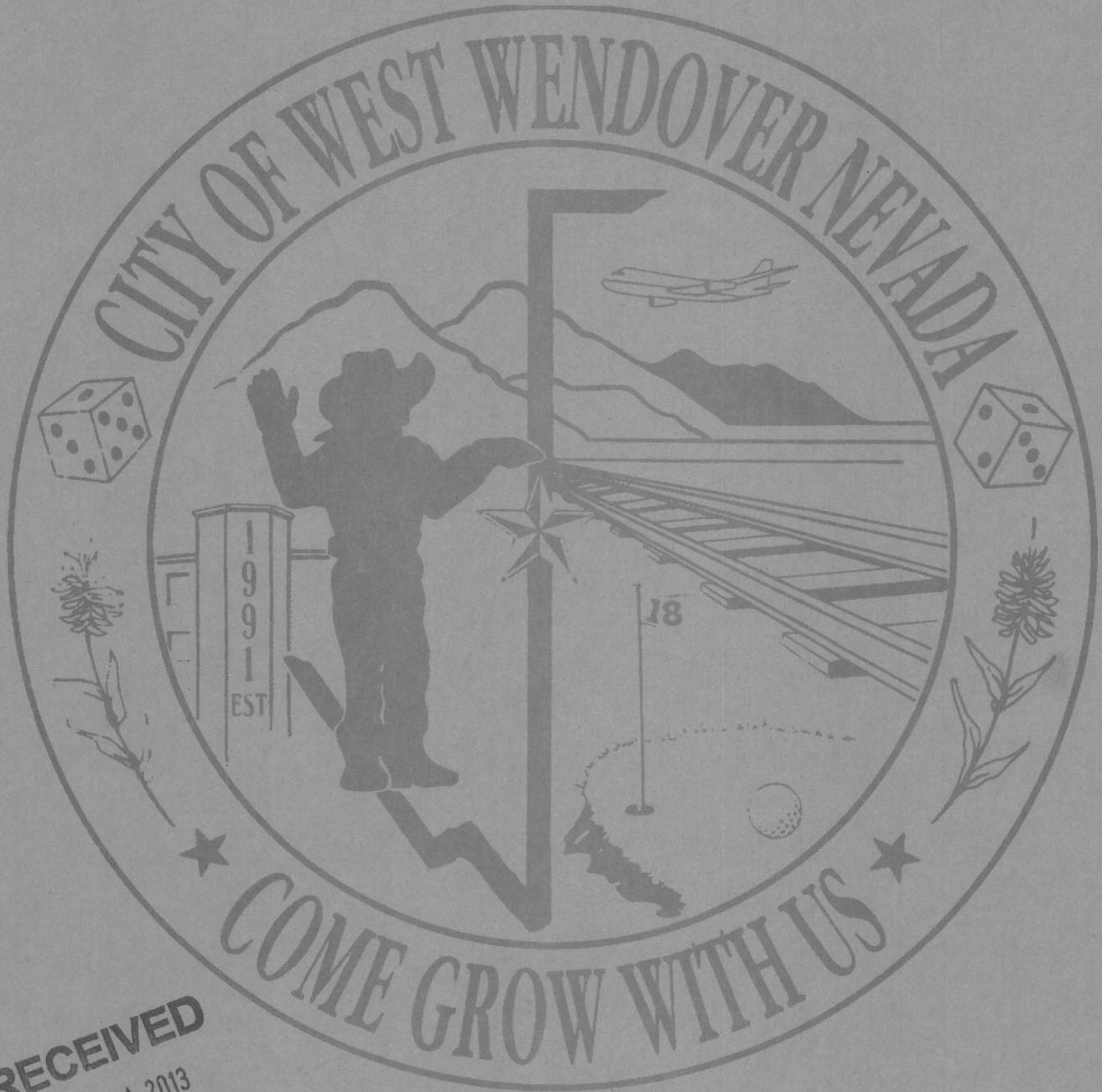


FINAL BUDGET



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JUN 04 2013

STATE OF NEVADA
DEPARTMENT OF TAXATION

2013-2014



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Carson City, Nevada 89706-7937
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WILLIAM CHISEL
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Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

City of West Wendover herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2014

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,172,700

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 11 governmental fund types with estimated expenditures of \$ 10,271,070 and
5 proprietary funds with estimated expenses of \$ 6,580,995

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 Michelle Giovio
(Printed Name)
City Chief Financial Officer
(Title)

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

Signed

Michelle Giovio

Dated:

5/6/2013

APPROVED BY THE GOVERNING BOARD

Emily Carter
Ray Bensus
Paul Andrade
Scott Harting
John P. Gunn

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2013 at 7:30 pm

Publication Date Thursday, May 9, 2013

Place: West Wendover City Hall, Council Chambers #137

**CITY OF WEST WENDOVER
BUDGET 2013-2014**

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**CITY OF WEST WENDOVER
BUDGET 2013-2014**

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BUDGET MESSAGE

2013-2014

CITY OF WEST WENDOVER

The fiscal year 2013-2014 budget for the City of West Wendover includes an ending general fund balance that is 21.56% of general fund expenditures. This slight decrease from current year projected ending balance is due to the increase to wages as required by union contracts.

