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JUN 02 2014

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, 2015

This budget contains 6 funds, including Debt Service, requiring property tax revenues totaling \$ 1,171,526

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 40 governmental fund types with estimated expenditures of \$ 8,170,756 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 Karen Scott
(Printed Name)
Auditor / Recorder
(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

Linda Elgan

Dated:

5/27/14

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2014 9:00 AM

Publication Date May 8 and May 15, 2014

Place: Commissioners Room, County Courthouse, Goldfield, Nevada

**ESMERALDA COUNTY
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2014-2015 BUDGET**

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ESMERALDA COUNTY
BUDGET MESSAGE
2014-2015

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.

The Commissary Trust Fund has been added for the 2014-2015 budget year.

Budget Summary for Esmeralda County
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
	ACTUAL PRIOR YEAR 6/30/13 (1)	ESTIMATED CURRENT YEAR 6/30/14 (2)	BUDGET YEAR 06/30/15 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)	
REVENUES					
Property Taxes	\$ 1,790,517	\$ 963,797	\$ 1,171,526		\$ 1,171,526
Other Taxes	3,900	7,000	7,500		7,500
Licenses and Permits	7,452	6,300	6,300		6,300
Intergovernmental Resources	2,434,231	2,161,702	1,974,930		1,974,930
Charges for Services	315,604	326,024	386,200		386,200
Fines and Forfeitures	427,430	531,000	531,000		531,000
Miscellaneous	153,725	190,739	223,682		223,682
TOTAL REVENUES	5,132,859	4,186,562	4,301,138		4,301,138
EXPENDITURES-EXPENSES					
General Government	1,800,707	2,305,928	3,225,435		3,225,435
Judicial	388,343	672,249	735,820		735,820
Public Safety	1,291,521	1,563,090	1,823,965		1,823,965
Public Works	672,169	971,687	974,985		974,985
Sanitation	86,664	121,375	164,209		164,209
Health	4,788	5,000	5,000		5,000
Welfare	66,893	282,129	482,000		482,000
Culture and Recreation	114,756	125,537	129,997		129,997
Community Support	52,773	167	9,314		9,314
Intergovernmental Expenditures	140,433	186,987	19,800		19,800
Contingencies	-	119,859	129,465		129,465
Utility Enterprises	-	-	-		-
Hospitals	-	-	-		-
Capital Projects	1,700	272,025	595,231		595,231
Transit Systems	-	-	-		-
Airports	-	-	-		-
Other Enterprises	-	-	-		-
Debt Service - Principal	-	-	-		-
Interest Cost	-	-	-		-
TOTAL EXPENDITURES-EXPENSES	4,620,747	6,626,033	8,295,221		8,295,221
Excess of Revenues over (under) Expenditures-Expenses	512,112	(2,439,471)	(3,994,083)		(3,994,083)

Budget Summary for Esmeralda County
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 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)	324,696	338,604	547,627	-	547,627
Operating Transfers (out)	(324,696)	(218,667)	(547,627)	-	(547,627)
TOTAL OTHER FINANCING SOURCES (USES)	-	169,937	50,000	-	50,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	512,112	(2,269,534)	(3,944,083)	-	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	7,850,155	8,362,267	6,092,733	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	7,850,155	8,362,267	6,092,733	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	8,362,267	6,092,733	2,148,650	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	8,362,267	6,092,733	2,148,650	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/13	ESTIMATED CURRENT YEAR ENDING 06/30/14	BUDGET YEAR ENDING 06/30/15
General Government	17.5	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	1.4	1.4	1.4
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	45.9	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	45.9	45.9	45.9

POPULATION (AS OF JULY 1)	825	860	858
Source of Population Estimate*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	56,671,005	55,630,265	60,122,367
Net Proceeds of Mines	5,127,220	18,366,606	25,089,453
TOTAL ASSESSED VALUE	61,798,225	73,996,871	85,211,820
TAX RATE			
General Fund	1.9928	2.0435	2.0435
Special Revenue Funds	0.0917	0.0410	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 2014-2015

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED 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	18.9036	60,122,367	11,365,292	2.0735	1,246,637	89,625	1,157,012
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		25,089,453					
VOTER APPROVED:							
C. Voter Approved Overrides		85,211,820					
LEGISLATIVE OVERRIDES							
D. State Indigent (NRS 428.185)	0.0150	85,211,820	12,782	0.0150	12,782	4,410	8,372
E. Indigent Assistance (NRS 428.285)	0.1000	85,211,820	85,212	0.0100	8,521	2,940	5,581
F. Capital Acquisition (NRS 354.59815)	0.0500	85,211,820	42,606		-	-	-
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0013	85,211,820	1,108	0.0010	852	291	561
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1663	XXXXXXXXXXXXXXXX	141,708	0.0260	22,155	7,641	14,514
M. SUBTOTAL A, C, L	19.0699	XXXXXXXXXXXXXXXX	11,507,000		1,268,792	97,266	1,171,526
N. Debt	0.0000	XXXXXXXXXXXXXXXX					
O. TOTAL M AND N	19.0699	XXXXXXXXXXXXXXXX	11,507,000	2.0995	1,268,792	97,266	1,171,526

