BOARD OF COUNTY COMMISSIONERS
ESMERALDA COUNTY, NEVADA
P.O. Box 517, 403 Crook Street, Goldfield, Nevada 89013

MEMBERS

RALPH KEYES, Chairman
De Winsor, Commissioner
Rachel Holt, Commissioner
bocc@esmeraldacountynv.org
Accessesmeralda.com

STAFF

Maureen Glennen
Admin Assistant/Director Sr. Transportation/.
Commodities Co-Coordinator
Natalie Colunga
Administrative Clerk/Commodities Co-Coordinator
(775) 485-3406
mglennen@esmeraldacountynv.org
ncolunga@esmeraldacountynv.org

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

Esmeralda County, Nevada herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the fiscal year ending June 30, 2024

This budget contains 6 funds, including Debt Service, requiring property tax revenues totaling $ 1,411,775

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 45 governmental fund types with estimated expenditures of $ 13,693,647 and 0 proprietary funds with estimated expenses of $ 0

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 Vera Boyer
(Printed Name)
Auditor / Recorder
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed ____________

Dated: ____________

APPROVED BY THE GOVERNING BOARD

____
____
____
____
____
____
____
____

Cover sheet reflects correct Tax rates

SCHEDULED PUBLIC HEARING:

Date and Time May 23, 2023 10:00 AM

Publication Date May 11, 2023

Place: Commissioners Room, County Courthouse, Goldfield, Nevada

BOARD OF COUNTY COMMISSIONERS
ESMERALDA COUNTY, NEVADA
P.O. Box 517, 403 Crook Street, Goldfield, Nevada 89013

MEMBERS

RALPH KEYES, Chairman
De Winsor, Commissioner
Rachel Holt, Commissioner
bocc@esmeraldacountynv.org
Accessesmeralda.com

STAFF

Maureen Glennan
Admin Assistant/Director Sr. Transportation/.
Commodities Co-Coordinator
Natalie Colunga
Administrative Clerk/Commodities Co-Coordinator
(775) 485-3406
mglennan@esmeraldacountynv.org
ncolunga@esmeraldacountynv.org

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

Esmeralda County, Nevada herewith submits the ~~(TENTATIVE)~~ — (FINAL) budget for the fiscal year ending June 30, 2024

This budget contains 6 funds, including Debt Service, requiring property tax revenues totaling $ 1,639,375

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 45 governmental fund types with estimated expenditures of $ 13,700,147 and 0 proprietary funds with estimated expenses of $ 0

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 Vera Boyer
(Printed Name)
Auditor / Recorder
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed Vera Boyer

Dated: June 01, 2023

FILED
JUN 01 2023
ESMERALDA COUNTY CLERK

APPROVED BY THE GOVERNING BOARD

De Winsor
Rachel Holt
Ralph Keyes

SCHEDULED PUBLIC HEARING:

Date and Time May 23, 2023 10:00 AM

Publication Date May 11, 2023

Place: Commissioners Room, County Courthouse, Goldfield, Nevada

ESMERALDA COUNTY
INDEX
2023-2024 BUDGET

III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (continued)

ESMERALDA COUNTY
BUDGET MESSAGE
2023-2024

The County Commissioners held budget workshops to receive comments from elected officials, department heads, and other interested parties. From the results of those meetings, the budget has been prepared.

Six funds are budgeted to receive property taxes. They are the General, Health and Welfare, Indigent Assistance, Youth Camp, Ad Valorem Capital Projects, and State Indigent funds. The assessed valuations for secured (real) property and unsecured (personal) property for the County, which are used to calculate property taxes, increased by approximately $10,526,835 over the assessed value estimate for 2023, which is an increase of 13.93%. This results in an increase in the total property tax (excluding Net Proceeds of Minerals Tax) projection of approximately $190,907 less than what was projected for the 2023 fiscal year. The projection for the property taxes for fiscal year 2024 is about $1,639,375, of which approximately $1,586,820 is estimated to be collected in the General Fund.

The budget reflects revenue estimates as provided by the State of Nevada and estimates of County officials. The County may receive a significant amount of revenue from Net Proceeds of Minerals Taxes. The actual revenue collected in fiscal year 2022 for Net Proceeds of Minerals was approximately $344,579, of which approximately $337,118 was received into the General Fund. The County has budgeted $227,600 for fiscal year 2024, of which approximately $218,000 is estimated to be collected in the General Fund.

Governmental fund expenditures have been budgeted based on the estimated needs of each department, including any capital outlay needs. Total expenditures have been budgeted to be approximately $13,700,445, which is $3,410,621, or 33.15%, more than those budgeted for the 2023 fiscal year.

Budget Summary for Esmeralda County
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
REVENUES	ACTUAL PRIOR YEAR 6/30/22 (1)	ESTIMATED CURRENT YEAR 6/30/23 (2)	BUDGET YEAR 06/30/24 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/24 (4)	TOTAL (MEMO ONLY) COLUMNS 3 +4 (5)
Property Taxes	$ 1,521,278	$ 1,604,682	$ 1,411,775		$ 1,411,775
Other Taxes	411,961	1,988,711	268,000		268,000
Licenses and Permits	18,314	16,116	16,353		16,353
Intergovernmental Resources	3,327,648	2,568,969	3,305,797		3,305,797
Charges for Services	539,625	482,200	457,200		457,200
Fines and Forfeitures	303,176	301,000	291,000		291,000
Miscellaneous	122,126	247,376	213,443		213,443
TOTAL REVENUES	6,244,128	7,209,054	5,963,568		5,963,568
EXPENDITURES-EXPENSES					
General Government	2,320,379	2,445,511	4,673,606		4,673,606
Judicial	483,717	616,264	1,699,225		1,699,225
Public Safety	1,958,946	2,346,113	3,267,923		3,267,923
Public Works	1,247,667	765,792	1,377,047		1,377,047
Sanitation	101,286	237,626	211,100		211,100
Health	6,024	7,500	11,000		11,000
Welfare	116,540	135,874	621,121		621,121
Culture and Recreation	158,094	113,000	193,400		193,400
Community Support	10,400	53,046	57,641		57,641
Intergovernmental Expenditures	13,200	128,866	269,055		269,055
Contingencies	-	151,619	178,618		178,618
Utility Enterprises	-	-	-		-
Hospitals	-	-	-		-
Capital Projects	81,306	59,990	1,076,942		1,076,942
Transit Systems	-	-	-		-
Airports	-	-	-		-
Other Enterprises	-	-	-		-
Debt Service - Principal	5,006	6,419	191,876		191,876
Interest Cost	732	1,001	43,711		43,711
TOTAL EXPENDITURES-EXPENSES	6,503,297	7,068,621	13,872,265		13,872,265
Excess of Revenues over (under) Expenditures-Expenses	(259,169)	140,433	(7,908,697)		(7,908,697)

	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	-	114,015	834,000	-	834,000
Sales of General Fixed Assets	2,200	3,150	-	-	-
Operating Transfers (in)	357,057	492,788	1,579,191	-	1,579,191
Operating Transfers (out)	(357,057)	(492,788)	(1,579,191)	-	(1,579,191)
TOTAL OTHER FINANCING SOURCES (USES)	2,200	117,165	834,000	-	834,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(256,969)	257,598	(7,074,697)	-	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	8,849,701	8,592,732	8,850,330	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	8,849,701	8,592,732	8,850,330	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	8,592,732	8,850,330	1,775,633	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	8,592,732	8,850,330	1,775,633	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24
General Government	19.0	19.0	19.0
Judicial	5.5	5.5	5.5
Public Safety	17.5	17.5	17.5
Public Works	9.0	9.0	9.0
Sanitation	3.0	3.0	3.0
Health	0.0	0.0	0.0
Welfare	2.0	2.0	2.0
Culture and Recreation	1.5	1.5	1.5
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	57.5	57.5	57.5
Utilities	0.0	0.0	0.0
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
TOTAL	57.5	57.5	57.5

POPULATION (AS OF JULY 1)	999	1,000	1,068
Source of Population Estimate*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	72,824,476	75,587,512	86,114,347
Net Proceeds of Mines	24,718,000	22,701,800	108,045,000
TOTAL ASSESSED VALUE	97,542,476	98,289,312	194,159,347
TAX RATE			
General Fund	2.0781	2.1281	2.1281
Special Revenue Funds	0.0310	0.0310	0.0310
Capital Projects Funds		0.0250	0.0250
Debt Service Funds			
Enterprise Fund			
Other	0.0150	0.0150	0.0150
TOTAL TAX RATE	2.1241	2.1991	2.1991

* 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.

