



## 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  
Accessesmeralda.com

### STAFF

**Maureen Glennen**  
Admin Assistant/Director Sr. Transportation/  
Commodities Co-Coordinator  
**Natalie Colunga**  
Administrative Clerk/Commodities Co-Coordinator  
(775) 485-3406  
mglennen@esmeraldacountynv.org  
ncolunga@esmeraldacountynv.org

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

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<b>IV. SUPPLEMENTAL INFORMATION</b>	

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 Aid/General 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.

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.

Budget Summary for Esmeralda County  
Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS						
REVENUES	ACTUAL PRIOR YEAR 6/30/23	ESTIMATED CURRENT YEAR 6/30/24	BUDGET YEAR 06/30/25	PROPRIETARY Funds BUDGET YEAR 06/30/25	TOTAL (MEMO ONLY) COLUMNS 3 +4	(\$)
	(1)	(2)	(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	
<b>TOTAL REVENUES</b>	<b>8,889,112</b>	<b>6,163,124</b>	<b>7,056,842</b>		<b>7,056,842</b>	
<b>EXPENDITURES-EXPENSES</b>						
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	
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>7,239,390</b>	<b>8,624,729</b>	<b>16,761,096</b>		<b>16,761,096</b>	
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			PROPRIETARY FUNDS BUDGET		TOTAL FUNDS BUDGET (MEMO ONLY) (COLUMN 3 + 4)	
		ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	ACTUAL PRIOR YEAR 06/30/23 (1)
<b>OTHER FINANCING SOURCES (USES):</b>								
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)								1,756,303
Operating Transfers (out)		446,652	1,546,472	1,756,303		-	-	(1,756,303)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		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)		-	XXXXXXXXXXXXXXXXXXXX	
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>								
Prior Period Adjustments		8,592,732	10,456,005	8,162,180	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers		-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL BEGINNING FUND BALANCE</b>		8,592,732	10,456,005	8,162,180	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:		10,456,005	8,162,180	1,151,926	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>		10,456,005	8,162,180	1,151,926	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

SCHEDULE S-2 - STATISTICAL DATA

(Local Government)

Emeralda County

\* 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.

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

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

**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)]
<b>OPERATING RATE:</b>									
A. PROPERTY TAX Subject to Revenue Limitations	35.2701	119,451,173	42,130,548	2,1484	2,566,289	81,209	2,485,080	XXXXXXXXXXXXXXXXXX	2,485,080
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	35.2701	100,000,000	35,270,100						
<b>VOTER APPROVED:</b>									
C. Voter Approved Overrides		219,451,173							
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
F. Capital Acquisition (NRS 354.59815)	0.0500	219,451,173	109,726	0.0250	54,863	25,811			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. SCCRT Loss NRS 354.59813									
J. Other:									
K. Other:									
L.. SUBTOTAL LEGISLATIVE OVERRIDES	0.1657	XXXXXXXXXXXXXXXXXX	363,674	0.0507	111,262	51,994	59,268		59,267
M. SUBTOTAL A, C, L	35.4358	XXXXXXXXXXXXXXXXXX	77,764,322	2,1991	2,677,551	133,203	2,544,348		2,544,348
N. Debt	0.0000								
O. TOTAL M AND N	35.4358	XXXXXXXXXXXXXXXXXX	77,764,322	2,1991	2,677,551	133,203	2,544,348		2,544,348

Esmeralda County  
(Local Government)

**SCHEDEULE 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	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	OTHER FINANCING SOURCES TOTAL (8)
General	3,234,837	1,770,731	2,461,839	2.1284	963,535	-	-	8,430,942
Road	308,758	-	-	-	603,317	-	-	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
<b>Subtotal Governmental Fund Types, Expendable Trust Funds</b>	<b>6,231,273</b>	<b>1,770,731</b>	<b>2,496,701</b>	<b>2.1584</b>	<b>1,904,274</b>	<b>-</b>	<b>344,466</b>	<b>12,747,445</b>
---- Continued on Next Page ----								
PROPRIETARY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>TOTAL ALL FUNDS</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>

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 Esmetralda County  
(Local Government)

FUND NAME	GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS (8)
	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)						
Festival Fund	4,289	-	-	-	1,165	0.0007	608	-
Youth Camp	3,702	-	-	-	-	-	-	4,897
Retiree Insurance	171,099	-	-	-	-	-	-	239,284
Assessor's Technology Fund	193,534	-	-	-	-	-	-	218,534
Sheriff's Office Vehicle Improvements	43,556	-	-	-	-	-	-	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	-	-	-	-	-	-	50,000
LDGP	-	-	-	-	-	-	-	-
LEPC Grant	-	-	-	-	-	-	-	-
Court Facilities	271,981	-	-	-	15,000	-	-	286,981
County/IT	92,137	-	-	-	-	-	-	392,137
Indigent Defense Services	-	-	-	-	23,400	-	-	89,600
County Grants	50,000	-	-	-	510,595	-	-	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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	1,770,731	2,544,348	2.1991	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	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)

FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES		CAPITAL OUTLAY ** ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
			(3)	(4)					
General			2,342,931	1,503,390	2,178,292	15,000	181,188	1,543,343	666,798
Road	R	393,771	263,825	30,000	-	-	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
Intelligent 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									
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>			<b>2,978,683</b>	<b>1,845,215</b>	<b>4,842,082</b>	<b>214,759</b>	<b>181,188</b>	<b>1,756,303</b>	<b>929,215</b>

— Continues on Next Page —

\*FUND TYPES:

R-Special Revenue

C-Capital Projects

D-Debt Service

I-Expendable Trust

\*\* Include Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP.

