



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

Town of Minden herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2020

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,075,456

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 \$ 2,005,519 and 3 proprietary funds with estimated expenses of \$ 3,662,356

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 Terri Willoughby
(Print Name)
Chief Financial Officer
(Title)

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

Signed: _____

Dated: _____

SCHEDULED PUBLIC HEARING:

Date and Time: 5/20/19 3:00 PM

Publication Date: Saturday, May 11, 2019

Place: Douglas County Historic Courthouse 1616 8th Street Minden, NV



1604 Esmeralda Avenue, Suite 101
Minden, Nevada 89423

BUDGET MESSAGE, FISCAL YEAR 2019/2020

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 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
19/20 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	8

Governmental Fund Types

Schedule B – Minden General Fund.....	9
Schedule B – Special Revenue Fund Minden Ad Val Cap Project.....	14
Minden Capital Equipment Reserve	15

Proprietary Funds

Schedule F-1 and F-2 – Enterprise Funds Minden Trash	16
Minden Wholesale Water Utility	18
Minden Water	20
Schedule T Transfers	22

Budget Summary for Town of Minden
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/18 (1)	ESTIMATED CURRENT YEAR 06/30/19 (2)	BUDGET YEAR 06/30/20 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/20 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	1,005,438	1,016,771	1,075,456	\$	3,097,665
Other Taxes					-
Licenses and Permits					-
Intergovernmental Resources	500,552	485,548	521,789		1,507,889
Charges for Services	4,565	-	-	3,210,400	3,214,965
Fines and Forfeits					-
Miscellaneous	75,441	30,000	33,000		138,441
TOTAL REVENUES	1,585,996	1,532,319	1,630,245	3,210,400	7,958,960
EXPENDITURES-EXPENSES					
General Government	492,768	1,080,632	1,157,095		2,730,495
Judicial					-
Public Safety					-
Public Works	1,198,042	525,180	331,511	3,662,356	5,717,089
Sanitation					-
Health					-
Welfare					-
Culture and Recreation	459,345	520,994	516,913		1,497,252
Community Support					-
Intergovernmental Expenditures					-
Contingencies		34,619	33,856		68,475
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal					
Interest Cost					
TOTAL EXPENDITURES-EXPENSES	2,150,155	2,161,425	2,039,375	3,662,356	10,013,311
Excess of Revenues over (under) Expenditures-Expenses	(564,159)	(629,106)	(409,130)	(451,956)	(2,054,351)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/18 (1)	ESTIMATED CURRENT YEAR 06/30/19 (2)	BUDGET YEAR 06/30/20 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/20 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)	-	668,000	618,195		1,286,195
Operating Transfers (out)	-	(668,000)	(518,195)	(100,000)	(1,286,195)
TOTAL OTHER FINANCING SOURCES (USES)					
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(564,159)	(629,106)	(309,130)	(551,956)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	2,258,966	1,694,807	1,065,701	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	1,694,807	1,065,701	756,571	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
General Government	1.30	1.10	1.00
Judicial			
Public Safety			
Public Works	1.82	1.35	1.05
Sanitation			
Health			
Welfare			
Culture and Recreation	5.37	5.94	5.60
Community Support			
TOTAL GENERAL GOVERNMENT	8.49	8.39	7.65
Utilities	10.94	11.04	11.30
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	19.43	19.43	18.95

POPULATION (AS OF JULY 1)	3001	3001	3270
SOURCE OF POPULATION ESTIMATE*			Dept. of Taxation Projections
Assessed Valuation (Secured and Unsecured Only)	167,980,306	170,276,360	184,444,988
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
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 2019-2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.0419	184,444,988	1,921,732	0.6677	1,231,539	156,083	1,075,456
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.2251	184,444,988	415,261		0	0	
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2251		415,261				
M. SUBTOTAL A, C, L	1.2670	184,444,988	2,336,994	0.6677	1,231,539	156,083	1,075,456
N. Debt							
O. TOTAL M AND N	1.2670	184,444,988	2,336,994	0.6677	1,231,539	156,083	1,075,456

Town of Minden

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Real property taxes, current	971,655	1,016,771	1,075,456	1,075,456
Real property taxes, delinquent	903	-	-	-
Personal property taxes, current	28,990	-	-	-
Personal property taxes, delinquent	3,890	-	-	-
SUBTOTAL	1,005,438	1,016,771	1,075,456	1,075,456
Intergovernmental Revenues				
State consolidated tax distribution	383,764	370,000	400,000	400,000
NRS county gaming licenses	70,628	70,000	70,000	70,000
SUBTOTAL	454,392	440,000	470,000	470,000
Charges for Services				
General Government				
Professional fees	3,965	-	-	-
Other	600	-	-	-
SUBTOTAL	4,565	-	-	-
Miscellaneous				
Other rent and lease income	35,029	30,000	33,000	33,000
Investment income	11,189	-	-	-
Other	23,410	-	-	-
SUBTOTAL	69,628	30,000	33,000	33,000
Subtotal	1,534,023	1,486,771	1,578,456	1,578,456
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)			100,000	100,000
BEGINNING FUND BALANCE	1,040,224	683,750	95,782	95,782
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,040,224	683,750	95,782	95,782
TOTAL AVAILABLE RESOURCES	2,574,247	2,170,521	1,774,238	1,774,238

