

FINAL BUDGET



2026-2027

FINAL BUDGET



2026-2027

CITY OF WEST WENDOVER
BUDGET FISCAL YEAR 2026-2027

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**CITY OF WEST WENDOVER
BUDGET FISCAL YEAR 2026-2027**

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CITY OF WEST WENDOVER

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Office (775) 664-3081 • Fax (775) 664-3720

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

The City of West Wendover herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2027.

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,337,450

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 9 governmental fund types with estimated expenditures of \$ 19,623,104 and
5 proprietary funds with estimated expenses of \$ 9,705,464.

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

Signed

Dated:

Phone:

Alina Ceballos

5/19/2026

775-664-3081

APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget
(Signature by DocuSign is acceptable)

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

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026)

Date and Time May 19, 2026 at 7:00 PM

Publication Date Thursday, May 7, 2026

Place: West Wendover City Hall, Council Chambers #137

Page: 1
Schedule 1

BUDGET MESSAGE

2026-2027

CITY OF WEST WENDOVER

The fiscal year 2026-2027 budget for the City of West Wendover includes an ending general fund balance that is 89.97% of fiscal year (FY) 2024-2025 actual general fund expenditures or 71.33% of FY2026-2027 projected budget general fund expenditures. The City anticipates transferring \$1,329,200 from the general fund to the capital projects fund, \$50,000 from the Ad-Valorem fund to the capital projects fund, and a total of \$301,925 from the general fund to other funds for fiscal year 2026-2027.

West Wendover's economy is primarily 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.

In the general fund, from current fiscal year 2025-2026 ending projections, the fiscal year 2026-2027 budget reflects a 3.0% increase in property taxes. This budget also reflects a 9.2% increase in licenses and permits, a 42.7% decrease in charges for services, a 16.9% increase in fines and forfeitures, and a 10.8% increase in other revenue. Intergovernmental revenue reflects a 4.5% increase in the general fund, a 4.7% increase in room taxes in the recreation board fund.

The City has moved forward on projects that were delayed due to the Pandemic, including the construction of the City's Downtown Infrastructure, Phase 1 project which is now complete and the new West Wendover Fire Station/Emergency Operations Center (EOC) project which is also complete. The Downtown Infrastructure Phase 2 project is expected be under construction January 2027. Unfortunately, due to previous issues and inflation related to the Pandemic, construction of the Community/Recreation Center, which will facilitate the continued development of the City has been delayed, but planning work is now commencing given the City has received an \$8 million discretionary grant through the Congressional Community Grants Program for the project which is nearly 50% of the overall project estimated cost.

The cannabis retail facility, Deep Roots Harvest, continues to have a very robust business. Additionally, Vertical Horizon LLC is expected to be in operation this summer. The project has seen several delays over the past two years. The City is also currently completing a land sale within the Industrial Park to a company for retail development of approximately 4 acres which will include a C-store service station, quick service restaurant and other retail which can take advantage of the customer synergy which has developed within the Industrial Park. The City continues its efforts to capitalize on its Industrial Park properties.

At Interstate 80, Exit 410, a multi-million-dollar TA Travel Center is now open. This project includes a truck stop/fueling facility with a large semi-truck parking area as well as a 15,000 sq ft C-store along with two Quick Service Restaurants (QSR's) which are Bojangles Chicken and Del Taco. The project also includes a separate auto fueling island. Along with the TA project, an additional retail food business, Black Bear Diner, is also now open. All these new commercial additions added an additional 250 or more construction jobs during construction and now with the facilities open an additional 100 long-term jobs have been added to the community. LV Petroleum which is the owner developer of the TA also plans future add on phases to their project including a semi-truck service center and a chain hotel which will cater to the transportation industry.

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 an initial 6,200 acres of property which was part of the former Wendover Airfield and Bombing and Gunnery Range of World War II. The Air Force has relinquished said property back to the Department of the Interior/Bureau of Land Management (BLM) and the BLM is completing the necessary Environmental Assessment (EA) process to eventually convey the property to the City under a land patent. Though there have been some delays due to the EA work, the land patent is expected to be issued in 2027.

The City continues to see modest permit issuance for new residential construction as available housing inventory has decreased since the beginning of 2020.

Our outlook at the City long-term remains 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 continue to feel that our community's future is full of promise and look forward to a better national and state economy that will have a positive effect on our community.

