

FINAL BUDGET



2024-2025

FINAL BUDGET



2024-2025

**CITY OF WEST WENDOVER
BUDGET FISCAL YEAR 2024-2025**

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**CITY OF WEST WENDOVER
BUDGET FISCAL YEAR 2024-2025**

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CITY OF WEST WENDOVER

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Office (775) 664-3081 • Fax (775) 664-3720

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

The City of West Wendover herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2025

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,172,608

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 \$ 26,196,264 and
5 proprietary funds with estimated expenses of \$ 6,993,319

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
(Print 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: 05/21/2024

Phone: 775-664-3720 Fax
775-664-3081 Phone

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 20, 2024 to May 31, 2024)

Date and Time May 21, 2024 at 7:00 PM

Publication Date Thursday, May 9, 2024

Place: West Wendover City Hall, Council Chambers #137

BUDGET MESSAGE

2024-2025

CITY OF WEST WENDOVER

The fiscal year 2024-2025 budget for the City of West Wendover includes an ending general fund balance that is 97.73% of fiscal year (FY) 2022-2023 actual general fund expenditures or 80.13% of FY2024-2025 projected budget general fund expenditures. The City anticipates transferring \$1,027,400 from the general to the capital projects fund, \$50,000 from the Ad-Valorem fund to the capital projects fund, and a total of \$383,574 from the general fund to other funds for fiscal year 2024-2025.

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 2023-2024 ending projections, the fiscal year 2024-2025 budget reflects a 6.9% increase in property taxes. This budget also reflects a 12.2% decrease in licenses and permits, a 7.9% increase in charges for services, but a 0.6% decrease in fines and forfeitures, and a 271.5% increase in other revenue. Intergovernmental revenue reflects an 3.8% increase in the general fund, a 1.5% increase in room taxes in the recreation board fund.

The City has moved forward on projects that were delayed due to the pandemic, including the construction of the City's Downtown Infrastructure, Phase 1 project which is now complete and the new West Wendover Fire Station/Emergency Operations Center (EOC) project which will begin construction sometime in May of this year. 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 indefinitely.

The cannabis retail facility, Deep Roots Harvest, continues to have a very robust business. Additionally, Vertical Horizon LLC is expected to begin construction on their cannabis cultivation/production facility located on Industrial Way before July. The project has seen several delays over the past two years. The city is also now pursuing a land sale within the Industrial Park to Novel Therm which is a data center developer. This sale is expected to be complete by August 2024 with development of the data center facility to follow. The city continues its 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 under construction. This project includes a truck stop/fueling facility with a large semi-truck parking area as well as a 15,000 sqft C-store along with two Quick Service Restaurants (QSR's) which are Bojangles Chicken and Del 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 under construction within the next several months and is located across N. Florence Way from the TA facility. All these new commercial additions will be complete by early 2025 and will add an additional 250 or more construction jobs in addition to 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 is completing the necessary Environmental Assessment (EA) process to eventually convey the property to the city under a land patent. Though there have been some delays due to the EA work, the land patent is expected to be issued late 2025.

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 spring of 2025.

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.

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	\$ 1,895,195	\$ 2,031,678	\$ 2,172,608	\$ -	\$ 2,172,608
Other Taxes	1,848,971	1,780,000	1,806,600		\$ 1,806,600
Licenses and Permits	1,708,833	1,832,150	1,700,540		\$ 1,700,540
Intergovernmental Resources	7,885,987	7,472,016	10,131,147		\$ 10,131,147
Charges for Services	72,532	61,150	57,790	6,728,949	\$ 6,786,739
Fines and Forfeits	54,091	51,590	51,340		\$ 51,340
Miscellaneous	1,081,266	1,025,901	929,100	375,648	\$ 1,304,748
TOTAL REVENUES	14,546,875	14,254,485	16,849,125	7,104,597	23,953,722
EXPENDITURES-EXPENSES					
General Government	4,853,836	9,811,207	15,856,522		15,856,522
Judicial	518,251	578,012	559,423		559,423
Public Safety	4,000,100	4,155,997	4,631,383		4,631,383
Public Works	541,452	991,437	937,213		937,213
Community Development	514,493	828,088	882,177		882,177
Health	233,416	266,726	276,519		276,519
Welfare					-
Culture and Recreation	1,819,955	1,804,800	1,831,400		1,831,400
Community Support	25,733	61,000	36,000		36,000
Intergovernmental Expenditures					-
Contingencies					-
Utility Enterprises				6,871,394	6,871,394
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	402,219	5,926,434	551,384		551,384
Interest Cost	220,229	373,931	634,243	121,925	756,168
TOTAL EXPENDITURES-EXPENSES	13,129,684	24,797,632	26,196,264	6,993,319	33,189,583
Excess of Revenues over (under) Expenditures-Expenses	1,417,191	(10,543,147)	(9,347,139)	111,278	(9,235,861)

City of West Wendover

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	1,116,755	10,754,293	7,901,800	-	7,901,800
Sales of General Fixed Assets	-	368,000	368,000	-	368,000
					-
Operating Transfers (in)	3,196,097	1,991,210	1,438,374	100,000	1,538,374
Operating Transfers (out)	(3,378,297)	(2,033,982)	(1,460,974)	(77,400)	(1,538,374)
TOTAL OTHER FINANCING SOURCES (USES)	934,555	11,079,521	8,247,200	22,600	8,269,800
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	2,351,746	536,374	(1,099,939)	133,878	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	6,032,212	8,383,958	8,920,332	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	8,383,958	8,920,332	7,820,393	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

