



BOARD OF MINERAL COUNTY COMMISSIONERS



Mineral County is an Equal Opportunity Provider

CHRISTINE HOFERER, Chairman
CURTIS SCHLEPP, Vice Chairman
CASSIE HALL, Member
CHRIS NEPPER, Clerk of the Board

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PO Box 1450
Hawthorne, NV 89415
mincommissioner@mineralcountynv.org

GOVERNING BOARD FOR THE TOWNS OF:
HAWTHORNE, LUNING, MINA AND WALKER LAKE
LIQUOR BOARD, GAMING BOARD, COUNTY HIGHWAY COMMISSION
REGIONAL TRANSPORTATION COMMISSION

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

Mineral County herewith submits the (FINAL) budget for the fiscal year ending June 30, 2022

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 4,466,039

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

This budget contains 35 governmental fund types with estimated expenditures of \$ 12,499,654 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 Cindy Nixon
(Print Name)
Recorder - Auditor
(Title)

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

Signed: *Cindy Nixon*

Dated: May 25, 2021

APPROVED BY THE GOVERNING BOARD

Cassie Hall
Christine Hoferer
[Signature]

SCHEDULED PUBLIC HEARING:

(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: Monday, May 17, 2021 | 9:00 AM

Publication Date: May 6, 2021

Place: Mineral County Commissioner Room | 105 South A Street, Hawthorne, NV 89415

Mineral County, Nevada

2021-2022 Final Budget

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Mineral County, Nevada

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**MINERAL COUNTY
BUDGET MESSAGE
FINAL BUDGET
FOR THE YEAR ENDING, JUNE 30, 2022**

Attached is a copy of a letter to the Board of Mineral County Commissioners dated March 18, 2021 from our independent auditor's Arrighi, Blake & Associates, which provides an outline of Mineral County's financial picture for the upcoming fiscal year.

The tentative tax rates for the upcoming year are as follows:

County	2.2900
Hospital District	0.2000
School	0.7500
School Debt	0.2500
State	0.1700
Total	3.6600

Based on the final revenue projections received, the County's general fund will receive a tax rate of 2.061. The County is submitting this year's budget with the same tax rate levied to the Hospital District as in previous fiscal years (0.2000). The tax rate levied for the School Debt has been set at .2500 cents.

Hearings for the proposed expenditures were held during the week of March 22, 2021 for all County funds. Reductions and/or increases were made by the Board of County Commissioners as deemed necessary. This final budget includes a transfer from the Payment In Lieu of Tax (PILT) fund in the amount of \$425,000 and a Contingency line item of \$100,000.

The Board of County Commissioners have determined that it continues to be in the best interest of all concerned that an ad valorem tax not be levied to the unincorporated towns for fiscal year 2021-2022. Budget expenditures continue to be submitted by these funds and the total of transfers from the General Fund to the Town Funds totaled \$239,000.

As we submit this final budget, Mineral County has met the 4% ending fund balance as required by NAC 354.650.

Cindy Nixon
Mineral County Recorder-Auditor
Budget Officer

Arrighi, Blake & Associates, LLC

Certified Public Accountants
14 South Main Street
Yerington, NV 89447

March 18, 2021

Board of County Commissioners, Mineral County
Post Office Box 1450
Hawthorne, Nevada 89415

Re: Estimated Amounts that Need to be Cut from the Tentative 2021-2022 Budgets

Dear Members of the Board:

The maximum allowed ad valorem tax rates that have been calculated by the Department of Taxation in their final projections are as follows:

	<u>March 15, 2018</u>	<u>March 15, 2019</u>	<u>March 15, 2020</u>	<u>March 15, 2021</u>
Mineral County - authorized rate	\$8.3637	\$8.4964	\$8.4884	\$8.8161
Mt. Grant Hospital	.2000	.2000	.2000	.2000
Mineral County School District	.7500	.7500	.7500	.7500
Mineral County School District - <u>assumed rate for debt</u>	.2800	.2500	.2500	.2500
State of Nevada	<u>.1700</u>	<u>.1700</u>	<u>.1700</u>	<u>.1700</u>
	<u>\$9.7337</u>	<u>\$9.8664</u>	<u>\$9.8584</u>	<u>\$10.1861</u>