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	\$ 2,242,005	\$ 2,270,317	\$ 2,337,450	\$ -	\$ 2,337,450
Other Taxes	1,715,095	1,828,000	1,913,000		\$ 1,913,000
Licenses and Permits	1,701,524	1,812,300	1,839,100		\$ 1,839,100
Intergovernmental Resources	5,447,149	4,858,000	11,220,600		\$ 11,220,600
Charges for Services	55,220	102,184	60,284	7,152,400	\$ 7,212,684
Fines and Forfeits	51,448	102,600	64,200		\$ 64,200
Miscellaneous	1,005,882	981,600	1,006,340	252,796	\$ 1,259,136
TOTAL REVENUES	12,218,323	11,955,001	18,440,974	7,405,196	25,846,170
EXPENDITURES-EXPENSES					
General Government	11,429,934	2,395,049	8,517,370		\$ 8,517,370
Judicial	386,005	546,754	588,833		\$ 588,833
Public Safety	4,230,029	5,082,296	5,134,435		\$ 5,134,435
Public Works	714,358	976,790	972,485		\$ 972,485
Community Development	762,811	967,817	960,859		\$ 960,859
Health	222,250	291,997	310,320		\$ 310,320
Welfare					\$ -
Culture and Recreation	1,709,401	1,856,100	1,941,100		\$ 1,941,100
Community Support	47,210	77,000	62,000		\$ 62,000
Intergovernmental Expenditures					\$ -
Contingencies					\$ -
Utility Enterprises				9,576,317	\$ 9,576,317
Hospitals					\$ -
Transit Systems					\$ -
Airports					\$ -
Other Enterprises					\$ -
Debt Service - Principal	451,138	687,669	536,474		\$ 536,474
Interest Cost	475,974	599,703	599,228	129,147	\$ 728,375
TOTAL EXPENDITURES-EXPENSES	20,429,110	13,481,175	19,623,104	9,705,464	29,328,568
Excess of Revenues over (under) Expenditures-Expenses	(8,210,787)	(1,526,174)	(1,182,130)	(2,300,268)	(3,482,398)

Budget Summary for City of West Wendover
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	9,135,261	440,600	-	-	-
Sales of General Fixed Assets	-	380,000	380,000	-	380,000
					-
Operating Transfers (in)	1,834,068	1,388,546	1,781,125	-	1,781,125
Operating Transfers (out)	(1,934,068)	(1,388,546)	(1,681,125)	(100,000)	(1,781,125)
TOTAL OTHER FINANCING SOURCES (USES)	9,035,261	820,600	480,000	(100,000)	380,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	824,474	(705,574)	(702,130)	(2,400,268)	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	8,535,933	9,360,407	8,654,833	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	9,360,407	8,654,833	7,952,703	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

- - - - -

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/25	ESTIMATED CURRENT YEAR YEAR 06/30/26	BUDGET YEAR YEAR 06/30/27
General Government	10.5	10.5	10.5
Judicial	4.7	5.8	6.0
Public Safety	27.9	27.9	29.8
Public Works	5.3	5.6	5.5
Sanitation	-	-	-
Health	1.0	1.0	1.0
Welfare	-	-	-
Culture and Recreation	-	-	-
Community Support	1.5	1.5	1.5
TOTAL GENERAL GOVERNMENT	50.9	52.3	54.3
Utilities	11.8	12.1	11.8
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	62.8	64.4	66.1

POPULATION (AS OF JULY 1)	4,540	4,524	4,486
	State Budget Projections	State Budget Projections	State Budget Projections
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	178,537,202	173,627,533	176,035,747
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	178,537,202	173,627,533	176,035,747
TAX RATE			
General Fund	1.3514	1.3514	1.3514
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	1.3514	1.3514	1.3514

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

City of West Wendover

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	4.28	176,035,747	7,534,330	1.3514	2,378,947	41,497	2,337,450
B. PROPERTY TAX Outside Revenue Limitations:							
Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	4.28	176,035,747	7,534,330	1.3514	2,378,947	41,497	2,337,450
N. Debt							
O. TOTAL M AND N	4.28	176,035,747	7,534,330	1.3514	2,378,947	41,497	2,337,450

City of West Wendover
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

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

Budget For Fiscal Year Ending June 30, 2027

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	7,520,373	4,083,400	2,337,450	1.3514	3,841,884	-	100,000	17,883,107
Seizure / Forfeiture	1,288				-	-	-	1,288
Recreation	399,553				1,913,000	-	-	2,312,553
Court Administrative Assessments	89,890				9,240	-	-	99,130
Grant Fund	-				-	-	-	-
Welcome Center	45,137				92,500	-	226,611	364,248
Community Support/Local Schools	24,855				-	-	75,314	100,169
Ad Valorem Capital Projects	41,528				50,000	-	-	91,528
Capital Projects	532,209				6,113,500	380,000	1,379,200	8,404,909
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	8,654,833	4,083,400	2,337,450	1.3514	12,020,124	380,000	1,781,125	29,256,932
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
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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	-	4,326,560	2,887,812	2,173,450	98,000		1,631,125	6,766,160	17,883,107
Seizure / Forfeiture	R			-			-	1,288	1,288
Recreation	R			1,913,000			-	399,553	2,312,553
Court Administrative Assessments	R			18,500			-	80,630	99,130
Grant	R			-	-		-	-	-
Welcome Center	R	142,462	88,849	87,800	-		-	45,137	364,248
Community Support/Local Schools	R			100,169	-		-	-	100,169
Ad Valorem Capital Projects	C			-			50,000	41,528	91,528
Capital Projects	C			1,135,702	6,650,800		-	618,407	8,404,909
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,469,022	2,976,661	5,428,621	6,748,800	-	1,681,125	7,952,703	29,256,932

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2027

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	1,526,000	2,117,319	75,796	48,443	-	-	(563,966)
Sewer	E	1,677,500	1,964,633	31,000	54,161	-	-	(310,294)
Combined Garbage / Compost	E	2,057,200	3,060,747	34,800	15,959	-	-	(984,706)
Johnson Springs Transmission System	E	700,000	1,124,486	111,200	47,716	-	-	(361,002)
Health Insurance	I	1,191,700	1,272,000	-	-	-	100,000	(180,300)
TOTAL		7,152,400	9,539,185	252,796	166,279	-	100,000	(2,400,268)