R-Special Revenue

**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

Budget for Fiscal Year Ending June 30, 2025

Budget Summary for Esmeralda County  
(Local Government)

FUND NAME	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)
	*									
Festival Fund	R	-	-	-	4,897	-	-	-	-	4,897
Youth Camp	R	-	-	-	3,000	-	-	-	-	1,867
Retiree Insurance	R	-	-	60,000	-	-	-	-	-	179,284
Assessor's Technology Fund	R	-	-	-	168,534	50,000	-	-	-	239,284
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	-	-	-	392,137
Indigent Defense Services	R	-	-	-	104,000	-	-	-	-	9,000
County Grants	R	-	-	-	560,595	-	-	-	-	560,595
Emergency Services	R	114,740	46,125	381,312	438,459	-	-	-	-	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	-	-	-	-	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	-	-	-	-	6,921,880
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>3,093,423</b>	<b>1,951,340</b>	<b>6,960,703</b>	<b>4,574,442</b>	<b>181,188</b>	<b>1,756,303</b>	<b>1,151,926</b>	<b>19,669,325</b>	

\*FUND TYPES:

R-Special Revenue

C-Capital Projects

D-Debt Service

T-Expendable Trust

\*\* Include Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP.

REVENUES			
(1)	(2)	(3)	(4)
BUDGET YEAR	ESTIMATED CURRENT YEAR ENDING	TENTATIVE YEAR ENDING	FINAL APPROVED
06/30/23	06/30/24	06/30/24	APPROVED
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
Business Licenses	2,915	3,600	3,600
Gambling Licenses	4,020	1,000	1,000
Marijuana Licenses	10,000	10,000	10,000
Subtotal	16,956	14,800	14,800
Intergovernmental			
Consolidated Tax	1,603,675	1,729,022	1,770,731
Gambling Tax	117,853	67,500	67,500
Payments in Lieu of Taxes	157,431	160,000	160,000
Grants	516,627	40,000	40,000
State Indigent Defense	-	100,000	100,000
Marijuana Fees	88,235	88,235	88,235
Geothermal Lease	39,467	-	-
RPT	107	-	-
Subtotal	2,523,395	2,184,757	2,226,466
Charges for Services			
Clerk Fees	4,110	5,000	5,000
Recorder Fees	134,093	100,000	100,000
Sherriff Fees	5,990	2,500	2,500
Assessor Fees	5,653	6,500	6,500
Map Fees	7,783	7,000	7,000
Commission on Personal Property	85,333	-	-
Subtotal	242,962	121,000	121,000

(1)	(2)	(3)	(4)
BUDGET YEAR	ENDING 06/30/25	TENTATIVE	YEAR ENDING
ACTUAL PRIOR	CURRENT	06/30/24	06/30/23
ESTIMATED	CURRENT	APPROVED	APPROVED
REVENUES			
Fines and Forfeitures	298,748	290,000	290,000
Miscellaneous			
Tax Penalties	18,986	20,000	20,000
Tax Trust Sales	6,164	-	-
Donations - Transportation	-	-	-
Investment Income (Loss)	117,175	15,000	15,000
Other	43,870	45,000	45,000
Tax Sales Proceeds	-	-	-
Subtotal	186,195	80,000	82,000
OTHER FINANCING SOURCES			
Operating Transfers in (Schedule T)			
Property Sales	79,171	-	-
District 2 Regional Development	43,655	-	-
Other - SBITA	95,186	-	-
Subtotal	122,826	-	-
SUBTOTAL OTHER FINANCING SOURCES	95,686	122,826	-
BEGINNING FUND BALANCE	4,029,903	5,525,442	2,995,266
Prior Period Adjustments	-	-	-
Residual Equity Transfers	-	-	-
TOTAL BEGINNING FUND BALANCE	4,029,903	5,525,442	2,995,266
TOTAL AVAILABLE RESOURCES	11,259,289	9,927,645	8,191,371
			8,430,942



EXPENDITURES BY FUNCTION AND ACTIVITY					
FUNCTION	BUDGET YEAR	ESTIMATED CURRENT YEAR ENDING	TENTATIVE YEAR ENDING	APPROVED 06/30/23	APPROVED FINAL
(1)	(2)	(3)	(3)	(3)	(3)
Finance Activity					
Clerk and Treasurer					
Salaries and Wages	152,417	182,200	187,200	187,200	187,200
Employee Benefits	100,313	102,000	130,800	137,250	137,250
Services and Supplies	17,516	19,925	20,700	20,700	20,700
Subtotal	270,246	304,125	338,700	345,150	345,150
Salaries and Wages	152,417	182,200	187,200	187,200	187,200
Employee Benefits	100,313	102,000	130,800	137,250	137,250
Services and Supplies	17,516	19,925	20,700	20,700	20,700
Subtotal	270,246	304,125	338,700	345,150	345,150
Salaries and Wages	135,476	150,000	176,780	182,725	182,725
Employee Benefits	68,862	75,000	99,150	110,875	110,875
Services and Supplies	14,794	15,000	20,000	20,000	20,000
Subtotal	219,132	240,000	295,930	313,600	313,600
Subtotal Finance Activity	489,378	544,125	634,630	658,750	658,750
FUNCTION SUBTOTAL					



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SCHEDULE B - GENERAL FUND (Fund 100)

## Local Government

Esmeralda County

## Emerald County

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### Local Government

## CENEFIA END

- GENERAL FUND

## SECTION

EDITION 2012



Schedule B-10  
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SCHEDULE B - GENERAL FUND (Fund 100)  
(Local Government)

