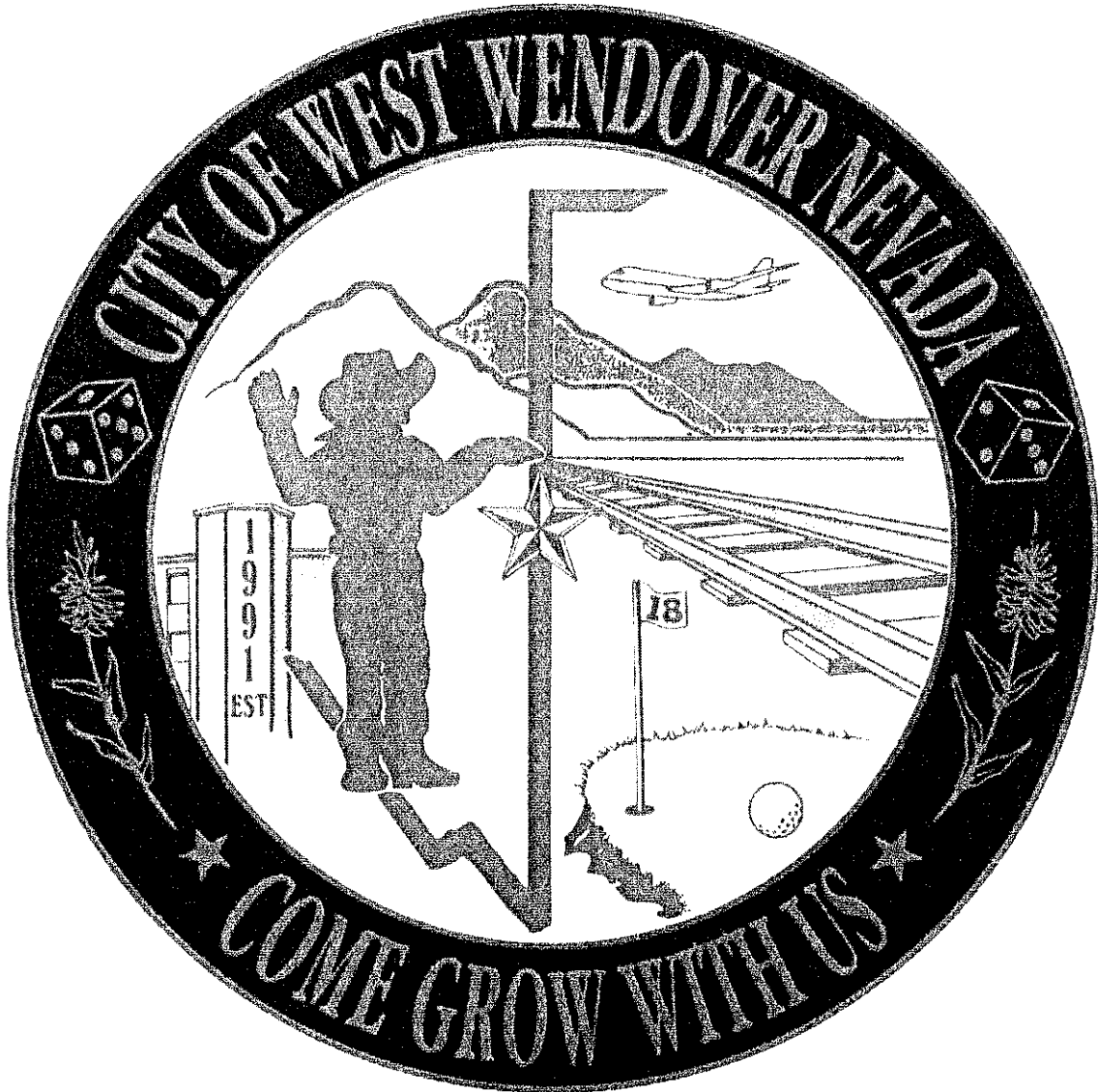


FINAL BUDGET



2015-2016



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
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Building 1, Suite 235
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BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
WILLIAM CHISEL
Executive Director

LAS VEGAS OFFICE
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Las Vegas, Nevada 89101
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2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
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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, 2016

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,423,700

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 10 governmental fund types with estimated expenditures of \$ 12,088,750 and
5 proprietary funds with estimated expenses of \$ 5,853,600

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: 5/28/2015

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2015 at 7:10 pm

Publication Date Thursday, May 7, 2015

Place: West Wendover City Hall, Council Chambers #137

**CITY OF WEST WENDOVER
BUDGET 2015-2016**

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**CITY OF WEST WENDOVER
BUDGET 2015-2016**

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BUDGET MESSAGE

2015-2016

CITY OF WEST WENDOVER

The fiscal year 2015-2016 budget for the City of West Wendover includes an ending general fund balance that is 2.96% 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.

The budgeted ending balance for the general fund will be less than 4% of the total actual prior year expenditures. Per NAC 354.650, this paragraph is the explanation of that budgetary status. The Consolidated Taxes for the last two years (prior actual and current) have been significantly less than budget and anticipated. A lawsuit was finalized, which favored the casinos and affected a significant portion of the consolidated taxes proportioned to our city. The effect was long lasting in that the tax collected from the casinos is now less as well. The trend of the city was on track for slight increases to the consolidated tax revenues, rather than a severe decline. It will take a few years to adjust to the change. The budgeted year of FY2016 should be the very lowest point of the general fund and future years' analyses show an increase to the general fund balance as soon as next year.

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 a few water projects with assistance from the State Revolving fund this last year 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.

