

City of Elko



**Fiscal Year
2019/2020**

Final Budget



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

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

City of Elko herewith submits the **FINAL** budget for the fiscal year
ending June 30, 2020

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 5,015,313

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

This budget contains 12 governmental fund types with estimated expenditures of \$ 36,581,500 and 6 proprietary funds with estimated expenses of \$ 17,748,845

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 Curtis Calder
(Printed Name)
City Manager
(Title)

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

Signed

Dated: May 31, 2019

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 28, 2019 @ 4:00 P.M. P.D.S.T.

Publication Date May 21, 2019

Place: 1751 College Avenue, Elko, NV 89801

CITY OF ELKO
2019/2020 Final Budget

The 2019/2020 Fiscal Year budget for the City of Elko includes a tax rate of .9200, and represents the same tax rate the City has had since Fiscal Year 2005/2006. The Final Budget, as submitted, reflects revisions based upon the May 24, 2019 State of Nevada, Department of Taxation compliance letter, as well as changes approved by the Elko City Council during the May 28, 2019 public budget hearing.

The budgeted ending fund balance for the General Fund is approximately 19.7% of total expenditures, exceeding the 8.3% 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 to increase by approximately 5.2% from our estimate for FY 2019, based upon higher than anticipated consolidated sales tax revenue, supplemented by increased ad valorem tax (6.01%). Licenses, permits, and charges for services are expected to increase slightly due to revised rates approved throughout the current and previous Fiscal Years. The tax abatement that was enacted by the Legislature in 2005 has an impact to the General Fund for Fiscal Year 2019/2020 of approximately \$51,493. The consolidated tax revenues are the largest single source of General Fund revenue.

General Fund expenditures are projected to increase 5.1% from our estimate for FY 2019. The total General Fund expenditures are projected to be approximately \$22.15 million in FY 2020. Salaries and benefits comprise approximately 74% of total General Fund expenses; services and supplies make up the remaining 26% of General Fund expenses.

Due to higher than anticipated consolidated sales tax revenues in FY 2017/2018, the City of Elko will transfer \$1,104,812 to three (3) different funds pursuant to the City's Revenue Stabilization Policy: \$276,203 to the Revenue Stabilization Fund, \$414,305 to the Capital Equipment Fund, and \$414,305 to the Facility Reserve Fund. The remaining transfers out of the General Fund total \$165,000 and are for administration and ARFF firefighter services to the Airport Enterprise Fund.

The transfer from the Recreation Fund to the General Fund offsets operating expenses for recreation related services in the General 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 Recreation Facilities Bond payment. The transfer from the Recreation Fund to the Airport Enterprise Fund covers the Airport Terminal Bond payment.

The City has established adequate reserve balances in the Recreation Fund and Debt Service Fund for interest and principal payments for the Recreation Facilities and Street Bonds.

2019/2020 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 6/30/2018 | ESTIMATED CURRENT YEAR 6/30/2019 | BUDGET YEAR 6/30/2020 | PROPRIETARY FUNDS BUDGET YEAR 6/30/2020 | (MEMO ONLY) COLUMNS 3 + 4 |
| REVENUES | | | | | |
| Property Taxes | 5,165,865 | 5,478,618 | 5,015,313 | | 5,015,313 |
| Other Taxes | 3,831,732 | 3,850,000 | 3,850,000 | | 3,850,000 |
| Licenses and Permits | 2,051,449 | 1,820,145 | 1,969,294 | | 1,969,294 |
| Intergovernmental Resources | 15,562,128 | 16,584,587 | 17,802,055 | | 17,802,055 |
| Charges for Services | 1,079,826 | 1,058,355 | 1,143,840 | 13,287,075 | 14,430,915 |
| Fines and Forfeitures | 78,312 | 63,322 | 205,000 | | 205,000 |
| Miscellaneous | 1,236,441 | 3,183,218 | 413,150 | 5,355,344 | 5,768,494 |
| TOTAL REVENUES | 29,005,753 | 32,038,245 | 30,398,652 | 18,642,419 | 49,041,071 |
| EXPENDITURES - EXPENSES | | | | | |
| General Government | 2,248,496 | 2,744,663 | 2,887,634 | 3,318,025 | 6,205,659 |
| Judicial | 275,370 | 515,762 | 522,722 | | 522,722 |
| Public Safety | 10,281,346 | 12,268,600 | 12,931,800 | | 12,931,800 |
| Public Works | 4,301,781 | 5,922,720 | 9,709,543 | | 9,709,543 |
| Health Welfare | 670,376 | 784,125 | 779,022 | | 779,022 |
| Culture and Recreation | 3,364,503 | 8,737,113 | 7,947,793 | | 7,947,793 |
| Community Support | 105,011 | 80,011 | 115,011 | | 115,011 |
| Contingencies | xxxxxxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxxxxxx | 330,945 | | 330,945 |
| Utility Enterprises | | | | 10,233,993 | 10,233,993 |
| Hospitals | - | | | | - |
| Transit Systems | - | | | | - |
| Airports | - | | | | |
| Other Enterprises - Golf | - | | | 3,249,386 | 3,249,386 |
| Debt Service: Principal Retirement | - | | | 845,275 | 845,275 |
| Fiscal Agent Charges | 1,095,000 | 1,130,000 | 1,165,000 | xxxxxxxxxxxxxxxxxxxx | 1,165,000 |
| Interest Cost | 594,174 | 1,500 | 1,500 | | 1,500 |
| Capital Outlay | 3,169,191 | 558,306 | 521,475 | 102,166 | 623,641 |
| TOTAL EXPENDITURES - EXPENSES | 26,105,248 | 32,742,800 | 36,912,445 | 17,748,845 | 54,661,290 |
| Excess of Revenues over (under) | | | | | |
| Expenditures - Expenses | 2,900,505 | (704,555) | (6,513,793) | 893,574 | (5,620,219) |

Budget Summary for CITY OF ELKO
Schedule S-1

| GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | | | | (MEMO ONLY) COLUMNS 3 + 4 |
|---|--------------------------------|--|--------------------------|--|------------------------------|
| REVENUES | ACTUAL PRIOR YEAR 6/30/2018 | ESTIMATED CURRENT YEAR 6/30/2019 | BUDGET YEAR 6/30/2020 | PROPRIETARY FUNDS BUDGET YEAR 6/30/2020 | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds of Long-term Debt | - | - | - | | |
| Capital Leases | - | - | | | |
| Proceeds from Disposal of Capital Assets | - | | | | |
| Short Term Financing | | | | | |
| Operating Transfers in | 2,321,735 | 1,587,030 | 2,364,732 | 522,520 | 2,887,252 |
| Operating Transfers (out) | (2,831,076) | (2,189,505) | (2,887,252) | - | (2,887,252) |
| TOTAL OTHER FINANCING SOURCES (USES) | (509,341) | (602,475) | (522,520) | 522,520 | - |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income) | 2,391,164 | (1,307,030) | (7,036,313) | 1,416,094 | (5,620,219) |
| FUND BALANCE JULY 1, BEGINNING OF YEAR | | | | | |
| Reserved | 50,814 | - | - | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| Unreserved | 18,455,493 | 20,897,471 | 19,590,441 | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| TOTAL BEGINNING FUND BALANCE | 18,506,307 | 20,897,471 | 19,590,441 | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| Prior Period Adjustments | | | | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| Residual Equity Transfers | - | | | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| FUND BALANCE JUNE 30, END OF YEAR | | | | | |
| Reserved | - | | - | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| Unreserved | 20,897,471 | 19,590,441 | 12,816,628 | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| TOTAL ENDING FUND BALANCE | 20,897,471 | 19,590,441 | 12,816,628 | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |

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 | 23.5 | 24.5 | 25 |
| Judicial | | | |
| Public Safety | 69 | 69.5 | 71 |
| Public Works | 28.5 | 28.5 | 29 |
| Sanitation | 8 | 8 | 8 |
| Health | 8.5 | 8.5 | 8.5 |
| Welfare | | | |
| Culture and Recreation | 26 | 26 | 27 |
| Community Support | | | |
| TOTAL GENERAL GOVERNMENT | 163.5 | 165 | 168.5 |
| Utilities | 20 | 21 | 21.5 |
| Hospitals | | | |
| Transit Systems | | | |
| Airports | 4 | 4 | 4 |
| Other | | | |
| TOTAL | 24 | 25 | 25.5 |
| Total FTE's | 187.5 | 190 | 194 |

| | | | |
|---|--------------------|--------------------|--------------------|
| POPULATION (AS OF JULY 1) | 20,704 | 20,789 | 21,158 |
| SOURCE OF POPULATION ESTIMATE* | State Demographer | State Demographer | State Demographer |
| Assessed Valuation (Secured and Unsecured Only) | 513,303,111 | 519,380,386 | 550,760,598 |
| Net Proceeds of Mines | 34,689 | 5,077 | 5,077 |
| TOTAL ASSESSED VALUE | 513,337,800 | 519,385,463 | 550,765,675 |
| TAX RATE | | | |
| General Fund | 0.6148 | 0.6148 | 0.6148 |
| Special Revenue Funds | | | |
| Capital Projects Funds | 0.2252 | 0.2252 | 0.2252 |
| Debt Service Funds | 0.0800 | 0.0800 | 0.0800 |
| Enterprise Fund | | | |
| Other | | | |
| TOTAL TAX RATE | 0.9200 | 0.9200 | 0.9200 |

* 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 ELKO
(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 | (4) TAX RATE LEVIED | (5) TOTAL PREABATED AD VALOREM REVENUE | (6) AD VALOREM TAX ABATEMENT | (7) BUDGETED AD VALOREM REVENUE WITH CAP |
|---|----------------------------|------------------------------|---|---------------------------|---|---------------------------------------|---|
| OPERATING RATE | | | | | | | |
| A Property Tax Subject to Revenue Limitations | 3.3169 | 550,760,598 | 18,268,178 | 0.9200 | 5,066,998 | 51,685 | 5,015,313 |
| B Property Tax Outside Revenue Limitations: Net Proceeds of Mines | | | | | | | |
| VOTER APPROVED | | | | | | | |
| C Voter Approved Overrides | | | | | | | |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D Accident Indigent-NRS 428.185 | | | | | | | |
| E Medical Indigent-NRS428.285 | | | | | | | |
| F Capital Acquisition | | | | | | | |
| G Youth Services Levy | | | | | | | |
| H Legislative Overrides | | | | | | | |
| I SCCRT Loss-NRS 254.59813 | | | | | | | |
| J Other- Redevelopment Agency | | | | | | - | - |
| K Other | | | | | | | |
| L Subtotal (D - K) | - | | | - | | | |
| M Subtotal (A, B, C, L) | - | 550,760,598 | 18,268,178 | 0.9200 | 5,066,998 | 51,685 | 5,015,313 |
| N Debt | - | - | - | - | - | - | - |
| O Total M and N | - | 550,760,598 | 18,268,178 | 0.9200 | 5,066,999 | 51,685 | 5,015,313 |

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

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, 2020

Budget Summary for the CITY OF ELKO

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME | BEGINNING FUND BALANCES (1) | CONSOLIDATED TAX REVENUE (2) | PROPERTY TAX REQUIRED (3) | TAX RATE (4) | OTHER REVENUE (5) | OTHER FINANCING SOURCES OTHER THAN TRANSFER IN (6) | OPERATING TRANSFERS IN (7) | TOTAL (8) |
|---|--------------------------------------|------------------------------------|------------------------------------|--------------------|-------------------------|--|----------------------------------|--------------|
| General | 5,087,125 | 14,675,696 | 3,351,538 | 0.6148 | 4,606,619 | - | 400,000 | 28,120,978 |
| Recreation | 7,830,061 | | | | 3,895,000 | - | - | 11,725,061 |
| Youth Recreation | 5,913 | | | | 236,450 | | 130,000 | 372,363 |
| Municipal Court Admin. Assessment | 68,722 | | | | 4,000 | | - | 72,722 |
| Narcotics Task Force Grant | 1,133 | | | | 32,000 | | - | 33,133 |
| Revenue Stabilization | 1,920,303 | | | | 11,000 | | 276,203 | 2,207,506 |
| Capital Construction | 396,263 | | 846,061 | 0.1552 | 269,000 | | - | 1,511,324 |
| Elko Redevelopment Agency | 1,043,835 | | | | 362,538 | | - | 1,406,373 |
| Facility Reserve | 75,520 | | | | 2,000 | - | 414,305 | 491,825 |
| Ad Valorem Capital Projects | 1,306,255 | | | | 358,136 | | - | 1,664,391 |
| Public Improvement Development | 15,831 | | | | 100 | | - | 15,931 |
| Capital Equipment Reserve | 603,864 | 480,000 | 436,114 | 0.0800 | 22,500 | - | 414,305 | 1,956,783 |
| Debt Service | 1,235,616 | | 381,600 | 0.0700 | 690,800 | | 729,919 | 3,037,935 |
| Subtotal Governmental Fund Types, Expendable Trust Funds | 19,590,441 | 15,155,696 | 5,015,313 | 0.9200 | 10,490,143 | - | 2,364,732 | 52,616,325 |
| PROPRIETARY FUNDS | | | | | | | | |
| Water Enterprise | xxxxxxxxxxxx | | | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Sewer Enterprise | xxxxxxxxxxxx | | | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Landfill Enterprise | xxxxxxxxxxxx | | | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Health Insurance | xxxxxxxxxxxx | | | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Airport Enterprise | xxxxxxxxxxxx | | | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Golf Enterprise | xxxxxxxxxxxx | | | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| SUBTOTAL PROPRIETARY FUNDS | xxxxxxxxxxxx | | | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| TOTAL ALL FUNDS | xxxxxxxxxxxx | 15,155,696 | 5,015,313 | 0.9200 | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2020