Esmeralda County

FUNCTION Public Works, Welfare, Culture and Recreation, Intergovernmental

EXPENDITURES BY FUNCTION AND ACTIVITY				FUNCTION SUBTOTAL	
(1)	(2)	(3)	(4)	BUDGET YEAR	ENDING 06/30/25
Public Works	ACTUAL PRIOR	ESTIMATED	YEAR ENDING	06/30/23	06/30/24
Alimport			TENTATIVE		APPROVED
Welfare			FINAL		APPROVED
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					
Principle	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	
Intergovernmental					
Subtotal					
FUNCTION SUBTOTAL					

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE  
(Local Government)  
Esmeralda County  
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SCHEDULE B-11  
GENERAL FUND - ALL FUNCTIONS



EXPENDITURES		(1)	(2)	(3)	(4)	BUDGET YEAR	ENDING 06/30/25
		ACTUAL PRIOR	ESTIMATED	YEAR ENDING	FINAL	06/30/23	06/30/24
Public Works		Salaries and Wages	228,649	324,429	393,771	393,771	Employee Benefits
Services and Supplies		153,719	212,008	263,825	263,825	192,147	330,000
Capital Outlay		228,649	324,429	393,771	393,771	105,350	188,743
OTHER USES		Subtotal	679,865	1,055,180	987,596	987,596	CONTINGENCY (not to exceed 3% of Operating Transfers Out (Schedule T))
County Capital Projects Fund		Subtotal	-	-	6,360	6,360	Total Expenditures
OPERATING EXPENDITURES		OTHER USES	-	-	6,360	6,360	County Capital Projects Fund
OPERATING TRANSFERS OUT		ENDING FUND BALANCE	473,033	308,758	46,119	78,119	OPERATING TRANSFERS OUT
TOTAL COMMITMENTS AND FUND BALANCE			1,152,898	1,363,938	1,040,075	1,072,075	TOTAL COMMITMENTS AND FUND BALANCE

SCHEDULE B  
(Local Government)  
Emerald County

REVENUES	(1)	(2)	(3)	(4)
BUDGET YEAR	ESTIMATED	ACTUAL PRIOR	YEAR ENDING	FINAL
06/30/25	06/30/24	06/30/23	APPROVED	APPROVED
Intergovernmental	7,484	8,692	15,042	15,042
Gasoline Tax \$.04				
Miscellaneous	1,966	200	1,500	1,500
Investment Income (Loss)	9,450	8,892	16,542	16,542
Subtotal				
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Prior Period Adjustment(s)	96,898	106,348	115,240	115,240
TOTAL RESOURCES	106,348	115,240	131,782	131,782
EXPENDITURES				
BEGINNING FUND BALANCE	96,898	106,348	115,240	115,240
Prior Period Adjustment(s)	96,898	106,348	115,240	115,240
TOTAL BEGINNING FUND BALANCE	96,898	106,348	115,240	115,240
Public Works	-	-	38,782	38,782
Capital Outlay	-	-	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
TOTAL COMMIMENTS AND FUND	106,348	115,240	-	-
ENDING FUND BALANCE:	106,348	115,240	131,782	131,782
BALANCE				



REVENUES	BUDGET YEAR	ENDING 06/30/25	(1)	(2)	(3)	(4)
Taxes			ACTUAL PRIOR ESTIMATED CURRENT YEAR ENDING 06/30/23	FINAL TENTATIVE YEAR ENDING 06/30/24	APPROVED APPROVED APPROVED	
Property Taxes	7,468	6,466	11,621	11,621	11,621	
Net Proceeds	11,050	-	-	-	-	
Subtotal	18,518	6,466	11,621	11,621	11,621	
Miscellaneous	10,900	1,500	1,500	1,500	1,500	
Investment Income (Loss)	7,966	29,418	13,121	13,121	13,121	
Subtotal						
OTHER FINANCING SOURCES:						
Operating Transfers In (Schedule T)						
BEGINNING FUND BALANCE	555,687	577,719	563,812	563,812	563,812	
Prior Period Adjustment(s)						
Residual Equity Transfers						
TOTAL BEGINNING FUND BALANCE	555,687	577,719	563,812	563,812	563,812	
EXPENDITURES	585,105	585,685	576,933	576,933	576,933	
Welfare						
Medical Indigent Costs (NRS 428.295)	-	-	546,778	551,933	551,933	
State Indigent Costs (NRS 428.285)	7,386	21,873	571,778	576,933	576,933	
Subtotal						
OTHER USES:						
CONTINGENCY (not to exceed 3% of Total Expenditures)						
Operating Transfers Out (Schedule T)						
ENDING FUND BALANCE:	577,719	563,812	5,155	-	-	
TOTAL COMMITMENTS AND FUND BALANCE	585,105	585,685	576,933	576,933	576,933	

### Esmeralda County







REVENUES	BUDGET YEAR (4)	(1)	(2)	(3)	(4)
Charges for Services	ENDING 06/30/25	ACTUAL PRIOR 06/30/23	ESTIMATED CURRENTE	YEAR ENDING 06/30/24	FINAL APPROVED
Assessments	3,000	15,000	15,000	1,000	1,000
Fines and Forfeits	830	1,000	1,000	830	830
Miscellaneous	150	150	150	1,016	1,016
Investment Income (Loss)	150	16,150	16,150	5,110	5,110
Subtotal	4,150	16,150	16,150	16,150	16,150
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	50,215	55,325	71,475	71,475	71,475
TOTAL RESOURCES	55,325	71,475	87,625	75,625	75,625
EXPENDITURES					
Judicial	-	-	-	-	-
Services and Supplies	-	-	-	87,625	75,625
OTHER USES:					
Subtotal	75,625	87,625	-	-	-
CONTINGENCY (not to exceed 3% of 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	75,625

