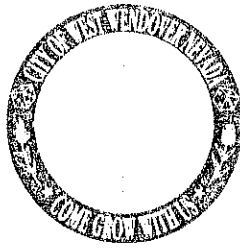


# FINAL BUDGET



# 2018-2019



**CITY OF WEST WENDOVER**

P.O. Box 2825 • 1111 N. Gene L. Jones Way • West Wendover, NV 89883  
Office (775) 664-3081 Fax (775) 664-3720

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, 2019

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,515,800

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 \$ 9,971,800 and  
5 proprietary funds with estimated expenses of \$ 6,097,900

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

APPROVED BY THE GOVERNING BOARD

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 [Signature]

Dated: 5/22/2018

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

SCHEDULED PUBLIC HEARING:

Date and Time May 22, 2018 at 7:05 pm

Publication Date Thursday, May 10, 2018

Place: West Wendover City Hall, Council Chambers #137

**CITY OF WEST WENDOVER  
BUDGET FISCAL YEAR 2018-2019**

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**CITY OF WEST WENDOVER  
BUDGET FISCAL YEAR 2018-2019**

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## **BUDGET MESSAGE**

**2018-2019**

### **CITY OF WEST WENDOVER**

The fiscal year 2018-2019 budget for the City of West Wendover includes an ending general fund balance that is 11.19% 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.

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.

Projects related to our streets, including storm drainage improvements, have been 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 growth in new businesses in West Wendover with a new mini-mall project completing construction that offers several new businesses such as an auto care service center and car wash, a shipping depot, a dollar store, a dry cleaner service and potentially a new fast food restaurant. A large Las Vegas liquor store chain constructed a 25,000 square foot liquor store which is 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 issued a medical marijuana license to a currently licensed Nevada marijuana facilities interested in expanding their Nevada business into our community. That same entity and three others have applied for a grow facility license from the State.

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 medical marijuana and marijuana growth facilities will build in the industrial park as well.

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 recent 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 owns 14 housing lots as part of a single-family residential subdivision. A contractor working with the new building projects is now licensed and looking to build homes and apartments in the City boundaries. 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 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/19 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	\$ 1,442,967	\$ 1,472,600	\$ 1,515,800	\$ -	\$ 1,515,800
Other Taxes	2,377,383	2,419,500	2,462,400		2,462,400
Licenses and Permits	1,002,702	1,012,700	1,024,400		1,024,400
Intergovernmental Resources	4,265,461	4,006,300	4,129,100		4,129,100
Charges for Services	39,254	44,100	48,900	5,486,100	5,535,000
Fines and Forfeits	105,545	98,100	100,500		100,500
Miscellaneous	201,031	197,300	197,300	200,200	397,500
TOTAL REVENUES	9,434,343	9,250,600	9,478,400	5,686,300	15,164,700
EXPENDITURES-EXPENSES					
General Government	2,689,273	1,298,100	1,119,800		1,119,800
Judicial	312,788	363,200	381,300		381,300
Public Safety	3,153,403	3,389,900	3,676,500		3,676,500
Public Works	434,896	557,800	610,000		610,000
Community Development	490,880	605,500	654,600		654,600
Health	123,731	126,500	140,300		140,300
Welfare					
Culture and Recreation	2,341,686	2,472,200	2,508,900		2,508,900
Community Support	32,062	12,800	30,000		30,000
Intergovernmental Expenditures					
Contingencies					
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal	923,047	660,300	619,800		619,800
Interest Cost	263,487	251,300	230,600	264,300	494,900
TOTAL EXPENDITURES-EXPENSES	10,765,263	9,737,600	9,971,800	6,097,900	16,069,700
Excess of Revenues over (under) Expenditures-Expenses	(1,330,910)	(487,000)	(493,400)	(411,600)	(905,000)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/19 (4)		
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds of Long-term Debt	-	-	-	-	-	200,000
Sales of General Fixed Assets	10,542	282,200	200,000	-	-	200,000
Operating Transfers (in)	1,873,603	736,800	780,000	-	-	780,000
Operating Transfers (out)	(1,873,603)	(736,800)	(780,000)	-	-	(780,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>10,542</b>	<b>282,200</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )	(1,320,368)	(204,800)	(293,400)	(411,600)		XXXXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>	<b>2,791,545</b>	<b>1,448,177</b>	<b>1,243,377</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
Prior Period Adjustments	(23,000)			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR</b>	<b>1,448,177</b>	<b>1,243,377</b>	<b>949,977</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
<b>TOTAL ENDING FUND BALANCE</b>						



FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government	9.5	9.5	9.5
Judicial	3.8	5.0	5.0
Public Safety	29.0	28.7	29.5
Public Works	4.8	5.8	5.6
Sanitation	-	-	-
Health	1.0	1.0	1.0
Welfare	-	-	-
Culture and Recreation	-	-	-
Community Support	1.5	1.5	1.5
<b>TOTAL GENERAL GOVERNMENT</b>	<b>49.6</b>	<b>51.5</b>	<b>52.1</b>
Utilities	10.9	12.1	11.9
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
<b>TOTAL</b>	<b>60.5</b>	<b>63.6</b>	<b>64.0</b>

POPULATION (AS OF JULY 1)	4,478	4,474	4,201
SOURCE OF POPULATION ESTIMATE*	See Below *	See Below *	See Below *
Assessed Valuation (Secured and Unsecured Only)	139,017,555	130,050,366	140,812,597
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>139,017,555</b>	<b>130,050,366</b>	<b>140,812,597</b>
TAX RATE			
General Fund	1.1514	1.1514	1.1514
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>1.1514</b>	<b>1.1514</b>	<b>1.1514</b>

\* Population certified by the State in March each year.

