325,000	325,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income before Operating Transfers	1,564,650	356,008	408,800	395,900
OPERATING TRANSFERS:				
In				
Out		-		
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	1,564,650	356,008	408,800	395,900

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	3,262,808	3,390,303	3,456,609	3,456,609
Cash received from interfund services provided	20,889			
Cash payments to suppliers for goods and services	(1,425,206)	(1,653,986)	(1,646,345)	(1,652,945)
Cash payments to employees for services & benefits	(943,223)	(1,136,975)	(1,219,625)	(1,225,925)
a. Net cash provided by operating activities	915,268	599,342	590,639	577,739
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	(397,427)	(590,000)	(2,075,000)	(2,075,000)
Receipt of customer contributions	995,068	226,705	300,000	300,000
Proceeds from sales of capital assets	35,613			
c. Net cash used for capital and related financing activities	633,254	(363,295)	(1,775,000)	(1,775,000)
D. Cash Flows From Investing Activities				
Interest on Investments	9,542	25,000	25,000	25,000
Changes in Investments				
d. Net cash provided from investing activities	9,542	25,000	25,000	25,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	1,558,064	261,047	(1,159,361)	(1,172,261)
CASH AND CASH EQUIVALENTS AT JULY 1	5,034,478	6,592,542	6,853,589	6,853,589
CASH AND CASH EQUIVALENTS AT JUNE 30	6,592,542	6,853,589	5,694,228	5,681,328
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	527,987	104,303	83,800	70,900
Depreciation	475,458	495,039	506,839	506,839
Net OPEB liability	(724)			
Net change in assets/liabilities				
Increase/(decrease) in accounts receivable	(34,914)			
Increase/(decrease) in inventory	(2,400)			
Increase/(decrease) in accounts payable	(35,636)			
Increase/(decrease) in accrued liabilities	2,193			
Compensated absences	(15,896)			
Unearned revenue	(800)			
NET CASH PROVIDED BY OPERATING ACTIVITIES	915,268	599,342	590,639	577,739

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Operating Fees	2,593,431	2,744,385	2,799,273	2,799,273
Septic Tank Receiving Fees	182,203	165,000	165,000	165,000
Other Fees	22,605	32,000	32,000	32,000
TOTAL OPERATING REVENUE	2,798,239	2,941,385	2,996,273	2,996,273
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	159,087	157,924	178,250	178,250
Employee Benefits	69,102	66,916	67,100	67,700
Services / Supplies	126,838	128,466	131,124	131,124
Total Administration	355,027	353,306	376,474	377,074
<u>Operating</u>				
Salaries / Wages	47,811	25,000	25,000	25,000
Employee Benefits	21,869	12,400	12,400	12,800
Services / Supplies	216,085	227,250	235,250	235,250
Total Operating	285,765	264,650	272,650	273,050
<u>Plant / Facilities</u>				
Salaries / Wages	377,367	437,675	446,875	446,875
Employee Benefits	164,655	207,950	221,750	224,250
Services / Supplies	1,183,066	1,502,163	1,492,138	1,370,138
Total Plant / Facilities	1,725,088	2,147,788	2,160,763	2,041,263
<u>Laboratory</u>				
Salaries / Wages	64,122	65,750	68,500	68,500
Employee Benefits	28,885	31,025	31,000	31,425
Services / Supplies	53,139	70,725	76,725	76,725
Total Laboratory	146,146	167,500	176,225	176,650
<u>Depreciation</u>	1,357,213	1,637,249	1,793,985	1,793,985
Total Salaries / Wages	648,387	686,349	718,625	718,625
Total Employee Benefits	284,511	318,291	332,250	336,175
Total Services / Supplies	1,579,128	1,928,604	1,935,237	1,813,237
TOTAL OPERATING EXPENSE	3,869,239	4,570,493	4,780,097	4,662,022
OPERATING INCOME OR (LOSS)	(1,071,000)	(1,629,108)	(1,783,824)	(1,665,749)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	2,927,888	2,948,145	3,007,108	3,007,108
Interest Income	13,593	50,000	50,000	50,000
Other (Connection Fees)	1,441,926	350,000	300,000	300,000
TOTAL NONOPERATING REVENUE	4,383,407	3,348,145	3,357,108	3,357,108
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	25,433	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	25,433	-	-	-
Net Income Before Transfers	3,337,840	1,719,037	1,573,284	1,691,359
OPERATING TRANSFERS:				
Out:	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	3,337,840	1,719,037	1,573,284	1,691,359