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 completing work on a water project to refit a main water tank and several older pipelines. Elko County School District has approved building a new elementary school for West Wendover and is scheduled to be completed in June 2016. 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 Nevada Rural Housing to complete homes on the 15 housing lots which the City purchased. 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 06/30/14 (1)	ESTIMATED CURRENT YEAR 06/30/15 (2)	BUDGET YEAR 06/30/16 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/16 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	\$ 1,137,733	\$ 1,158,100	\$ 1,423,700	\$ -	\$ 1,423,700
Other Taxes	2,274,467	2,133,120	2,175,800		\$ 2,175,800
Licenses and Permits	901,254	965,300	887,700		\$ 887,700
Intergovernmental Resources	3,438,253	3,831,300	4,755,700		\$ 4,755,700
Charges for Services	42,248	49,300	47,300	4,966,300	\$ 5,013,600
Fines and Forfeits	104,930	96,500	116,200		\$ 116,200
Miscellaneous	77,073	70,820	190,210	305,200	\$ 495,410
TOTAL REVENUES	7,975,958	8,304,440	9,596,610	5,271,500	14,868,110
EXPENDITURES-EXPENSES					
General Government	1,245,632	1,119,800	4,096,300		4,096,300
Judicial	324,091	353,500	345,800		345,800
Public Safety	3,071,561	2,878,300	3,394,600		3,394,600
Public Works	452,337	407,700	416,700		416,700
Community Development	597,041	561,300	556,200		556,200
Health	97,314	106,100	110,200		110,200
Welfare					-
Culture and Recreation	2,236,752	2,163,200	2,196,900		2,196,900
Community Support	51,638	45,700	37,500		37,500
Intergovernmental Expenditures					-
Contingencies					-
Utility Enterprises				5,424,000	5,424,000
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	610,036	636,700	665,450		665,450
Interest Cost	317,904	294,100	269,100	429,600	698,700
TOTAL EXPENDITURES-EXPENSES	9,004,306	8,566,400	12,088,750	5,853,600	17,942,350
Excess of Revenues over (under) Expenditures-Expenses	(1,028,348)	(261,960)	(2,492,140)	(582,100)	(3,074,240)

City of West Wendover

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/14 (1)	ESTIMATED CURRENT YEAR 06/30/15 (2)	BUDGET YEAR 06/30/16 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/16 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	281,059	-	2,165,000	-	2,165,000
Sales of General Fixed Assets	2,098	238,000	82,000	-	82,000
					-
Operating Transfers (in)	1,304,006	950,000	1,343,900	-	1,343,900
Operating Transfers (out)	(1,304,006)	(950,000)	(1,343,900)	-	(1,343,900)
TOTAL OTHER FINANCING SOURCES (USES)	283,157	238,000	2,247,000	-	2,247,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(745,191)	(23,960)	(245,140)	(582,100)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	1,572,190	826,999	803,039	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	826,999	803,039	557,899	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/14	ESTIMATED CURRENT YEAR ENDING 06/30/15	BUDGET YEAR ENDING 06/30/16
General Government	8.0	8.6	8.0
Judicial	4.0	4.5	4.6
Public Safety	25.0	23.2	20.9
Public Works	4.0	4.4	4.5
Sanitation	-	-	-
Health	1.0	1.0	3.7
Welfare	-	-	-
Culture and Recreation	-	-	-
Community Support	1.7	2.0	2.0
TOTAL GENERAL GOVERNMENT	43.7	43.6	43.6
Utilities	9.9	10.7	11.5
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	53.5	54.4	55.2

POPULATION (AS OF JULY 1)	4,367	4,453	4,420
SOURCE OF POPULATION ESTIMATE*	See Below *	See Below *	See Below *
Assessed Valuation (Secured and Unsecured Only)	126,260,772	126,181,503	128,087,199
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	126,260,772	126,181,503	128,087,199
TAX RATE			
General Fund	0.9360	0.9360	1.1514
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9360	0.9360	1.1514

* Population certified by the State in March each year.

City of West Wendover
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2015-2016

	(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	1.9347	128,087,199	2,478,103	1.1514	1,474,796	51,096	1,423,700
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. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	1.9347	128,087,199	2,478,103	1.1514	1,474,796	51,096	1,423,700
N. Debt							
O. TOTAL M AND N	1.9347	128,087,199	2,478,103	1.1514	1,474,796	51,096	1,423,700

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.

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

Budget For Fiscal Year Ending June 30, 2016

Budget Summary for City of West Wendover
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	463,755	2,564,000	1,423,700	1.1514	2,200,200	360,000	-	7,011,655
Seizure / Forfeiture	5,454				10	-	-	5,464
Recreation	113,712				2,175,800	-	-	2,289,512
Court Administrative Assessments	16,812				12,800	-	-	29,612
Medical Clinic	4,363				-	-	-	4,363
Grant	-				75,900	-	21,100	97,000
Welcome Center	1,947				166,000	-	100,000	267,947
Wendover Will Landmark	3,210				1,200	-	18,000	22,410
Ad Valorem Capital Projects	10,361				30,000	-	-	40,361
Capital Projects	183,425				947,000	1,887,000	1,204,800	4,222,225
UIRL	-				-	-	-	-
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	803,039	2,564,000	1,423,700		5,608,910	2,247,000	1,343,900	13,990,549
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2016

