

FINAL BUDGET



2017-2018



CITY OF WEST WENDOVER

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

City of West Wendover herewith submits the FINAL budget for the
fiscal year ending June 30, 2018

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,482,600

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 \$ 9,650,700 and
5 proprietary funds with estimated expenses of \$ 5,755,600

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

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

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

Signed Michelle Giovo

Dated: _____

APPROVED BY THE GOVERNING BOARD

[Signature] 5/16/17
[Signature] 5/16/17
[Signature] 5-16-17
[Signature] 5/16/17
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time May 16, 2017 at 7:15 pm

Publication Date Thursday, May 4, 2017

Place: West Wendover City Hall, Council Chambers #137

**CITY OF WEST WENDOVER
BUDGET FISCAL YEAR 2017-2018**

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BUDGET FISCAL YEAR 2017-2018**

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BUDGET MESSAGE

2017-2018

CITY OF WEST WENDOVER

The fiscal year 2017-2018 budget for the City of West Wendover includes an ending general fund balance that is 9.51% of general fund expenditures. This decrease from current year projected ending balance is due primarily to the increase to employee wages as required by current labor agreements and due to projected Property and Consolidated Taxes that are less than current year estimates.

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.

The City participated with the Elko County School District in completing Florence Way Phase 2 and 3 that were associated with the School District's new West Wendover Elementary School which opened in late 2016. Improvements were made to the Leppy Hills Trails system after they were significantly damaged from 100 year rain events which occurred last spring. Projects related to our streets, including storm drainage improvements, are also underway and will be a focus during the next few years. Currently, the City is starting design work for a new fire station which will be completed in conjunction with a land acquisition from BLM to facilitate the development of the City's Downtown area in the near future.

The city and county gaming taxes and charges for services have remained constant the last few years. There is still some growth in new businesses in West Wendover with a new mini-mall project now under construction that will house several new businesses such as an auto care service center and car wash, a dry cleaner service and potentially a new fast food restaurant. Additionally a large Las Vegas liquor store chain purchased and is now constructing a 25,000 square foot liquor store which will be the largest in northern Nevada. Additionally the project includes the construction of an adjacent business pad for the development of small retail at the same location, such as a restaurant. With the Nevada Law concerning medical marijuana now in place and now with recreational marijuana being legal, the City has been contacted by several Nevada licensed marijuana facilities interested in expanding their Nevada business into our community.

Approximately 30 acres of land purchased from BLM has been designed and developed as an initial industrial park for the community. The City has developed the property providing it with street and utility infrastructure making it immediately available for development and the City continues to actively pursue industries to locate therein with light industrial and warehousing type uses. This will assist the City with its continued efforts of economic diversification including the addition of job opportunities and income growth for the community. With the industrial park in place, the City has positioned itself for solid diversification growth. The industrial park currently is home to a recent FedEx shipping/transportation facility and a vehicle tow facility in addition to new interest related to the Long Canyon Gold mine which is now in full operation.

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 6,000 acres of property which was part of the former Wendover Field properties of World War II. The property received environmental clearance from the U.S. Air Force in September of 2014 which resulted in its release back to the Bureau of Land Management. The City continues to be diligent in completing the acquisition process now working through the Bureau of Land Management conveyance process which will result in the property being deeded to the City in the near future.

The City is expecting growth in the residential housing market as the economy continues its recovery from the Great Recession. Additionally the Long Canyon Gold Mine is now in full operation and is now completing its environmental process for Phase 2, which is an expansion of the project. Such expansion will continue likely for decades to come given the rich and abundant gold deposits of the Long Canyon area which influences positive growth in our area. This provides a positive outlook on the housing situation in the community over the next 5 to 10 years. The City is currently working with contractors to complete homes on the 14 housing lots which the City owns as part of a single-family residential subdivision. Through a development agreement, discounts are being provided to potential buyers who will close on their home purchases during the next five years. These new homes will add to our property tax and will help the housing market which is expected to incrementally rise through the next 5 year period when combining the development of the City owned lots with the additional developments of private developers in other areas.

