

FINAL BUDGET



2021-2022

**CITY OF WEST WENDOVER
BUDGET FISCAL YEAR 2021-2022**

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BUDGET FISCAL YEAR 2021-2022**

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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

The City of West Wendover herewith submits the FINAL budget for the
fiscal year ending June 30, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,579,912

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1 If the final computation requires, the tax rate will be lowered.

This budget contains 10 governmental fund types with estimated expenditures of \$ 24,097,867 and
5 proprietary funds with estimated expenses of \$ 6,107,897

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 Debbie Sanchez
(Printed Name)
City Chief Financial Officer
(Title)

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

Signed _____

Dated: _____

APPROVED BY THE GOVERNING BOARD

[Handwritten signatures of the Governing Board members over horizontal lines]

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2021 at 7:00 pm

Publication Date Thursday, May 6, 2021

Place: West Wendover City Hall, Council Chambers #137

BUDGET MESSAGE

2021-2022

CITY OF WEST WENDOVER

The fiscal year 2021-2022 budget for the City of West Wendover includes an ending general fund balance that is 32.74% of FY19-20 actual general fund expenditures or 25.95% of FY21-22 projected budget general fund expenditures. This decrease from the projected ending balance for the current 2020-2021 fiscal year is due primarily from the negative impact that the COVID-19 pandemic had on revenues in most of the funds. This resulted in the general fund having to transfer over 300% more into other funds than originally budgeted in fiscal year 2019-2020. As of April, 2021, room tax revenues are down 16.6% and the City anticipates transferring \$747,775 to other funds for fiscal year 2020-2021 alone.

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.

Projections for the FY2021-2022 budget have been a challenge due to the uncertainty of COVID-19 and its impact on revenues. In the general fund, from pre-pandemic numbers, this budget reflects a 2.2% decrease in property taxes, a 2.6% increase in licenses and permits, a 5.2% increase in intergovernmental revenue, a 28.5% decrease in charges for services, a 25.6% decrease in fines and forfeitures, and a 5.8% decrease in other revenue. The recreation board fund reflects a 17.9% decrease in room taxes, and in the proprietary funds, water, sewer and compost utilities are all down.

The City is now moving forward on projects that were delayed due to the pandemic, including the construction of the City's Downtown Infrastructure, Phase 1, and the new Fire Station. Unfortunately, the construction of the Community/Recreation Center, which will facilitate the continued development of the city, has been delayed to FY2022-2023.

The mini-mall, which offered an auto care service center & car wash, a shipping depot, a dollar store, a dry cleaner and a take-out pizza parlor, was hit hard by the pandemic. Both the shipping depot and the dollar store closed but were replaced by a convenience store, and the dry cleaning store was replaced by a nail salon. The auto care service and the take-out pizza parlor were temporarily shut down but have since reopened. The medical and recreational marijuana retail facility is open and continues to have a very robust business. The 25,000 square foot, Las Vegas chain liquor store, constructed in 2017, is also open and fully operational. The chain has future plans to construct an adjacent business pad for the development of small retail businesses and a restaurant.

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 FedEx shipping/transportation facility, a vehicle tow facility, and a marijuana dispensary establishment. The first phase of a multi-phase marijuana cultivation/production facility is scheduled for construction summer of 2021 and is currently in the plan approval process. A second and distinctly separate company has proposed another cultivation/production facility in 2022.

The City also continues to see commercial retail development occur including a new multi-million-dollar Maverik C-store Truck Stop to be located on the north side of I-80, Exit 410. They have received final plan approval and building permit issuance is expected by the end of May, 2021. As well, there are now additional companies looking to expand to West Wendover near the same location, taking advantage of the development opportunities on the north side of I-80 Exit 410.

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 Air Force continues to complete its environmental work, specifically a CDERCLA clearance which is scheduled for remediation completion in the summer of 2022. Once this is complete the Air Force will release the property back to the Bureau of Land Management which will then convey the property to the City.

The City continues to see modest permit issuance for new residential construction as available housing inventory has decreased since the beginning of 2020. Additionally, though the Long Canyon Gold Mine is just a few short years away from completing its Phase 1 mining, the company (Nevada Gold Mines) is now underway with its Phase 2 environmental EIS process with the BLM which will expand the existing open pit as well as position the mine to begin underground mining. Such expansion will continue to provide production for the mine for decades to come ensuring positive growth in our area. This provides a continued positive outlook on our housing market over the next 10 to 20 years.