If Mineral County alone makes adjustments to bring the total tax rate down to \$3.66, the following adjustment will be required:

	<u>March 15, 2018</u>	<u>March 15, 2019</u>	<u>March 15, 2020</u>	<u>March 15, 2021</u>
Total tax rate - from above	\$ 9.7337	\$ 9.8664	\$ 9.8584	\$10.1861
Maximum allowed	<u>(3.6600)</u>	<u>(3.6600)</u>	<u>(3.6600)</u>	<u>(3.6600)</u>
Total Rate Reduction	<u>\$ 6.0737</u>	<u>\$ 6.2064</u>	<u>\$ 6.1984</u>	<u>\$ 6.5261</u>
Mineral County's authorized tax rate from projections	\$ 8.3637	\$ 8.4964	\$ 8.4884	\$8.8161
Less: Possible rate reduction	<u>(6.0737)</u>	<u>(6.2064)</u>	<u>(6.1984)</u>	<u>(6.5261)</u>
Mineral County's Reduced Tax Rate	<u>\$ 2.2900</u>	<u>\$ 2.2900</u>	<u>\$ 2.2900</u>	<u>\$2.2900</u>

The projected 2022 final assessed valuation for Mineral County as provided by the State of Nevada on March 15, 2021 for estimated net proceeds of mines is \$38,845,735. The estimated net proceeds of mines for the 2021 fiscal year was \$8,687,121 as projected on March 15, 2020.

Under this assumption, the ad valorem tax revenue (including net proceeds of mines) available to the County for 2021-2022 would be reduced as follows:

	<u>Tax Rate</u>	<u>Assessed Value</u>	<u>Tax Revenue</u>
Total authorized	\$8.8161	259,850,454	\$ 22,908,676
Maximum total levy	\$3.6600	259,850,454	<u>(9,510,526)</u>
Amount Lost Because of Statutory Tax Rate Limit			<u>\$ 13,398,150</u>
Maximum total levy	\$3.6600	259,850,454	\$ 9,510,526
Mineral County share	\$2.2900	259,850,454	<u>(5,950,575)</u>
Amount Lost to Other Entities			<u>\$ 3,559,951</u>

The amount potentially lost to other entities (hospital rate at the authorized amount) over the last few years is as follows:

2018-2019	\$2,357,235
2019-2020	3,186,393
2020-2021	3,148,570
2021-2022	3,559,951

Based on the above, the tax rate and ad valorem tax revenue available for the General Fund, after all required allocations have been made to other County funds, has been/will be as follows:

	<u>Year</u>	<u>Tax Rate</u>	<u>Ad Valorem Revenue</u>
Actual	2015-2016	2.0303	\$3,347,200
Actual	2016-2017	2.0602	3,570,731
Actual	2017-2018	2.0573	3,539,809
Actual	2018-2019	2.0597	3,943,211
Actual	2019-2020	2.0605	4,792,381
Actual	2020-2021	2.0606	4,735,725
Budget	2021-2022	2.0610	5,355,517

In the past, the Board has normally made all necessary adjustments before the tentative budget is filed on April 15th. Abatement figures will not be released by the State until March 23, 2021. Changes are allowed until the final budget is due in June.

Assumptions used in developing our estimates of the shortfall, and related comments, include the following:

- The shortfall we developed assumes that you will have a contingency account in the General Fund of \$100,000, which is the maximum allowable of 3%. The amount to cut will be reduced if you decide to reduce this amount.

The contingency amount for the past year was \$100,000.

- The shortfall assumes that you will have ending fund balance as of June 30, 2021 to start the 2021-2022 year in various funds, as shown in the attached printout.

The amount to cut will be reduced if you decide to reduce the amount of budgeted fund balance to carry forward to 2021-2022 in those funds with projected revenue shortfalls.

