



1604 Esmeralda Avenue, Suite 101
Minden, Nevada 89423

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

The Town of Minden _____ herewith submits the Final budget for the
fiscal year ending June 30, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,250,000

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

This budget contains 3 governmental fund types with estimated expenditures of \$ 1,730,724 and
3 proprietary funds with estimated expenses of \$ 4,278,701

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 Terri Willoughby
(Print Name)
Chief Financial Officer
(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed: Terri Willoughby

Dated: May 27, 2021

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]
[Signature]
Danny Tarkanian
Danny Tarkanian (Jun 1, 2021 13:31 PDT)

SCHEDULED PUBLIC HEARING:

(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: 5/20/2021 10:00am

Publication Date: 05/13/2021

Place: CVIC Hall, 1602 Esmeralda Ave. Minden, NV 89423

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Schedule 1



1604 Esmeralda Avenue, Suite 101
Minden, Nevada 89423

BUDGET MESSAGE, FISCAL YEAR 2021/2022

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 Tentative Budget - FY2020-2021

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Budget Summary for Town of Minden
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	1,230,796	1,253,861	1,250,000	-	1,250,000
Other Taxes		366,408	440,000		440,000
Licenses and Permits					-
Intergovernmental Resources	489,155	70,000	75,000		75,000
Charges for Services		33,000	33,000	3,334,000	3,367,000
Fines and Forfeits					-
Miscellaneous	140,756			115,000	115,000
TOTAL REVENUES	1,860,707	1,723,269	1,798,000	3,449,000	5,247,000
EXPENDITURES-EXPENSES					
General Government	1,086,590	265,375	273,249		273,249
Judicial					-
Public Safety					-
Public Works	364,914	1,601,254	900,360		900,360
Sanitation					-
Health					-
Welfare					-
Culture and Recreation	448,197	540,637	557,115		557,115
Community Support					-
Intergovernmental Expenditures					-
Contingencies			36,140		36,140
Utility Enterprises				4,278,701	4,278,701
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal					-
Interest Cost					-
TOTAL EXPENDITURES-EXPENSES	1,899,701	2,407,266	1,766,864	4,278,701	6,045,565
Excess of Revenues over (under) Expenditures-Expenses	(38,994)	(683,997)	31,136	(829,701)	(798,565)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (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)	983,195	1,068,000	602,482		
Operating Transfers (out)	(923,195)	(968,000)	(545,000)		
TOTAL OTHER FINANCING SOURCES (USES)	60,000	100,000	57,482	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	21,006	(583,997)	88,618	(829,701)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	1,725,826	1,746,832	1,127,568	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	1,746,832	1,162,835	1,216,186	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	1,746,832	1,162,835	1,216,186	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/20	ESTIMATED CURRENT YEAR YEAR 06/30/21	BUDGET YEAR YEAR 06/30/22
General Government	1.00	1.00	1.00
Judicial			
Public Safety			
Public Works	1.05	1.05	1.05
Sanitation			
Health			
Welfare			
Culture and Recreation	5.60	5.60	5.60
Community Support			
TOTAL GENERAL GOVERNMENT	7.65	7.65	7.65
Utilities	11.30	11.30	11.30
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	18.95	18.95	18.95
POPULATION (AS OF JULY 1)	3,270	3,293	3,294
SOURCE OF POPULATION ESTIMATE*	NV Department of Taxation	NV Department of Taxation	NV Department of Taxation
Assessed Valuation (Secured and Unsecured Only)	184,444,988	206,944,783	215,971,251
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	184,444,988	206,944,783	215,971,251
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

Page: _____
Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FY 2022

	(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	1.1061	215,971,251	2,388,858	0.4454	961,936	128,103.39	833,833
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
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)	0.2223	215,971,251	480,104	0.2223	480,104	63,936.65	416,167
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2223	215,971,251	480,104	0.2223	480,104	63,937	416,167
M. SUBTOTAL A, C, L	1.3284	215,971,251	2,868,962	0.6677	1,442,040	192,040	1,250,000
N. Debt							
O. TOTAL M AND N	1.3284	215,971,251	2,868,962	0.6677	1,442,040	192,040	1,250,000

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.