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, 2015

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	3,162,800	1,165,391	1,140,272	2.0435	895,550	-	125,620	6,489,633
Road	377,826	-	-	-	583,119	-	42,000	1,002,945
Regional Streets and Highways	21,461	-	-	-	8,539	-	-	30,000
Health and Welfare	3,817	-	11,159	0.0200	12,631	-	69,493	97,100
Mining Maps	214,797	-	-	-	22,000	-	-	236,797
Recorder's Technology Fee	37,594	-	-	-	8,400	-	-	45,994
Annual Leave	54,288	-	-	-	500	-	14,000	68,788
Justice Court	174,618	-	-	-	46,800	-	-	221,418
Juvenile Court	-	-	-	-	14,200	-	-	14,200
Indigent Assistance	347,519	-	5,581	0.0100	3,300	-	-	356,400
Forensic Service	14,036	-	-	-	66,200	-	-	80,236
Library	36,097	-	-	-	-	-	58,854	94,951
Solid Waste Management	182,630	-	-	-	102,500	-	-	285,130
Historic Preservation	7,412	-	-	-	-	-	2,975	10,387
Agricultural Extension	4,936	-	5,581	0.0100	-	-	500	11,017
Drug Forfeiture	36,657	-	-	-	100,000	-	-	136,657
Room Tax	5,261	-	-	-	7,500	-	-	12,761
Social Services Grant	1,000	-	-	-	-	-	2,500	3,500
Subtotal Governmental Fund Types	4,682,749	1,165,391	1,162,593	2.0835	1,871,239	-	315,942	9,197,914
--- Continued on Next Page ---								
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

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, 2015

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	2,000	-	-	-	-	-	-	2,000
Youth Camp	5,142	-	561	0.0010	-	-	-	5,703
Retiree Insurance	96,498	-	-	-	68,185	-	27,489	192,172
Assessor's Technology Fund	6,307	-	-	-	7,500	-	-	13,807
Sheriff's Office Vehicle Improvements	5,778	-	-	-	-	50,000	-	55,778
District 1 Regional Development	164,962	-	-	-	-	-	-	164,962
District 2 Regional Development	283,386	-	-	-	-	-	-	283,386
District 3 Regional Development	301,562	-	-	-	500	-	-	302,062
Stabilization Fund	101,280	-	-	-	-	-	-	101,280
Deputy Housing Fund	2,149	-	-	-	1,000	-	-	3,149
LDGP	-	-	-	-	5,000	-	-	5,000
County Capital Projects	344,729	-	-	-	2,000	-	201,446	548,175
Ambulance Capital Projects	54,731	-	-	-	1,000	-	-	55,731
Courthouse Capital Projects	1,269	-	-	-	-	-	-	1,269
Property Sales Interest	4,766	-	-	-	2,797	-	-	7,563
Landfill Closure	34,540	-	-	-	-	-	2,750	37,290
Inmate Commissary Trust	-	-	-	-	10,000	-	-	10,000
State Indigent Fund	885	-	8,372	-	-	-	-	9,257
Subtotal Governmental Fund Types	1,409,984	-	8,933	0.0010	97,982	50,000	231,685	1,798,584
Subtotal All Governmental Fund Types, Expendable Trust Funds	6,092,733	1,165,391	1,171,526	2.0845	1,969,221	50,000	547,627	10,996,498
PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXX	1,165,391	1,171,526	2.0845	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2015

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		1,659,170	998,815	1,653,512	4,000	129,465	374,282	1,670,389	6,489,633
Road	R	349,504	205,281	335,000	48,000	-	-	65,160	1,002,945
Regional Streets and Highways	R	-	-	-	30,000	-	-	-	30,000
Health and Welfare	R	-	-	97,100	-	-	-	-	97,100
Mining Maps	R	-	-	100,000	75,000	-	-	61,797	236,797
Recorder's Technology Fee	R	-	-	35,000	10,000	-	-	994	45,994
Annual Leave	R	60,000	-	-	-	-	-	8,788	68,788
Justice Court	R	-	-	150,000	66,000	-	-	5,418	221,418
Juvenile Court	R	-	-	-	-	-	13,898	302	14,200
Indigent Assistance	R	-	-	356,400	-	-	-	-	356,400
Forensic Service	R	-	-	80,236	-	-	-	-	80,236
Library	R	40,080	7,446	38,425	-	-	-	9,000	94,951
Solid Waste Management	R	64,047	44,912	45,000	10,250	-	2,750	118,171	285,130
Historic Preservation	R	-	-	7,314	-	-	-	3,073	10,387
Agriculture Extension	R	-	-	5,000	-	-	-	6,017	11,017
Drug Forfeiture	R	-	-	100,000	-	-	-	36,657	136,657
Room Tax	R	-	-	-	-	-	11,900	861	12,761
Social Services Grant	R	-	-	3,500	-	-	-	-	3,500
Subtotal		2,172,801	1,256,454	3,006,487	243,250	129,465	402,830	1,986,627	9,197,914
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

Budget for Fiscal Year Ending June 30, 2015

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	-	-	2,000	-	-	-	-	2,000
Youth Camp	R	-	-	1,800	-	-	-	3,903	5,703
Retiree Insurance	R	-	95,174	-	-	-	-	98,998	192,172
Assessor's Technology Fund	R	-	-	13,000	-	-	-	807	13,807
Sheriff's Office Vehicle Improvements	R	-	-	50,000	-	-	-	5,778	55,778
District 1 Regional Development	R	-	-	107,982	45,000	-	12,000	-	164,982
District 2 Regional Development	R	-	-	253,386	-	-	30,000	-	283,386
District 3 Regional Development	R	-	-	-	302,062	-	-	-	302,062
Stabilization Fund	R	-	-	-	-	-	100,000	1,280	101,280
Deputy Housing Fund	R	-	-	3,149	-	-	-	-	3,149
LDGP	R	-	-	5,000	-	-	-	-	5,000
County Capital Projects	C	-	-	-	539,500	-	-	8,675	548,175
Ambulance Capital Projects	C	-	-	-	55,731	-	-	-	55,731
Courthouse Capital Projects	C	-	-	-	-	-	-	1,269	1,269
Property Sales Interest	T	-	-	-	-	-	2,797	4,766	7,563
Landfill Closure	T	-	-	-	-	-	-	37,290	37,290
Inmate Commissary Trust	T	-	-	10,000	-	-	-	-	10,000
State Indigent Fund	T	-	-	8,000	-	-	-	1,257	9,257
Subtotal		-	95,174	454,297	942,293	-	144,797	162,023	1,798,584
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2,172,801	1,351,628	3,460,784	1,185,543	129,465	547,627	2,148,650	10,996,498