Budget Summary for City of West Wendover
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-	2,657,200	1,326,900	1,169,000	377,000		1,313,900	167,655	7,011,655
Seizure / Forfeiture	R			500			-	4,964	5,464
Recreation	R			2,177,700			-	111,812	2,289,512
Court Administrative Assessments	R			15,400			-	14,212	29,612
Medical Clinic	R			1,500	-		-	2,863	4,363
Grant	R			-	97,000		-	-	97,000
Welcome Center	R	85,200	40,400	136,900	-		-	5,447	267,947
Wendover Will Landmark	R			21,500			-	910	22,410
Ad Valorem Capital Projects	C			-			30,000	10,361	40,361
Capital Projects	C			866,850	3,115,700		-	239,675	4,222,225
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2,742,400	1,367,300	4,389,350	3,589,700	-	1,343,900	557,899	13,990,549

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2016

Budget Summary for

City of West Wendover
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2)**	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Water	E	1,295,000	1,249,800	191,500	202,700	-	-	34,000
Sewer	E	982,500	1,602,200	22,500	84,000	-	-	(681,200)
Combined Garbage / Compost	E	1,313,800	993,900	500	68,500	-	-	251,900
Johnson Springs Transmission System	E	720,000	923,100	90,700	74,400	-	-	(186,800)
Health Insurance	I	655,000	655,000	-	-	-	-	-
TOTAL		4,966,300	5,424,000	305,200	429,600	-	-	(582,100)

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

** Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes				
Real Property Taxes	960,273	975,600	1,131,800	1,131,800
Personal Property Taxes	163,950	163,600	270,500	270,500
Central Assessments	13,510	18,900	21,400	21,400
Subtotal	1,137,733	1,158,100	1,423,700	1,423,700
Licenses and Permits				
Business License	20,811	18,700	19,000	19,000
Alcohol Beverage License	-	1,200	1,200	1,200
City Gaming Taxes	215,892	218,000	222,400	222,400
SOB License	2,800	2,500	2,000	2,000
Special Permits and Fees	1,250	2,500	3,000	3,000
Franchise Taxes	362,934	360,000	352,800	352,800
Right-of-Way Toll	207,476	206,300	271,200	271,200
Bldg Structure License	88,358	155,000	15,000	15,000
Animal License	1,656	1,000	1,000	1,000
Carline Taxes	77	100	100	100
Subtotal	901,254	965,300	887,700	887,700
Intergovernmental Revenue				
State Consolidated Revenue	2,438,541	2,485,800	2,564,000	2,564,000
Motor Vehicle Fuel Tax 1.75	35,633	38,600	35,100	35,100
Motor Vehicle Fuel Tax 2.35	49,236	49,500	49,500	49,500
County Optional Road Tax 4	24,565	25,900	25,000	25,000
RTC Funds	-	362,800	-	190,000
Special Grant Revenue	838	13,900	13,900	13,900
Grant Revenue - Police Department	8,292	38,000	10,000	10,000
Grant Revenue - Fire Department	24,417	24,400	24,400	24,400
Justice Court Reimbursement	147,019	161,600	194,300	194,300
County Gaming Tax	428,794	430,000	438,600	438,600
Subtotal	3,157,335	3,630,500	3,354,800	3,544,800
Charges for Services				
Admin Assessments	-	1,900	1,900	1,900
Zoning & Subdivision Fees	-	-	-	-
Special Police Services	1,339	2,000	2,000	2,000
Fingerprints/Photographs	6,415	6,500	6,500	6,500
Special Fire Protection Services	11,100	20,000	15,000	15,000
Miscellaneous Public Works Revenue	-	500	500	500
Miscellaneous Paved Streets Revenue	14,180	12,000	15,000	15,000
Animal Shelter Fees	3,742	3,000	3,000	3,000
Dispatch Fees	5,472	3,400	3,400	3,400
Subtotal	42,248	49,300	47,300	47,300
Fines and Forfeits	93,272	89,000	103,500	103,500
Miscellaneous				
Interest Revenue	604	1,000	1,000	1,000
Miscellaneous Revenue	7,740	20,000	15,000	15,000
Cash Over/(Short)	10	-	-	-
Donations from Private Sources	41,070	17,600	156,000	156,000
Rents and Royalties	21,886	20,600	8,900	8,900
Subtotal	71,310	59,200	180,900	180,900
TOTAL REVENUES	5,403,152	5,951,400	5,997,900	6,187,900

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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes	1,137,733	1,158,100	1,423,700	1,423,700
Licenses and Permits	901,254	965,300	887,700	887,700
Intergovernmental Resources	3,157,335	3,630,500	3,354,800	3,544,800
Charges for Services	42,248	49,300	47,300	47,300
Fines and Forfeits	93,272	89,000	103,500	103,500
Miscellaneous	71,310	59,200	180,900	180,900
SUBTOTAL REVENUE ALL SOURCES	5,403,152	5,951,400	5,997,900	6,187,900
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Med-Term Obligation-Police Vehicles	281,059	-	360,000	360,000
SUBTOTAL OTHER FINANCING SOURCES	281,059	-	360,000	360,000
BEGINNING FUND BALANCE	1,308,546	462,055	258,955	463,755
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,308,546	462,055	258,955	463,755
TOTAL AVAILABLE RESOURCES	6,992,757	6,413,455	6,616,855	7,011,655

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police Department				
Salaries and Wages	1,020,779	935,800	1,064,300	1,064,300
Employee Benefits	558,254	533,900	603,100	603,100
Services and Supplies	366,622	195,500	191,000	191,000
Capital Outlay	108,709	-	360,000	360,000
Subtotal	2,054,364	1,665,200	2,218,400	2,218,400
Fire Department				
Salaries and Wages	386,603	406,300	415,700	415,700
Employee Benefits	207,416	224,100	218,800	218,800
Services and Supplies	80,327	96,900	93,200	93,200
Capital Outlay	-	-	-	-
Subtotal	674,346	727,300	727,700	727,700
Dispatch Center				
Salaries and Wages	219,561	257,400	271,200	271,200
Employee Benefits	98,778	140,300	135,400	135,400
Services and Supplies	24,512	38,100	41,900	41,900
Capital Outlay	-	50,000	-	-
Subtotal	342,851	485,800	448,500	448,500
FUNCTION SUBTOTAL	3,071,561	2,878,300	3,394,600	3,394,600