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

** Include Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
Property Taxes				
Real Property Taxes	1,914,669	1,901,391	1,957,614	1,957,614
Personal Property Taxes	298,437	340,548	350,618	350,618
Central Assessments	28,899	28,379	29,218	29,218
Subtotal	2,242,005	2,270,317	2,337,450	2,337,450
Licenses and Permits				
Business License	29,450	34,000	30,000	30,000
Alcohol Beverage License	-	500	500	500
City Gaming Taxes	208,404	210,600	210,600	210,600
Police & Protective - SOB License	-	-	-	-
Marijuana Origination Fee	-	-	-	-
Marijuana City 3% Excise Tax	753,143	777,000	791,000	791,000
Special Permits and Fees	1,020	1,500	1,500	1,500
Franchise Taxes	377,264	374,000	374,000	374,000
Right-of-Way Toll	253,590	314,100	380,900	380,900
Bldg Structure License	78,331	100,000	50,000	50,000
Animal License	200	500	500	500
Carline Taxes	122	100	100	100
Subtotal	1,701,524	1,812,300	1,839,100	1,839,100
Intergovernmental Revenue				
State Consolidated Revenue	3,515,553	3,592,150	4,083,400	4,083,400
State Marijuana Distribution	5,058	5,000	5,000	5,000
Motor Vehicle Fuel Tax 1.75	38,523	38,880	34,400	34,400
Motor Vehicle Fuel Tax 2.35	48,942	49,480	49,500	49,500
County Optional Road Tax 4	25,353	25,690	25,200	25,200
RTC Funds	213,125	315,400	50,000	50,000
County Infrastructure Tax	75,482	75,000	75,000	75,000
Special Grant Revenue - SLFRF	-	-	-	-
Grant Revenue - Police Department	30,182	15,000	15,000	15,000
Grant Revenue - Fire Department	-	17,400	17,400	17,400
Grant Revenue - Court	-	-	-	-
Justice Court Reimbursement	250,080	249,000	243,400	243,400
County Gaming Tax	376,481	425,000	445,000	445,000
Subtotal	4,578,779	4,808,000	5,043,300	5,043,300
Charges for Services				
Admin Assessments	1,900	1,900	1,900	1,900
Zoning & Subdivision Fees	-	-	-	-
Special Police Services	1,428	1,400	1,400	1,400
Fingerprints/Photographs	17,873	19,000	20,000	20,000
Special Fire Protection Services	6,292	7,000	7,000	7,000
Miscellaneous Public Works Revenue	-	500	500	500
Miscellaneous Paved Streets Revenue	16,249	60,800	17,900	17,900
Animal Shelter Fees	3,894	4,000	4,000	4,000
Dispatch Fees	7,584	7,584	7,584	7,584
Subtotal	55,220	102,184	60,284	60,284
Fines and Forfeits	45,038	90,200	55,200	55,200
Miscellaneous				
Interest Revenue	693,204	596,000	480,000	480,000
Miscellaneous Revenue	16,829	20,000	10,000	10,000
Wendover Will Merch Sales	582	1,000	3,000	3,000
Cash Over/(Short)	85	-	-	-
Donations from Private Sources	177,760	263,600	423,200	423,200
Rents and Royalties	18,390	11,200	11,200	11,200
Subtotal	906,850	891,800	927,400	927,400
TOTAL REVENUES	9,529,416	9,974,801	10,262,734	10,262,734

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes	2,242,005	2,270,317	2,337,450	2,337,450
Licenses and Permits	1,701,524	1,812,300	1,839,100	1,839,100
Intergovernmental Resources	4,578,779	4,808,000	5,043,300	5,043,300
Charges for Services	55,220	102,184	60,284	60,284
Fines and Forfeits	45,038	90,200	55,200	55,200
Miscellaneous	906,850	891,800	927,400	927,400
SUBTOTAL REVENUE ALL SOURCES	9,529,416	9,974,801	10,262,734	10,262,734
OTHER FINANCING SOURCES				
Transfers In (Schedule T) see pg. 47	-	-	100,000	100,000
Proceeds of Long-term Debt				
Other	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	100,000	100,000
BEGINNING FUND BALANCE	8,124,525	8,249,235	7,455,539	7,520,373
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	8,124,525	8,249,235	7,455,539	7,520,373
TOTAL AVAILABLE RESOURCES	17,653,941	18,224,036	17,818,273	17,883,107

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

LGF-F004
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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police Department				
Salaries and Wages	1,352,165	1,583,854	1,701,801	1,701,801
Employee Benefits	886,195	1,197,175	1,265,814	1,265,814
Services and Supplies	304,052	344,800	324,300	324,300
Capital Outlay	110,544	42,500	42,500	42,500
Subtotal	2,652,956	3,168,329	3,334,415	3,334,415
Fire Department				
Salaries and Wages	489,577	629,504	463,610	463,610
Employee Benefits	329,710	402,421	402,624	402,624
Services and Supplies	112,110	131,100	145,300	145,300
Capital Outlay	-	-	-	-
Subtotal	931,397	1,163,025	1,011,534	1,011,534
Dispatch Center				
Salaries and Wages	383,486	437,050	463,199	463,199
Employee Benefits	223,013	264,342	272,687	272,687
Services and Supplies	39,177	49,550	52,600	52,600
Capital Outlay	-	-	-	-
Subtotal	645,676	750,942	788,486	788,486
Total Function Activities				
Salaries and Wages	2,225,228	2,650,408	2,628,610	2,628,610
Employee Benefits	1,438,918	1,863,938	1,941,125	1,941,125
Services and Supplies	455,339	525,450	522,200	522,200
Capital Outlay	110,544	42,500	42,500	42,500
FUNCTION SUBTOTAL	4,230,029	5,082,296	5,134,435	5,134,435

