



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

MEMBERS

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

Maureen Glennen
Admin Assistant/Director Sr. Transportation/
Commodities Co-Coordinator
Natalie Colunga
Administrative Clerk/Commodities Co-Coordinator
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Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Esmeralda County, Nevada herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the
fiscal year ending June 30, 2025

This budget contains 6 funds, including Debt Service, requiring property tax revenues totaling \$ 2,544,348

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 48 governmental fund types with estimated expenditures of \$ 16,579,908 and
0 proprietary funds with estimated expenses of \$ 0

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

CERTIFICATION

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

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

Signed Vera Boyer

Dated: June 03, 2024

APPROVED BY THE GOVERNING BOARD

Ralph Keyes
Rachel Holt
De Winsor

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2024 10:00 AM

Publication Date May 9, 2024

Place: Commissioners Room, County Courthouse, Goldfield, Nevada

**ESMERALDA COUNTY
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2024-2025 BUDGET**

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**ESMERALDA COUNTY
BUDGET MESSAGE
2024-2025**

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

Six funds are budgeted to receive property taxes. They are the General, Health and Welfare, Indigent Assistance, Youth Camp, Ad Valorem Capital Projects, and State Indigent funds. The assessed valuations for secured (real) property and unsecured (personal) property for the County, which are used to calculate property taxes, increased by approximately \$33,336,826 over the assessed value estimate for 2024, which is an increase of 38.71%. This results in an increase in the total property tax (excluding Net Proceeds of Minerals Tax) projection of approximately \$1,132,573 more than what was projected for the 2024 fiscal year. The projection for the property taxes for fiscal year 2025 is about \$2,544,348, of which approximately \$2,461,839 is estimated to be collected in the General Fund.

Governmental fund expenditures have been budgeted based on the estimated needs of each department, including any capital outlay needs. Total expenditures have been budgeted to be approximately \$16,579,908.

Budget Summary for Esmeralda County
Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
REVENUES	ACTUAL PRIOR YEAR 6/30/23 (1)	ESTIMATED CURRENT YEAR 6/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
Property Taxes	\$ 3,960,237	\$ 1,631,775	\$ 2,544,348		\$ 2,544,348
Other Taxes	64,920	60,000	60,000		60,000
Licenses and Permits	18,656	16,353	16,400		16,400
Intergovernmental Resources	3,480,147	3,423,825	3,534,151		3,534,151
Charges for Services	649,038	457,200	368,200		368,200
Fines and Forfeitures	304,209	291,000	291,000		291,000
Miscellaneous	411,905	282,971	242,743		242,743
TOTAL REVENUES	8,889,112	6,163,124	7,056,842		7,056,842
EXPENDITURES-EXPENSES					
General Government	3,101,652	3,042,404	4,962,541		4,962,541
Judicial	535,406	771,370	1,716,225		1,716,225
Public Safety	2,172,966	2,577,594	3,260,258		3,260,258
Public Works	681,605	1,095,430	1,341,973		1,341,973
Sanitation	233,127	201,100	189,443		189,443
Health	6,526	6,500	11,000		11,000
Welfare	96,220	114,237	740,309		740,309
Culture and Recreation	156,432	153,600	242,641		242,641
Community Support	13,210	8,000	98,484		98,484
Intergovernmental Expenditures	162,903	143,661	214,499		214,499
Contingencies	-	178,618	181,188		181,188
Utility Enterprises	-	-	-		-
Hospitals	-	-	-		-
Capital Projects	37,751	212,684	3,521,304		3,521,304
Transit Systems	-	-	-		-
Airports	-	-	-		-
Other Enterprises	-	-	-		-
Debt Service - Principal	37,139	103,945	236,390		236,390
Interest Cost	4,453	15,586	44,841		44,841
TOTAL EXPENDITURES-EXPENSES	7,239,390	8,624,729	16,761,096		16,761,096
Excess of Revenues over (under) Expenditures-Expenses	1,649,722	(2,461,605)	(9,704,254)		(9,704,254)

Budget Summary for Esmeralda County
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	114,015	167,780	2,694,000	-	2,694,000
Sales of General Fixed Assets	4,350	-	-	-	-
Issuance of SBITA Agreements	95,186	-	-	-	-
Operating Transfers (in)	446,652	1,546,472	1,756,303	-	1,756,303
Operating Transfers (out)	(446,652)	(1,546,472)	(1,756,303)	-	(1,756,303)
TOTAL OTHER FINANCING SOURCES (USES)	213,551	167,780	2,694,000	-	2,694,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	1,863,273	(2,293,825)	(7,010,254)	-	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	8,592,732	10,456,005	8,162,180	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	8,592,732	10,456,005	8,162,180	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	10,456,005	8,162,180	1,151,926	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	10,456,005	8,162,180	1,151,926	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25
General Government	19.0	19.0	19.0
Judicial	5.5	5.5	5.5
Public Safety	17.5	17.5	17.5
Public Works	9.0	9.0	9.0
Sanitation	3.0	3.0	3.0
Health	0.0	0.0	0.0
Welfare	2.0	2.0	2.0
Culture and Recreation	1.5	1.5	1.5
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	57.5	57.5	57.5
Utilities	0.0	0.0	0.0
Hospitals	0.0	0.0	0.0
Transit Systems	0.0	0.0	0.0
Airports	0.0	0.0	0.0
Other	0.0	0.0	0.0
TOTAL	57.5	57.5	57.5

POPULATION (AS OF JULY 1)	1,000	1,068	1,067
Source of Population Estimate*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	75,587,512	86,114,347	119,451,173
Net Proceeds of Mines	22,701,800	108,045,000	100,000,000
TOTAL ASSESSED VALUE	98,289,312	194,159,347	219,451,173
TAX RATE			
General Fund	2.1281	2.1281	2.1281
Special Revenue Funds	0.0310	0.0310	0.0310
Capital Projects Funds	0.0250	0.0250	0.0250
Debt Service Funds			
Enterprise Fund			
Other	0.0150	0.0150	0.0150
TOTAL TAX RATE	2.1991	2.1991	2.1991

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Esmeralda County
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2024-2025

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) + (8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	35.2701	119,451,173	42,130,548	2.1484	2,586,289	81,209	2,485,080	XXXXXXXXXXXXXXXXXXXX	2,485,080
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	35.2701	100,000,000	35,270,100		XXXXXXXXXXXXXXXXXXXX	-	-	-	-
VOTER APPROVED: C. Voter Approved Overrides		219,451,173							
LEGISLATIVE OVERRIDES									
D. State Indigent (NRS 428.185)	0.0150	219,451,173	32,918	0.0150	32,918	15,488	17,430	-	17,430
E. Indigent Assistance (NRS 428.285)	0.1000	219,451,173	219,451	0.0100	21,945	10,324	11,621	-	11,621
F. Capital Acquisition (NRS 354.59815)	0.0500	219,451,173	109,726	0.0250	54,863	25,811	29,052	-	29,052
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0007	219,451,173	1,579	0.0007	1,536	371	1,165	-	1,165
H. Legislative Overrides									
I. SCORT Loss NRS 354.59813									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1657	XXXXXXXXXXXXXXXXXXXX	363,674	0.0507	111,262	51,994	59,268	-	59,267
M. SUBTOTAL A, C, L	35.4358	XXXXXXXXXXXXXXXXXXXX	77,764,322	2.1991	2,677,551	133,203	2,544,348	-	2,544,348
N. Debt	0.0000	XXXXXXXXXXXXXXXXXXXX							
O. TOTAL M AND N	35.4358	XXXXXXXXXXXXXXXXXXXX	77,764,322	2.1991	2,677,551	133,203	2,544,348	-	2,544,348

