WELLS
NEVADA

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

The City of Wells herewith submits the (FINAL) budget for the fiscal year ending June 30, 2020

This budget contains 1 fund, including Debt Service, requiring property tax revenues totaling $ 265,848

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

This budget contains 10 governmental fund types with estimated expenditures of $ 2,548,055 and 3 proprietary funds with estimated expenses of $ 1,366,275

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 Jolene Supp
(Print Name)
Wells City Manager
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed:

Dated: 5/28/2019

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time: 5/28/2019 at 7:00 PM

Publication Date: 5/21/2019

Place: Wells City Council Chambers, 525 Sixth Street Wells, Nevada 89835

TEL 775.752.3355 FAX 775.752.3419 wellscityhall@frontier.com
MAILING P.O. BOX 366 • WELLS, NEVADA 89835 PHYSICAL 525 6TH STREET • WELLS, NEVADA 89835

INDEX	PAGE

May 28, 2019

Budget Message

GENERAL FUND

The Ending Fund Balance for the General Fund for the year ending June 30, 2020 is budgeted to be $1,827,358 which is 92% of the 2020 total General Fund Expenditures.

RECREATION FUND

The Ending Fund Balance for the Recreation Fund for the year ending June 30, 2020 is budgeted to be $126,021 which is 22% of the 2020 total Recreation Fund Expenditures.

These Ending Fund Balances are necessary to carry on the normal operation of the City, and it is required from the standpoint of sound financial management.

The Capital Improvement Fund and the Court Facility Administrative Assessment Fund are Capital Project Funds; therefore, the ending fund balance may be budgeted.

The Administrative Assessment Fund Ending Balance can be used for certain Municipal Court Capital Expenditures and may be budgeted.

It should also be noted that Consolidated Tax is budgeted lower than that provided by the Department of Taxation to avoid over budgeting of revenues.

Respectfully,

Jolene Supp
Wells City Manager

TEL 775.752.3355 FAX 775.752.3419 wellscityhall@frontier.com

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FINAL

BUDGET SUMMARY FOR the CITY OF WELLS

Schedule S-1

	GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS			PROPRIETARY	
	ACTUAL PRIOR	EST. CURRENT	BUDGET	BUDGET	(MEMO ONLY)
	6/30/2016	6/30/2017	YEAR 6/30/2020	YEAR 6/30/2020	COLS. 3+4
REVENUES:	(1)	(2)	(3)	(4)	(5)
Property Taxes	262,758	275,885	265,848	0	265,848
Other Taxes	217,612	220,500	223,000	0	223,000
Licenses and Permits	38,913	81,100	81,100	0	81,100
Intergovernmental Resources	1,732,338	1,695,998	1,643,032	0	1,643,032
Charges for Services	249,521	301,500	304,000	1,248,500	1,552,500
Fines and Forfeits	22,330	20,400	20,400	0	20,400
Miscellaneous	111,457	81,550	86,750		86,750
TOTAL REVENUES	2,634,929	2,676,933	2,624,130	1,248,500	3,872,630
EXPENDITURES/EXPENSES:					
General Government	184,478	178,597	181,795		181,795
Judicial	28,707	34,816	35,832		35,832
Public Safety	519,045	528,784	531,602		531,602
Public Works	630,378	707,817	752,591		752,591
	0	0	0		0
Health	6,806	7,600	17,600		17,600
	0	0	0		0
Culture & Recreation	576,851	431,999	555,940		555,940
Community Support	232,019	243,950	123,950		123,950
Intergovernmental Expenditures					0
Contingencies		20,000	45,000		45,000
Utility Enterprises				1,366,275	1,366,275
					0
Fire Department Fund	68,133	82,217	82,217		82,217
					0
Other Enterprises	530,335	222,633	251,342	0	251,342
Debt Service:-Principal Retirement	10,359	73,204	12,788	XXXXXXXXXXX	12,788
Interest Cost	0	4,505	2,398		2,398
TOTAL EXPENDITURES/EXPENSES	2,787,111	2,536,122	2,593,055	1,366,275	3,959,330
Excess of revenues over (under) Expenditures/Expenses	(152,182)	140,811	31,075	(117,775)	(86,700)

BUDGET SUMMARY FOR the CITY OF WELLS
Schedule S-1

	ACTUAL PRIOR YEAR 6/30/18 (1)	EST. CURRENT YEAR 6/30/19 (2)	BUDGET YEAR 6/30/2020 (3)	BUDGET YEAR 6/30/2020 (4)	(MEMO ONLY) COLS. 3+4 (5)
OTHER FINANCING SOURCES (USES):				XXXXXXXXX	XXXXXXXXX
Proceeds of Long-term Debt	0	0	0	XXXXXXXXX	XXXXXXXXX
Sales of General Fixed Assets	0	0	0	XXXXXXXXX	XXXXXXXXX
				XXXXXXXXX	XXXXXXXXX
Operating Transfers (in)	397,000	295,000	295,000	125,000	XXXXXXXXX
Operating Transfers (out)	397,000	420,000	420,000	0	XXXXXXXXX
				XXXXXXXXX	XXXXXXXXX
TOTAL OTHER FINANCING SOURCES (USES)	0	(125,000)	(125,000)	XXXXXXXXX	XXXXXXXXX
Excess of Revenues and Other Sources Over (under) E	(152,182)	15,811	(93,925)	XXXXXXXXX	XXXXXXXXX
				XXXXXXXXX	XXXXXXXXX
				XXXXXXXXX	XXXXXXXXX
				XXXXXXXXX	XXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:				XXXXXXXXX	XXXXXXXXX
Reserved	0	0	0	XXXXXXXXX	XXXXXXXXX
Unreserved	2,419,518	2,518,263	2,584,595	XXXXXXXXX	XXXXXXXXX
TOTAL BEGINNING FUND BALANCE	2,419,518	2,518,263	2,584,595	XXXXXXXXX	XXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXX	XXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXX	XXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXX	XXXXXXXXX
Reserved	0	0	0	XXXXXXXXX	XXXXXXXXX
Unreserved	2,518,263	2,584,595	2,490,670	XXXXXXXXX	XXXXXXXXX
TOTAL ENDING FUND BALANCE	2,267,336	2,534,074	2,490,670		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
General Government	4	4	4
Judicial	0.5	0.5	0.5
Public Safety	0	0	0
Public Works	6	6	7
Sanitation	0	0	0
Health	0	0	0
Welfare	0	0	0
Culture and Recreation	2.5	2.5	2.5
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT	13	13	14
Utilities	2	2	2
Hospitals			
Transit Systems			
Airports			
Other	3	3	3
TOTAL	18	18	19

