RICHARD STONE, *Mayor*
ANDREW LINDSEY, *Council Seat 1*
THERESA L. MAVITY, *Council Seat 2*
VINCE MENDIOLA, *Council Seat 3*
ASHLEY MADEN, *Council Seat 4*
LYNDSEE JIMENEZ, *Council Seat 5*

Alicia E. Heiser, PhD, PE, *Manager/Engineer* 775-623-6333
Ruth Fitzpatrick, *Clerk/Treasurer* 775-623-6333
Mike Rangel, *Police Chief* 775-623-6396
Fernando Vega, *Public Works Supervisor* 775-623-6381
Levi Carl, *Building Inspector* 775-623-6319
Tom Heikkila, *Parks and Recreation Dir.* 775-623-6325
Fax Number 775-623-6090
E-Mail winnemucca@winnemuccacity.org

Ms. Keri Gransbery
State of Nevada, Department of Taxation
Local Government Finance
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

May 27, 2025

Ms. Gransbery,

Please see the enclosed FY26 final budget for the City of Winnemucca. I am including two (2) unbound sets of budgets for your records. Should you need anything further, please do not hesitate to contact me.

Sincerely,

Ruth Fitzpatrick
City Clerk Treasurer
City of Winnemucca

TABLE OF CONTENTS

RICHARD STONE, Mayor
ANDREW LINDSEY, Council Seat 1
THERESA L. MAVITY, Council Seat 2
VINCE MENDIOLA, Council Seat 3
ASHLEY MADEN, Council Seat 4
LYNDSEE JIMENEZ, Council Seat 5

Alicia E. Heiser, PhD, PE, Manager/Engineer	(775) 623-6333
Ruth Fitzpatrick, Clerk-Treasurer	(775) 623-6333
Mike Rangel, Police Chief	(775) 623-6396
Fernando Vega, Public Works Supervisor	(775) 623-6381
Tom Heikkila, Parks & Rec Director	(775) 623-6325
Levi Carl, Building Inspector	(775) 623-6319
Fax Number	(775) 623-6090
E-Mail	winnemucca@winnemuccacity.org

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

The City of Winnemucca herewith submits the FINAL budget for the fiscal year ending June 30, 2026.

This budget contains 1 fund, including Debt Service, requiring property tax revenues totaling $ 2,824,763

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 $ 0 If the final computation requires, the tax rate will be lowered.

This budget contains 7 governmental fund types with estimated expenditures of $ 19,333,291 and 3 proprietary funds with estimated expenses of $ 5,445,898

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 Ruth Fitzpatrick
(Print Name)
Clerk/Treasurer
(Title)

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

Signed: Ruth Fitzpatrick

Dated: 5/20/2025

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

Richard O Stone
Theresa L. Mavity
[illegible]
Vince Mendiola
Ashley Maden
Lyndsee Jimenez

SCHEDULED PUBLIC HEARING:
(Must be held from May 15, 2025 to May 31, 2025)

Date and Time: 5/20/25 1:15 PM

Publication Date: 5/7/2025

Place: Winnemucca City Hall Meeting Room, 90 W Fourth Street, Winnemucca, NV 89445

INDEX

RICHARD STONE, *Mayor*
ANDREW LINDSEY, *Council Seat 1*
THERESA L. MAVITY, *Council Seat 2*
VINCE MENDIOLA, *Council Seat 3*
ASHLEY MADEN, *Council Seat 4*
LYNDSEE JIMENEZ, *Council Seat 5*

Alicia E. Heiser, PhD, PE, *Manager/Engineer* (775) 623-6333
Ruth Fitzpatrick, *Clerk/Treasurer* (775) 623-6333
Mike Rangel, *Police Chief* (775) 623-6396
Fernando Vega, *Public Works* (775) 623-6381
Tom Heikkila, *Parks and Recreation* (775) 623-6325
Levi Carl, *Building Department* (775) 623-6319
Fax Number (775) 623-6090
E-Mail winnemucca@winnemuccacity.org

April 9, 2025

State of Nevada
Department of Taxation
Ms. Keri Gransbery
1550 E College Parkway, Suite 115
Carson City, NV 89706-7937

Budget Message FY 2025-2026

Ms. Gransbery,

Each year, the City of Winnemucca reflects on our mission statement as we review the previous year's budget and begin planning for the next fiscal year:

> "*Recognizing the value of the people of Winnemucca, we are committed to providing high quality municipal services in a responsive, cost effective and equitable manner in order to ensure the health, safety, welfare and quality of life of our residents. We will professionally serve the public in a courteous, timely and respectful manner and will be responsible stewards of our public resources."*

Following the principles of our Mission Statement, you will notice that the City of Winnemucca's 2025-2026 budget is fiscally conservative. The City historically under estimates revenue, such as CTX, and overestimates expenditures to remain solvent. However, the City is committed to improving the quality of life of our current and future residents. Substantial efforts will be made to provide an increasing number of recreational opportunities while also maintaining high standards for our essential services which include public safety and public works.

Fiscal Year 2024/2025 General Fund Recap:

Over the last fiscal year, the City of Winnemucca either started or completed many capital projects and made several capital purchases including:

1. Recreation Function
    a. Improvements to the City's parks including new fencing, trees, tables, grills, and benches.
    b. Purchase of a new truck and new field preparation equipment to continue our routine maintenance of the City's parks and golf course.
    c. Purchase and installation of a new boiler for the Bode Howard Memorial Pool.
    d. Completion of the design of a new Aquatics Center.
    e. Construction of three new pickleball courts.

2. Public Works Function
    a. Completion of the Regional Transportation Commission 2024 Pavement Maintenance Project. This project included microsurfacing of all streets from Hanson to East Winnemucca Blvd and the railroad tracks and Minor Street.
    b. Annual upgrades to the City's storm drainage system.
    c. Upgrades to City street lights and traffic lights.
    d. Completion of the design and beginning of construction for the Downtown Streetscape Project.
    e. Purchase of street striping equipment.

3. Public Safety Function
    a. Purchase of two new Police Department patrol vehicles.
    b. Order of a new fire engine with a 12-18 month delivery timeframe.

The following projects are expected to be in progress by June 30, 2025:

1. Recreation Function Projects
    a. Construction of the pump track and bike park.

2. Airport Projects
    a. Signage update and PAPI replacement project.
    b. Phase 1 of the Heavy Aircraft Apron Reconstruction Project.