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

FUNCTION Public Safety

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	ACTUAL PRIOR YEAR ENDING 6/30/2014	CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Paved Streets				
Salaries and Wages	7,353	14,200	14,500	14,500
Employee Benefits	2,433	6,700	6,800	6,800
Services and Supplies	152,806	91,200	126,100	126,100
Capital Outlay	5,092	-	-	-
Subtotal	167,684	112,100	147,400	147,400
Public Works - General				
Salaries and Wages	170,874	165,700	154,100	154,100
Employee Benefits	80,431	88,700	71,300	71,300
Services and Supplies	33,348	41,200	43,900	43,900
Capital Outlay	-			
Subtotal	284,653	295,600	269,300	269,300
Building Inspector				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
FUNCTION SUBTOTAL	452,337	407,700	416,700	416,700

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION **Public Works**

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Community Development				
Salaries and Wages	115,476	121,200	126,100	126,100
Employee Benefits	46,933	50,400	51,400	51,400
Services and Supplies	148,067	126,700	116,200	116,200
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	310,476	298,300	293,700	293,700

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION Community Development

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	51,638	45,700	37,500	37,500
FUNCTION SUBTOTAL	51,638	45,700	37,500	37,500

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

FUNCTION Community Support

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
Services and Supplies	12,195	13,800	19,200	19,200
FUNCTION SUBTOTAL	12,195	13,800	19,200	19,200

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

FUNCTION Culture and Recreation

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Debt Services				
Principal	55,453	57,800	60,100	60,100
Interest	12,167	9,900	7,600	7,600
FUNCTION SUBTOTAL	67,620	67,700	67,700	67,700

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

FUNCTION Public Safety - Debt Service

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	21	2,900	10	10
Subtotal	21	2,900	10	10
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,933	7,954	5,454	5,454
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	7,933	7,954	5,454	5,454
TOTAL RESOURCES	7,954	10,854	5,464	5,464
<u>EXPENDITURES</u>				
Services and Supplies	-	5,400	500	500
Subtotal	-	5,400	500	500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	7,954	5,454	4,964	4,964
TOTAL COMMITMENTS & FUND BALANCE	7,954	10,854	5,464	5,464

City of West Wendover

SCHEDULE B

Special Revenue

FUND

Seizure / Forfeiture

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	2,274,467	2,133,120	2,175,800	2,175,800
Interest	-	-	-	-
Subtotal	2,274,467	2,133,120	2,175,800	2,175,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	80,082	129,992	113,712	113,712
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	80,082	129,992	113,712	113,712
TOTAL RESOURCES	2,354,549	2,263,112	2,289,512	2,289,512
EXPENDITURES				
Room Tax Distribution	2,224,557	2,147,500	2,175,800	2,175,800
Admin Assessments	-	1,900	1,900	1,900
Subtotal	2,224,557	2,149,400	2,177,700	2,177,700
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	129,992	113,712	111,812	111,812
TOTAL COMMITMENTS & FUND BALANCE	2,354,549	2,263,112	2,289,512	2,289,512

City of West Wendover

SCHEDULE B

Special Revenue

FUND

Recreation Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	11,658	7,500	12,700	12,700
Interest	19	20	100	100
Subtotal	11,677	7,520	12,800	12,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	32,146	28,092	16,812	16,812
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	32,146	28,092	16,812	16,812
TOTAL RESOURCES	43,823	35,612	29,612	29,612
EXPENDITURES				
Supplies and Services	15,731	18,800	10,000	10,000
Capital Outlay	-	-	5,400	5,400
Subtotal	15,731	18,800	15,400	15,400
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	28,092	16,812	14,212	14,212
TOTAL COMMITMENTS & FUND BALANCE	43,823	35,612	29,612	29,612

City of West Wendover

(Local Government)

SCHEDULE B Special Revenue

FUND Court Administrative Assessments

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Grant Revenue	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	-	-	-
BEGINNING FUND BALANCE	7,598	6,363	4,363	4,363
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	7,598	6,363	4,363	4,363
TOTAL RESOURCES	7,598	6,363	4,363	4,363
EXPENDITURES				
Services and Supplies	1,235	2,000	1,500	1,500
Capital Outlay	-	-	-	-
Subtotal	1,235	2,000	1,500	1,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,363	4,363	2,863	2,863
TOTAL COMMITMENTS & FUND BALANCE	7,598	6,363	4,363	4,363

City of West Wendover

(Local Government)

SCHEDULE B

Special Revenue

FUND

Medical Clinic Facilities

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Leppy Hills Trail	-	-	75,900	75,900
Wendover Blvd Enhancement	57,965	-	-	-
SCASD Community Contribution	-	-	-	-
FAA Air Study Grant	-	-	-	-
CDBG	-	-	-	-
Subtotal	57,965	-	75,900	75,900
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	83,803	11,000	21,100	21,100
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	141,768	11,000	97,000	97,000
EXPENDITURES				
Capital Outlay				
Wendover Blvd Enhancement	132,834	-	-	-
SCASD Project		11,000	-	-
CDBG	500	-	-	-
Other Grant Expenses	8,434	-	97,000	97,000
Subtotal	141,768	11,000	97,000	97,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	141,768	11,000	97,000	97,000

City of West Wendover

(Local Government)

