



BOARD OF MINERAL COUNTY COMMISSIONERS



Mineral County is an Equal Opportunity Provider

JERRIE TIPTON, Chairman
CHRIS HEGG, Vice Chairman
GARTH PRICE, Member

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PO Box 1450
Hawthorne, NV 89415

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

CHRIS NEPPER, Clerk of the Board

mincommissioner@mineralcountynv.org

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

Mineral County, Nevada herewith submits the (FINAL) --- budget for the
fiscal year ending June 30, 2019

This budget contains 33 funds, including Debt Service, requiring property tax revenues totaling \$ 3,807,930

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 33 governmental fund types with estimated expenditures of \$ 10,663,834 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

APPROVED BY THE GOVERNING BOARD

I Christine Hoferer
(Print Name)
Recorder-Auditor
(Title)

Handwritten signatures of Jerrie Tipton and Garth Price

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

Signed: [Handwritten Signature]
Dated: 5-22-18

Blank lines for additional signatures

SCHEDULED PUBLIC HEARING:

Date and Time Monday, May 21, 2018 | 9:00 AM

Publication Date May 10, 2018

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

Mineral County, Nevada

2018-2019 Final Budget

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MINERAL COUNTY
Budget Message
Final Budget
for the year ending, June 30, 2019



Attached is a copy of a letter to the Board of Mineral County Commissioners dated March 16, 2018 from our independent auditor's Arrighi, Blake & Associates, which provides an outline of Mineral County's financial picture for the upcoming fiscal year.

The tentative tax rates for the upcoming year are as follows:

County	2.2900
Hospital District	0.2000
School	0.7500
School Debt	0.2500
State	0.1700
Total	3.6600

Based on the final revenue projections received, the County's general fund will receive a tax rate of 2.0595. The County is submitting this year's budget with the same tax rate levied to the Hospital District as in previous fiscal years (0.2000). The tax rate levied for the School Debt has been set at .2500 cents.

Hearings for the proposed expenditures were held during the week of March 19, 2018 for all County funds. Reductions and/or increases were made by the Board of County Commissioners as deemed necessary. This tentative budget includes a transfer from the Payment In Lieu of Tax (PILT) fund in the amount of \$500,000 and a Contingency line item of \$100,000.

The Board of County Commissioners have determined that it continues to be in the best interest of all concerned that an ad valorem tax not be levied to the unincorporated towns for fiscal year 2018-2019. Budget expenditures continue to be submitted by these funds and the total of transfers from the General Fund to the Town Funds totaled \$3000.00.

As we submit this tentative budget, Mineral County has met the 4% ending fund balance as required by NAC 354.650.

Christine Hoferer
Mineral County Recorder-Auditor
Budget Officer

Arrighi, Blake & Associates, LLC

Certified Public Accountants

14 South Main Street

Yerlington, NV 89447

March 16, 2018

Board of County Commissioners, Mineral County
Post Office Box 1450
Hawthorne, Nevada 89415

Re: Estimated Amounts that Need to be Cut from the Tentative 2018-2019 Budgets

Dear Members of the Board:

The maximum allowed ad valorem tax rates that have been calculated by the Department of Taxation in their final projections are as follows:

	March 15, 2015	March 15, 2016	March 15, 2017	March 15, 2018
Mineral County - authorized rate	\$8.2708	\$8.3808	\$8.3387	\$8.3637
Mt. Grant Hospital	.2000	.2000	.2000	.2000
Mineral County School District	.7500	.7500	.7500	.7500
Mineral County School District - <u>assumed rate for debt</u>	.2800	.2500	.2500	.2500
State of Nevada	<u>.1700</u>	<u>.1700</u>	<u>.1700</u>	<u>.1700</u>
	<u>\$9.6708</u>	<u>\$9.7508</u>	<u>\$9.7087</u>	<u>\$9.7337</u>

If Mineral County alone makes adjustments to bring the total tax rate down to \$3.66, the following adjustment will be required:

