



# BOARD OF MINERAL COUNTY COMMISSIONERS



Mineral County is an Equal Opportunity Provider

**CHRIS HEGG, Chairman**  
**CHRISTINE HOFERER, Vice Chairman**  
**GARTH PRICE, Member**  
**CHRIS NEPPER, Clerk of the Board**

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PO Box 1450  
Hawthorne, NV 89415  
[mincommissioner@mineralcountynv.org](mailto:mincommissioner@mineralcountynv.org)

**GOVERNING BOARD FOR THE TOWNS OF:**  
**HAWTHORNE, LUNING, MINA AND**  
**WALKER LAKE**  
**LIQUOR BOARD, GAMING BOARD,**  
**COUNTY HIGHWAY COMMISSION**

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

Hawthorne Town herewith submits the (FINAL) budget for the  
fiscal year ending June 30, 2020

This budget contains 0 funds, including Debt Service, requiring property tax revenues totaling \$ 0

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 \_\_\_\_\_ If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 320,217 and  
3 proprietary funds with estimated expenses of \$ 1,766,392

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

### APPROVED BY THE GOVERNING BOARD

I Cindy Nixon  
(Print Name)  
Recorder-Auditor  
(Title)

*[Signature]*  
*[Signature]*

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

Signed: *[Signature]*

Dated: 5-23-19

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### SCHEDULED PUBLIC HEARING:

Date and Time: Monday, May 20, 2019 | 9:00 AM Publication Date: May 9, 2019

Place: Mineral County Commissioner Room | 105 South A Street, Hawthorne, NV 89415

# Hawthorne Town

## 2019-2020 Final Budget

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
General Government			
Judicial			
Public Safety	3.00	3.00	3.00
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	3.00	3.00	3.00
Utilities	12.50	12.50	12.50
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	15.50	15.50	15.50

POPULATION (AS OF JULY 1)	3,035	2,868	3,066
SOURCE OF POPULATION ESTIMATE*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	44,913,764	46,866,364	49,650,145
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	44,913,764	46,866,364	49,650,145
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.0000	0.0000	0.0000

\* 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.

HAWTHORNE TOWN  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

















PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
WATER USE FEES	689,163	754,115	767,400	767,400
WATER CONNECTION FEES	12,972	14,847	17,000	17,000
MISCELLANEOUS FEES	14,404	23,375	21,500	21,500
Total Operating Revenue	716,539	792,337	805,900	805,900
OPERATING EXPENSE				
SALARIES AND WAGES	164,973	228,171	276,497	276,497
EMPLOYEE BENEFITS	185,146	152,028	163,589	163,589
SERVICES, SUPPLIES, & OTHER	251,634	216,620	215,000	215,000
CUSTOMER DISCOUNTS	3,214	11	-	-
BAD DEBT EXPENSE	1,930	1,977	2,000	2,000
INTEREST EXPENSE	75,359	73,872	72,354	72,354
OPEB EXPENSE	28,000	30,000	30,000	30,000
Depreciation/Amortization	191,919	200,000	200,000	200,000
Total Operating Expense	902,175	902,679	959,440	959,440
Operating Income or (Loss)	(185,636)	(110,342)	(153,540)	(153,540)
NONOPERATING REVENUES				
Interest Earned	90	100	150	150
Grant Revenues	21,122	3,115	-	-
Bad Debt Recovery	-	2,309	700	700
Total Nonoperating Revenues	21,212	5,524	850	850
NONOPERATING EXPENSES				
	0			
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(164,424)	(104,818)	(152,690)	(152,690)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET POSITION	(164,424)	(104,818)	(152,690)	(152,690)

HAWTHORNE TOWN  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND- UTILITY FUND- WATER

