

FINAL BUDGET



2023-2024

FINAL BUDGET



2023-2024

**CITY OF WEST WENDOVER
BUDGET FISCAL YEAR 2023-2024**

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**CITY OF WEST WENDOVER
BUDGET FISCAL YEAR 2023-2024**

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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 89706-7937

The City of West Wendover herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2024

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,031,678

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 \$ 32,097,593 and
5 proprietary funds with estimated expenses of \$ 6,736,501

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

CERTIFICATION

I Alina Ceballos
(Printed Name)
City Chief Financial Officer
(Title)

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

Signed Alina Ceballos

Dated: 5/16/2023

Phone: 775-664-3081

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

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

SCHEDULED PUBLIC HEARING:

(Must be held from May 15, 2023 to May 31, 2023)

Date and Time May 16, 2023 at 7:00 pm

Publication Date Thursday, May 4, 2023

Place: West Wendover City Hall, Council Chambers #137

BUDGET MESSAGE

2023-2024

CITY OF WEST WENDOVER

The fiscal year 2023-2024 budget for the City of West Wendover includes an ending general fund balance that is 88.95% of fiscal year (FY) 2021-2022 actual general fund expenditures or 72.82% of FY2023-2024 projected budget general fund expenditures. The City anticipates transferring \$609,664 from the general to the capital projects fund, \$50,000 from the Ad-Valorem fund to the capital projects fund, and a total of \$280,475 from the general fund to other funds for fiscal year 2023-2024.

West Wendover's economy is primarily tourism-based, making the city subject to economic fluctuations as consumers spend their discretionary income. Therefore, the City of West Wendover's governing council and city management have adopted a conservative budget philosophy, allowing the fund balances to increase in prosperous years, and conservatively utilizing the fund balances as needed in other years. The governing council and city management uses this conservative budgeting approach when estimating revenues, and expenditures.

In the general fund, from current fiscal year 2022-2023 ending projections, the fiscal year 2023-2024 budget reflects a 7.3% increase in property taxes due to the city increasing its property tax rate to 1.3514 in fiscal year 2022-2023. This budget also reflects a 5.6% decrease in licenses and permits, a 0.3% decrease in charges for services, but a 10.2% increase in fines and forfeitures, and a 12.9% increase in other revenue. Intergovernmental revenue reflects an 2.2% increase in the general fund, a 4.7% increase in room taxes in the recreation board fund, and increases in all of the proprietary funds for water, sewer and compost utilities.

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 project, and the new West Wendover Fire Station/Emergency Operations Center (EOC) project. Unfortunately, due to supply chain issues and inflation the planned construction of the Community/Recreation Center, which will facilitate the continued development of the city, has been delayed.

The cannabis retail facility, Deep Roots Harvest, continues to have a very robust business and are in the final stages of plan approval for their cultivation/production facility which will be located adjacent the retail facility. Additionally, Vertical Horizon LLC is nearing completion of their cannabis cultivation/production facility also on Industrial Way. Both of these cultivation/production facilities are planned to be open fall of 2023. These projects are part of the City's continued efforts to capitalize on its Industrial Park properties.

The City continues to see commercial retail development occur including the completion of a new multi-million-dollar Maverik C-store Truck Stop which is located on the north side of I-80 at, Exit 410. Additionally, in this same area, a multi-million-dollar TA Travel Center is now ready to begin construction. This project includes a truck stop/fueling facility with a large truck parking area as well as a 15,000 sqft C-store along with two Quick Service Restaurants (QSR's) which are KFC and Dell Taco. The project also includes a separate auto fueling island. Along with the TA project, an additional retail food business, Black Bear Diner, will be opening just north of the existing Maverik. This project is also ready to begin construction. All these new commercial additions will be complete by mid-2024 and will add an additional 250 construction jobs and an additional 75 long-term jobs to the community.

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 the Wendover Airfield and Bombing and Gunnery Range of World War II. The Air Force has relinquished said property back to the Department of the Interior/Bureau of Land Management (BLM) and the BLM has completed their environmental assessment (EA) process and is now completing the Cadastral Survey work to initiate a land patent on the first phase which will be just over 4,000 acres. The land patent is expected to be issued in early 2024.

The City continues to see modest permit issuance for new residential construction as available housing inventory has decreased since the beginning of 2020. An 88-unit condominium project is currently in the plan approval process and is associated with the Maverick Gaming operations residential developments. This project is expected to complete plan approval process by the fall of 2023 with construction to follow.