POPULATION (AS OF JULY 1)	1388	1312	1365
SOURCE OF POPULATION ESTIMATE*	Local Government Revenue Projections	Local Government Revenue Projections	Local Government Revenue Projections
Assessed Valuation (Secured and Unsecured Only)	28283574	29337883	28197839
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	28283574	29337883	28197839
TAX RATE			
General Fund	0.9605	0.9605	0.9605
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9605	0.9605	0.9605

*** Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**

City of Wells
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	4.7335	28,197,839	1,334,745	0.9605	270,840	4,992	265,868
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. **SUBTOTAL A, C, L**	**4.7335**	**28,197,839**	**1,334,745**	**0.9605**	**270,840**	**4,992**	**265,848**
N. Debt							
O. **TOTAL M AND N**	**4.7335**	**28,197,839**	**1,334,745**	**0.9605**	**270,840**	**4,992**	**265,848**

City of Wells

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

FINAL

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, 2018

Budget Summary for the City of Wells

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	AD VALOREM TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN 'RANSFERS I (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	1,851,954	1,325,000	265,848	0.9605	373,925		0	3,816,727
Recreation Fund	85,498				380,650		225,000	691,148
Cemetery Perpetual Care Fund	8,803				600		0	9,403
Capital Improvement	310,039				42,675		0	352,714
Redevelopment Agency Fund	180				20,000		0	20,180
Administrative Assessment	16,677				8,650			25,327
Pacific Addition #2 Subdivision	0				0			0
Court Facility Adm Assess Fund	36,653				1,500			38,153
Senior Citizens Center Fund	201,847				189,282			391,129
Fire Department Fund	72,944				16,000		70,000	158,944
Subtotal Governmental Fund Types,Expendable Trust Funds	2,584,595	1,325,000	265,848	0	1,033,282	0	295,000	5,503,725
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	1,325,000	265,848		XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget Summary for the CITY OF WELLS

Budget for Fiscal Year Ending June 30, 2018

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME		SALARIES & WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES SUPPLIES OTHER CHARGES (3)	CAPITAL OUTLAY (4)	CONTINGENC OTHER THAN OP TRANS (5)	OPERATING TRANSFERS Out (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	G	269,517	127,603	893,749	358,500	45,000	295,000	1,827,358	3,816,727
Recreation Fund	R	146,175	56,009	292,943	70,000			126,021	691,148
Cemetery Perpetual Care Fund	R			0				9,403	9,403
Capital Improvement	C			0	0		125,000	227,714	352,714
Redevelopment Agency Fund	R			20,000				180	20,180
Administrative Assessment	R			10,100	9,000			6,227	25,327
	C								
Pacific Addition #2 Subdivision	C				0			0	0
Court Facility Adm Assess Fund	R			0	25,000			13,153	38,153
Senior Citizens Fund	R	85,191	41,400	49,651	11,000			203,887	391,129
Fire Department Fund		1,200	8,817	52,200	20,000			76,727	158,944
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		502,083	233,829	1,318,643	493,500	45,000	420,000	2,490,670	5,503,725

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2019

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT (6)	NET INCOME (7)
WATER	E	612,500	703,412	1,100	25,480	125,000	0	9,708
SEWER	E	331,000	342,532	9,000	0	0	0	(2,532)
SANITATION	E	294,900	294,851	0	0	0	0	49
TOTAL		1,238,400	1,340,795	10,100	25,480	125,000	0	7,225

*Fund Types:

E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Including Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
TAXES				
Ad Valorem	262,758	275,885	265,848	265,848
SUBTOTAL - GENERAL FUND TAXES	262,758	275,885	265,848	265,848
LICENSES AND PERMITS				
Business Licenses & Permits	19,005	25,000	25,000	25,000
Liquor Licenses	5,403	5,500	5,500	5,500
City Gaming Licenses	5,970	8,300	8,300	8,300
Franchise Fees	10	0	0	0
TV Cable				0
Nonbusiness Licenses & Permits				0
Animal Licenses	1,790	2,300	2,300	2,300
Other Licenses	0	0	0	0
Building & Sign Permits	6,735	40,000	40,000	40,000
Mobil Home Permits	0	0	0	0
Other Licenses				
SUBTOTAL - LICENSES AND PERMITS	38,913	81,100	81,100	81,100
INTERGOVERNMENTAL REVENUES				
Federal Grants	122,750	140,000	0	0
County Grants	0	0	0	0
State Grants		69,993		0
State Shared Revenues				
Motor Vehicle Fuel	29,990	29,999	27,866	29,630
Consolidated Tax Distribution	1,209,561	1,170,000	1,325,000	1,325,000
				0
Other Local Gov.Shared Revenues				
Other - County Aviation Tax	76	500	2,000	2,000
County Gaming Licenses	21,398	22,000	22,000	22,000
County Regional Transportation	39,038	40,000	40,000	40,000
Real Property Transfer Tax	0	0	0	0
County Optional Gas Tx	8,058	7,806	7,880	7,845
County Road Tax	0	0	0	0
Infrastructure Tax		24,000	0	0
SUBTOTAL - INTERGOVERNMENTAL REVENUES	1,430,871	1,504,298	1,424,746	1,426,475