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, 2025

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	3,234,837	1,770,731	2,461,839	2.1284	963,535	-	-	8,430,942
Road	308,758	-	-	-	603,317	-	160,000	1,072,075
Regional Streets and Highways	115,240	-	-	-	16,542	-	-	131,782
Health and Welfare	108,403	-	23,241	0.0200	7,500	-	-	139,144
Indigent Assistance	563,812	-	11,621	0.0100	1,500	-	-	576,933
Mining Maps	598,899	-	-	-	20,800	-	-	619,699
Recorder's Technology Fee	196,761	-	-	-	10,200	-	-	206,961
Annual Leave	90,097	-	-	-	300	-	-	90,397
Justice Court	531,619	-	-	-	11,000	-	-	542,619
Juvenile Court	71,475	-	-	-	4,150	-	-	75,625
Forensic Service	10,373	-	-	-	6,200	-	-	16,573
Library	31,911	-	-	-	1,730	-	102,000	135,641
Library State Grant	-	-	-	-	-	-	-	-
Nuclear Waste Repository	-	-	-	-	-	-	-	-
Solid Waste Management	185,593	-	-	-	182,500	-	-	368,093
Historic Preservation	69,587	-	-	-	-	-	12,000	81,587
Agricultural Extension	20,429	-	-	-	-	-	-	20,429
Drug Forfeiture	52,477	-	-	-	-	-	-	52,477
Room Tax	7,896	-	-	-	60,000	-	-	67,896
Fish Lake Valley Park	21,534	-	-	-	15,000	-	70,466	107,000
SERC Operations	-	-	-	-	-	-	-	-
Social Services Grant	11,572	-	-	-	-	-	-	11,572
Subtotal Governmental Fund Types, Expendable Trust Funds	6,231,273	1,770,731	2,496,701	2.1584	1,904,274	-	344,466	12,747,445
PROPRIETARY FUNDS				----- Continued on Next Page -----				
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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, 2025

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	4,289	-	-	-	608	-	-	4,897
Youth Camp	3,702	-	1,165	0.0007	-	-	-	4,867
Retiree Insurance	171,099	-	-	-	68,185	-	-	239,284
Assessor's Technology Fund	193,534	-	-	-	25,000	-	-	218,534
Sheriff's Office Vehicle Improvements	43,556	-	-	-	-	-	21,956	65,512
District 1 Regional Development	75,364	-	-	-	-	-	-	75,364
District 2 Regional Development	131,000	-	-	-	-	-	-	131,000
Stabilization Fund	108,676	-	-	-	-	-	-	108,676
Deputy Housing Fund	8,684	-	-	-	-	-	41,316	50,000
LDGP	-	-	-	-	-	-	-	-
LEPC Grant	-	-	-	-	-	-	-	-
Court Facilities	271,981	-	-	-	15,000	-	-	286,981
County IT	92,137	-	-	-	23,400	-	300,000	392,137
Indigent Defense Services	-	-	-	-	510,595	-	89,600	113,000
County Grants	50,000	-	-	-	-	-	-	560,595
Emergency Services	120,206	-	-	-	155,701	289,000	439,782	1,004,689
County Capital Projects	447,800	-	-	-	-	205,000	106,283	759,083
Ambulance Capital Projects	61,053	-	-	-	39,000	-	120,000	220,053
Sheriff IT Capital Projects	51,412	-	-	-	-	-	26,000	77,412
Gold Point Capital Projects	-	-	-	-	-	-	-	-
Road Capital Projects	290	-	-	-	-	2,200,000	256,900	2,457,190
Ad Valorem Capital Projects	22,987	-	29,052	0.0250	-	-	-	52,039
County Vehicle Capital Projects	20,000	-	-	-	-	-	10,000	30,000
Property Sales Interest	53,137	-	-	-	-	-	-	53,137
State Indigent Fund	-	-	17,430	0.0150	-	-	-	17,430
Subtotal Governmental Fund Types	1,930,907	-	47,647	0.0407	837,489	2,694,000	1,411,837	6,921,880
Subtotal All Governmental Fund Types, Expendable Trust Funds	8,162,180	1,770,731	2,544,348	2.1991	2,741,763	2,694,000	1,756,303	19,669,325
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	1,770,731	2,544,348	2.1991	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2025

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		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)
FUND NAME	*								
General		2,342,931	1,503,390	2,178,292	15,000	181,188	1,543,343	666,798	8,430,942
Road	R	393,771	263,825	330,000	-	-	6,360	78,119	1,072,075
Regional Streets and Highways	R	-	-	-	38,782	-	93,000	-	131,782
Health and Welfare	R	-	-	26,144	-	-	89,600	23,400	139,144
Indigent Assistance	R	-	-	576,933	-	-	-	-	576,933
Mining Maps	R	-	-	569,699	50,000	-	-	-	619,699
Recorder's Technology Fee	R	-	-	181,961	25,000	-	-	-	206,961
Annual Leave	R	80,397	10,000	-	-	-	-	-	90,397
Justice Court	R	-	-	542,619	-	-	-	-	542,619
Juvenile Court	R	-	-	75,625	-	-	-	-	75,625
Forensic Service	R	-	-	16,573	-	-	-	-	16,573
Library	R	63,141	18,500	54,000	-	-	-	-	135,641
Library State Grant	R	-	-	-	-	-	-	-	-
Nuclear Waste Repository	R	-	-	-	-	-	-	-	-
Solid Waste Management	R	82,443	47,000	85,648	-	-	-	153,002	368,093
Historic Preservation	R	-	-	81,587	-	-	-	-	81,587
Agriculture Extension	R	-	-	20,429	-	-	-	-	20,429
Drug Forfeiture	R	-	-	-	52,477	-	-	-	52,477
Room Tax	R	-	-	36,000	-	-	24,000	7,896	67,896
Fish Lake Valley Park	R	16,000	2,500	55,000	33,500	-	-	-	107,000
SERC Operations	R	-	-	-	-	-	-	-	-
Social Services Grant	R	-	-	11,572	-	-	-	-	11,572
Subtotal		2,978,683	1,845,215	4,842,092	214,759	181,188	1,756,303	929,215	12,747,445
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 C/P.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2025