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Form 6
11/1/2013

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/15 FINAL APPROVED
Executive Activity				
County Commission				
Salaries and Wages	88,886	89,608	79,682	79,682
Employee Benefits	53,560	60,681	73,036	73,036
Services and Supplies	18,531	25,000	27,000	27,000
Subtotal	160,977	175,289	179,718	179,718
Other - Miscellaneous Overhead				
Salaries and Wages - Salary Adjustment	-	25,000	72,031	72,031
Employee Benefits - Unemployment	6,010	25,000	25,000	25,000
Subtotal Employee Benefits	6,010	25,000	25,000	25,000
Services and Supplies:				
Postage	20,288	25,000	26,000	26,000
Publications	5,883	12,900	13,000	13,000
Printing	1,060	11,400	9,500	9,500
General Insurance	109,066	133,860	130,000	130,000
Telephone	29,955	36,000	38,000	38,000
Professional Fees	72,177	126,500	153,750	153,750
Elections	4,207	6,500	38,000	38,000
Computer Maintenance	118,588	143,734	136,584	137,584
NACO Dues	6,624	7,000	7,000	7,000
Miscellaneous	14,016	238,100	150,000	200,000
Soil Conservation	-	600	600	600
Web Site	1,314	6,500	6,500	6,500
County Vehicle Maint	10,692	20,000	14,000	14,000
911 system	12,834	28,000	30,000	30,000
Fuel Reserve	-	12,500	-	-
County Surveyor	3,000	5,000	10,000	10,000
Economic Development	-	50,000	50,000	50,000
Sheriff's Office Contingency	-	24,000	-	-
Capital outlay	15,167	-	-	-
Subtotal Services and Supplies	424,871	887,594	812,934	863,934
Subtotal	430,881	937,594	909,965	960,965
Subtotal Executive Activity	591,858	1,112,883	1,089,683	1,140,683
FUNCTION SUBTOTAL				

Esmeralda County
(Local Government)
SCHEDULE B - GENERAL FUND (Fund 100)
FUNCTION General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Sheriff				
Salaries and Wages	485,470	574,630	587,306	589,581
Salaries - Uniform Allowance	8,417	11,000	12,000	12,000
Call out/Shift Difference/Holiday O.T.	144,142	65,000	65,000	65,000
Trustee Salaries	244	850	850	850
Subtotal Salaries and Wages	638,273	651,480	665,156	667,431
Employee Benefits	318,737	447,147	526,269	525,346
Services and Supplies	153,714	150,000	194,000	194,000
Capital Outlay - printer, copier, scanner, fax	6,269	-	-	-
Subtotal	1,116,993	1,248,627	1,385,425	1,386,777
Fish Lake Fire				
Salaries and Wages	4,200	4,200	4,200	4,200
Employee Benefits	2,398	3,738	4,215	4,215
Services and Supplies	15,047	32,575	38,975	38,975
Capital Outlay - water storage tank	10,513	-	-	-
Subtotal	32,158	40,513	47,390	47,390
Gold Point Fire Department				
Salaries and Wages	4,200	4,200	4,200	4,200
Employee Benefits	1,710	2,713	3,042	3,042
Services and Supplies	7,866	8,700	8,000	8,000
Subtotal	13,776	15,613	15,242	15,242
Emergency Management				
Salaries and Wages	26,400	-	-	-
Employee Benefits	1,347	-	-	-
Services and Supplies	4,489	-	-	-
Subtotal	32,236	-	-	-
Emergency Medical (Ambulance)				
Salaries and Wages	41,725	39,779	41,780	41,780
Employee Benefits	8,175	10,573	11,006	11,006
Services and Supplies - Administration	1,148	2,000	2,000	2,000
Services and Supplies - Goldfield	16,063	18,000	31,500	31,500
Services and Supplies - Silver Peak	11,560	16,885	16,885	16,885
Services and Supplies - Fish Lake	17,256	20,500	28,000	28,000
Subtotal Services and Supplies	46,027	57,385	78,385	78,385
Subtotal	95,927	107,737	131,171	131,171
FUNCTION SUBTOTAL	1,291,090	1,412,490	1,579,228	1,580,580

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Airport				
Services and Supplies	3,495	4,700	4,700	4,700
Conservation District				
Services and Supplies	-	2,500	2,500	2,500
Subtotal	3,495	7,200	7,200	7,200
Welfare				
Senior Nutrition				
Salaries	-	-	-	16,796
Benefits	-	-	-	1,984
Services and Supplies	22,415	29,000	30,000	11,220
Subtotal	22,415	29,000	30,000	30,000
Culture and Recreation				
Parks				
Salaries - FLV Park	10,800	11,400	10,800	10,800
Benefits - FLV Park	1,188	1,300	1,246	1,246
Services and Supplies:				
(Operations Only)				
Goldfield	7,578	8,000	8,000	8,000
Silver Peak	2,079	3,000	3,000	3,000
Fish Lake Valley	13,362	17,000	17,000	17,000
Subtotal Services and Supplies	23,019	28,000	28,000	28,000
Capital Outlay - GF Park Grant Match	-	-	4,000	4,000
Subtotal	35,007	40,700	44,046	44,046
Community Support				
Economic Development				
Salaries	9,352	-	-	-
Benefits	4,408	-	-	-
Services and Supplies	39,013	-	-	-
Subtotal	52,773	-	-	-
Intergovernmental				
Silver Peak Town	-	10,700	-	-
FUNCTION SUBTOTAL				

Esmeralda County

(Local Government)

SCHEDULE B - GENERAL FUND (Fund 100)