Budget Summary for the CITY OF ELKO

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | FUND NAME | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES AND OTHER CHARGES ** (3) | CAPITAL OUTLAY *** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TOTAL (8) |
|---|-----------|---|---------------------------------|-----------------------------|---|---------------------------------|---|--------------------------------------|--------------------------------|-------------------|
| General | | X | 10,275,775 | 6,186,500 | 5,692,711 | - | 330,945 | 1,269,813 | 4,365,234 | 28,120,978 |
| Recreation | | R | - | - | 1,838,105 | 4,158,500 | - | 1,617,439 | 4,111,017 | 11,725,061 |
| Youth Recreation | | R | 132,100 | 57,500 | 122,950 | 56,200 | - | - | 3,613 | 372,363 |
| Municipal Court Admin. Assessment | | R | - | - | - | 72,722 | - | - | - | 72,722 |
| Narcotics Task Force Grant | | R | - | - | 32,000 | - | - | - | 1,133 | 33,133 |
| Revenue Stabilization | | R | - | - | - | - | - | - | 2,207,506 | 2,207,506 |
| Capital Construction | | C | - | - | 121,500 | 1,391,324 | - | - | (1,500) | 1,511,324 |
| Elko Redevelopment Agency | | C | - | - | 20,100 | 1,368,716 | - | - | 17,557 | 1,406,373 |
| Facility Reserve | | C | - | - | - | 145,000 | - | - | 346,825 | 491,825 |
| Ad Valorem Capital Projects | | C | - | - | - | 1,639,391 | - | - | 25,000 | 1,664,391 |
| Public Improvement Development | | C | - | - | - | 15,931 | - | - | - | 15,931 |
| Capital Equipment Reserve | | C | - | - | - | 1,566,500 | - | - | 390,283 | 1,956,783 |
| Rounding | | | | | | | | | | |
| Debt Service | | D | | | 1,687,975 | - | | | 1,349,960 | 3,037,935 |
| TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | | 10,407,875 | 6,244,000 | 9,515,341 | 10,414,284 | 330,945 | 2,887,252 | 12,816,628 | 52,616,325 |

*** 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, 2020

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 | 3,517,405 | 3,696,319 | 476,962 | - | - | - | 298,048 |
| Sewer | E | 3,122,147 | 4,525,825 | 3,506,844 | - | - | - | 2,103,166 |
| Landfill | E | 1,981,565 | 2,011,849 | 13,000 | - | - | - | (17,284) |
| Health Insurance | I | 2,979,000 | 3,318,025 | 10,000 | - | - | - | (329,025) |
| Airport | E | 1,030,650 | 3,249,386 | 1,342,038 | 102,166 | 497,520 | - | (481,344) |
| Golf | E | 656,308 | 845,275 | 6,500 | - | 25,000 | - | (157,467) |
| TOTAL | | 13,287,075 | 17,646,679 | 5,355,344 | 102,166 | 522,520 | - | 1,416,094 |

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

** Including Depreciation

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (4) BUDGET YEAR ENDING 6/30/2020 | |
|-----------------------------------|---|---|-------------------------------------|-------------------|
| | | | (3) TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| TAXES: | | | | |
| Ad Valorem | 3,022,103 | 3,231,039 | 3,351,538 | 3,351,538 |
| LICENSES / PERMITS: | | | | |
| <u>Business Licenses:</u> | | | | |
| Business License | - | 619,064 | 619,065 | 619,065 |
| Liquor License | - | 93,571 | 93,571 | 93,571 |
| Gaming License | - | 122,408 | 122,408 | 122,408 |
| Total Business License | 690,780 | 835,043 | 835,044 | 835,044 |
| <u>Other Licenses:</u> | | | | |
| Dog Licenses | - | 5,250 | 5,500 | 5,500 |
| Bicycle Licenses | - | - | - | - |
| Total Other Licenses | 7,457 | 5,250 | 5,500 | 5,500 |
| <u>Franchise Fees:</u> | | | | |
| Television | - | 4,500 | 4,500 | 4,500 |
| Natural Gas | - | 137,634 | 240,000 | 240,000 |
| Electricity | - | 249,553 | 262,500 | 270,000 |
| Geothermal | - | 2,157 | 2,500 | 2,500 |
| Water and Sewer | - | 166,445 | 230,000 | 230,000 |
| Telephone | - | 60,521 | 70,000 | 70,000 |
| Beehive Broadband | - | 1,719 | 1,750 | 1,750 |
| Total Franchise Fees | 926,172 | 622,529 | 811,250 | 818,750 |
| <u>Permits:</u> | | | | |
| Building Permits | 302,112 | 357,323 | 300,000 | 310,000 |
| Other Permits | - | - | - | - |
| Total Permits | 302,112 | 357,323 | 300,000 | 310,000 |
| TOTAL LICENSES AND PERMITS | 1,926,521 | 1,820,145 | 1,951,794 | 1,969,294 |
| INTERGOVERNMENTAL REVENUE: | | | | |
| <u>Grants:</u> | | | | |
| Task Force Grant | - | 119,228 | 119,228 | 119,228 |
| Law Enforcement Grants | 156,526 | 81,412 | 81,412 | 81,412 |
| Other Grants | - | - | - | - |
| Total Grants | 156,526 | 200,640 | 200,640 | 200,640 |
| <u>Fuel Taxes:</u> | | | | |
| Local Fuel Tax County Option | - | 123,691 | 123,691 | 123,691 |
| Fuel Tax - 1.75 | - | 130,123 | 130,123 | 130,123 |
| Fuel Tax - 2.35 | - | 252,259 | 252,259 | 252,259 |
| Total Fuel Taxes | 505,448 | 506,073 | 506,073 | 506,073 |
| <u>Consolidated Revenue:</u> | | | | |
| Cigarette Tax | - | 66,378 | 69,696 | 70,000 |
| Liquor Tax | - | 26,747 | 28,084 | 30,000 |
| Sales Tax | - | 12,110,367 | 12,715,885 | 12,715,885 |
| Government Services Tax | - | 1,729,811 | 1,729,811 | 1,729,811 |
| RPTT | - | 130,000 | 130,000 | 130,000 |
| Total Consolidated Revenue | 13,298,573 | 14,063,303 | 14,673,476 | 14,675,696 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| INTERGOVERNMENTAL REVENUE: (Continued) | | | | |
| <u>County Shared Revenues:</u> | | | | |
| Gaming Tax | 111,555 | 120,000 | 136,472 | 136,472 |
| Total County Shared Revenues | 111,555 | 120,000 | 136,472 | 136,472 |
| <u>Other Intergovernmental Revenue:</u> | | | | |
| Court Administrative Assessment | | 1,721 | 5,000 | 5,000 |
| LEO Reimbursements | | 28,405 | 22,000 | 22,000 |
| Workers Compensation Refunds | - | - | | |
| County Sales Tax Remit - .25 | 356,918 | 350,000 | 350,000 | 350,000 |
| Narcotics Seizure Revenue | | - | | |
| Total Other Intergov'tal Revenue | 356,918 | 380,126 | 377,000 | 377,000 |
| TOTAL INTERGOVERNMENTAL REV | 14,429,020 | 15,270,142 | 15,893,661 | 15,895,881 |
| CHARGES FOR SERVICES: | | | | |
| <u>Community Development Fees:</u> | | | | |
| Other Fees | 130,449 | - | - | - |
| Zoning Fees | - | 33,649 | 33,650 | 33,650 |
| Plan Check Fees | - | 125,000 | 125,000 | 125,000 |
| Total Community Development Fees | 130,449 | 158,649 | 158,650 | 158,650 |
| <u>Public Works Fees:</u> | | | | |
| Street Lighting Fees | - | 259,558 | 265,000 | 265,000 |
| Storm Water Management Fee | - | 121,705 | 125,000 | 125,000 |
| Total Public Works Fees | 395,547 | 381,263 | 390,000 | 390,000 |
| <u>Public Safety Fees:</u> | | | | |
| Fingerprinting Fees | - | 14,511 | 14,511 | 14,511 |
| Other Fees | 117,371 | 90,566 | 86,328 | 86,328 |
| Prostitution Fees | | 15,029 | 15,029 | 15,029 |
| Total Public Safety Fees | 117,371 | 120,106 | 115,868 | 115,868 |
| <u>Recreation Fees:</u> | | | | |
| Park Concession Fees | - | 573 | 600 | 600 |
| Park Use Fees | - | 20,000 | 20,000 | 20,000 |
| Swimming Pool Fees | - | 60,005 | 95,000 | 95,000 |
| Other Fees | 160,947 | - | - | - |
| Total Recreation Fees | 160,947 | 80,578 | 115,600 | 115,600 |
| <u>Health Fees:</u> | | | | |
| Animal Shelter Fees | - | 91,507 | 87,522 | 87,522 |
| Cemetery Sales | - | 10,807 | 20,000 | 20,000 |
| Grave Openings | - | 15,745 | 20,000 | 20,000 |
| Total Health Fees | 132,012 | 118,059 | 127,522 | 127,522 |
| TOTAL CHARGES FOR SERVICES | 936,326 | 858,655 | 907,640 | 907,640 |

| | (1) | (2) | (3) | (4) |
|--------------------------------------|--|--|------------------------------|-------------------|
| | | | BUDGET YEAR ENDING 6/30/2020 | |
| REVENUES | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| FINES AND FORFEITURES: | | | | |
| <u>Fines and Forfeitures</u> | | | | |
| Forensic Service Fees | 2,150 | 2,576 | 2,500 | 2,500 |
| Municipal Court Fees | 74,762 | 59,637 | 100,000 | 100,000 |
| Alcohol Assessment Fees | - | - | 2,500 | 2,500 |
| Bail Bond Fees | 1,400 | 1,109 | 100,000 | 100,000 |
| TOTAL FINES AND FORFEITURES | 78,312 | 63,322 | 205,000 | 205,000 |
| MISCELLANEOUS REVENUE: | | | | |
| <u>Interest:</u> | | | | |
| Interest on Investments | 32,757 | 35,000 | 35,000 | 35,000 |
| Total Interest | 32,757 | 35,000 | 35,000 | 35,000 |
| <u>Rent:</u> | | | | |
| General | 212 | - | - | - |
| Total Rent | 212 | - | - | - |
| <u>Other Miscellaneous:</u> | | | | |
| Public Defender Reimbursements | 19,057 | 859 | 1,000 | 1,000 |
| Street Cut Revenue | - | 429 | 2,000 | 2,000 |
| Private Donations | 206,612 | 6,323 | - | - |
| Other Miscellaneous | 72,839 | 236,892 | 266,500 | 266,500 |
| Total Other Miscellaneous | 298,508 | 244,503 | 269,500 | 269,500 |
| TOTAL OTHER MISCELLANEOUS | 331,477 | 279,503 | 304,500 | 304,500 |
| SUBTOTAL REVENUES ALL SOURCES | 20,723,759 | 21,522,806 | 22,614,133 | 22,633,853 |
| OTHER FINANCING SOURCES: | | | | |
| Proceeds of Medium Term Financing | - | - | - | - |
| Sale of Fixed Assets | - | - | - | - |
| <u>Operating Transfers In:</u> | | | | |
| Recreation Fund | 353,611 | 303,803 | 400,000 | 400,000 |
| Revenue Stabilization | - | - | - | - |
| Health Insurance Fund | - | - | - | - |
| Capital Equipment Fund | - | - | - | - |
| Municipal Court Adm Assessments | - | - | - | - |
| Total Operating Transfers In | 353,611 | 303,803 | 400,000 | 400,000 |
| TOTAL OTHER FINANCING SOURCES | 353,611 | 303,803 | 400,000 | 400,000 |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 4,500,225 | 5,144,108 | 5,087,125 | 5,087,125 |
| TOTAL BEGINNING FUND BALANCE | 4,500,225 | 5,144,108 | 5,087,125 | 5,087,125 |
| Prior Period Adjustments | - | - | - | - |
| Residual Equity Transfers | - | - | - | - |
| TOTAL AVAILABLE RESOURCES | 25,577,595 | 26,970,717 | 28,101,258 | 28,120,978 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) | (4) |
|--|---|--|---|---|
| | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED | BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| <u>Administration</u> | | | | |
| Salaries / Wages | 329,898 | 353,050 | 356,550 | 356,550 |
| Employee Benefits | 161,694 | 197,400 | 199,600 | 199,600 |
| Services / Supplies | 158,569 | 254,164 | 261,789 | 261,789 |
| Capital Outlay | - | - | - | - |
| Total Administration | 650,161 | 804,614 | 817,939 | 817,939 |
| <u>Clerk</u> | | | | |
| Salaries / Wages | 153,389 | 179,950 | 141,000 | 141,000 |
| Employee Benefits | 70,829 | 82,628 | 68,450 | 68,450 |
| Services / Supplies | 17,706 | 33,110 | 34,103 | 43,450 |
| Capital Outlay | - | - | - | - |
| Total Clerk | 241,924 | 295,688 | 243,553 | 252,900 |
| <u>Personnel</u> | | | | |
| Salaries / Wages | 54,353 | 58,000 | 73,000 | 73,000 |
| Employee Benefits | 24,172 | 25,450 | 32,635 | 32,635 |
| Services / Supplies | 48,590 | 60,087 | 61,890 | 66,400 |
| Capital Outlay | - | - | - | - |
| Total Personnel | 127,115 | 143,537 | 167,525 | 172,035 |
| <u>Information Systems</u> | | | | |
| Salaries / Wages | 97,848 | 146,210 | 151,100 | 151,100 |
| Employee Benefits | 45,722 | 69,000 | 74,300 | 74,300 |
| Services / Supplies | 157,309 | 178,263 | 183,611 | 234,100 |
| Capital Outlay | - | - | - | - |
| Total Information Systems | 300,879 | 393,473 | 409,011 | 459,500 |
| <u>Finance</u> | | | | |
| Salaries / Wages | 120,393 | 116,925 | 144,675 | 144,675 |
| Employee Benefits | 63,023 | 72,050 | 79,555 | 79,555 |
| Services / Supplies | 33,714 | 49,950 | 51,449 | 87,050 |
| Capital Outlay | - | - | - | - |
| Total Finance | 217,130 | 238,925 | 275,679 | 311,280 |
| <u>Planning / Zoning</u> | | | | |
| Salaries / Wages | 128,078 | 141,000 | 160,600 | 160,600 |
| Employee Benefits | 64,510 | 68,000 | 74,930 | 74,930 |
| Services / Supplies | 11,090 | 45,650 | 47,020 | 46,650 |
| Capital Outlay | - | - | - | - |
| Total Planning / Zoning | 203,678 | 254,650 | 282,550 | 282,180 |
| <u>Central Services</u> | | | | |
| Salaries / Wages | - | - | - | - |
| Employee Benefits | 316,853 | 275,476 | 340,000 | 340,000 |
| Services / Supplies | 135,659 | 130,000 | 133,900 | 135,000 |
| Total Central Services | 452,512 | 405,476 | 473,900 | 475,000 |
| <u>Economic Development</u> | | | | |
| Services / Supplies | 29,751 | 31,800 | 32,754 | 31,800 |
| Capital Outlay | - | - | - | - |
| Total Economic Development | 29,751 | 31,800 | 32,754 | 31,800 |
| Total Salaries / Wages | 883,959 | 995,135 | 1,026,925 | 1,026,925 |
| Total Employee Benefits | 746,803 | 790,004 | 869,470 | 869,470 |
| Total Services / Supplies | 592,388 | 783,024 | 806,516 | 906,239 |
| Total Capital Outlay | - | - | - | - |
| TOTAL GENERAL GOVERNMENT | 2,223,150 | 2,568,163 | 2,702,911 | 2,802,634 |

