



Jim Gibbons  
Governor

THOMAS R. SHEETS  
Chair, Nevada Tax Commission

DINO DICIANNO  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

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4600 Kietzke Lane  
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Reno, Nevada 89502  
Phone: (775) 688-1295  
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HENDERSON OFFICE  
2550 Paseo Verde Parkway Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

May 29, 2009

Mr. Eddy D. Davis, Clerk/Treasurer  
City of Winnemucca  
90 West Fourth Street  
Winnemucca, NV 89445

RECEIVED  
JUN 02 2009

Re: FY09/10 Final Budget

BY: *ad*

Dear Mr. Davis:

The Department of Taxation has examined your final budget in accordance with NRS 354.598. We find the budget to be in compliance with the law and appropriate regulations.

Based upon the review of the final budget, the following tax rates will be presented to the Nevada Tax Commission on June 25, 2009 for certification:

Operating tax rate	\$0.9700
Voter approved rate	\$0.0000
Legislative override rate	\$0.0000
Debt service rate	<u>\$0.0000</u>
 Total Tax Rate	 \$0.9700

If you should have any questions, please call me at (775) 684-2073 or contact me by e-mail at [tgransbe@tax.state.nv.us](mailto:tgransbe@tax.state.nv.us).

Sincerely,

*Tom Gransbery*  
Tom Gransbery, Supervisor  
Local Government Finance



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Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

CITY OF WINNEMUCCA, NEVADA herewith submits the \*\*FINAL\*\* budget for the
fiscal year ending June 30, 2010

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 1,439,296

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 2 If the final computation requires, the tax rate will be
lowered.

This budget contains 7 governmental fund types with estimated expenditures of \$ 6,902,401 and
2 proprietary funds with estimated expenses of \$ 2,412,707

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 Eddy D. Davis
(Printed Name)
City Clerk / Treasurer
(Title)

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

Signed Eddy D. Davis

Dated: May 19, 2009

APPROVED BY THE GOVERNING BOARD

Mayor Di An Putnam
Council Seat 1 - Richard Stone
Council Seat 2 - Doug Cain
ABSENT
Council Seat 3 - Joyce Sheen
Council Seat 4 - Patty Herzog
Council Seat 5 - Paige Brooks

SCHEDULED PUBLIC HEARING:

Date and Time Tuesday - May 19, 2009 - 1:00 p.m.

Publication Date Friday - May 8, 2009

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

# CITY OF WINNEMUCCA

IAN PUTNAM, Mayor  
RICHARD STONE, Council Seat 1  
DOUG CAIN, Council Seat 2  
JOYCE SHEEN, Council Seat 3  
PATTY HERZOG, Council Seat 4  
PAIGE BROOKS, Council Seat 5

90 WEST FOURTH ST.  
WINNEMUCCA, NV 89445

D. Stephen West, P.E., Manager/Engineer (775) 623-6333  
Eddy D. Davis, Clerk/Treasurer (775) 623-6338  
Bob Davidson, Police Chief (775) 623-6396  
Roger Sutton, Public Works Supervisor (775) 623-6381  
Steve Swecker, Recreation Director (775) 623-6325  
Sherrie Chaplin, Building Inspector (775) 623-6319  
Fax Number (775) 623-6321  
E-Mail [winnemucca@winnemuccacity.org](mailto:winnemucca@winnemuccacity.org)

May 19, 2009

## FINAL BUDGET MESSAGE

### Mayor & City Council:

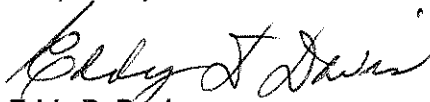
The following message reports on the Fiscal Year 2009-2010 FINAL Budget for the City of Winnemucca in accordance with the provisions and requirements by the State of Nevada, department of Taxation.

This budget is easier to understand if you review the B and F schedules first, since they focus on the individual funds and list detailed summaries of both the revenues and expenditures. Also included in this budget are the following reports: (i) Schedule S-1 which summarizes the governmental fund types and expendable trust funds; (ii) Schedule A summarizes the estimated revenues and other resources; (iii) Schedule A-1 summarizes the estimated expenditures and other financing uses; (iv) Schedule A-2 summarizes the operating revenues and expenditures for the proprietary and non-expendable trust funds; (v) Schedule C illustrates the existing or proposed debt; (vi) Schedule C-1 itemizes the capital debt service; and (vii) Schedule T illustrates the transfers (if any) in and out of the various funds.

