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

MEMBERS

Rachel Holt, Chairman
Fred Perez, Commissioner
Mary Jane Zakas, Commissioner
bocc@esmeraldacountynv.gov
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STAFF

Maureen Glennen
Admin Assistant/Director Sr. Transportation/.
Commodities Co-Coordinator
Natalie Colunga
Administrative Clerk/Commodities Co-Coordinator
(775) 485-3406
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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, 2026

This budget contains 6 funds, including Debt Service, requiring property tax revenues totaling $ 3,006,447

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 49 governmental fund types with estimated expenditures of $ 16,811,532 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: 5-28-2025

APPROVED BY THE GOVERNING BOARD

Rachel Holt

Fred Perez

Mary Jane Zakas

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2025 10:00 AM Publication Date May 8, 2025

Place: Commissioners Room, County Courthouse, Goldfield, Nevada

ESMERALDA COUNTY
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2025-2026 BUDGET

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ESMERALDA COUNTY
BUDGET MESSAGE
2025-2026

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 $15,268,733 over the assessed value estimate for 2025, which is an increase of 12.78%. This results in an increase in the total property tax (excluding Net Proceeds of Minerals Tax) projection of approximately $462,099 more than what was projected for the 2025 fiscal year. The projection for the property taxes for fiscal year 2026 is about $3,006,447, of which approximately $2,909,203 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 $16,811,532.

Budget Summary for Esmeralda County
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
REVENUES	ACTUAL PRIOR YEAR 6/30/24 (1)	ESTIMATED CURRENT YEAR 6/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TOTAL (MEMO ONLY) COLUMNS 3 +4 (5)
Property Taxes	$ 5,541,713	$ 2,831,348	$ 3,006,447		$ 3,006,447
Other Taxes	60,541	60,000	60,000		60,000
Licenses and Permits	17,747	16,400	16,400		16,400
Intergovernmental Resources	3,480,686	3,594,741	4,756,517		4,756,517
Charges for Services	590,256	403,200	386,200		386,200
Fines and Forfeitures	197,642	291,000	291,000		291,000
Miscellaneous	1,023,531	832,743	190,209		190,209
TOTAL REVENUES	10,912,116	8,029,432	8,706,773		8,706,773
EXPENDITURES-EXPENSES					
General Government	2,695,378	3,440,989	5,431,246		5,431,246
Judicial	797,743	811,000	2,108,410		2,108,410
Public Safety	2,543,519	2,899,057	3,389,757		3,389,757
Public Works	945,065	1,191,577	1,472,619		1,472,619
Sanitation	132,939	189,443	206,583		206,583
Health	5,000	11,000	11,000		11,000
Welfare	112,946	176,904	759,789		759,789
Culture and Recreation	147,223	259,141	207,686		207,686
Community Support	8,388	20,700	102,758		102,758
Intergovernmental Expenditures	69,905	331,431	286,455		286,455
Contingencies	-	181,188	208,125		208,125
Utility Enterprises	-	-	-		-
Hospitals	-	-	-		-
Capital Projects	158,197	434,450	2,564,402		2,564,402
Transit Systems	-	-	-		-
Airports	-	-	-		-
Other Enterprises	-	-	-		-
Debt Service - Principal	38,829	148,240	227,050		227,050
Interest Cost	8,199	19,455	43,777		43,777
TOTAL EXPENDITURES-EXPENSES	7,663,331	10,114,575	17,019,657		17,019,657
Excess of Revenues over (under) Expenditures-Expenses	3,248,785	(2,085,143)	(8,312,884)		(8,312,884)

Budget Summary for Esmeralda County

Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	167,780	174,450	465,000	-	465,000
Sales of General Fixed Assets	-	-	-	-	-
Issuance of SBITA Agreements	-	-	-	-	-
Operating Transfers (in)	859,056	1,366,512	1,850,852	-	1,850,852
Operating Transfers (out)	(859,056)	(1,366,512)	(1,850,852)	-	(1,850,852)
TOTAL OTHER FINANCING SOURCES (USES)	167,780	174,450	465,000	-	465,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	3,416,565	(1,910,693)	(7,847,884)	-	XXXXXXXXXXXXXX
				XXXXXXXXXXXXX	XXXXXXXXXXXXX
				XXXXXXXXXXXXX	XXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	10,456,005	13,872,570	11,961,877	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	10,456,005	13,872,570	11,961,877	XXXXXXXXXXXXX	XXXXXXXXXXXXX
				XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	13,872,570	11,961,877	4,113,993	XXXXXXXXXXXXX	XXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
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)	1,068	1,067	1,086
Source of Population Estimate*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	86,114,347	119,451,173	134,719,906
Net Proceeds of Mines	108,045,000	100,000,000	143,160,084
TOTAL ASSESSED VALUE	194,159,347	219,451,173	277,879,990
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 2025-2026

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	35.2701	134,719,906	47,515,846	2.1481	2,893,918	(42,677)	2,936,595
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	35.2701	143,160,084	50,492,705		XXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides		277,879,990					
LEGISLATIVE OVERRIDES							
D. State Indigent (NRS 428.185)	0.0150	277,879,990	41,682	0.0150	20,208	(336)	20,544
E. Indigent Assistance (NRS 428.285)	0.1000	277,879,990	277,880	0.0100	13,472	(224)	13,696
F. Capital Acquisition (NRS 354.59815)	0.0500	277,879,990	138,940	0.0250	33,680	(561)	34,241
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0006	277,879,990	1,582	0.0010	1,347	(24)	1,371
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.0028	277,879,990	7,818				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1684	XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	467,902	0.0510	68,707	(1,145)	69,852
M. **SUBTOTAL A, C, L**	**35.4385**	XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	**47,983,748**	**2.1991**	**2,962,625**	**(43,822)**	**3,006,447**
N. Debt	0.0000						
O. **TOTAL M AND N**	**35.4385**	XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	**47,983,748**	**2.1991**	**2,962,625**	**(43,822)**	**3,006,447**

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, 2026

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	6,686,823	1,854,913	2,909,203	2.1281	910,335	-	-	12,361,274
Road	503,477	-	-		672,076	-	160,000	1,335,553
Regional Streets and Highways	228,991	-	-		96,683	-	-	325,674
Health and Welfare	88,827	-	27,392	0.0200	7,500	-	-	123,719
Indigent Assistance	599,571	-	13,696	0.0100	1,500	-	-	614,767
Mining Maps	688,879	-	-		20,800	-	-	709,679
Recorder's Technology Fee	230,408	-	-		10,200	-	-	240,608
Annual Leave	94,808	-	-		300	-	-	95,108
Justice Court	487,880	-	-		11,000	-	-	498,880
Juvenile Court	65,384	-	-		4,150	-	-	69,534
Specialty Court	10,000	-	-		-	-	10,000	20,000
Forensic Service	4,000	-	-		9,200	-	-	13,200
Library	5,986	-	-		-	-	140,200	146,186
Library State Grant	-	-	-		-	-	-	-
Nuclear Waste Repository	-	-	-		-	-	-	-
Solid Waste Management	247,800	-	-		171,500	-	-	419,300
Historic Preservation	77,373	-	-		-	-	12,000	89,373
Agricultural Extension	20,429	-	-		-	-	-	20,429
Drug Forfeiture	-	-	-		-	-	-	-
Room Tax	6,929	-	-		60,000	-	-	66,929
Fish Lake Valley Park	6,826	-	-		-	-	54,674	61,500
SERC Operations	-	-	-		-	-	-	-
Social Services Grant	12,382	-	-		-	-	-	12,382
Subtotal Governmental Fund Types,	10,066,773	1,854,913	2,950,291	2.1581	1,975,244	-	376,874	17,224,095
Expendable Trust Funds	--- Continued on Next Page ---							
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX	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, 2026