Budget Summary for **Emeralda 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	-	-	4,897	-	-	-	-	4,897
Youth Camp	R	-	-	3,000	-	-	-	1,867	4,867
Retiree Insurance	R	-	60,000	-	-	-	-	179,284	239,284
Assessor's Technology Fund	R	-	-	168,534	50,000	-	-	-	218,534
Sheriff's Office Vehicle Improvements	R	-	-	65,512	-	-	-	-	65,512
District 1 Regional Development	R	-	-	75,364	-	-	-	-	75,364
District 2 Regional Development	R	-	-	16,000	115,000	-	-	-	131,000
Stabilization Fund	R	-	-	108,676	-	-	-	-	108,676
Deputy Housing Fund	R	-	-	-	50,000	-	-	-	50,000
LDGP	R	-	-	-	-	-	-	-	-
LEPC Grant	R	-	-	-	-	-	-	-	-
Court Facilities	R	-	-	286,981	-	-	-	-	286,981
County IT	R	-	-	220,000	164,920	-	-	7,217	392,137
Indigent Defense Services	R	-	-	104,000	-	-	-	9,000	113,000
County Grants	R	-	-	560,595	-	-	-	-	560,595
Emergency Services	R	114,740	46,125	381,312	438,459	-	-	24,053	1,004,689
County Capital Projects	C	-	-	53,183	705,900	-	-	-	759,083
Ambulance Capital Projects	C	-	-	-	220,053	-	-	-	220,053
Sheriff IT Capital Projects	C	-	-	-	77,412	-	-	-	77,412
Gold Point Capital Projects	C	-	-	-	-	-	-	-	-
Road Capital Projects	C	-	-	-	2,455,900	-	-	1,290	2,457,190
Ad Valorem Capital Projects	C	-	-	-	52,039	-	-	-	52,039
County Capital Projects	C	-	-	-	30,000	-	-	-	30,000
Property Sales Interest	T	-	-	53,137	-	-	-	-	53,137
State Indigent Fund	T	-	-	17,430	-	-	-	-	17,430
Subtotal		114,740	106,125	2,118,621	4,359,683	-	-	222,711	6,921,880
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		3,093,423	1,951,340	6,960,703	4,574,442	181,188	1,756,303	1,151,926	19,669,325

*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.

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

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/25 FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	1,568,535	1,368,820	2,461,839	2,461,839
Net Proceeds	2,296,909	220,000	-	-
Subtotal	3,865,444	1,588,820	2,461,839	2,461,839
Licenses and Permits				
Business Licenses	2,915	3,600	3,600	3,600
Gaming Licenses	4,020	1,000	1,000	1,000
Marijuana Licenses	10,000	10,000	10,000	10,000
Marriage Licenses	21	200	200	200
Subtotal	16,956	14,800	14,800	14,800
Intergovernmental				
Consolidated Tax	1,603,675	1,729,022	1,770,731	1,770,731
Gaming Tax	117,853	67,500	67,500	67,500
Payments In Lieu of Taxes	157,431	160,000	160,000	160,000
Grants	516,627	40,000	40,000	40,000
State Indigent Defense	-	100,000	100,000	100,000
Marijuana Fees	88,235	88,235	88,235	88,235
Geothermal Lease	39,467	-	-	-
RPTT	107	-	-	-
Subtotal	2,523,395	2,184,757	2,226,466	2,226,466
Charges for Services				
Clerk Fees	4,110	5,000	5,000	5,000
Recorder Fees	134,093	100,000	100,000	100,000
Sheriff Fees	5,990	2,500	2,500	2,500
Assessor Fees	5,653	6,500	6,500	6,500
Map Fees	7,783	7,000	7,000	7,000
Commission on Personal Property	85,333	-	-	-
Subtotal	242,962	121,000	121,000	121,000

[illegible]

	(1)	(2)	(3)	(4)
BUDGET YEAR ENDING 06/30/25			TENTATIVE	FINAL
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	APPROVED	APPROVED
Other Activity				
Assessor				
Salaries and Wages	112,982	117,000	143,155	143,155
Employee Benefits	59,134	60,000	89,660	89,660
Services and Supplies	40,622	25,000	35,000	35,000
Subtotal	212,738	202,000	267,815	267,815
Building and Grounds				
General Maintenance				
Salaries and Wages	129,107	123,180	220,941	220,941
Employee Benefits	74,764	70,000	145,000	145,000
Services and Supplies	125,508	160,000	187,000	187,000
Capital Outlay	257,354	1,014	-	-
Subtotal	586,733	354,194	552,941	552,941
Economic Development				
Grant Manager				
Salaries and Wages	-	6,033	36,200	36,200
Employee Benefits	-	3,967	23,800	23,800
Services and Supplies	-	3,333	20,000	20,000
Subtotal	-	13,333	80,000	80,000
Subtotal Other Activity	799,471	569,527	900,756	900,756
Total General Government	2,635,919	2,507,357	2,851,441	2,891,561
FUNCTION SUBTOTAL				

ESMERALDA COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND (Fund 100)
FUNCTION Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED YEAR ENDING 06/30/24	(3) TENTATIVE APPROVED BUDGET YEAR ENDING 06/30/25	(4) FINAL APPROVED
Judicial				
District Attorney				
Salaries and Wages	146,060	173,800	200,400	176,400
Employee Benefits	73,303	87,800	81,400	89,000
Services and Supplies	8,708	9,000	20,000	20,000
Subtotal	228,071	270,600	301,800	285,400
District Court				
Services and Supplies	33,074	59,750	140,750	140,750
Justice of the Peace				
Salaries and Wages	119,126	157,400	182,400	165,800
Employee Benefits	50,360	60,600	60,600	89,550
Services and Supplies	9,517	14,000	25,000	25,000
Subtotal	179,003	232,000	268,000	280,350
Law Library				
Services and Supplies	-	500	500	500
FUNCTION SUBTOTAL	440,148	562,850	711,050	707,000

	EXPENDITURES BY FUNCTION AND ACTIVITY			
	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) TENTATIVE APPROVED BUDGET YEAR ENDING 06/30/25	(4) FINAL APPROVED ENDING 06/30/25
Public Safety				
Sheriff				
Salaries and Wages	920,408	973,150	995,850	996,850
Employee Benefits	563,477	596,000	667,400	667,400
Services and Supplies	311,938	315,000	428,000	428,000
Capital Outlay	51,334	16,000	15,000	15,000
Subtotal	1,847,157	1,900,150	2,106,250	2,106,250
Emergency Management (DEM)				
Salaries and Wages	35,000	-	-	-
Employee Benefits	7,876	-	-	-
Services and Supplies	11,134	-	-	-
Capital Outlay	64,900	-	-	-
Subtotal	118,910	-	-	-
Emergency Medical (Ambulance)				
Salaries and Wages	37,660	-	-	-
Employee Benefits	17,750	-	-	-
Services and Supplies	53,277	-	-	-
Subtotal	108,687	-	-	-
Fish Lake Fire				
Salaries and Wages	4,200	-	-	-
Employee Benefits	1,827	-	-	-
Services and Supplies	20,317	-	-	-
Subtotal	26,344	-	-	-
Gold Point Fire Department				
Salaries and Wages	4,200	-	-	-
Employee Benefits	1,827	-	-	-
Services and Supplies	1,041	-	-	-
Subtotal	7,068	-	-	-
FUNCTION SUBTOTAL	2,108,166	1,900,150	2,106,250	2,106,250

EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR TENTATIVE APPROVED (3)	ENDING 06/30/25 FINAL APPROVED (4)
Public Works				
Airport				
Services and Supplies	1,740	4,900	5,000	5,000
Welfare				
Senior Transportation				
Salaries and Wages	51,735	56,000	86,400	86,400
Benefits	6,633	7,000	23,260	23,260
Services and Supplies	25,850	22,000	27,000	27,000
Capital Outlay	-	-	-	-
Subtotal	84,218	85,000	136,660	136,660
Debt Service				
Principal	37,139	70,074	71,321	71,321
Interest	4,453	7,679	4,889	4,889
Subtotal	41,592	77,753	76,210	76,210
Intergovernmental				
Silver Peak Town	50,688	50,688	58,466	58,466
Silver Peak Utility	-	1,000	-	-
Goldfield Town	50,688	50,688	58,466	58,466
Goldfield Utility Water	-	320	-	-
Subtotal	101,376	102,696	116,932	116,932
FUNCTION SUBTOTAL				