**City of West Wendover**

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(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	2.3655	140,812,597	3,330,922	1.1514	1,621,316	105,516	1,515,800
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	2.3655	140,812,597	3,330,922	1.1514	1,621,316	105,516	1,515,800
N. Debt							
O. TOTAL M AND N	2.3655	140,812,597	3,330,922	1.1514	1,621,316	105,516	1,515,800

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

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

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for  
(Local Government)

City of West Wendover

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	668,393	2,721,800	1,515,800	1.1514	2,543,000	-	-	7,448,983
Seizure / Forfeiture	1,721				100	-	-	1,821
Recreation	127,068				2,462,400	-	-	2,589,468
Court Administrative Assessments	43,398				12,600	-	-	55,998
Medical Clinic	-				-	-	-	-
Grant	-				-	-	-	-
Welcome Center	12,516				166,000	-	110,000	288,516
Wendover Will Landmark	6,229				4,200	-	20,000	30,429
Ad Valorem Capital Projects	24,818				50,000	-	-	74,818
Capital Projects	359,244				2,500	200,000	650,000	1,211,744
<b>DEBT SERVICE</b>								
Subtotal Governmental Fund Types, Expendable Trust Funds	1,243,377	2,721,800	1,515,800		5,240,800	200,000	780,000	11,701,777
<b>PROPRIETARY FUNDS</b>								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>TOTAL ALL FUNDS</b>	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for

City of West Wendover  
(Local Government)

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	-	3,174,700	1,689,600	1,329,100	85,000		730,000	440,583	7,448,983
Seizure / Forfeiture	R			200			-	1,821	1,821
Recreation	R			2,491,300			-	98,168	2,589,468
Court Administrative Assessments	R			1,000			-	54,998	55,998
Medical Clinic	R						-		
Grant	R						-		
Welcome Center	R	97,600	51,700	131,600			-	7,616	288,516
Wendover Will Landmark	R			25,000			-	5,429	30,429
Ad Valorem Capital Projects	C						50,000	24,818	74,818
Capital Projects	C			795,000	100,000		-	316,744	1,211,744
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		3,272,300	1,741,300	4,773,200	185,000	-	780,000	949,977	11,701,777

\* 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, 2019

Budget Summary for

City of West Wendover  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)      OUT(6)	NET INCOME (7)
Water	E	1,327,300	1,329,200	162,200	141,600	-      -	18,700
Sewer	E	1,121,500	1,558,300	21,500	76,000	-      -	(491,300)
Combined Garbage / Compost	E	1,453,900	1,138,300	500	37,700	-      -	278,400
Johnson Springs Transmission System	E	706,900	650,300	16,000	117,200	-      -	(244,600)
Health Insurance	I	876,500	849,300	-	-	-      -	27,200
TOTAL		5,486,100	5,725,400	200,200	372,500	-      -	(411,600)

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

\*\* Include Depreciation

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>Property Taxes</b>				
Real Property Taxes	1,219,745	1,269,800	1,308,500	1,308,500
Personal Property Taxes	199,595	178,600	182,600	182,600
Central Assessments	23,627	24,200	24,700	24,700
<b>Subtotal</b>	<b>1,442,967</b>	<b>1,472,600</b>	<b>1,515,800</b>	<b>1,515,800</b>
<b>Licenses and Permits</b>				
Business License	15,615	21,500	22,000	22,000
Alcohol Beverage License	1,220	1,200	1,200	1,200
City Gaming Taxes	215,595	216,700	220,700	220,700
SOB License	-	-	-	-
Special Permits and Fees	1,540	28,000	53,000	53,000
Franchise Taxes	376,520	368,300	384,000	384,000
Right-of-Way Toll	281,227	295,900	292,400	292,400
Bldg Structure License	109,538	80,000	50,000	50,000
Animal License	1,348	1,000	1,000	1,000
Carline Taxes	99	100	100	100
<b>Subtotal</b>	<b>1,002,702</b>	<b>1,012,700</b>	<b>1,024,400</b>	<b>1,024,400</b>
<b>Intergovernmental Revenue</b>				
State Consolidated Revenue	2,576,081	2,667,200	2,721,800	2,721,800
State Marijuana Distribution		5,500	8,000	8,000
Motor Vehicle Fuel Tax 1.75	37,463	36,900	35,400	35,400
Motor Vehicle Fuel Tax 2.35	49,476	49,500	49,500	49,500
County Optional Road Tax 4	25,352	26,100	24,800	24,800
RTC Funds	180,000	190,000	190,000	190,000
County Infrastructure Tax		75,000	75,000	75,000
Grant Revenue - Police Department	16,926	70,000	185,000	185,000
Grant Revenue - Fire Department	24,417	24,400	24,400	24,400
Justice Court Reimbursement	167,700	140,400	177,300	176,700
County Gaming Tax	431,418	463,200	430,500	430,500
<b>Subtotal</b>	<b>3,508,833</b>	<b>3,748,200</b>	<b>3,921,700</b>	<b>3,921,100</b>
<b>Charges for Services</b>				
Admin Assessments	1,900	1,900	1,900	1,900
Zoning & Subdivision Fees				-
Special Police Services	5,615	2,000	2,000	2,000
Fingerprints/Photographs		6,500	6,500	6,500
Special Fire Protection Services	8,793	10,000	10,000	10,000
Miscellaneous Public Works Revenue	1,615	500	500	500
Miscellaneous Paved Streets Revenue	14,606	15,000	15,000	15,000
Animal Shelter Fees	1,541	3,000	3,000	3,000
Dispatch Fees	5,184	5,200	10,000	10,000
<b>Subtotal</b>	<b>39,254</b>	<b>44,100</b>	<b>48,900</b>	<b>48,900</b>
<b>Fines and Forfeits</b>	<b>92,079</b>	<b>85,600</b>	<b>88,000</b>	<b>88,000</b>
<b>Miscellaneous</b>				
Interest Revenue	5,512	4,500	4,500	4,500
Miscellaneous Revenue	8,795	6,000	6,000	6,000
Cash Over/(Short)				
Donations from Private Sources	169,115	163,000	163,000	163,000
Rents and Royalties	11,884	8,900	8,900	8,900
<b>Subtotal</b>	<b>195,306</b>	<b>182,400</b>	<b>182,400</b>	<b>182,400</b>
<b>TOTAL REVENUES</b>	<b>6,281,141</b>	<b>6,545,600</b>	<b>6,781,200</b>	<b>6,780,600</b>