FORM 4404LGF

Last Revised 11/30/2018

Page:   9    
Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 06/30/20		
			TENTATIVE APPROVED		FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING</b>					
ACTIVITIES:					
CUSTOMERS	684,262	792,337	805,900		805,900
PERSONNEL COSTS	(279,615)	(380,199)	(440,086)		(440,086)
SERVICES AND SUPPLIES	(234,239)	(218,608)	(217,000)		(217,000)
INTEREST PAID	(75,359)	(73,872)	(72,354)		(72,354)
a. Net cash provided by (or used for) operating activities	95,049	119,658	76,460		76,460
<b>B. CASH FLOWS FROM NONCAPITAL</b>					
FINANCING ACTIVITIES:					
b. Net cash provided by (or used for) noncapital financing activities					
<b>C. CASH FLOWS FROM CAPITAL AND</b>					
RELATED FINANCING ACTIVITIES:					
GRANTS	0	3,115	0		
CAPITAL ASSETS	(28,381)	(30,000)	(24,000)		(24,000)
PRINCIPAL ON WATER LOAN	(65,353)	(66,840)	(68,358)		(68,358)
c. Net cash provided by (or used for) capital and related financing activities	(93,734)	(93,725)	(92,358)		(92,358)
<b>D. CASH FLOWS FROM INVESTING</b>					
ACTIVITIES:					
INTEREST ON INVESTMENTS	90	100	150		150
d. Net cash provided by (or used in) investing activities					
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,405	52,918	8,252		8,252
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	563,491	564,896	617,814		617,814
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	564,896	617,814	626,066		626,066

HAWTHORNE TOWN  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: UTILITY FUND - WATER  
FORM 4404LGF

Last Revised 11/30/2018

Page: 10  
Schedule F-2

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/20 FINAL APPROVED
OPERATING REVENUE				
SEWER USE FEES	301,310	327,585	337,000	337,000
SEWER CONNECTION FEES	3,566	2,350	2,400	2,400
MISCELLANEOUS FEES	5,957	6,914	7,500	7,500
		-	-	-
Total Operating Revenue	310,833	336,849	346,900	346,900
OPERATING EXPENSE				
SALARIES AND WAGES	87,057	76,568	84,599	84,599
EMPLOYEE BENEFITS	(30,184)	44,000	44,187	44,187
SERVICES, SUPPLIES & OTHER	64,283	107,753	90,000	90,000
BAD DEBT EXPENSE	839	500	500	500
INTEREST EXPENSE	29,024	67,846	48,459	48,459
OPEB EXPENSE	-	8,000	18,000	18,000
Depreciation/Amortization	196,503	210,000	210,000	210,000
Total Operating Expense	347,522	514,667	495,745	495,745
Operating Income or (Loss)	(36,689)	(177,818)	(148,845)	(148,845)
NONOPERATING REVENUES				
Interest Earned	299	300	400	400
Grants	513,688	889,194	-	-
Total Nonoperating Revenues	513,987	889,494	400	400
NONOPERATING EXPENSES				
	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	477,298	711,676	(148,445)	(148,445)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
NET POSITION	477,298	711,676	(148,445)	(148,445)

HAWTHORNE TOWN  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND- UTILITY FUND- SEWER

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR TENTATIVE	BUDGET YEAR ENDING 06/30/20 FINAL
<b>A. CASH FLOWS FROM OPERATING</b>				
ACTIVITIES:				
CUSTOMERS	305,369	336,849	346,900	346,900
PERSONNEL COSTS	(132,123)	(120,568)	(128,786)	(128,786)
SERVICES AND SUPPLIES	(86,918)	(116,253)	(108,500)	(108,500)
INTEREST PAID	(29,024)	(67,846)	(48,459)	(48,459)
a. Net cash provided by (or used for) operating activities	57,304	32,182	61,155	61,155
<b>B. CASH FLOWS FROM NONCAPITAL</b>				
FINANCING ACTIVITIES:				
CAPITAL ASSETS	(583,916)	(898,747)	(7,500)	(7,500)
PRINCIPAL ON LOANS	(28,728)	(51,558)	(56,381)	(56,381)
GRANT REVENUES	411,312	891,247	-	-
b. Net cash provided by (or used for) noncapital financing activities	(201,332)	(59,058)	(63,881)	(63,881)
<b>C. CASH FLOWS FROM CAPITAL AND</b>				
financing activities				
<b>D. CASH FLOWS FROM INVESTING</b>				
ACTIVITIES:				
INTEREST ON INVESTMENTS	299	300	400	400
d. Net cash provided by (or used in) investing activities	299	300	400	400
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(143,729)	(26,576)	(2,326)	(2,326)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	465,568	321,839	295,263	295,263
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	321,839	295,263	292,937	292,937