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| | (1) | (2) | (3) | (4) |
|---------------------------------------|-------------------------------------|---|------------------------------|--------------------|
| EXPENDITURES BY FUNCTION AND ACTIVITY | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | BUDGET YEAR ENDING 6/30/2020 | TENTATIVE APPROVED |
| PUBLIC SAFETY FUNCTION | | | | |
| Police | | | | |
| Salaries / Wages | 3,616,872 | 4,071,500 | 4,235,400 | 4,235,400 |
| Employee Benefits | 2,015,303 | 2,341,500 | 2,608,000 | 2,608,000 |
| Services / Supplies | 1,033,795 | 1,078,400 | 1,110,752 | 1,121,900 |
| Capital Outlay | - | - | - | - |
| Total Police | 6,665,970 | 7,491,400 | 7,954,152 | 7,965,300 |
| Fire - Main Station / ARFF | | | | |
| Salaries / Wages | 1,978,032 | 2,035,500 | 2,037,000 | 2,037,000 |
| Employee Benefits | 1,130,496 | 1,238,500 | 1,237,500 | 1,237,500 |
| Services / Supplies | 440,580 | 450,850 | 464,376 | 460,150 |
| Capital Outlay | - | - | - | - |
| Total Fire-Main Station/ARFF | 3,549,108 | 3,724,850 | 3,738,876 | 3,734,650 |
| Fire - Southside Station | | | | |
| Salaries / Wages | - | - | - | - |
| Employee Benefits | - | - | - | - |
| Services / Supplies | 6,112 | 8,250 | 8,498 | 8,250 |
| Capital Outlay | - | - | - | - |
| Total Fire - Southside Station | 6,112 | 8,250 | 8,498 | 8,250 |
| Fire - Downtown Station | | | | |
| Salaries / Wages | 12,555 | 10,000 | 12,000 | 12,000 |
| Employee Benefits | - | - | - | - |
| Services / Supplies | 15,708 | 41,100 | 42,333 | 39,600 |
| Capital Outlay | - | - | - | - |
| Total Fire - Downtown Station | 28,263 | 51,100 | 54,333 | 51,600 |
| | | | | |
| | | | | |
| | | | | |
| Total Salaries / Wages | 5,607,459 | 6,117,000 | 6,284,400 | 6,284,400 |
| Total Employee Benefits | 3,145,799 | 3,580,000 | 3,845,500 | 3,845,500 |
| Total Services / Supplies | 1,496,195 | 1,578,600 | 1,625,959 | 1,629,900 |
| Total Capital Outlay | - | - | - | - |
| TOTAL PUBLIC SAFETY | 10,249,453 | 11,275,600 | 11,755,859 | 11,759,800 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 06/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC WORKS | | | | |
| <u>Public Works</u> | | | | |
| Salaries / Wages | 671,389 | 721,000 | 751,500 | 751,500 |
| Employee Benefits | 333,646 | 358,500 | 380,000 | 380,000 |
| Services / Supplies | 1,122,572 | 1,301,200 | 1,340,236 | 1,311,200 |
| Capital Outlay | 154,517 | - | | |
| Total Public Works | 2,282,124 | 2,380,700 | 2,471,736 | 2,442,700 |
| <u>Fleet Maintenance</u> | | | | |
| Salaries / Wages | 310,667 | 302,950 | 307,500 | 307,500 |
| Employee Benefits | 151,218 | 151,390 | 157,000 | 157,000 |
| Services / Supplies | 46,778 | 65,850 | 67,826 | 65,850 |
| Capital Outlay | | - | | |
| Total Fleet Maintenance | 508,663 | 520,190 | 532,326 | 530,350 |
| <u>Engineering</u> | | | | |
| Salaries / Wages | 86,136 | 110,000 | 95,000 | 95,000 |
| Employee Benefits | 41,629 | 42,800 | 45,450 | 45,450 |
| Services / Supplies | 24,238 | 75,924 | 78,202 | 104,850 |
| Capital Outlay | - | - | - | - |
| Total Engineering | 152,003 | 228,724 | 218,652 | 245,300 |
| <u>Building Inspection</u> | | | | |
| Salaries / Wages | 264,325 | 227,358 | 302,000 | 302,000 |
| Employee Benefits | 114,283 | 124,000 | 161,100 | 161,100 |
| Services / Supplies | 75,630 | 74,966 | 77,215 | 74,966 |
| Capital Outlay | - | | | |
| Total Building Inspection | 454,238 | 426,324 | 540,315 | 538,066 |
| <u>Facilities Maintenance</u> | | | | |
| Salaries / Wages | 223,755 | 239,325 | 255,325 | 255,325 |
| Employee Benefits | 116,946 | 124,500 | 121,440 | 121,440 |
| Services / Supplies | 333,977 | 369,400 | 380,482 | 369,400 |
| Capital Outlay | | - | | |
| Total Facilities Maintenance | 674,678 | 733,225 | 757,247 | 746,165 |
| <u>Community Development</u> | | | | |
| Salaries / Wages | 115,299 | 125,000 | 100,000 | 100,000 |
| Employee Benefits | 52,646 | 51,230 | 46,500 | 46,500 |
| Services / Supplies | 6,968 | 114,000 | 117,420 | 114,000 |
| Capital Outlay | - | - | | |
| Total Community Development | 174,913 | 290,230 | 263,920 | 260,500 |
| Total Salaries / Wages | 1,671,571 | 1,725,633 | 1,811,325 | 1,811,325 |
| Total Employee Benefits | 810,368 | 852,420 | 911,490 | 911,490 |
| Total Services / Supplies | 1,610,163 | 2,001,340 | 2,061,381 | 2,040,266 |
| Total Capital Outlay | 154,517 | - | - | - |
| TOTAL PUBLIC WORKS | 4,246,619 | 4,579,393 | 4,784,196 | 4,763,081 |

[illegible]

[illegible]

[illegible]

