

**RICHARD STONE**, *Mayor*  
**MICHAEL OWENS**, *Council Seat 1*  
**THERESA L. MAVITY**, *Council Seat 2*  
**VINCE MENDIOLA**, *Council Seat 3*  
**JIM BILLINGSLEY**, *Council Seat 4*  
**PAM COATS**, *Council Seat 5*



**Alicia E. Heiser, PhD, PE**, *Manager/Engineer* (775) 623-6333  
**Ruth Fitzpatrick**, *Clerk-Treasurer* (775) 623-6333  
**Dave Garrison**, *Police Chief* (775) 623-6396  
**Ken Howard**, *Public Works Supervisor* (775) 623-6381  
**Sam Duggan**, *Building Inspector* (775) 623-6319  
**Fax Number** (775) 623-6090  
**E-Mail** [winnemucca@winnemuccacity.org](mailto:winnemucca@winnemuccacity.org)

Ms. Keri Gransbery  
State of Nevada, Department of Taxation  
Local Government Finance  
1550 College Parkway, Ste 115  
Carson City, NV 89706-7937

May 26, 2023

Ms. Gransbery,

Please see the enclosed FY24 final budget for the City of Winnemucca. I am including two (2) unbound sets of budgets for your records. Should you need anything further, please do not hesitate to contact me.

Sincerely,

Ruth Fitzpatrick  
City Clerk Treasurer  
City of Winnemucca

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Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

The City of Winnemucca herewith submits the FINAL budget for the fiscal year ending June 30, 2024.

This budget contains 1 fund, including Debt Service, requiring property tax revenues totaling \$ 2,454,291

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 \$ 0. If the final computation requires, the tax rate will be lowered.

This budget contains 7 governmental fund types with estimated expenditures of \$ 19,872,830 and 2 proprietary funds with estimated expenses of \$ 4,241,563

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 Ruth Fitzpatrick  
(Print Name)  
Clerk/Treasurer  
(Title)

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

Signed: Ruth Fitzpatrick

Dated: 5/26/2023

#### APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget  
(Signature by DocuSign is acceptable)

Richard Stone  
Michael Owens  
Theresa L. Mavity  
Vince Mendiola  
Ashley Maden  
Pam Coats

#### SCHEDULED PUBLIC HEARING:

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

Date and Time: 5/23/23 1:15 PM

Publication Date: 5/10/2023

Place: Winnemucca City Hall Meeting Room, 90 W Fourth Street, Winnemucca, NV 89445

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April 14, 2023

State of Nevada  
Department of Taxation  
Ms. Keri Gransbery  
1550 E College Parkway, Suite 115  
Carson City, NV 89706-7937

Budget Message FY 2023-2024

Ms. Gransbery,

Each year, the City of Winnemucca reflects on our mission statement as we review the previous year's budget and begin planning for the next fiscal year:

*"Recognizing the value of the people of Winnemucca, we are committed to providing high quality municipal services in a responsive, cost effective and equitable manner in order to ensure the health, safety, welfare and quality of life of our residents. We will professionally serve the public in a courteous, timely and respectful manner and will be responsible stewards of our public resources."*

Following the principles of our Mission Statement, you will notice that the City of Winnemucca's 2023-2024 budget is fiscally conservative. The City historically under estimates revenue, such as CTX, and overestimates expenditures to remain solvent. However, the City is committed to improving the quality of life of our current and future residents. Substantial efforts will be made to provide an increasing number of recreational opportunities while also maintaining high standards for our essential services which include public safety and public works.

### **Fiscal Year 2022/2023 General Fund Recap:**

Over the last fiscal year, the City of Winnemucca completed many capital projects and made several capital purchases including:

1. Recreation Function
  - a. Improvements to the City's parks including new fencing, trees, tables, grills, and benches.
  - b. Purchase of a new mower and Sand Pro to allow the City to continue our routine maintenance of the City's parks and golf course.
  - c. The design contract for a new aquatics center was awarded in March 2023.
2. Public Works Function
  - a. Completion of the Regional Transportation Commission Hargrave Lane Improvement Project. This project includes the construction of Hardgrave Lane including paving, curb, gutter, and sidewalk.

*100 Years of Community Service, Pride, And Success*

- b. Annual upgrades to the City's storm drainage system.
  - c. Upgrades to City street lights and traffic lights.
  - d. Purchase of a Toro Workman for the Cemetery.
  - e. Completion of the General Aviation Apron Concrete Hardstand Reconstruction Project. This purchase was funded through the FAA Airport Capital Improvement Grant Program.
3. Public Safety Function
- a. Purchase of new equipment, including turnouts, radios, SCBA setups, and other equipment for the Fire Department.
  - b. Purchase of two used vehicles to add to the Police Department's fleet.
  - c. Purchase of a TruNarc for handheld analysis of narcotics by the Police Department.
  - d. Purchase of new equipment for the Police Department's special response team.

The following projects are expected to be in progress by June 30, 2023:

- 1. Regional Transportation Commission Projects
  - a. Chip Seal and Slurry Seal Project. This project will add a chip seal or slurry seal to certain streets within the City to maintain our streets in good condition.
- 2. Airport Projects
  - a. Design of the Heavy Aircraft Ramp Reconstruction Project is nearly complete and may be closed out by the end of the fiscal year. This project is funded through the FAA Airport Capital Improvement Grant Program.
  - b. Delivery of the Airport Snow Removal Equipment should occur prior to June 30, 2023.

#### **Fiscal Year 2022/2023 Enterprise Fund Recap:**

The following Enterprise Fund projects and capital purchases were completed in Fiscal Year 2022/2023:

- 1. Water Fund
  - a. Hargrave Lane Improvement Project. This project included installation of a new water main to expand service to property located adjacent to Hardgrave Lane.
- 2. Sewer Fund
  - a. Hargrave Lane Improvement Project. This project also included installation of a new sewer main to expand service to property located adjacent to Hardgrave Lane.

The Hanson Street Water and Sewer Project should be in progress by June 30, 2023.

