

BOARD OF COUNTY COMMISSIONERS
ESMERALDA COUNTY, NEVADA



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TIM HIPP, Vice-Chairman
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Nevada Department of Taxation
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Esmeralda County, Nevada herewith submits the (TENTATIVE) -- (FINAL) budget for the
fiscal year ending June 30, 2022

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 1,451,921

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 39 governmental fund types with estimated expenditures of \$ 9,519,623 and
0 proprietary funds with estimated expenses of \$ 0

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

I Vera Boyer
(Printed Name)
Auditor / Recorder
(Title)

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

Signed Vera Boyer

Dated: May 25, 2021

APPROVED BY THE GOVERNING BOARD

Deon Winsor
Ralph Keyes

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2021 10:00 AM

Publication Date May 6, 2021

Place: Commissioners Room, County Courthouse, Goldfield, Nevada

**ESMERALDA COUNTY
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2021-2022 BUDGET**

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ESMERALDA COUNTY
BUDGET MESSAGE
2021-2022

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.

Five funds are budgeted to receive property taxes. They are the General, Health and Welfare, Indigent Assistance, Youth Camp, and State Indigent funds. The assessed valuations for secured (real) property and unsecured (personal) property for the County, which are used to calculate property taxes, decreased by approximately \$2,368,394 over the assessed value estimate for 2021, which is a decrease of 3.15%. This results in a decrease in the total property tax (excluding Net Proceeds of Minerals Tax) projection of approximately \$124,083 less than what was projected for the 2021 fiscal year. The projection for the property taxes for fiscal year 2022 is about \$1,451,921, of which approximately \$1,420,103 is estimated to be collected in the General Fund.

The budget reflects revenue estimates as provided by the State of Nevada and estimates of County officials. The County may receive a significant amount of revenue from Net Proceeds of Minerals Taxes. However, since these revenues can be unpredictable, the County does not normally budget for them. The actual revenue collected in fiscal year 2020 for Net Proceeds of Minerals was approximately \$353,880, of which approximately \$346,126 was received into the General Fund. The County has opted not to budget Net Proceeds in any funds that receive property taxes for the 2022 fiscal year.

Governmental fund expenditures have been budgeted based on the estimated needs of each department, including any capital outlay needs. Total expenditures have been budgeted to be approximately \$9,678,515, which is \$257,856, or 2.74%, more than those budgeted for the 2021 fiscal year.

Significant capital purchases budgeted for 2022 include \$58,000 in vehicles and equipment for the Sheriff, \$110,000 for fencing the Town of Goldfield, Goldfield Ambulance replacement or repair of an ambulance estimated at \$25,000, and Fish Lake Valley Community Center and Library improvements of \$78,000.

Budget Summary for Esmeralda County
 Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/20 (1)	ESTIMATED CURRENT YEAR 6/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
Property Taxes	\$ 1,845,664	\$ 1,576,004	\$ 1,451,921		\$ 1,451,921
Other Taxes	43,524	31,000	31,000		31,000
Licenses and Permits	11,796	17,245	16,300		16,300
Intergovernmental Resources	2,671,472	2,503,560	2,281,212		2,281,212
Charges for Services	331,571	484,400	485,400		485,400
Fines and Forfeitures	304,122	326,000	426,000		426,000
Miscellaneous	368,864	186,233	181,093		181,093
TOTAL REVENUES	5,577,013	5,124,442	4,872,926		4,872,926
EXPENDITURES-EXPENSES					
General Government	2,235,584	2,175,759	3,065,813		3,065,813
Judicial	506,639	598,592	1,433,352		1,433,352
Public Safety	1,586,700	1,506,138	2,226,788		2,226,788
Public Works	1,174,193	866,389	923,194		923,194
Sanitation	264,137	122,554	116,323		116,323
Health	5,709	6,000	7,500		7,500
Welfare	96,657	211,265	893,828		893,828
Culture and Recreation	136,246	149,734	190,316		190,316
Community Support	14,270	18,005	44,702		44,702
Intergovernmental Expenditures	15,417	73,616	12,654		12,654
Contingencies	-	-	158,892		158,892
Utility Enterprises	-	-	-		-
Hospitals	-	-	-		-
Capital Projects	17,707	259,647	605,153		605,153
Transit Systems	-	-	-		-
Airports	-	-	-		-
Other Enterprises	-	-	-		-
Debt Service - Principal	-	-	-		-
Interest Cost	-	-	-		-
TOTAL EXPENDITURES-EXPENSES	6,053,259	5,987,699	9,678,515		9,678,515
Excess of Revenues over (under) Expenditures-Expenses	(476,246)	(863,257)	(4,805,589)		(4,805,589)

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 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	10,350	-	-	-	-
Operating Transfers (in)	1,003,987	887,848	432,567	-	432,567
Operating Transfers (out)	(1,003,987)	(887,848)	(432,567)	-	(432,567)
TOTAL OTHER FINANCING SOURCES (USES)	10,350	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(465,896)	(863,257)	(4,805,589)	-	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	9,958,637	9,492,741	8,629,484	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	9,958,637	9,492,741	8,629,484	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	9,492,741	8,629,484	3,823,895	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	9,492,741	8,629,484	3,823,895	XXXXXXXXXXXXXXXXXX	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	18.0	19.0	19.0
Judicial	4.5	5.5	5.5
Public Safety	17.5	17.5	17.5
Public Works	9.0	9.0	9.0
Sanitation	3.0	3.0	3.0
Health	0.0	0.0	0.0
Welfare	2.0	2.0	2.0
Culture and Recreation	1.5	1.5	1.5
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	55.5	57.5	57.5
Utilities	0.0	0.0	0.0
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
TOTAL	55.5	57.5	57.5

POPULATION (AS OF JULY 1)	969	982	999
Source of Population Estimate*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	66,526,114	75,192,870	72,824,476
Net Proceeds of Mines	82,350	45,000,680	24,718,000
TOTAL ASSESSED VALUE	66,608,464	120,193,550	97,542,476
TAX RATE			
General Fund	2.0535	2.0535	2.0781
Special Revenue Funds	0.0310	0.0310	0.0310
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other	0.0150	0.0150	0.0150
TOTAL TAX RATE	2.0995	2.0995	2.1241