[illegible]

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

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
			BUDGET YEAR	ENDING 06/30/25
Licenses and Permits				
Liquor Licenses	1,700	1,553	1,600	1,600
Intergovernmental Revenues				
Grant	24,681	-	-	-
Motor Vehicle Fuel Tax \$.0125	190,584	190,584	190,584	190,584
Motor Vehicle Fuel Tax \$.0175	3,499	3,788	6,557	6,557
County Optional \$.0100	2,508	2,184	3,780	3,780
Motor Vehicle Fuel Tax \$.0235	358,296	358,296	358,296	358,296
Diesel Fuel	-	16,000	-	16,000
National Forest	19,281	17,000	19,000	19,000
Subtotal	598,849	587,852	578,217	594,217
Miscellaneous				
Investment Income (Loss)	6,106	-	5,000	5,000
Other	3,019	2,500	2,500	2,500
Subtotal	9,125	2,500	7,500	7,500
Subtotal	609,674	591,905	587,317	603,317
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	160,000	292,500	160,000	160,000
District 2 Regional Development	-	6,500	-	-
Subtotal	160,000	299,000	160,000	160,000
Sale of general capital assets	700	-	-	-
BEGINNING FUND BALANCE	382,524	473,033	292,758	308,758
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	382,524	473,033	292,758	308,758
TOTAL AVAILABLE RESOURCES	1,152,898	1,363,938	1,040,075	1,072,075

[illegible]

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

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Gasoline Tax \$.04	7,484	8,692	15,042	15,042
Miscellaneous				
Investment Income (Loss)	1,966	200	1,500	1,500
Subtotal	9,450	8,892	16,542	16,542
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	96,898	106,348	115,240	115,240
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	96,898	106,348	115,240	115,240
TOTAL RESOURCES	106,348	115,240	131,782	131,782
EXPENDITURES				
Public Works				
Capital Outlay	-	-	38,782	38,782
Subtotal	-	-	38,782	38,782
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Road Capital Projects Fund	-	-	93,000	93,000
ENDING FUND BALANCE:	106,348	115,240	-	-
TOTAL COMMITMENTS AND FUND BALANCE	106,348	115,240	131,782	131,782

[illegible]

	(1)	(2)	(3)	(4)
BUDGET YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23			Taxes
				Property Taxes
	7,468	6,466	11,621	-
	Net Proceeds	-	-	Subtotal
	18,518	6,466	11,621	Miscellaneous
				Investment Income (Loss)
	10,900	1,500	1,500	Subtotal
	29,418	7,966	13,121	
				OTHER FINANCING SOURCES:
				Operating Transfers In (Schedule T)
				BEGINNING FUND BALANCE
	555,687	577,719	563,812	Prior Period Adjustment(s)
				Residual Equity Transfers
				TOTAL BEGINNING FUND BALANCE
	555,687	577,719	563,812	
				TOTAL RESOURCES
	585,105	585,685	576,933	EXPENDITURES
				Welfare
	-	-		Medical Indigent Costs (NRS 428.295)
	7,386	21,873	25,000	State Indigent Costs (NRS 428.285)
				Subtotal
	7,386	21,873	571,778	
				Contingency (not to exceed 3% or Total Expenditures)
				Operating Transfers Out (Schedule T)
				ENDING FUND BALANCE:
	577,719	563,812	5,155	-
	585,105	585,685	576,933	
				TOTAL COMMITMENTS AND FUNDS
				BALANCE

[illegible]

[illegible]

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

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	2,519	300	300	300
Subtotal	2,519	300	300	300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	158,966	89,797	90,097	90,097
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	158,966	89,797	90,097	90,097
TOTAL RESOURCES	161,485	90,097	90,397	90,397
EXPENDITURES				
General Government				
Salaries and Wages	7,750	-	40,397	40,397
Employee Benefits	457	-	5,000	5,000
Subtotal	8,207	-	45,397	45,397
Public Safety				
Salaries and Wages	55,525	-	40,000	40,000
Employee Benefits	7,956	-	5,000	5,000
Subtotal	63,481	-	45,000	45,000
Subtotal	71,688	-	90,397	90,397
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	89,797	90,097	-	-
TOTAL COMMITMENTS AND FUND BALANCE	161,485	90,097	90,397	90,397

[illegible]

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

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Assessments	3,264	15,000	15,000	3,000
Fines and Forfeits	830	1,000	1,000	1,000
Miscellaneous				
Investment Income (Loss)	1,016	150	150	150
Subtotal	5,110	16,150	16,150	4,150
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	50,215	55,325	71,475	71,475
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	50,215	55,325	71,475	71,475
TOTAL RESOURCES	55,325	71,475	87,625	75,625
EXPENDITURES				
Judicial				
Services and Supplies	-	-	87,625	75,625
Subtotal	-	-	87,625	75,625
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	55,325	71,475	-	-
TOTAL COMMITMENTS AND FUND BALANCE	55,325	71,475	87,625	75,625

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Fees - Genetic Marker Analysis	4,866	10,000	10,000	4,000
Court Assessment	-	2,200	2,200	2,200
Subtotal	4,866	12,200	12,200	6,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	6,171	10,373	10,373	10,373
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,171	10,373	10,373	10,373
TOTAL RESOURCES	11,037	22,573	22,573	16,573
EXPENDITURES				
Public Safety				
Services and Supplies	664	12,200	15,000	16,573
Subtotal	664	12,200	15,000	16,573
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	10,373	10,373	7,573	-
TOTAL COMMITMENTS AND FUND BALANCE	11,037	22,573	22,573	16,573

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED BUDGET YEAR	FINAL APPROVED ENDING 06/30/25
REVENUES				
Intergovernmental				
Grants	-	2,028	1,730	1,730
Fines and Forfeitures				
Book Fines	32	-	-	-
Miscellaneous				
Donations	3,021	-	-	-
Subtotal	3,053	2,028	1,730	1,730
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	105,000	124,000	97,000	102,000
Library Grant Fund	-	1,730	-	-
Total Operating Transfers In	105,000	125,730	97,000	102,000
BEGINNING FUND BALANCE	927	10,753	31,911	31,911
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	927	10,753	31,911	31,911
TOTAL AVAILABLE RESOURCES	108,980	138,511	130,641	135,641
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	54,894	60,300	60,300	63,141
Employee Benefits	12,281	13,600	13,600	18,500
Services and Supplies	31,052	32,700	54,000	54,000
Subtotal	98,227	106,600	127,900	135,641
OTHER USES				
CONTINGENCY (not to exceed 3% of • Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	10,753	31,911	2,741	-
TOTAL COMMITMENTS AND FUND BALANCE	108,980	138,511	130,641	135,641

[illegible]

Esméralda County
(Local Government)
SCHEDULE B

[illegible]