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
CHARGES FOR SERVICES				
General Government				
Clerk Fees	0	0	0	0
Planning & Zoning Fees	300	250	250	250
Other	0	0	0	0
SUBTOTAL - CHARGES FOR SERVICES	300	250	250	250
Public Safety				
Police Fees	10,725	8,000	8,000	8,000
Other	0	0	0	0
SUBTOTAL - PUBLIC SAFETY	10,725	8,000	8,000	8,000
Public Works				
Airport Charges	133,645	111,000	111,000	111,000
Cemetery Charges	200	500	500	500
Other	0	0	0	0
SUBTOTAL - PUBLIC WORKS	133,845	111,500	111,500	111,500
Culture & Recreation				
	0	0	0	0
Other	575	200	200	200
SUBTOTAL - CULTURE & RECREATION	575	200	200	200
SUBTOTAL CHARGES FOR ALL SERVICES	145,445	119,950	119,950	119,950
FINES AND FORFEITS				
Fines and Forfeits	22,330	19,500	19,500	19,500
Public Defender Reimbursement	0	900	900	900
SUBTOTAL - FINES AND FORFEITS	22,330	20,400	20,400	20,400

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS REVENUES				
Interest Earnings	12,474	6,300	14,000	14,000
Rents & Royalties	39,137	40,000	32,000	32,000
Contributions-Private Sources	495	0	0	0
Public Defender reimbursements	200		0	0
Land Sales		0		
County Interlocal Agreement		0		
Other Income	3,628	5,000	5,000	5,000
Sale of Assets	0	0	0	
CDBG Grant	0	0	0	
SUBTOTAL - MISCELLANEOUS REVENUES	55,934	51,300	51,000	51,000
SUBTOTAL REVENUE ALL SOURCES	1,956,251	2,052,933	1,963,044	1,964,773
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)	0	0	0	0
Proceeds of Long-term Debt	0	0	0	0
Proceeds from Capital Lease	0	0	0	0
SUBTOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE:				
Reserved	0	0	0	0
Unreserved	1,860,105	1,958,681	1,851,954	1,851,954
TOTAL BEGINNING FUND BALANCE	1,860,105	1,958,681	1,851,954	1,851,954
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	3,816,356	4,011,614	3,814,998	3,816,727

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT/Administrative				
Salaries and Wages	76,496	67,803	65,038	65,038
Employee Benefits	26,743	34,194	35,350	33,597
Services and Supplies	81,239	71,600	78,160	78,160
Capital Outlay	0	5,000	5,000	5,000
				0
SUBTOTAL - GENERAL GOVERNMENT	184,478	178,597	183,548	181,795
Debt Service				
Principal	0	0	0	0
Interest	0	0	0	0
SUBTOTAL - DEBT SERVICE	0	0	0	0
FUNCTION SUBTOTAL	184,478	178,597	183,548	181,795

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
JUDICIAL				
Salaries and Wages	18,586	19,635	20,224	20,224
Employee Benefits	5,081	7,381	6,808	6,808
Services and Supplies	5,040	7,800	8,800	8,800
Capital Outlay		0	0	0
SUBTOTAL	28,707	34,816	35,832	35,832
FUNCTION SUBTOTAL	28,707	34,816	35,832	35,832

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
POLICE DEPARTMENT				
Salaries and Wages	21,102	22,554	24,425	24,425
Employee Benefits	8,561	13,430	14,674	13,677
Services and Supplies	459,382	462,800	463,500	463,500
Capital Outlay	30,000	30,000	30,000	30,000
				0
SUBTOTAL - JUDICIAL	519,045	528,784	532,599	531,602
DEBT SERVICE				
Principal	0	0	0	0
Interest	0	0	0	0
SUBTOTAL - DEBT SERVICE	0	0	0	0
	0	0		
	0	0		
	0	0		
		0		
	0	0	0	0
	0	0	0	0
DEBT SERVICE				
Principal	0	0		
Interest	0	0		
SUBTOTAL - DEBT SERVICE	0	0	0	0
FUNCTION SUBTOTAL	519,045	528,784	532,599	531,602

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
PUBLIC WORKS				
STREET DEPARTMENT				
Salaries and Wages	152,223	142,264	147,915	148,236
Employee Benefits	51,742	69,057	71,904	67,677
Services and Supplies	96,045	100,050	106,790	136,790
Capital Outlay	208,337	283,500	283,500	283,500
SUBTOTAL - PUBLIC WORKS STREETS	508,347	594,871	610,109	636,203
Debt Service				
Principal	0	64,398	0	0
Interest	0	2,705	0	0
SUBTOTAL - DEBT SERVICE	0	67,103	0	0
AIRPORT DEPARTMENT				
Salaries and Wages	235	10,934	11,594	11,594
Employee Benefits	0	5,562	5,909	5,844
Services and Supplies	115,696	96,450	99,250	98,950
Capital Outlay	6,100	0	0	0
SUBTOTAL - AIRPORT	122,031	112,946	116,753	116,388
Debt Service				
Principal	0	0	0	0
Interest	0	0	0	0
SUBTOTAL - DEBT SERVICE	0	0	0	0
FUNCTION SUBTOTAL	630,378	774,920	726,862	752,591

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
HEALTH AND WELFARE				
CEMETERY DEPARTMENT				
Salaries and Wages				
Employee Benefits				
Services and Supplies	6,806	7,600	7,600	7,600
Capital Outlay	0	0	10,000	10,000
SUBTOTAL - CEMETARY DEPARTMENT	6,806	7,600	17,600	17,600
FUNCTION SUBTOTAL	6,806	7,600	17,600	17,600

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
CULTURE AND RECREATION				
PARK DEPARTMENT				
Salaries and Wages		0	0	0
Employee Benefits		0	0	0
Services and Supplies		0	0	0
Capital Outlay		0	0	0
SUBTOTAL - PARK DEPARTMENT	0	0	0	0
DEBT SERVICE				
Principal	0	0	0	0
Interest	0	0	0	0
SUBTOTAL - DEBT SERVICE	0	0	0	0
FUNCTION SUBTOTAL	0	0	0	0