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

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	FINAL BUDGET YEAR 06/30/18 (3)	PROPRIETARY FUNDS FINAL BUDGET YEAR 06/30/18 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	\$ 1,402,986	\$ 1,500,700	\$ 1,482,600	\$ -	\$ 1,482,600
Other Taxes	2,332,928	2,415,700	2,501,700		2,501,700
Licenses and Permits	887,776	942,100	943,200		943,200
Intergovernmental Resources	4,565,782	4,450,500	3,845,200		3,845,200
Charges for Services	37,822	44,100	44,100	5,148,300	5,192,400
Fines and Forfeits	87,629	91,200	93,600		93,600
Miscellaneous	214,275	222,300	202,800	194,100	396,900
TOTAL REVENUES	9,529,198	9,666,600	9,113,200	5,342,400	14,455,600
EXPENDITURES-EXPENSES					
General Government	1,692,113	2,726,400	1,224,100		1,224,100
Judicial	319,063	340,200	362,200		362,200
Public Safety	3,262,208	3,140,800	3,331,100		3,331,100
Public Works	444,991	466,200	552,500		552,500
Community Development	518,417	532,500	604,500		604,500
Health	111,063	130,400	115,500		115,500
Welfare					
Culture and Recreation	2,395,394	2,461,700	2,536,400		2,536,400
Community Support	53,233	37,000	12,800		12,800
Intergovernmental Expenditures					
Contingencies					
Utility Enterprises					
Hospitals				5,367,800	5,367,800
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal	665,267	904,200	660,300		660,300
Interest Cost	288,263	282,500	251,300	387,800	639,100
TOTAL EXPENDITURES-EXPENSES	9,750,012	11,021,900	9,650,700	5,755,600	15,406,300
Excess of Revenues over (under)	(220,814)	(1,355,300)	(537,500)	(413,200)	(950,700)
Expenditures-Expenses					

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 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	FINAL BUDGET YEAR 06/30/18 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/18 (4)		
OTHER FINANCING SOURCES (USES):						
Proceeds of Long-term Debt	2,200,000	-	-	-	-	-
Sales of General Fixed Assets	2,592	30,000	136,000	-	-	136,000
Operating Transfers (in)	135,000	1,836,000	993,000	-	-	993,000
Operating Transfers (out)	(135,000)	(1,836,000)	(993,000)	-	-	(993,000)
TOTAL OTHER FINANCING SOURCES (USES)	2,202,592	30,000	136,000	-	-	136,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	1,981,778	(1,325,300)	(401,500)	(413,200)		XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	811,767	2,793,545	1,468,245	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	2,793,545	1,468,245	1,066,745	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE						

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government	9.3	9.5	9.5
Judicial	4.0	3.8	5.0
Public Safety	27.7	29.0	28.7
Public Works	4.7	4.8	5.8
Sanitation	-	-	-
Health	1.0	1.0	1.0
Welfare	-	-	-
Culture and Recreation	-	-	-
Community Support	1.5	1.5	1.5
TOTAL GENERAL GOVERNMENT	48.3	49.6	51.5
Utilities	11.1	10.9	12.1
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	59.3	60.5	63.6

POPULATION (AS OF JULY 1)	4,420	4,478	4,474
SOURCE OF POPULATION ESTIMATE*	See Below *	See Below *	See Below *
Assessed Valuation (Secured and Unsecured Only)	128,087,199	139,017,555	130,050,366
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	128,087,199	139,017,555	130,050,366
TAX RATE			
General Fund	1.1514	1.1514	1.1514
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	1.1514	1.1514	1.1514

* Population certified by the State in March each year.

City of West Wendover
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.3008	130,050,366	2,992,199	1.1514	1,497,400	14,800	1,482,600
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	2.3008	130,050,366	2,992,199	1.1514	1,497,400	14,800	1,482,600
N. Debt							
O. TOTAL M AND N	2.3008	130,050,366	2,992,199	1.1514	1,497,400	14,800	1,482,600