FUNCTION Culture and Recreation, Community Support, Intergovernmental

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Form 10

11/01/13

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Licenses and Permits				
Liquor Licenses	2,100	1,500	1,500	1,500
Intergovernmental Revenues				
Motor Vehicle Fuel Tax \$.0125	190,583	190,584	190,584	190,584
Motor Vehicle Fuel Tax \$.0175	3,779	3,897	3,444	3,444
County Optional \$.0100	2,211	2,258	1,995	1,995
Motor Vehicle Fuel Tax \$.0235	356,246	358,296	358,296	358,296
National Forest	22,850	-	-	-
Subtotal	575,669	555,035	554,319	554,319
Miscellaneous				
Investment Income	1,461	4,300	4,300	4,300
Other	22,373	23,000	23,000	23,000
Subtotal	23,834	27,300	27,300	27,300
Subtotal	601,603	583,835	583,119	583,119
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	-	50,000	-	-
District 1 Regional Development	-	12,000	12,000	12,000
District 2 Regional Development	-	-	30,000	30,000
District 3 Regional Development	-	11,000	-	-
Subtotal	-	73,000	42,000	42,000
BEGINNING FUND BALANCE	665,700	598,629	377,826	377,826
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,267,303	1,255,464	1,002,945	1,002,945

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

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Salaries and Wages	259,570	270,344	313,865	324,504
Overtime/ Salary Adj.	-	25,000	25,000	25,000
Subtotal Salaries and Wages	259,570	295,344	338,865	349,504
Employee Benefits	113,746	148,794	173,191	175,281
Benefits - Insurance	-	-	-	30,000
Services and Supplies	285,358	300,000	310,000	310,000
Emergency Services	-	50,000	25,000	25,000
S&S - District 1 Regional Development	-	12,000	-	-
S&S - District 2 Regional Development	-	30,000	-	-
S&S - District 3 Regional Development	-	11,000	-	-
Subtotal Services and Supplies	285,358	403,000	335,000	335,000
Capital Outlay - crew truck	-	-	15,000	15,000
Capital Outlay - rail replace	-	-	12,000	12,000
Capital Outlay - pressure washer	-	-	6,000	6,000
Capital Outlay - water truck	10,000	15,000	15,000	15,000
Capital Outlay - fleet upgrades	-	12,000	-	-
Capital Outlay - FLV - 10 ton air lift	-	3,500	-	-
Subtotal Capital Outlay	10,000	30,500	48,000	48,000
Subtotal	668,674	877,638	895,056	937,785
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	598,629	377,826	107,889	65,160
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,267,303	1,255,464	1,002,945	1,002,945

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Gasoline Tax \$.04	8,711	8,987	7,939	7,939
Miscellaneous				
Investment Income	244	600	600	600
Subtotal	8,955	9,587	8,539	8,539
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
TOTAL BEGINNING FUND BALANCE	89,768	98,723	21,461	21,461
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	98,723	108,310	30,000	30,000
EXPENDITURES:				
Public Works				
Capital Outlay	-	86,849	30,000	30,000
Subtotal	-	86,849	30,000	30,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	98,723	21,461	-	-
TOTAL COMMITMENTS AND FUND BALANCE	98,723	108,310	30,000	30,000

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14		
Health				
Services and Supplies - Nurse	4,788	5,000	5,000	5,000
Welfare (Medical)				
Services and Supplies				
Medical Assistance	9,034	9,181	18,000	18,000
Meals on Wheels	5,713	-	8,950	-
Indigent Burial	2,401	3,900	5,200	5,200
Subtotal Services and Supplies	17,148	13,081	32,150	23,200
Medical Assistance - Detention	14,214	20,000	50,000	50,000
Welfare (Other)				
Services and Supplies	4,172	21,022	5,000	5,000
Komen Cancer Foundation	-	13,900	13,900	13,900
Subtotal Services and Supplies	4,172	34,922	18,900	18,900
Subtotal Welfare	35,534	68,003	101,050	92,100
Subtotal	40,322	73,003	106,050	97,100
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	43,958	3,817	27,607	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	84,280	76,820	133,657	97,100

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3)	(4)
			BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/15 FINAL APPROVED
REVENUES				
Charges for Services				
Mining Maps	18,855	20,000	20,000	20,000
Miscellaneous				
Investment Income	810	2,000	2,000	2,000
Subtotal	19,665	22,000	22,000	22,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	287,726	267,797	214,797	214,797
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	307,391	289,797	236,797	236,797
EXPENDITURES:				
General Government				
Services - Mapping Costs	13,594	45,000	100,000	100,000
Capital Outlay - microfilm machine, scanner	26,000	30,000	75,000	75,000
Subtotal	39,594	75,000	175,000	175,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	267,797	214,797	61,797	61,797
TOTAL COMMITMENTS AND FUND BALANCE	307,391	289,797	236,797	236,797

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14		
Charges for Services				
Recorder Fees	6,487	8,000	8,000	8,000
Miscellaneous				
Investment Income	175	400	400	400
Subtotal	6,662	8,400	8,400	8,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	63,392	59,194	37,594	37,594
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	70,054	67,594	45,994	45,994
EXPENDITURES:				
General Government				
Services and Supplies	10,860	30,000	35,000	35,000
Capital Outlay - scanner-reader	-	-	10,000	10,000
Subtotal	10,860	30,000	45,000	45,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	59,194	37,594	994	994
TOTAL COMMITMENTS AND FUND BALANCE	70,054	67,594	45,994	45,994

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/15
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment Income	219	500	500	500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	14,000	14,000	14,000	14,000
BEGINNING FUND BALANCE	71,788	79,788	54,288	54,288
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	86,007	94,288	68,788	68,788
EXPENDITURES:				
General Government				
Salaries and Wages	6,219	40,000	60,000	60,000
Subtotal	6,219	40,000	60,000	60,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	79,788	54,288	8,788	8,788
TOTAL COMMITMENTS AND FUND BALANCE	86,007	94,288	68,788	68,788