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	777	-	-		608	-	-	1,385
Youth Camp	3,745	-	1,371	0.0010	-	-	-	5,116
Retiree Insurance	144,893	-	-		68,185	-	-	213,078
Assessor's Technology Fund	243,666	-	-		25,000	-	-	268,666
Sheriff's Office Vehicle Improvements	-	-	-		-	175,000	81,343	256,343
District 1 Regional Development	75,283	-	-		-	-	-	75,283
District 2 Regional Development	273,027	-	-		-	-	-	273,027
District 3 Regional Development	-	-	-		-	-	-	-
Stabilization Fund	113,734	-	-		-	-	-	113,734
Deputy Housing Fund	50,000	-	-		-	-	50,000	100,000
LDGP	-	-	-		-	-	-	-
LEPC Grant	-	-	-		-	-	-	-
Court Facilities	270,321	-	-		-	-	-	270,321
County IT	62,005	-	-		-	-	-	62,005
Indigent Defense Services	1,310	-	-		219,400	-	80,000	300,710
County Grants	98,659	-	-		-	-	-	98,659
Emergency Services	39,313	-	-		199,000	90,000	581,375	909,688
County Capital Projects	136,176	-	-		3,876	-	187,961	328,013
Ambulance Capital Projects	64,067	-	-		-	-	-	64,067
Sheriff IT Capital Projects	34,675	-	-		-	200,000	46,399	281,074
Gold Point Capital Projects	53,043	-	-		-	-	-	53,043
Road Capital Projects	2,971	-	-		1,354,100	-	411,900	1,768,971
Ad Valorem Capital Projects	103,876	-	34,241	0.0250	-	-	-	138,117
County Vehicle Capital Projects	-	-	-		-	-	35,000	35,000
Property Sales Interest	123,563	-	-		-	-	-	123,563
State Indigent Fund	-	-	20,544	0.0150	-	-	-	20,544
Subtotal Governmental Fund Types	1,895,104	-	56,156	0.0410	1,870,169	465,000	1,473,978	5,760,407
Subtotal All Governmental Fund Types, Expendable Trust Funds	11,961,877	1,854,913	3,006,447	2.1991	3,845,413	465,000	1,850,852	22,984,502
PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXX	1,854,913	3,006,447	2.1991	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General		2,661,712	1,646,455	2,658,241	-	208,125	1,649,976	3,536,765	12,361,274
Road	R	423,731	262,714	540,000	-	-	3,876	105,232	1,335,553
Regional Streets and Highways	R	-	-	-	232,674	-	93,000	-	325,674
Health and Welfare	R	-	-	26,144	-	-	80,000	17,575	123,719
Indigent Assistance	R	-	-	601,770	-	-	-	12,997	614,767
Mining Maps	R	-	-	609,679	50,000	-	-	50,000	709,679
Recorder's Technology Fee	R	-	-	190,608	25,000	-	-	25,000	240,608
Annual Leave	R	80,397	10,000	-	-	-	-	4,711	95,108
Justice Court	R	-	-	498,880	-	-	-	-	498,880
Juvenile Court	R	-	-	69,534	-	-	-	-	69,534
Specialty Court	R	-	-	20,000	-	-	-	-	20,000
Forensic Service	R	-	-	13,200	-	-	-	-	13,200
Library	R	68,605	21,081	56,500	-	-	-	-	146,186
Library State Grant	R	-	-	-	-	-	-	-	-
Nuclear Waste Repository	R	-	-	-	-	-	-	-	-
Solid Waste Management	R	91,583	55,000	85,648	-	-	-	187,069	419,300
Historic Preservation	R	-	-	89,373	-	-	-	-	89,373
Agriculture Extension	R	-	-	20,429	-	-	-	-	20,429
Drug Forfeiture	R	-	-	-	-	-	-	-	-
Room Tax	R	-	-	36,000	-	-	24,000	6,929	66,929
Fish Lake Valley Park	R	16,000	2,500	43,000	-	-	-	-	61,500
SERC Operations	R	-	-	-	-	-	-	-	-
Social Services Grant	R	-	-	12,382	-	-	-	-	12,382
Subtotal		3,342,028	1,997,750	5,571,388	307,674	208,125	1,850,852	3,946,278	17,224,095
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		---- Continued on Next Page ----							

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary for Esmeralda County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
Festival Fund	R	-	-	1,385	-	-	-	-	1,385
Youth Camp	R	-	-	3,000	-	-	-	2,116	5,116
Retiree Insurance	R	-	65,000	-	-	-	-	148,078	213,078
Assessor's Technology Fund	R	-	-	218,666	50,000	-	-	-	268,666
Sheriff's Office Vehicle Improvements	R	-	-	81,343	175,000	-	-	-	256,343
District 1 Regional Development	R	-	-	16,443	45,000	-	-	13,840	75,283
District 2 Regional Development	R	-	-	173,027	100,000	-	-	-	273,027
District 3 Regional Development		-	-	-	-	-	-	-	-
Stabilization Fund	R	-	-	113,734	-	-	-	-	113,734
Deputy Housing Fund	R	-	-	100,000	-	-	-	-	100,000
LDGP	R	-	-	-	-	-	-	-	-
LEPC Grant	R	-	-	-	-	-	-	-	-
Court Facilities	R	-	-	270,321	-	-	-	-	270,321
County IT	R	-	-	56,605	5,400	-	-	-	62,005
Indigent Defense Services	R	-	-	300,000	-	-	-	710	300,710
County Grants	R	-	-	98,659	-	-	-	-	98,659
Emergency Services	R	140,370	55,678	349,881	363,759	-	-	-	909,688
County Capital Projects	C	-	-	54,513	273,500	-	-	-	328,013
Ambulance Capital Projects	C	-	-	-	64,067	-	-	-	64,067
Sheriff IT Capital Projects	C	-	-	46,399	234,675	-	-	-	281,074
Gold Point Capital Projects	C	-	-	-	53,043	-	-	-	53,043
Road Capital Projects	C	-	-	-	1,766,000	-	-	2,971	1,768,971
Ad Valorem Capital Projects	C	-	-	-	138,117	-	-	-	138,117
County Capital Projects	C	-	-	-	35,000	-	-	-	35,000
Property Sales Interest	T	-	-	123,563	-	-	-	-	123,563
State Indigent Fund	T	-	-	20,544	-	-	-	-	20,544
Subtotal		140,370	120,678	2,028,083	3,303,561	-	-	167,715	5,760,407
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		3,482,398	2,118,428	7,599,471	3,611,235	208,125	1,850,852	4,113,993	22,984,502

*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) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	2,349,741	2,461,839	2,909,203	2,909,203
Net Proceeds	3,013,407	287,000	-	-
Subtotal	5,363,148	2,748,839	2,909,203	2,909,203
Licenses and Permits				
Business Licenses	2,925	3,600	3,600	3,600
Gaming Licenses	3,360	1,000	1,000	1,000
Marijuana Licenses	10,000	10,000	10,000	10,000
Marriage Licenses	62	200	200	200
Subtotal	16,347	14,800	14,800	14,800
Intergovernmental				
Consolidated Tax	1,590,736	1,770,731	1,854,913	1,854,913
Gaming Tax	116,914	67,500	67,500	67,500
Payments In Lieu of Taxes	167,517	160,000	160,000	160,000
Grants	204,067	40,000	40,000	40,000
State Indigent Defense	-	100,000	46,800	46,800
Marijuana Fees	89,455	88,235	88,235	88,235
Geothermal Lease	57,368	-	-	-
RPTT	168	-	-	-
Subtotal	2,226,225	2,226,466	2,257,448	2,257,448
Charges for Services				
Clerk Fees	7,487	5,000	5,000	5,000
Recorder Fees	124,259	100,000	100,000	100,000
Sheriff Fees	4,211	2,500	2,500	2,500
Assessor Fees	12,798	6,500	6,500	6,500
Map Fees	16,123	7,000	7,000	7,000
Commission on Personal Property	87,452	-	-	-
Subtotal	252,330	121,000	121,000	121,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Fines and Forfeitures	197,542	290,000	290,000	290,000
Miscellaneous				
Tax Penalties	54,129	20,000	20,000	20,000
Donations - Transportation	-	2,000	2,000	2,000
Investment Income (Loss)	396,154	607,000	15,000	15,000
Other	33,916	45,000	45,000	45,000
Subtotal	484,199	674,000	82,000	82,000
SUBTOTAL REVENUE ALL SOURCES	8,539,791	6,075,105	5,674,451	5,674,451
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
District 2 Regional Development	43,655	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	43,655	-	-	-
BEGINNING FUND BALANCE	5,525,442	8,375,394	5,687,823	6,686,823
Prior Period Adjustments	-			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,525,442	8,375,394	5,687,823	6,686,823
TOTAL AVAILABLE RESOURCES	14,108,888	14,450,499	11,362,274	12,361,274