* 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 2021-2022

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A) X (4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	32.6422	72,824,476	23,771,511	2.0981	1,527,945	94,010	1,433,935
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		24,718,000			XXXXXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides		97,542,476					
LEGISLATIVE OVERRIDES							
D. State Indigent (NRS 428.185)	0.0150	97,542,476	14,631	0.0150	14,631	4,256	10,375
E. Indigent Assistance (NRS 426.285)	0.1000	97,542,476	97,542	0.0100	9,754	2,837	6,917
F. Capital Acquisition (NRS 354.59815)	0.0500	97,542,476	48,771	0.0000	-	-	-
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.00190	97,542,476	1,853	0.0010	975	281	694
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1669000	XXXXXXXXXXXXXXXXXXXXXXX	162,797	0.0260	25,360	7,374	17,986
M. SUBTOTAL A, C, L	32.8091000	XXXXXXXXXXXXXXXXXXXXXXX	23,934,308	2.1241	1,553,305	101,384	1,451,921
N. Debt	0.0000						
O. TOTAL M AND N	32.8091000	XXXXXXXXXXXXXXXXXXXXXXX	23,934,308	2.1241	1,553,305	101,384	1,451,921

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

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

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

Budget for Fiscal Year Ending June 30, 2022

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	4,563,008	1,386,146	1,420,103	2.0535	881,535	-	119,925	8,370,717
Road	174,318	-	-		587,858	-	108,000	870,176
Regional Streets and Highways	89,506	-	-		8,173	-	-	97,679
Health and Welfare	219,112	-	13,832	0.0200	200	-	-	233,144
Mining Maps	367,986	-	-		20,800	-	-	388,786
Recorder's Technology Fee	123,334	-	-		10,200	-	-	133,534
Annual Leave	120,512	-	-		300	-	-	120,812
Justice Court	423,702	-	-		61,000	-	-	484,702
Juvenile Court	59,608	-	-		16,150	-	-	75,758
Indigent Assistance	515,211	-	6,917	0.0100	1,500	-	-	523,628
Forensic Service	76,932	-	-		77,400	-	-	154,332
Library	16,314	-	-		-	-	95,000	111,314
Solid Waste Management	59,819	-	-		107,450	-	52,000	219,269
Historic Preservation	23,060	-	-		-	-	6,642	29,702
Agricultural Extension	20,429	-	-		-	-	-	20,429
Drug Forfeiture	47,878	-	-		100,000	-	-	147,878
Room Tax	29,246	-	-		31,000	-	-	60,246
Social Services Grant	13,855	-	-		-	-	-	13,855
Subtotal Governmental Fund Types,	6,943,830	1,386,146	1,440,852	2.0835	1,903,566	-	381,567	12,055,961
Expendable Trust Funds								
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, 2022

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
Festival Fund	1,392	-	-		608	-	-	2,000
Youth Camp	1,585	-	694	0.0010	-	-	-	2,279
Retiree Insurance	206,018	-	-		68,185	-	-	274,203
Assessor's Technology Fund	89,874	-	-		25,000	-	-	114,874
Sheriff's Office Vehicle Improvements	4,528	-	-		-	-	-	4,528
District 1 Regional Development	109,346	-	-		-	-	-	109,346
District 2 Regional Development	194,593	-	-		-	-	-	194,593
Stabilization Fund	107,520	-	-		-	-	-	107,520
Deputy Housing Fund	4,339	-	-		1,200	-	-	5,539
Court Facilities	265,390	-	-		36,000	-	-	301,390
County IT	68,031	-	-		-	-	-	68,031
County Capital Projects	379,907	-	-		-	-	-	379,907
Ambulance Capital Projects	67,279	-	-		300	-	-	67,579
Sheriff IT Capital Projects	26,024	-	-		-	-	26,000	52,024
Gold Point Capital Projects	75,068	-	-		-	-	25,000	100,068
Road Capital Projects	5,575	-	-		-	-	-	5,575
Property Sales Interest	66,296	-	-		-	-	-	66,296
State Indigent Fund	12,889	-	10,375	0.0150	-	-	-	23,264
Subtotal Governmental Fund Types	1,685,654	-	11,069	0.0160	131,293	-	51,000	1,879,016
Subtotal All Governmental Fund Types, Expendable Trust Funds	8,629,484	1,386,146	1,451,921	2.0995	2,034,859	-	432,567	13,934,977
PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	1,386,146	1,451,921	2.0995	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2022

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General		2,155,223	1,216,053	1,925,135	-	158,892	281,000	2,634,414	8,370,717
Road	R	352,815	168,000	300,000	-	-	-	49,361	870,176
Regional Streets and Highways	R	-	-	-	97,679	-	-	-	97,679
Health and Welfare	R	-	-	233,144	-	-	-	-	233,144
Mining Maps	R	-	-	50,000	-	-	-	338,786	388,786
Recorder's Technology Fee	R	-	-	20,000	-	-	-	113,534	133,534
Annual Leave	R	40,000	-	-	-	-	-	80,812	120,812
Justice Court	R	-	-	423,702	-	-	-	61,000	484,702
Juvenile Court	R	-	-	75,758	-	-	-	-	75,758
Indigent Assistance	R	-	-	523,628	-	-	-	-	523,628
Forensic Service	R	-	-	154,332	-	-	-	-	154,332
Library	R	53,816	11,012	44,800	-	-	-	1,686	111,314
Solid Waste Management	R	38,663	28,160	49,500	-	-	-	102,946	219,269
Historic Preservation	R	-	-	29,702	-	-	-	-	29,702
Agriculture Extension	R	-	-	20,424	-	-	-	5	20,429
Drug Forfeiture	R	-	-	100,000	-	-	-	47,878	147,878
Room Tax	R	-	-	13,000	-	-	26,567	20,679	60,246
Social Services Grant	R	-	-	10,000	-	-	-	3,855	13,855
Subtotal		2,640,517	1,423,225	3,973,125	97,679	158,892	307,567	3,454,956	12,055,961
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS									

--- Continued on Next Page ---

*FUND TYPES:
R-Special Revenue
C-Capital Projects
D-Debt Service
T-Expendable Trust