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION

Public Safety

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REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Forfeitures	4,295	-	-	-
Miscellaneous	-	-	-	-
Subtotal	4,295	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	3,787	8,082	1,288	1,288
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,787	8,082	1,288	1,288
TOTAL RESOURCES	8,082	8,082	1,288	1,288
EXPENDITURES				
Services and Supplies	-	6,794	-	-
Subtotal	-	6,794	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	8,082	1,288	1,288	1,288
TOTAL COMMITMENTS & FUND BALANCE	8,082	8,082	1,288	1,288

City of West Wendover

(Local Government)

FUND **Seizure / Forfeiture**

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<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	1,715,095	1,828,000	1,888,000	1,913,000
Interest	-	-	-	-
SLFRF Recovery Grant	-	-	-	-
Subtotal	1,715,095	1,828,000	1,888,000	1,913,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-	-	
BEGINNING FUND BALANCE	368,464	399,553	399,553	399,553
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	368,464	399,553	399,553	399,553
TOTAL RESOURCES	2,083,559	2,227,553	2,287,553	2,312,553
<u>EXPENDITURES</u>				
Room Tax Distribution	1,682,106	1,826,100	1,886,100	1,911,100
Admin Assessments	1,900	1,900	1,900	1,900
Subtotal	1,684,006	1,828,000	1,888,000	1,913,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	399,553	399,553	399,553	399,553
TOTAL COMMITMENTS & FUND BALANCE	2,083,559	2,227,553	2,287,553	2,312,553

City of West Wendover

(Local Government)

FUND **Recreation Fund**

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<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	6,410	12,400	9,000	9,000
Interest	364	300	240	240
SLFRF Recovery Grant	-	-	-	-
Subtotal	6,774	12,700	9,240	9,240
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-		
BEGINNING FUND BALANCE	79,516	85,690	89,890	89,890
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	79,516	85,690	89,890	89,890
TOTAL RESOURCES	86,290	98,390	99,130	99,130
<u>EXPENDITURES</u>				
Supplies and Services	600	8,500	18,500	18,500
Capital Outlay	-	-	-	-
Subtotal	600	8,500	18,500	18,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	85,690	89,890	80,630	80,630
TOTAL COMMITMENTS & FUND BALANCE	86,290	98,390	99,130	99,130

City of West Wendover

(Local Government)

FUND **Court Administrative Assessments**

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<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
COVID-19 CARES & ARPA SLFRF Recovery Grant	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
<u>EXPENDITURES</u>				
Capital Outlay				
CARES Grant Qualifying Expenses	-	-	-	-
SLFRF Grant Qualifying Expenses	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	-	-	-	-

City of West Wendover

(Local Government)

FUND

Grant Fund

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REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	-	-	15,000	15,000
SLFRF Recovery Grant	-	-	-	-
Miscellaneous				
Elko County Recreation Board	75,000	75,000	75,000	75,000
Merchandise Sales	2,120	2,500	2,500	2,500
Advertising Revenue	-	10,000	-	-
Subtotal	77,120	87,500	92,500	92,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	160,000	215,994	226,611	226,611
BEGINNING FUND BALANCE	60,084	65,137	45,137	45,137
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	60,084	65,137	45,137	45,137
TOTAL RESOURCES	297,204	368,631	364,248	364,248
EXPENDITURES				
Salaries and Wages	123,785	131,017	142,462	142,462
Employee Benefits	76,141	84,477	88,849	88,849
Services and Supplies	7,341	73,000	62,800	62,800
Grant Expenses	24,800	35,000	25,000	25,000
Capital Outlay	-	-	-	-
Subtotal	232,067	323,494	319,111	319,111
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	65,137	45,137	45,137	45,137
TOTAL COMMITMENTS & FUND BALANCE	297,204	368,631	364,248	364,248

City of West Wendover

(Local Government)

FUND **Welcome Center**

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Last Revised 11/7/2025

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Grant Revenue	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	80,393	78,180	75,314	75,314
BEGINNING FUND BALANCE	31,785	51,533	24,855	24,855
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	31,785	51,533	24,855	24,855
TOTAL RESOURCES	112,178	129,713	100,169	100,169
<u>EXPENDITURES</u>				
Services and Supplies	60,645	104,858	100,169	100,169
Capital Outlay	-	-	-	-
Subtotal	60,645	104,858	100,169	100,169
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	51,533	24,855	-	-
TOTAL COMMITMENTS & FUND BALANCE	112,178	129,713	100,169	100,169

City of West Wendover

(Local Government)

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Resources	57,256	50,000	50,000	50,000
SLFRF Recovery Grant	-	-	-	-
Interest	-	-	-	-
Subtotal	57,256	50,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	
BEGINNING FUND BALANCE	54,272	61,528	41,528	41,528
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	54,272	61,528	41,528	41,528
TOTAL RESOURCES	111,528	111,528	91,528	91,528
<u>EXPENDITURES</u>				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
To Capital Projects Fund	50,000	70,000	50,000	50,000
ENDING FUND BALANCE	61,528	41,528	41,528	41,528
TOTAL COMMITMENTS & FUND BALANCE	111,528	111,528	91,528	91,528