Our outlook at the City long-term remains positive and optimistic. The enthusiasm associated with the recent and planned growth of our City is shared not only by our City Officials, but our citizens as well. We 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					TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)		
REVENUES						
Property Taxes	\$ 1,484,153	\$ 1,562,814	\$ 1,579,912	\$ -	\$ 1,579,912	
Other Taxes	1,599,360	1,510,700	1,530,700		1,530,700	
Licenses and Permits	1,478,158	1,682,556	1,697,556		1,697,556	
Intergovernmental Resources	4,158,035	4,883,643	6,217,846		6,217,846	
Charges for Services	58,880	99,290	56,490	5,392,700	5,449,190	
Fines and Forfeits	81,953	59,550	61,050		61,050	
Miscellaneous	217,964	233,920	210,500	128,441	338,941	
TOTAL REVENUES	9,078,503	10,032,473	11,354,054	5,521,141	16,875,195	
EXPENDITURES-EXPENSES						
General Government	1,259,542	2,048,978	15,786,754		15,786,754	
Judicial	388,508	439,236	469,206		469,206	
Public Safety	3,255,999	3,724,473	4,052,691		4,052,691	
Public Works	586,243	827,945	648,126		648,126	
Community Development	527,705	721,834	796,658		796,658	
Health	160,560	160,877	188,592		188,592	
Welfare					-	
Culture and Recreation	1,630,564	1,525,500	1,548,000		1,548,000	
Community Support	48,890	31,000	31,000		31,000	
Intergovernmental Expenditures					-	
Contingencies					-	
Utility Enterprises				5,945,611	5,945,611	
Hospitals					-	
Transit Systems					-	
Airports					-	
Other Enterprises					-	
Debt Service - Principal	361,756	374,980	387,972		387,972	
Interest Cost	209,616	199,217	188,868	162,286	351,154	
TOTAL EXPENDITURES-EXPENSES	8,429,385	10,054,040	24,097,867	6,107,897	30,205,764	
Excess of Revenues over (under) Expenditures-Expenses	649,118	(21,567)	(12,743,813)	(586,756)	(13,330,569)	

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)	
OTHER FINANCING SOURCES (USES):						
Proceeds of Long-term Debt	-	20,425	11,846,800	-	21,346,800	11,846,800
Sales of General Fixed Assets	-	253,280	-	-	-	-
Operating Transfers (in)	638,575	736,525	1,910,909	-	1,829,211	1,910,909
Operating Transfers (out)	(638,575)	(797,775)	(1,910,909)	-	(1,829,211)	(1,910,909)
TOTAL OTHER FINANCING SOURCES (USES)	-	212,455	11,846,800	-	21,346,800	11,846,800
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	649,118	190,888	(897,013)	(586,756)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	2,631,350	3,280,468	3,471,356	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	3,280,468	3,471,356	2,574,343	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR ENDING 06/30/22
General Government	9.5	9.5	9.5
Judicial	4.9	4.8	5.0
Public Safety	28.3	27.6	27.2
Public Works	5.8	5.4	5.6
Sanitation	-	-	-
Health	1.0	1.0	1.0
Welfare	-	-	-
Culture and Recreation	-	-	-
Community Support	1.5	1.5	1.5
TOTAL GENERAL GOVERNMENT	51.1	49.8	49.8
Utilities	11.1	11.2	11.9
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	62.1	60.9	61.7

POPULATION (AS OF JULY 1)	4,406	4,469	4,535
SOURCE OF POPULATION ESTIMATE*	See Below *	See Below *	See Below *
Assessed Valuation (Secured and Unsecured Only)	145,154,702	147,326,026	143,601,735
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	145,154,702	147,326,026	143,601,735
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	3.2035	143,601,735	4,600,282	1.1514	1,653,430	73,518	1,579,912
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
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	3.2035	143,601,735	4,600,282	1.1514	1,653,430	73,518	1,579,912
N. Debt							
O. TOTAL M AND N	3.2035	143,601,735	4,600,282	1.1514	1,653,430	73,518	1,579,912

