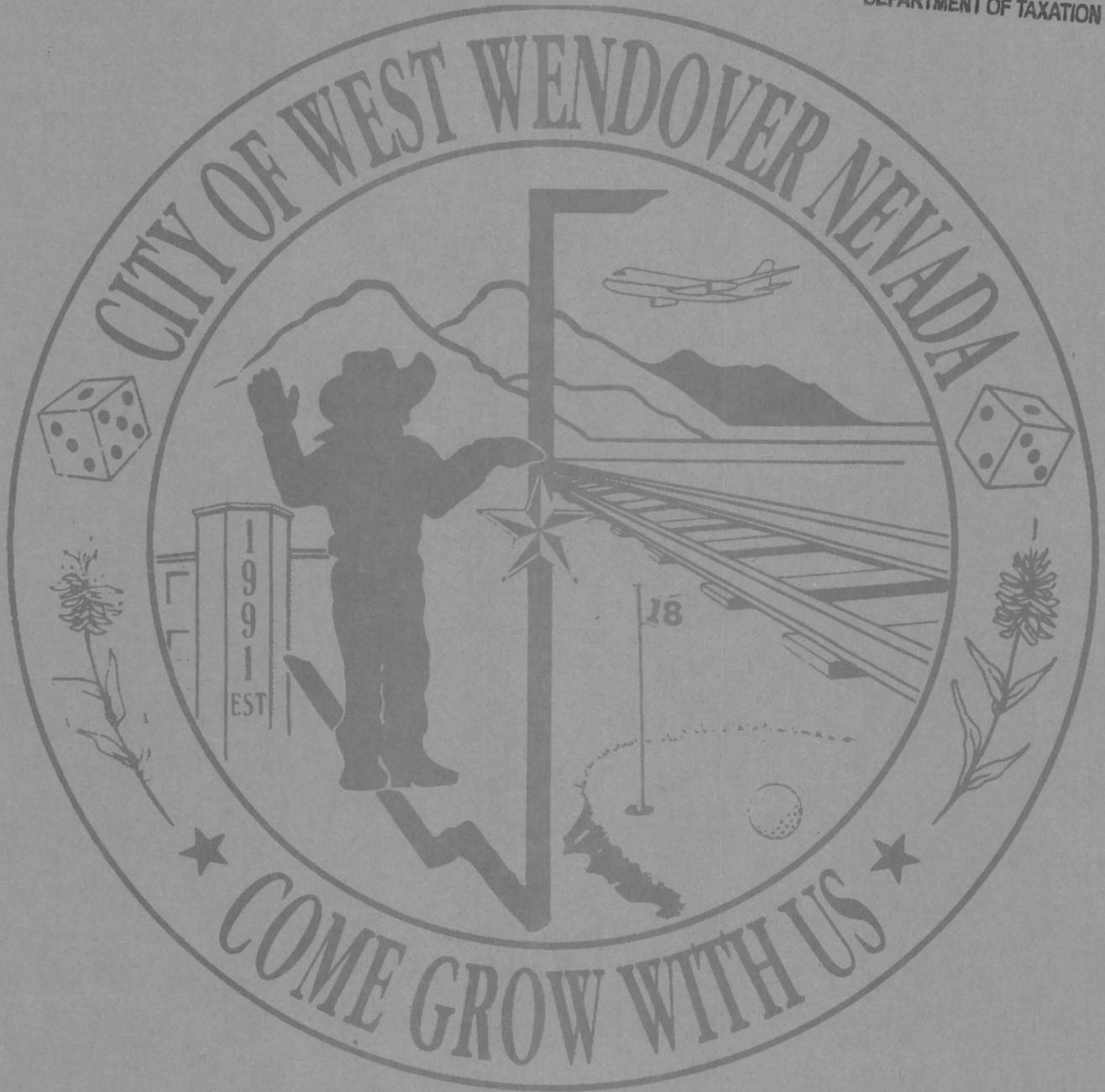


# FINAL BUDGET

RECEIVED

JUN 02 2014

STATE OF NEVADA  
DEPARTMENT OF TAXATION



## 2014-2015



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999  
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BRIAN SANDOVAL  
Governor  
OBERT R. BARENGO  
Nevada Tax Commission  
WILLIAM CHISEL  
Executive Director

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

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

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JUN 02 2014

State of Nevada  
Department of Taxation

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, 2015

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,173,100

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 \$ 9,688,100 and  
5 proprietary funds with estimated expenses of \$ 10,886,270

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 Giovo  
(Printed Name)  
City Chief Financial Officer  
(Title)

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

Signed Michelle Giovo

Dated: 5/20/2014

APPROVED BY: THE GOVERNING BOARD

Emily Carter  
Paul V. ...  
[Signature]  
[Signature]  
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2014 at 7:30 pm