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Executive Activity				
County Commission				
Salaries and Wages	129,112	138,260	155,457	187,114
Employee Benefits	112,983	126,595	98,165	119,037
Services and Supplies	31,026	35,000	40,000	40,000
Capital Outlay	3,448	-	34,000	-
Subtotal	276,569	299,855	327,622	346,151
Other - Miscellaneous Overhead				
Salaries and Wages	-	10,000	10,000	10,000
Employee Benefits	1,346	1,000	1,000	1,000
Services and Supplies	1,180,948	1,241,200	1,356,350	1,356,350
Capital Outlay	-	-	-	-
Subtotal	1,182,294	1,252,200	1,367,350	1,367,350
County Manager				
Salaries and Wages	-	-	-	100,000
Employee Benefits	-	-	-	60,000
Services and Supplies	-	-	-	20,000
Capital Outlay	-	-	-	-
Subtotal	-	-	-	180,000
Subtotal Executive Activity	1,458,863	1,552,055	1,694,972	1,893,501
FUNCTION SUBTOTAL				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(3) ENDING 06/30/26 FINAL APPROVED
Finance Activity				
Clerk and Treasurer				
Salaries and Wages	182,415	187,200	187,200	206,985
Employee Benefits	127,728	137,250	137,250	147,930
Services and Supplies	21,800	20,700	20,700	50,000
Capital Outlay	-	-	-	-
Subtotal	331,943	345,150	345,150	404,915
Recorder/Auditor				
Salaries and Wages	150,397	182,725	182,725	192,435
Employee Benefits	88,777	110,875	110,875	118,575
Services and Supplies	14,973	20,000	20,000	20,000
Capital Outlay	-	-	-	-
Subtotal	254,147	313,600	313,600	331,010
Subtotal Finance Activity	586,090	658,750	658,750	735,925
FUNCTION SUBTOTAL				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Other Activity				
Assessor				
Salaries and Wages	122,249	143,155	143,155	180,750
Employee Benefits	68,408	89,660	89,660	108,100
Services and Supplies	26,793	35,000	35,000	35,000
Subtotal	217,450	267,815	267,815	323,850
Building and Grounds				
General Maintenance				
Salaries and Wages	132,033	220,941	237,323	237,323
Employee Benefits	67,879	145,000	165,000	165,000
Services and Supplies	149,306	187,000	222,000	222,000
Capital Outlay	1,014	-	-	-
Subtotal	350,232	552,941	624,323	624,323
Economic Development				
Grant Manager				
Salaries and Wages	-	36,200	36,200	-
Employee Benefits	-	23,800	23,800	-
Services and Supplies	8,421	20,000	20,000	-
Subtotal	8,421	80,000	80,000	-
Subtotal Other Activity	576,103	900,756	972,138	948,173
Total General Government	2,621,056	3,111,561	3,325,860	3,577,599
FUNCTION SUBTOTAL				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Judicial				
District Attorney				
Salaries and Wages	174,784	176,400	176,400	212,955
Employee Benefits	79,517	89,000	89,000	108,920
Services and Supplies	11,480	20,000	20,000	20,000
Capital Outlay	-	-	-	-
Subtotal	265,781	285,400	285,400	341,875
District Court				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	31,533	140,750	189,000	189,000
Capital Outlay	-	-	-	-
Subtotal	31,533	140,750	189,000	189,000
Justice of the Peace				
Salaries and Wages	152,123	165,800	223,400	223,400
Employee Benefits	76,217	89,550	120,660	140,400
Services and Supplies	20,123	25,000	30,000	30,000
Capital Outlay	-	-	-	-
Subtotal	248,463	280,350	374,060	393,800
Law Library				
Services and Supplies	11,012	500	25,000	25,000
FUNCTION SUBTOTAL	556,789	707,000	873,460	949,675

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety				
Sheriff				
Salaries and Wages	921,967	995,850	1,020,350	1,020,350
Employee Benefits	581,052	667,400	667,400	667,400
Services and Supplies	285,828	382,000	480,000	480,000
Capital Outlay	-	15,000	30,000	-
Subtotal	1,788,847	2,060,250	2,197,750	2,167,750
FUNCTION SUBTOTAL	1,788,847	2,060,250	2,197,750	2,167,750

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Public Works				
Airport				
Services and Supplies	4,900	5,000	3,000	13,500
Subtotal Public Works	4,900	5,000	3,000	13,500
Welfare				
Senior Transportation				
Salaries and Wages	55,600	86,400	90,400	90,400
Benefits	6,173	23,260	10,093	10,093
Services and Supplies	22,046	27,000	30,000	30,000
Capital Outlay	-	-	-	-
Subtotal	83,819	136,660	130,493	130,493
Debt Service				
Principal	4,959	71,321	40,033	40,033
Interest	292	4,889	2,010	2,010
Subtotal	5,251	76,210	42,043	42,043
Intergovernmental				
Silver Peak Town	-	116,932	54,674	42,674
Goldfield Town	-	116,932	54,674	42,674
Subtotal	-	233,864	109,348	85,348
FUNCTION SUBTOTAL				

EXPENDITURES BY FUNCTION AND ACTIVITY		(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
PAGE	FUNCTION SUMMARY				
17	General Government	2,621,056	3,111,561	3,325,860	3,577,599
18	Judicial	556,789	707,000	873,460	949,675
19	Public Safety	1,788,847	2,060,250	2,197,750	2,167,750
20	Public Works	4,900	5,000	3,000	13,500
20	Welfare	83,819	136,660	130,493	130,493
20	Debt Service	5,251	76,210	42,043	42,043
20	Intergovernmental Expenditures	-	233,864	109,348	85,348
TOTAL EXPENDITURES - ALL FUNCTIONS		5,060,662	6,330,545	6,681,954	6,966,408
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)		-	181,188	200,459	208,125
Operating Transfers Out (Schedule T)					
	Road	-	452,500	160,000	160,000
	Road Cap Proj	-	-	318,900	318,900
	Library	124,000	102,000	133,000	140,200
	Specialty Court.	-	-	10,000	10,000
	Fish Lake Valley Park	44,312	58,466	54,674	42,674
	Emergency Services	439,782	439,782	928,752	581,375
	Sheriff Office Vehicle Improvement	64,738	21,956	40,744	81,343
	Capital Projects	-	99,923	211,934	184,085
	Sheriff IT Capital Projects	-	26,000	-	46,399
	County Vehicle Capital Projects	-	10,000	-	35,000
	Deputy Housing	-	41,316	-	50,000
	Subtotal	672,832	1,251,943	1,858,004	1,649,976
Total Other Uses		672,832	1,433,131	2,058,463	1,858,101
TOTAL EXPENDITURES AND OTHER USES		5,733,494	7,763,676	8,740,417	8,824,509
ENDING FUND BALANCE:		8,375,394	6,686,823	2,621,857	3,536,765
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		14,108,888	14,450,499	11,362,274	12,361,274

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Licenses and Permits				
Liquor Licenses	1,400	1,600	1,600	1,600
Intergovernmental Revenues				
Motor Vehicle Fuel Tax $.0125	190,584	190,584	190,584	190,584
Motor Vehicle Fuel Tax $.0175	28,100	15,000	41,295	41,295
County Optional $.0100	16,192	10,000	23,801	23,801
Motor Vehicle Fuel Tax $.0235	358,296	358,296	358,296	358,296
Diesel Fuel	91,349	25,000	25,000	25,000
National Forest	20,486	19,000	19,000	19,000
Subtotal	705,007	617,880	657,976	657,976
Miscellaneous				
Investment Income (Loss)	13,217	5,000	5,000	5,000
Other	3,174	2,500	7,500	7,500
Donations	-	-	-	-
Subtotal	16,391	7,500	12,500	12,500
Subtotal	722,798	626,980	672,076	672,076
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	-	452,500	160,000	160,000
District 2 Regional Development	6,500	-	-	-
Subtotal	6,500	452,500	160,000	160,000
BEGINNING FUND BALANCE	473,033	262,166	504,446	503,477
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	473,033	262,166	504,446	503,477
TOTAL AVAILABLE RESOURCES	1,202,331	1,341,646	1,336,522	1,335,553