Fiscal Year 2024/2025 Enterprise Fund Recap:

The following Enterprise Fund projects and capital purchases were completed in Fiscal Year 2024/2025:

1. Water Fund
    a. Well 8 – Pump installation and connection to the water system.

2. Sewer Fund
    a. Purchase of replacement pumps for the wastewater treatment plant.

Fiscal Year 2025/2026 General Fund Outlook:

The City also has several projects slated for Fiscal Year 2025/2026. Some of the highlights include:

1. Recreation Function
    a. Construction of an amphitheater.
    b. Installation of fencing at the Ralph Whitworth Recreation Complex
    c. New mowers for the golf course and the cemetery.
    d. Purchase of a new truck for the Recreation Department.

2. Public Works Function
    a. Annual upgrades to the City's storm drainage system.
    b. Upgrades to the City's street lights and traffic signals.
    c. Continued building upgrades at City Hall.
    d. Continuation of the Downtown Streetscape Project

3. Public Safety Function
    a. Installation of new fencing to protect the HVAC system at the Police Department.
    b. Acquisition of one new patrol unit and one detective unit.
    c. Purchase of equipment such as tasers, helmets, and radios to ensure the Police Department has the equipment they need to protect our City.
    d. Purchase of an SCBA Cylinder filling system for the Fire Department.

4. Airport Projects
    a. Continuation of the Heavy Aircraft Apron Reconstruction Project.

5. Regional Transportation Commission Projects
    a. 2025 Pavement Maintenance Project. This project will add microsurfacing treatment to certain streets within the City to maintain our streets in good condition.

Fiscal Year 2025/2026 Enterprise Fund Outlook:

The following projects and capital purchases are planned for Fiscal Year 2025/2026:

1. Water Fund
    a. Exterior Tank Painting Project. The City will continue to maintain both the interior and exterior coatings of our water storage tanks to extend the service life of our infrastructure.
    b. Water Main Upgrades. Each year, the City targets an area of town with an aged water system. This year the northern ends of Stuart Street, Paiute Street, and Two Angels Drive will receive upgraded water mains.

2. Sewer Fund
    a. Sewer Expansion Project. Extend the sewer system to the northern portions of Stuart Street, Paiute Street, and Two Angel Drive.
    b. Purchase of a used Dump Truck and a new pump for the influent pump station.

The City of Winnemucca takes pride in the programs and services we offer to our residents. Fiscal year 2025/2026 will be no different as we strive to make small improvements that will eventually lead to completion of our long-term goals.

Respectfully submitted,

Ruth Fitzpatrick

Ruth Fitzpatrick
Clerk/Treasurer

Budget Summary for FY-26
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	2,458,923	2,638,683	2,824,763		2,824,763
Other Taxes	382,426	250,000	275,000		275,000
Licenses and Permits	742,348	625,000	680,000		680,000
Intergovernmental Resources	5,649,197	10,678,600	9,980,952		9,980,952
Charges for Services	351,505	285,000	290,000	5,711,000	6,001,000
Fines and Forfeits					-
Miscellaneous	1,922,474	987,498	1,030,998	60,000	1,090,998
TOTAL REVENUES	11,506,873	15,464,781	15,081,713	5,771,000	20,852,713
EXPENDITURES-EXPENSES					
General Government	1,471,081	1,661,700	1,811,659		1,811,659
Judicial	157,711	167,100	177,100		177,100
Public Safety	5,794,314	6,338,900	6,902,264		6,902,264
Public Works	2,716,521	5,610,788	4,071,443		4,071,443
Sanitation					-
Health					-
Welfare					-
Culture and Recreation	1,032,001	1,338,770	1,252,590		1,252,590
Community Support					-
Intergovernmental Expenditures					-
Contingencies		150,000	150,000		150,000
Utility Enterprises				5,073,698	5,073,698
Hospitals					-
Transit Systems					-
Airports		4,480,300	5,118,235		5,118,235
Other Enterprises					-
Debt Service - Principal				319,960	319,960
Interest Cost	91,961			372,200	372,200
TOTAL EXPENDITURES-EXPENSES	11,263,589	19,747,558	19,483,291	5,445,898	25,249,149
Excess of Revenues over (under) Expenditures-Expenses	243,284	(4,282,777)	(4,401,578)	325,102	(4,396,436)

Note: Not included in total of Column (4). This is a balance sheet account, not an expense account.

Budget Summary for City of Winnemucca, Nevada
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)	100,000	100,000	100,000		100,000
Operating Transfers (out)		-	-	(100,000)	(100,000)
TOTAL OTHER FINANCING SOURCES (USES)	100,000	100,000	100,000	(100,000)	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	343,284	(4,182,777)	(4,301,578)	225,102	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	24,182,784	24,526,068	20,343,291	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	24,526,068	20,343,291	16,041,714	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	24,526,068	20,343,291	16,041,714	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

Note:

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government	7	7	7
Judicial			
Public Safety	30	31	31
Public Works	6	6	6
Sanitation			
Health			
Welfare			
Culture and Recreation	7	7	7
Community Support			
TOTAL GENERAL GOVERNMENT	51	51	51
Utilities	7	7	7
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	58	58	58
POPULATION (AS OF JULY 1)	8554	8518	8577
SOURCE OF POPULATION ESTIMATE*	NV State Demographer	NV State Demographer	NV State Demographer
Assessed Valuation (Secured and Unsecured Only)	272,745,762	298,721,596	310,559,376
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	272,745,762	298,721,596	310,559,376
TAX RATE			
General Fund	0.97	0.97	0.97
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.97	0.97	0.97

*** 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 WINNEMUCCA

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FY 2025-26

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(**2, line A**)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	4.4634	310,559,376	13,861,507	0.97	3,012,426	187,663	2,824,763
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.1714	310,559,376	534,403				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1714		534,403				
M. **SUBTOTAL A, C, L**	**4.6348**	**310,559,376**	**14,395,910**	**0.97**	**3,012,426**	**187,663**	**2,824,763**
N. Debt							
O. **TOTAL M AND N**	**4.6348**	**310,559,376**	**14,395,910**	**0.97**	**3,012,426**	**187,663**	**2,824,763**

CITY OF WINNEMUCCA

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

Note: Projections from March 2025 are used. Instructions for preparation of budget forms indicate that Final Revenue Projects should be used for Schedule S-3. Column 3 Rows M & O differ slightly from State revenue projections due to rounding.