Publication Date Thursday, May 8, 2014

Place: West Wendover City Hall, Council Chambers #137

**CITY OF WEST WENDOVER  
BUDGET 2014-2015**

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**CITY OF WEST WENDOVER  
BUDGET 2014-2015**

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## **BUDGET MESSAGE**

**2014-2015**

### **CITY OF WEST WENDOVER**

The fiscal year 2014-2015 budget for the City of West Wendover includes an ending general fund balance that is 11.09% of general fund expenditures. This decrease from current year projected ending balance is due to the estimated decrease in State Consolidated Taxes and 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 the Wendover Boulevard Enhancement Phase I Project and is now participating with the Elko County School District to complete Phase 2 and Phase 3 of the Florence Way Project during the School District's new West Wendover Elementary School Project.

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 cleaner service and a fast food restaurant.

Approximately 30 acres of 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 their construction phase. FedEx and a tow company have purchased lots in the industrial park and are now operational.

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 is scheduled to be completed in June 2015. 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 hope to have financing in place within the next 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 some builders to complete 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 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	\$ 1,111,658	\$ 1,194,800	\$ 1,173,100	\$ -	\$ 1,173,100
Other Taxes	2,486,675	2,294,400	2,363,230		\$ 2,363,230
Licenses and Permits	864,314	915,500	874,300		\$ 874,300
Intergovernmental Resources	4,773,418	3,583,200	4,543,100		\$ 4,543,100
Charges for Services	38,790	49,700	49,300	4,860,200	\$ 4,909,500
Fines and Forfeits	98,921	136,700	114,500		\$ 114,500
Miscellaneous	120,382	64,080	96,210	1,021,035	\$ 1,117,245
<b>TOTAL REVENUES</b>	<b>9,494,158</b>	<b>8,238,380</b>	<b>9,213,740</b>	<b>5,881,235</b>	<b>15,094,975</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	2,380,440	1,223,200	1,962,000		1,962,000
Judicial	300,433	332,700	342,300		342,300
Public Safety	2,643,835	3,211,300	2,878,800		2,878,800
Public Works	441,387	381,100	449,700		449,700
Community Development	502,032	537,400	588,900		588,900
Health	274,416	95,300	108,100		108,100
Welfare					-
Culture and Recreation	2,495,383	2,310,600	2,383,500		2,383,500
Community Support	8,426	12,000	44,000		44,000
Intergovernmental Expenditures					-
Contingencies					-
Utility Enterprises				10,262,370	10,262,370
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	521,485	609,300	636,700		636,700
Interest Cost	341,284	317,900	294,100	623,900	918,000
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>9,909,121</b>	<b>9,030,800</b>	<b>9,688,100</b>	<b>10,886,270</b>	<b>20,574,370</b>
Excess of Revenues over (under) Expenditures-Expenses	(414,963)	(792,420)	(474,360)	(5,005,035)	(5,479,395)

**City of West Wendover**

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	-	284,100	-	2,744,535	2,744,535
Sales of General Fixed Assets	75,018	25,000	286,000	-	286,000
					-
Operating Transfers (in)	1,092,467	1,185,000	702,000	-	702,000
Operating Transfers (out)	(1,092,467)	(1,185,000)	(702,000)	-	(702,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>75,018</b>	<b>309,100</b>	<b>286,000</b>	<b>2,744,535</b>	<b>3,030,535</b>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )	(339,945)	(483,320)	(188,360)	(2,260,500)	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	1,912,141	1,572,196	1,088,876	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,572,196</b>	<b>1,088,876</b>	<b>900,516</b>	<b>XXXXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXXXX</b>

- - - - -

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/13	ESTIMATED CURRENT YEAR ENDING 06/30/14	BUDGET YEAR ENDING 06/30/15
General Government	9.3	8.0	10.3
Judicial	5.0	4.8	5.2
Public Safety	27.7	26.6	42.7
Public Works	5.6	3.8	9.2
Sanitation			
Health	1.0	1.0	0.9
Welfare			
Culture and Recreation			
Community Support	1.5	1.5	2.3
<b>TOTAL GENERAL GOVERNMENT</b>	<b>50.1</b>	<b>45.7</b>	<b>70.6</b>
Utilities	11.8	10.4	15.0
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>61.9</b>	<b>56.1</b>	<b>85.6</b>

POPULATION (AS OF JULY 1)	4,470	4,367	4,453
SOURCE OF POPULATION ESTIMATE*	See Below *	See Below *	See Below *
Assessed Valuation (Secured and Unsecured Only)	124,879,420	126,260,772	126,181,503
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>124,879,420</b>	<b>126,260,772</b>	<b>126,181,503</b>
TAX RATE			
General Fund	0.9360	0.9360	0.9360
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.9360</b>	<b>0.9360</b>	<b>0.9360</b>

\* 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 2014-2015

	(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	1.7787	126,181,504	2,244,390	0.9360	1,181,059	7,958.88	1,173,100
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	1.7787	126,181,504	2,244,390	0.9360	1,181,059	7,959	1,173,100
N. Debt							
O. TOTAL M AND N	1.7787	126,181,504	2,244,390	0.9360	1,181,059	7,959	1,173,100

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.