**City of West Wendover**

(Local Government)

SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes	1,442,967	1,472,600	1,515,800	1,515,800
Licenses and Permits	1,002,702	1,012,700	1,024,400	1,024,400
Intergovernmental Resources	3,508,833	3,748,200	3,921,700	3,921,100
Charges for Services	39,254	44,100	48,900	48,900
Fines and Forfeits	92,079	85,600	88,000	88,000
Miscellaneous	195,306	182,400	182,400	182,400
SUBTOTAL REVENUE ALL SOURCES	6,281,141	6,545,600	6,781,200	6,780,600
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)		1,800		
Proceeds of Long-term Debt				
Police Vehicles Medium Term Financing	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	1,800	-	-
BEGINNING FUND BALANCE	1,844,231	926,883	822,683	668,383
Prior Period Adjustments	(23,000)	-	-	
Residual Equity Transfers	-	-	-	
TOTAL BEGINNING FUND BALANCE	1,821,231	926,883	822,683	668,383
TOTAL AVAILABLE RESOURCES	8,102,372	7,474,283	7,603,883	7,448,983

**City of West Wendover**

(Local Government)

SCHEDULE B - GENERAL FUND

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>General Government</b>				
<b>Administration</b>				
Salaries and Wages	392,892	428,900	416,800	416,800
Employee Benefits	166,100	314,100	191,100	191,100
Services and Supplies	367,867	480,100	364,300	385,500
Capital Outlay	-	-		
Subtotal	926,859	1,223,100	972,200	993,400
<b>Elections</b>				
Services and Supplies	1,321	-	1,400	1,400
Subtotal	1,321	-	1,400	1,400
<b>Total Function Activities</b>				
Salaries and Wages	392,892	428,900	416,800	416,800
Employee Benefits	166,100	314,100	191,100	191,100
Services and Supplies	369,188	480,100	365,700	386,900
Capital Outlay	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	928,180	1,223,100	973,600	994,800

**City of West Wendover**

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION General Government





<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2018	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Public Safety</b>				
<b>Police Department</b>				
Salaries and Wages	1,111,417	1,147,000	1,290,600	1,285,900
Employee Benefits	611,645	633,100	730,100	728,400
Services and Supplies	228,302	241,000	257,800	257,800
Capital Outlay	13,507	93,000	85,000	85,000
Subtotal	1,964,871	2,114,100	2,363,500	2,357,100
<b>Fire Department</b>				
Salaries and Wages	411,721	433,900	449,000	443,000
Employee Benefits	216,989	234,600	244,800	242,300
Services and Supplies	80,710	96,300	96,300	96,300
Capital Outlay	-	-	-	-
Subtotal	709,420	764,800	790,100	781,600
<b>Dispatch Center</b>				
Salaries and Wages	291,277	309,200	316,300	316,300
Employee Benefits	145,550	144,100	161,800	161,800
Services and Supplies	42,285	57,700	59,700	59,700
Capital Outlay	-	-	-	-
Subtotal	479,112	511,000	537,800	537,800
<b>Total Function Activities</b>				
Salaries and Wages	1,814,415	1,890,100	2,055,900	2,045,200
Employee Benefits	974,184	1,011,800	1,136,700	1,132,500
Services and Supplies	351,297	395,000	413,800	413,800
Capital Outlay	13,507	93,000	85,000	85,000
<b>FUNCTION SUBTOTAL</b>	<b>3,153,403</b>	<b>3,389,900</b>	<b>3,691,400</b>	<b>3,676,500</b>

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

FUNCTION Public Safety

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	ACTUAL PRIOR YEAR ENDING 6/30/2017	CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works</b>				
<b>Paved Streets</b>				
Salaries and Wages	29,690	40,500	63,700	63,700
Employee Benefits	12,326	19,200	31,900	31,900
Services and Supplies	114,460	146,400	140,100	140,100
Capital Outlay	-	-	-	-
Subtotal	156,476	206,100	235,700	235,700
<b>Public Works - General</b>				
Salaries and Wages	190,761	218,000	229,400	229,400
Employee Benefits	61,590	102,800	114,600	114,600
Services and Supplies	26,069	30,900	30,300	30,300
Capital Outlay	-	-	-	-
Subtotal	278,420	351,700	374,300	374,300
<b>Building Inspector</b>				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
<b>Total Function Activities</b>				
Salaries and Wages	220,451	258,500	293,100	293,100
Employee Benefits	73,916	122,000	146,500	146,500
Services and Supplies	140,529	177,300	170,400	170,400
Capital Outlay	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	<b>434,896</b>	<b>557,800</b>	<b>610,000</b>	<b>610,000</b>

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

FUNCTION Public Works

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>Community Development</b>				
Salaries and Wages	131,309	132,100	170,400	152,500
Employee Benefits	51,943	54,600	78,900	68,000
Services and Supplies	96,224	143,200	153,200	153,200
Capital Outlay	-	-	-	-
<b>Total Function Activities</b>				
Salaries and Wages	131,309	132,100	170,400	152,500
Employee Benefits	51,943	54,600	78,900	68,000
Services and Supplies	96,224	143,200	153,200	153,200
Capital Outlay	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	<b>279,476</b>	<b>329,900</b>	<b>402,500</b>	<b>373,700</b>