| EXPENDITURES BY FUNCTION AND ACTIVITY | | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|--|---|-------------------|
| | | ACTUAL PRIOR YEAR ENDING 06/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| Page | Function Summary | | | | |
| 14 | General Government | 2,223,150 | 2,568,163 | 2,702,911 | 2,802,634 |
| 15 | Judicial | 275,370 | 468,000 | 450,000 | 450,000 |
| 16 | Public Safety | 10,249,453 | 11,275,600 | 11,755,859 | 11,759,800 |
| 17 | Public Works | 4,246,619 | 4,579,393 | 4,784,196 | 4,763,081 |
| | Sanitation | - | - | - | - |
| 18 | Health | 670,376 | 754,125 | 779,537 | 779,022 |
| 19 | Culture / Recreation | 1,256,089 | 1,350,235 | 1,495,479 | 1,490,438 |
| 20 | Community Support | 105,011 | 75,011 | 95,011 | 110,011 |
| | | | - | - | - |
| Total Expenditures - All Functions | | 19,026,068 | 21,070,527 | 22,062,993 | 22,154,986 |
| OTHER USES: | | | | | |
| | Contingency (Not to exceed 3% of total expenditures) | - | - | 330,945 | 330,945 |
| Page | Operating Transfers Out: | | | | |
| 23 | Recreation Fund | 700,000 | 379,852 | - | - |
| 27 | Capital Construction Fund | - | 113,000 | - | - |
| 29 | Revenue Stabilization Fund | 138,018 | 17,553 | 276,203 | 276,203 |
| 31 | Facility Reserve Fund | 207,027 | 26,330 | 414,305 | 414,305 |
| 37 | Capital Equipment Reserve | 207,027 | 26,330 | 414,305 | 414,305 |
| 52 | Health Insurance Fund | - | - | - | - |
| 54 | Airport Enterprise Fund | 155,347 | 250,000 | 165,000 | 165,000 |
| 56 | Golf Course Enterprise Fund | - | - | - | - |
| Total Operating Transfers Out | | 1,407,419 | 813,065 | 1,269,813 | 1,269,813 |
| TOTAL EXPENDITURES AND OTHER USES: | | 20,433,487 | 21,883,592 | 23,663,751 | 23,755,744 |
| ENDING FUND BALANCE: | | | | | |
| | Reserved | | | | |
| | Unreserved | 5,144,108 | 5,087,125 | 4,437,507 | 4,365,234 |
| Total Ending Fund Balance | | 5,144,108 | 5,087,125 | 4,437,507 | 4,365,234 |
| TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE | | 25,577,595 | 26,970,717 | 28,101,258 | 28,120,978 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| TAXES: | | | | |
| Room Taxes | 3,831,732 | 3,850,000 | 3,850,000 | 3,850,000 |
| INTERGOVERNMENTAL: | | | | |
| Grants | - | - | - | - |
| Total Intergovernmental Revenue | - | - | - | - |
| CHARGES FOR SERVICES: | | | | |
| Adult League Revenue | - | - | - | - |
| Park Use Fees | - | - | - | - |
| Total Charges for Services | - | - | - | - |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 69,059 | 25,000 | 45,000 | 45,000 |
| Private Donations | - | 2,823,500 | - | - |
| Other Miscellaneous | 648,830 | - | - | - |
| Total Miscellaneous Revenue | 717,889 | 2,848,500 | 45,000 | 45,000 |
| TOTAL REVENUE - ALL SOURCES | 4,549,621 | 6,698,500 | 3,895,000 | 3,895,000 |
| OTHER FINANCING SOURCES: | | | | |
| <u>Operating Transfers In:</u> | | | | |
| General Fund | 700,000 | 379,852 | | |
| Sewer Fund | - | - | | |
| Proceeds of Debt | - | - | | |
| TOTAL OTHER FINANCING SOURCES | 700,000 | 379,852 | - | - |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | 50,680 | | - | |
| Unreserved | 7,240,366 | 9,140,927 | 7,830,061 | 7,830,061 |
| TOTAL BEGINNING FUND BALANCE | 7,291,046 | 9,140,927 | 7,830,061 | 7,830,061 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 12,540,667 | 16,219,279 | 11,725,061 | 11,725,061 |
| EXPENDITURES | | | | |
| <u>Parks / Recreation Facilities</u> | | | | |
| Salaries / Wages | | | | |
| Employee Benefits | | | | |
| Services / Supplies | 5,000 | 5,000 | 5,000 | 5,000 |
| Capital Outlay | 200,831 | 503,352 | - | - |
| Total Parks/Recreation Facilities | 205,831 | 508,352 | 5,000 | 5,000 |
| <u>Other Recreation</u> | | | | |
| Salaries / Wages | | | | |
| Employee Benefits | | | | |
| Services / Supplies | 1,867,574 | 1,745,254 | 1,833,105 | 1,833,105 |
| Capital Outlay | - | 4,759,172 | 4,158,500 | 4,158,500 |
| Total Other Recreation | 1,867,574 | 6,504,426 | 5,991,605 | 5,991,605 |
| Total Salaries / Wages | - | - | - | - |
| Total Employee Benefits | - | - | - | - |
| Total Services / Supplies | 1,872,574 | 1,750,254 | 1,838,105 | 1,838,105 |
| Total Capital Outlay | - | 5,262,524 | 4,158,500 | 4,158,500 |
| TOTAL EXPENDITURES | 2,073,405 | 7,012,778 | 5,996,605 | 5,996,605 |
| OTHER FINANCING USES: | | | | |
| <u>Transfers Out</u> | | | | |
| Golf Enterprise Fund | 26,939 | 25,000 | 25,000 | 25,000 |
| Youth Recreation Fund | 56,939 | 112,000 | 130,000 | 130,000 |
| Debt Service Fund | 609,113 | 608,162 | 729,919 | 729,919 |
| Airport Fund | 327,055 | 327,475 | 332,520 | 332,520 |
| General Fund | 306,289 | 303,803 | 400,000 | 400,000 |
| Total Other Financing Uses | 1,326,335 | 1,376,440 | 1,617,439 | 1,617,439 |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | - | - |
| Unreserved | 9,140,927 | 7,830,061 | 4,111,017 | 4,111,017 |
| Total Ending Fund Balance | 9,140,927 | 7,830,061 | 4,111,017 | 4,111,017 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 12,540,667 | 16,219,279 | 11,725,061 | 11,725,061 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| INTERGOVERNMENTAL REVENUE: | | | | |
| | - | - | - | - |
| Total Intergovernmental Revenue | - | - | - | - |
| CHARGES FOR SERVICES: | | | | |
| Fun Factory Fees | 55,000 | 55,000 | 70,000 | 70,000 |
| Other Charges | 88,500 | 144,700 | 166,200 | 166,200 |
| Total Charges for Services | 143,500 | 199,700 | 236,200 | 236,200 |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 516 | 250 | 250 | 250 |
| Private Donations | - | - | - | - |
| Other Miscellaneous | 20,201 | - | - | - |
| Total Miscellaneous Revenue | 20,717 | 250 | 250 | 250 |
| TOTAL REVENUE - ALL SOURCES | 164,217 | 199,950 | 236,450 | 236,450 |
| OTHER FINANCING SOURCES: | | | | |
| <u>Operating Transfers In:</u> | | | | |
| Recreation Fund | 56,939 | 112,000 | 130,000 | 130,000 |
| General Fund | - | - | - | - |
| Total Operating Transfers In | 56,939 | 112,000 | 130,000 | 130,000 |
| TOTAL OTHER FINANCING SOURCES | 56,939 | 112,000 | 130,000 | 130,000 |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 48,847 | 34,163 | 5,913 | 5,913 |
| TOTAL BEGINNING FUND BALANCE | 48,847 | 34,163 | 5,913 | 5,913 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 270,003 | 346,113 | 372,363 | 372,363 |
| EXPENDITURES | | | | |
| <u>Latchkey Program (Fun Factory)</u> | | | | |
| Total Salaries / Wages | 114,880 | 112,100 | 132,100 | 132,100 |
| Total Employee Benefits | 46,482 | 54,250 | 57,500 | 57,500 |
| Total Services / Supplies | 74,478 | 117,650 | 120,000 | 122,950 |
| Total Capital Outlay | - | 56,200 | 56,200 | 56,200 |
| Total Latchkey Program | 235,840 | 340,200 | 365,800 | 368,750 |
| TOTAL EXPENDITURES | 235,840 | 340,200 | 365,800 | 368,750 |
| OTHER FINANCING USES: | | | | |
| Contingency | | | - | - |
| <u>Transfers Out</u> | | | | |
| | | - | | |
| Total Other Financing Uses | - | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 34,163 | 5,913 | 6,563 | 3,613 |
| Total Ending Fund Balance | 34,163 | 5,913 | 6,563 | 3,613 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 270,003 | 346,113 | 372,363 | 372,363 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| INTERGOVERNMENTAL REVENUE: | | | | |
| Municipal Court Adm. Assessment | 3,446 | 4,000 | 4,000 | 4,000 |
| Other Intergovernmental Revenue | | | | |
| Total Intergovernmental Revenue | 3,446 | 4,000 | 4,000 | 4,000 |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | | | | |
| Other Miscellaneous | | | | |
| Total Miscellaneous Revenue | - | - | - | - |
| TOTAL REVENUE - ALL SOURCES | 3,446 | 4,000 | 4,000 | 4,000 |
| OTHER FINANCING SOURCES: | | | | |
| Proceeds of Debt | | | | |
| Operating Transfers In: | | | | |
| General Fund | | | | |
| Total Operating Transfers In | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES | - | - | - | - |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 109,038 | 112,484 | 68,722 | 68,722 |
| TOTAL BEGINNING FUND BALANCE | 109,038 | 112,484 | 68,722 | 68,722 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 112,484 | 116,484 | 72,722 | 72,722 |
| EXPENDITURES | | | | |
| Municipal Court | | | | |
| Salaries / Wages | | | | |
| Employee Benefits | | | | |
| Services / Supplies | - | - | | |
| Capital Outlay | - | 47,762 | 72,722 | 72,722 |
| Total Municipal Court | - | 47,762 | 72,722 | 72,722 |
| TOTAL EXPENDITURES | - | 47,762 | 72,722 | 72,722 |
| OTHER FINANCING USES: | | | | |
| Transfers Out | | | | |
| General Fund | - | - | - | - |
| Total Other Financing Uses | - | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 112,484 | 68,722 | - | - |
| Total Ending Fund Balance | 112,484 | 68,722 | - | - |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 112,484 | 116,484 | 72,722 | 72,722 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUE: | | | | |
| St of NV Criminal Justice Grant | 27,887 | 32,000 | 32,000 | 32,000 |
| Elko County Match | - | - | | |
| City of Elko Match | - | - | | |
| City of Carlin Match | - | - | | |
| City of West Wendover Match | - | - | | |
| Total Intergovernmental Revenue | 27,887 | 32,000 | 32,000 | 32,000 |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | - | | - | - |
| Seizure Revenue | - | | | |
| Other Miscellaneous | 2,000 | | | |
| Total Miscellaneous Revenue | 2,000 | - | - | - |
| TOTAL REVENUE - ALL SOURCES | 29,887 | 32,000 | 32,000 | 32,000 |
| OTHER FINANCING SOURCES: | | | | |
| <u>Operating Transfers In:</u> | | | | |
| General Fund | | | - | - |
| | | - | - | - |
| Total Operating Transfers In | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES | - | - | - | - |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 3,139 | 1,133 | 1,133 | 1,133 |
| TOTAL BEGINNING FUND BALANCE | 3,139 | 1,133 | 1,133 | 1,133 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 33,026 | 33,133 | 33,133 | 33,133 |
| EXPENDITURES | | | | |
| <u>Public Safety</u> | | | | |
| Total Salaries / Wages | - | - | - | - |
| Total Employee Benefits | - | - | - | - |
| Total Services / Supplies | 31,893 | 32,000 | 32,000 | 32,000 |
| Total Capital Outlay | - | - | - | - |
| Total Public Safety | 31,893 | 32,000 | 32,000 | 32,000 |
| TOTAL EXPENDITURES | 31,893 | 32,000 | 32,000 | 32,000 |
| OTHER FINANCING USES: | | | | |
| Contingency | - | | | |
| <u>Transfers Out</u> | - | | | |
| | | - | - | - |
| Total Other Financing Uses | - | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 1,133 | 1,133 | 1,133 | 1,133 |
| Total Ending Fund Balance | 1,133 | 1,133 | 1,133 | 1,133 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 33,026 | 33,133 | 33,133 | 33,133 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| INTERGOVERNMENTAL REVENUE: | - | - | - | - |
| Total Intergovernmental Revenue | - | - | - | - |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 16,719 | 10,115 | 11,000 | 11,000 |
| Other Miscellaneous | | | | |
| Total Miscellaneous Revenue | 16,719 | 10,115 | 11,000 | 11,000 |
| TOTAL REVENUE - ALL SOURCES | 16,719 | 10,115 | 11,000 | 11,000 |
| OTHER FINANCING SOURCES: | | | | |
| Proceeds of Debt | | | | |
| Operating Transfers In: | | | | |
| General Fund | 138,018 | 17,553 | 276,203 | 276,203 |
| Total Operating Transfers In | 138,018 | 17,553 | 276,203 | 276,203 |
| TOTAL OTHER FINANCING SOURCES | 138,018 | 17,553 | 276,203 | 276,203 |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 1,785,220 | 1,892,635 | 1,920,303 | 1,920,303 |
| TOTAL BEGINNING FUND BALANCE | 1,785,220 | 1,892,635 | 1,920,303 | 1,920,303 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 1,939,957 | 1,920,303 | 2,207,506 | 2,207,506 |
| EXPENDITURES | | | | |
| General Government | | | | |
| Services & Supplies | - | | | |
| | - | - | - | - |
| | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| OTHER FINANCING USES: | | | | |
| Transfers Out | | | | |
| General Fund | 47,322 | - | | |
| Total Other Financing Uses | 47,322 | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 1,892,635 | 1,920,303 | 2,207,506 | 2,207,506 |
| Total Ending Fund Balance | 1,892,635 | 1,920,303 | 2,207,506 | 2,207,506 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 1,939,957 | 1,920,303 | 2,207,506 | 2,207,506 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES: | | | | |
| Ad Valorem | 762,841 | 795,309 | 846,061 | 846,061 |
| FRANCHISE FEES: | | | | |
| NV Energy Franchise Fee | 124,928 | 150,000 | 262,500 | 262,500 |
| Total Franchise Fees | 124,928 | 150,000 | 262,500 | 262,500 |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 10,495 | 4,500 | 6,500 | 6,500 |
| Contributions and Donations | - | - | - | - |
| Other Miscellaneous | 12,879 | - | - | - |
| Total Miscellaneous Revenue | 23,374 | 4,500 | 6,500 | 6,500 |
| TOTAL REVENUE - ALL SOURCES | 911,143 | 949,809 | 1,115,061 | 1,115,061 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In: | | 113,000 | | |
| Proceeds of Debt | - | - | | |
| Bond Premium | - | - | | - |
| TOTAL OTHER FINANCING SOURCES | - | 113,000 | - | - |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 498,511 | 328,536 | 396,263 | 396,263 |
| TOTAL BEGINNING FUND BALANCE | 498,511 | 328,536 | 396,263 | 396,263 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 1,409,654 | 1,391,345 | 1,511,324 | 1,511,324 |
| EXPENDITURES | | | | |
| <u>Planning / Zoning</u> | | | | |
| Services / Supplies | - | 1,500 | - | 1,500 |
| Capital Outlay | | | | |
| Total Planning / Zoning | - | 1,500 | - | 1,500 |
| <u>Public Works</u> | | | | |
| Services / Supplies | - | - | 120,000 | 120,000 |
| Capital Outlay | 1,081,118 | 993,582 | 1,391,324 | 1,391,324 |
| Total Public Works | 1,081,118 | 993,582 | 1,511,324 | 1,511,324 |
| <u>Debt Service</u> | | | | |
| Bond Issuance Costs | - | - | - | - |
| Total Debt Service | - | - | - | - |
| Total Salaries / Wages | - | - | - | - |
| Total Benefits | - | - | - | - |
| Total Services / Supplies | - | 1,500 | 120,000 | 121,500 |
| Total Capital Outlay | 1,081,118 | 993,582 | 1,391,324 | 1,391,324 |
| TOTAL EXPENDITURES | 1,081,118 | 995,082 | 1,511,324 | 1,512,824 |
| OTHER FINANCING USES: | | | | |
| <u>Transfers Out</u> | | | | |
| Redevelopment Agency | - | | | |
| Total Other Financing Uses | - | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 328,536 | 396,263 | - | (1,500) |
| Total Ending Fund Balance | 328,536 | 396,263 | - | (1,500) |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 1,409,654 | 1,391,345 | 1,511,324 | 1,511,324 |

| REVENUES | (1) | (2) | (3) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|----------------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES: | | | | |
| Ad Valorem | 292,342 | 338,608 | 355,538 | 355,538 |
| INTERGOVERNMENTAL REVENUE: | | | | |
| Other Intergovernmental Revenue | | | - | - |
| Total Intergovernmental Revenue | | - | - | - |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 7,751 | 4,750 | 7,000 | 7,000 |
| Land Sales | | - | - | - |
| Contributions | | | | |
| Other Miscellaneous | 85,020 | - | - | - |
| Total Miscellaneous Revenue | 92,771 | 4,750 | 7,000 | 7,000 |
| TOTAL REVENUE - ALL SOURCES | 385,113 | 343,358 | 362,538 | 362,538 |
| OTHER FINANCING SOURCES: | | | | |
| <u>Operating Transfers In:</u> | | | | |
| Capital Equipment Fund | 50,000 | - | - | - |
| Ad Valorem Capital Projects Fund | - | - | - | - |
| Total Operating Transfers In | 50,000 | - | - | - |
| TOTAL OTHER FINANCING SOURCES | 50,000 | - | - | - |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 931,314 | 850,722 | 1,043,835 | 1,043,835 |
| TOTAL BEGINNING FUND BALANCE | 931,314 | 850,722 | 1,043,835 | 1,043,835 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 1,366,427 | 1,194,080 | 1,406,373 | 1,406,373 |
| EXPENDITURES | | | | |
| <u>Redevelopment Agency</u> | | | | |
| Salaries / Wages | - | - | - | - |
| Benefits | - | - | - | - |
| Services / Supplies | 515,705 | 527 | 20,100 | 20,100 |
| Capital Outlay | - | 149,718 | 1,368,716 | 1,368,716 |
| Total Redevelopment Agency | 515,705 | 150,245 | 1,388,816 | 1,388,816 |
| | | | | |
| Total Salaries / Wages | - | - | - | - |
| Total Benefits | - | - | - | - |
| Total Services / Supplies | 515,705 | 527 | 20,100 | 20,100 |
| Total Capital Outlay | - | 149,718 | 1,368,716 | 1,368,716 |
| TOTAL EXPENDITURES | 515,705 | 150,245 | 1,388,816 | 1,388,816 |
| OTHER FINANCING USES: | | | | |
| <u>Transfers Out</u> | | | | |
| | | - | | |
| Total Other Financing Uses | | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 850,722 | 1,043,835 | 17,557 | 17,557 |
| Total Ending Fund Balance | 850,722 | 1,043,835 | 17,557 | 17,557 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 1,366,427 | 1,194,080 | 1,406,373 | 1,406,373 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| INTERGOVERNMENTAL REVENUE: | | | | |
| Grants | | | | |
| Other Intergovernmental Revenue | | | | |
| Total Intergovernmental Revenue | - | - | - | - |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 2,009 | 2,500 | 2,000 | 2,000 |
| Private Donations | - | - | - | - |
| Land Sales | - | - | - | - |
| Total Miscellaneous Revenue | 2,009 | 2,500 | 2,000 | 2,000 |
| TOTAL REVENUE - ALL SOURCES | 2,009 | 2,500 | 2,000 | 2,000 |
| OTHER FINANCING SOURCES: | | | | |
| <u>Operating Transfers In:</u> | | | | |
| Proceeds of Debt | - | - | - | - |
| General Fund | 207,027 | 26,330 | 414,305 | 414,305 |
| Total Operating Transfers In | 207,027 | 26,330 | 414,305 | 414,305 |
| TOTAL OTHER FINANCING SOURCES | 207,027 | 26,330 | 414,305 | 414,305 |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 221,642 | 111,690 | 75,520 | 75,520 |
| TOTAL BEGINNING FUND BALANCE | 221,642 | 111,690 | 75,520 | 75,520 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 430,678 | 140,520 | 491,825 | 491,825 |
| EXPENDITURES | | | | |
| <u>Administration</u> | | | | |
| Administration Services & Supplies | - | - | - | - |
| Police Services & Supplies | - | - | - | - |
| Total Services & Supplies | - | - | - | - |
| <u>Public Safety</u> | | | | |
| Police Station | 250,000 | - | - | - |
| Fire | 65,000 | 35,000 | 140,000 | 140,000 |
| Total Public Safety | 315,000 | 35,000 | 140,000 | 140,000 |
| <u>Public Works</u> | | | | |
| Facilities Capital Outlay | 3,988 | - | - | - |
| Engineering Capital Outlay | - | - | 5,000 | 5,000 |
| Total Public Works | 3,988 | - | 5,000 | 5,000 |
| <u>Health</u> | | | | |
| Animal Shelter Capital Outlay | - | 30,000 | - | - |
| Cemetery Capital Outlay | - | - | - | - |
| Total Health | - | 30,000 | - | - |
| <u>Culture & Recreation</u> | | | | |
| Parks Capital Outlay | - | - | - | - |
| Pool Capital Outlay | - | - | - | - |
| Total Culture & Recreation | - | - | - | - |
| Total Services & Supplies | - | - | - | - |
| Total Capital Outlay | 318,988 | 65,000 | 145,000 | 145,000 |
| TOTAL EXPENDITURES | 318,988 | 65,000 | 145,000 | 145,000 |
| OTHER FINANCING USES: | | | | |
| <u>Transfers Out</u> | | | | |
| Total Other Financing Uses | - | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 111,690 | 75,520 | 346,825 | 346,825 |
| Total Ending Fund Balance | 111,690 | 75,520 | 346,825 | 346,825 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 430,678 | 140,520 | 491,825 | 491,825 |