** Include Debt Service Requirements in this column
*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2022

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
Festival Fund	R	-	-	2,000	-	-	-	-	2,000
Youth Camp	R	-	-	2,279	-	-	-	-	2,279
Retiree Insurance	R	-	60,000	-	-	-	-	214,203	274,203
Assessor's Technology Fund	R	-	-	114,874	-	-	-	-	114,874
Sheriff's Office Vehicle Improvements	R	-	-	4,528	-	-	-	-	4,528
District 1 Regional Development	R	-	-	64,346	45,000	-	-	-	109,346
District 2 Regional Development	R	-	-	129,593	40,000	-	25,000	-	194,593
Stabilization Fund	R	-	-	-	-	-	100,000	7,520	107,520
Deputy Housing Fund	R	-	-	5,539	-	-	-	-	5,539
Court Facilities	R	-	-	301,390	-	-	-	-	301,390
County IT	R	-	-	-	-	-	-	68,031	68,031
County Capital Projects	C	-	-	-	379,907	-	-	-	379,907
Ambulance Capital Projects	C	-	-	-	67,579	-	-	-	67,579
Sheriff IT Capital Projects	C	-	-	-	52,024	-	-	-	52,024
Gold Point Capital Projects	C	-	-	-	100,068	-	-	-	100,068
Road Capital Projects	C	-	-	-	5,575	-	-	-	5,575
Property Sales Interest	T	-	-	-	-	-	-	66,296	66,296
State Indigent Fund	T	-	-	10,375	-	-	-	12,889	23,264
Subtotal		-	60,000	634,924	690,153	-	125,000	368,939	1,879,016
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2,640,517	1,483,225	4,608,049	787,832	158,892	432,567	3,823,895	13,934,977

*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.

EXPENDITURES BY FUNCTION AND ACTIVITY		(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) (4) BUDGET YEAR ENDING 06/30/22	
				TENTATIVE APPROVED	FINAL APPROVED
PAGE	FUNCTION SUMMARY				
17	General Government	2,129,533	1,982,759	3,034,836	2,481,576
18	Judicial	471,879	439,787	592,502	632,502
19	Public Safety	1,557,836	1,498,193	1,962,389	1,962,389
20	Public Works	3,410	3,410	4,700	4,700
	Sanitation	-	-	-	-
	Health	-	-	-	-
20	Welfare	81,682	78,265	134,556	134,556
20	Culture and Recreation	42,059	49,984	80,688	80,688
20	Community Support	-	-	-	-
20	Debt Service	-	-	-	-
20	Intergovernmental Expenditures	-	60,000	60,000	-
TOTAL EXPENDITURES - ALL FUNCTIONS		4,286,399	4,112,398	5,869,671	5,296,411
OTHER USES:					
CONTINGENCY (Not to exceed 3% of					
Total Expenditures all Functions)					
		-	-	176,090	158,892
Operating Transfers Out (Schedule T)					
	Road - Silver Peak Phase 2 5% Match	249,900	-	-	-
	Road - Payments in Lieu	44,021	158,455	108,000	108,000
	Road - Goldfield Streets Phase 1	50,000	-	-	-
	Road - Goldfield Streets Phase 2	50,000	50,000	-	-
	Road Cap Proj - Prmts in Lieu	100,000	-	-	-
	Forensic Services	8,000	-	-	-
	Annual Leave	14,000	14,000	20,000	-
	Library	82,000	109,000	105,000	95,000
	Solid Waste	80,000	4,000	52,000	52,000
	Retiree Insurance - GASB45	9,000	-	-	-
	District 1 Regional Development	-	16,787	-	-
	Capital Projects	166,000	226,127	312,627	-
	Sheriff IT Capital Projects	26,000	52,000	26,000	26,000
	Social Services - Indigent Fuel	-	4,000	-	-
	County IT Capital Projects	34,000	34,000	34,000	-
	Subtotal	912,921	668,369	657,627	281,000
	Total Other Uses	912,921	668,369	833,717	439,892
TOTAL EXPENDITURES AND OTHER USES		5,199,320	4,780,767	6,703,388	5,736,303
ENDING FUND BALANCE:		5,220,287	4,563,008	1,563,456	2,634,414
TOTAL GENERAL FUND					
COMMITMENTS AND FUND BALANCE		10,419,607	9,343,775	8,266,844	8,370,717

Esmeralda County

(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

Page 21
Schedule B-11

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR	ENDING 06/30/22
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Liquor Licenses	3,825	2,445	1,500	1,500
Intergovernmental Revenues				
Grant	196,300	-	-	-
Motor Vehicle Fuel Tax \$.0125	190,583	190,584	190,584	190,584
Motor Vehicle Fuel Tax \$.0175	3,407	3,263	3,475	3,475
County Optional \$.0100	1,964	1,880	2,003	2,003
Motor Vehicle Fuel Tax \$.0235	346,509	358,296	358,296	358,296
National Forest	29,896	17,000	17,000	17,000
Subtotal	768,659	571,023	571,358	571,358
Miscellaneous				
Investment Income	1,195	-	-	-
Other	15,549	15,000	15,000	15,000
Subtotal	16,744	15,000	15,000	15,000
Subtotal	789,228	588,468	587,858	587,858
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund - Silver Peak Phase 2 5% Match	249,900	-	-	-
General Fund - Payments in Lieu	44,021	158,455	108,000	108,000
General Fund - Goldfield Streets Phase 1	50,000	-	-	-
General Fund - Goldfield Streets Phase 2	50,000	50,000	-	-
Subtotal	393,921	208,455	108,000	108,000
BEGINNING FUND BALANCE	273,008	285,374	174,318	174,318
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	273,008	285,374	174,318	174,318
TOTAL AVAILABLE RESOURCES	1,456,157	1,082,297	870,176	870,176

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Gasoline Tax \$.04	7,837	7,482	7,973	7,973
Miscellaneous				
Investment Income	1,321	200	200	200
Subtotal	9,158	7,682	8,173	8,173
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	72,666	81,824	89,506	89,506
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	72,666	81,824	89,506	89,506
TOTAL RESOURCES	81,824	89,506	97,679	97,679
EXPENDITURES				
Public Works				
Capital Outlay - Silver Peak Rd Phase 2: 5% Match	-	-	97,679	97,679
Subtotal	-	-	97,679	97,679
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	81,824	89,506	-	-
TOTAL COMMITMENTS AND FUND BALANCE	81,824	89,506	97,679	97,679

Esmeralda County

(Local Government)

SCHEDULE B

FUND Regional Streets and Highways (NRS 373.110) (Fund 202)

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR		ENDING 06/30/22
			TENTATIVE APPROVED	FINAL APPROVED	
Taxes					
Property Taxes	14,211	15,013	13,832		13,832
Net Proceeds	3,371	-	-		-
Subtotal	17,582	15,013	13,832		13,832
Miscellaneous					
Investment Income	5,114	200	200		200
Subtotal	22,696	15,213	14,032		14,032
OTHER FINANCING SOURCES (specify)					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	273,675	283,899	219,112		219,112
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	273,675	283,899	219,112		219,112
TOTAL AVAILABLE RESOURCES	296,371	299,112	233,144		233,144