For background information, ending fund balance in the General Fund has been/is projected as follows:

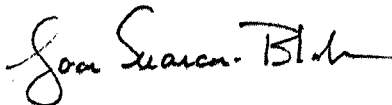
<u>Year</u>	<u>Budget</u>	<u>Actual</u>
2015-2016 Actual	\$268,295	\$1,256,243
2016-2017 Actual	875,452	969,514
2017-2018 Actual	311,262	478,146
2018-2019 Actual	312,677	1,066,204
2019-2020 Actual	476,815	1,283,882
2020-2021 Budget	563,938	

- The calculations made assume the following as it relates to ad valorem taxes:
 - Ad valorem revenues for the new budget year are based on the Department of Taxation final assessed value number of \$259,850,454 which includes net proceeds of mines (\$38,845,735) as of March 15, 2021. The assessed valuation for the 2020-2021 fiscal year was \$229,822,634 including \$8,687,121 in net proceeds of mines. During the audit, it was noted the County received minimal net proceeds of mines from the State of Nevada.
 - The impact of the Property Tax Abatement as approved by the 2005 Legislature on Mineral County has been addressed in the ad valorem revenue projections. The abatements were estimated with the actual amounts for the 2008-2009 fiscal year.

- Following the practice started in 1997-98 because of the requirement to bring the tax rate down to \$3.66, no tax rate has been allocated to any of the unincorporated towns.
- All of the above assumes that the County, and only the County, will take the steps necessary to bring the tax rates down to \$3.66.
- No grants or transfers were budgeted for any of the four towns for the 2021-2022 budget.
- As of the date of this letter, the impact on the economy from the Covid-19 pandemic is unknown. I recommend the Board of County Commissioners and Department Heads should take into consideration this unknown economic impact when determining budgets for the 2021-2022 fiscal year.

I would be pleased to discuss or assist in any way that would be helpful.

With best regards,



Joan Sciarani-Blake

Copy: Cindy Nixon, Recorder-Auditor

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)		
REVENUES						
Property Taxes	3,894,329	4,864,554	4,466,039			4,466,039
Other Taxes	403,547	339,658	335,705			335,705
Licenses and Permits	64,349	83,868	81,200			81,200
Intergovernmental Resources	4,818,929	7,588,934	4,144,213			4,144,213
Charges for Services	1,116,706	1,131,561	1,073,715			1,073,715
Fines and Forfeits	273,256	275,874	281,500			281,500
Miscellaneous	773,674	1,719,883	612,435			612,435
TOTAL REVENUES	11,344,790	16,004,332	10,994,807			10,994,807
EXPENDITURES-EXPENSES						
General Government	2,728,721	2,944,514	3,445,447			3,445,447
Judicial	1,336,737	1,513,278	1,592,126			1,592,126
Public Safety	3,498,911	3,854,673	3,803,408			3,803,408
Public Works	853,245	837,584	1,092,868			1,092,868
Sanitation	360,763	429,024	427,933			427,933
Health	259,505	307,312	339,109			339,109
Welfare	182,577	238,300	239,526			239,526
Culture and Recreation	541,766	475,302	623,118			623,118
Community Support	548,475	850,705	656,114			656,114
Intergovernmental Expenditures	371,179	3,454,678	239,000			239,000
Contingencies	-	-	100,000			100,000
Utility Enterprises	-	-	-			-
Hospitals	-	-	-			-
Transit Systems	-	-	-			-
Airports	-	-	-			-
Other Enterprises	-	-	-			-
Debt Service - Principal	35,205	36,392	37,623			37,623
Interest Cost	5,800	4,612	3,382			3,382
TOTAL EXPENDITURES-EXPENSES	10,722,884	14,946,374	12,599,654			12,599,654
Excess of Revenues over (under)						
Expenditures-Expenses	621,906	1,057,958	(1,604,847)			(1,604,847)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)	
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	
Sales of General Fixed Assets	-	-	-	-	
Other	-	-	-	-	
Operating Transfers (in)	1,100,420	851,427	656,959		
Operating Transfers (out)	(1,100,420)	(851,427)	(656,959)		
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	621,906	1,057,958	(1,604,847)	-	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	5,146,582	5,768,488	6,826,446		
Prior Period Adjustments	-	-	-		XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-		XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	5,768,488	6,826,446	5,221,599		XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	5,768,488	6,826,446	5,221,599		XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR ENDING 06/30/22
General Government	20	20	20
Judicial	13	13	13
Public Safety	27	27	27
Public Works	9	9	9
Sanitation	3	3	3
Health	3.5	3.5	3.5
Welfare	0	0	0
Culture and Recreation	5.5	5.5	5.5
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT	81	81	81
Utilities			
Hospitals			
Transit Systems			
Airports			
Other	15	15	15
TOTAL	96	96	96

