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Town of Minden herewith submits the (TENTATIVE) (FINAL) budget for the
fiscal year ending June 30, 2017

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 928,365

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 3 governmental fund types with estimated expenditures of \$ 1,961,399 and
3 proprietary funds with estimated expenses of \$ 3,620,757

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 Christine Vuletich
(Printed Name)
Assistant County Manager / CFO
(Title)

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

Signed Christine Vuletich

Dated: 5/26/2016

APPROVED BY THE GOVERNING BOARD

Handwritten signatures of board members on a series of lines.

SCHEDULED PUBLIC HEARING:

Date and Time 5/16/16 4:00PM

Publication Date 5/8/2016

Place: County Commissioners' Meeting Room, 1616 8th Street, Minden, Nevada



1604 Esmeralda Avenue, Suite 101  
Minden, Nevada 89423

## **BUDGET MESSAGE, FISCAL YEAR 2016/2017**

The Town of Minden (Town) is an unincorporated town formalized by Douglas County Ordinance #310, September 1979. An elected Town Board (Board) administers and governs the Town's management through a Town Manager. The Town Manager administers the day-to-day operations through a combination of permanent staff, paid consultants, and part time and seasonal staff.

The Town has three governmental funds (general, capital projects, and special ad valorem capital projects) and three proprietary funds (retail water service, wholesale water service, and trash removal service), described below.

### **GOVERNMENTAL FUNDS**

**General Fund** provides for the Town's general operations. This fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund is supported by a combination of ad valorem taxes, consolidated tax distribution, gaming license revenue, rent from the CVIC Hall and other Town-owned facilities, and interest on investments for the Town by the Douglas County (County). Expenditures are limited to and generally support four major functions:

- a. General administration including office support, legal and engineering consultants, insurance, and audit;
- b. Street and park maintenance;
- c. Culture and Recreation; and
- d. Public Works

The Town maintains an ending fund balance of 8.3% of expenditures and a contingency of 3% to maintain operations for the first two months of the new fiscal year. The Town adopted a ten-year capital improvement plan, which includes improvements to streets, parks, drainage system, and water system. The Board's policy is to complete these improvements on a 'pay as you go' basis, and funds are accumulated through a savings plan that supports this policy.

The Town's accounts are organized by major fund and account groups, each of which is considered a separate accounting entity. Within each major fund, separate sets of self-balancing accounts contain the fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

All governmental funds are accounted for using the modified accrual basis for accounting. Revenues are generally recognized when they become measurable and

available as net current assets. Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred.

**Capital Projects Fund** is used for the acquisition or construction of major facilities such as streets, drainage, parks, CVIC Hall, or other capital improvements other than those financed by the proprietary (enterprise) funds.

**Special Ad Valorem Capital Projects Fund** is authorized under NRS 354, and is used for capital asset purchases, major improvements, and major items of equipment.

## **PROPRIETARY FUNDS**

Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The Town has three enterprise funds:

- a. Retail water service;
- b. Wholesale water service; and
- c. Trash removal service.

Enterprise funds account for operations in one of two ways:

- a. Those financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or
- b. The governing body has decided that periodic determination of revenue earned, expenses incurred and/or income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Town's enterprise funds are supported by fees for their specific service and interest from funds invested for the Town by the County. Expenditures relate to the service provided and generally consist of salaries & benefits, supplies, utilities, enterprise fund share of engineering and legal consultant services, audit charges, insurance, and general administration.

The Town began selling water to customers outside the Town limits on a wholesale basis in 2008 and expanded the wholesale water business with agreements in 2010. The Town continues to provide retail water service to residential and business customers within the Town limits.