West Wendover's economy is tourism-based, making the city subject to economic fluctuations as consumers spend their discretionary income. Therefore, the City of West Wendover's governing council and city management have adopted a conservative budget philosophy, allowing the fund balances to increase in prosperous years, and conservatively utilizing the fund balances as needed in other years. The governing council and city management uses this conservative budgeting approach when estimating revenues, and expenditures.

The City has completed Phase II of the Waste Water Treatment Plant expansion project and has finished a second array of the solar energy array project at the City Hall Complex. The Wendover Boulevard Enhancement Phase I Project is also near completion.

Even with the previous nationwide economic downturn, our local economy has not felt the negative effects as significantly as in other parts of Nevada. The city and county gaming taxes and charges for services have remained constant the last few years. There is still some growth in new businesses in West Wendover with a new mini-mall project that will house several new businesses such as a lube and tire service company, a dry cleaners and a fast food restaurant.

Approximately 30 acres of the land purchased from BLM has been designated as an industrial park. The City has installed the utilities, paved the streets and sidewalks and is actively pursuing economic development in the form of light industrial, warehousing and small to medium sized business ventures. This will give the City economic diversity, add new job opportunities and will generate income and growth for the community. With this industrial park, the City is poised for growth in businesses when the Long Canyon Gold Mine starts the construction phase. FedEx and a tow company have purchased lots in the industrial park. FedEx is operational and the tow company is expected to be operational this summer.

The Port of West Wendover, which is a long-term mixed use industrial/aeronautical project and part of the City's diversification strategic plan continues to proceed forward. The project includes the acquisition (at no cost) of several thousand acres of current Air Force property that is a part of the Utah Test and Training Range located in Nevada, adjacent to West Wendover, which is no longer in use. The City has been and continues

to be diligent in completing the process that will result in the property being deeded to the city within several years.

In the next fiscal year, the City looks forward to work on a water project to refit a main water tank and several older pipelines. The old City Administration building is currently up for sale and is being leased by NDOT and Newmont at the present time. Also, Elko County School District has approved building a new elementary school for West Wendover and already has the architects selected and a conceptual site plan approved. The City will be working with the school district on the road projects around the new school campus. The West Wendover Recreation District is progressing on their plans for a new recreation center and expect to start building it within the year.

The City is expecting growth in the residential housing market as the economy recovers and in addition, with the new gold mine as it enters construction and operation in our area. This provides a positive outlook on the housing situation in the community over the next 5 to 10 years. The City is currently working with Ascent Construction to build homes on the 15 housing lots which the City purchased from Nevada Rural Housing. Incentive discounts on the land are being offered to purchasers that will build and close on their home loans during the next five years. These new homes will add to our property tax and will help the housing market which is expected to incrementally rise through the next 5 year period.

Our outlook at the City long-term is positive and optimistic. The enthusiasm associated with the recent and planned growth of our City is shared not only by our City Officials, but our citizens as well. We feel the future is full of promise and look forward to a brighter national and state economy that will have a positive effect on our community.

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	\$ 1,089,879	\$ 1,152,700	\$ 1,172,800	\$ -	\$ 1,172,800
Other Taxes	2,485,870	2,720,500	2,802,000		\$ 2,802,000
Licenses and Permits	845,131	1,029,900	877,300		\$ 877,300
Intergovernmental Resources	4,439,791	4,990,324	4,588,000		\$ 4,588,000
Charges for Services	34,703	52,800	51,800	5,134,800	\$ 5,186,600
Fines and Forfeits	134,762	113,000	141,000		\$ 141,000
Miscellaneous	75,906	108,510	50,360	929,285	\$ 979,645
TOTAL REVENUES	9,106,042	10,167,734	9,683,260	6,064,085	15,747,345
EXPENDITURES-EXPENSES					
General Government	1,256,464	2,341,759	1,834,900		1,834,900
Judicial	300,877	312,100	313,900		313,900
Public Safety	2,591,056	2,831,350	3,167,900		3,167,900
Public Works	357,500	430,050	577,370		577,370
Community Development	449,218	539,700	538,600		538,600
Health	239,877	384,500	95,600		95,600
Welfare					-
Culture and Recreation	2,490,789	2,738,100	2,818,200		2,818,200
Community Support	8,789	12,700	12,000		12,000
Intergovernmental Expenditures					-
Contingencies					-
Utility Enterprises				6,029,270	6,029,270
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	597,871	521,950	610,100		610,100
Interest Cost	365,731	340,700	317,900	551,725	869,625
TOTAL EXPENDITURES-EXPENSES	8,658,172	10,452,909	10,286,470	6,580,995	16,867,465
Excess of Revenues over (under) Expenditures-Expenses	447,870	(285,175)	(603,210)	(516,910)	(1,120,120)