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

FUNCTION Community Development

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>Health</b>				
Services and Supplies	14,637	7,500	22,400	22,400
Subtotal	14,637	7,500	22,400	22,400
<b>Animal Control</b>				
Salaries and Wages	57,937	60,400	60,600	60,600
Employee Benefits	25,641	32,600	33,600	33,600
Services and Supplies	25,516	26,000	22,100	23,700
Capital Outlay	-	-	-	-
Subtotal	109,094	119,000	116,300	117,900
<b>Total Function Activities</b>				
Salaries and Wages	57,937	60,400	60,600	60,600
Employee Benefits	25,641	32,600	33,600	33,600
Services and Supplies	40,153	33,500	44,500	46,100
Capital Outlay	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	<b>123,731</b>	<b>126,500</b>	<b>138,700</b>	<b>140,300</b>

**City of West Wendover**

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION Health

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2018	(3) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Community Support</b>				
Services and Supplies	32,062	12,800	30,000	30,000
<b>Total Function Activities</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	32,062.00	12,800.00	30,000.00	30,000.00
Capital Outlay	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	<b>32,062</b>	<b>12,800</b>	<b>30,000</b>	<b>30,000</b>

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

FUNCTION Community Support

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>Culture and Recreation</b>				
Services and Supplies	12,748	17,600	17,600	17,600
<b>Total Function Activities</b>				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	12,748	17,600	17,600	17,600
Capital Outlay	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	<b>12,748</b>	<b>17,600</b>	<b>17,600</b>	<b>17,600</b>

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

FUNCTION Culture and Recreation





<u><b>EXPENDITURES BY FUNCTION AND ACTIVITY</b></u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2018	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
PAGE    FUNCTION SUMMARY				
General Government	928,180	1,223,100	973,600	994,800
Judicial	308,056	354,000	380,100	380,100
Public Safety	3,153,403	3,389,900	3,691,400	3,676,500
Public Works	434,896	557,800	610,000	610,000
Community Development	279,476	329,900	402,500	373,700
Health	123,731	126,500	138,700	140,300
Community Support	32,062	12,800	30,000	30,000
Culture and Recreation	12,748	17,600	17,600	17,600
Debt Service	119,334	119,300	55,400	55,400
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>5,391,886</b>	<b>6,130,900</b>	<b>6,299,300</b>	<b>6,278,400</b>
<b>OTHER USES:</b>				
<b>CONTINGENCY</b> (Not to exceed 3% of Total Expenditures all Functions)				
<b>Operating Transfers Out</b> (Schedule T)				
Seizure Forfeiture Fund	1,800	-	-	-
Medical Clinic Facilities Fund	-	-	-	-
Grant Fund	-	-	-	-
Welcome Center Fund	54,000	65,000	90,000	110,000
Wendover Will Landmark Fund	17,000	25,000	25,000	20,000
Capital Projects Fund	1,710,803	585,000	600,000	600,000
<b>SUBTOTAL OTHER USES:</b>	<b>1,783,603</b>	<b>675,000</b>	<b>715,000</b>	<b>730,000</b>
<b>TOTAL EXPENDITURES AND OTHER USE</b>	<b>7,175,489</b>	<b>6,805,900</b>	<b>7,014,300</b>	<b>7,008,400</b>
<b>ENDING FUND BALANCE:</b>	<b>926,883</b>	<b>668,383</b>	<b>589,583</b>	<b>440,583</b>
<b>TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>8,102,372</b>	<b>7,474,283</b>	<b>7,603,883</b>	<b>7,448,983</b>

**City of West Wendover**

(Local Government)

**SCHEDULE B - GENERAL FUND**

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

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	65	100	100	100
Subtotal	65	100	100	100
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)	1,800			
<b>BEGINNING FUND BALANCE</b>	4,364	3,621	1,721	1,721
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	4,364	3,621	1,721	1,721
<b>TOTAL RESOURCES</b>	6,229	3,721	1,821	1,821
<b>EXPENDITURES</b>				
Services and Supplies	2,608	200	200	200
Subtotal	2,608	200	200	200
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)		1,800		
<b>ENDING FUND BALANCE</b>	3,621	1,721	1,621	1,621
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	6,229	3,721	1,821	1,821

**City of West Wendover**

SCHEDULE B **Special Revenue**

FUND **Seizure / Forfeiture**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	2,377,383	2,419,500	2,462,400	2,462,400
Interest	-	-		
Subtotal	2,377,383	2,419,500	2,462,400	2,462,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	113,723	162,168	127,068	127,068
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	113,723	162,168	127,068	127,068
TOTAL RESOURCES	2,491,106	2,581,668	2,589,468	2,589,468
<b>EXPENDITURES</b>				
Room Tax Distribution	2,327,038	2,452,700	2,489,400	2,489,400
Admin Assessments	1,900	1,900	1,900	1,900
Subtotal	2,328,938	2,454,600	2,491,300	2,491,300
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	162,168	127,068	98,168	98,168
TOTAL COMMITMENTS & FUND BALANCE	2,491,106	2,581,668	2,589,468	2,589,468

City of West Wendover

SCHEDULE B Special Revenue

FUND Recreation Fund

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	13,466	12,500	12,500	12,500
Interest	101	100	100	100
Subtotal	13,567	12,600	12,600	12,600
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	28,355	39,798	43,398	43,398
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	28,355	39,798	43,398	43,398
TOTAL RESOURCES	41,922	52,398	55,998	55,998
<b>EXPENDITURES</b>				
Supplies and Services	2,124	9,000	1,000	1,000
Capital Outlay	-	-	-	-
Subtotal	2,124	9,000	1,000	1,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	39,798	43,398	54,998	54,998
TOTAL COMMITMENTS & FUND BALANCE	41,922	52,398	55,998	55,998

**City of West Wendover**

(Local Government)

SCHEDULE B **Special Revenue**

FUND **Court Administrative Assessments**

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Leppy Hills Trail	-	-	-	
Wendover Blvd Enhancement	-	-	-	
SCASD Community Contribution	-	-	-	
FAA Air Study Grant	-	-	-	
CDBG	-	-	-	
Subtotal	-	-	-	-
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	-	-	-	-
<b>TOTAL RESOURCES</b>	-	-	-	-
<b>EXPENDITURES</b>				
Capital Outlay				
Wendover Blvd Enhancement	-	-	-	
SCASD Project	-	-	-	
CDBG	-	-	-	
Other Grant Expenses	-	-	-	
Subtotal	-	-	-	-
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	-	-	-	-
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	-	-	-	-