#### **Fiscal Year 2023/2024 General Fund Outlook:**

The City also has several projects slated for Fiscal Year 2022/2023. Some of the highlights include:

- 1. Recreation Function
  - a. Continuation of the Design of a new Aquatic Center.
  - b. Purchase of a Sand Pro for routine maintenance of the City's baseball and softball fields.
  - c. Purchase of a new truck and dump trailer for the Parks Department.
  - d. Purchase of a Workman for the Golf Course.
- 2. Public Works Function
  - a. Annual upgrades to the City's storm drainage system.
  - b. Upgrades to the City's street lights and traffic signals.
  - c. ADA upgrades at City Hall.
  - d. Sidewalk and lighting improvements to the Downtown area.
  - e. Purchase of a dump truck for the Street Department.

3. Public Safety Function
  - a. Installation of new fencing to protect the HVAC system at the Police Department.
  - b. Acquisition of two new patrol units.
  - c. Purchase of equipment such as tasers, helmets, and radios to ensure the Police Department has the equipment they need to protect our City.
  - d. New rescue tools and extrication gear for the Fire Department.
4. Airport Projects
  - a. Upgrade the signage on the Airfield. This project will be funded using FAA entitlement funds provide by the Bipartisan Infrastructure Law (BIL).
5. Regional Transportation Commission Projects
  - a. Chip Seal and Slurry Seal Project. This project will add a chip seal or slurry seal to certain streets within the City to maintain our streets in good condition.

### **Fiscal Year 2022/2023 Enterprise Fund Outlook:**

The following projects and capital purchases are planned for Fiscal Year 2021/2022:

1. Water Fund
  - a. Well #8. The City plans to purchase the pump, construct the pumphouse, and connect the freshly drilled Well #8 with the water distribution system.
  - b. Exterior Tank Painting Project. The City will continue to maintain both the interior and exterior coatings of our water storage tanks to extend the service life of our infrastructure.
  - c. Water Main Upgrades. Each year, the City targets an area of town with an aged water system. This year, the area bounded by Hanson Street, Sixth Street, Aiken Street, and Fourth Street will receive upgraded water mains.
2. Sewer Fund
  - a. Sewer Expansion Project. Extend the sewer system to the lower portions of Stuart Street, Paiute Street, and Two Angel Drive.
  - b. Sewer Main Upgrades. Each year, the City targets an area of town with an aged sewer system. This year, the area bounded by Hanson Street, Sixth Street, Aiken Street, and Fourth Street will receive upgraded sewer mains.
  - c. Purchase of a new Pickup Truck and a used Dump Truck.

The City of Winnemucca takes pride in the programs and services we offer to our residents. Fiscal year 2023/2024 will be no different as we strive to make small improvements that will eventually lead to completion of our long-term goals.

Respectfully submitted,

Ruth Fitzpatrick  
Clerk/Treasurer

REVENUES	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)
Property Taxes	2,238,360	2,260,846	2,454,291		2,454,291
Other Taxes	280,733	220,000	220,000		220,000
Licenses and Permits	741,385	600,000	610,000		610,000
Intergovernmental Resources	5,278,438	11,890,531	11,871,385		11,871,385
Charges for Services	313,310	228,600	258,600	4,606,000	4,864,600
Fines and Forfeits					-
Miscellaneous	595,199	778,500	846,513	30,000	876,513
<b>TOTAL REVENUES</b>	<b>9,447,425</b>	<b>15,978,477</b>	<b>16,260,790</b>	<b>4,636,000</b>	<b>20,896,790</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	1,283,634	1,398,312	1,677,200		1,677,200
Judicial	143,273	164,300	162,050		162,050
Public Safety	4,725,066	5,102,042	5,945,450		5,945,450
Public Works	1,361,878	5,176,487	5,241,138		5,241,138
Sanitation					-
Health					-
Welfare					-
Culture and Recreation	842,954	1,269,330	1,210,485		1,210,485
Community Support					-
Intergovernmental Expenditures					-
Contingencies		150,000	150,000		150,000
Utility Enterprises				3,869,363	3,869,363
Hospitals					-
Transit Systems					-
Airports		4,134,058	5,636,508		5,636,508
Other Enterprises					-
Debt Service - Principal	19,437			319,960	319,960
Interest Cost	4,118			372,200	372,200
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>8,380,360</b>	<b>17,394,529</b>	<b>20,022,830</b>	<b>4,241,563</b>	<b>24,584,353</b>
Excess of Revenues over (under) Expenditures-Expenses	1,067,065	(1,416,052)	(3,762,040)	394,437	(3,687,564)

Note: Not included in total of Column (4). This is a balance sheet account, not an expense account.



	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					
Sales of General Fixed Assets					
Operating Transfers (in)	200,000	6,125,000	300,000		300,000
Operating Transfers (out)	(100,000)	(6,025,000)	(200,000)	(100,000)	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	100,000	100,000	100,000	(100,000)	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	1,167,065	(1,316,052)	(3,662,040)	294,437	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	15,356,661	16,573,634	15,257,582	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	49,908			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	16,573,634	15,257,582	11,595,542	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	16,573,634	15,257,582	11,595,542	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

Note:

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	7	7	7
Judicial			
Public Safety	29	30	31
Public Works	7	6	6
Sanitation			
Health			
Welfare			
Culture and Recreation	7	7	7
Community Support			
TOTAL GENERAL GOVERNMENT	50	50	51
Utilities	7	7	7
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	57	57	58
POPULATION (AS OF JULY 1)	7937	8306	8554
SOURCE OF POPULATION ESTIMATE*	NV State Demographer	NV State Demographer	NV State Demographer
Assessed Valuation (Secured and Unsecured Only)	235,810,131	241,919,691	272,745,762
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	235,810,131	241,919,691	272,745,762
TAX RATE			
General Fund	0.97	0.97	0.97
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.97	0.97	0.97

**\* 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 WINNEMUCCA

SCHEDULE S-2 - STATISTICAL DATA

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

FY 2024

	(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	4.2181	272,745,762	11,504,689	0.97	2,645,634	191,342	2,454,291
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
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)	0.2292	272,745,762	625,133.29				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2292		625,133.29				
M. SUBTOTAL A, C, L	4.4473	272,745,762	12,129,822	0.97	2,645,634	191,342	2,454,291
N. Debt							
O. TOTAL M AND N	4.4473	272,745,762	12,129,822	0.97	2,645,634	191,342	2,454,291