REVENUES	BUDGET YEAR	ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING	ACTUAL PRIOR 06/30/23	CHARGES FOR SERVICES
FEES - Generic Market Analysis	4,866	10,000	4,000	-	Court Assessment
Charges for Services	4,866	10,000	4,000	2,200	2,200
Subtotal	4,866	12,200	12,200	6,200	6,200
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					General Fund
Prior Period Adjustment(s)					BEGINNING FUND BALANCE
Residual Equity Transfers					6,171
TOTAL RESOURCES				11,037	10,373
EXPENDITURES				22.573	10,373
PUBLIC SAFETY				22.573	10,373
SERVICES AND SUPPLIES			664	12,200	15,000
Subtotal			664	12,200	15,000
OTHER USES:					16,573
CONTINGENCY (not to exceed 3% of Total Expenditures)					16,573
OPERATING TRANSFERS OUT (Schedule T)					16,573
ENDING FUND BALANCE:	10,373	7,573			7,573
TOTAL COMMITMENTS AND FUND BALANCE			11,037	22.573	16,573

REVENUES	BUDGET YEAR	ENDING 06/30/25	ACTUAL PRIOR	ESTIMATED CURRENT	YEAR ENDING	FINAL	APPROVED
Grants	-	2,028	1,730	1,730			
Fines and Forfeitures	-						
Book Fines	-						
Miscellaneous	-						
Donations	3,021	-	-	-			
Subtotal	3,053	2,028	1,730	1,730			
OTHER FINANCING SOURCES (specify)							
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			
TOTAL BEGINNING FUND BALANCE	927	10,753	31,911	31,911			
EXPENDITURES	108,980	138,511	130,641	135,641			
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 budgeted expenditures)							
Total Expenditures	10,753	31,911	2,741	-			
TOTAL FUND BALANCE							
OPERATING TRANSFERS OUT (Schedule T)							
FUND BALANCE	108,980	138,511	130,641	135,641			

REVENUES	BUDGET YEAR 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/23	ACTUAL PRIOR YEAR ENDING 06/30/24	FINAL TENTATIVE APPROVED	APPROVED
Grants	757	1,730	-	-	-
Other	-	-	-	-	-
Donations	-	-	-	-	-
Grants	757	1,730	-	-	-
Subtotal	757	1,730	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE					
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE					
EXPENDITURES					
TOTAL RESOURCES	757	1,730	-	-	-
Culture and Recreation					
Services and Supplies	757	-	-	-	-
Subtotal	757	-	-	-	-
OTHER USES:					
Contingency (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
Library Fund	-	1,730	-	-	-
ENDING FUND BALANCE:					
TOTAL COMMITMENTS AND FUND BALANCE			757	1,730	-

INTERGOVERNMENTAL	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR	ENDING 06/30/25	(1)	(2)	(3)	(4)
REVENUES	YEAR ENDING 06/30/23	TENTATIVE 06/30/24	APPROVED 06/30/24	APPROVED	Grants	3,200	-	-
INTERGOVERNMENTAL	3,200	-	-	-	Subtotal	3,200	-	-
OTHER FINANCING SOURCES:	Operating Transfers In (Schedule T)	-	-	-	BEGINNING FUND BALANCE	-	-	-
OPERATING TRANSFERS:	Prior Period Adjustment(s)	-	-	-	TOTAL BEGINNING FUND BALANCE	-	-	-
GENERAL GOVERNMENT	Residual Equity Transfers	-	-	-	TOTAL RESOURCES	3,200	-	-
SALARIES AND WAGES	Salaries and Wages	-	-	-	EXPENDITURES	-	-	-
EMPLOYEE BENEFITS	Employee Benefits	-	-	-	GENERAL GOVERNMENT	-	-	-
SALARIES AND WAGES	Salaries and Wages	-	-	-	SALARIES AND WAGES	-	-	-
GENERAL GOVERNMENT	General Government	-	-	-	EMPLOYEE BENEFITS	-	-	-
GENERAL GOVERNMENT	Services and Supplies	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	Capital Outlay	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	Subtotal	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	OTHER USES:	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	CONTINGENCY (not to exceed 3% of	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	Total Expenditures)	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	Operating Transfers Out (Schedule T)	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	Ambulance Capital Projects Fund	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	TOTAL COMMITMENTS AND FUND	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	ENDING FUND BALANCE:	-	-	-	GENERAL GOVERNMENT	-	-	-
GENERAL GOVERNMENT	BALANCE	-	-	-	GENERAL GOVERNMENT	-	-	-

REVENUES		BUDGET YEAR		ENDING 06/30/25	
(1)	(2)	(3)	(4)	ACTUAL PRIOR	ESTIMATED
ACTUAL PRIOR	YEAR ENDING	YEAR ENDING	FINAL	APPROVED	APPROVED
Charges for Services					
Sanitation	155,192	158,000	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	24,500
Subtotal	50,539	10,000	20,000	20,000	24,500
Subtotal	205,731	168,000	182,500	182,500	
Subtotal					
Other Financing Sources:					
Medium-Term Financing	114,015	-	-	-	
General Fund		3,500	-	-	
Prior Period Adjustment(s)	154,222	240,841	205,593	185,593	
Residual Equity Transfers		154,222	240,841	205,593	
Beginning Fund Balance		154,015	240,841	205,593	
Residual Equity Transfers		154,015	240,841	205,593	
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	20,000	
Subtotal	233,127	201,100	205,571	189,443	
Debt Service					
Principal	20,067	21,161	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% of Total Expenditures)					
Total Expenditures		240,841	185,593	185,593	
Operating Transfers Out (Schedule T)					
TOTAL COMMITMENTS AND FUND BALANCE:		240,841	185,593	153,002	
ENDING FUND BALANCE:		473,968	412,341	388,093	368,093