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/22 (1)	ESTIMATED CURRENT YEAR 06/30/23 (2)	BUDGET YEAR 06/30/24 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/24 (4)		
REVENUES						
Property Taxes	\$ 1,614,981	\$ 1,893,706	\$ 2,031,678	\$ -	\$ -	\$ 2,031,678
Other Taxes	1,967,604	1,700,000	1,780,000			1,780,000
Licenses and Permits	1,935,264	1,951,950	1,937,150			1,937,150
Intergovernmental Resources	6,120,756	8,445,393	10,414,337			10,414,337
Charges for Services	48,446	53,690	53,550	6,428,521		6,482,071
Fines and Forfeits	55,453	48,850	51,590			51,590
Miscellaneous	287,726	638,570	303,260	383,694		686,954
TOTAL REVENUES	12,030,231	14,732,159	16,571,565	6,812,215		23,383,780
EXPENDITURES-EXPENSES						
General Government	3,035,054	6,748,054	22,145,698			22,145,698
Judicial	484,654	542,854	559,012			559,012
Public Safety	3,599,716	4,308,585	4,150,869			4,150,869
Public Works	571,395	740,060	896,937			896,937
Community Development	557,157	828,935	817,742			817,742
Health	155,400	246,120	281,896			281,896
Welfare						-
Culture and Recreation	2,389,834	1,722,000	1,804,800			1,804,800
Community Support	39,148	31,000	31,000			31,000
Intergovernmental Expenditures						-
Contingencies						-
Utility Enterprises				6,602,009		6,602,009
Hospitals						-
Transit Systems						-
Airports						-
Other Enterprises						-
Debt Service - Principal	387,972	402,219	442,681			442,681
Interest Cost	188,868	300,377	966,958	134,492		1,101,450
TOTAL EXPENDITURES-EXPENSES	11,409,198	15,870,204	32,097,593	6,736,501		38,834,094
Excess of Revenues over (under) Expenditures-Expenses	621,032	(1,138,045)	(15,526,028)	75,714		(15,450,314)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/22 (1)	ESTIMATED CURRENT YEAR 06/30/23 (2)	BUDGET YEAR 06/30/24 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/24 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	855,253	1,032,417	15,675,823	-	15,675,823
Sales of General Fixed Assets	42,300	234,000	368,000	-	368,000
Operating Transfers (in)	1,633,311	1,645,936	940,139	-	940,139
Operating Transfers (out)	(1,633,311)	(1,645,936)	(940,139)	-	(940,139)
TOTAL OTHER FINANCING SOURCES (USES)	897,553	1,266,417	16,043,823	-	16,043,823
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	1,518,585	128,372	517,795	75,714	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	4,435,703	6,032,210	6,160,582	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	77,922			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	6,032,210	6,160,582	6,678,378	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/22	ESTIMATED CURRENT YEAR YEAR 06/30/23	BUDGET YEAR YEAR 06/30/24
General Government	9.6	9.4	9.3
Judicial	5.9	6.1	6.0
Public Safety	28.3	28.2	28.8
Public Works	5.6	5.7	5.7
Sanitation	-	-	-
Health	1.0	1.0	1.0
Welfare	-	-	-
Culture and Recreation	-	-	-
Community Support	1.5	0.8	0.5
TOTAL GENERAL GOVERNMENT	52.0	51.3	51.4
Utilities	11.7	12.1	12.0
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	63.7	63.4	63.3

POPULATION (AS OF JULY 1)	4,535	4,452	4,464
SOURCE OF POPULATION ESTIMATE*	State Budget Projections	State Budget Projections	State Budget Projections
Assessed Valuation (Secured and Unsecured Only)	143,601,734	145,789,932	165,181,645
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	143,601,734	145,789,932	165,181,645
TAX RATE			
General Fund	1.1514	1.3514	1.3514
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	1.1514	1.3514	1.3514

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

City of West Wendover

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2. line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	3.4977	165,181,645	5,777,558	1.3514	2,232,265	200,587	2,031,678
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. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCORT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	3.4977	165,181,645	5,777,558	1.3514	2,232,265	200,587	2,031,678
N. Debt							
O. TOTAL M AND N	3.4977	165,181,645	5,777,558	1.3514	2,232,265	200,587	2,031,678

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

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

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

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for City of West Wendover
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	5,135,477	3,725,900	2,031,678	1.3514	3,413,380	-	-	14,306,435
Seizure / Forfeiture	3,787				-	-	-	3,787
Recreation	260,624				1,780,000	-	-	2,040,624
Court Administrative Assessments	73,661				7,500	-	-	81,161
Community Support/Local Schools	10				-	-	94,248	94,258
Grant	-				376,000	-	50,000	426,000
Welcome Center	31,911				97,500	-	136,227	265,638
Wendover Will Landmark	17,712				-	-	-	17,712
Ad Valorem Capital Projects	54,125				50,000	-	-	104,125
Capital Projects	583,275				5,089,607	16,043,823	659,664	22,376,369
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	6,160,582	3,725,900	2,031,678		10,813,987	16,043,823	940,139	39,716,109
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2024

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	-	2,153,279	1,844,770	257,700		890,139	5,653,272	14,306,435
Seizure / Forfeiture	R		-			-	3,787	3,787
Recreation	R		1,780,000			-	260,624	2,040,624
Court Administrative Assessments	R		7,500			-	73,661	81,161
Grant	R		-	426,000		-	-	426,000
Welcome Center	R	97,077	107,500	-		-	31,911	265,638
Wendover Will Landmark	R		-			-	17,712	17,712
Community Support/Local Schools	R		94,248	-		-	10	94,258
Ad Valorem Capital Projects	C		-			50,000	54,125	104,125
Capital Projects	C		1,409,639	20,383,455		-	583,275	22,376,369
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		3,604,352	5,243,657	21,067,155	-	940,139	6,678,378	39,716,109

* 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, 2024

Budget Summary for City of West Wendover
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Water	E	1,629,100	1,662,251	123,951	58,349	-	-	32,451
Sewer	E	1,366,800	1,399,810	94,000	60,670	-	-	320
Combined Garbage / Compost	E	1,581,900	1,450,645	25,900	4,889	-	-	152,266
Johnson Springs Transmission System	E	807,500	959,143	97,071	54,751	-	-	(109,323)
Health Insurance	I	1,043,221	1,085,993	42,772	-	-	-	-
TOTAL		6,428,521	6,557,842	383,694	178,659	-	-	75,714