An explanation is required for any amount budgeted as an ending fund balance for funds receiving ad valorem and/or consolidated tax revenues. The governmental type funds and expendable trust funds (General Fund, Capital Improvement Fund, etc.) use financial resources derived from the above mentioned sources. This budget reflects a total ending fund balance for the governmental type and expendable trust funds of **\$10,678,471**. The City of Winnemucca intends to use these fund balances to fund future operations and maintenance and capital improvement expenditures. This budget illustrates that there will be a net loss (i.e. expenditures will exceed projected revenues) of **\$437,319** (does not include Contingency of \$132,497) for the governmental fund types, attributable to a projected decrease in revenues in the General Fund (inclusive of a conservative approach to Consolidated Tax revenue projections) matched by an increase in expenses, yet still reflecting **\$300,000** in transfers from the General Fund to the Retiree Health Insurance Subsidy Fund (\$100,000), Vacation-Sick Leave Fund (\$150,000) and Unemployment Reserve Fund (\$50,000). The Sewer and Water funds remain solvent.

The Assessed Valuation for Fiscal Year 2009-2010 is **\$153,735,683** (compared to **\$145,369,070** for Fiscal Year 2008-2009) and the tax rate has been set at **\$0.9700** per \$100 of Assessed Valuation (remaining constant for approximately thirteen (13) fiscal years). The allowable maximum tax rate for Fiscal Year 2009-2010 is **\$2.2450** per \$100 of Assessed Valuation.

Respectfully submitted,



Eddy D. Davis  
City Clerk/Treasurer  
5/7/2009 3:19 PM

BUDGET SUMMARY FOR SCHEDULE S1 CITY OF WINNEMUCCA

GOVERNMENTAL, FUND TYPES AND EXPENDABLE TRUST FUNDS

	ACTUAL PRIOR		EST. CURRENT		BUDGET		PROPRIETARY		TOTAL
	YEAR	6/30/08	YEAR	6/30/09	YEAR	6/30/10	YEAR	6/30/10	(MEMO ONLY)
	(1)		(2)		(3)	(4)	(5)		
REVENUES:									
PROPERTY TAXES	1,334,507		1,359,810		1,439,296		1,439,296		
OTHER TAXES	281,745		280,000		280,000		280,000		
LICENSES AND PERMITS	515,605		472,000		457,000		457,000		
INTERGOVERNMENTAL	3,624,311		3,273,775		3,014,000		3,014,000		
CHARGES FOR SERVICES	450,524		384,235		383,610		2,653,000		3,036,610
MISCELLANEOUS	1,321,201		1,228,231		891,176		207,000		1,098,176
TOTAL REVENUES	7,527,893		6,998,051		6,465,082		2,860,000		9,325,082
EXPENDITURES/EXPENSES:									
GENERAL GOVERNMENT	1,147,065		1,008,628		1,094,215		1,094,215		
PUBLIC SAFETY	2,563,624		2,682,450		3,019,182		3,019,182		
JUDICIAL	79,899		90,050		93,475		93,475		
CAPITAL IMP. RESERVE			209,150		59,500		59,500		
PUBLIC WORKS	1,601,506		2,962,474		1,640,503		1,640,503		
CULTURE AND RECREATION	661,464		773,387		766,726		766,726		
UTILITY ENTERPRISES							2,412,707		2,412,707
CONTINGENCIES			162,812		132,497		132,497		
DEBT SERVICE - PRINCIPAL	263,684		218,700		173,700		173,700		
- INTEREST C	77,085		72,175		55,100		55,100		
TOTAL EXPENDITURES/EXPENSES	6,394,327		8,179,826		7,034,898		2,412,707		9,447,605
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES/EXPENSES	1,133,566		1,181,775-		569,816-		447,293		122,523-
OTHER FINANCING SOURCES (USES)									
OTHER - B REPORT	1,100,000		600,000		400,000		100,000-		
OPERATING TRANSFERS (IN)	1,000,000-		500,000-		300,000-		100,000-		
OPERATING TRANSFERS (OUT)									
TOTAL OTHER FINANCING SOURCES	100,000		100,000		100,000		100,000-		
EXCESS OF REVENUES @ OTHER SOURCES	1,233,566		1,081,775-		469,816-		347,293		
OVER (UNDER) EXPENDITURES AND OTH									