Budget For Fiscal Year Ending June 30, 2022

Town of Minden
(Local Government)

Page: _____
Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2022

Budget Summary for Town of Minden
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	** (3)	*** (4)	OUT (5)	OUT (6)	(7)	(8)
General - Town of Minden	-	443,126	210,328	531,270	-	36,140	545,000	201,000	1,966,864
Minden Ad Val Capital Projects	R	-	-	-	171,000	-	-	53,576	224,576
Minden Capital Equipment Reserve	C				375,000			961,610	1,336,610
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		443,126	210,328	531,270	546,000	36,140	545,000	1,216,186	3,528,050

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

** Include Debt Service Requirements in this column

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Schedule A-1

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2022

Budget Summary for

Town of Minden
(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)	
Minden Trash	E	775,000	774,469					531
Minden Wholesale Water Utility	E	1,484,000	1,016,599		75,000			392,401
Minden Water	E	1,075,000	887,633	115,000	1,525,000			(1,222,633)
TOTAL		3,334,000	2,678,701	115,000	1,600,000	-	-	(829,701)

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

** Include Depreciation

Page: _____
SCHEDULE A-2

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2022	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Real property taxes, current	1,076,560	1,200,000	1,250,000	1,250,000
Real property taxes, delinquent	6,395	-	-	-
Centrally assessed property taxes	11,358	-	-	-
Personal property taxes, current	84,003	-	-	-
Personal property taxes, delinquent	171	-	-	-
SUBTOTAL	1,178,487	1,200,000	1,250,000	1,250,000
Intergovernmental Revenues				
State consolidated tax distribution	404,510	366,408	440,000	440,000
NRS county gaming licenses	84,645	70,000	75,000	75,000
SUBTOTAL	489,155	436,408	515,000	515,000
Charges for Services				
General Government				
Professional fees	-	-	-	-
Other	19,499	-	-	-
SUBTOTAL	19,499	-	-	-
Miscellaneous				
Other rent and lease income	35,305	33,000	33,000	33,000
Investment income	33,353	-	-	-
Other	-	-	-	-
SUBTOTAL	68,658	33,000	33,000	33,000
Subtotal	1,755,799	1,669,408	1,798,000	1,798,000
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Minden Trash (635)	100,000	100,000	-	-
BEGINNING FUND BALANCE	582,261	578,288	168,864	168,864
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	582,261	578,288	168,864	168,864
TOTAL AVAILABLE RESOURCES	2,438,060	2,347,696	1,966,864	1,966,864

Town of Minden
(Local Government)

FUND General Fund

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Minden Administration				
Salaries & Wages	67,916	82,046	85,044	85,044
Employee Benefits	28,331	31,231	35,955	35,955
Services & Supplies	100,919	152,098	152,250	152,250
Dept. Subtotal	197,166	265,375	273,249	273,249
Activity Subtotal	197,166	265,375	273,249	273,249
Function: General Government				
Salaries and Wages	67,916	82,046	85,044	85,044
Employee Benefits	28,331	31,231	35,955	35,955
Services & Supplies	100,919	152,098	152,250	152,250
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Other Uses	-	-	-	-
FUNCTION SUBTOTAL	197,166	265,375	273,249	273,249

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

FUNCTION General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Minden Culture and Recreation				
Salaries & Wages	204,439	236,016	242,483	242,483
Employee Benefits	96,908	100,621	113,512	113,512
Services & Supplies	146,850	197,000	201,120	201,120
Capital Outlay	10,424	7,000	-	-
Dept. Subtotal	458,621	540,637	557,115	557,115
Activity Subtotal	458,621	540,637	557,115	557,115
Function: Culture and Recreation				
Salaries and Wages	204,439	236,016	242,483	242,483
Employee Benefits	96,908	100,621	113,512	113,512
Services & Supplies	146,850	197,000	201,120	201,120
Debt Service	-	-	-	-
Capital Outlay	10,424	7,000	-	-
Other Uses	-	-	-	-
FUNCTION SUBTOTAL	458,621	540,637	557,115	557,115

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

FUNCTION Culture and Recreation

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Minden Highway and Streets				
Salaries & Wages	42,615	47,414	52,501	52,501
Employee Benefits	23,359	24,276	27,774	27,774
Services & Supplies	147,133	169,500	139,500	139,500
Capital Outlay	-	-	-	-
Dept. Subtotal	213,107	241,190	219,775	219,775
Minden Public Works				
Salaries & Wages	53,638	60,563	63,098	63,098
Employee Benefits	28,817	29,400	33,087	33,087
Services & Supplies	25,228	38,400	38,400	38,400
Dept. Subtotal	107,683	128,363	134,585	134,585
Activity Subtotal	320,790	369,553	354,360	354,360
Function: Public Works				
Salaries and Wages	96,253	107,977	115,599	115,599
Employee Benefits	52,176	53,676	60,861	60,861
Services & Supplies	172,361	207,900	177,900	177,900
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Other Uses	-	-	-	-
FUNCTION SUBTOTAL	320,790	369,553	354,360	354,360