City of West Wendover

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	281,100	746,435	1,027,535
Sales of General Fixed Assets	192,650	75,000	226,000	-	226,000
					-
Operating Transfers (in)	890,000	908,000	915,000	-	915,000
Operating Transfers (out)	(890,000)	(908,000)	(915,000)	-	(915,000)
TOTAL OTHER FINANCING SOURCES (USES)	192,650	75,000	507,100	746,435	1,253,535
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	640,520	(210,175)	(96,110)	229,525	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	1,189,133	1,774,247	1,564,072	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	(55,406)			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	1,774,247	1,564,072	1,467,962	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government	9.3	10.3	8.0
Judicial	4.8	5.0	4.8
Public Safety	27.3	27.7	26.6
Public Works	3.5	5.6	3.8
Sanitation			
Health	1.0	1.0	1.0
Welfare			
Culture and Recreation			
Community Support	1.5	1.5	1.5
TOTAL GENERAL GOVERNMENT	47.4	51.1	45.7
Utilities	11.8	10.4	14.5
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	59.2	61.5	60.2

POPULATION (AS OF JULY 1)	4,410	4,470	4,367
SOURCE OF POPULATION ESTIMATE*	See Below *	See Below *	See Below *
Assessed Valuation (Secured and Unsecured Only)	123,166,939	124,879,420	126,260,772
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	123,166,939	124,879,420	126,260,772
TAX RATE			
General Fund	0.9360	0.9360	0.9360
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9360	0.9360	0.9360

* Population certified by the State in March each year. FY2012 is a census year and the report from the State reported the census population.

City of West Wendover
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-2014

	(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	1.6088	126,260,772	2,031,283	0.9360	1,181,801	9,001	1,172,800
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 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	1.6088	126,260,772	2,031,283	0.9360	1,181,801	9,001	1,172,800
N. Debt							
O. TOTAL M AND N	1.6088	126,260,772	2,031,283	0.9360	1,181,801	9,001	1,172,800

City of West Wendover
 (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.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes				
Real Property Taxes	897,849	957,400	981,700	974,000
Personal Property Taxes	171,992	176,800	181,300	179,900
Central Assessments	20,038	18,500	18,800	18,900
Subtotal	1,089,879	1,152,700	1,181,800	1,172,800
Licenses and Permits				
Business License	23,008	22,000	22,000	22,000
Alcohol Beverage License	-	1,200	1,200	1,200
City Gaming Taxes	209,568	214,000	218,000	218,000
SOB License	3,700	2,500	2,500	2,500
Special Permits and Fees	1,660	2,500	2,500	2,500
Franchise Taxes	358,296	346,000	316,000	316,000
Right-of-Way Toll	210,474	410,600	214,000	214,000
Bldg Structure License	37,241	30,000	100,000	100,000
Animal License	1,090	1,000	1,000	1,000
Carline Taxes	94	100	100	100
Subtotal	845,131	1,029,900	877,300	877,300
Intergovernmental Revenue				
State Consolidated Revenue	2,676,355	2,695,800	2,876,000	2,876,000
Motor Vehicle Fuel Tax 1.75	43,040	42,200	38,100	38,100
Motor Vehicle Fuel Tax 2.35	48,301	49,500	49,500	49,500
County Optional Road Tax 4	28,884	28,600	26,400	26,400
RTC Funds	-	30,000	160,000	160,000
Special Grant Revenue	-	3,900	3,900	3,900
Grant Revenue - Police Department	19,871	29,300	10,600	10,600
Grant Revenue - Fire Department	24,537	24,000	24,000	24,000
Justice Court Reimbursement	100,747	123,480	147,200	147,200
County Gaming Tax	415,890	415,000	415,000	415,000
Subtotal	3,357,625	3,441,780	3,750,700	3,750,700
Charges for Services				
Admin Assessments	1,900	1,900	1,900	1,900
Zoning & Subdivision Fees	-	-	-	-
Special Police Services	905	4,500	4,500	4,500
Fingerprints/Photographs	4,320	6,500	6,500	6,500
Special Fire Protection Services	6,675	20,000	20,000	20,000
Miscellaneous Public Works Revenue	105	1,500	500	500
Miscellaneous Paved Streets Revenue	14,715	12,000	12,000	12,000
Animal Shelter Fees	2,699	3,000	3,000	3,000
Dispatch Fees	3,384	3,400	3,400	3,400
Subtotal	34,703	52,800	51,800	51,800
Fines and Forfeits	119,032	104,500	124,000	124,000
Miscellaneous				
Interest Revenue	668	2,000	2,000	2,000
Miscellaneous Revenue	20,283	10,000	11,250	11,250
Cash Over/(Short)	(26)	-	-	-
Donations from Private Sources	11,672	6,000	10,000	10,000
Rents and Royalties	30,391	26,000	19,000	19,000
Subtotal	62,988	44,000	42,250	42,250
TOTAL REVENUES	5,509,358	5,825,680	6,027,850	6,018,850