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) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes				
Real Property Taxes	1,280,236	1,300,300	1,323,176	1,323,176
Personal Property Taxes	183,309	242,321	236,987	236,987
Central Assessments	20,609	20,193	19,749	19,749
Subtotal	1,484,153	1,562,814	1,579,912	1,579,912
Licenses and Permits				
Business License	16,825	17,100	16,800	16,800
Alcohol Beverage License	120	150	-	150
City Gaming Taxes	206,232	207,000	206,592	207,000
SOB License	-	-	-	-
Marijuana Origination Fee	190,250	-	50,000	50,000
Marijuana City 3% Excise Tax	292,115	780,100	781,200	781,200
Special Permits and Fees	1,850	3,000	1,500	1,500
Franchise Taxes	372,852	367,821	367,821	367,821
Right-of-Way Toll	295,900	284,600	284,600	250,300
Bldg Structure License	100,569	22,000	22,000	22,000
Animal License	1,344	685	685	685
Carline Taxes	101	100	100	100
Subtotal	1,478,158	1,682,556	1,731,298	1,697,556
Intergovernmental Revenue				
State Consolidated Revenue	3,011,445	2,971,600	3,223,610	3,223,610
State Marijuana Distribution	5,411	6,000	5,363	5,363
Motor Vehicle Fuel Tax 1.75	33,895	31,700	31,380	31,380
Motor Vehicle Fuel Tax 2.35	46,835	48,600	49,480	49,480
County Optional Road Tax 4	23,729	23,300	26,060	26,060
RTC Funds	193,400	180,000	187,000	187,000
County Infrastructure Tax	74,572	75,000	75,000	75,000
Special Grant Revenue - Economic Dev Plan	-	-	-	-
Grant Revenue - Police Department	14,043	10,000	184,000	184,000
Grant Revenue - Fire Department	-	24,000	24,417	24,417
Justice Court Reimbursement	179,270	179,270	179,140	179,140
County Gaming Tax	385,985	426,000	426,971	426,971
Subtotal	3,968,585	3,975,470	4,412,421	4,412,421
Charges for Services				
Admin Assessments	1,900	1,900	1,900	1,900
Zoning & Subdivision Fees	-	-	-	-
Special Police Services	1,795	1,200	1,500	1,500
Fingerprints/Photographs	20,301	21,700	19,000	19,000
Special Fire Protection Services	7,804	14,700	10,000	10,000
Miscellaneous Public Works Revenue	986	1,300	900	900
Miscellaneous Paved Streets Revenue	18,257	49,606	14,606	14,606
Animal Shelter Fees	1,985	1,300	1,000	1,000
Dispatch Fees	5,852	7,584	7,584	7,584
Subtotal	58,880	99,290	56,490	56,490
Fines and Forfeits	72,274	52,350	52,550	52,550
Miscellaneous				
Interest Revenue	10,461	3,000	3,000	3,000
Miscellaneous Revenue	1,803	6,100	6,000	6,000
Cash Over/(Short)	-	-	-	-
Donations from Private Sources	165,000	168,000	166,000	166,000
Rents and Royalties	31,197	29,500	29,500	29,500
Subtotal	208,461	206,600	204,500	204,500
TOTAL REVENUES	7,270,510	7,579,080	8,037,171	8,003,429

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	3,787	3,787	3,787	3,787
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,787	3,787	3,787	3,787
TOTAL RESOURCES	3,787	3,787	3,787	3,787
<u>EXPENDITURES</u>				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	3,787	3,787	3,787	3,787
TOTAL COMMITMENTS & FUND BALANCE	3,787	3,787	3,787	3,787

City of West Wendover

SCHEDULE B **Special Revenue**

FUND **Seizure / Forfeiture**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	1,599,360	1,510,700	1,367,513	1,530,700
Interest	-	-		-
Subtotal	1,599,360	1,510,700	1,367,513	1,530,700
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	134,563	118,114	121,914	121,914
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	134,563	118,114	121,914	121,914
TOTAL RESOURCES	1,733,923	1,628,814	1,489,427	1,652,614
EXPENDITURES				
Room Tax Distribution	1,613,909	1,505,000	1,324,526	1,528,500
Admin Assessments	1,900	1,900	1,900	1,900
Subtotal	1,615,809	1,506,900	1,326,426	1,530,400
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	118,114	121,914	163,001	122,214
TOTAL COMMITMENTS & FUND BALANCE	1,733,923	1,628,814	1,489,427	1,652,614