<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>Property Taxes</b>				
Real Property Taxes	914,022	1,004,000	986,900	986,900
Personal Property Taxes	178,115	172,000	168,400	168,400
Central Assessments	19,521	18,800	17,800	17,800
Subtotal	1,111,658	1,194,800	1,173,100	1,173,100
<b>Licenses and Permits</b>				
Business License	21,435	20,100	22,000	22,000
Alcohol Beverage License	-	1,200	1,200	1,200
City Gaming Taxes	214,776	215,000	218,000	218,000
SOB License	3,500	1,600	2,500	2,500
Special Permits and Fees	3,440	2,500	2,500	2,500
Franchise Taxes	357,854	360,000	360,000	360,000
Right-of-Way Toll	219,939	214,000	217,000	217,000
Bldg Structure License	42,224	100,000	50,000	50,000
Animal License	1,057	1,000	1,000	1,000
Carline Taxes	89	100	100	100
Subtotal	864,314	915,500	874,300	874,300
<b>Intergovernmental Revenue</b>				
State Consolidated Revenue	2,728,320	2,580,000	2,533,800	2,533,800
Motor Vehicle Fuel Tax 1.75	40,898	38,100	38,600	38,600
Motor Vehicle Fuel Tax 2.35	48,186	49,500	49,500	49,500
County Optional Road Tax 4	27,204	26,400	25,900	25,900
RTC Funds	-	-	-	-
Special Grant Revenue	-	3,900	13,900	13,900
Grant Revenue - Police Department	4,559	14,500	38,000	38,000
Grant Revenue - Fire Department	23,960	24,000	44,000	44,000
Justice Court Reimbursement	119,997	147,200	161,600	161,600
County Gaming Tax	426,443	430,000	430,000	430,000
Subtotal	3,419,567	3,313,600	3,335,300	3,335,300
<b>Charges for Services</b>				
Admin Assessments	1,900	1,900	1,900	1,900
Zoning & Subdivision Fees	500			-
Special Police Services	1,554	2,000	2,000	2,000
Fingerprints/Photographs	4,125	6,000	6,500	6,500
Special Fire Protection Services	9,600	20,000	20,000	20,000
Miscellaneous Public Works Revenue	-	500	500	500
Miscellaneous Paved Streets Revenue	14,180	12,000	12,000	12,000
Animal Shelter Fees	3,043	3,900	3,000	3,000
Dispatch Fees	3,888	3,400	3,400	3,400
Subtotal	38,790	49,700	49,300	49,300
<b>Fines and Forfeits</b>	90,076	124,000	101,800	101,800
<b>Miscellaneous</b>				
Interest Revenue	2,236	2,000	2,000	2,000
Miscellaneous Revenue	10,149	11,250	11,300	11,300
Cash Over/(Short)	(115)	-	-	-
Donations from Private Sources	15,527	10,000	40,000	40,000
Rents and Royalties	27,984	33,800	33,800	33,800
Subtotal	55,781	57,050	87,100	87,100
<b>TOTAL REVENUES</b>	<b>5,580,186</b>	<b>5,654,650</b>	<b>5,620,900</b>	<b>5,620,900</b>

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



<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	988,757	846,200	929,000	929,000
Judicial	293,314	313,400	326,400	326,400
Public Safety	2,643,835	3,211,300	2,878,800	2,878,800
Public Works	441,387	381,100	449,700	449,700
Community Development	223,928	269,200	295,200	295,200
Health	89,245	93,800	106,600	106,600
Community Support	8,426	12,000	44,000	44,000
Culture and Recreation	15,699	14,300	18,400	18,400
Debt Service	3,795	66,900	67,700	67,700
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>4,708,386</b>	<b>5,208,200</b>	<b>5,115,800</b>	<b>5,115,800</b>
<b>OTHER USES:</b>				
<b>CONTINGENCY</b> (Not to exceed 3% of Total Expenditures all Functions)				
<b>Operating Transfers Out</b> (Schedule T)				
Medical Clinic Facilities Fund	-	-	-	-
Grant Fund	135,467	95,000	-	-
Welcome Center Fund	91,000	75,000	95,000	95,000
Wendover Will Landmark Fund	21,000	20,000	15,000	15,000
Capital Projects Fund	805,000	950,000	550,000	550,000
<b>SUBTOTAL OTHER USES:</b>	<b>1,052,467</b>	<b>1,140,000</b>	<b>660,000</b>	<b>660,000</b>
<b>TOTAL EXPENDITURES AND OTHER USE</b>	<b>5,760,853</b>	<b>6,348,200</b>	<b>5,775,800</b>	<b>5,775,800</b>
<b>ENDING FUND BALANCE:</b>	<b>1,308,552</b>	<b>899,102</b>	<b>744,202</b>	<b>744,202</b>
<b>TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>7,069,405</b>	<b>7,247,302</b>	<b>6,520,002</b>	<b>6,520,002</b>

