

City of Elko



**Fiscal Year
2016/2017**

Final Budget



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

City of Elko herewith submits the (TENTATIVE) --- (FINAL) budget for the
 fiscal year ending June 30, 2017

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 4,487,283

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1,625 If the final computation requires, the tax rate will be lowered.

This budget contains 12 governmental fund types with estimated expenditures of \$ 39,532,892 and
6 proprietary funds with estimated expenses of \$ 16,988,311

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed Dawn Stout

Dated: May 24, 2016

[Handwritten signatures]

SCHEDULED PUBLIC HEARING:

Date and Time May 24, 2016 @ 4:00 P.M. PDT

Publication Date May 17, 2016

Place: 1751 College Avenue, Elko, NV 89801

CITY OF ELKO
2016/2017 Final Budget

The 2016/2017 fiscal year budget for the City of Elko includes a tax rate of .9200, a total of 1.6251 less than that allowed under the current cap. This is the same tax rate the City has had since fiscal year 2005/2006.

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

Total general fund revenues are budgeted at a decrease of 4.9% from our estimate for FY 2016 based on Council action to not budget the full projected consolidated tax excess revenues. Property tax revenue is expected to increase 3.0%, licenses and permits are expected to decrease 4.0%, intergovernmental revenue is expected to decrease 6.8%, and charges for services are expected to decrease 4.1% when compared to the estimated FY 2015/16. The tax abatement that was enacted by the Legislature in 2005 has an impact to the general fund for fiscal year 2016/17 of approximately \$44,491. The consolidated tax revenues are the largest single source of general fund revenue comprising 65.7% of FY 2016 revenues and 63.9% of FY 2017 revenues.

General fund expenditures are projected to increase 7.0% from estimated FY 2015/16 or approximately \$1,289,073. The total general fund expenditures are projected to be approximately \$19.8 million in FY 2017. Salaries and benefits comprise 75.3% of total general fund expenses; services and supplies are the remaining 24.7% of general fund expenses. The transfers out of the general fund totaling \$410,111 are for administration and ARFF firefighter services to the airport enterprise fund in addition to AIP grant matches totaling \$297,450. The additional \$112,652 are transfers pursuant to the City's revenue stabilization policy.

The transfer from the recreation fund to the general fund represents 22.5% of operating expenses for recreation related services in the general fund. The transfer from the 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 fund covers the Airport Terminal Bond payment. The California Interpretive Center Bond was refunded and combined with the Recreational Facilities Bond in FY 2016.

The City has established a reserve fund balance in the recreation fund in the amount of \$122,056 for the first interest payment on the Recreation Facilities Bond. In addition, the debt service fund has a reserved fund balance in the amount of \$1,171,017, a one year payment reserve for the 2010 street bond and the police station bond.

2016/2017 Budget Index

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Budget Summary for CITY OF ELKO
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/2017	(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2015	ESTIMATED CURRENT YEAR 6/30/2016	BUDGET YEAR 6/30/2017			
REVENUES						
Property Taxes	4,483,068	4,866,970	5,034,792		5,034,792	
Other Taxes	3,135,806	3,362,540	3,500,000		3,500,000	
Licenses and Permits	2,087,384	1,807,970	1,736,010		1,736,010	
Intergovernmental Resources	14,486,271	14,866,361	14,916,820		14,916,820	
Charges for Services	1,128,257	1,011,627	977,675		13,459,397	
Fines and Forfeitures	169,913	149,785	157,000		157,000	
Miscellaneous	756,811	1,831,486	346,242		5,227,310	
TOTAL REVENUES	26,247,510	27,896,739	26,668,539	17,362,790	44,031,329	
EXPENDITURES - EXPENSES						
General Government	2,430,688	2,299,353	2,633,484		5,033,484	
Judicial	271,025	325,500	557,167		557,167	
Public Safety	11,175,489	15,579,459	12,089,570		12,089,570	
Public Works	5,534,439	5,250,562	10,216,909		10,216,909	
Health Welfare	686,850	715,350	728,980		728,980	
Culture and Recreation	4,344,144	4,786,288	11,571,196		11,571,196	
Community Support	53,827	50,026	49,362		49,362	
Contingencies	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	296,491		296,491	
Utility Enterprises	-	-	-		-	
Hospitals	-	-	-		-	
Transit Systems	-	-	-		-	
Airports	-	-	-		-	
Other Enterprises - Golf	-	-	-		-	
Debt Service: Principal Retirement	505,000	533,931	626,225		3,476,246	
Interest Cost	421,362	1,015,085	1,060,000		853,347	
TOTAL EXPENDITURES - EXPENSES	25,422,824	30,555,554	39,829,384	16,988,311	56,817,695	
Excess of Revenues over (under)						
Expenditures - Expenses	824,686	(2,658,815)	(13,160,845)	374,479	(12,786,366)	

Budget Summary for CITY OF ELKO
Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS						
	ACTUAL PRIOR YEAR 6/30/2015	ESTIMATED CURRENT YEAR 6/30/2016	BUDGET YEAR 6/30/2017	PROPRIETARY FUNDS BUDGET YEAR 6/30/2017	(MEMO ONLY) COLUMNS 3 + 4	
REVENUES						
OTHER FINANCING SOURCES (USES)						
Proceeds of Long-term Debt	3,000,000	7,282,650	-			
Capital Leases	-	-				
Proceeds from Disposal of Capital Assets	-					
Short Term Financing	1,268,377	821,965	1,088,734	644,080	1,732,814	
Operating Transfers in	(1,976,175)	(1,840,003)	(1,716,564)	(16,250)	(1,732,814)	
Operating Transfers (out)						
TOTAL OTHER FINANCING SOURCES (USES)	2,292,202	6,264,612	(627,830)	627,830	-	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	3,116,888	3,605,797	(13,788,675)	1,002,309	(12,786,366)	
FUND BALANCE JULY 1, BEGINNING OF YEAR						
Reserved	149,000	151,768	127,380	127,380	XXXXXXXXXXXXXXXXXXXX	
Unreserved	12,219,990	15,334,110	18,964,295	18,964,295	XXXXXXXXXXXXXXXXXXXX	
TOTAL BEGINNING FUND BALANCE	12,368,990	15,485,878	19,091,675	19,091,675	XXXXXXXXXXXXXXXXXXXX	
Prior Period Adjustments	-				XXXXXXXXXXXXXXXXXXXX	
Residual Equity Transfers	-				XXXXXXXXXXXXXXXXXXXX	
FUND BALANCE JUNE 30, END OF YEAR						
Reserved	151,768	127,380	122,056	122,056	XXXXXXXXXXXXXXXXXXXX	
Unreserved	15,334,110	18,964,295	5,180,945	5,180,945	XXXXXXXXXXXXXXXXXXXX	
TOTAL ENDING FUND BALANCE	15,485,878	19,091,675	5,303,001	5,303,001	XXXXXXXXXXXXXXXXXXXX	

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	BUDGET YEAR ENDING 6/30/2017
General Government	23	23.5	23.5
Judicial			
Public Safety	68	69	69
Public Works	29	29	29
Sanitation	8	8	8
Health	8.5	8.5	8.5
Welfare			
Culture and Recreation	24.5	24.5	25.5
Community Support			
TOTAL GENERAL GOVERNMENT	161	162.5	163.5
Utilities	18	20	20
Hospitals			
Transit Systems			
Airports	5	5	5
Other			
TOTAL	23	25	25
Total FTE's	184	187.5	188.5

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	20,958 State Demographer	20,865 State Demographer	20,714 State Demographer
Assessed Valuation (Secured and Unsecured Only)	465,637,772	482,366,245	494,984,664
Net Proceeds of Mines	19,000	23,000	47,202
TOTAL ASSESSED VALUE	465,656,772	482,389,245	495,031,866
TAX RATE			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Projects Funds	0.2052	0.2052	0.2152
Debt Service Funds	0.1000	0.1000	0.0900
Enterprise Funds			
Other			
TOTAL TAX RATE	0.9200	0.9200	0.9200

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE							
A Property Tax Subject to Revenue Limitations	2.5451	494,984,664	12,597,855	0.9200	4,555,761	68,935	4,486,826
B Property Tax Outside Revenue Limitations: Net Proceeds of Mines	2.5451	47,202	1,201	0.9200	457		457
VOTER APPROVED							
C Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D Accident Indigent-NRS 428.185							
E Medical Indigent-NRS428.285							
F Capital Acquisition							
G Youth Services Levy							
H Legislative Overrides							
I SCCRT Loss-NRS 254.59813							
J Other- Redevelopment Agency							
K Other							
L Subtotal (D - K)	-			-			
M Subtotal (A, B, C, L)	2.5451	495,031,866	12,599,056	0.9200	4,556,218	68,935	4,487,283
N Debt	-	-	-	-	-	-	-
O Total M and N	2.5451	495,031,866	12,599,056	0.9200	4,556,219	68,935	4,487,283