Esmeralda County
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) + (8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	35.2701	86,114,347	30,372,616	2.1481	1,849,822	468,073	1,381,749	XXXXXXXXXXXXXXXX	1,381,749
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	35.2701	108,045,000	38,107,580		XXXXXXXXXXXXXXXX	-	-	220,000	220,000
VOTER APPROVED:									
C. Voter Approved Overrides		194,159,347							
LEGISLATIVE OVERRIDES									
D. State Indigent (NRS 428.185)	0.0150	194,159,347	29,124	0.0150	29,124	19,427	9,697	-	9,697
E. Indigent Assistance (NRS 428.285)	0.1000	194,159,347	194,159	0.0100	19,416	12,950	6,466	-	6,466
F. Capital Acquisition (NRS 354.59815)	0.0500	194,159,347	97,080	0.0250	48,540	35,327	13,213	-	13,213
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0011	194,159,347	2,118	0.0010	1,942	1,292	650	-	650
H. Legislative Overrides									
I. SCCRT Loss NRS 354.59813									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1661	XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	322,481	0.0510	99,022	68,996	30,026	-	30,025
M. **SUBTOTAL A, C, L**	**35.4362**	XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	**68,802,677**	**2.1991**	**1,948,845**	**537,070**	**1,411,775**	**220,000**	**1,631,775**
N. Debt	0.0000								
O. **TOTAL M AND N**	**35.4362**	XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	**68,802,677**	**2.1991**	**1,948,845**	**537,070**	**1,411,775**	**220,000**	**1,631,775**

Esmeralda County
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

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

Budget for Fiscal Year Ending June 30, 2024

Budget Summary for Esmeralda County
(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	4,451,649	1,729,022	1,368,820	2.1281	1,081,535	-	43,655	8,674,681
Road	383,351	-	-		575,905	-	299,000	1,258,256
Regional Streets and Highways	104,757	-	-		8,892	-	-	113,649
Health and Welfare	164,095	-	12,929	0.0200	7,500	-	-	184,524
Indigent Assistance	565,107	-	6,466	0.0100	1,500	-	-	573,073
Mining Maps	480,991	-	-		20,800	-	-	501,791
Recorder's Technology Fee	153,089	-	-		10,200	-	-	163,289
Annual Leave	56,633	-	-		300	-	-	56,933
Justice Court	547,839	-	-		61,000	-	-	608,839
Juvenile Court	56,365	-	-		16,150	-	-	72,515
Forensic Service	-	-	-		12,200	-	-	12,200
Library	927	-	-		-	-	125,730	126,657
Library State Grant	-	-	-		1,730	-	-	1,730
Nuclear Waste Repository	-	-	-		3,200	-	-	3,200
Solid Waste Management	197,442	-	-		168,000	-	3,500	368,942
Historic Preservation	43,276	-	-		-	-	12,000	55,276
Agricultural Extension	20,429	-	-		-	-	-	20,429
Drug Forfeiture	-	-	-		-	-	-	-
Room Tax	6,904	-	-		48,000	-	-	54,904
Fish Lake Valley Park	10,688	-	-		-	-	56,312	67,000
Social Services Grant	11,559	-	-		-	-	-	11,559
Subtotal Governmental Fund Types,	7,255,101	1,729,022	1,388,215	2.1581	2,016,912	-	540,197	12,929,447
Expendable Trust Funds	---- Continued on Next Page ----							
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2024

Budget Summary for Esmeralda County
(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)
Festival Fund	2,137	-	-		608	-	-	2,745
Youth Camp	3,024	-	650	0.0010	-	-	-	3,674
Retiree Insurance	187,998	-	-		68,185	-	-	256,183
Assessor's Technology Fund	117,961	-	-		25,000	-	3,000	145,961
Sheriff's Office Vehicle Improvements	-	-	-		-	180,000	64,738	244,738
District 1 Regional Development	77,317	-	-		-	-	-	77,317
District 2 Regional Development	164,598	-	-		-	-	-	164,598
Stabilization Fund	87,868	-	-		-	-	-	87,868
Deputy Housing Fund	8,284	-	-		1,200	-	-	9,484
LDGP	-	-	-		5,000	-	-	5,000
Court Facilities	255,771	-	-		36,000	-	-	291,771
County IT	57,029	-	-		-	-	34,000	91,029
Indigent Defense Services	11,738	-	-		-	-	82,262	94,000
County Grants	-	-	-		507,900	-	50,000	557,900
Emergency Services	-	-	-		122,666	389,000	439,782	951,448
County Capital Projects	285,291	-	-		-	265,000	186,012	736,303
Ambulance Capital Projects	78,956	-	-		39,300	-	123,200	241,456
Sheriff IT Capital Projects	10,894	-	-		-	-	26,000	36,894
Gold Point Capital Projects	79,482	-	-		-	-	10,000	89,482
Road Capital Projects	14,950	-	-		-	-	-	14,950
Ad Valorem Capital Projects	22,127	-	13,213	0.0250	-	-	-	35,340
County Vehicle Capital Projects	-	-	-		-	-	20,000	20,000
Property Sales Interest	129,804	-	-		-	-	-	129,804
State Indigent Fund	-	-	9,697	0.0150	-	-	-	9,697
Subtotal Governmental Fund Types	1,595,229	-	23,560	0.0410	805,859	834,000	1,038,994	4,297,642
Subtotal All Governmental Fund Types, Expendable Trust Funds	8,850,330	1,729,022	1,411,775	2.1991	2,822,771	834,000	1,579,191	17,227,089
PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXX	1,729,022	1,411,775	2.1991	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2024

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General		2,199,770	1,434,551	2,254,632	65,000	178,618	1,393,484	1,148,626	8,674,681
Road	R	365,348	220,000	330,000	310,000	-	6,360	26,548	1,258,256
Regional Streets and Highways	R	-	-	-	113,649	-	-	-	113,649
Health and Welfare	R	-	-	78,700	-	-	82,262	23,562	184,524
Indigent Assistance	R	-	-	412,535	-	-	-	160,538	573,073
Mining Maps	R	-	-	451,791	50,000	-	-	-	501,791
Recorder's Technology Fee	R	-	-	138,289	25,000	-	-	-	163,289
Annual Leave	R	50,000	6,933	-	-	-	-	-	56,933
Justice Court	R	-	-	558,839	50,000	-	-	-	608,839
Juvenile Court	R	-	-	72,515	-	-	-	-	72,515
Forensic Service	R	-	-	12,200	-	-	-	-	12,200
Library	R	60,300	13,600	52,500	-	-	-	257	126,657
Library State Grant	R	-	-	-	-	-	1,730	-	1,730
Nuclear Waste Repository	R	-	-	-	-	-	3,200	-	3,200
Solid Waste Management	R	74,500	56,600	86,023	20,000	-	-	131,819	368,942
Historic Preservation	R	-	-	55,276	-	-	-	-	55,276
Agriculture Extension	R	-	-	20,429	-	-	-	-	20,429
Drug Forfeiture	R	-	-	-	-	-	-	-	-
Room Tax	R	-	-	24,000	-	-	24,000	6,904	54,904
Fish Lake Valley Park	R	15,000	2,000	50,000	-	-	-	-	67,000
Social Services Grant	R	-	-	11,559	-	-	-	-	11,559
Subtotal		2,764,918	1,733,684	4,609,288	633,649	178,618	1,511,036	1,498,254	12,929,447
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS									

---- Continued on Next Page ----

*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-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2024

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
Festival Fund	R	-	-	2,365	-	-	-	380	2,745
Youth Camp	R	-	-	2,858	-	-	-	816	3,674
Retiree Insurance	R	-	60,000	-	-	-	-	196,183	256,183
Assessor's Technology Fund	R	-	-	145,961	-	-	-	-	145,961
Sheriff's Office Vehicle Improvements	R	-	-	64,738	180,000	-	-	-	244,738
District 1 Regional Development	R	-	-	77,317	-	-	-	-	77,317
District 2 Regional Development	R	-	-	16,443	85,000	-	63,155	-	164,598
Stabilization Fund	R	-	-	87,868	-	-	-	-	87,868
Deputy Housing Fund	R	-	-	9,484	-	-	-	-	9,484
LDGP	R	-	-	-	-	-	5,000	-	5,000
Court Facilities	R	-	-	291,771	-	-	-	-	291,771
County IT	R	-	-	57,029	-	-	-	34,000	91,029
Indigent Defense Services	R	-	-	94,000	-	-	-	-	94,000
County Grants	R	181,900	41,000	335,000	-	-	-	-	557,900
Emergency Services	R	160,590	37,684	289,686	463,488	-	-	-	951,448
County Capital Projects	C	-	-	51,483	684,820	-	-	-	736,303
Ambulance Capital Projects	C	-	-	-	241,456	-	-	-	241,456
Sheriff IT Capital Projects	C	-	-	-	10,894	-	-	26,000	36,894
Gold Point Capital Projects	C	-	-	-	89,482	-	-	-	89,482
Road Capital Projects	C	-	-	-	14,950	-	-	-	14,950
Ad Valorem Capital Projects	C	-	-	-	35,340	-	-	-	35,340
County Capital Projects	C	-	-	-	-	-	-	20,000	20,000
Property Sales Interest	T	-	-	129,804	-	-	-	-	129,804
State Indigent Fund	T	-	-	9,697	-	-	-	-	9,697
Subtotal		342,490	138,684	1,665,504	1,805,430	-	68,155	277,379	4,297,642
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		3,107,408	1,872,368	6,274,792	2,439,079	178,618	1,579,191	1,775,633	17,227,089