CITY OF WINNEMUCCA

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

**Note: Ad Valorem Revenue is slightly less than Pro Forma because final revenue projections from March 15, 2023 are used. Instructions for preparation of budget forms indicate that Final Revenue Projects should be used for Schedule S-3. Column 3 Rows M & O differ slightly from State revenue projections due to rounding.**

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 WINNEMUCCA

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 FUND	7,389,256	3,800,000	2,454,291	0.97	2,434,113		100,000	16,177,660
CAPITAL IMPROVEMENT FUND	6,306,618				2,005,000		200,000	8,511,618
CAPITAL PROJECTS FUND	256,031				30,000			286,031
RETIREE HEALTH INSURANCE	721,231				-			721,231
AIRPORT FUND	266,618				5,537,385		-	5,804,003
LEAVE ACCRUAL LIABILITY	283,663				-			283,663
UNEMPLOYMENT COMPENSATION	34,164				-			34,164
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	15,257,581	3,800,000	2,454,291		10,006,498	-	300,000	31,818,371
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

Note: The City of Winnemucca chooses to budget less than the State revenue projects for CTX to remain fiscally conservative.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES		
Budget For Fiscal Year Ending June 30, 2024	Budget Summary for	CITY OF WINNEMUCCA

Budget Summary for \_\_\_\_\_ CITY OF WINNEMUCCA

[illegible]

\* 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 WINNEMUCA

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
SEWER UTILITY FUND	E	2,562,500	2,128,642	20,000	372,200			81,658
WATER UTILITY FUND	E	2,048,500	1,740,722	5,000	-		100,000	212,778
TOTAL		4,611,000	3,869,363	25,000	372,200		100,000	294,437

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

\*\* Include Depreciation

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/24	
		ESTIMATED CURRENT		
	ACTUAL PRIOR YEAR ENDING 6/30/2022	YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>PROPERTY TAXES</b>				
GENERAL GOVERNMENT				
AD VALOREM TAXES	2,238,360	2,260,846	2,454,291	2,454,291
SUBTOTAL	<b>2,238,360</b>	<b>2,260,846</b>	<b>2,454,291</b>	<b>2,454,291</b>
<b>OTHER TAXES</b>				
GENERAL GOVERNMENT				
FRANCHISE FEES	280,733	220,000	220,000	220,000
SUBTOTAL	<b>280,733</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>
<b>LICENSES AND PERMITS</b>				
GENERAL GOVERNMENT				
BUSINESS LICENSES	379,142	335,000	350,000	350,000
CITY LIQUOR LICENSES	34,855	30,000	30,000	30,000
LOCAL GAMING LICENSES	162,820	145,000	145,000	145,000
ANIMAL LICENSES	5,559	10,000	5,000	5,000
BUILDING PERMITS	159,009	80,000	80,000	80,000
SUBTOTAL	<b>741,385</b>	<b>600,000</b>	<b>610,000</b>	<b>610,000</b>
<b>INTERGOVERNMENTAL</b>				
STATE GRANTS				
GRANT IN AID	322,571	4,000,000	200,000	200,000
GOVERNMENTAL CONTRIBUTIONS	10,000	10,000	10,000	10,000
STATE SHARED REVENUE				
CONSOLIDATED TAX-SB254	4,172,506	3,500,000	3,800,000	3,800,000
OTHER LOCAL GOVERNMENT				
STATE GAMING LICENSE FEE	100,000	100,000	100,000	100,000
GAS TAX .01-OPT./CO.	74,298	85,000	75,000	75,000
GAS TAX 1.75 (GALLONS)	45,846	51,000	45,000	45,000
GAS TAX 2.35-ST	144,633	144,000	144,000	144,000
AIRPORT FUEL OPT. 1 CENT .01		-	-	-
SUBTOTAL	<b>4,869,854</b>	<b>7,890,000</b>	<b>4,374,000</b>	<b>4,374,000</b>
<b>CHARGES FOR SERVICES</b>				
POLICE DEPT REVENUE	8,384	7,000	7,000	7,000
CULTURE AND RECREATION				
GOLF CART STORAGE FEES	9,447	8,000	8,000	8,000
GOLF COURSE FEES	244,731	170,000	200,000	200,000
SOFTBALL CONCESSIONS	6,200	3,600	3,600	3,600
SWIMMING POOL FEES	41,447	40,000	40,000	40,000
SUBTOTAL	<b>310,209</b>	<b>228,600</b>	<b>258,600</b>	<b>258,600</b>

CITY OF WINNEMUCCA

SCHEDULE B-8 - GENERAL FUND

<b>REVENUES</b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
MISCELLANEOUS				
OTHER MISCELLANEOUS				
MISCELLANEOUS	78,391	-	-	-
MISC., SALES & RENTALS	22,354	25,000	25,000	25,000
INTEREST INCOME	(165,365)	-	25,000	25,000
STREET EXCAVATION/UTILITY	550	500	500	500
INSURANCE CLAIM PAYMENT		3,000	3,000	3,000
CEMETERY PLOT SALES	24,350	12,500	12,500	12,500
CEMETERY BURIAL SERVICES	13,800	10,000	10,000	10,000
CEMETERY O/T FEES		2,500	2,500	2,500
PRIVATE DONATIONS	12,838	5,000	5,000	5,000
MGMT/ST. PATCH FEES-WATER	319,375	325,000	374,022	374,022
MGMT/ST. PATCH FEES-SEWER	270,456	275,000	313,992	313,992
<b>SUBTOTAL</b>	<b>576,749</b>	<b>658,500</b>	<b>771,513</b>	<b>771,513</b>
SUBTOTAL REVENUE ALL SOURCES	<b>9,017,290</b>	<b>11,857,946</b>	<b>8,688,405</b>	<b>8,688,405</b>
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	100,000	100,000	100,000	100,000
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
BEGINNING FUND BALANCE	9,767,475	10,741,781	7,389,256	7,389,256
Prior Period Adjustments	49,908			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,817,383	10,741,781	7,389,256	7,389,256
TOTAL AVAILABLE RESOURCES	18,934,673	22,699,726	16,177,660	16,177,660