| REVENUES | (1) | (2) | (3) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|----------------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUE: | | | | |
| Ad Valorem Capital Projects Tax | 341,394 | 345,000 | 351,636 | 351,636 |
| Grants | - | - | - | - |
| Total Intergovernmental Revenue | 341,394 | 345,000 | 351,636 | 351,636 |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 6,481 | 6,500 | 6,500 | 6,500 |
| Other Miscellaneous | - | - | - | - |
| Total Miscellaneous Revenue | 6,481 | 6,500 | 6,500 | 6,500 |
| TOTAL REVENUE - ALL SOURCES | 347,875 | 351,500 | 358,136 | 358,136 |
| OTHER FINANCING SOURCES: | | | | |
| <u>Operating Transfers In:</u> | | | | |
| General Fund | | | | |
| <u>Proceeds of Financing</u> | | | | |
| TOTAL OTHER FINANCING SOURCES | - | - | - | - |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 631,880 | 979,755 | 1,306,255 | 1,306,255 |
| TOTAL BEGINNING FUND BALANCE | 631,880 | 979,755 | 1,306,255 | 1,306,255 |
| TOTAL AVAILABLE RESOURCES | 979,755 | 1,331,255 | 1,664,391 | 1,664,391 |
| EXPENDITURES | | | | |
| <u>General Government</u> | | | | |
| Services & Supplies | - | - | - | - |
| Total General Government | - | - | - | - |
| <u>Public Works</u> | | | | |
| Highways & Streets Capital | - | - | 1,559,391 | 1,559,391 |
| Facilities Capital Outlay | - | 25,000 | 25,000 | 25,000 |
| Total Public Works | - | 25,000 | 1,584,391 | 1,584,391 |
| <u>Public Safety</u> | | | | |
| Police Capital Outlay | - | - | - | - |
| Fire Capital Outlay | - | - | 55,000 | 55,000 |
| Total Public Safety | - | - | 55,000 | 55,000 |
| Total Services / Supplies | - | 25,000 | - | - |
| Total Capital Outlay | - | - | 1,639,391 | 1,639,391 |
| TOTAL EXPENDITURES | - | 25,000 | 1,639,391 | 1,639,391 |
| OTHER FINANCING USES: | | | | |
| <u>Transfers Out</u> | | | | |
| Redevelopment Agency Fund | - | - | - | - |
| Capital Construction | - | - | - | - |
| Total Other Financing Uses | - | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 979,755 | 1,306,255 | 25,000 | 25,000 |
| Total Ending Fund Balance | 979,755 | 1,306,255 | 25,000 | 25,000 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 979,755 | 1,331,255 | 1,664,391 | 1,664,391 |

| | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|--|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | | |
| CHARGES FOR SERVICES | | | | |
| Public Improvement Development | - | - | - | - |
| Other Charges | | | | |
| Total Charges for Services | - | - | - | - |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 136 | 100 | 100 | 100 |
| Other Miscellaneous | - | | | |
| Total Miscellaneous Revenue | 136 | 100 | 100 | 100 |
| TOTAL REVENUE - ALL SOURCES | 136 | 100 | 100 | 100 |
| OTHER FINANCING SOURCES: | | | | |
| <u>Operating Transfers In:</u> | | | | |
| General Fund | | | | |
| Proceeds of Financing | | | | |
| TOTAL OTHER FINANCING SOURCES | - | - | - | - |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 15,595 | 15,731 | 15,831 | 15,831 |
| TOTAL BEGINNING FUND BALANCE | 15,595 | 15,731 | 15,831 | 15,831 |
| TOTAL AVAILABLE RESOURCES | 15,731 | 15,831 | 15,931 | 15,931 |
| EXPENDITURES | | | | |
| <u>Public Works</u> | | | | |
| Capital Outlay | - | - | 15,931 | 15,931 |
| Total Public Works | - | - | 15,931 | 15,931 |
| <u>General Government</u> | | | | |
| Services & Supplies | - | | | |
| | - | - | - | - |
| Total Salaries / Wages | | | | |
| Total Employee Benefits | | | | |
| Total Services / Supplies | - | | | |
| Total Capital Outlay | - | - | 15,931 | 15,931 |
| TOTAL EXPENDITURES | - | - | 15,931 | 15,931 |
| OTHER FINANCING USES: | | | | |
| <u>Transfers Out</u> | | | | |
| Total Other Financing Uses | | | | |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 15,731 | 15,831 | - | - |
| Total Ending Fund Balance | 15,731 | 15,831 | - | - |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 15,731 | 15,831 | 15,931 | 15,931 |

| REVENUES | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES: | | | | |
| Ad Valorem | 344,964 | 409,953 | 436,114 | 436,114 |
| INTERGOVERNMENTAL REVENUE: | | | | |
| Consolidated Tax Revenue | 412,471 | 428,695 | 480,000 | 480,000 |
| Grant Revenue | - | - | - | - |
| Total Intergovernmental Revenue | 412,471 | 428,695 | 480,000 | 480,000 |
| MISCELLANEOUS REVENUE: | | | | |
| Interest | 9,025 | 7,500 | 7,500 | 7,500 |
| Private Donations | - | - | - | - |
| Other Miscellaneous | 6,000 | 15,000 | 15,000 | 15,000 |
| Total Miscellaneous Revenue | 15,025 | 22,500 | 22,500 | 22,500 |
| TOTAL REVENUE - ALL SOURCES | 772,460 | 861,148 | 938,614 | 938,614 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In: | | | | |
| General Fund | 207,027 | 26,330 | 414,305 | 414,305 |
| Water Fund | - | - | - | - |
| Sale of Fixed Assets | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES | 207,027 | 26,330 | 414,305 | 414,305 |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 1,234,356 | 1,030,786 | 603,864 | 603,864 |
| TOTAL BEGINNING FUND BALANCE | 1,234,356 | 1,030,786 | 603,864 | 603,864 |
| TOTAL AVAILABLE RESOURCES | 2,213,843 | 1,918,264 | 1,956,783 | 1,956,783 |
| EXPENDITURES | | | | |
| Information Systems - S & S | 25,346 | - | - | - |
| Police - Services & Supplies | - | - | - | - |
| Total Services & Supplies | 25,346 | - | - | - |
| Capital Outlay | | | | |
| Administration | | - | - | - |
| Information Systems | 30,322 | 175,000 | 83,500 | 83,500 |
| City Clerk | | - | - | - |
| Police | 335,850 | 261,000 | 301,000 | 301,000 |
| Fire | 473,154 | 665,000 | 644,000 | 644,000 |
| Public Works | 268,385 | 120,000 | 335,000 | 335,000 |
| Building Inspection | | - | - | - |
| Fleet Maintenance | | 15,500 | - | - |
| Engineering | - | - | 30,000 | 30,000 |
| Animal Shelter | | - | - | - |
| Parks/Recreation Facilities | | 38,900 | 97,000 | 97,000 |
| Facilities | - | 39,000 | 76,000 | 76,000 |
| Total Capital Outlay | 1,107,711 | 1,314,400 | 1,566,500 | 1,566,500 |
| TOTAL EXPENDITURES | 1,133,057 | 1,314,400 | 1,566,500 | 1,566,500 |
| OTHER FINANCING USES: | | | | |
| <u>Transfers Out</u> | | | | |
| | 50,000 | - | - | - |
| Total Other Financing Uses | 50,000 | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 1,030,786 | 603,864 | 390,283 | 390,283 |
| Total Ending Fund Balance | 1,030,786 | 603,864 | 390,283 | 390,283 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 2,213,843 | 1,918,264 | 1,956,783 | 1,956,783 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| INTERGOVERNMENTAL REVENUE: | - | - | - | - |
| Total Intergovernmental Revenue | - | - | - | - |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In: | | | | |
| General Fund | - | - | - | - |
| Recreation Fund | 609,113 | 608,162 | 729,919 | 729,919 |
| Capital Equipment Reserve Fund | - | - | - | - |
| Total Operating Transfers In | 609,113 | 608,162 | 729,919 | 729,919 |
| TOTAL OTHER FINANCING SOURCES | 609,113 | 608,162 | 729,919 | 729,919 |
| BEGINNING FUND BALANCE: | | | | |
| Reserved | - | - | - | - |
| Unreserved | 18,525 | 18,526 | 18,026 | 18,026 |
| TOTAL BEGINNING FUND BALANCE | 18,525 | 18,526 | 18,026 | 18,026 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 627,638 | 626,688 | 747,945 | 747,945 |
| 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 | 365,000 | 375,000 | 385,000 | 385,000 |
| Interest | 244,112 | 233,162 | 221,913 | 221,913 |
| Fiscal Agent Charges | - | 500 | 500 | 500 |
| Reserves - Increase/(Decrease) | | | | |
| Total Reserved Amount (Memo Only) | 609,112 | 608,662 | 607,413 | 607,413 |
| TYPE: | | | | |
| Principal | | | - | - |
| Interest | | | - | - |
| Fiscal Agent Charges | | | | |
| Reserves - Increase/(Decrease) | | | | |
| Total Reserved Amount (Memo Only) | - | - | - | - |
| ENDING FUND BALANCE: | | | | |
| Reserved | | - | - | |
| Unreserved | 18,526 | 18,026 | 140,532 | 140,532 |
| Total Ending Fund Balance | 18,526 | 18,026 | 140,532 | 140,532 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 627,638 | 626,688 | 747,945 | 747,945 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|-------------------------------------|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| REVENUES | | | | |
| TAXES: | | | | |
| Ad Valorem Taxes | 402,221 | 358,709 | 381,600 | 381,600 |
| MISCELLANEOUS | | | | |
| Interest Income | 7,843 | 4,000 | 7,800 | 7,800 |
| INTERGOVERNMENTAL: | | | | |
| RTC Revenue | 689,304 | 699,750 | 683,000 | 683,000 |
| TOTAL REVENUE - ALL SOURCES | 1,099,368 | 1,062,459 | 1,072,400 | 1,072,400 |
| 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 | 1,216,969 | 1,236,275 | 1,217,590 | 1,217,590 |
| TOTAL BEGINNING FUND BALANCE | 1,216,969 | 1,236,275 | 1,217,590 | 1,217,590 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfer | | | | |
| TOTAL AVAILABLE RESOURCES | 2,316,337 | 2,298,734 | 2,289,990 | 2,289,990 |
| EXPENDITURES AND RESERVES | | | | |
| TYPE: 2014 Revenue Bonds (Public Safety) | | | | |
| Principal | 285,000 | 290,000 | 295,000 | 295,000 |
| Interest | 52,031 | 45,563 | 38,981 | 38,981 |
| Fiscal Agent Charges | - | | | |
| Reserves - Increase/(Decrease) | | | | |
| Total Reserved Amount (Memo Only) | 337,031 | 335,563 | 333,981 | 333,981 |
| TYPE: 2010 Revenue Street Bonds | | | | |
| Principal | 445,000 | 465,000 | 485,000 | 485,000 |
| Interest | 298,031 | 279,581 | 260,581 | 260,581 |
| Fiscal Agent Charges | - | 1,000 | 1,000 | 1,000 |
| Reserves - Increase/(Decrease) | | | | |
| Total Reserved Amount (Memo Only) | 743,031 | 745,581 | 746,581 | 746,581 |
| ENDING FUND BALANCE: | | | | |
| Reserved | 1,236,275 | 1,217,590 | 1,209,428 | 1,209,428 |
| Unreserved | - | - | | |
| Total Ending Fund Balance | 1,236,275 | 1,217,590 | 1,209,428 | 1,209,428 |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 2,316,337 | 2,298,734 | 2,289,990 | 2,289,990 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE: | | | | |
| User Fees | 3,271,847 | 3,300,000 | 3,386,362 | 3,386,362 |
| Hydrant Revenues | | | | |
| Other Water Charges | | | | |
| Other Fees | 131,043 | 115,000 | 131,043 | 131,043 |
| TOTAL OPERATING REVENUE | 3,402,890 | 3,415,000 | 3,517,405 | 3,517,405 |
| OPERATING EXPENSE: | | | | |
| <u>Administration</u> | | | | |
| Salaries / Wages | 126,754 | 161,350 | 142,850 | 142,850 |
| Employee Benefits | 63,739 | 83,000 | 80,000 | 80,000 |
| Services / Supplies | 143,202 | 147,359 | 110,845 | 92,000 |
| Total Administration | 333,695 | 391,709 | 333,695 | 314,850 |
| <u>Operating</u> | | | | |
| Salaries / Wages | 546,161 | 630,000 | 612,200 | 612,200 |
| Employee Benefits | 367,873 | 348,000 | 337,000 | 337,000 |
| Services / Supplies | 927,543 | 906,593 | 892,577 | 959,930 |
| Total Operating | 1,841,577 | 1,884,593 | 1,841,777 | 1,909,130 |
| <u>Wells / Resources</u> | | | | |
| Salaries / Wages | 145,375 | 75,000 | 103,000 | 103,000 |
| Employee Benefits | 46,596 | 37,600 | 24,600 | 24,600 |
| Services / Supplies | 682,415 | 936,900 | 746,786 | 761,900 |
| Total Wells / Resources | 874,386 | 1,049,500 | 874,386 | 889,500 |
| <u>Depreciation</u> | 575,643 | 550,000 | 582,839 | 582,839 |
| Total Salaries / Wages | 818,290 | 866,350 | 858,050 | 858,050 |
| Total Employee Benefits | 478,208 | 468,600 | 441,600 | 441,600 |
| Total Services / Supplies | 1,753,160 | 1,990,852 | 1,750,208 | 1,813,830 |
| TOTAL OPERATING EXPENSE | 3,625,301 | 3,875,802 | 3,632,697 | 3,696,319 |
| OPERATING INCOME OR (LOSS) | (222,411) | (460,802) | (115,292) | (178,914) |
| NONOPERATING REVENUE: | | | | |
| Interest Income | 72,772 | 60,000 | 72,772 | 72,772 |
| Gain/Loss on disposal of Capital Assets | - | - | - | - |
| Other (Connection Fees) | 404,190 | 350,000 | 404,190 | 404,190 |
| TOTAL NONOPERATING REVENUE | 476,962 | 410,000 | 476,962 | 476,962 |
| NONOPERATING EXPENSE: | | | | |
| Interest Expense | - | - | - | - |
| TOTAL NONOPERATING EXPENSE | - | - | - | - |
| Net Income before Operating Transfers | 254,551 | (50,802) | 361,670 | 298,048 |
| OPERATING TRANSFERS: | | | | |
| In | | | | |
| Out (Capital Equipment Fund) | | - | - | - |
| NET OPERATING TRANSFERS | - | - | - | - |
| NET INCOME | 254,551 | (50,802) | 361,670 | 298,048 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| A. Cash Flows From Operating Activities | | | | |
| Cash received from customers | 3,415,134 | 3,415,000 | 3,517,405 | 3,517,405 |
| Cash received from interfund services provided | - | | | |
| Cash payments to suppliers for goods and services | (1,730,433) | (1,990,852) | (1,750,208) | (1,813,830) |
| Cash payments to employees for services & benefits | (1,254,825) | (1,334,950) | (1,299,650) | (1,299,650) |
| a. Net cash provided by operating activities | 429,876 | 89,198 | 467,547 | 403,925 |
| 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 | (481,766) | (260,000) | (2,942,000) | (2,942,000) |
| Receipt of customer contributions | 404,190 | 350,000 | 404,190 | 404,190 |
| Proceeds from sales of capital assets | - | | | |
| c. Net cash used for capital and related financing activities | (77,576) | 90,000 | (2,537,810) | (2,537,810) |
| D. Cash Flows From Investing Activities | | | | |
| Interest on Investments | 69,107 | 60,000 | 72,772 | 72,772 |
| Changes in Investments | | | | |
| d. Net cash provided from investing activities | 69,107 | 60,000 | 72,772 | 72,772 |
| Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d) | 421,407 | 239,198 | (1,997,491) | (2,061,113) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 8,058,345 | 8,479,752 | 8,718,950 | 8,718,950 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 8,479,752 | 8,718,950 | 6,721,459 | 6,657,837 |
| Reconciliation of operating income to net cash provided by operating income | | | | |
| OPERATING INCOME (LOSS) | (222,411) | (550,000) | (115,292) | (178,914) |
| Depreciation | 575,643 | 575,643 | 582,839 | 582,839 |
| Pension expense | 113,671 | | | |
| City pension contributions | (108,466) | | | |
| Net change in | | | | |
| Accounts receivable | 10,674 | | | |
| Due from other governments | - | | | |
| Inventories | (1,649) | | | |
| Accounts payable | 24,376 | | | |
| Accrued liabilities | 1,423 | | | |
| Compensated absences | 3,607 | | | |
| Customer deposits | 1,570 | | | |
| Net OPEB obligation | 31,438 | | | |
| Unearned revenue | - | | | |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 429,876 | 25,643 | 467,547 | 403,925 |