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
COMMUNITY SUPPORT				
Salaries and Wages				
Employee Benefits				
Services and Supplies	82,459	213,950	93,950	93,950
Capital Outlay	149,560	30,000	30,000	30,000
SUBTOTAL - COMMUNTIY SUPPORT	232,019	243,950	123,950	123,950
DEBT SERVICE				
Principal	76,824	4,582	4,759	4,759
Interest	1,171	1,418	1,240	1,240
SUBTOTAL - DEBT SERVICE	77,995	6,000	5,999	5,999
FUNCTION SUBTOTAL	310,014	249,950	129,949	129,949

CITY OF WELLS
SCHEDULE B - GENERAL GOVERNMENT

PAGE FUNCTION SUMMARY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
General Government	184,478	178,597	183,548	181,795
Judicial	28,707	34,816	35,832	35,832
Public Safety	519,045	528,784	532,599	531,602
Highways & Streets	630,378	774,920	726,862	752,591
Health & Welfare	6,806	7,600	17,600	17,600
Culture and Recreation	0	0	0	0
Community Support	310,014	249,950	129,949	129,949
	0	0	0	0
TOTAL EXPENDITURES - ALL FUNCTIONS	1,679,428	1,774,667	1,626,390	1,649,369
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions	0	20,000	45,000	45,000
Operating Transfers Out (Schedule T)	300,800	364,993	295,000	295,000
Proceeds from long term Debt	(122,553)			
Operating Transfers In (Schedule T)	0			
Contribution in Aide to Construction		0		
TOTAL EXPENDITURES AND OTHER USES	1,857,675	2,159,660	1,966,390	1,989,369
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,958,681	1,851,954	1,848,608	1,827,358
TOTAL ENDING FUND BALANCE	1,958,681	1,851,954	1,848,608	1,827,358
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	3,816,356	4,011,614	3,814,998	3,816,727

CITY OF WELLS

SCHEDULE B SUMMARY -- EXPENDITURES, OTHER USES AND FUND BALANCE

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
TAXES				
Room Tax Capitalization		26,000	28,500	28,500
Room Tax	217,612	194,500	194,500	194,500
SUBTOTAL - TAXES	217,612	220,500	223,000	223,000
INTERGOVERNMENTAL REVENUES				
State Grants				
Federal Crants				
County Grants	6,300	18,000	18,000	18,000
SUBTOTAL - INTERGOVERNMENTAL REVENUE	6,300	18,000	18,000	18,000
CHARGES FOR SERVICES				
Golf Course				
Memberships & Green Fees	17,714	18,500	18,000	18,000
Season Passes	12,682	20,700	20,700	20,700
Yearly Cart Rental & Storage	5,325	8,100	8,100	8,100
Daily Cart Rental & Storage	2,347	5,000	5,000	5,000
Golf Course Food & Bar	16,195	34,000	34,000	34,000
Golf Course Range	474	1,000	1,000	1,000
Golf Course Pro Shop	6,125	7,000	10,000	10,000
Value Pack	1,750	1,700	1,700	1,700
Swimming Pool Fees	12907	31,800	31,800	31,800
Facility fees		1,000	1,000	1,000
SUBTOTAL - CHARGES FOR SERVICES	75,519	128,800	131,300	131,300
MISCELLANEOUS - Other	1,561	2,700	8,200	8,200
Interest Income	1,108	150	150	150
SUBTOTAL - MISCELLANEOUS INCOME	2,669	2,850	8,350	8,350
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)	242,800	225,000	225,000	225,000
Proceeds from notes payable	42,079			
Proceeds of Long-Term Debt				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	71,468	72,408	85,498	85,498
TOTAL BEGINNING FUND BALANCE	71,468	72,408	85,498	85,498
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL AVAILABLE RESOURCES	658,447	667,558	691,148	691,148

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
Culture and Recreation				
Golf Course				
Salaries and Wages	36,244	44,712	48,356	47,935
Employee Benefits	12,329	15,806	14,795	13,715
Services & Supplies	140,324	166,250	161,386	161,386
Capital Outlay	111,640	40,000	40,000	40,000
		0		0
SUBTOTAL - GOLF COURSE	300,537	266,768	264,537	263,036
Swimming Pool				
Salaries & Wages	108,909	50,882	51,556	51,556
Employee Benefits	34,277	20,579	21,966	20,604
Services and Supplies	129,129	69,650	70,150	70,150
Capital Outlay	3,999	20,000	20,000	20,000
Rodeo Grounds-Services and Supplies		1,800	4,800	4,800
Chariot Tracks-Services and Supplies		420	420	420
Trap Range-Services and Supplies		1,900	1,900	1,900
SUBTOTAL - SWIMMING POOL	276,314	165,231	170,792	169,430
Park Department				
Salaries and Wages	0	44,797	46,684	46,684
Employee Benefits	0	21,976	23,151	21,690
Services and Supplies	0	44,100	45,100	45,100
Capital Outlay	0	30,000	10,000	10,000
SUBTOTAL - PARK DEPARTMENT	0	140,873	124,935	123,474
Debt Service				
Principal	9,188	7,388	8,029	8,029
Interest	0	1,800	1,158	1,158
SUBTOTAL - DEBT SERVICE	9,188	9,188	9,187	9,187
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)	0	0		
Operating Transfers OUT (Schedule T)	0	0		
Proceeds from Long Term Debt	0			
Prior Period Adjustment	0			
ENDING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	72,408	85,498	121,697	126,021
TOTAL ENDING FUND BALANCE	72,408	85,498	121,697	126,021
TOTAL FUND COMMITMENTS AND FUND BALANCE	658,447	667,558	691,148	691,148

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
	0	0	0	0
CHARGES FOR SERVICES				
Cemetery charges	400	600	600	600
SUBTOTAL - CHARGES FOR SERVICES	400	600	600	600
Private Contributions	0	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)				
Proceeds of Long-Term Debt				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	7,803	8,203	8,803	8,803
TOTAL BEGINNING FUND BALANCE	7,803	8,203	8,803	8,803
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL AVAILABLE RESOURCES	8,203	8,803	9,403	9,403