POPULATION (AS OF JULY 1)	4,690	4,730	4,896
SOURCE OF POPULATION ESTIMATE*	STATE	STATE	STATE
Assessed Valuation (Secured and Unsecured Only)	220,942,407	221,135,513	221,004,719
Net Proceeds of Mines	11,640,996	8,687,121	38,845,735
TOTAL ASSESSED VALUE	232,583,403	229,822,634	259,850,454
TAX RATE			
General Fund	2.0650	2.0650	2.0650
Special Revenue Funds	0.1750	0.1750	0.1750
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	2.2900	2.2900	2.2900

* 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.

MINERAL COUNTY
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7)+(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	8.2578	221,004,719	18,250,128	2.0610	4,554,907	734,723	3,820,184	XXXXXXXXXXXXXXXXXXXX	3,820,184
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	8.2578	38,845,735	3,207,803	2.0610	XXXXXXXXXXXXXXXXXXXX			200,000	200,000
VOTER APPROVED:									
C. Voter Approved Overrides	0.0600	259,850,454	155,910	0.0600	132,603		132,603	0	132,603
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)	0.0150	259,850,454	38,978	0.0150	33,151	14,616	18,535	0	18,535
E. Medical Indigent	0.1000	259,850,454	259,850	0.1000	221,005	26,381	194,624	0	194,624
F. Capital Acquisition (NRS 354.59815)	0.0500	259,850,454	129,925	0.0500	110,502	17,823	92,679	0	92,679
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0040	259,850,454	10,300	0.0040	8,840	1,426	7,414	0	7,414
H. Legislative Overrides									
I. SCRTT Loss (NRS 354.59813)	0.3293	259,850,454	855,664					0	
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4983		1,294,717	0.1690	373,498	60,246	313,252	0	313,252
M. SUBTOTAL A, C, L	8.8161	259,850,454	19,700,755	2.2900	5,061,008	794,969	4,266,039	200,000	4,266,039
N. Debt									
O. TOTAL M AND N	8.8161		19,700,755	2.2900	5,061,008		4,266,039	200,000	4,466,039

MINERAL COUNTY

NOTE: ENTITY IS PROJECTING HALF OF STATE'S PROJECTED NET PROCEEDS OF MINES SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