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, 2017

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 Recreation	3,753,687	11,567,071	2,998,675	0.6148	3,534,126	-	284,267	22,137,826
Youth Recreation	7,849,009				3,610,000	-	-	11,459,009
Municipal Court Admin. Assessment	2,439				199,350		65,793	267,582
Narcotics Task Force Grant	131,167				8,000		-	139,167
Revenue Stabilization	-				34,000		-	34,000
Capital Construction	1,745,739		756,985	0.1552	5,000		28,165	1,778,904
Elko Redevelopment Agency	1,878,153				1,000		-	2,636,138
Facility Reserve	621,448				265,929		-	887,377
Ad Valorem Capital Projects	284,489				1,000		42,248	327,737
Public Improvement Development	797,481				1,187,080		-	1,984,561
Capital Equipment Reserve	15,504	427,900	292,650	0.0600	50		-	15,554
	905,303				638,500		58,498	2,322,851
Debt Service	1,107,256		438,973	0.0900	702,250		609,763	2,858,242
Subtotal Governmental Fund Types, Expendable Trust Funds	19,091,675	11,994,971	4,487,283	0.9200	10,186,285	-	1,088,734	46,848,948
PROPRIETARY FUNDS								
Water Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Sewer Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Landfill Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Health Insurance	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Airport Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Golf Enterprise	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX	11,994,971	4,487,283	0.9200	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2017		Budget Summary for the CITY OF ELKO							
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
	General Recreation	9,356,625	5,517,855	4,891,555	-	296,491	410,111	1,665,189	22,137,826
	Youth Recreation	-	-	1,714,164	8,316,336	-	1,306,453	122,056	11,459,009
	Municipal Court Admin. Assessment	110,875	46,360	78,050	-	-	-	32,297	267,582
	Narcotics Task Force Grant	-	-	-	139,167	-	-	-	139,167
	Revenue Stabilization	-	-	34,000	-	-	-	-	34,000
	Capital Construction	-	-	15,000	2,621,138	-	-	1,778,904	1,778,904
	Elko Redevelopment Agency	-	-	25,100	862,277	-	-	-	2,636,138
	Facility Reserve	-	-	-	300,000	-	-	-	887,377
	Ad Valorem Capital Projects	-	-	-	1,984,561	-	-	27,737	327,737
	Public Improvement Development	-	-	-	15,554	-	-	-	1,984,561
	Capital Equipment Reserve	-	-	-	1,817,050	-	-	505,801	2,322,851
	Debt Service			1,687,225					
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		9,467,500	5,564,215	8,445,094	16,056,083	296,491	1,716,564	1,171,017	2,858,242

*** 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, 2017

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	3,508,705	3,670,436	530,000	-	-	16,250	352,019
Sewer	E	2,953,138	4,644,430	3,617,005	-	-	-	1,925,713
Landfill	E	1,800,309	1,813,015	5,000	-	-	-	(7,706)
Health Insurance	I	2,471,040	2,400,000	-	-	-	-	71,040
Airport	E	954,910	3,476,246	727,063	130,837	618,287	-	(1,306,823)
Golf	E	793,620	853,347	2,000	-	25,793	-	(31,934)
TOTAL		12,481,722	16,857,474	4,881,068	130,837	644,080	16,250	1,002,309

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

** Including Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	2,666,813	2,910,440	2,998,675	2,998,675
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	499,193	504,050	500,000	500,000
Liquor License	77,435	60,500	70,000	70,000
Gaming License	106,624	109,900	112,000	112,000
Total Business License	683,252	674,450	682,000	682,000
<u>Other Licenses:</u>				
Dog Licenses	4,953	4,950	4,000	4,000
Bicycle Licenses	-	5	10	10
Total Other Licenses	4,953	4,955	4,010	4,010
<u>Franchise Fees:</u>				
Television	22,279	18,000	20,000	20,000
Natural Gas	181,236	165,000	165,000	165,000
Electricity	360,193	342,150	342,000	342,000
Geothermal	3,944	3,000	4,000	4,000
Water and Sewer	223,259	226,110	229,000	229,000
Telephone	99,554	95,080	90,000	90,000
Beehive Broadband	41	40	-	-
Total Franchise Fees	890,506	849,380	850,000	850,000
<u>Permits:</u>				
Building Permits	508,673	279,185	200,000	200,000
Other Permits	-	-	-	-
Total Permits	508,673	279,185	200,000	200,000
TOTAL LICENSES AND PERMITS	2,087,384	1,807,970	1,736,010	1,736,010
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Juvenile Task Force Grant	-	-	-	-
Law Enforcement Grants	82,403	82,500	60,000	60,000
Other Grants	-	-	-	-
Total Grants	82,403	82,500	60,000	60,000
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	106,646	106,646	120,210	120,210
Fuel Tax - 1.75	113,627	113,627	132,633	132,633
Fuel Tax - 2.35	230,743	230,743	252,256	252,256
Total Fuel Taxes	451,016	451,016	505,099	505,099
<u>Consolidated Revenue:</u>				
Cigarette Tax	89,184	40,606	67,115	67,115
Liquor Tax	25,752	26,762	19,048	19,048
Sales Tax	10,161,798	10,806,305	10,269,613	10,269,613
Government Services Tax	1,541,632	1,525,477	1,118,354	1,118,354
RPTT	108,815	108,942	92,941	92,941
Total Consolidated Revenue	11,927,181	12,508,092	11,567,071	11,567,071

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE: (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	131,414	137,500	140,000	140,000
Total County Shared Revenues	131,414	137,500	140,000	140,000
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	6,880	6,000	7,500	7,500
LEO Reimbursements	21,900	19,000	25,000	25,000
Workers Compensation Refunds	-	-	-	-
Narcotics Seizure Revenue	13,154	-	-	-
Total Other Intergov'tal Revenue	41,934	25,000	32,500	32,500
TOTAL INTERGOVERNMENTAL REV	12,633,948	13,204,108	12,304,670	12,304,670
CHARGES FOR SERVICES:				
<u>Community Development Fees:</u>				
Other Fees	-	5,000	-	-
Zoning Fees	25,150	20,000	15,000	15,000
Plan Check Fees	184,263	81,705	75,000	75,000
Total Community Development Fees	209,413	106,705	90,000	90,000
<u>Public Works Fees:</u>				
Street Lighting Fees	256,926	260,550	261,000	261,000
Storm Water Management Fee	120,002	121,800	122,000	122,000
Total Public Works Fees	376,928	382,350	383,000	383,000
<u>Public Safety Fees:</u>				
Fingerprinting Fees	6,503	4,760	9,200	9,200
Other Fees	88,403	77,040	64,400	64,400
Total Public Safety Fees	94,906	81,800	73,600	73,600
<u>Recreation Fees:</u>				
Park Concession Fees	1,300	1,300	1,000	1,000
Park Use Fees	22,300	22,300	22,500	22,500
Swimming Pool Fees	130,542	130,792	128,000	128,000
Other Fees	(1,321)	-	-	-
Total Recreation Fees	152,821	154,392	151,500	151,500
<u>Health Fees:</u>				
Animal Shelter Fees	74,505	70,155	72,350	72,350
Cemetery Sales	20,600	13,625	9,200	9,200
Grave Openings	14,425	19,350	14,775	14,775
Total Health Fees	109,530	103,130	96,325	96,325
TOTAL CHARGES FOR SERVICES	943,598	828,377	794,425	794,425

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
FINES AND FORFEITURES:				
<u>Fines and Forfeitures</u>				
Forensic Service Fees	4,178	2,390	5,000	5,000
Municipal Court Fees	162,935	144,525	150,000	150,000
Alcohol Assessment Fees	-	-	-	-
Bail Bond Fees	2,800	2,870	2,000	2,000
TOTAL FINES AND FORFEITURES	169,913	149,785	157,000	157,000
MISCELLANEOUS REVENUE:				
<u>Interest:</u>				
Interest on Investments	3,902	4,200	2,500	2,500
Total Interest	3,902	4,200	2,500	2,500
<u>Rent:</u>				
General	779	850	850	850
Total Rent	779	850	850	850
<u>Other Miscellaneous:</u>				
Public Defender Reimbursements	3,028	-	2,500	2,500
Street Cut Revenue	2,775	1,850	6,500	6,500
Private Donations	13,421	30,250	10,000	10,000
Other Miscellaneous	98,638	97,742	86,742	86,742
Total Other Miscellaneous	117,862	129,842	105,742	105,742
TOTAL OTHER MISCELLANEOUS	122,543	134,892	109,092	109,092
SUBTOTAL REVENUES ALL SOURCES	18,624,199	19,035,572	18,099,872	18,099,872
OTHER FINANCING SOURCES:				
Proceeds of Medium Term Financing	-	-	-	-
Sale of Fixed Assets	-	-	-	-
<u>Operating Transfers In:</u>				
Recreation Fund	262,647	276,100	284,267	284,267
Revenue Stabilization	112,784	-	-	-
Health Insurance Fund	-	-	-	-
Capital Equipment Fund	-	-	-	-
Municipal Court Adm Assessments	-	-	-	-
Total Operating Transfers In	375,431	276,100	284,267	284,267
TOTAL OTHER FINANCING SOURCES	375,431	276,100	284,267	284,267
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	3,244,245	3,582,747	3,711,468	3,753,687
TOTAL BEGINNING FUND BALANCE	3,244,245	3,582,747	3,711,468	3,753,687
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	22,243,875	22,894,419	22,095,607	22,137,826