City of West Wendover
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	(33)	10	10	10
Subtotal	(33)	10	10	10
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,957	7,924	7,434	7,434
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	7,957	7,924	7,434	7,434
TOTAL RESOURCES	7,924	7,934	7,444	7,444
EXPENDITURES				
Services and Supplies	-	500	500	500
Subtotal	-	500	500	500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	7,924	7,434	6,944	6,944
TOTAL COMMITMENTS & FUND BALANCE	7,924	7,934	7,444	7,444

City of West Wendover
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Seizure / Forfeiture**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	2,485,870	2,720,500	2,802,000	2,802,000
Interest	-	-		
Subtotal	2,485,870	2,720,500	2,802,000	2,802,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	66,499	73,091	71,191	71,191
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	66,499	73,091	71,191	71,191
TOTAL RESOURCES	2,552,369	2,793,591	2,873,191	2,873,191
EXPENDITURES				
Room Tax Distribution	2,479,278	2,720,500	2,802,000	2,802,000
Admin Assessments	-	1,900	1,900	1,900
Subtotal	2,479,278	2,722,400	2,803,900	2,803,900
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	73,091	71,191	69,291	69,291
TOTAL COMMITMENTS & FUND BALANCE	2,552,369	2,793,591	2,873,191	2,873,191

City of West Wendover
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Recreation Fund**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	15,730	8,500	17,000	17,000
Interest	29	-	100	100
Subtotal	15,759	8,500	17,100	17,100
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	31,952	30,385	28,485	28,485
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	31,952	30,385	28,485	28,485
TOTAL RESOURCES	47,711	38,885	45,585	45,585
EXPENDITURES				
Supplies and Services	7,326	5,400	-	-
Capital Outlay	-	-	-	-
Subtotal	7,326	5,400	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	10,000	5,000	10,000	10,000
ENDING FUND BALANCE	30,385	28,485	35,585	35,585
TOTAL COMMITMENTS & FUND BALANCE	47,711	38,885	45,585	45,585

City of West Wendover
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Court Administrative Assessments**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Grant Revenue	123,002	286,900	-	-
Subtotal	123,002	286,900	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	30,000	10,000	-	-
BEGINNING FUND BALANCE	11,807	8,871	13,171	13,171
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	11,807	8,871	13,171	13,171
TOTAL RESOURCES	164,809	305,771	13,171	13,171
EXPENDITURES				
Services and Supplies	37,976	5,700	500	500
Capital Outlay	117,962	286,900	-	-
Subtotal	155,938	292,600	500	500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,871	13,171	12,671	12,671
TOTAL COMMITMENTS & FUND BALANCE	164,809	305,771	13,171	13,171

City of West Wendover
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Medical Clinic Facilities**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
CDBG-Solar/Sidewalk	382,800	-	-	-
Wendover Blvd Enhancement	240,168	1,036,344	-	-
SCASD Community Contribution	-	-	75,000	75,000
FAA Air Study Grant	23,252	-	350,000	350,000
CDBG	-	15,000	200,000	200,000
Subtotal	646,220	1,051,344	625,000	625,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	-	-	-
BEGINNING FUND BALANCE	56,552	277,684	107,628	107,628
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	56,552	277,684	107,628	107,628
TOTAL RESOURCES	702,772	1,329,028	732,628	732,628
EXPENDITURES				
Capital Outlay				
CDBG-Solar/Sidewalk	275,045	-	-	-
CDBG-Xray machine	-	-	-	-
Wendover Blvd Enhancement	148,166	1,205,400	-	-
SCASD Project	1,877	-	425,000	425,000
CDBG	-	16,000	200,000	200,000
Other Grant Expenses	-	-	-	-
Subtotal	425,088	1,221,400	625,000	625,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	277,684	107,628	107,628	107,628
TOTAL COMMITMENTS & FUND BALANCE	702,772	1,329,028	732,628	732,628

City of West Wendover
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Grant Fund**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	50,000	67,500	67,500	67,500
NDOT Share-R&M Welcome Center	26,280	19,800	19,800	19,800
Miscellaneous				
Elko County Recreation Board	200,000	95,000	100,000	100,000
Merchandise Sales	3,937	7,000	7,000	7,000
Interest	-	-		
Subtotal	280,217	189,300	194,300	194,300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	55,000	100,000	70,000	70,000
BEGINNING FUND BALANCE	(92,835)	12,670	4,370	4,370
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	(92,835)	12,670	4,370	4,370
TOTAL RESOURCES	242,382	301,970	268,670	268,670
EXPENDITURES				
Salaries and Wages	80,634	92,000	64,800	64,800
Employee Benefits	44,319	42,200	37,500	37,500
Services and Supplies	39,736	40,900	41,100	41,100
Grant Expenses	65,023	122,500	120,000	120,000
Capital Outlay	-	-		
Subtotal	229,712	297,600	263,400	263,400
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	12,670	4,370	5,270	5,270
TOTAL COMMITMENTS & FUND BALANCE	242,382	301,970	268,670	268,670