**Town of Minden**  
**16/17 Budget Index**

Introduction

Transmittal Letter  
Budget Message  
Index

Summary Forms

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

Governmental Fund Types

Schedule B – Minden General Fund ..... 8  
Schedule B – Special Revenue Fund  
Minden Ad Val Cap Project..... 13  
Minden Capital Equipment Reserve ..... 14

Proprietary Funds

Schedule F-1 and F-2 – Enterprise Funds  
Minden Trash ..... 15  
Minden Wholesale Water Utility ..... 17  
Minden Water ..... 19

Budget Summary for Town of Minden  
 Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2015 (1)	ESTIMATED CURRENT YEAR 6/30/2016 (2)	BUDGET YEAR 6/30/2017 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2017 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	Property Taxes	\$ 899,861	\$ 881,278	\$ 928,365	\$ -
Intergovernmental Resources	609,322	707,369	438,170	-	438,170
Charges for Services	11,670	-	-	3,008,700	3,008,700
Miscellaneous	87,767	36,000	33,000	-	33,000
<b>TOTAL REVENUES</b>	<b>1,608,621</b>	<b>1,624,647</b>	<b>1,399,535</b>	<b>3,008,700</b>	<b>4,408,235</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	1,150,855	843,385	908,421	-	908,421
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	326,489	423,443	405,010	3,620,757	4,025,767
Health & Sanitation	-	-	-	-	-
Culture and Recreation	406,404	1,155,026	647,968	-	647,968
Community Support	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	43,343	39,792	-	39,792
Other Enterprises	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>1,883,748</b>	<b>2,465,197</b>	<b>2,001,191</b>	<b>3,620,757</b>	<b>5,621,948</b>
Excess of Revenues over (under) Expenditures-Expenses	(275,127)	(840,550)	(601,656)	(612,057)	(1,213,713)
<b>OTHER FINANCING SOURCES (USES)</b>					
OTHER - B REPORT	-	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	-	-	-
OPERATING TRANSFERS (IN)	350,000	200,000	-	-	-
OPERATING TRANSFERS (OUT)	(350,000)	(200,000)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES @ OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER</b>	<b>(275,127)</b>	<b>(840,550)</b>	<b>(601,656)</b>	<b>(612,057)</b>	<b>(1,213,713)</b>

Budget Summary for Town of Minden  
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR	ESTIMATED CURRENT YEAR	BUDGET YEAR	PROPRIETARY FUNDS BUDGET	TOTAL (MEMO ONLY) COLUMNS 3+4
	6/30/2015 (1)	6/30/2016 (2)	6/30/2017 (3)	6/30/2017 (4)	(5)
FUND BALANCE JULY 1, BEGINNING OF YEAR	\$ 2,511,360	\$ 2,236,233	\$ 1,395,683	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	2,236,233	1,395,683	794,027	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	BUDGET YEAR ENDING 6/30/2017
General Government	1.10	1.10	5.48
Judicial			
Public Safety			
Public Works	1.40	1.40	1.00
Sanitation			
Health			
Welfare			
Culture and Recreation	4.15	4.15	2.48
Community Support			
TOTAL GENERAL GOVERNMENT	6.65	6.65	8.95
Utilities	9.20	9.20	6.48
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	15.85	15.85	15.43

POPULATION (AS OF JULY 1)	2,993	2,993	3,001
SOURCE OF POPULATION ESTIMATE*			2010 Census
Assessed Valuation (Secured and Unsecured Only)	140,265,145	152,775,842	162,232,502
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	140,265,145	152,775,842	162,232,502
TAX RATE			
General Fund	0.6677	0.6677	0.6677
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6677	0.6677	0.6677

\* 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 Minden  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal Year 2016-2017

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. Ad Valorem Subject to Revenue Limitations	0.9095	162,232,502	1,475,505	0.6677	1,083,226	154,861	928,365
B. Ad Valorem 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 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.2014	162,232,502	326,736	-			
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2014	162,232,502	326,736	-			
M. <b>SUBTOTAL A, C, L</b>	<b>1.1109</b>	<b>162,232,502</b>	<b>1,802,241</b>	<b>0.6677</b>	<b>1,083,226.00</b>	<b>154,861.00</b>	<b>928,365</b>
N. Debt							
O. <b>TOTAL M AND N</b>	<b>1.1109</b>	<b>162,232,502</b>	<b>1,802,241</b>	<b>0.6677</b>	<b>1,083,226.00</b>	<b>154,861.00</b>	<b>928,365</b>