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	358,516	325,000	369,750	369,750
Employee Benefits	145,275	148,500	164,800	164,800
Services / Supplies	175,983	159,275	195,664	195,664
Capital Outlay	-	-	-	-
Total Administration	679,774	632,775	730,214	730,214
<u>Clerk</u>				
Salaries / Wages	125,118	140,000	149,000	149,000
Employee Benefits	60,801	69,225	66,800	66,800
Services / Supplies	23,905	25,471	34,310	34,310
Capital Outlay	-	-	-	-
Total Clerk	209,824	234,696	250,110	250,110
<u>Personnel</u>				
Salaries / Wages	55,892	50,000	52,000	52,000
Employee Benefits	22,952	23,350	23,900	23,900
Services / Supplies	22,391	24,000	30,587	30,587
Capital Outlay	-	-	-	-
Total Personnel	101,235	97,350	106,487	106,487
<u>Information Systems</u>				
Salaries / Wages	86,597	88,000	93,460	93,460
Employee Benefits	39,423	42,500	50,600	50,600
Services / Supplies	149,290	146,232	148,263	148,263
Capital Outlay	-	-	-	-
Total Information Systems	275,310	276,732	292,323	292,323
<u>Finance</u>				
Salaries / Wages	121,652	108,700	114,200	114,200
Employee Benefits	59,581	60,000	67,950	67,950
Services / Supplies	40,630	45,300	33,750	33,750
Capital Outlay	-	-	-	-
Total Finance	221,863	214,000	215,900	215,900
<u>Planning / Zoning</u>				
Salaries / Wages	125,296	92,000	128,250	128,250
Employee Benefits	55,790	47,000	66,950	66,950
Services / Supplies	11,901	11,500	45,650	45,650
Capital Outlay	-	-	-	-
Total Planning / Zoning	192,987	150,500	240,850	240,850
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	257,005	290,000	316,400	317,800
Services / Supplies	129,084	120,000	125,500	125,500
Total Central Services	386,089	410,000	441,900	443,300
<u>Economic Development</u>				
Services / Supplies	43,226	28,300	28,300	28,300
Capital Outlay	-	-	-	-
Total Economic Development	43,226	28,300	28,300	28,300
Total Salaries / Wages	873,071	803,700	906,660	906,660
Total Employee Benefits	640,827	680,575	757,400	758,800
Total Services / Supplies	596,410	560,078	642,024	642,024
Total Capital Outlay	-	-	-	-
TOTAL GENERAL GOVERNMENT	2,110,308	2,044,353	2,306,084	2,307,484

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	604,872	665,170	669,875	669,875
Employee Benefits	270,619	299,508	351,500	351,500
Services / Supplies	861,499	1,059,900	1,246,150	1,246,200
Capital Outlay	148,282	-		
Total Public Works	1,885,272	2,024,578	2,267,525	2,267,575
<u>Fleet Maintenance</u>				
Salaries / Wages	276,199	289,900	295,700	310,450
Employee Benefits	126,037	140,250	157,975	161,950
Services / Supplies	47,456	50,000	63,850	63,850
Capital Outlay	-	-		
Total Fleet Maintenance	449,692	480,150	517,525	536,250
<u>Engineering</u>				
Salaries / Wages	66,437	66,250	85,950	85,950
Employee Benefits	29,502	33,000	42,250	42,250
Services / Supplies	65,873	75,925	75,924	75,924
Capital Outlay	-	-		
Total Engineering	161,812	175,175	204,124	204,124
<u>Building Inspection</u>				
Salaries / Wages	262,585	291,000	309,725	309,725
Employee Benefits	117,372	145,000	160,300	160,300
Services / Supplies	154,293	81,410	98,560	98,560
Capital Outlay	-	-		
Total Building Inspection	534,250	517,410	568,585	568,585
<u>Facilities Maintenance</u>				
Salaries / Wages	208,492	208,695	217,795	217,795
Employee Benefits	96,228	107,250	121,000	121,000
Services / Supplies	325,403	349,400	348,900	348,900
Capital Outlay	-	-		
Total Facilities Maintenance	630,123	665,345	687,695	687,695
<u>Community Development</u>				
Salaries / Wages	102,217	109,000	112,500	112,500
Employee Benefits	42,447	49,185	51,050	51,050
Services / Supplies	48,352	14,500	82,500	82,500
Capital Outlay	-	-		
Total Community Development	193,016	172,685	246,050	246,050
Total Salaries / Wages	1,520,802	1,630,015	1,691,545	1,706,295
Total Employee Benefits	682,205	774,193	884,075	888,050
Total Services / Supplies	1,502,876	1,631,135	1,915,884	1,915,934
Total Capital Outlay	148,282	-	-	-
TOTAL PUBLIC WORKS	3,854,165	4,035,343	4,491,504	4,510,279

EXPENDITURES BY FUNCTION AND ACTIVITY		(1) ACTUAL PRIOR YEAR ENDING 06/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2016	(3) BUDGET YEAR ENDING 6/30/2017	
				TENTATIVE APPROVED	FINAL APPROVED
Page	Function Summary				
14	General Government	2,110,308	2,044,353	2,306,084	2,307,484
15	Judicial	271,025	325,500	418,000	418,000
16	Public Safety	9,388,271	10,153,730	10,470,280	10,488,520
17	Public Works	3,854,165	4,035,343	4,491,504	4,510,279
	Sanitation	-	-	-	-
18	Health	664,070	689,150	728,980	728,980
19	Culture / Recreation	1,131,856	1,178,860	1,263,410	1,263,410
20	Community Support	53,827	50,026	49,362	49,362
			-	-	-
Total Expenditures - All Functions		17,473,522	18,476,962	19,727,620	19,766,035
OTHER USES:					
	Contingency (Not to exceed 3% of total expenditures)	-	-	295,914	296,491
Page	Operating Transfers Out:				
23	Youth Recreation Fund	-	-	-	-
27	Capital Construction Fund	-	-	-	-
29	Revenue Stabilization Fund	-	-	28,165	28,165
31	Facility Reserve Fund	830,700	-	42,248	42,248
37	Capital Equipment Reserve	-	-	42,248	42,248
52	Health Insurance Fund	-	-	-	-
54	Airport Enterprise Fund	317,026	625,500	297,450	297,450
56	Golf Course Enterprise Fund	39,880	38,270	-	-
Total Operating Transfers Out		1,187,606	663,770	410,111	410,111
TOTAL EXPENDITURES AND OTHER USES:		18,661,128	19,140,732	20,433,645	20,472,637
ENDING FUND BALANCE:					
	Reserved				
	Unreserved	3,582,747	3,753,687	1,661,962	1,665,189
Total Ending Fund Balance		3,582,747	3,753,687	1,661,962	1,665,189
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		22,243,875	22,894,419	22,095,607	22,137,826

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Room Taxes	3,135,806	3,362,540	3,500,000	3,500,000
INTERGOVERNMENTAL:				
Grants	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	1,363	10,000	10,000	10,000
Private Donations	1,460	1,100,000	100,000	100,000
Other Miscellaneous	13,344	7,500	-	-
Total Miscellaneous Revenue	16,167	1,117,500	110,000	110,000
TOTAL REVENUE - ALL SOURCES	3,151,973	4,480,040	3,610,000	3,610,000
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Proceeds of Debt	-	7,282,650	-	-
Total Operating Transfers In	-	7,282,650	-	-
TOTAL OTHER FINANCING SOURCES	-	7,282,650	-	-
BEGINNING FUND BALANCE:				
Reserved	149,000	151,768	127,380	127,380
Unreserved	1,084,113	504,087	7,721,629	7,721,629
TOTAL BEGINNING FUND BALANCE	1,233,113	655,855	7,849,009	7,849,009
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	4,385,086	12,418,545	11,459,009	11,459,009
EXPENDITURES				
<u>Parks / Recreation Facilities</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	110,501	162,335	35,000	35,000
Capital Outlay	1,048,383	119,709	7,059,111	7,059,111
Total Parks/Recreation Facilities	1,158,884	282,044	7,094,111	7,094,111
<u>Other Recreation</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	1,781,778	1,600,615	1,679,164	1,679,164
Capital Outlay		1,510,644	1,257,225	1,257,225
Total Other Recreation	1,781,778	3,111,259	2,936,389	2,936,389
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	1,892,279	1,762,950	1,714,164	1,714,164
Total Capital Outlay	1,048,383	1,630,353	8,316,336	8,316,336
TOTAL EXPENDITURES	2,940,662	3,393,303	10,030,500	10,030,500
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Golf Enterprise Fund	24,462	25,356	25,793	25,793
Youth Recreation Fund	24,462	75,356	65,793	65,793
Debt Service Fund	150,568	470,509	609,763	609,763
Airport Fund	326,430	328,912	320,837	320,837
General Fund	262,647	276,100	284,267	284,267
Total Other Financing Uses	788,569	1,176,233	1,306,453	1,306,453
ENDING FUND BALANCE:				
Reserved	151,768	127,380	122,056	122,056
Unreserved	504,087	7,721,629	-	-
Total Ending Fund Balance	655,855	7,849,009	122,056	122,056
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,385,086	12,418,545	11,459,009	11,459,009