City of West Wendover

(Local Government)

FUND **Ad Valorem Fund**

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REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Interest	2,253	2,000	1,200	1,200
Donations	15,000	-	-	-
Grant Proceeds	811,114	-	6,005,200	6,112,300
Subtotal	828,367	2,000	6,006,400	6,113,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	1,543,675	1,024,372	1,438,000	1,329,200
From Grant Fund- SLFRF Funds	-	-	-	-
From Ad Valorem Capital Projects Fund	50,000	70,000	50,000	50,000
From Johnson Springs Fund	-	-	-	-
Total Operating Transfers In	1,593,675	1,094,372	1,488,000	1,379,200
Proceeds from Long Term Debt	-	-	-	-
Proceeds from Bonds	9,135,261	440,600	-	-
Interim Debenture Construction Loan	-	-	-	-
Gain of Sale of Fixed Assets	-	380,000	380,000	380,000
Subtotal	9,135,261	820,600	380,000	380,000
BEGINNING FUND BALANCE	(186,500)	439,649	531,009	532,209
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	(186,500)	439,649	531,009	532,209
TOTAL RESOURCES	11,370,803	2,356,621	8,405,409	8,404,909
EXPENDITURES				
Capital Outlay	10,004,042	537,040	6,655,100	6,650,800
Debt Service				
Principle	451,138	687,669	528,629	536,474
Interest	475,974	599,703	608,564	599,228
Subtotal	10,931,154	1,824,412	7,792,293	7,786,502
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	439,649	532,209	613,116	618,407
TOTAL COMMITMENTS & FUND BALANCE	11,370,803	2,356,621	8,405,409	8,404,909

City of West Wendover

(Local Government)

FUND **Capital Projects Fund**

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Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Interest Revenue	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
<u>EXPENDITURES</u>				
General Government Benefits			-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	-	-	-	-

City of West Wendover
(Local Government)

SCHEDULE B **Expendable Trust Fund**

FUND **Unemployment Insurance Liability Reserve**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Service Charges	1,459,399	1,478,000	1,522,000	1,522,000
Connection Fees	3,319	4,000	4,000	4,000
TOTAL OPERATING REVENUE	1,462,718	1,482,000	1,526,000	1,526,000
OPERATING EXPENSE				
Salaries and Wages	268,842	249,611	280,317	280,317
Employee Benefits	129,182	164,473	174,852	174,852
Services and Supplies	967,966	1,112,840	1,493,770	1,477,150
Capital Outlay	-	5,000	5,000	5,000
Depreciation/Amortization	135,740	143,000	180,000	180,000
TOTAL OPERATING EXPENSE	1,501,730	1,674,924	2,133,939	2,117,319
Operating Income or (Loss)	(39,014)	(192,924)	(607,939)	(591,319)
NONOPERATING REVENUES				
Interest Earned	48,610	44,924	41,212	41,212
Property Taxes	-	-	-	-
Impact fees	4,707	15,000	15,000	15,000
Miscellaneous	6,709	8,000	9,000	9,000
Grant Revenue - SLFRF Recovery Grant	-	-	-	-
Contributions from CU for debt pmts	10,584	10,584	10,584	10,584
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	70,610	78,508	75,796	75,796
NONOPERATING EXPENSES				
Interest Expense	53,680	51,091	48,443	48,443
Loss on disposal of assets	-	-	-	-
TOTAL NONOPERATING EXPENSES	53,680	51,091	48,443	48,443
Net Income before Operating Transfers	(22,084)	(165,507)	(580,586)	(563,966)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(22,084)	(165,507)	(580,586)	(563,966)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **Water Fund**

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Schedule F-1

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(39,014)	(192,924)	(607,939)	(591,319)
Depreciation and Amortization	135,740	143,000	180,000	180,000
Pension expense	26,827	-	-	-
Employer pension contributions	(39,509)	-	-	-
Decrease (Increase) in Accounts Receivable	21,664	-	-	-
Decrease (Increase) in Inventory	4,619	-	-	-
Increase (Decrease) in Accounts Payable	(26,773)	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	(1,496)	-	-	-
(Increase) Decrease in Prepaid Expenses	521	-	-	-
Increase (Decrease) in Compensated Abs	10,671	-	-	-
a. Net cash provided by (or used for) operating activities	93,250	(49,924)	(427,939)	(411,319)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	113,463	10,584	10,584	10,584
Internal activities-payments (to)/from other funds	-	101,012	103,186	103,186
Cash received from misc sources	6,709	8,000	9,000	9,000
b. Net cash provided by (or used for) noncapital financing activities	120,172	119,596	122,770	122,770
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(5,821)	-	-	-
Interest paid	(53,680)	(51,091)	(48,443)	(48,443)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(116,286)	(118,876)	(121,524)	(121,524)
Impact fees	4,707	15,000	15,000	15,000
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(171,080)	(154,967)	(154,967)	(154,967)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	48,609	44,924	41,212	41,212
d. Net cash provided by (or used in) investing activities	48,609	44,924	41,212	41,212
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	90,951	(40,371)	(418,924)	(402,304)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,268,337	2,359,288	2,318,917	2,318,917
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,359,288	2,318,917	1,899,993	1,916,613