Town of Minden  
 (Local Government)  
 SCHEDULE S-3 - PROPERTY TAX RATE  
 AND REVENUE RECONCILIATION

**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 - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2017

Budget Summary for Town of Minden  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
TOWN OF MINDEN	119,917	345,000	928,365	0.6677	83,000	-	-	1,476,282
MINDEN AD. VAL. CAPITAL PROJECTS	111,015	-	-	-	43,170	-	-	154,185
MINDEN CAPITAL EQUIPMENT RESERVE	1,164,751	-	-	-	-	-	-	1,164,751
DEBT SERVICE	-	-	-	-	-	-	-	-
Subtotal Governmental Fund Types, Expendable Trust Funds	1,395,683	345,000	928,365	0.6677	126,170	-	-	2,795,218
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	345,000	928,365	0.6677	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2017

Budget Summary for Town of Minden  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
TOWN OF MINDEN	-	347,666	169,799	808,934	-	39,792	-	110,091	1,476,282
MINDEN AD. VAL. CAPITAL PROJECTS	R				105,000			49,185	154,185
MINDEN CAPITAL EQUIPMENT RESERVE	R			30,000	500,000			634,751	1,164,751
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		347,666	169,799	838,934	605,000	39,792	-	794,027	2,795,218

\* 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.



REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
<b>GENERAL GOVERNMENT</b>				
Ad Valorem Current	\$ 868,810	\$ 881,278	\$ 928,365	\$ 928,365
Ad Valorem Delinquent	6,622	-	-	-
Centrally Assessed Property Taxes	-	-	-	-
Personal Property Current	24,140	-	-	-
Personal Property Delinquent	290	-	-	-
Subtotal	899,861	881,278	928,365	928,365
<b>INTERGOVERNMENTAL REVENUE</b>				
<b>STATE SHARED REVENUE</b>				
State Consolidated Tax Distribution	349,686	300,000	345,000	345,000
<b>BUSINESS LICENSE &amp; PERMITS</b>				
Gaming-NRS Co. License	84,510	50,000	50,000	50,000
Grant from Douglas County	-	-	-	-
Subtotal	434,196	350,000	395,000	395,000
<b>CHARGES FOR SERVICE</b>				
<b>GENERAL GOVERNMENT</b>				
Professional Fees	11,670	-	-	-
Other	-	-	-	-
Subtotal	11,670	-	-	-
<b>MISCELLANEOUS</b>				
<b>OTHER MISCELLANEOUS</b>				
Miscellaneous	-	-	-	-
Reimbursements	22,600	-	-	-
Interest on Investment	4,151	-	-	-
Rent/Lease Income	51,380	33,000	33,000	33,000
Donations	2,025	-	-	-
Rebate	-	-	-	-
Subtotal	80,156	33,000	33,000	33,000
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>1,425,884</b>	<b>1,264,278</b>	<b>1,356,365</b>	<b>1,356,365</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
Other Transfers In	50,000	200,000	-	-
Sale of Capital Assets	-	-	-	-
Proceeds of Long-term Debt				
Other				
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>50,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>569,064</b>	<b>655,968</b>	<b>119,917</b>	<b>119,917</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>569,064</b>	<b>655,968</b>	<b>119,917</b>	<b>119,917</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,044,948</b>	<b>2,120,246</b>	<b>1,476,282</b>	<b>1,476,282</b>