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	59,682	62,500	62,500	62,500
Other Charges	137,304	120,750	120,750	120,750
Total Charges for Services	196,986	183,250	183,250	183,250
MISCELLANEOUS REVENUE:				
Interest	38	25	100	100
Private Donations	-	-	-	-
Other Miscellaneous	-	11,500	16,000	16,000
Total Miscellaneous Revenue	38	11,525	16,100	16,100
TOTAL REVENUE - ALL SOURCES	197,024	194,775	199,350	199,350
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Recreation Fund	24,462	75,356	65,793	65,793
General Fund	-	-	-	-
Total Operating Transfers In	24,462	75,356	65,793	65,793
TOTAL OTHER FINANCING SOURCES	24,462	75,356	65,793	65,793
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	(3,427)	(53,567)	2,439	2,439
TOTAL BEGINNING FUND BALANCE	(3,427)	(53,567)	2,439	2,439
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	218,059	216,564	267,582	267,582
EXPENDITURES				
<u>Latchkey Program (Fun Factory)</u>				
Total Salaries / Wages	119,047	101,075	110,875	110,875
Total Employee Benefits	46,808	42,455	46,360	46,360
Total Services / Supplies	105,771	70,595	78,050	78,050
Total Capital Outlay	-	-	-	-
Total Latchkey Program	271,626	214,125	235,285	235,285
TOTAL EXPENDITURES	271,626	214,125	235,285	235,285
OTHER FINANCING USES:				
Contingency			-	-
<u>Transfers Out</u>				
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	(53,567)	2,439	32,297	32,297
Total Ending Fund Balance	(53,567)	2,439	32,297	32,297
TOTAL FUND COMMITMENTS AND FUND BALANCE	218,059	216,564	267,582	267,582

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	9,385	8,000	8,000	8,000
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	9,385	8,000	8,000	8,000
MISCELLANEOUS REVENUE:				
Interest				
Other Miscellaneous				
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	9,385	8,000	8,000	8,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund				
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	113,782	123,167	131,167	131,167
TOTAL BEGINNING FUND BALANCE	113,782	123,167	131,167	131,167
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	123,167	131,167	139,167	139,167
EXPENDITURES				
Municipal Court				
Salaries / Wages				
Employee Benefits				
Services / Supplies	-	-		
Capital Outlay	-	-	139,167	139,167
Total Municipal Court	-	-	139,167	139,167
TOTAL EXPENDITURES	-	-	139,167	139,167
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	123,167	131,167	-	-
Total Ending Fund Balance	123,167	131,167	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	123,167	131,167	139,167	139,167

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
St of NV Criminal Justice Grant	25,800	40,000	34,000	34,000
Elko County Match	-	-		
City of Elko Match	-	-		
City of Carlin Match	-	-		
City of West Wendover Match	-	-		
Total Intergovernmental Revenue	25,800	40,000	34,000	34,000
MISCELLANEOUS REVENUE:				
Interest	-	-	-	-
Seizure Revenue	22,780	-	-	-
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	22,780	-	-	-
TOTAL REVENUE - ALL SOURCES	48,580	40,000	34,000	34,000
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(883)	(983)	-	-
TOTAL BEGINNING FUND BALANCE	(883)	(983)	-	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	-	-	-	-
TOTAL AVAILABLE RESOURCES	47,697	39,017	34,000	34,000
EXPENDITURES				
<u>Public Safety</u>				
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	26,783	39,017	34,000	34,000
Total Capital Outlay	21,897	-	-	-
Total Public Safety	48,680	39,017	34,000	34,000
TOTAL EXPENDITURES	48,680	39,017	34,000	34,000
OTHER FINANCING USES:				
Contingency	-	-	-	-
<u>Transfers Out</u>	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(983)	-	-	-
Total Ending Fund Balance	(983)	-	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	47,697	39,017	34,000	34,000

	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2017	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	3,469	5,000	5,000	5,000
Other Miscellaneous				
Total Miscellaneous Revenue	3,469	5,000	5,000	5,000
TOTAL REVENUE - ALL SOURCES	3,469	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund	-		28,165	28,165
Total Operating Transfers In	-	-	28,165	28,165
TOTAL OTHER FINANCING SOURCES	-	-	28,165	28,165
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,850,054	1,740,739	1,745,739	1,745,739
TOTAL BEGINNING FUND BALANCE	1,850,054	1,740,739	1,745,739	1,745,739
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,853,523	1,745,739	1,778,904	1,778,904
EXPENDITURES				
General Government				
Services & Supplies	-			
	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING USES:				
Transfers Out				
General Fund	112,784	-		
Total Other Financing Uses	112,784	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,740,739	1,745,739	1,778,904	1,778,904
Total Ending Fund Balance	1,740,739	1,745,739	1,778,904	1,778,904
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,853,523	1,745,739	1,778,904	1,778,904

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	674,951	730,299	756,985	756,985
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	2,228	3,500	1,000	1,000
Contributions and Donations	125,479	400,000	-	-
Other Miscellaneous	12,000	-	-	-
Total Miscellaneous Revenue	139,707	403,500	1,000	1,000
TOTAL REVENUE - ALL SOURCES	814,658	1,133,799	757,985	757,985
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Proceeds of Debt	-	-	-	-
Bond Premium	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	574,816	844,354	1,878,153	1,878,153
TOTAL BEGINNING FUND BALANCE	574,816	844,354	1,878,153	1,878,153
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,389,474	1,978,153	2,636,138	2,636,138
EXPENDITURES				
Planning / Zoning				
Services / Supplies	3,708	-	15,000	15,000
Capital Outlay	-	-	-	-
Total Planning / Zoning	3,708	-	15,000	15,000
Public Works				
Services / Supplies	-	-	-	-
Capital Outlay	541,412	100,000	2,621,138	2,621,138
Total Public Works	541,412	100,000	2,621,138	2,621,138
Debt Service				
Bond Issuance Costs	-	-	-	-
Total Debt Service	-	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	3,708	-	15,000	15,000
Total Capital Outlay	541,412	100,000	2,621,138	2,621,138
TOTAL EXPENDITURES	545,120	100,000	2,636,138	2,636,138
OTHER FINANCING USES:				
Transfers Out				
Redevelopment Agency	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	844,354	1,878,153	-	-
Total Ending Fund Balance	844,354	1,878,153	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,389,474	1,978,153	2,636,138	2,636,138

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	225,509	245,580	264,429	264,429
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue			-	
Total Intergovernmental Revenue		-	-	-
MISCELLANEOUS REVENUE:				
Interest	917	1,400	1,500	1,500
Land Sales		-	-	
Contributions				
Other Miscellaneous	-	-	-	
Total Miscellaneous Revenue	917	1,400	1,500	1,500
TOTAL REVENUE - ALL SOURCES	226,426	246,980	265,929	265,929
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Capital Construction Fund	-	-	-	
Ad Valorem Capital Projects Fund	-	-	-	
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	413,909	424,468	621,448	621,448
TOTAL BEGINNING FUND BALANCE	413,909	424,468	621,448	621,448
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	640,335	671,448	887,377	887,377
EXPENDITURES				
<u>Redevelopment Agency</u>				
Salaries / Wages	-	-	-	
Benefits	-	-	-	
Services / Supplies	215,867	50,000	25,100	25,100
Capital Outlay	-	-	862,277	862,277
Total Redevelopment Agency	215,867	50,000	887,377	887,377
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	215,867	50,000	25,100	25,100
Total Capital Outlay	-	-	862,277	862,277
TOTAL EXPENDITURES	215,867	50,000	887,377	887,377
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	424,468	621,448	-	
Total Ending Fund Balance	424,468	621,448	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	640,335	671,448	887,377	887,377