BUDGET SUMMARY FOR CITY OF WINNEMUCCA

SCHEDULE SI ( )

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	ACTUAL PRIOR YEAR 6/30/08 (1)	EST. CURRENT BUDGET YEAR 6/30/09 (2)	BUDGET YEAR 6/30/10 (3)	PROPRIETARY FUND BUDGET YEAR 6/30/10 (4)	TOTAL (MEMO ONLY) COLS. 3 + 4 (5)
FUND BALANCE JULY 1, BEGINNING OF YEAR:					
RESERVED	10,996,496	12,230,062	11,148,287		
UNRESERVED					
TOTAL BEGINNING FUND BALANCE	10,996,496	12,230,062	11,148,287		

PRIOR PERIOD ADJUSTMENTS  
RESIDUAL EQUITY TRANS IN  
RESIDUAL EQUITY TRANS OUT

FUND BALANCE JUNE 30, END OF YEAR:					
RESERVED	12,230,062	11,148,287	10,678,471		
UNRESERVED					
TOTAL ENDING FUND BALANCE	12,230,062	11,148,287	10,678,471		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

: ACTUAL : ESTIMATED :  
 : PRIOR YEAR : CURRENT YEAR : BUDGET YEAR  
 : ENDING 6/30/08: ENDING 6/30/09 : ENDING 6/30/10

General Government	6.00	6.00	6.00
Judicial	.00	.00	.00
Public Safety	21.00	21.00	21.00
Public Works	14.00	14.00	12.00
Sanitation	.00	.00	.00
Health	.00	.00	.00
Welfare	.00	.00	.00
Culture and Recreation	7.00	7.00	7.00
Community Support	.00	.00	.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>48.00</b>	<b>48.00</b>	<b>46.00</b>
Utilities	6.00	6.00	6.00
Hospitals	.00	.00	.00
Transit System	.00	.00	.00
Airports	.00	.00	.00
Other	.00	.00	.00
<b>TOTAL</b>	<b>54.00</b>	<b>54.00</b>	<b>52.00</b>

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 Employee's Retirement Contribution is paid by: Employee( ) Local Government(X)  
 (For other than Police and Fire Protection Employees)

Population (As of July 1) 7,401 7,646 7,659

=====  
 Source of Population Estimate\* LOCAL GOVERNMENT FINANCE 3/15/09  
 =====

Assessed Valuation:

Secured & Unsecured Only	140,522,651	145,369,070	153,735,683
net proceeds of Mines	0	0	0
<b>TOTAL ASSESSED VALUE</b>	<b>140,522,651</b>	<b>145,369,070</b>	<b>153,735,683</b>

TAX RATE

Special Revenue Funds	.0000	.0000	.0000
Capital Projects Funds	.0000	.0000	.0000
Debt Service Funds	.0000	.0000	.0000
Enterprise Funds	.0000	.0000	.0000
Other	.0000	.0000	.0000
<b>GENERAL FUND</b>	<b>.9700</b>	<b>.9700</b>	<b>.9700</b>
<b>TOTAL TAX RATE</b>	<b>.9700</b>	<b>.9700</b>	<b>.9700</b>

\*Use the population certified by the state in March. Small districts may use a number developed per the instructions (page 8) or the best information available.