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Sanitation	155,192	158,000	158,000	158,000
Miscellaneous				
Investment Income (Loss)	3,576	-	4,500	4,500
Other	46,963	10,000	20,000	20,000
Subtotal	50,539	10,000	24,500	24,500
Subtotal	205,731	168,000	182,500	182,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	3,500	-	-
Medium-Term Financing	114,015	-	-	-
BEGINNING FUND BALANCE	154,222	240,841	205,593	185,593
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	154,222	240,841	205,593	185,593
TOTAL RESOURCES	473,968	412,341	388,093	368,093
EXPENDITURES				
Sanitation				
Salaries and Wages	52,389	74,500	80,571	82,443
Employee Benefits	28,080	56,600	45,000	47,000
Services and Supplies	38,643	50,000	60,000	60,000
Capital Outlay	114,015	20,000	20,000	-
Subtotal	233,127	201,100	205,571	189,443
Debt Service				
Principal	-	20,067	21,161	21,161
Interest	-	5,581	4,487	4,487
Subtotal	-	25,648	25,648	25,648
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:				
TOTAL COMMITMENTS AND FUND BALANCE	240,841	185,593	156,874	153,002
	473,968	412,341	388,093	368,093

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/25 APPROVED
Miscellaneous				
Other	329	-	-	-
Subtotal	329	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	15,982	15,000	15,000	12,000
BEGINNING FUND BALANCE	58,276	62,587	69,587	69,587
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	58,276	62,587	69,587	69,587
TOTAL RESOURCES	74,587	77,587	84,587	81,587
EXPENDITURES				
Community Support				
Services and Supplies	-	8,000	84,587	81,587
Capital Outlay	12,000	-	-	-
Subtotal	12,000	8,000	84,587	81,587
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	62,587	69,587	-	-
TOTAL COMMITMENTS AND FUND BALANCE	74,587	77,587	84,587	81,587

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

	REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23 (1)	ESTIMATED CURRENT YEAR ENDING 06/30/24 (2)	BUDGET YEAR ENDING 06/30/25	
				TENTATIVE APPROVED (3)	FINAL APPROVED (4)
Taxes					
Property Taxes		-	-	-	-
Net Proceeds		-	-	-	-
Subtotal		-	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
General Fund		-	-	-	-
BEGINNING FUND BALANCE		20,429	20,429	20,429	20,429
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE		20,429	20,429	20,429	20,429
TOTAL RESOURCES		20,429	20,429	20,429	20,429
EXPENDITURES					
General Government					
Services and Supplies		-	-	20,429	20,429
Subtotal		-	-	20,429	20,429
OTHER USES:					
CONTINGENCY (not to exceed 3% or Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:		20,429	20,429	-	-
TOTAL COMMITMENTS AND FUND BALANCE		20,429	20,429	20,429	20,429

[illegible]

(1)	(2)	(3)		(4)
		BUDGET YEAR	ENDING 06/30/25	
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Taxes	64,920	60,000	60,000	60,000
Subtotal	64,920	60,000	60,000	60,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,904	7,896	7,896	7,896
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,904	7,896	7,896	7,896
TOTAL RESOURCES	71,824	67,896	67,896	67,896
EXPENDITURES				
Community Support				
Services and Supplies	-	-	-	12,000
Intergovernmental				
Silver Peak Town Park	15,982	15,000	15,000	12,000
Goldfield Town Park	15,982	15,000	15,000	12,000
Subtotal	31,964	30,000	30,000	24,000
Subtotal	31,964	30,000	30,000	36,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Historic Preservation	15,982	15,000	15,000	12,000
Fish Lake Valley Park	15,982	15,000	15,000	12,000
Subtotal	31,964	30,000	30,000	24,000
ENDING FUND BALANCE:	7,896	7,896	7,896	7,896
TOTAL COMMITMENTS AND FUND BALANCE	71,824	67,896	67,896	67,896

	(1)	(2)	(3)	(4)
BUDGET YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE 	FINAL 	APPROVED
Miscellaneous	-	-	-	15,000
Donation Play Ground Equip	-	-	-	15,000
Subtotal	-	-	-	15,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	15,982	15,000	15,000	12,000
General Fund	50,688	44,312	58,466	58,466
Subtotal	66,670	59,312	73,466	70,466
BEGINNING FUND BALANCE	-	9,222	21,534	21,534
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	9,222	21,534	21,534
TOTAL RESOURCES	66,670	68,534	95,000	107,000
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	10,350	15,000	16,000	16,000
Employee Benefits	1,981	2,000	2,500	2,500
Services and Supplies	45,117	30,000	55,000	55,000
Capital Outlay	-	-	21,500	33,500
Subtotal	57,448	47,000	95,000	107,000
Other Uses:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Ending Fund Balance:	9,222	21,534	-	-
Total Commitments and Fund Balance	66,670	68,534	95,000	107,000

SCHEDULE B
(Local Government)
Esmeralda County

	BUDGET YEAR ENDING 06/30/25	(4)	FINAL APPROVED	-
		(3)	TENTATIVE APPROVED	-
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	GRAANTS	INTERGOVERNMENTAL
	-	-	-	-
SUBTOTAL	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
EXPENDITURES				
Public Safety	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
SUBTOTAL	-	-	-	-
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUNDS AVAILABLE FOR THE BUDGET YEAR	-	-	-	-
BALANCE	-	-	-	-

[illegible]

	(1)	(2)	(3)	(4)
BUDGET YEAR ENDING 06/30/25	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Other	1,316	608	608	608
Subtotal	1,316	608	608	608
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Historic Preservation	-	-	-	-
BEGINNING FUND BALANCE	3,575	3,681	4,289	4,289
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,575	3,681	4,289	4,289
TOTAL RESOURCES	4,891	4,289	4,897	4,897
EXPENDITURES				
Community Support				
Services and Supplies	1,210	-	3,245	4,897
Subtotal	1,210	-	3,245	4,897
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	3,681	4,289	1,652	-
TOTAL COMMITMENTS AND FUND BALANCE	4,891	4,289	4,897	4,897

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[illegible]

(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/25 FINAL APPROVED
Miscellaneous			
Other	-	-	-
OTHER FINANCING SOURCES:			
Proceeds of General Assets Dispositions	-	-	-
Operating Transfers In (Schedule T)			
General Fund	-	64,738	64,738
Capital Lease Proceeds	-	112,302	-
Sale of surplus equipment	3,150	-	-
Subtotal Other Financing Sources	3,150	177,040	64,738
BEGINNING FUND BALANCE	4,250	7,400	24,768
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL BEGINNING FUND BALANCE	4,250	7,400	24,768
TOTAL RESOURCES	7,400	184,440	89,506
EXPENDITURES			
Public Safety			
Services and Supplies	-	-	24,768
Capital Outlay	-	127,302	-
Subtotal	-	127,302	24,768
Debt Service:			
Principal	-	11,728	35,940
Interest	-	1,854	4,804
Subtotal	-	13,582	40,744
Subtotal	-	140,884	65,512
CONTINGENCY (not to exceed 3% or Total Expenditures)			
Operating Transfers Out (Schedule T)			
ENDING FUND BALANCE:	7,400	43,556	23,994
TOTAL COMMENTS AND FUND BALANCE	7,400	184,440	89,506
65,512			

	BUDGET YEAR	(3)	(4)	ENDING 06/30/25
TOTAL REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	-
Investment Income (Loss)	1,538	-	-	-
Total	1,538	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	83,417	80,364	75,364	75,364
TOTAL RESOURCES	84,955	80,364	75,364	75,364
EXPENDITURES				
General Government				
Services and Supplies	4,591	5,000	75,364	75,364
Subtotal	4,591	5,000	75,364	75,364
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
OTHER USES:				
ENDING FUND BALANCE:	80,364	75,364	-	-
TOTAL COMMITMENTS AND FUND BALANCE	84,955	80,364	75,364	75,364