CITY OF WINNEMUCCA

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SCHEDULE B-9 - GENERAL FUND



<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(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
EXECUTIVE				
CITY COUNCIL				
SALARIES & WAGES	104,408	107,000	108,500	108,500
EMPLOYEE BENEFITS	72,222	93,300	93,900	94,100
SERVICES & SUPPLIES	4,356	1,750	3,250	3,250
CAPITAL OUTLAY		6,500	8,500	8,500
<b>DEPARTMENT SUBTOTAL</b>	<b>180,986</b>	<b>208,550</b>	<b>214,150</b>	<b>214,350</b>
CITY CLERK/TREASURER				
SALARIES & WAGES	232,677	264,500	281,500	281,500
EMPLOYEE BENEFITS	116,801	146,000	168,800	169,200
SERVICES & SUPPLIES	46,645	60,950	68,500	68,500
CAPITAL OUTLAY	2,089	4,500	7,500	7,500
<b>DEPARTMENT SUBTOTAL</b>	<b>398,212</b>	<b>475,950</b>	<b>526,300</b>	<b>526,700</b>
CITY MANAGER				
SALARIES & WAGES	142,845	156,000	160,000	160,000
EMPLOYEE BENEFITS	58,195	67,300	74,000	74,100
SERVICES & SUPPLIES	2,837	3,250	3,750	3,750
CAPITAL OUTLAY	-	1,500	2,000	2,000
<b>DEPARTMENT SUBTOTAL</b>	<b>203,877</b>	<b>228,050</b>	<b>239,750</b>	<b>239,850</b>
ADMINISTRATON				
SALARIES & WAGES	(1,414)	-	-	-
EMPLOYEE BENEFITS		-	3,100	3,100
SERVICES & SUPPLIES	491,730	442,262	649,700	650,200
CAPITAL OUTLAY		-	-	-
<b>DEPARTMENT SUBTOTAL</b>	<b>490,316</b>	<b>442,262</b>	<b>652,800</b>	<b>653,300</b>
<b>ACTIVITY SUBTOTAL</b>	<b>1,273,391</b>	<b>1,354,812</b>	<b>1,633,000</b>	<b>1,634,200</b>
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	478,516	527,500	550,000	550,000
EMPLOYEE BENEFITS	247,218	306,600	339,800	340,500
SERVICES & SUPPLIES	545,568	508,212	725,200	725,700
DEBT SERVICE				
CAPITAL OUTLAY	2,089	11,000	16,000	16,000
OTHER USES				
<b>FUNCTION SUBTOTAL</b>	<b>1,273,391</b>	<b>1,353,312</b>	<b>1,631,000</b>	<b>1,632,200</b>

CITY OF WINNEMUCCA

SCHEDULE B-10 - GENERAL FUND

FUNTION: GENERAL GOVERNMENT

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(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
JUDICIAL				
JUDICIAL				
SALARIES & WAGES	92,030	99,000	100,050	100,050
EMPLOYEE BENEFITS	50,868	64,800	61,500	61,500
SERVICES & SUPPLIES	375	500	500	500
<b>DEPARTMENT SUBTOTAL</b>	<b>143,273</b>	<b>164,300</b>	<b>162,050</b>	<b>162,050</b>
<b>ACTIVITY SUBTOTAL</b>	<b>143,273</b>	<b>164,300</b>	<b>162,050</b>	<b>162,050</b>
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	92,030	99,000	100,050	100,050
EMPLOYEE BENEFITS	50,868	64,800	61,500	61,500
SERVICES & SUPPLIES	375	500	500	500
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
<b>FUNCTION SUBTOTAL</b>	<b>143,273</b>	<b>164,300</b>	<b>162,050</b>	<b>162,050</b>

CITY OF WINNEMUCCA

SCHEDULE B-10-2 - GENERAL FUND

FUNTION: JUDICIAL

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(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
PUBLIC SAFETY				
POLICE DEPARTMENT				
SALARIES & WAGES	2,228,817	1,880,000	2,121,000	2,121,000
EMPLOYEE BENEFITS	1,375,474	1,384,500	1,712,500	1,738,500
SERVICES & SUPPLIES	401,624	973,398	1,127,700	1,127,700
CAPITAL OUTLAY	201,091	170,000	251,000	294,000
<b>DEPARTMENT SUBTOTAL</b>	<b>4,207,006</b>	<b>4,407,898</b>	<b>5,212,200</b>	<b>5,281,200</b>
BUILDING INSPECTOR				
SALARIES & WAGES	79,581	89,800	90,150	90,150
EMPLOYEE BENEFITS	35,503	40,400	44,100	44,100
SERVICES & SUPPLIES	3,836	50,000	51,000	51,000
CAPITAL OUTLAY	229	1,500	1,500	1,500
<b>DEPARTMENT SUBTOTAL</b>	<b>119,149</b>	<b>181,700</b>	<b>186,750</b>	<b>186,750</b>
FIRE DEPARTMENT				
SALARIES & WAGES	19,259	31,000	30,000	30,000
EMPLOYEE BENEFITS	201,026	222,200	257,900	259,400
SERVICES & SUPPLIES	62,410	101,100	97,600	97,600
CAPITAL OUTLAY	116,216	158,144	90,500	90,500
<b>DEPARTMENT SUBTOTAL</b>	<b>398,911</b>	<b>512,444</b>	<b>476,000</b>	<b>477,500</b>
<b>ACTIVITY SUBTOTAL</b>	<b>4,725,066</b>	<b>5,102,042</b>	<b>5,874,950</b>	<b>5,945,450</b>
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	2,327,657	2,000,800	2,241,150	2,241,150
EMPLOYEE BENEFITS	1,612,003	1,647,100	2,014,500	2,042,000
SERVICES & SUPPLIES	467,870	1,124,498	1,276,300	1,276,300
DEBT SERVICE				
CAPITAL OUTLAY	317,536	329,644	343,000	386,000
OTHER USES				
<b>FUNCTION SUBTOTAL</b>	<b>4,725,066</b>	<b>5,102,042</b>	<b>5,874,950</b>	<b>5,945,450</b>