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	2,673,092	2,941,385	2,996,273	2,996,273
Cash received from interfund services provided	28,685			
Cash payments to suppliers for goods and services	(1,438,098)	(1,928,604)	(1,935,237)	(1,813,237)
Cash payments to employees for services & benefits	(941,436)	(1,004,640)	(1,050,875)	(1,054,800)
a. Net cash provided by operating activities	322,243	8,141	10,161	128,236
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	(4,992,299)	(3,134,735)	(933,000)	(1,293,000)
Proceeds from sales of capital assets	25433			
Cash received from capital improvement user fees	2,927,888	2,948,145	3,007,108	3,007,108
Receipt of customer contributions	1,441,926	350,000	300,000	300,000
c. Net cash used for capital and related financing activities	(597,052)	163,410	2,374,108	2,014,108
D. Cash Flows From Investing Activities				
Interest on Investments	21,082	50,000	50,000	50,000
Changes in Investments				
d. Net cash provided from investing activities	21,082	50,000	50,000	50,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(253,727)	221,551	2,434,269	2,192,344
CASH AND CASH EQUIVALENTS AT JULY 1	10,326,461	10,072,734	10,294,285	10,294,285
CASH AND CASH EQUIVALENTS AT JUNE 30	10,072,734	10,294,285	12,728,554	12,486,629
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(1,071,000)	(1,629,108)	(1,783,824)	(1,665,749)
Depreciation	1,357,213	1,637,249	1,793,985	1,793,985
Net OPEB liability	(737)			
Net change in assets/liabilities				
Increase/(decrease) in accounts receivable	(96,462)			
Increase/(decrease) in inventory	-			
Increase/(decrease) in accounts payable	141,030			
Increase/(decrease) in accrued liabilities	551			
Compensated absences	(8,352)			
NET CASH PROVIDED BY OPERATING ACTIVITIES	322,243	8,141	10,161	128,236

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Landfill Fees	1,746,627	1,637,784	1,686,918	1,686,918
Garbage Franchise	31,124	28,665	29,525	29,525
Other Fees	38,572	37,075	37,500	37,500
TOTAL OPERATING REVENUE	1,816,323	1,703,524	1,753,943	1,753,943
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	46,049	46,400	65,950	65,950
Employee Benefits	19,255	19,200	26,125	26,625
Services / Supplies	31,916	45,428	45,847	45,847
Total Administration	97,220	111,028	137,922	138,422
<u>Operating</u>				
Salaries / Wages	445,725	466,925	474,375	474,375
Employee Benefits	189,579	211,400	219,800	227,300
Services / Supplies	650,577	806,800	807,600	807,600
Total Operating	1,285,881	1,485,125	1,501,775	1,509,275
<u>Depreciation</u>	107,405	110,627	113,946	113,946
Total Salaries / Wages	491,774	513,325	540,325	540,325
Total Employee Benefits	208,834	230,600	245,925	253,925
Total Services / Supplies	682,493	852,228	853,447	853,447
TOTAL OPERATING EXPENSE	1,490,506	1,706,780	1,753,643	1,761,643
OPERATING INCOME OR (LOSS)	325,817	(3,256)	300	(7,700)
NONOPERATING REVENUE:				
Interest Income	1,445	3,500	3,500	3,500
Grants	-	-	-	-
Gain (loss) from disposal of capital assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING REVENUE	1,445	3,500	3,500	3,500
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	327,262	244	3,800	(4,200)
OPERATING TRANSFERS:				
In	-	-	-	-
Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	327,262	244	3,800	(4,200)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	1,748,064	1,703,524	1,753,943	1,753,943
Cash received from interfund services provided	33,945			
Cash payments to suppliers for goods and services	(670,664)	(852,228)	(853,447)	(853,447)
Cash payments to employees for services & benefits	(691,972)	(743,925)	(786,250)	(794,250)
a. Net cash provided by operating activities	419,373	107,371	114,246	106,246
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	(76,682)	(253,525)	(295,000)	(295,000)
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	(76,682)	(253,525)	(295,000)	(295,000)
D. Cash Flows From Investing Activities				
Interest on Investments	2,225	3,500	3,500	3,500
Changes in Investments				
d. Net cash provided from investing activities	2,225	3,500	3,500	3,500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	344,916	(142,654)	(177,254)	(185,254)
CASH AND CASH EQUIVALENTS AT JULY 1	1,210,181	1,555,097	1,412,443	1,412,443
CASH AND CASH EQUIVALENTS AT JUNE 30	1,555,097	1,412,443	1,235,189	1,227,189
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	325,817	(3,256)	300	(7,700)
Depreciation	107,405	110,627	113,946	113,946
OPEB Annual Required Contribution	(559)			
Net change in assets/liabilities				
(Increase) in accounts receivable	(34,314)			
Due from other governments	-			
Increase in accounts payable	11,829			
Increase in accrued liabilities	6,145			
Compensated absences	3,050			
Increase in customer deposits				
(Increase) in restricted cash				
Increase in customer contributions				
NET CASH PROVIDED BY OPERATING ACTIVITIES	419,373	107,371	114,246	106,246