Town of Minden
(Local Government)

Schedule B - General Fund

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Minden Highway and Streets				
Salaries & Wages	46,915	43,267	45,437	45,437
Employee Benefits	23,145	24,895	23,435	23,435
Services & Supplies	188,220	252,787	149,879	149,879
Capital Outlay	877,331	39,989	-	-
Dept. Subtotal	1,135,611	360,938	218,751	218,751
Minden Public Works				
Salaries & Wages	32,110	57,260	55,502	55,502
Employee Benefits	14,862	29,832	28,458	28,458
Services & Supplies	15,459	77,150	28,800	28,800
Dept. Subtotal	62,431	164,242	112,760	112,760
Activity Subtotal	1,198,042	525,180	331,511	331,511
Function: Public Works				
Salaries and Wages	79,025	100,527	100,939	100,939
Employee Benefits	38,007	54,727	51,893	51,893
Services & Supplies	203,679	329,937	178,679	178,679
Debt Service	-	-	-	-
Capital Outlay	877,331	39,989	-	-
Other Uses	-	-	-	-
FUNCTION SUBTOTAL	1,198,042	525,180	331,511	331,511

Town of Minden

(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Works

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental Revenue				
Distributed from County	46,160	45,548	51,789	51,789
Subtotal	46,160	45,548	51,789	51,789
Miscellaneous				
Interest on Investment	151	-	-	-
Subtotal	151	-	-	-
Subtotal	46,311	45,548	51,789	51,789
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	60,779	86,175	131,723	131,723
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	60,779	86,175	131,723	131,723
TOTAL RESOURCES	107,090	131,723	183,512	183,512
EXPENDITURES				
General Government				
Minden Ad Val Capital Projects				
Capital Outlay	20,916	-	35,000	35,000
Subtotal	20,916	-	35,000	35,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	86,174	131,723	148,512	148,512
TOTAL COMMITMENTS & FUND BALANCE	107,090	131,723	183,512	183,512

Town of Minden
(Local Government)

FUND _____ Minden Ad Valorem Capital Projects

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest on Investment	5,662	-	-	-
Subtotal	5,662	-	-	-
Subtotal	5,662	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Town of Minden General Fund	-	668,000	518,195	518,195
BEGINNING FUND BALANCE	1,157,963	924,885	838,199	838,199
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,157,963	924,885	838,199	838,199
TOTAL RESOURCES	1,163,625	1,592,885	1,356,394	1,356,394
EXPENDITURES				
General Government				
Minden Ad Val Capital Projects				
Services & Supplies	227,524	86,686	-	-
Capital Outlay	11,216	668,000	842,000	842,000
Subtotal	238,740	754,686	842,000	842,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	924,885	838,199	514,394	514,394
TOTAL COMMITMENTS & FUND BALANCE	1,163,625	1,592,885	1,356,394	1,356,394

Town of Minden

 (Local Government)

FUND _____ Minden Capital Equipment Reserve

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Trash Collections	766,294	750,000	760,000	760,000
Total Operating Revenue	766,294	750,000	760,000	760,000
OPERATING EXPENSE				
Salaries and Wages	181,949	233,388	238,421	238,421
Employee Benefits	68,005	131,024	119,881	119,881
Services and Supplies	275,357	385,250	362,370	362,370
Depreciation/Amortization	46,122	65,000	65,000	65,000
Total Operating Expense	571,433	814,662	785,672	785,672
Operating Income or (Loss)	194,861	(64,662)	(25,672)	(25,672)
NONOPERATING REVENUES				
Interest Earned	1,598	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Grant Revenues	11,475	-	-	-
Total Nonoperating Revenues	13,073	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	207,934	(64,662)	(25,672)	(25,672)
Transfers (Schedule T)				
In				
Out			(100,000)	(100,000)
Net Operating Transfers	-	-	(100,000)	(100,000)
CHANGE IN NET POSITION	207,934	(64,662)	(125,672)	(125,672)

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND _____ Minden Trash

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows				
Trash Collections	762,109	750,000	760,000	760,000
Cash Outflows				
Salaries and Wages	(180,593)	(233,388)	(238,421)	(238,421)
Employee Benefits	(96,589)	(131,024)	(119,881)	(119,881)
Services and Supplies	(272,982)	(385,250)	(362,370)	(362,370)
a. Net cash provided by (or used for) operating activities	211,945	338	39,328	39,328
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Grant Revenue	11,475	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	11,475	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	1,032	-	-	-
d. Net cash provided by (or used in) investing activities	1,032	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	224,452	338	39,328	39,328
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	465,954	690,406	690,744	690,744
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	690,406	690,744	730,072	730,072

___ Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Trash

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water User Fees	1,293,001	1,363,569	1,385,400	1,385,400
Total Operating Revenue	1,293,001	1,363,569	1,385,400	1,385,400
OPERATING EXPENSE				
Salaries and Wages	217,204	232,773	232,163	232,163
Employee Benefits	115,623	108,750	107,514	107,514
Services and Supplies	468,852	575,692	625,337	625,337
Depreciation/Amortization	433,732	750,000	750,000	750,000
Total Operating Expense	1,235,411	1,667,215	1,715,014	1,715,014
Operating Income or (Loss)	57,590	(303,646)	(329,614)	(329,614)
NONOPERATING REVENUES				
Interest Earned	5,997	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	5,997	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	63,587	(303,646)	(329,614)	(329,614)
Transfers (Schedule T)				
In	700,000			
Out				
Net Operating Transfers	700,000	-	-	-
CHANGE IN NET POSITION	763,587	(303,646)	(329,614)	(329,614)

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND _____ Minden Wholesale Water Utility

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows				
Water User Fees	1,405,676	1,363,569	1,385,400	1,385,400
Cash Outflows				
Salaries and Wages	(222,501)	(232,773)	(232,163)	(232,163)
Employee Benefits	(108,298)	(108,750)	(107,514)	(107,514)
Services and Supplies	(480,981)	(575,692)	(625,337)	(625,337)
a. Net cash provided by (or used for) operating activities	593,896	446,354	420,386	420,386
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer In	700,000	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	700,000	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	-	(225,000)	(125,000)	(125,000)
c. Net cash provided by (or used for) capital and related financing activities	-	(225,000)	(125,000)	(125,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	3,269	-	-	-
d. Net cash provided by (or used in) investing activities	3,269	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,297,165	221,354	295,386	295,386
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,356,655	2,653,820	2,875,174	2,875,174
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,653,820	2,875,174	3,170,560	3,170,560

___ Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Wholesale Water Utility

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	1,113,601	1,065,000	1,065,000	1,065,000
Total Operating Revenue	1,113,601	1,065,000	1,065,000	1,065,000
OPERATING EXPENSE				
Salaries and Wages	173,957	169,923	170,445	170,445
Employee Benefits	122,686	94,138	93,425	93,425
Services and Supplies	479,846	592,900	547,800	547,800
Depreciation/Amortization	271,124	350,000	350,000	350,000
Total Operating Expense	1,047,613	1,206,961	1,161,670	1,161,670
Operating Income or (Loss)	65,988	(141,961)	(96,670)	(96,670)
NONOPERATING REVENUES				
Interest Earned	13,198	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	1,298			
Contributed Capital	1,313,549			
Total Nonoperating Revenues	1,328,045	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	1,394,033	(141,961)	(96,670)	(96,670)
Transfers (Schedule T)				
In				
Out	(700,000)			
Net Operating Transfers	(700,000)	-	-	-
CHANGE IN NET POSITION	694,033	(141,961)	(96,670)	(96,670)

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Water

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows				
Water User Fees	1,123,331	1,065,000	1,065,000	1,065,000
Cash Outflows				
Salaries and Wages	(178,002)	(169,923)	(170,445)	(170,445)
Employee Benefits	(98,995)	(94,138)	(93,425)	(93,425)
Services and Supplies	(624,675)	(592,900)	(547,800)	(547,800)
a. Net cash provided by (or used for) operating activities	221,659	208,039	253,330	253,330
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer Out	(700,000)	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(700,000)	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	(333,416)	(503,022)	(625,000)	(625,000)
Connection Charges	1,218,379			
c. Net cash provided by (or used for) capital and related financing activities	884,963	(503,022)	(625,000)	(625,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	9,707	-	-	-
d. Net cash provided by (or used in) investing activities	9,707	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	416,329	(294,983)	(371,670)	(371,670)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,274,920	4,691,249	4,396,266	4,396,266
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,691,249	4,396,266	4,024,596	4,024,596

___ Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Water

Contact: JD Frisby
E-mail Address: jfrisby@douglasnv.us
Daytime Telephone: 775-782-5976

Total Number of Existing Contracts: 10

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	Reason or need for contract:
1	Ryan Russell, Allison, MacKenzie		Perpetual	121,500	121,500	Legal Fees
2	BJG Inc	7/1/2017	Perpetual	POOL		Engineering Services
3	Farr West Engineering	7/1/2017	Perpetual	POOL		Engineering Services
4	Dube Group Architecture	7/1/2017	Perpetual	POOL		Engineering Services
5	Dinter Engineering Company	7/1/2017	Perpetual	POOL		Engineering Services
6	Construction Materials Engineers (CME)	7/1/2017	Perpetual	POOL		Engineering Services
7	Sunrise Engineering	7/1/2017	Perpetual	POOL		Engineering Services
8	Resource Concepts	7/1/2017	Perpetual	POOL		Engineering Services
9	Black Eagle Consulting	7/1/2017	Perpetual	POOL		Engineering Services
10	Stantec	7/1/2017	Perpetual	POOL		Engineering Services
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

POOL - Part of Engineering Pool with no dollar amount contract signed yet. Contract agreeing to be part of Pool.
 Any Engineering project will be put out to bid to the Pool.