City of West Wendover

SCHEDULE B **Special Revenue**

FUND **Recreation Fund**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	9,679	7,200	8,500	8,500
Interest	297	50	300	300
Subtotal	9,976	7,250	8,800	8,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	9,000			
BEGINNING FUND BALANCE	48,976	60,543	60,543	60,543
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	48,976	60,543	60,543	60,543
TOTAL RESOURCES	67,952	67,793	69,343	69,343
EXPENDITURES				
Supplies and Services	7,409	7,250	4,000	4,000
Capital Outlay	-	-	-	-
Subtotal	7,409	7,250	4,000	4,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	60,543	60,543	65,343	65,343
TOTAL COMMITMENTS & FUND BALANCE	67,952	67,793	69,343	69,343

City of West Wendover

(Local Government)

SCHEDULE B **Special Revenue**

FUND **Court Administrative Assessments**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
COVID-19 CARES Fund Grant	34,440	745,898	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Subtotal	34,440	745,898	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	-	-	-
BEGINNING FUND BALANCE	-	-	164,205	164,205
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	164,205	164,205
TOTAL RESOURCES	34,440	745,898	164,205	164,205
EXPENDITURES				
Capital Outlay				
CARES Grant Qualifying Expenses	34,440	581,693	-	-
	-	-	-	-
	-	-	-	-
Other Grant Expenses	-	-	-	-
Subtotal	34,440	581,693	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	164,205	164,205	164,205
TOTAL COMMITMENTS & FUND BALANCE	34,440	745,898	164,205	164,205

City of West Wendover

(Local Government)

SCHEDULE B

Special Revenue

FUND

Grants Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	31,150	32,000	10,000	10,000
NDOT Share-R&M Welcome Center	-	-	-	-
Miscellaneous				
Elko County Recreation Board	75,700	75,700	50,000	50,000
Merchandise Sales	3,050	1,500	2,500	2,500
Interest	-	-		
Subtotal	109,900	109,200	62,500	62,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	110,000	171,120	225,000	243,031
BEGINNING FUND BALANCE	58,605	36,876	36,876	36,876
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	58,605	36,876	36,876	36,876
TOTAL RESOURCES	278,505	317,196	324,376	342,407
EXPENDITURES				
Salaries and Wages	102,286	106,168	109,811	109,811
Employee Benefits	54,876	59,552	61,220	61,220
Services and Supplies	29,506	49,600	69,100	69,500
Grant Expenses	54,961	65,000	40,000	65,000
Capital Outlay	-	-	-	-
Subtotal	241,629	280,320	280,131	305,531
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	36,876	36,876	44,245	36,876
TOTAL COMMITMENTS & FUND BALANCE	278,505	317,196	324,376	342,407

City of West Wendover

(Local Government)

SCHEDULE B

Special Revenue

FUND

Welcome Center

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations from Private Sources	-	-	-	-
Grants	-	-	-	-
Merchandise Sales	397	600	200	200
Interest	-	-	-	-
Subtotal	397	600	200	200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	20,000	22,100	25,000	22,300
BEGINNING FUND BALANCE	9,522	12,029	12,029	12,029
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	9,522	12,029	12,029	12,029
TOTAL RESOURCES	29,919	34,729	37,229	34,529
EXPENDITURES				
Services and Supplies	17,890	22,700	22,500	22,500
Grant Expenses	-	-		
Subtotal	17,890	22,700	22,500	22,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	12,029	12,029	14,729	12,029
TOTAL COMMITMENTS & FUND BALANCE	29,919	34,729	37,229	34,529

City of West Wendover

(Local Government)

SCHEDULE B

Special Revenue

FUND

Wendover Will Landmark

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	
Interest	-	-	-	
Grant Revenue	-	-	-	
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	-	29,211	29,211
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	29,211	29,211
EXPENDITURES				
Services and Supplies	-	-	29,211	29,211
Capital Outlay	-	-	-	
Subtotal	-	-	29,211	29,211
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	-	-	29,211	29,211

City of West Wendover

(Local Government)

SCHEDULE B **Special Revenue**

FUND **Community Support / Local Schools**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Resources	48,160	50,000	50,000	50,000
Interest	-	-	-	-
Subtotal	48,160	50,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	28,561	27,146	27,146	27,146
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	28,561	27,146	27,146	27,146
TOTAL RESOURCES	76,721	77,146	77,146	77,146
EXPENDITURES				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
To Capital Projects Fund	49,575	50,000	50,000	50,000
ENDING FUND BALANCE	27,146	27,146	27,146	27,146
TOTAL COMMITMENTS & FUND BALANCE	76,721	77,146	77,146	77,146