City of West Wendover
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Welcome Center**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations from Private Sources	8,985	12,500	1,000	1,000
Grants		45,000		
Interest	-	-		
Subtotal	8,985	57,500	1,000	1,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	20,000	15,000	15,000
BEGINNING FUND BALANCE	10,380	8,692	6,192	6,192
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	10,380	8,692	6,192	6,192
TOTAL RESOURCES	19,365	86,192	22,192	22,192
EXPENDITURES				
Services and Supplies	10,673	16,000	18,000	18,000
Grant Expenses		64,000		
Subtotal	10,673	80,000	18,000	18,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,692	6,192	4,192	4,192
TOTAL COMMITMENTS & FUND BALANCE	19,365	86,192	22,192	22,192

City of West Wendover
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Wendover Will Landmark**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Tax	36,664	28,000	25,000	25,000
Interest	-	-	-	-
Subtotal	36,664	28,000	25,000	25,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	32,736	34,400	34,400	34,400
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	32,736	34,400	34,400	34,400
TOTAL RESOURCES	69,400	62,400	59,400	59,400
EXPENDITURES				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Capital Projects Fund	35,000	28,000	25,000	25,000
ENDING FUND BALANCE	34,400	34,400	34,400	34,400
TOTAL COMMITMENTS & FUND BALANCE	69,400	62,400	59,400	59,400

City of West Wendover
(Local Government)

SCHEDULE B **Capital Projects**

FUND **Ad Valorem Fund**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
Gain on Sale of Fixed Assets	192,650	75,000	226,000	226,000
Subtotal	192,650	75,000	226,000	226,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	760,000	745,000	795,000	795,000
From Water Fund				
From Grant Fund				
From Court Administrative Assessment	10,000	5,000	10,000	10,000
From Ad Valorem Capital Projects Fund	35,000	28,000	25,000	25,000
BEGINNING FUND BALANCE	(14,664)	20,300	14,550	14,550
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	(14,664)	20,300	14,550	14,550
TOTAL RESOURCES	982,986	873,300	1,070,550	1,070,550
EXPENDITURES				
Capital Outlay	2,915		200,000	200,000
Debt Service				
Principle	594,040	518,050	542,400	542,400
Interest	365,731	340,700	317,900	317,900
Subtotal	962,686	858,750	1,060,300	1,060,300
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	20,300	14,550	10,250	10,250
TOTAL COMMITMENTS & FUND BALANCE	982,986	873,300	1,070,550	1,070,550

City of West Wendover
(Local Government)

SCHEDULE B

Capital Projects

FUND

Capital Projects Fund

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Interest Revenue	-	-	-	
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,865	(3,576)	3,865	3,865
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,865	(3,576)	3,865	3,865
TOTAL RESOURCES	3,865	(3,576)	3,865	3,865
EXPENDITURES				
General Government Benefits	7,441	(7,441)	-	-
Subtotal	7,441	(7,441)	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	(3,576)	3,865	3,865	3,865
TOTAL COMMITMENTS & FUND BALANCE	3,865	(3,576)	3,865	3,865

City of West Wendover
(Local Government)

SCHEDULE B **Expendable Trust Fund**

FUND **Unemployment Insurance Liability Reserve**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Service Charges	1,237,588	1,400,000	1,300,000	1,300,000
Connection Fees	3,658	5,000	5,000	5,000
Impact Fees	3,630	10,000	200,000	200,000
TOTAL OPERATING REVENUE	1,244,876	1,415,000	1,505,000	1,505,000
OPERATING EXPENSE				
Salaries and Wages	143,401	160,000	200,800	200,800
Employee Benefits	76,594	75,100	96,100	96,100
Services and Supplies	783,606	998,900	767,400	767,400
Depreciation/Amortization	104,382	99,000	95,000	95,000
TOTAL OPERATING EXPENSE	1,107,983	1,333,000	1,159,300	1,159,300
Operating Income or (Loss)	136,893	82,000	345,700	345,700
NONOPERATING REVENUES				
Interest Earned	128,545	150,125	147,350	147,350
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	22,270	40,000	20,000	20,000
Grant Revenue			520,435	520,435
Proceeds from Sale of Bonds			520,435	520,435
TOTAL NONOPERATING REVENUES	150,815	190,125	1,208,220	1,208,220
NONOPERATING EXPENSES				
Interest Expense	231,181	193,750	185,000	185,000
Capital Outlay			1,040,870	1,040,870
TOTAL NONOPERATING EXPENSES	231,181	193,750	1,225,870	1,225,870
Net Income before Operating Transfers	56,527	78,375	328,050	328,050
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	56,527	78,375	328,050	328,050

