

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF FERNLEY, NEVADA, a
Nevada municipal corporation,

Appellant,

vs.

THE STATE OF NEVADA ex rel.
DEPARTMENT OF TAXATION;
THE HONORABLE DAN
SCHWARTZ, in his official capacity
as TREASURER OF THE STATE OF
NEVADA; and THE LEGISLATURE
OF THE STATE OF NEVADA,

Respondents.

Supreme Court No.: 66851

District Court Case No.: 12 OC 00168 1B

JOINT APPENDIX

VOLUME 6 PART 4

Filed By:

Joshua J. Hicks, Esq.
Nevada Bar No. 6678
BROWNSTEIN HYATT
FARBER SCHRECK, LLP
50 West Liberty Street, Suite 1030
Reno, Nevada 89501
Telephone: (775) 622-9450
Email: jhicks@bhfs.com

*Attorneys for Appellant City of Fernley,
Nevada*

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
1	Affidavit of Service Taxation	City of Fernley	07/02/12	17
1	Affidavit of Service Treasurer	City of Fernley	06/20/12	13-16
23	Amended Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	10/09/15	4058-4177
7	Answer	State of Nevada/Dept Tax/ Treasurer	02/01/13	1384-1389
7	Answer to Plaintiff's Complaint	Nevada Legislature	01/29/13	1378-1383
23	Case Appeal Statement	City of Fernley	11/07/14	4208-4212
1	Complaint	City of Fernley	06/06/12	1-12
21	Defendant Nevada Legislature's Reply in Support of its Motion for Summary Judgment	Nevada Legislature	07/25/14	3747-3768
21	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs	State of Nevada/Dept Taxation	10/03/14	3863-3928
22	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs (Cont.)	State of Nevada/Dept Taxation	10/03/14	3929-3947
1	Exhibits to Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	104-220
2	Exhibits to Joinder in Motion to Dismiss (Cont.)	Nevada Legislature	08/16/12	221-332
1	Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	62-103
7	Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/06/14	1421-1423
21	Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	09/19/14	3788-3793
21	Motion for Costs	State of Nevada/Dept Taxation	09/19/14	3776-3788
12	Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	City of Fernley	06/18/14	2005-2045
7	Motion for Summary Judgment	City of Fernley	06/13/14	1458-1512
8	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1513-1732
9	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1733-1916
10	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1917-1948
11	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1949-2004
1	Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/03/12	41-58
1	Motion to Intervene	Nevada Legislature	08/03/12	18-40
21	Motion to Retax Costs and Opposition to Motion for Costs	City of Fernley	09/24/14	3794-3845
7	Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/05/14	1414-1420
7	Nevada Department of Taxation and Nevada Treasurer's Reply to Response to Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/23/14	1433-1437
12	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment	State of Nevada/Dept Taxation	07/11/14	2053-2224
13	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	State of Nevada/Dept Taxation	07/11/14	2225-2353

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
23	Notice of Appeal	City of Fernley	11/07/14	4205-4207
22	Notice of Entry of Order	Nevada Legislature	10/08/14	4001-4057
23	Notice of Entry of Order	State of Nevada/Dept	10/17/14	4195-4204
7	Notice of Entry of Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	State of Nevada/Dept Tax/ Treasurer	12/19/12	1364-1370
7	Notice of Entry of Order Granting A Continuance to Complete Discovery	City of Fernley	10/19/12	1344-1350
3	Notice of Entry of Order Granting Nevada Legislature's Motion to Intervene	Nevada Legislature	09/04/12	651-657
7	Notice of Entry of Order on Defendant's Motion for Extensions of Time to File Answer	State of Nevada/Dept Tax/ Treasurer	11/15/12	1354-1360
1	Notice of Non-Opposition to Legislature's Motion to Intervene	State of Nevada/Dept Tax/ Treasurer	08/06/12	59-61
2	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F)	City of Fernley	08/20/12	331-441
3	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F) (Cont.)	City of Fernley	08/20/12	442-625
2	Opposition to Motion to Nevada Legislature's Motion to Intervene	City of Fernley	08/20/12	324-330
13	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2354-2445
14	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2446-2665
15	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2666-2819
16	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2820-2851
17	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2852-2899
4	Opposition to Nevada Legislature's Joinder in Motion to Dismiss	City of Fernley	09/28/12	662-881
5	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	882-1101
6	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	1102-1316
17	Opposition to Nevada Legislature's Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2900-2941
20	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	Nevada Legislature	07/11/14	3586-3582

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
12	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order and Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Tax/ Treasurer	07/11/14	2049-2052
17	Opposition to Plaintiff's Motion for Summary Judgment	Nevada Legislature	07/11/14	2942-3071
18	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3072-3292
19	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3292-3512
20	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3515-3567
7	Order (Converting Motion to Dismiss to Motion for Summary Judgment, Setting Briefing Schedule and Dismissing Treasurer)	First Judicial District Court	06/06/14	1451-1457
22	Order and Judgment	First Judicial District Court	10/06/14	3948-4000
7	Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	First Judicial District Court	12/17/12	1361-1363
7	Order Granting A Continuance to Complete Discovery	First Judicial District Court	10/15/12	1341-1343
7	Order Granting in Part and Denying in Part Petition for Writ of Mandamus	Nevada Supreme Court	01/25/13	1373-1377
23	Order Granting Nevada Department of Taxation's Motion for Costs	First Judicial District Court	10/15/14	4190-4194
3	Order Granting Nevada Legislature's Motion to Intervene	First Judicial District Court	08/30/12	648-650
7	Order on Defendant's Motion for Extensions of Time to File Answer	First Judicial District Court	11/13/12	1351-1353
7	Order Pursuant to Writ of Mandamus	First Judicial District Court	02/22/13	1390-1392
21	Order Vacating Trial	First Judicial District Court	09/03/14	3773-3775
23	Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs	City of Fernley	10/14/14	4178-4189
21	Plaintiff's Objections to Nevada Legislature's Proposed Order and Request to Submit Proposed Order and Judgment	City of Fernley	10/02/14	3846-3862
7	Pretrial Order	First Judicial District Court	10/10/13	1393-1399
7	Reply Concerning Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/27/14	1438-1450
7	Reply in Support of Joinder in Motion to Dismiss	Nevada Legislature	10/08/12	1317-1340
3	Reply in Support of Motion to Intervene	Nevada Legislature	08/24/12	626-635
21	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant Nevada Legislature	City of Fernley	07/25/14	3709-3746

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendants Nevada Department of Taxation and Nevada Treasurer	City of Fernley	07/25/14	3674-3708
20	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant's Nevada Department of Taxation and Nevada Treasurer; Plaintiff's Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	City of Fernley	07/25/14	3641-3673
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendant Nevada Legislature	City of Fernley	07/25/14	3606-3640
21	Reply to Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Taxation	08/01/14	3769-3772
3	Reply to Opposition to Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/27/12	636-647
20	Reply to Plaintiff's Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Taxation	07/25/14	3583-3605
7	Response to Nevada Department of Taxation	City of Fernley	05/16/14	1424-1432
7	Second Stipulation and Order Regarding Change of Briefing Schedule	Parties/First Judicial District Court	03/17/14	1406-1409
7	Stipulation and Order for an Extension of Time to File Responses to Discovery Requests; Extend Certain Discovery Deadlines and Extend Time to File Dispositive Motions	Parties/First Judicial District Court	04/11/14	1410-1413
7	Stipulation and Order Regarding Change of Briefing Schedule and Plaintiff's Response to Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	02/19/14	1403-1405
12	Stipulation and Order Regarding Change of Briefing Schedule and Setting Hearing for Oral Argument	Parties/First Judicial District Court	06/25/14	2046-2048
7	Stipulation and Order Regarding Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	10/23/13	1400-1402
3	Stipulation and Order Regarding Joinder to Motion to Dismiss	Parties/First Judicial District Court	09/18/12	658-661
23	Transcript of Hearing	Court Reporter	01/07/15	4213-4267
7	Writ of Mandamus	Nevada Supreme Court	01/25/13	1371-1372

[illegible]Page 53
Form 23b
12/08/10

Transfer Schedule for Fiscal Year 2011-2012

[illegible]

Case No. 66851
JA **1268**

City of Caliente
(Local Government)

EXHIBIT 11



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

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

BRIAN SANDOVAL
Governor
ROBERT R BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

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

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

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

RECEIVED

JUN 0 3 2011

STATE OF NEVADA
DEPARTMENT OF TAXATION

The City of Mesquite herewith submits the FINAL budget for the
fiscal year ending June 30, 2012

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 5,125,000

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 24 governmental fund types with estimated expenditures of \$ 54,374,500 and
1 proprietary funds with estimated expenses of \$ 3,941,400

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 David R. Empey
(Printed Name)
Finance Director
(Title)

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

Signed

David R. Empey

Dated: May 31, 2011

APPROVED BY THE GOVERNING BOARD

Mayor

Council Member

Council Member

Council Member

Council Member

Council Member

SCHEDULED PUBLIC HEARING:

Date and Time Tuesday, May 17, 2011 @ 4:00pm

Publication Date Between May 3rd and May 10th, 2011

Place: City Hall, 10 E. Mesquite Blvd., Mesquite, NV 89027

Page: 1

Form 1

12/8/2010

Case No. 66851
JA 1270

CITY OF MESQUITE, NEVADA
STATE BUDGET DOCUMENT INDEX
FISCAL YEAR ENDING JUNE 30, 2012
FINAL BUDGET

BEGINNING
SCHEDULE FORM# PAGE#

I. INTRODUCTION

1 TRANSMITTAL LETTER	1	1
2 INDEX	2	2
3 BUDGET MESSAGE	3	3

II. SUMMARY FORMS

1 BUDGET SUMMARY-ALL FUNDS	S-1	2, 3	6
2 STATISTICAL DATA	S-2	4	8
3 AD VALOREM TAX RATE RECONCILIATION	S-3	27	9
4 ESTIMATED REVENUES AND OTHER RESOURCES - GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS	A	5	10
5 ESTIMATED EXPENDITURES AND OTHER FINANCING USES- GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS	A-1	6	11
6 PROPRIETARY FUNDS	A-2	7	12

III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

1 GENERAL FUND	B	8,9,10,11	13
2 STREET MAINTENANCE & REPAIRS SPECIAL REVENUE FUND	B	12, 13	20
3 AIRPORT SPECIAL REVENUE FUND	B	12, 13	21
4 CAPITAL PROJECTS MAINTENANCE & REPAIRS SPECIAL REVENUE FUND	B	12, 13	22
5 POLICE FORFEITURES SPECIAL REVENUE FUND	B	12, 13	23
6 COURT ADMINISTRATIVE ASSESSMENTS SPECIAL REVENUE FUND	B	12, 13	24
7 SENIOR NUTRITION PROGRAM SPECIAL REVENUE FUND	B	12, 13	25
8 RECREATION PROGRAMS SPECIAL REVENUE FUND	B	12, 13	26
9 MEDICAL SERVICES SPECIAL REVENUE FUND	B	12, 13	27
10 FORENSIC SERVICES SPECIAL REVENUE FUND	B	12, 13	28
11 ENVIRONMENTAL PLANNING SPECIAL REVENUE FUND	B	12, 13	29
12 'MORE COPS' SALES TAX FUNDED SPECIAL REVENUE FUND	B	12, 13	30
13 CITY SERVICES RESERVE SPECIAL REVENUE FUND	B	12, 13	31
14 SID ADMINISTRATIVE FUND	B	12, 13	32
15 RESIDENTIAL CONSTRUCTION TAX PARK CAPITAL PROJECT FUND	B	12, 13	33
16 TRANSPORTATION IMPACT FEE CAPITAL PROJECT FUND	B	12, 13	34
17 REDEVELOPMENT DISTRICT CAPITAL PROJECT FUND	B	12, 13	35
18 MISCELLANEOUS CAPITAL PROJECTS FUND	B	12, 13	36
19 TECHNOLOGY REPLACEMENT & REPAIR FUND	B	12, 13	37
20 VEHICLE & EQUIPMENT REPLACEMENT CAPITAL PROJECT FUND	B	12, 13	38
21 CANYON CREST SID DEBT SERVICE FUND	B	12, 13	39
22 ANTHEM AT MESQUITE DEBT SERVICE FUND	C	12, 13	40
23 G.O. BONDS SERIES 2002 / 2005 / 2009	C	12, 13	41
24 WASTE DISPOSAL DEBT SERVICE FUND	C	12, 13	42
25 CITY HALL DEBT SERVICE FUND	C	12, 13	43

IV. PROPRIETARY FUND

1 SEWER ENTERPRISE FUND-REVENUE, EXPENSE, NET INCOME	F-1	19	44
2 SEWER ENTERPRISE FUND-CASH FLOWS	F-2	20	45

V. SUPPLEMENTARY INFORMATION

1 BONDS, MEDIUM-TERM FINANCING AND LEASES	C-1	22	46
2 TRANSFER RECONCILIATION	T	23 a,b,c	47
3 PUBLIC BUDGET HEARING - PROOF OF PUBLICATION			48



May 24, 2011

To: Mayor, Council and Citizens of Mesquite:

We are pleased to submit the attached Operating and Capital Improvement Budget for Fiscal Year 2011-2012 to be considered at Council Meeting on May 17, 2011. Results of discussions and decisions made at public budget work sessions held on May 11 and 12, 2011 are reflected in this Final Budget.

A budget is a fiscal plan developed to serve as a monetary policy statement for the City's various operational and program needs in addition to capital improvement projects. It balances service demands provided to 20,440 residents (State Demographer Report) related to public works, public safety and other general governmental services. Efficiencies achieved through planned expanded uses of technology and careful deployment of human resources enables the City to continue meeting the challenging demands in a continuing environment of economic uncertainty in the coming year. Impact of the general decline in economic conditions has reduced work loads within functional areas of City services, conditions which have necessitated staffing reductions and adjustments to the organizational structure. Since FY ending 6/30/2010, the City's workforce has been pared back 31.5 positions. The proposed budget reflects changes within the following areas since 6/30/10: General Government (-4.5), Public Safety (-5), Public Works (-13.5), Parks/Recreation (-4.75), Community Support (-3.0) and others (-.75).

This FY 2011-2012 Operating Budget is the product of thorough review and evaluation of all programs and services by city staff and truly the third consecutive year of dramatic revenue declines. Departmental budgets have been prepared and reviewed in consideration of an economic environment that has made revenue projections more challenging than ever. Considering the current environment of forecasting future revenues, the primary objective of this year's appropriations focuses on maintaining and, wherever possible, to add value to existing programs and service levels. This budget provides a broad range of desired and necessary community services and community-wide enhancements while effectively and efficiently utilizing available, but scarce resources.

CITY OF MESQUITE PROFILE

The City's population continues an upward growth trend and is now home to 20,440 residents according to official state demographer statistics as of July 1, 2010, a 1.1% decrease from the previous year's official population of 20,677. The City is located in Clark County, Nevada and is a general law city organized and existing under Chapter 266 of the Nevada Revised Statutes. The City is located in southern Nevada on Interstate I-15 and encompasses approximately 32 square miles within the Virgin River Valley. Within these borders, the City maintains approximately 67 of the 112 miles of surface streets. Additionally, the City has created 15 neighborhood, community and regional parks on 99.6 acres throughout the community. Newer recreational facilities allow tennis enthusiasts who enjoy a 4-court municipal tennis complex that is beautifully landscaped and lighted for play after sunset. Additionally, the city constructed an additional 3-diamond baseball/softball complex on 10 acres to compliment the ever-growing demand for outdoor sporting facilities and bolster our amateur sports tourism. Other recreational opportunities include a 50,000 sq. ft. recreation center that boasts a full sized outdoor pool and an indoor pool, basketball, racquetball, weightlifting, and aerobic activities. A full service 9,000 square foot senior center prepares meals for dine-in and home delivery in addition to providing a social gathering place and coordinating recreational and cultural opportunities for the senior residents, who are a significant demographic component of our community. The City also supports a fine arts center, historical museum, and a bike and pedestrian trail system that has completed 53.8 paved and natural surface miles with future plans for an additional 80 miles to improve the open space connectivity, including 3 miles to be constructed in this fiscal year. The Clark County School District provides four schools for 2,000+ students at the kindergarten through 12th grade levels within the City.

To serve the expanding need for higher and continuing education opportunities within the City, the College of Southern Nevada has an established campus consisting of classroom and administrative office space. This unique satellite campus came to fruition through the collaborative efforts of the City and CSN leadership, and provides a vital tool in our communities economic vitality. The Las Vegas-Clark County Library District serves the community by operating a branch library, offering internet services and access to a broad range of literary, audio and video resources.

"Silver Rider" which is a service of the Southern Nevada Transit Coalition provides public fixed route and handicapped assisted transportation. The City of Mesquite prides itself on its community focus, a wide array of recreational opportunities, sufficient provision of desired services and quality of life in a clean, safe and attractive developed and natural environment.

REVENUES AND ECONOMIC CONDITION

The Fiscal Year 2011-2012 total budgeted revenue for all government funds (excludes Proprietary Fund) and other financing sources (excluding transfers in) are \$45.2 million while total budgeted expenditures amount to \$54.4 million, excluding transfers out and contingency. It is projected that ending fund balances will decline over the period by an estimated \$9.3 million to finance and maintain programs and services as well as limited capital improvement projects. Projected ending fund balances for all governmental funds are expected to be \$23.6 million including the General Fund balance of \$3.23 million.

The General Fund is the largest of the City funds and includes the budget necessary to provide the City's core services that most directly impact residents on a daily basis. General Fund revenues (including transfers of \$371,700) are projected to be \$16.5 million and total General Fund expenditures (including transfers of \$537,695 and \$190,000 contingency) are anticipated to be \$18.7 million. Approximately 46% of the General Fund's operating expenditures support public safety. Due to a voter approved ¼ percent sales tax initiative which became effective on October 1, 2005, funding for 7 patrol officers in FY 2011-2012 is provided for in a special revenue fund.

Budgeted general fund operating expenditures exceed budgeted operating revenues by \$1.98 million (net of transfers-in and transfers-out of the general fund). Comparatively, the General Fund's expected ending fund balance reflects a projected \$2.14 million decrease from the prior fiscal year end. Accordingly, General Fund balance requirements as established by resolution, require a minimum balance of approximately \$3.16 million.

Changes in Significant Revenue Sources

Consolidated Tax: State projections indicate that approximately \$6.45 million will be allocated to the City for FY 2012, a slight increase of \$75,000 from projected actual Consolidated Tax revenues for fiscal year 2010-2011. While unknown if any legislative changes may affect this distribution, this Consolidated Tax represents 40% and 39% of budgeted General Fund operating revenues for FY 2012 and FY 2011, respectively.

Property Tax: Estimated budget revenues are projected to decrease from \$3.3 million to \$2.9 million due to continuing declines in assessed property values. The City's tax rate of \$0.5520 continues to rank as one of the lowest City-controllable tax rates in Clark County and the State of Nevada. Budgeted property tax revenues represent 18.5% and 20.0% of total General Fund operating revenues for Fiscal Years 2012 and 2011, respectively.

Charges for Services: This source of revenue is anticipated to increase \$192,900, or 8.4%, over FY 2011 actual projected revenues of \$2.288 million to anticipated FY 2012 revenues of \$2.481 million.

Room Tax: For FY2012 this revenue source is expected to be \$370,000, showing no increase from the FY 2011 actual project which suffered significantly from the closure of nearly 900 rooms by a single gaming property. Of the 2% room taxes that are collected locally, 1% is passed through to LVCVA, Clark County Schools, RTC and the State of Nevada. The remaining 2% is retained by the City. It should be noted that an inter-local governmental agreement exists which reverts 1% of collected room taxes for Clark County back to the City to aid in parks and recreation expenses.

Licenses and Permits: This category of FY2012 revenue is expected to decrease \$2,500 or less than 1% from the FY 2011 annual projected revenue estimate of \$1.49 million, however this marginal reduction buoys' optimism as the primary driver, new construction permits, has remained consistent albeit lower than our record year of FY 2006.

EXPENDITURES

Total General Fund expenditures (including capital transfers out) are projected to be \$18,658,915 for Fiscal Year 2011-2012. This represents a decrease of \$1,045,992, or 5.3% from FY 2010-2011 budget of \$19,707,107. The table below sets forth the year to year comparison:

	<u>FY 2011-12</u>	<u>FY 2010-11</u>
Salaries & Wages	\$ 8,312,900.	\$ 9,194,550
Employee Benefits	\$ 4,351,500	\$ 4,410,100
Services, Supplies &		
Other Charges	\$ 5,234,320	\$ 5,171,455
Capital Outlay	\$ 32,500	\$ 58,000
Other (Includes Operating		
Transfers & Contingency)	\$ 727,695	\$ 873,002
TOTAL	<u>\$ 18,658,915</u>	<u>\$ 19,707,107</u>

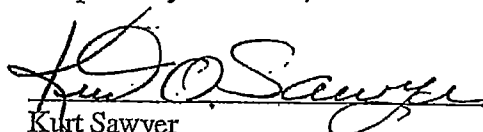
Expenditures for FY 2011-2012 addresses on-going service needs related to Public Safety and Public Works. Overall total spending increases relative to these community services amount to \$253,600, or 3% over prior year. It should be noted that the budgeted expenditure level reflects no increases and wage/working hour reductions for FY2012.

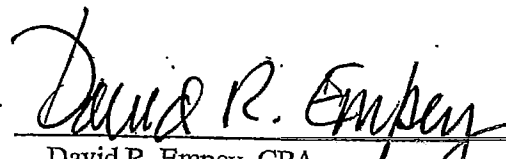
CONCLUSION

The Fiscal Year 2011-2012 Operating and Capital Improvement Budget reflects the navigational challenges to maintain existing community programs and services in an environment of economic uncertainty of declining revenues while official population statistics reflect stabilization over the past year. Core values of city services continue to be based upon the desire of serving the citizens of Mesquite with exceptional levels of service in all areas of general government, public safety, public works, health and sanitation, culture, parks and recreation in addition to supporting a variety of community events on a limited basis. The 'health, safety and welfare...' mandate for local governments is truly embraced and the focus of the fiscal budget. The budget utilizes a prudent approach in identifying revenue sources and in the careful allocation of those scarce resources among the many competing needs of the City, combined with a sensitivity to the conditions of State and local economies. The City of Mesquite has collectively chosen to "maintain the elements of a rural lifestyle, enhance and preserve a quality lifestyle, encourage and support growth and economic development and to provide for quality staffing."

Our thanks to the Mayor and City Council, Department Directors and staff for their assistance and support provided during the development of this year's budget.

Respectfully submitted,


Kurt Sawyer
Acting City Manager


David R. Empey, CPA
Finance Director / Treasurer

Budget Summary for CITY OF MESQUITE
Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/10 (1)	ESTIMATED CURRENT YEAR 06/30/11 (2)	BUDGET YEAR 06/30/12 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/12 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	\$ 7,561,506	\$ 6,150,000	\$ 5,125,000		\$ 5,125,000
Other Taxes	1,447,094	1,185,000	1,190,000	440,000	1,630,000
Licenses and Permits	1,708,952	1,660,000	1,647,500		1,647,500
Intergovernmental Resources	14,213,346	19,688,150	34,739,035	250,000	34,989,035
Charges for Services	2,809,614	2,937,800	3,208,700	2,395,250	5,603,950
Fines and Forfeits	409,801	448,100	398,400		398,400
Miscellaneous	2,971,029	730,130	(1,051,600)	25,000	(1,026,600)
TOTAL REVENUES	31,121,342	32,799,180	45,257,035	3,110,250	48,367,285
EXPENDITURES-EXPENSES					
General Government					
Judicial	3,929,476	3,641,723	3,895,410		3,895,410
Public Safety	312,016	385,400	326,400		326,400
Public Works	9,824,065	10,516,150	11,431,950		11,431,950
Sanitation	16,898,426	14,623,100	29,404,590		29,404,590
Health	728,808	746,400	862,300	3,276,400	4,138,700
Welfare	219,519	207,940	268,900		268,900
Culture and Recreation	472,637	437,550	417,800		417,800
Community Support	1,783,748	1,803,600	3,657,305		3,657,305
Intergovernmental Expenditures	1,345,698	277,000	246,000		246,000
Contingencies					
Utility Enterprises		100,000	190,000		190,000
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal	2,194,609	2,248,909	1,684,458		1,684,458
Interest Cost	2,321,170	2,281,786	2,179,387	666,000	2,844,387
TOTAL EXPENDITURES-EXPENSES	40,030,172	37,269,558	54,564,500	3,941,400	58,505,900
Excess of Revenue over (under)					
Expenditures-Expenses	(8,908,830)	(4,470,378)	(9,307,465)	(831,150)	(10,138,615)

Budget Summary for
Schedule S-1

CITY OF MESQUITE

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/10 (1)	ESTIMATED CURRENT YEAR 06/30/11 (2)	BUDGET YEAR 06/30/12 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/12 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Fixed Asset Acquisition / Construction Costs					
Operating Transfers (In)	3,191,937	4,791,702	7,172,445		
Operating Transfers (out)	(3,091,937)	(4,741,702)	(7,172,445)		7,172,445 (7,172,445)
TOTAL OTHER FINANCING SOURCES (USES)	100,000	50,000			
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(8,808,830)	(4,420,378)	(9,307,465)	(831,150)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:					
Reserved					XXXXXXXXXXXXXX
Unreserved	37,118,077	37,307,244	32,886,866		XXXXXXXXXXXXXX
Prior Period Adjustments	8,997,997				
Residual Equity Transfers					XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR					
	46,116,074	37,307,244	32,886,866		XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	37,307,244	32,886,866	23,579,401		XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/10	ESTIMATED CURRENT YEAR YEAR 06/30/11	BUDGET YEAR YEAR 06/30/12
General Government	23.25	18.75	18.75
Judicial	3.50	3.50	3.50
Public Safety	89.00	84.00	84.00
Public Works	34.25	20.75	20.75
Sanitation	10.50	10.00	10.00
Health	2.50	2.00	2.00
Welfare	4.75	5.00	5.00
Culture and Recreation	35.00	30.25	30.25
Community Support	5.50	2.50	2.50
TOTAL GENERAL GOVERNMENT	208.25	176.75	176.75
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	208.25	176.75	176.75

POPULATION (AS OF JULY 1)	19,754	20,677	20,440
SOURCE OF POPULATION ESTIMATE*	State Certified	State Certified	State Certified
Assessed Valuation (Secured and Unsecured Only)	809,678,379	636,455,142	560,975,540
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	809,678,379	636,455,142	560,975,540
TAX RATE			
General Fund	0.5520	0.5520	0.5520
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.5520	0.5520	0.5520

* 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 MESQUITE
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2011-2012

Fiscal Year 2011-2012							
	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.9113	560,975,540	10,721,925	0.552	3,096,585	70,665	3,025,920
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 (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62.327)							
H. Legislative Overrides							
I. SCORT Loss NRS 354.59813	0.3154	560,975,540	1,769,317				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES		560,975,540					
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N							3,025,920
Less: Allowance for Delinquency							
Gen'l Fund Property Tax Revenue (Net)							
(50,920)							
2,975,000							

Budget For Fiscal Year Ending June 30, 2012

CITY OF MESQUITE
(Local Government)

66851
279

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2012

Budget Summary for
CITY OF MESQUITE
(Local Government)

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 Fund	8,312,900	4,351,500	5,234,320	32,500	190,000	537,895	3,233,553	21,892,468
Street Maintenance & Repair SRF			300,000	1,655,450			1,254,281	3,209,731
Airport SRF			280,900	319,350		1,540,500	288,719	2,419,469
Capital Projects Maint & Repair SRF			100,650				288,717	399,967
Police Fortifiers SRF							41,973	41,973
Court Administrative Assess. SRF			28,000				26,532	54,532
Sr. Nutrition Program SRF	169,000	86,500	156,800	5,500			27,001	444,801
Recreation Program SRF	170,000	60,500	78,000	15,000			97,059	418,559
Medical Services SRF			9,000	62,000		95,000	1,795	167,795
Forensic Services SRF			4,000			4,000		8,000
Environmental Planning SRF	111,000	49,500	1,184,280	15,000			23,507	1,359,780
MOORE COPS' Funding SRF	408,000	263,000	68,200				69,683	762,707
SID Administration SRF	32,100	11,400	156,000	1,784,005			447,998	2,307,003
Residential Const Tax Park CPF			75,000	368,000			2,076,250	2,444,250
Transportation Impact Fee CPF						2,335,850	7,026,116	10,183,266
Redevelopment CPF			693,300	23,450,000			1,051,025	24,501,025
Misc Capital Projects CPF	90,000	38,000					198,442	198,442
City Services Reserve Fund				300,000			250,000	550,000
Technology Reserve & Replacement						1,905,000	2,067,628	3,972,628
Vehicle / Equipment Replacement CPF			429,500			43,400	1,185,867	1,658,767
Canyon Crest SID DSF			1,032,500			146,500	2,876,028	3,855,028
Anthem SID DSF			2,330,850			564,500	1,152,331	4,047,781
GO Bonds - Series 2002 / 2005 / 2009 DSF							74,895	74,895
Waste Disposal DSF								
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	9,239,000	4,860,400	12,214,295	28,006,805	190,000	7,172,445	23,579,400	85,316,345

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

Capital Outlay

Budget For Fiscal Year Ending June 30, 2012

Budget Summary for

CITY OF MESQUITE
(Local Government)

[illegible]

FUND TYPES:

#2 Includes Depreciation of \$1,585,000

GENERAL FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) BUDGET YEAR ENDING 6/30/2012 TENTATIVE	(4) FINAL APPROVED
<u>REVENUES</u>				
<u>TAXES:</u>				
AD VALOREM	3,851,733	3,300,000	2,975,000	2,975,000
ROOM TAX, CLARK COUNTY	182,578	185,000	185,000	185,000
ROOM TAXES, 2% RETENTION	365,155	370,000	370,000	370,000
TAX SUBTOTAL	4,399,466	3,855,000	3,530,000	3,530,000
<u>LICENSES & PERMITS:</u>				
BUSINESS LICENSES	472,768	475,000	475,000	475,000
LIQUOR LICENSES	157,210	135,000	124,500	124,500
GAMING LICENSES	363,960	370,000	370,000	370,000
BUILDING PERMITS	493,462	315,000	300,000	300,000
ANIMAL CONTROL FEES	8,449	10,000	10,000	10,000
ZONE VARIANCE FEES	16,248	20,000	40,000	40,000
FRANCHISE FEE-TELEPHONE	85,768	105,000	105,000	105,000
FRANCHISE FEE-CABLE	55,826	60,000	63,000	63,000
LICENSES & PERMITS SUBTOTAL	1,643,691	1,490,000	1,487,500	1,487,500
<u>INTERGOVERNMENTAL REVENUE:</u>				
LVCVA - ROOM & GAMING TAXES	624,027	650,000	650,000	650,000
OTHER GRANTS - FIRE		20,000	30,000	30,000
EMPG GRANT (FD)	36,999	35,000	35,000	35,000
SAFER GRANT (FD)	198,720	74,500		
POLICE SERVICES - LOCAL	1,843	61,500	62,000	62,000
POLICE GRANTS - STATE	129,638	255,250		
POLICE GRANTS - FEDERAL	73,238	50,000		
COUNTY GAMING LICENSES	424,945	420,000	420,000	420,000
COUNTY GRANTS	123,383	54,000		
MISC. STATE & OTHER GRANTS		5,000		
STATE CONSOLIDATED TAX	6,346,507	6,375,000	6,450,000	6,450,000
SILVER RIDER FUEL / R&M FEES	111,357	108,900	120,000	120,000
SPECIAL AD VALOREM TRANSPORTATION TAX	1,724	4,700		
REGIONAL FLOOD CONTROL-CLARK COUNTY	169,997	170,000	172,000	172,000
INTERGOVERNMENTAL SUBTOTAL	8,242,378	8,283,850	7,939,000	7,939,000
<u>CHARGES FOR SERVICES:</u>				
<u>CEMETERY CHARGES & SALES</u>	21,820	20,000	23,000	23,000
OTHER FEES	309,804	13,000	15,000	15,000
RECREATION CHARGES	197,846	200,000	205,000	205,000
AMBULANCE FEES	436,766	577,000	600,000	650,000
FIRE DEPARTMENT FEES	9,192	16,200	16,200	16,200
BLDG DEPT CONSTRUCTION MGT FEES		140,000	250,000	250,000
RESIDENTIAL GARBAGE SERVICE CHARGES	763,015	840,000	866,500	866,500
SANITATION - FUEL SURCHARGE	9,930	19,500	23,000	23,000
GARBAGE CAN RENTAL FEES	89,487	92,500	96,500	96,500
GARBAGE DUMP FEES	352,912	365,500	376,500	376,500
PW INSPECTION FEES		1,000	6,000	6,000
SPECIAL EVENT FEES		600	500	500
MUSEUM FEES	2,385	3,000	3,000	3,000
CHARGES FOR SERVICES SUBTOTAL	2,193,157	2,288,300	2,481,200	2,531,200

FINES & FORFEITURES:

COURT FINES & FORFEITURES

384,503	333,000	350,000	350,000
---------	---------	---------	---------

MISCELLANEOUS REVENUES:

INTEREST EARNINGS	221,193	125,000	150,000	150,000
SALE OF ASSETS	28,696			
DONATIONS	3,500			
SIGN RENTAL	8,978	9,000	9,000	9,000
LEASEHOLD REVENUE	131,101	105,000	105,000	105,000
EVENTS BOARD PROJECTS	11,341	5,000	5,000	5,000
PARKS & GROUNDS RENTAL	4,050	1,000	1,000	1,000
COURT RENTAL FACILITY	29,374	30,000	30,000	30,000
MISCELLANEOUS	105,250	4,800	5,000	5,000
MISCELLANEOUS REVENUES SUBTOTAL	543,483	279,800	305,000	305,000

SUBTOTAL-REVENUE FROM ALL SOURCES

17,406,678	16,529,950	16,092,700	16,142,700
------------	------------	------------	------------

OTHER FINANCING SOURCES:

LOAN PROCEEDS

TRANSFERS FROM SPECIAL REVENUE FUNDS

TRSF FROM SRF#17 - REC PROGRAMS	40,000			
TRSF FROM SRF#18 - MED SERVICES	2,000			
TRSF FROM SRF#19 - FORENSIC SERVICES	5,830	4,000	371,700	371,700
TRSF FROM SRF#25 - REDEVELOPMENT	1,397,500	1,923,500		
TRSF FROM CAP PROJ FUND #45 - CAPITAL PROJECTS				
TRSF FROM ENTERPRISE FUND #52 - SEWER FUND	50,000			
TRSF FROM DEBT SVC FUND #81 - SID				
TRSF FROM DEBT SVC FUND #88 - CITY HALL NOTE				
TOTAL OTHER FINANCING SOURCES	1,495,330	1,927,500	371,700	371,700

TOTAL REVENUES AND OTHER SOURCES

18,902,008	18,457,450	16,464,400	16,514,400
------------	------------	------------	------------

BEGINNING FUND BALANCE:

RESERVED

UNRESERVED, DESIGNATED

TOTAL BEGINNING FUND BALANCE

683,739	5,916,933	5,478,067	5,378,068
7,528,842			
8,212,581	5,916,933	5,478,067	5,378,068

OTHER CHANGES IN FUND BALANCE:

PRIOR PERIOD ADJUSTMENTS

RESIDUAL EQUITY TRANSFERS

TOTAL OTHER CHANGES IN FUND BALANCE

-	-	-	-
---	---	---	---

TOTAL AVAILABLE RESOURCES

27,114,589	24,374,383	21,942,467	21,892,468
------------	------------	------------	------------