SCHEDULE B

Special Revenue

FUND

Grant Fund

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	79,000	65,000	65,000	65,000
NDOT Share-R&M Welcome Center	20,890	19,800	5,000	5,000
Miscellaneous				
Elko County Recreation Board	88,000	86,000	88,000	88,000
Merchandise Sales	3,803	7,500	8,000	8,000
Interest	-	-		
Subtotal	191,693	178,300	166,000	166,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	94,871	75,000	100,000	100,000
BEGINNING FUND BALANCE	11,648	11,647	1,947	1,947
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	11,648	11,647	1,947	1,947
TOTAL RESOURCES	298,212	264,947	267,947	267,947
EXPENDITURES				
Salaries and Wages	84,902	83,900	85,200	85,200
Employee Benefits	41,890	43,900	40,400	40,400
Services and Supplies	34,285	55,200	56,900	56,900
Grant Expenses	125,488	80,000	80,000	80,000
Capital Outlay	-	-		
Subtotal	286,565	263,000	262,500	262,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	11,647	1,947	5,447	5,447
TOTAL COMMITMENTS & FUND BALANCE	298,212	264,947	267,947	267,947

City of West Wendover

(Local Government)

SCHEDULE B

Special Revenue

FUND

Welcome Center

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations from Private Sources	530	1,200	1,200	1,200
Grants	-	-	-	-
Interest	-	-	-	-
Subtotal	530	1,200	1,200	1,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T) From General Fund	20,000	10,000	18,000	18,000
BEGINNING FUND BALANCE	9,368	9,010	3,210	3,210
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	9,368	9,010	3,210	3,210
TOTAL RESOURCES	29,898	20,210	22,410	22,410
<u>EXPENDITURES</u>				
Services and Supplies	20,888	17,000	21,500	21,500
Grant Expenses	-	-		
Subtotal	20,888	17,000	21,500	21,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,010	3,210	910	910
TOTAL COMMITMENTS & FUND BALANCE	29,898	20,210	22,410	22,410

City of West Wendover

(Local Government)

SCHEDULE B

Special Revenue

FUND

Wendover Will Landmark

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Tax	35,063	30,000	30,000	30,000
Interest	-	-	-	-
Subtotal	35,063	30,000	30,000	30,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	30,298	20,361	10,361	10,361
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	30,298	20,361	10,361	10,361
TOTAL RESOURCES	65,361	50,361	40,361	40,361
EXPENDITURES				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Capital Projects Fund	45,000	40,000	30,000	30,000
ENDING FUND BALANCE	20,361	10,361	10,361	10,361
TOTAL COMMITMENTS & FUND BALANCE	65,361	50,361	40,361	40,361

City of West Wendover

(Local Government)

SCHEDULE B

Capital Projects

FUND

Ad Valorem Fund

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest	1,390	-	-	-
Grant Proceeds	-	-	947,000	947,000
RTC Funding	-	-	390,800	-
Subtotal Revenues	1,390	-	1,337,800	947,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	1,060,332	814,000	784,000	1,174,800
From Court Administrative Assessme	-	-	-	-
From Ad Valorem Capital Projects Fu	45,000	40,000	30,000	30,000
Total Operating Transfers In	1,105,332	854,000	814,000	1,204,800
Proceeds from Long Term Debt	-	-	-	-
Proceeds from Sale of Bonds	-	-	1,805,000	1,805,000
Gain of Sale of Fixed Assets	2,098	238,000	82,000	82,000
BEGINNING FUND BALANCE	84,571	151,525	183,425	183,425
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	84,571	151,525	183,425	183,425
TOTAL RESOURCES	1,193,391	1,243,525	4,222,225	4,222,225
<u>EXPENDITURES</u>				
Capital Outlay	181,546	197,000	3,115,700	3,115,700
Debt Service				
Principle	542,416	569,000	597,750	597,750
Interest	317,904	294,100	269,000	269,100
Subtotal	1,041,866	1,060,100	3,982,450	3,982,550
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	151,525	183,425	239,775	239,675
TOTAL COMMITMENTS & FUND BALANCE	1,193,391	1,243,525	4,222,225	4,222,225

City of West Wendover

(Local Government)

SCHEDULE B

Capital Projects

FUND

Capital Projects Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Service Charges	1,163,609	1,210,000	1,290,000	1,290,000
Connection Fees	5,130	5,000	5,000	5,000
TOTAL OPERATING REVENUE	1,168,739	1,215,000	1,295,000	1,295,000
OPERATING EXPENSE				
Salaries and Wages	196,621	185,900	182,600	182,600
Employee Benefits	92,799	86,600	85,800	85,800
Services and Supplies	732,566	750,700	851,400	851,400
Depreciation/Amortization	84,990	133,500	130,000	130,000
TOTAL OPERATING EXPENSE	1,106,976	1,156,700	1,249,800	1,249,800
Operating Income or (Loss)	61,763	58,300	45,200	45,200
NONOPERATING REVENUES				
Interest Earned	143,970	144,500	5,000	141,500
Property Taxes				
Impact fees	7,441	214,000	25,000	25,000
Miscellaneous	18,650	25,000	25,000	25,000
Grant Revenue		520,435	-	
TOTAL NONOPERATING REVENUES	170,061	903,935	55,000	191,500
NONOPERATING EXPENSES				
Interest Expense	184,645	191,600	66,200	202,700
Loss on disposal of assets	58,861	-	-	
	-	-	-	
TOTAL NONOPERATING EXPENSES	243,506	191,600	66,200	202,700
Net Income before Operating Transfers	(11,682)	770,635	34,000	34,000
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(11,682)	770,635	34,000	34,000