Esméralda County
(Local Government)
SCHEDULE B

				Miscellaneous	
				Investment Income (Loss)	3,672
-	-	-		Other - Gold Point Land Sale	-
-	-	100,728	3,672	Subtotal	-
				OTHER FINANCING SOURCES:	
				Operating Transfers In (Schedule T)	
-	-	-	-	General Fund	
				BEGINNING FUND BALANCE	189,598
131,000	131,000	192,674		Prior Period Adjustment(s)	
				Residual Equity Transfers	
131,000	131,000	192,674	189,598	TOTAL BEGINNING FUND BALANCE	
				TOTAL RESOURCES	193,270
	131,000	293,402		EXPENDITURES	
				General Government	
16,000	16,000	14,247	596	Services and Supplies	
115,000	115,000	85,000	-	Capital Outlay	
131,000	131,000	99,247	596	Subtotal	
				Subtotal	596
	131,000	99,247			
				OTHER USES:	
				CONTINGENCY (not to exceed 3% or Total Expenditures)	
				Operating Transfers Out (Schedule T)	
-	-	10,000	-	Gold Point Capital Projects	
-	-	43,655	-	General Fund	
-	-	6,500	-	Road	
-	-	3,000	-	Assessor Tech	
-	-	63,155	-	Subtotal	
				ENDING FUND BALANCE:	192,674
131,000	131,000	131,000		TOTAL COMMITMENTS AND FUND	
				BALANCE	193,270
(1)	(2)	(3)	(4)	REVENUES	
ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED		
				BUDGET YEAR ENDING 06/30/25	

[illegible]

[illegible]

	(1)	(2)	(3)	(4)
BUDGET YEAR ENDING 06/30/25				
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Rent	400	-	-	-
Subtotal	400	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund			41,316	41,316
BEGINNING FUND BALANCE	8,284	8,684	8,684	8,684
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,284	8,684	8,684	8,684
TOTAL RESOURCES	8,684	8,684	50,000	50,000
EXPENDITURES				
Public Safety				
Capital Outlay	-	-	50,000	50,000
Subtotal	-	-	50,000	50,000
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	8,684	8,684	-	-
TOTAL COMMITMENTS AND FUND				
BALANCE	8,684	8,684	50,000	50,000

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[illegible]

[illegible]

	(1)	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	(2)	BUDGET YEAR ENDING 06/30/25	(3)	TENTATIVE APPROVED	(4)	FINAL APPROVED
Miscellaneous									
Investment Income (Loss)		1,107	-	-	-	-	-	-	-
OTHER FINANCING SOURCES:									
Operating Transfers In (Schedule T)									
General Fund		-	34,000	300,000	300,000				300,000
BEGINNING FUND BALANCE		67,495	58,137	92,137	92,137				92,137
Prior Period Adjustment(s)									
Residual Equity Transfers									
TOTAL BEGINNING FUND BALANCE		67,495	58,137	92,137	92,137				92,137
TOTAL RESOURCES		68,602	92,137	392,137	392,137				392,137
EXPENDITURES									
General Government									
Services and Supplies		-	-	220,000	220,000				220,000
Capital Outlay		10,465	-	164,920	164,920				164,920
Subtotal		10,465	-	384,920	384,920				384,920
Other Uses:									
CONTINGENCY (not to exceed 3% or Total Expenditures)									
Operating Transfers Out (Schedule T)									
ENDING FUND BALANCE:		58,137	92,137	7,217	7,217				7,217
TOTAL COMMENTS AND FUND BALANCE		68,602	92,137	392,137	392,137				392,137

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[illegible]

	(1)	(2)	(3)	(4)
BALANCE				
TOTAL COMMITMENTS AND FUND				
ENDING FUND BALANCE:	-	50,000	-	-
Operating Transfers Out (Schedule T)				
Total Expenditures				
CONTINGENCY (not to exceed 3% or				
OTHER USES:				
Subtotal	-	507,900	560,595	560,595
Subtotal	-	35,350	310,595	310,595
Services and Supplies	-	-	310,595	310,595
Employee Benefits	-	6,000	-	-
Salaries and Wages	-	29,350	-	-
Public Works				
Subtotal	-	26,050	-	-
Employee Benefits	-	5,000	-	-
Salaries and Wages	-	21,050	-	-
Judicial				
Subtotal	-	86,700	50,000	50,000
Capital Outlay	-	-	-	-
Services and Supplies	-	-	50,000	50,000
Employee Benefits	-	15,000	-	-
Salaries and Wages	-	71,700	-	-
Public Safety				
Subtotal	-	359,800	200,000	200,000
Services and Supplies	-	285,000	200,000	200,000
Employee Benefits	-	15,000	-	-
Salaries and Wages	-	59,800	-	-
General Government				
EXPENDITURES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
	(1)	(2)	(3)	(4)

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED BUDGET YEAR ENDING 06/30/25	FINAL APPROVED ENDING 06/30/25
INTERGOVERNMENTAL				
Grants	-	50,965	50,965	52,000
Goldfield Town	-	41,201	41,201	41,201
Silver Peak Town	-	30,500	30,500	30,500
Subtotal	-	122,666	122,666	123,701
Miscellaneous Revenues				
Donations	-	9,000	-	-
Fire Rescue Runs	-	-	-	12,000
Ambulance Runs	-	-	-	20,000
Subtotal	-	9,000	-	32,000
Subtotal	-	131,666	122,666	155,701
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	439,782	439,782	439,782
Medium-Term Financing	-	-	389,000	289,000
BEGINNING FUND BALANCE	-	-	120,206	120,206
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	120,206	120,206
TOTAL RESOURCES	-	571,448	1,071,654	1,004,689

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	(1)	(2)	(3)	(4)
EXPENDITURES	ACTUAL PRIOR YEAR ENDING 06/30/23	CURRENT ESTIMATED YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
			BUDGET YEAR ENDING 06/30/25	
	-	49,970	49,970	-
	-	12,043	12,043	-
	-	14,000	14,000	74,000
	-	53,759	53,759	53,759
	-	129,772	129,772	127,759
Emergency Medical:				
Goldfield Town:				
Salaries and Wages	-	38,500	40,000	40,000
Employee Benefits	-	6,795	6,795	6,795
Services and Supplies	-	23,234	34,000	34,000
Capital Outlay	-	-	100,000	-
Subtotal	-	68,529	180,795	80,795
Silver Peak Town:				
Salaries and Wages	-	16,500	16,500	17,100
Employee Benefits	-	2,912	2,912	5,360
Services and Supplies	-	21,233	39,633	39,633
Capital Outlay	-	-	5,800	5,800
Subtotal	-	40,645	64,845	67,893
Fish Lake Valley:				
Salaries and Wages	-	25,000	25,000	25,000
Employee Benefits	-	4,413	4,413	6,550
Services and Supplies	-	7,733	31,233	31,233
Capital Outlay	-	25,762	44,900	44,900
Subtotal	-	62,908	105,546	107,683
Subtotal Emergency Medical	-	172,082	351,186	256,371
FUNCTION SUBTOTAL	-	301,854	480,958	384,130