*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.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
Taxes				
Property Taxes	1,488,258	1,562,780	1,368,820	1,368,820
Net Proceeds	337,118	1,884,945	218,000	220,000
Subtotal	1,825,376	3,447,725	1,586,820	1,588,820
Licenses and Permits				
Business Licenses	3,090	3,600	3,600	3,600
Gaming Licenses	3,210	1,000	1,000	1,000
Marijuana Licenses	10,000	10,000	10,000	10,000
Marriage Licenses	114	200	200	200
Subtotal	16,414	14,800	14,800	14,800
Intergovernmental				
Consolidated Tax	1,454,649	1,520,972	1,729,022	1,729,022
Gaming Tax	121,311	67,500	67,500	67,500
Payments In Lieu of Taxes	175,161	160,000	160,000	160,000
Grants	258,619	129,000	68,159	40,000
Marijuana Fees	88,235	88,235	88,235	88,235
Geothermal Lease	31,642	-	-	-
RPTT	257	-	-	-
Subtotal	2,129,874	1,965,707	2,112,916	2,084,757
Charges for Services				
Clerk Fees	6,305	5,000	5,000	5,000
Recorder Fees	136,145	100,000	100,000	100,000
Sheriff Fees	3,895	2,500	2,500	2,500
Ambulance Fees (Capital)	-	25,000	-	-
Assessor Fees	5,914	6,500	6,500	6,500
Map Fees	34,831	7,000	7,000	7,000
Commission on Personal Property	28,907	-	-	-
Subtotal	215,997	146,000	121,000	121,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
Fines and Forfeitures	303,015	295,000	325,000	290,000
Miscellaneous				
Tax Penalties	40,423	20,000	20,000	20,000
Investment Income (Loss)	(45,640)	15,000	15,000	15,000
Other	45,877	45,000	45,000	45,000
Subtotal	40,660	80,000	80,000	80,000
SUBTOTAL REVENUE ALL SOURCES	4,531,336	5,949,232	4,240,536	4,179,377
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Room Tax	50,537	-	-	-
District 2 Regional Development	-	-	-	43,655
SUBTOTAL OTHER FINANCING SOURCES	50,537	-	-	43,655
BEGINNING FUND BALANCE	4,479,914	4,029,903	2,724,395	4,451,649
Prior Period Adjustments	-			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,479,914	4,029,903	2,724,395	4,451,649
TOTAL AVAILABLE RESOURCES	9,061,787	9,979,135	6,964,931	8,674,681

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Executive Activity				
County Commission				
Salaries and Wages	127,756	130,938	126,565	134,100
Employee Benefits	124,699	117,698	97,578	121,700
Services and Supplies	18,554	50,000	35,000	35,000
Subtotal	271,009	298,636	259,143	290,800
Other - Miscellaneous Overhead				
Salaries and Wages	-	3,000	-	-
Employee Benefits	2,206	3,600	1,000	1,000
Services and Supplies	711,616	682,278	1,187,410	1,247,810
Capital Outlay	4,790	-	-	50,000
Subtotal	718,612	688,878	1,188,410	1,298,810
Subtotal Executive Activity	989,621	987,514	1,447,553	1,589,610
FUNCTION SUBTOTAL				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR TENTATIVE APPROVED	(3) ENDING 06/30/24 FINAL APPROVED
Finance Activity				
Clerk and Treasurer				
Salaries and Wages	167,343	170,350	170,481	182,200
Employee Benefits	115,566	104,494	104,300	130,800
Services and Supplies	16,688	17,500	19,925	19,925
Subtotal	299,597	292,344	294,706	332,925
Recorder/Auditor				
Salaries and Wages	114,828	124,975	138,915	164,300
Employee Benefits	46,784	45,893	62,166	96,700
Services and Supplies	17,239	17,000	20,000	20,000
Capital Outlay	3,593	-	-	-
Subtotal	182,444	187,868	221,081	281,000
Subtotal Finance Activity	482,041	480,212	515,787	613,925
FUNCTION SUBTOTAL				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Other Activity				
Assessor				
Salaries and Wages	128,115	164,438	140,139	142,139
Employee Benefits	71,110	66,281	89,024	89,024
Services and Supplies	20,433	26,000	31,000	31,000
Subtotal	219,658	256,719	260,163	262,163
Building and Grounds				
General Maintenance				
Salaries and Wages	166,737	226,986	197,001	202,681
Employee Benefits	125,243	100,185	140,000	140,000
Services and Supplies	120,083	139,000	182,000	182,000
Capital Outlay	101,457	-	-	-
Subtotal	513,520	466,171	519,001	524,681
Economic Development				
Grant Manager				
Salaries and Wages	-	-	-	36,200
Employee Benefits	-	-	-	23,800
Services and Supplies	-	-	-	20,000
Subtotal	-	-	-	80,000
Subtotal Other Activity	733,178	722,890	779,164	866,844
Total General Government	2,204,840	2,190,616	2,742,504	3,070,379
FUNCTION SUBTOTAL				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Judicial				
District Attorney				
Salaries and Wages	145,239	138,584	145,573	150,400
Employee Benefits	77,335	67,122	70,882	81,400
Services and Supplies	8,614	4,000	20,000	20,000
Subtotal	231,188	209,706	236,455	251,800
District Court				
Services and Supplies	72,084	50,000	194,000	140,750
Subtotal	72,084	50,000	194,000	140,750
Justice of the Peace				
Salaries and Wages	90,439	119,832	123,679	132,400
Employee Benefits	42,579	69,964	52,515	60,600
Services and Supplies	8,593	18,000	20,000	20,000
Subtotal	141,611	207,796	196,194	213,000
Law Library				
Services and Supplies	6,133	1,500	500	500
FUNCTION SUBTOTAL	451,016	469,002	627,149	606,050

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety				
Sheriff				
Salaries and Wages	956,682	895,898	895,898	973,150
Employee Benefits	568,121	574,071	574,071	667,400
Services and Supplies	233,541	341,000	822,200	382,000
Capital Outlay	-	70,834	15,000	15,000
Subtotal	1,758,344	1,881,803	2,307,169	2,037,550
Emergency Management (DEM)				
Salaries and Wages	28,800	44,620	47,970	-
Employee Benefits	2,369	10,367	12,043	-
Services and Supplies	5,323	10,000	14,000	-
Capital Outlay	-	64,000	53,759	-
Subtotal	36,492	128,987	127,772	-
Emergency Medical (Ambulance)				
Salaries and Wages	30,496	55,385	30,000	-
Employee Benefits	12,838	9,598	4,413	-
Services and Supplies	69,128	66,700	94,953	-
Subtotal	112,462	131,683	129,366	-
Fish Lake Fire				
Salaries and Wages	4,200	5,005	4,200	-
Employee Benefits	1,384	2,571	1,270	-
Services and Supplies	13,843	12,000	30,641	-
Subtotal	19,427	19,576	36,111	-
Gold Point Fire Department				
Salaries and Wages	4,200	5,005	4,200	-
Employee Benefits	1,384	1,571	1,270	-
Services and Supplies	1,783	4,000	4,000	-
Subtotal	7,367	10,576	9,470	-
FUNCTION SUBTOTAL	1,934,092	2,172,625	2,609,888	2,037,550

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Works				
Airport				
Services and Supplies	1,740	2,700	2,700	2,700
Welfare				
Senior Transportation				
Salaries and Wages	61,186	80,000	75,373	82,200
Benefits	8,863	7,887	22,127	22,127
Services and Supplies	25,268	24,500	25,000	25,000
Subtotal	95,317	112,387	122,500	129,327
Culture and Recreation				
Fish Lake Valley Park				
Salaries	10,800	-	-	-
Benefits	1,558	-	-	-
Services and Supplies	33,299	-	-	-
Subtotal	45,657	-	-	-
Goldfield Park				
Services and Supplies	3,809	-	-	-
Subtotal	3,809	-	-	-
Subtotal Culture and Recreation	49,466	-	-	-
Debt Service				
Principal	5,006	4,765	4,959	4,959
Interest	732	486	292	292
Subtotal	5,738	5,251	5,251	5,251
Intergovernmental				
Silver Peak Town	-	50,688	50,688	50,688
Silver Peak Utility	-	-	-	1,000
Goldfield Town	-	50,688	50,688	50,688
Goldfield Utility Water	-	-	-	320
Subtotal	-	101,376	101,376	102,696
FUNCTION SUBTOTAL				

	EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
PAGE	FUNCTION SUMMARY				
17	General Government	2,204,840	2,190,616	2,742,504	3,070,379
18	Judicial	451,016	469,002	627,149	606,050
19	Public Safety	1,934,092	2,172,625	2,609,888	2,037,550
20	Public Works	1,740	2,700	2,700	2,700
20	Welfare	95,317	112,387	122,500	129,327
20	Culture and Recreation	49,466	-	-	-
20	Debt Service	5,738	5,251	5,251	5,251
20	Intergovernmental Expenditures	-	101,376	101,376	102,696
TOTAL EXPENDITURES - ALL FUNCTIONS		4,742,209	5,053,957	6,211,368	5,953,953
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)		-	151,619	186,341	178,618
Operating Transfers Out (Schedule T)					
	Road	108,000	160,000	160,000	292,500
	Library	95,000	105,000	117,000	124,000
	Solid Waste	52,000	-	-	3,500
	Fish Lake Valley Park	-	50,688	44,312	44,312
	County IT	-	-	-	34,000
	County Grants	-	-	-	50,000
	Emergency Services	-	-	-	439,782
	Sheriff Office Vehicle Improvement	-	6,222	6,222	64,738
	Capital Projects	-	-	50,000	174,652
	Ambulance Capital Projects	-	-	-	120,000
	Sheriff IT Capital Projects	-	-	-	26,000
	County Vehicle Capital Projects	-	-	-	20,000
	Justice Court	34,675	-	-	-
	Subtotal	289,675	321,910	377,534	1,393,484
Total Other Uses		289,675	473,529	563,875	1,572,102
TOTAL EXPENDITURES AND OTHER USES		5,031,884	5,527,486	6,775,243	7,526,055
ENDING FUND BALANCE:		4,029,903	4,451,649	189,688	1,148,626
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		9,061,787	9,979,135	6,964,931	8,674,681