The allowed revenue required for column 3 can be obtained from the March 15th Final Revenue Projections or manually calculated.

If an entity choosed to budget for an amount on column 5 which is lower or higher than the amount produced by the formulas, please attach an explaniation.

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

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for CITY OF WINNEMUCCA

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 FUND	10,845,303	4,000,000	2,824,763	0.97	2,462,998		100,000	20,233,065
CAPITAL IMPROVEMENT FUND	7,738,001				775,000		-	8,513,001
CAPITAL PROJECTS FUND	321,851				30,000			351,851
RETIREE HEALTH INSURANCE	706,070				-			706,070
AIRPORT FUND	399,006				4,988,952		-	5,387,958
LEAVE ACCRUAL LIABILITY	300,348				-			300,348
UNEMPLOYMENT COMPENSATION	32,712				-			32,712
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	20,343,291	4,000,000	2,824,763		8,256,950	-	100,000	35,525,004
PROPRIETARY FUNDS								
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

Note: The City of Winnemucca chooses to budget less than the State revenue projects for CTX to remain fiscally conservative.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026 Budget Summary for CITY OF WINNEMUCCA

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	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 FUND (001)	-	4,352,400	3,522,960	3,028,716	854,980	150,000	-	8,324,009	20,233,065
CAPITAL IMPROVEMENT FUND (004)	C				2,216,000			6,297,001	8,513,001
CAPITAL PROJECTS FUND (005)	C				200,000			151,851	351,851
RETIREE HEALTH INSURANCE FUND (006)	T		30,000					676,070	706,070
AIRPORT FUND (007)	R	10,000	1,700	109,100	4,997,435			269,723	5,387,958
LEAVE ACCRUAL FUND (009)	T							300,348	300,348
UNEMPLOYMENT COMPENSATION FUND (010)	T		10,000					22,712	32,712
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,362,400	3,564,660	3,137,816	8,268,415	150,000	-	16,041,714	35,525,004

* 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, 2026

Budget Summary for CITY OF WINNEMUCA

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
SEWER UTILITY FUND	E	2,767,500	2,224,309	40,000	372,200			210,991
WATER UTILITY FUND	E	2,048,500	1,927,389	15,000	-		100,000	36,111
SELF INSURANCE FUND	E	900,000	922,000	-	-			(22,000)
TOTAL		5,716,000	5,073,698	55,000	372,200		100,000	225,102

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

** Include Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PROPERTY TAXES				
GENERAL GOVERNMENT				
AD VALOREM TAXES	2,458,923	2,638,683	2,836,819	2,824,763
SUBTOTAL	**2,458,923**	**2,638,683**	**2,836,819**	**2,824,763**
OTHER TAXES				
GENERAL GOVERNMENT				
FRANCHISE FEES	382,426	250,000	275,000	275,000
SUBTOTAL	**382,426**	**250,000**	**275,000**	**275,000**
LICENSES AND PERMITS				
GENERAL GOVERNMENT				
BUSINESS LICENSES	449,350	375,000	400,000	400,000
CITY LIQUOR LICENSES	31,951	30,000	30,000	30,000
LOCAL GAMING LICENSES	165,795	145,000	145,000	145,000
ANIMAL LICENSES	19,473	5,000	5,000	5,000
BUILDING PERMITS	75,779	70,000	100,000	100,000
SUBTOTAL	**742,348**	**625,000**	**680,000**	**680,000**
INTERGOVERNMENTAL				
STATE GRANTS				
GRANT IN AID	29,877	-	-	-
GOVERNMENTAL CONTRIBUTIONS		10,000	10,000	10,000
STATE SHARED REVENUE				
CONSOLIDATED TAX-SB254	4,777,227	4,000,000	4,000,000	4,000,000
OTHER LOCAL GOVERNMENT				
STATE GAMING LICENSE FEE	100,000	100,000	100,000	100,000
GAS TAX .01-OPT./CO.	71,730	72,000	72,000	72,000
GAS TAX 1.75 (GALLONS)	43,267	43,000	40,000	40,000
GAS TAX 2.35-ST	144,633	144,000	140,000	140,000
AIRPORT FUEL OPT. 1 CENT .01		-	-	-
SUBTOTAL	**5,166,734**	**4,369,000**	**4,362,000**	**4,362,000**
CHARGES FOR SERVICES				
POLICE DEPT REVENUE	12,163	7,000	7,000	7,000
CULTURE AND RECREATION				
GOLF CART STORAGE FEES	9,760	8,000	8,000	8,000
GOLF COURSE FEES	286,768	225,000	240,000	240,000
SOFTBALL CONCESSIONS	6,758	5,000	5,000	5,000
SWIMMING POOL FEES	33,935	40,000	30,000	30,000
SUBTOTAL	**349,384**	**285,000**	**290,000**	**290,000**

CITY OF WINNEMUCCA

SCHEDULE B-8 - GENERAL FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
OTHER MISCELLANEOUS				
MISCELLANEOUS	10,950	-	-	-
MISC., SALES & RENTALS	14,231	20,000	20,000	20,000
INTEREST INCOME	596,239	50,000	50,000	50,000
STREET EXCAVATION/UTILITY	250	250	250	250
INSURANCE CLAIM PAYMENT		3,000	3,000	3,000
CEMETERY PLOT SALES	12,800	12,500	12,500	12,500
CEMETERY BURIAL SERVICES	11,800	10,000	10,000	10,000
CEMETERY O/T FEES		-	-	-
PRIVATE DONATIONS	20,631	-	-	-
MGMT/ST. PATCH FEES-WATER	330,538	393,819	408,573	412,689
MGMT/ST. PATCH FEES-SEWER	280,235	332,929	344,243	347,559
SUBTOTAL	**1,277,674**	**822,498**	**848,567**	**855,998**
SUBTOTAL REVENUE ALL SOURCES	**10,377,489**	**8,990,181**	**9,292,386**	**9,287,761**
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	100,000	100,000	100,000	100,000
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	**100,000**	**100,000**	**100,000**	**100,000**
BEGINNING FUND BALANCE	12,230,506	12,862,380	10,845,303	10,845,303
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,230,506	12,862,380	10,845,303	10,845,303
TOTAL AVAILABLE RESOURCES	22,707,995	21,952,561	20,237,689	20,233,065