CITY OF WINNEMUCCA

SCHEDULE B-10-3 - GENERAL FUND

FUNTION: PUBLIC SAFETY

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(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
STREET DEPARTMENT				
SALARIES & WAGES	304,125	376,000	357,000	357,000
EMPLOYEE BENEFITS	136,609	156,150	164,750	165,250
SERVICES & SUPPLIES	269,005	367,500	412,450	412,450
CAPITAL OUTLAY	26,756	20,000	55,000	57,500
<b>DEPARTMENT SUBTOTAL</b>	<b>736,495</b>	<b>919,650</b>	<b>989,200</b>	<b>992,200</b>
CEMETERY				
SALARIES & WAGES	65,549	87,000	97,000	97,000
EMPLOYEE BENEFITS	29,154	32,550	44,950	45,050
SERVICES & SUPPLIES	12,164	11,888	5,863	5,838
CAPITAL OUTLAY	16,045	18,400	8,500	8,500
<b>DEPARTMENT SUBTOTAL</b>	<b>122,912</b>	<b>149,838</b>	<b>156,313</b>	<b>156,388</b>
PUBLIC BUILDINGS				
SALARIES & WAGES	37,296	35,300	41,900	41,900
EMPLOYEE BENEFITS	21,120	28,600	27,550	27,650
SERVICES & SUPPLIES	54,415	88,500	70,000	70,000
CAPITAL OUTLAY	-	2,000	2,000	2,000
<b>DEPARTMENT SUBTOTAL</b>	<b>112,831</b>	<b>154,400</b>	<b>141,450</b>	<b>141,550</b>
PLANNING DEPARTMENT				
SERVICES & SUPPLIES	12,415	22,599	21,000	21,000
CAPITAL OUTLAY	-	-	-	-
<b>DEPARTMENT SUBTOTAL</b>	<b>12,415</b>	<b>22,599</b>	<b>21,000</b>	<b>21,000</b>
<b>ACTIVITY SUBTOTAL</b>	<b>984,653</b>	<b>1,246,487</b>	<b>1,307,963</b>	<b>1,311,138</b>
FUNCTION: PUBLIC WORKS				
SALARIES & WAGES	406,970	498,300	495,900	495,900
EMPLOYEE BENEFITS	186,883	217,300	237,250	237,950
SERVICES & SUPPLIES	347,999	490,487	509,313	509,288
DEBT SERVICE				
CAPITAL OUTLAY	42,801	40,400	65,500	68,000
OTHER USES				
<b>FUNCTION SUBTOTAL</b>	<b>984,653</b>	<b>1,246,487</b>	<b>1,307,963</b>	<b>1,311,138</b>

CITY OF WINNEMUCCA

SCHEDULE B-10-4 - GENERAL FUND

FUNCTION: PUBLIC WORKS

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2022</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/24</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
<b>PARKS DEPARTMENT</b>				
SALARIES & WAGES	241,086	265,500	199,300	216,000
EMPLOYEE BENEFITS	94,635	114,050	73,875	76,975
SERVICES & SUPPLIES	(29,073)	(21,560)	10,790	2,870
CAPITAL OUTLAY	13,690	46,500	71,000	71,000
<b>DEPARTMENT SUBTOTAL</b>	<b>320,338</b>	<b>404,490</b>	<b>354,965</b>	<b>366,845</b>
<b>GOLF COURSE</b>				
SALARIES & WAGES	94,488	153,000	198,400	203,600
EMPLOYEE BENEFITS	37,382	46,600	98,350	100,850
SERVICES & SUPPLIES	167,926	123,820	116,970	113,890
CAPITAL OUTLAY	20,096	77,000	34,000	34,000
<b>DEPARTMENT SUBTOTAL</b>	<b>319,892</b>	<b>400,420</b>	<b>447,720</b>	<b>452,340</b>
<b>POOLS</b>				
SALARIES & WAGES	92,085	115,000	115,000	115,000
EMPLOYEE BENEFITS	31,273	38,500	43,000	43,000
SERVICES & SUPPLIES	13,244	2,920	5,000	5,000
CAPITAL OUTLAY	6,407	120,000	121,500	121,500
<b>DEPARTMENT SUBTOTAL</b>	<b>143,009</b>	<b>276,420</b>	<b>284,500</b>	<b>284,500</b>
<b>RECREATION</b>				
SALARIES & WAGES	45,926	56,500	55,000	55,000
EMPLOYEE BENEFITS	26,006	31,500	32,800	32,900
SERVICES & SUPPLIES	(12,560)	12,000	(12,560)	(12,600)
CAPITAL OUTLAY	343	88,000	31,500	31,500
<b>DEPARTMENT SUBTOTAL</b>	<b>59,715</b>	<b>188,000</b>	<b>106,740</b>	<b>106,800</b>
<b>ACTIVITY SUBTOTAL</b>	<b>842,954</b>	<b>1,269,330</b>	<b>1,193,925</b>	<b>1,210,485</b>
<b>FUNCTION: CULTURE &amp; RECREATION</b>				
SALARIES & WAGES	473,585	590,000	567,700	589,600
EMPLOYEE BENEFITS	189,296	230,650	248,025	253,725
SERVICES & SUPPLIES	139,537	117,180	120,200	109,160
DEBT SERVICE				
CAPITAL OUTLAY	40,536	331,500	258,000	258,000
OTHER USES				
<b>FUNCTION SUBTOTAL</b>	<b>842,954</b>	<b>1,269,330</b>	<b>1,193,925</b>	<b>1,210,485</b>