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) BUDGET YEAR ENDING 6/30/2012 TENTATIVE	(4) BUDGET YEAR ENDING 6/30/2012 FINAL APPROVED
GENERAL FUND				
EXPENDITURES BY FUNCTION & ACTIVITY				
GENERAL GOVERNMENT				
CITY COUNCIL:				
SALARIES & WAGES	169,538	163,550	135,600	135,600
EMPLOYEE BENEFITS	113,327	113,000	111,000	111,000
SERVICES & SUPPLIES	24,913	30,000	35,000	35,000
CAPITAL OUTLAY				
CITY COUNCIL SUBTOTAL	307,778	306,550	281,600	281,600
CITY MANAGER:				
SALARIES & WAGES	188,389	170,760	167,000	167,000
EMPLOYEE BENEFITS	61,048	61,000	63,000	63,000
SERVICES & SUPPLIES	5,931	5,750	4,900	4,900
CAPITAL OUTLAY				
CITY MANAGER SUBTOTAL	255,368	237,510	234,900	234,900
CITY CLERK:				
SALARIES & WAGES	231,517	154,895	157,500	167,000
EMPLOYEE BENEFITS	97,263	80,000	87,500	100,000
SERVICES & SUPPLIES	20,804	47,900	14,060	25,060
CAPITAL OUTLAY	9,163			
CITY CLERK SUBTOTAL	358,747	282,795	259,060	292,060
FINANCE / TREASURER:				
SALARIES & WAGES	197,916	116,700	106,500	106,500
EMPLOYEE BENEFITS	86,698	46,000	47,500	47,500
SERVICES & SUPPLIES	42,021	42,080	43,850	43,850
CAPITAL OUTLAY				
FINANCE SUBTOTAL	326,635	204,780	197,850	197,850
INFORMATION TECHNOLOGY:				
SALARIES & WAGES	181,553	165,700	160,500	160,500
EMPLOYEE BENEFITS	75,924	76,000	76,000	76,000
SERVICES & SUPPLIES	160,720	104,500	103,000	115,000
CAPITAL OUTLAY	121,270	33,000		
INFORMATION TECHNOLOGY SUBTOTAL	539,467	378,200	339,500	351,500
PERSONNEL:				
SALARIES & WAGES	180,624	145,100	160,500	142,000
EMPLOYEE BENEFITS	78,782	65,000	58,000	58,500
SERVICES & SUPPLIES	5,718	9,600	7,000	7,000
CAPITAL OUTLAY				
PERSONNEL/PUBLIC INFO SUBTOTAL	265,124	219,700	225,500	207,500
NON-DEPARTMENTAL / SHARED SERVICES:				
EMPLOYEE BENEFITS ADJUSTMENTS	8,105	8,850	9,800	
SERVICES & SUPPLIES	1,405,961	1,683,100	1,718,350	1,728,150
NON-DEPARTMENTAL SUBTOTAL	1,414,066	1,691,950	1,728,150	1,728,150
CITY ATTORNEY:				
SALARIES & WAGES	232,242	213,288	205,500	205,500
EMPLOYEE BENEFITS	85,532	90,100	79,000	79,000
SERVICES & SUPPLIES	9,073	16,350	16,850	16,850
CAPITAL OUTLAY		500	500	500
CITY ATTORNEY SUBTOTAL	326,847	320,238	301,850	301,850
TOTAL GENERAL GOVERNMENT	3,794,032	3,641,723	3,568,410	3,595,410
GEN'L GOV'T EXPENDITURE SUMMARY (BY OBJECT)				
SALARIES & WAGES	1,381,779	1,129,993	1,093,100	1,084,100
EMPLOYEE BENEFITS	606,679	538,950	531,800	535,000
SERVICES & SUPPLIES	1,675,141	1,939,280	1,943,010	1,975,810
CAPITAL OUTLAY	130,433	33,500	500	500
TOTAL EXPEDITURES (BY OBJECT)	3,794,032	3,641,723	3,568,410	3,595,410

JUDICIALMUNICIPAL COURT:

SALARIES & WAGES	210,431	189,700	195,000	195,000
EMPLOYEE BENEFITS	80,036	81,700	81,500	81,500
SERVICES & SUPPLIES	11,987	19,000	21,900	21,900
CAPITAL OUTLAY				
TOTAL JUDICIAL	302,454	290,400	298,400	298,400

PUBLIC SAFETYPOLICE:

SALARIES & WAGES	2,386,694	2,120,600	2,056,000	2,056,000
EMPLOYEE BENEFITS	1,205,236	1,155,000	1,144,000	1,144,000
SERVICES & SUPPLIES	215,819	185,550	198,250	198,250
CAPITAL OUTLAY	115,536	20,000		
POLICE SUBTOTAL	3,923,285	3,481,150	3,398,250	3,398,250

CORRECTIONS:

SALARIES & WAGES	571,351	509,850	550,000	550,000
EMPLOYEE BENEFITS	340,468	358,000	381,000	381,000
SERVICES & SUPPLIES	113,437	104,450	106,700	106,700
CAPITAL OUTLAY				
CORRECTIONS SUBTOTAL	1,025,256	972,300	1,037,700	1,037,700

DISPATCH:

SALARIES & WAGES	396,810	360,400	376,500	376,500
EMPLOYEE BENEFITS	178,516	168,500	189,000	189,000
SERVICES & SUPPLIES	10,354	77,700	79,000	79,000
CAPITAL OUTLAY	43,180			
POLICE SUBTOTAL	628,860	606,600	644,500	644,500

FIRE:

SALARIES & WAGES	2,097,453	1,858,600	1,886,000	1,886,000
EMPLOYEE BENEFITS	1,197,918	1,167,000	1,095,000	1,095,000
SERVICES & SUPPLIES	156,961	331,400	293,850	323,850
CAPITAL OUTLAY	15,124			
FIRE SUBTOTAL	3,467,456	3,357,000	3,274,850	3,304,850
TOTAL PUBLIC SAFETY	9,044,857	8,417,050	8,335,300	8,365,300

PUBLIC SAFETY EXPENDITURE SUMMARY (BY OBJECT)

SALARIES & WAGES	5,452,308	4,849,450	4,868,500	4,868,500
EMPLOYEE BENEFITS	2,922,138	2,848,500	2,789,000	2,789,000
SERVICES & SUPPLIES	496,571	669,100	677,800	707,800
CAPITAL OUTLAY	173,840	20,000		
TOTAL EXPENDITURES (BY OBJECT)	9,044,857	8,417,050	8,335,300	8,365,300

PUBLIC WORKSPUBLIC WORKS:

SALARIES & WAGES	107,698	68,500	59,000	59,000
EMPLOYEE BENEFITS	49,638	40,000	23,500	23,500
SERVICES & SUPPLIES	147	14,000	15,700	15,700
CAPITAL OUTLAY		1,000		
PUBLIC WORKS ADMIN. SUBTOTAL	157,483	123,500	98,200	98,200

BUILDING INSPECTION:

SALARIES & WAGES	396,296	323,250	300,000	300,000
EMPLOYEE BENEFITS	160,449	146,500	120,000	120,000
SERVICES & SUPPLIES	19,737	12,800	26,000	26,000
CAPITAL OUTLAY	168,285			
BUILDING INSPECTION SUBTOTAL	744,767	482,550	446,000	446,000

CITY ENGINEER:

SALARIES & WAGES	145,206	58,900		
EMPLOYEE BENEFITS	49,360	20,500		
SERVICES & SUPPLIES	3,311	725		
CAPITAL OUTLAY				
CITY ENGINEER SUBTOTAL	197,877	80,125		

FACILITY MAINTENANCE:

SALARIES & WAGES	212,834	172,450	179,500	179,500
EMPLOYEE BENEFITS	96,232	86,100	78,500	78,500
SERVICES & SUPPLIES	222,482	267,100	263,600	263,600
CAPITAL OUTLAY	19,096		10,000	10,000
FACILITY MAINTENANCE SUBTOTAL	550,644	525,650	531,600	531,600

PLANNING

SALARIES & WAGES	269,181	234,825	112,000	116,800
EMPLOYEE BENEFITS	122,059	102,000	50,000	40,000
SERVICES & SUPPLIES	31,303	28,350	18,930	18,930
CAPITAL OUTLAY		300	500	500
PLANNING SUBTOTAL	422,543	365,475	181,430	176,230

STREETS & DRAINAGE:

SALARIES & WAGES	399,280	304,000	320,500	320,500
EMPLOYEE BENEFITS	179,929	158,000	158,500	158,500
SERVICES & SUPPLIES	678,099	528,400	475,500	475,500
CAPITAL OUTLAY	10,456			
STREETS & DRAINAGE SUBTOTAL	1,267,764	990,400	954,500	954,500

VEHICLE MAINTENANCE:

SALARIES & WAGES	144,603	120,200	138,000	138,000
EMPLOYEE BENEFITS	69,220	70,800	69,500	69,500
SERVICES & SUPPLIES	420,534	449,500	456,580	456,580
CAPITAL OUTLAY		2,500	18,500	18,500
VEHICLE MAINTENANCE SUBTOTAL	634,357	643,000	682,580	682,580

TOTAL PUBLIC WORKS

3,975,435	3,210,700	2,894,310	2,889,110
-----------	-----------	-----------	-----------

PUBLIC WORKS EXPENDITURE SUMMARY (BY OBJECT)

SALARIES & WAGES	1,675,098	1,282,125	1,109,000	1,113,800
EMPLOYEE BENEFITS	726,887	623,900	500,000	490,000
SERVICES & SUPPLIES	1,375,613	1,300,875	1,256,310	1,256,310
CAPITAL OUTLAY	197,837	3,800	29,000	29,000
TOTAL EXPEDITURES (BY OBJECT)	3,975,435	3,210,700	2,894,310	2,889,110

SANITATIONLANDFILL/SOLID WASTE:

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	728,808	746,400	862,300	862,300
CAPITAL OUTLAY				
TOTAL SANITATION	728,808	746,400	862,300	862,300

HEALTHANIMAL CONTROL:

SALARIES & WAGES	133,547	110,540	107,500	107,500
EMPLOYEE BENEFITS	48,746	47,100	46,000	46,000
SERVICES & SUPPLIES	37,226	38,300	41,400	41,400
CAPITAL OUTLAY		3,000	3,000	3,000
TOTAL HEALTH	219,519	198,940	197,900	197,900

CULTURE & RECREATIONPARKS/GROUNDS MAINTENANCE:

SALARIES & WAGES	447,068	398,300	437,000	437,000
EMPLOYEE BENEFITS	218,036	212,000	217,000	217,000
SERVICES & SUPPLIES	128,068	170,000	162,500	162,500
CAPITAL OUTLAY	7,185	5,000		
PARKS SUBTOTAL	800,357	785,300	816,500	816,500

LEISURE SERVICES:

SALARIES & WAGES	488,468	389,800	430,000	392,000
EMPLOYEE BENEFITS	200,432	168,600	162,000	140,000
SERVICES & SUPPLIES	59,540	70,500	75,500	75,500
CAPITAL OUTLAY	16,075			
PARKS & RECREATION SUBTOTAL	764,485	628,900	667,500	607,500

MUSEUM:

SALARIES & WAGES	32,047	29,200	33,000	33,000
EMPLOYEE BENEFITS	17,467	16,800	18,500	18,500
SERVICES & SUPPLIES	4,595	900	1,300	1,300
CAPITAL OUTLAY				
MUSEUM SUBTOTAL	54,109	46,900	52,800	52,800

TOTAL CULTURE & RECREATION

1,618,951	1,461,100	1,536,800	1,476,800
-----------	-----------	-----------	-----------

CULTURE/REC EXPENDITURES SUMMARY (BY OBJECT)

SALARIES & WAGES	967,583	817,300	900,000	862,000
EMPLOYEE BENEFITS	435,935	397,400	397,500	375,500
SERVICES & SUPPLIES	192,173	241,400	239,300	239,300
CAPITAL OUTLAY	23,260	5,000		
TOTAL EXPEDITURES (BY OBJECT)	1,618,951	1,461,100	1,536,800	1,476,800

COMMUNITY SUPPORT

COMMUNITY SUPPORT

SALARIES & WAGES

EMPLOYEE BENEFITS

SERVICES & SUPPLIES

CAPITAL OUTLAY

SPECIAL APPROPRIATIONS SUBTOTAL

74,739	34,000	46,000	22,000
74,739	34,000	46,000	22,000

ECONOMIC DEVELOPMENT:

SALARIES & WAGES

EMPLOYEE BENEFITS

SERVICES & SUPPLIES

CAPITAL OUTLAY

ECONOMIC DEVELOPMENT SUBTOTAL

107,403	102,100	82,000	82,000
41,422	41,000	34,500	34,500
99,796	99,900	107,500	107,500
248,621	243,000	224,000	224,000

TOTAL COMMUNITY SUPPORT

323,360	277,000	270,000	246,000
---------	---------	---------	---------

COMMUNITY SUPPORT EXPENDITURE SUMMARY (BY OBJECT)

SALARIES & WAGES

EMPLOYEE BENEFITS

SERVICES & SUPPLIES

CAPITAL OUTLAY

TOTAL EXPEDITURES (BY OBJECT)

107,403	102,100	82,000	82,000
41,422	41,000	34,500	34,500
174,535	133,900	153,500	129,500
323,360	277,000	270,000	246,000

CONTINGENCIES

DEBT SERVICE

CAPITAL LEASE PAYMENTS-PRINCIPAL

CAPITAL LEASE PAYMENTS-INTEREST

TOTAL DEBT SERVICE

TOTAL EXPENDITURES

20,007,416	18,243,313	17,963,420	17,931,220
------------	------------	------------	------------

TOTAL EXPENDITURES SUMMARY (BY OBJECT)

SALARIES & WAGES

EMPLOYEE BENEFITS

SERVICES & SUPPLIES

CAPITAL OUTLAY

TOTAL EXPEDITURES (BY OBJECT)

9,928,149	8,481,208	8,355,100	8,312,900
4,861,843	4,578,550	4,380,300	4,351,500
4,692,054	5,118,255	5,195,520	5,234,320
525,370	65,300	32,500	32,500
20,007,416	18,243,313	17,963,420	17,931,220

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		
	6/30/2010	6/30/2011	TENTATIVE	FINAL
				APPROVED
<u>STREET MAINTENANCE AND REPAIRS</u>				
<u>SPECIAL REVENUE FUND</u>				
<u>REVENUES</u>				
<u>INTERGOVERNMENTAL</u>				
RIGHT OF WAY FEES	509,016	500,000	500,000	500,000
GAS TAX - COUNTY	71,285	74,800	75,000	75,000
GAS TAX - STATE	182,335	195,000	190,000	190,000
GRANT REVENUE	950,429	660,000		
	1,713,065	1,429,800	765,000	765,000
<u>MISCELLANEOUS REVENUE:</u>				
INVESTMENT EARNINGS	23,948	6,600	4,500	4,500
<u>OTHER FINANCING SOURCES:</u>				
TRANSFER FROM GENERAL FUND				
TOTAL REVENUES AND OTHER SOURCES	1,737,013	1,436,400	769,500	769,500
BEGINNING FUND BALANCE-RESERVED	1,925,271	2,350,831	2,440,231	2,440,231
TOTAL AVAILABLE RESOURCES	3,662,284	3,787,231	3,209,731	3,209,731
<u>EXPENDITURES</u>				
<u>PUBLIC WORKS</u>				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	37,538	90,000	300,000	300,000
CAPITAL OUTLAY	1,273,915	1,257,000	1,655,450	1,655,450
TOTAL PUBLIC WORKS EXPENDITURES	1,311,453	1,347,000	1,955,450	1,955,450
OTHER USES				
TOTAL EXPENDITURES AND OTHER USES	1,311,453	1,347,000	1,955,450	1,955,450
ENDING FUND BALANCE-RESERVED	2,350,831	2,440,231	1,254,281	1,254,281
TOTAL COMMITMENTS AND FUND BALANCE	3,662,284	3,787,231	3,209,731	3,209,731

AIRPORT
SPECIAL REVENUE FUND

REVENUES

INTERGOVERNMENTAL
FAA GRANTS

CHARGES FOR SERVICES
AVIATION FUEL/OIL SALES
LEASES

OTHER FINANCING SOURCES:
TRANSFER FROM GENERAL FUND
TRANSFER FROM CAPITAL PROJECTS FUND #45

TOTAL REVENUES AND OTHER SOURCES

BEGINNING FUND BALANCE-RESERVED

TOTAL AVAILABLE RESOURCES

EXPENDITURES

PUBLIC WORKS

SALARIES & WAGES
EMPLOYEE BENEFITS
SERVICES & SUPPLIES
CAPITAL OUTLAY
TOTAL PUBLIC WORKS EXPENDITURES

OTHER USES

TRANSFER TO CAPITAL PROJECTS FUND #45

TOTAL EXPENDITURES AND OTHER USES

ENDING FUND BALANCE-RESERVED

TOTAL COMMITMENTS AND FUND BALANCE

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
61,036	9,500	303,700	303,700
215,699	286,000	294,000	294,000
52,715	76,500	76,500	76,500
268,414	362,500	370,500	370,500
329,450	372,000	674,200	674,200
1,600,228	1,636,719	1,745,269	1,745,269
1,929,678	2,008,719	2,419,469	2,419,469

217,622	253,450	260,900	260,900
75,337	10,000	319,350	319,350
292,959	263,450	580,250	580,250
-	-	1,540,500	1,540,500
292,959	263,450	580,250	2,120,750
1,636,719	1,745,269	1,839,219	298,719
1,929,678	2,008,719	2,419,469	2,419,469

CAPITAL PROJECTS MAINTENANCE & REPAIRS
SPECIAL REVENUE FUND

ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012	
		TENTATIVE	FINAL APPROVED

REVENUES

MISCELLANEOUS REVENUE:

INTEREST REVENUE	4,192	1,200	1,000	1,000
------------------	-------	-------	-------	-------

OTHER FINANCING SOURCES:

TRANSFER FROM GENERAL FUND	200,000			
----------------------------	---------	--	--	--

TOTAL REVENUES AND OTHER SOURCES	204,192	1,200	1,000	1,000
----------------------------------	---------	-------	-------	-------

BEGINNING FUND BALANCE-RESERVED	230,811	416,167	398,367	398,367
---------------------------------	---------	---------	---------	---------

TOTAL AVAILABLE RESOURCES	435,003	417,367	399,367	399,367
---------------------------	---------	---------	---------	---------

EXPENDITURES

PUBLIC WORKS

SALARIES & WAGES

EMPLOYEE BENEFITS

SERVICES & SUPPLIES

CAPITAL OUTLAY

TOTAL PUBLIC WORKS EXPENDITURES	18,836	19,000	100,650	100,650
---------------------------------	--------	--------	---------	---------

OTHER USES

TOTAL EXPENDITURES AND OTHER USES	18,836	19,000	100,650	100,650
-----------------------------------	--------	--------	---------	---------

ENDING FUND BALANCE-RESERVED	416,167	398,367	298,717	298,717
------------------------------	---------	---------	---------	---------

TOTAL COMMITMENTS AND FUND BALANCE	435,003	417,367	399,367	399,367
------------------------------------	---------	---------	---------	---------

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 8/30/2012	
	YEAR ENDING	CURRENT		FINAL
	6/30/2010	6/30/2011	TENTATIVE	APPROVED
<u>POLICE FORFEITURES</u>				
<u>SPECIAL REVENUE FUND</u>				
<u>REVENUES</u>				
<u>FINES & FORFEITURES:</u>				
FORFEITURES	10,042	10,000	10,000	10,000
<u>OTHER FINANCING SOURCES:</u>				
OTHER				
TOTAL REVENUES AND OTHER SOURCES	10,042	10,000	10,000	10,000
BEGINNING FUND BALANCE:	11,931	21,973	31,973	31,973
TOTAL AVAILABLE RESOURCES	21,973	31,973	41,973	41,973
<u>EXPENDITURES</u>				
<u>JUDICIAL</u>				
<u>EXPENDITURES</u>				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES				
CAPITAL OUTLAY				
TOTAL				
<u>OTHER USES</u>				
TOTAL EXPENDITURES AND OTHER USES				
ENDING FUND BALANCE:	21,973	31,973	41,973	41,973
TOTAL COMMITMENTS AND FUND BALANCE	21,973	31,973	41,973	41,973

	(1)	(2)	(3)	(4)
<u>COURT ADMINISTRATIVE ASSESSMENTS</u> <u>SPECIAL REVENUE FUND</u>	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
<u>REVENUES</u>				
<u>FINES & FORFEITURES:</u>				
GRANTS	8,440	70,000		
ADMINISTRATIVE ASSESSMENTS	9,426	25,000	28,000	28,000
CREDIT CARD PROCESSING FEES		2,100	2,400	2,400
<u>OTHER FINANCING SOURCES:</u>				
TRANSFER FROM GENERAL FUND				
TOTAL REVENUES AND OTHER SOURCES	17,866	97,100	30,400	30,400
BEGINNING FUND BALANCE:	17,391	22,032	24,132	24,132
TOTAL AVAILABLE RESOURCES	35,257	119,132	54,532	54,532
<u>EXPENDITURES</u>				
<u>MUNICIPAL COURT:</u>				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	9,562	32,500	28,000	28,000
CAPITAL OUTLAY	3,663	62,500		
TOTAL JUDICIAL	13,225	95,000	28,000	28,000
<u>OTHER USES</u>				
TOTAL EXPENDITURES AND OTHER USES	13,225	95,000	28,000	28,000
ENDING FUND BALANCE:	22,032	24,132	26,532	26,532
TOTAL COMMITMENTS AND FUND BALANCE	35,257	119,132	54,532	54,532

SENIOR NUTRITION PROGRAM
SPECIAL REVENUE FUND

REVENUES

INTERGOVERNMENTAL REVENUES:

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) BUDGET YEAR ENDING 6/30/2012 TENTATIVE	(4) FINAL APPROVED
FEDERAL GRANTS, TITLE III	146,428	160,500	160,500	160,500
EQUIPMENT GRANT	14,386			
STATE OF NEVADA TRANSPORTATION GRANT	37,562			
U.S.D.A FOOD DISTRIBUTION	69,310	42,000	42,000	42,000
ARRA GRANT	38,854			
TOTAL INTERGOVERNMENTAL REVENUES	306,540	202,500	202,500	202,500

CHARGES FOR SERVICES:

MEAL DONATIONS	45,469	40,000	40,000	40,000
OTHER INCOME	44,679	22,000	22,000	22,000
TOTAL CHARGES FOR SERVICES	90,148	62,000	62,000	62,000

TOTAL REVENUES

396,688 264,500 264,500 264,500

OTHER FINANCING SOURCES:

DONATIONS		2,000	2,000	2,000
TRANSFER FROM GENERAL FUND	120,000	200,000	100,000	100,000
TOTAL	120,000	202,000	102,000	102,000

TOTAL REVENUES AND OTHER SOURCES

516,688 466,500 366,500 366,500

BEGINNING FUND BALANCE:

64,970 49,351 78,301 78,301

TOTAL AVAILABLE RESOURCES

581,658 515,851 444,801 444,801

EXPENDITURES

WELFARE

NUTRITION PROGRAM:

SALARIES & WAGES	184,743	170,450	172,200	169,000
EMPLOYEE BENEFITS	87,534	88,500	89,600	86,500
SERVICES & SUPPLIES	200,134	173,100	165,000	166,800
CAPITAL OUTLAY	59,896	5,500		5,500
TOTAL WELFARE	532,307	437,550	416,800	417,800

OTHER USES

TOTAL EXPENDITURES AND OTHER USES

532,307 437,550 416,800 417,800

ENDING FUND BALANCE:

49,351 78,301 28,001 27,001

TOTAL COMMITMENTS AND FUND BALANCE

581,658 515,851 444,801 444,801

RECREATION PROGRAMS
SPECIAL REVENUE FUND

REVENUES

CHARGES FOR SERVICES:

RECREATION CHARGES

FIELD RENTALS

OTHER INCOME

TOTAL INCOME

OTHER FINANCING SOURCES

OTHER

TOTAL REVENUES AND OTHER SOURCES

BEGINNING FUND BALANCE:

TOTAL AVAILABLE RESOURCES

EXPENDITURES

CULTURE & RECREATION

RECREATION:

SALARIES & WAGES

EMPLOYEE BENEFITS

SERVICES & SUPPLIES

CAPITAL OUTLAY

TOTAL RECREATION

OTHER USES:

OPERATING TRANSFER TO GENERAL FUND

TOTAL EXPENDITURES AND OTHER USES

ENDING FUND BALANCE:

TOTAL COMMITMENTS AND FUND BALANCE

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED

181,247

175,000

185,000

185,000

61,323

50,000

60,000

60,000

242,570

225,000

245,000

245,000

242,570

225,000

245,000

245,000

170,566

201,059

173,559

173,559

413,136

426,059

418,559

418,559

84,897

107,000

85,000

170,000

10,728

40,500

15,000

60,500

69,172

75,000

76,000

76,000

7,280

30,000

15,000

15,000

172,077

252,500

191,000

321,500

40,000

212,077

252,500

191,000

321,500

201,059

173,559

227,559

97,059

413,136

426,059

418,559

418,559

MEDICAL SERVICES
SPECIAL REVENUE FUND

REVENUES

INTER-GOVERNMENTAL REVENUES:

CLARK COUNTY GRANT

OTHER REVENUE:

MEDICAL CENTER LEASE REVENUE

TOTAL INTER-GOVERNMENTAL REVENUES

OTHER FINANCING SOURCES:

TRANSFER FROM GENERAL FUND

TOTAL REVENUES AND OTHER SOURCES

BEGINNING FUND BALANCE:

TOTAL AVAILABLE RESOURCES

(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) BUDGET YEAR ENDING 6/30/2012 TENTATIVE	(4) FINAL APPROVED
---	---	--	--------------------------

60,005	60,000	60,000	60,000
60,005	60,000	60,000	60,000

60,005	60,000	60,000	60,000
(984)	56,795	107,795	107,795
59,021	116,795	167,795	167,795

EXPENDITURES

HEALTH & SANITATION

SERVICES & SUPPLIES

CAPITAL OUTLAY

TOTAL

226	9,000	9,000	9,000
		62,000	62,000
226	9,000	71,000	71,000

DEBT SERVICE

PRINCIPAL

INTEREST

TOTAL DEBT SERVICE

TOTAL EXPENDITURES

OTHER USES:

TRANSFER TO GENERAL FUND

TRANSFER TO CAPITAL PROJECTS FUND #45

TOTAL EXPENDITURES AND OTHER USES

ENDING FUND BALANCE:

TOTAL COMMITMENTS AND FUND BALANCE

226	9,000	71,000	71,000
2,000			95,000
226	9,000	71,000	166,000
56,795	107,795	96,795	1,795
57,021	116,795	167,795	167,795

FORENSIC SERVICES
SPECIAL REVENUE FUND

REVENUES

FINES & FORFEITURES

ANALYSIS FEES, DRUGS/ALCOHOL

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
5,830	8,000	8,000	8,000

OTHER FINANCING SOURCES:

TOTAL REVENUES AND OTHER SOURCES

5,830	8,000	8,000	8,000
-------	-------	-------	-------

BEGINNING FUND BALANCE:

TOTAL AVAILABLE RESOURCES

5,830	8,000	8,000	8,000
-------	-------	-------	-------

EXPENDITURES

SERVICES & SUPPLIES

	4,000	4,000	4,000
--	-------	-------	-------

OTHER USES:

OPERATING TRANSFERS TO GENERAL FUND

5,830	4,000	4,000	4,000
5,830	8,000	8,000	8,000

ENDING FUND BALANCE:

TOTAL COMMITMENTS AND FUND BALANCE

5,830	8,000	8,000	8,000
-------	-------	-------	-------

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
ENVIRONMENTAL PLANNING SPECIAL REVENUE FUND				
REVENUES				
INTERGOVERNMENTAL:				
FISH & WILDLIFE GRANT	629,791	429,600	1,286,140	1,273,580
OTHER GRANTS	59,060	30,600	47,600	86,200
	688,851	460,200	1,333,740	1,359,780
MISCELLANEOUS REVENUES:				
OTHER INCOME				
INTEREST EARNINGS				
OTHER FINANCING SOURCES				
TRANSFER FROM GENERAL FUND				
TOTAL REVENUES AND OTHER SOURCES	688,851	460,200	1,333,740	1,359,780
BEGINNING FUND BALANCE:				
TOTAL AVAILABLE RESOURCES	688,851	460,200	1,333,740	1,359,780
EXPENDITURES				
ENVIRONMENTAL PLANNING				
SALARIES & WAGES	149,296	123,700	124,060	111,000
EMPLOYEE BENEFITS	68,488	53,000	49,000	49,500
CONTRACT SERVICES & SUPPLIES	460,920	279,900	1,145,680	1,184,280
CAPITAL OUTLAY	10,150	3,600	15,000	15,000
TOTAL EXPENDITURES	688,854	460,200	1,333,740	1,359,780
TRANSFERS TO GENERAL FUND				
TOTAL EXPENDITURES AND OTHER USES	688,854	460,200	1,333,740	1,359,780
ENDING FUND BALANCE:				
TOTAL COMMITMENTS AND FUND BALANCE	688,854	460,200	1,333,740	1,359,780

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		
	6/30/2010	6/30/2011	TENTATIVE	FINAL
				APPROVED
<u>MORE COPS' FUNDING</u>				
<u>SPECIAL REVENUE FUND</u>				
<u>REVENUES</u>				
<u>TAXES:</u>				
STATE GRANT - 1/4% SALES TAX INCREASE	733,072	630,000	635,000	635,000
<u>INTERGOVERNMENTAL:</u>				
OTHER GRANTS	12,978			
<u>MISCELLANEOUS REVENUES:</u>				
INTEREST EARNINGS	2,234	250	200	200
<u>OTHER FINANCING SOURCES</u>				
TOTAL REVENUES AND OTHER SOURCES	748,284	630,250	635,200	635,200
BEGINNING FUND BALANCE:	457,634	211,357	127,507	127,507
TOTAL AVAILABLE RESOURCES	1,205,918	841,607	762,707	762,707
<u>EXPENDITURES</u>				
SALARIES & WAGES	478,291	420,000	447,250	408,000
EMPLOYEE BENEFITS	272,060	258,000	273,000	263,000
SERVICES & SUPPLIES	28,857	36,100	68,200	68,200
CAPITAL OUTLAY	215,353			
TOTAL EXPENDITURES	994,561	714,100	788,450	739,200
<u>TRANSFERS TO GENERAL FUND</u>				
TOTAL EXPENDITURES AND OTHER USES	994,561	714,100	788,450	739,200
ENDING FUND BALANCE:	211,357	127,507	(25,743)	23,507
TOTAL COMMITMENTS AND FUND BALANCE	1,205,918	841,607	762,707	762,707

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		FINAL
	6/30/2010	6/30/2011	TENTATIVE	APPROVED
<u>CITY SERVICES RESERVE</u>				
<u>SPECIAL REVENUE FUND</u>				
<u>REVENUES</u>				
<u>OTHER FINANCING SOURCES:</u>				
TRANSFER FROM GENERAL FUND				
TRANSFER FROM ENTERPRISE FUND #52 - SEWER	50,000	50,000		
TOTAL REVENUES AND OTHER SOURCES	50,000	50,000	-	-
BEGINNING FUND BALANCE:	98,442	148,442	198,442	198,442
TOTAL AVAILABLE RESOURCES	148,442	198,442	198,442	198,442
<u>EXPENDITURES</u>				
PROFESSIONAL SERVICES	-	-	-	-
OTHER	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE:	148,442	198,442	198,442	198,442
TOTAL COMMITMENTS AND FUND BALANCE	148,442	198,442	198,442	198,442

SID ADMINISTRATION
SPECIAL REVENUE FUND

REVENUES

SPECIAL ASSESSMENTS TRANSFERS:

TRANSFER FROM CANYON CREST SID

INTEREST INCOME - CANYON CREST

SUB-TOTAL: CANYON CREST

TRANSFER FROM ANTHEM SID

INTEREST INCOME - ANTHEM

SUB-TOTAL: ANTHEM

TOTAL REVENUES AND OTHER SOURCES

BEGINNING FUND BALANCE:

TOTAL AVAILABLE RESOURCES

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
27,137	76,500	43,400	43,400
27,137	76,500	43,400	43,400
142,068	120,500	146,500	146,500
142,068	120,500	146,500	146,500
169,195	197,000	189,900	189,900
	80,783	79,283	79,283
169,195	277,783	269,183	269,183

EXPENDITURES

EXPENDITURES - CANYON CREST

PROFESSIONAL SERVICES

SALARIES

BENEFITS

SERVICES & SUPPLIES

SUB-TOTAL

EXPENDITURES - ANTHEM

PROFESSIONAL SERVICES

SALARIES

BENEFITS

SERVICES & SUPPLIES

SUB-TOTAL

TOTAL EXPENDITURES

ENDING FUND BALANCE:

TOTAL COMMITMENTS AND FUND BALANCE

19,781	30,000	30,000	30,000
10,000	10,000	12,800	12,800
3,700	2,800	4,700	4,700
2,537	9,700	6,000	6,000
36,018	52,500	53,500	53,500
37,568	116,000	108,000	108,000
9,000	15,000	19,300	19,300
3,300	6,500	6,700	6,700
2,536	9,500	12,000	12,000
52,394	146,000	146,000	146,000
88,412	198,500	199,500	199,500
80,783	79,283	69,683	69,683
169,195	277,783	269,183	269,183

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		FINAL
	6/30/2010	YEAR ENDING	TENTATIVE	APPROVED
		6/30/2011		
<u>RESIDENTIAL CONSTRUCTION TAX PARK</u>				
<u>CAPITAL PROJECT FUND</u>				
<u>REVENUES</u>				
<u>LICENSES & PERMITS</u>				
RESIDENTIAL PARK CONSTRUCTION FEES	166,289	125,000	125,000	125,000
<u>INTERGOVERNMENTAL:</u>				
GRANTS		100,000	1,526,055	1,526,055
<u>MISCELLANEOUS REVENUES:</u>				
OTHER INCOME				
INTEREST EARNINGS	5,638	1,500	1,000	1,000
OPERATING REVENUES	171,927	226,500	1,652,055	1,652,055
<u>OTHER FINANCING SOURCES</u>				
TRANSFERS FROM GENERAL FUND #10				
TRANSFERS FROM REDEVELOPMENT FUND #25				
TRANSFERS FROM CAPITAL PROJECT FUND #45				
TOTAL REVENUES AND OTHER SOURCES	171,927	226,500	1,652,055	1,652,055
BEGINNING FUND BALANCE:	355,699	518,448	654,948	654,948
TOTAL AVAILABLE RESOURCES	527,626	744,948	2,307,003	2,307,003
<u>EXPENDITURES</u>				
PARK MAINTENANCE			75,000	75,000
CAPITAL OUTLAY	9,178	90,000	1,784,005	1,784,005
TOTAL	9,178	90,000	1,859,005	1,859,005
<u>OTHER USES</u>				
TOTAL EXPENDITURES AND OTHER USES	9,178	90,000	1,859,005	1,859,005
ENDING FUND BALANCE:	518,448	654,948	447,998	447,998
TOTAL COMMITMENTS AND FUND BALANCE	527,626	744,948	2,307,003	2,307,003

CITY OF MESQUITE
SCHEDULE B

RESIDENTIAL CONST TAX / PARK FUND SRF

Case No 66851
PAGE 33 1302

FORM 12/13

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		FINAL
	6/30/2010	6/30/2011	TENTATIVE	APPROVED

TRANSPORTATION IMPACT FEE
CAPITAL PROJECT FUND

REVENUES

LICENSES & PERMITS:

TRANSPORTATION IMPACT FEES	65,261	45,000	35,000	35,000
----------------------------	--------	--------	--------	--------

INTERGOVERNMENTAL REVENUES:

GRANTS	1,641,197		343,000	343,000
--------	-----------	--	---------	---------

MISCELLANEOUS REVENUES:

INTEREST EARNINGS	28,695			
TOTAL OPERATING	1,735,153	45,000	378,000	378,000

OTHER FINANCING SOURCES:

TRANSFER FROM GENERAL FUND				
TRANSFER FROM MISC. CAPITAL PROJECTS FUND				
TOTAL OTHER FINANCING SOURCES	-	-	-	-

TOTAL REVENUES AND OTHER SOURCES	1,735,153	45,000	378,000	378,000
----------------------------------	-----------	--------	---------	---------

BEGINNING FUND BALANCE:	2,418,036	2,046,250	2,066,250	2,066,250
-------------------------	-----------	-----------	-----------	-----------

TOTAL AVAILABLE RESOURCES	4,153,189	2,091,250	2,444,250	2,444,250
---------------------------	-----------	-----------	-----------	-----------

EXPENDITURES

ADMINISTRATIVE

STREET IMPROVEMENTS

LAND PURCHASES

CAPITAL OUTLAY

	2,106,939	25,000	343,000	368,000
--	-----------	--------	---------	---------

TOTAL PUBLIC WORKS	2,106,939	25,000	343,000	368,000
--------------------	-----------	--------	---------	---------

OTHER USES

TRANSFERS TO THE GENERAL FUND

TOTAL EXPENDITURES AND OTHER USES	2,106,939	25,000	343,000	368,000
-----------------------------------	-----------	--------	---------	---------

ENDING FUND BALANCE:	2,046,250	2,066,250	2,101,250	2,076,250
----------------------	-----------	-----------	-----------	-----------

TOTAL COMMITMENTS AND FUND BALANCE	4,153,189	2,091,250	2,444,250	2,444,250
------------------------------------	-----------	-----------	-----------	-----------