- - - - -

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/23	ESTIMATED CURRENT YEAR YEAR 06/30/24	BUDGET YEAR YEAR 06/30/25
General Government	10.5	10.1	9.2
Judicial	6.1	5.1	5.2
Public Safety	27.1	26.4	24.2
Public Works	5.5	5.1	4.6
Sanitation	-	-	-
Health	1.0	1.0	1.0
Welfare	-	-	-
Culture and Recreation	-	-	-
Community Support	0.8	0.4	0.4
TOTAL GENERAL GOVERNMENT	51.1	48.2	44.5
Utilities	11.9	11.1	10.0
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	63.0	59.3	54.5

POPULATION (AS OF JULY 1)	4,452	4,464	4,540
SOURCE OF POPULATION ESTIMATE*	State Budget Projections	State Budget Projections	State Budget Projections
Assessed Valuation (Secured and Unsecured Only)	145,789,932	165,181,645	178,537,202
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	145,789,932	165,181,645	178,537,202
TAX RATE			
General Fund	1.3514	1.3514	1.3514
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	1.3514	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

Fiscal Year 2024-2025

	(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	178,537,202	6,244,696	1.3514	2,412,752	240,144	2,172,608
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. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	3.4977	178,537,202	6,244,696	1.3514	2,412,752	240,144	2,172,608
N. Debt							
O. TOTAL M AND N	3.4977	178,537,202	6,244,696	1.3514	2,412,752	240,144	2,172,608

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, 2025

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	6,651,175	3,888,740	2,172,608	1.3514	3,824,137	-	-	16,536,660
Seizure / Forfeiture	1,288				-	-	-	1,288
Recreation	307,388				1,806,600	-	-	2,113,988
Court Administrative Assessments	74,284				7,500	-	-	81,784
Grant	-				-	-	-	-
Welcome Center	36,074				102,500	-	203,181	341,755
Wendover Will Landmark	-				-	-	-	-
Community Support/Local Schools	31,785				-	-	80,393	112,178
Ad Valorem Capital Projects	54,256				50,000	-	-	104,256
Capital Projects	1,764,082				4,997,040	8,269,800	1,154,800	16,185,722
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	8,920,332	3,888,740	2,172,608	1.3514	10,787,777	8,269,800	1,438,374	35,477,631
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
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Property Taxes				
Real Property Taxes	1,589,200	1,701,530	1,819,559	1,819,559
Personal Property Taxes	279,059	304,752	325,891	325,891
Central Assessments	26,936	25,396	27,158	27,158
Subtotal	1,895,195	2,031,678	2,172,608	2,172,608
Licenses and Permits				
Business License	18,402	18,500	18,500	18,500
Alcohol Beverage License	120	150	240	240
City Gaming Taxes	208,536	212,900	209,100	209,100
Police & Protective - SOB License	-	-	-	-
Marijuana Origination Fee	-	40,000	-	-
Marijuana City 3% Excise Tax	803,925	775,000	750,000	775,000
Special Permits and Fees	1,550	1,500	1,500	1,500
Franchise Taxes	390,033	400,000	388,000	388,000
Right-of-Way Toll	256,719	253,000	268,600	257,600
Bldg Structure License	29,337	130,000	50,000	50,000
Animal License	100	1,000	500	500
Carline Taxes	111	100	100	100
Subtotal	1,708,833	1,832,150	1,686,540	1,700,540
Intergovernmental Revenue				
State Consolidated Revenue	3,524,220	3,725,900	3,888,740	3,888,740
State Marijuana Distribution	4,586	4,580	5,100	5,100
Motor Vehicle Fuel Tax 1.75	33,368	38,580	38,850	38,850
Motor Vehicle Fuel Tax 2.35	48,942	49,480	49,480	49,480
County Optional Road Tax 4	25,588	26,640	25,570	25,570
RTC Funds	199,000	210,735	215,407	215,407
County Infrastructure Tax	75,934	75,000	75,000	75,000
Special Grant Revenue - SLFRF	-	-	-	-
Grant Revenue - Police Department	121,359	60,107	15,000	15,000
Grant Revenue - Fire Department	26,056	20,140	20,157	17,900
Grant Revenue - Court	-	-	-	-
Justice Court Reimbursement	266,391	254,294	240,300	250,100
County Gaming Tax	387,214	480,000	480,000	480,000
Subtotal	4,712,658	4,945,456	5,053,604	5,061,147
Charges for Services				
Admin Assessments	3,800	1,260	1,900	1,900
Zoning & Subdivision Fees	-	-	-	-
Special Police Services	1,808	1,200	1,300	1,300
Fingerprints/Photographs	17,151	21,000	17,500	17,500
Special Fire Protection Services	22,194	10,000	10,000	10,000
Miscellaneous Public Works Revenue	-	900	500	500
Miscellaneous Paved Streets Revenue	14,606	14,606	14,606	14,606
Animal Shelter Fees	5,389	4,600	4,400	4,400
Dispatch Fees	7,584	7,584	7,584	7,584
Subtotal	72,532	61,150	57,790	57,790
Fines and Forfeits	46,078	44,450	44,200	44,200
Miscellaneous				
Interest Revenue	372,613	703,400	636,000	636,000
Miscellaneous Revenue	19,854	20,000	2,500	2,500
Wendover Will Merch Sales	-	6,000	6,000	6,000
Cash Over/(Short)	(74)	-	-	-
Donations from Private Sources	178,911	166,000	165,000	165,000
Rents and Royalties	36,717	39,100	39,700	39,700
Subtotal	608,021	934,500	849,200	849,200
TOTAL REVENUES	9,043,317	9,849,384	9,863,942	9,885,485