City of West Wendover

(Local Government)

SCHEDULE B

Capital Projects

FUND

Ad Valorem Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	4,898	25,000	2,500	2,500
Interest	861	170	500	500
Grant Proceeds	-	4,575	1,695,425	1,695,425
Subtotal Revenues	5,759	29,745	1,698,425	1,698,425
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	450,000	493,305	1,500,000	1,566,367
From Court Administrative Assessment	-	-	-	-
From Ad Valorem Capital Projects Fund	49,575	50,000	50,000	50,000
Total Operating Transfers In	499,575	543,305	1,550,000	1,616,367
Proceeds from Long Term Debt				
Proceeds from Sale of Bonds	-	20,425	21,346,800	11,846,800
Gain of Sale of Fixed Assets	-	253,280	-	-
BEGINNING FUND BALANCE	446,075	314,781	314,781	314,781
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	446,075	314,781	314,781	314,781
TOTAL RESOURCES	951,409	1,161,536	24,910,006	15,476,373
EXPENDITURES				
Capital Outlay	121,505	328,620	24,065,605	14,640,605
Debt Service				
Principle	305,507	318,918	332,119	332,119
Interest	209,616	199,217	188,868	188,868
Subtotal	636,628	846,755	24,586,592	15,161,592
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	314,781	314,781	323,414	314,781
TOTAL COMMITMENTS & FUND BALANCE	951,409	1,161,536	24,910,006	15,476,373

City of West Wendover

(Local Government)

SCHEDULE B
FUND

**Capital Projects
Capital Projects Fund**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Interest Revenue	-	-	-	
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
EXPENDITURES				
General Government Benefits			-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	-	-	-	-

City of West Wendover
(Local Government)

SCHEDULE B **Expendable Trust Fund**

FUND **Unemployment Insurance Liability Reserve**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Service Charges	1,258,174	1,200,000	1,349,300	1,236,000
Connection Fees	4,412	3,000	4,000	4,000
TOTAL OPERATING REVENUE	1,262,586	1,203,000	1,353,300	1,240,000
OPERATING EXPENSE				
Salaries and Wages	274,927	196,901	189,030	189,030
Employee Benefits	137,238	108,956	110,678	103,658
Services and Supplies	907,750	910,641	972,443	913,200
Capital Outlay	(17)	1,000	10,825	10,825
Depreciation/Amortization	142,684	143,000	143,000	143,000
TOTAL OPERATING EXPENSE	1,462,582	1,360,498	1,425,976	1,359,713
Operating Income or (Loss)	(199,996)	(157,498)	(72,676)	(119,713)
NONOPERATING REVENUES				
Interest Earned	75,950	51,732	49,587	49,587
Property Taxes	-	-	-	-
Impact fees	8,973	1,500	25,000	25,000
Miscellaneous	6,868	13,000	10,000	10,000
Grant Revenue	-	-	-	-
Contributions from CU for debt pmts	10,584	10,584	10,584	10,584
TOTAL NONOPERATING REVENUES	102,375	76,816	95,171	95,171
NONOPERATING EXPENSES				
Interest Expense	81,947	71,332	67,128	67,128
Loss on disposal of assets	-	-	-	-
TOTAL NONOPERATING EXPENSES	81,947	71,332	67,128	67,128
Net Income before Operating Transfers	(179,567)	(152,014)	(44,633)	(91,670)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(179,567)	(152,014)	(44,633)	(91,670)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND **Water Fund**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(199,996)	(157,498)	(72,676)	(119,713)
Depreciation and Amortization	142,684	143,000	143,000	143,000
Pension expense	45,316	-	-	-
Employer pension contributions	(30,227)	-	-	-
Decrease (Increase) in Accounts Receivable	(37,967)	-	-	-
Decrease (Increase) in Inventory	20,159	-	-	-
Increase (Decrease) in Accounts Payable	3,579	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	784	-	-	-
Increase (Decrease) in Prepaid Expenses	-	-	-	-
Increase (Decrease) in Compensated Abs	2,869	-	-	-
a. Net cash provided by (or used for) operating activities	(52,799)	(14,498)	70,324	23,287
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	120,597	10,584	10,584	10,584
Internal activities-payments (to)/from other funds	-	-	-	-
Cash received from misc sources	6,868	13,000	10,000	10,000
b. Net cash provided by (or used for) noncapital financing activities	127,465	23,584	20,584	20,584
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(60,498)	-	-	-
Interest paid	(133,035)	(71,332)	(67,128)	(67,128)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(2,320,251)	(181,963)	(187,734)	(187,734)
Impact fees	8,973	1,500	25,000	25,000
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	2,173,729	-	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(331,082)	(251,795)	(229,862)	(229,862)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	75,950	51,732	49,587	49,587
d. Net cash provided by (or used in) investing activities	75,950	51,732	49,587	49,587
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(180,465)	(190,977)	(89,367)	(136,404)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,003,879	1,823,414	1,632,437	1,632,437
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,823,414	1,632,437	1,543,070	1,496,033