	(1)	(2)	(3)	(4)
<u>REDEVELOPMENT DISTRICT</u> <u>CAPITAL PROJECT FUND</u>	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
<u>REVENUES</u>				
<u>TAXES:</u>				
PROPERTY TAXES	3,709,773	2,850,000	2,150,000	2,150,000
<u>INTERGOVERNMENTAL</u>				
GRANT- NDOT	43,770			
OTHER				
<u>MISCELLANEOUS REVENUES:</u>				
INTEREST EARNINGS	71,420	23,000	20,000	20,000
OTHER				
	3,824,963	2,873,000	2,170,000	2,170,000
<u>OTHER FINANCING SOURCES:</u>				
TRANSFER FROM MISC. CAPITAL PROJECTS FUND				
TRANSFER FROM GENERAL FUND				
LOAN PROCEEDS				
TOTAL REVENUES AND OTHER SOURCES	3,824,963	2,873,000	2,170,000	2,170,000
BEGINNING FUND BALANCE:	14,856,470	10,191,966	8,013,266	8,013,266
TOTAL AVAILABLE RESOURCES	18,681,433	13,064,966	10,183,266	10,183,266
<u>EXPENDITURES</u>				
<u>PUBLIC WORKS</u>				
<u>REDEVELOPMENT DISTRICT:</u>				
SALARIES & WAGES	165,727	89,000	75,000	90,000
EMPLOYEE BENEFITS	68,632	38,000	32,000	38,000
SERVICES & SUPPLIES	109,275	159,000	693,300	693,300
CAPITAL OUTLAY	6,291,966	878,000		
DEBT ISSUANCE COSTS				
TOTAL PUBLIC WORKS	6,635,600	1,164,000	800,300	821,300
<u>OTHER USES</u>				
TRANSFER TO CPF #20 - RESIDENTIAL PARK FUND				
TRANSFER TO G.O. DEBT SERVICE FUND #85	1,853,867	1,964,200	1,968,150	1,968,150
TRANSFER TO GENERAL FUND - DS. (Series 2005)		384,500	367,700	367,700
TRANSFER TO GENERAL FUND - INTER FUND LOAN REPAY		1,539,000		
	1,853,867	3,887,700	2,335,850	2,335,850
TOTAL EXPENDITURES AND OTHER USES	8,489,467	5,051,700	3,136,150	3,157,150
ENDING FUND BALANCE:	10,191,966	8,013,266	7,047,116	7,026,116
TOTAL COMMITMENTS AND FUND BALANCE	18,681,433	13,064,966	10,183,266	10,183,266

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		
	6/30/2010	6/30/2011	TENTATIVE	FINAL
				APPROVED
MISCELLANEOUS CAPITAL PROJECTS				
CAPITAL PROJECT FUND				
REVENUES				
INTERGOVERNMENTAL REVENUE:				
CLARK COUNTY GRANT - CDBG	832,215			
CLARK COUNTY GRANT - RTC	277,140		15,000,000	22,300,000
CLARK COUNTY GRANT - RFC	290,886	9,000,000		
STATE GRANTS - NDOT	104,985	202,300		
FEDERAL GRANTS	10,000			
MISC GRANTS				
TOTAL	1,515,226	9,202,300	15,000,000	22,300,000
MISCELLANEOUS REVENUES:				
LAND SALES (REFUND)		(1,958,750)		(4,105,000)
OTHER REVENUE				
INTEREST INCOME				
MISCELLANEOUS REVENUE SUBTOTAL	-	(1,958,750)	-	(4,105,000)
TOTAL OPERATING REVENUES	1,515,226	7,243,550	15,000,000	18,195,000
OTHER FINANCING SOURCES:				
PRIVATE DEVELOPER			1,000,000	1,000,000
TRANSFER FROM AIRPORT FUND #12	-	-		1,540,500
TRANSFER FROM MEDICAL SERVICES FUND #18				95,000
TRANSFER FROM DEBT SERVICE FUND #85				564,500
TRANSFER FROM VEHICLE / EQUIP CPF #99				1,905,000
TOTAL TRANSFERS	-	-	-	4,105,000
OTHER FINANCING SOURCES SUBTOTAL	-	-	1,000,000	5,105,000
TOTAL REVENUES - ALL SOURCES	1,515,226	7,243,550	16,000,000	23,300,000
BEGINNING FUND BALANCE:	3,776,064	3,247,175	1,201,025	1,201,025
TOTAL AVAILABLE RESOURCES	5,291,290	10,490,725	17,201,025	24,501,025

EXPENDITURES				
COST OF LAND SALES				
LAND PURCHASES				
CAPITAL IMPROVEMENTS				
CAPITAL OUTLAY	2,044,115	9,289,700	16,150,000	23,450,000
TOTAL EXPENDITURES	2,044,115	9,289,700	16,150,000	23,450,000

OTHER FINANCING USES:				
TRANSFER TO GENERAL FUND				
TRANSFER TO AIRPORT SRF				
TRANSFER TO CAP. PROJ. MAINT. & REPAIRS SRF				
TRANSFER TO RESIDENTIAL PARK FUND #20				
TRANSFER TO REDEVELOPMENT DISTRICT C/P FUND				
TRANSFER TO TRANSPORTATION IMPACT FEE C/P FUND				
TOTAL OTHER USES	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	2,044,115	9,289,700	16,150,000	23,450,000
ENDING FUND BALANCE:	3,247,175	1,201,025	1,051,025	1,051,025
TOTAL COMMITMENTS AND FUND BALANCE	5,291,290	10,490,725	17,201,025	24,501,025

CITY OF MESQUITE
SCHEDULE B

Case No. 66851
PAGE 36305

MISC CAPITAL PROJECTS CPF

FORM 12/13

TECHNOLOGY REPLACEMENT & REPAIR
CAPITAL PROJECT FUND

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED

REVENUES

OTHER FINANCING SOURCES:

TRANSFER FROM GENERAL FUND

TRANSFER FROM OTHER FUNDS

TOTAL REVENUES AND OTHER SOURCES

BEGINNING FUND BALANCE:

TOTAL AVAILABLE RESOURCES

150,000			
150,000			
400,000	550,000	550,000	550,000
550,000	550,000	550,000	550,000

EXPENDITURES

CAPITAL OUTLAY

ENDING FUND BALANCE:

TOTAL COMMITMENTS AND FUND BALANCE

		300,000	300,000
550,000	550,000	250,000	250,000
550,000	550,000	550,000	550,000

VEHICLE & EQUIPMENT REPLACEMENT
CAPITAL PROJECT FUND

REVENUES

OTHER FINANCING SOURCES:

TRANSFER FROM GENERAL FUND

TRANSFER FROM OTHER FUNDS

TOTAL REVENUES AND OTHER SOURCES

BEGINNING FUND BALANCE:

TOTAL AVAILABLE RESOURCES

EXPENDITURES

CAPITAL OUTLAY:

POLICE

CORRECTIONS

FIRE / RESCUE

BUILDING DEPT

PLANNING DEPT

STREETS & DRAINAGE

VEHICLE MAINTENANCE

ANIMAL CONTROL

PARKS & GROUNDS

RECREATION

TOTAL EXPENDITURES

OTHER USES:

TRANSFER TO CAPITAL PROJECTS FUND #45

ENDING FUND BALANCE:

TOTAL COMMITMENTS AND FUND BALANCE

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED

255,984 ✓

0

0

255,984

3,998,291 ✓

3,983,402 ✓

3,974,402

3,974,402

4,252,275 ✓

3,983,402 ✓

3,974,402

3,974,402

264,564

9,000

4,309 ✓

268,873

9,000

1,905,000

3,983,402 ✓

3,974,402

3,974,402

2,069,402

4,252,275 ✓

3,983,402

3,974,402

3,974,402

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		FINAL
	6/30/2010	6/30/2011	TENTATIVE	APPROVED
<u>SPECIAL ASSESSMENTS - CANYON CREST SID</u>				
<u>DEBT SERVICE FUND</u>				
<u>REVENUES</u>				
<u>SPECIAL ASSESSMENTS:</u>				
PRINCIPAL	156,071	300,600	187,800	187,800
INTEREST	271,152	310,000	263,900	263,900
SUB-TOTAL: CANYON CREST SID	427,223	610,600	451,700	451,700
<u>OTHER FINANCING SOURCES</u>				
INTEREST INCOME	1,571	4,400	4,000	4,000
LATE FEES	18,216	3,000	4,000	4,000
OTHER	1,953	5,000	2,000	2,000
TOTAL REVENUES AND OTHER SOURCES	21,740	12,400	10,000	10,000
	448,963	623,000	461,700	461,700
BEGINNING FUND BALANCE:	1,220,006	1,176,917	1,197,067	1,197,067
TOTAL AVAILABLE RESOURCES	1,668,969	1,799,917	1,658,767	1,658,767
<u>EXPENDITURES</u>				
BONDHOLDER PRE-PAYMENT PREMIUM	900	2,850	4,000	4,000
CAPITAL OUTLAY				
BOND ISSUE COSTS				
<u>DEBT SERVICE:</u>				
PRINCIPAL	220,000	290,000	205,000	205,000
INTEREST	244,015	233,500	220,500	220,500
TOTAL EXPENDITURES	464,915	526,350	429,500	429,500
TRANSFERS TO SID ADMIN FUND	27,137	76,500	43,400	43,400
TOTAL EXPENDITURES AND OTHER USES	492,052	602,850	472,900	472,900
ENDING FUND BALANCE:	1,176,917	1,197,067	1,185,867	1,185,867
TOTAL COMMITMENTS AND FUND BALANCE	1,668,969	1,799,917	1,658,767	1,658,767

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		
	6/30/2010	9/30/2011	TENTATIVE	FINAL
				APPROVED
<u>SPECIAL ASSESSMENTS - ANTHEM SID</u>				
<u>DEBT SERVICE FUND</u>				
<u>REVENUES</u>				
<u>SPECIAL ASSESSMENTS:</u>				
PRINCIPAL	685,184	675,300	192,300	192,300
INTEREST	1,059,920	995,500	986,700	986,700
SUB-TOTAL: ANTHEM SID	1,745,104	1,670,800	1,179,000	1,179,000
<u>OTHER FINANCING SOURCES</u>				
INTEREST INCOME	2,242	2,500	2,000	2,000
LATE FEES	4,116	11,000	8,000	8,000
OTHER	26,177	9,000	9,000	9,000
	32,535	22,500	19,000	19,000
TOTAL REVENUES AND OTHER SOURCES	1,777,639	1,693,300	1,198,000	1,198,000
BEGINNING FUND BALANCE:	2,809,672	2,688,928	2,657,028	2,657,028
TOTAL AVAILABLE RESOURCES	4,587,311	4,382,228	3,855,028	3,855,028
<u>EXPENDITURES</u>				
BONDHOLDER PRE-PAYMENT PREMIUM	15,300	14,700		
CAPITAL OUTLAY	301,166			
BOND ISSUE COSTS	11,996			
PROFESSIONAL SERVICES				
<u>DEBT SERVICE:</u>				
PRINCIPAL	510,000	715,000	192,300	192,300
INTEREST	917,863	875,000	840,200	840,200
TOTAL EXPENDITURES	1,756,325	1,604,700	1,032,500	1,032,500
TRANSFERS TO SID ADMIN FUND	142,058	120,500	146,500	146,500
TOTAL EXPENDITURES AND OTHER USES	1,898,383	1,725,200	1,179,000	1,179,000
ENDING FUND BALANCE:	2,688,928	2,657,028	2,676,028	2,676,028
TOTAL COMMITMENTS AND FUND BALANCE	4,587,311	4,382,228	3,855,028	3,855,028

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2012	
	YEAR ENDING	CURRENT		
	6/30/2010	6/30/2011	TENTATIVE	FINAL
				APPROVED
<u>G. O. BONDS SERIES 2002 & 2005 & 2009</u>				
<u>DEBT SERVICE FUND</u>				
<u>REVENUES</u>				
<u>REVENUES:</u>				
INTEREST INCOME				
<u>OTHER FINANCING SOURCES:</u>				
DEBT PROCEEDS-CURRENT BOND REFUNDING				
TRANSFER FROM REDEVELOPMENT FUND (Series 2002)	441,996	440,000	442,500	442,500
TRANSFER FROM REDEVELOPMENT FUND (Series 2009)	14,371	1,524,200	1,525,650	1,525,650
TRANSFER FROM GENERAL FUND (Series 2005)	390,000	378,100	362,800	362,800
TOTAL OTHER SOURCES	846,367	2,342,300	2,330,950	2,330,950
TOTAL REVENUE & OTHER SOURCES	846,367	2,342,300	2,330,950	2,330,950
BEGINNING FUND BALANCE	3,108,261	1,716,831	1,716,831	1,716,831
TOTAL AVAILABLE RESOURCES	3,954,628	4,059,131	4,047,781	4,047,781
<u>EXPENDITURES</u>				
PRINCIPAL - SERIES 2002	240,000	250,000	265,000	265,000
PRINCIPAL - SERIES 2005	322,800	322,500	318,800	318,800
PRINCIPAL - RDA SERIES 2009	565,000	635,000	665,000	665,000
INTEREST - SERIES 2002	201,962	190,000	177,500	177,500
INTEREST - SERIES 2005	67,164	55,600	44,000	44,000
INTEREST - RDA SERIES 2009 (NEW)	840,871	889,200	860,650	860,650
TOTAL DEBT SERVICE PAYMENTS	2,237,797	2,342,300	2,330,950	2,330,950
<u>OTHER USES:</u>				
TRANSFER TO CAPITAL PROJECTS FUND #45				564,500
ENDING FUND BALANCE-RESERVED	1,716,831	1,716,831	1,716,831	1,152,331
TOTAL COMMITMENTS AND FUND BALANCE	3,954,628	4,059,131	4,047,781	4,047,781

WASTE DISPOSAL
DEBT SERVICE FUND

REVENUES

OTHER FINANCING SOURCES:

TRANSFER FROM GENERAL FUND #10

TRANSFER FROM SEWER FUND #52

TOTAL REVENUES AND OTHER SOURCES

BEGINNING FUND BALANCE

TOTAL AVAILABLE RESOURCES

EXPENDITURES

PRINCIPAL

INTEREST

TOTAL DEBT SERVICE

ENDING FUND BALANCE - RESERVED

TOTAL COMMITMENTS AND FUND BALANCE

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
74,895	74,902	74,895	74,895
74,895	74,902	74,895	74,895
74,888	74,888	74,895	74,895
149,783	149,790	149,790	149,790
34,529	36,409	38,358	38,358
40,366	38,486	36,537	36,537
74,895	74,895	74,895	74,895
74,888	74,895	74,895	74,895
149,783	149,790	149,790	149,790

CITY HALL
DEBT SERVICE FUND

REVENUES

OTHER FINANCING SOURCES:

TRANSFER FROM GENERAL FUND

BEGINNING FUND BALANCE

TOTAL AVAILABLE RESOURCES

EXPENDITURES

PRINCIPAL
INTEREST

TOTAL DEBT SERVICE

TRANSFER TO GENERAL FUND

TOTAL DEBT SERVICE & TRANSFERS

ENDING FUND BALANCE

TOTAL COMMITMENTS AND FUND BALANCE

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED

311,847

311,847

302,280

8,928

311,208

639

311,847

311,847

PAID OFF 2/1/2010

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
SEWER ENTERPRISE PROPRIETARY FUND				
OPERATING REVENUES:				
SERVICE FEES	1,910,952	2,108,500	2,230,250	2,230,250
CAPACITY FEES AND OTHER	189,900	160,000	165,000	165,000
TOTAL OPERATING REVENUE	2,100,852	2,268,500	2,395,250	2,395,250
OPERATING EXPENSES:				
SALARIES & WAGES	560,975	497,500	552,400	530,000
EMPLOYEE BENEFITS	243,975	238,500	251,000	242,500
SERVICE, SUPPLIES & OTHER	740,614	795,648	882,368	879,900
CAPITAL OUTLAY	354	121,850	39,000	39,000
DEPRECIATION	1,078,922	1,200,000	1,585,000	1,585,000
TOTAL OPERATING EXPENSES	2,624,840	2,853,498	3,309,768	3,276,400
OPERATING INCOME (LOSS)	(523,988)	(584,998)	(914,518)	(881,150)
NONOPERATING REVENUES:				
CONNECTION FEES	504,358	250,000	250,000	250,000
INTEREST INCOME	43,850	2,000	25,000	25,000
SALES TAX	401,414	425,000	440,000	440,000
ARMY CORP ENGINEERS GRANT				
SRF LOAN PROCEEDS		14,000,000		
TOTAL NONOPERATING REVENUES	949,622	14,677,000	715,000	715,000
NONOPERATING EXPENSES:				
INTEREST EXPENSE	210,575	100,000	662,532	665,000
CONSTRUCTION COSTS		13,500,000		
TOTAL NONOPERATING EXPENSES	210,575	13,600,000	662,532	665,000
NET INCOME (LOSS) BEFORE OPERATING CONTRIBUTIONS & TRANSFERS	215,059	492,002	(862,050)	(831,150)
CAPITAL CONTRIBUTIONS	143,407			
OPERATING TRANSFERS TO GENERAL FUND	50,000			
OPERATING TRANSFERS TO CITY SERVICES FUND	50,000	50,000		
OPERATING TRANSFERS TO WASTE DISPOSAL DSF #87				
SEWER FUND DEBT EXTINGUISHMENT - SERIES 1991				
TOTAL OPERATING TRANSFERS	100,000	50,000	-	-
CHANGE IN NET ASSETS	258,466	442,002	(862,050)	(831,150)

CITY OF MESQUITE
SCHEDULE F-1

SEWER ENTERPRISE FUND
STATEMENT OF INCOME

Case No. 66851
PAGE 4 71313

FORM 19

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE	FINAL APPROVED
SEWER ENTERPRISE PROPRIETARY FUND				
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH RECEIVED FROM CUSTOMERS, SERVICE FEES	1,963,274	2,108,500	2,230,250	2,230,250
CASH RECEIVED FROM CUSTOMERS, CAPACITY FEES/OTHER	189,900	160,000	165,000	165,000
CASH PAID TO SUPPLIERS	(786,195)	(795,648)	(879,900)	(879,900)
CASH PAID TO EMPLOYEES	(781,093)	(736,000)	(803,400)	(772,500)
NET CASH PROVIDED BY OPERATING ACTIVITIES	585,886	736,852	711,950	742,850
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
TRANSFERS TO OTHER FUNDS	(100,000)	(50,000)		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
SALES TAXES	401,414	425,000	440,000	440,000
GRANT REVENUE				
PROCEEDS FROM SALE OF BONDS	5,474,710	14,000,000		
PRINCIPAL PAYMENTS ON BONDS	(711,486)	(737,096)	(668,881)	(1,103,881)
BOND ISSUANCE COSTS PAID	(159,781)			
INTEREST PAID	(211,721)	(100,000)	(662,532)	(665,000)
ACQUISITION / CONSTRUCTION OF CAPITAL ASSETS	(8,594,586)	(13,500,000)		(39,000)
CONNECTION FEES	504,358	250,000	250,000	250,000
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(3,297,092)	337,904	(641,413)	(1,117,881)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
INTEREST ON INVESTMENTS	43,850	2,000	25,000	25,000
NET CHANGE IN CASH AND EQUIVALENTS	(2,767,356)	1,026,756	95,537	(350,031)
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	3,355,025	587,669	1,614,425	1,614,425
CASH AND EQUIVALENTS AT END OF YEAR	587,669	1,614,425	1,709,962	1,264,394

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

(1) NAME OF BOND OR LOAN LIST & SUBTOTAL BY FUND	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2011	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/2012		(11) (9) + (10) TOTAL
								(9) INTEREST	(10) PRINCIPAL	
GENERAL FUND:										
WASTE DISPOSAL DEBT SVS. FUND	2	40 YRS	1,240,000	1/5/1995	10/1/2034	5.250%	724,570	36,537	38,358	74,895
REDEVELOPMENT DISTRICT:										
G.O. BOND SERIES 2002	1	20 YRS	15,580,000	5/14/2002	6/1/2022	4.570%	3,686,000	177,500	285,000	442,500
G.O. BOND SERIES 2005	2	10 YRS	3,300,000	4/13/2005	4/1/2015	3.800%	1,300,400	44,000	318,800	362,800
RDA TAX REVENUE BONDS	2	15 YRS	13,915,000	6/20/2009	6/30/2029	7.119%	12,715,000	860,560	695,000	1,525,650
FUND TOTAL			22,775,000				17,700,400	1,082,160	1,248,800	2,330,960
SEWER ENTERPRISE FUND:										
1991 G.O. SEWER BONDS	2	20 YRS	1,280,000	9/27/1991	7/1/2011	4.000%	1,860,698	84,374	440,081	504,455
1995 G.O. SEWER BONDS	2	20 YRS	8,600,000	10/10/1995	7/1/2015	3.675%	586,100	15,940	228,800	245,740
2003 G.O. SEWER NOTE	2	10 YRS	2,000,000	12/17/2003	12/17/2013	3.200%	20,301,000	583,686	435,000	1,018,686
SEWER EXPANSION NOTE	2	20 YRS	20,301,000	7/9/2009	7/1/2029	2.863%	22,747,798	865,000	1,103,881	1,768,881
FUND TOTAL			30,181,000							
SPECIAL IMPROVEMENT DISTRICT:										
CANYON CREST SID BONDS, SERIES 2005	3		5,500,000	9/8/2005	8/1/2025	5.500%	4,255,000	220,500	205,000	425,500
ANTHEM AT MESQUITE SID BONDS, SERIES 2007	3		15,250,000	6/19/2007	8/1/2037	6.250%	14,025,000	840,200	192,300	1,032,500
			20,750,000				18,280,000	1,050,700	397,300	1,458,000
TOTAL ALL DEBT SERVICE			74,945,000				59,453,198	2,844,387	2,788,339	5,632,726

* - Type

1	GENERAL OBLIGATION BONDS	6	MED-TERM FIN-LEASE PURCHASE
2	G.O. REVENUE SUPPORTED BONDS	7	CAPITAL LEASES
3	G.O. SPECIAL ASSESSMENT BONDS	8	SPECIAL ASSESSMENT BONDS
4	REVENUE BONDS	9	MORTGAGES
5	MEDIUM-TERM FINANCING	10	OTHER (SPECIFY TYPE)
		11	PROPOSED (SPECIFY TYPE)

CITY OF MESQUITE
SCHEDULE C - 1
INDEBTENESS SUMMARY
FY 2010 - 2011

TRANSFER SCHEDULE FOR FISCAL YEAR 2011 - 2012

TRANSFERS IN

FROM
FUND TYPE FUND

PAGE AMOUNT

GENERAL FUND

SRF #17 - RECREATION
SRF #18 - MEDICAL SVCS
SRF #19 - FORENSIC SVCS
CPF #25 - REDEVELOPMENT
ENTERPRISE #52 - SEWER
GENERAL FUND SUB-TOTAL

371,700

FUND TYPE

GENERAL FUND

SRF #11 - STREET MAINTENANCE
SRF #13 - CAP PROJ R & M
SRF #16 - SR, NUTRITION
DS #85 - G.O. BONDS SERIES '02, '06 & '09
DS #87 - WASTE DISPOSAL
CPF #98 - TECHNOLOGY REPLACE
CPF #99 - VEH / EQUIP REPLACMT
GENERAL FUND SUB-TOTAL

537,695

TRANSFERS OUT

TO

PAGE AMOUNT

SRF #13 - CAP PROJ R&M
SRF #16 - SR, NUTRITION
SRF #33 - SID ADMINISTRATION
SRF #93 - SID ADMINISTRATION
SPECIAL REVENUE FUNDS SUB-TOTAL

100,000
43,400
146,500
289,900

SRF #12 - AIRPORT
SRF #18 - MEDICAL SVCS
SRF #19 - FORENSIC SERVICES
SPECIAL REVENUE FUNDS SUB-TOTAL

1,540,500
95,000
4,000
1,639,500

CPF #45 - GENERAL CAP PROJECTS
CPF #98 - TECHNOLOGY REPLACE
CPF #99 - VEH / EQUIP REPLACMT
CAPITAL PROJECT FUNDS SUB-TOTAL

4,105,000
4,105,000

CPF #25 - REDEVELOPMENT
CPF #25 - REDEVELOPMENT
CPF #99 - VEHICLE/EQUIP REPLACE
CAPITAL PROJECTS SUB-TOTAL

367,700
442,500
1,525,650
4,240,850

DS #85 - G.O. BONDS SERIES 2005
DS #85 - G.O. BONDS SERIES 2002
DS #85 - G.O. BONDS SERIES 2009
DS #87 - WASTE DISPOSAL
DEBT SERVICE SUB-TOTAL

362,800
442,500
1,525,650
74,895
2,405,845

DSF #91 - CANYON CREST SID
DSF #92 - ANTHEM SID
DSF #95 - G.O. BONDS
DEBT SERVICE FUNDS SUB-TOTAL
ENTERPRISE FUND #52 - SEWER
ENTERPRISE FUND #52 - SEWER
ENTERPRISE FUND SUB-TOTAL

TOTAL TRANSFERS-IN

7,172,445

TOTAL TRANSFERS-OUT

\$ 7,172,445

CITY OF MESQUITE
SCHEDULE T

TRANSFER SUMMARY - ALL FUNDS

PAGE

47

FORM 23 a, b, c

Case No. 66851
JA 1316

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF FERNLEY, NEVADA, a
Nevada municipal corporation,

Appellant,

vs.

THE STATE OF NEVADA ex rel.
DEPARTMENT OF TAXATION;
THE HONORABLE DAN
SCHWARTZ, in his official capacity
as TREASURER OF THE STATE OF
NEVADA; and THE LEGISLATURE
OF THE STATE OF NEVADA,

Respondents.

Supreme Court No.: 66851

District Court Case No.: 12 OC 00168 1B

JOINT APPENDIX

VOLUME 6 PART 3

Filed By:

Joshua J. Hicks, Esq.
Nevada Bar No. 6678
BROWNSTEIN HYATT
FARBER SCHRECK, LLP
50 West Liberty Street, Suite 1030
Reno, Nevada 89501
Telephone: (775) 622-9450
Email: jhicks@bhfs.com

*Attorneys for Appellant City of Fernley,
Nevada*

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
1	Affidavit of Service Taxation	City of Fernley	07/02/12	17
1	Affidavit of Service Treasurer	City of Fernley	06/20/12	13-16
23	Amended Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	10/09/15	4058-4177
7	Answer	State of Nevada/Dept Tax/ Treasurer	02/01/13	1384-1389
7	Answer to Plaintiff's Complaint	Nevada Legislature	01/29/13	1378-1383
23	Case Appeal Statement	City of Fernley	11/07/14	4208-4212
1	Complaint	City of Fernley	06/06/12	1-12
21	Defendant Nevada Legislature's Reply in Support of its Motion for Summary Judgment	Nevada Legislature	07/25/14	3747-3768
21	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs	State of Nevada/Dept Taxation	10/03/14	3863-3928
22	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs (Cont.)	State of Nevada/Dept Taxation	10/03/14	3929-3947
1	Exhibits to Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	104-220
2	Exhibits to Joinder in Motion to Dismiss (Cont.)	Nevada Legislature	08/16/12	221-332
1	Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	62-103
7	Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/06/14	1421-1423
21	Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	09/19/14	3788-3793
21	Motion for Costs	State of Nevada/Dept Taxation	09/19/14	3776-3788
12	Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	City of Fernley	06/18/14	2005-2045
7	Motion for Summary Judgment	City of Fernley	06/13/14	1458-1512
8	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1513-1732
9	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1733-1916
10	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1917-1948
11	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1949-2004
1	Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/03/12	41-58
1	Motion to Intervene	Nevada Legislature	08/03/12	18-40
21	Motion to Retax Costs and Opposition to Motion for Costs	City of Fernley	09/24/14	3794-3845
7	Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/05/14	1414-1420
7	Nevada Department of Taxation and Nevada Treasurer's Reply to Response to Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/23/14	1433-1437
12	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment	State of Nevada/Dept Taxation	07/11/14	2053-2224
13	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	State of Nevada/Dept Taxation	07/11/14	2225-2353

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
23	Notice of Appeal	City of Fernley	11/07/14	4205-4207
22	Notice of Entry of Order	Nevada Legislature	10/08/14	4001-4057
23	Notice of Entry of Order	State of Nevada/Dept	10/17/14	4195-4204
7	Notice of Entry of Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	State of Nevada/Dept Tax/ Treasurer	12/19/12	1364-1370
7	Notice of Entry of Order Granting A Continuance to Complete Discovery	City of Fernley	10/19/12	1344-1350
3	Notice of Entry of Order Granting Nevada Legislature's Motion to Intervene	Nevada Legislature	09/04/12	651-657
7	Notice of Entry of Order on Defendant's Motion for Extensions of Time to File Answer	State of Nevada/Dept Tax/ Treasurer	11/15/12	1354-1360
1	Notice of Non-Opposition to Legislature's Motion to Intervene	State of Nevada/Dept Tax/ Treasurer	08/06/12	59-61
2	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F)	City of Fernley	08/20/12	331-441
3	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F) (Cont.)	City of Fernley	08/20/12	442-625
2	Opposition to Motion to Nevada Legislature's Motion to Intervene	City of Fernley	08/20/12	324-330
13	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2354-2445
14	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2446-2665
15	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2666-2819
16	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2820-2851
17	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2852-2899
4	Opposition to Nevada Legislature's Joinder in Motion to Dismiss	City of Fernley	09/28/12	662-881
5	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	882-1101
6	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	1102-1316
17	Opposition to Nevada Legislature's Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2900-2941
20	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	Nevada Legislature	07/11/14	3586-3582

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
12	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order and Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Tax/ Treasurer	07/11/14	2049-2052
17	Opposition to Plaintiff's Motion for Summary Judgment	Nevada Legislature	07/11/14	2942-3071
18	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3072-3292
19	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3292-3512
20	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3515-3567
7	Order (Converting Motion to Dismiss to Motion for Summary Judgment, Setting Briefing Schedule and Dismissing Treasurer)	First Judicial District Court	06/06/14	1451-1457
22	Order and Judgment	First Judicial District Court	10/06/14	3948-4000
7	Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	First Judicial District Court	12/17/12	1361-1363
7	Order Granting A Continuance to Complete Discovery	First Judicial District Court	10/15/12	1341-1343
7	Order Granting in Part and Denying in Part Petition for Writ of Mandamus	Nevada Supreme Court	01/25/13	1373-1377
23	Order Granting Nevada Department of Taxation's Motion for Costs	First Judicial District Court	10/15/14	4190-4194
3	Order Granting Nevada Legislature's Motion to Intervene	First Judicial District Court	08/30/12	648-650
7	Order on Defendant's Motion for Extensions of Time to File Answer	First Judicial District Court	11/13/12	1351-1353
7	Order Pursuant to Writ of Mandamus	First Judicial District Court	02/22/13	1390-1392
21	Order Vacating Trial	First Judicial District Court	09/03/14	3773-3775
23	Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs	City of Fernley	10/14/14	4178-4189
21	Plaintiff's Objections to Nevada Legislature's Proposed Order and Request to Submit Proposed Order and Judgment	City of Fernley	10/02/14	3846-3862
7	Pretrial Order	First Judicial District Court	10/10/13	1393-1399
7	Reply Concerning Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/27/14	1438-1450
7	Reply in Support of Joinder in Motion to Dismiss	Nevada Legislature	10/08/12	1317-1340
3	Reply in Support of Motion to Intervene	Nevada Legislature	08/24/12	626-635
21	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant Nevada Legislature	City of Fernley	07/25/14	3709-3746

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendants Nevada Department of Taxation and Nevada Treasurer	City of Fernley	07/25/14	3674-3708
20	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant's Nevada Department of Taxation and Nevada Treasurer; Plaintiff's Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	City of Fernley	07/25/14	3641-3673
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendant Nevada Legislature	City of Fernley	07/25/14	3606-3640
21	Reply to Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Taxation	08/01/14	3769-3772
3	Reply to Opposition to Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/27/12	636-647
20	Reply to Plaintiff's Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Taxation	07/25/14	3583-3605
7	Response to Nevada Department of Taxation	City of Fernley	05/16/14	1424-1432
7	Second Stipulation and Order Regarding Change of Briefing Schedule	Parties/First Judicial District Court	03/17/14	1406-1409
7	Stipulation and Order for an Extension of Time to File Responses to Discovery Requests; Extend Certain Discovery Deadlines and Extend Time to File Dispositive Motions	Parties/First Judicial District Court	04/11/14	1410-1413
7	Stipulation and Order Regarding Change of Briefing Schedule and Plaintiff's Response to Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	02/19/14	1403-1405
12	Stipulation and Order Regarding Change of Briefing Schedule and Setting Hearing for Oral Argument	Parties/First Judicial District Court	06/25/14	2046-2048
7	Stipulation and Order Regarding Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	10/23/13	1400-1402
3	Stipulation and Order Regarding Joinder to Motion to Dismiss	Parties/First Judicial District Court	09/18/12	658-661
23	Transcript of Hearing	Court Reporter	01/07/15	4213-4267
7	Writ of Mandamus	Nevada Supreme Court	01/25/13	1371-1372

TRANSFER SCHEDULE FOR FISCAL YEAR 2011/2012

FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
	TO FUND	PG	FROM FUND	PG AMOUNT	FROM FUND	PG TO FUND	PG AMOUNT	
GENERAL FUNDS	GENERAL	9	WATER ENT.	21	GENERAL	14	REC FUND	15
	GENERAL	9	SEWER ENT.	23				200,000
	GENERAL	9	SOLID WASTE	25				
	GENERAL	9	PUB SAFETY	19				
SUBTOTAL				125,000				
SPEC REV FUNDS	REC FUND	15	GENERAL	14				200,000
SUBTOTAL				200,000				
CAPITAL PROJECTS					PUB SAFETY	19	GENERAL	9
								50,000
SUBTOTAL								
EXPENDABLE TRUST								50,000
SUBTOTAL								
DEBT SERVICE								
SUBTOTAL								
ENTERPRISE FUND					WATER ENT	21	GENERAL	9
					SEWER ENT	23	GENERAL	9
					SOLID WASTE	25	GENERAL	9
								25,000
								25,000
								25,000
SUBTOTAL								
RESIDUAL EQ. TRANS								75,000
SUBTOTAL								
TOTAL TRANSFERS				325,000				325,000

TOWN OF JACKPOT
SCHEDULE T - TRANSFER RECONCILIATION (OPERATING AND RESIDUAL EQUITY)

EXHIBIT 10

27



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

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-8999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

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

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

RECEIVED

JUN 02 2011

STATE OF NEVADA
DEPARTMENT OF TAXATION

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

Caliente City, Nevada herewith submits the ~~(TENTATIVE)~~ -- (FINAL) budget for the
fiscal year ending June 30, 2012

This budget contains 1 fund, including Debt Service, requiring property tax revenues totaling \$ 112,673

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

This budget contains 22 governmental fund types with estimated expenditures of \$ 1,059,220 and
5 proprietary funds with estimated expenses of \$ 1,912,127

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 Patrice Lytle
(Printed Name)
City Clerk
(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed Patrice Lytle

Dated: 5/17/2011

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time May 17, 2011 5:00 PM Publication Date May 5, 2011
Place: City of Caliente, City Hall, Council Chambers, Depot Building

**CITY OF CALIENTE
INDEX
2011-2012 BUDGET**

I. INTRODUCTION

Transmittal Letter	1
Index	2
Budget Message	3

II. SUMMARY FORMS

Schedule S - 1 - Budget Summary - All Funds	4-5
Schedule S - 2 - Statistical Data	6
Schedule S - 3 - Property Tax Rate and Revenue Reconciliation	7
Schedules A and A - 1 - Governmental Fund Types, Expendable Trust Funds and Tax Supported Proprietary Fund Types	8-9
Schedule A - 2 - Proprietary Funds	10

III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

Schedule B General Fund	11-18
Schedule B Geothermal	19
Schedule B Planning Grant Fund	20
Schedule B Room Tax	21
Schedule B Caliente Centennial Fund	22
Schedule B Meadow Valley Industrial Park	23
Schedule B Streets	24-25
Schedule B Municipal Court AA Fees	26
Schedule B Post Employment Benefits Fund	27
Schedule B Compensated Absence Fund	28
Schedule B Beautification Committee	29
Schedule B Caliente Homecoming Committee	30
Schedule B Heritage Museum Board	31
Schedule B Parks and Recreation	32
Schedule B Flood Relief	33
Schedule B Communications Tower	34
Schedule B Fire Department	35
Schedule B Impact Fees - Water	36
Schedule B Impact Fees - Sewer	37
Schedule B Impact Fees - Electric	38
Schedule B Building Inspection	39
Schedule B Special Ad Valorem Capital Projects	40

IV. PROPRIETARY FUNDS

Schedules F - 1 and F - 2 Utility - Water	41-42
Schedules F - 1 and F - 2 Utility - Sewer	43-44
Schedules F - 1 and F - 2 Utility - Waste	45-46
Schedules F - 1 and F - 2 Utility - Electric	47-48
Schedules F - 1 and F - 2 Utility - Mosquito Abatement	49-50

V. SUPPLEMENTARY INFORMATION

Schedule C - 1 - Indebtedness	51
Schedule T - Transfer Reconciliation	52-54
Final Budget - Proof of Publication [NRS 354.598 (3)]	55

**CITY OF CALIENTE
BUDGET MESSAGE FOR 2011-2012 BUDGET**

The Caliente City Council is submitting herewith a budget that addresses the obligations of the ensuing fiscal year. The City of Caliente has one fund that receives property tax, the General fund.