CITY OF WELLS

SCHEDULE B - 3

CEMETERY PERPETUAL CARE FUND

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
Service & Supplies	0	0	0	0
Capitol Outlay	0	0	0	0
SUBTOTAL	0	0	0	0
OTHER USES			0	
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers OUT (Schedule T)				
ENDING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	8,203	8,803	9,403	9,403
TOTAL ENDING FUND BALANCE	8,203	8,803	9,403	9,403
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,203	8,803	9,403	9,403

CITY OF WELLS

SCHEDULE B - 3

CEMETERY PERPETUAL CARE FUND

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Capital Project Tax	33,067	18,000	18,000	18,000
Federal Grants	69,993			
Infrastructure Tax	23,975		23,975	23,975
SUBTOTAL - TAXES	127,035	18,000	41,975	41,975
	0	0	0	0
	0			0
	0	0	0	0
MISCELLANEOUS				
Interest Earnings	10,367	700	700	700
Loan Proceeds	0	0	0	0
Land Sales	0	0	0	0
SUBTOTAL - MISCELLANEOUS	10,367	700	700	700
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)	60,910	130,869		0
Budget Augmentation/transfer		0		
	0	0		
Proceeds Capital Leases	0			
BEGINNING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	114,848	160,470	310,039	310,039
TOTAL BEGINNING FUND BALANCE	114,848	160,470	310,039	310,039
TOTAL AVAILABLE RESOURCES	313,160	310,039	352,714	352,714

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
Capital Outlay-General	148,690	0	0	0
Service and Supplies	4,000	0	0	0
Capital Outlay-culture and recreation	0			
Capital Outlay-Public Works	0			
Service and Supplies	0			
SUBTOTAL	152,690	0	0	0
Debt Service	0	0	0	0
Interest	0	0	0	0
SUBTOTAL	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers OUT (Schedule T)	0	0	125,000	125,000
ENDING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	160,470	310,039	227,714	227,714
TOTAL ENDING FUND BALANCE	160,470	310,039	227,714	227,714
TOTAL FUND COMMITMENTS AND FUND BALANCE	313,160	310,039	352,714	352,714

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
RDA Ad Valorem	180 0	20,000	20,000	20,000
SUBTOTAL	180	20,000	20,000	20,000
MISCELLANEOUS INCOME				
Private Contributions				
Interest Income	0			
SUBTOTAL	0	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)				
Proceeds of Long-Term Debt				
BEGINNING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	0	180	180	180
TOTAL BEGINNING FUND BALANCE	0	180	180	180
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)		0		
TOTAL AVAILABLE RESOURCES	180	20,180	20,180	20,180

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
Capital Outlay	0	20,000	20,000	20,000
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers OUT (Schedule T)	0	0		
ENDING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	180	180	180	180
TOTAL ENDING FUND BALANCE	180	180	180	180
TOTAL FUND COMMITMENTS AND FUND BALANCE	180	20,180	20,180	20,180

CITY OF WELLS
SCHEDULE B - 5
REDEVELOPMENT AGENCY FUND

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
ADMINISTRATIVE ASSESSMENT	11,908	8,650	8,650	8,650
SUBTOTAL	11,908	8,650	8,650	8,650
MISCELLANEOUS	0	0	0	0
SUBTOTAL	0	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)				
Proceeds of Long-Term Debt				
BEGINNING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	16,648	18,127	16,677	16,677
TOTAL BEGINNING FUND BALANCE	16,648	18,127	16,677	16,677
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL AVAILABLE RESOURCES	28,556	26,777	25,327	25,327

CITY OF WELLS
SCHEDULE B - 6
ADMINISTRATIVE ASSESSMENT FUND

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
Court Administrative Assessment	10,429	10,100	10,100	10,100
Capital Outlay		0	9,000	9,000
Subtotal	10,429	10,100	19,100	19,100
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers OUT (Schedule T)				
ENDING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	18,127	16,677	6,227	6,227
TOTAL ENDING FUND BALANCE	18,127	16,677	6,227	6,227
TOTAL FUND COMMITMENTS AND FUND BALANCE	28,556	26,777	25,327	25,327

RESOURCES	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR ENDING 6/30/2020	
REVENUES	ACTUAL PRIOR YEAR ENDING 43,281	CURRENT YEAR ENDING 43,646	TENATIVE APPROVED	FINAL APPROVED
Federal Grant	0	0	0	
SUBTOTAL	0	0	0	0
Interest Income	266	0	0	0
Land Sales	14,025	0	0	0
Improvement Fees	0			
SUBTOTAL	14,291	0	0	0
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)	0			
Proceeds of Long-Term Debt				
BEGINNING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	46,619	0	0	0
TOTAL BEGINNING FUND BALANCE	46,619	0	0	0
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL AVAILABLE RESOURCES	60,910	0	0	0

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
Services and Supplies	0	0	0	0
Capital Outlay	0	0	0	0
SUBTOTAL	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers OUT (Schedule T)	60,910		0	0
ENDING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL FUND COMMITMENTS AND FUND BALANCE	60,910	0	0	0

CITY OF WELLS
SCHEDULE B - 8
PACIFIC ADDITION #2 SUBDIVISION

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
Court Facility Assessment Fees	1,980	1,500	1,500	1,500
SUBTOTAL	1,980	1,500	1,500	1,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Sch T)	0			
BEGINNING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	33,173	35,153	36,653	36,653
TOTAL BEGINNING FUND BALANCE	33,173	35,153	36,653	36,653
Prior Period Adjustments(s)				
Residual Equity Transfers				
TOTAL RESOURCES	35,153	36,653	38,153	38,153
EXPENDITURES:				
Court Facility Improvements	0	0	0	0
Capital Outlay - Court Facility Improvements	0	0	25,000	25,000
SUBTOTAL	0	0	25,000	25,000
OTHER USES;				
Contingency (not to exceed 3% of total expenditures)				
Operating Transfers Out (Sch T)				
ENDING FUND BALANCE:				
Reserved	0	0	0	0
Unreserved	35,153	36,653	13,153	13,153
TOTAL ENDING FUND BALANCE	35,153	36,653	13,153	13,153
TOTAL COMMITMENTS AND FUND BALANCE	35,153	36,653	38,153	38,153