**City of West Wendover**

(Local Government)

SCHEDULE B

**Special Revenue**

FUND

**Grant Fund**

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	23,523	120,100	96,800	70,000
NDOT Share-R&M Welcome Center	-	-	-	-
Miscellaneous				
Elko County Recreation Board	92,000	88,000	88,000	88,000
Merchandise Sales	4,003	8,000	8,000	8,000
Interest	-	-		
Subtotal	119,526	216,100	192,800	166,000
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	54,000	65,000	90,000	110,000
<b>BEGINNING FUND BALANCE</b>	46,894	7,016	9,516	12,516
Prior Period Adjustment(s)	(2,000)	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	44,894	7,016	9,516	12,516
<b>TOTAL RESOURCES</b>	218,420	288,116	292,316	288,516
<b>EXPENDITURES</b>				
Salaries and Wages	90,346	95,000	97,600	97,600
Employee Benefits	44,895	49,000	51,700	51,700
Services and Supplies	33,820	51,600	51,600	51,600
Grant Expenses	42,343	80,000	80,000	80,000
Capital Outlay	-	-		
Subtotal	211,404	275,600	280,900	280,900
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	7,016	12,516	11,416	7,616
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	218,420	288,116	292,316	288,516

**City of West Wendover**

(Local Government)

SCHEDULE B

**Special Revenue**

FUND

**Welcome Center**

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations from Private Sources	397	1,000	1,000	1,000
Grants	-	-	-	-
Merchandise Sales		3,000	3,000	3,000
Interest	-	200	200	200
Subtotal	397	4,200	4,200	4,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	17,000	25,000	25,000	20,000
BEGINNING FUND BALANCE	1,729	2,029	4,229	6,229
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,729	2,029	4,229	6,229
TOTAL RESOURCES	19,126	31,229	33,429	30,429
<b>EXPENDITURES</b>				
Services and Supplies	17,097	25,000	27,000	25,000
Grant Expenses	-	-		
Subtotal	17,097	25,000	27,000	25,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,029	6,229	6,429	5,429
TOTAL COMMITMENTS & FUND BALANCE	19,126	31,229	33,429	30,429

**City of West Wendover**

(Local Government)

SCHEDULE B

**Special Revenue**

FUND

**Wendover Will Landmark**

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Resources	52,057	50,000	50,000	50,000
Interest	-	-	-	-
Subtotal	52,057	50,000	50,000	50,000
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	72,761	34,818	24,818	24,818
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	72,761	34,818	24,818	24,818
TOTAL RESOURCES	124,818	84,818	74,818	74,818
<b>EXPENDITURES</b>				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
To Capital Projects Fund	90,000	60,000	50,000	50,000
ENDING FUND BALANCE	34,818	24,818	24,818	24,818
TOTAL COMMITMENTS & FUND BALANCE	124,818	84,818	74,818	74,818

**City of West Wendover**

(Local Government)

SCHEDULE B

**Capital Projects**

FUND

**Ad Valorem Fund**



<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous		2,500	2,500	2,500
Interest	1,159	-	-	-
Grant Proceeds	589,048	-	-	-
Subtotal Revenues	590,207	2,500	2,500	2,500
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
From General Fund	1,710,803	585,000	600,000	600,000
From Court Administrative Assessment	-	-	-	-
From Ad Valorem Capital Projects Fund	90,000	60,000	50,000	50,000
Total Operating Transfers In	1,800,803	645,000	650,000	650,000
Proceeds from Long Term Debt				
Proceeds from Sale of Bonds	-	-	-	-
Gain of Sale of Fixed Assets	10,542	282,200	200,000	200,000
BEGINNING FUND BALANCE	681,488	271,844	374,244	359,244
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	681,488	271,844	374,244	359,244
TOTAL RESOURCES	3,083,040	1,201,544	1,226,744	1,211,744
<b>EXPENDITURES</b>				
Capital Outlay	1,743,996	50,000	100,000	100,000
Debt Service				
Principle	803,713	541,000	564,400	564,400
Interest	263,487	251,300	230,600	230,600
Subtotal	2,811,196	842,300	895,000	895,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	271,844	359,244	331,744	316,744
TOTAL COMMITMENTS & FUND BALANCE	3,083,040	1,201,544	1,226,744	1,211,744

**City of West Wendover**

(Local Government)

SCHEDULE B  
FUND

**Capital Projects  
Capital Projects Fund**

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water Service Charges	1,201,793	1,338,200	1,322,300	1,322,300
Connection Fees	4,191	5,000	5,000	5,000
<b>TOTAL OPERATING REVENUE</b>	<b>1,205,984</b>	<b>1,343,200</b>	<b>1,327,300</b>	<b>1,327,300</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	203,081	164,200	181,600	181,600
Employee Benefits	100,293	75,700	87,200	87,200
Services and Supplies	783,925	935,500	923,300	923,300
Capital Outlay	768	-	-	-
Depreciation/Amortization	140,852	140,000	137,100	137,100
<b>TOTAL OPERATING EXPENSE</b>	<b>1,228,919</b>	<b>1,315,400</b>	<b>1,329,200</b>	<b>1,329,200</b>
<b>Operating Income or (Loss)</b>	<b>(22,935)</b>	<b>27,800</b>	<b>(1,900)</b>	<b>(1,900)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	119,379	121,100	113,200	113,200
Property Taxes	-	-	-	-
Impact fees	11,823	20,000	20,000	20,000
Miscellaneous	13,630	20,000	20,000	20,000
Grant Revenue	-	-	-	-
Contributions from CU for debt pmts	10,497	9,000	9,000	9,000
<b>TOTAL NONOPERATING REVENUES</b>	<b>155,329</b>	<b>170,100</b>	<b>162,200</b>	<b>162,200</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	161,870	154,700	141,600	141,600
Loss on disposal of assets	-	-	-	-
<b>TOTAL NONOPERATING EXPENSES</b>	<b>161,870</b>	<b>154,700</b>	<b>141,600</b>	<b>141,600</b>
<b>Net Income before Operating Transfers</b>	<b>(29,476)</b>	<b>43,200</b>	<b>18,700</b>	<b>18,700</b>
<b>Operating Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>(29,476)</b>	<b>43,200</b>	<b>18,700</b>	<b>18,700</b>