The General fund has a budgeted ending fund balance of \$18,775. The minimum ending balance per statute is \$81,082. The reason for budgeting less than required by statute is that a large amount of grant funds were received and spent on capital projects in 2010 that will not be repeated in 2011 or 2012. Expenditures less grants for the 2010 year is \$452,067, of which 4% is \$18,083.

The City created the Parks and Recreation fund in a prior year. In the budget submitted for the coming budget year the City is budgeting all related revenue and expenditures in the Parks and Recreation Special Revenue Fund.

The Budget reflects the new Fire Department Fund used to account for the costs of the Caliente City Fire Department.

The Budget also reflects the new Building Inspection Fund used to account for the costs of the building inspector.

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
	REVENUES:	ACTUAL PRIOR YEAR 6/30/10 (1)	ESTIMATED CURRENT YEAR 06/30/11 (2)	BUDGET YEAR 06/30/12 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/12 (4)	
	Property Taxes	\$ 110,417	\$ 110,810	\$ 112,873	\$ -	112,673
	Other Taxes	32,849	50,000	64,000	-	64,000
	Licenses and Permits	24,814	40,450	40,450	-	40,450
	Intergovernmental Resources	2,615,906	448,203	333,932	-	333,932
	Charges for Services	50,593	93,000	93,000	1,941,952	2,034,952
	Fines and Forfeits	21,393	30,500	30,500	-	30,500
	Miscellaneous	50,436	37,950	37,950	-	37,950
	TOTAL REVENUES	2,906,408	810,913	712,505	1,941,952	2,654,457
	EXPENDITURES-EXPENSES					
	General Government	300,042	346,403	200,667	-	200,667
	Judicial	71,154	57,200	59,076	-	59,076
	Public Safety	272,097	108,750	106,222	-	106,222
	Public Works	860,867	618,727	505,506	-	505,506
	Sanitation	-	-	-	-	-
	Health	12,162	13,522	10,424	-	10,424
	Welfare	-	-	-	-	-
	Culture and Recreation	1,399,963	176,300	166,250	-	166,250
	Community Support	-	-	-	-	-
	Intergovernmental Expenditures	2,282	2,000	2,000	-	2,000
	Contingencies	-	-	-	-	-
	Utility Enterprises	-	-	-	-	-
	Capital Projects	-	44,285	9,075	1,912,127	1,912,127
	Transit System	-	-	-	-	9,075
	Airports	-	-	-	-	-
	Other Enterprises	-	-	-	-	-
	Debt Service - Principal	-	-	-	-	-
	Interest Cost	-	-	-	-	-
	TOTAL EXPENDITURES-EXPENSES	2,918,567	1,367,187	1,059,220	1,912,127	2,971,347
	Excess of Revenues over (under) Expenditures-Expenses	(12,159)	(556,274)	(346,715)	29,825	(316,890)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
	ACTUAL PRIOR YEAR 06/30/10 (1)	ESTIMATED CURRENT YEAR 06/03/11 (2)	BUDGET YEAR 06/03/12 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/03/12 (4)	
OTHER FINANCING SOURCES (USES):					
Proceeds of Debt	-	-	-	-	-
Sales of General Fixed Assets	-	-	-	-	-
Operating Transfers (in)	41,000	52,054	72,000	-	72,000
Operating Transfers (out)	(59,550)	(52,054)	(72,000)	-	(72,000)
TOTAL OTHER FINANCING SOURCES (USES)	(18,550)	-	-	-	-
Excess of Revenues and Other Sources over (Under) Expenditures and Other Uses (Net Income)	(30,709)	(596,274)	(346,715)	29,825	(316,890)
FUND BALANCE JULY 1, BEGINNING OF YEAR:					XXXXXXXXXXXXXXX
Prior Period Adjustments	1,200,975	1,170,266	613,992	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	1,200,975	1,170,266	613,992	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:					XXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	1,170,266	613,992	267,277	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
	1,170,266	613,992	267,277	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12
General Government	2	2	2
Judicial	1	1	1
Public Safety			
Public Works	1	1	1
Sanitation	0.5	0.5	0.5
Health	0.25	0.25	0.25
Welfare			
Culture and Recreation	2	2	2
Community Support			
TOTAL GENERAL GOVERNMENT	6.75	6.75	6.75
Utilities	5	5	5
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	11.75	11.75	11.75

POPULATION (AS OF JULY 1)	1077	1106	1144
Source of Population Estimate*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	12,860,627	13,022,428	13,055,412
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	12,860,627	13,022,428	13,055,412
TAX RATE			
General Fund	0.9115	0.9115	0.9115
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9115	0.9115	0.9115

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

City of Caliente
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2011-2012

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.9172	13,055,412	250,298	0.91150	119,000	6,327	112,673
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 (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62.327)							
H. Legislative Overrides							
I. SCRT Loss NRS 354.59813	0.6500	13,055,412	84,860				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.6500	XXXXXXXXXXXXXXXXXXXX	84,860				
M. SUBTOTAL A, C, L	2.5672	XXXXXXXXXXXXXXXXXXXX	335,158	0.91150	119,000	6,327	112,673
N. Debt		XXXXXXXXXXXXXXXXXXXX					
O. TOTAL M AND N	2.5672	XXXXXXXXXXXXXXXXXXXX	335,158	0.91150	119,000	6,327	112,673

City of Caliente
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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, 2012

Budget Summary for City of Caliente
(Local Government)

FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	REVENUE (5)	FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	11,728	134,475	112,673	0.9115	79,450	-	12,000	350,326
Room Tax	69,785	-	-	-	64,000	-	-	133,785
Caliente Centennial	420	-	-	-	-	-	-	420
Meadow Valley Industrial Park	2,000	-	-	-	10,800	-	-	12,800
Streets	492,412	-	-	-	188,837	-	-	681,249
Municipal Court AA Fees	3,976	-	-	-	1,500	-	-	5,476
Beautification Committee	277	-	-	-	900	-	-	1,177
Caliente Homecoming Committee	5,291	-	-	-	-	-	-	5,291
Heritage Museum Board	622	-	-	-	250	-	-	872
Parks and Recreation	-	-	-	-	56,250	-	60,000	116,250
Flood Relief	1,374	-	-	-	-	-	-	1,374
Communications Tower	652	-	-	-	3,750	-	-	4,402
Fire Department	-	-	-	-	30,000	-	-	30,000
Impact Fees - Water	7,500	-	-	-	7,500	-	-	15,000
Impact Fees - Sewer	7,500	-	-	-	7,500	-	-	15,000
Impact Fees - Electric	7,500	-	-	-	7,500	-	-	15,000
Building Inspection	-	-	-	-	1,000	-	-	1,000
Special Ad Valorem Capital Projects	2,955	-	-	-	6,120	-	-	9,075
DEBT SERVICE	-	-	-	-	-	-	-	-
Subtotal Governmental Fund Types	-	-	-	-	-	-	-	-
PROPRIETARY FUNDS	613,992	134,475	112,673	0.9115	465,357	-	72,000	1,398,497
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	-	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	134,475	112,673	0.9115	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

No. 66851
1221

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for City of Caliente
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND CHARGES ** (3)	CAPITAL OUTLAY *** (4)	AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
	General	108,748	52,069	170,734	-	-	-	18,775	350,326
	Room Tax	-	-	52,000	-	-	60,000	21,785	133,785
	Caliente Centennial	-	-	-	-	-	-	420	420
	Meadow Valley Industrial Park	-	-	-	-	-	-	-	-
	Streets	32,297	7,209	800	-	-	12,000	-	12,800
	Municipal Court AA Fees	-	-	170,000	295,000	-	-	176,743	681,249
	Beautification Committee	-	-	5,476	-	-	-	-	5,476
	Caliente Homecoming Committee	-	-	1,177	-	-	-	-	1,177
	Heritage Museum Board	-	-	5,291	-	-	-	-	5,291
	Parks and Recreation	-	-	872	-	-	-	-	872
	Flood Relief	68,000	19,500	28,750	-	-	-	-	116,250
	Communications Tower	-	-	-	-	-	-	1,374	1,374
	Fire Department:	-	-	4,402	-	-	-	-	4,402
	Impact Fees - Water	-	-	-	26,820	-	-	3,180	30,000
	Impact Fees - Sewer	-	-	-	-	-	-	15,000	15,000
	Impact Fees - Electric	-	-	-	-	-	-	15,000	15,000
	Building Inspection	-	-	1,000	-	-	-	15,000	15,000
	Special Ad Valorem Capital Projects	-	-	-	-	-	-	-	1,000
	TOTAL GOVERNMENTAL FUND	-	-	-	9,075	-	-	-	9,075
	TYPES AND EXPENDABLE								
	TRUST FUNDS	209,045	78,778	440,502	330,895	-	72,000	267,277	1,398,497

*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 except in General Fund

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for City of Caliente
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING	TRANSFERS	NET INCOME (7)
						IN (5)	OUT (6)	
Utility - Water	E	245,993	(308,530)	22	(15,862)	-	-	(78,377)
Utility - Sewer	E	187,426	(221,861)	844	(54,253)	-	-	(87,844)
Utility - Waste	E	131,061	(125,206)	11	-	-	-	5,866
Utility - Electric	E	1,361,107	(1,143,892)	120	(25,810)	-	-	191,525
Utility - Mosquito Abatement	E	15,368	(16,713)	-	-	-	-	(1,345)
TOTAL		1,940,955	(1,816,202)	997	(95,925)	-	-	29,825

E - Enterprise
I - Internal Service
N - Nonexpendable Trust

**** Including Depreciation**

[illegible]

	(2)	(3)	(4) BUDGET YEAR	(5) ENDING 06/30/12
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
SUBTOTAL REVENUE ALL SOURCES	1,968,054	393,686	326,967	326,598
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Room Tax Fund	41,000	30,000	-	-
Meadow Valley Industrial Park	-	19,000	12,000	12,000
SUBTOTAL OTHER FINANCING SOURCES	41,000	49,000	12,000	12,000
BEGINNING FUND BALANCE	41,598	23,591	11,728	11,728
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,050,652	466,277	350,695	350,326

City of Caliente
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
General Government				
Mayor and City Council				
Salaries and Wages 10-41-110	10,950	9,600	9,600	9,600
Employee Benefits 10-41-200	1,786	1,657	1,657	1,657
Services and Supplies 10-41-600	6,031	3,600	3,600	3,600
S&S - Donations 10-41-600	-	1,000	1,000	1,000
Subtotal	18,767	15,857	15,857	15,857
Clerk and Treasurer				
Services and Supplies 10-44-600	7,036	7,200	7,200	7,200
Subtotal	7,036	7,200	7,200	7,200
City Hall General Administration				
Salaries and Wages 10-47-110	91,306	85,270	85,270	85,270
Employee Benefits 10-47-200	39,853	41,700	41,700	41,700
Retiree Health 10-47-200	5,507	5,500	5,500	5,500
Services and Supplies 10-47-600	93,657	40,000	38,000	37,000
Capital Outlay 10-47-710	35,404	-	-	-
Subtotal	265,727	172,470	170,470	169,470
Total General Government	291,530	195,527	193,527	192,527
FUNCTION SUBTOTAL				

City of Callente
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION General Government

City of Callente
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION General Government

[illegible]

	(1) ACTUAL PRIOR YEAR ENDING 06/30/10	(2) ESTIMATED CURRENT YEAR ENDING 06/30/11	(3) BUDGET YEAR	(4) ENDING 06/30/12
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental:				
Grants 24-30-100	28	-	-	-
Subtotal	28	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	28	-	-	-
EXPENDITURES:				
General Government				
Services and Supplies 24-40-600	28	-	-	-
Subtotal	28	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	28	-	-	-

	(1) ACTUAL PRIOR YEAR ENDING 06/30/10	(2) ESTIMATED CURRENT YEAR ENDING 06/30/11	(3) BUDGET YEAR	(4) ENDING 06/30/12
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental:				
Grants 28-39-900	-	75,000	-	-
Subtotal	-	75,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	75,000	-	-
EXPENDITURES:				
General Government				
Services and Supplies 28-40-600	-	75,000	-	-
Subtotal	-	75,000	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	75,000	-	-

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax 21-30-100	32,849	50,000	64,000	64,000
Miscellaneous				
Interest 21-30-500	54	-	-	-
Subtotal	32,903	50,000	64,000	64,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	131,161	101,785	69,785	69,785
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	164,064	151,785	133,785	133,785
EXPENDITURES:				
Culture and Recreation				
Services and Supplies 21-40-600	18,997	50,000	50,000	50,000
Subtotal	18,997	50,000	50,000	50,000
Intergovernmental				
Payment to the State 21-40-480	2,282	2,000	2,000	2,000
Subtotal	21,279	52,000	52,000	52,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Parks and Recreation	-	-	60,000	60,000
General Fund	41,000	30,000	-	-
Subtotal	41,000	30,000	60,000	60,000
ENDING FUND BALANCE	101,785	69,785	21,785	21,785
TOTAL COMMITMENTS AND FUND BALANCE	164,064	151,785	133,785	133,785

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Donations 20-30-400	420	-	-	-
Subtotal	420	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,054	3,474	420	420
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	3,474	3,474	420	420
EXPENDITURES:				
General Government				
Services and Supplies 20-40-600	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Flood Relief	-	3,054	-	-
ENDING FUND BALANCE	3,474	420	420	420
TOTAL COMMITMENTS AND FUND BALANCE	3,474	3,474	420	420

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Rent from Haycock 32-30-300	10,200	10,800	10,800	10,800
Subtotal	10,200	10,800	10,800	10,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	19,350	11,000	2,000	2,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	29,550	21,800	12,800	12,800
EXPENDITURES:				
General Government				
Services and Supplies 32-40-600	-	800	800	800
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Utility - Water	18,550	-	-	-
General Fund	-	19,000	12,000	12,000
Subtotal Other Uses	18,550	19,000	12,000	12,000
ENDING FUND BALANCE	11,000	2,000	-	-
TOTAL COMMITMENTS AND FUND BALANCE	29,550	21,800	12,800	12,800

[illegible]

City of Caliente
(Local Government)
SCHEDULE B
FUND Streets

	(2) ACTUAL PRIOR YEAR ENDING 06/30/10	(3) BUDGET YEAR ENDING 06/30/11	(4) BUDGET YEAR	(5) ENDING 06/30/12
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Fines and Forfeitures				
Administrative Assessments 25-35-100	890	1,500	1,500	1,500
Subtotal	890	1,500	1,500	1,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,586	5,476	3,976	3,976
TOTAL RESOURCES	5,476	6,976	5,476	5,476
EXPENDITURES:				
Judicial				
Services and Supplies 25-42-600	-	3,000	5,476	5,476
Subtotal	-	3,000	5,476	5,476
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,476	3,976	-	-
TOTAL COMMITMENTS AND FUND BALANCE	5,476	6,976	5,476	5,476

	(2) ACTUAL PRIOR YEAR ENDING 06/30/10	(3) BUDGET YEAR ENDING 06/30/11	(4) BUDGET YEAR	(5) ENDING 06/30/12
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
General Government				
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	-	-	-
EXPENDITURES:				
General Government				
Employee Benefits	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
General Government				
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	-	-	-
EXPENDITURES:				
General Government				
Employee Benefits	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations 22-36-800	2,315	900	900	900
Subtotal	2,315	900	900	900
BEGINNING FUND BALANCE	763	719	277	277
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	3,078	1,619	1,177	1,177
EXPENDITURES:				
General Government				
Services and Supplies 22-49-610	2,359	1,342	1,177	1,177
Subtotal	2,359	1,342	1,177	1,177
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	719	277	-	-
TOTAL COMMITMENTS AND FUND BALANCE	3,078	1,619	1,177	1,177

	(2) ACTUAL PRIOR YEAR ENDING 06/30/10	(3) BUDGET YEAR ENDING 06/30/11	(4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Donations 31-36-800	313	250	250	250
Subtotal	313	250	250	250
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax Fund	-	-	-	-
BEGINNING FUND BALANCE	461	761	622	622
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	774	1,011	872	872
EXPENDITURES:				
General Government				
Services and Supplies 31-49-610	13	389	872	872
Subtotal	13	389	872	872
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	761	622	-	-
TOTAL COMMITMENTS AND FUND BALANCE	774	1,011	872	872

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants 38-30-100	-	-	-	-
Charges for Services				
Swimming Pool 38-34-200	-	-	8,500	8,500
Park Fees	-	-	47,250	47,250
Park User Fees	-	-	500	500
Subtotal	-	-	56,250	56,250
Operating Transfers In (Schedule T)				
Room Tax	-	-	60,000	60,000
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	-	116,250	116,250
EXPENDITURES:				
Culture and Recreation				
Parks				
Salaries and Wages 38-64-110	-	-	30,000	30,000
Employee Benefits 38-64-200	-	-	7,500	7,500
Services and Supplies 38-64-600	-	-	18,000	18,000
Subtotal	-	-	55,500	55,500
Pool				
Salaries and Wages 38-65-110	-	-	38,000	38,000
Employee Benefits 38-65-200	-	-	12,000	12,000
Services and Supplies 38-65-600	-	-	10,000	10,000
Subtotal	-	-	60,000	60,000
Rodeo				
Services and Supplies 38-61-600	-	-	750	750
Subtotal	-	-	116,250	116,250
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	116,250	116,250

	(2) ACTUAL PRIOR YEAR ENDING 06/30/10	(3) BUDGET YEAR ENDING 06/30/11	(4) BUDGET YEAR	(5) ENDING 06/30/12
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Grants 39-30-100	656,669	-	-	-
Geo Thermal Grant 39-30-100	-	12,824	-	-
CNCPWG Grant 39-30-100	-	642	-	-
Caliente Centennial Grant 39-30-100	-	13,240	-	-
Subtotal	656,669	26,706	-	-
Operating Transfers In (Schedule T)				
Caliente Centennial Fund	-	3,054	-	-
BEGINNING FUND BALANCE	162,461	160,835	1,374	1,374
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	819,130	190,595	1,374	1,374
EXPENDITURES:				
General Government				
Services and Supplies - Buyout 39-40-600	-	25,000	-	-
Capital Outlay - Depot Restoration 39-40-700	-	40,000	-	-
Subtotal	-	65,000	-	-
Public Works				
Services and Supplies 39-40-600	10,421	-	-	-
Capital Outlay - Reserve 39-40-700	647,874	114,221	-	-
Subtotal	658,295	114,221	-	-
Culture and Recreation				
Capital Outlay 39-40-700	-	-	-	-
Wilcox Property 39-40-700	-	10,000	-	-
Subtotal	-	10,000	-	-
Subtotal	658,295	189,221	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Compensated Absence Fund	-	-	-	-
ENDING FUND BALANCE	160,835	1,374	1,374	1,374
TOTAL COMMITMENTS AND FUND BALANCE	819,130	190,595	1,374	1,374

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other - Rent 41-30-300	1,500	3,750	3,750	3,750
Subtotal	1,500	3,750	3,750	3,750
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	652	652	652
TOTAL RESOURCES	1,500	4,402	4,402	4,402
EXPENDITURES:				
Public Safety				
Services and Supplies 41-40-600	848	3,750	4,402	4,402
Subtotal	848	3,750	4,402	4,402
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	652	652	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,500	4,402	4,402	4,402

	(2)	(3)	(4)	(5)
			BUDGET YEAR , ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Fire Dept Fees	-	30,000	30,000	30,000
Subtotal	-	30,000	30,000	30,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	30,000	30,000	30,000
EXPENDITURES:				
Fire Department				
Salaries and Wages 10-55-110	-	1,620	1,620	1,620
Employee Benefits 10-55-200	-	1,200	1,200	1,200
Services and Supplies 10-55-600	-	19,180	24,000	24,000
Capital Outlay 10-55-710	-	8,000	-	-
Subtotal				
Subtotal	-	30,000	26,820	26,820
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	3,180	3,180
TOTAL COMMITMENTS AND FUND BALANCE	-	30,000	30,000	30,000

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-business Licenses and Permits				
Impact Fees 51-30-400	-	7,500	7,500	7,500
Subtotal	-	7,500	7,500	7,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	7,500	7,500
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	7,500	15,000	15,000
EXPENDITURES:				
Public Works				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	7,500	15,000	15,000
TOTAL COMMITMENTS AND FUND BALANCE	-	7,500	15,000	15,000

City of Caliente
(Local Government)
SCHEDULE B
FUND Impact Fees - Water

Page 36
Form 14
12/08/10
Case No. 66851
JA 1250

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Licenses and Permits				
Non-business Licenses and Permits				
Impact Fees 52-30-400	-	7,500	7,500	7,500
Subtotal	-	7,500	7,500	7,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	7,500	7,500
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	7,500	15,000	15,000
EXPENDITURES:				
Public Works				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE	-	7,500	15,000	15,000
TOTAL COMMITMENTS AND FUND BALANCE	-	7,500	15,000	15,000

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-business Licenses and Permits				
Impact Fees 53-30-405	-	7,500	7,500	7,500
Subtotal	-	7,500	7,500	7,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	7,500	7,500
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	7,500	15,000	15,000
EXPENDITURES:				
Public Works				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	7,500	15,000	15,000
TOTAL COMMITMENTS AND FUND BALANCE	-	7,500	15,000	15,000

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Building Inspection Fees 10-32-600	-	-	-	1,000
Subtotal	-	-	-	1,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	-	-	1,000
EXPENDITURES:				
Public Works				
Services and Supplies	-	-	-	1,000
Subtotal	-	-	-	1,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	1,000

WJF

	(2)	(3)	(4)	(5)
			BUDGET YEAR	ENDING 06/30/12
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11		
Intergovernmental				
Other - transfer from LC General 36-39-900	6,362	6,229	6,393	6,120
Subtotal	6,362	6,229	6,393	6,120
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	34,649	41,011	2,955	2,955
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	41,011	47,240	9,348	9,075
EXPENDITURES:				
Capital Projects				
Capital Outlay - Depot restoration 36-40-710	-	44,285	9,348	9,075
Subtotal	-	44,285	9,348	9,075
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	41,011	2,955	-	-
TOTAL COMMITMENTS AND FUND BALANCE	41,011	47,240	9,348	9,075

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
OPERATING REVENUE				
Water				
Charges for Services 51-30-100	220,310	244,000	244,000	244,000
Penalties 50-30-400	2,072	1,575	1,575	1,575
Miscellaneous 50-30-900	67	418	418	418
Total Operating Revenue	222,449	245,993	245,993	245,993
OPERATING EXPENSE				
Water				
Salaries and Wages 51-40-110	24,069	43,326	43,326	43,326
Employee Benefits 51-40-200	11,570	15,453	15,453	15,453
Services and Supplies 51-40-600	68,190	60,970	60,970	60,970
Shop & Administration				
Salaries and Wages 50-40-110, 61-40-110	23,017	6,931	6,931	6,931
Employee Benefits 50-40-200, 61-40-200	15,104	1,715	1,715	1,715
Services and Supplies 50-40-600, 61-40-600	10,725	15,135	15,135	15,135
Depreciation/amortization 50-40-650	164,089	165,000	165,000	165,000
Total Operating Expense	316,764	308,530	308,530	308,530
Operating Income or (Loss)	(94,315)	(62,537)	(62,537)	(62,537)
NONOPERATING REVENUES				
Interest Earned 51-30-500	79	22	22	22
Water Rehab Grant 51-30-900	145,737	350,000	-	-
Total Nonoperating Revenues	145,816	350,022	22	22
NONOPERATING EXPENSES				
Interest Expense 51-40-600	17,187	27,386	15,862	15,862
Total Nonoperating Expenses	17,187	27,386	15,862	15,862
Net Income before Operating Transfers	34,314	260,099	(78,377)	(78,377)
Operating Transfers (Schedule T)				
In from Meadow Valley Industrial Park	18,550	-	-	-
Out		-	-	-
Net Operating Transfers	18,550	-	-	-
NET INCOME	52,864	260,099	(78,377)	(78,377)

City of Caliente

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND Utility - Water

Page 41

Case No. 106851
JA 12/08/12 1255

PROPRIETARY FUND	(2) ACTUAL PRIOR YEAR ENDING 06/30/10	(3) BUDGET YEAR ENDING 06/30/11	(4) BUDGET YEAR	(5) ENDING 06/30/12
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	216,518	245,993	245,993	245,993
Expense	(132,381)	(143,530)	(143,530)	(143,530)
a. Net cash provided by operating activities	84,137	102,463	102,463	102,463
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental				
Transfers from				
Other Funds	18,550	-	-	-
Interfund Loans	-	-	-	-
b. Net cash provided by noncapital financing activities	18,550	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal Payments	(21,509)	(375,206)	(21,868)	(21,868)
Interest Paid	(17,869)	(27,386)	(15,862)	(15,862)
Purchase of Fixed Assets	(144,341)	(205,659)	-	-
Proceeds of Debt	353,500	-	-	-
Grants and Other	134,301	350,000	-	-
c. Net cash used for capital and related financing activities	304,082	(258,251)	(37,730)	(37,730)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	79	22	22	22
d. Net cash used in investing activities	79	22	22	22
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	406,848	(155,766)	64,755	64,755
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	63,986	470,834	514,680	315,068
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	470,834	315,068	579,435	379,823

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
OPERATING REVENUE				
Sewer				
Charges for Services 52-30-100	154,374	160,755	185,755	185,755
Penalties 50-30-400	1,452	1,320	1,320	1,320
Miscellaneous 52-36-900	47	351	351	351
Total Operating Revenue	155,873	162,426	187,426	187,426
OPERATING EXPENSE				
Sewer				
Salaries and Wages 52-40-110	9,376	33,255	33,255	33,255
Employee Benefits 52-40-200	4,406	8,756	8,756	8,756
Services and Supplies 52-40-600	22,105	27,083	27,083	27,083
Shop & Administration				
Salaries and Wages 50-40-110, 61-40-110	16,128	7,673	7,673	7,673
Employee Benefits 50-40-200, 61-40-200	10,584	1,898	1,898	1,898
Services and Supplies 50-40-600, 61-40-600	7,516	13,196	13,196	13,196
Depreciation/amortization 50-40-650	133,527	130,000	130,000	130,000
Total Operating Expense	203,642	221,861	221,861	221,861
Operating Income or (Loss)	(47,769)	(59,435)	(34,435)	(34,435)
NONOPERATING REVENUES				
Interest Earned 52-30-500	54	844	844	844
Total Nonoperating Revenues	54	844	844	844
NONOPERATING EXPENSES				
Interest Expense 52-40-820	56,389	55,528	54,253	54,253
Total Nonoperating Expenses	56,389	55,528	54,253	54,253
Net Income before Operating Transfers	(104,104)	(114,119)	(87,844)	(87,844)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
Special Items	-	-	-	-
NET INCOME	(104,104)	(114,119)	(87,844)	(87,844)

City of Caliente

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND Utility - Sewer

Page 43

Form 19
Case No. 66851
JA 12/08/10 1257

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	154,610	162,426	187,426	187,426
Expenses	(69,735)	(91,861)	(91,861)	(91,861)
a. Net cash provided by (or used for) operating activities	84,875	70,565	95,565	95,565
C. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental				
Transfer from				
Other Sources	-	-	-	-
Interfund loans	4,968	4,095	-	-
b. Net cash provided by (or used for) noncapital financing activities	4,968	4,095	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal Payment	(28,029)	(25,976)	(27,251)	(27,251)
Interest Paid	(56,438)	(55,528)	(54,253)	(54,253)
Purchase of Capital Assets	(4,272)	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(88,739)	(81,504)	(81,504)	(81,504)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	54	844	844	844
d. Net cash provided by (or used in) investing activities	54	844	844	844
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,158	(6,000)	14,905	14,905
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	123,951	125,109	119,109	119,109
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	125,109	119,109	134,014	134,014

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
OPERATING REVENUE				
Waste				
Charges for Services 54-30-100	139,421	130,000	130,000	130,000
Penalties 50-30-400	1,311	838	838	838
Miscellaneous 50-30-900	43	223	223	223
Total Operating Revenue	140,775	131,061	131,061	131,061
OPERATING EXPENSE				
Waste				
Salaries and Wages 54-40-110	19,263	16,372	16,372	16,372
Employee Benefits 54-40-200	9,190	3,572	3,572	3,572
Services and Supplies 54-40-600	75,774	85,000	85,000	85,000
Shop & Administration				
Salaries and Wages 50-40-110, 61-40-110	14,566	4,875	4,875	4,875
Employee Benefits 50-40-200, 61-40-200	9,557	1,206	1,206	1,206
Services and Supplies 50-40-600, 61-40-600	6,788	8,411	8,411	8,411
Depreciation/amortization 50-40-650	2,730	5,770	5,770	5,770
Total Operating Expense	137,868	125,206	125,206	125,206
Operating Income or (Loss)	2,907	5,855	5,855	5,855
NONOPERATING REVENUES				
Interest Earned 54-30-500	48	11	11	11
Total Nonoperating Revenues	48	11	11	11
NONOPERATING EXPENSES				
Interest Expense 54-40-820	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	2,955	5,866	5,866	5,866
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
Special Items	-	-	-	-
NET INCOME	2,955	5,866	5,866	5,866

City of Caliente

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND Utility - Waste

Page 45

Case No. 66851
Form 19
12/08/10
JA 1259

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	136,725	131,061	131,061	131,061
Expenses	(136,959)	(119,436)	(119,436)	(119,436)
a. Net cash provided by (or used for) operating activities	(234)	11,625	11,625	11,625
B. CASH FLOWS FROM NONCAPITAL				
Intergovernmental				
Transfer from				
Interfund loans	359	(11,636)	-	-
b. Net cash provided by (or used for) noncapital financing activities	359	(11,636)	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal Payment	-	-	-	-
Interest Paid	-	-	-	-
Purchase of Capital Assets	(173)	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(173)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	48	11	11	11
d. Net cash provided by (or used in) Investing activities	48	11	11	11
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	11,636	11,636
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	-	-	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	11,636	11,636

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
OPERATING REVENUE				
Electricity				
Charges for Services 53-30-400	1,200,159	1,275,000	1,349,000	1,349,000
Penalties 50-30-400	11,290	9,565	9,565	9,565
Miscellaneous 50-30-900	363	2,542	2,542	2,542
Total Operating Revenue	1,211,812	1,287,107	1,361,107	1,361,107
OPERATING EXPENSE				
Electricity				
Salaries and Wages 53-40-110	47,196	36,765	36,765	36,765
Employee Benefits 53-40-200	21,306	11,134	11,134	11,134
Services and Supplies 53-40-600	735,353	739,632	739,632	739,632
Shop & Administration				
Salaries and Wages 50-40-110, 61-40-110	125,388	125,000	125,000	125,000
Employee Benefits 50-40-200, 61-40-200	82,539	83,000	83,000	83,000
Services and Supplies 50-40-600, 61-40-600	58,428	96,361	96,361	96,361
Depreciation/amortization 50-40-650	51,047	52,000	52,000	52,000
Total Operating Expense	1,121,257	1,143,892	1,143,892	1,143,892
Operating Income or (Loss)	90,555	143,215	217,215	217,215
NONOPERATING REVENUES				
Interest Earned 53-30-500	427	120	120	120
Total Nonoperating Revenues	427	120	120	120
NONOPERATING EXPENSES				
Interest Expense 53-40-820	29,327	27,319	25,810	25,810
Total Nonoperating Expenses	29,327	27,319	25,810	25,810
Net Income before Operating Transfers	61,655	116,016	191,525	191,525
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	61,655	116,016	191,525	191,525

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	1,189,999	1,287,107	1,361,107	1,361,107
Expenses	(1,047,432)	(1,091,892)	(1,091,892)	(1,091,892)
a. Net cash provided by (or used for) operating activities	142,567	195,215	269,215	269,215
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental				
Transfer from				
Interfund loans	(5,327)	7,541	-	-
b. Net cash provided by (or used for) noncapital financing activities	(5,327)	7,541	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal Payment	(27,344)	(28,782)	(30,292)	(30,292)
Interest Paid	(28,757)	(27,319)	(25,810)	(25,810)
Purchase of Capital Assets	(55,231)	(100,000)	(150,000)	(150,000)
c. Net cash provided by (or used for) capital and related financing activities	(111,332)	(156,101)	(206,102)	(206,102)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	427	120	120	120
d. Net cash provided by (or used in) investing activities	427	120	120	120
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	26,335	46,775	63,233	63,233
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	379,146	405,481	452,256	452,256
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	405,481	452,256	515,489	515,489

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
OPERATING REVENUE				
Mosquito Abatement				
Charges for Services 55-30-100	15,564	15,200	15,200	15,200
Penalties 50-30-400	146	133	133	133
Miscellaneous 50-30-900	5	35	35	35
Total Operating Revenue	15,715	15,368	15,368	15,368
OPERATING EXPENSE				
Mosquito Abatement				
Salaries and Wages 55-40-110	-	598	598	598
Employee Benefits 55-40-200	-	174	174	174
Services and Supplies 55-40-600	30	13,500	13,500	13,500
Shop & Administration				
Salaries and Wages 50-40-110, 61-40-110	1,626	774	774	774
Employee Benefits 50-40-200, 61-40-200	811	192	192	192
Services and Supplies 50-40-600, 61-40-600	758	1,327	1,327	1,327
Depreciation/amortization 50-40-650	-	148	148	148
Total Operating Expense	3,225	16,713	16,713	16,713
Operating Income or (Loss)	12,490	(1,345)	(1,345)	(1,345)
NONOPERATING REVENUES				
Interest Earned 55-30-500	6	-	-	-
Total Nonoperating Revenues	6	-	-	-
NONOPERATING EXPENSES				
Interest Expense 55-40-820	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	12,496	(1,345)	(1,345)	(1,345)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	12,496	(1,345)	(1,345)	(1,345)

City of Caliente
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND Utility - Mosquito

PROPRIETARY FUND	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/12 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	15,829	15,368	15,368	15,368
Expenses	(3,283)	(16,565)	(16,565)	(16,565)
a. Net cash provided by (or used for) operating activities	12,546	(1,197)	(1,197)	(1,197)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Purchase of Capital Assets	-	-	-	-
Grants and Other	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	6	-	-	-
d. Net cash provided by (or used in) investing activities	6	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	12,552	(1,197)	(1,197)	(1,197)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	19,755	32,307	31,110	31,110
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	32,307	31,110	29,913	29,913

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

* - Type

- 1-General Obligation Bonds
- 2-G.O. Revenue Supported Bonds
- 3-G.O. Special Assessment Bonds
- 4-Revenue Bonds
- 5-Medium-Term Financing

- 6-Medium-Term Financing -Lease Purchases
- 7-Capital Leases
- 8-Special Assessment Bonds
- 9-Mortgages
- 10-Other (Specify Type)
- 11-Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/11	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/12 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
Utility - Electricity										
Utility Power Line Advancement	4	30	\$ 765,400	05/01/94	04/01/24	5.125%	\$ 461,742	\$ 23,030	\$ 27,276	\$ 50,306
Utility Power Line Advancement	4	30	90,000	05/01/94	05/01/24	5.125%	55,605	2,780	3,016	5,796
Total Electricity Debt							517,347	25,810	30,292	56,102
Utility - Sewer										
Utility 1993 Sewer Revenue Bond	4	40	876,000	07/06/92	06/06/34	5%	651,501	32,316	18,480	50,796
Utility 1999 Sewer Revenue Bond	4	40	450,000	04/28/99	04/28/39	4.5%	384,927	17,322	7,136	24,458
Utility 2003 Sewer Revenue Bond	4	40	120,000	12/30/03	10/01/43	4.25%	109,284	4,615	1,635	6,250
Total Sewer Debt							1,145,712	54,253	27,251	81,504
Utility - Water										
Medium Term Utility Note	5	10	181,800	11/17/04	11/17/14	5.00%	72,720	3,182	18,180	21,362
Utility 2005 Water Revenue Bond	4	40	302,102	03/28/05	03/28/45	4.50%	283,495	12,680	3,688	16,368
Total Water Debt							356,215	15,862	21,868	37,730
TOTAL ALL DEBT SERVICE			\$ 2,765,302				\$ 2,019,274	\$ 95,925	\$ 79,411	\$ 175,336

SCHEDULE C-1 - INDEBTEDNESS

Case No. 66851
JA 1265
City of Gallente
(Local Government)
Budget Fiscal Year 2011-2012

** Paid off 6/2011 per Indebtedness Report, [Signature]*

Transfer Schedule for Fiscal Year 2011-2012

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FUND	PAGE	AMOUNT	FUND	PAGE	AMOUNT
GENERAL FUND	General Fund	13	12,000			
SUBTOTAL			12,000			
SPECIAL REVENUE FUNDS	Parks & Recreation	32	60,000	Room Tax	21	60,000
				Meadow Valley Ind. Park	23	12,000
SUBTOTAL			60,000			72,000

City of Gallente
(Local Government)

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF FERNLEY, NEVADA, a
Nevada municipal corporation,

Appellant,

vs.

