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MAY 31 2013

State of Nevada
Department of Taxation

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

Esmeralda County, Nevada herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2014

This budget contains 6 funds, including Debt Service, requiring property tax revenues totaling \$ 963,797

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 \$ 7,868,146 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

APPROVED BY THE GOVERNING BOARD

LaCinda Elgan
(Printed Name)
Clerk/Treasurer
(Title)

Nancy Boland - via phone
Ralph King
Dorine Beal

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

Signed LaCinda Elgan

Dated: 5/28/13

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2013 10:00AM

Publication Date May 9 and May 16, 2013

Place: Commissioners Room, County courthouse, Goldfield, Nevada

**ESMERALDA COUNTY
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2013-2014 BUDGET**

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**ESMERALDA COUNTY
BUDGET MESSAGE
2013-2014**

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, State Indigent, and Agricultural Extension funds.

The budget reflects revenue estimates as provided by the State of Nevada and estimates of county officials.

Expenditures have been budgeted based on the estimated needs of each department, including any capital outlay needs.

Budget Summary for Esmeralda County
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/12 (1)	ESTIMATED CURRENT YEAR 6/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	
REVENUES					
Property Taxes	\$ 1,159,494	\$ 948,136	\$ 963,797	\$ 963,797	
Other Taxes	2,468	3,000	3,500	3,500	
Licenses and Permits	6,835	8,600	6,300	6,300	
Intergovernmental Resources	2,604,945	1,984,433	2,007,465	2,007,465	
Charges for Services	337,712	297,452	316,700	316,700	
Fines and Forfeitures	435,191	575,000	531,000	531,000	
Miscellaneous	285,320	172,942	187,597	187,597	
TOTAL REVENUES	4,831,965	3,989,563	4,016,359	4,016,359	
EXPENDITURES-EXPENSES					
General Government	2,276,292	2,187,308	3,127,984	3,127,984	
Judicial	340,924	518,645	704,415	704,415	
Public Safety	1,475,191	1,495,736	1,575,090	1,575,090	
Public Works	835,285	847,840	992,838	992,838	
Sanitation	82,914	111,930	121,375	121,375	
Health	4,788	5,000	5,000	5,000	
Welfare	64,952	107,485	595,580	595,580	
Culture and Recreation	110,465	125,788	125,537	125,537	
Community Support	78,301	89,447	8,089	8,089	
Intergovernmental Expenditures	44,221	9,775	29,087	29,087	
Contingencies	-	115,139	119,859	119,859	
Utility Enterprises	-	-	-	-	
Hospitals	-	-	-	-	
Capital Projects	14,113	65,000	578,151	578,151	
Transit Systems	-	-	-	-	
Airports	-	-	-	-	
Other Enterprises	-	-	-	-	
Debt Service - Principal	12,730	-	-	-	
Interest Cost	63	-	-	-	
TOTAL EXPENDITURES-EXPENSES	5,340,239	5,679,093	7,983,005	7,983,005	
Excess of Revenues over (under) Expenditures-Expenses	(508,274)	(1,689,530)	(3,966,646)	(3,966,646)	

Budget Summary for Esmeralda County
Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					PROPRIETARY FUNDS	TOTAL (MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	(5)	
OTHER FINANCING SOURCES (USES):						
Proceeds of Long-term Debt	-	-	-	-	-	
Sales of General Fixed Assets	-	50,000	50,000	-	50,000	
Operating Transfers (In)	339,008	363,305	368,604	-	368,604	
Operating Transfers (out)	(339,008)	(363,305)	(368,604)	-	(368,604)	
TOTAL OTHER FINANCING SOURCES (USES)	-	50,000	50,000	-	50,000	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)						
	(508,274)	(1,639,630)	(3,916,646)	-	XXXXXXXXXXXXXXXXXXXX	
FUND BALANCE JULY 1, BEGINNING OF YEAR:						
	8,358,429	7,850,155	-6,210,625	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
TOTAL BEGINNING FUND BALANCE	8,358,429	7,850,155	6,210,625	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
FUND BALANCE JUNE 30, END OF YEAR:						
	7,850,155	6,210,625	2,293,979	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
TOTAL ENDING FUND BALANCE	7,850,155	6,210,625	2,293,979	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government	18.0	17.5	17.5
Judicial	3.0	3.0	3.0
Public Safety	16.0	16.0	16.0
Public Works	7.0	7.0	7.0
Sanitation	1.0	1.0	1.0
Health	0.0	0.0	0.0
Welfare	0.0	0.0	0.0
Culture and Recreation	1.3	1.4	1.4
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	46.3	45.9	45.9
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	46.3	45.9	45.9

POPULATION (AS OF JULY 1)	783	825	860
Source of Population Estimate*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	48,464,553	56,671,005	55,630,265
Net Proceeds of Mines	122,000	5,127,220	18,366,606
TOTAL ASSESSED VALUE	48,586,553	61,798,225	73,996,871
TAX RATE			
General Fund	1.9925	1.9928	2.0435
Special Revenue Funds	0.0920	0.0917	0.0410
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other	0.0150	0.0150	0.0150
TOTAL TAX RATE	2.0995	2.0995	2.0995

* 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

Fiscal Year 2013-2014

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREBATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP*
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	17.5461	55,630,285	9,760,942	2.0735	1,153,494	201,634	951,860
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		18,366,806					
VOTER APPROVED:							
C. Voter Approved Overrides		73,996,871					
LEGISLATIVE OVERRIDES							
D. State Indigent (NRS 428.185)	0.0150	73,996,871	11,100	0.0150	11,100	4,213	6,887
E. Indigent Assistance (NRS 428.285)	0.1000	73,996,871	73,997	0.0100	7,400	2,810	4,590
F. Capital Acquisition (NRS 354.59815)	0.0500	73,996,871	36,998				
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0010	73,996,871	740	0.0010	740	280	460
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1660	XXXXXXXXXXXXXXXXXXXX	122,835	0.0260	19,239	7,302	11,937
M. SUBTOTAL A, C, L	17.7121	XXXXXXXXXXXXXXXXXXXX	9,883,777		1,172,733	208,936	963,797
N. Debt	0.0000						
O. TOTAL M AND N	17.7121	XXXXXXXXXXXXXXXXXXXX	9,883,777	2.0995	1,172,733	208,936	963,797