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

Budget For Fiscal Year Ending June 30, 2022

Budget Summary for MINERAL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	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	1,518,000	2,350,006	4,027,598	2.0650	1,297,058	-	425,000	9,617,662
Road	705,616	-	-	0.0000	622,941	-	-	1,328,557
General Indigent	4,993	-	18,535	0.0100	-	-	41,000	64,528
Medical Indigent	231,622	-	194,624	0.1050	-	-	-	426,246
Care and Share	115,760	-	132,603	0.0600	271,243	-	25,000	544,606
Airport	43,261	-	-	0.0000	27,000	-	-	70,261
In Lieu of Taxes	1,226,307	-	-	0.0000	700,000	-	-	1,926,307
Regional Transportation	385,356	-	-	0.0000	266,705	-	-	652,061
Ambulance	104,469	-	-	0.0000	140,000	-	-	244,469
Parks and Recreation	79,317	-	-	0.0000	131,300	-	25,000	235,617
Landfill	71,893	-	-	0.0000	486,500	-	-	558,393
Mining Map Fees	43,651	-	-	0.0000	14,000	-	-	57,651
Hawthorne JP Assessment	93,959	-	-	0.0000	35,000	-	-	128,959
Juvenile Admin. Assess.	29,434	-	-	0.0000	8,000	-	-	37,434
Assessor's Technology Fund	65,139	-	-	0.0000	52,000	-	-	117,139
Law Library Fund	3,740	-	-	0.0000	1,200	-	-	4,940
Legal Services Indigent Fund	34,641	-	-	0.0000	10,000	-	-	44,641
Recorder Technology Fund	20,366	-	-	0.0000	10,000	-	-	30,366
Cooperative Extension	15,816	-	-	0.0000	16,500	-	25,985	58,301
Miscellaneous Grants	-	-	-	0.0000	-	-	-	-
Drug Forfeiture (275)	95,571	-	-	0.0000	10,000	-	-	105,571
Landfill Closure Fund	830,407	-	-	0.0000	15,000	-	62,000	907,407
Landfill Equipmt Replacement Fund	285,097	-	-	0.0000	-	-	25,000	310,097
Drug Forfeiture- DA	25,343	-	-	0.0000	10,000	-	-	35,343
Clerk's Technology Fund	303	-	-	0.0000	15	-	-	318
Court Facilities Fund	442,530	-	-	0.0000	47,000	-	-	489,530
District Court's Special Filing Fee Fund	22,984	-	-	0.0000	4,000	-	-	26,984
District Court's Technology Fund	88	-	-	0.0000	-	-	-	88
Genetic Marker Testing Fund	297	-	-	0.0000	-	-	-	297
Capital Projects	52,462	-	92,679	0.0500	-	-	-	145,141
11th Judicial Court Security	2,455	-	-	0.0000	800	-	-	3,255
USDA Debt Reserve	23,544	-	-	0.0000	-	-	2,974	26,518
District Court Investigative	6,551	-	-	0.0000	2,500	-	-	9,051
MC Emergency Fund	235,382	-	-	0.0000	-	-	-	235,382
Public Administrator	10,092	-	-	0.0000	-	-	25,000	35,092
Subtotal Governmental Fund Types, Expendable Trust Funds	6,826,446	2,350,006	4,466,039	2.2900	4,178,762	-	656,959	18,478,212
PROPRIETARY FUNDS								
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	2,350,006	4,466,039	2.2900	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2022

Budget Summary for Mineral 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	-	2,663,455	2,885,029	-	100,000	141,985	225,818	9,617,662
	Road	3,601,375	192,457	245,700	-	-	-	574,600	1,328,557
	General Indigent	315,800	-	58,300	-	-	-	6,228	64,528
	Medical Indigent	-	-	171,226	-	-	-	255,020	426,246
	Care and Share	232,901	144,001	119,450	-	-	-	48,254	544,606
	Airport	-	3,000	44,600	-	-	-	22,661	70,261
	In Lieu of Taxes	-	50,000	25,000	5,000	-	425,000	1,421,307	1,926,307
	Regional Transportation	28,754	11,157	299,000	-	-	-	313,150	652,061
	Ambulance	82,779	29,890	82,900	-	-	-	48,900	244,469
	Parks and Recreation	80,760	30,430	54,000	59,000	-	-	11,427	235,617
	Landfill	167,418	104,815	152,100	3,600	-	87,000	43,460	558,393
	Mining Map Fees	-	-	30,500	15,000	-	-	12,151	57,651
	Hawthorne JP Assessment	-	-	65,000	-	-	-	63,959	128,959
	Juvenile Admin. Assess	-	12,500	12,500	-	-	-	24,934	37,434
	Assessor's Technology Fund	-	-	69,300	-	-	-	47,839	117,139
	Law Library Fund	-	-	3,500	-	-	-	1,440	4,940
	Legal Services Indigent	-	-	10,000	-	-	-	34,641	44,641
	Recorder Technology Fund	-	-	27,500	-	-	-	2,866	30,366
	Cooperative Extension	27,622	-	27,140	-	-	-	3,539	58,301
	Miscellaneous Grants	-	-	-	-	-	-	-	-
	Drug Forfeiture (275)	-	-	50,000	-	-	-	55,571	105,571
	Landfill Closure Fund	-	-	-	-	-	-	907,407	907,407
	Landfill Equip Replacement Fund	-	-	29,000	-	-	-	281,097	310,097
	Drug Forfeiture-DA	-	-	20,000	-	-	-	15,343	35,343
	Clerk's Technology Fund	-	-	-	-	-	-	318	318
	Court Facilities Fund	-	-	-	-	-	-	489,530	489,530
	District Court's Special Filing Fee Fund	-	-	10,000	-	-	-	16,984	26,984
	District Court's Technology Fund	-	-	-	-	-	-	88	88
	Genetic Marker	-	-	-	-	-	-	297	297
	Capital Projects	-	-	29,740	100,000	-	2,974	12,427	145,141
	USDA Debt Reserve	-	-	-	-	-	-	26,518	26,518
	11TH Judiciary Court Security	-	-	-	-	-	-	3,255	3,255
	District Court Investigation	-	-	2,500	-	-	-	6,551	9,051
	MC Emergency Fund	-	-	-	-	-	-	235,382	235,382
	Public Administrator	12,000	14,455	-	-	-	-	8,637	35,092
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,549,409	3,243,660	4,523,985	182,600	100,000	656,959	5,221,599	18,476,212