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/15
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Assessments	37,905	45,000	45,000	45,000
Miscellaneous				
Investment Income	771	1,800	1,800	1,800
Subtotal	38,676	46,800	46,800	46,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	275,315	313,583	174,618	174,618
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	313,991	360,383	221,418	221,418
EXPENDITURES:				
Judicial				
Services and Supplies	408	133,765	150,000	150,000
Capital Outlay - ct. house carpet, S/O floor	-	45,000	66,000	66,000
Capital Outlay - ct recording system	-	7,000	-	-
Subtotal Capital Outlay	-	52,000	66,000	66,000
Subtotal	408	185,765	216,000	216,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	313,583	174,618	5,418	5,418
TOTAL COMMITMENTS AND FUND BALANCE	313,991	360,383	221,418	221,418

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Assessments	10,830	13,000	13,000	13,000
Fines and Forfeits	575	1,000	1,000	1,000
Miscellaneous				
Investment Income	143	200	200	200
Subtotal	11,548	14,200	14,200	14,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	47,452	48,686	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	59,000	62,886	14,200	14,200
EXPENDITURES:				
Justice Court				
Services and Supplies	-	52,786	-	-
Subtotal	-	52,786	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	10,314	10,100	13,898	13,898
ENDING FUND BALANCE:	48,686	-	302	302
TOTAL COMMITMENTS AND FUND BALANCE	59,000	62,886	14,200	14,200

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/15
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	33,203	4,590	5,581	5,581
Net Proceeds	15,434	-	-	-
Subtotal	48,637	4,590	5,581	5,581
Miscellaneous				
Investment Income	1,326	3,300	3,300	3,300
Subtotal	49,963	7,890	8,881	8,881
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	478,478	521,396	347,519	347,519
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	528,441	529,286	356,400	356,400
EXPENDITURES:				
Welfare				
Medical Indigent Costs	865	175,567	350,000	350,000
State Indigent Costs	6,180	6,200	6,400	6,400
Subtotal	7,045	181,767	356,400	356,400
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	521,396	347,519	-	-
TOTAL COMMITMENTS AND FUND BALANCE	528,441	529,286	356,400	356,400

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Fees	-	10,000	50,000	50,000
Fees - Genetic Marker Analysis	-	-	-	15,000
Court Assessment	685	4,200	600	1,200
Subtotal	685	14,200	50,600	66,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	131	436	14,036	14,036
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	816	14,636	64,636	80,236
EXPENDITURES:				
Public Safety				
Services and Supplies	380	-	50,000	64,036
Services - Genetic marker	-	600	9,000	1,200
Services - Genetic marker Analysis	-	-	-	15,000
Subtotal Services and Supplies	380	600	59,000	80,236
Subtotal	380	600	59,000	80,236
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	436	14,036	5,636	-
TOTAL COMMITMENTS AND FUND BALANCE	816	14,636	64,636	80,236

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	1,012	-	-	-
Other				
Donations	-	-	-	-
Subtotal	1,012	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	1,012	-	-	-
EXPENDITURES:				
Culture and Recreation				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,012	-	-	-
Capital Outlay	-	-	-	-
Subtotal	1,012	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,012	-	-	-

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/15
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	225,499	-	-	-
Subtotal	225,499	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	225,499	-	-	-
EXPENDITURES:				
General Government				
Services and Supplies	189,749	-	-	-
Capital Outlay	35,750	-	-	-
Subtotal	225,499	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	225,499	-	-	-

	(1)	(2)	(3) (4)	
			BUDGET YEAR	ENDING 06/30/15
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Sanitation	96,189	99,000	99,000	99,000
Miscellaneous				
Investment Income	627	1,500	1,500	1,500
Other	1,600	2,000	2,000	2,000
Subtotal	2,227	3,500	3,500	3,500
Subtotal	98,416	102,500	102,500	102,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	195,003	204,255	182,630	182,630
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	293,419	306,755	285,130	285,130
EXPENDITURES:				
Sanitation				
Salaries and Wages	35,283	49,665	49,293	56,547
Salary Adjustment/Overtime	-	-	7,500	7,500
Subtotal Salaries and Wages	35,283	49,665	56,793	64,047
Employee Benefits	13,431	17,210	39,565	40,912
Benefits - Insurance	-	-	-	4,000
Services and Supplies	33,995	49,500	45,000	45,000
Capital Outlay - excavator hydraulic thumb	-	-	3,250	3,250
Capital Outlay - roll-off containers	3,955	5,000	7,000	7,000
Subtotal Capital Outlay	3,955	5,000	10,250	10,250
Subtotal	86,664	121,375	151,608	164,209
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Landfill Closure	2,500	2,750	2,750	2,750
ENDING FUND BALANCE:	204,255	182,630	130,772	118,171
TOTAL COMMITMENTS AND FUND BALANCE	293,419	306,755	285,130	285,130

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) BUDGET YEAR	(4) ENDING 06/30/15
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Other	98	-	-	-
Subtotal	98	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	725	875	2,975	2,975
BEGINNING FUND BALANCE	5,714	6,537	7,412	7,412
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	6,537	7,412	10,387	10,387
EXPENDITURES:				
Community Support				
Services and Supplies	-	-	7,314	7,314
Subtotal	-	-	7,314	7,314
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	6,537	7,412	3,073	3,073
TOTAL COMMITMENTS AND FUND BALANCE	6,537	7,412	10,387	10,387

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3)	(4)
			BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/15 FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	5,532	4,591	5,581	5,581
Net Proceeds	2,885	-	-	-
Subtotal	8,417	4,591	5,581	5,581
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	500	500
BEGINNING FUND BALANCE	1,928	5,345	4,936	4,936
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	10,345	9,936	11,017	11,017
EXPENDITURES:				
General Government				
Services and Supplies	5,000	5,000	5,000	5,000
Subtotal	5,000	5,000	5,000	5,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	5,345	4,936	6,017	6,017
TOTAL COMMITMENTS AND FUND BALANCE	10,345	9,936	11,017	11,017