| PROPRIETARY FUND | (1) | (2) | (3) BUDGET YEAR ENDING 6/30/2020 | |
|------------------------------------|--|--|----------------------------------|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE: | | | | |
| Operating Fees | 2,928,992 | 2,500,000 | 2,928,992 | 2,928,992 |
| Septic Tank Receiving Fees | - | 175,000 | 175,000 | 175,000 |
| Other Fees | 18,155 | 17,500 | 18,155 | 18,155 |
| TOTAL OPERATING REVENUE | 2,947,147 | 2,692,500 | 3,122,147 | 3,122,147 |
| OPERATING EXPENSE: | | | | |
| <u>Administration</u> | | | | |
| Salaries / Wages | 171,594 | 218,750 | 204,950 | 204,950 |
| Employee Benefits | 82,938 | 89,700 | 107,000 | 107,000 |
| Services / Supplies | 178,110 | 167,041 | 120,692 | 80,900 |
| Total Administration | 432,642 | 475,491 | 432,642 | 392,850 |
| <u>Operating</u> | | | | |
| Salaries / Wages | 30,049 | 65,000 | 45,000 | 45,000 |
| Employee Benefits | 9,373 | 30,900 | 11,400 | 11,400 |
| Services / Supplies | 182,977 | 267,100 | 165,999 | 267,100 |
| Total Operating | 222,399 | 363,000 | 222,399 | 323,500 |
| <u>Plant / Facilities</u> | | | | |
| Salaries / Wages | 496,961 | 544,500 | 547,000 | 547,000 |
| Employee Benefits | 239,434 | 294,800 | 292,800 | 292,800 |
| Services / Supplies | 1,292,461 | 1,443,263 | 1,189,056 | 1,428,800 |
| Total Plant / Facilities | 2,028,856 | 2,282,563 | 2,028,856 | 2,268,600 |
| <u>Laboratory</u> | | | | |
| Salaries / Wages | 71,729 | 75,000 | 110,500 | 110,500 |
| Employee Benefits | 37,710 | 37,900 | 37,900 | 37,900 |
| Services / Supplies | 56,370 | 103,184 | 17,409 | 106,184 |
| Total Laboratory | 165,809 | 216,084 | 165,809 | 254,584 |
| <u>Depreciation</u> | 1,286,291 | 1,738,236 | 1,286,291 | 1,286,291 |
| Total Salaries / Wages | 770,333 | 903,250 | 907,450 | 907,450 |
| Total Employee Benefits | 369,455 | 453,300 | 449,100 | 449,100 |
| Total Services / Supplies | 1,709,918 | 1,980,588 | 1,493,156 | 1,882,984 |
| TOTAL OPERATING EXPENSE | 4,135,997 | 5,075,374 | 4,135,997 | 4,525,825 |
| OPERATING INCOME OR (LOSS) | (1,188,850) | (2,382,874) | (1,013,850) | (1,403,678) |
| NONOPERATING REVENUE: | | | | |
| Sewer Capital Improvement fees | 2,935,103 | 2,800,000 | 2,935,103 | 2,935,103 |
| Interest Income | 140,449 | 100,000 | 140,449 | 140,449 |
| Other (Connection Fees) | 431,282 | 400,000 | 431,292 | 431,292 |
| TOTAL NONOPERATING REVENUE | 3,506,834 | 3,300,000 | 3,506,844 | 3,506,844 |
| NONOPERATING EXPENSE: | | | | |
| Interest Expense | - | - | - | - |
| Loss on retirement of fixed assets | - | - | - | - |
| Other | - | - | - | - |
| TOTAL NONOPERATING EXPENSE | - | - | - | - |
| Net Income Before Transfers | 2,317,984 | 917,126 | 2,492,994 | 2,103,166 |
| OPERATING TRANSFERS: | | | | |
| Out: Recreation Fund | - | - | - | - |
| NET OPERATING TRANSFERS | - | - | - | - |
| NET INCOME | 2,317,984 | 917,126 | 2,492,994 | 2,103,166 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| A. Cash Flows From Operating Activities | | | | |
| Cash received from customers | 2,974,942 | 2,692,500 | 3,122,147 | 3,122,147 |
| Cash received from interfund services provided | - | | | |
| Cash payments to suppliers for goods and services | (1,843,380) | (1,980,588) | (1,493,156) | (1,882,984) |
| Cash payments to employees for services & benefits | (1,138,936) | (1,356,550) | (1,356,550) | (1,356,550) |
| a. Net cash provided by operating activities | (7,374) | (644,638) | 272,441 | (117,387) |
| 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 | (2,419,208) | (4,356,500) | (2,843,045) | (2,843,045) |
| Proceeds from sales of capital assets | - | | | |
| Cash received from capital improvement user fees | 2,935,103 | 2,800,000 | 2,935,103 | 2,935,103 |
| Receipt of customer contributions | 431,282 | 400,000 | 431,292 | 431,292 |
| c. Net cash used for capital and related financing activities | 947,177 | (1,156,500) | 523,350 | 523,350 |
| D. Cash Flows From Investing Activities | | | | |
| Interest on Investments | 132,963 | 100,000 | 140,449 | 140,449 |
| Changes in Investments | | | | - |
| d. Net cash provided from investing activities | 132,963 | 100,000 | 140,449 | 140,449 |
| Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d) | 1,072,766 | (1,701,138) | 936,240 | 546,412 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 15,428,877 | 16,501,643 | 14,800,505 | 14,800,505 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 16,501,643 | 14,800,505 | 15,736,745 | 15,346,917 |
| Reconciliation of operating income to net cash provided by operating income | | | | |
| OPERATING INCOME (LOSS) | (1,188,850) | (2,382,874) | (1,013,850) | (1,403,678) |
| Depreciation | 1,286,291 | 1,738,236 | 1,286,291 | 1,286,291 |
| Pension expense | 67,457 | | | |
| City pension contributions | (101,375) | | | |
| Net change in | | | | |
| Accounts receivable | 27,795 | | | |
| Due from other governments | - | | | |
| Inventories | - | | | |
| Prepaid expenses | (4,463) | | | |
| Accounts payable | (128,999) | | | |
| Accrued liabilities | 3,033 | | | |
| Compensated absences | 14,830 | | | |
| Customer deposits | - | | | |
| Net OPEB obligation | 16,907 | | | |
| Unearned revenue | | | | |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | (7,374) | (644,638) | 272,441 | (117,387) |