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

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes				
Real Property Taxes	1,186,128	1,281,100	1,269,800	1,269,800
Personal Property Taxes	193,056	197,100	188,600	188,600
Central Assessments	23,802	22,500	24,200	24,200
Subtotal	1,402,986	1,500,700	1,482,600	1,482,600
Licenses and Permits				
Business License	20,083	19,000	19,000	19,000
Alcohol Beverage License	1,190	1,200	1,200	1,200
City Gaming Taxes	185,966	216,700	216,700	216,700
SOB License	300	2,000	-	-
Special Permits and Fees	1,720	3,000	3,000	3,000
Franchise Taxes	368,274	352,800	368,300	368,300
Right-of-Way Toll	253,897	276,300	283,900	283,900
Bldg Structure License	55,358	70,000	50,000	50,000
Animal License	870	1,000	1,000	1,000
Carline Taxes	118	100	100	100
Subtotal	887,776	942,100	943,200	943,200
Intergovernmental Revenue				
State Consolidated Revenue	2,658,461	2,750,000	2,667,200	2,667,200
Motor Vehicle Fuel Tax 1.75	36,403	37,900	36,900	36,900
Motor Vehicle Fuel Tax 2.35	48,203	49,500	49,500	49,500
County Optional Road Tax 4	25,836	25,700	26,100	26,100
RTC Funds	541,589	180,000	190,000	190,000
County Infrastructure Tax		-	75,000	75,000
Grant Revenue - Police Department	10,405	13,000	10,000	10,000
Grant Revenue - Fire Department	24,400	24,400	24,400	24,400
Justice Court Reimbursement	192,420	167,700	140,400	140,400
County Gaming Tax	430,808	430,800	442,700	442,700
Subtotal	3,968,525	3,679,000	3,662,200	3,662,200
Charges for Services				
Admin Assessments	1,900	1,900	1,900	1,900
Zoning & Subdivision Fees		-	-	-
Special Police Services	8,509	2,000	2,000	2,000
Fingerprints/Photographs		6,500	6,500	6,500
Special Fire Protection Services	9,095	10,000	10,000	10,000
Miscellaneous Public Works Revenue	11,061	500	500	500
Miscellaneous Paved Streets Revenue		15,000	15,000	15,000
Animal Shelter Fees	2,937	3,000	3,000	3,000
Dispatch Fees	4,320	5,200	5,200	5,200
Subtotal	37,822	44,100	44,100	44,100
Fines and Forfeits	79,239	83,200	85,600	85,600
Miscellaneous				
Interest Revenue	1,209	1,000	1,000	1,000
Miscellaneous Revenue	21,956	15,000	15,000	15,000
Cash Over/(Short)		-	-	-
Donations from Private Sources	176,000	163,000	163,000	163,000
Rents and Royalties	7,455	8,900	8,900	8,900
Subtotal	206,620	187,900	187,900	187,900
TOTAL REVENUES	6,582,968	6,437,000	6,405,600	6,405,600

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	52	100	100	100
Subtotal	52	100	100	100
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,313	4,365	265	265
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	4,313	4,365	265	265
TOTAL RESOURCES	4,365	4,465	365	365
EXPENDITURES				
Services and Supplies	-	4,200	200	200
Subtotal	-	4,200	200	200
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,365	265	165	165
TOTAL COMMITMENTS & FUND BALANCE	4,365	4,465	365	365

City of West Wendover

SCHEDULE B

Special Revenue

FUND

Seizure / Forfeiture

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	2,332,928	2,415,700	2,501,700	2,501,700
Interest	-	-		
Subtotal	2,332,928	2,415,700	2,501,700	2,501,700
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	161,136	113,723	85,323	85,323
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	161,136	113,723	85,323	85,323
TOTAL RESOURCES	2,494,064	2,529,423	2,587,023	2,587,023
EXPENDITURES				
Room Tax Distribution	2,378,441	2,442,200	2,516,900	2,516,900
Admin Assessments	1,900	1,900	1,900	1,900
Subtotal	2,380,341	2,444,100	2,518,800	2,518,800
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	113,723	85,323	68,223	68,223
TOTAL COMMITMENTS & FUND BALANCE	2,494,064	2,529,423	2,587,023	2,587,023

City of West Wendover

SCHEDULE B **Special Revenue**

FUND **Recreation Fund**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	8,390	8,000	8,000	8,000
Interest	63	100	100	100
Subtotal	8,453	8,100	8,100	8,100
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	30,109	28,355	32,955	32,955
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	30,109	28,355	32,955	32,955
TOTAL RESOURCES	38,562	36,455	41,055	41,055
EXPENDITURES				
Supplies and Services	2,529	1,000	-	-
Capital Outlay	7,678	2,500	8,000	8,000
Subtotal	10,207	3,500	8,000	8,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	28,355	32,955	33,055	33,055
TOTAL COMMITMENTS & FUND BALANCE	38,562	36,455	41,055	41,055

City of West Wendover

(Local Government)