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

** Include Depreciation

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes				
Real Property Taxes	1,335,220	1,585,979	1,701,530	1,701,530
Personal Property Taxes	256,913	284,056	304,752	304,752
Central Assessments	22,848	23,671	25,396	25,396
Subtotal	1,614,981	1,893,706	2,031,678	2,031,678
Licenses and Permits				
Business License	17,500	17,000	18,500	18,500
Alcohol Beverage License	240	150	150	150
City Gaming Taxes	212,598	207,000	212,900	212,900
Police & Protective - SOB License	-	-	-	-
Marijuana Origination Fee	-	100,000	40,000	40,000
Marijuana City 3% Excise Tax	942,477	900,000	960,000	960,000
Special Permits and Fees	1,555	1,500	1,500	1,500
Franchise Taxes	393,399	380,000	400,000	400,000
Right-of-Way Toll	256,628	265,200	253,000	253,000
Bldg Structure License	109,846	80,000	30,000	50,000
Animal License	936	1,000	1,000	1,000
Carline Taxes	86	100	100	100
Subtotal	1,935,264	1,951,950	1,917,150	1,937,150
Intergovernmental Revenue				
State Consolidated Revenue	3,431,646	3,564,890	3,725,900	3,725,900
State Marijuana Distribution	4,560	4,560	4,580	4,580
Motor Vehicle Fuel Tax 1.75	31,561	36,150	38,580	38,580
Motor Vehicle Fuel Tax 2.35	48,116	49,480	49,480	49,480
County Optional Road Tax 4	26,487	27,640	26,640	26,640
RTC Funds	187,000	199,000	114,000	180,000
County Infrastructure Tax	75,591	75,000	75,000	75,000
Special Grant Revenue - SLFRF	621,866	-	-	-
Grant Revenue - Police Department	110,880	115,000	15,000	15,000
Grant Revenue - Fire Department	43,805	24,417	26,055	26,056
Grant Revenue - Court	64,762	-	-	-
Justice Court Reimbursement	179,125	261,910	254,294	254,294
County Gaming Tax	438,278	440,000	480,000	480,000
Subtotal	5,263,676	4,798,047	4,809,529	4,875,530
Charges for Services				
Admin Assessments	-	1,900	1,260	1,260
Zoning & Subdivision Fees	-	-	-	-
Special Police Services	926	1,200	1,200	1,200
Fingerprints/Photographs	15,629	16,000	16,000	16,000
Special Fire Protection Services	9,873	10,000	10,000	10,000
Miscellaneous Public Works Revenue	-	900	900	900
Miscellaneous Paved Streets Revenue	11,558	14,606	14,606	14,606
Animal Shelter Fees	2,876	1,500	2,000	2,000
Dispatch Fees	7,584	7,584	7,584	7,584
Subtotal	48,446	53,690	53,550	53,550
Fines and Forfeits	49,720	40,350	44,450	44,450
Miscellaneous				
Interest Revenue	5,700	358,000	15,000	15,000
Miscellaneous Revenue	(1,450)	9,070	7,500	2,500
Wendover Will Merch Sales	-	-	6,000	6,000
Cash Over/(Short)	-	-	-	-
Donations from Private Sources	173,100	166,000	166,000	166,000
Rents and Royalties	27,920	29,500	39,100	39,100
Subtotal	205,270	562,570	233,600	228,600
TOTAL REVENUES	9,117,358	9,300,313	9,089,957	9,170,958

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

Page: 11

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes	1,614,981	1,893,706	2,031,678	2,031,678
Licenses and Permits	1,935,264	1,951,950	1,917,150	1,937,150
Intergovernmental Resources	5,263,676	4,798,047	4,809,529	4,875,530
Charges for Services	48,446	53,690	53,550	53,550
Fines and Forfeits	49,720	40,350	44,450	44,450
Miscellaneous	205,270	562,570	233,600	228,600
SUBTOTAL REVENUE ALL SOURCES	9,117,358	9,300,313	9,089,957	9,170,958
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	-	-	-	-
Proceeds of Long-term Debt				
Police Vehicles Medium Term Financing	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	3,743,833	5,011,872	5,135,477	5,135,477
Prior Period Adjustments	77,922	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,821,755	5,011,872	5,135,477	5,135,477
TOTAL AVAILABLE RESOURCES	12,939,113	14,312,185	14,225,434	14,306,435

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

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Administration				
Salaries and Wages	474,327	469,092	462,693	462,693
Employee Benefits	218,751	228,093	250,180	250,180
Services and Supplies	477,003	514,950	597,870	617,870
Capital Outlay	-	5,500	5,500	5,500
Subtotal	1,170,081	1,217,635	1,316,243	1,336,243
Elections				
Services and Supplies	-	5,000	-	-
Subtotal	-	5,000	-	-
Total Function Activities				
Salaries and Wages	474,327	469,092	462,693	462,693
Employee Benefits	218,751	228,093	250,180	250,180
Services and Supplies	477,003	519,950	597,870	617,870
Capital Outlay	-	5,500	5,500	5,500
FUNCTION SUBTOTAL	1,170,081	1,222,635	1,316,243	1,336,243

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police Department				
Salaries and Wages	1,236,980	1,383,994	1,259,320	1,259,320
Employee Benefits	764,521	856,537	870,034	870,034
Services and Supplies	303,313	303,799	314,400	314,400
Capital Outlay	15,719	323,384	184,200	184,200
Subtotal	2,320,533	2,867,714	2,627,954	2,627,954
Fire Department				
Salaries and Wages	420,742	440,504	454,399	454,399
Employee Benefits	249,232	278,200	303,572	310,585
Services and Supplies	114,324	130,100	130,100	130,100
Capital Outlay	-	-	-	-
Subtotal	784,298	848,804	888,071	895,084
Dispatch Center				
Salaries and Wages	300,138	349,742	363,006	363,006
Employee Benefits	166,281	192,375	217,875	217,875
Services and Supplies	28,466	49,950	46,950	46,950
Capital Outlay	-	-	-	-
Subtotal	494,885	592,067	627,831	627,831
Total Function Activities				
Salaries and Wages	1,957,860	2,174,240	2,076,725	2,076,725
Employee Benefits	1,180,034	1,327,112	1,391,481	1,398,494
Services and Supplies	446,103	483,849	491,450	491,450
Capital Outlay	15,719	323,384	184,200	184,200
FUNCTION SUBTOTAL	3,599,716	4,308,585	4,143,856	4,150,869