Esmeralda County
(Local Government)
SCHEDULE B

FUND Health and Welfare (NRS 428.285) (Fund 204)

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/22
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Mining Maps	39,335	20,000	20,000	20,000
Miscellaneous				
Investment Income	6,398	800	800	800
Subtotal	45,733	20,800	20,800	20,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	354,907	377,186	367,986	367,986
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	354,907	377,186	367,986	367,986
TOTAL RESOURCES	400,640	397,986	388,786	388,786
EXPENDITURES				
General Government				
Services and Supplies	23,454	30,000	50,000	50,000
Subtotal	23,454	30,000	50,000	50,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	377,186	367,986	338,786	338,786
TOTAL COMMITMENTS AND FUND BALANCE	400,640	397,986	388,786	388,786

Esmeralda County

(Local Government)

SCHEDULE B

FUND Mining Maps (NRS 517.040-517.100) (Fund 206)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Charges for Services				
Recorder Fees	18,845	10,000	10,000	10,000
Miscellaneous				
Investment Income	2,206	200	200	200
Subtotal	21,051	10,200	10,200	10,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	124,078	133,134	123,334	123,334
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	124,078	133,134	123,334	123,334
TOTAL RESOURCES	145,129	143,334	133,534	133,534
EXPENDITURES				
General Government				
Services and Supplies	11,995	20,000	20,000	20,000
Subtotal	11,995	20,000	20,000	20,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	133,134	123,334	113,534	113,534
TOTAL COMMITMENTS AND FUND BALANCE	145,129	143,334	133,534	133,534

Esmeralda County
(Local Government)

SCHEDULE B

FUND Recorder's Technology Fee (NRS 247.305-247.306) (Fund 207)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Miscellaneous				
Investment Income	2,286	300	300	300
Subtotal	2,286	300	300	300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	14,000	14,000	20,000	-
BEGINNING FUND BALANCE	129,926	146,212	120,512	120,512
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	129,926	146,212	120,512	120,512
TOTAL RESOURCES	146,212	160,512	140,812	120,812
EXPENDITURES				
General Government				
Salaries and Wages	-	40,000	40,000	40,000
Subtotal	-	40,000	40,000	40,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	146,212	120,512	100,812	80,812
TOTAL COMMITMENTS AND FUND BALANCE	146,212	160,512	140,812	120,812

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Charges for Services				
Assessments	13,700	60,000	60,000	60,000
Miscellaneous				
Investment Income	9,014	1,000	1,000	1,000
Subtotal	22,714	61,000	61,000	61,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	533,553	521,507	423,702	423,702
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	533,553	521,507	423,702	423,702
TOTAL RESOURCES	556,267	582,507	484,702	484,702
EXPENDITURES				
Judicial				
Services and Supplies	34,760	158,805	423,702	423,702
Subtotal	34,760	158,805	423,702	423,702
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	521,507	423,702	61,000	61,000
TOTAL COMMITMENTS AND FUND BALANCE	556,267	582,507	484,702	484,702

Esmeralda County
(Local Government)
SCHEDULE B

FUND Justice Court (NRS 176.0611) (Fund 210)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Charges for Services				
Assessments	3,912	15,000	15,000	15,000
Fines and Forfeits	470	1,000	1,000	1,000
Miscellaneous				
Investment Income	1,291	150	150	150
Subtotal	5,673	16,150	16,150	16,150
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	69,917	59,524	59,608	59,608
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	69,917	59,524	59,608	59,608
TOTAL RESOURCES	75,590	75,674	75,758	75,758
EXPENDITURES				
Judicial				
Services and Supplies	-	-	75,758	75,758
Subtotal	-	-	75,758	75,758
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	16,066	16,066	-	-
ENDING FUND BALANCE:	59,524	59,608	-	-
TOTAL COMMITMENTS AND FUND BALANCE	75,590	75,674	75,758	75,758

Esmeralda County
(Local Government)

SCHEDULE B

FUND Juvenile Court (NRS 176.059) (Fund 212)

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR	ENDING 06/30/22
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	7,105	7,507	6,917	6,917
Net Proceeds	1,686	-	-	-
Subtotal	8,791	7,507	6,917	6,917
Miscellaneous				
Investment Income	9,741	1,500	1,500	1,500
Subtotal	18,532	9,007	8,417	8,417
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	552,833	564,704	515,211	515,211
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	552,833	564,704	515,211	515,211
TOTAL RESOURCES	571,365	573,711	523,628	523,628
<u>EXPENDITURES</u>				
Welfare				
Medical Indigent Costs (NRS 428.295)	-	50,000	515,128	515,128
State Indigent Costs (NRS 428.285)	6,661	8,500	8,500	8,500
Subtotal	6,661	58,500	523,628	523,628
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	564,704	515,211	-	-
TOTAL COMMITMENTS AND FUND BALANCE	571,365	573,711	523,628	523,628

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Charges for Services				
Fees	-	50,000	50,000	50,000
Fees - Genetic Marker Analysis	5,898	25,200	25,200	25,200
Court Assessment	297	2,200	2,200	2,200
Subtotal	6,195	77,400	77,400	77,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	8,000	-	-	-
BEGINNING FUND BALANCE	(9,221)	4,532	76,932	76,932
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	(9,221)	4,532	76,932	76,932
TOTAL RESOURCES	4,974	81,932	154,332	154,332
EXPENDITURES				
Public Safety				
Services and Supplies	442	5,000	154,332	154,332
Subtotal	442	5,000	154,332	154,332
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	4,532	76,932	-	-
TOTAL COMMITMENTS AND FUND BALANCE	4,974	81,932	154,332	154,332

	(1)	(2)	(3)		(4)
			BUDGET YEAR	ENDING 06/30/22	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED	
Intergovernmental					
Grants	882	-	-	-	-
Subtotal	882	-	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	-	-	-	-	-
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL RESOURCES	882	-	-	-	-
EXPENDITURES					
Culture and Recreation					
Services and Supplies	882	-	-	-	-
OTHER USES:					
CONTINGENCY (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	-	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	882	-	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR		(4) ENDING 06/30/22
			TENTATIVE APPROVED	FINAL APPROVED	
Intergovernmental					
Grants	-	-	-	-	-
Subtotal	-	-	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	-	-	-	-	-
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL RESOURCES	-	-	-	-	-
EXPENDITURES					
General Government					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	-	-	-	-	-
OTHER USES:					
CONTINGENCY (not to exceed 3% or Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	-	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-	-