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED BUDGET YEAR ENDING 06/30/25	FINAL APPROVED ENDING 06/30/25
Public Safety				
FIRE				
Goldfield Fire				
Salaries and Wages	-	9,220	9,220	9,220
Employee Benefits	-	5,481	5,481	7,080
Services and Supplies	-	16,500	53,000	58,000
Capital Outlay	-	-	150,000	150,000
Subtotal	-	31,201	217,701	224,300
Silver Peak Fire				
Salaries and Wages	-	8,500	8,500	8,500
Employee Benefits	-	3,500	3,500	6,780
Services and Supplies	-	7,000	20,000	25,000
Capital Outlay	-	-	-	-
Subtotal	-	19,000	32,000	40,280
Fish Lake Fire				
Salaries and Wages	-	7,200	9,220	9,220
Employee Benefits	-	1,270	1,270	6,780
Services and Supplies	-	30,641	45,000	50,000
Capital Outlay	-	45,106	170,000	170,000
Subtotal	-	84,217	225,490	236,000
Gold Point Fire				
Salaries and Wages	-	5,700	5,700	5,700
Employee Benefits	-	1,270	1,270	6,780
Services and Supplies	-	4,000	4,000	4,000
Capital Outlay	-	4,000	14,000	14,000
Subtotal	-	14,970	24,970	30,480
Subtotal Public Safety	-	451,242	981,119	915,190
Debt Service				
Principal	-	-	70,236	52,180
Interest	-	-	17,856	13,266
Subtotal	-	-	88,092	65,446
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	120,206	2,443	24,053
TOTAL COMMITMENTS AND FUND BALANCE	-	571,448	1,071,654	1,004,689

[illegible]

[illegible]

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
	-	-	-	39,000
Miscellaneous				
Investment Income (Loss)	1,319	300	-	-
Donations	10,000	-	-	-
Subtotal	11,319	300	-	-
Subtotal	11,319	300	-	39,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	120,000
Nuclear Waste Repository	-	3,200	-	-
Subtotal transfers	-	3,200	-	120,000
Sale of general capital assets	-	-	-	-
BEGINNING FUND BALANCE	68,656	78,488	220,053	61,053
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	68,656	78,488	220,053	61,053
TOTAL RESOURCES	79,975	81,988	220,053	220,053
EXPENDITURES				
Capital Projects				
Capital Outlay	1,487	20,935	220,053	220,053
Subtotal	1,487	20,935	220,053	220,053
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	78,488	61,053	-	-
TOTAL COMMITMENTS AND FUND BALANCE	79,975	81,988	220,053	220,053

Esméralda County
(Local Government)
SCHEDULE B

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	06/30/23	06/30/24	BUDGET YEAR ENDING 06/30/25	
Investment Income (Loss)	422	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	26,000	26,000	26,000
BEGINNING FUND BALANCE	35,884	36,306	51,412	51,412
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	35,884	36,306	51,412	51,412
TOTAL RESOURCES	36,306	62,306	77,412	77,412
EXPENDITURES				
Capital Projects				
Capital Outlay	-	10,894	41,000	77,412
Subtotal	-	10,894	41,000	77,412
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	36,306	51,412	36,412	-
TOTAL COMMITMENTS AND FUNDS	36,306	62,306	77,412	77,412
BALANCE				

ESMERALDA COUNTY
(Local Government)
SCHEDULE B

[illegible]

	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/25
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	290	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund - LATCF	-	-	163,900	163,900
Regional Streets and Highways	-	-	93,000	93,000
Subtotal	-	-	256,900	256,900
Medium-Term Financing	-	-	2,200,000	2,200,000
BEGINNING FUND BALANCE	14,950	15,240	290	290
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,950	15,240	290	290
TOTAL RESOURCES	15,240	15,240	2,457,190	2,457,190
EXPENDITURES				
Capital Projects				
Capital Outlay	-	14,950	2,435,900	2,435,900
Subtotal	-	14,950	2,435,900	2,435,900
Debt Service				
Silver Peak Road				
Principal	-	-	15,000	15,000
Interest	-	-	5,000	5,000
Subtotal	-	-	20,000	20,000
Subtotal	-	14,950	2,455,900	2,455,900
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	15,240	290	1,290	1,290
TOTAL COMMITMENTS AND FUND BALANCE	15,240	15,240	2,457,190	2,457,190

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

	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/25 FINAL APPROVED
REVENUES				
Miscellaneous				
Investment Income (Loss)	2,504	-	-	-
Property Sales	50,633	-	-	-
Subtotal	53,137	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	79,171	132,308	132,308	53,137
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	79,171	132,308	132,308	53,137
TOTAL RESOURCES	132,308	132,308	132,308	53,137
EXPENDITURES				
Intergovernmental				
Paid out	-	-	132,308	53,137
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	79,171	-	-
ENDING FUND BALANCE:	132,308	53,137	-	-
TOTAL COMMITMENTS AND FUND BALANCE	132,308	132,308	132,308	53,137

Esmeralda County
 (Local Government)
 SCHEDULE B

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	11,201	9,697	17,430	17,430
Net Proceeds	16,576	-	-	-
Subtotal	27,777	9,697	17,430	17,430
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	27,777	9,697	17,430	17,430
EXPENDITURES				
Intergovernmental				
Payment to state (NRS 428.185)	27,777	9,697	17,430	17,430
Subtotal	27,777	9,697	17,430	17,430
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	27,777	9,697	17,430	17,430

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
- 1-General Obligation Bonds
 - 2-G.O. Revenue Supported Bonds
 - 3-G.O. Special Assessment Bonds
 - 4-Revenue Bonds
 - 5-Medium-Term Financing
 - 6-Medium-Term Financing -Lease Purchases
 - 7-Capital Leases
 - 8-Special Assessment Bonds
 - 9-Mortgages
 - 10-Other (Specify Type)
 - 11-Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/24	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9) + (10) TOTAL
FUND										
Solid Waste Special Revenue Fund										
Medium-Term Financing	6	5	\$ 114,015	5/19/2023	6/19/2028	5.32%	\$ 93,948	\$ 4,487	\$ 21,161	\$ 25,648
General Fund										
Copier Leases	10	5	\$ 23,759			4.00%	\$ 4,589	\$ 127	\$ 2,687	\$ 2,814
Subscription-Based Information Tech	10	3-5	\$ 192,112			4.00%	\$ 126,997	\$ 4,762	\$ 68,634	\$ 73,396
Subtotal fund			\$ 215,871				\$ 131,586	\$ 4,889	\$ 71,321	\$ 76,210
Sheriff Office Vehicle Improvement										
Medium-Term Financing	6	3	\$ 112,302	3/1/2024	2/1/2027	5.70%	\$ 100,574	\$ 4,804	\$ 35,940	\$ 40,744
Emergency Management Fund										
Medium-Term Financing	11	5	\$ 208,000			5.00%	\$ -	\$ 9,548	\$ 37,555	\$ 47,103
Medium-Term Financing	11	5	\$ 81,000			5.00%	\$ -	\$ 3,718	\$ 14,625	\$ 18,343
Subtotal fund			\$ 289,000				\$ -	\$ 13,266	\$ 52,180	\$ 65,446
Capital Projects Fund										
Medium-Term Financing	11	7	\$ 150,000			5.00%	\$ -	\$ 7,083	\$ 18,358	\$ 25,441
Medium-Term Financing	6	4	\$ 55,478	5/8/2024	5/8/2028	5.84%	\$ 53,402	\$ 2,788	\$ 12,499	\$ 15,287
Medium-Term Financing	11	5	\$ 55,000			5.00%		\$ 2,524	\$ 9,931	\$ 12,455
Subtotal fund			\$ 260,478				\$ 53,402	\$ 12,395	\$ 40,788	\$ 53,183
Road Capital Projects Fund										
Medium-Term Financing	11	5	\$ 2,000,000			5.00%	\$ -	\$ 5,000	\$ 15,000	\$ 20,000
TOTAL ALL DEBT SERVICE			\$ 2,991,666				\$ 379,510	\$ 44,841	\$ 236,390	\$ 281,231