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

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



















<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	9	10	10	10
Subtotal	9	10	10	10
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,924	7,933	7,443	7,443
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	7,924	7,933	7,443	7,443
TOTAL RESOURCES	7,933	7,943	7,453	7,453
<b>EXPENDITURES</b>				
Services and Supplies	-	500	500	500
Subtotal	-	500	500	500
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	7,933	7,443	6,953	6,953
TOTAL COMMITMENTS & FUND BALANCE	7,933	7,943	7,453	7,453

**City of West Wendover**  
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Seizure / Forfeiture**

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	2,486,675	2,294,400	2,363,230	2,363,230
Interest	-	-		
Subtotal	2,486,675	2,294,400	2,363,230	2,363,230
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	73,091	80,082	78,182	78,182
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	73,091	80,082	78,182	78,182
TOTAL RESOURCES	2,559,766	2,374,482	2,441,412	2,441,412
<b>EXPENDITURES</b>				
Room Tax Distribution	2,477,784	2,294,400	2,363,200	2,363,200
Admin Assessments	1,900	1,900	1,900	1,900
Subtotal	2,479,684	2,296,300	2,365,100	2,365,100
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	80,082	78,182	76,312	76,312
TOTAL COMMITMENTS & FUND BALANCE	2,559,766	2,374,482	2,441,412	2,441,412

**City of West Wendover**  
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Recreation Fund**

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	8,845	12,700	12,700	12,700
Interest	35	20	100	100
Subtotal	8,880	12,720	12,800	12,800
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	30,385	32,146	26,066	26,066
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	30,385	32,146	26,066	26,066
TOTAL RESOURCES	39,265	44,866	38,866	38,866
<b>EXPENDITURES</b>				
Supplies and Services	1,769	18,800	10,000	10,000
Capital Outlay	5,350	-	5,400	5,400
Subtotal	7,119	18,800	15,400	15,400
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	-	-	2,000	2,000
ENDING FUND BALANCE	32,146	26,066	21,466	21,466
TOTAL COMMITMENTS & FUND BALANCE	39,265	44,866	38,866	38,866

**City of West Wendover**  
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Court Administrative Assessments**

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Grant Revenue	183,898	-	-	-
Subtotal	183,898	-	-	-
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	8,871	7,598	6,098	6,098
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	8,871	7,598	6,098	6,098
<b>TOTAL RESOURCES</b>	192,769	7,598	6,098	6,098
<b>EXPENDITURES</b>				
Services and Supplies	5,088	1,500	1,500	1,500
Capital Outlay	180,083	-	-	-
Subtotal	185,171	1,500	1,500	1,500
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	7,598	6,098	4,598	4,598
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	192,769	7,598	6,098	6,098

**City of West Wendover**  
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Medical Clinic Facilities**

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
CDBG-Solar/Sidewalk	-	-	-	-
Wendover Blvd Enhancement	937,325	58,000	-	-
SCASD Community Contribution	-	-	90,000	90,000
FAA Air Study Grant	-	-	900,000	900,000
CDBG	15,000	-	-	-
Subtotal	952,325	58,000	990,000	990,000
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	135,467	95,000	-	-
BEGINNING FUND BALANCE	226,587	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	226,587	-	-	-
TOTAL RESOURCES	1,314,379	153,000	990,000	990,000
<b>EXPENDITURES</b>				
Capital Outlay				
CDBG-Solar/Sidewalk	1,218	-	-	-
CDBG-Xray machine	-	-	-	-
Wendover Blvd Enhancement	1,296,229	133,000	-	-
SCASD Project	-	-	990,000	990,000
CDBG	16,932	20,000	-	-
Other Grant Expenses	-	-	-	-
Subtotal	1,314,379	153,000	990,000	990,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	1,314,379	153,000	990,000	990,000

**City of West Wendover**

(Local Government)