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

Page: 11

Schedule B-8

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Community Development				
Salaries and Wages	149,834	265,106	224,074	226,371
Employee Benefits	67,913	104,209	121,623	122,425
Services and Supplies	97,124	164,700	177,700	177,700
Capital Outlay	-	50,000	50,000	50,000
Total Function Activities				
Salaries and Wages	149,834	265,106	224,074	226,371
Employee Benefits	67,913	104,209	121,623	122,425
Services and Supplies	97,124	164,700	177,700	177,700
Capital Outlay	-	50,000	50,000	50,000
FUNCTION SUBTOTAL	314,871	584,015	573,397	576,496

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

FUNCTION Community Development

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE	FINAL
			APPROVED	APPROVED
Health				
Services and Supplies	28,588	43,700	39,400	41,600
Subtotal	28,588	43,700	39,400	41,600
Animal Control				
Salaries and Wages	66,194	68,688	72,496	76,790
Employee Benefits	34,057	43,760	48,107	49,536
Services and Supplies	19,577	24,700	28,200	28,200
Capital Outlay	-	22,900	-	-
Subtotal	119,828	160,048	148,803	154,526
Total Function Activities				
Salaries and Wages	66,194	68,688	72,496	76,790
Employee Benefits	34,057	43,760	48,107	49,536
Services and Supplies	48,165	68,400	67,600	69,800
Capital Outlay	-	22,900	-	-
FUNCTION SUBTOTAL	148,416	203,748	188,203	196,126

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION Health

EXPENDITURES BY FUNCTION <u>AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	25,733	61,000	36,000	36,000
Total Function Activities				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	25,733	61,000	36,000	36,000.00
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	25,733	61,000	36,000	36,000

City of West Wendover

 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION _____ **Community Support** _____

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
Services and Supplies	17,748	24,800	24,800	24,800
Total Function Activities				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	17,748	24,800	24,800	24,800
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	17,748	24,800	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) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Debt Services				
Principal	55,000	-	-	-
Interest	622	-	-	-
FUNCTION SUBTOTAL	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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	1,266,652	1,353,974	1,432,149	1,442,975
Judicial	514,390	551,512	531,361	551,923
Public Safety	4,000,100	4,155,997	4,395,952	4,631,383
Public Works	541,452	991,437	913,994	937,213
Community Development	314,871	584,015	573,397	576,496
Health	148,416	203,748	188,203	196,126
Community Support	25,733	61,000	36,000	36,000
Culture and Recreation	17,748	24,800	24,800	24,800
Debt Service	55,622	-	-	-
TOTAL EXPENDITURES - ALL FUNCTIONS	6,884,984	7,926,483	8,095,856	8,396,916
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	-	-	-	-
Welcome Center Fund	110,000	136,227	159,610	203,181
Wendover Will Landmark Fund	80,246	-	-	-
Comm Supp & Local Schools Fund	85,505	94,248	80,393	80,393
Capital Projects Fund	-	1,710,735	1,027,400	1,027,400
Health Fund	182,200	42,772	100,000	100,000
SUBTOTAL OTHER USES:	457,951	1,983,982	1,367,403	1,410,974
TOTAL EXPENDITURES AND OTHER USES	7,342,935	9,910,465	9,463,259	9,807,890
ENDING FUND BALANCE:	6,712,256	6,651,175	7,051,858	6,728,770
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	14,055,191	16,561,640	16,515,117	16,536,660

City of West Wendover

(Local Government)

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Forfeitures	-	16,501	-	-
Miscellaneous	-	-	-	-
Subtotal	-	16,501	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	3,787	3,787	1,288	1,288
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,787	3,787	1,288	1,288
TOTAL RESOURCES	3,787	20,288	1,288	1,288
<u>EXPENDITURES</u>				
Services and Supplies	-	19,000	-	-
Subtotal	-	19,000	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	3,787	1,288	1,288	1,288
TOTAL COMMITMENTS & FUND BALANCE	3,787	20,288	1,288	1,288

City of West Wendover
(Local Government)

FUND **Seizure / Forfeiture**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Other Taxes	1,848,971	1,780,000	1,806,600	1,806,600
Interest	-	-	-	-
SLFRF Recovery Grant	-	-		
Subtotal	1,848,971	1,780,000	1,806,600	1,806,600
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-	-	
BEGINNING FUND BALANCE	260,624	307,388	307,388	307,388
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	260,624	307,388	307,388	307,388
TOTAL RESOURCES	2,109,595	2,087,388	2,113,988	2,113,988
EXPENDITURES				
Room Tax Distribution	1,798,407	1,778,100	1,804,700	1,804,700
Admin Assessments	3,800	1,900	1,900	1,900
Subtotal	1,802,207	1,780,000	1,806,600	1,806,600
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	307,388	307,388	307,388	307,388
TOTAL COMMITMENTS & FUND BALANCE	2,109,595	2,087,388	2,113,988	2,113,988