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/24 FINAL APPROVED
Licenses and Permits				
Liquor Licenses	1,900	1,316	1,553	1,553
Intergovernmental Revenues				
Grant	573,970	16,458	-	-
Motor Vehicle Fuel Tax $.0125	190,584	190,584	190,584	190,584
Motor Vehicle Fuel Tax $.0175	3,365	3,341	3,788	3,788
County Optional $.0100	2,016	1,924	2,184	2,184
Motor Vehicle Fuel Tax $.0235	358,296	358,296	358,296	358,296
National Forest	35,923	17,000	17,000	17,000
Subtotal	1,164,154	587,603	571,852	571,852
Miscellaneous				
Investment Income (Loss)	(2,774)	-	-	-
Other	4,933	15,000	2,500	2,500
Subtotal	2,159	15,000	2,500	2,500
Subtotal	1,168,213	603,919	575,905	575,905
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	108,000	160,000	160,000	292,500
District 2 Regional Development	-	-	-	6,500
Subtotal	108,000	160,000	160,000	299,000
BEGINNING FUND BALANCE	352,238	382,524	383,351	383,351
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	352,238	382,524	383,351	383,351
TOTAL AVAILABLE RESOURCES	1,628,451	1,146,443	1,119,256	1,258,256

Esmeralda County
(Local Government)
SCHEDULE B
FUND Road (NRS 365.550) (Fund 200)

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Works				
Salaries and Wages	268,378	253,092	365,348	365,348
Employee Benefits	183,344	150,000	180,000	220,000
Services and Supplies	261,713	250,000	330,000	330,000
Capital Outlay	532,492	110,000	190,000	310,000
Subtotal	1,245,927	763,092	1,065,348	1,225,348
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
County Capital Projects Fund	-	-	-	6,360
ENDING FUND BALANCE	382,524	383,351	53,908	26,548
TOTAL COMMITMENTS AND FUND BALANCE	1,628,451	1,146,443	1,119,256	1,258,256

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Gasoline Tax $.04	8,063	7,659	8,692	8,692
Miscellaneous				
Investment Income (Loss)	(720)	200	200	200
Subtotal	7,343	7,859	8,892	8,892
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	89,555	96,898	104,757	104,757
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	89,555	96,898	104,757	104,757
TOTAL RESOURCES	96,898	104,757	113,649	113,649
EXPENDITURES				
Public Works				
Capital Outlay	-	-	113,649	113,649
Subtotal	-	-	113,649	113,649
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Road Fund	-	-	-	-
ENDING FUND BALANCE:	96,898	104,757	-	-
TOTAL COMMITMENTS AND FUND BALANCE	96,898	104,757	113,649	113,649

Esmeralda County
(Local Government)
SCHEDULE B
FUND Regional Streets and Highways (NRS 373.110) (Fund 202)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	14,355	14,905	12,929	12,929
Net Proceeds	3,244	17,935	2,000	-
Subtotal	17,599	32,840	14,929	12,929
Intergovernmental				
Grants	964	-	-	-
Miscellaneous				
Investment Income (Loss)	(1,896)	7,500	7,500	7,500
Subtotal	16,667	40,340	22,429	20,429
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	236,126	239,142	148,160	164,095
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	236,126	239,142	148,160	164,095
TOTAL AVAILABLE RESOURCES	252,793	279,482	170,589	184,524
EXPENDITURES				
Health				
Services and Supplies - Nurse	6,024	7,500	11,000	11,000
Welfare (Medical)				
Services and Supplies	4,997	5,863	55,700	55,700
Medical Assistance - Detention	2,630	8,024	12,000	12,000
Subtotal Welfare	7,627	13,887	67,700	67,700
Subtotal	13,651	21,387	78,700	78,700
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Indigent Defense Service	-	94,000	82,262	82,262
ENDING FUND BALANCE	239,142	164,095	9,627	23,562
TOTAL COMMITMENTS AND FUND BALANCE	252,793	279,482	170,589	184,524

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	7,178	7,452	6,466	6,466
Net Proceeds	1,622	8,968	1,000	-
Subtotal	8,800	16,420	7,466	6,466
Miscellaneous				
Investment Income (Loss)	(4,220)	1,500	1,500	1,500
Subtotal	4,580	17,920	8,966	7,966
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	563,867	555,687	557,139	565,107
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	563,867	555,687	557,139	565,107
TOTAL RESOURCES	568,447	573,607	566,105	573,073
EXPENDITURES				
Welfare				
Medical Indigent Costs (NRS 428.295)	-	-	412,535	412,535
State Indigent Costs (NRS 428.285)	12,760	8,500	-	-
Subtotal	12,760	8,500	412,535	412,535
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	555,687	565,107	153,570	160,538
TOTAL COMMITMENTS AND FUND BALANCE	568,447	573,607	566,105	573,073

Esmeralda County
(Local Government)
SCHEDULE B
FUND Indigent Assistance (NRS 428.285) (Fund 214)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Mining Maps	111,947	20,000	20,000	20,000
Miscellaneous				
Investment Income (Loss)	(3,643)	800	800	800
Subtotal	108,304	20,800	20,800	20,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	415,559	490,191	480,991	480,991
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	415,559	490,191	480,991	480,991
TOTAL RESOURCES	523,863	510,991	501,791	501,791
EXPENDITURES				
General Government				
Services and Supplies	33,672	10,000	451,791	451,791
Capital Outlay	-	20,000	50,000	50,000
Subtotal	33,672	30,000	501,791	501,791
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	490,191	480,991	-	-
TOTAL COMMITMENTS AND FUND BALANCE	523,863	510,991	501,791	501,791

Esmeralda County
(Local Government)
SCHEDULE B
FUND Mining Maps (NRS 517.040-517.100) (Fund 206)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Recorder Fees	46,630	10,000	10,000	10,000
Miscellaneous				
Investment Income (Loss)	(1,324)	200	200	200
Subtotal	45,306	10,200	10,200	10,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	151,711	177,889	153,089	153,089
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	151,711	177,889	153,089	153,089
TOTAL RESOURCES	197,017	188,089	163,289	163,289
EXPENDITURES				
General Government				
Services and Supplies	-	30,000	138,289	138,289
Capital Outlay	19,128	5,000	25,000	25,000
Subtotal	19,128	35,000	163,289	163,289
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	177,889	153,089	-	-
TOTAL COMMITMENTS AND FUND BALANCE	197,017	188,089	163,289	163,289

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(1,201)	300	300	300
Subtotal	(1,201)	300	300	300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	160,167	158,966	56,633	56,633
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	160,167	158,966	56,633	56,633
TOTAL RESOURCES	158,966	159,266	56,933	56,933
EXPENDITURES				
General Government				
Salaries and Wages	-	10,333	25,000	25,000
Employee Benefits	-	3,683	3,300	3,300
Subtotal	-	14,016	28,300	28,300
Public Safety				
Salaries and Wages	-	69,036	25,000	25,000
Employee Benefits	-	19,581	3,633	3,633
Subtotal	-	88,617	28,633	28,633
Subtotal	-	102,633	56,933	56,933
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	158,966	56,633	-	-
TOTAL COMMITMENTS AND FUND BALANCE	158,966	159,266	56,933	56,933

Esmeralda County
(Local Government)
SCHEDULE B
FUND Annual Leave (Fund 208)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Assessments	9,926	60,000	60,000	60,000
Miscellaneous				
Investment Income (Loss)	(3,808)	1,000	1,000	1,000
Subtotal	6,118	61,000	61,000	61,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	34,675	-	-	-
BEGINNING FUND BALANCE	504,018	536,839	547,839	547,839
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	504,018	536,839	547,839	547,839
TOTAL RESOURCES	544,811	597,839	608,839	608,839
EXPENDITURES				
Judicial				
Services and Supplies	7,972	40,000	558,839	558,839
Capital Outlay	-	10,000	50,000	50,000
Subtotal	7,972	50,000	608,839	608,839
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	536,839	547,839	-	-
TOTAL COMMITMENTS AND FUND BALANCE	544,811	597,839	608,839	608,839

Esmeralda County
(Local Government)
SCHEDULE B
FUND Justice Court (NRS 176.059) (Fund 210)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Assessments	2,836	15,000	15,000	15,000
Fines and Forfeits	-	1,000	1,000	1,000
Miscellaneous				
Investment Income (Loss)	(358)	150	150	150
Subtotal	2,478	16,150	16,150	16,150
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	47,737	50,215	56,365	56,365
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	47,737	50,215	56,365	56,365
TOTAL RESOURCES	50,215	66,365	72,515	72,515
EXPENDITURES				
Judicial				
Services and Supplies	-	10,000	72,515	72,515
Subtotal	-	10,000	72,515	72,515
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	50,215	56,365	-	-
TOTAL COMMITMENTS AND FUND BALANCE	50,215	66,365	72,515	72,515

Esmeralda County
(Local Government)
SCHEDULE B
FUND Juvenile Court (NRS 176.059) (Fund 212)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Fees - Genetic Marker Analysis	4,389	10,000	10,000	10,000
Court Assessment	-	2,200	2,200	2,200
Subtotal	4,389	12,200	12,200	12,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	2,660	6,171	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,660	6,171	-	-
TOTAL RESOURCES	7,049	18,371	12,200	12,200
EXPENDITURES				
Public Safety				
Services and Supplies	878	18,371	12,200	12,200
Subtotal	878	18,371	12,200	12,200
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	6,171	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	7,049	18,371	12,200	12,200