CITY OF WINNEMUCCA

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2009-2010

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Allowed Tax Rate	Assessed Valuation	Allowed Revenue (1)X(2)/100	Tax Rate Levied	Total Ad Valorem Rev With No Cap (2)X(4)/100	Ad Valorem Tax Abatement (5) - (7)	Ad Valorem Revenue With Cap	Net Proceeds Of Minerals Revenue (From Line B) (2)X(4)/100	Budgeted Ad Valorem With Cap Plus NFM Rev (7) + (8)
A. Ad Valorem Subject to Revenue Limitations	2.2450 153,735,683	3,451,366	.9700	1,491,233	51,938	1,439,296	XXXXXXXXXXXXXX	1,439,296
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	0	0		XXXXXXXXXXXXXX	0	0	0	0
VOTER APPROVED:								
C. Voter Approved Overrides	0	0			0	0	0	0
LEGISLATIVE OVERRIDES:								
D. Accident Indigent	0	0			0	0	0	0
E. Medical Indigent	0	0			0	0	0	0
F. Capital Acquisition	0	0			0	0	0	0
G. Youth Services Levy	0	0			0	0	0	0
H. Legislative Overrides	0	0			0	0	0	0
I. SCRT Loss	0	0			0	0	0	0
J. LGTA 1991 STATE TREASURER	0	0			0	0	0	0
K. Other: CARSON WATER SUBCONSERVANCY	0	0			0	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	XXXXXXXXXXXXXX	0			0	0	0	0
M. SUBTOTAL A,B,C,L	2.2450 XXXXXXXXXXXXXXXX	3,451,366	.9700	1,491,233	51,938	1,439,296	0	1,439,296
N. NET PROCEEDS OF MINES	XXXXXXXXXXXXXX	0			0	0	0	0
O. TOTAL M AND N	2.2450 XXXXXXXXXXXXXXXX	3,451,366	.9700	1,491,233	51,938	1,439,296	0	1,439,296

=====  
 CITY OF WINNEMUCCA  
 (Local Government)  
 SCHEDULE S-3 - AD VALOREM TAX RATE  
 AND REVENUE RECONCILIATION  
 Page 4  
 Form 27

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. 12/14/2007

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

Budget for Fiscal Year Ending June 30, 2010

Budget Summary for CITY OF WINNEMUCCA  
 (Local Government)

FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL FUND	4,750,946	2,000,000	1,439,296	.9700	1,941,096	0	0	10,131,338
CAPITAL IMPROVEMENT FUND	5,336,163	0	0	.0000	887,000	0	100,000	6,323,163
CAPITAL PROJECTS FUND	302,460	0	0	.0000	27,000	0	0	329,460
RETIREE HLTH INS SUBSIDY	133,000	0	0	.0000	0	0	100,000	233,000
VAC & SICK LEAVE LIAB.	125,948	0	0	.0000	0	0	150,000	275,948
UNEMPLOYMENT COMP. FUND	9,762	0	0	.0000	0	0	50,000	59,762
DEBT SERVICE	490,008	0	0	.0000	170,690	0	0	660,698
Subtot Govmt Fund Types, Expendable Trust Funds	11,148,287	2,000,000	1,439,296	.9700	3,025,786	0	400,000	18,013,369
PROPRIETARY FUNDS								
SUBTOTL PROPRIETARY	XXXXXX	0	0	.0000	XXXXXX	XXXXXX	XXXXXX	XXXXXX
TOTAL ALL FUNDS	XXXXXX	2,000,000	1,439,296	.9700	XXXXXX	XXXXXX	XXXXXX	XXXXXX



SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2010

Budget Summary for CITY OF WINNEMUCCA  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME *	SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	CONTINGENCIES			ENDING FUND BALANCES (7)	TOTAL (8)
						OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	OTHER THAN OPERATING TRANSFERS (5)		
GENERAL FUND	X	2,768,015	1,421,685	1,361,601	176,800	132,497	300,000	3,970,740	10,131,338	
CAPITAL IMPROVEMEN	C	0	0	0	850,500	0	0	5,472,663	6,323,163	
CAPITAL PROJECTS	F C	0	0	0	0	0	0	329,460	329,460	
RETIREE HLTH INS S T		0	75,000	0	0	0	0	158,000	233,000	
VAC & SICK LEAVE L T		0	0	0	0	0	0	275,948	275,948	
UNEMPLOYMENT COMP. T		0	20,000	0	0	0	0	39,762	59,762	
DEBT SERVICE	D	0	0	228,800	0	0	0	431,898	660,698	

TOTAL GOV FUND TYPES & EXPNDEL TRUST FNDS		2,768,015	1,516,685	1,590,401	1,027,300	132,497	300,000	10,678,471	18,013,369
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\*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, 2010

Budget Summary for CITY OF MINNEAPOLIS  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES ** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
SEWER UTILITY FUND	E	1,150,000	937,620	156,000	0	0	0	368,380
WATER UTILITY FUND	E	1,503,000	1,095,562	51,000	379,525	0	100,000	21,087-
<b>TOTAL</b>		<b>2,653,000</b>	<b>2,033,182</b>	<b>207,000</b>	<b>379,525</b>	<b>0</b>	<b>100,000</b>	<b>347,293</b>

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

\*\* Include Depreciation