**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 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	(22,935)	27,800	(1,900)	(1,900)
Depreciation and Amortization	140,852	140,000	137,100	137,100
Pension expense	56,685			
Employer pension contributions	(51,214)			
Decrease (Increase) in Accounts Receivable	(42,509)			
Decrease (Increase) in Inventory	(1,798)			
Increase (Decrease) in Accounts Payable	(5,173)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Deposits	724			
Increase (Decrease) in Prepaid Expenses	32,335			
Increase (Decrease) in Compensated Abs	1,486			
a. Net cash provided by (or used for) operating activities	108,453	167,800	135,200	135,200
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	70,452	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
Cash received from misc sources	13,630	20,000	20,000	20,000
b. Net cash provided by (or used for) noncapital financing activities	84,082	20,000	20,000	20,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	-	-	-	-
Interest paid	(168,111)	(154,700)	(141,600)	(141,600)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(293,582)	(303,300)	(313,250)	(313,250)
Impact fees	11,823	20,000	20,000	20,000
Grant income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Net collections from (advances to) component unit	-	9,000	9,000	9,000
c. Net cash provided by (or used for) capital and related financing activities	(449,870)	(429,000)	(425,850)	(425,850)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest income	119,376	121,100	113,200	113,200
d. Net cash provided by (or used in) investing activities	119,376	121,100	113,200	113,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(137,959)	(120,100)	(157,450)	(157,450)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,256,359	2,118,400	1,989,300	1,998,300
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,118,400	1,998,300	1,831,850	1,840,850

**City of West Wendover**

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Water Fund

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Sewer Services Charges	1,050,208	1,131,100	1,121,500	1,121,500
<b>TOTAL OPERATING REVENUE</b>	<b>1,050,208</b>	<b>1,131,100</b>	<b>1,121,500</b>	<b>1,121,500</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	304,606	299,000	329,000	329,000
Employee Benefits	160,556	139,100	156,200	156,200
Services and Supplies	484,376	514,600	505,700	505,700
Capital Outlay	18,008	32,000	23,000	23,000
Depreciation/Amortization	560,964	548,300	544,400	544,400
<b>TOTAL OPERATING EXPENSE</b>	<b>1,528,510</b>	<b>1,533,000</b>	<b>1,558,300</b>	<b>1,558,300</b>
<b>Operating Income or (Loss)</b>	<b>(478,302)</b>	<b>(401,900)</b>	<b>(436,800)</b>	<b>(436,800)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	597	-	-	-
Property Taxes		-	-	-
Subsidies		-	-	-
Impact Fees	11,527	20,000	20,000	20,000
Miscellaneous	-	1,500	1,500	1,500
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
<b>TOTAL NONOPERATING REVENUES</b>	<b>12,124</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	81,114	78,900	76,000	76,000
		-	-	-
<b>TOTAL NONOPERATING EXPENSES</b>	<b>81,114</b>	<b>78,900</b>	<b>76,000</b>	<b>76,000</b>
<b>Net Income before Operating Transfers</b>	<b>(547,292)</b>	<b>(459,300)</b>	<b>(491,300)</b>	<b>(491,300)</b>
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
<b>NET INCOME</b>	<b>(547,292)</b>	<b>(459,300)</b>	<b>(491,300)</b>	<b>(491,300)</b>

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

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	(478,302)	(401,900)	(436,800)	(436,800)
Depreciation and Amortization	560,964	548,300	544,400	544,400
Pension Expense	72,902			
Employer pension contributions	(61,692)			
Decrease (Increase) in Accounts Receivable	(5,844)			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	2,452			
Increase (Decrease) in Prepaid Expenses	53,384			
Increase (Decrease) in Accounts Payable	(949)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Compensated Abs	(1,163)			
a. Net cash provided by (or used for) operating activities	141,752	146,400	107,600	107,600
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Miscellaneous Income	-	1,500	1,500	1,500
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	1,500	1,500	1,500
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(49,564)	-	-	-
Interest paid	(81,304)	(78,900)	(76,000)	(76,000)
Cash paid for bond issuance costs	-			
Principal paid on bonds/notes	(103,103)	(107,900)	(111,700)	(111,700)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Impact Fees	11,527	20,000	20,000	20,000
c. Net cash provided by (or used for) capital and related financing activities	(222,444)	(166,800)	(167,700)	(167,700)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest income	597	-	-	-
d. Net cash provided by (or used in) investing activities	597	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(80,095)	(18,900)	(58,600)	(58,600)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	268,316	188,221	169,321	169,321
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	188,221	169,321	110,721	110,721

**City of West Wendover**

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Sewer Fund**

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Landfill Revenue	813,546	839,000	860,200	860,200
Sludge Disposal Revenue	-	-	-	-
Garbage Revenue	551,408	583,100	591,600	591,600
Compost Revenue	204	2,100	2,100	2,100
<b>TOTAL OPERATING REVENUE</b>	<b>1,365,158</b>	<b>1,424,200</b>	<b>1,453,900</b>	<b>1,453,900</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	309,200	340,900	361,000	361,000
Employee Benefits	175,790	162,000	174,800	174,800
Services and Supplies	225,570	301,700	292,400	292,400
Capital Outlay	27,097	-	-	-
Depreciation/Amortization	325,495	317,200	310,100	310,100
<b>TOTAL OPERATING EXPENSE</b>	<b>1,063,152</b>	<b>1,121,800</b>	<b>1,138,300</b>	<b>1,138,300</b>
<b>Operating Income or (Loss)</b>	<b>302,006</b>	<b>302,400</b>	<b>315,600</b>	<b>315,600</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	430	500	500	500
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	7,878	-	-	-
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds				
<b>TOTAL NONOPERATING REVENUES</b>	<b>8,308</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	46,757	43,100	37,700	37,700
		-	-	-
<b>TOTAL NONOPERATING EXPENSES</b>	<b>46,757</b>	<b>43,100</b>	<b>37,700</b>	<b>37,700</b>
<b>Net Income before Operating Transfers</b>	<b>263,557</b>	<b>259,800</b>	<b>278,400</b>	<b>278,400</b>
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
<b>NET INCOME</b>	<b>263,557</b>	<b>259,800</b>	<b>278,400</b>	<b>278,400</b>