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Grants				
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	10,607	13,000	1,000	1,000
Private Donations		20,991		
Land Sales	550,000	-	-	
Total Miscellaneous Revenue	560,607	33,991	1,000	1,000
TOTAL REVENUE - ALL SOURCES	560,607	33,991	1,000	1,000
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Proceeds of Debt	3,000,000	-	-	
General Fund	830,700	-	42,248	42,248
Total Operating Transfers In	3,830,700	-	42,248	42,248
TOTAL OTHER FINANCING SOURCES	3,830,700	-	42,248	42,248
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	2,626,365	5,456,995	284,489	284,489
TOTAL BEGINNING FUND BALANCE	2,626,365	5,456,995	284,489	284,489
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	7,017,672	5,490,986	327,737	327,737
EXPENDITURES				
Administration				
Administration Services & Supplies	75,000	-	-	
Police Services & Supplies	97,922	-	-	
Total Services & Supplies	172,922	-	-	-
Public Safety				
Police Station	1,357,890	4,745,600	250,000	250,000
Fire	-	90,000	50,000	50,000
Total Public Safety	1,357,890	4,835,600	300,000	300,000
Public Works				
Facilities Capital Outlay	29,865	304,697		-
Engineering Capital Outlay	-	40,000		
Total Public Works	29,865	344,697	-	-
Health				
Animal Shelter Capital Outlay	-	26,200	-	-
Cemetery Capital Outlay	-	-	-	-
Total Health	-	26,200	-	-
Culture & Recreation				
Parks Capital Outlay	-	-	-	-
Pool Capital Outlay	-	-	-	-
Total Culture & Recreation	-	-	-	-
Total Services & Supplies	172,922			
Total Capital Outlay	1,387,755	5,206,497	300,000	300,000
TOTAL EXPENDITURES	1,560,677	5,206,497	300,000	300,000
OTHER FINANCING USES:				
Transfers Out				
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	5,456,995	284,489	27,737	27,737
Total Ending Fund Balance	5,456,995	284,489	27,737	27,737
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,017,672	5,490,986	327,737	327,737

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Ad Valorem Capital Projects Tax	266,829	274,834	283,080	283,080
Grants	233,995	337,250	902,500	902,500
Total Intergovernmental Revenue	500,824	612,084	1,185,580	1,185,580
MISCELLANEOUS REVENUE:				
Interest	1,194	1,500	1,500	1,500
Other Miscellaneous	4,665	150	-	-
Total Miscellaneous Revenue	5,859	1,650	1,500	1,500
TOTAL REVENUE - ALL SOURCES	506,683	613,734	1,187,080	1,187,080
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund				
Proceeds of Financing				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	547,228	613,747	797,481	797,481
TOTAL BEGINNING FUND BALANCE	547,228	613,747	797,481	797,481
TOTAL AVAILABLE RESOURCES	1,053,911	1,227,481	1,984,561	1,984,561
EXPENDITURES				
<u>General Government</u>				
Services & Supplies	-	-	-	-
Total General Government	-	-	-	-
<u>Public Works</u>				
Highways & Streets Capital	440,164	430,000	984,561	984,561
Facilities Capital Outlay	-	-	1,000,000	1,000,000
Total Public Works	440,164	430,000	1,984,561	1,984,561
<u>Public Safety</u>				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
Total Public Safety	-	-	-	-
Total Services / Supplies	440,164	-	-	-
Total Capital Outlay	-	-	1,984,561	1,984,561
TOTAL EXPENDITURES	440,164	430,000	1,984,561	1,984,561
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Agency Fund	-	-	-	-
Capital Construction	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	613,747	797,481	-	-
Total Ending Fund Balance	613,747	797,481	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,053,911	1,227,481	1,984,561	1,984,561

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Public Improvement Development	-	-	-	
Other Charges				
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	31	50	50	50
Other Miscellaneous	-			
Total Miscellaneous Revenue	31	50	50	50
TOTAL REVENUE - ALL SOURCES	31	50	50	50
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund				
Proceeds of Financing				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	15,423	15,454	15,504	15,504
TOTAL BEGINNING FUND BALANCE	15,423	15,454	15,504	15,504
TOTAL AVAILABLE RESOURCES	15,454	15,504	15,554	15,554
EXPENDITURES				
<u>Public Works</u>				
Capital Outlay	-	-	15,554	15,554
Total Public Works	-	-	15,554	15,554
<u>General Government</u>				
Services & Supplies	-			
	-	-	-	-
Total Salaries / Wages				
Total Employee Benefits				
Total Services / Supplies	-			
Total Capital Outlay	-	-	15,554	15,554
TOTAL EXPENDITURES	-	-	15,554	15,554
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Total Other Financing Uses				
ENDING FUND BALANCE:				
Reserved				
Unreserved	15,454	15,504	-	-
Total Ending Fund Balance	15,454	15,504	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	15,454	15,504	15,554	15,554

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	217,436	235,277	292,650	292,650
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	716,312	568,753	427,900	427,900
Grant Revenue	-	15,000	540,000	540,000
Total Intergovernmental Revenue	716,312	583,753	967,900	967,900
MISCELLANEOUS REVENUE:				
Interest	1,929	2,500	2,500	2,500
Other Miscellaneous	9,482	116,978	96,000	96,000
Total Miscellaneous Revenue	11,411	119,478	98,500	98,500
TOTAL REVENUE - ALL SOURCES	945,159	938,508	1,359,050	1,359,050
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-	42,248	42,248
Water Fund	-	-	16,250	16,250
Sale of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	58,498	58,498
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	1,118,414	1,063,429	905,303	905,303
TOTAL BEGINNING FUND BALANCE	1,118,414	1,063,429	905,303	905,303
TOTAL AVAILABLE RESOURCES	2,063,573	2,001,937	2,322,851	2,322,851
EXPENDITURES				
Information Systems - S & S	139,091	-	-	-
Fleet - Services & Supplies	-	-	-	-
Total Services & Supplies	139,091	-	-	-
Capital Outlay				
Administration	67,479	-	-	-
Information Systems	35,102	255,000	310,000	310,000
Police	249,829	471,112	332,050	332,050
Fire	32,897	80,000	935,000	935,000
Public Works	305,446	236,982	60,000	60,000
Building Inspection	-	35,000	-	-
Fleet Maintenance	62,587	-	-	-
Engineering	-	-	15,000	15,000
Animal Shelter	22,780	-	-	-
Parks/Recreation Facilities	-	-	42,000	42,000
Facilities	84,933	18,540	123,000	123,000
Total Capital Outlay	861,053	1,096,634	1,817,050	1,817,050
TOTAL EXPENDITURES	1,000,144	1,096,634	1,817,050	1,817,050
OTHER FINANCING USES:				
Transfers Out	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	1,063,429	905,303	505,801	505,801
Total Ending Fund Balance	1,063,429	905,303	505,801	505,801
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,063,573	2,001,937	2,322,851	2,322,851

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:			-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-	-	-
Recreation Fund	150,568	470,509	609,763	609,763
Capital Equipment Reserve Fund	-	-	-	-
Total Operating Transfers In	150,568	470,509	609,763	609,763
TOTAL OTHER FINANCING SOURCES	150,568	470,509	609,763	609,763
BEGINNING FUND BALANCE:				
Reserved	19,715	19,715	19,715	19,715
Unreserved	-	-	-	-
TOTAL BEGINNING FUND BALANCE	19,715	19,715	19,715	19,715
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	170,283	490,224	629,478	629,478
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	95,000	325,085	355,000	355,000
Interest	55,568	145,424	254,763	254,763
Fiscal Agent Charges	-	-	500	500
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	150,568	470,509	610,263	610,263
TYPE:				
Principal			-	-
Interest			-	-
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
ENDING FUND BALANCE:				
Reserved	19,715	19,715	19,215	19,215
Unreserved				
Total Ending Fund Balance	19,715	19,715	19,215	19,215
TOTAL FUND COMMITMENTS AND FUND BALANCE	170,283	490,224	629,478	629,478

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem Taxes	431,530	470,540	438,973	438,973
MISCELLANEOUS				
Interest Income	1,509	2,500	2,500	2,500
INTERGOVERNMENTAL:				
RTC Revenue	726,277	693,250	699,750	699,750
TOTAL REVENUE - ALL SOURCES	1,159,316	1,166,290	1,141,223	1,141,223
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	616,236	999,758	1,087,541	1,087,541
TOTAL BEGINNING FUND BALANCE	616,236	999,758	1,087,541	1,087,541
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,775,552	2,166,048	2,228,764	2,228,764
EXPENDITURES AND RESERVES				
TYPE: 2014 Revenue Bonds (Public Safety)				
Principal		270,000	275,000	275,000
Interest	33,188	64,463	58,331	58,331
Fiscal Agent Charges	-			
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	33,188	334,463	333,331	333,331
TYPE: 2010 Revenue Street Bonds				
Principal	410,000	420,000	430,000	430,000
Interest	332,606	324,044	313,131	313,131
Fiscal Agent Charges			500	500
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	742,606	744,044	743,631	743,631
ENDING FUND BALANCE:				
Reserved	999,758	1,087,541	1,151,802	1,151,802
Unreserved	-	-		
Total Ending Fund Balance	999,758	1,087,541	1,151,802	1,151,802
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,775,552	2,166,048	2,228,764	2,228,764