THE STATE OF NEVADA ex rel.
DEPARTMENT OF TAXATION;
THE HONORABLE DAN
SCHWARTZ, in his official capacity
as TREASURER OF THE STATE OF
NEVADA; and THE LEGISLATURE
OF THE STATE OF NEVADA,

Respondents.

Supreme Court No.: 66851

District Court Case No.: 12 OC 00168 1B

JOINT APPENDIX

VOLUME 6 PART 2

Filed By:

Joshua J. Hicks, Esq.
Nevada Bar No. 6678
BROWNSTEIN HYATT
FARBER SCHRECK, LLP
50 West Liberty Street, Suite 1030
Reno, Nevada 89501
Telephone: (775) 622-9450
Email: jhicks@bhfs.com

*Attorneys for Appellant City of Fernley,
Nevada*

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
1	Affidavit of Service Taxation	City of Fernley	07/02/12	17
1	Affidavit of Service Treasurer	City of Fernley	06/20/12	13-16
23	Amended Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	10/09/15	4058-4177
7	Answer	State of Nevada/Dept Tax/ Treasurer	02/01/13	1384-1389
7	Answer to Plaintiff's Complaint	Nevada Legislature	01/29/13	1378-1383
23	Case Appeal Statement	City of Fernley	11/07/14	4208-4212
1	Complaint	City of Fernley	06/06/12	1-12
21	Defendant Nevada Legislature's Reply in Support of its Motion for Summary Judgment	Nevada Legislature	07/25/14	3747-3768
21	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs	State of Nevada/Dept Taxation	10/03/14	3863-3928
22	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs (Cont.)	State of Nevada/Dept Taxation	10/03/14	3929-3947
1	Exhibits to Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	104-220
2	Exhibits to Joinder in Motion to Dismiss (Cont.)	Nevada Legislature	08/16/12	221-332
1	Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	62-103
7	Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/06/14	1421-1423
21	Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	09/19/14	3788-3793
21	Motion for Costs	State of Nevada/Dept Taxation	09/19/14	3776-3788
12	Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	City of Fernley	06/18/14	2005-2045
7	Motion for Summary Judgment	City of Fernley	06/13/14	1458-1512
8	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1513-1732
9	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1733-1916
10	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1917-1948
11	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1949-2004
1	Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/03/12	41-58
1	Motion to Intervene	Nevada Legislature	08/03/12	18-40
21	Motion to Retax Costs and Opposition to Motion for Costs	City of Fernley	09/24/14	3794-3845
7	Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/05/14	1414-1420
7	Nevada Department of Taxation and Nevada Treasurer's Reply to Response to Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/23/14	1433-1437
12	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment	State of Nevada/Dept Taxation	07/11/14	2053-2224
13	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	State of Nevada/Dept Taxation	07/11/14	2225-2353

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
23	Notice of Appeal	City of Fernley	11/07/14	4205-4207
22	Notice of Entry of Order	Nevada Legislature	10/08/14	4001-4057
23	Notice of Entry of Order	State of Nevada/Dept	10/17/14	4195-4204
7	Notice of Entry of Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	State of Nevada/Dept Tax/ Treasurer	12/19/12	1364-1370
7	Notice of Entry of Order Granting A Continuance to Complete Discovery	City of Fernley	10/19/12	1344-1350
3	Notice of Entry of Order Granting Nevada Legislature's Motion to Intervene	Nevada Legislature	09/04/12	651-657
7	Notice of Entry of Order on Defendant's Motion for Extensions of Time to File Answer	State of Nevada/Dept Tax/ Treasurer	11/15/12	1354-1360
1	Notice of Non-Opposition to Legislature's Motion to Intervene	State of Nevada/Dept Tax/ Treasurer	08/06/12	59-61
2	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F)	City of Fernley	08/20/12	331-441
3	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F) (Cont.)	City of Fernley	08/20/12	442-625
2	Opposition to Motion to Nevada Legislature's Motion to Intervene	City of Fernley	08/20/12	324-330
13	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2354-2445
14	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2446-2665
15	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2666-2819
16	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2820-2851
17	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2852-2899
4	Opposition to Nevada Legislature's Joinder in Motion to Dismiss	City of Fernley	09/28/12	662-881
5	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	882-1101
6	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	1102-1316
17	Opposition to Nevada Legislature's Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2900-2941
20	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	Nevada Legislature	07/11/14	3586-3582

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
12	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order and Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Tax/ Treasurer	07/11/14	2049-2052
17	Opposition to Plaintiff's Motion for Summary Judgment	Nevada Legislature	07/11/14	2942-3071
18	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3072-3292
19	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3292-3512
20	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3515-3567
7	Order (Converting Motion to Dismiss to Motion for Summary Judgment, Setting Briefing Schedule and Dismissing Treasurer)	First Judicial District Court	06/06/14	1451-1457
22	Order and Judgment	First Judicial District Court	10/06/14	3948-4000
7	Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	First Judicial District Court	12/17/12	1361-1363
7	Order Granting A Continuance to Complete Discovery	First Judicial District Court	10/15/12	1341-1343
7	Order Granting in Part and Denying in Part Petition for Writ of Mandamus	Nevada Supreme Court	01/25/13	1373-1377
23	Order Granting Nevada Department of Taxation's Motion for Costs	First Judicial District Court	10/15/14	4190-4194
3	Order Granting Nevada Legislature's Motion to Intervene	First Judicial District Court	08/30/12	648-650
7	Order on Defendant's Motion for Extensions of Time to File Answer	First Judicial District Court	11/13/12	1351-1353
7	Order Pursuant to Writ of Mandamus	First Judicial District Court	02/22/13	1390-1392
21	Order Vacating Trial	First Judicial District Court	09/03/14	3773-3775
23	Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs	City of Fernley	10/14/14	4178-4189
21	Plaintiff's Objections to Nevada Legislature's Proposed Order and Request to Submit Proposed Order and Judgment	City of Fernley	10/02/14	3846-3862
7	Pretrial Order	First Judicial District Court	10/10/13	1393-1399
7	Reply Concerning Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/27/14	1438-1450
7	Reply in Support of Joinder in Motion to Dismiss	Nevada Legislature	10/08/12	1317-1340
3	Reply in Support of Motion to Intervene	Nevada Legislature	08/24/12	626-635
21	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant Nevada Legislature	City of Fernley	07/25/14	3709-3746

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendants Nevada Department of Taxation and Nevada Treasurer	City of Fernley	07/25/14	3674-3708
20	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant's Nevada Department of Taxation and Nevada Treasurer; Plaintiff's Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	City of Fernley	07/25/14	3641-3673
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendant Nevada Legislature	City of Fernley	07/25/14	3606-3640
21	Reply to Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Taxation	08/01/14	3769-3772
3	Reply to Opposition to Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/27/12	636-647
20	Reply to Plaintiff's Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Taxation	07/25/14	3583-3605
7	Response to Nevada Department of Taxation	City of Fernley	05/16/14	1424-1432
7	Second Stipulation and Order Regarding Change of Briefing Schedule	Parties/First Judicial District Court	03/17/14	1406-1409
7	Stipulation and Order for an Extension of Time to File Responses to Discovery Requests; Extend Certain Discovery Deadlines and Extend Time to File Dispositive Motions	Parties/First Judicial District Court	04/11/14	1410-1413
7	Stipulation and Order Regarding Change of Briefing Schedule and Plaintiff's Response to Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	02/19/14	1403-1405
12	Stipulation and Order Regarding Change of Briefing Schedule and Setting Hearing for Oral Argument	Parties/First Judicial District Court	06/25/14	2046-2048
7	Stipulation and Order Regarding Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	10/23/13	1400-1402
3	Stipulation and Order Regarding Joinder to Motion to Dismiss	Parties/First Judicial District Court	09/18/12	658-661
23	Transcript of Hearing	Court Reporter	01/07/15	4213-4267
7	Writ of Mandamus	Nevada Supreme Court	01/25/13	1371-1372

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES:				
Room Taxes	2,327,983	2,713,753	2,469,757	2,469,757
INTERGOVERNMENTAL:				
CDBG Grant	185,639	29,847	-	-
Total Intergovernmental Revenue	185,639	29,847	-	-
CHARGES FOR SERVICES:				
Adult League Revenue	19,420	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	19,420	-	-	-
MISCELLANEOUS REVENUE:				
Interest	(2,371)	2,500	2,500	2,500
Private Donations	100	-	-	-
Other Miscellaneous	43,950	15,000	-	-
Total Miscellaneous Revenue	41,679	17,500	2,500	2,500
TOTAL REVENUE - ALL SOURCES	2,574,721	2,761,100	2,472,257	2,472,257
OTHER FINANCING SOURCES:				
Operating Transfers In:	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	147,000	147,000	147,000	147,000
Unreserved	355,458	285,012	641,136	641,136
TOTAL BEGINNING FUND BALANCE	502,458	432,012	788,136	788,136
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	-	-	-	-
TOTAL AVAILABLE RESOURCES	3,077,179	3,193,112	3,260,393	3,260,393
EXPENDITURES				
Parks / Recreation Facilities				
Salaries / Wages				
Employee Benefits				
Services / Supplies	162,219	83,500	71,500	46,500
Capital Outlay	485,922	90,000	981,278	1,006,278
Total Parks/Recreation Facilities	648,141	173,500	1,052,778	1,052,778
Other Recreation				
Salaries / Wages				
Employee Benefits				
Services / Supplies	1,192,800	1,488,289	1,325,900	1,325,900
Capital Outlay	-	-	-	-
Total Other Recreation	1,192,800	1,488,289	1,325,900	1,325,900
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	1,355,019	1,571,789	1,397,400	1,372,400
Total Capital Outlay	485,922	90,000	981,278	1,006,278
TOTAL EXPENDITURES	1,840,941	1,661,789	2,378,678	2,378,678
OTHER FINANCING USES:				
Transfers Out				
Golf Enterprise Fund	23,536	22,927	22,417	22,417
Youth Recreation Fund	13,536	12,927	12,417	12,417
Debt Service Fund	153,243	143,768	145,768	145,768
Airport Fund	370,264	330,880	330,605	330,605
General Fund	243,647	232,685	223,508	223,508
Total Other Financing Uses	804,226	743,187	734,745	734,745
ENDING FUND BALANCE:				
Reserved	147,000	147,000	147,000	147,000
Unreserved	285,012	641,136	-	-
Total Ending Fund Balance	432,012	788,136	147,000	147,000
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,077,179	3,193,112	3,260,393	3,260,393

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL REVENUE:				
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	170,760	100,000	105,000	105,000
Other Charges	-	75,000	75,000	75,000
Total Charges for Services	170,760	175,000	180,000	180,000
MISCELLANEOUS REVENUE:				
Interest	400	500	500	500
Private Donations	-	-	-	-
Other Miscellaneous	13,371	7,000	7,500	7,500
Total Miscellaneous Revenue	13,771	7,500	8,000	8,000
TOTAL REVENUE - ALL SOURCES	184,531	182,500	188,000	188,000
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Recreation Fund	13,536	12,927	12,417	12,417
General Fund	-	-	-	-
Total Operating Transfers In	13,536	12,927	12,417	12,417
TOTAL OTHER FINANCING SOURCES	13,536	12,927	12,417	12,417
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	40,251	55,598	83,770	83,770
TOTAL BEGINNING FUND BALANCE	40,251	55,598	83,770	83,770
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	-	-	-	-
TOTAL AVAILABLE RESOURCES	238,318	251,025	284,187	284,187
EXPENDITURES				
Latchkey Program (Fun Factory)				
Total Salaries / Wages	83,650	74,685	99,525	99,525
Total Employee Benefits	25,420	17,570	25,760	25,760
Total Services / Supplies	73,650	75,000	82,690	82,690
Total Capital Outlay	-	-	-	-
Total Latchkey Program	182,720	167,255	207,975	207,975
TOTAL EXPENDITURES	182,720	167,255	207,975	207,975
OTHER FINANCING USES:				
Contingency	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	55,598	83,770	76,212	76,212
Total Ending Fund Balance	55,598	83,770	76,212	76,212
TOTAL FUND COMMITMENTS AND FUND BALANCE	238,318	251,025	284,187	284,187

Case No. 000511
JA 1158

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	16,585	17,500	15,000	15,000
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	16,585	17,500	15,000	15,000
MISCELLANEOUS REVENUE:				
Interest				
Other Miscellaneous				
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	16,585	17,500	15,000	15,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund				
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	54,367	70,312	87,812	87,812
TOTAL BEGINNING FUND BALANCE	54,367	70,312	87,812	87,812
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	70,952	87,812	102,812	102,812

EXPENDITURES				
Municipal Court				
Salaries / Wages				
Employee Benefits				
Services / Supplies	640	-		
Capital Outlay	-	-	102,812	102,812
Total Municipal Court	640	-	102,812	102,812
TOTAL EXPENDITURES	640	-	102,812	102,812
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	70,312	87,812	-	-
Total Ending Fund Balance	70,312	87,812	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	70,952	87,812	102,812	102,812

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2012		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED		FINAL APPROVED
INTERGOVERNMENTAL REVENUE:					
St of NV Criminal Justice Grant	160,220	159,950	159,950		159,950
Elko County Match	-	-			
City of Elko Match	-	-			
City of Carlin Match	-	-			
City of West Wendover Match	-	-			
Total Intergovernmental Revenue	160,220	159,950	159,950		159,950
MISCELLANEOUS REVENUE:					
Interest	-		-		-
Private Donations					
Other Miscellaneous					
Total Miscellaneous Revenue	-	-	-		-
TOTAL REVENUE - ALL SOURCES	160,220	159,950	159,950		159,950
OTHER FINANCING SOURCES:					
Operating Transfers In:					
General Fund			-		-
Total Operating Transfers In	-	-	-		-
TOTAL OTHER FINANCING SOURCES	-	-	-		-
BEGINNING FUND BALANCE:					
Reserved					
Unreserved	-	247	247		247
TOTAL BEGINNING FUND BALANCE	-	247	247		247
Prior Period Adjustments					
Residual Equity Transfer					
TOTAL AVAILABLE RESOURCES	160,220	160,197	160,197		160,197
EXPENDITURES					
Public Safety					
Total Salaries / Wages	86,377	95,432	95,432		95,432
Total Employee Benefits	49,856	58,988	58,988		58,988
Total Services / Supplies	23,740	5,530	5,777		5,777
Total Capital Outlay	-				
Total Public Safety	159,973	159,950	160,197		160,197
TOTAL EXPENDITURES	159,973	159,950	160,197		160,197
OTHER FINANCING USES:					
Contingency	-				
Transfers Out	-				
Total Other Financing Uses	-	-	-		-
ENDING FUND BALANCE:					
Reserved					
Unreserved	247	247	-		-
Total Ending Fund Balance	247	247	-		-
TOTAL FUND COMMITMENTS AND FUND BALANCE	160,220	160,197	160,197		160,197

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL REVENUE:				
	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	2,207	-	1,000	1,000
Other Miscellaneous				
Total Miscellaneous Revenue	2,207	-	1,000	1,000
TOTAL REVENUE - ALL SOURCES	2,207	-	1,000	1,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund	-	584,000	53,464	53,464
Total Operating Transfers In	-	584,000	53,464	53,464
TOTAL OTHER FINANCING SOURCES	-	584,000	53,464	53,464
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	459,415	461,047	825,047	825,047
TOTAL BEGINNING FUND BALANCE	459,415	461,047	825,047	825,047
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	461,622	1,045,047	879,511	879,511

EXPENDITURES				
General Government				
Services & Supplies	575			
	-	-	-	-
TOTAL EXPENDITURES	575	-	-	-
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	220,000	-	-
Total Other Financing Uses	-	220,000	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	461,047	825,047	879,511	879,511
Total Ending Fund Balance	461,047	825,047	879,511	879,511
TOTAL FUND COMMITMENTS AND FUND BALANCE	461,622	1,045,047	879,511	879,511

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	738,733	822,835	582,716	582,716
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue	116,364	604,149		
Total Intergovernmental Revenue	116,364	604,149	-	-
MISCELLANEOUS REVENUE:				
Interest	625	2,500	2,500	2,500
Land Sales	-	-	-	-
Contributions	-	-	-	-
Other Miscellaneous	1,500	-	-	-
Total Miscellaneous Revenue	2,125	2,500	2,500	2,500
TOTAL REVENUE - ALL SOURCES	857,222	1,429,484	585,216	585,216
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Proceeds of Debt	-	10,497,402	-	-
Total Operating Transfers In	-	10,497,402	-	-
TOTAL OTHER FINANCING SOURCES	-	10,497,402	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	200,229	408,472	10,764,583	10,764,583
TOTAL BEGINNING FUND BALANCE	200,229	408,472	10,764,583	10,764,583
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	1,057,451	12,335,358	11,349,799	11,349,799
EXPENDITURES				
Planning / Zoning				
Services / Supplies	10,000	15,000	15,000	15,000
Capital Outlay				
Total Planning / Zoning	10,000	15,000	15,000	15,000
Public Works				
Services / Supplies	300	-	379,352	379,352
Capital Outlay	638,679	1,555,775	10,955,447	10,955,447
Total Public Works	638,979	1,555,775	11,334,799	11,334,799
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	10,300	15,000	394,352	394,352
Total Capital Outlay	638,679	1,555,775	10,955,447	10,955,447
TOTAL EXPENDITURES	648,979	1,570,775	11,349,799	11,349,799
OTHER FINANCING USES:				
Transfers Out				
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	408,472	10,764,583	-	-
Total Ending Fund Balance	408,472	10,764,583	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,057,451	12,335,358	11,349,799	11,349,799

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	93,923	109,150	123,008	123,008
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue			-	-
Total Intergovernmental Revenue		-	-	-
MISCELLANEOUS REVENUE:				
Interest	1,495	100	100	100
Land Sales		-	-	-
Contributions				
Other Miscellaneous		-	-	-
Total Miscellaneous Revenue	1,495	100	100	100
TOTAL REVENUE - ALL SOURCES	95,418	109,250	123,108	123,108
OTHER FINANCING SOURCES:				
Operating Transfers In:				
	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	88,812	184,139	243,389	243,389
TOTAL BEGINNING FUND BALANCE	88,812	184,139	243,389	243,389
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	184,230	293,389	366,497	366,497
EXPENDITURES				
Redevelopment Agency				
Salaries / Wages			7,140	7,140
Benefits			865	865
Services / Supplies	91	50,000		
Capital Outlay	-		358,492	358,492
Total Redevelopment Agency	91	50,000	358,492	358,492
Total Salaries / Wages	-	-	7,140	7,140
Total Benefits	-	-	865	865
Total Services / Supplies	91	50,000	-	-
Total Capital Outlay	-	-	358,492	358,492
TOTAL EXPENDITURES	91	50,000	366,497	366,497
OTHER FINANCING USES:				
Transfers Out				
		-		
Total Other Financing Uses		-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	184,139	243,389	-	-
Total Ending Fund Balance	184,139	243,389	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	184,230	293,389	366,497	366,497

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 6/30/2012	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Grants				
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	(1,207)	-	-	
Other Miscellaneous	-	-	-	
Total Miscellaneous Revenue	(1,207)	-	-	-
TOTAL REVENUE - ALL SOURCES	(1,207)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-	80,196	80,196
Total Operating Transfers In	-	-	80,196	80,196
TOTAL OTHER FINANCING SOURCES	-	-	80,196	80,196
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	65,155	-	-	-
TOTAL BEGINNING FUND BALANCE	65,155	-	-	-
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	63,948	-	80,196	80,196

EXPENDITURES				
Public Safety				
Police Capital Outlay	-			
Fire Capital Outlay	19,244	-	-	-
Total Public Safety	19,244	-	-	-
Public Works				
Facilities Capital Outlay	20,160	-	80,196	80,196
Engineering Services & Supplies	14,340	-	-	-
Total Public Works	34,500	-	80,196	80,196
Health				
Animal Shelter Capital Outlay	10,204	-	-	-
Cemetery Capital Outlay	-	-	-	-
Total Health	10,204	-	-	-
Total Services & Supplies	14,340			
Total Capital Outlay	49,608			
	63,948	-	-	-
TOTAL EXPENDITURES	63,948	-	80,196	80,196
OTHER FINANCING USES:				
Transfers Out				
Capital Equipment Reserve Fund	-		-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	-	-	-	-
Total Ending Fund Balance	-	-	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	63,948	-	80,196	80,196

Case No. 6685
IA 80,196

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Ad Valorem Capital Projects Tax	215,628	195,517	193,139	193,139
Grants	106,802	135,000		
Total Intergovernmental Revenue	322,430	330,517	193,139	193,139
MISCELLANEOUS REVENUE:				
Interest	(1,077)	1,000	1,000	1,000
Other Miscellaneous	4,899	4,300	4,300	4,300
Total Miscellaneous Revenue	3,822	5,300	5,300	5,300
TOTAL REVENUE - ALL SOURCES	326,252	335,817	198,439	198,439
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund				
Proceeds of Financing				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	126,305	326,503	507,320	507,320
TOTAL BEGINNING FUND BALANCE	126,305	326,503	507,320	507,320
TOTAL AVAILABLE RESOURCES	452,557	662,320	705,759	705,759

EXPENDITURES				
General Government				
Services & Supplies	199			
Total General Government	199			
Public Works				
Highways & Streets Capital	-			
Facilities Capital Outlay	125,855	155,000	705,759	705,759
Total Public Works	125,855	155,000	705,759	705,759
Public Safety				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
Total Public Safety	-	-	-	-
Total Services / Supplies	199		-	-
Total Capital Outlay	125,855	-	705,759	705,759
TOTAL EXPENDITURES	126,054	155,000	705,759	705,759
OTHER FINANCING USES:				
Transfers Out				
General Fund	-			
Capital Construction	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	326,503	507,320	-	-
Total Ending Fund Balance	326,503	507,320	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	452,557	662,320	705,759	705,759

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
CHARGES FOR SERVICES				
Public Improvement Development	-	1,000	1,000	1,000
Other Charges				
Total Charges for Services	-	1,000	1,000	1,000
MISCELLANEOUS REVENUE:				
Interest	1	100	100	100
Other Miscellaneous	-			
Total Miscellaneous Revenue	1	100	100	100
TOTAL REVENUE - ALL SOURCES	1	1,100	1,100	1,100
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund				
Proceeds of Financing				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	15,391	15,373	16,473	16,473
TOTAL BEGINNING FUND BALANCE	15,391	15,373	16,473	16,473
TOTAL AVAILABLE RESOURCES	15,392	16,473	17,573	17,573

EXPENDITURES				
Public Works				
Capital Outlay	-	-	17,573	17,573
Total Public Works	-	-	17,573	17,573
General Government				
Services & Supplies	19			
	19	-	-	-
Total Salaries / Wages				
Total Employee Benefits				
Total Services / Supplies	19			
Total Capital Outlay	-	-	17,573	17,573
TOTAL EXPENDITURES	19	-	17,573	17,573
OTHER FINANCING USES:				
Transfers Out				
Total Other Financing Uses				
ENDING FUND BALANCE:				
Reserved				
Unreserved	15,373	16,473	-	-
Total Ending Fund Balance	15,373	16,473	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	15,392	16,473	17,573	17,573

Case No. 66851
JA 1166

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	288,578	303,426	300,369	300,369
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	228,556	282,941	482,387	482,387
Grant Revenue	60,881	-	-	-
Total Intergovernmental Revenue	289,437	282,941	482,387	482,387
MISCELLANEOUS REVENUE:				
Interest	4,538	2,500	2,500	2,500
Other Miscellaneous	7,000	6,000	6,000	6,000
Total Miscellaneous Revenue	11,538	8,500	8,500	8,500
TOTAL REVENUE - ALL SOURCES	589,553	594,867	791,256	791,256
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-	80,196	80,196
Proceeds of Financing	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	80,196	80,196
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	679,427	555,683	409,235	409,235
TOTAL BEGINNING FUND BALANCE	679,427	555,683	409,235	409,235
TOTAL AVAILABLE RESOURCES	1,268,980	1,150,550	1,280,687	1,280,687
EXPENDITURES				
Adm. Services & Supplies	693			
Police Services & Supplies	27,755			
Total Services & Supplies	28,448			
Capital Outlay				
Administration		-	8,000	8,000
Information Systems	50,253	50,000	50,000	50,000
City Clerk	-	-	21,395	21,395
Police	246,983	47,000	152,500	152,500
Fire	14,061	-	63,000	63,000
Public Works	228,393	52,000	310,000	310,000
Engineering	-	-	13,545	13,545
Fleet Maintenance	13,995	-	22,000	22,000
Swimming Pool	-	-	60,000	60,000
Animal Shelter	20,989	-	7,587	7,587
Cemetery	-	-	55,000	55,000
Parks/Recreation Facilities	46,448	-	80,000	80,000
Facilities	52,702	25,000	136,000	136,000
Total Capital Outlay	673,824	174,000	979,027	979,027
TOTAL EXPENDITURES	702,272	174,000	979,027	979,027
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	567,315	-	-
Debt Service Fund	11,025	-	-	-
Total Other Financing Uses	11,025	567,315	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	555,683	409,235	301,660	301,660
Total Ending Fund Balance	555,683	409,235	301,660	301,660
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,268,980	1,150,550	1,280,687	1,280,687

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL REVENUE:			-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-	-	-
Recreation Fund	153,243	143,768	145,768	145,768
Capital Equipment Reserve Fund	11,025	-	-	-
Total Operating Transfers In	164,268	143,768	145,768	145,768
TOTAL OTHER FINANCING SOURCES	164,268	143,768	145,768	145,768
BEGINNING FUND BALANCE:				
Reserved	19,740	(53)	(53)	(53)
Unreserved	-	-	-	-
TOTAL BEGINNING FUND BALANCE	19,740	(53)	(53)	(53)
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	184,008	143,715	145,715	145,715
EXPENDITURES AND RESERVES				
TYPE: C/L - 2003/04 Equipment				
Principal	36,500	-	-	-
Interest	793	-	-	-
Fiscal Agent Charges	-	-	-	-
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	37,293	-	-	-
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	75,000	75,000	80,000	80,000
Interest	71,768	68,768	65,768	65,768
Fiscal Agent Charges	-	-	-	-
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	146,768	143,768	145,768	145,768
TYPE:				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal Agent Charges	-	-	-	-
Reserves - Increase/(Decrease)	-	-	-	-
Total Reserved Amount (Memo Only)	-	-	-	-
ENDING FUND BALANCE:				
Reserved	(53)	(53)	(53)	(53)
Unreserved	-	-	-	-
Total Ending Fund Balance	(53)	(53)	(53)	(53)
TOTAL FUND COMMITMENTS AND FUND BALANCE	184,008	143,715	145,715	145,715

	(1)	(2)	(3)	(4)
			GET YEAR ENDING 6/30/2012	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem Taxes	78,104	-	262,823	262,823
MISCELLANEOUS				
Interest Income	(262)	-	500	500
INTERGOVERNMENTAL:				
RTC Revenue		529,106	534,397	534,397
TOTAL REVENUE - ALL SOURCES	77,842	529,106	797,720	797,720
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-		
Total Operating Transfers In	-	-		
Proceeds of Debt				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	148,426	(4,424)	348,484	348,484
TOTAL BEGINNING FUND BALANCE	148,426	(4,424)	348,484	348,484
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	226,268	524,682	1,146,204	1,146,204
EXPENDITURES AND RESERVES				
TYPE: 1997 G/O Street Bonds				
Principal	225,000	-		
Interest	5,625	-	-	-
Fiscal Agent Charges	67			
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	230,692	-	-	-
TYPE: 2010 Revenue Street Bonds				
Principal			385,000	385,000
Interest		176,198	356,556	356,556
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	176,198	741,556	741,556
ENDING FUND BALANCE:				
Reserved				
Unreserved	(4,424)	348,484	404,648	404,648
Total Ending Fund Balance	(4,424)	348,484	404,648	404,648
TOTAL FUND COMMITMENTS AND FUND BALANCE	226,268	524,682	1,146,204	1,146,204

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
User Fees	3,043,452	3,080,170	3,104,625	3,104,625
Hydrant Revenues				
Other Water Charges				
Other Fees	65,601	75,000	75,000	75,000
TOTAL OPERATING REVENUE	3,109,053	3,155,170	3,179,625	3,179,625
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	121,607	116,325	124,575	124,575
Employee Benefits	62,199	54,677	56,825	56,825
Services / Supplies	159,442	150,198	202,451	202,451
Total Administration	343,248	321,200	383,851	383,851
<u>Operating</u>				
Salaries / Wages	423,257	427,222	497,625	497,625
Employee Benefits	212,304	187,188	215,600	215,600
Services / Supplies	436,884	408,790	501,720	501,720
Total Operating	1,072,445	1,023,200	1,214,945	1,214,945
<u>Wells / Resources</u>				
Salaries / Wages	56,686	79,294	92,200	92,200
Employee Benefits	30,597	37,299	44,910	44,910
Services / Supplies	765,639	767,657	856,500	856,500
Total Wells / Resources	852,922	884,250	993,610	993,610
<u>Depreciation</u>	367,200	381,525	405,876	405,876
Total Salaries / Wages	601,550	622,841	714,400	714,400
Total Employee Benefits	305,100	279,164	317,335	317,335
Total Services / Supplies	1,361,965	1,326,645	1,560,671	1,560,671
TOTAL OPERATING EXPENSE	2,635,815	2,610,175	2,998,282	2,998,282
OPERATING INCOME OR (LOSS)	473,238	544,995	181,343	181,343
NONOPERATING REVENUE:				
Interest Income	24,923	25,000	25,000	25,000
Gain/Loss on disposal of Capital Assets	1,805			
Other (Connection Fees)	387,074	253,709	250,000	250,000
TOTAL NONOPERATING REVENUE	413,802	278,709	275,000	275,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income before				
Operating Transfers	887,040	823,704	456,343	456,343
OPERATING TRANSFERS:				
In				
Out		-		
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	887,040	823,704	456,343	456,343

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
Cash Flows From Operating Activities				
Cash received from customers	3,100,114	3,155,170	3,179,625	181,343
Cash payments to suppliers for goods and services	(1,579,110)	(1,326,645)	(1,560,671)	405,876
Cash payments to employees for services & benefits	(837,140)	(902,005)	(1,031,735)	
a. Net cash provided by operating activities	683,864	926,520	587,219	587,219
Cash Flows From Non-Capital Financing Activities				
Operating Transfers Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(716,257)	(1,217,566)	(1,237,876)	(1,237,876)
Receipt of customer contributions	387,074	253,709	250,000	250,000
Proceeds from sales of capital assets	1,805			
c. Net cash used for capital and related financing activities	(327,378)	(963,857)	(987,876)	(987,876)
Cash Flows From Investing Activities				
Interest on Investments	30,745	25,000	25,000	25,000
Changes in Investments				
d. Net cash provided from investing activities	30,745	25,000	25,000	25,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	387,231	(12,337)	(375,657)	(375,657)
CASH AND CASH EQUIVALENTS JULY 1	4,778,052	5,165,283	5,152,946	4,777,289
CASH AND CASH EQUIVALENTS JUNE 30	5,165,283	5,152,946	4,777,289	4,401,632

conciliation of operating income to net cash provided by operating income

OPERATING INCOME (LOSS)	473,238	544,995	181,343	181,343
Depreciation	367,200	381,525	405,876	405,876
OPEB Annual Required Contribution	53,623			
Change in assets/liabilities				
(Increase) in accounts receivable	(8,939)			
(Increase) in inventory	12,805			
Increase in accounts payable	(229,950)			
Increase in accrued liabilities	11,827			
Compensated absences	4,060			
NET CASH PROVIDED BY OPERATING ACTIVITIES	683,864	926,520	587,219	587,219

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Operating Fees	2,107,339	2,128,090	2,149,370	2,149,370
Septic Tank Receiving Fees	113,712	111,557	110,000	110,000
Plumbing Permits	-	-	-	-
Other Fees	26,420	19,558	20,000	20,000
TOTAL OPERATING REVENUE	2,247,471	2,259,205	2,279,370	2,279,370
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	130,567	131,600	140,900	140,900
Employee Benefits	66,717	60,640	63,625	63,625
Services / Supplies	162,198	192,716	343,176	343,176
Total Administration	359,482	384,956	547,701	547,701
<u>Operating</u>				
Salaries / Wages	21,347	19,575	20,700	20,700
Employee Benefits	10,893	9,640	9,650	9,650
Services / Supplies	47,571	173,645	208,550	208,550
Total Operating	79,811	202,860	238,900	238,900
<u>Plant / Facilities</u>				
Salaries / Wages	419,941	448,205	455,325	455,325
Employee Benefits	204,682	195,025	203,360	203,360
Services / Supplies	1,068,406	1,212,115	1,356,140	1,356,140
Total Plant / Facilities	1,693,029	1,855,345	2,014,825	2,014,825
<u>Laboratory</u>				
Salaries / Wages	60,767	60,150	61,190	61,190
Employee Benefits	29,495	26,286	27,845	27,845
Services / Supplies	26,690	49,025	47,425	47,425
Total Laboratory	116,952	135,461	136,460	136,460
<u>Depreciation</u>	1,320,048	1,416,535	1,517,967	1,517,967
Total Salaries / Wages	632,622	659,530	678,115	678,115
Total Employee Benefits	311,787	291,591	304,480	304,480
Total Services / Supplies	1,304,865	1,627,501	1,955,291	1,955,291
TOTAL OPERATING EXPENSE	3,569,322	3,995,157	4,455,853	4,455,853
OPERATING INCOME OR (LOSS)	(1,321,851)	(1,735,952)	(2,176,483)	(2,176,483)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	2,821,613	2,847,731	2,876,208	2,876,208
Interest Income	45,484	50,000	50,000	50,000
Other (Connection Fees)	497,408	350,000	350,000	350,000
TOTAL NONOPERATING REVENUE	3,364,505	3,247,731	3,276,208	3,276,208
NONOPERATING EXPENSE:				
Interest Expense	74,921	62,297	6,500	6,500
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	74,921	62,297	6,500	6,500
Income Before Transfers	1,967,733	1,449,482	1,093,225	1,093,225
OPERATING TRANSFERS:				
Out: Airport Fund	-	375,000	-	-
TOTAL OPERATING TRANSFERS	-	375,000	-	-
NET INCOME	1,967,733	1,074,482	1,093,225	1,093,225

Case No. 66851
JA 1172

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	2,229,395	2,259,205	2,279,370	(2,176,483)
Cash payments to suppliers for goods and services	(1,452,895)	(1,627,501)	(1,955,291)	1,517,967
Cash payments to employees for services & benefits	(882,113)	(951,121)	(982,595)	
a. Net cash provided by operating activities	(105,613)	(319,417)	(658,516)	(658,516)
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers (In)/Out	-	(375,000)	-	-
b. Net cash provided by non-capital financing activities	-	(375,000)	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(1,929,740)	(2,028,643)	(793,095)	(793,095)
Principal paid on loans - capital assets	(1,062,213)	(221,040)	(1,762,471)	(1,762,471)
Interest paid on loans - capital assets	(74,921)	(62,297)	(6,500)	(6,500)
Cash received from capital improvement user fees	2,821,613	2,847,731	2,876,208	2,876,208
Receipt of customer contributions	497,408	350,000	350,000	350,000
c. Net cash used for capital and related financing activities	252,147	885,751	664,142	664,142
D. Cash Flows From Investing Activities				
Interest on Investments	55,902	50,000	50,000	50,000
Changes in Investments				
d. Net cash provided from investing activities	55,902	50,000	50,000	50,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	202,436	241,334	55,626	55,626
CASH AND CASH EQUIVALENTS AT JULY 1	8,386,053	8,588,489	8,829,823	8,829,823
CASH AND CASH EQUIVALENTS AT JUNE 30	8,588,489	8,829,823	8,885,449	8,885,449
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(1,321,851)	(1,735,952)	(2,176,483)	(2,176,483)
Depreciation	1,320,048	1,416,535	1,517,967	1,517,967
OPEB Annual Required Contribution	56,393			
Net change in assets/liabilities				
(Increase) in accounts receivable	(18,076)			
(Increase) in inventory	276			
Increase in accounts payable	(148,306)			
Increase in accrued liabilities	(3,180)			
Compensated absences	9,083			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(105,613)	(319,417)	(658,516)	(658,516)