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|---|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE: | | | | |
| Landfill Fees | 1,930,617 | 1,745,000 | 1,930,617 | 1,930,617 |
| Garbage Franchise | 36,000 | 36,000 | 36,000 | 36,000 |
| Other Fees | 14,948 | 22,500 | 14,948 | 14,948 |
| TOTAL OPERATING REVENUE | 1,981,565 | 1,803,500 | 1,981,565 | 1,981,565 |
| OPERATING EXPENSE: | | | | |
| <u>Administration</u> | | | | |
| Salaries / Wages | 59,951 | 65,500 | 75,550 | 75,550 |
| Employee Benefits | 31,609 | 35,309 | 40,900 | 40,900 |
| Services / Supplies | 27,071 | 37,776 | 2,181 | 7,150 |
| Total Administration | 118,631 | 138,585 | 118,631 | 123,600 |
| <u>Operating</u> | | | | |
| Salaries / Wages | 500,855 | 501,575 | 573,575 | 573,575 |
| Employee Benefits | 275,072 | 257,250 | 257,500 | 257,500 |
| Services / Supplies | 689,695 | 792,550 | 832,700 | 832,700 |
| Total Operating | 1,465,622 | 1,551,375 | 1,663,775 | 1,663,775 |
| <u>Depreciation</u> | 224,474 | 213,803 | 224,474 | 224,474 |
| Total Salaries / Wages | 560,806 | 567,075 | 649,125 | 649,125 |
| Total Employee Benefits | 306,681 | 292,559 | 298,400 | 298,400 |
| Total Services / Supplies | 716,766 | 830,326 | 834,881 | 839,850 |
| TOTAL OPERATING EXPENSE | 1,808,727 | 1,903,763 | 2,006,880 | 2,011,849 |
| OPERATING INCOME OR (LOSS) | 172,838 | (100,263) | (25,315) | (30,284) |
| NONOPERATING REVENUE: | | | | |
| Interest Income | 12,779 | 12,000 | 13,000 | 13,000 |
| Grants | - | | | |
| Gain (loss) from disposal of capital assets | - | | | |
| Other | - | | | |
| TOTAL NONOPERATING REVENUE | 12,779 | 12,000 | 13,000 | 13,000 |
| NONOPERATING EXPENSE: | | | | |
| Interest Expense | - | - | - | - |
| Loss on retirement of fixed assets | | | | |
| Other | | | | |
| TOTAL NONOPERATING EXPENSE | - | - | - | - |
| Net Income Before Transfers | 185,617 | (88,263) | (12,315) | (17,284) |
| OPERATING TRANSFERS: | | | | |
| In | | | | |
| Out | - | - | | |
| NET OPERATING TRANSFERS | - | - | - | - |
| NET INCOME | 185,617 | (88,263) | (12,315) | (17,284) |

| PROPRIETARY FUND | (1) | (2) | (3) BUDGET YEAR ENDING 6/30/2020 | | (4) |
|--|--|--|----------------------------------|-------------------|-----|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED | |
| A. Cash Flows From Operating Activities | | | | | |
| Cash received from customers | 2,064,106 | 1,803,500 | 1,981,565 | 1,981,565 | |
| Cash received from interfund services provided | - | | | | |
| Cash payments to suppliers for goods and services | (685,443) | (830,326) | (834,881) | (839,850) | |
| Cash payments to employees for services & benefits | (834,172) | (859,634) | (947,525) | (947,525) | |
| a. Net cash provided by operating activities | 544,491 | 113,540 | 199,159 | 194,190 | |
| 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 | (94,799) | (221,000) | (157,500) | (157,500) | |
| 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 | (94,799) | (221,000) | (157,500) | (157,500) | |
| D. Cash Flows From Investing Activities | | | | | |
| Interest on Investments | 11,774 | 12,000 | 13,000 | 13,000 | |
| Changes in Investments | | | | | |
| d. Net cash provided from investing activities | 11,774 | 12,000 | 13,000 | 13,000 | |
| Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d) | 461,466 | (95,460) | 54,659 | 49,690 | |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 1,234,041 | 1,695,507 | 1,600,047 | 1,600,047 | |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 1,695,507 | 1,600,047 | 1,654,706 | 1,649,737 | |
| Reconciliation of operating income to net cash provided by operating income | | | | | |
| OPERATING INCOME (LOSS) | 172,838 | (100,263) | (25,315) | (30,284) | |
| Depreciation | 224,474 | 213,803 | 224,474 | 224,474 | |
| Pension expense | 86,189 | | | | |
| City pension contributions | (71,619) | | | | |
| Net change in | | | | | |
| Accounts receivable | 81,918 | | | | |
| Due from other governments | - | | | | |
| Inventories | - | | | | |
| Accounts payable | 31,323 | | | | |
| Accrued liabilities | 3,998 | | | | |
| Compensated absences | 139 | | | | |
| Customer deposits | 623 | | | | |
| Net OPEB obligation | 14,608 | | | | |
| Unearned revenue | - | | | | |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 544,491 | 113,540 | 199,159 | 194,190 | |

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE: | | | | |
| Aviation Fuel Fees | 21,653 | 21,220 | 21,650 | 21,650 |
| Landing Fees | - | 85,000 | 72,000 | 72,000 |
| Terminal Fees | - | 144,500 | 141,500 | 141,500 |
| Rentals & Leases | - | 273,943 | 285,000 | 285,000 |
| Parking Fees | - | 100,000 | 140,000 | 140,000 |
| Rental Car Access Fees | - | 230,000 | 265,000 | 265,000 |
| Concession Fees | - | - | - | - |
| Passenger Facility Charges | - | 70,000 | 77,000 | 77,000 |
| Other Fees | 969,655 | 25,710 | 28,500 | 28,500 |
| TOTAL OPERATING REVENUE | 991,308 | 950,373 | 1,030,650 | 1,030,650 |
| OPERATING EXPENSE: | | | | |
| <u>Administration</u> | | | | |
| Salaries / Wages | 65,663 | 109,400 | 85,400 | 109,400 |
| Employee Benefits | 31,080 | 56,100 | 47,900 | 56,100 |
| Services / Supplies | - | - | - | 4,500 |
| Total Administration | 96,743 | 165,500 | 133,300 | 170,000 |
| <u>Public Safety</u> | | | | |
| Salaries / Wages | 37,224 | 50,000 | 50,000 | 50,000 |
| Employee Benefits | 20,246 | 34,375 | 31,125 | 31,125 |
| Services / Supplies | - | - | - | - |
| Total Public Safety | 57,470 | 84,375 | 81,125 | 81,125 |
| <u>Operations</u> | | | | |
| Salaries / Wages | 220,003 | 189,400 | 220,675 | 220,675 |
| Employee Benefits | 33,594 | 96,500 | 125,050 | 125,050 |
| Services / Supplies | 172,815 | 311,100 | 140,000 | 140,000 |
| Total Operations | 426,412 | 597,000 | 485,725 | 485,725 |
| <u>Terminal</u> | | | | |
| Salaries / Wages | - | - | - | - |
| Employee Benefits | - | - | - | - |
| Services / Supplies | 93,130 | 145,200 | 150,000 | 150,000 |
| Total Terminal | 93,130 | 145,200 | 150,000 | 150,000 |
| <u>Depreciation</u> | 2,362,536 | 2,661,441 | 2,362,536 | 2,362,536 |
| Total Salaries / Wages | 322,890 | 348,800 | 356,075 | 380,075 |
| Total Employee Benefits | 84,920 | 186,975 | 204,075 | 212,275 |
| Total Services / Supplies | 265,945 | 456,300 | 290,000 | 294,500 |
| TOTAL OPERATING EXPENSE | 3,036,291 | 3,653,516 | 3,212,686 | 3,249,386 |
| OPERATING INCOME OR (LOSS) | (2,044,983) | (2,703,143) | (2,182,036) | (2,218,736) |
| NONOPERATING REVENUE: | | | | |
| Grants | 2,681,667 | 3,100,000 | 1,068,830 | 1,336,038 |
| Settlements | - | - | - | - |
| Gain (loss) from capital asset disposal | - | - | - | - |
| Interest Income | 10,418 | 5,000 | 6,000 | 6,000 |
| TOTAL NONOPERATING REVENUE | 2,692,085 | 3,105,000 | 1,074,830 | 1,342,038 |
| NONOPERATING EXPENSE: | | | | |
| Interest Expense | 118,517 | 112,475 | 102,166 | 102,166 |
| Bond Amortization Expense | - | - | - | - |
| Other Concrete Apron Failure Legal Expense | - | - | - | - |
| TOTAL NONOPERATING EXPENSE | 118,517 | 112,475 | 102,166 | 102,166 |
| Net Income Before Transfers | 528,585 | 289,382 | (1,209,372) | (978,864) |
| OPERATING TRANSFERS: | | | | |
| In General Fund | - | 250,000 | 165,000 | 165,000 |
| In Recreation Fund | - | 327,475 | 332,520 | 332,520 |
| NET OPERATING TRANSFERS | 482,402 | 577,475 | 497,520 | 497,520 |
| NET INCOME | 1,010,987 | 866,857 | (711,852) | (481,344) |

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| A. Cash Flows From Operating Activities | | | | |
| Cash received from customers | 1,140,929 | 950,373 | 1,030,650 | 1,030,650 |
| Cash payments to suppliers for goods and services | (572,179) | (456,300) | (290,000) | (294,500) |
| Cash payments to employees for services & benefits | (478,048) | (535,775) | (560,150) | (592,350) |
| a. Net cash provided by operating activities | 90,702 | (41,702) | 180,500 | 143,800 |
| B. Cash Flows From Non-Capital Financing Activities | | | | |
| Cash payments for Airport Apron Failure Litigation | - | - | - | - |
| Operating Transfers In/(Out) | 482,402 | 497,520 | 497,520 | 497,520 |
| b. Net cash provided by non-capital financing activities | 482,402 | 497,520 | 497,520 | 497,520 |
| C. Cash Flows From Capital and Related Financing Activities | | | | |
| Acquisition of capital assets | (2,804,536) | (3,306,668) | (1,156,860) | (1,446,075) |
| Principal paid on debt | (205,000) | (215,000) | (225,000) | (225,000) |
| Interest paid on debt | (122,054) | (112,475) | (102,166) | (102,166) |
| Bond issue costs | - | - | - | - |
| Unamortized bond discount/premium | - | - | - | - |
| Proceeds from issuance of debt | - | - | - | - |
| Proceeds from sales of capital assets | - | - | - | - |
| Proceeds from Federal Grants | 2,681,667 | 3,100,000 | 1,068,830 | 1,336,038 |
| Proceeds from arbitration settlement | - | - | - | - |
| c. Net cash used for capital and related financing activities | (449,923) | (534,143) | (415,196) | (437,203) |
| D. Cash Flows From Investing Activities | | | | |
| Interest on Investments | 9,901 | 5,000 | 6,000 | 6,000 |
| Changes in Investments | - | - | - | - |
| d. Net cash provided from investing activities | 9,901 | 5,000 | 6,000 | 6,000 |
| Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d) | 133,082 | (73,325) | 268,824 | 210,117 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 928,244 | 1,061,326 | 988,001 | 988,001 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 1,061,326 | 988,001 | 1,256,825 | 1,198,118 |
| Reconciliation of operating income to net cash provided by operating income | | | | |
| OPERATING INCOME (LOSS) | (2,044,983) | (2,703,143) | (2,182,036) | (2,218,736) |
| Depreciation | 2,362,536 | 2,661,441 | 2,362,536 | 2,362,536 |
| Pension expense | (31,970) | - | - | - |
| City pension contributions | (47,511) | - | - | - |
| Net change in assets/liabilities (Increase) Decrease in: | | | | |
| Accounts receivable | 155,749 | - | - | - |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| Accounts payable | (306,234) | - | - | - |
| Accrued liabilities | (601) | - | - | - |
| Customer deposits | (6,128) | - | - | - |
| Compensated absences | 13,264 | - | - | - |
| Net OPEB obligation | (3,420) | - | - | - |
| Unearned revenue | - | - | - | - |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 90,702 | (41,702) | 180,500 | 143,800 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE: | | | | |
| Greens Fees | - | 170,000 | 170,000 | 170,000 |
| Membership Fees | - | 235,000 | 237,000 | 237,000 |
| Tournament Fees | - | 42,500 | 40,000 | 40,000 |
| Golf Cart Rental Fees | - | 130,000 | 110,000 | 110,000 |
| Cart Path Usage Fees | - | 42,500 | 43,500 | 43,500 |
| Golf Cart Shed Rentals | - | 40,000 | 35,000 | 35,000 |
| Golf Concession Rental | - | 11,300 | 11,808 | 11,808 |
| Other Fees | 668,883 | 10,000 | 9,000 | 9,000 |
| TOTAL OPERATING REVENUE | 668,883 | 681,300 | 656,308 | 656,308 |
| OPERATING EXPENSE: | | | | |
| <u>Administration</u> | | | | |
| Salaries / Wages | 23,264 | 26,200 | 29,100 | 29,100 |
| Employee Benefits | 7,169 | 13,350 | 15,175 | 15,175 |
| Services / Supplies | - | - | - | - |
| Total Administration | 30,433 | 39,550 | 44,275 | 44,275 |
| <u>Operating</u> | | | | |
| Salaries / Wages | 156,059 | 210,650 | 210,650 | 210,650 |
| Employee Benefits | 52,716 | 100,800 | 101,500 | 101,500 |
| Services / Supplies | 263,283 | 415,650 | 300,000 | 396,850 |
| Total Operating | 472,058 | 727,100 | 612,150 | 709,000 |
| <u>Depreciation</u> | 91,642 | 90,000 | 92,000 | 92,000 |
| Total Salaries / Wages | 179,323 | 236,850 | 239,750 | 239,750 |
| Total Employee Benefits | 59,885 | 114,150 | 116,675 | 116,675 |
| Total Services / Supplies | 263,283 | 415,650 | 300,000 | 396,850 |
| TOTAL OPERATING EXPENSE | 594,133 | 856,650 | 748,425 | 845,275 |
| OPERATING INCOME OR (LOSS) | 74,750 | (175,350) | (92,117) | (188,967) |
| NONOPERATING REVENUE: | | | | |
| Interest Income | 5,270 | 2,000 | 4,000 | 4,000 |
| Other | - | 12,000 | 2,500 | 2,500 |
| TOTAL NONOPERATING REVENUE | 5,270 | 14,000 | 6,500 | 6,500 |
| NONOPERATING EXPENSE: | | | | |
| Interest Expense | - | - | - | - |
| Gain/(Loss) on disposals of fixed assets | - | - | - | - |
| Other | 59,129 | - | - | - |
| TOTAL NONOPERATING EXPENSE | 59,129 | - | - | - |
| Net Income Before Transfers | 139,149 | (161,350) | (85,617) | (182,467) |
| OPERATING TRANSFERS: | | | | |
| In General Fund | - | - | - | - |
| In Recreation Fund | 26,939 | 25,000 | 25,000 | 25,000 |
| (Out) | - | - | - | - |
| NET OPERATING TRANSFERS | 26,939 | 25,000 | 25,000 | 25,000 |
| NET INCOME | 166,088 | (136,350) | (60,617) | (157,467) |