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
User Fees	3,247,158	3,297,750	3,363,705	3,363,705
Hydrant Revenues				
Other Water Charges				
Other Fees	128,970	134,270	145,000	145,000
TOTAL OPERATING REVENUE	3,376,128	3,432,020	3,508,705	3,508,705
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	132,611	128,300	139,850	139,850
Employee Benefits	56,406	58,500	68,350	68,350
Services / Supplies	106,451	117,000	158,109	151,359
Total Administration	295,468	303,800	366,309	359,559
<u>Operating</u>				
Salaries / Wages	539,236	566,365	564,000	577,300
Employee Benefits	247,721	315,550	351,000	351,000
Services / Supplies	656,434	836,500	836,993	823,743
Total Operating	1,443,391	1,718,415	1,751,993	1,752,043
<u>Wells / Resources</u>				
Salaries / Wages	69,606	72,100	75,000	75,000
Employee Benefits	21,642	21,600	25,100	25,100
Services / Supplies	647,368	702,600	925,400	925,400
Total Wells / Resources	738,616	796,300	1,025,500	1,025,500
<u>Depreciation</u>	495,372	511,393	533,334	533,334
Total Salaries / Wages	741,453	766,765	778,850	792,150
Total Employee Benefits	325,769	395,650	444,450	444,450
Total Services / Supplies	1,410,253	1,656,100	1,920,502	1,900,502
TOTAL OPERATING EXPENSE	2,972,847	3,329,908	3,677,136	3,670,436
OPERATING INCOME OR (LOSS)	403,281	102,112	(168,431)	(161,731)
NONOPERATING REVENUE:				
Interest Income	16,084	25,000	30,000	30,000
Gain/Loss on disposal of Capital Assets	-			
Other (Connection Fees)	382,189	506,275	500,000	500,000
TOTAL NONOPERATING REVENUE	398,273	531,275	530,000	530,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income before Operating Transfers	801,554	633,387	361,569	368,269
OPERATING TRANSFERS:				
In				
Out (Capital Equipment Fund)		-	16,250	16,250
NET OPERATING TRANSFERS	-	-	16,250	16,250
NET INCOME	801,554	633,387	377,819	352,019

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	3,384,009	3,432,020	3,508,705	3,508,705
Cash received from interfund services provided	-	-	-	-
Cash payments to suppliers for goods and services	(1,625,983)	(1,656,100)	(1,920,502)	(1,900,502)
Cash payments to employees for services & benefits	(1,102,101)	(1,162,415)	(1,223,300)	(1,236,600)
a. Net cash provided by operating activities	655,925	613,505	364,903	371,603
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers Out	-	-	(16,250)	(16,250)
b. Net cash provided by non-capital financing activities	-	-	(16,250)	(16,250)
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(558,040)	(1,097,070)	(1,467,637)	(1,537,637)
Receipt of customer contributions	1,123,221	506,275	500,000	500,000
Proceeds from sales of capital assets	-	-	-	-
c. Net cash used for capital and related financing activities	565,181	(590,795)	(967,637)	(1,037,637)
D. Cash Flows From Investing Activities				
Interest on Investments	15,817	25,000	30,000	30,000
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	15,817	25,000	30,000	30,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	1,236,923	47,710	(588,984)	(652,284)
CASH AND CASH EQUIVALENTS AT JULY 1	7,505,894	8,742,817	8,790,527	8,790,527
CASH AND CASH EQUIVALENTS AT JUNE 30	8,742,817	8,790,527	8,201,543	8,138,243
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	403,281	102,112	(168,431)	(161,731)
Depreciation	495,372	511,393	533,334	533,334
Pension expense	150,560	-	-	-
City pension contributions	(169,779)	-	-	-
Net change in				
Accounts receivable	7,881	-	-	-
Due from other governments	-	-	-	-
Inventories	4,224	-	-	-
Accounts payable	(219,954)	-	-	-
Accrued liabilities	3,838	-	-	-
Compensated absences	(18,468)	-	-	-
Customer deposits	-	-	-	-
Net OPEB obligation	(1,030)	-	-	-
Unearned revenue	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	655,925	613,505	364,903	371,603

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Operating Fees	2,750,526	2,753,475	2,760,638	2,760,638
Septic Tank Receiving Fees	167,524	160,105	175,000	175,000
Other Fees	19,230	19,500	17,500	17,500
TOTAL OPERATING REVENUE	2,937,280	2,933,080	2,953,138	2,953,138
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	169,223	180,615	188,750	188,750
Employee Benefits	70,122	81,150	91,200	91,200
Services / Supplies	154,474	170,585	174,210	167,041
Total Administration	393,819	432,350	454,160	446,991
<u>Operating</u>				
Salaries / Wages	24,590	40,255	50,000	50,000
Employee Benefits	14,101	12,950	19,400	19,400
Services / Supplies	212,770	185,755	215,625	215,625
Total Operating	251,461	238,960	285,025	285,025
<u>Plant / Facilities</u>				
Salaries / Wages	445,156	484,000	507,000	507,000
Employee Benefits	180,312	231,100	277,300	277,300
Services / Supplies	1,467,792	1,288,100	1,388,663	1,388,713
Total Plant / Facilities	2,093,260	2,003,200	2,172,963	2,173,013
<u>Laboratory</u>				
Salaries / Wages	68,243	68,500	71,000	71,000
Employee Benefits	31,529	31,750	37,400	37,400
Services / Supplies	46,246	62,000	73,875	73,875
Total Laboratory	146,018	162,250	182,275	182,275
<u>Depreciation</u>	1,387,790	1,425,536	1,557,126	1,557,126
Total Salaries / Wages	707,212	773,370	816,750	816,750
Total Employee Benefits	296,064	356,950	425,300	425,300
Total Services / Supplies	1,881,282	1,706,440	1,852,373	1,845,254
TOTAL OPERATING EXPENSE	4,272,348	4,262,296	4,651,549	4,644,430
OPERATING INCOME OR (LOSS)	(1,335,068)	(1,329,216)	(1,698,411)	(1,691,292)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	2,960,634	2,967,760	2,982,005	2,982,005
Interest Income	22,657	30,000	35,000	35,000
Other (Connection Fees)	1,496,678	590,285	600,000	600,000
TOTAL NONOPERATING REVENUE	4,479,969	3,588,045	3,617,005	3,617,005
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	3,144,901	2,258,829	1,918,594	1,925,713
OPERATING TRANSFERS:				
Out:	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	3,144,901	2,258,829	1,918,594	1,925,713

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	2,962,235	2,933,080	2,953,138	2,953,138
Cash received from interfund services provided	-	-	-	-
Cash payments to suppliers for goods and services	(2,226,249)	(1,706,440)	(1,852,373)	(1,845,254)
Cash payments to employees for services & benefits	(1,014,198)	(1,130,320)	(1,242,050)	(1,242,050)
a. Net cash provided by operating activities	(278,212)	96,320	(141,285)	(134,166)
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	(754,922)	(2,631,792)	(3,622,200)	(3,622,200)
Proceeds from sales of capital assets	-	-	-	-
Cash received from capital improvement user fees	2,960,634	2,967,760	2,982,005	2,982,005
Receipt of customer contributions	1,496,678	590,285	600,000	600,000
c. Net cash used for capital and related financing activities	3,702,390	926,253	(40,195)	(40,195)
D. Cash Flows From Investing Activities				
Interest on Investments	21,768	30,000	35,000	35,000
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	21,768	30,000	35,000	35,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	3,445,946	1,052,573	(146,480)	(139,361)
CASH AND CASH EQUIVALENTS AT JULY 1	9,598,311	13,044,257	14,096,830	14,096,830
CASH AND CASH EQUIVALENTS AT JUNE 30	13,044,257	14,096,830	13,950,350	13,957,469
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(1,335,068)	2,967,760	2,982,005	2,982,005
Depreciation	1,387,790	773,370	816,750	816,750
Pension expense	155,362	-	-	-
City pension contributions	(175,939)	-	-	-
Net change in				
Accounts receivable	24,955	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accounts payable	(344,967)	-	-	-
Accrued liabilities	3,339	-	-	-
Compensated absences	7,308	-	-	-
Customer deposits	-	-	-	-
Net OPEB obligation	(992)	-	-	-
Unearned revenue	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	(278,212)	3,741,130	3,798,755	3,798,755