City of West Wendover

(Local Government)

FUND **Recreation Fund**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Court Assessments	8,013	7,140	7,140	7,140
Interest	270	360	360	360
SLFRF Recovery Grant	-	-	-	-
Subtotal	8,283	7,500	7,500	7,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-		
BEGINNING FUND BALANCE	69,862	74,284	74,284	74,284
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	69,862	74,284	74,284	74,284
TOTAL RESOURCES	78,145	81,784	81,784	81,784
EXPENDITURES				
Supplies and Services	3,861	7,500	7,500	7,500
Capital Outlay	-	-	-	-
Subtotal	3,861	7,500	7,500	7,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	74,284	74,284	74,284	74,284
TOTAL COMMITMENTS & FUND BALANCE	78,145	81,784	81,784	81,784

City of West Wendover

(Local Government)

FUND **Court Administrative Assessments**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
COVID-19 CARES & ARPA SLFRF Recovery Grant	2,870,346	-	-	-
Subtotal	2,870,346	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	2,870,346	-	-	-
EXPENDITURES				
Capital Outlay				
CARES Grant Qualifying Expenses	-	-	-	-
SLFRF Grant Qualifying Expenses	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	2,870,346	-	-	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	2,870,346	-	-	-

City of West Wendover
(Local Government)

FUND **Grants Fund**

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Tourism Grant Projects	43,950	15,000	25,000	25,000
SLFRF Recovery Grant	-	-	-	-
Miscellaneous				
Elko County Recreation Board	70,000	70,000	75,000	75,000
Merchandise Sales	1,147	2,500	2,500	2,500
Interest	-	-	-	-
Subtotal	115,097	87,500	102,500	102,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	110,000	136,227	159,610	203,181
BEGINNING FUND BALANCE	30,945	56,420	36,074	36,074
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	30,945	56,420	36,074	36,074
TOTAL RESOURCES	256,042	280,147	298,184	341,755
<u>EXPENDITURES</u>				
Salaries and Wages	74,549	97,077	98,218	123,034
Employee Benefits	41,256	39,496	68,892	77,647
Services and Supplies	26,600	47,500	45,000	45,000
Grant Expenses	57,217	60,000	60,000	60,000
Capital Outlay	-	-	-	-
Subtotal	199,622	244,073	272,110	305,681
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	56,420	36,074	26,074	36,074
TOTAL COMMITMENTS & FUND BALANCE	256,042	280,147	298,184	341,755

City of West Wendover

(Local Government)

FUND **Welcome Center**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Donations from Private Sources	-	-	-	-
Grants	-	-	-	-
Merchandise Sales	460	-	-	-
Interest	-	-	-	-
SLFRF Recovery Grant	-	-	-	-
Subtotal	460	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	80,246	-	-	-
BEGINNING FUND BALANCE	17,712	-	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	17,712	-	-	-
TOTAL RESOURCES	98,418	-	-	-
EXPENDITURES				
Services and Supplies	98,418	-	-	-
Grant Expenses	-	-	-	-
Subtotal	98,418	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	98,418	-	-	-

City of West Wendover
(Local Government)

FUND **Wendover Will Landmark**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Grant Revenue	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	85,505	94,248	80,393	80,393
BEGINNING FUND BALANCE	10	515	31,785	31,785
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	10	515	31,785	31,785
TOTAL RESOURCES	85,515	94,763	112,178	112,178
EXPENDITURES				
Services and Supplies	85,000	62,978	80,393	80,393
Capital Outlay	-	-	-	-
Subtotal	85,000	62,978	80,393	80,393
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	515	31,785	31,785	31,785
TOTAL COMMITMENTS & FUND BALANCE	85,515	94,763	112,178	112,178

City of West Wendover
(Local Government)

FUND **Community Support / Local Schools**

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Resources	50,132	50,000	50,000	50,000
SLFRF Recovery Grant	-	-	-	-
Interest	-	-	-	-
Subtotal	50,132	50,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	54,124	54,256	54,256	54,256
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	54,124	54,256	54,256	54,256
TOTAL RESOURCES	104,256	104,256	104,256	104,256
<u>EXPENDITURES</u>				
Total Expenditures	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
To Capital Projects Fund	50,000	50,000	50,000	50,000
ENDING FUND BALANCE	54,256	54,256	54,256	54,256
TOTAL COMMITMENTS & FUND BALANCE	104,256	104,256	104,256	104,256

City of West Wendover
(Local Government)