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Services Charges	1,111,355	1,035,200	1,235,000	1,065,700
TOTAL OPERATING REVENUE	1,111,355	1,035,200	1,235,000	1,065,700
OPERATING EXPENSE				
Salaries and Wages	285,967	296,049	292,795	292,795
Employee Benefits	160,130	180,788	166,163	166,163
Services and Supplies	465,622	427,400	492,300	472,200
Capital Outlay	12,142	12,000	9,825	9,825
Depreciation/Amortization	550,495	555,500	555,500	555,500
TOTAL OPERATING EXPENSE	1,474,356	1,471,737	1,516,583	1,496,483
Operating Income or (Loss)	(363,000)	(436,537)	(281,583)	(430,783)
NONOPERATING REVENUES				
Interest Earned	1,338	270	270	270
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Impact Fees	6,691	-	20,000	20,000
Miscellaneous	2,617	6,000	2,000	2,000
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	10,646	6,270	22,270	22,270
NONOPERATING EXPENSES				
Interest Expense	74,276	70,085	67,013	67,013
TOTAL NONOPERATING EXPENSES	74,276	70,085	67,013	67,013
Net Income before Operating Transfers	(426,630)	(500,352)	(326,326)	(475,526)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(426,630)	(500,352)	(326,326)	(475,526)

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(363,000)	(436,537)	(281,583)	(430,783)
Depreciation and Amortization	550,495	555,500	555,500	555,500
Pension Expense	52,725	-	-	-
Employer pension contributions	(38,482)	-	-	-
Decrease (Increase) in Accounts Receivable	(18,110)	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	(72)	-	-	-
(Increase) Decrease in Prepaid Expenses	1,600	-	-	-
Increase (Decrease) in Accounts Payable	32,966	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Compensated Abs	886	-	-	-
a. Net cash provided by (or used for) operating activities	219,008	118,963	273,917	124,717
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	2,856	6,000	2,000	2,000
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	2,856	6,000	2,000	2,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(17,994)	-	-	-
Interest paid	(74,481)	(70,085)	(67,013)	(67,013)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(116,735)	(115,362)	(124,349)	(124,349)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Impact Fees	6,691	-	20,000	20,000
c. Net cash provided by (or used for) capital and related financing activities	(202,519)	(185,447)	(171,362)	(171,362)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	1,338	270	270	270
d. Net cash provided by (or used in) investing activities	1,338	270	270	270
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	20,683	(60,214)	104,825	(44,375)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	238,415	259,098	198,884	198,884
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	259,098	198,884	303,709	154,509

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Revenue	729,639	700,000	872,600	728,000
Sludge Disposal Revenue	-	-	-	-
Garbage Revenue	646,975	660,400	672,400	686,400
Compost Revenue	1,773	300	2,100	2,100
TOTAL OPERATING REVENUE	1,378,388	1,360,700	1,547,100	1,416,500
OPERATING EXPENSE				
Salaries and Wages	253,578	369,920	356,243	356,243
Employee Benefits	142,435	206,645	196,977	196,977
Services and Supplies	213,201	254,098	274,327	274,327
Capital Outlay	9,632	-	9,825	9,825
Depreciation/Amortization	381,259	338,200	338,200	338,200
TOTAL OPERATING EXPENSE	1,000,106	1,168,863	1,175,572	1,175,572
Operating Income or (Loss)	378,282	191,837	371,528	240,928
NONOPERATING REVENUES				
Interest Earned	6,815	1,500	2,000	2,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	11,423	20,000	3,000	3,000
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	18,238	21,500	5,000	5,000
NONOPERATING EXPENSES				
Interest Expense	32,746	22,766	17,561	17,561
TOTAL NONOPERATING EXPENSES	32,746	22,766	17,561	17,561
Net Income before Operating Transfers	363,774	190,571	358,967	228,367
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	363,774	190,571	358,967	228,367