Town of Minden  
(Local Government)  
SCHEDULE B - GENERAL FUND





<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE	FINAL
			APPROVED	APPROVED
MINDEN HIGHWAYS & STREETS				
SALARIES & WAGES	\$ 21,215	\$ 35,705	\$ 49,137	\$ 49,137
EMPLOYEE BENEFITS	8,928	15,582	29,201	29,201
SERVICES & SUPPLIES	235,490	1,002,128	482,084	482,084
CAPITAL OUTLAY	44,237	-	-	-
DEPT. SUBTOTAL	309,870	1,053,415	560,422	560,422
MINDEN PUBLIC WORKS				
SALARIES & WAGES	51,687	54,451	42,076	42,076
EMPLOYEE BENEFITS	21,956	22,071	20,320	20,320
SERVICES & SUPPLIES	22,891	25,089	25,150	25,150
DEPT. SUBTOTAL	96,534	101,611	87,546	87,546
ACTIVITY SUBTOTAL	406,404	1,155,026	647,968	647,968
FUNCAION: PUBLIC WORKS				
SALARIES & WAGES	72,902	90,156	91,213	91,213
EMPLOYEE BENEFITS	30,884	37,653	49,521	49,521
SERVICES & SUPPLIES	258,381	1,027,217	507,234	507,234
DEBT SERVICE				
CAPITAL OUTLAY	44,237	-	-	-
OTHER USES				
FUNCTION SUBTOTAL	406,404	1,155,026	647,968	647,968

Town of Minden  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

FUNCTION Community Support



REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL REVENUE</b>				
Distributed from County	\$ 43,126	\$ 43,170	\$ 43,170	\$ 43,170
Subtotal	43,126	43,170	43,170	43,170
<b>MISCELLANEOUS REVENUE</b>				
Interest on Investment	351	-		
Subtotal	351	-	-	-
Subtotal Revenue	43,477	43,170	43,170	43,170
<b>BEGINNING FUND BALANCE</b>	54,348	72,514	111,015	111,015
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	54,348	72,514	111,015	111,015
<b>TOTAL RESOURCES</b>	97,825	115,684	154,185	154,185
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>MINDEN AD VALOREM CAPITAL PROJECTS</b>				
CAPITAL OUTLAY	25,311	4,669	105,000	105,000
Debt Subtotal	25,311	4,669	105,000	105,000
Subtotal Expenditures	25,311	4,669	105,000	105,000
Subtotal				
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	72,514	111,015	49,185	49,185
Residual Equity Transfers				
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	97,825	115,684	154,185	154,185

Town of Minden  
(Local Government)

SCHEDULE B

FUND Minden Ad Valorem Capital Projects

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal Grants	132,000	314,199	-	-
Subtotal	132,000	314,199	-	-
<b>MISCELLANEOUS REVENUE</b>				
Interest on Investment	7,260			
Developer Contributions	-	3,000	-	-
Subtotal	7,260	3,000	-	-
Subtotal Revenue	139,260	317,199	-	-
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)				
Transfer In	300,000	-	-	
<b>BEGINNING FUND BALANCE</b>	1,887,948	1,507,751	1,164,751	1,164,751
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	1,887,948	1,507,751	1,164,751	1,164,751
<b>TOTAL RESOURCES</b>	2,327,208	1,824,950	1,164,751	1,164,751
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>MINDEN CAPITAL EQUIPMENT CONSTRUCTION</b>				
SERVICES & SUPPLIES	29,925	70,000	30,000	30,000
CAPITAL OUTLAY	739,532	390,199	500,000	500,000
Debt Subtotal	769,457	460,199	530,000	530,000
Subtotal Expenditures	769,457	460,199	530,000	530,000
<b>OTHER USES</b>				
Operating Transfers Out (Schedule T)	50,000	200,000	-	-
<b>ENDING FUND BALANCE</b>	1,507,751	1,164,751	634,751	634,751
Residual Equity Transfers				
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	2,327,208	1,824,950	1,164,751	1,164,751

Town of Minden  
(Local Government)