CITY OF WINNEMUCCA

SCHEDULE B-10-5 - GENERAL FUND

FUNCTION: CULTURE & RECREATION



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
GOVERNMENT CONTRIBUTIONS		-	-	-
GRANT IN AID		-	2,000,000	2,000,000
<b>SUBTOTAL</b>	-	-	<b>2,000,000</b>	<b>2,000,000</b>
MISCELLANEOUS				
MISC., SALES & RENTALS			-	-
INTEREST INCOME	(40,780)	-	5,000	5,000
INTEREST INCOME/PERFORMING ARTS		-	-	-
PRIVATE DONATIONS	7	-	-	-
<b>SUBTOTAL</b>	<b>(40,773)</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
SUBTOTAL REVENUE	<b>(40,773)</b>	<b>-</b>	<b>2,005,000</b>	<b>2,005,000</b>
OTHER FINANCING SOURCES (specify)				
TRANSFERS IN (SCHEDULE T)				
TRANSFERS IN		6,000,000	200,000	200,000
BEGINNING FUND BALANCE	4,077,391	4,036,618	6,306,618	6,306,618
Prior Period Adjustments	-			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	<b>4,077,391</b>	<b>4,036,618</b>	<b>6,306,618</b>	<b>6,306,618</b>
TOTAL AVAILABLE RESOURCES	<b>4,036,618</b>	<b>10,036,618</b>	<b>8,511,618</b>	<b>8,511,618</b>
<b><u>EXPENDITURES</u></b>				
PUBLIC WORKS				
EQUIPMENT < \$5,000	-	-	-	-
EQUIPMENT ADDITION - PUBLIC WORKS	-	-	-	-
EQUIPMENT ADDITION - PUBLIC SAFETY	-	-	-	-
STORM DRAINS	-	100,000	100,000	100,000
INFRASTRUCTURE	-	1,000,000	1,000,000	1,000,000
AIRPORT PROJECTS	-	-	-	-
PARK/GOLF IMPROVEMENTS	-	30,000	30,000	30,000
RECREATION COMPLEX	-	2,600,000	2,600,000	2,600,000
PUBLIC BUILDINGS	-	-	-	-
Subtotal	-	<b>3,730,000</b>	<b>3,730,000</b>	<b>3,730,000</b>
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	<b>4,036,618</b>	<b>6,306,618</b>	<b>4,781,618</b>	<b>4,781,618</b>
TOTAL COMMITMENTS & FUND BALANCE	4,036,618	10,036,618	8,511,618	8,511,618

CITY OF WINNEMUCCA

SCHEDULE B-12 - CAPITAL IMPROVEMENT

<b>REVENUES</b>	(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				
CAPITOL PROJECTS REVENUES	42,526	30,000	30,000	30,000
SUBTOTAL	<b>42,526</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
MISCELLANEOUS				
INTEREST EARNED	(4,165)	-	-	-
SUBTOTAL	<b>(4,165)</b>	<b>-</b>	<b>-</b>	<b>-</b>
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	<b>387,670</b>	<b>426,031</b>	<b>256,031</b>	<b>256,031</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	<b>387,670</b>	<b>426,031</b>	<b>256,031</b>	<b>256,031</b>
TOTAL RESOURCES	<b>426,031</b>	<b>456,031</b>	<b>286,031</b>	<b>286,031</b>
<b>EXPENDITURES</b>				
INFRASTRUCTURE	-	200,000	200,000	200,000
Subtotal	-	200,000	200,000	200,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	<b>426,031</b>	<b>256,031</b>	<b>86,031</b>	<b>86,031</b>
TOTAL COMMITMENTS & FUND BALANCE	<b>426,031</b>	<b>456,031</b>	<b>286,031</b>	<b>286,031</b>

CITY OF WINNEMUCCA

SCHEDULE B13 - CAPITAL PROJECTS



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
INTEREST EARNED	(7,670)	-	-	-
SUBTOTAL	(7,670)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	792,985	756,231	721,231	721,231
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	792,985	756,231	721,231	721,231
TOTAL RESOURCES	785,315	756,231	721,231	721,231
<b><u>EXPENDITURES</u></b>				
RETIREE INSUR. EXPENSE	29,084	35,000	35,000	35,000
Subtotal	29,084	35,000	35,000	35,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	756,231	721,231	686,231	686,231
TOTAL COMMITMENTS & FUND BALANCE	785,315	756,231	721,231	721,231

CITY OF WINNEMUCCA

SCHEDULE B-14-1 - RETIREE HEALTH INSURANCE SUBSIDY

<b>REVENUES</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
FUEL TAXES	4,582	8,500	8,500	8,500
GRANTS IN AID	361,476	1,455,313	2,863,437	2,863,437
GOVERNMENT CONTRIBUTIONS		2,506,719	2,595,448	2,595,448
SUBTOTAL	<b>366,058</b>	<b>3,970,531</b>	<b>5,467,385</b>	<b>5,467,385</b>
CHARGES FOR SERVICES				
AIRPORT FLOW FEE	<b>3,101</b>	-	-	-
SUBTOTAL	<b>3,101</b>	-	-	-
MISCELLANEOUS				
MISC	2,050			
INTEREST	(202)			
LEASES AND RENTALS	72,373	120,000	70,000	70,000
PRIVATE CONTRIBUTIONS	<b>150</b>			
SUBTOTAL	<b>74,371</b>	<b>120,000</b>	<b>70,000</b>	<b>70,000</b>
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	200,000	25,000	-	-
BEGINNING FUND BALANCE	-	285,145	266,618	266,618
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	<b>285,145</b>	<b>266,618</b>	<b>266,618</b>
TOTAL RESOURCES	<b>643,530</b>	<b>4,400,676</b>	<b>5,804,003</b>	<b>5,804,003</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT				
SALARIES & WAGES	7,946	7,500	1,500	1,500
EMPLOYEE BENEFITS	703	1,325	275	275
SERVICES & SUPPLIES	(27,490)	70,400	77,900	77,900
CAPITAL OUTLAY	377,226	4,054,833	5,556,833	5,556,833
SUBTOTAL	<b>358,385</b>	<b>4,134,058</b>	<b>5,636,508</b>	<b>5,636,508</b>
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	<b>285,145</b>	<b>266,618</b>	<b>167,495</b>	<b>167,495</b>
TOTAL COMMITMENTS & FUND BALANCE	<b>643,530</b>	<b>4,400,676</b>	<b>5,804,003</b>	<b>5,804,003</b>