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Aviation Fuel Fees	25,856	23,000	23,000	23,000
Landing Fees	51,287	50,000	63,000	63,000
Terminal Fees	129,515	133,025	133,025	133,025
Rentals & Leases	285,296	278,103	333,874	333,874
Parking Fees	118,780	125,000	150,000	150,000
Rental Car Access Fees	266,451	270,000	270,000	270,000
Concession Fees	1,417	1,200	1,200	1,200
Passenger Facility Charges	78,919	75,000	87,500	87,500
Other Fees	27,413	29,000	29,000	29,000
TOTAL OPERATING REVENUE	984,934	984,328	1,090,599	1,090,599
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	-	-	80,100	80,100
Employee Benefits	-	-	30,900	30,900
Services / Supplies	-	-	-	-
Total Administration	-	-	111,000	111,000
<u>Public Safety</u>				
Salaries / Wages	-	-	141,000	141,000
Employee Benefits	-	-	91,825	91,825
Services / Supplies	-	-	-	-
Total Public Safety	-	-	232,825	232,825
<u>Operations</u>				
Salaries / Wages	299,814	311,625	325,775	325,775
Employee Benefits	118,943	145,500	147,900	150,700
Services / Supplies	226,673	270,100	276,780	276,780
Total Operations	645,430	727,225	750,455	753,255
<u>Terminal</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	115,304	143,130	136,950	136,950
Total Terminal	115,304	143,130	136,950	136,950
<u>Depreciation</u>	1,960,872	2,568,136	2,696,540	2,696,540
Total Salaries / Wages	299,814	311,625	546,875	546,875
Total Employee Benefits	118,943	145,500	270,625	273,425
Total Services / Supplies	341,977	413,230	413,730	413,730
TOTAL OPERATING EXPENSE	2,721,606	3,438,491	3,927,770	3,930,570
OPERATING INCOME OR (LOSS)	(1,736,672)	(2,454,163)	(2,837,171)	(2,839,971)
NONOPERATING REVENUE:				
Grants	2,121,069	1,189,802	1,967,725	1,967,725
Gain (loss) from capital asset disposal	4,686	75,000	-	-
Arbitration Award	952,000	-	-	-
Interest Income	180	500	500	500
TOTAL NONOPERATING REVENUE	3,077,935	1,265,302	1,968,225	1,968,225
NONOPERATING EXPENSE:				
Interest Expense	158,268	153,405	146,430	146,730
Bond Amortization Expense	7,976	7,490	7,490	7,490
Other Concrete Apron Failure Legal Expense	102,207	-	-	-
TOTAL NONOPERATING EXPENSE	268,451	160,895	153,920	154,220
Net Income Before Transfers	1,072,812	(1,349,756)	(1,022,866)	(1,025,966)
OPERATING TRANSFERS:				
In General Fund	175,000	-	343,825	343,825
In Sewer Fund	-	-	-	-
In Recreation Fund	329,755	333,405	326,430	326,430
NET OPERATING TRANSFERS	504,755	333,405	670,255	670,255
NET INCOME	1,577,567	(1,016,351)	(352,611)	(355,711)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	984,162	984,328	1,090,599	1,090,599
Cash payments to suppliers for goods and services	(301,681)	(413,230)	(413,730)	(413,730)
Cash payments to employees for services & benefits	(424,828)	(457,125)	(817,500)	(820,300)
Cash payments for Airport Apron Failure Litigation	(172,866)			
a. Net cash provided by operating activities	84,787	113,973	(140,631)	(143,431)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	504,755	333,405	670,255	670,255
b. Net cash provided by non-capital financing activities	504,755	333,405	670,255	670,255
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(2,269,934)	(2,115,203)	(2,098,907)	(2,098,907)
Principal paid on debt	(167,672)	(180,000)	(180,000)	(180,000)
Interest paid on debt	(159,756)	(153,405)	(146,430)	(146,430)
Bond issue costs	-	(7,490)	(7,490)	(7,490)
Unamortized bond discount/premium	-			
Proceeds from issuance of debt	-			
Proceeds from sales of capital assets	4,686	75,000		
Proceeds from Federal Grants	1,881,342	1,189,802	1,967,725	1,967,725
Proceeds from arbitration settlement	952,000	-	-	-
c. Net cash used for capital and related financing activities	240,666	(1,191,296)	(465,102)	(465,102)
D. Cash Flows From Investing Activities				
Interest on Investments	217	500	500	500
Changes in Investments				
d. Net cash provided from investing activities	217	500	500	500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	830,425	(743,418)	65,022	62,222
CASH AND CASH EQUIVALENTS AT JULY 1	422,315	1,252,740	509,322	509,322
CASH AND CASH EQUIVALENTS AT JUNE 30	1,252,740	509,322	574,344	571,544
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(1,736,672)	(2,454,163)	(2,837,171)	(2,839,971)
Depreciation	1,960,872	2,568,136	2,696,540	2,696,540
Net OPEB liability	(341)			
Apron Failure Litigation Expenses	(172,866)			
Net change in assets/liabilities				
(Increase) Decrease in:				
Accounts receivable	(1,938)			
Due from other governments	3,075			
Due from other funds	-			
Increase (Decrease) in:				
Accounts payable	40,296			
Accrued liabilities	296			
Compensated absences	(6,026)			
Due to other funds	-			
Unearned revenue	(1,909)			
NET CASH PROVIDED BY OPERATING ACTIVITIES	84,787	113,973	(140,631)	(143,431)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Greens Fees	233,163	243,185	245,000	245,000
Membership Fees	235,419	240,000	265,000	265,000
Tournament Fees	26,545	40,000	40,000	40,000
Golf Cart Rental Fees	138,451	140,000	145,000	145,000
Cart Path Usage Fees	40,904	41,000	50,000	50,000
Golf Cart Shed Rentals	33,481	34,000	34,000	34,000
Golf Concession Rental	9,744	9,888	10,035	10,035
Other Fees	12,903	12,500	13,000	13,000
TOTAL OPERATING REVENUE	730,610	760,573	802,035	802,035
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	18,821	20,500	21,250	21,250
Employee Benefits	14,333	8,335	8,050	8,050
Services / Supplies				
Total Administration	33,154	28,835	29,300	29,300
<u>Operating</u>				
Salaries / Wages	235,253	256,350	258,250	258,250
Employee Benefits	86,871	95,925	104,900	106,750
Services / Supplies	313,442	320,950	321,850	321,850
Total Operating	635,566	673,225	685,000	686,850
<u>Depreciation</u>	56,241	60,000	61,800	61,800
Total Salaries / Wages	254,074	276,850	279,500	279,500
Total Employee Benefits	101,204	104,260	112,950	114,800
Total Services / Supplies	313,442	320,950	321,850	321,850
TOTAL OPERATING EXPENSE	724,961	762,060	776,100	777,950
OPERATING INCOME OR (LOSS)	5,649	(1,487)	25,935	24,085
NONOPERATING REVENUE:				
Interest Income	271	500	500	500
Other (Capital Contributions from Recreation Fund)	99,456			
TOTAL NONOPERATING REVENUE	99,727	500	500	500
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Gain/(Loss) on retirement of fixed assets	500			
Other				
TOTAL NONOPERATING EXPENSE	500	-	-	-
Net Income Before Transfers	105,876	(987)	26,435	24,585
OPERATING TRANSFERS:				
In General Fund	26,630	38,835	39,300	39,300
In Recreation Fund	23,304	23,532	24,462	24,462
(Out)				
NET OPERATING TRANSFERS	49,934	62,367	63,762	63,762
NET INCOME	155,810	61,380	90,197	88,347