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND **Combined Garbage/Compost Fund**

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	378,282	191,837	371,528	240,928
Depreciation and Amortization	381,259	338,200	338,200	338,200
Pension Expense	45,567	-	-	-
Employer pension contributions	(35,248)	-	-	-
Decrease (Increase) in Accounts Receivable	9,739	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	-	-	-	-
(Increase) Decrease in Prepaid Expenses	(187)	-	-	-
Increase (Decrease) in Accounts Payable	(15,004)	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Compensated Abs	3,819	-	-	-
a. Net cash provided by (or used for) operating activities	768,227	530,037	709,728	579,128
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	11,774	20,000	3,000	3,000
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	11,774	20,000	3,000	3,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(523,504)	-	-	-
Interest paid	(36,197)	(22,766)	(17,561)	(17,561)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(287,175)	(193,791)	(200,517)	(200,517)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	464,990	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(381,886)	(216,557)	(218,078)	(218,078)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	6,815	1,500	2,000	2,000
d. Net cash provided by (or used in) investing activities	6,815	1,500	2,000	2,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	404,930	334,980	496,650	366,050
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,203,575	1,608,505	1,943,485	1,943,485
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,608,505	1,943,485	2,440,135	2,309,535

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	580,555	694,000	700,000	700,000
TOTAL OPERATING REVENUE	580,555	694,000	700,000	700,000
OPERATING EXPENSE				
Salaries and Wages	47,186	57,000	57,000	57,000
Employee Benefits	(198)	44,300	44,300	44,300
Services and Supplies	369,215	364,800	396,056	396,056
Depreciation/Amortization	392,587	392,700	392,700	392,700
TOTAL OPERATING EXPENSE	808,790	858,800	890,056	890,056
Operating Income or (Loss)	(228,236)	(164,800)	(190,056)	(190,056)
NONOPERATING REVENUES				
Interest Earned	25,241	5,250	6,000	6,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	14,927	-	-	-
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	40,168	5,250	6,000	6,000
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Interest Expense on Interfund bonds	66,606	50,732	48,587	48,587
Debt paid through Primary Government	10,584	10,584	10,584	10,584
TOTAL NONOPERATING EXPENSES	77,190	61,316	59,171	59,171
Net Income before Operating Transfers	(265,258)	(220,866)	(243,227)	(243,227)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(265,258)	(220,866)	(243,227)	(243,227)

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE	FINAL
			APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(228,236)	(164,800)	(190,056)	(190,056)
Depreciation and Amortization	392,587	392,700	392,700	392,700
Pension Expense	(12,326)	-	-	-
Employer pension contributions	(10,214)	-	-	-
Decrease (Increase) in Accounts Receivable	(4,959)	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	2,098	-	-	-
(Increase) Decrease in Prepaid Expenses	-	-	-	-
Increase (Decrease) in Accounts Payable	(33,271)	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	-	-	-	-
Increase (Decrease) in Due to Other Funds	-	-	-	-
Increase (Decrease) in Compensated Abs	(5,437)	-	-	-
a. Net cash provided by (or used for) operating activities	100,242	227,900	202,644	202,644
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	14,927	-	-	-
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	(10,584)	(10,584)	(10,584)	(10,584)
b. Net cash provided by (or used for) noncapital financing activities	4,343	(10,584)	(10,584)	(10,584)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(11,065)	-	-	-
Interest paid	-	-	-	-
Interest paid on Interfund bonds	(66,606)	(50,732)	(48,587)	(48,587)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	-	-	-	-
Principal paid on Interfund bonds	(110,013)	(90,808)	(92,763)	(92,763)
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	(187,684)	(141,540)	(141,350)	(141,350)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	25,241	5,250	6,000	6,000
d. Net cash provided by (or used in) investing activities	25,241	5,250	6,000	6,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(57,858)	81,026	56,710	56,710
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	167,071	109,213	190,239	190,239
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	109,213	190,239	246,949	246,949