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

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME  
FUND **Combined Garbage/Compost Fund**

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	302,006	302,400	315,600	315,600
Depreciation and Amortization	325,495	317,200	310,100	310,100
Pension Expense	79,336			
Employer pension contributions	(60,534)			
Decrease (Increase) in Accounts Receivable	(9,873)			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	-			
Increase (Decrease) in Prepaid Expenses	33,041			
Increase (Decrease) in Accounts Payable	12,336			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Compensated Abs	2,711			
a. Net cash provided by (or used for) operating activities	684,518	619,600	625,700	625,700
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Miscellaneous Income	7,878	-	-	-
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	7,878	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(213,778)	-	-	-
Interest paid	(56,057)	(43,100)	(37,700)	(37,700)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(320,311)	(336,300)	(371,800)	(343,300)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(590,146)	(379,400)	(409,500)	(381,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest income	430	500	500	500
d. Net cash provided by (or used in) investing activities	430	500	500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	102,680	240,700	216,700	245,200
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	409,115	511,795	752,495	752,495
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	511,795	752,495	969,195	997,695

**City of West Wendover**

(Local Government)

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

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	553,699	700,700	706,900	706,900
<b>TOTAL OPERATING REVENUE</b>	<b>553,699</b>	<b>700,700</b>	<b>706,900</b>	<b>706,900</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	37,302	39,200	44,200	44,200
Employee Benefits	(885)	17,800	20,200	20,200
Services and Supplies	360,895	401,500	395,500	404,500
Depreciation/Amortization	397,010	392,300	381,400	381,400
<b>TOTAL OPERATING EXPENSE</b>	<b>794,322</b>	<b>850,800</b>	<b>841,300</b>	<b>850,300</b>
<b>Operating Income or (Loss)</b>	<b>(240,623)</b>	<b>(150,100)</b>	<b>(134,400)</b>	<b>(143,400)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	14,002	4,000	4,000	4,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	-	12,000	12,000	12,000
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
<b>TOTAL NONOPERATING REVENUES</b>	<b>14,002</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	-	-	-	-
Interest Expense on Interfund bonds	113,949	111,100	108,200	108,200
Debt paid through Primary Government	10,497	9,000	9,000	9,000
<b>TOTAL NONOPERATING EXPENSES</b>	<b>124,446</b>	<b>120,100</b>	<b>117,200</b>	<b>117,200</b>
<b>Net Income before Operating Transfers</b>	<b>(351,067)</b>	<b>(254,200)</b>	<b>(235,600)</b>	<b>(244,600)</b>
<b>Operating Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>(351,067)</b>	<b>(254,200)</b>	<b>(235,600)</b>	<b>(244,600)</b>

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

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND **Johnson Springs Transmission System Fund**



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
	<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Net Operating Income	(240,623)	(150,100)	(134,400)	(143,400)
Depreciation and Amortization	397,010	392,300	381,400	381,400
Pension Expense	4,746			
Employer pension contributions	(21,796)			
Decrease (Increase) in Accounts Receivable	(9,063)			
Decrease (Increase) in Due from Other Funds	-			
Decrease (Increase) in Inventory	-			
Increase (Decrease) in Prepaid Expenses	27,486			
Increase (Decrease) in Accounts Payable	(9,356)			
Increase (Decrease) in Accrued Liabilities	-			
Increase (Decrease) in Deposits	-			
Increase (Decrease) in Due to Other Funds	-			
Increase (Decrease) in Compensated Abs	(1,921)			
a. Net cash provided by (or used for) operating activities	146,483	242,200	247,000	238,000
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Miscellaneous Income	-	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	-	12,000	12,000	12,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	-	-	-	-
Interest paid	-	-	-	-
Interest paid on Interfund bonds	(113,949)	(111,100)	(108,200)	(108,200)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	-	-	-	-
Principal paid on Interfund bonds	(70,452)	(68,800)	(66,000)	(75,000)
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	(184,401)	(179,900)	(174,200)	(183,200)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest income	14,002	4,000	4,000	4,000
d. Net cash provided by (or used in) investing activities	14,002	4,000	4,000	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(23,916)	78,300	88,800	70,800
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	108,770	84,854	192,154	163,154
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	84,854	163,154	280,954	233,954

**City of West Wendover**

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Johnson Springs Transmission System Fund

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	759,095	1,045,300	876,500	876,500
<b>TOTAL OPERATING REVENUE</b>	<b>759,095</b>	<b>1,045,300</b>	<b>876,500</b>	<b>876,500</b>
<b>OPERATING EXPENSE</b>				
Employee Benefits	818,745	1,078,300	849,300	849,300
Depreciation/Amortization				
<b>TOTAL OPERATING EXPENSE</b>	<b>818,745</b>	<b>1,078,300</b>	<b>849,300</b>	<b>849,300</b>
<b>Operating Income or (Loss)</b>	<b>(59,650)</b>	<b>(33,000)</b>	<b>27,200</b>	<b>27,200</b>
<b>NONOPERATING REVENUES</b>				
<b>TOTAL NONOPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense				
<b>TOTAL NONOPERATING EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>(59,650)</b>	<b>(33,000)</b>	<b>27,200</b>	<b>27,200</b>
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
<b>NET INCOME</b>	<b>(59,650)</b>	<b>(33,000)</b>	<b>27,200</b>	<b>27,200</b>