SCHEDULE B **Special Revenue**

FUND **Court Administrative Assessments**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Leppy Hills Trail	-	-	-	-
Wendover Blvd Enhancement	-	-	-	-
SCASD Community Contribution	-	-	-	-
FAA Air Study Grant	-	-	-	-
CDBG	-	-	-	-
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	-	-	-	-
EXPENDITURES				
Capital Outlay				
Wendover Blvd Enhancement	-	-	-	-
SCASD Project	-	-	-	-
CDBG	-	-	-	-
Other Grant Expenses	-	-	-	-
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 **Special Revenue**

FUND **Grant Fund**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	107,000	55,000	55,000	55,000
NDOT Share-R&M Welcome Center	-	-	-	-
Miscellaneous				
Elko County Recreation Board	88,000	88,000	88,000	88,000
Merchandise Sales	4,885	8,000	8,000	8,000
Interest	-	-	-	-
Subtotal	199,885	151,000	151,000	151,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	120,000	50,000	108,000	108,000
BEGINNING FUND BALANCE	2,287	46,893	12,593	12,593
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	2,287	46,893	12,593	12,593
TOTAL RESOURCES	322,172	247,893	271,593	271,593
EXPENDITURES				
Salaries and Wages	86,588	89,900	95,000	95,000
Employee Benefits	41,302	45,400	49,000	49,000
Services and Supplies	54,043	50,000	50,600	50,600
Grant Expenses	-	50,000	70,000	70,000
Capital Outlay	93,346	-	-	-
Subtotal	275,279	235,300	264,600	264,600
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	46,893	12,593	6,993	6,993
TOTAL COMMITMENTS & FUND BALANCE	322,172	247,893	271,593	271,593

City of West Wendover

(Local Government)

SCHEDULE B **Special Revenue**

FUND **Welcome Center**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations from Private Sources	711	1,000	1,000	1,000
Grants	-	-	-	-
Merchandise Sales			3,000	3,000
Interest	-	200	200	200
Subtotal	711	1,200	4,200	4,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	15,000	20,000	25,000	25,000
BEGINNING FUND BALANCE	9,136	1,729	929	929
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	9,136	1,729	929	929
TOTAL RESOURCES	24,847	22,929	30,129	30,129
EXPENDITURES				
Services and Supplies	23,118	22,000	29,000	29,000
Grant Expenses	-	-		
Subtotal	23,118	22,000	29,000	29,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,729	929	1,129	1,129
TOTAL COMMITMENTS & FUND BALANCE	24,847	22,929	30,129	30,129

City of West Wendover

(Local Government)

SCHEDULE B

Special Revenue

FUND

Wendover Will Landmark

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Resources	52,257	40,000	40,000	40,000
Interest	-	-	-	-
Subtotal	52,257	40,000	40,000	40,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	20,504	72,761	26,761	26,761
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	20,504	72,761	26,761	26,761
TOTAL RESOURCES	72,761	112,761	66,761	66,761
EXPENDITURES				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Capital Projects Fund	-	86,000	40,000	40,000
ENDING FUND BALANCE	72,761	26,761	26,761	26,761
TOTAL COMMITMENTS & FUND BALANCE	72,761	112,761	66,761	66,761

City of West Wendover

(Local Government)

SCHEDULE B **Capital Projects**

FUND **Ad Valorem Fund**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous		25,000	2,500	2,500
Interest	1,944	-	-	-
Grant Proceeds	350,000	588,500	-	-
RTC Funding	-	-	-	-
Subtotal Revenues	351,944	613,500	2,500	2,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	1,680,000	820,000	820,000
From Court Administrative Assessment	-	-	-	-
From Ad Valorem Capital Projects Fund	-	86,000	40,000	40,000
Total Operating Transfers In	-	1,766,000	860,000	860,000
Proceeds from Long Term Debt				
Proceeds from Sale of Bonds	1,839,000	-	-	-
Gain of Sale of Fixed Assets	2,592	30,000	136,000	136,000
BEGINNING FUND BALANCE	166,833	681,488	268,688	268,688
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	166,833	681,488	268,688	268,688
TOTAL RESOURCES	2,360,369	3,090,988	1,267,188	1,267,188
EXPENDITURES				
Capital Outlay	792,854	1,755,000	200,000	200,000
Debt Service				
Principle	597,764	784,800	541,000	541,000
Interest	288,263	282,500	251,300	251,300
Subtotal	1,678,881	2,822,300	992,300	992,300
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	681,488	268,688	274,888	274,888
TOTAL COMMITMENTS & FUND BALANCE	2,360,369	3,090,988	1,267,188	1,267,188