CITY OF WELLS
SCHEDULE B - 9
COURT FACILITY ADMINISTRATIVE ASSESSMENT FUND

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants				
Congregate, Homebound	105,601	61,678	61,678	61,678
Transportation	0	27,704	27,704	27,704
County Grants	56,981	61,318	62,200	62,200
SUBTOTAL - INTERGOVERNMENTAL REVENUI	162,582	150,700	151,582	151,582
CHARGES FOR SERVICES				
Program Income	14,089	16,000	16,000	16,000
SUBTOTAL - CHARGES FOR SERVICES	14,089	16,000	16,000	16,000
MISCELLANEOUS				
Interest Income	815	0	0	0
Contributions and Donatons from	14,861	8,600	8,600	8,600
private sources	0	0	0	0
Other	5,988	13,100	13,100	13,100
SUBTOTAL - MICELLANEOUS INCOME	21,664	21,700	21,700	21,700
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)				
Proceeds of Long-Term Debt				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	201,642	195,880	201,847	201,847
TOTAL BEGINNING FUND BALANCE	201,642	195,880	201,847	201,847
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL AVAILABLE RESOURCES	399,977	384,280	391,129	391,129

CITY OF WELLS

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR TENATIVE APPROVED	(4) ENDING 6/30/2020 FINAL APPROVED
Salaries and Wages	76,103	81,941	85,191	85,191
Employee Benefits	32,557	39,842	43,099	41,400
Services & Supplies	95,437	49,650	49,650	49,651
Capital Outlay	0	11,000	11,000	11,000
SUBTOTAL - SENIOR CENTER EXPENDITURES	204,097	182,433	188,940	187,242
Debt Service				
Principal	0	0	0	0
Interest	0	0	0	0
SUBTOTAL - DEBT SERVICE	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)	0	0	0	0
Operating Transfers OUT (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	195,880	201,847	202,189	203,887
TOTAL ENDING FUND BLANACE	195,880	201,847	202,189	203,887
TOTAL FUND COMMITMENTS AND FUND BALANCE	399,977	384,280	391,129	391,129

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (3) TENATIVE APPROVED	(4) (4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
State Revenues	5,550	5,000	5,000	5,000
	0		0	0
	0	0	0	0
	0	0	0	0
SUBTOTAL - INTERGOVERNMENTAL REVENUES	5,550	5,000	5,000	5,000
CHARGES FOR SERVICES				
Project Income	0	6,000	6,000	6,000
SUBTOTAL - CHARGES FOR SERVICES	0	6,000	6,000	6,000
MISCELLANEOUS				
Interest Income	0	0	0	0
Contributions and Donatons from private sources	0	5,000	5,000	5,000
Other - Fundraising	6,532	0	0	0
SUBTOTAL - MISCELLANEOUS INCOME	6,532	5,000	5,000	5,000
OTHER FINANCING SOURCES				
Operating Transfers IN (Schedule T)	58,000	70,000	70,000	70,000
Proceeds of Long-Term Debt				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	67,212	69,161	72,944	72,944
TOTAL BEGINNING FUND BALANCE	67,212	69,161	72,944	72,944
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL AVAILABLE RESOURCES	137,294	155,161	158,944	158,944

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (3) TENATIVE APPROVED	(4) (4) FINAL APPROVED
Salaries and Wages	1,200	1,200	1,200	1,200
Employee Benefits	9,870	8,817	8,817	8,817
Services & Supplies	46,070	52,200	52,200	52,200
Capital Outlay	10,993	20,000	20,000	20,000
SUBTOTAL - FIRE DEPARTMENT EXPENDITURE	68,133	82,217	82,217	82,217
Debt Service				
Principal	0	0	0	0
Interest	0	0	0	0
SUBTOTAL - DEBT SERVICE	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)	0	0	0	0
Operating Transfers OUT (Schedule T)	0	0	0	0
ENDING FUND BALANCE				
Reserved	0	0	0	0
Unreserved	69,161	72,944	76,727	76,727
TOTAL ENDING FUND BALANCE	69,161	72,944	76,727	76,727
TOTAL FUND COMMITMENTS AND FUND BALANCE	137,294	155,161	158,944	158,944

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Water Sales	508,299	550,000	550,000	550,000
Federal Grant		22,500	22,500	22,500
Connection Fees		25,000	25,000	25,000
Privilege Connection		15,000	15,000	15,000
TOTAL OPERATING REVENUE	508,299	612,500	612,500	612,500
OPERATING EXPENSE				
Salaries & Wages	118,742	123,913	130,100	130,422
Employee Benefits	55,320	60,954	65,119	61,292
Services & Supplies	159,640	354,915	381,698	381,698
SUBTOTAL - OPERATING EXPENSE	333,702	539,782	576,917	573,412
Depreciation/Amortization	127,438	130,000	130,000	130,000
TOTAL OPERATING EXPENSE	461,140	669,782	706,917	703,412
OPERATING INCOME OR (LOSS)	47,159	(57,282)	(94,417)	(90,912)
NONOPERATING REVENUES				
Interest Earned	2,565	1,100	1,100	1,100
Ad Valorem Taxes				
amoritization	3,909			
Grants	0			
Land Sales				
Miscellaneous				
Connection fees	28,140			
TOTAL NON OPERATING REVENUES	34,614	1,100	1,100	1,100
NONOPERATING EXPENSES	0			
Interest Expense	29,122	29,280	25,480	25,480
Contribution in Aide to Construction	0			
TOTAL NONOPERATING EXPENSE	29,122	29,280	25,480	25,480
Net Income before Operating Transfers	52,651	(85,462)	(118,797)	(115,292)
Operating Transfers (Schedule T)				
In	0	0	125,000	125,000
Out	0			
NET OPERATING TRANSFERS	0	0	125,000	125,000
NET INCOME	52,651	(85,462)	6,203	9,708