CITY OF WINNEMUCCA

SCHEDULE B-9 - GENERAL FUND

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/26	
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
EXECUTIVE				
CITY COUNCIL				
SALARIES & WAGES	108,195	111,000	114,000	114,000
EMPLOYEE BENEFITS	97,261	127,500	107,700	122,700
SERVICES & SUPPLIES	1,362	3,700	3,700	3,700
CAPITAL OUTLAY		10,000	10,000	10,000
DEPARTMENT SUBTOTAL	**206,818**	**252,200**	**235,400**	**250,400**
CITY CLERK/TREASURER				
SALARIES & WAGES	237,419	287,400	301,500	301,500
EMPLOYEE BENEFITS	149,639	171,500	191,800	199,800
SERVICES & SUPPLIES	36,495	75,200	55,200	55,200
CAPITAL OUTLAY	2,986	8,500	8,500	8,500
DEPARTMENT SUBTOTAL	**426,539**	**542,600**	**557,000**	**565,000**
CITY MANAGER				
SALARIES & WAGES	160,519	174,000	185,000	185,000
EMPLOYEE BENEFITS	73,967	78,600	88,800	89,800
SERVICES & SUPPLIES	2,482	4,000	4,100	4,100
CAPITAL OUTLAY		2,000	1,000	1,000
DEPARTMENT SUBTOTAL	**236,968**	**258,600**	**278,900**	**279,900**
ADMINISTRATON				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	1,089	3,100	3,100	3,100
SERVICES & SUPPLIES	503,712	560,200	677,700	673,259
CAPITAL OUTLAY		-	-	-
DEPARTMENT SUBTOTAL	**504,801**	**563,300**	**680,800**	**676,359**
ACTIVITY SUBTOTAL	**1,375,126**	**1,616,700**	**1,752,100**	**1,771,659**
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	506,133	572,400	600,500	600,500
EMPLOYEE BENEFITS	321,956	380,700	391,400	415,400
SERVICES & SUPPLIES	544,051	643,100	740,700	736,259
DEBT SERVICE				
CAPITAL OUTLAY	2,986	20,500	19,500	19,500
OTHER USES				
FUNCTION SUBTOTAL	**1,375,126**	**1,616,700**	**1,752,100**	**1,771,659**

CITY OF WINNEMUCCA

SCHEDULE B-10 - GENERAL FUND

FUNTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
JUDICIAL				
JUDICIAL				
SALARIES & WAGES	98,311	104,000	108,000	107,000
EMPLOYEE BENEFITS	59,007	62,600	67,700	69,600
SERVICES & SUPPLIES	393	500	500	500
DEPARTMENT SUBTOTAL	**157,711**	**167,100**	**176,200**	**177,100**
ACTIVITY SUBTOTAL	**157,711**	**167,100**	**176,200**	**177,100**
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	98,311	104,000	108,000	107,000
EMPLOYEE BENEFITS	59,007	62,600	67,700	69,600
SERVICES & SUPPLIES	393	500	500	500
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	**157,711**	**167,100**	**176,200**	**177,100**

CITY OF WINNEMUCCA

SCHEDULE B-10-2 - GENERAL FUND

FUNTION: JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFTEY				
POLICE DEPARTMENT				
SALARIES & WAGES	2,484,392	2,281,000	2,273,000	2,308,000
EMPLOYEE BENEFITS	1,854,137	1,859,500	1,998,500	2,104,500
SERVICES & SUPPLIES	631,074	1,160,447	1,207,137	1,274,752
DEBT SERVICE		41,453	66,918	66,918
CAPITAL OUTLAY	182,576	270,000	301,780	323,780
DEPARTMENT SUBTOTAL	**5,152,179**	**5,612,400**	**5,847,335**	**6,077,950**
BUILDING INSPECTOR				
SALARIES & WAGES	97,830	99,000	92,000	92,000
EMPLOYEE BENEFITS	49,033	61,100	51,400	52,400
SERVICES & SUPPLIES	9,835	51,200	55,700	69,404
CAPITAL OUTLAY		3,500	3,500	3,500
DEPARTMENT SUBTOTAL	**156,698**	**214,800**	**202,600**	**217,304**
FIRE DEPARTMENT				
SALARIES & WAGES	20,548	28,000	29,000	29,000
EMPLOYEE BENEFITS	240,900	259,300	282,310	283,310
SERVICES & SUPPLIES	184,787	110,400	137,400	137,400
CAPITAL OUTLAY	39,202	114,000	157,300	157,300
DEPARTMENT SUBTOTAL	**485,437**	**511,700**	**606,010**	**607,010**
ACTIVITY SUBTOTAL	**5,794,314**	**6,338,900**	**6,655,945**	**6,902,264**
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	2,602,770	2,408,000	2,394,000	2,429,000
EMPLOYEE BENEFITS	2,144,070	2,179,900	2,332,210	2,440,210
SERVICES & SUPPLIES	825,696	1,322,047	1,400,237	1,481,556
DEBT SERVICE	-	41,453	66,918	66,918
CAPITAL OUTLAY	221,778	387,500	462,580	484,580
OTHER USES				
FUNCTION SUBTOTAL	**5,794,314**	**6,338,900**	**6,655,945**	**6,902,264**