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

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





REVENUES	BUDGET YEAR	ESTIMATED CURRENT	YEAR ENDING	TENTATIVE	APPROVED	APPROVED
MISCELLANEOUS	(1)	(2)	(3)	(4)		
Donation Play Ground Equip	-	-	-	-	15,000	
Subtotal	-	-	-	-	15,000	
OTHER FINANCING SOURCES:						
Operating Transfers In (Schedule T)						
Room Tax	15,982	15,000	12,000			
General Fund	50,688	44,312	58,466	58,466	73,466	70,466
Subtotal	66,670	59,312	58,466	58,466		
BEGINGNING 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		
EXPENDITURES						
TOTAL RESOURCES	66,670	66,670	95,000	107,000		
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		
OTHER USES:						
Contingency (not to exceed 3% of Total Expenditures)						
Operating Transfers Out (Schedule T)						
Subtotal	57,448	47,000	95,000	107,000		
TOTAL COMMITMENTS AND FUND ENDING BALANCE:	9,222	21,534	-	-		
TOTAL COMMITMENTS AND FUND BALANCE						
BALANCE	66,670	68,534	95,000	107,000		

INTERGOVERNMENTAL	REVENUES	BUDGET YEAR ESTIMATED	ACTUAL PRIOR YEAR ENDING	YEAR ENDING 06/30/23	TENTATIVE 06/30/24	APPROVED 06/30/23	APPROVED
Grants							
Subtotal							
OTHER FINANCING SOURCES:							
Operating Transfers In (Schedule T)							
BEGINNING FUND BALANCE							
Periodic Adjustment(s)							
Residual Equity Transfers							
TOTAL BEGINNING FUND BALANCE							
Subtotal							
EXPENDITURES							
TOTAL RESOURCES							
Public Safety							
Services and Supplies							
Capital Outlay							
OTHER USES:							
CONTINGENCY (not to exceed 3% of Total Expenditures)							
Operating Transfers Out (Schedule T)							
Subtotal							
ENDING FUND BALANCE:							
TOTAL COMMITMENTS AND FUND BALANCE							





REVENUES		BUDGET YEAR	ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE YEAR ENDING 06/30/23	FINAL APPROVED	APPROVED
Taxes							
Property Taxes	768	650	1,165	1,165	1,165		
Net Proceeds	1,105	-	-	-	-		
Subtotal	1,873	650	1,165	1,165	1,165		
OTHER FINANCING SOURCES:							
Operating Transfers In (Schedule T)							
General Fund	-	-	-				
BEGINNING FUND BALANCE	4,233	4,320	3,702	3,702			
Prior Period Adjustment(s)							
Residual Equity Transfers							
TOTAL BEGINNING FUND BALANCE	4,233	4,320	3,702	3,702			
EXPENDITURES							
TOTAL RESOURCES	6,106	4,970	4,867	4,867			
Intergovernmental							
Payment to State	1,786	1,268	3,000	3,000			
Subtotal	1,786	1,268	3,000	3,000			
OTHER USES:							
CONTINGENCY (not to exceed 3% of Total Expenditures)							
Operating Transfers Out (Schedule T)							
OTHER USES:							
ENDING FUND BALANCE:	4,320	3,702	1,867	1,867			
TOTAL COMMITMENTS AND FUND BALANCE	6,106	4,970	4,867	4,867			

(1)	(2)	(3)	(4)
BUDGET YEAR	ESTIMATED	ENDING	APPROVED
ACTUAL PRIOR	CURRENT	YEAR ENDING	FINAL
<b>REVENUES</b>			
Other	3,357	500	500
Investment Income (Loss)	28,455	67,685	67,685
Miscellaneous			
Subtotal	31,812	68,185	68,185
<b>OTHER FINANCING SOURCES:</b>			
Operating Transfers In (Schedule T)	-	-	-
General Fund	-	-	-
BEGINNING FUND BALANCE	162,914	171,099	171,099
Prior Period Adjustment(s)	179,813	162,914	171,099
Residual Equity Transfers	162,914	171,099	171,099
TOTAL BEGINNING FUND BALANCE	179,813	162,914	171,099
GENERAL GOVERNMENT	211,625	231,099	239,284
TOTAL RESOURCES	211,625	231,099	239,284
EXPENDITURES			
Employee Benefits	48,711	60,000	60,000
General Government			
Subtotal	48,711	60,000	60,000
OTHER USES:			
CONTINGENCY (not to exceed 3% of Total Expenditures)			
Operating Transfers Out (Schedule T)			
TOTAL EXPENDITURES			
ENDING FUND BALANCE:	162,914	171,099	171,099
TOTAL COMMITMENTS AND FUND BALANCE	211,625	231,099	239,284
END FUND BALANCE			
FUND	Retiree Insurance (Fund 615)	Schedule B-14	Page 46