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Water Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	61,763	58,300	45,200	45,200
Depreciation and Amortization	84,990	133,500	130,000	130,000
Decrease (Increase) in Accounts Receivable	110,040			
Decrease (Increase) in Inventory	-			
Increase (Decrease) in Accounts Payable	(23,010)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Deposits	2,585			
Increase (Decrease) in Prepaid Expenses	(776)			
Increase (Decrease) in Compensated Abs	255			
a. Net cash provided by (or used for) operating activities	235,847	191,800	175,200	175,200
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	(317,716)	-	-	-
Net component unit receipts/(payments)	62,922	64,150	-	67,100
Internal activities-payments (to)/from other funds	-	-	-	-
Cash received from misc sources	18,650	25,000	25,000	25,000
b. Net cash provided by (or used for) noncapital financing activities	(236,144)	89,150	25,000	92,100
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(82,743)	(4,540,870)	-	-
Interest paid	(186,877)	(191,600)	(66,200)	(202,700)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(207,242)	(274,500)	(225,250)	(292,350)
Impact fees	7,441	214,000	25,000	25,000
Grant Income	-	520,435	-	-
Proceeds from issuance of bonds/notes	2,100,000	520,435	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	1,630,779	(3,752,100)	(266,450)	(470,050)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	143,970	144,500	5,000	141,500
d. Net cash provided by (or used in) investing activities	143,970	144,500	5,000	141,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,774,452	(3,326,650)	(61,250)	(61,250)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,812,473	4,586,925	1,260,275	1,260,275
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,586,925	1,260,275	1,199,025	1,199,025

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Water Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Services Charges	911,937	953,500	982,500	982,500
TOTAL OPERATING REVENUE	911,937	953,500	982,500	982,500
OPERATING EXPENSE				
Salaries and Wages	205,090	265,400	273,300	273,300
Employee Benefits	97,577	109,200	126,800	126,800
Services and Supplies	421,324	503,100	639,600	639,600
Depreciation/Amortization	541,631	565,600	562,500	562,500
TOTAL OPERATING EXPENSE	1,265,622	1,443,300	1,602,200	1,602,200
Operating Income or (Loss)	(353,685)	(489,800)	(619,700)	(619,700)
NONOPERATING REVENUES				
Interest Earned	486	-	-	-
Property Taxes		-		-
Subsidies		-		-
Impact Fees	6,829	50,000	20,000	20,000
Miscellaneous	225,763	2,500	2,500	2,500
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	233,078	52,500	22,500	22,500
NONOPERATING EXPENSES				
Interest Expense	70,703	86,500	84,000	84,000
Capital Outlay	-	-	-	
TOTAL NONOPERATING EXPENSES	70,703	86,500	84,000	84,000
Net Income before Operating Transfers	(191,310)	(523,800)	(681,200)	(681,200)
Operating Transfers (Schedule T)				
In	-	-	-	
Out	-	-	-	
Net Operating Transfers	-	-	-	-
NET INCOME	(191,310)	(523,800)	(681,200)	(681,200)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Sewer Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 08/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(353,685)	(489,800)	(619,700)	(619,700)
Depreciation and Amortization	541,631	565,600	562,500	562,500
Decrease (Increase) in Accounts Receivable	11,579			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	-			
Increase (Decrease) in Prepaid Expenses	(5,105)			
Increase (Decrease) in Accounts Payable	(19,320)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Compensated Abs	(507)			
a. Net cash provided by (or used for) operating activities	174,593	75,800	(57,200)	(57,200)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	225,763	2,500	2,500	2,500
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	225,763	2,500	2,500	2,500
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(11,462)	-	(92,300)	(92,300)
Interest paid	(71,178)	(86,500)	(84,000)	(84,000)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(37,786)	(38,900)	(99,900)	(99,900)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Impact Fees	6,829	50,000	20,000	20,000
c. Net cash provided by (or used for) capital and related financing activities	(113,597)	(75,400)	(256,200)	(256,200)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	486	-	-	-
d. Net cash provided by (or used in) investing activities	486	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	287,245	2,900	(310,900)	(310,900)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	551,049	838,294	841,194	841,194
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	838,294	841,194	530,294	530,294

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Sewer Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Revenue	489,438	491,400	506,200	506,200
Sludge Disposal Revenue	-	-	-	-
Garbage Revenue	736,586	798,300	805,500	805,500
Compost Revenue	906	2,100	2,100	2,100
TOTAL OPERATING REVENUE	1,226,930	1,291,800	1,313,800	1,313,800
OPERATING EXPENSE				
Salaries and Wages	191,655	213,200	249,700	249,700
Employee Benefits	94,844	120,300	122,400	122,400
Services and Supplies	218,637	312,900	360,000	360,000
Depreciation/Amortization	267,014	291,600	261,800	261,800
TOTAL OPERATING EXPENSE	772,150	938,000	993,900	993,900
Operating Income or (Loss)	454,780	353,800	319,900	319,900
NONOPERATING REVENUES				
Interest Earned	194	500	500	500
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	19,089	-	-	
Grant Revenue	-	-	-	
Proceeds from Sale of Bonds				
TOTAL NONOPERATING REVENUES	19,283	500	500	500
NONOPERATING EXPENSES				
Interest Expense	67,315	63,200	52,900	68,500
Capital Outlay		-	-	-
TOTAL NONOPERATING EXPENSES	67,315	63,200	52,900	68,500
Net Income before Operating Transfers	406,748	291,100	267,500	251,900
Operating Transfers (Schedule T)				
In	-	-	-	
Out	-	-	-	
Net Operating Transfers	-	-	-	-
NET INCOME	406,748	291,100	267,500	251,900