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Public Works				
Salaries and Wages	265,760	315,000	423,731	423,731
Employee Benefits	161,454	192,200	262,714	262,714
Services and Supplies	324,208	330,000	340,000	540,000
Capital Outlay	188,743	-	-	-
Subtotal	940,165	837,200	1,026,445	1,226,445
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
County Capital Projects Fund	-	969	-	3,876
ENDING FUND BALANCE	262,166	503,477	310,077	105,232
TOTAL COMMITMENTS AND FUND BALANCE	1,202,331	1,341,646	1,336,522	1,335,553

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Gasoline Tax $.04	64,749	90,000	94,717	94,717
Miscellaneous				
Investment Income (Loss)	5,176	1,500	1,966	1,966
Subtotal	69,925	91,500	96,683	96,683
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	106,348	176,273	228,991	228,991
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	106,348	176,273	228,991	228,991
TOTAL RESOURCES	176,273	267,773	325,674	325,674
EXPENDITURES				
Public Works				
Services and Supplies	-	-	-	-
Capital Outlay	-	38,782	136,315	232,674
Subtotal	-	38,782	136,315	232,674
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Road Capital Projects Fund	-	-	93,000	93,000
ENDING FUND BALANCE:	176,273	228,991	96,359	-
TOTAL COMMITMENTS AND FUND BALANCE	176,273	267,773	325,674	325,674

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	22,143	23,241	27,392	27,392
Net Proceeds	28,320	-	-	-
Subtotal	50,463	23,241	27,392	27,392
Intergovernmental				
Grants	15,221	-	-	-
Miscellaneous				
Investment Income (Loss)	11,001	7,500	7,500	7,500
Subtotal	76,685	30,741	34,892	34,892
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	191,570	173,830	88,827	88,827
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	191,570	173,830	88,827	88,827
TOTAL AVAILABLE RESOURCES	268,255	204,571	123,719	123,719
EXPENDITURES				
Health				
Services and Supplies - Nurse	5,000	11,000	11,000	11,000
Subtotal Health	5,000	11,000	11,000	11,000
Welfare (Medical)				
Services and Supplies	7,163	12,144	12,144	12,144
Medical Assistance - Detention	-	3,000	3,000	3,000
Subtotal Welfare	7,163	15,144	15,144	15,144
Subtotal	12,163	26,144	26,144	26,144
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Indigent Defense Service	82,262	89,600	80,000	80,000
ENDING FUND BALANCE	173,830	88,827	17,575	17,575
TOTAL COMMITMENTS AND FUND BALANCE	268,255	204,571	123,719	123,719

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Taxes	11,146	11,621	13,696	13,696
Net Proceeds	14,160	-	-	-
Subtotal	25,306	11,621	13,696	13,696
Miscellaneous				
Investment Income (Loss)	30,299	1,500	1,500	1,500
Subtotal	55,605	13,121	15,196	15,196
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	577,719	611,450	599,571	599,571
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	577,719	611,450	599,571	599,571
TOTAL RESOURCES	633,324	624,571	614,767	614,767
EXPENDITURES				
Welfare				
Medical Indigent Costs (NRS 428.295)	-	-	537,692	576,770
State Indigent Costs (NRS 428.285)	21,874	25,000	25,000	25,000
Subtotal	21,874	25,000	562,692	601,770
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	611,450	599,571	52,075	12,997
TOTAL COMMITMENTS AND FUND BALANCE	633,324	624,571	614,767	614,767

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Mining Maps	58,288	20,000	20,000	20,000
Miscellaneous				
Investment Income (Loss)	31,692	800	800	800
Miscellaneous	-	-	-	-
Subtotal	89,980	20,800	20,800	20,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	578,099	668,079	688,879	688,879
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	578,099	668,079	688,879	688,879
TOTAL RESOURCES	668,079	688,879	709,679	709,679
EXPENDITURES				
General Government				
Services and Supplies	-	-	609,679	609,679
Capital Outlay	-	-	50,000	50,000
Subtotal	-	-	659,679	659,679
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	668,079	688,879	50,000	50,000
TOTAL COMMITMENTS AND FUND BALANCE	668,079	688,879	709,679	709,679

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Charges for Services				
Recorder Fees	29,285	10,000	10,000	10,000
Miscellaneous				
Investment Income (Loss)	10,455	200	200	200
Subtotal	39,740	10,200	10,200	10,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	187,561	225,208	230,408	230,408
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	187,561	225,208	230,408	230,408
TOTAL RESOURCES	227,301	235,408	240,608	240,608
EXPENDITURES				
General Government				
Salaries	-	-	-	-
Benefits	-	-	-	-
Services and Supplies	2,093	5,000	190,608	190,608
Capital Outlay	-	-	25,000	25,000
Subtotal	2,093	5,000	215,608	215,608
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	225,208	230,408	25,000	25,000
TOTAL COMMITMENTS AND FUND BALANCE	227,301	235,408	240,608	240,608

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	4,711	300	300	300
Subtotal	4,711	300	300	300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	89,797	94,508	94,808	94,808
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	89,797	94,508	94,808	94,808
TOTAL RESOURCES	94,508	94,808	95,108	95,108
EXPENDITURES				
General Government				
Salaries and Wages	-	-	40,397	40,397
Employee Benefits	-	-	5,000	5,000
Subtotal	-	-	45,397	45,397
Public Safety				
Salaries and Wages	-	-	40,000	40,000
Employee Benefits	-	-	5,000	5,000
Subtotal	-	-	45,000	45,000
Subtotal	-	-	90,397	90,397
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	94,508	94,808	4,711	4,711
TOTAL COMMITMENTS AND FUND BALANCE	94,508	94,808	95,108	95,108

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Assessments	10,029	10,000	10,000	10,000
Miscellaneous				
Investment Income (Loss)	25,496	1,000	1,000	1,000
Subtotal	35,525	11,000	11,000	11,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	545,619	476,880	487,880	487,880
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	545,619	476,880	487,880	487,880
TOTAL RESOURCES	581,144	487,880	498,880	498,880
EXPENDITURES				
Judicial				
Services and Supplies	104,264	-	498,880	498,880
Subtotal	104,264	-	498,880	498,880
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	476,880	487,880	-	-
TOTAL COMMITMENTS AND FUND BALANCE	581,144	487,880	498,880	498,880

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Charges for Services				
Assessments	2,865	3,000	3,000	3,000
Fines and Forfeits	100	1,000	1,000	1,000
Miscellaneous				
Investment Income (Loss)	2,944	150	150	150
Subtotal	5,909	4,150	4,150	4,150
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	55,325	61,234	65,384	65,384
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	55,325	61,234	65,384	65,384
TOTAL RESOURCES	61,234	65,384	69,534	69,534
EXPENDITURES				
Judicial				
Services and Supplies	-	-	69,534	69,534
Subtotal	-	-	69,534	69,534
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	61,234	65,384	-	-
TOTAL COMMITMENTS AND FUND BALANCE	61,234	65,384	69,534	69,534