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	728,661	760,573	802,035	802,035
Cash payments to suppliers for goods and services	(299,347)	(320,950)	(321,850)	(321,850)
Cash payments to employees for services & benefits	(348,033)	(381,110)	(392,450)	(394,300)
	-			
a. Net cash provided by operating activities	81,281	58,513	87,735	85,885
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	49,934	62,367	63,762	63,762
b. Net cash provided by non-capital financing activities	49,934	62,367	63,762	63,762
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(45,554)	(40,817)	(48,000)	(61,500)
Principal paid on debt	-	-	-	
Interest paid on debt	-	-	-	
Proceeds from sales of capital assets	500	-	-	
c. Net cash used for capital and related financing activities	(45,054)	(40,817)	(48,000)	(61,500)
D. Cash Flows From Investing Activities				
Interest on Investments	438	300	500	500
Changes in Investments				
d. Net cash provided from investing activities	438	300	500	500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	86,599	80,363	103,997	88,647
CASH AND CASH EQUIVALENTS AT JULY 1	213,127	299,726	380,089	380,089
CASH AND CASH EQUIVALENTS AT JUNE 30	299,726	380,089	484,086	468,736
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	5,649	(1,487)	25,935	24,085
Depreciation	56,241	60,000	61,800	61,800
Net OPEB liability	(289)			
Net change in assets/liabilities				
(Increase) Decrease in:				
(Increase) in accounts receivable	(1,949)			
Increase (Decrease) in:				
Increase in accounts payable	14,095			
Increase in accrued liabilities	1,011			
Compensated absences	6,523			
NET CASH PROVIDED BY OPERATING ACTIVITIES	81,281	58,513	87,735	85,885