SCHEDULE B

FUND Minden Capital Equipment Reserve

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
	OPERATING REVENUE			
TRASH COLLECTIONS	\$ 626,445	\$ 628,000	\$ 628,000	\$ 628,000
TOTAL OPERATING REVENUE	626,445	628,000	628,000	628,000
OPERATING EXPENSE				
SALARIES & WAGES	161,889	210,077	204,556	204,556
EMPLOYEE BENEFITS	78,086	107,367	123,382	123,382
SERVICES & SUPPLIES	246,536	304,050	282,250	282,250
DEPRECIATION	22,478	60,000	60,000	60,000
TOTAL OPERATING EXPENSES	508,989	681,494	670,188	670,188
Operating Income or (Loss)	117,456	(53,494)	(42,188)	(42,188)
NONOPERATING REVENUES				
Interest On Investment	3,132	-	-	-
Total Nonoperating Revenues	3,132	-	-	-
Net Income before Operating Transfers	120,588	(53,494)	(42,188)	(42,188)
Operating Transfers (Schedule T)				
In				
Out	(50,000)	-	-	-
Net Operating Transfers	(50,000)	-	-	-
NET INCOME	70,588	(53,494)	(42,188)	(42,188)

Town of Minden  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Minden Trash

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
TRASH COLLECTION	\$ 627,910	\$ 628,000	\$ 628,000	\$ 628,000
<b>CASH OUTFLOWS:</b>				
SALARIES & WAGES	(138,647)	(210,077)	(204,556)	(204,556)
EMPLOYEE BENEFITS	(78,086)	(107,367)	(123,382)	(123,382)
SERVICES & SUPPLIES	(245,615)	(304,050)	(282,250)	(282,250)
TRANSFER OUT				
a. Net cash provided by (or used for) operating activities	165,562	6,506	17,812	17,812
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH OUTFLOWS:</b>				
Transfer Out	(50,000)	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(50,000)	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH OUTFLOWS:</b>				
Acquisition and construction of capital assets	-	-	(300,000)	(300,000)
c. Net cash provided by (or used for) capital and related financing activities	-	-	(300,000)	(300,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
INTEREST ON INVESTMENT	2,625	-	-	-
d. Net cash provided by (or used in) investing activities	2,625	-	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>118,187</b>	<b>6,506</b>	<b>(282,188)</b>	<b>(282,188)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>474,469</b>	<b>592,656</b>	<b>599,162</b>	<b>599,162</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>592,656</b>	<b>599,162</b>	<b>316,974</b>	<b>316,974</b>

Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Trash

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
	OPERATING REVENUE			
WATER USER FEES	\$ 1,084,410	\$ 1,250,622	\$ 1,455,700	\$ 1,455,700
TOTAL OPERATING REVENUE	1,084,410	1,250,622	1,455,700	1,455,700
OPERATING EXPENSE				
SALARIES & WAGES	198,200	231,427	242,390	242,390
EMPLOYEE BENEFITS	67,487	99,283	115,461	115,461
SERVICES & SUPPLIES	469,665	618,719	638,187	638,187
DEPRECIATION	393,706	200,000	750,000	750,000
TOTAL OPERATING EXPENSES	1,129,058	1,149,429	1,746,038	1,746,038
Operating Income or (Loss)	(44,648)	101,193	(290,338)	(290,338)
NONOPERATING REVENUES				
Interest On Investment	3,664	1,000	-	-
Miscellaneous	16,094	-	-	-
Total Nonoperating Revenues	19,758	1,000	-	-
Net Income before Operating Transfers	(24,890)	102,193	(290,338)	(290,338)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(24,890)	102,193	(290,338)	(290,338)

Town of Minden  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Minden Wholesale Water Utility