SCHEDULE B **Special Revenue**

FUND **Grant Fund**

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	67,500	67,500	70,000	70,000
NDOT Share-R&M Welcome Center	19,244	19,800	19,800	19,800
Miscellaneous				
Elko County Recreation Board	95,000	95,000	98,000	98,000
Merchandise Sales	4,336	6,000	8,000	8,000
Interest	-	-		
Subtotal	186,080	188,300	195,800	195,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	91,000	75,000	95,000	95,000
BEGINNING FUND BALANCE	12,672	11,648	6,748	6,748
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	12,672	11,648	6,748	6,748
TOTAL RESOURCES	289,752	274,948	297,548	297,548
<b>EXPENDITURES</b>				
Salaries and Wages	96,875	64,800	83,900	83,900
Employee Benefits	43,090	37,500	43,900	43,900
Services and Supplies	31,591	45,900	45,900	45,900
Grant Expenses	106,548	120,000	120,000	120,000
Capital Outlay	-	-		
Subtotal	278,104	268,200	293,700	293,700
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	11,648	6,748	3,848	3,848
TOTAL COMMITMENTS & FUND BALANCE	289,752	274,948	297,548	297,548

**City of West Wendover**  
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Welcome Center**

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations from Private Sources	11,980	1,000	1,000	1,000
Grants	45,000	-	-	-
Interest	-	-	-	-
Subtotal	56,980	1,000	1,000	1,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	21,000	20,000	15,000	15,000
BEGINNING FUND BALANCE	8,692	9,368	6,368	6,368
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	8,692	9,368	6,368	6,368
TOTAL RESOURCES	86,672	30,368	22,368	22,368
<b>EXPENDITURES</b>				
Services and Supplies	13,304	24,000	18,000	18,000
Grant Expenses	64,000	-	-	-
Subtotal	77,304	24,000	18,000	18,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,368	6,368	4,368	4,368
TOTAL COMMITMENTS & FUND BALANCE	86,672	30,368	22,368	22,368

**City of West Wendover**  
(Local Government)

SCHEDULE B **Special Revenue**

FUND **Wendover Will Landmark**

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Tax	35,884	29,300	30,000	30,000
Interest	14	-	-	-
Subtotal	35,898	29,300	30,000	30,000
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	34,400	30,298	14,598	14,598
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	34,400	30,298	14,598	14,598
TOTAL RESOURCES	70,298	59,598	44,598	44,598
<b>EXPENDITURES</b>				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Capital Projects Fund	40,000	45,000	40,000	40,000
ENDING FUND BALANCE	30,298	14,598	4,598	4,598
TOTAL COMMITMENTS & FUND BALANCE	70,298	59,598	44,598	44,598

**City of West Wendover**  
(Local Government)

SCHEDULE B **Capital Projects**

FUND **Ad Valorem Fund**

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest	3,227	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
Gain on Sale of Fixed Assets	75,018	25,000	286,000	286,000
Subtotal	78,245	25,000	286,000	286,000
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	805,000	950,000	550,000	550,000
From Water Fund				
From Grant Fund				
From Court Administrative Assessment	-	-	2,000	2,000
From Ad Valorem Capital Projects Fund	40,000	45,000	40,000	40,000
<b>BEGINNING FUND BALANCE</b>	20,300	84,571	44,271	44,271
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	20,300	84,571	44,271	44,271
<b>TOTAL RESOURCES</b>	943,545	1,104,571	922,271	922,271
<b>EXPENDITURES</b>				
Capital Outlay	-	200,000	25,000	25,000
Debt Service				
Principle	517,690	542,400	569,000	569,000
Interest	341,284	317,900	294,100	294,100
Subtotal	858,974	1,060,300	888,100	888,100
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	84,571	44,271	34,171	34,171
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	943,545	1,104,571	922,271	922,271

**City of West Wendover**  
(Local Government)

SCHEDULE B **Capital Projects**

FUND **Capital Projects Fund**

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water Service Charges	1,396,928	1,260,000	1,290,000	1,290,000
Connection Fees	3,975	5,000	5,000	5,000
<b>TOTAL OPERATING REVENUE</b>	<b>1,400,903</b>	<b>1,265,000</b>	<b>1,295,000</b>	<b>1,295,000</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	142,361	224,300	185,900	185,900
Employee Benefits	67,892	107,200	86,600	86,600
Services and Supplies	765,033	757,500	776,500	776,500
Depreciation/Amortization	97,999	95,000	182,500	182,500
<b>TOTAL OPERATING EXPENSE</b>	<b>1,073,285</b>	<b>1,184,000</b>	<b>1,231,500</b>	<b>1,231,500</b>
<b>Operating Income or (Loss)</b>	<b>327,618</b>	<b>81,000</b>	<b>63,500</b>	<b>63,500</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	146,079	147,350	144,500	5,000
Property Taxes				-
Subsidies				-
Impact fees	3,571	200,000	50,000	50,000
Miscellaneous	47,964	22,000	25,000	25,000
Grant Revenue			520,435	520,435
Proceeds from Sale of Bonds			2,520,435	2,520,435
<b>TOTAL NONOPERATING REVENUES</b>	<b>197,614</b>	<b>369,350</b>	<b>3,260,370</b>	<b>3,120,870</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	191,026	185,000	273,800	134,400
Capital Outlay			4,540,870	4,540,870
<b>TOTAL NONOPERATING EXPENSES</b>	<b>191,026</b>	<b>185,000</b>	<b>4,814,670</b>	<b>4,675,270</b>
<b>Net Income before Operating Transfers</b>	<b>334,206</b>	<b>265,350</b>	<b>(1,490,800)</b>	<b>(1,490,900)</b>
<b>Operating Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>334,206</b>	<b>265,350</b>	<b>(1,490,800)</b>	<b>(1,490,900)</b>