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Revenue	508,299	612,500	612,500	612,500
Operating Expenses	(461,140)	(669,782)	(706,917)	(703,412)
Other	116,861	130,000	130,000	130,000
a. Net cash provided by operating activities	164,020	72,718	35,583	39,088
B: CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Receipts	0	0	0	
Grant Receipts			0	0
Grant Expense	0		0	0
b. Net cash provided by non-capital financing activities	0	0	0	0
C: CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(75,285)	0	0	0
Principal Paid on Rev. Bond	(73,899)	(77,915)	(86,548)	(86,584)
Interest Paid on Rev.Bond	(30,432)	(29,280)	(25,480)	(25,480)
Contributed Capital	0		0	
Receipt of customer contributions	28,140			
	0			
c. Net cash used for capital & related financing activities	(151,476)	(107,195)	(112,028)	(112,064)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	2,565	1,100	1,100	1,100
d. Net cash used in investing activities	2,565	1,100	1,100	1,100
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	15,109	(33,377)	(75,345)	(71,876)
CASH & CASH EQUIVALENTS AT JULY 1	391,555	406,664	373,287	373,287
CASH & CASH EQUIVALENTS AT JUNE 30	406,664	373,287	297,942	301,411

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
CASH FLOW (Continued)				
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING INCOME				
CASH FLOWS FROM OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	47,159	(57,282)	(94,417)	(90,912)
Depreciation	127,438	130,000	130,000	130,000
Pension Expense	14,196	0	0	0
City Pension Contributions	(15,546)			
Changes in Assets & Liabilities				
(Increase) Decrease in Accounts Receivable	196			
(Increase) Decrease in Due from other Funds	0			
(Increase) Decrease in Inventory	(1,920)			
(Increase) Decrease in Prepaid Expenses	0			
(Increase) Decrease in Due from other Governments	0			
Increase (Decrease) in Accrued Liabilities	(7,027)			
Increase (Decrease) in in Accounts Payable	(476)			
Increase (Decrease) in in Due to Other Funds	0			
Increase (Decrease) in Customer Deposits	0			
Net Cash Provided By Operating Activities	164,020	72,718	35,583	39,088

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Sewer Use Fees	259,909	294,000	294,000	294,000
Sewer Fees-Capitalization	4,950	22,000	22,000	22,000
Connection Fees		10,000	10,000	10,000
Hay Sales	0	5,000	5,000	5,000
TOTAL OPERATING REVENUE	264,859	331,000	331,000	331,000
OPERATING EXPENSE				
Salaries & Wages	112,625	126,536	130,649	131,077
Employee Benefits	53,435	62,187	66,413	62,555
Services & Supplies	68,144	118,350	118,900	118,900
			0	0
Depreciation/Amortization	30,648	30,000	30,000	30,000
TOTAL OPERATING EXPENSE	264,852	337,073	345,962	342,532
OPERATING INCOME OR (LOSS)	7	(6,073)	(14,962)	(11,532)
NONOPERATING REVENUES				
Interest Earned	5,162	2,600	6,000	6,000
Disposition of asset	0			0
Sewer Improvement user fees	21,040			0
Grant Receipts	0	0	0	0
Land Sales	0			0
Miscellaneous	0	0		0
Capital Contributions--Connection fees	2,000	3,000	3,000	3,000
TOTAL NON OPERATING REVENUES	28,202	5,600	9,000	9,000
NONOPERATING EXPENSES				
Interest Expense	0	0	0	0
Grant Expense	0	0	0	0
Contributions in Aide to Construction	0		0	
TOTAL NONOPERATING EXPENSE	0	0	0	0
Net Income before Operating Transfers	28,209	(473)	(5,962)	(2,532)
Operating Transfers (Schedule T)				
In	0	0	0	0
Out	0	0		0
NET OPERATING TRANSFERS	0	0	0	0
NET INCOME	28,209	(473)	(5,962)	(2,532)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Revenue	264,859	331,000	331,000	331,000
Operating Expenses	(264,852)	(337,073)	(345,962)	(342,532)
Other	26,546	30,000	30,000	30,000
a. Net cash provided by operating activities	26,553	23,927	15,038	18,468
B: CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Receipts	0	0	0	0
Grant Receipts	0	0	0	0
Grant Expense	0			
capital financing activities	0	0	0	0
C: CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(5,590)	0	0	0
Principal Paid on Equipment Contracts	0	0	0	0
Interest Paid on Equipment Contract	0	0	0	0
Receipt of customer contributions	2,000			
Cash received from cap. Improvmt fees	21,040			
Proceeds from Federal Grants	0			
c. Net cash used for capital & related financing activities	17,450	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	5,161	2,600	6,000	6,000
d. Net cash used in investing activities	5,161	2,600	6,000	6,000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	49,164	26,527	21,038	24,468
CASH & CASH EQUIVALENTS AT JULY 1	691,022	740,186	766,713	766,713
CASH & CASH EQUIVALENTS AT JUNE 30	740,186	766,713	787,751	791,181

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
CASH FLOW (Continued)				
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING INCOME				
CASH FLOWS FROM OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	7	(6,073)	(14,962)	(11,532)
Depreciation/	30,648	30,000	30,000	30,000
Pension Expense	13,955			
City Pension Contributions	(15,272)			
Changes in Assets & Liabilities				
(Increase) Decrease in Accounts Receivable	4,035			
(Increase) Decrease in Due from other Funds	0			
(Increase) Decrease in Inventory	(885)			
(Increase) Decrease in Prepaid Expenses	0			
(Increase) Decrease in Due from other Governments	0			
(Increase) Decrease in Accrued Liabilities	(8,284)			
(Increase) Decrease in in Accounts Payable	(582)	0		
(Increase) Decrease in Utility Deposits	2,931			
(Increase) Decrease in Deferred Income	0			
(Increase) Decrease in Due to Other Funds	0			
Net Cash Provided By Operating Activities	26,553	23,927	15,038	18,468