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	1,302,623	1,360,039	1,510,000	1,606,110
Employee Dependent Contributions	212,006	230,000	230,000	253,305
Retiree Contributions	21,482	34,000	34,000	39,780
Stop Loss Reimbursements	27,066	500,000	-	-
Subsidy/Retirees & Dependents	35,926	50,000	50,000	50,000
TOTAL OPERATING REVENUE	1,599,103	2,174,039	1,824,000	1,949,195
OPERATING EXPENSE:				
<u>Administration</u>				
Employee Benefits	722,557	1,093,195	870,000	870,000
Services / Supplies	729,962	752,885	755,600	877,650
Total Administration	1,452,519	1,846,080	1,625,600	1,747,650
<u>Depreciation</u>	-	-	-	-
Total Employee Benefits	722,557	1,093,195	870,000	870,000
Total Services / Supplies	729,962	752,885	755,600	877,650
TOTAL OPERATING EXPENSE	1,452,519	1,846,080	1,625,600	1,747,650
OPERATING INCOME OR (LOSS)	146,584	327,959	198,400	201,545
NONOPERATING REVENUE:				
Interest Income	-	-	-	-
TOTAL NONOPERATING REVENUE	-	-	-	-
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	146,584	327,959	198,400	201,545
OPERATING TRANSFERS:				
in / (Out) - General Fund	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET CHANGE IN ASSETS	146,584	327,959	198,400	201,545
A. Cash Flows From Operating Activities				
Cash received from group insurance premiums	1,572,037	1,674,039	1,824,000	1,949,195
Cash payments to suppliers for goods and services	(1,289,996)	(1,846,080)	(1,625,600)	(1,747,650)
a. Net cash provided (used) by operating activities	282,041	(172,041)	198,400	201,545
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)	282,041	(172,041)	198,400	201,545
CASH AND CASH EQUIVALENTS AT JULY 1	-	282,041	(113,105)	110,000
CASH AND CASH EQUIVALENTS AT JUNE 30	282,041	110,000	85,295	311,545
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	146,584	327,959	198,400	201,545
Net change in assets/liabilities				
(Increase) in accounts receivable	(27,066)			
(Increase) in inventory				
Increase in accounts payable	162,523			
Increase in accrued liabilities	-			
NET CASH PROVIDED BY OPERATING ACTIVITIES	282,041	327,959	198,400	201,545