FUND **Ad Valorem Fund**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Interest	1,368	2,040	2,040	2,040
Donations	400,000	-	-	-
Grant Proceeds	208,901	2,461,560	4,995,000	4,995,000
Subtotal	610,269	2,463,600	4,997,040	4,997,040
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
From General Fund	-	1,710,735	1,027,400	1,027,400
From Grant Fund- SLFRF Funds	2,870,346	-	-	-
From Ad Valorem Capital Projects Fund	50,000	50,000	50,000	50,000
From Johnson Springs Fund	-	-	77,400	77,400
Total Operating Transfers In	2,920,346	1,760,735	1,154,800	1,154,800
Proceeds from Long Term Debt				
Proceeds from Bonds	-	7,169,400	7,901,800	7,901,800
Interim Debenture Construction Loan	1,116,755	3,584,893	-	-
Gain of Sale of Fixed Assets	-	368,000	368,000	368,000
Subtotal	1,116,755	11,122,293	8,269,800	8,269,800
BEGINNING FUND BALANCE	583,274	1,175,052	1,764,082	1,764,082
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	583,274	1,175,052	1,764,082	1,764,082
TOTAL RESOURCES	5,230,644	16,521,680	16,185,722	16,185,722
EXPENDITURES				
Capital Outlay	3,488,766	8,457,233	14,413,547	14,413,547
Debt Service				
Principle	346,597	5,926,434	551,384	551,384
Interest	220,229	373,931	634,243	634,243
Subtotal	4,055,592	14,757,598	15,599,174	15,599,174
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,175,052	1,764,082	586,548	586,548
TOTAL COMMITMENTS & FUND BALANCE	5,230,644	16,521,680	16,185,722	16,185,722

City of West Wendover

(Local Government)

FUND **Capital Projects Fund**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Service Charges	1,229,740	1,460,900	1,625,100	1,504,700
Connection Fees	3,480	4,000	4,000	4,000
TOTAL OPERATING REVENUE	1,233,220	1,464,900	1,629,100	1,508,700
OPERATING EXPENSE				
Salaries and Wages	226,800	222,317	224,741	236,222
Employee Benefits	131,554	137,246	148,799	152,752
Services and Supplies	890,883	1,071,832	1,178,038	1,096,158
Capital Outlay	4,117	5,000	5,000	5,000
Depreciation/Amortization	140,078	140,000	140,100	140,100
TOTAL OPERATING EXPENSE	1,393,432	1,576,395	1,696,678	1,630,232
Operating Income or (Loss)	(160,212)	(111,495)	(67,578)	(121,532)
NONOPERATING REVENUES				
Interest Earned	51,583	51,367	49,064	49,064
Property Taxes	-	-	-	-
Impact fees	19,062	68,000	50,000	50,000
Miscellaneous	7,033	12,000	12,000	12,000
Grant Revenue - SLFRF Recovery Grant	-	-	-	-
Contributions from CU for debt pmts	10,584	10,584	10,584	10,584
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	88,262	141,951	121,648	121,648
NONOPERATING EXPENSES				
Interest Expense	62,787	58,349	53,680	53,680
Loss on disposal of assets	-	-	-	-
TOTAL NONOPERATING EXPENSES	62,787	58,349	53,680	53,680
Net Income before Operating Transfers	(134,737)	(27,893)	390	(53,564)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(134,737)	(27,893)	390	(53,564)

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Water Fund

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Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(160,212)	(111,495)	(67,578)	(121,532)
Depreciation and Amortization	140,078	140,000	140,100	140,100
Pension expense	53,385	-	-	-
Employer pension contributions	(34,821)	-	-	-
Decrease (Increase) in Accounts Receivable	31,085	-	-	-
Decrease (Increase) in Inventory	3,577	-	-	-
Increase (Decrease) in Accounts Payable	(5,779)	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	1,046	-	-	-
(Increase) Decrease in Prepaid Expenses	1,056	-	-	-
Increase (Decrease) in Compensated Abs	345	-	-	-
a. Net cash provided by (or used for) operating activities	29,760	28,505	72,522	18,568
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	-	-	-	-
Net component unit receipts/(payments)	105,442	10,584	10,584	10,584
Internal activities-payments (to)/from other funds	-	96,813	98,883	98,883
Cash received from misc sources	7,033	12,000	12,000	12,000
b. Net cash provided by (or used for) noncapital financing activities	112,475	119,397	121,467	121,467
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(19,184)	-	-	-
Interest paid	(62,787)	(58,349)	(53,680)	(53,680)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(192,277)	(199,728)	(116,286)	(116,286)
Impact fees	19,062	68,000	50,000	50,000
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Net collections from (advances to) component unit	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(255,186)	(190,077)	(119,966)	(119,966)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	51,583	51,367	49,064	49,064
d. Net cash provided by (or used in) investing activities	51,583	51,367	49,064	49,064
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(61,368)	9,192	123,087	69,133
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,098,788	2,037,420	2,046,612	2,046,612
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,037,420	2,046,612	2,169,699	2,115,745

City of West Wendover

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **Water Fund**

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Services Charges	1,307,925	1,414,500	1,429,100	1,480,800
TOTAL OPERATING REVENUE	1,307,925	1,414,500	1,429,100	1,480,800
OPERATING EXPENSE				
Salaries and Wages	259,099	272,872	279,562	294,081
Employee Benefits	151,102	164,538	178,094	182,841
Services and Supplies	445,112	420,000	455,140	459,140
Capital Outlay	-	-	1,000	1,000
Depreciation/Amortization	534,571	545,500	534,600	534,600
TOTAL OPERATING EXPENSE	1,389,884	1,402,910	1,448,396	1,471,662
Operating Income or (Loss)	(81,959)	11,590	(19,296)	9,138
NONOPERATING REVENUES				
Interest Earned	4,974	9,100	7,200	7,200
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Impact Fees	4,802	76,000	30,000	30,000
Miscellaneous	7,077	57,700	57,700	57,700
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	16,853	142,800	94,900	94,900
NONOPERATING EXPENSES				
Interest Expense	63,824	60,670	57,084	57,084
TOTAL NONOPERATING EXPENSES	63,824	60,670	57,084	57,084
Net Income before Operating Transfers	(128,930)	93,720	18,520	46,954
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(128,930)	93,720	18,520	46,954