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) BUDGET YEAR	(4) ENDING 06/30/15
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Fines and Forfeits				
Forfeitures	49,762	100,000	100,000	100,000
Subtotal	49,762	100,000	100,000	100,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	36,657	36,657	36,657
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	49,762	136,657	136,657	136,657
EXPENDITURES:				
Public Safety				
Services and Supplies	13,105	100,000	100,000	100,000
Subtotal	13,105	100,000	100,000	100,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	36,657	36,657	36,657	36,657
TOTAL COMMITMENTS AND FUND BALANCE	49,762	136,657	136,657	136,657

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3)	(4)
			BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/15 FINAL APPROVED
REVENUES				
Taxes				
Room Taxes	3,900	7,000	7,500	7,500
Subtotal	3,900	7,000	7,500	7,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	761	1,761	5,261	5,261
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	4,661	8,761	12,761	12,761
EXPENDITURES:				
Community Support				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	2,175	2,625	8,925	8,925
Historic Preservation	725	875	2,975	2,975
Subtotal	2,900	3,500	11,900	11,900
ENDING FUND BALANCE:	1,761	5,261	861	861
TOTAL COMMITMENTS AND FUND BALANCE	4,661	8,761	12,761	12,761

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	-	-	-
EXPENDITURES:				
Public Safety				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3)	(4)
			BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/15 FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	-	-	-	-
Miscellaneous				
Other	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund - Indigent Fuel	1,170	1,500	2,500	2,500
BEGINNING FUND BALANCE	3,588	2,859	1,000	1,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	4,758	4,359	3,500	3,500
EXPENDITURES:				
Welfare				
Services and Supplies	1,050	1,859	1,000	1,000
Services and Supplies - Indigent Fuel	849	1,500	2,500	2,500
Subtotal Services and Supplies	1,899	3,359	3,500	3,500
Subtotal	1,899	3,359	3,500	3,500
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	2,859	1,000	-	-
TOTAL COMMITMENTS AND FUND BALANCE	4,758	4,359	3,500	3,500

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	-	-	-	
Miscellaneous				
Other	392	-	-	-
Subtotal	392	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Historic Preservation	-	-	-	-
BEGINNING FUND BALANCE	1,775	2,167	2,000	2,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	2,167	2,167	2,000	2,000
EXPENDITURES:				
Community Support				
Services and Supplies	-	167	2,000	2,000
Subtotal	-	167	2,000	2,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	2,167	2,000	-	-
TOTAL COMMITMENTS AND FUND BALANCE	2,167	2,167	2,000	2,000

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/15
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	943	460	561	561
Net Proceeds	490	-	-	-
Subtotal	1,433	460	561	561
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	2,300	1,500	-	-
BEGINNING FUND BALANCE	2,176	4,682	5,142	5,142
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	5,909	6,642	5,703	5,703
EXPENDITURES:				
Intergovernmental				
Payment to State	1,227	1,500	1,800	1,800
Subtotal	1,227	1,500	1,800	1,800
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	4,682	5,142	3,903	3,903
TOTAL COMMITMENTS AND FUND BALANCE	5,909	6,642	5,703	5,703

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	422	500	500	500
Other	17,421	34,897	34,897	67,685
Subtotal	17,843	35,397	35,397	68,185
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	23,280	23,280	27,489	27,489
BEGINNING FUND BALANCE	79,220	95,998	96,498	96,498
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	120,343	154,675	159,384	192,172
EXPENDITURES:				
General Government				
Employee Benefits	24,345	58,177	75,539	95,174
Subtotal	24,345	58,177	75,539	95,174
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	95,998	96,498	83,845	96,998
TOTAL COMMITMENTS AND FUND BALANCE	120,343	154,675	159,384	192,172

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for services				
General Government				
Assessor Collection Fees	7,765	9,324	7,500	7,500
Miscellaneous				
Investment Income	14	-	-	-
Subtotal	7,779	9,324	7,500	7,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund				
BEGINNING FUND BALANCE	2,353	4,983	6,307	6,307
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	10,132	14,307	13,807	13,807
EXPENDITURES:				
General Government				
Services and Supplies	5,149	8,000	13,000	13,000
Subtotal	5,149	8,000	13,000	13,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	4,983	6,307	807	807
TOTAL COMMITMENTS AND FUND BALANCE	10,132	14,307	13,807	13,807

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3)	(4)
			BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/15 FINAL APPROVED
REVENUES				
Intergovernmental				
Grant	61,249	148,037	-	-
Miscellaneous				
Investment Income	912	-	-	-
Subtotal	62,161	148,037	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	280,598	200,305	164,962	164,962
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	342,759	348,342	164,962	164,962
EXPENDITURES:				
General Government				
Services and Supplies	-	10,000	107,962	107,962
Capital Outlay - GF Welcome Center	-	-	45,000	45,000
Capital Outlay - back-up generator	18,196	-	-	-
Capital Outlay - BMX track improvement	-	8,000	-	-
Subtotal Capital Outlay	18,196	8,000	45,000	45,000
Subtotal	18,196	18,000	152,962	152,962
Intergovernmental				
Goldfield Utility	31,200	157,900	-	-
Goldfield Utility - Sewer	93,058	-	-	-
Subtotal	124,258	157,900	-	-
Subtotal	142,454	175,900	152,962	152,962
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	4,417	-	-
Road Fund	-	3,063	12,000	12,000
ENDING FUND BALANCE:	200,305	164,962	-	-
TOTAL COMMITMENTS AND FUND BALANCE	342,759	348,342	164,962	164,962

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/15
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Miscellaneous:				
Investment Income	811	-	-	-
Subtotal	811	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	295,434	295,886	285,886	283,386
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	296,245	295,886	285,886	283,386
EXPENDITURES:				
General Government				
Services and Supplies	-	2,500	217,686	243,386
Capital Outlay - Silver Lake ball field	-	-	28,200	-
Capital Outlay - Community Improvements	359	-	-	-
Subtotal Capital Outlay	359	-	28,200	-
Subtotal	359	2,500	245,886	243,386
Intergovernmental				
Silver Peak Town	-	10,000	10,000	10,000
Subtotal	359	12,500	255,886	253,386
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Road	-	-	30,000	30,000
ENDING FUND BALANCE:	295,886	283,386	-	-
TOTAL COMMITMENTS AND FUND BALANCE	296,245	295,886	285,886	283,386