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Combined Garbage/Compost Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	454,780	353,800	319,900	319,900
Depreciation and Amortization	267,014	291,600	261,800	261,800
Decrease (Increase) in Accounts Receivable	(14,329)			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	-			
Increase (Decrease) in Prepaid Expenses	-			
Increase (Decrease) in Accounts Payable	(7,624)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Compensated Abs	1,100			
a. Net cash provided by (or used for) operating activities	700,941	645,400	581,700	581,700
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	19,089	-	-	-
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	19,089	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	-	-	-
Interest paid	(76,758)	(63,200)	(52,900)	(68,500)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(271,952)	(342,050)	(247,750)	(307,100)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(348,710)	(405,250)	(300,650)	(375,600)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	194	500	500	500
d. Net cash provided by (or used in) investing activities	194	500	500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	371,514	240,650	281,550	206,600
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	503,000	874,514	1,115,164	1,115,164
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	874,514	1,115,164	1,396,714	1,321,764

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 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	614,508	700,000	720,000	720,000
TOTAL OPERATING REVENUE	614,508	700,000	720,000	720,000
OPERATING EXPENSE				
Salaries and Wages	97,991	96,800	92,400	92,400
Employee Benefits	43,408	44,500	39,800	39,800
Services and Supplies	457,265	444,000	417,300	417,300
Depreciation/Amortization	343,130	344,600	373,600	373,600
TOTAL OPERATING EXPENSE	941,794	929,900	923,100	923,100
Operating Income or (Loss)	(327,286)	(229,900)	(203,100)	(203,100)
NONOPERATING REVENUES				
Interest Earned	2,213	4,000	4,000	4,000
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous			86,700	86,700
Grant Revenue	-	224,100	-	-
Proceeds from Sale of Bonds			-	
TOTAL NONOPERATING REVENUES	2,213	228,100	90,700	90,700
NONOPERATING EXPENSES				
Interest Expense	218,556	214,800	210,900	74,400
Capital Outlay		270,000	-	
TOTAL NONOPERATING EXPENSES	218,556	484,800	210,900	74,400
Net Income before Operating Transfers	(543,629)	(486,600)	(323,300)	(186,800)
Operating Transfers (Schedule T)				
In	-	-	-	
Out	-	-	-	
Net Operating Transfers	-	-	-	-
NET INCOME	(543,629)	(486,600)	(323,300)	(186,800)

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) BUDGET YEAR ENDING 06/30/16 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(327,286)	(229,900)	(203,100)	(203,100)
Depreciation and Amortization	343,130	344,600	373,600	373,600
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	15,844	114,700	170,500	170,500
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	-	-	86,700	86,700
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	(67,100)
b. Net cash provided by (or used for) noncapital financing activities	-	-	86,700	19,600
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	(1,158,200)	-	-
Interest paid	(218,556)	(214,800)	(210,900)	(74,400)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(73,419)	(84,250)	(88,100)	(21,000)
Grant Income	-	224,100	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Net collections from (advances to) component unit	-	-	-	(136,500)
c. Net cash provided by (or used for) capital and related financing activities	(291,975)	(1,233,150)	(299,000)	(231,900)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	2,213	4,000	4,000	4,000
d. Net cash provided by (or used in) investing activities	2,213	4,000	4,000	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(273,918)	(1,114,450)	(37,800)	(37,800)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,868,520	1,594,602	487,542	480,152
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,594,602	480,152	449,742	442,352

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Johnson Springs Transmission System Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	590,921	586,000	655,000	655,000
TOTAL OPERATING REVENUE	590,921	586,000	655,000	655,000
OPERATING EXPENSE				
Services and Supplies	540,839	530,200	655,000	655,000
Depreciation/Amortization				
TOTAL OPERATING EXPENSE	540,839	530,200	655,000	655,000
Operating Income or (Loss)	50,082	55,800	-	-
NONOPERATING REVENUES				
TOTAL NONOPERATING REVENUES	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	50,082	55,800	-	-
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	50,082	55,800	-	-

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 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	50,082	55,800	-	-
Payments (to)/from other funds	-	-	-	-
Increase (Decrease) in Prepaid Expenses	(40,000)	-	-	-
a. Net cash provided by (or used for) operating activities	10,082	55,800	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	-	-	-	-
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)	10,082	55,800	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	136,614	146,696	202,496	202,496
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	146,696	202,496	202,496	202,496

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/16		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2015	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND - Capital Projects							\$	\$	\$	\$
Government Complex Final Loan USDA	4	30	\$ 5,225,000	8/18/2009	7/18/2039	4.375	\$ 4,661,925	\$ 201,750	\$ 111,750	\$ 313,500
BLM Land Acquisition Bonds With Sun Trust Leasing	5	10	\$ 1,410,000	6/29/2007	6/1/2017	4.32	\$ 517,000	\$ 22,325	\$ 252,000	\$ 274,325
Government Complex Loan With Sun Trust Leasing	5	10	\$ 2,200,000	2/27/2009	2/1/2019	4.46	\$ 1,007,000	\$ 44,925	\$ 234,000	\$ 278,925
Florence Way Phase II	11	10	\$ 1,750,000	proposed						
							\$	\$	\$	\$
FUND - General Government							\$	\$	\$	\$
Police Vehicles Capital Lease	7	5	281,060	8/1/2013	9/1/2017	4.329	\$ 175,725	\$ 7,600	\$ 56,100	\$ 63,700
Police Vehicles Capital Lease	11	7	360000	proposed			\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 11,226,060				\$ 6,361,650	\$ 276,600	\$ 653,850	\$ 930,450
							\$	\$	\$	\$