Esmeralda County

(Local Government)

SCHEDULE B

FUND Nuclear Waste Repository (Fund 226)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR	ENDING 06/30/22
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Sanitation	93,583	95,000	96,000	96,000
Miscellaneous				
Investment Income	1,286	700	700	700
Other	13,214	-	10,750	10,750
Subtotal	14,500	700	11,450	11,450
Subtotal	108,083	95,700	107,450	107,450
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	80,000	4,000	52,000	52,000
BEGINNING FUND BALANCE	158,727	82,673	59,819	59,819
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	158,727	82,673	59,819	59,819
TOTAL RESOURCES	346,810	182,373	219,269	219,269
EXPENDITURES				
Sanitation				
Salaries and Wages	94,307	39,894	38,663	38,663
Employee Benefits	55,316	28,160	28,160	28,160
Services and Supplies	27,309	49,500	49,500	49,500
Capital Outlay	87,205	5,000	-	-
Subtotal	264,137	122,554	116,323	116,323
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	82,673	59,819	102,946	102,946
TOTAL COMMITMENTS AND FUND BALANCE	346,810	182,373	219,269	219,269

Esmeralda County

(Local Government)

SCHEDULE B

FUND Solid Waste Management/Landfill Combined (NRS 444.490) (Fund 240/625)

	(1)	(2)	(3)		(4)
			BUDGET YEAR		ENDING 06/30/22
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED		FINAL APPROVED
Miscellaneous					
Other	360	-	-		-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
Room Tax	-	33,504	6,642		6,642
BEGINNING FUND BALANCE	18,133	6,023	23,060		23,060
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	18,133	6,023	23,060		23,060
TOTAL RESOURCES	18,493	39,527	29,702		29,702
EXPENDITURES					
Community Support					
Services and Supplies	12,470	16,467	29,702		29,702
OTHER USES:					
CONTINGENCY (not to exceed 3% or Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	6,023	23,060	-		-
TOTAL COMMITMENTS AND FUND BALANCE	18,493	39,527	29,702		29,702

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR		(4) ENDING 06/30/22
			TENTATIVE APPROVED	FINAL APPROVED	
Taxes					
Property Taxes	5	-	-	-	
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
General Fund	-	-	-	-	
BEGINNING FUND BALANCE	20,424	20,429	20,429	20,429	20,429
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	20,424	20,429	20,429	20,429	20,429
TOTAL RESOURCES	20,429	20,429	20,429	20,429	20,429
EXPENDITURES					
General Government					
Services and Supplies	-	-	20,424	20,424	
Subtotal	-	-	20,424	20,424	
OTHER USES:					
CONTINGENCY (not to exceed 3% or Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	20,429	20,429	5	5	
TOTAL COMMITMENTS AND FUND BALANCE	20,429	20,429	20,429	20,429	

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Fines and Forfeits				
Forfeitures	-	-	100,000	100,000
Subtotal	-	-	100,000	100,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	47,991	47,878	47,878	47,878
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	47,991	47,878	47,878	47,878
TOTAL RESOURCES	47,991	47,878	147,878	147,878
EXPENDITURES				
Public Safety				
Services and Supplies	113	-	100,000	100,000
Subtotal	113	-	100,000	100,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	47,878	47,878	47,878	47,878
TOTAL COMMITMENTS AND FUND BALANCE	47,991	47,878	147,878	147,878

Esmeralda County
(Local Government)
SCHEDULE B

FUND Drug Forfeiture (NRS 179.1187) (Fund 249)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Taxes	43,524	31,000	31,000	31,000
Subtotal	43,524	31,000	31,000	31,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	88,737	132,261	29,246	29,246
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	88,737	132,261	29,246	29,246
TOTAL RESOURCES	132,261	163,261	60,246	60,246
EXPENDITURES				
Community Support				
Services and Supplies	-	-	13,000	13,000
Subtotal	-	-	13,000	13,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	100,511	19,925	19,925
Historic Preservation	-	33,504	6,642	6,642
Subtotal	-	134,015	26,567	26,567
ENDING FUND BALANCE:	132,261	29,246	20,679	20,679
TOTAL COMMITMENTS AND FUND BALANCE	132,261	163,261	60,246	60,246

Esmeralda County
(Local Government)
SCHEDULE B

FUND Room Tax (NRS 244.3351-.3359) (Fund 256)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR		(4)
			TENTATIVE APPROVED	ENDING 06/30/22	FINAL APPROVED
Intergovernmental					
Grants	-	-	-	-	-
Subtotal	-	-	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	-	-	-	-	-
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL RESOURCES	-	-	-	-	-
EXPENDITURES					
Public Safety					
Services and Supplies	-	-	-	-	-
Subtotal	-	-	-	-	-
OTHER USES:					
CONTINGENCY (not to exceed 3% or Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	-	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR		(4)
			TENTATIVE APPROVED	ENDING 06/30/22	FINAL APPROVED
Intergovernmental					
Grants	176	500	-	-	-
Subtotal	176	500	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
General Fund - Indigent Fuel	-	4,000	-	-	-
BEGINNING FUND BALANCE	11,230	9,855	13,855		13,855
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	11,230	9,855	13,855		13,855
TOTAL RESOURCES	11,406	14,355	13,855		13,855
EXPENDITURES					
Welfare					
Services and Supplies	1,551	500	10,000		10,000
Subtotal	1,551	500	10,000		10,000
OTHER USES:					
CONTINGENCY (not to exceed 3% or Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	9,855	13,855	3,855		3,855
TOTAL COMMITMENTS AND FUND BALANCE	11,406	14,355	13,855		13,855

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Miscellaneous				
Other	1,440	100	608	608
Subtotal	1,440	100	608	608
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Historic Preservation	-	-	-	-
BEGINNING FUND BALANCE	3,190	2,830	1,392	1,392
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,190	2,830	1,392	1,392
TOTAL RESOURCES	4,630	2,930	2,000	2,000
EXPENDITURES				
Community Support				
Services and Supplies	1,800	1,538	2,000	2,000
Subtotal	1,800	1,538	2,000	2,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	2,830	1,392	-	-
TOTAL COMMITMENTS AND FUND BALANCE	4,630	2,930	2,000	2,000