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Water Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	136,893	82,000	345,700	345,700
Depreciation and Amortization	104,382	99,000	95,000	95,000
Decrease (Increase) in Accounts Receivable	(12,316)			
Decrease (Increase) in Due from Other Funds	3,487			
Decrease (Increase) in Inventory	(2,463)			
Increase (Decrease) in Accounts Payable	(5,214)			
Increase (Decrease) in Accrued Liabilities	(9,241)			
Increase (Decrease) in Deposits	636			
Increase (Decrease) in Prepaid Expenses	40,540			
Increase (Decrease) in Compensated Abs	498			
a. Net cash provided by (or used for) operating activities	257,202	181,000	440,700	440,700
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	22,270	40,000	20,000	20,000
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	22,270	40,000	20,000	20,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	-	(1,040,870)	(1,040,870)
Interest paid	(271,633)	(193,750)	(185,000)	(185,000)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(195,856)	(201,490)	(207,250)	(207,250)
Grant Income	-		520,435	520,435
Proceeds from issuance of bonds/notes	-		520,435	520,435
Net collections from (advances to) component unit	76,234	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(391,255)	(395,240)	(392,250)	(392,250)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	128,545	150,125	147,350	147,350
d. Net cash provided by (or used in) investing activities	128,545	150,125	147,350	147,350
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	16,762	(24,115)	215,800	215,800
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,242,928	2,259,690	2,235,575	2,235,575
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,259,690	2,235,575	2,451,375	2,451,375

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Water Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Services Charges	900,779	915,500	1,138,000	1,138,000
TOTAL OPERATING REVENUE	900,779	915,500	1,138,000	1,138,000
OPERATING EXPENSE				
Salaries and Wages	169,631	188,700	228,000	228,000
Employee Benefits	97,026	83,160	77,400	77,400
Services and Supplies	357,061	492,990	451,000	451,000
Depreciation/Amortization	215,560	214,000	208,000	208,000
TOTAL OPERATING EXPENSE	839,278	978,850	964,400	964,400
Operating Income or (Loss)	61,501	(63,350)	173,600	173,600
NONOPERATING REVENUES				
Interest Earned	115	800	-	
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	3,071	1,000	1,000	1,000
Grant Revenue	5,267,817	247,500	-	-
Proceeds from Sale of Bonds		-	-	-
TOTAL NONOPERATING REVENUES	5,271,003	249,300	1,000	1,000
NONOPERATING EXPENSES				
Interest Expense	38,400	74,500	71,125	71,125
Capital Outlay		372,000	22,000	22,000
TOTAL NONOPERATING EXPENSES	38,400	446,500	93,125	93,125
Net Income before Operating Transfers	5,294,104	(260,550)	81,475	81,475
Operating Transfers (Schedule T)				
In	-	-	-	
Out	-	-	-	
Net Operating Transfers	-	-	-	-
NET INCOME	5,294,104	(260,550)	81,475	81,475

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Sewer Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	61,501	(63,350)	173,600	173,600
Depreciation and Amortization	215,560	214,000	208,000	208,000
Decrease (Increase) in Accounts Receivable	(119,272)			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	(173)			
Increase (Decrease) in Prepaid Expenses	-			
Increase (Decrease) in Accounts Payable	(1,206,776)			
Increase (Decrease) in Accrued Liabilities	(7,019)			
Increase (Decrease) in Deposits	-			
Increase (Decrease) in Due to Other Funds	2,390			
Increase (Decrease) in Compensated Abs	(615)			
a. Net cash provided by (or used for) operating activities	(1,054,404)	150,650	381,600	381,600
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	3,071	1,000	1,000	1,000
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	3,071	1,000	1,000	1,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(6,439,099)	(372,000)	(22,000)	(22,000)
Interest paid	(42,643)	(74,500)	(71,125)	(71,125)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(2,707,338)	(152,500)	(37,790)	(37,790)
Grant Income	5,267,817	247,500	-	-
Proceeds from issuance of bonds/notes	4,137,000	-	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	215,737	(351,500)	(130,915)	(130,915)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	115	800	-	-
d. Net cash provided by (or used in) investing activities	115	800	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(835,481)	(199,050)	251,685	251,685
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,340,671	505,190	306,140	306,140
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	505,190	306,140	557,825	557,825