Esmeralda County
(Local Government)
SCHEDULE B
FUND Forensic Service (Fund 216)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Fines and Forfeitures				
Book Fines	161	-	-	-
Miscellaneous				
Donations	71	-	-	-
Subtotal	232	-	-	-
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	95,000	105,000	117,000	124,000
Library Grant Fund	-	-	-	1,730
Total Operating Transfers in	95,000	105,000	117,000	125,730
BEGINNING FUND BALANCE	13,329	927	927	927
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,329	927	927	927
TOTAL AVAILABLE RESOURCES	108,561	105,927	117,927	126,657
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	55,578	53,816	54,000	60,300
Employee Benefits	13,052	11,012	11,250	13,600
Services and Supplies	39,004	40,172	52,500	52,500
Subtotal	107,634	105,000	117,750	126,400
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	927	927	177	257
TOTAL COMMITMENTS AND FUND BALANCE	108,561	105,927	117,927	126,657

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Grants	994	-	-	1,730
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	994	-	-	1,730
EXPENDITURES				
Culture and Recreation				
Services and Supplies	994	-	-	-
Subtotal	994	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Library Fund	-	-	-	1,730
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	994	-	-	1,730

Esmeralda County
(Local Government)
SCHEDULE B
FUND Library State Grant (Fund 220)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Grants	-	-	-	3,200
Subtotal	-	-	-	3,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	3,200
EXPENDITURES				
General Government				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies		-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Ambulance Capital Projects Fund	-	-	-	3,200
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	3,200

Esmeralda County
(Local Government)
SCHEDULE B
FUND Nuclear Waste Repository (Fund 226)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Sanitation	97,452	158,000	158,000	158,000
Miscellaneous				
Investment Income (Loss)	(498)	1,000	-	-
Other	7,845	10,000	10,000	10,000
Subtotal	7,347	11,000	10,000	10,000
Subtotal	104,799	169,000	168,000	168,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	52,000	-	-	3,500
Medium-Term Financing	-	114,015	-	-
BEGINNING FUND BALANCE	98,709	154,222	199,611	197,442
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	98,709	154,222	199,611	197,442
TOTAL RESOURCES	255,508	437,237	367,611	368,942
EXPENDITURES				
Sanitation				
Salaries and Wages	38,892	58,940	69,003	74,500
Employee Benefits	25,425	29,671	29,671	56,600
Services and Supplies	36,969	35,000	60,000	60,000
Capital Outlay	-	114,015	20,000	20,000
Subtotal	101,286	237,626	178,674	211,100
Debt Service				
Principal	-	1,654	12,494	20,526
Interest	-	515	6,000	5,497
Subtotal	-	2,169	18,494	26,023
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	154,222	197,442	170,443	131,819
TOTAL COMMITMENTS AND FUND BALANCE	255,508	437,237	367,611	368,942

Esmeralda County
(Local Government)
SCHEDULE B
FUND Solid Waste Management/Landfill Combined (NRS 444.490) (Fund 240/625)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
Miscellaneous				
Other	536	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	16,845	12,000	12,000	12,000
BEGINNING FUND BALANCE	49,895	58,276	43,276	43,276
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	49,895	58,276	43,276	43,276
TOTAL RESOURCES	67,276	70,276	55,276	55,276
EXPENDITURES				
Community Support				
Services and Supplies	-	15,000	55,276	55,276
Capital Outlay	9,000	12,000	-	-
Subtotal	9,000	27,000	55,276	55,276
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	58,276	43,276	-	-
TOTAL COMMITMENTS AND FUND BALANCE	67,276	70,276	55,276	55,276

Esmeralda County
(Local Government)
SCHEDULE B
FUND Historic Preservation (Fund 252)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	-	-	-	-
Net Proceeds	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	20,429	20,429	20,429	20,429
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	20,429	20,429	20,429	20,429
TOTAL RESOURCES	20,429	20,429	20,429	20,429
EXPENDITURES				
General Government				
Services and Supplies	-	-	20,429	20,429
Subtotal	-	-	20,429	20,429
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	20,429	20,429	-	-
TOTAL COMMITMENTS AND FUND BALANCE	20,429	20,429	20,429	20,429

Esmeralda County
(Local Government)
SCHEDULE B
FUND Agricultural Extension (Fund 254)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Fines and Forfeits				
Forfeitures	-	5,000	-	-
Subtotal	-	5,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	47,878	47,878	47,878	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	47,878	47,878	47,878	-
TOTAL RESOURCES	47,878	52,878	47,878	-
EXPENDITURES				
Public Safety				
Services and Supplies	-	5,000	-	-
Subtotal	-	5,000	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Sheriff Office Vehicle Improvement Fund		47,878	47,878	-
ENDING FUND BALANCE:	47,878	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	47,878	52,878	47,878	-

Esmeralda County
(Local Government)
SCHEDULE B
FUND Drug Forfeiture (NRS 179.1187) (Fund 249)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Room Taxes	67,382	48,000	48,000	48,000
Subtotal	67,382	48,000	48,000	48,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,904	6,904	6,904	6,904
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,904	6,904	6,904	6,904
TOTAL RESOURCES	74,286	54,904	54,904	54,904
EXPENDITURES				
Intergovernmental				
Silver Peak Town Park	-	12,000	12,000	12,000
Goldfield Town Park	-	12,000	12,000	12,000
Subtotal	-	24,000	24,000	24,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	50,537	-	-	-
Historic Preservation	16,845	12,000	12,000	12,000
Fish Lake Valley Park	-	12,000	12,000	12,000
Subtotal	67,382	24,000	24,000	24,000
ENDING FUND BALANCE:	6,904	6,904	6,904	6,904
TOTAL COMMITMENTS AND FUND BALANCE	74,286	54,904	54,904	54,904

Esmeralda County
(Local Government)
SCHEDULE B
FUND Room Tax (NRS 244.3351-.3359) (Fund 256)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Other	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	-	12,000	12,000	12,000
General Fund	-	50,688	44,312	44,312
Subtotal	-	62,688	56,312	56,312
BEGINNING FUND BALANCE	-	-	10,688	10,688
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	10,688	10,688
TOTAL RESOURCES	-	62,688	67,000	67,000
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	-	15,000	15,000	15,000
Employee Benefits	-	2,000	2,000	2,000
Services and Supplies	-	35,000	50,000	50,000
Subtotal	-	52,000	67,000	67,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	10,688	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	62,688	67,000	67,000

Esmeralda County
(Local Government)
SCHEDULE B
FUND Fish Lake Valley Park (Fund 259)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Grants	-	-	-	-
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				
Public Safety				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Other	117	-	-	-
Subtotal	117	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund - Indigent Fuel	-	-	-	-
BEGINNING FUND BALANCE	13,378	12,659	11,559	11,559
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,378	12,659	11,559	11,559
TOTAL RESOURCES	13,495	12,659	11,559	11,559
EXPENDITURES				
Welfare				
Services and Supplies	836	1,100	11,559	11,559
Subtotal	836	1,100	11,559	11,559
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	12,659	11,559	-	-
TOTAL COMMITMENTS AND FUND BALANCE	13,495	12,659	11,559	11,559

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
Miscellaneous				
Other	2,145	608	608	608
Subtotal	2,145	608	608	608
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Historic Preservation	-	-	-	-
BEGINNING FUND BALANCE	2,830	3,575	2,137	2,137
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,830	3,575	2,137	2,137
TOTAL RESOURCES	4,975	4,183	2,745	2,745
EXPENDITURES				
Community Support				
Services and Supplies	1,400	2,046	2,365	2,365
Subtotal	1,400	2,046	2,365	2,365
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	3,575	2,137	380	380
TOTAL COMMITMENTS AND FUND BALANCE	4,975	4,183	2,745	2,745

Esmeralda County
(Local Government)
SCHEDULE B
FUND Festival Fund (Fund 255)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	720	752	650	650
Net Proceeds	162	897	100	-
Subtotal	882	1,649	750	650
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	3,351	4,233	2,227	3,024
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,351	4,233	2,227	3,024
TOTAL RESOURCES	4,233	5,882	2,977	3,674
EXPENDITURES				
Intergovernmental				
Payment to State	-	2,858	2,858	2,858
Subtotal	-	2,858	2,858	2,858
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	4,233	3,024	119	816
TOTAL COMMITMENTS AND FUND BALANCE	4,233	5,882	2,977	3,674

Esmeralda County
(Local Government)
SCHEDULE B
FUND Youth Camp (NRS 62B.150) (Fund 227)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(1,372)	500	500	500
Other	15,753	67,685	67,685	67,685
Subtotal	14,381	68,185	68,185	68,185
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	192,733	179,813	187,998	187,998
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	192,733	179,813	187,998	187,998
TOTAL RESOURCES	207,114	247,998	256,183	256,183
EXPENDITURES				
General Government				
Employee Benefits	27,301	60,000	60,000	60,000
Subtotal	27,301	60,000	60,000	60,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	179,813	187,998	196,183	196,183
TOTAL COMMITMENTS AND FUND BALANCE	207,114	247,998	256,183	256,183

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for services				
General Government				
Assessor Collection Fees	36,238	25,000	25,000	25,000
Miscellaneous				
Investment Income (Loss)	(774)	-	-	-
Subtotal	35,464	25,000	25,000	25,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
District 2 regional Dev Gold Point	-	-	-	3,000
BEGINNING FUND BALANCE	97,128	101,461	117,961	117,961
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	97,128	101,461	117,961	117,961
TOTAL RESOURCES	132,592	126,461	142,961	145,961
EXPENDITURES				
General Government				
Services and Supplies	8,410	8,500	142,961	145,961
Capital Outlay	22,721	-	-	-
Subtotal	31,131	8,500	142,961	145,961
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	101,461	117,961	-	-
TOTAL COMMITMENTS AND FUND BALANCE	132,592	126,461	142,961	145,961