**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 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	327,618	81,000	63,500	63,500
Depreciation and Amortization	97,999	95,000	182,500	182,500
Decrease (Increase) in Accounts Receivable	11,786			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	(6,303)			
Increase (Decrease) in Accounts Payable	49,083			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Deposits	(1,598)			
Increase (Decrease) in Prepaid Expenses	-			
Increase (Decrease) in Compensated Abs	(6,689)			
a. Net cash provided by (or used for) operating activities	471,896	176,000	246,000	246,000
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Net interfund receipts/(payments)	47,964	22,000	25,000	25,000
Net component unit receipts/(payments)	28,857	-	-	-
Internal activities-payments (to)/from other funds	266,239	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	343,060	22,000	25,000	25,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(16,594)	-	(4,540,870)	(4,540,870)
Interest paid	(193,742)	(185,000)	(273,800)	(134,400)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(201,487)	(146,000)	(319,600)	(319,600)
Impact fees	3,571	200,000	50,000	50,000
Grant Income	-		520,435	520,435
Proceeds from issuance of bonds/notes	-		2,520,435	2,520,435
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(408,252)	(131,000)	(2,043,400)	(1,904,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest income	146,079	147,350	144,500	5,000
d. Net cash provided by (or used in) investing activities	146,079	147,350	144,500	5,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	552,783	214,350	(1,627,900)	(1,628,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,259,690	2,812,473	3,026,823	3,026,823
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,812,473	3,026,823	1,398,923	1,398,823

**City of West Wendover**

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Water Fund

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Sewer Services Charges	899,680	941,500	970,100	970,100
<b>TOTAL OPERATING REVENUE</b>	<b>899,680</b>	<b>941,500</b>	<b>970,100</b>	<b>970,100</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	197,675	233,700	210,100	210,100
Employee Benefits	86,389	103,600	101,000	101,000
Services and Supplies	438,408	469,300	493,500	493,500
Depreciation/Amortization	368,366	355,000	351,000	351,000
<b>TOTAL OPERATING EXPENSE</b>	<b>1,090,838</b>	<b>1,161,600</b>	<b>1,155,600</b>	<b>1,155,600</b>
<b>Operating Income or (Loss)</b>	<b>(191,158)</b>	<b>(220,100)</b>	<b>(185,500)</b>	<b>(185,500)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	105	-	-	-
Property Taxes		-	-	-
Subsidies		-	-	-
Impact Fees	7,401	200,000	50,000	50,000
Miscellaneous	6,204	226,800	2,500	2,500
Grant Revenue	1,028,767	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
<b>TOTAL NONOPERATING REVENUES</b>	<b>1,042,477</b>	<b>426,800</b>	<b>52,500</b>	<b>52,500</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	61,816	71,100	70,100	70,100
Capital Outlay		-	-	-
<b>TOTAL NONOPERATING EXPENSES</b>	<b>61,816</b>	<b>71,100</b>	<b>70,100</b>	<b>70,100</b>
<b>Net Income before Operating Transfers</b>	<b>789,503</b>	<b>135,600</b>	<b>(203,100)</b>	<b>(203,100)</b>
<b>Operating Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>789,503</b>	<b>135,600</b>	<b>(203,100)</b>	<b>(203,100)</b>

**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 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	(191,158)	(220,100)	(185,500)	(185,500)
Depreciation and Amortization	368,366	355,000	351,000	351,000
Decrease (Increase) in Accounts Receivable	101,324			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	976			
Increase (Decrease) in Prepaid Expenses	-			
Increase (Decrease) in Accounts Payable	(82,939)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Deposits	-			
Increase (Decrease) in Due to Other Funds	-			
Increase (Decrease) in Compensated Abs	(1,907)			
a. Net cash provided by (or used for) operating activities	194,662	134,900	165,500	165,500
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Miscellaneous Income	6,204	226,800	2,500	2,500
Net Component unit receipts/(payments)	(94,468)	-	-	-
Internal activities-payments (to)/from other funds	576,456	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	488,192	226,800	2,500	2,500
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(1,904,622)	-	-	-
Interest paid	(74,416)	(71,100)	(70,100)	(70,100)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(170,272)	(152,500)	(37,790)	(38,900)
Grant Income	1,504,809	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Impact Fees	7,401	200,000	50,000	50,000
c. Net cash provided by (or used for) capital and related financing activities	(637,100)	(23,600)	(57,890)	(59,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest income	105	-	-	-
d. Net cash provided by (or used in) investing activities	105	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	45,859	338,100	110,110	109,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	505,190	551,049	889,149	889,149
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	551,049	889,149	999,259	998,149