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	-	-	-	-
Donations	-	10,000	-	-
Subtotal	-	10,000	-	-
Subtotal	-	10,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)			10,000	10,000
BEGINNING FUND BALANCE	-	-	10,000	10,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	10,000	10,000
TOTAL RESOURCES	-	10,000	20,000	20,000
EXPENDITURES				
Judicial				
Services and Supplies	-	-	10,000	20,000
Capital Outlay	-	-	-	-
Subtotal	-	-	10,000	20,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	-	10,000	10,000	-
TOTAL COMMITMENTS AND FUND BALANCE	-	10,000	20,000	20,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Charges for Services				
Fees - Genetic Marker Analysis	4,317	4,000	4,000	7,000
Court Assessment	150	2,200	2,200	2,200
Subtotal	4,467	6,200	6,200	9,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	10,373	4,444	-	4,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,373	4,444	-	4,000
TOTAL RESOURCES	14,840	10,644	6,200	13,200
EXPENDITURES				
Public Safety				
Services and Supplies	10,396	6,644	6,200	13,200
Subtotal	10,396	6,644	6,200	13,200
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	4,444	4,000	-	-
TOTAL COMMITMENTS AND FUND BALANCE	14,840	10,644	6,200	13,200

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Grants	2,028	1,730	-	-
Subtotal	2,028	1,730	-	-
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	124,000	102,000	133,000	140,200
Library Grant Fund	1,788	-	-	-
Total Operating Transfers in	125,788	102,000	133,000	140,200
BEGINNING FUND BALANCE	10,753	37,897	5,986	5,986
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,753	37,897	5,986	5,986
TOTAL AVAILABLE RESOURCES	138,569	141,627	138,986	146,186
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	60,334	63,141	63,141	68,605
Employee Benefits	11,727	18,500	18,500	21,081
Services and Supplies	28,611	54,000	56,500	56,500
Capital Outlay	-	-	-	-
Subtotal	100,672	135,641	138,141	146,186
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	37,897	5,986	845	-
TOTAL COMMITMENTS AND FUND BALANCE	138,569	141,627	138,986	146,186

Esmeralda County
(Local Government)
SCHEDULE B
FUND Library (NRS 379.010) (Fund 218)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grants	1,788	-	-	-
Other				
Donations	-	-	-	-
Subtotal	1,788	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	1,788	-	-	-
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Library Fund	1,788	-	-	-
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,788	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Grants	3,114	-	-	-
Miscellaneous				
Investment income	151			
Subtotal	3,265	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	3,265	-	-	-
EXPENDITURES				
General Government				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies		-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Ambulance Capital Projects Fund	3,265	-	-	-
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	3,265	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Sanitation	160,725	158,000	158,000	158,000
Miscellaneous				
Investment Income (Loss)	12,100	4,500	3,500	3,500
Other	25,312	20,000	10,000	10,000
Subtotal	37,412	24,500	13,500	13,500
Subtotal	198,137	182,500	171,500	171,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	240,841	280,391	247,800	247,800
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	240,841	280,391	247,800	247,800
TOTAL RESOURCES	438,978	462,891	419,300	419,300
EXPENDITURES				
Sanitation				
Salaries and Wages	59,885	82,443	91,583	91,583
Employee Benefits	20,369	47,000	55,000	55,000
Services and Supplies	34,295	60,000	60,000	60,000
Capital Outlay	18,390	-	20,000	-
Subtotal	132,939	189,443	226,583	206,583
Debt Service				
Principal	20,067	21,161	22,315	22,315
Interest	5,581	4,487	3,333	3,333
Subtotal	25,648	25,648	25,648	25,648
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	280,391	247,800	167,069	187,069
TOTAL COMMITMENTS AND FUND BALANCE	438,978	462,891	419,300	419,300

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Other	197	-	-	-
Subtotal	197	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	15,377	12,000	12,000	12,000
BEGINNING FUND BALANCE	62,587	71,873	77,373	77,373
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,587	71,873	77,373	77,373
TOTAL RESOURCES	78,161	83,873	89,373	89,373
EXPENDITURES				
Community Support				
Services and Supplies	6,288	6,500	89,373	89,373
Subtotal	6,288	6,500	89,373	89,373
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	71,873	77,373	-	-
TOTAL COMMITMENTS AND FUND BALANCE	78,161	83,873	89,373	89,373

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
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

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Fines and Forfeits				
Forfeitures	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	52,477	52,477	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	52,477	52,477	-	-
TOTAL RESOURCES	52,477	52,477	-	-
EXPENDITURES				
Public Safety				
Capital Outlay - vehicle electronics	-	52,477	-	-
Subtotal	-	52,477	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Sheriff Office Vehicle Improvement Fund		-	-	-
ENDING FUND BALANCE:	52,477	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	52,477	52,477	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Room Taxes	60,541	60,000	60,000	60,000
Subtotal	60,541	60,000	60,000	60,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,896	6,929	6,929	6,929
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,896	6,929	6,929	6,929
TOTAL RESOURCES	68,437	66,929	66,929	66,929
EXPENDITURES				
Community Support				
Services and Supplies	-	12,000	12,000	12,000
Intergovernmental				
Silver Peak Town Park	15,377	12,000	12,000	12,000
Goldfield Town Park	15,377	12,000	12,000	12,000
Subtotal	30,754	24,000	24,000	24,000
Subtotal	30,754	36,000	36,000	36,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Historic Preservation	15,377	12,000	12,000	12,000
Fish Lake Valley Park	15,377	12,000	12,000	12,000
Subtotal	30,754	24,000	24,000	24,000
ENDING FUND BALANCE:	6,929	6,929	6,929	6,929
TOTAL COMMITMENTS AND FUND BALANCE	68,437	66,929	66,929	66,929

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Miscellaneous				
Donation Play Ground Equip	-	35,000	-	-
Other	2,500	-	-	-
Subtotal	2,500	35,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	15,377	12,000	12,000	12,000
General Fund	44,312	58,466	54,674	42,674
Subtotal	59,689	70,466	66,674	54,674
BEGINNING FUND BALANCE	9,222	24,860	6,826	6,826
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,222	24,860	6,826	6,826
TOTAL RESOURCES	71,411	130,326	73,500	61,500
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	11,800	16,000	16,000	16,000
Employee Benefits	1,717	2,500	2,500	2,500
Services and Supplies	33,034	55,000	55,000	43,000
Capital Outlay	-	50,000	-	-
Subtotal	46,551	123,500	73,500	61,500
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	24,860	6,826	-	-
TOTAL COMMITMENTS AND FUND BALANCE	71,411	130,326	73,500	61,500

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Grants	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
EXPENDITURES				
Public Safety				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Other	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund - Indigent Fuel	-	-	-	-
BEGINNING FUND BALANCE	12,572	12,482	12,382	12,382
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,572	12,482	12,382	12,382
TOTAL RESOURCES	12,572	12,482	12,382	12,382
EXPENDITURES				
Welfare				
Services and Supplies	90	100	12,382	12,382
Subtotal	90	100	12,382	12,382
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	12,482	12,382	-	-
TOTAL COMMITMENTS AND FUND BALANCE	12,572	12,482	12,382	12,382

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Other	788	608	608	608
Subtotal	788	608	608	608
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Historic Preservation	-	-	-	-
BEGINNING FUND BALANCE	3,681	2,369	777	777
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,681	2,369	777	777
TOTAL RESOURCES	4,469	2,977	1,385	1,385
EXPENDITURES				
Community Support				
Services and Supplies	2,100	2,200	1,385	1,385
Subtotal	2,100	2,200	1,385	1,385
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	2,369	777	-	-
TOTAL COMMITMENTS AND FUND BALANCE	4,469	2,977	1,385	1,385

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Taxes	1,112	1,165	1,371	1,371
Net Proceeds	1,416	-	-	-
Subtotal	2,528	1,165	1,371	1,371
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	4,320	5,580	3,745	3,745
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,320	5,580	3,745	3,745
TOTAL RESOURCES	6,848	6,745	5,116	5,116
EXPENDITURES				
Intergovernmental				
Payment to State	1,268	3,000	3,000	3,000
General Government				
Other	-	-	-	-
Subtotal	1,268	3,000	3,000	3,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	5,580	3,745	2,116	2,116
TOTAL COMMITMENTS AND FUND BALANCE	6,848	6,745	5,116	5,116

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	7,461	500	500	500
Other	26,901	67,685	67,685	67,685
Subtotal	34,362	68,185	68,185	68,185
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	162,914	136,708	144,893	144,893
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	162,914	136,708	144,893	144,893
TOTAL RESOURCES	197,276	204,893	213,078	213,078
EXPENDITURES				
General Government				
Employee Benefits	60,568	60,000	65,000	65,000
Subtotal	60,568	60,000	65,000	65,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	136,708	144,893	148,078	148,078
TOTAL COMMITMENTS AND FUND BALANCE	197,276	204,893	213,078	213,078