City of West Wendover

(Local Government)

SCHEDULE B
FUND

Capital Projects
Capital Projects Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Service Charges	1,113,810	1,243,500	1,283,800	1,283,800
Connection Fees	3,710	5,000	5,000	5,000
TOTAL OPERATING REVENUE	1,117,520	1,248,500	1,288,800	1,288,800
OPERATING EXPENSE				
Salaries and Wages	178,049	221,900	164,200	164,200
Employee Benefits	45,470	98,800	75,700	75,700
Services and Supplies	781,807	897,200	914,700	914,700
Capital Outlay	1,848	-	-	
Depreciation/Amortization	125,648	125,000	125,000	125,000
TOTAL OPERATING EXPENSE	1,132,822	1,342,900	1,279,600	1,279,600
Operating Income or (Loss)	(15,302)	(94,400)	9,200	9,200
NONOPERATING REVENUES				
Interest Earned	121,446	119,000	116,100	116,100
Property Taxes	-	-	-	-
Impact fees	20,514	12,000	20,000	20,000
Miscellaneous	17,194	20,000	20,000	20,000
Grant Revenue	351,422	-	-	
TOTAL NONOPERATING REVENUES	510,576	151,000	156,100	156,100
NONOPERATING EXPENSES				
Interest Expense	174,261	168,800	154,700	154,700
Loss on disposal of assets	-	-	-	-
TOTAL NONOPERATING EXPENSES	174,261	168,800	154,700	154,700
Net Income before Operating Transfers	321,013	(112,200)	10,600	10,600
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	321,013	(112,200)	10,600	10,600

City of West Wendover
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME
FUND Water Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(15,302)	(94,400)	9,200	9,200
Depreciation and Amortization	125,648	125,000	125,000	125,000
Pension expense	12,976			
Employer pension contributions	(48,625)			
Decrease (Increase) in Accounts Receivable	11,272			
Decrease (Increase) in Inventory	(2,306)			
Increase (Decrease) in Accounts Payable	(7,531)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Deposits	688			
Increase (Decrease) in Prepaid Expenses	(32,335)			
Increase (Decrease) in Compensated Abs	(77)			
a. Net cash provided by (or used for) operating activities	44,408	30,600	134,200	134,200
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	1,104,909	-	-	-
Net component unit receipts/(payments)	506,234	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
Cash received from misc sources	17,194	20,000	20,000	20,000
b. Net cash provided by (or used for) noncapital financing activities	1,628,337	20,000	20,000	20,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(2,121,271)	(20,000)	-	-
Interest paid	(177,570)	(168,800)	(154,700)	(154,700)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(722,724)	(292,900)	(303,300)	(303,300)
Impact fees	20,514	12,000	20,000	20,000
Grant Income	351,422	-	-	-
Proceeds from issuance of bonds/notes	747,000	-	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(1,902,629)	(469,700)	(438,000)	(438,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	121,446	119,000	116,100	116,100
d. Net cash provided by (or used in) investing activities	121,446	119,000	116,100	116,100
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(108,438)	(300,100)	(167,700)	(167,700)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,365,797	2,257,359	1,957,259	1,957,259
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,257,359	1,957,259	1,789,559	1,789,559

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Water Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Services Charges	1,025,854	1,054,600	1,088,900	1,088,900
TOTAL OPERATING REVENUE	1,025,854	1,054,600	1,088,900	1,088,900
OPERATING EXPENSE				
Salaries and Wages	264,955	322,800	299,000	299,000
Employee Benefits	74,104	144,400	139,100	139,100
Services and Supplies	490,722	526,500	506,100	506,100
Capital Outlay	28,709	27,000	32,000	32,000
Depreciation/Amortization	551,381	560,000	560,000	560,000
TOTAL OPERATING EXPENSE	1,409,871	1,580,700	1,536,200	1,536,200
Operating Income or (Loss)	(384,017)	(526,100)	(447,300)	(447,300)
NONOPERATING REVENUES				
Interest Earned	1,992	-	-	-
Property Taxes		-	-	-
Subsidies		-	-	-
Impact Fees	12,070	12,000	20,000	20,000
Miscellaneous	120	1,500	1,500	1,500
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	14,182	13,500	21,500	21,500
NONOPERATING EXPENSES				
Interest Expense	83,599	81,500	78,900	78,900
		-	-	
TOTAL NONOPERATING EXPENSES	83,599	81,500	78,900	78,900
Net Income before Operating Transfers	(453,434)	(594,100)	(504,700)	(504,700)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(453,434)	(594,100)	(504,700)	(504,700)