REVENUES		BUDGET YEAR		ENDING 06/30/25	
(1)	(2)	(3)	(4)	(5)	(6)
Charges for Services		ACTUAL PRIOR	ESTIMATED	YEAR ENDING	FINAL
General Government		06/30/23	06/30/24	APPROVED	APPROVED
Assessor Collection Fees	79,797	25,000	25,000	25,000	25,000
Miscellaneous	2,631	-	-	-	-
Investment Income (Loss)	82,428	25,000	25,000	25,000	25,000
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
Disbursal Dev Gold Point	3,000	-	-	-	-
Prior Period Adjustment(s)	101,461	175,534	193,534	193,534	193,534
BEGINNING FUND BALANCE	101,461	175,534	193,534	193,534	193,534
TOTAL RESOURCES	183,889	203,534	218,534	218,534	218,534
EXPENDITURES					
General Government					
Services and Supplies	8,355	10,000	168,534	168,534	50,000
Capital Outlay	-	-	-	-	50,000
Subtotal	8,355	10,000	218,534	218,534	218,534
OTHER USES:					
CONTINGENCY (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
TOTAL COMMITS AND FUND	175,534	193,534	-	-	-
BALANCE	183,889	203,534	218,534	218,534	218,534

Miscellaneous	GENERAL FUND	GENERAL FUND	GENERAL FUND
Other	-	-	-
OTHER FINANCING SOURCES:	-	-	-
Proceeds of General Assets Dispositions	-	-	-
Operating Transfers in (Schedule T)	-	-	-
General Fund	64,738	64,738	21,956
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
Periodic Adjustment(s)	-	-	-
Residual Equity Transfers	-	-	-
TOTAL BEGINNING FUND BALANCE	4,250	7,400	43,556
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
OTHER USES:	-	-	-
CONTINGENCY (not to exceed 3% of Total Expenditures)	-	-	-
Operating Transfers Out (Schedule T)	-	-	-
OTHER USES:	-	-	-
ENDING FUND BALANCE:	7,400	43,556	23,994
TOTAL COMMITMENTS AND FUND BALANCE	7,400	184,440	89,506
Page 48 Schedule B Esmeralda County (Local Government) Fund Scherffs Office Vehicle Improvements (Fund 267) Schedule B Page 48	65,512	65,512	65,512



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

SCHEDEULE B  
(Local Government)  
Esmeralda County

	(1)	(2)	(3)	(4)
REVENUES	BUDGET YEAR	ESTIMATED CURRENT YEAR ENDING	ACTUAL PRIOR YEAR ENDING	FINAL APPROVED
Intergovernmental				
Grants		333,515		
Subtotal		333,515		
OTHER FINANCING SOURCES:				
Operating Transfers in (Schedule T)				
General Fund				
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE				
EXPENDITURES				
TOTAL RESOURCES		333,515		
General Government				
Capital Outlay		333,515		
Subtotal		333,515		
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Gold Point Capital Projects				
Road				
General Fund				
Assessor Tech				
Subtotal				
ENDING FUND BALANCE:				
TOTAL COMMITMENTS AND FUND BALANCE			333,515	



SCHEDULE B  
(Local Government)  
Esmeralda County

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

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

SCHEDULE B  
(Local Government)  
Emeralda County

REVENUES	BUDGET YEAR	ESTIMATED CURRENT YEAR ENDING	FINAL TENANTIVE ENDING	APPROVED	APPROVED
Grants	06/30/25	06/30/23	06/30/24	655	655
Intergovernmental					
Subtotal					
OTHER FINANCING SOURCES:					
General Fund					
Operating Transfers In (Schedule T)					
Prior Period Adjustment(s)					
BEGINNING FUND BALANCE					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE					
TOTAL RESOURCES		655	655		
EXPENDITURES					
Public Safety					
Services and Supplies		655	655		
Subtotal					
OTHER USES:					
CONTINGENCY (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:					
TOTAL COMMITMENTS AND FUND BALANCE		655	655		
BALANCE					

### Esmeralda County

REVENUES		BUDGET YEAR		ENDING 06/30/25	
Charges for Services	Assessments	16,210	36,000	36,000	15,000
Subtotal		16,210	36,000	36,000	15,000
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE		224,771	240,981	271,981	271,981
EXPENDITURES					
TOTAL RESOURCES		240,981	276,981	307,981	286,981
Judicial					
Services and Supplies		-	5,000	307,981	286,981
Subtotal		-	5,000	307,981	286,981
OTHER USES:					
Contingency (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
TOTAL COMMITS AND FUND BALANCE:		240,981	271,981	-	-
BALANCE		240,981	276,981	307,981	286,981





REVENUES	(1)	(2)	(3)	(4)	BUDGET YEAR	ESTIMATED	ACTUAL PRIOR	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL	APPROVED	APPROVED
Grants					-	507,900	510,595	510,595	510,595				
Intergovernmental													
Subtotal					-	507,900	510,595	510,595	510,595				
OTHER FINANCING SOURCES:													
Operating Transfers In (Schedule T)													
General Fund													
BEGINNING FUND BALANCE					-	50,000	50,000	50,000	50,000				
Prior Period Adjustment(s)					-	50,000	50,000	50,000	50,000				
Residual Equity Transfers					-	50,000	50,000	50,000	50,000				
TOTAL BEGINNING FUND BALANCE					-	50,000	50,000	50,000	50,000				
TOTAL RESOURCES					-	557,900	560,595	560,595	560,595				









REVENUES		(1)	(2)	(3)	(4)
BUDGET YEAR		ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING	TENTATIVE YEAR ENDING	APPROVED FINAL
Miscellaneous			06/30/23	06/30/24	APPROVED
Investment Income (Loss)	6,191				
Subtotal	6,191				
OTHER FINANCING SOURCES (Specify)					
Operating Transfers In (Schedule T)					
General Fund	174,652	57,453	99,923		
Road Fund	-	6,360	6,360		
Local Development Grant Program (LDGP)	5,000	-	-		
Subtotal Transfers In	179,652	63,813	106,283		
Capital Lease Proceeds	-	55,478	205,000	205,000	
BEGINNING FUND BALANCE	320,291	295,218	452,570	447,800	
Prior Period Adjustments					
Residual Equity Transfers	320,291	295,218	452,570	447,800	
TOTAL BEGINNING FUND BALANCE					
TOTAL AVAILABLE RESOURCES		326,482	530,348	721,383	759,083
Esmeralda County					