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2015-2016
(Local Government)

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/16		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2015	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10)	TOTAL
FUND - Water Fund							\$	\$	\$	\$	
Public Works Building With Wells Fargo	5	10	\$ 1,500,000	9/4/2008	9/1/2018	4.15	\$ 648,000	\$ 28,200	\$ 156,000	\$ 184,200	
SRF Project	11	40	\$ 747,000	proposed			\$ 747,000	\$ 22,400	\$ 9,900	\$ 32,300	
Public Works Bldg-2	5	10	\$ 700,000	6/17/2014	6/17/2024	2.43	\$ 641,700	\$ 15,600	\$ 59,350	\$ 74,950	
Wendover Pipeline	4	40	\$ 3,058,300	11/17/1998	11/1/2038	4.76	\$ 2,450,465	\$ 116,700	\$ 57,000	\$ 173,700	
Wendover Pipeline	4	40	\$ 550,000	6/27/2000	6/1/2040	4.50	\$ 439,850	\$ 19,800	\$ 10,100	\$ 29,900	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
TOTAL ALL DEBT SERVICE			\$ 6,555,300				\$ 4,927,015	\$ 202,700	\$ 292,350	\$ 495,050.00	
							\$	\$	\$	\$	

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2015-2016
(Local Government)

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/16		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2015	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10)	TOTAL
FUND - Sewer Fund							\$	\$	\$	\$	
Waste Water Treatment Plant	4	40	\$ 2,637,000	5/16/2012	5/16/2052	2.75	\$ 2,502,650	\$ 68,400	\$ 40,550	\$ 108,950	
							\$	\$	\$	\$	
Public Works Bldg-2	5	10	\$ 700,000	6/17/2014	6/17/2024	2.43	\$ 641,700	\$ 15,600	\$ 59,350	\$ 74,950	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
TOTAL ALL DEBT SERVICE			\$ 3,337,000				\$ 3,144,350	\$ 84,000	\$ 99,900	\$ 183,900	
							\$	\$	\$	\$	

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2015-2016
(Local Government)

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/16		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2015	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10)	TOTAL
FUND - Garbage / Compost							\$	\$	\$	\$	
Rural Development	4	20	\$ 1,280,000	11/17/1998	11/1/2018	4.75	\$ 358,325	\$ 17,000	\$ 83,525	\$ 100,525	
Landfill Loan	4	20	\$ 540,000	8/18/1999	8/1/2019	4.50	\$ 180,100	\$ 8,100	\$ 33,400	\$ 41,500	
Rural Development	4	20	\$ 1,500,000	8/19/1999	8/1/2019	4.50	\$ 500,300	\$ 22,500	\$ 92,825	\$ 115,325	
Garbage Truck	5	5	\$ 224,000	9/20/2010	11/1/2014	3.70	\$ -	\$ -	\$ -	\$ -	
Garbage Truck	7	5	\$ 232,157	9/26/2012	9/1/2018	3.32	\$ 159,775	\$ 5,300	\$ 38,000	\$ 43,300	
							\$	\$	\$	\$	
Public Works Bldg-2	5	10	\$ 700,000	6/17/2014	6/17/2024	2.43	\$ 641,700	\$ 15,600	\$ 59,350	\$ 74,950	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
TOTAL ALL DEBT SERVICE			\$ 3,776,157				\$ 1,198,500	\$ 68,500	\$ 307,100	\$ 300,650	
							\$	\$	\$	\$	

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2015-2016
(Local Government)

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/16		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2015	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND - Johnson Springs							\$	\$	\$	\$
Rural Development	4	40	\$ 1,766,730	9/24/2009	8/24/2049	4.5	\$ 1,662,475	\$ 74,400	\$ 21,000	\$ 95,400
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 1,766,730				\$ 1,662,475	\$ 74,400	\$ 21,000	\$ 95,400
							\$	\$	\$	\$

SCHEDULE C-1 - INDEBTEDNESS

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Welcome Center Fund		100,000
				Wendover Will Landmark Fund		18,000
				Capital Projects Fund		1,174,800
				Grant Fund		21,100
SUBTOTAL			-			1,313,900
SPECIAL REVENUE FUNDS						
Court Administrative Assessments Fund				Capital Projects		-
Welcome Center Fund	General Fund		100,000			
Wendover Will Landmark Fund	General Fund		18,000			
Grant Fund	General Fund		21,100			
SUBTOTAL			139,100			-

City of West Wendover
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
Ad Valorem Fund				Capital Projects Fund		30,000
Capital Projects Fund	General Fund		1,174,800			
Capital Projects Fund	Court Admin Assessments		-			
Capital Projects Fund	Ad Valorem Fund		30,000			
SUBTOTAL			1,204,800			30,000
EXPENDABLE TRUST FUNDS						
SUBTOTAL			-			-
DEBT SERVICE						
SUBTOTAL			-			-

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			1,343,900			1,343,900

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: 78th Session; February 2, 2015 to June 1, 2016

1. Activity: No Lobbying Expenses Anticipated This Session

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: City of West Wendover

Budget Year 2015-2016

**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	Hinton Burdick	4/1/2013	12/31/2017	\$ 33,000	\$ 33,600.00	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):

**Schedule of Privatization Contracts
Budget Year 2012-2013**

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

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2012-13	Proposed Expenditure FY 2013-14	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11	Total								

Attach additional sheets if necessary.

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 2015-2016	Estimated FY 2014-2015	Actual FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011
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

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.

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
775-684-3081

Contact Phone Number

Date
mgiovo@westwendovercity.com

Contact E-mail Address