City of West Wendover
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME
FUND **Sewer Fund**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(384,017)	(526,100)	(447,300)	(447,300)
Depreciation and Amortization	551,381	560,000	560,000	560,000
Pension Expense	12,538			
Employer pension contributions	(58,123)			
Decrease (Increase) in Accounts Receivable	(19,781)			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	2,901			
Increase (Decrease) in Prepaid Expenses	(48,828)			
Increase (Decrease) in Accounts Payable	(7,132)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Compensated Abs	2,182			
a. Net cash provided by (or used for) operating activities	51,121	33,900	112,700	112,700
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	120	1,500	1,500	1,500
Net Component unit receipts/(payments)	(525,861)	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(525,741)	1,500	1,500	1,500
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	-	-	-
Interest paid	(83,878)	(81,500)	(78,900)	(78,900)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(99,831)	(103,700)	(107,900)	(107,900)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Impact Fees	12,070	12,000	20,000	20,000
c. Net cash provided by (or used for) capital and related financing activities	(171,639)	(173,200)	(166,800)	(166,800)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	1,992	-	-	-
d. Net cash provided by (or used in) investing activities	1,992	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(644,267)	(137,800)	(52,600)	(52,600)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	917,583	273,316	135,516	135,516
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	273,316	135,516	82,916	82,916

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Sewer Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Revenue	780,404	798,400	827,100	827,100
Sludge Disposal Revenue	-	-	-	-
Garbage Revenue	520,236	548,400	568,900	568,900
Compost Revenue	1,623	2,100	2,100	2,100
TOTAL OPERATING REVENUE	1,302,263	1,348,900	1,398,100	1,398,100
OPERATING EXPENSE				
Salaries and Wages	247,289	332,400	340,900	340,900
Employee Benefits	89,269	153,300	162,000	162,000
Services and Supplies	217,316	323,300	280,600	280,600
Capital Outlay	43,445	-	6,000	6,000
Depreciation/Amortization	292,805	261,800	261,800	261,800
TOTAL OPERATING EXPENSE	890,124	1,070,800	1,051,300	1,051,300
Operating Income or (Loss)	412,139	278,100	346,800	346,800
NONOPERATING REVENUES				
Interest Earned	1,584	500	500	500
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	3,940	-	-	-
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	5,524	500	500	500
NONOPERATING EXPENSES				
Interest Expense	53,976	56,000	43,100	43,100
TOTAL NONOPERATING EXPENSES	53,976	56,000	43,100	43,100
Net Income before Operating Transfers	363,687	222,600	304,200	304,200
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	363,687	222,600	304,200	304,200

City of West Wendover
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND **Combined Garbage/Compost Fund**

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	412,139	278,100	346,800	346,800
Depreciation and Amortization	292,805	261,800	261,800	261,800
Pension Expense	31,100			
Employer pension contributions	(55,574)			
Decrease (Increase) in Accounts Receivable	6,370			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	-			
Increase (Decrease) in Prepaid Expenses	(33,284)			
Increase (Decrease) in Accounts Payable	(30,023)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Compensated Abs	1,032			
a. Net cash provided by (or used for) operating activities	624,565	539,900	608,600	608,600
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	3,940	-	-	-
Net Component unit receipts/(payments)	(525,861)	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(521,921)	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(623,735)	(185,000)	-	-
Interest paid	(53,976)	(56,000)	(43,100)	(43,100)
Cash paid for bond issuance costs	(9,023)	-	-	-
Principal paid on bonds/notes	(312,449)	(321,000)	(335,300)	(335,300)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(999,183)	(562,000)	(378,400)	(378,400)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	1,584	500	500	500
d. Net cash provided by (or used in) investing activities	1,584	500	500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(894,955)	(21,600)	230,700	230,700
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,309,070	414,115	392,515	392,515
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	414,115	392,515	623,215	623,215