REVENUES	BUDGET YEAR 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/23	FINAL TENTATIVE YEAR ENDING 06/30/24	APPROVED APPROVED
Intergovernmental	Grant Revenue	-	-	39,000
Miscellaneous	Investment Income (Loss)	1,319	300	-
Donations	10,000	-	-	-
Subtotal	11,319	300	-	39,000
OTHER FINANCING SOURCES:	Operating Transfers In (Schedule T)	-	-	-
General Fund	Nuclear Waste Repository	-	-	120,000
Subtotal	3,200	-	-	120,000
BEGINNING FUND BALANCE	68,656	78,488	220,053	61,053
TOTAL RESOURCES	79,975	81,988	220,053	220,053
EXPENDITURES	1,487	20,935	220,053	220,053
Capital Projects	1,487	20,935	220,053	220,053
Subtotal	1,487	20,935	220,053	220,053
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
TOTAL COMMITMENTS AND FUND BALANCE:	78,488	61,053	-	-
TOTAL COMMITMENTS AND FUND BALANCE	79,975	81,988	220,053	220,053

BUDGET YEAR		ENDING 06/30/25	
(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR ESTIMATED CURRENT YEAR ENDING YEARTIME APPROVED APPROVED		
Miscellaneous		422	-
Investment income (Loss)		-	-
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
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL BEGINNING FUND BALANCE	35,884	36,306	51,412
TOTAL RESOURCES	36,306	62,306	77,412
EXPENDITURES			
Capital Outlay	-	10,894	41,000
Subtotal		10,894	41,000
OTHER USES:			
CONTINGENCY (not to exceed 3% of Total Expenditures)			
Operating Transfers Out (Schedule T)			
OTHER USES:			
TOTAL COMMITMENTS AND FUND BALANCE	36,306	62,306	77,412
ENDING FUND BALANCE:	36,306	51,412	36,412
-	-	-	-



	(1)	(2)	(3)	(4)	BUDGET YEAR	ENDING 06/30/25
<b>REVENUES</b>						
Miscellaneous						
Investment Income (Loss)		290				
OTHER FINANCING SOURCES:						
Operating Transfers In (Schedule T)						
General Fund - LATCF						
Regional Streets and Highways						
Medium-Term Financing						
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		
EXPENDITURES						
TOTAL RESOURCES	15,240	15,240	2,457,190	2,457,190		
Capital Projects						
Capital Outlay		14,950	2,435,900	2,435,900		
Silver Peak Road						
Debt Service						
Principle			15,000	15,000		
Interest			5,000	5,000		
Subtotal			20,000	20,000		
Subtotal			2,455,900	2,455,900		
OTHER USES:						
CONTRIBUTION (not to exceed 3% of Total Expenditures)						
Operating Transfers Out (Schedule T)						
TOTAL COMMITMENTS AND FUND BALANCE	15,240	15,240	2,457,190	2,457,190		
ENDING FUND BALANCE:	15,240	290	1,290	1,290		

SCHEDULE B  
(Local Government)  
Emerald County

REVENUES	(1)	(2)	(3)	(4)
BUDGET YEAR	ESTIMATED CURRENT	ACTUAL PRIOR	YEAR ENDING	FINAL
06/30/25	06/30/24	06/30/23	06/30/24	APPROVED
Property Taxes Rate .025	9,356	13,213	29,052	29,052
Net Proceeds	253	-	-	-
Subtotal	9,609	13,213	29,052	29,052
Investment Income (Loss)	165	-	-	-
Subtotal	9,774	13,213	29,052	29,052
OTHER FINANCING SOURCES:				
Operating Transfers in (Schedule T)				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	9,774	22,987	22,987
BEGINNING FUND BALANCE	-	9,774	22,987	22,987
EXPENDITURES				
TOTAL RESOURCES	9,774	22,987	52,039	52,039
Capital Projects	-	-	52,039	52,039
Capital Outlay	-	-	52,039	52,039
OTHER USES:				
Subtotal	-	-	52,039	52,039
CONTRINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
TOTAL COMMITMENTS AND FUND BALANCE	9,774	22,987	-	-
ENDING FUND BALANCE:	9,774	22,987	-	-
BALANCE	9,774	22,987	52,039	52,039



SCHEDULE B  
(Local Government)

Esmeralda County

REVENUES		BUDGET YEAR		ENDING 06/30/25	
(1)	(2)	(3)	(4)	(5)	(6)
Miscellaneous		ACTUAL PRIOR ESTIMATED	YEAR ENDING 06/30/23	TENTATIVE YEAR ENDING 06/30/24	APPROVED FINAL
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	132,308	53,137
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	79,171	132,308	132,308	132,308	53,137
TOTAL RESOURCES	132,308	132,308	132,308	132,308	53,137
EXPENDITURES					
Paid out	-	-	-	132,308	53,137
Intergovernmental					
CONTINGENCY (not to exceed 3% of Total Expenditures)					
OTHER USES:					
Operating Transfers Out (Schedule T)					
General Fund					
TOTAL COMMITS AND FUND					
ENDING FUND BALANCE:	132,308	53,137	-	-	-
BALANCE	132,308	132,308	132,308	132,308	53,137