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Sewer Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Revenue	453,159	489,000	509,000	509,000
Sludge Disposal Revenue	-	-	-	-
Garbage Revenue	678,556	727,000	757,000	757,000
Compost Revenue	2,614	2,100	2,100	2,100
TOTAL OPERATING REVENUE	1,134,329	1,218,100	1,268,100	1,268,100
OPERATING EXPENSE				
Salaries and Wages	154,906	172,200	171,300	171,300
Employee Benefits	89,260	81,700	90,900	90,900
Services and Supplies	289,466	304,300	332,900	332,900
Depreciation/Amortization	309,569	305,000	298,000	298,000
TOTAL OPERATING EXPENSE	843,201	863,200	893,100	893,100
Operating Income or (Loss)	291,128	354,900	375,000	375,000
NONOPERATING REVENUES				
Interest Earned	839	500	500	500
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	-	-	-	-
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds				
TOTAL NONOPERATING REVENUES	839	500	500	500
NONOPERATING EXPENSES				
Interest Expense	94,997	80,400	77,000	77,000
Capital Outlay		-	20,000	20,000
TOTAL NONOPERATING EXPENSES	94,997	80,400	97,000	97,000
Net Income before Operating Transfers	196,970	275,000	278,500	278,500
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	196,970	275,000	278,500	278,500

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND **Combined Garbage/Compost Fund**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	291,128	354,900	375,000	375,000
Depreciation and Amortization	309,569	305,000	298,000	298,000
Decrease (Increase) in Accounts Receivable	(11,780)			
Decrease (Increase) in Due from Other Funds	39,637			
Decrease (Increase) in Inventory	(750)			
Increase (Decrease) in Prepaid Expenses	-			
Increase (Decrease) in Accounts Payable	7,963			
Increase (Decrease) in Accrued Liabilities	(9,353)			
Increase (Decrease) in Deposits	-			
Increase (Decrease) in Due to Other Funds	4,715			
Increase (Decrease) in Compensated Abs	(1,931)			
a. Net cash provided by (or used for) operating activities	629,198	659,900	673,000	673,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	-	-	-	-
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	-	(20,000)	(20,000)
Interest paid	(93,315)	(80,400)	(77,000)	(77,000)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(291,428)	(290,840)	(236,450)	(236,450)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(384,743)	(371,240)	(333,450)	(333,450)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	839	500	500	500
d. Net cash provided by (or used in) investing activities	839	500	500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	245,294	289,160	340,050	340,050
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,202,775	1,448,069	1,737,229	1,737,229
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,448,069	1,737,229	2,077,279	2,077,279

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Combined Garbage/Compost Fund**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	621,262	750,000	590,000	590,000
TOTAL OPERATING REVENUE	621,262	750,000	590,000	590,000
OPERATING EXPENSE				
Salaries and Wages	55,510	123,100	94,900	94,900
Employee Benefits	20,797	42,700	43,600	43,600
Services and Supplies	594,397	497,400	591,400	591,400
Depreciation/Amortization	338,879	341,300	340,000	340,000
TOTAL OPERATING EXPENSE	1,009,583	1,004,500	1,069,900	1,069,900
Operating Income or (Loss)	(388,321)	(254,500)	(479,900)	(479,900)
NONOPERATING REVENUES				
Interest Earned	2,818	4,000	4,000	4,000
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous				
Grant Revenue	-	15,000	236,000	236,000
Proceeds from Sale of Bonds			226,000	226,000
TOTAL NONOPERATING REVENUES	2,818	19,000	466,000	466,000
NONOPERATING EXPENSES				
Interest Expense	225,587	222,200	218,600	218,600
Capital Outlay		226,000	226,000	226,000
TOTAL NONOPERATING EXPENSES	225,587	448,200	444,600	444,600
Net Income before Operating Transfers	(611,090)	(683,700)	(458,500)	(458,500)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(611,090)	(683,700)	(458,500)	(458,500)

City of West Wendover
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND **Johnson Springs Transmission System Fund**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(388,321)	(254,500)	(479,900)	(479,900)
Depreciation and Amortization	338,879	341,300	340,000	340,000
Decrease (Increase) in Accounts Receivable				
Decrease (Increase) in Due from Other Funds				
Decrease (Increase) in Inventory				
Increase (Decrease) in Prepaid Expenses				
Increase (Decrease) in Accounts Payable				
Increase (Decrease) in Accrued Liabilities				
Increase (Decrease) in Deposits				
Increase (Decrease) in Due to Other Funds				
Increase (Decrease) in Compensated Abs				
a. Net cash provided by (or used for) operating activities	(49,442)	86,800	(139,900)	(139,900)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	-	-	-	-
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	(226,000)	(226,000)	(226,000)
Interest paid	(225,587)	(222,200)	(218,600)	(218,600)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(73,420)	(76,860)	(80,460)	(80,460)
Grant Income	-	15,000	236,000	236,000
Proceeds from issuance of bonds/notes	-	-	226,000	226,000
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(299,007)	(510,060)	(63,060)	(63,060)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	2,818	4,000	4,000	4,000
d. Net cash provided by (or used in) investing activities	2,818	4,000	4,000	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(345,631)	(419,260)	(198,960)	(198,960)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,303,042	1,957,411	1,538,151	1,538,151
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,957,411	1,538,151	1,339,191	1,339,191