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 06/30/25 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(81,959)	11,590	(19,296)	9,138
Depreciation and Amortization	534,571	545,500	534,600	534,600
Pension Expense	61,245	-	-	-
Employer pension contributions	(44,851)	-	-	-
Decrease (Increase) in Accounts Receivable	(5,024)	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	(5,056)	-	-	-
(Increase) Decrease in Prepaid Expenses	479	-	-	-
Increase (Decrease) in Accounts Payable	(4,454)	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Compensated Abs	366	-	-	-
a. Net cash provided by (or used for) operating activities	455,317	557,090	515,304	543,738
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	7,077	57,700	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	7,077	57,700	57,700	57,700
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(20,646)	-	-	-
Interest paid	(63,824)	(60,670)	(57,084)	(57,084)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(130,118)	(133,813)	(51,880)	(51,880)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
Impact Fees	4,802	76,000	30,000	30,000
c. Net cash provided by (or used for) capital and related financing activities	(209,786)	(118,483)	(78,964)	(78,964)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	4,974	9,100	7,200	7,200
d. Net cash provided by (or used in) investing activities	4,974	9,100	7,200	7,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	257,582	505,407	501,240	529,674
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,221,705	1,479,287	1,984,694	1,984,694
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,479,287	1,984,694	2,485,934	2,514,368

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Revenue	950,790	971,700	878,500	1,010,600
Sludge Disposal Revenue	2,400	10,000	-	-
Garbage Revenue	806,528	833,000	764,000	865,500
Compost Revenue	8	1,800	1,800	1,800
TOTAL OPERATING REVENUE	1,759,726	1,816,500	1,644,300	1,877,900
OPERATING EXPENSE				
Salaries and Wages	415,177	415,533	423,631	445,620
Employee Benefits	283,347	236,661	258,077	265,400
Services and Supplies	298,512	413,240	495,420	482,450
Capital Outlay	15,380	44,771	102,000	102,000
Depreciation/Amortization	329,203	353,000	329,800	329,800
TOTAL OPERATING EXPENSE	1,341,619	1,463,205	1,608,928	1,625,270
Operating Income or (Loss)	418,107	353,295	35,372	252,630
NONOPERATING REVENUES				
Interest Earned	13,572	21,300	19,200	19,200
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	20,028	19,900	19,900	19,900
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	33,600	41,200	39,100	39,100
NONOPERATING EXPENSES				
Interest Expense	12,170	4,889	577	577
TOTAL NONOPERATING EXPENSES	12,170	4,889	577	577
Net Income before Operating Transfers	439,537	389,606	73,895	291,153
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	439,537	389,606	73,895	291,153

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **Combined Garbage/Compost Fund**

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	418,107	353,295	35,372	252,630
Depreciation and Amortization	329,203	353,000	329,800	329,800
Pension Expense	110,066	-	-	-
Employer pension contributions	(45,135)	-	-	-
Decrease (Increase) in Accounts Receivable	(7,381)	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	-	-	-	-
(Increase) Decrease in Prepaid Expenses	160	-	-	-
Increase (Decrease) in Accounts Payable	(3,493)	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Compensated Abs	1,591	-	-	-
a. Net cash provided by (or used for) operating activities	803,118	706,295	365,172	582,430
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous Income	20,028	19,900	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	20,028	19,900	19,900	19,900
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(168,535)	-	-	-
Interest paid	(12,170)	(4,889)	(577)	(577)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	(248,791)	(179,654)	(48,935)	(48,935)
Grant Income	-	-	-	-
Proceeds from issuance of bonds/notes	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(429,496)	(184,543)	(49,512)	(49,512)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	13,572	21,300	19,200	19,200
d. Net cash provided by (or used in) investing activities	13,572	21,300	19,200	19,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	407,222	562,952	354,760	572,018
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,336,105	3,743,327	4,306,279	4,306,279
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,743,327	4,306,279	4,661,039	4,878,297

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	666,912	567,000	807,500	694,000
TOTAL OPERATING REVENUE	666,912	567,000	807,500	694,000
OPERATING EXPENSE				
Salaries and Wages	57,761	40,626	42,054	42,054
Employee Benefits	13,757	40,067	41,367	41,367
Services and Supplies	376,607	485,750	414,465	414,465
Depreciation/Amortization	393,960	392,700	394,000	394,000
TOTAL OPERATING EXPENSE	842,085	959,143	891,886	891,886
Operating Income or (Loss)	(175,173)	(392,143)	(84,386)	(197,886)
NONOPERATING REVENUES				
Interest Earned	44,616	76,000	60,000	60,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Miscellaneous	60,000	60,000	60,000	60,000
Grant Revenue	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
TOTAL NONOPERATING REVENUES	104,616	136,000	120,000	120,000
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Interest Expense on Interfund bonds	46,394	44,167	41,864	41,864
Debt paid through Primary Government	10,584	10,584	10,584	10,584
TOTAL NONOPERATING EXPENSES	56,978	54,751	52,448	52,448
Net Income before Operating Transfers	(127,535)	(310,894)	(16,834)	(130,334)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	77,400	77,400
Net Operating Transfers	-	-	(77,400)	(77,400)
CHANGE IN NET POSITION	(127,535)	(310,894)	(94,234)	(207,734)