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

FUNCTION Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Community Development				
Salaries and Wages	143,992	198,434	265,106	265,106
Employee Benefits	64,874	96,267	104,209	104,209
Services and Supplies	85,734	157,700	157,700	164,700
Capital Outlay	-	50,000	50,000	50,000
Total Function Activities				
Salaries and Wages	143,992	198,434	265,106	265,106
Employee Benefits	64,874	96,267	104,209	104,209
Services and Supplies	85,734	157,700	157,700	164,700
Capital Outlay	-	50,000	50,000	50,000
FUNCTION SUBTOTAL	294,600	502,401	577,015	584,015

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

FUNCTION Community Development

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Health				
Services and Supplies	10,269	33,500	32,500	32,500
Subtotal	10,269	33,500	32,500	32,500
Animal Control				
Salaries and Wages	64,249	66,036	68,688	68,688
Employee Benefits	32,668	38,879	43,760	43,760
Services and Supplies	19,013	22,200	22,700	42,700
Capital Outlay	-	-	-	-
Subtotal	115,930	127,115	135,148	155,148
Total Function Activities				
Salaries and Wages	64,249	66,036	68,688	68,688
Employee Benefits	32,668	38,879	43,760	43,760
Services and Supplies	29,282	55,700	55,200	75,200
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	126,199	160,615	167,648	187,648

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

FUNCTION Health

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	39,148	31,000	31,000	31,000
Total Function Activities				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	39,148	31,000	31,000	31,000.00
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	39,148	31,000	31,000	31,000

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 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
Services and Supplies	15,522	22,000	24,800	24,800
Total Function Activities				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	15,522	22,000	24,800	24,800
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	15,522	22,000	24,800	24,800

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

FUNCTION **Culture and Recreation**

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE	FINAL
			APPROVED	APPROVED
Debt Services				
Principal	54,000	55,000	-	-
Interest	1,853	622	-	-
FUNCTION SUBTOTAL	55,853	55,622	-	-

City of West Wendover
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION **Public Safety - Debt Service**

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	1,170,081	1,222,635	1,316,243	1,336,243
Judicial	482,724	537,854	551,512	551,512
Public Safety	3,599,716	4,308,585	4,143,856	4,150,869
Public Works	571,395	740,060	813,937	896,937
Community Development	294,600	502,401	577,015	584,015
Health	126,199	160,615	167,648	187,648
Community Support	39,148	31,000	31,000	31,000
Culture and Recreation	15,522	22,000	24,800	24,800
Debt Service	55,853	55,622	-	-
TOTAL EXPENDITURES - ALL FUNCTIONS	6,355,238	7,580,772	7,626,011	7,763,024
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)				
Transfers Out (Schedule T)				
Seizures & Forfeitures	-	-	-	-
Recreation Fund	-	-	-	-
Court Admin Assessments Fund	-	-	-	-
Grant Fund	-	-	50,000	50,000
Welcome Center Fund	154,000	205,000	136,227	136,227
Wendover Will Landmark Fund	18,100	197,800	-	-
Comm Supp & Local Schools Fund	29,211	85,505	94,248	94,248
Capital Projects Fund	1,370,692	1,107,631	207,561	609,664
				-
SUBTOTAL OTHER USES:	1,572,003	1,595,936	488,036	890,139
TOTAL EXPENDITURES AND OTHER USES	7,927,241	9,176,708	8,114,047	8,653,163
ENDING FUND BALANCE:	5,011,872	5,135,477	6,111,387	5,653,272
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	12,939,113	14,312,185	14,225,434	14,306,435

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	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
EXPENDITURES				
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
(Local Government)

FUND **Seizure / Forfeiture**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	1,967,604	1,700,000	1,780,000	1,780,000
Interest	-	-	-	-
SLFRF Recovery Grant	503,730	-	-	-
Subtotal	2,471,334	1,700,000	1,780,000	1,780,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-	-	
BEGINNING FUND BALANCE	163,602	260,624	260,624	260,624
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	163,602	260,624	260,624	260,624
TOTAL RESOURCES	2,634,936	1,960,624	2,040,624	2,040,624
EXPENDITURES				
Room Tax Distribution	2,374,312	1,698,100	1,778,100	1,778,100
Admin Assessments	-	1,900	1,900	1,900
Subtotal	2,374,312	1,700,000	1,780,000	1,780,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	260,624	260,624	260,624	260,624
TOTAL COMMITMENTS & FUND BALANCE	2,634,936	1,960,624	2,040,624	2,040,624

City of West Wendover

(Local Government)

FUND Recreation Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	5,733	8,500	7,140	7,140
Interest	28	300	360	360
SLFRF Recovery Grant	2,152	-	-	-
Subtotal	7,913	8,800	7,500	7,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-		
BEGINNING FUND BALANCE	63,879	69,861	73,661	73,661
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	63,879	69,861	73,661	73,661
TOTAL RESOURCES	71,792	78,661	81,161	81,161
EXPENDITURES				
Supplies and Services	1,930	5,000	7,500	7,500
Capital Outlay	-	-	-	-
Subtotal	1,930	5,000	7,500	7,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	69,861	73,661	73,661	73,661
TOTAL COMMITMENTS & FUND BALANCE	71,792	78,661	81,161	81,161

City of West Wendover
(Local Government)

FUND **Court Administrative Assessments**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
COVID-19 CARES Fund Grant	-	2,870,346	-	-
COPS Tech Grant	-	-	376,000	376,000
HRSA Grant	-	320,000	-	-
	-	-	-	-
Subtotal	-	3,190,346	376,000	376,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	-	50,000	50,000
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	3,190,346	426,000	426,000
EXPENDITURES				
Capital Outlay				
CARES Grant Qualifying Expenses	-	-	-	-
SLFRF Grant Qualifying Expenses	-	2,870,346	-	-
COPS Tech Grant Qualifying Expense	-	-	426,000	426,000
HRSA Grant Qualifying Expenses	-	320,000	-	-
Subtotal	-	3,190,346	426,000	426,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)		-	-	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	-	3,190,346	426,000	426,000