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Charges for services				
General Government				
Assessor Collection Fees	47,382	25,000	25,000	25,000
Miscellaneous				
Investment Income (Loss)	9,997	-	-	-
Subtotal	57,379	25,000	25,000	25,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
District 2 regional Dev Gold Point	3,000	-	-	-
BEGINNING FUND BALANCE	175,534	228,666	243,666	243,666
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	175,534	228,666	243,666	243,666
TOTAL RESOURCES	235,913	253,666	268,666	268,666
EXPENDITURES				
General Government				
Services and Supplies	7,247	10,000	168,666	218,666
Capital Outlay	-	-	50,000	50,000
Subtotal	7,247	10,000	218,666	268,666
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	228,666	243,666	50,000	-
TOTAL COMMITMENTS AND FUND BALANCE	235,913	253,666	268,666	268,666

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Other	-	-	-	-
OTHER FINANCING SOURCES:				
Proceeds of General Assets Dispositions	-	-	-	-
Operating Transfers In (Schedule T)				
General Fund	64,738	21,956	40,744	81,343
Subtotal	64,738	21,956	40,744	81,343
Capital Lease Proceeds	112,302	-	-	175,000
Subtotal Other Financing Sources	177,040	21,956	40,744	256,343
BEGINNING FUND BALANCE	7,400	28,184	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,400	28,184	-	-
TOTAL RESOURCES	184,440	50,140	40,744	256,343
EXPENDITURES				
Public Safety				
Services and Supplies	5,938	9,396	-	-
Capital Outlay	136,736	-	-	175,000
Subtotal	142,674	9,396	-	175,000
Debt Service:				
Principal	11,728	35,940	38,043	68,984
Interest	1,854	4,804	2,701	12,359
Subtotal	13,582	40,744	40,744	81,343
Subtotal	156,256	50,140	40,744	256,343
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	28,184	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	184,440	50,140	40,744	256,343

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	4,333	-	-	-
Subtotal	4,333	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	80,364	80,283	75,283	75,283
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	80,364	80,283	75,283	75,283
TOTAL RESOURCES	84,697	80,283	75,283	75,283
EXPENDITURES				
General Government				
Services and Supplies	4,414	5,000	16,443	16,443
Capital Outlay	-	-	45,000	45,000
Subtotal	4,414	5,000	61,443	61,443
Subtotal	4,414	5,000	61,443	61,443
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	80,283	75,283	13,840	13,840
TOTAL COMMITMENTS AND FUND BALANCE	84,697	80,283	75,283	75,283

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	13,035	-	-	-
Other - Gold Point Land Sale	179,901	-	-	-
Subtotal	192,936	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	192,674	322,455	273,027	273,027
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	192,674	322,455	273,027	273,027
TOTAL RESOURCES	385,610	322,455	273,027	273,027
EXPENDITURES				
General Government				
Services and Supplies	-	16,000	16,000	143,027
Capital Outlay	-	33,428	100,000	100,000
Subtotal	-	49,428	116,000	243,027
Intergovernmental				
Silver Peak Utility	-	-	30,000	30,000
Subtotal	-	49,428	146,000	273,027
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Gold Point Capital Projects	10,000	-	-	-
General Fund	43,655	-	-	-
Road	6,500	-	-	-
Assessor Tech	3,000	-	-	-
Subtotal	63,155	-	-	-
ENDING FUND BALANCE:	322,455	273,027	127,027	-
TOTAL COMMITMENTS AND FUND BALANCE	385,610	322,455	273,027	273,027

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grants	-	-	-	
Geothermal Lease	-	-	-	
Subtotal	-	-	-	
Miscellaneous				
Investment Income (Loss)	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
EXPENDITURES				
General Government				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Gold Point Capital Projects	-	-	-	-
General Fund	-	-	-	-
Road	-	-	-	-
Assessor Tech	-	-	-	-
Subtotal	-	-	-	-
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	5,058	-	-	-
Subtotal	5,058	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	108,676	113,734	113,734	113,734
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	108,676	113,734	113,734	113,734
TOTAL RESOURCES	113,734	113,734	113,734	113,734
EXPENDITURES				
General Government				
Service and Supplies	-	-	108,676	113,734
Subtotal	-	-	108,676	113,734
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
Road Fund	-	-	-	-
ENDING FUND BALANCE:	113,734	113,734	5,058	-
TOTAL COMMITMENTS AND FUND BALANCE	113,734	113,734	113,734	113,734

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Rent	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	41,316	-	50,000
BEGINNING FUND BALANCE	8,684	8,684	50,000	50,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,684	8,684	50,000	50,000
TOTAL RESOURCES	8,684	50,000	50,000	100,000
EXPENDITURES				
Public Safety				
Services and Supplies	-	-	50,000	100,000
Capital Outlay	-	-	-	-
Subtotal	-	-	50,000	100,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	8,684	50,000	-	-
TOTAL COMMITMENTS AND FUND BALANCE	8,684	50,000	50,000	100,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grants	5,000	-	-	-
Subtotal	5,000	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	5,000	-	-	-
EXPENDITURES				
General Government				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
Capital Projects Fund	5,000	-	-	-
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	5,000	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grants	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
EXPENDITURES				
Public Safety				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Assessments	14,340	15,000	-	-
Miscellaneous				
Investment Income (Loss)	-	-	-	-
Subtotal	14,340	15,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	240,981	255,321	270,321	270,321
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	240,981	255,321	270,321	270,321
TOTAL RESOURCES	255,321	270,321	270,321	270,321
EXPENDITURES				
Judicial				
Services and Supplies	-	-	270,321	270,321
Subtotal	-	-	270,321	270,321
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	255,321	270,321	-	-
TOTAL COMMITMENTS AND FUND BALANCE	255,321	270,321	270,321	270,321

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	3,868	-	-	-
Subtotal	3,868	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	58,137	62,005	62,005	62,005
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	58,137	62,005	62,005	62,005
TOTAL RESOURCES	62,005	62,005	62,005	62,005
EXPENDITURES				
General Government				
Services and Supplies	-	-	-	56,605
Capital Outlay	-	-	62,005	5,400
Subtotal	-	-	62,005	62,005
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	62,005	62,005	-	-
TOTAL COMMITMENTS AND FUND BALANCE	62,005	62,005	62,005	62,005

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
AB518 Stand By pay	-	23,400	23,400	23,400
Department of Indigent Defense Services	-	-	-	196,000
Subtotal	-	23,400	23,400	219,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Health and Welfare	82,262	89,600	80,000	80,000
BEGINNING FUND BALANCE	11,738	(7,690)	1,310	1,310
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,738	(7,690)	1,310	1,310
TOTAL RESOURCES	94,000	105,310	104,710	300,710
EXPENDITURES				
Judicial				
Services and Supplies	101,690	104,000	104,000	300,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	(7,690)	1,310	710	710
TOTAL COMMITMENTS AND FUND BALANCE	94,000	105,310	104,710	300,710

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grants	311,494	510,595	-	-
Subtotal	311,494	510,595	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	-	148,659	98,659	98,659
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	148,659	98,659	98,659
TOTAL RESOURCES	311,494	659,254	98,659	98,659

Esmeralda County
(Local Government)
SCHEDULE B
FUND County Grants (Fund 221)

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
General Government				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	200,000	98,659	98,659
Capital Outlay	-	-	-	-
Subtotal	-	200,000	98,659	98,659
Public Safety				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	758	50,000	-	-
Capital Outlay	127,077	-	-	-
Subtotal	127,835	50,000	-	-
Judicial				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	35,000	-	-	-
Capital Outlay	-	-	-	-
Subtotal	35,000	-	-	-
Public Works				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	310,595	-	-
Capital Outlay	-	-	-	-
Subtotal	-	310,595	-	-
Subtotal	162,835	560,595	98,659	98,659
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	148,659	98,659	-	-
TOTAL COMMITMENTS AND FUND BALANCE	311,494	659,254	98,659	98,659