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Garbage Collection Fees		170,000	180,000	180,000
Landfill Tipping Fees	270,973	105,000	110,000	110,000
Landfill fees		4,900	4,900	4,900
				0
TOTAL OPERATING REVENUE	270,973	279,900	294,900	294,900
OPERATING EXPENSE				
Salaries & Wages	11,163	12,150	12,810	13,668
Employee Benefits	4,259	3,872	4,324	4,083
Services & Supplies	248,582	257,100	271,600	273,600
				0
Depreciation/Amortization	2,938	3,500	3,500	3,500
TOTAL OPERATING EXPENSE	266,942	276,622	292,234	294,851
OPERATING INCOME OR (LOSS)	4,031	3,278	2,666	49
NONOPERATING REVENUES				
Interest Earned				
Ad Valorem Taxes				
Loss or disposition of assets	0			
Subsidies				
Land Sales				
Miscellaneous				
Capital Contributions	0			
TOTAL NON OPERATING REVENUES	0	0	0	0
NONOPERATING EXPENSES				
Interest Expense				
TOTAL NONOPERATING EXPENSE	0	0	0	0
Net Income before Operating Transfers	4,031	3,278	2,666	49
Operating Transfers (Schedule T)				
In				
Out	0	0	0	0
NET OPERATING TRANSFERS	0	0	0	0
NET INCOME	4,031	3,278	2,666	49

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Revenue	270,973	279,900	294,900	294,900
Operating Expenses	(266,942)	(276,622)	(292,234)	(294,851)
Other	(432)	3,500	3,500	3,500
a. Net cash provided by operating activities	3,599	6,778	6,166	3,549
B: CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Receipts	0	0	0	0
Operating Transfers In and (Out)	0	0	0	
b. Net cash provided by non-capital financing activities	0	0	0	0
C: CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	0		0	0
Principal Paid on Equipment Contract				
Interest Paid on Equipment Contract				
Proceeds fm federal grants	0			
Sale of Fixed Assets				
Proceeds fm Issuance of Debt				
c. Net cash used for capital & related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	0			
d. Net cash used in investing activities	0	0	0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,599	6,778	6,166	3,549
CASH & CASH EQUIVALENTS AT JULY 1	49,302	52,901	59,679	59,679
CASH & CASH EQUIVALENTS AT JUNE 30	52,901	59,679	65,845	63,228

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENATIVE APPROVED	(4) FINAL APPROVED
CASH FLOW (Continued)				
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING INCOME				
CASH FLOWS FROM OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	4,031	3,278	2,666	49
Depreciation/Amortization	2,938	3,500	3,500	3,500
Pension Expense	729			
City Pension Contributions	(799)			
Changes in Assets & Liabilities				
(Increase) Decrease in Accounts Receivable	(4,349)			
(Increase) Decrease in Due from other Funds	0			
(Increase) Decrease in Inventory	0			
(Increase) Decrease in Prepaid Expenses	0			
(Increase) Decrease in Due from other Governments	0			
Increase (Decrease) in Accrued Liabilities	38			
	0			
(Increase) Decrease in in Accounts Payable	1,011			
(Increase) Decrease in in deferred revenue	0			
(Increase) Decrease in Due from other funds	0			
Net Cash Provided By Operating Activities	3,599	6,778	6,166	3,549

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

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2019	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Water										
Water-2013 Refinance	2	25	710,000	2/1/2013	6/30/2027	2.04	$450,000.00	$16,450.00	$50,000.00	$66,450.00
Water USDA 2003	2	40	200,000	10/1/2003	10/1/2043	4.25	$32,901.00	$1,398.00	$32,901.00	$34,299.00
Water USDA 2008	2	40	220,000	10/1/2008	10/1/2048	4.13	$184,812.00	$7,632.00	$3,647.00	$11,279.00
SUBTOTAL							$667,713.00	$25,480.00	$86,548.00	$112,028.00
FUND - General										
Medical Center X-Ray	5	7	36,600	7/1/2018	7/1/2025	3.875	$32,018.00	$1,240.00	$4,759.00	$5,999.00
SUBTOTAL							$32,018.00	$1,240.00	$4,759.00	$5,999.00
FUND - Recreation	6	5	50,000	8/1/2017	8/1/2021	4.5	$25,213.00	$1,158.00	$8,029.00	$9,187.00
SUBTOTAL							$25,213.00	$1,158.00	$8,029.00	$9,187.00
TOTAL ALL DEBT SERVICE							$724,944.00	$27,878.00	$99,336.00	$127,214.00

SCHEDULE C-1 - INDEBTEDNESS

City of Wells
(Local Government)

Budget Fiscal Year 2019-2020

Transfer Schedule for Fiscal Year 2019-2020

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND					Recreation Fund	19	225000
					Fire Department Fund	19	70000
SUBTOTAL							
SPECIAL REVENUE FUNDS	General Fund	20	225000				
	General Fund	37	70000				
SUBTOTAL			295000				295000

City of Wells
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND					Capital Improvement Fund	25	125000
SUBTOTAL							
EXPENDABLE TRUST FUNDS							
SUBTOTAL							
DEBT SERVICE							
SUBTOTAL			0				125000

City of Wells
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2019-2020

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	Capital Improvement Fund	39	125000				
SUBTOTAL							
INTERNAL SERVICE							
SUBTOTAL							
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL			125000				0
TOTAL TRANSFERS			420000				420000

City of Wells
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

FORM 4404LGF

Last Revised 11/30/2018

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2019 - 2020

Local Government: City of Wells
Contact: Jolene Supp
E-mail Address: wellscityhall@frontier.com
Daytime Telephone: 775-752-3355

Total Number of Existing Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	Reason or need for contract:
1	Eide Bailly	4/25/2019	5/24/2020	$ 36,500.00	$ 36,500.00	Auditors
2	Jolene M. Supp	3/15/1999		$ 76,000.00	$ 76,000.00	City Mananger
3	Cameron Huff	11/1/2018	10/31/2020	$ 47,136.00	$ 47,136.00	Golf Pro
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$ 159,636	$ 159,636	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2019 - 2020

Local Government: City of Wells
Contact: Jolene Supp
E-mail Address: wellscityhall@frontier.com
Daytime Telephone: 775-752-3355

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	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	Elko Sanitation	11/1/2018	11/1/2028	10	155250	155250		2		Solid Waste Pickup
2										
3										
4										
5										
6										
7										
8	Total				155250	155250				

Attach additional sheets if necessary.