**City of West Wendover**

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Sewer Fund

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Landfill Revenue	473,513	509,000	517,000	517,000
Sludge Disposal Revenue	-	-	-	-
Garbage Revenue	707,697	742,700	771,000	771,000
Compost Revenue	4,658	2,100	2,100	2,100
<b>TOTAL OPERATING REVENUE</b>	<b>1,185,868</b>	<b>1,253,800</b>	<b>1,290,100</b>	<b>1,290,100</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	165,335	194,800	231,500	231,500
Employee Benefits	78,003	189,300	121,500	121,500
Services and Supplies	217,858	336,600	373,200	373,200
Depreciation/Amortization	314,401	307,000	301,000	301,000
<b>TOTAL OPERATING EXPENSE</b>	<b>775,597</b>	<b>1,027,700</b>	<b>1,027,200</b>	<b>1,027,200</b>
<b>Operating Income or (Loss)</b>	<b>410,271</b>	<b>226,100</b>	<b>262,900</b>	<b>262,900</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	930	500	500	500
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	6,204	-	-	-
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
<b>TOTAL NONOPERATING REVENUES</b>	<b>7,134</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	71,052	69,300	65,200	65,200
Capital Outlay	-	-	-	-
<b>TOTAL NONOPERATING EXPENSES</b>	<b>71,052</b>	<b>69,300</b>	<b>65,200</b>	<b>65,200</b>
<b>Net Income before Operating Transfers</b>	<b>346,353</b>	<b>157,300</b>	<b>198,200</b>	<b>198,200</b>
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
<b>NET INCOME</b>	<b>346,353</b>	<b>157,300</b>	<b>198,200</b>	<b>198,200</b>

**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 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	410,271	226,100	262,900	262,900
Depreciation and Amortization	314,401	307,000	301,000	301,000
Decrease (Increase) in Accounts Receivable	(1,314)			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	-			
Increase (Decrease) in Prepaid Expenses	-			
Increase (Decrease) in Accounts Payable	(712)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Deposits	-			
Increase (Decrease) in Due to Other Funds	-			
Increase (Decrease) in Compensated Abs	1,872			
a. Net cash provided by (or used for) operating activities	724,518	533,100	563,900	563,900
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Miscellaneous Income	6,204	-	-	-
Net Component unit receipts/(payments)	3,903	-	-	-
Internal activities-payments (to)/from other funds	(1,309,526)	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(1,299,419)	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(232,157)	-	-	-
Interest paid	(80,256)	(69,300)	(65,200)	(65,200)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(290,842)	(272,058)	(283,713)	(283,700)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	232,157	-	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(371,098)	(341,358)	(348,913)	(348,900)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest income	930	500	500	
d. Net cash provided by (or used in) investing activities	930	500	500	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(945,069)	192,242	215,487	215,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,448,069	503,000	695,242	695,242
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	503,000	695,242	910,729	910,242

**City of West Wendover**

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Combined Garbage/Compost Fund**

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	700,885	650,000	650,000	650,000
<b>TOTAL OPERATING REVENUE</b>	<b>700,885</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	56,903	94,900	96,800	96,800
Employee Benefits	22,703	43,600	44,500	44,500
Services and Supplies	431,420	594,400	702,700	702,700
Depreciation/Amortization	351,903	340,000	360,000	360,000
<b>TOTAL OPERATING EXPENSE</b>	<b>862,929</b>	<b>1,072,900</b>	<b>1,204,000</b>	<b>1,204,000</b>
<b>Operating Income or (Loss)</b>	<b>(162,044)</b>	<b>(422,900)</b>	<b>(554,000)</b>	<b>(554,000)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	3,732	4,000	4,000	4,000
Property Taxes			-	-
Subsidies			-	-
Consolidated Tax			-	-
Miscellaneous			-	-
Grant Revenue	-	15,000	224,100	224,100
Proceeds from Sale of Bonds			224,100	224,100
<b>TOTAL NONOPERATING REVENUES</b>	<b>3,732</b>	<b>19,000</b>	<b>452,200</b>	<b>452,200</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	222,323	218,600	214,800	214,800
Capital Outlay			448,200	448,200
<b>TOTAL NONOPERATING EXPENSES</b>	<b>222,323</b>	<b>218,600</b>	<b>663,000</b>	<b>663,000</b>
<b>Net Income before Operating Transfers</b>	<b>(380,635)</b>	<b>(622,500)</b>	<b>(764,800)</b>	<b>(764,800)</b>
<b>Operating Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>(380,635)</b>	<b>(622,500)</b>	<b>(764,800)</b>	<b>(764,800)</b>