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Charges for Services				
Fire Rescue Runs	10,545	20,000	-	15,000
Ambulance Runs	-	15,000	-	15,000
Subtotal	10,545	35,000	-	30,000
Intergovernmental				
Grants	146,060	52,000	-	99,000
Goldfield Town	-	41,201	40,000	40,000
Silver Peak Town	-	30,500	30,000	30,000
Subtotal	146,060	123,701	70,000	169,000
Miscellaneous Revenues				
Donations	38,500	-	-	-
Subtotal	38,500	-	-	-
Subtotal	195,105	158,701	70,000	199,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	439,782	439,782	928,752	581,375
Medium-Term Financing	-	-	-	90,000
BEGINNING FUND BALANCE	-	161,120	36,313	39,313
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	161,120	36,313	39,313
TOTAL RESOURCES	634,887	759,603	1,035,065	909,688

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety				
County Emergency Services				
Salaries and Wages	-	-	169,385	140,370
Employee Benefits	-	-	111,355	55,678
Services and Supplies	-	-	74,000	50,000
Capital Outlay	-	-	438,459	260,000
Subtotal	-	-	793,199	506,048
Goldfield Emergency Services				
Services and Supplies	-	-	92,000	-
Silver Peak Emergency Services				
Services and Supplies	-	-	64,633	-
Fish Lake Valley Emergency Services				
Services and Supplies	-	-	81,233	-
Gold Point Emergency Services				
Services and Supplies	-	-	4,000	-
FUNCTION SUBTOTAL	-	-	1,035,065	506,048

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety				
Emergency Management:				
Salaries and Wages	39,278	-	-	-
Employee Benefits	10,011	-	-	-
Services and Supplies	21,010	74,000	-	74,000
Capital Outlay	25,000	53,759	-	103,759
Subtotal	95,299	127,759	-	177,759
Emergency Medical:				
Goldfield Town:				
Salaries and Wages	21,071	40,000	-	-
Employee Benefits	6,021	6,795	-	-
Services and Supplies	22,141	34,000	-	30,000
Capital Outlay	-	-	-	-
Subtotal	49,233	80,795	-	30,000
Silver Peak Town:				
Salaries and Wages	6,675	17,100	-	-
Employee Benefits	2,058	5,360	-	-
Services and Supplies	21,320	39,633	-	25,000
Capital Outlay	-	5,800	-	-
Subtotal	30,053	67,893	-	25,000
Fish Lake Valley:				
Salaries and Wages	17,449	25,000	-	-
Employee Benefits	5,236	6,550	-	-
Services and Supplies	10,569	31,233	-	25,000
Capital Outlay	-	-	-	-
Subtotal	33,254	62,783	-	25,000
Subtotal Emergency Medical	112,540	211,471	-	80,000
FUNCTION SUBTOTAL	207,839	339,230	-	257,759

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety				
FIRE				
Goldfield Fire				
Salaries and Wages	8,125	9,220	-	-
Employee Benefits	6,110	7,080	-	-
Services and Supplies	29,391	58,000	-	40,000
Capital Outlay	115,868	-	-	-
Subtotal	159,494	74,300	-	40,000
Silver Peak Fire				
Salaries and Wages	4,275	8,500	-	-
Employee Benefits	3,686	6,780	-	-
Services and Supplies	7,128	25,000	-	35,000
Capital Outlay	-	-	-	-
Subtotal	15,089	40,280	-	35,000
Fish Lake Fire				
Salaries and Wages	7,375	9,220	-	-
Employee Benefits	5,842	6,780	-	-
Services and Supplies	29,671	50,000	-	40,000
Capital Outlay	-	170,000	-	-
Subtotal	42,888	236,000	-	40,000
Gold Point Fire				
Salaries and Wages	5,775	5,700	-	-
Employee Benefits	5,959	6,780	-	-
Services and Supplies	3,823	4,000	-	10,000
Capital Outlay	32,900	14,000	-	-
Subtotal	48,457	30,480	-	10,000
Subtotal Public Safety	473,767	720,290	1,035,065	888,807
Debt Service				
Principal	-	-	-	15,913
Interest	-	-	-	4,968
Subtotal	-	-	-	20,881
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	161,120	39,313	-	-
TOTAL COMMITMENTS AND FUND BALANCE	634,887	759,603	1,035,065	909,688

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Goldfield Water Utility	-	969	-	3,876
Miscellaneous				
Investment Income (Loss)	17,400	-	-	-
Subtotal	17,400	969	-	3,876
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	-	99,923	211,934	184,085
Road Fund	-	969	-	3,876
Local Development Grant Program (LDGP)	5,000	-	-	-
Subtotal Transfers In	5,000	100,892	211,934	187,961
Capital Lease Proceeds	55,478	174,450	-	-
BEGINNING FUND BALANCE	295,218	295,408	181,248	136,176
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	295,218	295,408	181,248	136,176
TOTAL AVAILABLE RESOURCES	373,096	571,719	393,182	328,013

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Capital Projects				
Capital Outlay	75,141	410,450	340,000	273,500
Subtotal	75,141	410,450	340,000	273,500
Debt Service				
Principal	2,075	19,818	41,537	44,444
Interest	472	5,275	11,645	10,069
Subtotal	2,547	25,093	53,182	54,513
Subtotal	77,688	435,543	393,182	328,013
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfer Out (Schedule T)				
ENDING FUND BALANCE	295,408	136,176	-	-
TOTAL COMMITMENTS AND FUND BALANCE	373,096	571,719	393,182	328,013

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	3,248	-	-	-
Subtotal	3,248	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Nuclear Waste Repository	3,265	-	-	-
Sale of general capital assets	-	-	-	-
BEGINNING FUND BALANCE	78,488	64,067	184,067	64,067
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	78,488	64,067	184,067	64,067
TOTAL RESOURCES	85,001	64,067	184,067	64,067
EXPENDITURES				
Capital Projects				
Capital Outlay	20,934	-	184,067	64,067
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	64,067	64,067	-	-
TOTAL COMMITMENTS AND FUND BALANCE	85,001	64,067	184,067	64,067

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	302	-	-	-
Subtotal	302	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	26,000	-	46,399
Medium-Term Financing	-	-	-	200,000
BEGINNING FUND BALANCE	36,306	22,675	34,675	34,675
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	36,306	22,675	34,675	34,675
TOTAL RESOURCES	36,608	48,675	34,675	281,074
EXPENDITURES				
Capital Projects				
Capital Outlay	13,933	14,000	34,675	234,675
Debt Service				
Principal	-	-	-	35,361
Interest	-	-	-	11,038
Subtotal	-	-	-	46,399
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	22,675	34,675	-	-
TOTAL COMMITMENTS AND FUND BALANCE	36,608	48,675	34,675	281,074

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	2,312	-	-	-
Subtotal	2,312	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
District 2 Regional Development	10,000	-	-	-
BEGINNING FUND BALANCE	75,905	53,043	53,043	53,043
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	75,905	53,043	53,043	53,043
TOTAL RESOURCES	88,217	53,043	53,043	53,043
EXPENDITURES				
Capital Projects				
Services and Supplies	-	-	-	-
Capital Outlay	35,174	-	-	53,043
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	53,043	53,043	53,043	-
TOTAL COMMITMENTS AND FUND BALANCE	88,217	53,043	53,043	53,043

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grant Revenue	-	-	1,288,100	1,354,100
Miscellaneous				
Investment Income (Loss)	746	-	-	-
Subtotal	746	-	1,288,100	1,354,100
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	318,900	318,900
Regional Streets and Highways	-	-	93,000	93,000
Subtotal	-	-	411,900	411,900
BEGINNING FUND BALANCE	15,240	2,971	2,971	2,971
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,240	2,971	2,971	2,971
TOTAL RESOURCES	15,986	2,971	1,702,971	1,768,971
EXPENDITURES				
Capital Projects				
Capital Outlay	13,015	-	1,700,000	1,766,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	2,971	2,971	2,971	2,971
TOTAL COMMITMENTS AND FUND BALANCE	15,986	2,971	1,702,971	1,768,971