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| A. Cash Flows From Operating Activities | | | | |
| Cash received from customers | 665,789 | 681,300 | 656,308 | 656,308 |
| Cash payments to suppliers for goods and services | (261,661) | (415,650) | (300,000) | (396,850) |
| Cash payments to employees for services & benefits | (322,692) | (351,000) | (356,425) | (356,425) |
| a. Net cash provided by operating activities | 81,436 | (85,350) | (117) | (96,967) |
| B. Cash Flows From Non-Capital Financing Activities | | | | |
| Operating Transfers In/(Out) | 26,939 | 25,000 | 25,000 | 25,000 |
| b. Net cash provided by non-capital financing activities | 26,939 | 25,000 | 25,000 | 25,000 |
| C. Cash Flows From Capital and Related Financing Activities | | | | |
| Acquisition of capital assets | (50,378) | (50,000) | (58,000) | (58,000) |
| Principal paid on debt | - | - | - | - |
| Interest paid on debt | - | - | - | - |
| Proceeds from sales of capital assets | - | 12,000 | 2,500 | 2,500 |
| c. Net cash used for capital and related financing activities | (50,378) | (38,000) | (55,500) | (55,500) |
| D. Cash Flows From Investing Activities | | | | |
| Interest on Investments | 4,930 | 2,000 | 4,000 | 4,000 |
| Changes in Investments | | | | |
| d. Net cash provided from investing activities | 4,930 | 2,000 | 4,000 | 4,000 |
| Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d) | 62,927 | (96,350) | (26,617) | (123,467) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 667,941 | 730,868 | 634,518 | 634,518 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 730,868 | 634,518 | 607,901 | 511,051 |
| Reconciliation of operating income to net cash provided by operating income | | | | |
| OPERATING INCOME (LOSS) | 74,750 | (175,350) | (92,117) | (188,967) |
| Depreciation | 91,642 | 90,000 | 92,000 | 92,000 |
| Pension expense | (41,535) | | | |
| City pension contributions | (21,644) | | | |
| Net change in | | | | |
| Accounts receivable | (3,094) | | | |
| Due from other governments | - | | | |
| Inventories | - | | | |
| Accounts payable | 1,622 | | | |
| Accrued liabilities | 1,573 | | | |
| Compensated absences | 4,527 | | | |
| Customer deposits | - | | | |
| Net OPEB obligation | (26,405) | | | |
| Unearned revenue | - | | | |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 81,436 | (85,350) | (117) | (96,967) |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) (4) BUDGET YEAR ENDING 6/30/2020 | |
|--|---|---|---|-------------------|
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERNAL SERVICE | | | | |
| OPERATING REVENUE: | | | | |
| Health Insurance Contributions | 2,160,147 | 2,340,000 | 2,574,000 | 2,574,000 |
| Employee Dependent Contributions | - | 175,000 | 175,000 | 175,000 |
| Retiree Contributions | - | 55,000 | 55,000 | 55,000 |
| Stop Loss Reimbursements | - | 100,000 | 100,000 | 100,000 |
| Subsidy/Retirees & Dependents | - | 75,000 | 75,000 | 75,000 |
| TOTAL OPERATING REVENUE | 2,160,147 | 2,745,000 | 2,979,000 | 2,979,000 |
| OPERATING EXPENSE: | | | | |
| <u>Administration</u> | | | | |
| Employee Benefits | 1,678,177 | 3,070,000 | 3,318,025 | 3,318,025 |
| Services / Supplies | - | - | - | - |
| Total Administration | 1,678,177 | 3,070,000 | 3,318,025 | 3,318,025 |
| <u>Depreciation</u> | - | - | - | - |
| Total Employee Benefits | 1,678,177 | 3,070,000 | 3,318,025 | 3,318,025 |
| Total Services / Supplies | - | - | - | - |
| TOTAL OPERATING EXPENSE | 1,678,177 | 3,070,000 | 3,318,025 | 3,318,025 |
| OPERATING INCOME OR (LOSS) | 481,970 | (325,000) | (339,025) | (339,025) |
| NONOPERATING REVENUE: | | | | |
| Interest Income | 11,071 | 6,500 | 10,000 | 10,000 |
| TOTAL NONOPERATING REVENUE | 11,071 | 6,500 | 10,000 | 10,000 |
| NONOPERATING EXPENSE: | | | | |
| Other | - | - | - | - |
| TOTAL NONOPERATING EXPENSE | - | - | - | - |
| Net Income Before Transfers | 493,041 | (318,500) | (329,025) | (329,025) |
| OPERATING TRANSFERS: | | | | |
| in / (Out) - General Fund | - | - | - | - |
| NET OPERATING TRANSFERS | - | - | - | - |
| CHANGE IN NET POSITION | 493,041 | (318,500) | (329,025) | (329,025) |
| A. Cash Flows From Operating Activities | | | | |
| Cash received from group insurance premiums | 2,160,147 | 2,645,000 | 2,879,000 | 2,879,000 |
| Cash payments to suppliers for goods and services | 109,309 | (2,970,000) | (3,218,025) | (3,218,025) |
| Cash paid to employees | (1,678,177) | - | - | - |
| a. Net cash provided (used) by operating activities | 591,279 | (325,000) | (339,025) | (339,025) |
| 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 | 9,822 | 6,500 | 10,000 | 10,000 |
| d. Net cash provided from investing activities | 9,822 | 6,500 | 10,000 | 10,000 |
| Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d) | 601,101 | (318,500) | (329,025) | (329,025) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 995,062 | 1,596,163 | 1,277,663 | 1,277,663 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 1,596,163 | 1,277,663 | 948,638 | 948,638 |
| Reconciliation of operating income to net cash provided by operating income | | | | |
| OPERATING INCOME (LOSS) | 481,970 | (325,000) | (339,025) | (339,025) |
| Net change in assets/liabilities | | | | |
| (Increase) in accounts receivable | - | - | - | - |
| (Increase) in prepaids | 69,363 | - | - | - |
| Increase in accounts payable | 39,946 | - | - | - |
| Increase in accrued liabilities | - | - | - | - |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 591,279 | (325,000) | (339,025) | (339,025) |

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

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

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

| (1) NAME OF BOND OR LOAN FUND: | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMENT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 7/1/2018 | REQUIREMENT FOR FISCAL BUDGET YEAR ENDING 6/30/2020 | | |
|--------------------------------------|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|--|------------------------------|---------------------|
| | | | | | | | | (9) INTEREST PAYABLE | (10) PRINCIPAL PAYABLE | (11) TOTAL |
| Debt Service | | | | | | | | | | |
| 2010 Idaho St Rehab Bond | 2 | 20 Years | \$ 10,500,000 | 9/8/2010 | 3/1/2030 | 3.7000% | \$ 7,610,000 | \$ 260,581 | \$ 485,000 | \$ 745,581 |
| 2014 Public Safety Bond | 5 | 10 Years | \$ 3,000,000 | 7/5/2014 | 6/1/2024 | 2.2500% | \$ 2,170,000 | \$ 38,981 | \$ 295,000 | \$ 333,981 |
| 2015 Recreation Facilities Bond | 2 | 20 Years | \$ 8,000,000 | 11/12/2015 | 5/1/2035 | 2.4350% | \$ 6,995,000 | \$ 221,914 | \$ 385,000 | \$ 606,914 |
| Total Debt Service Fund | | | \$ 21,500,000 | | | | \$ 16,775,000 | \$ 521,476 | \$ 1,165,000 | \$ 1,686,476 |
| Airport Fund | | | | | | | | | | |
| 2009 Airport Terminal Bonds | 2 | 17 Years | \$ 3,735,000 | 12/1/2009 | 10/1/2026 | Variable | \$ 2,295,000 | \$ 102,166 | \$ 225,000 | \$ 327,166 |
| Total Airport Fund | | | \$ 3,735,000 | | | | \$ 2,295,000 | \$ 102,166 | \$ 225,000 | \$ 327,166 |
| | | | | | | | | | | |
| | | | \$ - | | | | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | | | |
| Total All Debt Service | | | \$ 25,235,000 | | | | \$ 19,070,000 | \$ 623,642 | \$ 1,390,000 | \$ 2,013,642 |

| | | TRANSFERS IN | | | TRANSFERS OUT | | |
|---|-----------------|--------------|---------|----------------------------|---------------|-----------|--|
| FUND TYPE | FROM FUND | PAGE | AMOUNT | TO FUND | PAGE | AMOUNT | |
| GENERAL FUND | Recreation | 22 | 400,000 | Airport Fund | 41 | 165,000 | |
| | | | | Revenue Stabilization Fund | 26 | 276,203 | |
| | | | | Capital Equipment Fund | 32 | 414,305 | |
| | | | | Facility Reserve Fund | 29 | 414,305 | |
| | | | | | | | |
| | | | | | | | |
| SUBTOTAL | | | 400,000 | | | 1,269,813 | |
| SPECIAL REVENUE FUNDS | | | | | | | |
| RECREATION FUND | | | | Youth Recreation | 23 | 130,000 | |
| | | | | Golf Fund | 43 | 25,000 | |
| | | | | Debt Service Fund | 33 | 729,919 | |
| | | | | Airport Fund | 41 | 332,520 | |
| | | | | General Fund | 13 | 400,000 | |
| | | | | | | | |
| Youth Recreation Fund Revenue Stabilization Fund | Recreation Fund | 22 | 130,000 | | | | |
| | General | 21 | 276,203 | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| SUBTOTAL | | | 406,203 | | | 1,617,439 | |
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| | | | | | | | |
| TOTAL | | | 806,203 | | | 2,887,252 | |

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), each (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 79th Session; February 6, 2019 to June 3, 2019

| | | |
|--|--------------------------------------|---|
| 1. Activity: | | |
| 2. Funding Source: | General Fund - City Manager's Budget | |
| 3. Transportation | \$ | |
| 4. Lodging and meals | \$ | |
| 5. Salaries and Wages | \$ | |
| 6. Compensation to lobbyists | \$ | - |
| 7. Entertainment | \$ | |
| 8. Supplies, equipment & facilities; other personnel and services spent in Carson City | \$ | |
| Total | \$ | - |

Entity: City of Elko

Budget Year 2018-2019

Sch of Existing Contracts

Local Government: City of Elko
 Contact: Curtis Calder, City Manager
 E-mail Address: ccalder@elkocitynv.gov
 Daytime Telephone: (775) 777-7110

Total Number of Existing Contracts: 3

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2018-19 | Proposed Expenditure FY 2019-20 | Reason or need for contract: |
|------|---------------------------------|----------------------------|------------------------------|---------------------------------|---------------------------------|-------------------------------|
| 1 | HintonBurdick CPAs and Advisors | 7/1/2015 | 6/30/2020 | \$ 60,000 | \$ 65,000 | Independent Auditing Services |
| 2 | Elko County | 7/1/1994 | None | \$ 468,000 | \$ 450,000 | Municipal Court Services |
| 3 | Goicoechea & DiGrazia, LTD | 1/1/1987 | None | \$ 395,000 | \$ 415,000 | Attorney Services |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | Total Proposed Expenditures | | | \$ 923,000 | \$ 930,000 | |

Additional Explanations (Reference Line Number and Vendor):

Local Government: City of Elko
 Contact: Curtis Calder, City Manager
 E-mail Address: ccalder@elkocitynv.gov
 Daytime Telephone: (775) 777-7110

Total Number of Privatization Contracts: 0

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Duration (Months/ Years) | Proposed Expenditure FY 2017-17 | Proposed Expenditure FY 2018-18 | 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.

Advertising Invoice

Elko Daily Free Press

3720 Idaho St.
Elko, NV 89801

Phone: 775-748-2738
Fax: 775-738-2155

CITY OF ELKO/LEGALS & PRINTING
1751 COLLEGE AVENUE
ELKO, NV 89801

Cust. 60000271 Phone 775-777-7110

INVOICE# 52530 Date: 5/22/19

| Qty | Description | Unit Cost | Total |
|-----|------------------------------|-----------|---------|
| | NOTICE/2019/2020 FISCAL YEAR | | \$46.32 |

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To charge this amount to your credit card, please complete the following information and
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Signature _____

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ELKO DAILY FREE PRESS

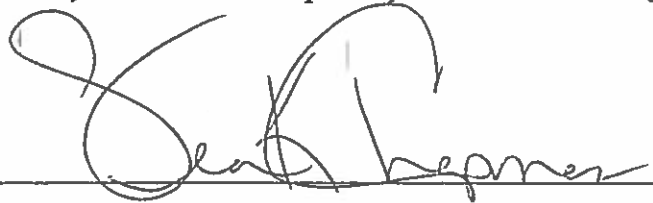
3720 Idaho St.

Elko, Nev. 89801

(775) 738-3118

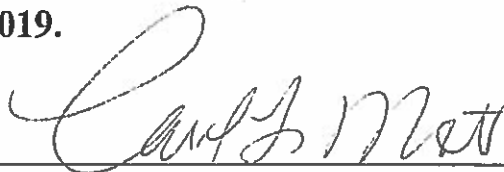
Affidavit of Publication

I, Seana K. Chapman, Legal Clerk of the *Elko Daily Free Press*, published daily at Elko, Nevada, do solemnly swear that a copy of **NOTICE/2019/2020 FISCAL YEAR**, as per clipping attached, was published on **May 21, 2019**, in the regular and entire issue of the above said newspaper, with general circulation of Elko and Lander counties, and not in any supplement thereof, for **ONE (1)** week commencing with the issue dated **May 21, 2019**, and ending with the issue dated as **May 21, 2019**, with no subsequent publications being made.



Seana K. Chapman

Subscribed and sworn to before me, on May 21,
2019.



Notary Public

State of Nevada

County of Elko

**PUBLIC HEARING NOTICE
CITY OF ELKO
TENTATIVE BUDGET
2019/2020 FISCAL YEAR**

THE City of Elko City Council shall hold a public hearing on May 28, 2019 beginning at 4:00 p.m. at Elko City Hall, 1751 College Avenue, Elko, Nevada.

A tentative budget has been prepared in detail and on appropriate forms as prescribed by the Department of Taxation and is available for public inspection at the office of the Elko City Clerk, Elko City Hall, 1751 College Avenue, Elko, Nevada.

CITY OF ELKO.
BY: Kelly Wooldridge, City Clerk

May 21