REVENUES	BUDGET YEAR	ESTIMATED ACTUAL PRIOR YEAR ENDING 06/30/23	FINAL TENTATIVE YEAR ENDING 06/30/24	APPROVED 06/30/23	APPROVED
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 Adjustments					
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% of 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									6-Medium-Term Financing -Lease Purchases
2-G.O. Revenue Supported Bonds									7-Capital Leases
3-G.O. Special Assessment Bonds									8-Special Assessment Bonds
4-Revenue Bonds									9-Mortgages
5-Medium-Term Financing									10-Other (Specify Type)
									11-Proposed (Specify Type)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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	INTEREST PAYABLE	PRINCIPAL PAYABLE
FUND									(11) (9) + (10)
<b>Solid Waste Special Revenue Fund</b>									
Medium-Term Financing	6	5	\$ 114,015	5/19/2023	6/19/2028	5.32%	\$ 93,948	\$ 4,487	\$ 21,161
<b>General Fund</b>									
Copier Leases	10	5	\$ 23,759			4.00%	\$ 4,589	\$ 127	\$ 2,687
Subscription-Based Information Tech	10	3-5	\$ 192,112			4.00%	\$ 126,997	\$ 4,762	\$ 68,634
Subtotal fund			\$ 215,871				\$ 131,586	\$ 4,889	\$ 76,210
<b>Sheriff Office Vehicle Improvement</b>									
Medium-Term Financing	6	3	\$ 112,302	3/1/2024	2/1/2027	5.70%	\$ 100,574	\$ 4,804	\$ 35,940
<b>Emergency Management Fund</b>									
Medium-Term Financing	11	5	\$ 208,000			5.00%	\$ -	\$ 9,548	\$ 37,555
Medium-Term Financing	11	5	\$ 81,000			5.00%	\$ -	\$ 3,718	\$ 14,625
Subtotal fund			\$ 289,000				\$ -	\$ 13,266	\$ 52,180
<b>Capital Projects Fund</b>									
Medium-Term Financing	11	7	\$ 150,000			5.00%	\$ -	\$ 7,083	\$ 18,358
Medium-Term Financing	6	4	\$ 55,478	5/8/2024	5/8/2028	5.84%	\$ 53,402	\$ 2,788	\$ 12,499
Medium-Term Financing	11	5	\$ 55,000			5.00%	\$ -	\$ 2,524	\$ 9,931
Subtotal fund			\$ 260,478				\$ 53,402	\$ 12,395	\$ 40,788
<b>Road Capital Projects Fund</b>									
Medium-Term Financing	11	5	\$ 2,000,000			5.00%	\$ -	\$ 5,000	\$ 15,000
<b>TOTAL ALL DEBT SERVICE</b>			\$ 2,991,666				\$ 379,510	\$ 44,841	\$ 236,390
SCHEDULE C-1 - INDEBTEDNESS									
Esmeralda County (Local Government)	Budget Fiscal Year 2024-2025								

Transfer Schedule for Fiscal Year 2024-2025

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

## Esmeralda County (Local Government)

## SCHEDULE T - TRANSFER RECONCILIATION

## Transfer Schedule for Fiscal Year 2024-2025

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
<b>CAPITAL PROJECTS FUND</b>						
County Capital Projects	General Fund	64	99,923			
County Capital Projects	Road Fund	64	6,360			
Ambulance Capital Projects	General Fund	66	120,000			
Sheriff IT Capital Projects	General Fund	67	26,000			
Road Capital Projects	General Fund	69	163,900			
Road Capital Projects	Regional Streets and Highway	71	93,000			
County Vehicle Capital Projects	General Fund	71	10,000			
<b>SUBTOTAL</b>			519,183			-
<b>EXPENDABLE TRUST FUNDS</b>						
<b>DEBT SERVICE</b>						-
<b>SUBTOTAL</b>						-
<b>TOTAL TRANSFERS</b>			1,756,303			1,756,303

Esmeralda County  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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Entity: Esmeralda County, Nevada  
Budget Year: 2024-2025

Nevada Legislature: 83rd Session, February 3, 2025 to May 31, 2025

Pursuant to NRS 344.600 (3), each (emphases added) local government 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.

## LOBBYING EXPENSE ESTIMATE

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2024-2025**

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

Total Number of Existing Contracts: 6

Line Number	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):

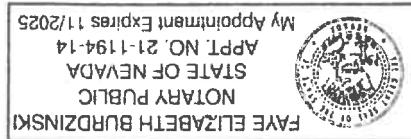
**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2024-2025**

**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				

Attach additional sheets if necessary.



Notary

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

LEGAL ADVERTISEMENT REPRESENTATIVE

05/02/2024

Suzanne Cochrell, being 1st duly 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 hereto, 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):

IMAGE ON NEXT PAGE(S)

ESMERALDA COUNTY CLERK  
PO BOX 547  
GOLDFIELD NV 89013  
Order ID: 313901  
Account #: 104521

STATE OF NEVADA  
COUNTY OF NYE) ss:

AFFIDAVIT OF PUBLICATION

Tonopah Times-Bonanza  
100 Main Street  
P.O. Box 1112  
Tonopah, Nevada 89045



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

The amount of revenue that a political subdivision is allowed to generate by taxes and valorem except for debt service is limited by NRS 354.5981 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 354.5981) 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](http://www.accessesmeralda.com)

**PUBLIC HEARING FOR PROPOSED  
BUDGET AND TAX RATES**  
**MAY 21, 2024**

**11:00 AM**  
**PLACE: ESMERALDA COUNTY COURTHOUSE**  
**COMMISSION CHAMBERS, 2<sup>ND</sup> FLOOR**