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	BUDGET YEAR ENDING 06/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
WATER USER FEES	\$ 1,064,741	\$ 1,250,622	\$ 1,455,700	\$ 1,455,700
<b>CASH OUTFLOWS:</b>				
SALARIES & WAGES	(204,818)	(231,427)	(242,390)	(242,390)
EMPLOYEE BENEFITS	(67,486)	(99,283)	(115,461)	(115,461)
SERVICES & SUPPLIES	(495,256)	(618,719)	(638,187)	(638,187)
a. Net cash provided by (or used for) operating activities	297,181	301,193	459,662	459,662
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Cash Received from Other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Proceeds from Sale of Water Rights	-	-	-	-
Capital Contributions	-	-	-	-
<b>CASH OUTFLOWS:</b>				
Acquisition of Capital Assets	(10,284)	-	(886,000)	(886,000)
c. Net cash provided by (or used for) capital and related financing activities	(10,284)	-	(886,000)	(886,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
INTEREST ON INVESTMENT	2,837	1,000	-	-
d. Net cash provided by (or used in) investing activities	2,837	1,000	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>289,734</b>	<b>302,193</b>	<b>(426,338)</b>	<b>(426,338)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>470,983</b>	<b>760,717</b>	<b>1,062,910</b>	<b>1,062,910</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>760,717</b>	<b>1,062,910</b>	<b>636,572</b>	<b>636,572</b>

Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Wholesale Water Utility

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
	OPERATING REVENUE			
CHARGES FOR SERVICE	\$ 1,027,871	\$ 893,000	\$ 925,000	\$ 925,000
TOTAL OPERATING REVENUE	1,027,871	893,000	925,000	925,000
OPERATING EXPENSE				
SALARIES & WAGES	131,437	183,084	184,494	184,494
EMPLOYEE BENEFITS	106,397	94,063	101,837	101,837
SERVICES & SUPPLIES	378,724	519,084	568,200	568,200
DEPRECIATION	249,918	250,000	350,000	350,000
TOTAL OPERATING EXPENSES	866,476	1,046,231	1,204,531	1,204,531
Operating Income or (Loss)	161,395	(153,231)	(279,531)	(279,531)
NONOPERATING REVENUES				
Contributed Capital	381,414		-	-
Miscellaneous	200	-	-	-
Interest	23,566	12,000	-	-
Gain on Sale of Water Rights	-	-	-	-
Total Nonoperating Revenues	405,180	12,000	-	-
NONOPERATING EXPENSES				
Gain (Loss) on Capital Assets	178,983	-	-	-
Total Nonoperating Expenses	178,983	-	-	-
Net Income before Operating Transfers	745,558	(141,231)	(279,531)	(279,531)
Operating Transfers (Schedule T)				
In	-			
Out	-			
Net Operating Transfers	-	-	-	-
NET INCOME	745,558	(141,231)	(279,531)	(279,531)

Town of Minden  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Minden Water

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 01/00/1900	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
<b>CHARGES FOR SERVICE</b>	\$ 885,068	\$ 893,000	\$ 925,000	\$ 925,000
<b>CASH OUTFLOWS:</b>				
<b>SALARIES &amp; WAGES</b>	(97,694)	(183,084)	(184,494)	(184,494)
<b>EMPLOYEE BENEFITS</b>	(106,397)	(94,063)	(101,837)	(101,837)
<b>SERVICES &amp; SUPPLIES</b>	(263,787)	(519,084)	(568,200)	(568,200)
a. Net cash provided by (or used for) operating activities	417,190	96,769	70,469	70,469
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
<b>MISCELLANEOUS</b>	-	-	-	-
<b>CASH OUTFLOWS:</b>				
Cash Paid to Other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
<b>Proceeds from Sale of Water Rights</b>	-	-	-	-
<b>Capital Contributions</b>	-	-	-	-
<b>Connection Fees</b>	381,414	-	-	-
<b>Proceeds from disposal of Capital Assets</b>	238,983	-	-	-
<b>CASH OUTFLOWS:</b>				
<b>Acquisition of Capital Assets</b>	(950,300)	(2,554,947)	(325,000)	(615,000)
c. Net cash provided by (or used for) capital and related financing activities	(329,903)	(2,554,947)	(325,000)	(615,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
<b>INTEREST ON INVESTMENT</b>	20,714	12,000	-	-
d. Net cash provided by (or used in) investing activities	20,714	12,000	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	108,001	(2,446,178)	(254,531)	(544,531)
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	4,596,162	4,704,163	2,257,985	2,257,985
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	4,704,163	2,257,985	2,003,454	1,713,454

Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND                     Minden Water