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Landfill Fees	1,659,429	1,589,175	1,742,950	1,742,950
Garbage Franchise	33,300	31,784	34,859	34,859
Other Fees	21,184	29,000	22,500	22,500
TOTAL OPERATING REVENUE	1,713,913	1,649,959	1,800,309	1,800,309
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	65,150	63,050	68,050	68,050
Employee Benefits	28,185	29,700	34,300	34,300
Services / Supplies	24,097	30,100	39,076	37,726
Total Administration	117,432	122,850	141,426	140,076
<u>Operating</u>				
Salaries / Wages	467,950	462,150	493,375	493,375
Employee Benefits	192,761	225,500	267,000	267,000
Services / Supplies	695,572	655,500	781,700	781,700
Total Operating	1,356,283	1,343,150	1,542,075	1,542,075
<u>Depreciation</u>	123,352	127,053	130,864	130,864
Total Salaries / Wages	533,100	525,200	561,425	561,425
Total Employee Benefits	220,946	255,200	301,300	301,300
Total Services / Supplies	719,669	685,600	820,776	819,426
TOTAL OPERATING EXPENSE	1,597,067	1,593,053	1,814,365	1,813,015
OPERATING INCOME OR (LOSS)	116,846	56,906	(14,056)	(12,706)
NONOPERATING REVENUE:				
Interest Income	3,182	4,105	5,000	5,000
Grants	-	-	-	-
Gain (loss) from disposal of capital assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING REVENUE	3,182	4,105	5,000	5,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	120,028	61,011	(9,056)	(7,706)
OPERATING TRANSFERS:				
In	-	-	-	-
Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	120,028	61,011	(9,056)	(7,706)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	1,737,021	1,649,959	1,800,309	1,800,309
Cash received from interfund services provided	-	-	-	-
Cash payments to suppliers for goods and services	(715,407)	(685,600)	(820,776)	(819,426)
Cash payments to employees for services & benefits	(773,985)	(780,400)	(862,725)	(862,725)
a. Net cash provided by operating activities	247,629	183,959	116,808	118,158
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	(451,356)	(198,000)	(828,000)	(828,000)
Principal paid on loans - capital assets	-	-	-	-
Interest paid on loans - capital assets	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Proceeds from federal grants	-	-	-	-
Proceeds of Leases	-	-	-	-
c. Net cash used for capital and related financing activities	(451,356)	(198,000)	(828,000)	(828,000)
D. Cash Flows From Investing Activities				
Interest on Investments	3,242	4,105	5,000	5,000
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	3,242	4,105	5,000	5,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(200,485)	(9,936)	(706,192)	(704,842)
CASH AND CASH EQUIVALENTS AT JULY 1	1,629,591	1,429,106	1,419,170	1,419,170
CASH AND CASH EQUIVALENTS AT JUNE 30	1,429,106	1,419,170	712,978	714,328
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	116,846	4,105	5,000	5,000
Depreciation	123,352	56,906	(14,056)	(12,706)
Pension expense	110,166	-	-	-
City pension contributions	(124,974)	-	-	-
Net change in				
Accounts receivable	22,580	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accounts payable	4,262	-	-	-
Accrued liabilities	2,645	-	-	-
Compensated absences	(7,034)	-	-	-
Customer deposits	528	-	-	-
Net OPEB obligation	(742)	-	-	-
Unearned revenue	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	247,629	61,011	(9,056)	(7,706)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Aviation Fuel Fees	20,402	21,220	21,220	21,220
Landing Fees	50,082	70,000	85,000	85,000
Terminal Fees	139,753	117,571	120,550	120,550
Rentals & Leases	254,558	267,383	316,040	316,040
Parking Fees	109,172	84,500	110,000	110,000
Rental Car Access Fees	230,777	208,000	230,000	230,000
Concession Fees	1,358	600	600	600
Passenger Facility Charges	64,916	56,805	70,000	70,000
Other Fees	39,372	29,000	1,500	1,500
TOTAL OPERATING REVENUE	910,390	855,079	954,910	954,910
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	77,069	58,970	73,900	73,900
Employee Benefits	31,313	27,300	36,550	36,550
Services / Supplies	-	-	-	-
Total Administration	108,382	86,270	110,450	110,450
<u>Public Safety</u>				
Salaries / Wages	128,910	30,600	50,000	50,000
Employee Benefits	79,824	20,000	36,000	36,000
Services / Supplies	-	-	-	-
Total Public Safety	208,734	50,600	86,000	86,000
<u>Operations</u>				
Salaries / Wages	325,352	272,500	328,900	328,900
Employee Benefits	125,549	131,600	165,500	165,500
Services / Supplies	368,028	372,000	284,000	284,200
Total Operations	818,929	776,100	778,400	778,600
<u>Terminal</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	110,638	125,000	156,700	156,700
Total Terminal	110,638	125,000	156,700	156,700
<u>Depreciation</u>				
Total Salaries / Wages	531,331	362,070	452,800	452,800
Total Employee Benefits	236,686	178,900	238,050	238,050
Total Services / Supplies	478,666	497,000	440,700	440,900
TOTAL OPERATING EXPENSE	3,373,216	3,270,827	3,476,046	3,476,246
OPERATING INCOME OR (LOSS)	(2,462,826)	(2,415,748)	(2,521,136)	(2,521,336)
NONOPERATING REVENUE:				
Grants	3,253,170	7,434,940	812,500	726,063
Gain (loss) from capital asset disposal	(2,805)	-	-	-
Arbitration Award	-	-	-	-
Interest Income	1,362	1,000	1,000	1,000
TOTAL NONOPERATING REVENUE	3,251,727	7,435,940	813,500	727,063
NONOPERATING EXPENSE:				
Interest Expense	143,405	138,912	130,837	130,837
Bond Amortization Expense	-	(1,226)	-	-
Other Concrete Apron Failure Legal Expense	1,080	-	-	-
TOTAL NONOPERATING EXPENSE	144,485	137,686	130,837	130,837
Net Income Before Transfers	644,416	4,882,506	(1,838,473)	(1,925,110)
OPERATING TRANSFERS:				
In General Fund	317,026	625,500	297,450	297,450
In Recreation Fund	326,430	328,912	320,837	320,837
NET OPERATING TRANSFERS	643,456	954,412	618,287	618,287
NET INCOME	1,287,872	5,836,918	(1,220,186)	(1,306,823)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	925,652	855,079	954,910	954,910
Cash payments to suppliers for goods and services	(1,151,835)	(497,000)	(440,700)	(440,900)
Cash payments to employees for services & benefits	(784,397)	(540,970)	(690,850)	(690,850)
a. Net cash provided by operating activities	(1,010,580)	(182,891)	(176,640)	(176,840)
B. Cash Flows From Non-Capital Financing Activities				
Cash payments for Airport Apron Failure Litigation	(1,080)			
Operating Transfers In/(Out)	643,456	954,412	618,287	618,287
b. Net cash provided by non-capital financing activities	642,376	954,412	618,287	618,287
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(4,126,988)	(7,930,603)	(896,667)	(804,467)
Principal paid on debt	(180,000)	(190,000)	(190,000)	(190,000)
Interest paid on debt	(146,430)	(137,686)	(130,837)	(130,837)
Bond issue costs	-	-	-	-
Unamortized bond discount/premium	-	-	-	-
Proceeds from issuance of debt	-	-	-	-
Proceeds from sales of capital assets	(2,805)	-	-	-
Proceeds from Federal Grants	3,682,746	7,434,940	812,500	726,063
Proceeds from arbitration settlement	-	-	-	-
c. Net cash used for capital and related financing activities	(773,477)	(823,349)	(405,004)	(399,241)
D. Cash Flows From Investing Activities				
Interest on Investments	1,666	1,000	1,000	1,000
Changes in Investments				
d. Net cash provided from investing activities	1,666	1,000	1,000	1,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(1,140,015)	(50,828)	37,643	43,206
CASH AND CASH EQUIVALENTS AT JULY 1	1,390,065	250,050	199,222	199,222
CASH AND CASH EQUIVALENTS AT JUNE 30	250,050	199,222	236,865	242,428
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,462,826)	(2,415,748)	(2,521,136)	(2,521,336)
Depreciation	2,126,533	2,232,857	2,344,496	2,344,496
Pension expense	135,307			
City pension contributions	(153,246)			
Net change in assets/liabilities (Increase) Decrease in:				
Accounts receivable	10,787			
Due from other governments	7,411			
Due from other funds	-			
Accounts payable	(673,169)			
Accrued liabilities	5,090			
Compensated absences	(3,183)			
Net OPEB obligation	(348)			
Unearned revenue	(2,936)			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(1,010,580)	(182,891)	(176,640)	(176,840)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Greens Fees	210,829	215,000	215,000	215,000
Membership Fees	273,678	278,250	292,150	292,150
Tournament Fees	52,497	42,500	42,500	42,500
Golf Cart Rental Fees	144,626	145,000	145,000	145,000
Cart Path Usage Fees	42,244	42,500	42,500	42,500
Golf Cart Shed Rentals	34,149	34,500	34,500	34,500
Golf Concession Rental	10,336	10,650	10,970	10,970
Other Fees	10,644	11,000	11,000	11,000
TOTAL OPERATING REVENUE	779,003	779,400	793,620	793,620
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	22,325	20,675	22,700	22,700
Employee Benefits	9,055	9,230	10,450	10,450
Services / Supplies				
Total Administration	31,380	29,905	33,150	33,150
<u>Operating</u>				
Salaries / Wages	228,031	263,150	277,950	277,950
Employee Benefits	88,620	96,025	112,150	112,150
Services / Supplies	316,075	315,000	363,550	363,550
Total Operating	632,726	674,175	753,650	753,650
<u>Depreciation</u>	62,725	64,608	66,547	66,547
Total Salaries / Wages	250,356	283,825	300,650	300,650
Total Employee Benefits	97,675	105,255	122,600	122,600
Total Services / Supplies	316,075	315,000	363,550	363,550
TOTAL OPERATING EXPENSE	726,831	768,688	853,347	853,347
OPERATING INCOME OR (LOSS)	52,172	10,712	(59,727)	(59,727)
NONOPERATING REVENUE:				
Interest Income	814	1,500	2,000	2,000
Other				
TOTAL NONOPERATING REVENUE	814	1,500	2,000	2,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Gain/(Loss) on retirement of fixed assets	-	-	-	-
Other				
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	52,986	12,212	(57,727)	(57,727)
OPERATING TRANSFERS:				
In General Fund	39,880	37,823	-	-
In Recreation Fund (Out)	24,462	25,356	25,793	25,793
NET OPERATING TRANSFERS	64,342	63,179	25,793	25,793
NET INCOME	117,328	75,391	(31,934)	(31,934)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	778,760	779,400	793,620	793,620
Cash payments to suppliers for goods and services	(316,731)	(315,000)	(363,550)	(363,550)
Cash payments to employees for services & benefits	(350,669)	(389,080)	(423,250)	(423,250)
a. Net cash provided by operating activities	111,360	75,320	6,820	6,820
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	64,342	63,179	25,793	25,793
b. Net cash provided by non-capital financing activities	64,342	63,179	25,793	25,793
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(47,834)	(23,131)	(33,000)	(33,000)
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
c. Net cash used for capital and related financing activities	(47,834)	(23,131)	(33,000)	(33,000)
D. Cash Flows From Investing Activities				
Interest on Investments	774	1,500	2,000	2,000
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	774	1,500	2,000	2,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	128,642	116,868	1,613	1,613
CASH AND CASH EQUIVALENTS AT JULY 1	431,616	560,258	677,126	677,126
CASH AND CASH EQUIVALENTS AT JUNE 30	560,258	677,126	678,739	678,739
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	52,172	10,712	(59,727)	(59,727)
Depreciation	62,725	64,608	66,547	66,547
Pension expense	47,456	-	-	-
City pension contributions	(53,733)	-	-	-
Net change in				
Accounts receivable	(793)	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accounts payable	(656)	-	-	-
Accrued liabilities	(93)	-	-	-
Compensated absences	4,471	-	-	-
Customer deposits	550	-	-	-
Net OPEB obligation	(739)	-	-	-
Unearned revenue	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	111,360	75,320	6,820	6,820