Esmeralda County
(Local Government)
SCHEDULE B
FUND Assessor's Technology (NRS 250.085) (Fund 211)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Other	-	-	-	-
OTHER FINANCING SOURCES:				
Proceeds of General Assets Dispositions	-	3,150	-	-
Operating Transfers In (Schedule T)				
Drug Forfeiture Fund	-	47,878	47,878	-
General Fund	-	6,222	6,222	64,738
Subtotal	-	54,100	54,100	64,738
Capital Lease Proceeds	-	-	-	180,000
Subtotal Other Financing Sources	-	57,250	54,100	244,738
BEGINNING FUND BALANCE	4,627	4,250	6,900	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,627	4,250	6,900	-
TOTAL RESOURCES	4,627	61,500	61,000	244,738
EXPENDITURES				
Public Safety				
Services and Supplies	377	500	-	-
Capital Outlay	-	61,000	61,000	180,000
Subtotal	377	61,500	61,000	180,000
Debt Service:				
Principal	-	-	-	57,033
Interest	-	-	-	7,705
Subtotal	-	-	-	64,738
Subtotal	377	61,500	61,000	244,738
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	4,250	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	4,627	61,500	61,000	244,738

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(584)	-	-	-
Subtotal	(584)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	88,308	83,417	77,317	77,317
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	88,308	83,417	77,317	77,317
TOTAL RESOURCES	87,724	83,417	77,317	77,317
EXPENDITURES				
General Government				
Services and Supplies	4,307	6,100	77,317	77,317
Subtotal	4,307	6,100	77,317	77,317
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	83,417	77,317	-	-
TOTAL COMMITMENTS AND FUND BALANCE	87,724	83,417	77,317	77,317

Esmeralda County
(Local Government)
SCHEDULE B
FUND District 1 Regional Development (Fund 296)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(1,434)	-	-	-
Subtotal	(1,434)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	191,032	189,598	179,598	164,598
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	191,032	189,598	179,598	164,598
TOTAL RESOURCES	189,598	189,598	179,598	164,598
EXPENDITURES				
General Government				
Services and Supplies	-	5,000	86,032	16,443
Capital Outlay	-	15,000	45,000	85,000
Subtotal	-	20,000	131,032	101,443
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Gold Point Capital Projects	-	5,000	10,000	10,000
General Fund	-	-	-	43,655
Road	-	-	-	6,500
Assessor Tech	-	-	-	3,000
Subtotal	-	5,000	10,000	63,155
ENDING FUND BALANCE:	189,598	164,598	38,566	-
TOTAL COMMITMENTS AND FUND BALANCE	189,598	189,598	179,598	164,598

Esmeralda County
(Local Government)
SCHEDULE B
FUND District 2 Regional Development (Fund 297)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(806)	-	-	-
Subtotal	(806)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	107,487	106,681	106,681	87,868
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	107,487	106,681	106,681	87,868
TOTAL RESOURCES	106,681	106,681	106,681	87,868
EXPENDITURES				
General Government				
Service and Supplies	-	18,813	106,681	87,868
Subtotal	-	18,813	106,681	87,868
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	106,681	87,868	-	-
TOTAL COMMITMENTS AND FUND BALANCE	106,681	106,681	106,681	87,868

Esmeralda County
(Local Government)
SCHEDULE B
FUND Stabilization (NRS 354.6115) (Fund 295)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Rent	1,200	-	1,200	1,200
Subtotal	1,200	-	1,200	1,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund				
BEGINNING FUND BALANCE	7,084	8,284	8,284	8,284
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,084	8,284	8,284	8,284
TOTAL RESOURCES	8,284	8,284	9,484	9,484
EXPENDITURES				
Public Safety				
Services and Supplies	-	-	9,484	9,484
Subtotal	-	-	9,484	9,484
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	8,284	8,284	-	-
TOTAL COMMITMENTS AND FUND BALANCE	8,284	8,284	9,484	9,484

Esmeralda County
(Local Government)
SCHEDULE B
FUND Deputy Housing Fund (Fund 268)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
Intergovernmental				
Grants	-	-	-	5,000
Subtotal	-	-	-	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	5,000
EXPENDITURES				
General Government				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Capital Projects Fund				5,000
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	5,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Grants	23,599	-	-	-
Subtotal	23,599	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	23,599	-	-	-
EXPENDITURES				
Public Safety				
Services and Supplies	7,627	-	-	-
Capital Outlay	15,972	-	-	-
Subtotal	23,599	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	23,599	-	-	-

Esmeralda County
(Local Government)
SCHEDULE B
FUND Local Emergency Planning Committee Grant (Fund 228)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Assessments	14,210	36,000	36,000	36,000
Subtotal	14,210	36,000	36,000	36,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	235,290	224,771	255,771	255,771
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	235,290	224,771	255,771	255,771
TOTAL RESOURCES	249,500	260,771	291,771	291,771
EXPENDITURES				
Judicial				
Services and Supplies	2,008	5,000	291,771	291,771
Capital Outlay	22,721	-	-	-
Subtotal	24,729	5,000	291,771	291,771
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	224,771	255,771	-	-
TOTAL COMMITMENTS AND FUND BALANCE	249,500	260,771	291,771	291,771

Esmeralda County
(Local Government)
SCHEDULE B
FUND Court Facilities Fund (NRS 176.0611) (Fund 213)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(499)	-	-	-
Subtotal	(499)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	34,000
BEGINNING FUND BALANCE	67,994	67,495	57,029	57,029
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	67,994	67,495	57,029	57,029
TOTAL RESOURCES	67,495	67,495	57,029	91,029
EXPENDITURES				
General Government				
Services and Supplies	-	-	57,029	57,029
Capital Outlay	-	10,466	-	-
Subtotal	-	10,466	57,029	57,029
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	67,495	57,029	-	34,000
TOTAL COMMITMENTS AND FUND BALANCE	67,495	67,495	57,029	91,029

Esmeralda County
(Local Government)
SCHEDULE B
FUND County IT Special Revenue Fund (Fund 201)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Other	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Health and Welfare	-	94,000	82,262	82,262
BEGINNING FUND BALANCE	-	-	11,738	11,738
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	11,738	11,738
TOTAL RESOURCES	-	94,000	94,000	94,000
EXPENDITURES				
Judicial				
Services and Supplies	-	82,262	94,000	94,000
Subtotal	-	82,262	94,000	94,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	11,738	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	94,000	94,000	94,000

Esmeralda County
(Local Government)
SCHEDULE B
FUND Indigent Defense Services (Fund 215)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
Intergovernmental				
Grants	-	8,000	-	507,900
Subtotal	-	8,000	-	507,900
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	50,000
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	8,000	-	557,900

Esmeralda County
(Local Government)
SCHEDULE B
FUND County Grants (Fund XXX)

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
General Government				
Salaries and Wages	-	-	-	59,800
Employee Benefits	-	-	-	15,000
Services and Supplies	-	-	-	285,000
Subtotal	-	-	-	359,800
Public Safety				
Salaries and Wages	-	-	-	71,700
Employee Benefits	-	-	-	15,000
Services and Supplies	-	-	-	50,000
Subtotal	-	-	-	136,700
Judicial				
Salaries and Wages	-	-	-	21,050
Employee Benefits	-	-	-	5,000
Subtotal	-	-	-	26,050
Public Works				
Salaries and Wages	-	-	-	29,350
Employee Benefits	-	-	-	6,000
Subtotal	-	-	-	35,350
Culture and Recreation				
Capital Outlay	-	8,000	-	-
Subtotal	-	8,000	-	-
Subtotal	-	8,000	-	557,900
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	8,000	-	557,900

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
Intergovernmental				
Grants	-	-	-	50,965
Goldfield Town	-	-	-	41,201
Silver Peak Town	-	-	-	30,500
Subtotal	-	-	-	122,666
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	439,782
Medium-Term Financing	-	-	-	389,000
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	951,448

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety				
Emergency Management:				
Salaries and Wages	-	-	-	49,970
Employee Benefits	-	-	-	12,043
Services and Supplies	-	-	-	14,000
Capital Outlay	-	-	-	53,759
Subtotal	-	-	-	129,772
Emergency Medical:				
Goldfield Town:				
Salaries and Wages	-	-	-	38,500
Employee Benefits	-	-	-	6,795
Services and Supplies	-	-	-	33,234
Capital Outlay	-	-	-	100,000
Subtotal	-	-	-	178,529
Silver Peak Town:				
Salaries and Wages	-	-	-	16,500
Employee Benefits	-	-	-	2,912
Services and Supplies	-	-	-	30,486
Subtotal	-	-	-	49,898
Fish Lake Valley:				
Salaries and Wages	-	-	-	25,000
Employee Benefits	-	-	-	4,413
Services and Supplies	-	-	-	31,233
Capital Outlay	-	-	-	80,523
Subtotal	-	-	-	141,169
Subtotal Emergency Medical	-	-	-	369,596
FUNCTION SUBTOTAL	-	-	-	499,368