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Water Fund**

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Services Charges	1,562,806	1,630,600	1,677,500	1,677,500
TOTAL OPERATING REVENUE	1,562,806	1,630,600	1,677,500	1,677,500
OPERATING EXPENSE				
Salaries and Wages	252,202	288,066	312,224	312,224
Employee Benefits	104,631	177,818	185,759	185,759
Services and Supplies	420,165	572,850	933,080	909,650
Capital Outlay	-	1,000	1,000	1,000
Depreciation/Amortization	511,494	521,000	556,000	556,000
TOTAL OPERATING EXPENSE	1,288,492	1,560,734	1,988,063	1,964,633
Operating Income or (Loss)	274,314	69,866	(310,563)	(287,133)
NONOPERATING REVENUES				
Interest Earned	10,144	10,800	9,000	9,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Impact Fees	3,802	15,000	15,000	15,000
Miscellaneous	7,567	21,800	7,000	7,000
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	21,513	47,600	31,000	31,000
NONOPERATING EXPENSES				
Interest Expense	57,084	55,643	54,161	54,161
TOTAL NONOPERATING EXPENSES	57,084	55,643	54,161	54,161
Net Income before Operating Transfers	238,743	61,823	(333,724)	(310,294)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	238,743	61,823	(333,724)	(310,294)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **Sewer Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	274,314	69,866	(310,563)	(287,133)
Depreciation and Amortization	511,494	521,000	556,000	556,000
Pension Expense	16,171	-	-	-
Employer pension contributions	(45,385)	-	-	-
Decrease (Increase) in Accounts Receivable	22,103	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	3,870	-	-	-
(Increase) Decrease in Prepaid Expenses	(1,419)	-	-	-
Increase (Decrease) in Accounts Payable	13	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Compensated Abs	(1,079)	-	-	-
a. Net cash provided by (or used for) operating activities	780,082	590,866	245,437	268,867
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	7,567	21,800	7,000	7,000
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	7,567	21,800	7,000	7,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(49,218)	-	-	-
Interest paid	(57,084)	(55,643)	(54,161)	(54,161)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(51,880)	(53,321)	(54,803)	(54,803)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Impact Fees	3,802	15,000	15,000	15,000
c. Net cash provided by (or used for) capital and related financing activities	(154,380)	(93,964)	(93,964)	(93,964)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	10,144	10,800	9,000	9,000
d. Net cash provided by (or used in) investing activities	10,144	10,800	9,000	9,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	643,413	529,502	167,473	190,903
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,126,764	2,770,177	3,299,679	3,299,679
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,770,177	3,299,679	3,467,152	3,490,582

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Sewer Fund**

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Schedule F-2

LGF-F004
V2025.2

Last Revised 11/7/2025

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Revenue	993,817	1,021,000	1,062,000	1,062,000
Sludge Disposal Revenue	11,185	17,000	12,000	12,000
Garbage Revenue	898,794	944,000	983,000	983,000
Compost Revenue	257	5,600	200	200
TOTAL OPERATING REVENUE	1,904,053	1,987,600	2,057,200	2,057,200
OPERATING EXPENSE				
Salaries and Wages	470,637	488,300	617,430	617,430
Employee Benefits	296,812	384,205	384,205	384,205
Services and Supplies	461,816	836,624	1,452,822	1,432,112
Capital Outlay	-	314,000	2,000	2,000
Depreciation/Amortization	392,663	508,000	625,000	625,000
TOTAL OPERATING EXPENSE	1,621,928	2,531,129	3,081,457	3,060,747
Operating Income or (Loss)	282,125	(543,529)	(1,024,257)	(1,003,547)
NONOPERATING REVENUES				
Interest Earned	20,242	19,000	16,800	16,800
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	8,414	11,000	18,000	18,000
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	28,656	30,000	34,800	34,800
NONOPERATING EXPENSES				
Interest Expense	577	16,034	15,959	15,959
TOTAL NONOPERATING EXPENSES	577	16,034	15,959	15,959
Net Income before Operating Transfers	310,204	(529,563)	(1,005,416)	(984,706)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	310,204	(529,563)	(1,005,416)	(984,706)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **Combined Garbage/Compost Fund**

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Schedule F-1

Last Revised 11/7/2025

LGF-F004
V2025.2

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	282,125	(543,529)	(1,024,257)	(1,003,547)
Depreciation and Amortization	392,663	508,000	625,000	625,000
Pension Expense	105,836	-	-	-
Employer pension contributions	(62,703)	-	-	-
Decrease (Increase) in Accounts Receivable	20,328	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	-	-	-	-
(Increase) Decrease in Prepaid Expenses	(41)	-	-	-
Increase (Decrease) in Accounts Payable	8,019	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Compensated Abs	12,714	-	-	-
a. Net cash provided by (or used for) operating activities	758,941	(35,529)	(399,257)	(378,547)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	8,414	11,000	18,000	18,000
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	8,414	11,000	18,000	18,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(64,935)	-	-	-
Interest paid	(577)	(16,034)	(15,959)	(15,959)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	-	(51,321)	(51,396)	(51,396)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(65,512)	(67,355)	(67,355)	(67,355)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	20,242	19,000	16,800	16,800
d. Net cash provided by (or used in) investing activities	20,242	19,000	16,800	16,800
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	722,085	(72,884)	(431,812)	(411,102)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,338,119	5,060,204	4,987,320	4,987,320
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,060,204	4,987,320	4,555,508	4,576,218