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

FUNCTION Public Works

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2022	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Intergovernmental Revenue				
Distributed from County	52,309	53,861	57,482	-
Subtotal	52,309	53,861	57,482	-
Miscellaneous				
Interest on Investment	6,638	-	-	-
Subtotal	6,638	-	-	-
Subtotal	58,947	53,861	57,482	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				57,482
BEGINNING FUND BALANCE	140,094	165,341	167,094	167,094
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	140,094	165,341	167,094	167,094
TOTAL RESOURCES	199,041	219,202	224,576	224,576
<u>EXPENDITURES</u>				
General Government				
Minden Ad Val Capital Projects				
Capital Outlay	33,700	52,000	50,000	171,000
Services and Supplies	-	108	-	-
Subtotal	33,700	52,108	50,000	171,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	165,341	167,094	174,576	53,576
TOTAL COMMITMENTS & FUND BALANCE	199,041	219,202	224,576	224,576

Town of Minden
(Local Government)

FUND Minden Ad Valorem Capital Projects

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 6/30/2022	
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest on Investment	45,961	-	-	-
Subtotal	45,961	-	-	-
Subtotal				
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Town of Minden General Fund	883,195	968,000	545,000	545,000
BEGINNING FUND BALANCE	1,003,471	1,003,203	791,610	791,610
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,003,471	1,003,203	791,610	791,610
TOTAL RESOURCES	1,932,627	1,971,203	1,336,610	1,336,610
<u>EXPENDITURES</u>				
General Government				
Minden Ad Val Capital Projects				
Services & Supplies	10,584	94,019	-	-
Capital Outlay	878,840	1,085,574	496,000	375,000
Subtotal	889,424	1,179,593	496,000	375,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
Transfer to Douglas County	40,000	-	-	-
ENDING FUND BALANCE	1,003,203	791,610	840,610	961,610
TOTAL COMMITMENTS & FUND BALANCE	1,932,627	1,971,203	1,336,610	1,336,610

Town of Minden
(Local Government)

FUND Minden Capital Equipment Reserve

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2022	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Trash Collections	768,400	755,000	775,000	775,000
Total Operating Revenue	768,400	755,000	775,000	775,000
OPERATING EXPENSE				
Salaries and Wages	237,781	263,503	261,080	261,080
Employee Benefits	137,369	120,083	146,019	146,019
Services and Supplies	316,647	397,654	367,370	367,370
Depreciation/Amortization	39,676	-	-	-
Total Operating Expense	731,473	781,240	774,469	774,469
Operating Income or (Loss)	36,927	(26,240)	531	531
NONOPERATING REVENUES				
Interest Earned	36,706	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	(16,486)			
Total Nonoperating Revenues	20,220	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
Capital outlay		414,000		
Total Nonoperating Expenses	-	414,000	-	-
Net Income before Operating Transfers	57,147	(440,240)	531	531
Transfers (Schedule T)				
In	-	-	-	-
Out	(100,000)	(100,000)	-	-
Net Operating Transfers	(100,000)	(100,000)	-	-
CHANGE IN NET POSITION	(42,853)	(540,240)	531	531

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Trash

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 6/30/2022	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows:				
Trash Collections	769,325	755,000	775,000	775,000
Cash Outflows:				
Salaries and Wages	(237,781)	(263,503)	(261,080)	(261,080)
Employee Wages	(137,369)	(120,083)	(146,019)	(146,019)
Services and Supplies	(317,175)	(397,654)	(367,370)	(367,370)
a. Net cash provided by (or used for) operating activities	77,000	(26,240)	531	531
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer Out	(100,000)	(100,000)	-	
b. Net cash provided by (or used for) noncapital financing activities	(100,000)	(100,000)	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	-	(414,000)	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	(414,000)	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	37,236	-	-	
d. Net cash provided by (or used in) investing activities	37,236	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	14,236	(540,240)	531	531
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	816,916	831,152	290,912	290,912
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	831,152	290,912	291,443	291,443

Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Trash

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 6/30/2022	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water User Fees	1,433,605	1,479,824	1,484,000	1,484,000
Total Operating Revenue	1,433,605	1,479,824	1,484,000	1,484,000
OPERATING EXPENSE				
Salaries and Wages	223,924	249,825	254,378	254,378
Employee Benefits	127,035	109,066	127,371	127,371
Services and Supplies	494,858	702,087	634,850	634,850
Depreciation/Amortization	470,946	-	-	-
Total Operating Expense	1,316,763	1,060,978	1,016,599	1,016,599
Operating Income or (Loss)	116,842	418,846	467,401	467,401
NONOPERATING REVENUES				
Interest Earned	163,371	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	(20,347)			
Total Nonoperating Revenues	143,024	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
Capital outlay		148,500	75,000	75,000
Total Nonoperating Expenses	-	148,500	75,000	75,000
Net Income before Operating Transfers	259,866	270,346	392,401	392,401
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	259,866	270,346	392,401	392,401