	March 15, 2015	March 15, 2016	March 15, 2017	March 15, 2018
Total tax rate - from above	\$ 9.6708	\$ 9.7508	\$ 9.7087	\$9.7337
Maximum allowed	<u>(3.6600)</u>	<u>(3.6600)</u>	<u>(3.6600)</u>	<u>(3.6600)</u>
Total Rate Reduction	<u>\$ 6.0108</u>	<u>\$ 6.0908</u>	<u>\$ 6.0487</u>	<u>\$ 6.0737</u>
Mineral County's authorized tax rate from projections	\$ 8.2708	\$ 8.3808	\$ 8.3387	\$8.3637
Less: Possible rate reduction	<u>(6.0108)</u>	<u>(6.0908)</u>	<u>(6.0487)</u>	<u>(6.0737)</u>
Mineral County's Reduced Tax Rate	<u>\$ 2.2600</u>	<u>\$ 2.2900</u>	<u>\$ 2.2900</u>	<u>\$2.2900</u>

The projected 2019 final assessed valuation for Mineral County as provided by the State of Nevada on March 15, 2018 for estimated net proceeds of mines is \$11,640,996.

Under this assumption, the ad valorem tax revenue (including net proceeds of mines) available to the County for 2018-2019 would be reduced as follows:

	<u>Tax Rate</u>	<u>Assessed Value</u>	<u>Tax Revenue</u>
Total authorized	\$8.3637	191,445,849	\$ 16,011,956
Maximum total levy	\$3.6600	191,445,849	<u>(7,006,918)</u>
Amount Lost Because of Statutory Tax Rate Limit			<u>\$ 9,005,038</u>
Maximum total levy	\$3.6600	191,445,849	\$ 7,006,918
Mineral County share	\$2.2900	191,445,849	<u>(4,384,110)</u>
Amount Lost to Other Entities			<u>\$ 2,622,808</u>

The amount potentially lost to other entities (hospital rate at the authorized amount) over the last few years is as follows:

2015-2016	\$1,785,530
2016-2017	2,447,708
2017-2018	2,374,479
2018-2019	2,357,235

Based on the above, the tax rate and ad valorem tax revenue available for the General Fund, after all required allocations have been made to other County funds, has been/will be as follows:

	<u>Year</u>	<u>Tax Rate</u>	<u>Ad Valorem Revenue</u>
Actual	2012-2013	1.8384	\$2,514,179
Actual	2013-2014	1.9405	2,458,751
Actual	2014-2015	1.9394	2,705,508
Actual	2015-2016	2.0302	3,347,200
Actual	2016-2017	2.0602	3,570,731
Actual	2017-2018	2.0573	3,539,809
Budget	2018-2019	2.0597	3,943,211

In the past, the Board has normally made all necessary adjustments before the tentative budget is filed on April 15th. Changes are allowed until the final budget is due in June.

Assumptions used in developing our estimates of the shortfall, and related comments, include the following:

- A. The shortfall we developed assumes that you will have a contingency account in the General Fund of \$100,000, which is the maximum allowable of 3%. The amount to cut will be reduced if you decide to reduce this amount.

The contingency amount for the past year was \$100,000.

- B. The shortfall assumes that you will have ending fund balance as of June 30, 2018 to start the 2018-2019 year in various funds, as shown in the attached printout dated March 16, 2018.

The amount to cut will be reduced if you decide to reduce the amount of budgeted fund balance to carry forward to 2018-2019 in those funds with projected revenue shortfalls.