CITY OF WINNEMUCCA

SCHEDULE B-10-3 - GENERAL FUND

FUNTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
STREET DEPARTMENT				
SALARIES & WAGES	308,236	387,000	392,400	392,400
EMPLOYEE BENEFITS	172,405	180,850	193,950	199,950
SERVICES & SUPPLIES	362,326	411,000	417,500	417,500
CAPITAL OUTLAY	29,112	177,400	66,000	66,000
DEPARTMENT SUBTOTAL	**872,079**	**1,156,250**	**1,069,850**	**1,075,850**
CEMETERY				
SALARIES & WAGES	94,738	106,000	106,400	106,400
EMPLOYEE BENEFITS	47,032	46,550	51,550	52,550
SERVICES & SUPPLIES	(2,971)	3,738	30,088	25,563
CAPITAL OUTLAY		7,500	51,000	51,000
DEPARTMENT SUBTOTAL	**138,799**	**163,788**	**239,038**	**235,513**
PUBLIC BUILDINGS				
SALARIES & WAGES	42,390	47,600	53,700	53,700
EMPLOYEE BENEFITS	26,612	26,450	30,150	31,150
SERVICES & SUPPLIES	84,785	78,700	120,100	120,100
CAPITAL OUTLAY	-	2,000	75,900	75,900
DEPARTMENT SUBTOTAL	**153,787**	**154,750**	**279,850**	**280,850**
PLANNING DEPARTMENT				
SERVICES & SUPPLIES	29,837	21,000	30,000	63,230
CAPITAL OUTLAY	-	-	-	-
DEPARTMENT SUBTOTAL	**29,837**	**21,000**	**30,000**	**63,230**
ACTIVITY SUBTOTAL	**1,194,502**	**1,495,788**	**1,618,738**	**1,655,443**
FUNCTION: PUBLIC WORKS				
SALARIES & WAGES	445,364	540,600	552,500	552,500
EMPLOYEE BENEFITS	246,049	253,850	275,650	283,650
SERVICES & SUPPLIES	473,977	514,438	597,688	626,393
DEBT SERVICE				
CAPITAL OUTLAY	29,112	186,900	192,900	192,900
OTHER USES				
FUNCTION SUBTOTAL	**1,194,502**	**1,495,788**	**1,618,738**	**1,655,443**

CITY OF WINNEMUCCA

SCHEDULE B-10-4 - GENERAL FUND

FUNCTION: PUBLIC WORKS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
PARKS DEPARTMENT				
SALARIES & WAGES	168,757	217,000	215,000	215,000
EMPLOYEE BENEFITS	73,667	84,550	88,650	90,650
SERVICES & SUPPLIES	4,245	24,280	41,980	41,180
CAPITAL OUTLAY	65,073	78,000	7,500	7,500
DEPARTMENT SUBTOTAL	**311,742**	**403,830**	**353,130**	**354,330**
GOLF COURSE				
SALARIES & WAGES	190,042	266,000	273,000	260,000
EMPLOYEE BENEFITS	91,010	127,650	143,750	146,550
SERVICES & SUPPLIES	137,952	98,230	107,470	93,630
CAPITAL OUTLAY	20,871	45,000	98,000	98,000
DEPARTMENT SUBTOTAL	**439,875**	**536,880**	**622,220**	**598,180**
POOLS				
SALARIES & WAGES	99,243	131,850	134,500	134,500
EMPLOYEE BENEFITS	33,171	38,800	41,900	45,000
SERVICES & SUPPLIES	13,071	(60)	(6,360)	(7,600)
CAPITAL OUTLAY	6,688	121,500	1,500	1,500
DEPARTMENT SUBTOTAL	**152,173**	**292,090**	**171,540**	**173,400**
RECREATION				
SALARIES & WAGES	44,931	50,850	53,900	53,900
EMPLOYEE BENEFITS	26,772	27,900	31,100	31,900
SERVICES & SUPPLIES	(10,315)	(9,280)	(9,800)	(10,120)
CAPITAL OUTLAY	66,823	36,500	51,000	51,000
DEPARTMENT SUBTOTAL	**128,211**	**105,970**	**126,200**	**126,680**
ACTIVITY SUBTOTAL	**1,032,001**	**1,338,770**	**1,273,090**	**1,252,590**
FUNCTION: CULTURE & RECREATION				
SALARIES & WAGES	502,973	665,700	676,400	663,400
EMPLOYEE BENEFITS	224,620	278,900	305,400	314,100
SERVICES & SUPPLIES	144,953	113,170	133,290	117,090
DEBT SERVICE				
CAPITAL OUTLAY	159,455	281,000	158,000	158,000
OTHER USES				
FUNCTION SUBTOTAL	**1,032,001**	**1,338,770**	**1,273,090**	**1,252,590**

CITY OF WINNEMUCCA

SCHEDULE B-10-5 - GENERAL FUND

FUNCTION: CULTURE & RECREATION

		(1)	(2)	(3)	(4)
				BUDGET YEAR ENDING 06/30/26	
			ESTIMATED		
EXPENDITURES BY FUNCTION		ACTUAL PRIOR	CURRENT		
AND ACTIVITY		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		6/30/2024	6/30/2025	APPROVED	APPROVED
PAGE	FUNCTION SUMMARY				
13	General Government	1,375,126	1,616,700	1,752,100	1,771,659
14	Judicial	157,711	167,100	176,200	177,100
15	Public Safety	5,794,314	6,338,900	6,655,945	6,902,264
16	Public Works	1,194,502	1,495,788	1,618,738	1,655,443
	Sanitation				
	Health				
	Welfare				
17	Culture and Recreation	1,032,001	1,338,770	1,273,090	1,252,590
	Community Support				
	Debt Service				
	Principal				
	Interest	91,961			
TOTAL EXPENDITURES - ALL FUNCTIONS		**9,645,615**	**10,957,258**	**11,476,073**	**11,759,056**
OTHER USES:					
CONTINGENCY (Not to exceed 3% of			150,000	150,000	150,000
Total Expenditures all Functions)		-			
Transfers in (out) (Schedule T)					
	Proceeds from Debt				
	Transfer out to Capital Improvement Fund	200,000	-	-	-
	Transfer out to Airport Fund	-	-	-	-
	Transfer out to Water Fund				
TOTAL EXPENDITURES AND OTHER USES		9,845,615	11,107,258	11,626,073	11,909,056
ENDING FUND BALANCE:		12,862,380	10,845,303	8,611,617	8,324,009
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		22,707,995	21,952,561	20,237,689	20,233,065