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	926,009	947,000	970,500	970,500
TOTAL OPERATING REVENUE	926,009	947,000	970,500	970,500
OPERATING EXPENSE				
Employee Benefits	762,869	1,008,250	975,200	975,200
Depreciation/Amortization				
TOTAL OPERATING EXPENSE	762,869	1,008,250	975,200	975,200
Operating Income or (Loss)	163,140	(61,250)	(4,700)	(4,700)
NONOPERATING REVENUES				
TOTAL NONOPERATING REVENUES	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	163,140	(61,250)	(4,700)	(4,700)
Operating Transfers (Schedule T)				
In	-	61,250	-	-
Out	-	-	-	-
Net Operating Transfers	-	61,250	-	-
NET INCOME	163,140	-	(4,700)	(4,700)

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	163,140	(61,250)	(4,700)	(4,700)
Payments (to)/from other funds	-	-	-	-
(Increase) Decrease in Receivables	15,605	-	-	-
(Increase) Decrease in Prepaid Expenses	(141)	-	-	-
Increase (Decrease) in Accounts Payable	(45,503)			
Increase (Decrease) in Unearned Revenue	-			
a. Net cash provided by (or used for) operating activities	133,101	(61,250)	(4,700)	(4,700)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	(80,000)	61,250	-	-
Net component unit receipts/(payments)	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(80,000)	61,250	-	-
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)	53,101	-	(4,700)	(4,700)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	124,853	177,954	177,954	177,954
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	177,954	177,954	173,254	173,254

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND

Health Insurance Fund

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2021	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Capital Projects							\$	\$	\$	\$
Government Complex Final Loan USDA	4	30	\$ 5,225,000	8/18/2009	7/18/2039	4.375	\$ 3,914,449	\$ 168,381	\$ 145,119	\$ 313,500
Government Complex Loan With Sun Trust Leasing	5	10	\$ 2,200,000	2/27/2009	2/1/2019	4.460	\$ -	\$ -	\$ -	\$ -
Florence Way Phase II *A	5	10	\$ 1,839,000	7/14/2015	7/14/2025	2.260	\$ 1,000,000	\$ 20,487	\$ 187,000	\$ 207,487
FUND - General Government							\$	\$	\$	\$
Police Vehicles *A	5	7	\$ 361,000	7/14/2015	7/14/2022	2.260	\$ 109,000	\$ 1,853	\$ 54,000	\$ 55,853
*A Total			\$ 1,839,000	7/14/2015	7/14/2022	2.260	\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 9,625,000				\$ 5,023,449	\$ 190,721	\$ 386,119	\$ 576,840

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover Budget Fiscal Year 2021-2022
(Local Government)

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2021	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Water Fund								\$	\$	\$
SRF Project	4	40	\$ 747,000	10/8/2015	10/8/2055	2.625	684,343	\$ 17,843	\$ 12,397	\$ 30,240
Public Works Bldg-2	5	10	\$ 701,400	6/17/2014	6/17/2024	2.430	241,820	\$ 6,015	\$ 78,880	\$ 84,895
Refinance Wendover Pipeline	2	20	\$ 2,173,729	8/15/2019	6/30/2039	3.000	2,027,196	\$ 43,269	\$ 96,457	\$ 139,727
TOTAL ALL DEBT SERVICE			\$ 3,622,129				\$ 2,953,359	\$ 67,128	\$ 187,734	\$ 254,861.32

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover (Local Government) Budget Fiscal Year 2021-2022

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2021	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 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	2,242,024	61,175	47,789	108,964
Public Works Bldg-2	5	10	\$ 699,300	6/17/2014	6/17/2024	2.430	243,090	5,838	76,560	82,398
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 3,336,300				2,485,114	67,013	124,349	191,362
								0	0	0

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover (Local Government) Budget Fiscal Year 2021-2022

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2021-2022

Local Government: City of West Wendover
Contact: Debbie Sanchez
E-mail Address: dsanchez@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 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1	Hinton Burdick	4/1/2018	12/31/2022	\$ 40,425	\$ 37,500.00	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	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

**Schedule of Privatization Contracts
Budget Year 2021-2022**

Local Government: City of West Wendover
Contact: Debbie Sanchez
E-mail Address: dsanchez@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 2021-22	Proposed Expenditure FY 2022-23	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	N/A									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.