City of West Wendover

(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	571,545	615,000	670,700	670,700
TOTAL OPERATING REVENUE	571,545	615,000	670,700	670,700
OPERATING EXPENSE				
Salaries and Wages	94,663	37,400	39,200	39,200
Employee Benefits	(10,257)	17,200	17,800	17,800
Services and Supplies	396,957	368,900	369,400	369,400
Depreciation/Amortization	385,378	384,000	380,000	380,000
TOTAL OPERATING EXPENSE	866,741	807,500	806,400	806,400
Operating Income or (Loss)	(295,196)	(192,500)	(135,700)	(135,700)
NONOPERATING REVENUES				
Interest Earned	8,492	4,000	4,000	4,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	2,177,000	12,000	12,000	12,000
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	2,185,492	16,000	16,000	16,000
NONOPERATING EXPENSES				
Interest Expense	43,974	-	-	-
Interest Expense on Interfund bonds	119,437	114,000	111,100	111,100
TOTAL NONOPERATING EXPENSES	163,411	114,000	111,100	111,100
Net Income before Operating Transfers	1,726,885	(290,500)	(230,800)	(230,800)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	1,726,885	(290,500)	(230,800)	(230,800)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND **Johnson Springs Transmission System Fund**

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(295,196)	(192,500)	(135,700)	(135,700)
Depreciation and Amortization	385,378	384,000	380,000	380,000
Pension Expense	-	-	-	-
Employer pension contributions	-	-	-	-
Decrease (Increase) in Accounts Receivable	-	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	-	-	-	-
Increase (Decrease) in Prepaid Expenses	-	-	-	-
Increase (Decrease) in Accounts Payable	-	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	-	-	-	-
Increase (Decrease) in Due to Other Funds	-	-	-	-
Increase (Decrease) in Compensated Abs	-	-	-	-
a. Net cash provided by (or used for) operating activities	90,182	191,500	244,300	244,300
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	2,177,000	12,000	12,000	12,000
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	2,177,000	12,000	12,000	12,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(647,412)	-	-	-
Interest paid	(43,974)	-	-	-
Interest paid on Interfund bonds	(119,437)	(114,000)	(111,100)	(111,100)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(1,652,095)	-	-	-
Principal paid on Interfund bonds	(497,385)	(59,800)	(66,000)	(66,000)
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	(2,960,303)	(173,800)	(177,100)	(177,100)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	8,492	4,000	4,000	4,000
d. Net cash provided by (or used in) investing activities	8,492	4,000	4,000	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(684,629)	33,700	83,200	83,200
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	889,689	205,060	238,760	238,760
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	205,060	238,760	321,960	321,960

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Johnson Springs Transmission System Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	600,925	717,700	701,800	701,800
TOTAL OPERATING REVENUE	600,925	717,700	701,800	701,800
OPERATING EXPENSE				
Employee Benefits	697,095	705,200	694,300	694,300
Depreciation/Amortization				
TOTAL OPERATING EXPENSE	697,095	705,200	694,300	694,300
Operating Income or (Loss)	(96,170)	12,500	7,500	7,500
NONOPERATING REVENUES				
TOTAL NONOPERATING REVENUES	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	(96,170)	12,500	7,500	7,500
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(96,170)	12,500	7,500	7,500

City of West Wendover
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME
FUND **Health Insurance Fund**

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(96,170)	12,500	7,500	7,500
Payments (to)/from other funds	-	-	-	-
Increase (Decrease) in Prepaid Expenses	1,239	-	-	-
Increase (Decrease) in Accounts Payable	25,272			
Increase (Decrease) in Unearned Revenue	21,755			
a. Net cash provided by (or used for) operating activities	(47,904)	12,500	7,500	7,500
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	-			
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(47,904)	12,500	7,500	7,500
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	119,537	71,633	84,133	84,133
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	71,633	84,133	91,633	91,633