City of West Wendover

(Local Government)

FUND Grants Fund

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	22,000	50,000	25,000	25,000
SLFRF Recovery Grant	48,012	-	-	-
Miscellaneous				
Elko County Recreation Board	50,000	70,000	70,000	70,000
Merchandise Sales	1,860	2,500	2,500	2,500
Interest	-			
Subtotal	121,872	122,500	97,500	97,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	154,000	205,000	136,227	136,227
BEGINNING FUND BALANCE	17,630	30,945	31,911	31,911
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	17,630	30,945	31,911	31,911
TOTAL RESOURCES	293,502	358,445	265,638	265,638
<u>EXPENDITURES</u>				
Salaries and Wages	110,351	116,272	97,077	97,077
Employee Benefits	60,858	63,762	29,150	29,150
Services and Supplies	27,854	46,500	47,500	47,500
Grant Expenses	63,494	100,000	60,000	60,000
Capital Outlay	-	-	-	-
Subtotal	262,557	326,534	233,727	233,727
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	30,945	31,911	31,911	31,911
TOTAL COMMITMENTS & FUND BALANCE	293,502	358,445	265,638	265,638

City of West Wendover

(Local Government)

FUND Welcome Center

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations from Private Sources	-	-	-	-
Grants	-	-	-	-
Merchandise Sales	437	200	-	-
Interest	-	-	-	-
SLFRF Recovery Grant	4,803	-	-	-
Subtotal	5,240	200	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	18,100	197,800	-	-
BEGINNING FUND BALANCE	14,450	17,712	17,712	17,712
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	14,450	17,712	17,712	17,712
TOTAL RESOURCES	37,790	215,712	17,712	17,712
EXPENDITURES				
Services and Supplies	20,078	198,000	-	-
Grant Expenses	-	-		
Subtotal	20,078	198,000	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	17,712	17,712	17,712	17,712
TOTAL COMMITMENTS & FUND BALANCE	37,790	215,712	17,712	17,712

City of West Wendover

(Local Government)

FUND Wendover Will Landmark

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Grant Revenue	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	29,211	85,505	94,248	94,248
BEGINNING FUND BALANCE	-	10	10	10
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	10	10	10
TOTAL RESOURCES	29,211	85,515	94,258	94,258
EXPENDITURES				
Services and Supplies	29,201	85,505	94,248	94,248
Capital Outlay	-	-	-	-
Subtotal	29,201	85,505	94,248	94,248
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	10	10	10	10
TOTAL COMMITMENTS & FUND BALANCE	29,211	85,515	94,258	94,258

City of West Wendover

(Local Government)

FUND Community Support / Local Schools

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Resources	59,564	50,000	50,000	50,000
SLFRF Recovery Grant	11,308	-	-	-
Interest	-	-	-	-
Subtotal	70,872	50,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	44,561	54,125	54,125	54,125
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	44,561	54,125	54,125	54,125
TOTAL RESOURCES	115,433	104,125	104,125	104,125
EXPENDITURES				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
To Capital Projects Fund	61,308	50,000	50,000	50,000
ENDING FUND BALANCE	54,125	54,125	54,125	54,125
TOTAL COMMITMENTS & FUND BALANCE	115,433	104,125	104,125	104,125

City of West Wendover
(Local Government)

FUND **Ad Valorem Fund**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	30,007	2,500	-	-
Interest	124	500	1,800	1,800
Grant Proceeds	205,511	357,000	8,286,561	5,087,807
Subtotal Revenues	235,642	360,000	8,288,361	5,089,607
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	1,370,692	1,107,631	207,561	609,664
From Court Administrative Assessment	-	-	-	-
From Ad Valorem Capital Projects Fund	61,308	50,000	50,000	50,000
Total Operating Transfers In	1,432,000	1,157,631	257,561	659,664
Proceeds from Long Term Debt				
State Infrastructure Bank Loan	-	-	-	2,841,754
Interim Debenture Construction Loan	855,253	1,032,417	12,834,069	12,834,069
Gain of Sale of Fixed Assets	42,300	234,000	-	368,000
BEGINNING FUND BALANCE	383,961	583,274	583,275	583,275
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	383,961	583,274	583,275	583,275
TOTAL RESOURCES	2,949,156	3,367,322	21,963,266	22,376,369
EXPENDITURES				
Capital Outlay	1,844,895	2,137,073	19,970,352	20,383,455
Debt Service				
Principle	332,119	346,597	442,681	442,681
Interest	188,868	300,377	966,958	966,958
Subtotal	2,365,882	2,784,047	21,379,991	21,793,094
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	583,274	583,275	583,275	583,275
TOTAL COMMITMENTS & FUND BALANCE	2,949,156	3,367,322	21,963,266	22,376,369

City of West Wendover

(Local Government)