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

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

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

(1) NAME OF BOND OR LOAN	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2014	REQUIREMENT FOR FISCAL BUDGET YEAR ENDING 6/30/2015		
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL
FUND:										
Debt Service										
2010 Idaho St Rehab Bond	2	20 Years	\$ 10,500,000	9/8/2010	3/1/2030	5.0000%	\$ 9,315,000	\$ 332,606	\$ 410,000	\$ 742,606
2005 G/O Recreation Bond	2	20 Years	\$ 2,000,000	8/25/2005	6/1/2025	4.1000%	\$ 1,335,000	\$ 55,568	\$ 95,000	\$ 150,568
2014 Public Safety Bond	11	10 Years	\$ 3,000,000	7/5/2014	6/1/2024	4.5000%	\$ 3,000,000	\$ 75,000	\$ 265,000	\$ 340,000
Total Debt Service Fund			\$ 15,500,000				\$ 13,650,000	\$ 463,174	\$ 770,000	\$ 1,233,174
Airport Fund										
2009 Airport Terminal Bonds	2	17 Years	\$ 3,735,000	12/1/2009	10/1/2026	Variable	\$ 3,060,000	\$ 146,430	\$ 180,000	\$ 326,430
Total Airport Fund			\$ 3,735,000				\$ 3,060,000	\$ 146,430	\$ 180,000	\$ 326,430
			\$ -				\$ -	\$ -	\$ -	\$ -
Total All Debt Service			\$ 19,235,000				\$ 16,710,000	\$ 609,604	\$ 950,000	\$ 1,559,604

Transfer Schedule for Fiscal Year 2014-2015

Fund Type	Transfers In					Transfers Out				
	To Fund	Pg	From Fund	Pg	Amount	From Fund	Pg	To Fund	Pg	Amount
General Fund	General Fund	13	Recreation Fund	22	262,647	General Fund	21	Golf Fund	43	39,300
	General Fund	13	Revenue Stabilization	26	112,784	General Fund	21	Airport Fund	41	343,825
						General Fund	21	Facility Reserve	29	830,700
Total General Funds					375,431					1,213,825
Special Revenue Funds	Youth Recreation	23	Recreation Fund	22	24,462	Recreation Fund	22	Youth Recreation	23	24,462
						Recreation Fund	22	Golf Fund	43	24,462
						Recreation Fund	22	Debt Service Fund	33	150,568
						Recreation Fund	22	Airport Fund	41	326,430
						Revenue Stabilization	26	General Fund	13	112,784
						Recreation Fund	22	General Fund	13	262,647
Total Special Revenue					24,462					901,353
Capital Projects Funds	Facility Reserve	29	General Fund	21	830,700					
Total Capital Projects					830,700					-
Debt Service Fund	Debt Service	33	Recreation Fund	22	150,568					
Total Debt Service					150,568					
Enterprise Funds	Golf Fund	43	Recreation Fund	22	24,462					
	Golf Fund	43	General Fund	21	39,300					
	Airport Fund	41	General Fund	21	343,825					
	Airport Fund	41	Recreation Fund	22	326,430					
Total Enterprise Funds					734,017					-
Total Transfers					2,115,178					2,115,178

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

Entity: City of Elko

Budget Year 2014-2015

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 2014-15	Proposed Expenditure FY 2015-16	Reason or need for contract:
1	Kafoury, Armstrong & Co.	7/1/2009	6/30/2015	\$ 82,000	\$ 82,000	Independent Auditing Services
2	Elko County	7/1/1994	None	\$ 250,000	\$ 275,000	Municipal Court Services
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 332,000	\$ 357,000	

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 2013-14	Proposed Expenditure FY 2014-15	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 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Contributions	\$ 96,470	\$ 96,470	\$ 96,470	\$ 80,675	\$ 72,036	\$ 64,354

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)?

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

12. Reserves

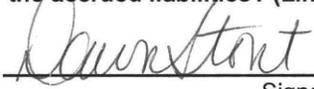
- 12(a) Has the local government established a reserve for known and accepted historical claims? Yes No
 12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____
 12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? Yes No
 12(d) Identify 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 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Payments						

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

Fund	Budgeted FY 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
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)) _____

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

May 27, 2014
 Date
 dstout@ci.elko.nv.us
 Contact E-mail Address