For background information, ending fund balance in the General Fund has been/is projected as follows:

<u>Year</u>	<u>Budget</u>	<u>Actual</u>
2012-2013 Actual	\$373,607	1,546,048
2013-2014 Actual	293,496	914,093
2014-2015 Actual	243,950	929,093
2015-2016 Actual	268,295	1,256,243
2016-2017 Actual	875,452	969,514
2017-2018 Budget	311,262	

- C. The calculations made assume the following as it relates to ad valorem taxes:
 - Ad valorem revenues for the new budget year are based on the Department of Taxation final assessed value number of \$191,445,849 which includes net proceeds of mines (\$11,640,996) as of March 15, 2018. The assessed valuation for the 2017-2018 fiscal year was \$172,060,924 including \$5,730,065 in net proceeds of mines. Please note that the net proceeds of mines preliminary assessed value was \$5,730,065 and increased to \$11,640,996 with the final assessed value as provided by the State on March 15, 2018.
 - The impact of the Property Tax Abatement as approved by the 2005 Legislature on Mineral County has been addressed in the ad valorem revenue projections. The abatements were estimated with the actual amounts for the 2008-2009 fiscal year.

- D. Following the practice started in 1997-98 because of the requirement to bring the tax rate down to \$3.66, no tax rate has been allocated to any of the unincorporated towns.
- E. All of the above assumes that the County, and only the County, will take the steps necessary to bring the tax rates down to \$3.66.
- F. No grants or transfers were budgeted for any of the four towns for the 2018-2019 budget.

I would be pleased to discuss or assist in any way that would be helpful.

With best regards,



Joan Sciarani-Blake

Copy: Christine Hoferer, Recorder-Auditor

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/19 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	3,104,782	3,824,161	3,226,870		3,226,870
Other Taxes	323,655	306,068	883,595		883,595
Licenses and Permits	72,256	95,656	86,400		86,400
Intergovernmental Resources	4,198,353	3,817,677	3,963,777		3,963,777
Charges for Services	827,608	883,305	890,050		890,050
Fines and Forfeits	153,800	259,780	200,800		200,800
Miscellaneous	588,178	634,357	503,950		503,950
TOTAL REVENUES	9,268,632	9,821,004	9,755,442		9,755,442
EXPENDITURES-EXPENSES					
General Government	2,305,708	2,748,804	2,804,451		2,804,451
Judicial	1,301,679	1,358,176	1,488,552		1,488,552
Public Safety	2,870,792	2,649,796	3,196,374		3,196,374
Public Works	1,193,434	1,073,967	1,152,749		1,152,749
Sanitation	264,432	332,564	389,250		389,250
Health	234,109	287,857	312,292		312,292
Welfare	199,654	140,959	239,895		239,895
Culture and Recreation	490,955	532,407	519,232		519,232
Community Support	515,108	543,619	558,039		558,039
Intergovernmental Expenditures	219,586	46,143	3,000		3,000
Contingencies	-	100,000	100,000		100,000
Utility Enterprises	-	-	-		-
Hospitals	-	-	-		-
Transit Systems	-	-	-		-
Airports	-	-	-		-
Other Enterprises	-	-	-		-
Debt Service - Principal	83,648	39,416	-		-
Interest Cost	9,465	1,065	-		-
TOTAL EXPENDITURES-EXPENSES	9,688,570	9,854,773	10,763,834		10,763,834
Excess of Revenues over (under)	(419,938)	(33,769)	(1,008,392)		(1,008,392)
Expenditures-Expenses					

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/19 (4)	
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	
Sales of General Fixed Assets	-	-	-	-	
Other	-	-	-	-	
Operating Transfers (in)	1,147,530	774,541	785,364		
Operating Transfers (out)	(1,147,530)	(774,541)	(785,364)		
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(419,938)	(33,769)	(1,008,392)	-	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	4,293,479	3,873,541	3,839,772		
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	3,873,541	3,839,772	2,831,380	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	3,873,541	3,839,772	2,831,380	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government	19	20	20
Judicial	9	13	13
Public Safety	40	27	27
Public Works	10	9	9
Sanitation	3.5	3	3
Health	3	3.5	3.5
Welfare	0	0	0
Culture and Recreation	6	5.5	5.5
Community Support	8.5	0	0
TOTAL GENERAL GOVERNMENT	99	81	81
Utilities			
Hospitals			
Transit Systems			
Airports			
Other		15	15
TOTAL	99	96	96