Case No. 66851
JA 1173

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
PROPRIETARY FUND				
OPERATING REVENUE:				
Landfill Fees	1,384,455	1,498,782	1,528,758	1,528,758
Garbage Franchise	24,920	27,134	27,500	27,500
Other Fees	22,161	19,917	22,500	22,500
TOTAL OPERATING REVENUE	1,431,536	1,545,833	1,578,758	1,578,758
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	48,261	45,774	50,925	50,925
Employee Benefits	24,045	20,605	22,400	22,400
Services / Supplies	63,900	74,291	58,276	58,276
Total Administration	136,206	140,670	131,601	131,601
<u>Operating</u>				
Salaries / Wages	365,164	360,315	390,275	390,275
Employee Benefits	172,856	150,268	167,925	167,925
Services / Supplies	542,022	589,228	676,650	676,650
Total Operating	1,080,042	1,099,811	1,234,850	1,234,850
<u>Depreciation</u>	94,485	96,847	99,300	99,300
Total Salaries / Wages	413,425	406,089	441,200	441,200
Total Employee Benefits	196,901	170,873	190,325	190,325
Total Services / Supplies	605,922	663,519	734,926	734,926
TOTAL OPERATING EXPENSE	1,310,733	1,337,328	1,465,751	1,465,751
OPERATING INCOME OR (LOSS)	120,803	208,505	113,007	113,007
NONOPERATING REVENUE:				
Interest Income	3,474	3,500	4,000	4,000
Grants	-	-	-	-
Gain (loss) from disposal of capital assets	1,045	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING REVENUE	4,519	3,500	4,000	4,000
NONOPERATING EXPENSE:				
Interest Expense	639	-	-	-
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	639	-	-	-
Net Income Before Transfers	124,683	212,005	117,007	117,007
OPERATING TRANSFERS:				
In	-	-	-	-
Out	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	124,683	212,005	117,007	117,007

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	1,452,701	1,545,833	1,578,758	1,578,758
Cash payments to suppliers for goods and services	(615,937)	(663,519)	(734,926)	(734,926)
Cash payments to employees for services & benefits	(564,983)	(576,962)	(631,525)	(631,525)
a. Net cash provided by operating activities	271,781	305,352	212,307	212,307
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	(79,735)	(520,823)	(58,000)	(58,000)
Principal paid on loans - capital assets	(45,950)	-	-	-
Interest paid on loans - capital assets	(639)	-	-	-
Proceeds from sale of capital assets	1,045	-	-	-
Proceeds from federal grants	-	-	-	-
Proceeds of Leases	-	-	-	-
c. Net cash used for capital and related financing activities	(125,279)	(520,823)	(58,000)	(58,000)
D. Cash Flows From Investing Activities				
Interest on Investments	4,336	3,500	4,000	4,000
Changes in Investments				
d. Net cash provided from investing activities	4,336	3,500	4,000	4,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	150,838	(211,971)	158,307	158,307
CASH AND CASH EQUIVALENTS AT JULY 1	902,215	1,053,053	841,082	841,082
CASH AND CASH EQUIVALENTS AT JUNE 30	1,053,053	841,082	999,389	999,389

Reconciliation of operating income to net cash provided by operating income

OPERATING INCOME (LOSS)	120,803	208,505	113,007	113,007
Depreciation	94,485	96,847	99,300	99,300
OPEB Annual Required Contribution	36,853			
Net change in assets/liabilities				
(Increase) in accounts receivable	21,165			
Due from other governments	-			
Increase in accounts payable	(10,015)			
Increase in accrued liabilities	(4,014)			
Compensated absences	12,504			
Increase in customer deposits				
(Increase) in restricted cash				
Increase in customer contributions				
NET CASH PROVIDED BY OPERATING ACTIVITIES	271,781	305,352	212,307	212,307

Case No. 66851
JA 1175

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Aviation Fuel Fees	15,748	19,875	19,875	19,875
Landing Fees	62,788	62,900	62,900	62,900
Terminal Fees	128,893	128,893	128,893	128,893
Rentals & Leases	269,510	273,207	292,160	292,160
Parking Fees	109,146	115,025	125,000	125,000
Rental Car Access Fees	195,787	248,800	225,000	225,000
Concession Fees	-	1,900	2,700	2,700
Passenger Facility Charges	78,833	85,500	85,500	85,500
Other Fees	35,074	33,148	33,831	33,831
TOTAL OPERATING REVENUE	895,779	969,248	975,859	975,859
OPERATING EXPENSE:				
<u>Operations</u>				
Salaries / Wages	289,504	292,510	299,025	299,025
Employee Benefits	140,757	122,390	127,195	127,195
Services / Supplies	229,594	264,710	225,650	225,650
Total Operations	659,855	679,610	651,870	651,870
<u>Terminal</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	121,768	129,420	148,420	148,420
Total Terminal	121,768	129,420	148,420	148,420
Depreciation	2,297,421	2,366,344	2,427,500	2,427,500
Total Salaries / Wages	289,504	292,510	299,025	299,025
Total Employee Benefits	140,757	122,390	127,195	127,195
Total Services / Supplies	351,362	394,130	374,070	374,070
TOTAL OPERATING EXPENSE	3,079,044	3,175,374	3,227,790	3,227,790
OPERATING INCOME OR (LOSS)	(2,183,265)	(2,206,126)	(2,251,931)	(2,251,931)
NONOPERATING REVENUE:				
Grants	688,378	1,070,765	698,250	698,250
Gain (loss) from capital asset disposal	-	-	-	-
Interest Income	(134)	100	100	100
TOTAL NONOPERATING REVENUE	688,244	1,070,865	698,350	698,350
NONOPERATING EXPENSE:				
Interest Expense	201,011	170,880	165,605	165,605
Bond Amortization Expense	4,086	7,005	-	-
Other Concrete Apron Failure Legal Expense	201,091	375,000	-	-
TOTAL NONOPERATING EXPENSE	406,188	552,885	165,605	165,605
Net Income Before Transfers	(1,901,209)	(1,688,146)	(1,719,186)	(1,719,186)
OPERATING TRANSFERS:				
In General Fund	375,000	-	-	-
In Sewer Fund	-	375,000	-	-
In Recreation Fund	370,264	330,880	330,605	330,605
NET OPERATING TRANSFERS	745,264	705,880	330,605	330,605
NET INCOME	(1,155,945)	(982,266)	(1,388,581)	(1,388,581)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	871,304	969,248	975,859	975,859
Cash payments to suppliers for goods and services	(338,511)	(394,130)	(374,070)	(374,070)
Cash payments to employees for services & benefits	(402,435)	(414,900)	(426,220)	(426,220)
Cash payments for Airport Apron Failure Litigation	(268,998)			
a. Net cash provided by operating activities	(138,640)	160,218	175,569	175,569
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	745,264	705,880	330,605	330,605
b. Net cash provided by non-capital financing activities	745,264	705,880	330,605	330,605
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(1,212,152)	(1,127,120)	(735,000)	(735,000)
Principal paid on debt	(3,765,000)	(160,000)	(165,000)	(165,000)
Interest paid on debt	(214,182)	(170,880)	(165,605)	(165,605)
Bond issue costs	(86,403)	(7,005)		
Unamortized bond discount/premium	35,594			
Proceeds from issuance of debt	3,735,000			
Proceeds from sales of capital assets	-	-		
Proceeds from Federal Grants	955,105	1,070,765	698,250	698,250
Airport Concrete Apron Failure	-	(375,000)	-	-
c. Net cash used for capital and related financing activities	(552,038)	(769,240)	(367,355)	(367,355)
D. Cash Flows From Investing Activities				
Interest on Investments	(134)	100	100	100
Changes in Investments				
d. Net cash provided from investing activities	(134)	100	100	100
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	54,452	96,958	138,919	138,919
CASH AND CASH EQUIVALENTS AT JULY 1	108,868	163,320	260,278	260,278
CASH AND CASH EQUIVALENTS AT JUNE 30	163,320	260,278	399,197	399,197
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,183,265)	(2,206,126)	(2,251,931)	(2,251,931)
Depreciation	2,297,421	2,366,344	2,427,500	2,427,500
OPEB Annual Required Contribution	25,807			
Apron Failure Litigation Expenses	(268,998)			
Net change in assets/liabilities (Increase) Decrease In:				
Accounts receivable	18,772			
Due from other governments	(5,597)			
Due from other funds	(38,775)			
Increase (Decrease) In:				
Accounts payable	(94,887)			
Accrued liabilities	3,169			
Compensated absences	(1,150)			
Due to other funds	107,738			
Unearned revenue	1,125			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(138,640)	160,218	175,569	175,569

Case No. 66851
JA 1177

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Greens Fees	180,231	205,205	215,000	215,000
Membership Fees	254,990	257,550	257,550	257,550
Tournament Fees	41,426	40,000	40,000	40,000
Cart Path Fees	35,680	41,000	41,000	41,000
Golf Cart Shed Rentals	34,607	32,500	32,500	32,500
Golf Concession Rental	7,000	7,400	7,800	7,800
Other Fees	12,437	12,500	12,500	12,500
TOTAL OPERATING REVENUE	566,371	596,155	606,350	606,350
OPERATING EXPENSE:				
Administration				
Salaries / Wages	16,866	17,010	17,100	17,100
Employee Benefits	13,449	7,775	7,470	7,470
Services / Supplies				
Total Administration	30,315	24,785	24,570	24,570
Operating				
Salaries / Wages	218,438	233,475	232,750	232,750
Employee Benefits	99,993	85,715	89,695	89,695
Services / Supplies	229,019	244,252	246,766	246,766
Total Operating	547,450	563,442	569,211	569,211
Depreciation	47,348	51,847	50,230	50,230
Total Salaries / Wages	235,304	250,485	249,850	249,850
Total Employee Benefits	113,442	93,490	97,165	97,165
Total Services / Supplies	229,019	244,252	246,766	246,766
TOTAL OPERATING EXPENSE	625,113	640,074	644,011	644,011
OPERATING INCOME OR (LOSS)	(58,742)	(43,919)	(37,661)	(37,661)
NONOPERATING REVENUE:				
Interest Income	650	50	50	50
Other				
TOTAL NONOPERATING REVENUE	650	50	50	50
NONOPERATING EXPENSE:				
Interest Expense	(76)	-	-	-
Gain/(Loss) on retirement of fixed assets	-			
Other				
TOTAL NONOPERATING EXPENSE	(76)	-	-	-
Net Income Before Transfers	(58,168)	(43,869)	(37,611)	(37,611)
OPERATING TRANSFERS:				
In General Fund	23,715	24,785	24,570	24,570
In Recreation Fund	23,536	22,927	22,417	22,417
(Out)				
NET OPERATING TRANSFERS	47,251	47,712	46,987	46,987
NET INCOME	(10,917)	3,843	9,376	9,376

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	579,705	596,155	606,350	606,350
Cash payments to suppliers for goods and services	(220,887)	(244,252)	(246,766)	(246,766)
Cash payments to employees for services & benefits	(318,472)	(343,975)	(347,015)	(347,015)
Cash received from group insurance premiums	-	-	-	-
a. Net cash provided by operating activities	40,346	7,928	12,569	12,569
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	47,251	47,712	46,987	46,987
b. Net cash provided by non-capital financing activities	47,251	47,712	46,987	46,987
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(26,063)	(13,000)	(74,000)	(74,000)
Principal paid on debt	(3,500)	-	-	-
Interest paid on debt	(76)	-	-	-
Proceeds from sales of capital assets	-	935	-	-
c. Net cash used for capital and related financing activities	(29,639)	(12,065)	(74,000)	(74,000)
d. Net cash provided from investing activities	602	50	50	50
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	58,560	43,625	(14,394)	(14,394)
CASH AND CASH EQUIVALENTS AT JULY 1	96,760	155,320	198,945	198,945
CASH AND CASH EQUIVALENTS AT JUNE 30	155,320	198,945	184,551	184,551
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(58,742)	(43,919)	(37,661)	(37,661)
Depreciation	47,348	51,847	50,230	50,230
OPEB Annual Required Contribution	20,975	-	-	-
Net change in assets/liabilities	-	-	-	-
(Increase) in accounts receivable	13,334	-	-	-
Increase in accounts payable	8,132	-	-	-
Increase in accrued liabilities	2,623	-	-	-
Compensated absences	6,676	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	40,346	7,928	12,569	12,569

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	-	-	-	
Provider Reimbursements	-	-	-	
Employee Dependent Contributions	-	-	-	
TOTAL OPERATING REVENUE	-	-	-	-
OPERATING EXPENSE:				
Administration				
Employee Benefits	5,414	-	-	
Services / Supplies	67,113	-	-	
Total Administration	72,527	-	-	-
Depreciation	-	-	-	-
Total Employee Benefits	5,414	-	-	-
Total Services / Supplies	67,113	-	-	-
TOTAL OPERATING EXPENSE	72,527	-	-	-
OPERATING INCOME OR (LOSS)	(72,527)	-	-	-
NONOPERATING REVENUE:				
Interest Income	-	-	-	
TOTAL NONOPERATING REVENUE	-	-	-	-
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	(72,527)	-	-	-
OPERATING TRANSFERS:				
in / (Out) - General Fund	(162,489)	1,168	-	
NET OPERATING TRANSFERS	(162,489)	1,168	-	-
NET CHANGE IN ASSETS	89,962	1,168	-	-

A. Cash Flows From Operating Activities				
Cash payments to employees for services & benefits	(5,413)	-	-	-
a. Net cash provided (used) by operating activities	(5,413)	-	-	-
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In / (Out)	(162,489)	(1,168)		
b. Net cash provided (used) by non-capital financing activities	(162,489)	(1,168)	-	-
C. Cash Flows From Capital and Related Financing Activities				
Receipt of customer contributions				
c. Net cash used for capital and related financing activities				
D. Cash Flows From Investing Activities				
Interest on Investments	-	-	-	
d. Net cash provided from investing activities	-	-	-	-
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(167,902)	(1,168)	-	-
CASH AND CASH EQUIVALENTS AT JULY 1	169,070	1,168	-	
CASH AND CASH EQUIVALENTS AT JUNE 30	1,168	-	-	-

Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(72,527)	-	-	-
Net change in assets/liabilities (increase) in accounts receivable	67,114			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(5,413)	-	-	-

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 7/1/2011	REQUIREMENT FOR FISCAL BUDGET YEAR ENDING 6/30/2012		
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL
Debt Service										
2010 Idaho St Rehab Bond	11	20 Years	\$ 10,500,000	9/8/2010	3/1/2030	5.0000%	\$ 10,500,000	\$ 356,556	\$ 385,000	\$ 741,556
2005 G/O Recreation Bond	2	20 Years	\$ 2,000,000	8/25/2005	6/1/2025	4.1000%	\$ 1,590,000	\$ 65,768	\$ 80,000	\$ 145,768
Total Debt Service Fund			\$ 12,500,000				\$ 12,090,000	\$ 422,324	\$ 465,000	\$ 887,324
Airport Fund										
2009 Airport Terminal Bonds	2	17 Years	\$ 3,735,000	12/1/2009	10/1/2026	Variable	\$ 3,575,000	\$ 165,605	\$ 165,000	\$ 330,605
Total Airport Fund			\$ 3,735,000				\$ 3,575,000	\$ 165,605	\$ 165,000	\$ 330,605
Sewer Enterprise Fund:										
1998 NV Revolving Loan	4	20 Years	\$ 4,000,000	6/15/1998	6/15/2018	3.2300%	\$ 1,762,471	\$ 6,500	\$ 1,762,471	\$ 1,768,971
Total Sewer Fund			\$ 4,000,000				\$ 1,762,471	\$ 6,500	\$ 1,762,471	\$ 1,768,971
Total All Debt Service			\$ 20,235,000				\$ 17,427,471	\$ 594,429	\$ 2,392,471	\$ 2,986,900

Case No. 66851
 JA 1181

Schedule C-1 Indebtness

City of Elko

Fund Type	Transfers In			Transfers Out						
	To Fund	Pg	From Fund	Pg	Amount	From Fund	Pg	To Fund	Pg	Amount
	General Fund	13	Recreation Fund	22	223,508	General Fund	21	Golf Fund	43	24,570
						General Fund	21	Revenue Stabilization	26	53,464
						General Fund	21	Capital Equipment	32	80,196
						General Fund	21	Facility Reserve	29	80,196
Total General Funds					223,508					-
Special Revenue Funds	Youth Recreation	23	Recreation Fund	22	12,417	Recreation Fund	22	Youth Recreation	23	12,417
	Revenue Stabilization	26	General Fund	21	53,464	Recreation Fund	22	Golf Fund	43	22,417
	Capital Equipment	32	General Fund	21	80,196	Recreation Fund	22	Debt Service Fund	33	145,768
	Facility Reserve	29	General Fund	21	80,196	Recreation Fund	22	Airport Fund	41	330,605
Total Special Revenue					226,273	Recreation Fund	22	General Fund	13	223,508
										734,715
Total Capital Projects										
Debt Service Fund	Debt Service	33	Recreation Fund	22	145,768					
Total Debt Service					145,768					
Enterprise Funds	Golf Fund	43	Recreation Fund	22	22,417					
	Golf Fund	43	General Fund	21	24,570					
	Airport Fund	41	Recreation Fund	22	330,605					
Total Enterprise Funds					377,592					
Total Transfers					973,141					973,141

EXHIBIT 9



JIM GIBBONS
Governor
THOMAS R. SHEETS
Chief, Nevada Tax Commission
DINO DICIANNO
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Phone: (775) 884-2000 Fax: (775) 884-2020

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

RENO OFFICE
4800 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 1
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

MAY 27 A 0:35
DISTRICT COURT

RECEIVED

MAY 31 2011

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

CLERK _____ DEPUTY _____

STATE OF NEVADA
DEPARTMENT OF TAXATION

UNINCORPORATED TOWN OF JACKPOT herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2012

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$168,247

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 5950 If the final computation requires, the tax rate will be
lowered.

This budget contains 6 governmental fund types with estimated expenditures of \$2,001,013 and
3 proprietary funds with estimated expenses of \$ 650,117

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 DEBBIE ARMUTH
(Printed Name)
COMPTROLLER
(Title)

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

Signed

Debbie Armuth

Dated:

5/23/11

Wayne R. ...
...
...
R. J. ...

SCHEDULED PUBLIC HEARING:

Date and Time MAY 16, 2011 @ 3:30 PM

Publication Date 6-May-11

Place: NANNINI BUILDING, COMMISSION MEETING ROOM #102, 540 COURT STREET, ELKO, NEVADA

BUDGET DOCUMENT INDEX

UNINCORPORATED TOWN OF JACKPOT

I. INTRODUCTION

- 1 Transmittal Letter
- 2-3 Index

II. SUMMARY FORMS

- 4 S-2 - Statistical Data
- 5 S-3 - Property Tax Rate Reconciliation
- 6
Schedule A - Governmental Fund Types, Expendable Trust Funds & Tax
supported Proprietary Fund Types - Estimated Revenue & Other Sources
- 7
Schedule A-1 - Governmental Fund Types, Expendable Trust Funds & Tax
supported Proprietary Fund Types - Estimated Expenditures & Other Uses
- 8 Schedule A-2 Proprietary and Non-expendable Trust Funds

III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

- 9 Schedule B - General Fund - Revenues
- 10 Schedule B-1-A - General Government - Expenditures
- 11 Schedule B-1- B - Public Safety - Expenditures
- 12 Schedule B-1-C - Public Works - Expenditures
- 13 Schedule B-1-D - Health - Expenditures
- Schedule B- Summary - Expenditures, Other Uses & Fund Balance General
- 14 Fund - All Functions
- 15 Schedule B-2-A - Revenue - Recreation Fund
- 16 Schedule B-2 B - Expenditures - Recreation Fund
- 17 Schedule B-3 - Revenue & Expenditures - Ad Valorem Capital Projects
- 18 Schedule B-4 - Revenue & Expenditures - Capital Projects
- 19 Schedule B-5 - Revenue & Expenditures - Public Safety Capital Projects
- 20 Schedule B-6 - Revenue & Expenditures - ULR Fund(Special Revenue)

BUDGET DOCUMENT INDEX

UNINCORPORATED TOWN OF JACKPOT

IV. PROPRIETARY FUNDS

- 21 Schedule F-1 - Jackpot Water -Revenues, Expenses, and Net Income
- 22 Schedule F-2 - Jackpot Water - Statement of Cash Flows
- 23 Schedule F-1 - Jackpot Sewer - Revenues, Expenses, and Net Income
- 24 Schedule F-2 - Jackpot Sewer - Statement of Cash Flows
- 25 Schedule F-1 - Jackpot Solid Waste - Revenues, Expenses, and Net Income
- 26 Schedule F-2 - Jackpot Solid Waste - Statement of Cash Flows

V. SUPPLEMENTARY INFORMATION

- 27 Schedule C-1
- 28 Schedule T - Transfer Reconciliation

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 06/30/2012
General Government	1.13	1.13	1.13
Judicial			
Public Safety	3.17	3.17	3.17
Public Works (Highways and Streets)	2.00	2.00	2.00
Health			
Sanitation			
Welfare			
Culture and Recreation	5.50	5.50	5.50
TOTAL GENERAL GOVERNMENT	11.80	11.80	11.80
Utilities	1.00	1.00	1.00
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	12.80	12.80	12.80
	1,222		
POPULATION (AS OF JULY 1)	1,217	1,222	1,197
Source	Dept. of Taxation		Dept. of Taxation
Assessed Valuation Secured & Unsecured	29,448,138	31,109,700	29,145,598
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	29,448,138	31,109,700	29,145,598
TAX RATE			
General Fund	0.5891	0.5891	0.5891
Special Revenue Funds	-	-	-
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Enterprise Funds	-	-	-
Other	-	-	-
TOTAL TAX RATE	0.5891	0.5891	0.5891

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

TOWN OF JACKPOT
SCHEDULE S-2 STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2011/2012

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
OPERATING RATE:	2.8301	29,145,598	824,850	0.5891	171,697	3,449	168,248	XXXXXXXXXXXXXXXXXXXX	168,248
A. PROPERTY TAX Subject to Revenue Limitations									
B. PROPERTY TAX Outside Revenue Limitations:									
Net Proceeds of Mines	2.8301			0.5891	XXXXXXXXXXXXXXXXXXXX	0	0		0
VOTER APPROVED:	0	29,145,598	-	0	0	0	0		0
C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)	0	29,145,598	-	0	0	0	0		0
E. Medical Indigent (NRS 428.285)	0	29,145,598	-	0	0	0	0		0
F. Capital Acquisition (NRS 354.59815)	0	29,145,598	-	0	0	0	0		0
G. Youth Services Levy (NRS 62B.150, 62B.160)	0	29,145,598	-	0	0	0	0		0
H. Legislative Overrides	0	29,145,598	-	0	0	0	0		0
I. SCORT Loss (NRS 354.59813)	0	29,145,598	-	0	0	0	0		0
J. Other:	0	29,145,598	-	0	0	0	0		0
K. Other:	0	29,145,598	-	0	0	0	0		0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0		-	0	0	0	0		0
M. SUBTOTAL A, C, L	2.8301		824,850	0.5891	171,697	3,449	168,248	0	168,248
N. Debt	0		-	0	0	0	0		0
O. TOTAL M AND N	2.8301		824,850	0.5891	171,697	3,449	168,248	0	168,248

UNINCORPORATED TOWN OF JACKPOT

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

Cas
JA

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

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

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for the UNINCORPORATED TOWN OF JACKPOT

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX (2)	AD VALOREM TAXES (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General Fund	301,037	1,000,000	168,247	0.5891	162,000	-	125,000	1,756,284
Recreation Fund	(108,051)	-	-	-	380,000	-	200,000	471,949
Ad Valorem Capital Projects	11,258	-	-	-	17,000	-	-	28,258
Capital Projects	37,602	-	-	-	-	-	-	37,602
Public Safety Capital Projects	113,493	-	-	-	-	-	-	113,493
UILR - Special Revenue Fund	6,150	-	-	-	1,000	-	-	7,150
DEBT SERVICE								
Subtotal Governmental fund Types, Expendable Trust Funds	361,489	1,000,000	168,247	0.5891	560,000	0	325,000	2,414,736
PROPRIETARY FUNDS								
Receiving Tax Rates	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS								
TOTAL ALL FUNDS	XXXXXXXXXX	1,000,000	168,247	0.5891	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

*FUND TYPES:

**Including Depreciation

E-Enterprise

I - Internal Service

N - Nonexpendable Trust

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for the UNINCORPORATED TOWN OF JACKPOT

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 (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCE (7)	TOTAL (8)
	General Fund	X	170,810	918,326	-	20,000	200,000	119,263	1,756,284
	Recreation Fund	R	66,273	203,044	-	-	-	24,460	471,949
	Ad Valorem Capital Projects	C	-	-	28,258	-	-	-	28,258
	Capital Projects	C	-	-	37,602	-	-	-	37,602
	Public Safety Capital Projects	C	-	-	63,493	-	50,000	-	113,493
	UILR - Special Revenue Fund	R	7,150	-	-	-	-	-	7,150
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			244,233	1,121,370	129,353	20,000	250,000	143,723	2,414,736

*FUND TYPES:
R- Special Revenue
C- Capital Projects
D- Debt Service
T- Expendable Trust

** Includes Debt Service Requirements in this column
*** Capital Outlay must agree with CIP except in General Fund

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2012

		Budget Summary for the TOWN OF JACKPOT					
FUND NAME	*	OPERATING REVENUES	OPERATING EXPENSES**	NONOPERATING REVENUES	NONOPERATING EXPENSES	OPERATING TRANSFERS IN OUT	NET INCOME
Water Enterprise Fund	E	260,000	179,600	5,000	59,373	0 25,000	1,027
Sewer Enterprise Fund	E	245,000	246,600	40,000	7,944	0 25,000	5,456
Solid Waste Enterprise Fund	E	185,000	156,600	5,000	0	0 25,000	8,400
TOTAL		690,000	582,800	50,000	67,317	0 75,000	14,883

*FUND TYPES:

E-Enterprise
I - Internal Service
N - Nonexpendable Trust

**Including Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR 6/30/2010	(2) ESTIMATED CURRENT YEAR 6/30/2011	BUDGET YEAR ENDING 06/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
TAXES:				
Ad Valorem	169,804	180,785	168,247	168,247
LICENSES AND PERMITS:				
Business License	-	-	-	-
County Gaming License	118,427	175,000	162,000	162,000
Other License	(4,478)	1,500	-	-
Subtotal	113,949	176,500	162,000	162,000
INTERGOVERNMENTAL REVENUE				
State Shared Revenues				
Consolidated Tax	981,799	1,000,000	1,000,000	1,000,000
State Grants	-	-	-	-
FAA Grant	-	-	-	-
Other	290,385	-	-	-
Subtotal	1,272,184	1,000,000	1,000,000	1,000,000
MISCELLANEOUS:				
Interest	-	-	-	-
Other	1,207	15,000	-	-
Subtotal	1,207	15,000	-	-
SUBTOTAL REVENUE ALL SOURCES:	1,557,144	1,372,285	1,330,247	1,330,247
OTHER FINANCING SOURCES				
Operating Transfers In:				
Water Enterprise Fund	20,000	20,000	25,000	25,000
Sewer Enterprise Fund	20,000	20,000	25,000	25,000
Solid Waste Enterprise Fund	20,000	20,000	25,000	25,000
Public Safety Cap Projects	-	-	50,000	50,000
SUBTOTAL OTHER FINANCING SOURCES	60,000	60,000	125,000	125,000
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	821,184	514,136	301,037	301,037
TOTAL BEGINNING FUND BALANCE	821,184	514,136	301,037	301,037
Prior Period Adjustments				
Residual Eq. Transfers				
TOTAL AVAILABLE RESOURCES	2,438,328	1,946,421	1,756,284	1,756,284

TOWN OF JACKPOT
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
EXECUTIVE TOWN BOARD:				
Salaries and Wages	45,010	47,922	48,101	48,101
Employee Benefits	21,087	22,631	23,738	22,738
Services & supplies	84,048	100,000	122,000	122,000
Capital Outlay	-	-	-	-
Activity Total	150,145	170,553	193,839	192,839
BUILDINGS & GROUNDS:				
Salaries and Wages	-	-	6,840	6,840
Employee Benefits	-	-	811	811
Services & supplies	62,724	58,000	53,660	53,660
Capital Outlay	-	-	-	-
Activity Total	62,724	58,000	61,311	61,311
FUNCTION SUBTOTAL				
Salaries and Wages	45,010	47,922	54,941	54,941
Employee Benefits	21,087	22,631	24,549	23,549
Services & supplies	146,772	158,000	175,660	175,660
Capital Outlay	-	-	-	-
Activity Total	212,869	228,553	255,150	254,150
FUNCTION SUBTOTAL	212,869	228,553	255,150	254,150

TOWN OF JACKPOT
SCHEDULE B-1-A - GENERAL FUND
FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
POLICE:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & supplies	525,000	535,000	536,000	535,000
Capital Outlay	-	-	-	-
Activity Total	525,000	535,000	536,000	535,000
FIRE:				
Salaries and Wages	84,333	110,340	110,449	110,449
Employee Benefits	51,582	69,324	75,280	73,280
Services & supplies	65,216	80,866	80,866	80,866
Capital Outlay	-	-	-	-
Activity Total	201,131	260,530	266,595	264,595
FUNCTION SUBTOTAL				
Salaries and Wages	84,333	110,340	110,449	110,449
Employee Benefits	51,582	69,324	75,280	73,280
Services & supplies	690,216	615,866	616,866	615,866
Capital Outlay	-	-	-	-
Activity Total	726,131	795,530	802,595	799,595
FUNCTION SUBTOTAL	726,131	795,530	802,595	799,595

TOWN OF JACKPOT
SCHEDULE B-1-B - GENERAL FUND
PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
PAVED STREETS				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & supplies	27,775	50,000	-	-
Capital Outlay	103,029	5,000	-	-
Activity Total	130,804	55,000	-	-
AIRPORT OPERATIONS				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & supplies	12,262	30,000	46,000	66,000
Capital Outlay	307,293	-	-	-
Activity Total	319,555	30,000	46,000	66,000
ENGINEERING/PUBLIC WORKS				
Salaries and Wages	158,443	164,545	162,495	162,495
Employee Benefits	65,828	73,956	76,981	73,981
Services & supplies	40,562	60,800	60,800	60,800
Capital Outlay	-	42,000	-	-
Activity Total	264,833	341,301	300,276	297,276
FUNCTION SUBTOTAL				
Salaries and Wages	158,443	164,545	162,495	162,495
Employee Benefits	65,828	73,956	76,981	73,981
Services & supplies	80,599	140,800	106,800	126,800
Capital Outlay	410,322	47,000	-	-
Activity Total	715,192	426,301	346,276	363,276
FUNCTION SUBTOTAL	715,192	426,301	346,276	363,276

TOWN OF JACKPOT
SCHEDULE B-1-C - GENERAL FUND
PUBLIC WORKS

		(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
				(3) TENTATIVE APPROVED	(4) FINAL APPROVED
PAGE	FUNCTION SUMMARY:				
10	General Government	212,869	228,553	255,150	254,150
	Judicial	-	-	-	-
11	Public Safety	726,131	795,530	802,595	799,595
12	Public Works	715,192	426,301	346,276	363,276
	Sanitation	-	-	-	-
13	Health	-	-	-	-
	Welfare	-	-	-	-
	Culture/Recreation	-	-	-	-
	Community Support	-	-	-	-
	Intergovernmental	-	-	-	-
	Expenditure	-	-	-	-
TOTAL EXPENDITURES ALL FUNCTIONS		1,654,192	1,450,384	1,404,021	1,417,021
OTHER USES:					
CONTINGENCY		-	20,000	20,000	20,000
(Not to exceed 3% of Total Expenditures - All Functions)					
PAGE	OPERATING TRANSFERS:				
15	Recreation	20,000	75,000	200,000	200,000
18	Capital Projects	10,000	100,000	-	-
17	Ad Valorem Capital Projects	240,000	-	-	-
		270,000	175,000	200,000	200,000
TOTAL EXPENDITURES AND OTHER USES:		1,924,192	1,645,384	1,624,021	1,637,021
ENDING FUND BALANCE:					
	Reserved	-	-	-	-
	Unreserved	514,136	301,037	132,263	119,263
TOTAL ENDING FUND BALANCE		514,136	301,037	132,263	119,263
TOTAL GENERAL FUND COMMITMENTS/FUND BALANCE		2,438,328	1,946,421	1,756,284	1,756,284

TOWN OF JACKPOT
SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

REVENUES:	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
TAXES:				
Room Taxes	351,825	375,000	375,000	375,000
INTERGOVERNMENTAL REVENUE				
State Shared Revenues	-	-	-	-
Consolidated Tax	-	-	-	-
State Grants	7,072	-	-	-
CDBG Grants	-	-	-	-
Other	-	-	-	-
Subtotal	7,072	-	-	-
CHARGES FOR SERVICES:				
Recreation Fees	8,513	8,000	5,000	5,000
Management Fees	-	-	-	-
Other	-	-	-	-
Subtotal	8,513	8,000	5,000	5,000
MISCELLANEOUS:				
Interest	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
SUBTOTAL REVENUE- ALL SOURCES	367,410	383,000	380,000	380,000
OTHER FINANCING SOURCES:				
Transfers In:				
Jackpot General Fund	20,000	75,000	200,000	200,000
	20,000	75,000	200,000	200,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	(2,934)	(102,577)	(108,051)	(108,051)
TOTAL BEGINNING FUND BALANCE	(2,934)	(102,577)	(108,051)	(108,051)
TOTAL AVAILABLE RESOURCES	384,476	355,423	471,949	471,949

TOWN OF JACKPOT
SCHEDULE B-2-A
FUNCTION: RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
LIBRARY				
Salaries and Wages	21,031	22,189	22,189	22,189
Employee Benefits	15,020	15,934	15,934	14,934
Services & supplies	15,709	17,444	17,444	17,444
Capital Outlay	-	-	-	-
Activity Total	51,760	55,567	55,567	54,567
PARKS				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & supplies	20,417	52,500	52,500	52,500
Capital Outlay	13,570	5,000	-	-
Activity Total	33,987	57,500	52,500	52,500
TOURISM PROMOTION				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & supplies	465	1,000	1,500	1,500
Capital Outlay	-	-	-	-
Activity Total	465	1,000	1,500	1,500
GOLF COURSE				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & supplies	6,116	1,281	-	-
Capital Outlay	37,395	15,454	-	-
Activity Total	43,511	16,735	-	-
RECREATION CENTER				
Salaries and Wages	129,659	153,564	155,983	155,983
Employee Benefits	44,949	49,108	53,339	51,339
Services & supplies	122,722	130,000	131,600	131,600
Capital Outlay	-	-	-	-
Activity Total	297,330	332,672	340,922	338,922
RECREATION FUNCTION SUBTOTAL BY OBJECT				
Salaries and Wages	150,690	175,763	178,172	178,172
Employee Benefits	59,989	65,042	69,273	66,273
Services & supplies	165,429	202,225	203,044	203,044
Capital Outlay	50,965	20,454	-	-
Activity Total	427,053	463,474	450,489	447,489
OTHER USES:				
Transfers Out:				
AdValorem Capital Projects	10,000	-	-	-
Recreation Fund	-	-	-	-
Public Safety Eq. Res	50,000	-	-	-
Subtotal	60,000	-	-	-
ENDING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(102,577)	(108,051)	21,460	24,460
TOTAL ENDING FUND BALANCE	(102,577)	(108,051)	21,460	24,460
TOTAL FUND COMMITMENTS AND FUND BALANCE	384,476	355,423	471,949	471,949

TOWN OF JACKPOT
SCHEDULE B-2-B
RECREATION

	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
INTERGOVERNMENTAL REVENUE:				
Other	17,189	17,129	17,000	17,000
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS IN:				
Recreation Fund	10,000	-	-	-
General Fund	240,000	-	-	-
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(228,632)	(5,871)	11,258	11,258
TOTAL BEGINNING FUND BALANCE	(228,632)	(5,871)	11,258	11,258
TOTAL AVAILABLE RESOURCES	38,557	11,258	28,258	28,258
EXPENDITURES:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	44,428	-	-	-
Capital Outlay	-	-	28,258	28,258
Subtotal	44,428	-	28,258	28,258
OTHER USES:				
Contingency	-	-	-	-
(Not to exceed 3% of Total Expenditures)				
OPERATING TRANSFERS OUT:	-	-	-	-
ENDING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(5,871)	11,258	-	-
TOTAL ENDING FUND BALANCE	(5,871)	11,258	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	38,557	11,258	28,258	28,258

TOWN OF JACKPOT
SCHEDULE B-3
FUND: AD VALOREM CAPITAL PROJECTS

	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
INTERGOVERNMENTAL REVENUE:				
Other	-	-	-	-
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS IN:				
General Fund	10,000	100,000	-	-
Recreation Fund	-	-	-	-
Water Enterprise Fund	-	-	-	-
Waste Disposal	-	-	-	-
Sewer Enterprise Fund	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(72,398)	(62,398)	37,602	37,602
TOTAL BEGINNING FUND BALANCE	(72,398)	(62,398)	37,602	37,602
TOTAL AVAILABLE RESOURCES	(62,398)	37,602	37,602	37,602
EXPENDITURES:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Capital Outlay	-	-	37,602	37,602
Subtotal	-	-	37,602	37,602
OTHER USES:				
Contingency	-	-	-	-
(Not to exceed 3% of Total Expenditures)				
OPERATING TRANSFERS OUT:				
	-	-	-	-
ENDING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	(62,398)	37,602	-	-
TOTAL ENDING FUND BALANCE	(62,398)	37,602	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	(62,398)	37,602	37,602	37,602