CITY OF WINNEMUCCA

SCHEDULE B-11 - GENERAL FUND

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL				
GOVERNMENT CONTRIBUTIONS		-	-	-
GRANT IN AID	181,948	2,000,000	750,000	750,000
SUBTOTAL	**181,948**	**2,000,000**	**750,000**	**750,000**
MISCELLANEOUS				
MISC., SALES & RENTALS	2,494		-	-
INTEREST INCOME	407,805	25,000	25,000	25,000
INTEREST INCOME/PERFORMING ARTS		-	-	-
PRIVATE DONATIONS		-	-	-
SUBTOTAL	**410,299**	**25,000**	**25,000**	**25,000**
SUBTOTAL REVENUE	**592,247**	**2,025,000**	**775,000**	**775,000**
OTHER FINANCING SOURCES (specify)				
TRANSFERS IN (SCHEDULE T)				
TRANSFERS IN	200,000	-	-	-
BEGINNING FUND BALANCE	10,082,070	9,628,001	7,738,001	7,738,001
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	**10,082,070**	**9,628,001**	**7,738,001**	**7,738,001**
TOTAL AVAILABLE RESOURCES	**10,874,317**	**11,653,001**	**8,513,001**	**8,513,001**
EXPENDITURES				
PUBLIC WORKS				
EQUIPMENT < $5,000	-	-	-	-
EQUIPMENT ADDITION - PUBLIC WORKS	-	85,000	-	-
EQUIPMENT ADDITION - PUBLIC SAFETY	-	700,000	756,000	756,000
CAPTIAL OUTLAY	1,246,316			
STORM DRAINS	-	100,000	100,000	100,000
INFRASTRUCTURE	-	1,000,000	250,000	250,000
AIRPORT PROJECTS	-	-	-	-
PARK/GOLF IMPROVEMENTS	-	30,000	30,000	30,000
RECREATION COMPLEX	-	2,000,000	1,080,000	1,080,000
PUBLIC BUILDINGS	-	-	-	-
Subtotal	**1,246,316**	**3,915,000**	**2,216,000**	**2,216,000**
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	**9,628,001**	**7,738,001**	**6,297,001**	**6,297,001**
TOTAL COMMITMENTS & FUND BALANCE	10,874,317	11,653,001	8,513,001	8,513,001

CITY OF WINNEMUCCA

SCHEDULE B-12 - CAPITAL IMPROVEMENT

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL				
CAPITAL PROJECTS REVENUES	36,230	-	30,000	30,000
SUBTOTAL	**36,230**	**-**	**30,000**	**30,000**
MISCELLANEOUS				
INTEREST EARNED	20,138	-	-	-
SUBTOTAL	**20,138**	**-**	**-**	**-**
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	**465,483**	**521,851**	**321,851**	**321,851**
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	**465,483**	**521,851**	**321,851**	**321,851**
TOTAL RESOURCES	**521,851**	**521,851**	**351,851**	**351,851**
EXPENDITURES				
INFRASTRUCTURE	-	200,000	200,000	200,000
Subtotal	-	200,000	200,000	200,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	**521,851**	**321,851**	**151,851**	**151,851**
TOTAL COMMITMENTS & FUND BALANCE	**521,851**	**521,851**	**351,851**	**351,851**

CITY OF WINNEMUCCA

SCHEDULE B13 - CAPITAL PROJECTS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
INTEREST EARNED	30,320	-	-	-
SUBTOTAL	**30,320**	**-**	**-**	**-**
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	738,722	741,070	706,070	706,070
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	**738,722**	**741,070**	**706,070**	**706,070**
TOTAL RESOURCES	**769,042**	**741,070**	**706,070**	**706,070**
EXPENDITURES				
RETIREE INSUR. EXPENSE	27,972	35,000	30,000	30,000
Subtotal	**27,972**	**35,000**	**30,000**	**30,000**
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	**741,070**	**706,070**	**676,070**	**676,070**
TOTAL COMMITMENTS & FUND BALANCE	**769,042**	**741,070**	**706,070**	**706,070**

CITY OF WINNEMUCCA

SCHEDULE B-14-1 - RETIREE HEALTH INSURANCE SUBSIDY

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL				
FUEL TAXES	3,389	8,500	6,200	6,200
GRANTS IN AID	221,511	1,743,000	2,432,752	2,432,752
GOVERNMENT CONTRIBUTIONS	39,385	2,558,100	2,400,000	2,400,000
SUBTOTAL	**264,285**	**4,309,600**	**4,838,952**	**4,838,952**
CHARGES FOR SERVICES				
AIRPORT FLOW FEE	**2,121**	**-**	**-**	**-**
SUBTOTAL	**2,121**	**-**	**-**	**-**
MISCELLANEOUS				
MISC	1,272			
INTEREST	53,575			
LEASES AND RENTALS	115,359	140,000	150,000	150,000
PRIVATE CONTRIBUTIONS	-			
SUBTOTAL	**170,206**	**140,000**	**150,000**	**150,000**
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	333,618	429,706	399,006	399,006
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	**333,618**	**429,706**	**399,006**	**399,006**
TOTAL RESOURCES	**770,230**	**4,879,306**	**5,387,958**	**5,387,958**
EXPENDITURES				
GENERAL GOVERNMENT				
SALARIES & WAGES		10,000	10,000	10,000
EMPLOYEE BENEFITS		700	1,700	1,700
SERVICES & SUPPLIES	64,821	107,900	109,100	109,100
CAPITAL OUTLAY	275,703	4,361,700	4,997,435	4,997,435
SUBTOTAL	**340,524**	**4,480,300**	**5,118,235**	**5,118,235**
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
CAPITAL OUTLAY				
ENDING FUND BALANCE	**429,706**	**399,006**	**269,723**	**269,723**
TOTAL COMMITMENTS & FUND BALANCE	**770,230**	**4,879,306**	**5,387,958**	**5,387,958**

CITY OF WINNEMUCCA

SCHEDULE B-14-2 - AIRPORT FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES				
MISCELLANEOUS				
INTEREST INCOME	12,078	-	-	-
SUBTOTAL	**12,078**	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	**288,270**	**300,348**	**300,348**	**300,348**
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	**288,270**	**300,348**	**300,348**	**300,348**
TOTAL RESOURCES	**300,348**	**300,348**	**300,348**	**300,348**
EXPENDITURES				
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	**300,348**	**300,348**	**300,348**	**300,348**
TOTAL COMMITMENTS & FUND BALANCE	**300,348**	**300,348**	**300,348**	**300,348**