POPULATION (AS OF JULY 1)	4539	4578	4674
SOURCE OF POPULATION ESTIMATE*	STATE	STATE	STATE
Assessed Valuation (Secured and Unsecured Only)	170,960,613	166,330,859	179,804,853
Net Proceeds of Mines	2,359,000	5,730,065	11,640,996
TOTAL ASSESSED VALUE	173,319,613	172,060,924	191,445,849
TAX RATE			
General Fund	2.0650	2.0650	2.0650
Special Revenue Funds	0.1750	0.1750	0.1750
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	2.290	2.2900	2.2900

* 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.

MINERAL COUNTY

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7)+(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	7.8948	179,804,853	14,195,234	2.0595	3,703,081	826,965	2,876,116	XXXXXXXXXXXXXXXXXXXX	2,876,116
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	7.8948	11,640,996	919,033	2.0595	XXXXXXXXXXXXXXXXXXXX			120,000	120,000
VOTER APPROVED:									
C. Voter Approved Overrides	0.0600	191,445,849	114,868	0.0600	107,883		111,501	0	111,501
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)	0.0150	191,445,849	28,717	0.0150	26,971	13,000	13,971	0	13,971
E. Medical Indigent	0.1000	191,445,849	191,446	0.1000	179,805	33,117	146,688	0	146,688
F. Capital Acquisition (NRS 354.59815)	0.0500	191,445,849	95,723	0.0500	89,902	17,035	72,867	0	72,867
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0055	191,445,849	10,530	0.0055	9,889	4,162	5,727	0	5,727
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)	0.2112	191,445,849	404,318					0	
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3817		730,733	0.1705	306,567	67,314	239,253	0	239,253
M. SUBTOTAL A, C, L	8.3365	191,445,849	15,040,834	2.2900	4,117,531	894,279	3,226,870	120,000	3,226,870
N. Debt									
O. TOTAL M AND N	8.3365		15,040,834	2.2900	4,117,531		3,226,870	120,000	3,346,870

MINERAL COUNTY

NOTE: ENTITY IS PROJECTING HALF OF STATE'S PROJECTED NET PROCEEDS OF MINES 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 RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for
MINERAL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES		TOTAL (8)
						OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	
General	940,393	2,129,239	2,881,843	2.0650	1,709,960	-	500,000	8,161,435
Road	277,203	-	-	0.0000	614,863	-	-	892,066
General Indigent	18,019	-	13,971	0.0100	-	-	28,000	59,990
Medical Indigent	152,089	-	146,698	0.1050	-	-	-	298,777
Care and Share	98,833	-	111,501	0.0600	270,825	-	50,000	531,159
Airport	24,226	-	-	0.0000	27,500	-	10,000	61,726
In Lieu of Taxes	521,443	-	-	0.0000	680,000	-	-	1,201,443
Regional Transportation	265,432	-	-	0.0000	221,035	-	-	486,467
Ambulance	223,298	-	-	0.0000	130,000	-	-	353,298
Parks and Recreation	24,980	-	-	0.0000	125,550	-	30,000	180,530
Landfill	71,529	-	-	0.0000	476,500	-	-	548,029
Mining Map Fees	24,620	-	-	0.0000	9,000	-	-	33,620
Hawthorne JP Assessment	42,722	-	-	0.0000	35,000	-	-	77,722
Juvenile Admin. Assess.	17,333	-	-	0.0000	8,000	-	-	25,333
Assessor's Technology Fund	20,803	-	-	0.0000	27,000	-	-	47,803
Juvenile Detention Center	415	-	-	0.0000	-	-	-	415
Legal Services Indigent Fund	2,514	-	-	0.0000	-	-	-	2,514
Recorder, Technology Fund	11,716	-	-	0.0000	6,500	-	-	18,216
Cooperative Extension	11,532	-	-	0.0000	3,600	-	18,000	33,132
Miscellaneous Grants	-	-	-	0.0000	-	-	-	-
Drug Forfeiture (275)	7,728	-	-	0.0000	10,000	-	-	17,728
Landfill Closure Fund	531,186	-	-	0.0000	-	-	87,390	618,576
Landfill Equipt Replacement Fund	231,016	-	-	0.0000	-	-	34,000	265,016
Drug Forfeiture- DA	15,430	-	-	0.0000	10,000	-	-	25,430
Clerk's Technology Fund	213	-	-	0.0000	-	-	-	213
Court Facilities Fund	231,477	-	-	0.0000	30,000	-	-	261,477
District Court's Special Filing Fee Fund	15,514	-	-	0.0000	4,000	-	-	19,514
District Court's Technology Fund	80	-	-	0.0000	-	-	-	80
Genetic Marker Testing Fund	96	-	-	0.0000	-	-	-	96
Capital Projects	45,068	-	72,867	0.0500	-	-	-	117,935
USDA Debt Reserve	11,886	-	-	0.0000	-	-	2,974	14,870
District Court Investigative	838	-	-	0.0000	-	-	-	838
Public Administrator	130	-	-	0.0000	-	-	25,000	25,130
Subtotal Governmental Fund Types,	3,839,772	2,129,239	3,226,870	2.2900	4,399,333	-	785,364	14,380,578
Expendable Trust Funds	-	-	-	-	-	-	-	-
PROPRIETARY FUNDS	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	-	-	0.0000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	2,129,239	3,226,870	2.2900	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Last Revised 12/6/2017