FUND Capital Projects Fund

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	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 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Service Charges	1,337,033	1,335,015	1,625,100	1,625,100
Connection Fees	3,597	4,000	4,000	4,000
	-	-	-	-
TOTAL OPERATING REVENUE	1,340,630	1,339,015	1,629,100	1,629,100
OPERATING EXPENSE				
Salaries and Wages	240,323	204,204	222,317	222,317
Employee Benefits	83,386	117,529	137,246	137,246
Services and Supplies	882,875	986,377	1,157,688	1,157,688
Capital Outlay	953	1,000	5,000	5,000
Depreciation/Amortization	138,038	143,000	140,000	140,000
TOTAL OPERATING EXPENSE	1,345,575	1,452,110	1,662,251	1,662,251
Operating Income or (Loss)	(4,945)	(113,095)	(33,151)	(33,151)
NONOPERATING REVENUES				
Interest Earned	49,145	51,394	51,367	51,367
Property Taxes	-	-	-	-
Impact fees	25,159	110,000	50,000	50,000
Miscellaneous	13,831	13,000	12,000	12,000
Grant Revenue - SLFRF Recovery Grant	238,048	-	-	-
Contributions from CU for debt pmts	10,584	10,584	10,584	10,584
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	336,767	184,978	123,951	123,951
NONOPERATING EXPENSES				
Interest Expense	68,674	62,787	58,349	58,349
Loss on disposal of assets	-	-	-	-
TOTAL NONOPERATING EXPENSES	68,674	62,787	58,349	58,349
Net Income before Operating Transfers	263,148	9,096	32,451	32,451
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	263,148	9,096	32,451	32,451

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Water Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(4,945)	(113,095)	(33,151)	(33,151)
Depreciation and Amortization	138,038	143,000	140,000	140,000
Pension expense	(612)	-	-	-
Employer pension contributions	(34,565)	-	-	-
Decrease (Increase) in Accounts Receivable	43,064	-	-	-
Decrease (Increase) in Inventory	7,631	-	-	-
Increase (Decrease) in Accounts Payable	5,363	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	600	-	-	-
(Increase) Decrease in Prepaid Expenses	20	-	-	-
Increase (Decrease) in Compensated Abs	(1,360)	-	-	-
a. Net cash provided by (or used for) operating activities	153,234	29,905	106,849	106,849
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	110,735	10,584	10,584	10,584
Internal activities-payments (to)/from other funds	-	94,760	96,813	96,813
Cash received from misc sources	13,831	13,000	12,000	12,000
b. Net cash provided by (or used for) noncapital financing activities	124,566	118,344	119,397	119,397
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(9,526)	-	-	-
Interest paid	(68,674)	(62,787)	(58,349)	(58,349)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(186,187)	(193,897)	(199,728)	(199,728)
Impact fees	25,159	110,000	50,000	50,000
Grant Income	238,048	-	-	-
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	(1,180)	(146,684)	(208,077)	(208,077)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	49,145	51,394	51,367	51,367
d. Net cash provided by (or used in) investing activities	49,145	51,394	51,367	51,367
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	325,765	52,959	69,536	69,536
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,773,023	2,098,788	2,151,747	2,151,747
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,098,788	2,151,747	2,221,283	2,221,283

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 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Services Charges	1,220,332	1,272,000	1,366,800	1,366,800
TOTAL OPERATING REVENUE	1,220,332	1,272,000	1,366,800	1,366,800
OPERATING EXPENSE				
Salaries and Wages	332,126	286,097	272,872	272,872
Employee Benefits	130,003	166,042	164,538	164,538
Services and Supplies	433,843	479,600	416,900	416,900
Capital Outlay	-	-	-	-
Depreciation/Amortization	544,653	555,500	545,500	545,500
TOTAL OPERATING EXPENSE	1,440,625	1,487,239	1,399,810	1,399,810
Operating Income or (Loss)	(220,293)	(215,239)	(33,010)	(33,010)
NONOPERATING REVENUES				
Interest Earned	365	4,500	6,300	6,300
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Impact Fees	12,851	10,000	30,000	30,000
Miscellaneous	7,766	6,500	57,700	57,700
Grant Revenue	816,491	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	837,473	21,000	94,000	94,000
NONOPERATING EXPENSES				
Interest Expense	66,239	63,824	60,670	60,670
TOTAL NONOPERATING EXPENSES	66,239	63,824	60,670	60,670
Net Income before Operating Transfers	550,940	(258,063)	320	320
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	550,940	(258,063)	320	320

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Sewer Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(220,293)	(215,239)	(33,010)	(33,010)
Depreciation and Amortization	544,653	555,500	545,500	545,500
Pension Expense	7,221	-	-	-
Employer pension contributions	(45,250)	-	-	-
Decrease (Increase) in Accounts Receivable	41,966	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	-	-	-	-
(Increase) Decrease in Prepaid Expenses	-	-	-	-
Increase (Decrease) in Accounts Payable	(11,193)	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Compensated Abs	(591)	-	-	-
a. Net cash provided by (or used for) operating activities	316,513	340,261	512,490	512,490
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	7,766	6,500	57,700	57,700
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	7,766	6,500	57,700	57,700
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(9,524)	-	-	-
Interest paid	(66,239)	(63,824)	(60,670)	(60,670)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(125,124)	(129,307)	(133,813)	(133,813)
Grant Income	816,491	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Impact Fees	12,851	10,000	30,000	30,000
c. Net cash provided by (or used for) capital and related financing activities	628,455	(183,131)	(164,483)	(164,483)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	365	4,500	6,300	6,300
d. Net cash provided by (or used in) investing activities	365	4,500	6,300	6,300
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	953,098	168,130	412,007	412,007
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	268,607	1,221,705	1,389,835	1,389,835
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,221,705	1,389,835	1,801,842	1,801,842

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 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Revenue	1,060,188	812,200	844,700	844,700
Sludge Disposal Revenue	-	-	-	-
Garbage Revenue	703,469	699,900	735,400	735,400
Compost Revenue	3,352	2,100	1,800	1,800
TOTAL OPERATING REVENUE	1,767,009	1,514,200	1,581,900	1,581,900
OPERATING EXPENSE				
Salaries and Wages	291,040	449,484	415,533	415,533
Employee Benefits	119,985	242,706	236,661	236,661
Services and Supplies	240,628	418,238	400,680	400,680
Capital Outlay	-	57,696	44,771	44,771
Depreciation/Amortization	353,041	383,100	353,000	353,000
TOTAL OPERATING EXPENSE	1,004,694	1,551,224	1,450,645	1,450,645
Operating Income or (Loss)	762,315	(37,024)	131,255	131,255
NONOPERATING REVENUES				
Interest Earned	1,216	13,000	6,000	6,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	24,917	3,000	19,900	19,900
Grant Revenue	307,203	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	333,336	16,000	25,900	25,900
NONOPERATING EXPENSES				
Interest Expense	16,766	12,169	4,889	4,889
TOTAL NONOPERATING EXPENSES	16,766	12,169	4,889	4,889
Net Income before Operating Transfers	1,078,885	(33,193)	152,266	152,266
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	1,078,885	(33,193)	152,266	152,266