City of West Wendover
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND **Combined Garbage/Compost Fund**

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Schedule F-2

Last Revised 11/7/2025

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PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	680,423	700,000	700,000	700,000
TOTAL OPERATING REVENUE	680,423	700,000	700,000	700,000
OPERATING EXPENSE				
Salaries and Wages	33,356	45,567	65,271	65,271
Employee Benefits	11,325	44,071	52,314	52,314
Services and Supplies	427,540	456,161	568,901	568,901
Depreciation/Amortization	388,084	397,000	421,000	438,000
TOTAL OPERATING EXPENSE	860,305	942,799	1,107,486	1,124,486
Operating Income or (Loss)	(179,882)	(242,799)	(407,486)	(424,486)
NONOPERATING REVENUES				
Interest Earned	72,634	62,500	48,000	48,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	63,216	63,200	63,200	63,200
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	135,850	125,700	111,200	111,200
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Interest Expense on Interfund bonds	41,864	39,524	37,132	37,132
Debt paid through Primary Government	10,584	10,584	10,584	10,584
TOTAL NONOPERATING EXPENSES	52,448	50,108	47,716	47,716
Net Income before Operating Transfers	(96,480)	(167,207)	(344,002)	(361,002)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(96,480)	(167,207)	(344,002)	(361,002)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION
FUND **Johnson Springs Transmission System Fund**

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Schedule F-1

LGF-F004
V2025.2

Last Revised 11/7/2025

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(179,882)	(242,799)	(407,486)	(424,486)
Depreciation and Amortization	388,084	397,000	421,000	438,000
Pension Expense	295	-	-	-
Employer pension contributions	(8,491)	-	-	-
Decrease (Increase) in Accounts Receivable	(67,441)	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	(1,664)	-	-	-
(Increase) Decrease in Prepaid Expenses	-	-	-	-
Increase (Decrease) in Accounts Payable	5,394	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	-	-	-	-
Increase (Decrease) in Due to Other Funds	-	-	-	-
Increase (Decrease) in Compensated Abs	(8,809)	-	-	-
a. Net cash provided by (or used for) operating activities	127,486	154,201	13,514	13,514
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	63,216	63,200	63,200	63,200
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	(10,584)	(10,584)	(10,584)	(10,584)
SLFRF Transfer-In	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	52,632	52,616	52,616	52,616
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(24,433)	-	-	-
Interest paid	-	-	-	-
Interest paid on Interfund bonds	(41,864)	(39,524)	(37,132)	(37,132)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	-	-	-	-
Principal paid on Interfund bonds	(102,879)	(101,012)	(103,186)	(103,186)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(169,176)	(140,536)	(140,318)	(140,318)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	72,634	62,500	48,000	48,000
d. Net cash provided by (or used in) investing activities	72,634	62,500	48,000	48,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	83,576	128,781	(26,188)	(26,188)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	768,148	851,724	903,105	980,505
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	851,724	980,505	876,917	954,317

— **Last Revised 1/24/2023**

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

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Schedule F-2

FUND **Johnson Springs Transmission System Fund**

Last Revised 11/7/2025

LGF-F004
V2025.2

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	1,298,536	1,191,700	1,191,700	1,191,700
TOTAL OPERATING REVENUE	1,298,536	1,191,700	1,191,700	1,191,700
OPERATING EXPENSE				
Employee Benefits	1,426,433	1,114,000	1,272,000	1,272,000
Depreciation/Amortization				
TOTAL OPERATING EXPENSE	1,426,433	1,114,000	1,272,000	1,272,000
Operating Income or (Loss)	(127,897)	77,700	(80,300)	(80,300)
NONOPERATING REVENUES				
SLFRF Recovery Grant	-	-	-	-
General Fund Contribution			-	
TOTAL NONOPERATING REVENUES	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	(127,897)	77,700	(80,300)	(80,300)
Transfers (Schedule T)				
In	100,000	-	-	-
Out	-	-	100,000	100,000
Net Operating Transfers	100,000	-	(100,000)	(100,000)
CHANGE IN NET POSITION	(27,897)	77,700	(180,300)	(180,300)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **Health Insurance Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(127,897)	77,700	(80,300)	(80,300)
Payments (to)/from other funds	-	-	-	-
(Increase) Decrease in Receivables	724	-	-	-
(Increase) Decrease in Prepaid Expenses	1	-	-	-
Increase (Decrease) in Accounts Payable	63,749			
Increase (Decrease) in Unearned Revenue	-			
a. Net cash provided by (or used for) operating activities	(63,423)	77,700	(80,300)	(80,300)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	100,000	-	(100,000)	(100,000)
Net component unit receipts/(payments)	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	100,000	-	(100,000)	(100,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
SLFRF Recovery Grant	-	-	-	-
General Fund Contribution	-	-	-	-
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)	36,577	77,700	(180,300)	(180,300)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	257,519	294,096	371,796	371,796
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	294,096	371,796	191,496	191,496