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety				
Goldfield Fire				
Salaries and Wages	-	-	-	9,220
Employee Benefits	-	-	-	5,481
Services and Supplies	-	-	-	38,000
Capital Outlay	-	-	-	198,000
Subtotal	-	-	-	250,701
Silver Peak Fire				
Salaries and Wages	-	-	-	8,500
Employee Benefits	-	-	-	3,500
Services and Supplies	-	-	-	20,000
Capital Outlay	-	-	-	15,000
Subtotal	-	-	-	47,000
Fish Lake Fire				
Salaries and Wages	-	-	-	7,200
Employee Benefits	-	-	-	1,270
Services and Supplies	-	-	-	30,641
Capital Outlay	-	-	-	12,206
Subtotal	-	-	-	51,317
Gold Point Fire				
Salaries and Wages	-	-	-	5,700
Employee Benefits	-	-	-	1,270
Services and Supplies	-	-	-	4,000
Capital Outlay	-	-	-	4,000
Subtotal	-	-	-	14,970
Subtotal Public Safety	-	-	-	863,356
Debt Service				
Principal	-	-	-	70,236
Interest	-	-	-	17,856
Subtotal	-	-	-	88,092
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	951,448

Esmeralda County
(Local Government)
SCHEDULE B
FUND Emergency Services (Fund XXX)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(2,955)	-	-	-
Subtotal	(2,955)	-	-	-
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	-	-	50,000	174,652
Road Fund	-	-	-	6,360
Local Development Grant Program (LDGP)	-	-	-	5,000
Subtotal Transfers In	-	-	50,000	186,012
Capital Lease Proceeds	-	-	-	265,000
BEGINNING FUND BALANCE	404,552	320,291	285,291	285,291
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	404,552	320,291	285,291	285,291
TOTAL AVAILABLE RESOURCES	401,597	320,291	335,291	736,303

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Capital Projects				
Capital Outlay	81,306	35,000	335,291	684,820
Subtotal	81,306	35,000	335,291	684,820
Debt Service				
Principal	-	-	-	39,122
Interest	-	-	-	12,361
Subtotal	-	-	-	51,483
Subtotal	81,306	35,000	335,291	736,303
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfer Out (Schedule T)				
ENDING FUND BALANCE	320,291	285,291	-	-
TOTAL COMMITMENTS AND FUND BALANCE	401,597	320,291	335,291	736,303

Esmeralda County
(Local Government)
SCHEDULE B
FUND County Capital Projects (NRS 354.6113) (Fund 300)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Ambulance Fees (Capital)	-	-	-	-
Intergovernmental				
Grant Revenue	-	-	-	39,000
Miscellaneous				
Investment Income (Loss)	(502)	300	300	300
Donations	-	10,000	-	-
Subtotal	(502)	10,300	300	300
Subtotal	(502)	10,300	300	39,300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	120,000
Nuclear Waste Repository	-	-	-	3,200
Subtotal transfers	-	-	-	123,200
Sale of general capital assets	2,200	-	-	-
BEGINNING FUND BALANCE	66,958	68,656	68,956	78,956
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	66,958	68,656	68,956	78,956
TOTAL RESOURCES	68,656	78,956	69,256	241,456
EXPENDITURES				
Capital Projects				
Capital Outlay	-	-	69,256	241,456
Subtotal	-	-	69,256	241,456
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	68,656	78,956	-	-
TOTAL COMMITMENTS AND FUND BALANCE	68,656	78,956	69,256	241,456

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Grant Revenue	-	-	-	
Miscellaneous				
Investment Income (Loss)	(276)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	26,000
BEGINNING FUND BALANCE	36,160	35,884	10,894	10,894
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	36,160	35,884	10,894	10,894
TOTAL RESOURCES	35,884	35,884	10,894	36,894
EXPENDITURES				
Capital Projects				
Capital Outlay	-	24,990	10,894	10,894
Subtotal	-	24,990	10,894	10,894
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	35,884	10,894	-	26,000
TOTAL COMMITMENTS AND FUND BALANCE	35,884	35,884	10,894	36,894

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(563)	-	-	-
Subtotal	(563)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
District 2 Regional Development	-	5,000	10,000	10,000
BEGINNING FUND BALANCE	75,045	74,482	79,482	79,482
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	75,045	74,482	79,482	79,482
TOTAL RESOURCES	74,482	79,482	89,482	89,482
EXPENDITURES				
Capital Projects				
Capital Outlay	-	-	89,482	89,482
Subtotal	-	-	89,482	89,482
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	74,482	79,482	-	-
TOTAL COMMITMENTS AND FUND BALANCE	74,482	79,482	89,482	89,482

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(98)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	15,048	14,950	-	14,950
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,048	14,950	-	14,950
TOTAL RESOURCES	14,950	14,950	-	14,950
EXPENDITURES				
Capital Projects				
Capital Outlay	-	-	-	14,950
Subtotal	-	-	-	14,950
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	14,950	14,950	-	-
TOTAL COMMITMENTS AND FUND BALANCE	14,950	14,950	-	14,950

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	-	7,612	13,213	13,213
Net Proceeds	-	14,515	5,000	-
Subtotal	-	22,127	18,213	13,213
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	8,612	22,127
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	8,612	22,127
TOTAL RESOURCES	-	22,127	26,825	35,340
EXPENDITURES				
Capital Projects				
Capital Outlay	-	-	26,825	35,340
Subtotal	-	-	26,825	35,340
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	22,127	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	22,127	26,825	35,340

Esmeralda County
(Local Government)
SCHEDULE B
FUND Ad Valorem Capital Projects (NRS 354.59815) (Fund 304)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	-	-	-	-
Net Proceeds	-	-	-	-
Subtotal	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	20,000
Road Fund	-	-	-	-
Subtotal Transfers in	-	-	-	20,000
Capital Lease Proceeds	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	20,000
EXPENDITURES				
Capital Projects				
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Subtotal	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	20,000
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	20,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	(559)	-	-	-
Property Sales	79,730	50,633	-	-
Subtotal	79,171	50,633	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	79,171	129,804	129,804
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	79,171	129,804	129,804
TOTAL RESOURCES	79,171	129,804	129,804	129,804
EXPENDITURES				
Intergovernmental				
Paid out	-	-	129,804	129,804
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	79,171	129,804	-	-
TOTAL COMMITMENTS AND FUND BALANCE	79,171	129,804	129,804	129,804

Esmeralda County
(Local Government)
SCHEDULE B
FUND Property Sales Interest - (Expendable Trust) (NRS 361.610) (Fund 610)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	10,767	11,181	9,697	9,697
Net Proceeds	2,433	13,451	1,500	-
Subtotal	13,200	24,632	11,197	9,697
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	13,200	24,632	11,197	9,697
EXPENDITURES				
Intergovernmental				
Payment to state (NRS 428.185)	13,200	24,632	11,197	9,697
Subtotal	13,200	24,632	11,197	9,697
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	13,200	24,632	11,197	9,697

Esmeralda County
(Local Government)
SCHEDULE B
FUND State Indigent (Trust Agency Fund) (NRS 428.185) (Fund 620)

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 Purchases
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) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/23	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
FUND										
Solid Waste Special Revenue Fund										
Medium-Term Financing	11	5	$ 114,015	5/19/2023	6/19/2028	5.32%	$ 112,361	$ 5,497	$ 20,526	$ 26,023
General Fund										
Copier Leases	10	5	$ 23,759			4.00%	$ 9,548	$ 292	$ 4,959	$ 5,251
Sheriff Office Vehicle Improvement										
Medium-Term Financing	11	3	$ 180,000			5.00%	$ -	$ 7,705	$ 57,033	$ 64,738
Emergency Management Fund										
Medium-Term Financing	11	5	$ 208,000			5.00%	$ -	$ 9,548	$ 37,555	$ 47,103
Medium-Term Financing	11	5	$ 81,000			5.00%	$ -	$ 3,718	$ 14,625	$ 18,343
Medium-Term Financing	11	5	$ 100,000			5.00%	$ -	$ 4,590	$ 18,056	$ 22,646
Subtotal fund			$ 389,000				$ -	$ 17,856	$ 70,236	$ 88,092
Capital Projects Fund										
Medium-Term Financing	11	7	$ 150,000			5.00%	$ -	$ 7,083	$ 18,358	$ 25,441
Medium-Term Financing	11	5	$ 60,000			5.00%	$ -	$ 2,754	$ 10,833	$ 13,587
Medium-Term Financing	11	5	$ 55,000			5.00%		$ 2,524	$ 9,931	$ 12,455
Subtotal fund			$ 265,000				$ -	$ 12,361	$ 39,122	$ 51,483
TOTAL ALL DEBT SERVICE			$ 971,774				$ 121,909	$ 43,711	$ 191,876	$ 235,587

SCHEDULE C-1 - INDEBTEDNESS

Esmeralda County Budget Fiscal Year 2023-2024
(Local Government)