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3)	(4)
			BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/15 FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	11,211	-	-	-
Miscellaneous				
Investment Income	821	500	500	500
Subtotal	12,032	500	500	500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	302,966	303,787	301,562	301,562
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	314,998	304,287	302,062	302,062
EXPENDITURES:				
General Government				
Capital Outlay - FLV Gym	-	-	302,062	302,062
Capital Outlay - FLV Park wells	-	2,725	-	-
Capital Outlay - Community center improvements	11,211	-	-	-
Subtotal Capital Outlay	11,211	2,725	302,062	302,062
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	303,787	301,562	-	-
TOTAL COMMITMENTS AND FUND BALANCE	314,998	304,287	302,062	302,062

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14		
Miscellaneous				
Investment Income	284	-	-	-
Subtotal	284	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	100,996	101,280	101,280	101,280
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	101,280	101,280	101,280	101,280
EXPENDITURES:				
General Government				
Service and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	100,000	100,000
ENDING FUND BALANCE:	101,280	101,280	1,280	1,280
TOTAL COMMITMENTS AND FUND BALANCE	101,280	101,280	101,280	101,280

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	-	-	-
EXPENDITURES:				
General Government				
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Rents	200	1,000	1,000	1,000
Subtotal	200	1,000	1,000	1,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund				
BEGINNING FUND BALANCE	1,000	1,149	2,149	2,149
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	1,200	2,149	3,149	3,149
EXPENDITURES:				
Public Safety				
Services and Supplies	51	-	3,149	3,149
Subtotal	51	-	3,149	3,149
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	1,149	2,149	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,200	2,149	3,149	3,149

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14		
Intergovernmental				
Grants	-	5,000	5,000	5,000
Subtotal	-	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	5,000	5,000	5,000
EXPENDITURES:				
General Government				
Services and Supplies	-	5,000	5,000	5,000
Subtotal	-	5,000	5,000	5,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	5,000	5,000	5,000

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment Income	411	1,000	1,000	1,000
Subtotal	411	1,000	1,000	1,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	153,320	153,731	154,731	54,731
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	153,731	154,731	155,731	55,731
EXPENDITURES:				
Capital Projects				
Capital Outlay - ambulance repairs/equip	-	100,000	137,000	47,731
Capital Outlay - GF EKG monitor	-	-	8,000	8,000
Subtotal	-	100,000	145,000	55,731
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	153,731	54,731	10,731	-
TOTAL COMMITMENTS AND FUND BALANCE	153,731	154,731	155,731	55,731

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14		
Miscellaneous:				
Investment Income	2	-	-	-
Subtotal	2	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	185,369	1,269	1,269	1,269
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	185,371	1,269	1,269	1,269
EXPENDITURES:				
Capital Projects				
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
County Capital Projects	184,102	-	-	-
ENDING FUND BALANCE:	1,269	1,269	1,269	1,269
TOTAL COMMITMENTS AND FUND BALANCE	185,371	1,269	1,269	1,269

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/15
	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment Income	33	-	-	-
Property Sales	7,380	2,642	2,797	2,797
Subtotal	7,413	2,642	2,797	2,797
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,581	10,794	4,766	4,766
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	13,994	13,436	7,563	7,563
EXPENDITURES:				
Intergovernmental				
Paid out	3,200	-	-	-
Subtotal	3,200	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	8,670	2,797	2,797
ENDING FUND BALANCE:	10,794	4,766	4,766	4,766
TOTAL COMMITMENTS AND FUND BALANCE	13,994	13,436	7,563	7,563

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3) BUDGET YEAR	(4) ENDING 06/30/15
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment Income	41	-	-	-
Subtotal	41	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Solid Waste	2,500	2,750	2,750	2,750
BEGINNING FUND BALANCE	29,249	31,790	34,540	34,540
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	31,790	34,540	37,290	37,290
EXPENDITURES:				
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	31,790	34,540	37,290	37,290
TOTAL COMMITMENTS AND FUND BALANCE	31,790	34,540	37,290	37,290

	(1) ACTUAL PRIOR YEAR ENDING 06/30/13	(2) FINAL BUDGET YEAR ENDING 06/30/14	(3)	(4)
			BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/15 FINAL APPROVED
REVENUES				
Public Safety				
Inmate Revenue	-	-	10,000	10,000
Subtotal	-	-	10,000	10,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	-	-	10,000	10,000
EXPENDITURES:				
Public Safety				
Services and Supplies	-	-	10,000	10,000
Subtotal	-	-	10,000	10,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	10,000	10,000

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/13	FINAL BUDGET YEAR ENDING 06/30/14		
Taxes				
Property Taxes	8,296	6,887	8,372	8,372
Net Proceeds	4,327	-	-	-
Subtotal	12,623	6,887	8,372	8,372
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	10	885	885	885
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	12,633	7,772	9,257	9,257
EXPENDITURES:				
Intergovernmental				
Payment to state	11,748	6,887	8,000	8,000
Subtotal	11,748	6,887	8,000	8,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	885	885	1,257	1,257
TOTAL COMMITMENTS AND FUND BALANCE	12,633	7,772	9,257	9,257

Esmeralda County
(Local Government)
SCHEDULE B

FUND State Indigent (Trust Agency Fund) (NRS 428.185) (Fund 620)

Transfer Schedule for Fiscal Year 2014-2015

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FUND	PAGE	AMOUNT	FUND	PAGE	AMOUNT
GENERAL FUND	General Fund	14	125,620	General Fund	21	374,282
SUBTOTAL			125,620			374,282
SPECIAL REVENUE FUNDS	Road	22	42,000	Juvenile Court	31	13,898
	Health and Welfare	25	69,493	Solid Waste Management	38	2,750
	Annual Leave	29	14,000	Room Tax	43	11,900
	Library	34	58,854	District 1 Regional Development	51	12,000
	Historic Preservation	40	2,975	District 2 Regional Development	52	30,000
	Agricultural Extension	41	500	Stabilization	54	100,000
	Social Services Grant	45	2,500			
	Retiree Insurance	48	27,489			
SUBTOTAL			217,811			170,548