* 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)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
REAL ROLLS	2,108,528	3,028,808	2,117,728	2,117,728
PERSONAL PROPERTY ROLL	1,361,382	1,328,569	1,702,456	1,702,456
NET PROCEEDS OF MINES	1,264	-	200,000	200,000
OTHER TAXES-CHINA SPRINGS	8,129	8,234	7,414	7,414
SUBTOTAL TAXES	3,479,303	4,365,611	4,027,598	4,027,598
LICENSES AND PERMITS:				
BUSINESS				
BUSINESS LICENSES	28,980	32,000	28,000	28,000
LIQUOR LICENSES	513	437	600	600
COUNTY GAMING LICENSES	7,290	6,500	7,100	7,100
SUBTOTAL BUSINESS	36,783	38,937	35,700	35,700
NON BUSINESS				
MARRIAGE LICENSES	462	444	400	400
OTHER LICENSES	1,015	1,886	4,000	4,000
BUILDING PERMITS	13,741	35,000	35,000	35,000
MOBILE HOME PERMITS	92	100	100	100
OTHER PERMITS	12,256	7,501	6,000	6,000
SUBTOTAL NONBUSINESS	27,566	44,931	45,500	45,500
SUBTOTAL LICENSES AND PERMITS	64,349	83,868	81,200	81,200
INTERGOVERNMENTAL REVENUES				
FEDERAL GRANTS				
EMERGENCY MANAGEMENT GRANT	20,723	20,723	20,723	20,723
HMEP GRANT	77,506	38,265	65,000	65,000
USDA GRANTS	-	-	-	-
CDBG GRANT	-	-	-	-
NEVADA DEPARTMENT OF PUBLIC SAFETY GRANTS	25,642	838	-	-
VIOLENCE AGAINST WOMEN GRANT	4,627	-	-	-
LSTA GRANT	685	-	-	-
CHILD SUPPORT ENFORCEMENT	76,481	71,200	72,000	72,000
SUBTOTAL FEDERAL GRANTS	205,664	131,026	157,723	157,723
STATE SHARED REVENUES				
STATE GAMING LICENSES	127,467	133,980	133,000	133,000
CONSOLIDATED TAX DISTRIBUTION	2,315,753	2,329,931	2,350,006	2,350,006
SUBTOTAL STATE SHARED	2,443,220	2,463,911	2,483,006	2,483,006
OTHER LOCAL GOVERNMENT GRANTS				
OHV GRANT	-	-	-	-
LEPC GRANT	-	-	-	-
MISCELLANEOUS GRANTS	-	-	-	-
RISK MANAGEMENT GRANT	-	-	-	-
JOINING FORCES GRANT	-	13,081	-	-
SUBTOTAL OTHER	-	13,081	-	-
SUBTOTAL INTERGOVERNMENTAL	2,648,884	2,608,018	2,640,729	2,640,729