CITY OF WINNEMUCCA

SCHEDULE B-14-3 - LEAVE ACCRUAL

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES				
MISCELLANEOUS				
INTEREST INCOME	1,759	-	-	-
SUBTOTAL	**1,759**	**-**	**-**	**-**
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	**44,115**	**42,712**	**32,712**	**32,712**
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	**44,115**	**42,712**	**32,712**	**32,712**
TOTAL RESOURCES	**45,874**	**42,712**	**32,712**	**32,712**
EXPENDITURES				
UNEMPLOYMENT COMPENSATION PAID	3,162	10,000	10,000	10,000
Subtotal	**3,162**	**10,000**	**10,000**	**10,000**
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	**42,712**	**32,712**	**22,712**	**22,712**
TOTAL COMMITMENTS & FUND BALANCE	**45,874**	**42,712**	**32,712**	**32,712**

CITY OF WINNEMUCCA

SCHEDULE B-14-4 - UNEMPLOYMENT COMPENSATION

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
USE FEES	2,809,328	2,500,000	2,700,000	2,700,000
CONNECTION FEES	88,375	60,000	65,000	65,000
MISCELLANEOUS	3,578	2,500	2,500	2,500
TOTAL OPERATING REVENUE	**2,901,281**	**2,562,500**	**2,767,500**	**2,767,500**
OPERATING EXPENSE				
SALARIES & WAGES	225,016	557,429	550,743	559,059
BENEFITS	21,050	134,750	128,450	135,550
SERVICES & SUPPLIES	836,951	708,800	729,700	729,700
DEPRECIATION	840,470	800,000	800,000	800,000
TOTAL OPERATING EXPENSES	**1,923,487**	**2,200,979**	**2,208,893**	**2,224,309**
OPERATING INCOME OR (LOSS)	**977,794**	**361,521**	**558,607**	**543,191**
NONOPERATING REVENUES				
INTEREST EARNED	309,412	40,000	40,000	40,000
GRANT IN AID		-	-	-
GOVERNMENTAL CONTRIBUTIONS				
PRIVATE DONATIONS		-	-	-
LOSS OF DISPOSITION OF ASSETS	(2,093)			
TOTAL NONOPERATING REVENUE	**307,319**	**40,000**	**40,000**	**40,000**
NONOPERATING EXPENSES				
INTEREST EXPENSE	365,017	372,200	372,200	372,200
TOTAL NONOPERATING EXPENSES	**365,017**	**372,200**	**372,200**	**372,200**
Net Income before Operating Transfers	**920,096**	**29,321**	**226,407**	**210,991**
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	**920,096**	**29,321**	**226,407**	**210,991**

CITY OF WINNEMUCCA

SCHEDULE F-1-1 REVENUES, EXPENSES AND NET POSITION

FUND: SEWER UTILITY

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers and users	2,886,218	2,562,500	2,767,500	2,767,500
Cash payments to employees (salaries & benefits)	(351,534)	(692,179)	(679,193)	(694,609)
Cash payments to suppliers for goods & services	(1,022,606)	(708,800)	(729,700)	(729,700)
a. Net cash provided by (or used for) operating activities	**1,512,078**	**1,161,521**	**1,358,607**	**1,343,191**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(1,048,618)	(2,436,000)	(2,459,100)	(2,459,100)
Grants In Aid	48,170	-	-	-
Governmental Contributions				
Principal and interst payments on financing	(692,160)	(692,160)	(692,160)	(692,160)
c. Net cash provided by (or used for) capital and related financing activities	**(1,692,608)**	**(3,128,160)**	**(3,151,260)**	**(3,151,260)**
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	309,412	40,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	309,412	40,000	40,000	40,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**128,882**	**(1,926,639)**	**(1,752,653)**	**(1,768,069)**
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**8,759,219**	**8,888,101**	**6,961,462**	**6,961,462**
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**8,888,101**	**6,961,462**	**5,208,809**	**5,193,393**

CITY OF WINNEMUCCA

SCHEDULE F-1-2 STATEMENT OF CASH FLOWS

SEWER UTILITY FUND

.

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
USE FEES	2,026,540	2,000,000	2,000,000	2,000,000
CONNECTION FEES	58,075	40,000	40,000	40,000
METER SALES	13,250	6,000	6,000	6,000
MISCELLANEOUS	29,105	2,500	2,500	2,500
TOTAL OPERATING REVENUE	**2,126,970**	**2,048,500**	**2,048,500**	**2,048,500**
OPERATING EXPENSE				
SALARIES & WAGES	182,195	581,719	597,973	595,089
BENEFITS	19,989	117,300	139,400	125,300
SERVICES & SUPPLIES	1,111,115	766,700	843,000	857,000
DEPRECIATION	390,536	350,000	350,000	350,000
TOTAL OPERATING EXPENSES	**1,703,835**	**1,815,719**	**1,930,373**	**1,927,389**
OPERATING INCOME OR (LOSS)	**423,135**	**232,781**	**118,127**	**121,111**
NONOPERATING REVENUES				
INTEREST EARNED	126,955	15,000	15,000	15,000
LOSS ON DISPOSITION OF ASSETS	-	-	-	-
GRANT IN AID	7,345			
GOVERNMENTAL CONTRIBUTIONS				
TOTAL NONOPERATING REVENUES	**134,300**	**15,000**	**15,000**	**15,000**
NONOPERATING EXPENSES				
INTEREST EXPENSE				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	**557,435**	**247,781**	**133,127**	**136,111**
Transfers (Schedule T)				
In				
Out	(100,000)	(100,000)	(100,000)	(100,000)
Net Operating Transfers	(100,000)	(100,000)	(100,000)	(100,000)
CHANGE IN NET POSITION	457,435	147,781	33,127	36,111

CITY OF WINNEMUCCA

SCHEDULE F-2-1 REVENUES, EXPENSES AND NET POSITION

FUND: WATER UTILITY

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers and users	2,078,618	2,048,500	2,048,500	2,048,500
Cash payments to employees (salaries & benefits)	(283,432)	(699,019)	(737,373)	(720,389)
Cash payments to suppliers for goods & services	(1,501,463)	(766,700)	(843,000)	(857,000)
a. Net cash provided by (or used for) operating activities	**293,723**	**582,781**	**468,127**	**471,111**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds	(100,000)	(100,000)	(100,000)	(100,000)
b. Net cash provided by (or used for) noncapital financing activities	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(166,739)	(1,350,000)	(1,440,000)	(1,426,000)
Grant in Aid	7,345			
Governmental Contributions				
c. Net cash provided by (or used for) capital and related financing activities	**(159,394)**	**(1,350,000)**	**(1,440,000)**	**(1,426,000)**
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	126,955	15,000	15,000	15,000
d. Net cash provided by (or used in) investing activities	**126,955**	15,000	15,000	15,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**161,284**	**(852,219)**	**(1,056,873)**	**(1,039,889)**
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**3,108,407**	**3,269,691**	**2,417,472**	**2,417,472**
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**3,269,691**	**2,417,472**	**1,360,599**	**1,377,583**

CITY OF WINNEMUCCA

SCHEDULE F-2-2 STATEMENT OF CASH FLOWS

WATER UTILITY FUND

.