City of West Wendover
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	762,315	(37,024)	131,255	131,255
Depreciation and Amortization	353,041	383,100	353,000	353,000
Pension Expense	2,091	-	-	-
Employer pension contributions	(40,842)	-	-	-
Decrease (Increase) in Accounts Receivable	(8,838)	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	-	-	-	-
(Increase) Decrease in Prepaid Expenses	(552)	-	-	-
Increase (Decrease) in Accounts Payable	8,555	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Compensated Abs	(3,012)	-	-	-
a. Net cash provided by (or used for) operating activities	1,072,758	346,076	484,255	484,255
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	24,917	3,000	19,900	19,900
Net Component unit receipts/(payments)	-	-	-	-
Internal activities-payments (to)/from other funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	24,917	3,000	19,900	19,900
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(9,525)	-	-	-
Interest paid	(16,766)	(12,169)	(4,889)	(4,889)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(77,334)	(251,083)	(179,654)	(179,654)
Grant Income	307,203	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	203,578	(263,252)	(184,543)	(184,543)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	1,216	13,000	6,000	6,000
d. Net cash provided by (or used in) investing activities	1,216	13,000	6,000	6,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,302,469	98,824	325,612	325,612
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,157,615	3,460,084	3,558,908	3,558,908
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,460,084	3,558,908	3,884,520	3,884,520

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 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	716,382	743,400	807,500	807,500
TOTAL OPERATING REVENUE	716,382	743,400	807,500	807,500
OPERATING EXPENSE				
Salaries and Wages	57,450	58,700	40,626	40,626
Employee Benefits	2,452	44,930	40,067	40,067
Services and Supplies	384,729	390,377	485,750	485,750
Depreciation/Amortization	392,503	392,700	392,700	392,700
TOTAL OPERATING EXPENSE	837,134	886,707	959,143	959,143
Operating Income or (Loss)	(120,752)	(143,307)	(151,643)	(151,643)
NONOPERATING REVENUES				
Interest Earned	4,022	41,500	37,071	37,071
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	60,000	60,000	60,000	60,000
Grant Revenue	154,315	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	218,337	101,500	97,071	97,071
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Interest Expense on Interfund bonds	48,587	46,394	44,167	44,167
Debt paid through Primary Government	10,584	10,584	10,584	10,584
TOTAL NONOPERATING EXPENSES	59,171	56,978	54,751	54,751
Net Income before Operating Transfers	38,414	(98,785)	(109,323)	(109,323)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	38,414	(98,785)	(109,323)	(109,323)

City of West Wendover
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(120,752)	(143,307)	(151,643)	(151,643)
Depreciation and Amortization	392,503	392,700	392,700	392,700
Pension Expense	(12,763)	-	-	-
Employer pension contributions	(9,114)	-	-	-
Decrease (Increase) in Accounts Receivable	8,699	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	(832)	-	-	-
(Increase) Decrease in Prepaid Expenses	-	-	-	-
Increase (Decrease) in Accounts Payable	(30,408)	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	-	-	-	-
Increase (Decrease) in Due to Other Funds	-	-	-	-
Increase (Decrease) in Compensated Abs	296	-	-	-
a. Net cash provided by (or used for) operating activities	227,629	249,393	241,057	241,057
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	60,000	60,000	60,000	60,000
Due to general pooled cash	-	-	-	-
Internal activities-payments (to)/from other funds	(10,584)	(10,584)	(10,584)	(10,584)
SLFRF Transfer-In	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	49,416	49,416	49,416	49,416
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(9,525)	-	-	-
Interest paid	-	-	-	-
Interest paid on Interfund bonds	(48,587)	(46,394)	(44,167)	(44,167)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	-	-	-	-
Principal paid on Interfund bonds	(100,151)	(94,760)	(96,813)	(96,813)
Grant Income	154,315	-	-	-
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	(3,948)	(141,154)	(140,980)	(140,980)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	4,022	41,500	37,071	37,071
d. Net cash provided by (or used in) investing activities	4,022	41,500	37,071	37,071
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	277,119	199,155	186,564	186,564
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	282,483	559,602	758,757	758,757
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	559,602	758,757	945,321	945,321

— Last Revised 1/24/2023

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Johnson Springs Transmission System Fund

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PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	1,015,257	1,555,146	1,043,221	1,043,221
TOTAL OPERATING REVENUE	1,015,257	1,555,146	1,043,221	1,043,221
OPERATING EXPENSE				
Employee Benefits	1,202,167	1,713,700	1,085,993	1,085,993
Depreciation/Amortization				
TOTAL OPERATING EXPENSE	1,202,167	1,713,700	1,085,993	1,085,993
Operating Income or (Loss)	(186,910)	(158,554)	(42,772)	(42,772)
NONOPERATING REVENUES				
SLFRF Recovery Grant	159,918	-	-	-
General Fund Contribution	-	158,554	42,772	42,772
TOTAL NONOPERATING REVENUES	159,918	158,554	42,772	42,772
NONOPERATING EXPENSES				
Interest Expense				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	(26,992)	-	-	-
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(26,992)	-	-	-