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
CLERK FEES	6,150	6,672	6,000	6,000
RECORDER FEES	56,870	72,589	60,000	60,000
ASSESSOR COMMISSIONS	148,107	76,393	100,000	100,000
LIBRARY FEES	1,968	2,050	3,000	3,000
LEGAL AID FEES	490	898	900	900
DISTRICT COURT REIMBURSEMENT	-	-	-	-
SHERIFF FEES	7,056	8,500	8,500	8,500
PHONE 911 SURCHARGE	47,841	50,332	48,000	48,000
JUSTICE OF THE PEACE FEES	108	47	-	-
CEMETERY CHARGES	3,750	3,000	3,000	3,000
OTHER FEES	10,644	10,194	-	-
ANALYSIS FEES	2,045	2,003	2,000	2,000
BLUE-LINE PRINTER	-	-	-	-
CHILD SUPPORT (Clerk's Fee ONLY)	1,075	1,068	1,000	1,000
SUBTOTAL CHARGES FOR SERVICES	286,104	233,746	232,400	232,400
FINES AND FORFEITS				
FINES				
LIBRARY	504	409	500	500
DELINQUENT FINES	20,282	20,000	20,000	20,000
JUVENILE PUNISHMENT	1,130	495	-	-
SUBTOTAL FINES	21,916	20,904	20,500	20,500
FORFEITS				
BAILS				
HAWTHORNE	164,948	154,970	161,000	161,000
WALKER LAKE TRIBAL	86,392	100,000	100,000	100,000
SUBTOTAL FORFEITS	251,340	254,970	261,000	261,000
SUBTOTAL FINES AND FORFEITS	273,256	275,874	281,500	281,500

MINERAL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
INTEREST	37,153	30,369	15,000	15,000
OTHER:				
OTHER PROPERTY SALES	132,367	38,383	-	-
GEOTHERMAL REVENUE	91,395	111,000	93,000	93,000
FRANCHISE FEES	55,682	46,500	50,000	50,000
PUBLIC GUARDIAN REIMBURSEMENTS	26,816	35,238	15,000	15,000
NRS 453 DISBURSEMENT	88,235	88,235	88,235	88,235
TAX PENALTIES AND INTEREST	42,943	80,000	80,000	80,000
NEVADA CARES	-	17,046	-	-
PUBLIC DEFENDER REIMBURSEMENT	3,333	1,417	-	-
MISCELLANEOUS REIMBURSEMENTS	-	-	-	-
JPO TRANSPORT REIMBURSEMENTS	-	-	-	-
CABLE TV LEASE	16,476	14,000	15,000	15,000
MISCELLANEOUS REVENUE	94,233	182,603	55,000	55,000
SUBTOTAL, OTHER	551,480	614,422	396,235	396,235
SUBTOTAL, MISCELLANEOUS	588,633	644,791	411,235	411,235
SUBTOTAL ALL REVENUE SOURCES	7,340,529	8,211,908	7,674,662	7,674,662
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
IN LIEU OF TAXES FUND	750,000	350,000	400,000	425,000
EMERGENCY FUND	-	185,000	-	-
	-	-	-	-
	-	-	-	-
Proceeds of Long-term Debt	-	-	-	-
Other				
SUBTOTAL OTHER FINANCING SOURCES	750,000	535,000	400,000	425,000
BEGINNING FUND BALANCE				
Prior Period Adjustments	-			
Residual Equity Transfers	1,066,204	1,283,882	1,518,000	1,518,000
TOTAL BEGINNING FUND BALANCE	1,066,204	1,283,882	1,518,000	1,518,000
TOTAL AVAILABLE RESOURCES	9,156,733	10,030,790	9,592,662	9,617,662