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Health Insurance Fund**

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2018	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/18		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
FUND - Capital Projects											
Government Complex Final Loan USDA	4	30	\$ 5,225,000	8/18/2009	7/18/2039	4.375	\$ 4,433,425	\$ 191,550	\$ 122,000	\$	\$ 313,550
BLM Land Acquisition Bonds With Sun Trust Leasing	5	10	\$ 1,410,000	6/29/2007	6/1/2017	4.32	\$ -	\$ -	\$ -	\$ -	\$ -
Government Complex Loan With Sun Trust Leasing	5	10	\$ 2,200,000	2/27/2009	2/1/2019	4.46	\$ 528,000	\$ 23,550	\$ 258,000	\$	\$ 281,550
Florence Way Phase II *A	5	10	\$ 1,839,000	7/14/2015	7/14/2025	2.26	\$ 1,681,000	\$ 36,200	\$ 161,000	\$	\$ 197,200
FUND - General Government											
Police Vehicles Capital Lease	7	5	\$ 281,060	8/1/2013	9/1/2017	4.329	\$ 61,075	\$ 2,650	\$ 61,075	\$	\$ 63,725
Police Vehicles *A	5	7	\$ 361,000	7/14/2015	7/14/2022	2.26	\$ 313,000	\$ 6,525	\$ 49,000	\$	\$ 55,525
*A Total	5	7	\$ 2,200,000	7/14/2015	7/14/2022	2.26	\$	\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 11,316,060				\$ 7,016,500	\$ 260,475	\$ 651,075	\$	\$ 911,550

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2017-2018
(Local Government)

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
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- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2018	(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Water Fund								\$	\$	\$
Public Works Building With Wells Fargo	5	10	\$ 800,000	9/4/2008	9/1/2018	4.15	\$ 332,000	\$ 12,375	\$ 164,000	\$ 176,375
SRF Project	4	40	\$ 747,000	10/8/2015	10/8/2055	2.63	\$ 730,800	\$ 19,075	\$ 11,175	\$ 30,250
Public Works Bldg-2	5	10	\$ 701,400	6/17/2014	6/17/2024	2.43	\$ 521,400	\$ 12,650	\$ 65,000	\$ 77,650
Wendover Pipeline	4	40	\$ 3,058,300	11/17/1998	11/1/2038	4.76	\$ 2,328,400	\$ 110,600	\$ 63,125	\$ 173,725
TOTAL ALL DEBT SERVICE			\$ 5,306,700				\$ 3,912,600	\$ 154,700	\$ 303,300	\$ 458,000.00

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2017-2018
(Local Government)

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
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- 4 - Revenue Bonds
- 5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2018	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/18 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Sewer Fund								\$	\$	
Waste Water Treatment Plant	4	40	\$ 2,637,000	5/16/2012	5/16/2052	2.75	2,420,400	66,300	42,900	109,200
Public Works Bldg-2	5	10	\$ 699,300	6/17/2014	6/17/2024	2.43	519,800	12,600	65,000	77,600
TOTAL ALL DEBT SERVICE			\$ 3,336,300				2,940,200	78,900	107,900	186,800

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2017-2018
(Local Government)

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
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- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2018	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/18		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
FUND - Garbage / Compost							\$	\$	\$	\$	\$
Rural Development	4	20	\$ 1,280,000	11/17/1998	11/1/2018	4.75	\$ 181,700	\$ 8,650	\$ 91,900	\$	\$ 100,550
Landfill Loan	4	20	\$ 540,000	8/18/1999	8/1/2019	4.50	\$ 111,800	\$ 5,050	\$ 36,500	\$	\$ 41,550
Rural Development	4	20	\$ 1,500,000	8/19/1999	8/1/2019	4.50	\$ 310,500	\$ 14,000	\$ 101,350	\$	\$ 115,350
Garbage Truck	7	5	\$ 232,157	9/26/2012	9/1/2018	3.32	\$ 82,500	\$ 2,750	\$ 40,550	\$	\$ 43,300
							\$	\$	\$	\$	\$
Public Works Bldg-2	5	10	\$ 699,300	6/17/2014	6/17/2024	2.43	\$ 519,800	\$ 12,650	\$ 65,000	\$	\$ 77,650
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 3,552,157				\$ 1,206,300	\$ 43,100	\$ 335,300	\$	\$ 378,400

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2017-2018
(local Government)

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2017-2018

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

Total Number of Existing Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Reason or need for contract:
1	Hinton Burdick	4/1/2013	12/31/2017	\$ 34,200	\$ 34,500.00	External audit of financials for FY2013-FY2017
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

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

Local Government: City of West Wendover
Contact: Michelle Giovo
E-mail Address: mgiovo@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 2012-13	Proposed Expenditure FY 2013-14	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	N/A									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.