TOWN OF JACKPOT
SCHEDULE B-4
FUND: CAPITAL PROJECTS

	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
INTERGOVERNMENTAL REVENUE:				
Other	-	-	-	-
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS IN:				
Rec Fund	-	-	-	-
General Fund	50,000	-	-	-
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	98,456	148,456	113,493	113,493
TOTAL BEGINNING FUND BALANCE	98,456	148,456	113,493	113,493
TOTAL AVAILABLE RESOURCES	148,456	148,456	113,493	113,493
EXPENDITURES:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Capital Outlay	-	34,963	63,493	63,493
Subtotal	-	34,963	63,493	63,493
OTHER USES:				
Contingency	-	-	-	-
(Not to exceed 3% of Total Expenditures)				
OPERATING TRANSFERS OUT:				
General Fund	-	-	50,000	50,000
ENDING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	148,456	113,493	-	-
TOTAL ENDING FUND BALANCE	148,456	113,493	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	148,456	148,456	113,493	113,493

TOWN OF JACKPOT
SCHEDULE B-5
FUND: PUBLIC SAFETY CAPITAL PROJECTS

	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES:				
INTERGOVERNMENTAL REVENUE:				
Other	1,331	1,000	1,000	1,000
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS IN:				
General Fund	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	6,919	6,150	6,919	6,150
TOTAL BEGINNING FUND BALANCE	6,919	6,150	6,919	6,150
TOTAL AVAILABLE RESOURCES	8,250	7,150	7,919	7,150
EXPENDITURES:				
Salaries/Wages	-	-	-	-
Employee Benefits	2,100	1,000	7,919	7,150
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	2,100	1,000	7,919	7,150
OTHER USES:				
Contingency	-	-	-	-
(Not to exceed 3% of Total Expenditures)				
OPERATING TRANSFERS OUT:				
UILR Liab. Fund	-	-	-	-
ENDING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	6,150	6,150	-	-
TOTAL ENDING FUND BALANCE	6,150	6,150	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,250	7,150	7,919	7,150

TOWN OF JACKPOT
SCHEDULE B-6
FUNCTION: UNEMPLOYMENT INSURANCE LIABILITY RESERVE FUND
(Special Revenue)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE:				
Water Service Charges	174,068	200,000	200,000	260,000
TOTAL OPERATING REVENUE	174,068	200,000	200,000	260,000
OPERATING EXPENSE:				
Salaries & Wages	17,762	17,504	18,000	18,000
Employee Benefits	7,397	8,008	8,600	8,600
Services and Supplies	101,748	80,000	80,000	80,000
Depreciation	48,855	70,000	73,000	73,000
TOTAL OPERATING EXPENSE	175,762	175,512	179,600	179,600
OPERATING INCOME OR (LOSS)	(1,694)	24,488	20,400	80,400
NON OPERATING REVENUE:				
Interest	4,053	5,000	5,000	5,000
Connection Fees	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) of disposable assets	-	-	-	-
Grants	120,994	-	-	-
TOTAL NON OPER. REVENUES	125,047	5,000	5,000	5,000
NON OPERATING EXPENSES:				
Interest Expense	-	-	-	(59,373)
TOTAL NON OPER. EXPENSES	-	-	-	(59,373)
NET INCOME BEFORE OPERATING TRANSFERS	123,353	29,488	25,400	26,027
CAPITAL CONTRIBUTIONS	-	-	-	-
OPERATING TRANSFERS:				
In	-	-	-	-
Out	(20,000)	(20,000)	(25,000)	(25,000)
NET OPERATING TRANSFERS	(20,000)	(20,000)	(25,000)	(25,000)
NET INCOME	103,353	9,488	400	1,027

TOWN OF JACKPOT
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND: JACKPOT WATER ENTERPRISE FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	174,026	200,000	200,000	260,000
Cash payt for goods/services	(149,721)	(80,000)	(80,000)	(80,000)
Cash payments to employees	(24,967)	(25,512)	(26,600)	(26,600)
a. Net cash provided by operating activities	(662)	94,488	93,400	153,400
B. CAPITAL FINANCING ACTIVITIES				
Grants	-	600,000	-	-
Sale of Equipment	-	-	-	-
Operating Transfer Out	(20,000)	(20,000)	(25,000)	(25,000)
b. Net cash provided by non-operating financing activities	(20,000)	580,000	(25,000)	(25,000)
C. CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Proceeds from Bonds	-	695,000	-	1,850,000
Principal on bonds payable	-	-	-	(65,617)
Interest on bonds payable	-	-	-	(59,373)
Acquisition of capital assets	(169,702)	(650,000)	-	(1,895,000)
Receipt of customer contributions	-	-	-	-
Increase in restricted cash deposits	-	-	-	(75,000)
a. Net cash used for capital and related financing activities	(169,702)	45,000	-	(244,990)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments	4,053	5,000	5,000	5,000
Other	-	-	-	-
d. Net cash used in investing activities	4,053	5,000	5,000	5,000
Net INCREASE/(DECREASE) in cash and cash equivalents	(186,311)	724,488	73,400	(111,590)
CASH AND CASH EQUIVALENTS AT JULY 1	414,522	228,211	312,699	952,699
CASH AND CASH EQUIVALENTS AT JUNE 30	228,211	952,699	386,099	841,109

TOWN OF JACKPOT
SCHEDULE F-2, STATEMENT OF CASH FLOWS
FUND: JACKPOT WATER ENTERPRISE FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE:				
Sewer User Charges	246,802	240,000	245,000	245,000
TOTAL OPERATING REVENUE	246,802	240,000	245,000	245,000
OPERATING EXPENSE:				
Salaries/Wages	17,762	17,504	18,000	18,000
Employee Benefits	7,397	8,008	8,600	8,600
Services and Supplies	130,183	140,000	140,000	140,000
Depreciation	75,835	75,000	80,000	80,000
TOTAL OPERATING EXPENSE	231,177	240,512	246,600	246,600
OPERATING INCOME OR (LOSS)	15,625	(512)	(1,600)	(1,600)
NON OPERATING REVENUE:				
Interest	35,428	40,000	40,000	40,000
Grant	211,738	1,100,000	-	-
Connection Fees	-	-	-	-
Gain(Loss) on disposal of assets	-	-	-	-
Other	-	-	-	-
TOTAL NON OPER. REVENUES	247,166	1,140,000	40,000	40,000
NON OPERATING EXPENSES:				
Interest Expense	(11,281)	(10,191)	(7,944)	(7,944)
TOTAL NON OPER. EXPENSES	(11,281)	(10,191)	(7,944)	(7,944)
NET INCOME BEFORE OPERATING TRANSFERS	251,510	1,129,297	30,456	30,456
OPERATING TRANSFERS:				
In				
Out	(20,000)	(20,000)	(25,000)	(25,000)
NET OPERATING TRANSFERS	(20,000)	(20,000)	(25,000)	(25,000)
NET INCOME	231,510	1,109,297	5,456	5,456

TOWN OF JACKPOT
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND: JACKPOT SEWER ENTERPRISE FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	246,877	240,000	245,000	245,000
Cash payt for goods/services	(94,839)	(140,000)	(140,000)	(140,000)
Cash payments to employees	(24,967)	(25,512)	(26,600)	(26,600)
a. Net cash provided by operating activities	126,871	74,488	78,400	78,400
B. CAPITAL FINANCING ACTIVITIES				
CDBG Grants	-	-	-	-
Other Grants	-	1,100,000	-	-
Sale of Equipment	-	-	-	-
Operating Transfer Out	(20,000)	(20,000)	(25,000)	(25,000)
b. Net cash provided by non-operating financing activities	(20,000)	1,080,000	(25,000)	(25,000)
C. CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Principal on bonds payable	(53,451)	(55,609)	(57,856)	(57,856)
Interest on bonds payable	(12,350)	(10,191)	(7,944)	(7,944)
Acquisition of capital assets	(471,688)	(1,300,000)	-	-
Receipt of customer contributions	-	-	-	-
Increase in restricted cash deposits	-	-	-	-
Grants	-	-	-	-
a. Net cash used for capital and related financing activities	(537,489)	(1,365,800)	(65,800)	(65,800)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments	42,460	40,000	40,000	40,000
Other	-	-	-	-
d. Net cash used in investing activities	42,460	40,000	40,000	40,000
Net INCREASE/(DECREASE) in cash and cash equivalents	(388,158)	(171,312)	27,600	27,600
CASH AND CASH EQUIVALENTS AT JULY 1	2,053,720	1,665,562	1,694,250	1,494,250
CASH AND CASH EQUIVALENTS AT JUNE 30	1,665,562	1,494,250	1,721,850	1,521,850

TOWN OF JACKPOT
SCHEDULE F-2, STATEMENT OF CASH FLOWS
FUND: JACKPOT SEWER ENTERPRISE FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	BUDGET YEAR ENDING 6/30/12	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE:				
Solid Waste User Charges	178,371	185,000	185,000	185,000
TOTAL OPERATING REVENUE	178,371	185,000	185,000	185,000
OPERATING EXPENSE:				
Salaries/Wages	17,768	17,504	18,000	18,000
Employee Benefits	7,399	8,008	8,600	8,600
Services and Supplies	86,184	90,000	90,000	90,000
Depreciation	36,213	40,000	40,000	40,000
TOTAL OPERATING EXPENSE	147,564	155,512	156,600	156,600
OPERATING INCOME OR (LOSS)	30,807	29,488	28,400	28,400
NON OPERATING REVENUE:				
Interest	4,895	5,000	5,000	5,000
Grant	-	-	-	-
Connection Fees	-	-	-	-
Gain(Loss) on disposal of assets	-	-	-	-
Other	-	-	-	-
TOTAL NON OPER. REVENUES	4,895	5,000	5,000	5,000
NON OPERATING EXPENSES:				
Interest Expense	-	-	-	-
TOTAL NON OPER. EXPENSES	-	-	-	-
NET INCOME BEFORE OPERATING TRANSFERS	35,702	34,488	33,400	33,400
OPERATING TRANSFERS:				
In				
Out	(20,000)	(20,000)	(25,000)	(25,000)
NET OPERATING TRANSFERS	(20,000)	(20,000)	(25,000)	(25,000)
NET INCOME	15,702	14,488	8,400	8,400

TOWN OF JACKPOT
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND: JACKPOT SOLID WASTE ENTERPRISE FUND

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	178,309	185,000	185,000	185,000
Cash pay for goods/services	(86,542)	(90,000)	(90,000)	(90,000)
Cash payments to employees	(24,975)	(25,512)	(26,600)	(26,600)
a. Net cash provided by operating activities	66,792	69,488	68,400	68,400
B. CAPITAL FINANCING ACTIVITIES				
CDBG Grants	-	-	-	-
Other Grants	-	-	-	-
Sale of Equipment	-	-	-	-
Operating Transfer Out	(20,000)	(20,000)	(25,000)	(25,000)
b. Net cash provided by non-operating financing activities	(20,000)	(20,000)	(25,000)	(25,000)
C. CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Principal on bonds payable	-	-	-	-
Interest on bonds payable	-	-	-	-
Acquisition of capital assets	-	-	-	-
Receipt of customer contributions	-	-	-	-
Increase in restricted cash deposits	-	-	-	-
a. Net cash used for capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments	4,895	5,000	5,000	5,000
Other	-	-	-	-
d. Net cash used in investing activities	4,895	5,000	5,000	5,000
Net INCREASE/(DECREASE) in cash and cash equivalents	51,687	54,488	48,400	48,400
CASH AND CASH EQUIVALENTS AT JULY 1	280,977	332,664	388,152	387,152
CASH AND CASH EQUIVALENTS AT JUNE 30	332,664	387,152	436,552	435,552

TOWN OF JACKPOT
SCHEDULE F-2, STATEMENT OF CASH FLOWS
FUND: JACKPOT SOLID ENTERPRISE FUND

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

*-Type

- 1-General Obligation Bonds
- 2-General Obligation Revenue Supported Bonds
- 3-General Obligation Assessment Bonds
- 4-Revenue Bonds
- 5-Medium Term Financing

- 6-Medium Term Financing - Lease Purchase
- 7-Capital Leases
- 8-Special Assessment Bonds
- 9-Mortgages
- 10-Other (Specify Type)
- 11-Proposed (Specify Type)

(1) NAME OF BOND OR LOAN FUND:	(2)	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTER- EST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2011	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2012		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Sewer Fund	4	20	900,000	07/01/94	08/15/2014	4.000	212,929	7,944	57,856	65,800
Water Fund	4	20	695,000	6/1/2011	2030	2.500	695,000	17,375	27,207	44,582
Water Fund	4	30	1,850,000	7/6/1905	2014	2.500	1,850,000	41,998	38,410	80,408
* 26-30-11 26 ISSUED - PER DA NOT UNTIL 4/12										
TOTAL - ALL DEBT SERVICE			\$ 3,445,000				\$ 2,757,929	\$ 67,317	\$ 123,473	\$ 190,790

UNINCORPORATED TOWN OF JACKPOT-Budget Year 2011/2012

SCHEDULE C-1 INDEBTEDNESS

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF FERNLEY, NEVADA, a
Nevada municipal corporation,

Appellant,

vs.

THE STATE OF NEVADA ex rel.
DEPARTMENT OF TAXATION;
THE HONORABLE DAN
SCHWARTZ, in his official capacity
as TREASURER OF THE STATE OF
NEVADA; and THE LEGISLATURE
OF THE STATE OF NEVADA,

Respondents.

Electronically Filed
May 20 2015 10:25 a.m.
Tracie K. Lindeman
Clerk of Supreme Court

Supreme Court No.: 66851

District Court Case No.: 12 OC 00168 1B

JOINT APPENDIX

VOLUME 6 PART 1

Filed By:

Joshua J. Hicks, Esq.
Nevada Bar No. 6678
BROWNSTEIN HYATT
FARBER SCHRECK, LLP
50 West Liberty Street, Suite 1030
Reno, Nevada 89501
Telephone: (775) 622-9450
Email: jhicks@bhfs.com

*Attorneys for Appellant City of Fernley,
Nevada*

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
1	Affidavit of Service Taxation	City of Fernley	07/02/12	17
1	Affidavit of Service Treasurer	City of Fernley	06/20/12	13-16
23	Amended Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	10/09/15	4058-4177
7	Answer	State of Nevada/Dept Tax/ Treasurer	02/01/13	1384-1389
7	Answer to Plaintiff's Complaint	Nevada Legislature	01/29/13	1378-1383
23	Case Appeal Statement	City of Fernley	11/07/14	4208-4212
1	Complaint	City of Fernley	06/06/12	1-12
21	Defendant Nevada Legislature's Reply in Support of its Motion for Summary Judgment	Nevada Legislature	07/25/14	3747-3768
21	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs	State of Nevada/Dept Taxation	10/03/14	3863-3928
22	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs (Cont.)	State of Nevada/Dept Taxation	10/03/14	3929-3947
1	Exhibits to Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	104-220
2	Exhibits to Joinder in Motion to Dismiss (Cont.)	Nevada Legislature	08/16/12	221-332
1	Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	62-103
7	Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/06/14	1421-1423
21	Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	09/19/14	3788-3793
21	Motion for Costs	State of Nevada/Dept Taxation	09/19/14	3776-3788
12	Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	City of Fernley	06/18/14	2005-2045
7	Motion for Summary Judgment	City of Fernley	06/13/14	1458-1512
8	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1513-1732
9	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1733-1916
10	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1917-1948
11	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1949-2004
1	Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/03/12	41-58
1	Motion to Intervene	Nevada Legislature	08/03/12	18-40
21	Motion to Retax Costs and Opposition to Motion for Costs	City of Fernley	09/24/14	3794-3845
7	Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/05/14	1414-1420
7	Nevada Department of Taxation and Nevada Treasurer's Reply to Response to Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/23/14	1433-1437
12	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment	State of Nevada/Dept Taxation	07/11/14	2053-2224
13	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	State of Nevada/Dept Taxation	07/11/14	2225-2353

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
23	Notice of Appeal	City of Fernley	11/07/14	4205-4207
22	Notice of Entry of Order	Nevada Legislature	10/08/14	4001-4057
23	Notice of Entry of Order	State of Nevada/Dept	10/17/14	4195-4204
7	Notice of Entry of Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	State of Nevada/Dept Tax/ Treasurer	12/19/12	1364-1370
7	Notice of Entry of Order Granting A Continuance to Complete Discovery	City of Fernley	10/19/12	1344-1350
3	Notice of Entry of Order Granting Nevada Legislature's Motion to Intervene	Nevada Legislature	09/04/12	651-657
7	Notice of Entry of Order on Defendant's Motion for Extensions of Time to File Answer	State of Nevada/Dept Tax/ Treasurer	11/15/12	1354-1360
1	Notice of Non-Opposition to Legislature's Motion to Intervene	State of Nevada/Dept Tax/ Treasurer	08/06/12	59-61
2	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F)	City of Fernley	08/20/12	331-441
3	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F) (Cont.)	City of Fernley	08/20/12	442-625
2	Opposition to Motion to Nevada Legislature's Motion to Intervene	City of Fernley	08/20/12	324-330
13	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2354-2445
14	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2446-2665
15	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2666-2819
16	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2820-2851
17	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2852-2899
4	Opposition to Nevada Legislature's Joinder in Motion to Dismiss	City of Fernley	09/28/12	662-881
5	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	882-1101
6	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	1102-1316
17	Opposition to Nevada Legislature's Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2900-2941
20	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	Nevada Legislature	07/11/14	3586-3582

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
12	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order and Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Tax/ Treasurer	07/11/14	2049-2052
17	Opposition to Plaintiff's Motion for Summary Judgment	Nevada Legislature	07/11/14	2942-3071
18	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3072-3292
19	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3292-3512
20	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3515-3567
7	Order (Converting Motion to Dismiss to Motion for Summary Judgment, Setting Briefing Schedule and Dismissing Treasurer)	First Judicial District Court	06/06/14	1451-1457
22	Order and Judgment	First Judicial District Court	10/06/14	3948-4000
7	Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	First Judicial District Court	12/17/12	1361-1363
7	Order Granting A Continuance to Complete Discovery	First Judicial District Court	10/15/12	1341-1343
7	Order Granting in Part and Denying in Part Petition for Writ of Mandamus	Nevada Supreme Court	01/25/13	1373-1377
23	Order Granting Nevada Department of Taxation's Motion for Costs	First Judicial District Court	10/15/14	4190-4194
3	Order Granting Nevada Legislature's Motion to Intervene	First Judicial District Court	08/30/12	648-650
7	Order on Defendant's Motion for Extensions of Time to File Answer	First Judicial District Court	11/13/12	1351-1353
7	Order Pursuant to Writ of Mandamus	First Judicial District Court	02/22/13	1390-1392
21	Order Vacating Trial	First Judicial District Court	09/03/14	3773-3775
23	Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs	City of Fernley	10/14/14	4178-4189
21	Plaintiff's Objections to Nevada Legislature's Proposed Order and Request to Submit Proposed Order and Judgment	City of Fernley	10/02/14	3846-3862
7	Pretrial Order	First Judicial District Court	10/10/13	1393-1399
7	Reply Concerning Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/27/14	1438-1450
7	Reply in Support of Joinder in Motion to Dismiss	Nevada Legislature	10/08/12	1317-1340
3	Reply in Support of Motion to Intervene	Nevada Legislature	08/24/12	626-635
21	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant Nevada Legislature	City of Fernley	07/25/14	3709-3746

Index to Joint Appendix
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates Stamp Number
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendants Nevada Department of Taxation and Nevada Treasurer	City of Fernley	07/25/14	3674-3708
20	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant's Nevada Department of Taxation and Nevada Treasurer; Plaintiff's Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	City of Fernley	07/25/14	3641-3673
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendant Nevada Legislature	City of Fernley	07/25/14	3606-3640
21	Reply to Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Taxation	08/01/14	3769-3772
3	Reply to Opposition to Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/27/12	636-647
20	Reply to Plaintiff's Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Taxation	07/25/14	3583-3605
7	Response to Nevada Department of Taxation	City of Fernley	05/16/14	1424-1432
7	Second Stipulation and Order Regarding Change of Briefing Schedule	Parties/First Judicial District Court	03/17/14	1406-1409
7	Stipulation and Order for an Extension of Time to File Responses to Discovery Requests; Extend Certain Discovery Deadlines and Extend Time to File Dispositive Motions	Parties/First Judicial District Court	04/11/14	1410-1413
7	Stipulation and Order Regarding Change of Briefing Schedule and Plaintiff's Response to Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	02/19/14	1403-1405
12	Stipulation and Order Regarding Change of Briefing Schedule and Setting Hearing for Oral Argument	Parties/First Judicial District Court	06/25/14	2046-2048
7	Stipulation and Order Regarding Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	10/23/13	1400-1402
3	Stipulation and Order Regarding Joinder to Motion to Dismiss	Parties/First Judicial District Court	09/18/12	658-661
23	Transcript of Hearing	Court Reporter	01/07/15	4213-4267
7	Writ of Mandamus	Nevada Supreme Court	01/25/13	1371-1372

EXHIBIT 7

(15)

TOWN OF TONOPAH

TONOPAH, NEVADA 89049

102 Burro Avenue
P.O. Box 151

Telephone: (775) 482-6336
Fax: (775) 482-3778
TDD: 711

May 19, 2011

RECEIVED

MAY 23 2011

STATE OF NEVADA
DEPARTMENT OF TAXATION

Warner Ambrose
Local Government Division
Department of Taxation
1550 E. College Parkway, Ste. 115
Carson City, NV 89706-7937

Re: Final FY 2011/2012 Budget
Town of Tonopah

Dear Warner:

Enclosed please find two copies of the Town of Tonopah Final Budget for FY 11/12. The Town Board approved this budget at the public hearing held on May 19, 2011. I will provide the proof of publication of the public hearing (page 30 on budget index), as soon as it is received.

A copy of this Budget has been delivered to the Nye County Clerk's Office, Nye County Comptroller's Office and the Clerk for the Tonopah Town Board.

Very truly yours,



Chris Mulkerns
Administrative Supervisor

Town of Tonopah is an equal opportunity provider and employer.

e-mail: townoftonopah@frontiernet.net

Case No. 66851
JA 1103



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

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

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

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

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

RECEIVED

MAY 23 2011

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

STATE OF NEVADA
DEPARTMENT OF TAXATION

herewith submits the (FINAL) budget for the

TOWN OF TONOPAH
fiscal year ending June 30, 2012

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 132,243

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

This budget contains 6 governmental fund types with estimated expenditures of \$ 2,201,219 and 2 proprietary funds with estimated expenses of \$ 1,325,836

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

Christine L. Mulkerns
(Printed Name)
Administrative Supervisor
(Title)

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

Signed

Christine L. Mulkerns

Dated:

5/19/11

Jon Zane, Chairman

Horace Carlyle, Vice Chairman

Javier Gonzalez, Town Clerk

Glenn Hatch, Member

Duane Downing, Member

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2011, 9:00 a.m.

Publication Date May 12, 2011

Place: Tonopah Town Office, 102 Burro Avenue, Tonopah, Nevada, 89049

TOWN OF TONOPAH
2011 – 2012 FISCAL BUDGET INDEX

		Page
I.	<u>INTRODUCTION</u>	
	1 Transmittal Letter – Form 1	1
	2 Index	2
	3 Budget Message	3
II.	<u>SUMMARY FORMS</u>	
	1 Schedule S-2 Statistical Data	4
	2 Schedule S-3 Property Tax Rate Reconciliation	5
	3 Schedule A and Schedule A-1 - Governmental Fund Types, Expendable Trust Fund and Tax Supported Proprietary Fund Types	6-7
	4 Schedule A-2 Proprietary Funds	8
III.	<u>GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</u>	
	1 Schedule B General Fund	9-14
	2 Schedule B Special Revenue Mural Fund - Tonopah	15
	3 Schedule B Special Revenue State Room Tax - Tonopah	16
	4 Schedule B Capital Projects	17
	5 Schedule B Special Capital Projects	18
	6 Schedule B Mining Park Capital Projects	19
	7 Schedule C Debt Service Fund	20-21
IV.	<u>PROPRIETARY FUNDS</u>	
	1 Schedule F-1 Utility Water Fund - Revenues, Expenses and Net Income	22
	2 Schedule F-2 Utility Water Fund - Statement of Cash Flows	23
	3 Schedule F-1 Utility Sewer Fund - Revenues, Expenses and Net Income	24
	4 Schedule F-2 Utility Sewer Fund - Statement of Cash Flows	25
V.	<u>SUPPLEMENTARY INFORMATION</u>	
	1 Schedule C-1 Indebtedness	26
	2 Schedule T Transfer Reconciliation	27-29
	3 Final Budget Proof of Publication [NRS 354.598(3)]	30

TOWN OF TONOPAH
2011 - 2012
FISCAL BUDGET MESSAGE

TOWN OF TONOPAH

The FY 2011-2012 Budget for the Town of Tonopah projects revenues as provided by several governmental agencies.

The Tonopah Town Budget reflects ad valorem tax revenues based a tax rate of 0.5881.

Current population figures are from the Nevada Department of Taxation, which indicates a decrease in the population from 2580 to 2488.

This budget includes the anticipation of an interfund loan transfer to capital projects for interim financing for the convention center project to be repaid upon closing of the revenue bond.

Ending fund balances for all funds are deemed necessary for the operation of those funds in FY 2012 – 2013.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12
General Government	2.5	2.5	2.5
Judicial			
Public Safety			
Public Works	2	2	2
Sanitation			
Health			
Welfare			
Culture and Recreation	4	4.5	4.5
Community Support			
TOTAL GENERAL GOVERNMENT	8.5	9	9
Utilities	6.5	6.5	6.5
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	15	15.5	15.5

POPULATION (AS OF JULY 1)	2628	2580	2488
SOURCE OF POPULATION ESTIMATE*	NV State Demographer	NV State Demographer	NV State Demographer
Assessed Valuation (Secured and Unsecured Only)	31,469,076	31,623,274	29,937,165
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	31,469,076	31,623,274	29,937,165
TAX RATE			
General Fund	0.4781	0.5881	0.5881
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other	0.0963		
TOTAL TAX RATE	0.5744	0.5881	0.5881

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.

TOWN OF TONOPAH
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2011-2012

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.9264	29,937,165	277,338	0.5881	176,060	43,817	132,243
B. PROPERTY TAX Outside Revenue Limitations:	0						
Net Proceeds of Mines							
OTHER APPROVED:							
C. Voter Approved Overrides	0						
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0						
E. Medical Indigent (NRS 428.285)	0						
F. Capital Acquisition (NRS 354.59815)	0						
G. Youth Services Levy (NRS 62.327)	0						
H. Legislative Overrides	0						
I. SCORT Loss NRS 354.59813	0.4058	29,937,165	121,485	0			
J. Other:							
K. Other:							
SUBTOTAL LEGISLATIVE OVERRIDES	0.4058						
A. SUBTOTAL A, C, I	1.3322	29,937,165	398,823	0.5881	176,060	43,817	132,243
L. Debt							
J. TOTAL M AND N	1.3322	29,937,165	398,823	0.5881	176,060	43,817	132,243

TOWN OF TONOPAH
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

**an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula,
please attach an explanation.**

No. 66851
1108

Budget Summary for TOWN OF TONOPAH
(Local Government)

[illegible]

Budget For Fiscal Year Ending June 30, 2012

(Local Government)

ND TYPES: R - Special Revenue
CC - Capital Projects
Case JA D - Debt Service
T - Expendable Trust

clude Debt Service Requirements in this column

Capital Outlay must agree with CIP.

Budget For Fiscal Year Ending June 30, 2012

Budget Summary for TOWN OF TONOPAH
(Local Government)

[illegible]

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

Include Depreciation

56851
111

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	\$ 179,093	\$ 151,736	\$ 132,243	\$ 132,243
Room Tax	\$ 276,122	\$ 220,000	\$ 220,000	\$ 220,000
Subtotal	\$ 455,215	\$ 371,736	\$ 352,243	\$ 352,243
Licenses and Permits				
Business Licenses	\$ 16,741	\$ 16,000	\$ 16,000	\$ 16,000
Subtotal	\$ 16,741	\$ 16,000	\$ 16,000	\$ 16,000
Intergovernmental Revenue				
Consolidated Tax	\$ 264,673	\$ 210,000	\$ 210,000	\$ 210,000
County Liquor Tax	\$ 1,760	\$ 1,800	\$ 1,800	\$ 1,800
County Gaming Tax	\$ 16,943	\$ 17,000	\$ 17,000	\$ 17,000
Grants	\$ -	\$ -	\$ -	\$ -
Gas Tax .0175	\$ 5,414	\$ 6,210	\$ 8,590	\$ 8,308
Subtotal	\$ 288,790	\$ 235,010	\$ 237,390	\$ 237,108
Charges for Service				
Rescue Runs	\$ 245	\$ 400	\$ 400	\$ 400
Pool Fees	\$ 6,914	\$ 7,000	\$ 7,000	\$ 7,000
Fairground Rentals	\$ 180	\$ 450	\$ 450	\$ 450
Convention Center Rentals	\$ 14,569	\$ 10,000	\$ 5,000	\$ 5,000
Sports Complex Fees	\$ 2,489	\$ 1,300	\$ 1,300	\$ 1,300
Subtotal	\$ 24,397	\$ 19,150	\$ 14,150	\$ 14,150
Fines and Forfeits				
Fines and Forfeits	\$ 20,844	\$ 22,500	\$ 20,000	\$ 20,000
Subtotal	\$ 20,844	\$ 22,500	\$ 20,000	\$ 20,000
Miscellaneous				
Interest	\$ 47,379	\$ 12,000	\$ 12,000	\$ 12,000
Mining Park Donations	\$ 6,038	\$ 3,500	\$ 3,500	\$ 3,500
Miscellaneous	\$ 11,406	\$ 2,000	\$ 2,000	\$ 2,000
Subtotal	\$ 64,823	\$ 17,500	\$ 17,500	\$ 17,500
TOTAL	\$ 870,810	\$ 681,896	\$ 657,283	\$ 657,001

TOWN OF TONOPAH
(Local Government)
SCHEDULE B - GENERAL FUND

TOWN OF TONOPAH
(Local Government)
SCHEDULE B - GENERAL FUND

Page: 11
Case No. 66851
Form 10
JA 12/8/2010 114

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION				
MINING PARK				
Salaries and Wages	\$ 62,955	\$ 60,000	\$ 45,093	\$ 45,093
Employee Benefits	\$ 30,476	\$ 31,886	\$ 19,815	\$ 19,815
Services, Supplies & Other	\$ 13,874	\$ 18,808	\$ 20,088	\$ 20,088
Capital Outlay	\$ -	\$ -		
Subtotal	\$ 107,305	\$ 110,694	\$ 84,996	\$ 84,996
CONVENTION CENTER				
Salaries and Wages	\$ 33,984	\$ 33,954	\$ 34,705	\$ 34,705
Employee Benefits	\$ 21,441	\$ 26,091	\$ 27,264	\$ 27,264
Services, Supplies & Other	\$ 44,489	\$ 55,225	\$ 58,555	\$ 58,555
Capital Outlay	\$ 2,776	\$ -		
Subtotal	\$ 102,690	\$ 115,270	\$ 120,524	\$ 120,524
PARKS				
Services, Supplies & Other	\$ 29,241	\$ 37,320	\$ 37,345	\$ 37,345
Subtotal	\$ 29,241	\$ 37,320	\$ 37,345	\$ 37,345
POOL				
Salaries and Wages	\$ 16,149	\$ 17,000	\$ 17,000	\$ 17,000
Employee Benefits	\$ 5,244	\$ 1,585	\$ 3,876	\$ 3,876
Services, Supplies & Other	\$ 9,228	\$ 17,750	\$ 17,800	\$ 17,800
Capital Outlay	\$ -	\$ -		
Subtotal	\$ 30,621	\$ 36,335	\$ 38,676	\$ 38,676
FUNCTION SUBTOTAL	\$ 269,857	\$ 299,619	\$ 281,541	\$ 281,541

TOWN OF TONOPAH
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Cultural and Recreation

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION CONTINUED:				
FAIRGROUNDS				
Services, Supplies & Other	\$ 1,589	\$ 4,765	\$ 4,800	\$ 4,800
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,589	\$ 4,765	\$ 4,800	\$ 4,800
BALL FIELDS				
Services, Supplies & Other	\$ 22,824	\$ 31,260	\$ 31,295	\$ 31,295
Subtotal	\$ 22,824	\$ 31,260	\$ 31,295	\$ 31,295
FUNCTION SUBTOTAL	\$ 24,413	\$ 36,025	\$ 36,095	\$ 36,095
CULTURE & RECREATION SUMMARY				
Salaries and Wages	\$ 113,088	\$ 110,954	96,798	96,798
Employee Benefits	\$ 57,161	\$ 59,562	50,955	50,955
Services, Supplies & Other	\$ 121,245	\$ 165,128	169,883	169,883
Capital Outlay	\$ 2,776	\$ -	-	-
Total Culture & Recreation:	\$ 294,270	\$ 335,644	\$ 317,636	\$ 317,636
FUNCTION SUBTOTAL	\$ 294,270	\$ 335,644	\$ 317,636	\$ 317,636

TOWN OF TONOPAH
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Cultural and Recreation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
Interest	\$ 621	\$ 500	\$ 500	\$ 500
Donations	\$ -			
Subtotal	\$ 621	\$ 500	\$ 500	\$ 500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	\$ 17,602	\$ 18,223	\$ 18,723	\$ 18,723
TOTAL BEGINNING FUND BALANCE	\$ 17,602	\$ 18,223	\$ 18,723	\$ 18,723
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	\$ 18,223	\$ 18,723	\$ 19,223	\$ 19,223
EXPENDITURES				
Capital Projects	\$ -	\$ -	\$ 19,223	\$ 19,223
Subtotal	\$ -			
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	\$ 18,223	\$ 18,723	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 18,223	\$ 18,723	\$ -	\$ -
TOTAL COMMITMENTS & FUND BALANCE	\$ 18,223	\$ 18,723	\$ 19,223	\$ 19,223

TOWN OF TONOPAH
(Local Government)

SCHEDULE B SPECIAL REVENUE FUND

FUND MURAL FUND TONOPAH

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
Room Tax	\$ 22,141	\$ 20,000	\$ 20,000	\$ 20,000
Interest	\$ 3,551	\$ -	\$ -	\$ -
Subtotal	\$ 25,692	\$ 20,000	\$ 20,000	\$ 20,000
OTHER FINANCING SOURCES:				
Operating Transfers in (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	\$ 94,923	\$ 107,772	\$ 92,272	\$ 92,272
TOTAL BEGINNING FUND BALANCE	\$ 94,923	\$ 107,772	\$ 92,272	\$ 92,272
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	\$ 120,615	\$ 127,772	\$ 112,272	\$ 112,272
EXPENDITURES				
Services and Supplies	\$ 12,843	\$ 35,500	\$ 112,272	\$ 112,272
Subtotal	\$ 12,843	\$ 35,500	\$ 112,272	\$ 112,272
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	\$ 107,772	\$ 92,272	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 107,772	\$ 92,272	\$ -	\$ -
TOTAL COMMITMENTS & FUND BALANCE	\$ 120,615	\$ 127,772	\$ 112,272	\$ 112,272

TOWN OF TONOPAH
(Local Government)

SCHEDULE B **SPECIAL REVENUE FUND**

FUND **ROOM TAX**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
Rescue Runs	\$ 978	\$ 4,000	\$ 1,000	\$ 1,000
Interest	\$ 400	\$ -	\$ 300	\$ 300
Reader Board fees			\$ 100	\$ 100
Subtotal	\$ 1,378	\$ 4,000	\$ 1,400	\$ 1,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)			\$ 725,000	\$ 725,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	\$ 19,281	\$ 10,734	\$ 14,734	\$ 14,734
TOTAL BEGINNING FUND BALANCE	\$ 19,281	\$ 10,734	\$ 14,734	\$ 14,734
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	\$ 20,659	\$ 14,734	\$ 741,134	\$ 741,134
EXPENDITURES				
Capital Projects	\$ 9,925	-	\$ 741,134	\$ 741,134
Subtotal	\$ 9,925	-	\$ 741,134	\$ 741,134
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	\$ 10,734	\$ 14,734	-	-
TOTAL ENDING FUND BALANCE	\$ 10,734	\$ 14,734	\$ -	\$ -
TOTAL COMMITMENTS & FUND BALANCE	\$ 20,659	\$ 14,734	\$ 741,134	\$ 741,134

TOWN OF TONOPAH
(Local Government)

SCHEDULE B CAPITAL PROJECTS

FUND

CAPITAL PROJECTS

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental	\$ 31,831	\$ 35,000	\$ 35,000	\$ 35,000
Interest	\$ 9,213			
Subtotal	\$ 41,044	\$ 35,000	\$ 35,000	\$ 35,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	\$ 238,049	\$ 214,093	\$ 214,093	\$ 214,093
TOTAL BEGINNING FUND BALANCE	\$ 238,049	\$ 214,093	\$ 214,093	\$ 214,093
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	\$ 279,093	\$ 249,093	\$ 249,093	\$ 249,093
EXPENDITURES				
Capital Projects	\$ 65,000	\$ 35,000	\$ 249,093	\$ 249,093
Subtotal	\$ 65,000	\$ 35,000	\$ 249,093	\$ 249,093
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	\$ 214,093	\$ 214,093	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 214,093	\$ 214,093	\$ -	\$ -
TOTAL COMMITMENTS & FUND BALANCE	\$ 279,093	\$ 249,093	\$ 249,093	\$ 249,093

TOWN OF TONOPAH

(Local Government)

SCHEDULE B CAPITAL PROJECTS

FUND **Special Capital Projects**

Page: 18

Form 14

12/8/2010

Case No. 66851

JA 1121

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
Interest	\$ 1,248	\$ -	\$ 500	\$ 500
Subtotal	\$ 1,248	\$ -	\$ 500	\$ 500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	\$ 35,432	\$ 36,680	\$ 31,680	\$ 31,680
TOTAL BEGINNING FUND BALANCE	\$ 35,432	\$ 36,680	\$ 31,680	\$ 31,680
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	\$ 36,680	\$ 36,680	\$ 32,180	\$ 32,180
EXPENDITURES				
Capital Projects	\$ -	\$ 5,000	\$ 32,180	\$ 32,180
Subtotal	\$ -	\$ 5,000	\$ 32,180	\$ 32,180
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	\$ 36,680	\$ 31,680	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 36,680	\$ 31,680	\$ -	\$ -
TOTAL COMMITMENTS & FUND BALANCE	\$ 36,680	\$ 36,680	\$ 32,180	\$ 32,180

TOWN OF TONOPAH
(Local Government)

SCHEDULE B: **CAPITAL PROJECTS**

FUND **Mining Park Capital Projects**

[illegible]

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES.