MINERAL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
LEGISLATIVE ACTIVITY:				
COUNTY COMMISSIONERS:				
SALARIES AND WAGES	73,432	74,154	75,507	75,507
EMPLOYEE BENEFITS	45,982	41,782	45,569	45,569
SERVICES AND SUPPLIES	7,578	6,750	11,300	11,300
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, LEGISLATIVE	126,992	122,686	132,376	132,376
ELECTIONS:				
ELECTION (020):				
SALARIES AND WAGES	2,249	4,373	5,000	5,000
EMPLOYEE BENEFITS	53	-	150	150
SERVICES AND SUPPLIES	15,760	60,580	56,000	56,000
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, ELECTIONS	18,062	64,953	61,150	61,150
FINANCE ACTIVITY:				
CLERK-TREASURER (002):				
SALARIES AND WAGES	195,327	207,775	201,780	201,780
EMPLOYEE BENEFITS	100,074	100,241	114,765	114,765
SERVICES AND SUPPLIES	11,776	15,460	19,330	19,330
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, CLERK-TREASURER	307,177	323,476	335,875	335,875
RECORDER-AUDITOR (003):				
SALARIES AND WAGES	180,002	182,448	188,622	93,192
EMPLOYEE BENEFITS	96,907	93,821	108,823	53,092
SERVICES AND SUPPLIES	7,944	8,493	11,000	9,500
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, RECORDER-AUDITOR	284,853	284,762	308,445	155,784
ASSESSOR (004):				
SALARIES AND WAGES	132,173	146,569	168,240	168,240
EMPLOYEE BENEFITS	71,048	73,046	100,274	100,274
SERVICES AND SUPPLIES	15,126	19,608	27,750	27,750
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, ASSESSOR	218,347	239,223	296,264	296,264
	955,431	1,035,100	1,134,110	981,449

MINERAL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	APPROVED
OTHER:				
PLANNING AND ZONING				
SALARIES AND WAGES	3,830	7,000	7,000	7,000
EMPLOYEE BENEFITS	355	1,200	1,200	1,200
SERVICES AND SUPPLIES	432	6,750	21,750	21,750
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, PLANNING AND ZONING	4,617	14,950	29,950	29,950
BUILDING AND GROUNDS (040):				
SALARIES AND WAGES	83,396	101,742	111,576	111,576
EMPLOYEE BENEFITS	46,361	51,261	58,046	58,046
SERVICES AND SUPPLIES	235,452	305,380	306,400	306,400
CAPITAL OUTLAY	-	35,319	-	-
SUBTOTAL, BUILDING AND GROUNDS	365,209	493,702	476,022	476,022
BUILDING DEPARTMENT (045):				
SALARIES AND WAGES	37,644	33,392	49,440	49,440
EMPLOYEE BENEFITS	18,193	16,413	28,414	28,414
SERVICES AND SUPPLIES	9,298	4,833	10,490	10,490
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, BUILDING DEPARTMENT	65,135	54,638	88,344	88,344
MAINTENANCE DEPARTMENT (050):				
SALARIES AND WAGES	91,323	94,013	111,622	111,622
EMPLOYEE BENEFITS	48,011	47,889	59,533	59,533
SERVICES AND SUPPLIES	12,722	17,606	21,000	21,000
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, MAINTENANCE DEPARTMENT	152,056	159,508	192,155	192,155
IT (011):				
SALARIES AND WAGES	47,799	51,896	57,407	57,407
EMPLOYEE BENEFITS	24,358	25,435	30,432	30,432
SERVICES AND SUPPLIES	128,892	154,721	142,068	142,068
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, GENERAL	201,049	232,052	229,907	229,907
MISCELLANEOUS:				
EMPLOYEE BENEFITS	293,232	298,883	366,096	366,096
SERVICES AND SUPPLIES	387,963	346,075	388,078	388,078
SUBTOTAL, MISCELLANEOUS	681,195	644,958	754,174	754,174
	1,469,261	1,599,808	1,770,552	1,770,552

MINERAL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION GENERAL GOVERNMENT