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Johnson Springs Transmission System Fund**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	645,153	605,400	633,700	633,700
TOTAL OPERATING REVENUE	645,153	605,400	633,700	633,700
OPERATING EXPENSE				
Services and Supplies	627,079	530,200	633,700	633,700
Depreciation/Amortization				
TOTAL OPERATING EXPENSE	627,079	530,200	633,700	633,700
Operating Income or (Loss)	18,074	75,200	-	-
NONOPERATING REVENUES				
TOTAL NONOPERATING REVENUES	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	18,074	75,200	-	-
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	18,074	75,200	-	-

City of West Wendover
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Health Insurance Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	18,074	75,200	-	-
Payments (to)/from other funds	(18,074)	(75,200)	-	-
a. Net cash provided by (or used for) operating activities	-	-	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Due to general pooled cash	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
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:				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	-	-	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	-	-

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND

Health Insurance 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 - G.O. Revenue Supported Bonds
 3 - G.O. Special 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 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 7/1/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/13		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND - Sewer Fund							\$	\$	\$	\$
Waste Water Treatment Plant	4	40	\$ 2,637,000	5/16/2012	5/16/2052	2.75	\$ 2,600,235	\$ 71,125	\$ 37,785	\$ 108,910
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 2,637,000				\$ 2,600,235	\$ 71,125	\$ 37,785	\$ 108,910

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2013-2014
 (Local Government)

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Welcome Center Fund		70,000
				Wendover Will Landmark Fund		15,000
				Capital Projects Fund		795,000
SUBTOTAL			-			880,000
SPECIAL REVENUE FUNDS						
Court Administrative Assessments Fund				Capital Projects		10,000
Welcome Center Fund	General Fund		70,000			
Wendover Will Landmark Fund	General Fund		15,000			
SUBTOTAL			85,000			10,000

City of West Wendover
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL			-			-
INTERNAL SERVICE						
SUBTOTAL			-			-
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			915,000			915,000

City of West Wendover
(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: 77th Session; February 4, 2013 to June 4, 2013

1. Activity:	<u>No Lobbying Expenses Anticipated This Session</u>	
2. Funding Source:	_____	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
Total		\$ _____ -

Entity: _____

Budget Year 2013-2014

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Form 30
11/1/2012

Form 30
5/30/2013

Schedule of Existing Contracts
Budget Year 2012-2013

Local Government: City of West Wendover
Contact: Michelle Giovo
E-mail Address: mgiovo@westwendovercity.com
Daytime Telephone: (775) 664-3081

Total Number of Existing Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	<i>Hinton Burdick</i>	<i>4/1/2013</i>	<i>12/31/2017</i>	<i>\$ 33,000</i>	<i>\$ 33,600.00</i>	External audit of financials for FY2013-FY2017
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

Nevada Department of Taxation

Form 33

Report of Liabilities Associated with
Public Safety Employee NRS Chapter 617 Benefits

Local Government: City of West Wendover

Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:
 (a) Pre-funding Plan (b) Pay-as-you-go Plan (c) Association of self-insured public employers
 (d) Private Insurer. Please describe: _____

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained.
 Nevada Public Agency Insurance Pool - Wayne Carlson (contact) _____

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

General Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Contributions	17,059	17,059	17,059	17,059	17,059	17,076

If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liability of the NRS Chapter 617 benefits? Yes No
 5. When was the last actuarial study prepared? _____ 6. How often are actuarial studies prepared? _____
 7. Who prepared the actuarial study (Name, designation, address) _____

Name and Designation

Address

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees?
 Yes No

9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available)

10. Historical Claims Paid

- 10(a) Number of Employees subject to the benefit, prior 10* fiscal years
 10(b) Number of known and accepted claims in the past 10* fiscal years
 10(c) Total paid out for claims in the past 10* fiscal years

*See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

11. Estimated Future Liability Under NRS Chapter 617

- 11(a) Estimated number of employees subject to the benefit over next 30 years*
 11(b) Estimated amount of actuarial liability for medical & disability, non-discounted
 11(c) Estimated amount of actuarial liability for medical and disability, discounted
 11(d) What discount rate was selected to determine the liability in 11(c)?

*The estimate should not include a projection of new employees that may be hired over the 30 year period.

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

12. Reserves

- 12(a) Has the local government established a reserve for known and accepted historical claims? Yes No
 12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____
 12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? Yes No
 12(d) Identify each fund used for reserves _____
 12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Total Reserves						

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) _____

Michelle Giovo -Chief Financial Officer
 Signature and Title
 775-664-3081
 Contact Phone Number

5/22/2013
 Date
 mgiovo@westwendovercity.com
 Contact E-mail Address