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) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(175,173)	(392,143)	(84,386)	(197,886)
Depreciation and Amortization	393,960	392,700	394,000	394,000
Pension Expense	(2,930)	-	-	-
Employer pension contributions	(7,737)	-	-	-
Decrease (Increase) in Accounts Receivable	17,739	-	-	-
Decrease (Increase) in Due from Other Funds	-	-	-	-
Decrease (Increase) in Inventory	-	-	-	-
(Increase) Decrease in Prepaid Expenses	-	-	-	-
Increase (Decrease) in Accounts Payable	21,050	-	-	-
Increase (Decrease) in Accrued Liabilities	-	-	-	-
Increase (Decrease) in Deposits	-	-	-	-
Increase (Decrease) in Due to Other Funds	-	-	-	-
Increase (Decrease) in Compensated Abs	139	-	-	-
a. Net cash provided by (or used for) operating activities	247,048	557	309,614	196,114
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)	(87,984)	(87,984)
SLFRF Transfer-In		-		
b. Net cash provided by (or used for) noncapital financing activities	49,416	49,416	(27,984)	(27,984)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(8,842)	-	-	-
Interest paid	-	-	-	-
Interest paid on Interfund bonds	(46,394)	(44,167)	(41,864)	(41,864)
Cash paid for bond issuance costs	-	-	-	-
Principal paid on bonds/notes	-	-	-	-
Principal paid on Interfund bonds	(94,858)	(96,813)	(98,883)	(98,883)
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	(150,094)	(140,980)	(140,747)	(140,747)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	44,616	76,000	60,000	60,000
d. Net cash provided by (or used in) investing activities	44,616	76,000	60,000	60,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	190,986	(15,007)	200,883	87,383
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	559,602	750,588	735,581	735,581
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	750,588	735,581	936,464	822,964

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	1,743,989	1,043,221	1,167,549	1,167,549
TOTAL OPERATING REVENUE	1,743,989	1,043,221	1,167,549	1,167,549
OPERATING EXPENSE				
Employee Benefits	1,984,940	1,085,993	1,210,480	1,210,480
Depreciation/Amortization				
TOTAL OPERATING EXPENSE	1,984,940	1,085,993	1,210,480	1,210,480
Operating Income or (Loss)	(240,951)	(42,772)	(42,931)	(42,931)
NONOPERATING REVENUES				
SLFRF Recovery Grant	-	-	-	-
General Fund Contribution			-	
TOTAL NONOPERATING REVENUES	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
TOTAL NONOPERATING EXPENSES	-	-	-	-
Net Income before Operating Transfers	(240,951)	(42,772)	(42,931)	(42,931)
Transfers (Schedule T)				
In	182,200	42,772	100,000	100,000
Out	-	-	-	-
Net Operating Transfers	182,200	42,772	100,000	100,000
CHANGE IN NET POSITION	(58,751)	-	57,069	57,069

City of West Wendover

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **Health Insurance Fund**

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Net Operating Income	(240,951)	(42,772)	(42,931)	(42,931)
Payments (to)/from other funds	-	-	-	-
(Increase) Decrease in Receivables	(154,872)	-	-	-
(Increase) Decrease in Prepaid Expenses	(3,072)	-	-	-
Increase (Decrease) in Accounts Payable	157,542			
Increase (Decrease) in Unearned Revenue	-			
a. Net cash provided by (or used for) operating activities	(241,353)	(42,772)	(42,931)	(42,931)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net interfund receipts/(payments)	182,200	42,772	100,000	100,000
Net component unit receipts/(payments)	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	182,200	42,772	100,000	100,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
SLFRF Recovery Grant	-	-	-	-
General Fund Contribution	-	-	-	-
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)	(59,153)	-	57,069	57,069
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	150,682	91,529	91,529	91,529
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	91,529	91,529	148,598	148,598