Esmeralda County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

		TRANSFERS IN					TRANSFERS OUT		
FUND TYPE		FUND	PAGE	AMOUNT		FUND	PAGE	AMOUNT	
CAPITAL PROJECTS FUND		County Capital Projects	57	201,446					
SUBTOTAL				201,446				-	
EXPENDABLE TRUST FUNDS		Landfill Closure	66	2,750		Property Sales Interest	65	2,797	
SUBTOTAL				2,750				2,797	
DEBT SERVICE									
SUBTOTAL				-				-	
TOTAL TRANSFERS				547,627				547,627	

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 78th Session; February 2, 2015 to June 1, 2015

1. Activity:	_____	
2. Funding Source:	_____	
3. Transportation	\$	_____
4. Lodging and meals	\$	_____
5. Salaries and Wages	\$	_____
6. Compensation to lobbyists	\$	_____
7. Entertainment	\$	_____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	_____
Total	\$	<u>_____</u>

Entity: _____

Budget Year 2014-2015

Local Government: Esmeralda County
 Contact: LaCinda Elgan
 E-mail Address: celgan@citlink.net
 Daytime Telephone: 775-485-6367

Total Number of Existing Contracts: 24

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	Reason or need for contract:
1	Eason Insurance Co.	7/1/2012	6/30/2014	\$ 135,000	\$ 140,000	County Insurance Policy
2	Eason Insurance Co.	7/1/2012	6/30/2014	2,149	2,200	County Airport Insurance
3	NV Division of Forestry	7/1/2008	6/30/2014	12,000	12,000	Conservation camp program
4	West Net, LLC	12/20/2011	12/31/2014	2,400	2,400	internet services
5	Daniel McArthur, LTD	7/1/2013	6/30/2014	80,340	82,750	Independent auditor services
6	Payerpath	11/6/2009		1,200	1,200	software & service for ambulance billing
7	Advanced Data Services	7/1/2013		15,360	-	monthly maintenance support AS400 computer system
8	NV Division of Health & Welfare	7/1/2013	6/30/2015	4,788	4,788	Health Nurse
9	Dept. Health & Human Resources	7/1/2013	6/30/2015	60,000	-	county match - indigent
10	Broken Equipment Repair - Mike Long	4/28/2011		70,000	70,000	Heavy Equipment repair & maintenance .
11	Rebel Communications	4/1/2010	3/30/2015	4,800	4,800	license fee for Sheriff's communication tower
12	BEC Environmental	8/19/2013	6/30/2014	50,000	-	grant writing/management
13	BEC Environmental	9/14/2013		25,000	-	NEPA Greater Sage Grouse
14	Mueller & Associates	7/1/2013	6/30/2014	240,000	-	consulting on Yucca Mountain
15	JMA	6/10/2013		52,300	-	
16	Shaw Engineering	8/6/2013		70,000	-	Tank re-coat Goldfield utility
17						
18						
19						
20	Total Proposed Expenditures			\$ 825,337	\$ 320,138	

Additional Explanations (Reference Line Number and Vendor):

Local Government: Esmeralda County
 Contact: LaCinda Elgan
 E-mail Address: celgan@citlink.net
 Daytime Telephone: 775-485-6367

Total Number of Privatization Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	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	Christopher Arabia	8/1/2013	6/30/2014	11 months	\$ 47,667	\$ -				Public Defender
2	Christy Martin-Henshaw	7/1/2013	6/30/2014	1 year	30,140	-				Janitorial services
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				\$ 77,807	\$ -				

Attach additional sheets if necessary.

Nevada Department of Taxation
Report of Liabilities Associated with
Public Safety Employee NRS Chapter 617 Benefits

Local Government: Esmeralda County, Nevada

Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:

(a) ☐ Pre-funding Plan (b) ☐ Pay-as-you-go Plan (c) ☒ Association of self-insured public employers

(d) ☐ Private Insurer. Please describe: _____

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained. Nevada Public Agency Insurance Pool PACT 201 South Roop Street, Suite 102, Carson City, NV 89701

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

Fund	Budgeted FY 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Contributions	75,378	79,950	55,485	54,243	47,479	47,095

If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liability of the NRS Chapter 617 benefits? Yes ☐ No ☐

5. When was the last actuarial study prepared? _____ 6. How often are actuarial studies prepared? _____

7. Who prepared the actuarial study (Name, designation, address) _____

Name and Designation

Address

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes ☐ No ☐

9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available) _____

10. Historical Claims Paid

10(a) Number of Employees subject to the benefit, prior 10* fiscal years

10(b) Number of known and accepted claims in the past 10* fiscal years

10(c) Total paid out for claims in the past 10* fiscal years

*See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

11. Estimated Future Liability Under NRS Chapter 617

11(a) Estimated number of employees subject to the benefit over next 30 years*

11(b) Estimated amount of actuarial liability for medical & disability, non-discounted

11(c) Estimated amount of actuarial liability for medical and disability, discounted

11(d) What discount rate was selected to determine the liability in 11(c)?

*The estimate should not include a projection of new employees that may be hired over the 30 year period.

12. Reserves

12(a) Has the local government established a reserve for known and accepted historical claims? ☐ Yes ☐ No

12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____

12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? ☐ Yes ☐ No

12(d) Identify each fund used for reserves _____

12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Fund	Budgeted FY 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Fund	Budgeted FY 2014-2015	Estimated FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
Total Reserves						

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) _____

Signature and Title

775-485-6337

Contact Phone Number

Date

esmar1@frontiernet.net

Contact E-mail Address