Transfer Schedule for Fiscal Year 2023-2024

	TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
General Fund	District 2 Regional Development	14	43,655			
General Fund				Road	21	292,500
General Fund				Library	21	124,000
General Fund				Solid Waste	21	3,500
General Fund				Fish Lake Valley Park	21	44,312
General Fund				County IT	21	34,000
General Fund				County Grants	21	50,000
General Fund				Emergency Services	21	439,782
General Fund				Sheriff Office Vehicle Improvement	21	64,738
General Fund				Capital Projects	21	174,652
General Fund				Ambulance Capital Projects	21	120,000
General Fund				Sheriff IT Capital Projects	21	26,000
General Fund				County Vehicle Capital Projects	21	20,000
General Fund						
SUBTOTAL			43,655			1,393,484
SPECIAL REVENUE FUNDS						
Road	General Fund	22	292,500			
Road	District 2 Regional Development	22	6,500			
Road				Capital Projects	23	6,360
Health and Welfare				Indigent Defense Service	25	82,262
Library	General Fund	33	124,000			
Library	Library Grant Fund	33	1,730			
Library Grant Fund				Library	34	1,730
Nuclear Waste Repository				Ambulance Capital Proiects	35	3,200
Solid Waste	General Fund	36	3,500			
Historic Preservation	Room Tax Fund	37	12,000			
Room Tax Fund				Historic Preservation	40	12,000
Room Tax Fund				Fish Lake Valley Park	40	12,000
Fish Valley Park	Room Tax Fund	41	12,000			
Fish Valley Park	General Fund	41	44,312			
Assessor's Technology	District 2 Regional Development	47	3,000			
Sheriff's Office Vehicle Improvement	General Fund	48	64,738			
District 2 Regional Development				General Fund	50	43,655
District 2 Regional Development				Road	50	6,500
District 2 Regional Development				Assessor's Technology	50	3,000
District 2 Regional Development				Gold Point Capital Projects	50	10,000
Local Development Grant Program				Capital Projects	53	5,000
County IT	General Fund	56	34,000			
Indigent Defense Service	Health and Welfare	57	82,262			
County Grants	General Fund	58	50,000			
Emergency Services	General Fund	60	439,782			
SUBTOTAL			1,170,324			185,707

Esmeralda County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

	TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
County Capital Projects	General Fund	63	174,652			
County Capital Projects	Road Fund	63	6,360			
County Capital Projects	Local Development Grant Program	63	5,000			
Ambulance Capital Projects	General Fund	65	120,000			
Ambulance Capital Projects	Nuclear Waste Repository	65	3,200			
Sheriff IT Capital Projects	General Fund	66	26,000			
Gold Point Capital Projects	District 2 Regional Development	67	10,000			
County Vehicle Capital Projects	General Fund	70	20,000			
SUBTOTAL			365,212			-
EXPENDABLE TRUST FUNDS						
SUBTOTAL			-			-
DEBT SERVICE						
SUBTOTAL			-			-
TOTAL TRANSFERS			1,579,191			1,579,191

Esmeralda County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2023-2024

Local Government: Esmeralda County
Contact: LaCinda Elgan
E-mail Address: celgan@esmeraldacountynv.org
Daytime Telephone: 775-485-6309

Total Number of Existing Contracts: 6

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	LP Insurance Co.	7/1/2022	6/30/2023	$ 172,479	$ 172,479	County insurance policy
2	LP Insurance Co.	7/1/2022	6/30/2023	$ 2,842	$ 2,842	County Airport insurance
3	NV Division of Forestry	7/1/2022	6/30/2023	$ -	$ -	Conservation camp program
4	Daniel McArthur, LTD	7/1/2022	6/30/2023	$ 88,000	$ 88,000	Independent auditor services
5	NV Division of Health & Human Svcs	7/1/2022	6/30/2023	$ 5,000	$ 5,000	Public health nurse
6	Image Trend	7/1/2022	6/30/2023	$ 3,700	$ 3,700	Billing Bridge for ambulance billing
7						IT System Administration
8						County Web Site Maintenance
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$ 272,021	$ 272,021	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2023-24

Local Government: Esmeralda County
Contact: LaCinda Elgan
E-mail Address: celgan@esmeraldacountynv.org
Daytime Telephone: 775-485-6309

Total Number of Privatization Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Jason Earnest Law, LLC	7/1/2020			$ 50,000	$ 50,000				Public Defender
2	Doug Kile	8/26/2020			$ -	$ -				Heavy equipment mechanic
3	Jerry Snyder	1/1/2019			$ -	$ -				Water law attorney
4	Susan Dudley	7/1/2019			$ 18,000	$ -				Project coordinator
5										
6										
7										
8										
9										
10										
11	Total				$ 68,000	$ 50,000				

Attach additional sheets if necessary.

SPORTS

The Tonopah softball team will be looking to repeat their success in last season's 1A regional tournament.

The Lady Muckers went 2-2 in the regional tournament last season, having both wins come against the Thunderbirds and both losses come against the Panthers.

First-year head coach Bill Stark has led the Lady Muckers to a 16-4-1 record this season and the No. 3 seed in the 1A Southern regional tournament.

The Lady Muckers will need two wins in the tournament to reach the regional championship and secure their spot in next week's state tournament.

Contact sports writer/editor Danny Smyth at dsmyth@pvtimes.com. Follow @_dannysmyth on Twitter.

PUBLIC NOTICE

Per NRS 354.596, the Board of Commissioners of Esmeralda County will hold a public hearing on the 2023-2024 budget for Esmeralda County, Town of Goldfield and the Town of Silver Peak. The meeting will be held in the Esmeralda County Courthouse. Starting at 10:00 a.m. on May 23rd, 2023. The public is invited to attend the hearing.

Pursuant to NRS 295.121, the Nye County Clerk is seeking ballot committee members to prepare arguments advocating and opposing approval of the following Diesel Tax question to be submitted to voters in the General Election on November 5th, 2024.

the recreational hobbies in rural America are done at local county fairgrounds... But sadly, we have a county fairgrounds that is in desperate need of repair and reconstruction t[illegible]ovide a safe and secure facili[illegible]or its users

only includes a single trap house, expansion would be a definite benefit.

Finally, the restrooms have been destroyed by both time and vandals and will need to be redone in order to be useable.

dressing the fiscal year 2023-2024 budgets for Nye County, Pahrump, the Pahrump Pool District, Beatty, Gabbs, Manhattan and Railroad Valley during its Tuesday, May 16 meeting.

Residents interested in attending can do so in person at 2100 E. W...

monuments and gravesites so that people can take a picture of the QR code and it'll take you to the websites, directly to whichever building, site or person you are trying to look..."

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: https://tax.nv.gov
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
TONY WREN
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688 1303

June 21, 2023

Mr. Ralph Keyes, Chairman
Esmeralda County Commission
P.O. Box 458
Goldfield, NV 89013

Re: Compliance Letter - Corrective Action Completed
Final Budget – Fiscal Year 2023-2024
Esmeralda County

Dear Chairman Keyes:

The Department of Taxation has examined the Fiscal Year 2023-2024 final budget for Esmeralda County pursuant to NRS 354.598.

On May 18, 2023, the Department notified the County via a letter of noncompliance that its tentative budget did not comply with NRS 354.596. In accordance with NRS 354.596(6) "[w]henever the governing body receives from the Department of Taxation a notice of lack of compliance, the governing body shall forthwith proceed to amend the tentative budget to effect compliance with the law and with the appropriate regulation." The Department provided guidance to the Esmeralda County Auditor/Recorder, Treasurer and County Commissioner with budget procedure/tax rate regulation, and the County assured the Department that the budget and rate would be amended to comply with law in its final budget.

On June 1, 2023, Esmeralda County submitted its final budget to the Department. However, in accordance with the provisions set forth in NRS 361.4545 and 354.598, the Department determined that the final budget was likewise non-compliant with the legal requirements.

NRS 361.4545 requires counties to notify the public on or before May 5 of each year in a newspaper of general circulation regarding the adoption of the proposed budgets and tax rates to be imposed by the county and each political subdivision within the county for the next fiscal year, before final action is taken thereon. In this meeting, the public should be informed of any increase in tax rate as well as any change made to the tentative budget. Esmeralda County failed to properly notice the budget/tax rate increase and deprived its constituents of a proper public hearing prior to the approval of the Final Budget.

NRS 354.598(2) states, in relevant part:

> Should the governing body fail to adopt a final budget that complies with the requirements of law and the regulations of the Committee on Local Government Finance on or before the required date, the budget adopted and used for certification of the combined ad valorem tax rate by the Department of Taxation for the current year, adjusted as to content and rate in such a manner as the Department of Taxation may consider necessary, automatically becomes the budget for the ensuring fiscal year. When a budget has been

so adopted by default, the governing body may not reconsider the budget without the express approval of the Department of Taxation.

Esmeralda County's governing body, the Board of County Commissioners did not adopt a final budget in compliance with the requirements of law. Consequently, the Department has exercised its authority in NRS 354.598 to amend the County's final budget received on June 1, 2023, to impose the prior year's tax rate. The Department is further instructing Esmeralda County to make the necessary corrections to be implemented within the budget, as previously outlined in the Department's letter of noncompliance. Please note that this is a one-time exception only.

Esmeralda County will also be requested to attend the next Committee of Local Government Finance meeting regarding this matter.

Based upon the review of the final budget reflecting the corrections made by the Department, the following tax rates will be presented to the Nevada Tax Commission on June 26, 2023, for certification:

Operating tax rate	$ 2.1481
Voter approved rate	$ 0.0000
Legislative override rate	$ 0.0510
Debt service rate	$ 0.0000
Total tax rate	$ 2.1991

If you have any questions, please do not hesitate to call me or your budget analyst, Keri Gransbery at (775) 684-2077. Her e-mail address is kgransbery@tax.state.nv.us.

Sincerely,

Kelly Langley

Kelly Langley, Supervisor
Local Government Finance
Division of Local Government Services

cc: Vera Boyer, Esmeralda County Deputy Auditor/Recorder
LaCinda Elgan, Esmeralda County Treasurer
Chairman Leavitt, Committee on Local Government Finance
Yvonne Nevarez-Goodson, Chief Deputy Exec. Director, Department of Taxation