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
DUE FROM OTHER GOVERNMENTS		-	-	-
ACCOUNTS RECEIVABLE		-	-	-
INTEREST RECEIVABLE		-	-	-
DUE FROM OTHER FUNDS		-	-	-
PREPAID INSURANCE		-	-	-
CLAIMS PAYABLE		-	-	-
DEFERRED REVENUE		-	-	-
DUE TO OTHER GOVERNMENTS		-	-	-
BEGINNING FUND BALANCE		-	-	-
ACCOUNTS PAYABLE		-	-	-
GOVERNMENT CONTRIBUTIONS		840,000	840,000	900,000
MISCELLANEOUS				
CHARGES FOR SERVICES	844,031			
TOTAL OPERATING REVENUE	**844,031**	**840,000**	**840,000**	**900,000**
OPERATING EXPENSE				
SERVICES & SUPPLIES	771,824	708,000	760,000	922,000
TRANSFERS				
TOTAL OPERATING EXPENSES	**771,824**	**708,000**	**760,000**	**922,000**
OPERATING INCOME OR (LOSS)	**72,207**	**132,000**	**80,000**	**(22,000)**
NONOPERATING REVENUES				
INTEREST EARNED	2,277	-	-	-
TOTAL NONOPERATING REVENUES	**2,277**	**-**	**-**	**-**
NONOPERATING EXPENSES				
INTEREST EXPENSE				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	**74,484**	**132,000**	**80,000**	**(22,000)**
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	74,484	132,000	80,000	(22,000)

CITY OF WINNEMUCCA

SCHEDULE F-3-1 REVENUES, EXPENSES AND NET POSITION

FUND: SELF INSURANCE

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers and users	896,257	840,000	840,000	900,000
Cash payments to suppliers for goods & services	(686,745)	(708,000)	(760,000)	(922,000)
a. Net cash provided by (or used for) operating activities	**209,512**	**132,000**	**80,000**	**(22,000)**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds				
b. Net cash provided by (or used for) noncapital financing activities	**-**	**-**	**-**	**-**
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets				
Grant in Aid				
Governmental Contributions				
c. Net cash provided by (or used for) capital and related financing activities	**-**	**-**	**-**	**-**
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	2,277	-	-	-
d. Net cash provided by (or used in) investing activities	**2,277**	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**211,789**	**132,000**	**80,000**	**(22,000)**
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**-**	**211,789**	**343,789**	**343,789**
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**211,789**	**343,789**	**423,789**	**321,789**

CITY OF WINNEMUCCA

SCHEDULE F-3-2 STATEMENT OF CASH FLOWS

SELF 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)	(11)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9)+(10)
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 7/1/2025	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND							$	$	$	$
SEWER BOND 2017A	2	40	$ 9,165,000	3/27/2017	4/24/2057	2.25	$ 7,876,776	$ 179,305	$ 169,343	$ 348,648
SEWER BOND 2017B	2	40	$ 9,030,000	8/1/2017	8/1/2057	2.25	$ 7,830,148	$ 178,206	$ 165,306	$ 343,512
BODY & VEHICLE CAMS	10 - service contract	5	$ 359,285	8/31/2024	8/31/2028	0	$ 292,368	$ -	$ 66,918	$ 66,918
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE			$ 18,554,285				$ 15,999,292	$ 357,511	$ 401,567	$ 759,078

SCHEDULE C-1 - INDEBTEDNESS

CITY OF WINNEMUCCA Budget Fiscal Year 26

Transfer Schedule for Fiscal Year 2025-2026

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND							
001 (GENERAL FUND)	003 (WATER FUND)	27	100,000				
CAPITAL IMPROVEMENT FUND							
004 (CAPITAL IMPROVEMENT FUND)	001 (GENERAL FUND)		-		CAPITAL IMPROVEMENT FUND		-
SUBTOTAL			100,000		SUBTOTAL		-
SPECIAL REVENUE FUNDS							
007 AIRPORT FUND	001 (GENERAL FUND)		-		007 (AIRPORT FUND)		-
SUBTOTAL			-				-

CITY OF WINNEMUCCA

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2025-2026

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
WATER FUND					001 GENERAL FUND	12	100,000
SUBTOTAL			-				100,000
INTERNAL SERVICE							
SUBTOTAL			-				-
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL			-				
TOTAL TRANSFERS			100,000				100,000

CITY OF WINNEMUCCA

SCHEDULE T 3 - 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: N/A

2. Funding Source: N/A

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 Winnemucca

Budget Year 06-30-2026

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2026-2027

Local Government: CITY OF WINNEMUCCA

Contact: Ruth Fitzpatrick

E-mail Address: rfitzpatrick@winnemuccacity.org

Daytime Telephone: (775) 623-6333

Total Number of Existing Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2025-2026	Proposed Expenditure 2026-2027	Reason or need for contract:
1	JOE DENDARY (Golf Pro Contract)	1/1/2025	12/31/2029	$58,000.00	$60,000.00	Requires licensing and expertise not readily available within the city.
2	WRIGHT FOOD, LLC (Concessionaire)	4/1/2021	3/31/2023	$3,600.00	$3,600.00	More cost effective to contract concession services.
3	DRAKE ROSE AND ASSOCIATES	6/30/2020	6/30/2029	$77,900.00	$79,900.00	Requirement of State to have annual audits.
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$139,500.00	$143,500.00	

Additional Explanations (Reference Line Number and Vendor):
Line 1: Joe Dendary (Golf Pro Contract). In addition to the specialty license and skill required, this contract is more cost-effective for the City.

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2026-2027

Local Government: City of Winnemucca
Contact: Ruth Fitzpatrick
E-mail Address: rfitzpatrick@winnemuccacity.org
Daytime Telephone: (775) 623-6333

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.