City of West Wendover
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(186,910)	(158,554)	(42,772)	(42,772)
Payments (to)/from other funds	-	-	-	-
(Increase) Decrease in Receivables	-	-	-	-
(Increase) Decrease in Prepaid Expenses	(3,351)	-	-	-
Increase (Decrease) in Accounts Payable	2,864	-	-	-
Increase (Decrease) in Unearned Revenue	-	-	-	-
a. Net cash provided by (or used for) operating activities	(187,397)	(158,554)	(42,772)	(42,772)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
SLFRF Recovery Grant	159,918	-	-	-
General Fund Contribution	-	158,554	42,772	42,772
c. Net cash provided by (or used for) capital and related financing activities	159,918	158,554	42,772	42,772
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)	(27,479)	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	178,162	150,683	150,683	150,683
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	150,683	150,683	150,683	150,683

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 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND - Capital Projects							\$	\$	\$	\$
Government Complex Final Loan USDA	4	30	\$ 5,225,000	8/18/2009	7/18/2039	4.375	\$ 3,617,733	\$ 155,562	\$ 157,938	\$ 313,500
Fire Station-Interim Debenture	10	15 months	\$ 8,906,800	3/30/2022	6/30/2024	2.476	\$ 8,906,800	\$ 309,957	\$ -	\$ 309,957
Downtown Dev-Interim Debentur	10	15 months	\$ 5,789,400	9/15/2022	6/30/2025	4.570	\$ 5,789,400	\$ 264,575	\$ -	\$ 264,575
Florence Way Phase II *A	5	10	\$ 1,839,000	7/14/2015	7/14/2025	2.260	\$ 618,000	\$ 11,718	\$ 199,000	\$ 210,718
Fire Station-USDA Loan	5	38	\$ 8,906,800	1/1/2024	1/1/2062	3.875	\$ -	\$ 169,755	\$ 54,699	\$ 224,454
Downtown-USDA Loan	5	35	\$ 2,000,000	2/1/2024	1/1/2059	2.125	\$ -	\$ 17,292	\$ 16,508	\$ 33,800
Downtown-USDA Loan	5	35	\$ 2,414,400	2/1/2024	1/1/2059	3.875	\$ -	\$ 38,099	\$ 14,536	\$ 52,635
FUND - General Government							\$	\$	\$	\$
Police Vehicles *A	5	7	\$ 361,000	7/14/2015	7/14/2022	2.260	\$ -	\$ -	\$ -	\$ -
*A Total	5	7	\$ 2,200,000	7/14/2015	7/14/2022	2.260	\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 35,442,400				\$ 18,931,933	\$ 966,958	\$ 442,681	\$ 1,409,639
							\$	\$ 0	\$ 0	\$ 0

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
(Local Government)

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

- * - Type
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(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 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Water Fund							\$	\$	\$	\$
SRF Project	4	40	\$ 747,000	10/8/2015	10/8/2055	2.625	\$ 659,221	\$ 17,224	\$ 13,016	\$ 30,240
Public Works Bldg-2	5	10	\$ 701,400	6/17/2014	6/17/2024	2.430	\$ 80,320	\$ 2,090	\$ 86,020	\$ 88,110
Refinance Wendover Pipeline	2	20	\$ 2,173,729	8/15/2019	6/30/2039	3.000	\$ 1,832,187	\$ 39,034	\$ 100,692	\$ 139,727
TOTAL ALL DEBT SERVICE			\$ 3,622,129				\$ 2,571,728	\$ 58,349	\$ 199,728	\$ 2,771,457

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
(Local Government)

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
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(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 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24	(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	\$ 2,145,118	\$ 58,641	\$ 50,323	\$ 108,964
Public Works Bldg-2	5	10	\$ 699,300	6/17/2014	6/17/2024	2.430	\$ 86,340	\$ 2,029	\$ 83,490	\$ 85,519
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 3,336,300				\$ 2,231,458	\$ 60,670	\$ 133,813	\$ 194,483
							\$	\$ 0	\$ 0	\$ 0

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
(Local Government)

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

- * - Type
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(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 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND - Garbage / Compost							\$	\$	\$	
Caterpillar Loader -Landfill	7	5	\$ 231,738	3/9/2018	3/9/2023	4.200	\$ 0	\$ -	\$ -	
Public Works Bldg-2	5	10	\$ 699,300	6/17/2014	6/17/2024	2.430	\$ 86,340	\$ 2,029	\$ 83,490	\$ 85,519
FUND - Garbage / Compost Garbage Trucks (2) Capital Lease	7	5	\$ 464,990	7/1/2019	7/1/2024	4.900	\$ 118,099	\$ 2,860	\$ 96,164	\$ 99,024
TOTAL ALL DEBT SERVICE			\$ 231,738				\$ 204,439	\$ 4,889	\$ 179,654	\$ 184,543
								(0)	\$	

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
(Local Government)

- ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS
- * - Type
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(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 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FUND - Johnson Springs							\$	\$		\$	\$
							\$	-		\$	-
							\$			\$	\$
							\$			\$	\$
							\$			\$	\$
							\$			\$	\$
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							\$			\$	\$
							\$			\$	\$
							\$			\$	\$
							\$			\$	\$
							\$			\$	\$
							\$			\$	\$
							\$			\$	\$
TOTAL ALL DEBT SERVICE			\$	-			\$	-	\$	-	\$

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
(Local Government)

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2023-2024

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

Total Number of Existing Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	Hinton Burdick	2/27/2023	6/30/2027	\$ 53,600.00	\$ 55,300.00	External audits of financials for FY2024-FY2025
2	Hinton Burdick	2/27/2023	6/30/2027	\$ 4,100.00	\$ 4,200.00	External single audits of financials for FY2024-FY2025
3						One contract for the above listed audits of financials.
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 2022-2023**

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

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	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.