**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 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	(162,044)	(422,900)	(554,000)	(554,000)
Depreciation and Amortization	351,903	340,000	360,000	360,000
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	189,859	(82,900)	(194,000)	(194,000)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
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	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	-	-	(448,200)	(448,200)
Interest paid	(222,323)	(218,600)	(214,800)	(214,800)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(76,860)	(80,460)	(84,200)	(84,200)
Grant Income	-	15,000	224,100	224,100
Proceeds from issuance of bonds/notes	-	-	224,100	224,100
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(299,183)	(284,060)	(299,000)	(299,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest income	3,732	4,000	4,000	-
d. Net cash provided by (or used in) investing activities	3,732	4,000	4,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(105,592)	(362,960)	(489,000)	(493,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,832,744	1,727,152	1,364,192	1,364,192
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,727,152	1,364,192	875,192	871,192

**City of West Wendover**

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Johnson Springs Transmission System Fund**

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	567,354	605,400	655,000	655,000
<b>TOTAL OPERATING REVENUE</b>	<b>567,354</b>	<b>605,400</b>	<b>655,000</b>	<b>655,000</b>
OPERATING EXPENSE				
Services and Supplies	486,892	530,200	655,000	655,000
Depreciation/Amortization				
<b>TOTAL OPERATING EXPENSE</b>	<b>486,892</b>	<b>530,200</b>	<b>655,000</b>	<b>655,000</b>
<b>Operating Income or (Loss)</b>	<b>80,462</b>	<b>75,200</b>	<b>-</b>	<b>-</b>
NONOPERATING REVENUES				
<b>TOTAL NONOPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NONOPERATING EXPENSES				
Interest Expense				
<b>TOTAL NONOPERATING EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>80,462</b>	<b>75,200</b>	<b>-</b>	<b>-</b>
Operating Transfers (Schedule T)				
In	-	-	-	
Out	-	-	-	
Net Operating Transfers	-	-	-	-
<b>NET INCOME</b>	<b>80,462</b>	<b>75,200</b>	<b>-</b>	<b>-</b>

**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 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	80,462	75,200	-	-
Payments (to)/from other funds	-	-	-	-
a. Net cash provided by (or used for) operating activities	80,462	75,200	-	-
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Net interfund receipts/(payments)	54,319	-	-	-
Net component unit receipts/(payments)	1,833			
b. Net cash provided by (or used for) noncapital financing activities	56,152	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	136,614	75,200	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	136,614	211,814	211,814
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	136,614	211,814	211,814	211,814

**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 7/1/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/13		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
FUND - Capital Projects							\$	\$	\$	\$	
Government Complex Final Loan USDA	4	30	\$ 5,225,000	8/18/2009	7/18/2039	4.375	\$ 4,768,925	\$ 206,600	\$ 107,000	\$ 313,600	
BLM Land Acquisition Bonds With Sun Trust Leasing	5	10	\$ 1,410,000	6/29/2007	6/1/2017	4.32	\$ 757,000	\$ 32,700	\$ 240,000	\$ 272,700	
Government Complex Loan With Sun Trust Leasing	5	10	\$ 2,200,000	2/27/2009	2/1/2019	4.46	\$ 1,229,000	\$ 54,800	\$ 222,000	\$ 276,800	
							\$	\$	\$	\$	
FUND - General Government							\$	\$	\$	\$	
Police Vehicles Capital Lease	7	5	281060	8/1/2013		4.329	\$ 229,500	\$ 9,925	\$ 53,775	\$ 63,700	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
TOTAL ALL DEBT SERVICE			\$ 8,835,000				\$ 6,754,925	\$ 294,100	\$ 569,000	\$ 863,100	
							\$	\$	\$	\$	

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2014-2015  
 (Local Government)









TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Welcome Center Fund		95,000
				Wendover Will Landmark Fund		15,000
				Capital Projects Fund		550,000
	SUBTOTAL			-		
SPECIAL REVENUE FUNDS						
Court Administrative Assessments Fund				Capital Projects		2,000
Welcome Center Fund	General Fund		95,000			
Wendover Will Landmark Fund	General Fund		15,000			
SUBTOTAL			110,000			2,000

**City of West Wendover**  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION







**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 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
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 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Payments						

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

Fund	Budgeted FY 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
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)) \_\_\_\_\_.

\_\_\_\_\_  
-Chief Financial Officer

\_\_\_\_\_  
Signature and Title  
775-664-3081

\_\_\_\_\_  
Contact Phone Number

\_\_\_\_\_  
Date

\_\_\_\_\_  
mgiovo@westwendovercity.com

\_\_\_\_\_  
Contact E-mail Address