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Taxes				
Property Taxes	712	750	694	694
Net Proceeds	169	-	-	-
Subtotal	881	750	694	694
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	3,069	2,515	1,585	1,585
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,069	2,515	1,585	1,585
TOTAL RESOURCES	3,950	3,265	2,279	2,279
EXPENDITURES				
Intergovernmental				
Payment to State	1,435	1,680	2,279	2,279
Subtotal	1,435	1,680	2,279	2,279
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	2,515	1,585	-	-
TOTAL COMMITMENTS AND FUND BALANCE	3,950	3,265	2,279	2,279

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	3,287	500	500	500
Other	28,116	67,685	67,685	67,685
Subtotal	31,403	68,185	68,185	68,185
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	9,000	-	-	-
BEGINNING FUND BALANCE	186,695	197,833	206,018	206,018
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	186,695	197,833	206,018	206,018
TOTAL RESOURCES	227,098	266,018	274,203	274,203
EXPENDITURES				
General Government				
Employee Benefits	29,265	60,000	60,000	60,000
Subtotal	29,265	60,000	60,000	60,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	197,833	206,018	214,203	214,203
TOTAL COMMITMENTS AND FUND BALANCE	227,098	266,018	274,203	274,203

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Charges for services				
General Government				
Assessor Collection Fees	35,541	25,000	25,000	25,000
Miscellaneous				
Investment Income	926	-	-	-
Subtotal	36,467	25,000	25,000	25,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	39,457	67,374	89,874	89,874
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	39,457	67,374	89,874	89,874
TOTAL RESOURCES	75,924	92,374	114,874	114,874
EXPENDITURES				
General Government				
Services and Supplies	8,550	2,500	114,874	114,874
Subtotal	8,550	2,500	114,874	114,874
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	67,374	89,874	-	-
TOTAL COMMITMENTS AND FUND BALANCE	75,924	92,374	114,874	114,874

Esmeralda County
(Local Government)
SCHEDULE B

FUND Assessor's Technology (NRS 250.085) (Fund 211)

	(1)	(2)	(3)		(4)	
			BUDGET YEAR		ENDING 06/30/22	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED		FINAL APPROVED	
Miscellaneous						
Other	250	-	-		-	
OTHER FINANCING SOURCES:						
Proceeds of General Assets Dispositions	10,350	-	-		-	
Operating Transfers In (Schedule T)						
BEGINNING FUND BALANCE	-	4,728	4,528		4,528	
Prior Period Adjustment(s)						
Residual Equity Transfers						
TOTAL BEGINNING FUND BALANCE	-	4,728	4,528		4,528	
TOTAL RESOURCES	10,600	4,728	4,528		4,528	
EXPENDITURES						
Public Safety						
Services and Supplies	5,872	200	4,528		4,528	
Subtotal	5,872	200	4,528		4,528	
OTHER USES:						
CONTINGENCY (not to exceed 3% or Total Expenditures)						
Operating Transfers Out (Schedule T)						
ENDING FUND BALANCE:	4,728	4,528	-		-	
TOTAL COMMITMENTS AND FUND BALANCE	10,600	4,728	4,528		4,528	

Esmeralda County
(Local Government)

Schedule B

Fund Sheriff's Office Vehicle Improvements (Fund 267)

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REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Intergovernmental				
Grant	-	39,316	-	-
Miscellaneous				
Investment Income	1,591	-	-	-
Subtotal	1,591	39,316	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	16,787	-	-
Capital Projects Fund	-	10,000	-	-
Subtotal	-	26,787	-	-
BEGINNING FUND BALANCE	108,939	83,743	109,346	109,346
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	108,939	83,743	109,346	109,346
TOTAL RESOURCES	110,530	149,846	109,346	109,346
EXPENDITURES				
General Government				
Services and Supplies	-	500	64,346	64,346
Capital Outlay	26,787	40,000	45,000	45,000
Subtotal	26,787	40,500	109,346	109,346
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	83,743	109,346	-	-
TOTAL COMMITMENTS AND FUND BALANCE	110,530	149,846	109,346	109,346

Esmeralda County
(Local Government)

SCHEDULE B

FUND District 1 Regional Development (Fund 296)

	(1)	(2)	(3)		(4)	
			BUDGET YEAR		ENDING 06/30/22	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED		FINAL APPROVED	
Miscellaneous						
Investment Income	4,608	-	-		-	
Subtotal	4,608	-	-		-	
OTHER FINANCING SOURCES:						
Operating Transfers In (Schedule T)						
General Fund	-	-	-		-	
BEGINNING FUND BALANCE	270,985	194,593	194,593		194,593	
Prior Period Adjustment(s)						
Residual Equity Transfers						
TOTAL BEGINNING FUND BALANCE	270,985	194,593	194,593		194,593	
TOTAL RESOURCES	275,593	194,593	194,593		194,593	
EXPENDITURES						
General Government						
Services and Supplies	6,000	-	129,593		129,593	
Capital Outlay	-	-	40,000		40,000	
Subtotal	6,000	-	169,593		169,593	
OTHER USES:						
CONTINGENCY (not to exceed 3% or Total Expenditures)						
Operating Transfers Out (Schedule T)						
Gold Point Capital Projects	75,000	-	25,000		25,000	
ENDING FUND BALANCE:	194,593	194,593	-		-	
TOTAL COMMITMENTS AND FUND BALANCE	275,593	194,593	194,593		194,593	

Esmeralda County
(Local Government)

SCHEDULE B

FUND District 2 Regional Development (Fund 297)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Miscellaneous				
Investment Income	1,854	-	-	-
Subtotal	1,854	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	105,666	107,520	107,520	107,520
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	105,666	107,520	107,520	107,520
TOTAL RESOURCES	107,520	107,520	107,520	107,520
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:	107,520	107,520	7,520	7,520
TOTAL COMMITMENTS AND FUND BALANCE	107,520	107,520	107,520	107,520

Esmeralda County

(Local Government)

SCHEDULE B

FUND Stabilization (NRS 354.6115) (Fund 295)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Miscellaneous				
Rent	1,300	1,200	1,200	1,200
Subtotal	1,300	1,200	1,200	1,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund				
BEGINNING FUND BALANCE	5,914	5,884	4,339	4,339
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,914	5,884	4,339	4,339
TOTAL RESOURCES	7,214	7,084	5,539	5,539
EXPENDITURES				
Public Safety				
Services and Supplies	1,330	2,745	5,539	5,539
Subtotal	1,330	2,745	5,539	5,539
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	5,884	4,339	-	-
TOTAL COMMITMENTS AND FUND BALANCE	7,214	7,084	5,539	5,539