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

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Operating Income	(59,650)	(33,000)	27,200	27,200
Payments (to)/from other funds	-	-	-	-
Increase (Decrease) in Prepaid Expenses	10,149	-	-	-
Increase (Decrease) in Accounts Payable	4,757			
Increase (Decrease) in Unearned Revenue	(21,755)			
a. Net cash provided by (or used for) operating activities	(66,499)	(33,000)	27,200	27,200
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	-			
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(66,499)	(33,000)	27,200	27,200
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	107,633	41,134	8,134	8,134
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	41,134	8,134	35,334	35,334

**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) INTEREST PAYABLE YEAR ENDING 06/30/19	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Capital Projects										
Government Complex Final Loan USDA	4	30	\$ 5,225,000	8/18/2009	7/18/2039	4.375	\$ 4,311,450	\$ 186,100	\$ 127,400	\$ 313,500
Government Complex Loan With Sum Trust Leasing	5	10	\$ 2,200,000	2/27/2009	2/1/2019	4.460	\$ 270,000	\$ 12,050	\$ 270,000	\$ 282,050
Florence Way Phase II *A	5	10	\$ 1,839,000	7/14/2015	7/14/2025	2.260	\$ 1,520,000	\$ 32,450	\$ 167,000	\$ 199,450
FUND - General Government										
Police Vehicles Capital Lease	7	5	\$ 281,060	8/1/2013	9/1/2017	4.329	\$ -	\$ -	\$ -	\$ -
Police Vehicles *A	5	7	\$ 361,000	7/14/2015	7/14/2022	2.260	\$ 264,000	\$ 5,400	\$ 50,000	\$ 55,400
*A Total	5	7	\$ 2,200,000	7/14/2015	7/14/2022	2.260	\$ -	\$ -	\$ -	\$ -
TOTAL ALL DEBT SERVICE			\$ 9,906,060				\$ 6,365,450	\$ 236,000	\$ 614,400	\$ 850,400

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2018-2019  
(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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(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 06/30/19 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	4.150	\$ 168,000	\$ 4,150	\$ 168,000	\$ 172,150
SRF Project	4	40	\$ 747,000	10/8/2015	10/8/2055	2.625	\$ 719,650	\$ 18,800	\$ 11,475	\$ 30,275
Public Works Bldg-2	5	10	\$ 701,400	6/17/2014	6/17/2024	2.430	\$ 455,300	\$ 11,050	\$ 67,675	\$ 78,725
Wendover Pipeline	4	40	\$ 3,058,300	11/17/1998	11/1/2038	4.750	\$ 2,265,275	\$ 107,600	\$ 66,100	\$ 173,700
TOTAL ALL DEBT SERVICE			\$ 5,306,700				\$ 3,608,225	\$ 141,600	\$ 313,250	\$ 454,850.00

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2018-2019  
(Local Government)

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
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(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 06/30/19 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	2.750	\$ 2,377,575	\$ 64,950	\$ 44,025	\$ 108,975
Public Works Bldg-2	5	10	\$ 699,300	6/17/2014	6/17/2024	2.430	\$ 455,300	\$ 11,050	\$ 67,675	\$ 78,725
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 3,336,300				\$ 2,832,875	\$ 76,000	\$ 111,700	\$ 187,700

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2018-2019  
(Local Government)

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
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- 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 06/30/19 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Garbage / Compost							\$	\$	\$	\$
Rural Development-Compost	4	20	\$ 1,280,000	11/17/1998	11/1/2018	4.750	\$ 89,725	\$ 4,250	\$ 89,725	\$ 93,975
Landfill Loan	4	20	\$ 540,000	8/18/1999	8/1/2019	4.500	\$ 75,300	\$ 3,400	\$ 38,125	\$ 41,525
Rural Development-Compost	4	20	\$ 1,500,000	8/19/1999	8/1/2019	4.500	\$ 209,150	\$ 9,400	\$ 105,900	\$ 115,300
Garbage Truck	7	5	\$ 232,157	9/26/2012	9/1/2018	3.320	\$ 41,925	\$ 1,400	\$ 41,925	\$ 43,325
Caterpillar Loader - Landfill	7	5	\$ 231,738	3/9/2018	3/9/2023	4.200	\$ 195,075	\$ 8,200	\$ 28,450	\$ 36,650
Public Works Bldg-2	5	10	\$ 699,300	6/17/2014	6/17/2024	2.430	\$ 455,300	\$ 11,050	\$ 67,675	\$ 78,725
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 3,783,895				\$ 1,066,475	\$ 37,700	\$ 371,800	\$ 409,500
							\$	\$	\$	\$

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover  
(Local Government)  
Budget Fiscal Year 2018-2019









## LOBBYING EXPENSE ESTIMATE

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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: 80th Session; February 4, 2019 to June 3, 2019*

1. Activity:	<u>No Lobbying Expenses Anticipated This Session</u>	
2. Funding Source:	<u></u>	
3. Transportation		\$ <u>                    </u>
4. Lodging and meals		\$ <u>                    </u>
5. Salaries and Wages		\$ <u>                    </u>
6. Compensation to lobbyists		\$ <u>                    </u>
7. Entertainment		\$ <u>                    </u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>                    </u>
<b>Total</b>		<b>\$ <u>                    </u></b>

Entity: City of West Wendover

Budget Year 2018-2019

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Schedule 30

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2018-2019**

**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 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	Hinton Burdick	4/1/2018	12/31/2022	\$ 41,600	\$ 42,700.00	External audit of financials for FY2018-FY2022
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	<b>Total Proposed Expenditures</b>					

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](mailto:mgiovo@westwendovercity.com)  
**Daytime Telephone:** 775-664-3081

Total Number of Privatization Contracts: 0

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.