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 7/1/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
FUND - Capital Projects							\$	\$	\$	\$	
Government Complex Final Loan USDA	4	30	\$ 5,225,000	8/18/2009	8/18/2039	4.375	\$ 3,459,795	\$ 148,086	\$ 165,414	\$ 313,500	
							\$ -	\$ -	\$ -	\$ -	
Fire Station-Interim Debenture	10	18 months	\$ 8,906,800	3/30/2022	6/30/2024	3.480	\$ -	\$ -	\$ -	\$ -	
Downtown Dev-Interim Debenture	10	18 months	\$ 5,789,400	9/15/2022	6/30/2025	4.570	\$ -	\$ -	\$ -	\$ -	
Florence Way Phase II *A proposed for debt not final	5	10	\$ 1,839,000	7/14/2015	7/14/2025	2.260	\$ 419,000	\$ 7,142	\$ 206,000	\$ 213,142	
Fire Station-USDA Loan proposed for debt not final	5	38	\$ 8,906,800	7/1/2024	7/1/2062	3.875	\$ -	\$ 341,310	\$ 107,598	\$ 448,908	
Downtown-USDA Loan proposed for debt not final	5	35	\$ 2,000,000	5/1/2024	5/1/2059	2.125	\$ 2,000,000	\$ 42,091	\$ 39,029	\$ 81,120	
Downtown-USDA Loan proposed for debt not final	5	35	\$ 2,414,400	5/1/2024	5/1/2059	3.875	\$ 2,414,400	\$ 92,982	\$ 33,342	\$ 126,324	
Fire Station- NV SIB Loan	5	10	\$ 1,750,000	1/30/2024	1/15/2034	3.650	\$ 55,000	\$ 2,634	\$ -	\$ 2,634	
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			\$ 37,192,400				\$ 8,348,195	\$ 634,243	\$ 551,384	\$ 1,185,627	
							\$	(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
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 7/1/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND - Water Fund							\$	\$	\$	\$
SRF Project	4	40	\$ 747,000	10/8/2015	10/8/2055	2.625	\$ 646,205	\$ 16,832	\$ 13,408	\$ 30,240
Public Works Bldg-2	5	10	\$ 701,400	6/17/2014	6/17/2024	2.430	\$ -	\$ -	\$ -	\$ -
							\$	\$	\$	\$
							\$	\$	\$	\$
Refinance Wendover Pipeline	2	20	\$ 2,173,729	8/15/2019	6/30/2039	2.160	\$ 1,731,495	\$ 36,848	\$ 102,879	\$ 139,727
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 3,622,129				\$ 2,377,700	\$ 53,680	\$ 116,286	\$ 169,966.58
								\$ (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
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 7/1/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND - Sewer Fund							\$	\$	\$	\$
Waste Water Treatment Plant	4	40	\$ 2,637,000	5/16/2012	5/16/2052	2.750	\$ 2,094,795	\$ 57,084	\$ 51,880	\$ 108,964
							\$	\$	\$	\$
Public Works Bldg-2	5	10	\$ 699,300	6/17/2014	6/17/2024	2.430	\$ -	\$ -	\$ -	\$ -
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 3,336,300				\$ 2,094,795	\$ 57,084	\$ 51,880	\$ 108,964
							\$	(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
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 7/1/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
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	\$ -	\$ -	\$ -	\$ -
FUND - Garbage / Compost							\$	\$	\$	\$
Garbage Trucks (2) Capital Lease	7	5	\$ 464,990	7/1/2019	7/1/2024	2.360	\$ 48,935	\$ 577	\$ 48,935	\$ 49,512
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 231,738				\$ 48,935	\$ 577	\$ 48,935	\$ 49,512
							\$	(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
 1 - General Obligation Bonds
 2 - G.O. Revenue Supported Bonds
 3 - G.O. Special Assessment Bonds
 4 - Revenue Bonds
 5 - Medium-Term Financing

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2024	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND - Johnson Springs							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
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							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ -				\$ -	\$ -	\$ -	\$ -

SCHEDULE C-1 - INDEBTEDNESS

City of West Wendover
 (Local Government)

Transfer Schedule for Fiscal Year 2024-2025

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Welcome Center Fund	22	203,181
				Wendover Will Landmark Fund	22	-
				Comm Supp & Local Schools Fund	22	80,393
				Grant Fund	22	-
				Capital Projects	22	1,027,400
				Health Fund	22	100,000
SUBTOTAL			-			1,410,974
SPECIAL REVENUE FUNDS						
Grant Fund	General Fund	26	-			
Welcome Center Fund	General Fund	27	203,181			
Wendover Will Landmark Fund	General Fund	28	-			
Comm Supp & Local Schools Fund	General Fund	29	80,393			
SUBTOTAL			283,574			-

City of West Wendover
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2024-2025

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
Capital Projects Fund	Ad Valorem Fund	31	50,000			
Capital Projects Fund	General Fund	31	1,027,400			
Capital Projects Fund	Johnson Springs	31	77,400			
AD VALOREM FUND						
				Capital Projects	30	50,000
SUBTOTAL						50,000
EXPENDABLE TRUST FUNDS						
SUBTOTAL						-
DEBT SERVICE						
SUBTOTAL						-

City of West Wendover
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2024-2025

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS Johnson Springs Fund						
				Capital Projects	39	77,400
SUBTOTAL			-			77,400
INTERNAL SERVICE						
HEALTH FUND	General Fund	22	100,000			
SUBTOTAL			100,000			-
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			1,538,374			1,538,374

City of West Wendover

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 83rd Session; February 3, 2025 to June 3, 2025

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

Entity: City of West Wendover

Budget Year 2024-2025

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2024-2025

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 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	Hinton Burdick	2/27/2023	6/30/2027	\$ 55,300.00	\$ 57,000.00	External audits of financials for FY2024-FY2025 and FY2025-2026.
2	Hinton Burdick	2/27/2023	6/30/2027	\$ 4,200.00	\$ 4,300.00	External single audits of financials for FY2024-FY2025 and FY2025-2026.
3						One contract for the above listed audit years.
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 59,500.00	\$ 61,300.00	

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 2024-25	Proposed Expenditure FY 2025-26	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.