HAWTHORNE TOWN  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
GARBAGE FEES	282,441	283,000	290,000	290,000
MISCELLANEOUS FEES	6,024	5,600	6,600	6,600
	-	-	-	-
Total Operating Revenue	288,465	288,600	296,600	296,600
OPERATING EXPENSE				
SALARIES AND WAGES	168,092	112,532	126,803	126,803
EMPLOYEE BENEFITS	91,653	73,084	80,404	80,404
SERVICES, SUPPLIES & OTHER	54,722	58,544	63,000	63,000
OPEB EXPENSE	15,000	15,000	15,000	15,000
BAD DEBT EXPENSE	710	500	1,000	1,000
Depreciation/Amortization	23,002	24,500	25,000	25,000
Total Operating Expense	353,179	284,160	311,207	311,207
Operating Income or (Loss)	(64,714)	4,440	(14,607)	(14,607)
NONOPERATING REVENUES				
Interest Earned				
Investment Interest				
Total Nonoperating Revenues	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense		-	-	-
Bad Debt Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(64,714)	4,440	(14,607)	(14,607)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
NET POSITION	(64,714)	4,440	(14,607)	(14,607)

HAWTHORNE TOWN  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND- UTILITY FUND- GARBAGE

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING</b>				
ACTIVITIES:				
CUSTOMERS	289,935	288,600	296,600	296,600
PERSONNEL COSTS	(272,607)	(200,616)	(222,207)	(222,207)
SERVICES AND SUPPLIES	(31,474)	(58,544)	(63,000)	(63,000)
a. Net cash provided by (or used for)				
operating activities	(14,146)	87,984	74,393	74,393
<b>B. CASH FLOWS FROM NONCAPITAL</b>				
FINANCING ACTIVITIES:				
b. Net cash provided by (or used for)				
noncapital financing				
activities	0			
CAPITAL OUTLY	(12,852)	(27,500)	(28,500)	(28,500)
c. Net cash provided by (or used for)	(12,852)	(27,500)	(28,500)	(28,500)
<b>D. CASH FLOWS FROM INVESTING</b>				
ACTIVITIES:				
INTEREST ON INVESTMENTS				
d. Net cash provided by (or used in)				
investing activities				
NET INCREASE (DECREASE) in cash and				
cash equivalents (a+b+c+d)	(26,998)	60,484	45,893	45,893
CASH AND CASH EQUIVALENTS AT				
JULY 1, 20xx	214,755	187,757	248,241	248,241
CASH AND CASH EQUIVALENTS AT				
JUNE 30, 20xx	187,757	248,241	294,134	294,134

HAWTHORNE TOWN  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Last Revised 11/30/2018

FUND: UTILITY FUND - GARBAGE  
FORM 4404LGF



- \* - 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 Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify 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 Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

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

(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 7/1/2019	(9) INTEREST PAYABLE	(10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20 PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND										
APPROVED LOAN PYMTS	2	40	\$ 1,574,000	4/20/2012	3/2052	2.00%	\$ 1,409,929	\$ 27,931	\$ 29,309	\$ 57,240
USDA SEWER	2	40	\$ 3,699,000	4/20/2012	6/2052	2.25%	\$ 3,313,726	\$ 72,354	\$ 68,358	\$ 140,712
USDA 2018A SEWER BONDS	2	20	\$ 1,000,000	1/24/2018	1/1/2038	2.23%	\$ 1,000,000	\$ 20,528	\$ 27,072	\$ 47,600
LN CURTIS HAWTHORNE TOWN GENERAL FUN	5	7	\$ 160,050	1/15/2018	4/15/2024	6.9	\$ 115,753.00	\$ 7,987	\$ 20,167	\$ 28,154
TOTAL ALL DEBT SERVICE			\$ 6,433,050				\$ 5,839,408	\$ 128,800	\$ 144,906	\$ 273,706

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 2019-2020

HAWTHORNE TOWN  
(Local Government)

**SCHEDULE OF EXISTING CONTRACTS**  
Budget Year 2019 - 2020

Local Government: HAWTHORNE TOWN

Contact: Christine Hoferer

E-mail Address: recorder-auditor@mineralcountynv.org

Daytime Telephone: 775-945-3676

Total Number of Existing Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	N/A					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**  
Budget Year 2019 - 2020

Local Government: HAWTHORNE TOWN  
 Contact: Christine Hoferer  
 E-mail Address: recorder-auditor@mineralcountynv.org  
 Daytime Telephone: 775-945-3676

Total Number of Privatization Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	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	N/A									
2										
3										
4										
5										
6										
7										
8	Total									