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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Capital Projects							\$	\$	\$	\$
Government Complex Final Loan USDA	4	30	\$ 5,225,000	8/18/2009	8/18/2039	4.375	\$ 3,121,583	\$ 132,989	\$ 180,511	\$ 313,500
Downtown-USDA Loan	4	35	\$ 2,000,000	6/21/2024	6/21/2059	2.125	\$ 1,921,169	\$ 40,431	\$ 40,689	\$ 81,120
Downtown-USDA Loan	4	35	\$ 2,414,400	6/21/2024	5/21/2059	3.500	\$ 2,341,081	\$ 81,325	\$ 38,627	\$ 119,952
Fire Station-USDA Loan	4	38	\$ 8,906,800	6/28/2024	7/28/2062	3.500	\$ 8,786,967	\$ 305,577	\$ 124,095	\$ 429,672
Fire Station- NV SIB Loan	5	10	\$ 1,750,000	1/30/2024	1/15/2034	3.650	\$ 1,323,734	\$ 38,905	\$ 152,553	\$ 191,458
Florence Way Phase II *A	5	10	\$ 1,839,000	7/14/2015	7/14/2025	2.260	\$ -	\$ -	\$ -	\$ -
FUND - General Government							\$	\$	\$	\$
Police Vehicles *A	5	7	\$ 361,000	7/14/2015	7/14/2022	2.260	\$ -	\$ -	\$ -	\$ -
*A Total	5	7	\$ 2,200,000	7/14/2015	7/14/2022	2.260	\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 22,496,200				\$ 17,494,535	\$ 599,228	\$ 536,474	\$ 1,135,702
								\$ (0)	\$ (0)	\$ (0)

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
(Local Government)

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)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2026	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		PRINCIPAL PAYABLE	TOTAL
								INTEREST PAYABLE			
FUND - Water Fund							\$	\$		\$	
SRF Project	4	40	\$ 747,000	10/8/2015	10/8/2055	2.625	\$ 619,035	\$ 16,112	\$ 14,128	\$	30,240
Refinance Wendover Pipeline	5	20	\$ 2,173,729	8/15/2019	6/30/2039	2.160	\$ 1,523,503	\$ 32,331	\$ 107,396	\$	139,727
TOTAL ALL DEBT SERVICE			\$ 2,920,729				\$ 2,142,538	\$ 48,443	\$ 121,524	\$	\$169,967

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
(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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Sewer Fund							\$	\$	\$	\$	
Waste Water Treatment Plant	4	40	\$ 2,637,000	5/16/2012	11/16/2051	2.750	\$ 1,989,593	\$ 54,161	\$ 54,803	\$	108,964
TOTAL ALL DEBT SERVICE			\$ 2,637,000				\$ 1,989,593	\$ 54,161	\$ 54,803	\$	108,964

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
(Local Government)

* - 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)

SCHEDULE C-1 - INDEBTEDNESS

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Schedule C-1

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) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Johnson Springs							\$	\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$	-			\$	-	\$	-	\$

SCHEDULE C-1 - INDEBTEDNESS

[illegible]

LGF-F004
V2025.2

Transfer Schedule for Fiscal Year 2026-2027

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
	Ad Valorem Fund	30	50,000			
	General Fund	30	1,329,200			
	Johnson Springs	30	-			
AD VALOREM FUND						
				Capital Projects	29	50,000
SUBTOTAL			1,379,200			50,000
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

City of West Wendover
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2026-2027

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS Johnson Springs Fund				Capital Projects	38	-
SUBTOTAL			-			-
INTERNAL SERVICE HEALTH FUND	General Fund	22	-	General Fund	12	100,000
SUBTOTAL			-			100,000
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			1,781,125			1,781,125

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: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:	<u>No Lobbying Expenses Anticipated This Session</u>
2. Funding Source:	<u></u>
3. Transportation	\$ <u></u>
4. Lodging and Meals	\$ <u></u>
5. Salaries and Wages	\$ <u></u>
6. Compensation to Lobbyists	\$ <u></u>
7. Entertainment	\$ <u></u>
8. Supplies, Equipment & Facilities; Other Personnel and Services spent in Carson City	\$ <u></u>
Total	\$ <u>-</u>

Entity: City of West Wendover

Budget Year 2026-2027

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026-2027

Local Government: City of West Wendover
Contact: Alina Ceballos
E-mail Address: aceballos@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 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	HintonBurdick CPAs & Advisors	2/27/2023	6/30/2027	\$ 58,800.00	\$ 60,564.00	External audits of financials for FY2023-FY2027.
2	HintonBurdick CPAs & Advisors	2/27/2023	6/30/2027	\$ 4,400.00	\$ 4,532.00	External audits of financials for FY2023-FY2027.
3						One contract for the above listed audit years.
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 63,200.00	\$ 65,096.00	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts
Budget Year 2026-2027

Local Government: City of West Wendover
Contact: Alina Ceballos
E-mail Address: aceballos@westwendovercity.com
Daytime Telephone: 775-664-3081

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	N/A									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million (1990–1999) and is projected to increase by a further 1.5 million by 2010 (Office for National Statistics 2000).

There is a growing awareness of the need to develop strategies to meet the needs of the ageing population. The Department of Health (2000) has identified the need to develop a 'new paradigm' of care for the ageing population, one that is based on the concept of 'active ageing' and 'active living'.

The concept of 'active ageing' is defined by the World Health Organization (WHO) as 'the process of maximizing the opportunities for health, participation and security in old age' (WHO 1999). The concept of 'active living' is defined by the Department of Health (2000) as 'the process of maximizing the opportunities for health, participation and security in old age'.

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