SCHEDULE C-1 - INDEBTEDNESS

Esmeralda County
(Local Government)
Budget Fiscal Year 2024-2025

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
GENERAL FUND	General Fund			Road	21	160,000	
	General Fund			Library	21	102,000	
	General Fund			Fish Lake Valley Park	21	58,466	
	General Fund			County IT	21	300,000	
	General Fund			Emergency Services	21	439,782	
	General Fund			Sheriff Office Vehicle Improvement	21	21,956	
	General Fund			Deputy Housing	21	41,316	
	General Fund			Capital Projects	21	99,923	
	General Fund			Ambulance Capital Projects	21	120,000	
	General Fund			Sheriff IT Capital Projects	21	26,000	
	General Fund			Road Capital Projects	21	163,900	
	General Fund			County Vehicle Capital Projects	21	10,000	
	General Fund						
	General Fund						
	General Fund						
SUBTOTAL						1,543,343	
SPECIAL REVENUE FUNDS							
Road	General Fund	22	160,000				
Road							
Regional Streets and Highways				Capital Projects	23	6,360	
Health and Welfare				Road Capital Projects	24	93,000	
Library	General Fund	33	102,000	Indigent Defense Service	25	89,600	
Historic Preservation	Room Tax Fund	37	12,000				
Room Tax Fund							
Room Tax Fund				Historic Preservation	40	12,000	
Fish Valley Park				Fish Lake Valley Park	40	12,000	
Sheriff's Office Vehicle Improvement	Room Tax Fund	41	12,000				
Deputy Housing	General Fund	41	58,466				
County IT	General Fund	48	21,956				
Indigent Defense Service	General Fund	53	41,316				
Emergency Services	General Fund	57	300,000				
	Health and Welfare	58	89,600				
	General Fund	61	439,782				
SUBTOTAL			1,237,120			212,960	

Esmeralda County
(Local Government)

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: 83rd Session; February 3, 2025 to May 31, 2025

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	\$ -

Entity: Esmeralda County, Nevada Budget Year 2024-2025

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2024-2025

Local Government: Esmeralda County

Contact: LaCinda Elgan

E-mail Address: celgan@esmeraldacountyrv.org

Daytime Telephone: 775-485-6309

Total Number of Existing Contracts: 6

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	LP Insurance Co.	7/1/2023	6/30/2024	\$ 172,479	\$ 172,479	County insurance policy
2	LP Insurance Co.	7/1/2023	6/30/2024	\$ 2,842	\$ 2,842	County Airport insurance
3	NV Division of Forestry	7/1/2023	6/30/2024	\$ -	\$ -	Conservation camp program
4	Daniel McArthur, LTD	7/1/2023	6/30/2024	\$ 88,000	\$ 88,000	Independent auditor services
5	NV Division of Health & Human Svcs	7/1/2023	6/30/2024	\$ 5,000	\$ 5,000	Public health nurse
6	Image Trend	7/1/2023	6/30/2024	\$ 3,700	\$ 3,700	Billing Bridge for ambulance billing
7						IT System Administration
8						County Web Site Maintenance
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 272,021	\$ 272,021	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2024-2025

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

Total Number of Privatization Contracts: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Jason Earnest Law, LLC	7/1/2020			\$ 50,000	\$ 50,000				Public Defender
2	Doug Kile	8/26/2020			\$ -	\$ -				Heavy equipment mechanic
3	Jerry Snyder	1/1/2019			\$ -	\$ -				Water law attorney
4	Susan Dudley	7/1/2019			\$ 18,000	\$ -				Project coordinator
5										
6										
7										
8										
9										
10										
11	Total				\$ 68,000	\$ 50,000				



Tonopah Times-Bonanza
150 Main Street
P.O. Box 1112
Tonopah, Nevada 89049

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF NYE) SS:

ESMERALDA COUNTY CLERK
PO BOX 547
GOLDFIELD NV 89013

Account #
Order ID
104521
313901

Suzanne Cochrell, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Tonopah Times-Bonanza & Goldfield News, a weekly newspaper regularly issued, published and circulated in the Town of Tonopah, County of Nye, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Tonopah Times-Bonanza & Goldfield News, in 1 edition(s) of said newspaper issued from 05/02/2024 to 05/02/2024, on the following day(s):

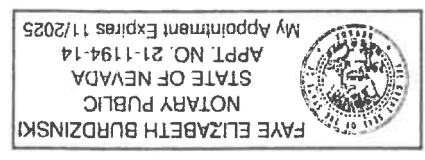
05/02/2024

Suzanne Cochrell

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this May 2, 2024

Faye Elizabeth Burdzinski Notary



PUBLIC NOTICE

THIS IS AN INFORMATIONAL NOTICE ONLY NOT A BILL FOR TAXES OWED

Notice is hereby given that on the following date public hearings for Esmeralda County, Goldfield Town and Silver Peak Town will be held to adopt a budget and a tax rate for the fiscal year beginning July 1, 2024.

The purpose of this public hearing is to receive opinions from members of the public on the proposed budget and tax rates before final action is taken.

The following is a list of the proposed tax rates for the various budget distributions in Esmeralda County, and are subject to change.

Current Year	Proposed
FY 2023-2024	FY 2024-2025

Esmeralda County	2.3691	2.3691
(Includes Goldfield and Silver Peak Towns)		
Esmeralda County Schools	.7500	.7500

PUBLIC HEARING FOR PROPOSED BUDGET AND TAX RATES

MAY 21, 2024
11:00 AM

PLACE: ESMERALDA COUNTY COURTHOUSE
COMMISSION CHAMBERS, 2ND FLOOR

The amount of revenue that a political subdivision is allowed to generate by taxes ad valorem except for debt service is limited by NRS 354.59811 as follows:

Generally, Tax bills are calculated by taking the assessed value of your property and multiplying it by the tax rate for your district. However, NRS 361.4722 provides that tax liability in excess of 8% over the prior year will be abated for all property other than residential property. NRS 361.4723 and NRS 361.4724 provide that tax liability in excess of 3% over the prior year will be abated for residential property and for qualifying residential rental property. New property receives no abatement in the first year of existence. The tax rates published here will be used to calculate your tax liability; however, your tax bill will reflect all applicable abatements. The tax bill may also include a special assessment to cover the underground water basin management costs, Goldfield Town water and sewer special assessment, and solid waste assessment.

The combined tax rate for taxes ad valorem is calculated as follows:

Operating rate (limited by NRS 354.59811) for each taxing entity.

Debt rate for each taxing entity, which is a rate sufficient to generate revenues to pay principal and interest on the outstanding tax supported debt.

Combined school rate which includes a legislatively approved operating rate for all schools in the state and the debt rate for each individual school district.

State rate which is a legislatively approved rate which is used to support special major statewide projects such as, dams or state parks.

Further information regarding the assessed value of property or of tax rates may be obtained from the County Assessor, Kathleen Keyes 775-485-6380, or the Ex-officio Tax Receiver, LaCinda Elgan 775-485-6309, located in the Esmeralda County Courthouse, Goldfield, Nevada or at www.accessesmeralda.com