EXPENDITURES AND RESERVES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
Type:				
Principal			\$ 5,000	\$ 5,000
Interest			\$ 83,470	\$ 83,470
Fiscal Agent Charges				
Reserves - increase or (decrease)			\$ 9,830	\$ 9,830
Other (Specify)				
Subtotal			\$ 98,300	\$ 98,300
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE			\$ 98,300	\$ 98,300

TOWN OF TONOPAH
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
Charges for Water Service	\$ 552,383	\$ 496,500	\$ 500,000	\$ 500,000	
Total Operating Revenue	\$ 552,383	\$ 496,500	\$ 500,000	\$ 500,000	
OPERATING EXPENSE					
Administration	\$ 46,622	\$ 44,074	\$ 47,694	\$ 47,694	
General Operations	\$ 209,558	\$ 230,013	\$ 242,352	\$ 242,352	
Water Operations	\$ 150,592	\$ 158,300	\$ 194,680	\$ 194,680	
Depreciation/Amortization	\$ 254,245	\$ 225,000	\$ 220,000	\$ 220,000	
Total Operating Expense	\$ 661,017	\$ 657,387	\$ 704,726	\$ 704,726	
Operating Income or (Loss)	\$ (108,634)	\$ (160,887)	\$ (204,726)	\$ (204,726)	
NONOPERATING REVENUES					
Interest Earned	\$ 25,578	\$ 23,000	\$ 23,000	\$ 23,000	
Miscellaneous	\$ 14,230	\$ 10,000	\$ 10,000	\$ 10,000	
Surcharge	\$ 75,011	\$ 102,900	\$ 140,400	\$ 140,400	
Contract Services	\$ 98,147	\$ -	\$ -	\$ -	
Total Nonoperating Revenues	\$ 212,966	\$ 135,900	\$ 173,400	\$ 173,400	
NONOPERATING EXPENSES					
Interest Expense	\$ 20,455	\$ 19,450	\$ 19,169	\$ 19,169	
Total Nonoperating Expenses	\$ 20,455	\$ 19,450	\$ 19,169	\$ 19,169	
Net Income before Operating Transfers					
Operating Transfers (Schedule T)					
In					
Out					
Net Operating Transfers					
NET INCOME	\$ 83,877	\$ (44,437)	\$ (50,495)	\$ (50,495)	

TOWN OF TONOPAH
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: UTILITY WATER FUND

Page: 22
Form 19
12/8/2010

Case No. 66851
JA 1125

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
WATER REVENUE	\$ 549,696	\$ 496,500	\$ 500,000		\$ 500,000
Expenditure					
Employee and Benefits	\$ 201,989	\$ 224,737	\$ 235,496		\$ 235,496
Services and Supplies	\$ 189,991	\$ 207,650	\$ 249,230		\$ 249,230
a. Net cash provided by (or used for) operating activities	\$ 157,716	\$ 64,113	\$ 15,274		\$ 15,274
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Other Revenue: Miscellaneous	\$ 14,230	\$ 10,000	\$ 10,000		\$ 10,000
Surcharge	\$ 75,011	\$ 102,900	\$ 140,400		\$ 140,400
Contract Services	\$ 98,147	\$ -	\$ -		\$ -
b. Net cash provided by (or used for) noncapital financing activities	\$ 187,388	\$ 112,900	\$ 150,400		\$ 150,400
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Principal Paid	\$ 6,376	\$ 6,498	\$ 6,779		\$ 6,779
Interest Paid	\$ 20,455	\$ 19,450	\$ 19,169		\$ 19,169
Capital Projects	\$ 150,838	\$ 219,400	\$ 173,000		\$ 173,000
c. Net cash provided by (or used for) capital and related financing activities	\$ 177,669	\$ 245,348	\$ 198,948		\$ 198,948
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest Income	\$ 26,667	\$ 23,000	\$ 23,000		\$ 23,000
d. Net cash provided by (or used in) investing activities	\$ 26,667	\$ 23,000	\$ 23,000		\$ 23,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ 194,102	\$ (45,335)	\$ (10,274)		\$ (10,274)
CASH AND CASH EQUIVALENTS AT July 1, 2009	\$ 664,573	\$ 858,675	\$ 813,340		\$ 813,340
CASH AND CASH EQUIVALENTS AT JUNE 30, 2010	\$ 858,675	\$ 813,340	\$ 803,066		\$ 803,066

TOWN OF TONOPAH
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: UTILITY WATER

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Sewer Service	\$ 430,140	\$ 417,000	\$ 442,090	\$ 442,090
Total Operating Revenue	\$ 430,140	\$ 417,000	\$ 442,090	\$ 442,090
OPERATING EXPENSE				
Administration	\$ 109,401	\$ 125,130	\$ 158,347	\$ 158,347
General Operation	\$ 122,975	\$ 137,744	\$ 193,565	\$ 193,565
Sewer Operation	\$ 21,164	\$ 25,500	\$ 25,700	\$ 25,700
Depreciation/Amortization	\$ 215,940	\$ 210,000	\$ 200,000	\$ 200,000
Total Operating Expense	\$ 469,480	\$ 498,374	\$ 577,612	\$ 577,612
Operating Income or (Loss)	\$ (39,340)	\$ (81,374)	\$ (135,522)	\$ (135,522)
NONOPERATING REVENUES				
Interest	\$ 18,389	\$ 4,500	\$ 10,000	\$ 10,000
Capital Projects	\$ 12,075	\$ 12,000	\$ 12,000	\$ 12,000
Debt Service	\$ 31,026	\$ 34,000	\$ 34,000	\$ 34,000
Total Nonoperating Revenues	\$ 61,490	\$ 50,500	\$ 56,000	\$ 56,000
NONOPERATING EXPENSES				
Interest Expense	\$ 23,999	\$ 24,616	\$ 24,329	\$ 24,329
Total Nonoperating Expenses	\$ 23,999	\$ 24,616	\$ 24,329	\$ 24,329
Net Income before Operating Transfers				
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME	\$ (1,849)	\$ (55,490)	\$ (103,851)	\$ (103,851)

TOWN OF TONOPAH
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: Utility Sewer Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/12		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
SEWER REVENUE	\$ 411,251	\$ 417,000	\$ 442,090		\$ 442,090
Expenditure					
Employee and Benefits	\$ 178,805	\$ 210,774	\$ 270,092		\$ 270,092
Services and Supplies	\$ 50,388	\$ 77,600	\$ 107,520		\$ 107,520
a. Net cash provided by (or used for) operating activities	\$ 182,060	\$ 128,626	\$ 64,478		\$ 64,478
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Other Revenue: Grants	\$ -	\$ -	\$ -		\$ -
Capital Project Fees	\$ 12,075	\$ 12,000	\$ 12,000		\$ 12,000
Debt Services	\$ 31,026	\$ 34,000	\$ 34,000		\$ 34,000
b. Net cash provided by (or used for) noncapital financing activities	\$ 43,101	\$ 46,000	\$ 46,000		\$ 46,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Principal Paid	\$ 6,366	\$ 6,631	\$ 6,919		\$ 6,919
Interest Paid	\$ 23,999	\$ 24,616	\$ 24,329		\$ 24,329
Purchase of Capital Assets	\$ 1,475	\$ 25,943	\$ 31,500		\$ 31,500
c. Net cash provided by (or used for) capital and related financing activities	\$ 31,840	\$ 57,190	\$ 62,748		\$ 62,748
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest Income	\$ 18,636	\$ 4,500	\$ 10,000		\$ 10,000
d. Net cash provided by (or used in) investing activities	\$ 18,636	\$ 4,500	\$ 10,000		\$ 10,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ 211,957	\$ 121,936	\$ 57,730		\$ 57,730
CASH AND CASH EQUIVALENTS AT July 1, 2009	\$ 411,284	\$ 623,241	\$ 745,177		\$ 745,177
CASH AND CASH EQUIVALENTS AT JUNE 30, 2010	\$ 623,241	\$ 745,177	\$ 802,907		\$ 802,907

TOWN OF TONOPAH
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: UTILITY-SEWER

**GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS**

5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 2011-2012

Local Government)

1129

[illegible]

TOWN OF TONOPAH
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			\$ 725,000			\$ 725,000

TOWN OF TONOPAH
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

EXHIBIT 8



City of Elko
City Hall

1751 College Avenue
Elko, Nevada 89801
Phone: 775-777-7110
Fax: 775-777-7119

May 27, 2011

Nevada Department of Taxation
Attn: Warner Ambrose, Budget Analyst
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

RECEIVED

MAY 31 2011

**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Re: Final Budget

Dear Warner:

Enclosed please find enclosed two (2) copies of the City of Elko's Final Budget. Additionally, the proof of publication for the public hearing is enclosed.

If you require any additional information or have any questions, please don't hesitate to contact me at (775) 777-7140 or by email at dstout@ci.elko.nv.us.

Sincerely,

Dawn Stout
Administrative Services Director

Enclosures

ELKO DAILY FREE PRESS

www.elkodaily.com

3720 Idaho Street • Elko, Nevada 89801

Affidavit of Publication

PUBLIC HEARING NOTICE

CITY OF ELKO

TENTATIVE BUDGET

2011/2012 FISCAL YEAR

The City of Elko City Council shall hold a public hearing on May 17, 2011 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: Dawn Stout, Administrative
Services Director

May 9

I, Dorothy Vance, business manager of the Elko Daily Free Press, published daily at Elko, Nevada, do solemnly swear that a copy of 2011/2012 FISCAL YEAR as per clipping attached, was published May 9, 2011, in the regular and entire issue of said newspaper, with general circulation of Elko and Lander counties, and not in any supplement thereof for one week in the issue dated May 9, 2011.

RECEIVED

MAY 31 2011

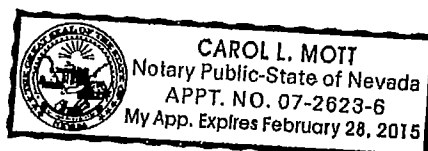
STATE OF NEVADA
DEPARTMENT OF TAXATION

Dorothy Vance
Business Manager.

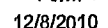
Subscribed and sworn to before me, on May 9
2011.

Carol L. Mott

Notary Public:



Case No. 66851
JA 1135



CITY OF ELKO
2011/2012 Final Budget

The 2011/2012 fiscal year budget for the City of Elko includes a tax rate of .9200, a total of 0.8715 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 an 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 expected to decrease 2.2% from our estimate for 2011. Property tax revenue is expected to decrease 1.0%, licenses and permits are expected to increase 0.7%, intergovernmental revenue is expected to decrease 3.5%, and charges for services are expected to increase 3.6%. The City Council took action to increase some fees that hadn't been changed in almost twenty years which has resulted in a slight increase in those revenues. The tax abatement that was enacted by the Legislature in 2005 has an impact to the general fund for fiscal year 2011/12 of approximately \$66,575. The consolidated tax revenues are estimated to be down 3.5% for fiscal year 2011/2012. The consolidated tax revenues are the largest single source of general fund revenue comprising 61.0% of 2011 revenues and 60.2% of 2012 revenues.

General fund expenditures are projected to decrease 1.1% from estimated fiscal year 2010/11 or approximately \$166,182. The total general fund expenditures are projected to be \$15.4 million in fiscal year 2012. Salaries and benefits comprise 77.8% of total general fund expenses; services and supplies are the remaining 22.2% of general fund expenses.

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

The City has established a reserve fund balance in the recreation fund in the amount of \$147,000 which equates to one year's payment of the California Trails Interpretive Center Bond. In addition, the debt service fund has a reserved fund balance in the amount of \$404,595 to start building a one year reserve for the 2010 street bond payment.

2011/2012 Final Budget Index

Schedule #	Description	Page No.
	Transmittal Letter	1
	Budget Message	2
	Index	3
S - 1	Budget Summary	4 - 5
S - 2	Full Time Equivalent Employees by Fund	6
S - 3	Ad Valorem Tax Rate and Revenue Reconciliation	7
A	Estimated Revenues and Other Resources	8
A - 1	Estimated Expenditures and Other Financing Uses	9
A - 2	Proprietary and Internal Service Trust Funds	10
B	Revenues - General Fund	11 - 13
B	Expenditures - General Fund - General Government Function	14
B	Expenditures - General Fund - General Judicial Function	15
B	Expenditures - General Fund - Public Safety Function	16
B	Expenditures - General Fund - Public Works Function	17
B	Expenditures - General Fund - Health Function	18
B	Expenditures - General Fund - Recreation Function	19
B	Expenditures - General Fund - Community Support	20
B	Expenditures - General Fund Summary	21
B	Revenues and Expenditures - Recreation Fund	22
B	Revenues and Expenditures - Youth Recreation Fund	23
B	Revenues and Expenditures - Muni Court Admin. Assessment Fund	24
B	Revenues and Expenditures - Narcotics Task Force Grant Fund	25
B	Revenues and Expenditures - Revenue Stabilization Fund	26
B	Revenues and Expenditures - Capital Construction Fund	27
B	Revenues and Expenditures - Elko Redevelopment Agency	28
B	Revenues and Expenditures - Facility Reserve Fund	29
B	Revenues and Expenditures - Ad Valorem Projects Fund	30
B	Revenues and Expenditures - Public Improvement Development Fund	31
B	Revenues and Expenditures - Capital Equipment Reserve Fund	32
C	Debt Service - Debt Paid by Operating Resources	33
C	Debt Service - Debt Paid by Ad Valorem Taxes	34
F - 1	Revenues/Expenses/Net Income - Water Fund	35
F - 2	Statement of Cash Flows - Water Fund	36
F - 1	Revenues/Expenses/Net Income - Sewer Fund	37
F - 2	Statement of Cash Flows - Sewer Fund	38
F - 1	Revenues/Expenses/Net Income - Landfill Fund	39
F - 2	Statement of Cash Flows - Landfill Fund	40
F - 1	Revenues/Expenses/Net Income - Airport Fund	41
F - 2	Statement of Cash Flows - Airport Fund	42
F - 1	Revenues/Expenses/Net Income - Golf Fund	43
F - 2	Statement of Cash Flows - Golf Fund	44
F - 1 & 2	Rev/Exp/Net Income/Stmnt of Cash Flows - Health Insurance Fund	45
C - 1	Indebtedness	46
T	Reconciliation of Transfers	47

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 6/30/2010	ESTIMATED CURRENT YEAR 6/30/2011	BUDGET YEAR 6/30/2012	PROPRIETARY FUNDS BUDGET YEAR 6/30/2012	
Property Taxes	3,439,276	3,458,520	3,454,164		3,454,164
Other Taxes	2,543,611	3,018,420	2,785,904		2,785,904
Licenses and Permits	1,491,501	1,780,666	1,792,466		1,792,466
Intergovernmental Resources	10,743,419	11,977,157	11,053,453		11,053,453
Charges for Services	765,211	925,625	957,695	8,619,962	9,577,657
Fines and Forfeitures	199,207	189,100	189,100		189,100
Miscellaneous	161,557	151,742	138,742	4,253,608	4,392,350
TOTAL REVENUES	19,343,782	21,501,230	20,371,524	12,873,570	33,245,094
EXPENDITURES - EXPENSES					
General Government					
Judicial	2,173,710	2,142,133	2,045,552		2,045,552
Public Safety	388,188	365,000	489,312		489,312
Public Works	8,807,518	8,571,106	8,695,487		8,695,487
Health Welfare	4,401,657	5,051,665	16,206,239		16,206,239
Culture and Recreation	556,577	521,900	601,452		601,452
Community Support	3,097,360	2,863,199	3,720,023		3,720,023
Contingencies	32,000	23,000	23,500		23,500
Utility Enterprises	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	231,496		231,496
Hospitals	-			8,919,886	8,919,886
Transit Systems	-				-
Airports	-				-
Other Enterprises - Golf	-				-
Debt Service: Principal Retirement	-			3,227,790	3,227,790
Interest Cost	336,500	75,000	465,000	644,011	644,011
	78,186	244,966	422,324	xxxxxxxxxxxxxxxxxxxx	465,000
TOTAL EXPENDITURES - EXPENSES	19,871,696	19,857,969	32,900,385	12,963,792	45,864,177
Excess of Revenues over (under)					
Expenditures - Expenses	(527,914)	1,643,261	(12,528,861)	(90,222)	(12,619,083)

City of Elko

Budget Summary for CITY OF ELKO
Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 6/30/2010	ESTIMATED CURRENT YEAR 6/30/2011	BUDGET YEAR 6/30/2012	PROPRIETARY FUNDS BUDGET YEAR 6/30/2012	(MEMO ONLY) COLUMNS 3 + 4
REVENUES					
OTHER FINANCING SOURCES (USES)					
Proceeds of Long-term Debt					
Capital Leases	-	10,497,402			
Sales of General Fixed Assets	-	-			
Short Term Financing	-				
Operating Transfers in					
Operating Transfers (out)	583,940 (1,213,966)	1,760,695 (2,139,287)	595,549 (973,141)	377,592 -	973,141 (973,141)
TOTAL OTHER FINANCING SOURCES (USES)	(630,026)	10,118,810	(377,592)	377,592	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(1,157,940)	11,762,071	(12,906,453)	287,370	(12,619,083)
FUND BALANCE JULY 1, BEGINNING OF YEAR					
Reserved					
Unreserved	147,000 5,264,458	147,000 4,106,518	147,000 15,868,589	xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx
TOTAL BEGINNING FUND BALANCE				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Prior Period Adjustments	5,411,458	4,253,518	16,015,589	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers	-	-		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
FUND BALANCE JUNE 30, END OF YEAR					
Reserved				xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Unreserved	147,000 4,106,518	147,000 15,868,589	551,648 2,557,488	xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx
TOTAL ENDING FUND BALANCE	4,253,518	16,015,589	3,109,136	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	BUDGET YEAR ENDING 6/30/2012
General Government	21.5	20.5	21.5
Judicial			
Public Safety	67.25	69	69
Public Works	29.5	28.5	29.5
Sanitation	6	6	7
Health	7.5	6.5	7.5
Welfare			
Culture and Recreation	24.5	24.5	24.5
Community Support			
TOTAL GENERAL GOVERNMENT	156.25	155	159
Utilities	16	16	16
Hospitals			
Transit Systems			
Airports	5	5	5
Other			
TOTAL	21	21	21
Total FTE's	177.25	176	180

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	18,424 <i>NO SOURCE LISTED</i>	18,428	18,842
Assessed Valuation (Secured and Unsecured Only)	389,087,268	390,874,792	386,249,054
Net Proceeds of Mines	22,446	47,000	60,000
TOTAL ASSESSED VALUE	389,109,714	390,921,792	386,309,054
TAX RATE			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Projects Funds	0.2852	0.3052	0.2352
Debt Service Funds	0.0200		0.0700
Enterprise Funds			
Other			
TOTAL TAX RATE	0.9200	0.9200	0.9200

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	1.7915	386,249,054	6,919,652	0.8500	3,283,117	92,026	3,191,091
B Property Tax Outside Revenue Limitations: Net Proceeds of Mines	1.7915	60,000	1,075	0.9200	552	323	229
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)	1.7915	386,309,054	6,920,727	0.8500	3,283,669	92,350	3,191,319
N Debt	-	386,309,054	-	0.0700	270,416	7,572	262,845
O Total M and N	1.7915	386,309,054	6,920,727	0.9200	3,554,086	99,922	3,454,164

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, 2012

Budget Summary for the CITY OF ELKO									
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	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	1,941,146	9,056,018	2,308,256	0.6148	3,674,204	-	223,508	17,203,132	
Youth Recreation	788,136				2,472,257	-	-	3,260,393	
Municipal Court Admin. Assessment	83,770				188,000	-	12,417	284,187	
Narcotics Task Force Grant	87,812				15,000	-	-	102,812	
Revenue Stabilization	247				159,950	-	-	160,197	
Capital Construction	825,047				1,000	-	-	879,511	
Elko Redevelopment Agency	10,764,583		582,716	0.1552	2,500	-	53,464	11,349,799	
Facility Reserve	243,389				123,108	-	-	366,497	
Ad Valorem Capital Projects	-				-	-	80,196	80,196	
Public Improvement Development	507,320				198,439	-	-	705,759	
Capital Equipment Reserve	16,473				1,100	-	-	17,573	
	409,235	482,387	300,369	0.0800	8,500	-	80,196	1,280,687	
Debt Service									
Subtotal Governmental Fund Types, Expendable Trust Funds	348,431		262,823	0.0700	534,897		145,768	1,291,919	
PROPRIETARY FUNDS	16,015,589	9,538,405	3,454,164	0.9200	7,378,955	-	595,549	36,982,662	
Water Enterprise	xxxxxxxxxx								
Sewer Enterprise	xxxxxxxxxx								
Landfill Enterprise	xxxxxxxxxx								
Health Insurance	xxxxxxxxxx								
Airport Enterprise	xxxxxxxxxx								
Golf Enterprise	xxxxxxxxxx								
SUBTOTAL PROPRIETARY FUNDS	xxxxxxxxxx								
TOTAL ALL FUNDS	xxxxxxxxxx	9,538,405	3,454,164	0.9200	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	16,015,589				7,378,955				
	143,531								

Budget for Fiscal Year Ending June 30, 2012

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS

R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

*** Capital Outlay must agree with CIP

City of Elko

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2012

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	3,179,625	2,998,282	275,000	-	-	-	456,343
Sewer	E	2,279,370	4,455,853	3,276,208	6,500	-	-	1,093,225
Landfill	E	1,578,758	1,465,751	4,000	-	-	-	117,007
Health Insurance	I	-	-	-	-	-	-	-
Airport	E	975,859	3,227,790	698,350	165,605	330,605	-	(1,388,581)
Golf	E	606,350	644,011	50	-	46,987	-	9,376
TOTAL		8,619,962	12,791,687	4,253,608	172,105	377,592	-	287,370

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

** Including Depreciation

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 6/30/2010	ESTIMATED CURRENT YEAR ENDING 6/30/2011	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	2,239,938	2,332,259	2,308,256	2,308,256
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	333,357	421,500	421,500	421,500
Liquor License	59,370	73,500	73,500	73,500
Gaming License	99,029	106,400	106,400	106,400
Total Business License	491,756	601,400	601,400	601,400
<u>Other Licenses:</u>				
Dog Licenses	3,545	4,050	4,050	4,050
Bicycle Licenses	10	16	16	16
Total Other Licenses	3,555	4,066	4,066	4,066
<u>Franchise Fees:</u>				
Television	112,526	108,200	104,000	104,000
Natural Gas	220,543	200,000	200,000	200,000
Electricity	409,517	400,000	400,000	400,000
Geothermal	1,276	5,000	5,000	5,000
Water and Sewer	-	188,000	205,000	205,000
Telephone	52,780	49,000	48,000	48,000
Total Franchise Fees	796,642	950,200	962,000	962,000
<u>Permits:</u>				
Building Permits	199,548	225,000	225,000	225,000
Other Permits				
Total Permits	199,548	225,000	225,000	225,000
TOTAL LICENSES AND PERMITS	1,491,501	1,780,666	1,792,466	1,792,466
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Juvenile Task Force Grant	84,571	80,000	80,000	80,000
Law Enforcement Grants	153,177	25,000	25,000	25,000
Other Grants	-	-	-	-
Total Grants	237,748	105,000	105,000	105,000
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	104,532	119,150	108,898	108,898
Fuel Tax - 1.75	139,568	157,230	143,898	143,898
Fuel Tax - 2.35	239,700	252,061	252,258	252,258
Total Fuel Taxes	483,800	528,441	505,054	505,054
<u>Consolidated Revenue:</u>				
Cigarette Tax	83,435	81,950	80,708	80,708
Liquor Tax	21,757	22,550	22,521	22,521
Sales Tax	7,389,965	7,969,404	7,595,045	7,595,045
Government Services Tax	1,292,726	1,234,250	1,284,059	1,284,059
RPTT	72,109	76,400	73,685	73,685
Total Consolidated Revenue	8,859,992	9,384,554	9,056,018	9,056,018

Case No. 66851
JA 1146

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE: (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	141,208	130,000	130,000	130,000
Total County Shared Revenues	141,208	130,000	130,000	130,000
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	11,805	10,000	10,000	10,000
LEO Reimbursements	55,647	56,104	55,647	55,647
Workers Compensation Refunds	4,205	4,565		
Narcotics Seizure Revenue	73,967	-		
Total Other Intergov'tal Revenue	145,624	70,669	65,647	65,647
TOTAL INTERGOVERNMENTAL REV	9,868,372	10,218,664	9,861,719	9,861,719
CHARGES FOR SERVICES:				
<u>Community Development Fees:</u>				
Other Fees	-	500	500	500
Zoning Fees	7,760	12,000	12,000	12,000
Plan Check Fees	121,493	100,000	100,000	100,000
Total Community Development Fees	129,253	112,500	112,500	112,500
<u>Public Works Fees:</u>				
Street Lighting Fees	228,403	230,500	230,500	230,500
Storm Water Management Fee	-	80,930	108,000	108,000
Total Public Works Fees	228,403	311,430	338,500	338,500
<u>Public Safety Fees:</u>				
Fingerprinting Fees	7,060	12,650	12,650	12,650
Other Fees	32,842	97,500	98,110	98,110
Total Public Safety Fees	39,902	110,150	110,760	110,760
<u>Recreation Fees:</u>				
Park Concession Fees	1,010	500	500	500
Park Use Fees	11,508	19,500	19,500	19,500
Swimming Pool Fees	100,462	100,970	100,360	100,360
Total Recreation Fees	112,980	120,970	120,360	120,360
<u>Health Fees:</u>				
Animal Shelter Fees	44,163	70,875	70,875	70,875
Cemetery Sales	8,625	7,200	7,200	7,200
Grave Openings	9,205	14,000	14,000	14,000
Cemetery Summer Care	2,500	2,500	2,500	2,500
Total Health Fees	64,493	94,575	94,575	94,575
TOTAL CHARGES FOR SERVICES	575,031	749,625	776,695	776,695

Case No. 66851
JA 1147

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
FINES AND FORFEITURES:				
<u>Fines and Forfeitures</u>				
Forensic Service Fees	8,050	3,900	3,900	3,900
Municipal Court Fees	186,857	180,500	180,500	180,500
Alcohol Assessment Fees	-	-	-	-
Bail Bond Fees	4,300	4,700	4,700	4,700
TOTAL FINES AND FORFEITURES	199,207	189,100	189,100	189,100
MISCELLANEOUS REVENUE:				
<u>Interest:</u>				
Interest on Investments	(9,657)	1,500	1,500	1,500
Total Interest	(9,657)	1,500	1,500	1,500
<u>Rent:</u>				
General	850	500	500	500
Total Rent	850	500	500	500
<u>Other Miscellaneous:</u>				
Public Defender Reimbursements	1,705	1,500	1,500	1,500
Street Cut Revenue	4,869	24,000	24,000	24,000
Private Donations	480	7,500	7,500	7,500
Other Miscellaneous	88,141	75,242	75,242	75,242
Total Other Miscellaneous	95,195	108,242	108,242	108,242
TOTAL OTHER MISCELLANEOUS	86,388	110,242	110,242	110,242
SUBTOTAL REVENUES ALL SOURCES	14,460,437	15,380,556	15,038,478	15,038,478
OTHER FINANCING SOURCES:				
Proceeds of Medium Term Financing	-	-	-	-
Sale of Fixed Assets	-	-	-	-
<u>Operating Transfers In:</u>				
Recreation Fund	243,647	232,685	223,508	223,508
Revenue Stabilization	-	220,000	-	-
Health Insurance Fund	162,489	-	-	-
Capital Equipment Fund	-	567,315	-	-
Municipal Court Adm Assessments	-	-	-	-
Total Operating Transfers In	406,136	1,020,000	223,508	223,508
TOTAL OTHER FINANCING SOURCES	406,136	1,020,000	223,508	223,508
BEGINNING FUND BALANCE:				
Reserved	-	-	-	-
Unreserved	3,011,482	1,748,609	1,941,146	1,941,146
TOTAL BEGINNING FUND BALANCE	3,011,482	1,748,609	1,941,146	1,941,146
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	17,878,055	18,149,165	17,203,132	17,203,132

Case No. 66851
JA 1148

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2012	
	ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	342,433	342,900	343,925	343,925
Employee Benefits	135,056	145,666	147,885	147,885
Services / Supplies	99,239	132,122	107,361	107,361
Capital Outlay	-	-	-	-
Total Administration	576,728	620,688	599,171	599,171
<u>Clerk</u>				
Salaries / Wages	124,275	126,620	127,210	127,210
Employee Benefits	53,394	57,365	58,060	58,060
Services / Supplies	22,042	50,285	21,586	21,586
Capital Outlay	-	-	-	-
Total Clerk	199,711	234,270	206,856	206,856
<u>Personnel</u>				
Salaries / Wages	50,287	7,290	49,000	49,000
Employee Benefits	18,135	2,814	20,100	20,100
Services / Supplies	13,430	16,429	15,111	15,111
Capital Outlay	-	-	-	-
Total Personnel	81,852	26,533	84,211	84,211
<u>Information Systems</u>				
Salaries / Wages	40,940	43,650	44,200	44,200
Employee Benefits	16,934	18,540	18,785	18,785
Services / Supplies	93,109	79,415	98,861	98,861
Capital Outlay	-	-	-	-
Total Information Systems	150,983	141,605	161,846	161,846
<u>Finance</u>				
Salaries / Wages	91,818	93,200	94,500	94,500
Employee Benefits	40,532	43,185	45,175	45,175
Services / Supplies	32,001	39,527	36,828	36,828
Capital Outlay	-	-	-	-
Total Finance	164,351	175,912	176,503	176,503
<u>Planning / Zoning</u>				
Salaries / Wages	115,513	87,400	89,070	89,070
Employee Benefits	42,085	30,725	31,625	31,625
Services / Supplies	61,568	60,050	8,575	8,575
Capital Outlay	-	-	-	-
Total Planning / Zoning	219,166	178,175	129,270	129,270
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	319,325	320,000	400,000	400,000
Services / Supplies	380,406	360,650	173,000	173,000
Total Central Services	699,731	680,650	573,000	573,000
<u>Economic Development</u>				
Services / Supplies	19,291	19,300	20,300	20,300
Capital Outlay	-	-	-	-
Total Economic Development	19,291	19,300	20,300	20,300
Total Salaries / Wages	765,266	701,060	747,905	747,905
Total Employee Benefits	625,461	618,295	721,630	721,630
Total Services / Supplies	721,086	757,778	481,622	481,622
Total Capital Outlay	-	-	-	-
TOTAL GENERAL GOVERNMENT	2,111,813	2,077,133	1,951,157	1,951,157

Case No. 11-49

JA

Page 14

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2010	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2011	(3) (4) BUDGET YEAR ENDING 6/30/2012	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	645,049	658,050	658,925	658,925
Employee Benefits	263,797	282,025	290,860	290,860
Services / Supplies	765,909	598,675	596,975	596,975
Capital Outlay	-	-	-	-
Total Public Works	1,674,755	1,538,750	1,546,760	1,546,760
<u>Fleet Maintenance</u>				
Salaries / Wages	261,792	252,500	257,750	257,750
Employee Benefits	105,933	106,375	110,020	110,020
Services / Supplies	67,272	61,190	60,190	60,190
Capital Outlay	-	-	-	-
Total Fleet Maintenance	434,997	420,065	427,960	427,960
<u>Engineering</u>				
Salaries / Wages	62,583	64,400	67,100	67,100
Employee Benefits	24,058	26,510	27,575	27,575
Services / Supplies	8,224	50,830	45,280	45,280
Capital Outlay	-	-	-	-
Total Engineering	94,865	141,740	139,955	139,955
<u>Building Inspection</u>				
Salaries / Wages	169,031	174,730	176,980	176,980
Employee Benefits	66,154	71,700	73,775	73,775
Services / Supplies	52,477	48,860	46,360	46,360
Capital Outlay	-	-	-	-
Total Building Inspection	287,662	295,290	297,115	297,115
<u>Facilities Maintenance</u>				
Salaries / Wages	241,306	248,355	251,880	251,880
Employee Benefits	101,102	112,765	114,750	114,750
Services / Supplies	309,252	297,950	281,850	281,850
Capital Outlay	-	-	-	-
Total Facilities Maintenance	651,660	659,070	648,480	648,480
<u>Community Development</u>				
Salaries / Wages	114,449	89,800	90,500	90,500
Employee Benefits	35,206	35,125	36,100	36,100
Services / Supplies	13,639	34,050	33,000	33,000
Capital Outlay	-	-	-	-
Total Community Development	163,294	158,975	159,600	159,600
Total Salaries / Wages	1,494,210	1,487,835	1,503,135	1,503,135
Total Employee Benefits	596,250	634,500	653,080	653,080
Total Services / Supplies	1,216,773	1,091,555	1,063,655	1,063,655
Total Capital Outlay	-	-	-	-
TOTAL PUBLIC WORKS	3,307,233	3,213,890	3,219,870	3,219,870

Case No. 66851
JA **1154**
Page 19

Case No. 66851
JA. 1155
Page 20

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/2010	ESTIMATED CURRENT YEAR ENDING 06/30/2011	BUDGET YEAR ENDING 6/30/2012 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2012 FINAL APPROVED
Page	Function Summary				
14	General Government	2,111,813	2,077,133	1,951,157	1,951,157
15	Judicial	387,548	365,000	386,500	386,500
16	Public Safety	8,339,502	8,364,156	8,319,790	8,319,790
17	Public Works	3,307,233	3,213,890	3,219,870	3,219,870
	Sanitation	-	-	-	-
18	Health	525,384	521,900	538,865	538,865
19	Culture / Recreation	1,027,251	1,034,155	993,370	993,370
20	Community Support	32,000	23,000	23,500	23,500
			-	-	-
Total Expenditures - All Functions		15,730,731	15,599,234	15,433,052	15,433,052
OTHER USES:					
	Contingency (Not to exceed 3% of total expenditures)	-	-	231,496	231,496
Page	Operating Transfers Out:				
23	Youth Recreation Fund	-	-	-	-
27	Capital Construction Fund	-	-	-	-
29	Revenue Stabilization Fund	-	584,000	53,464	53,464
31	Facility Reserve Fund	-	-	80,196	80,196
37	Capital Equipment Reserve	-	-	80,196	80,196
52	Health Insurance Fund	-	-	-	-
54	Airport Enterprise Fund	375,000	-	-	-
56	Golf Course Enterprise Fund	23,715	24,785	24,570	24,570
Total Operating Transfers Out		398,715	608,785	238,426	238,426
TOTAL EXPENDITURES AND OTHER USES:		16,129,446	16,208,019	15,902,974	15,902,974
ENDING FUND BALANCE:					
	Reserved				
	Unreserved	1,748,609	1,941,146	1,300,158	1,300,158
Total Ending Fund Balance		1,748,609	1,941,146	1,300,158	1,300,158
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		17,878,055	18,149,165	17,203,132	17,203,132