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Wholesale Water Utility

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 6/30/2022	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows				
Water User Fees	1,433,605	1,479,824	1,484,000	1,484,000
Miscellaneous	2,984			
Cash Outflows				
Salaries and Wages	(223,923)	(249,825)	(254,378)	(254,378)
Employee Benefits	(127,034)	(109,066)	(127,371)	(127,371)
Services and Supplies	(497,189)	(702,087)	(634,850)	(634,850)
a. Net cash provided by (or used for) operating activities	588,443	418,846	467,401	467,401
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer In	-			
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	(143,919)	(148,500)	(75,000)	(75,000)
c. Net cash provided by (or used for) capital and related financing activities	(143,919)	(148,500)	(75,000)	(75,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	165,705			
d. Net cash provided by (or used in) investing activities	165,705	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	610,229	270,346	392,401	392,401
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,267,078	3,877,307	4,147,653	4,147,653
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,877,307	4,147,653	4,540,054	4,540,054

Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Wholesale Water Utility

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 6/30/2022	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	1,164,757	1,065,000	1,075,000	1,075,000
Total Operating Revenue	1,164,757	1,065,000	1,075,000	1,075,000
OPERATING EXPENSE				
Salaries and Wages	162,490	184,263	187,326	187,326
Employee Benefits	127,539	103,831	92,578	114,007
Services and Supplies	482,593	608,454	586,300	586,300
Depreciation/Amortization	237,333	-		-
Total Operating Expense	1,009,955	896,548	866,204	887,633
Operating Income or (Loss)	154,802	168,452	208,796	187,367
NONOPERATING REVENUES				
Interest Earned	282,928	-	-	-
Gain on capital asset disposition				
Subsidies				
Lease revenues				
Miscellaneous	108,330	115,000	115,000	115,000
Contributed Capital	574,699	-	-	-
Total Nonoperating Revenues	965,957	115,000	115,000	115,000
NONOPERATING EXPENSES				
Interest Expense				
Miscellaneous	-	-	-	-
Capital outlay		1,260,342	1,525,000	1,525,000
Total Nonoperating Expenses	-	1,260,342	1,525,000	1,525,000
Net Income before Operating Transfers	1,120,759	(976,890)	(1,201,204)	(1,222,633)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	1,120,759	(976,890)	(1,201,204)	(1,222,633)

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Water

Schedule F-1

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows				
Water User Fees	1,164,757	1,065,000	1,075,000	1,075,000
Miscellaneous	6,684			
Cash Outflows				
Salaries and Wages	(162,490)	(184,263)	(187,326)	(187,326)
Employee Benefits	(127,539)	(103,831)	(92,578)	(114,007)
Services and Supplies	(486,753)	(608,454)	(586,300)	(586,300)
a. Net cash provided by (or used for) operating activities	394,659	168,452	208,796	187,367
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer Out	-			
Miscellaneous	-			
Lease revenue	-			
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	(615,318)	(1,260,342)	(1,525,000)	(1,525,000)
Connection Charges	574,699	-		
Loss on Asset Disposition	-	-	-	
Sale of Water Rights	115,000	115,000	115,000	115,000
c. Net cash provided by (or used for) capital and related financing activities	74,381	(1,145,342)	(1,410,000)	(1,410,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	287,089			
d. Net cash provided by (or used in) investing activities	287,089	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	756,129	(976,890)	(1,201,204)	(1,222,633)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,875,433	6,631,562	5,654,672	5,654,672
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,631,562	5,654,672	4,453,468	4,432,039

Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Water

Transfer Schedule for Fiscal Year 2021-2022

[illegible]

Town of Minden
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2021-2022

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND Minden Capital Equipment Reserve (636)	Town of Minden (630)		545,000			
SUBTOTAL			545,000			
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL			602,482			

Town of Minden
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 81st Session; February 1, 2021 to May 31, 2021

1. Activity:	<u>None</u>
2. Funding Source:	<u></u>
3. Transportation	\$ <u></u>
4. Lodging and meals	\$ <u></u>
5. Salaries and Wages	\$ <u></u>
6. Compensation to lobbyists	\$ <u></u>
7. Entertainment	\$ <u></u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u></u>
Total	\$ <u><u>-</u></u>

Entity:

Budget Year 2022-2022

Page:
Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2021-2022

Local Government: Town of Minden
 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 2021-2022	Proposed Expenditure 2022-2023	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. Contracts are in place with the vendor agreeing to be apart of the Pool. Any engineering project will be put out to bid to the Pool.

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2021-2022

Local Government: _____
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	None									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Page: _____

Schedule 32