CITY OF WINNEMUCCA

SCHEDULE B-14-2 - AIRPORT FUND



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
MISCELLANEOUS				
INTEREST INCOME	(2,866)	-	-	-
SUBTOTAL	(2,866)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	286,529	283,663	283,663	283,663
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	286,529	283,663	283,663	283,663
TOTAL RESOURCES	283,663	283,663	283,663	283,663
<b><u>EXPENDITURES</u></b>				
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	283,663	283,663	283,663	283,663
TOTAL COMMITMENTS & FUND BALANCE	283,663	283,663	283,663	283,663

CITY OF WINNEMUCCA

SCHEDULE B-14-3 - LEAVE ACCRUAL

<b><u>REVENUES</u></b>	(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
REVENUES				
MISCELLANEOUS				
INTEREST INCOME	(447)	-	-	-
SUBTOTAL	(447)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	44,611	44,164	34,164	34,164
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	44,611	44,164	34,164	34,164
TOTAL RESOURCES	44,164	44,164	34,164	34,164
<b><u>EXPENDITURES</u></b>				
UNEMPLOYMENT COMPENSATION PAID		10,000	10,000	10,000
Subtotal	-	10,000	10,000	10,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	44,164	34,164	24,164	24,164
TOTAL COMMITMENTS & FUND BALANCE	44,164	44,164	34,164	34,164

CITY OF WINNEMUCCA

SCHEDULE B-14-4 - UNEMPLOYMENT COMPENSATION

<b>PROPRIETARY FUND</b>	<b>(1)</b> ACTUAL PRIOR YEAR ENDING 6/30/2022	<b>(2)</b> ESTIMATED CURRENT YEAR ENDING 6/30/2023	<b>(3)</b> <b>(4)</b> BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
USE FEES	2,778,104	2,500,000	2,500,000	2,500,000
CONNECTION FEES	111,271	60,000	60,000	60,000
MISCELLANEOUS	-	2,500	2,500	2,500
TOTAL OPERATING REVENUE	<b>2,889,375</b>	<b>2,562,500</b>	<b>2,562,500</b>	<b>2,562,500</b>
OPERATING EXPENSE				
SALARIES & WAGES	434,944	455,956	513,492	513,492
BENEFITS	84,933	121,600	126,450	126,650
SERVICES & SUPPLIES	558,392	569,000	688,500	688,500
DEPRECIATION	790,533	800,000	800,000	800,000
TOTAL OPERATING EXPENSES	<b>1,868,802</b>	<b>1,946,556</b>	<b>2,128,442</b>	<b>2,128,642</b>
OPERATING INCOME OR (LOSS)	<b>1,020,573</b>	<b>615,944</b>	<b>434,058</b>	<b>433,858</b>
NONOPERATING REVENUES				
INTEREST EARNED	(70,656)	-	20,000	20,000
GRANT IN AID	307,272	-	-	-
PRIVATE DONATIONS		-	-	-
TOTAL NONOPERATING REVENUE	<b>236,616</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>
NONOPERATING EXPENSES				
INTEREST EXPENSE	379,147	372,200	372,200	372,200
TOTAL NONOPERATING EXPENSES	<b>379,147</b>	<b>372,200</b>	<b>372,200</b>	<b>372,200</b>
Net Income before Operating Transfers	<b>878,042</b>	<b>243,744</b>	<b>81,858</b>	<b>81,658</b>
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	<b>878,042</b>	<b>243,744</b>	<b>81,858</b>	<b>81,658</b>

CITY OF WINNEMUCCA

SCHEDULE F-1-1 REVENUES, EXPENSES AND NET POSITION

FUND: SEWER UTILITY

<b>PROPRIETARY FUND</b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers and users	2,905,256	2,562,500	2,562,500	2,562,500
Cash payments to employees (salaries & benefits)	(536,875)	(577,556)	(639,942)	(640,142)
Cash payments to suppliers for goods & services	(533,346)	(569,000)	(688,500)	(688,500)
a. Net cash provided by (or used for) operating activities	<b>1,835,035</b>	<b>1,415,944</b>	<b>1,234,058</b>	<b>1,233,858</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (or used for) noncapital financing activities	-			
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(232,738)	(850,000)	(2,395,000)	(2,395,000)
Grants In Aid	307,272	-	-	-
Principal and interest payments on financing	(692,160)	(692,160)	(692,160)	(692,159)
c. Net cash provided by (or used for) capital and related financing activities	<b>(617,626)</b>	<b>(1,542,160)</b>	<b>(3,087,160)</b>	<b>(3,087,159)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on investments	(70,656)	-	20,000	20,000
d. Net cash provided by (or used in) investing activities	(70,656)	-	20,000	20,000
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>1,146,753</b>	<b>(126,216)</b>	<b>(1,833,102)</b>	<b>(1,833,301)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>6,597,838</b>	<b>7,744,591</b>	<b>7,618,375</b>	<b>7,618,375</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>7,744,591</b>	<b>7,618,375</b>	<b>5,785,273</b>	<b>5,785,074</b>