	(1)	(2)	(3) (4)	
			BUDGET YEAR	ENDING 06/30/22
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
EXPENDITURES				
General Government				
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	-	-	-	-

Esmeralda County
(Local Government)

SCHEDULE B

FUND Local Development Grant Program (Fund 248)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Intergovernmental				
Grants	21,107	-	-	-
Subtotal	21,107	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	21,107	-	-	-
EXPENDITURES				
Public Safety				
Services and Supplies	21,107	-	-	-
Subtotal	21,107	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	21,107	-	-	-

Esmeralda County
(Local Government)

SCHEDULE B

FUND Local Emergency Planning Committee Grant (Fund 228)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Charges for Services				
Assessments	19,840	36,000	36,000	36,000
Subtotal	19,840	36,000	36,000	36,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	209,550	229,390	265,390	265,390
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	209,550	229,390	265,390	265,390
TOTAL RESOURCES	229,390	265,390	301,390	301,390
EXPENDITURES				
Judicial				
Services and Supplies	-	-	301,390	301,390
Subtotal	-	-	301,390	301,390
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	229,390	265,390	-	-
TOTAL COMMITMENTS AND FUND BALANCE	229,390	265,390	301,390	301,390

Esmeralda County
(Local Government)

SCHEDULE B

FUND Court Facilities Fund (NRS 176.0611) (Fund 213)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR		(4) ENDING 06/30/22
			TENTATIVE APPROVED	FINAL APPROVED	
Miscellaneous					
Investment Income	31	-	-	-	-
Subtotal	31	-	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
General Fund	34,000	34,000	34,000	-	-
BEGINNING FUND BALANCE	-	34,031	68,031	68,031	68,031
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	-	34,031	68,031	68,031	68,031
TOTAL RESOURCES	34,031	68,031	102,031	68,031	68,031
EXPENDITURES					
General Government					
Services and Supplies	-	-	-	-	-
Subtotal	-	-	-	-	-
OTHER USES:					
CONTINGENCY (not to exceed 3% or Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	34,031	68,031	102,031	68,031	68,031
TOTAL COMMITMENTS AND FUND BALANCE	34,031	68,031	102,031	68,031	68,031

Esmeralda County
(Local Government)
SCHEDULE B

FUND County IT Special Revenue Fund (Fund 201)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) ESTIMATED CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR		(4)
			TENTATIVE APPROVED	ENDING 06/30/22	FINAL APPROVED
Miscellaneous					
Investment Income	1,160	300	300		300
Subtotal	1,160	300	300		300
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	65,819	66,979	67,279		67,279
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	65,819	66,979	67,279		67,279
TOTAL RESOURCES	66,979	67,279	67,579		67,579
EXPENDITURES					
Capital Projects					
Capital Outlay	-	-	67,579		67,579
Subtotal	-	-	67,579		67,579
OTHER USES:					
CONTINGENCY (not to exceed 3% or Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	66,979	67,279	-		-
TOTAL COMMITMENTS AND FUND BALANCE	66,979	67,279	67,579		67,579

Esmeralda County

(Local Government)

SCHEDULE B

FUND Ambulance Capital Projects (Fund 305)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Miscellaneous				
Investment Income	24	-	-	-
Subtotal	24	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	26,000	52,000	26,000	26,000
BEGINNING FUND BALANCE	-	26,024	26,024	26,024
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	26,024	26,024	26,024
TOTAL RESOURCES	26,024	78,024	52,024	52,024
EXPENDITURES				
Capital Projects				
Capital Outlay	-	52,000	52,024	52,024
Subtotal	-	52,000	52,024	52,024
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	26,024	26,024	-	-
TOTAL COMMITMENTS AND FUND BALANCE	26,024	78,024	52,024	52,024

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/22
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment Income	68	-	-	-
Subtotal	68	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
District 2 Regional Development	75,000	-	25,000	25,000
BEGINNING FUND BALANCE	-	75,068	75,068	75,068
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	75,068	75,068	75,068
TOTAL RESOURCES	75,068	75,068	100,068	100,068
<u>EXPENDITURES</u>				
Capital Projects				
Capital Outlay		-	100,068	100,068
Subtotal	-	-	100,068	100,068
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	75,068	75,068	-	-
TOTAL COMMITMENTS AND FUND BALANCE	75,068	75,068	100,068	100,068

Esmeralda County

(Local Government)

SCHEDULE B

FUND Gold Point Capital Projects (Fund 303)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/22 FINAL APPROVED
Miscellaneous				
Investment Income	90	-	-	-
Subtotal	90	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund - In Lieu Taxes	100,000	-	-	-
Road Fund	-	45,000	-	-
BEGINNING FUND BALANCE	-	100,090	5,575	5,575
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	100,090	5,575	5,575
TOTAL RESOURCES	100,090	145,090	5,575	5,575
EXPENDITURES				
Capital Projects				
Capital Outlay	-	139,515	5,575	5,575
Subtotal	-	139,515	5,575	5,575
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	100,090	5,575	-	-
TOTAL COMMITMENTS AND FUND BALANCE	100,090	145,090	5,575	5,575

	(1)	(2)	(3) (4)	
			BUDGET YEAR	ENDING 06/30/22
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment Income	1,113	-	-	-
Property Sales	25,426	14,398	-	-
Subtotal	26,539	14,398	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	39,757	66,296	66,296	66,296
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	39,757	66,296	66,296	66,296
TOTAL RESOURCES	66,296	80,694	66,296	66,296
EXPENDITURES				
Intergovernmental				
Paid out	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	14,398	-	-
ENDING FUND BALANCE:	66,296	66,296	66,296	66,296
TOTAL COMMITMENTS AND FUND BALANCE	66,296	80,694	66,296	66,296

Esmeralda County
(Local Government)
SCHEDULE B

	(1)	(2)	(3)		(4)	
			BUDGET YEAR		ENDING 06/30/22	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	TENTATIVE APPROVED		FINAL APPROVED	
Taxes						
Property Taxes	10,659	11,260	10,375		10,375	
Net Proceeds	2,528	-	-		-	
Subtotal	13,187	11,260	10,375		10,375	
OTHER FINANCING SOURCES:						
Operating Transfers In (Schedule T)						
BEGINNING FUND BALANCE	14,360	13,565	12,889		12,889	
Prior Period Adjustment(s)						
Residual Equity Transfers						
TOTAL BEGINNING FUND BALANCE	14,360	13,565	12,889		12,889	
TOTAL RESOURCES	27,547	24,825	23,264		23,264	
EXPENDITURES						
Intergovernmental						
Payment to state (NRS 428.185)	13,982	11,936	10,375		10,375	
Subtotal	13,982	11,936	10,375		10,375	
OTHER USES:						
CONTINGENCY (not to exceed 3% or Total Expenditures)						
Operating Transfers Out (Schedule T)						
ENDING FUND BALANCE:	13,565	12,889	12,889		12,889	
TOTAL COMMITMENTS AND FUND BALANCE	27,547	24,825	23,264		23,264	