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 6/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	1,379,205	1,690,075	1,991,040	1,991,040
Employee Dependent Contributions	239,257	233,500	250,000	250,000
Retiree Contributions	57,680	79,500	55,000	55,000
Stop Loss Reimbursements	230,007	100,000	100,000	100,000
Subsidy/Retirees & Dependents	50,004	50,000	75,000	75,000
TOTAL OPERATING REVENUE	1,956,153	2,153,075	2,471,040	2,471,040
OPERATING EXPENSE:				
Administration				
Employee Benefits	1,860,301	2,086,980	2,400,000	2,400,000
Services / Supplies	-	-	-	-
Total Administration	1,860,301	2,086,980	2,400,000	2,400,000
Depreciation				
Total Employee Benefits	1,860,301	2,086,980	2,400,000	2,400,000
Total Services / Supplies	-	-	-	-
TOTAL OPERATING EXPENSE	1,860,301	2,086,980	2,400,000	2,400,000
OPERATING INCOME OR (LOSS)	95,852	66,095	71,040	71,040
NONOPERATING REVENUE:				
Interest Income	316	600	-	-
TOTAL NONOPERATING REVENUE	316	600	-	-
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	96,168	66,695	71,040	71,040
OPERATING TRANSFERS:				
in / (Out) - General Fund	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
CHANGE IN NET POSITION	96,168	66,695	71,040	71,040
A. Cash Flows From Operating Activities				
Cash received from group insurance premiums	1,982,550	2,053,075	2,371,040	2,371,040
Cash payments to suppliers for goods and services	(1,913,444)	(1,986,980)	(2,300,000)	(2,300,000)
a. Net cash provided (used) by operating activities	69,106	66,095	71,040	71,040
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	297	600	-	-
d. Net cash provided from investing activities	297	600	-	-
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	69,403	66,695	71,040	71,040
CASH AND CASH EQUIVALENTS AT JULY 1	260,230	329,633	396,328	396,328
CASH AND CASH EQUIVALENTS AT JUNE 30	329,633	396,328	467,368	467,368
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	95,852	66,095	71,040	71,040
Net change in assets/liabilities				
(Increase) in accounts receivable	26,397			
(Increase) in inventory				
Increase in accounts payable	(53,143)			
Increase in accrued liabilities	-			
NET CASH PROVIDED BY OPERATING ACTIVITIES	69,106	66,095	71,040	71,040

- 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 BALANCE 7/1/2016	REQUIREMENT FOR FISCAL				
								(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%	\$ 8,485,000	\$ 313,131	\$ 430,000	\$ 743,131		
2014 Public Safety Bond	5	20 Years	\$ 3,000,000	7/5/2014	6/1/2034	2.2500%	\$ 2,730,000	\$ 58,331	\$ 275,000	\$ 333,331		
2015 Recreation Facilities Bond	2	20 Years	\$ 8,000,000	11/12/2015	5/1/2035	2.4350%	\$ 7,715,000	\$ 254,763	\$ 355,000	\$ 609,763		
Total Debt Service Fund			\$ 21,500,000				\$ 18,930,000	\$ 626,225	\$ 1,060,000	\$ 1,686,225		
Airport Fund												
2009 Airport Terminal Bonds	2	17 Years	\$ 3,735,000	12/1/2009	10/1/2026	Variable	\$ 2,690,000	\$ 130,837	\$ 190,000	\$ 320,837		
Total Airport Fund			\$ 3,735,000				\$ 2,690,000	\$ 130,837	\$ 190,000	\$ 320,837		
			\$ -				\$ -	\$ -	\$ -	\$ -		
Total All Debt Service			\$ 25,235,000				\$ 21,620,000	\$ 757,062	\$ 1,250,000	\$ 2,007,062		

Transfer Schedule for Fiscal Year 2014-2015

Fund Type	Transfers In			Transfers Out			Amount
	To Fund	Pg	From Fund	From Fund	Pg	To Fund	
General Fund	General Fund Revenue Stabilization	13 26	Recreation Fund General	284,267 28,165	22 21	General Fund Revenue Stabilization Fund Capital Equipment Fund Facility Reserve Fund	297,450 28,165 42,248 42,248
Total General Funds				312,432			410,111
Special Revenue Funds	Youth Recreation	22	Recreation Fund	65,793	22	Youth Recreation Golf Fund Debt Service Fund Airport Fund General Fund	65,793 25,793 609,763 320,837 284,267
Total Special Revenue				65,793			1,306,453
Capital Projects Funds	Capital Equipment Capital Equipment Facility Reserve	32 32 29	General Fund Water Fund General	42,248 16,250 42,248	21 35		
Total Capital Projects				100,746			
Debt Service Fund	Debt Service	33	Recreation Fund	609,763	22		
Total Debt Service				609,763			
Enterprise Funds	Golf Fund Airport Fund Airport Fund	43 41 41	Recreation Fund General Fund Recreation Fund	25,793 297,450 320,837	22 21 22	Water Fund Capital Equipment	16,250
Total Enterprise Funds				644,080			16,250
Total Transfers				1,732,814			1,732,814

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, 2017 to June 5, 2017

1. Activity:		
<hr/>		
2. Funding Source:	General Fund - City Manager's Budget	
<hr/>		
3. Transportation	\$	<hr/>
4. Lodging and meals	\$	<hr/>
5. Salaries and Wages	\$	<hr/>
6. Compensation to lobbyists	\$	<u>25,000</u>
7. Entertainment	\$	<hr/>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<hr/>
Total	\$	<u><u>25,000</u></u>

Entity: City of Elko

Budget Year 2016-2017

Sch of Existing Contracts

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

Total Number of Existing Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Reason or need for contract:
1	HintonBurdick CPAs and Advisors	7/1/2015	6/30/2020	\$ 51,750	\$ 53,300	Independent Auditing Services
2	Elko County	7/1/1994	None	\$ 248,940	\$ 312,000	Municipal Court Services
3	Goicoechea & DiGrazia, LTD	1/1/1987	None	\$ 240,000	\$ 315,000	Attorney Services
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 540,690	\$ 680,300	

Additional Explanations (Reference Line Number and Vendor):

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

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	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.