CITY OF WINNEMUCCA

SCHEDULE F-1-2 STATEMENT OF CASH FLOWS

SEWER UTILITY FUND

<b><u>PROPRIETARY FUND</u></b>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2022	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
USE FEES	2,075,564	2,000,000	2,000,000	2,000,000
CONNECTION FEES	65,282	40,000	40,000	40,000
METER SALES	13,190	6,000	6,000	6,000
MISCELLANEOUS		2,500	2,500	2,500
TOTAL OPERATING REVENUE	<b>2,154,036</b>	<b>2,048,500</b>	<b>2,048,500</b>	<b>2,048,500</b>
OPERATING EXPENSE				
SALARIES & WAGES	458,534	480,566	539,522	533,522
BENEFITS	68,223	99,800	107,500	108,700
SERVICES & SUPPLIES	649,381	703,000	748,500	748,500
DEPRECIATION	306,742	350,000	350,000	350,000
TOTAL OPERATING EXPENSES	<b>1,482,880</b>	<b>1,633,366</b>	<b>1,745,522</b>	<b>1,740,722</b>
Operating Income or (Loss)	<b>671,156</b>	<b>415,134</b>	<b>302,978</b>	<b>307,778</b>
NONOPERATING REVENUES				
INTEREST EARNED	(30,659)	-	5,000	5,000
LOSS ON DISPOSITION OF ASSETS	(20,785)	-	-	-
GRANT IN AID	804,039			
TOTAL NONOPERATING REVENUES	<b>752,595</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	<b>1,423,751</b>	<b>415,134</b>	<b>307,978</b>	<b>312,778</b>
Transfers (Schedule T)				
In				
Out	(100,000)	(100,000)	(100,000)	(100,000)
Net Operating Transfers	(100,000)	(100,000)	(100,000)	(100,000)
CHANGE IN NET POSITION	1,323,751	315,134	207,978	212,778

CITY OF WINNEMUCCA

SCHEDULE F-2-1 REVENUES, EXPENSES AND NET POSITION

FUND: WATER UTILITY



<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers and users	2,171,170	2,048,500	2,048,500	2,048,500
Cash payments to employees (salaries & benefits)	(537,919)	(580,366)	(647,022)	(642,222)
Cash payments to suppliers for goods & services	(587,426)	(703,000)	(748,500)	(748,500)
a. Net cash provided by (or used for) operating activities	<b>1,045,825</b>	<b>765,134</b>	<b>652,978</b>	<b>657,778</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers to other funds	(100,000)	(100,000)	(100,000)	(100,000)
b. Net cash provided by (or used for) noncapital financing activities	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(55,494)	(1,618,500)	(1,639,000)	(1,639,000)
c. Net cash provided by (or used for) capital and related financing activities	<b>(55,494)</b>	<b>(1,618,500)</b>	<b>(1,639,000)</b>	<b>(1,639,000)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on investments	(30,659)	-	5,000	5,000
d. Net cash provided by (or used in) investing activities	<b>(30,659)</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>859,672</b>	<b>(953,366)</b>	<b>(1,081,022)</b>	<b>(1,076,222)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>1,670,670</b>	<b>2,530,342</b>	<b>1,576,976</b>	<b>1,576,976</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>2,530,342</b>	<b>1,576,976</b>	<b>495,954</b>	<b>500,754</b>

CITY OF WINNEMUCCA

SCHEDULE F-2-2 STATEMENT OF CASH FLOWS

WATER UTILITY 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(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 7/1/2023	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND							\$	\$	\$	\$
SEWER BOND 2017A		40	\$ 9,165,000	3/27/2017	4/24/2057	2.25	\$ 8,211,208	\$ 186,738	\$ 161,910	\$ 348,648
SEWER BOND 2017B		40	\$ 9,030,000	8/1/2017	8/1/2057	2.25	\$ 8,156,598	\$ 185,462	\$ 158,050	\$ 343,512
HANDHELD RADIOS		5	\$ 97,583	12/26/2018	12/31/2023	6.62	\$ 22,094	\$ 1,462	\$ 22,094	\$ 23,555
BODY & VEHICLE CAMS		5	\$ 218,215	5/15/2020	6/30/2025	0	\$ 41,453	\$ -	\$ 41,453	\$ 41,453
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 18,510,798				\$ 16,431,352	\$ 373,662	\$ 383,506	\$ 757,168

SCHEDULE C-1 - INDEBTEDNESS

CITY OF WINNEMUCCA

Budget Fiscal Year 24

Transfer Schedule for Fiscal Year 2023-2024

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND 001 (GENERAL FUND)	003 (WATER FUND)		100,000			
CAPITAL IMPROVEMENT FUND 004 (CAPITAL IMPROVEMENT FUND)	001 (GENERAL FUND)		200,000	CAPITAL IMPROVEMENT FUND		200,000
SUBTOTAL			300,000	SUBTOTAL		200,000
SPECIAL REVENUE FUNDS 007 AIRPORT FUND	001 (GENERAL FUND)		-	007 (AIRPORT FUND)		-
SUBTOTAL			-			-

CITY OF WINNEMUCCA

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2023-2024

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS WATER FUND							
					001 GENERAL FUND		100,000
SUBTOTAL			-				100,000
INTERNAL SERVICE							
SUBTOTAL			-				-
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL			-				
TOTAL TRANSFERS			300,000				300,000

CITY OF WINNEMUCCA

**SCHEDULE OF EXISTING CONTRACTS**

**Budget Year 2023-2024**

**Local Government:** CITY OF WINNEMUCCA  
**Contact:** Ruth Fitzpatrick  
**E-mail Address:** [rfitzpatrick@winnemuccacity.org](mailto:rfitzpatrick@winnemuccacity.org)  
**Daytime Telephone:** (775) 623-6333

Total Number of Existing Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2023-2024	Proposed Expenditure 2024-2025	Reason or need for contract:
1	JOE DENDARY (Golf Pro Contract)	1/1/2020	12/31/2024	\$55,000.00	\$57,000.00	Requires licensing and expertise not readily available within the city.
2	WRIGHT FOOD, LLC (Concessionaire)	4/1/2021	3/31/2023	\$3,600.00	\$3,600.00	More cost effective to contract concession services.
3	DRAKE ROSE AND ASSOCIATES	6/30/2020	6/30/2025	\$77,900.00	\$79,900.00	Requirement of State to have annual audits.
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$136,500.00	\$140,500.00	

Additional Explanations (Reference Line Number and Vendor):

Line 1: Joe Dendary (Golf Pro Contract). In addition to the specialty license and skill required, this contract is more cost-effective for the City.

**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2023-2024**

**Local Government:** City of Winnemucca  
**Contact:** Ruth Fitzpatrick  
**E-mail Address:** [rfitzpatrick@winnemuccacity.org](mailto:rfitzpatrick@winnemuccacity.org)  
**Daytime Telephone:** (775) 623-6333

Total Number of Privatization Contracts: None

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	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	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2										
3										
4										
5										
6										
7										
8	Total									