Esmeralda County
(Local Government)
SCHEDULE B

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

**SCHEDULE OF EXISTING CONTRACTS
Budget Year 2021-2022**

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

Total Number of Existing Contracts: 8

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Reason or need for contract:
1	Eason Insurance Co.	7/1/2020	6/30/2021	\$ 160,460	\$ 160,460	County insurance policy
2	Eason Insurance Co.	7/1/2020	6/30/2021	\$ 2,000	\$ 2,000	County Airport insurance
3	NV Division of Forestry	7/1/2020	6/30/2021	\$ -	\$ -	Conservation camp program
4	Daniel McArthur, LTD	7/1/2020	6/30/2021	\$ 88,000	\$ 88,000	Independent auditor services
5	NV Division of Health & Human Svcs	7/1/2020	6/30/2021	\$ 5,000	\$ 5,000	Public health nurse
6	Image Trend	7/1/2019	6/30/2021	\$ 3,700	\$ 3,700	Billing Bridge for ambulance billing
7						IT System Administration
8						County Web Site Maintenance
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 259,160	\$ 259,160	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2021-22

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

Total Number of Privatization Contracts: 6

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Jason Earnest Law, LLC	7/1/2020	6/30/2021	1 year	\$ 50,000	\$ 50,000				Public Defender
2	Christy Martin-Henshaw	7/1/2020	6/30/2021	2 years	\$ 34,200	\$ 34,200				Courthouse cleaning
3	Doug Kile	8/26/2020	8/26/2021	1 year	\$ -	\$ -				Heavy equipment mechanic
4	Jerry Snyder	1/1/2019			\$ -	\$ -				Water law attorney
5	Susan Dudley	7/1/2019			\$ 18,000	\$ -				Project coordinator
6	Mike Long (Broken Equipment Repair)	7/1/2019			\$ -	\$ -				Heavy equipment repair
7										
8										
9										
10										
11	Total				\$ 102,200	\$ 84,200				

Attach additional sheets if necessary.

6 M

Bible Study 9-11 a.m. **Call (775) 482-4084 or (760) 937-8111**

Join Us - Bring a Friend

The Tonopah Community Church



Sunday Services 10:45 a.m.
 Sunday School 10:00 a.m.
 Thursday Night Women's Bible Study 6:00 p.m.

210 University St.

Pastor Jim Galli
 tonopahchurch.org

Everyone Welcome

EXALTED RULER
 John Friel Jr.
SECRETARY
 Kristine Kipp
 (775) 910-9254 call
 www.tonopahelks1062.org

PUBLIC NOTICE

Per NRS 354.596, the Board of Commissioners of Esmeralda County will hold a public hearing on the 2021-2022 budgets for Esmeralda County, Town of Goldfield and the Town of Silver Peak. The meeting will be held in the Esmeralda County Courthouse starting at 1:00 p.m. on May 18, 2021. The public is invited to attend the hearing.

able to bring the teens out so we can meet the teen community.” Cruz said she and a fellow clinician will have a booth set up at the event

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goal in using the \$20,000 funds, the company is aiming to provide “...200 to 250 evidence substance abuse prevention and training classes in appropriate group and individual settings,” according to a scope provided by the health care center. The Let’s Kick It event is Saturday, May 15 from 4 to 7 the Tonopah Convention Center Brougher Avenue. Students are to bring their student IDs with

inclusive overview of the... under and adopt alternative proposals not contained within the filing but which are related to the subject of the filing and supported by substantial evidence. Parties filed the Joint Petition pursuant to the Nevada Statutes and the NAC Chapters 703, and 704, revised but not limited to, NAC 703.540.

Tonopah Times-Bonanza and Goldfield News

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Fridays at 3:00 p.
(775) 482-3365

rior Nutrition Program... 392, Tonopah, Nevada 89049 or faxed to 775-751-4341. Nye County Senior Nutrition Program observes this provision of the American’s with Disabilities Act and is an Equal Opportunity Employer.

TONOPAH LIBRARY DISTRICT is accepting applications to fill two (2) library assistant positions. This position is part-time without benefits, and under the direction of the acting Librarian and/or Tonopah Town Administrative Manager. Minimum requirements: applica-

Frontier provides basic residential services for rates from \$6.00 - \$16.00 for flat rate service. Frontier also provides basic business services for rates from \$9.00 - \$29.90. Other taxes, fees, and surcharges may apply. Frontier offers single party service, touch-tone, toll blocking, access to long distance, emergency services, operator assistance, and directory assistance. Use of these services may result in additional charges. Frontier or economy service.

delivery to... Highway 264, Dyer, NV 89010, by fax at (775) 572-3310, or by email at wsander@esmeraldacounty.com. Bids will be received until 4:00 PM, on Monday, May 24, 2021. Bids must be marked “Dwarf Tall Fescue Sod 042721” and must include the company name, address, phone number, fax number, and contact person. Bidders should specify pricing for location and project. Bids will be opened at the District Office at 4:00 PM, on

Commissioner, A OSBORNE, Nevada Secretary... joint Petition is available for public viewing on the joint Petition website: http://pucnv.gov. A person must be in writing to be placed on the service list for this matter.



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

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

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

June 9, 2021

Ms. Vera Boyer
Esmeralda County Deputy Auditor / Recorder
P.O. Box 458
Goldfield, NV 89013

Re: Final Budget – Fiscal Year 2021-2022
Esmeralda County

Dear Ms. Boyer:

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

Please be advised the following tax rates will be presented to the Nevada Tax Commission on June 25, 2021 for certification:

Operating tax rate	\$ 2.0981
Voter approved rate	0.0000
Legislative override rate	0.0260
Debt service rate	<u>0.0000</u>
	\$ 2.1241

If you should have any questions, please do not hesitate to call me at (775) 684-2077. My e-mail address is kgransbery@tax.state.nv.us.

Sincerely,

Keri Gransbery, Budget Analyst
Local Government Finance
Division of Local Government Services