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Taxes Rate .025	26,985	29,052	34,241	34,241
Net Proceeds	35,400	-	-	-
Subtotal	62,385	29,052	34,241	34,241
Miscellaneous				
Investment Income (Loss)	2,665	-	-	-
Subtotal	65,050	29,052	34,241	34,241
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,774	74,824	103,876	103,876
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,774	74,824	103,876	103,876
TOTAL RESOURCES	74,824	103,876	138,117	138,117
EXPENDITURES				
Capital Projects				
Capital Outlay	-	-	138,117	138,117
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	74,824	103,876	-	-
TOTAL COMMITMENTS AND FUND BALANCE	74,824	103,876	138,117	138,117

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 06/30/26 FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	10,000	-	35,000
Capital Lease Proceeds	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	10,000	-	35,000
EXPENDITURES				
Capital Projects				
Services and Supplies	-	-	-	-
Capital Outlay	-	10,000	-	35,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	10,000	-	35,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Income (Loss)	8,693	-	-	-
Property Sales	35,699	-	-	-
Subtotal	44,392	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	132,308	176,700	123,563	123,563
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	132,308	176,700	123,563	123,563
TOTAL RESOURCES	176,700	176,700	123,563	123,563
EXPENDITURES				
Intergovernmental				
Paid out	-	53,137	123,563	123,563
Subtotal	-	53,137	123,563	123,563
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	176,700	123,563	-	-
TOTAL COMMITMENTS AND FUND BALANCE	176,700	176,700	123,563	123,563

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Taxes	16,643	17,430	20,544	20,544
Net Proceeds	21,240	-	-	-
Subtotal	37,883	17,430	20,544	20,544
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	37,883	17,430	20,544	20,544
EXPENDITURES				
Intergovernmental				
Payment to state (NRS 428.185)	37,883	17,430	20,544	20,544
Subtotal	37,883	17,430	20,544	20,544
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	37,883	17,430	20,544	20,544

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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/25	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
FUND										
Solid Waste Special Revenue Fund										
Medium-Term Financing	6	5	$ 114,015	5/19/2023	6/19/2028	5.32%	$ 72,787	$ 3,333	$ 22,315	$ 25,648
General Fund										
Copier Leases	10	5	$ 23,759			4.00%	$ 1,902	$ 35	$ 1,902	$ 1,937
Subscription-Based Information Tech	10	3-5	$ 192,112			4.00%	$ 58,363	$ 1,975	$ 38,131	$ 40,106
Subtotal fund			$ 215,871				$ 60,265	$ 2,010	$ 40,033	$ 42,043
Sheriff Office Vehicle Improvement										
Medium-Term Financing	6	3	$ 112,302	3/1/2024	2/1/2027	5.70%	$ 64,634	$ 2,701	$ 38,043	$ 40,744
Medium-Term Financing	11	5	$ 175,000			6.00%		$ 9,658	$ 30,941	$ 40,599
Subtotal fund			$ 287,302				$ 64,634	$ 12,359	$ 68,984	$ 81,343
Emergency Management Fund										
Medium-Term Financing	11	5	$ 90,000			6.00%	$ -	$ 4,968	$ 15,913	$ 20,881
Capital Projects Fund										
Medium-Term Financing	11	5	$ 174,450	3/6/2025	4/15/2030	5.00%	$ 167,131	$ 8,031	$ 31,196	$ 39,227
Medium-Term Financing	6	4	$ 55,478	5/8/2024	5/8/2028	5.84%	$ 40,904	$ 2,038	$ 13,248	$ 15,286
Subtotal fund			$ 229,928				$ 208,035	$ 10,069	$ 44,444	$ 54,513
Sheriff IT Capital Projects Fund										
Medium-Term Financing	11	5	$ 200,000			6.00%	$ -	$ 11,038	$ 35,361	$ 46,399
TOTAL ALL DEBT SERVICE			$ 1,137,116				$ 405,721	$ 43,777	$ 227,050	$ 270,827

SCHEDULE C-1 - INDEBTEDNESS

Esmeralda County (Local Government) Budget Fiscal Year 2025-2026

Transfer Schedule for Fiscal Year 2025-2026

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND							
General Fund					Road	21	160,000
General Fund					Specialty Court	21	10,000
General Fund					Library	21	140,200
General Fund					Fish Lake Valley Park	21	42,674
General Fund					Emergency Services	21	581,375
General Fund					Sheriff Office Vehicle Improvement	21	81,343
General Fund					Deputy Housing	21	50,000
General Fund					Capital Projects	21	184,085
General Fund					Sheriff IT Capital Projects	21	46,399
General Fund					Road Capital Projects	21	318,900
General Fund					County Vehicle Capital Projects	21	35,000
SUBTOTAL							1,649,976
SPECIAL REVENUE FUNDS							
Road	General Fund	22	160,000				
Road					Capital Projects	23	3,876
Regional Streets and Highways					Road Capital Projects	24	93,000
Health and Welfare					Indigent Defense Service	25	80,000
Specialty Court	General Fund	32	10,000				
Library	General Fund	34	140,200				
Historic Preservation	Room Tax Fund	38	12,000				
Room Tax Fund					Historic Preservation	41	12,000
Room Tax Fund					Fish Lake Valley Park	41	12,000
Fish Valley Park	Room Tax Fund	42	12,000				
Fish Valley Park	General Fund	42	42,674				
Sheriiff's Office Vehicle Improvement	General Fund	49	81,343				
Deputy Housing	General Fund	54	50,000				
Indigent Defense Service	Health and Welfare	59	80,000				
Emergency Services	General Fund	62	581,375				
SUBTOTAL			1,169,592				200,876

Esmeralda County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2025-2026

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND							
County Capital Projects	General Fund	66	184,085				
County Capital Projects	Road Fund	66	3,876				
Sheriff IT Capital Projects	General Fund	69	46,399				
Road Capital Projects	General Fund	71	318,900				
Road Capital Projects	Regional Streets and Highway	71	93,000				
County Vehicle Capital Projects	General Fund	73	35,000				
SUBTOTAL			681,260				-
EXPENDABLE TRUST FUNDS							
SUBTOTAL			-				-
DEBT SERVICE							
SUBTOTAL			-				-
TOTAL TRANSFERS			1,850,852				1,850,852

Esmeralda County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2025-2026

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

Total Number of Existing Contracts: 6

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	LP Insurance Co.	7/1/2024	6/30/2025	$ 172,479	$ 172,479	County insurance policy
2	LP Insurance Co.	7/1/2024	6/30/2025	$ 2,842	$ 2,842	County Airport insurance
3	NV Division of Forestry	7/1/2024	6/30/2025	$ -	$ -	Conservation camp program
4	Daniel McArthur, LTD	7/1/2024	6/30/2025	$ 88,000	$ 88,000	Independent auditor services
5	NV Division of Health & Human Svcs	7/1/2024	6/30/2025	$ 5,000	$ 5,000	Public health nurse
6	Image Trend	7/1/2024	6/30/2025	$ 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 2025-2026

Local Government: Esmeralda County
Contact: LaCinda Elgan
E-mail Address: celgan@esmeraldacountynv.gov
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 2025-26	Proposed Expenditure FY 2026-27	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.

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, 2025.

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, Goldfield Town, Silver Peak Town and are subject to change.

	Current Year FY 2024-2025	Proposed FY 2025-2026
Esmeralda County	2.1841	2.1841
Esmeralda County School	.750	.750
State of Nevada	.185	.185

PUBLIC HEARING FOR PROPOSED BUDGET AND TAX RATES

DATE: MAY 20, 2025 TIME: 10:00 AM
PLACE: ESMERALDA COUNTY COURTHOUSE COMMISSION CHAMBERS

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 water and sewer assessments, and solid waste assessment.

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

a. Operating rate (limited by NRS 354.59811) for each taxing entity.
b. 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.
c. 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.
d. 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 at the Esmeralda County Courthouse, Goldfield, Nevada or celgan@esmeraldacountynv.gov



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