Misc. SCCRT (with arrow pointing to row E)

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

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, 2014

Budget Summary for Esmeralda 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	2,897,388	1,196,162	938,088	2.0435	895,550	-	125,812	5,853,000
Road	449,245	-	-	-	583,835	-	103,000	1,136,080
Regional Streets and Highways	98,871	-	-	-	9,587	-	-	108,458
Health and Welfare	40,141	-	9,181	0.0200	12,631	-	11,050	73,003
Mining Maps	253,516	-	-	-	22,000	-	-	275,516
Recorder's Technology Fee	51,612	-	-	-	8,400	-	-	60,012
Annual Leave	45,788	-	-	-	500	-	14,000	60,288
Justice Court	168,965	-	-	-	46,800	-	-	215,765
Juvenile Court	50,852	-	-	-	14,200	-	-	65,052
Indigent Assistance	486,930	-	4,590	0.0100	3,300	-	-	494,820
Forensic Service	592	-	-	-	10,600	-	-	11,192
Library	31,071	-	-	-	-	-	84,837	115,908
Solid Waste Management	179,023	-	-	-	102,500	-	-	281,523
Historic Preservation	6,439	-	-	-	-	-	875	7,314
Agricultural Extension	1,445	-	4,591	0.0100	-	-	-	6,036
Drug Forfeiture	-	-	-	-	100,000	-	-	100,000
Room Tax	861	-	-	-	3,500	-	-	4,361
Social Services Grant	2,257	-	-	-	-	-	1,500	3,757
Subtotal Governmental Fund Types	4,564,996	1,196,162	956,450	2.0835	1,813,403	-	341,074	8,872,085
----- Continued on Next Page -----								
PROPRIETARY FUNDS	XXXXXXXXXXXX							
	XXXXXXXXXXXX							
	XXXXXXXXXXXX							
Subtotal Proprietary Funds	XXXXXXXXXXXX							
TOTAL ALL FUNDS	XXXXXXXXXXXX							

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, 2014

Budget Summary for Esmeralda 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)
Festival Fund	775	-	-	-	-	-	-	775
Youth Camp	2,184	-	460	0.0010	-	-	1,500	4,144
Retiree Insurance	86,056	-	-	-	35,397	-	23,280	144,733
Assessor's Technology Fund	4,466	-	-	-	3,600	-	-	8,066
Sheriff's Office Vehicle Improvements	5,778	-	-	-	-	50,000	-	55,778
District 1 Regional Development	205,598	-	-	-	-	-	-	205,598
District 2 Regional Development	294,434	-	-	-	-	-	-	294,434
District 3 Regional Development	297,666	-	-	-	-	-	-	297,666
Stabilization Fund	100,996	-	-	-	-	-	-	100,996
Deputy Housing Fund	1,000	-	-	-	1,000	-	-	2,000
LDGP	-	-	-	-	5,000	-	-	5,000
County Capital Projects	451,061	-	-	-	2,000	-	-	453,061
Ambulance Capital Projects	153,860	-	-	-	1,000	-	-	154,860
Property Sales Interest	9,996	-	-	-	-	-	-	9,996
Landfill Closure	31,749	-	-	-	-	-	2,750	34,499
State Indigent Fund	10	-	6,887	0.0150	-	-	-	6,897
Subtotal Governmental Fund Types	1,645,629	-	7,347	0.0160	47,997	50,000	27,530	1,778,503
Subtotal All Governmental Fund Types, Expendable Trust Funds	6,210,625	1,196,162	963,797	2.0995	1,861,400	50,000	368,604	10,650,588
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	1,196,162	963,797	2.0995	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for Esmeralda County
(Local Government)

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	1,570,087	891,311	1,533,916	-	119,859	188,167	1,551,660	5,853,000
Road	295,344	148,794	403,000	30,500	-	-	258,442	1,136,080
Regional Streets and Highways	-	-	-	108,000	-	-	458	108,458
Health and Welfare	-	-	73,003	-	-	-	-	73,003
Mining Maps	-	-	100,000	75,000	-	-	100,516	275,516
Recorder's Technology Fee	-	-	40,000	10,000	-	-	10,012	60,012
Annual Leave	40,000	-	-	-	-	-	20,288	60,288
Justice Court	-	-	163,765	52,000	-	-	-	215,765
Juvenile Court	-	-	54,952	-	-	10,100	-	65,052
Indigent Assistance	-	-	494,820	-	-	-	-	494,820
Forensic Service	-	-	10,600	-	-	-	592	11,192
Library	40,068	7,394	37,375	-	-	-	31,071	115,908
Solid Waste Management	49,665	17,210	49,600	5,000	-	2,750	157,398	281,523
Historic Preservation	-	-	7,314	-	-	-	-	7,314
Agriculture Extension	-	-	5,000	-	-	-	1,036	6,036
Drug Forfeiture	-	-	100,000	-	-	-	-	100,000
Room Tax	-	-	-	-	-	3,500	861	4,361
Social Services Grant	-	-	3,757	-	-	-	-	3,757
Subtotal	1,995,164	1,064,709	3,077,002	280,500	119,859	202,517	2,132,334	8,872,085
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 except in General Fund