FORM 4404LGF

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for Mineral 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	-	3,215,797	2,320,038	2,051,923	-	100,000	161,000	312,677	8,161,435
Road	R	329,236	202,595	231,700	-	-	-	128,535	892,066
General Indigent	R	-	-	51,100	-	-	-	8,890	59,990
Medical Indigent	R	-	-	188,795	-	-	-	109,982	298,777
Care and Share	R	204,083	121,953	138,100	-	-	-	67,023	531,159
Airport	R	-	3,000	56,432	-	-	-	2,294	61,726
In Lieu of Taxes	R	-	50,000	-	-	-	500,000	651,443	1,201,443
Regional Transportation	R	58,409	20,809	310,000	-	-	-	97,249	486,467
Ambulance	R	102,051	23,949	65,250	-	-	-	162,048	353,298
Parks and Recreation	R	75,159	27,471	61,350	-	-	-	16,550	180,530
Landfill	R	140,726	89,274	152,450	6,800	-	121,390	37,389	548,029
Mining Map Fees	R	2,500	500	17,000	7,500	-	-	6,120	33,620
Hawthorne JP Assessment	R	-	-	38,000	-	-	-	39,722	77,722
Juvenile Admin. Assess	R	-	-	25,000	-	-	-	333	25,333
Assessor's Technology Fund	R	-	-	27,000	-	-	-	20,803	47,803
Juvenile Detention Center	R	-	-	-	-	-	-	415	415
Legal Services Indigent	R	-	-	-	-	-	-	2,514	2,514
Recorder Technology Fund	R	-	-	12,500	-	-	-	5,716	18,216
Cooperative Extension	R	17,603	-	11,300	-	-	-	4,229	33,132
Miscellaneous Grants	R	-	-	-	-	-	-	-	-
Drug Forfeiture (275)	R	-	-	10,000	-	-	-	7,728	17,728
Landfill Closure Fund	R	-	-	-	-	-	-	618,576	618,576
Landfill Equipmt Replacement Fund	R	-	-	55,000	-	-	-	210,016	265,016
Drug Forfeiture- DA	R	-	-	10,000	-	-	-	15,430	25,430
Clerk's Technology Fund	R	-	-	-	-	-	-	213	213
Court Facilities Fund	R	-	-	-	-	-	-	261,477	261,477
District Court's Special Filing Fee Fund	R	-	-	10,000	-	-	-	9,514	19,514
District Court's Technology Fund	R	-	-	-	-	-	-	80	80
Genetic Marker	R	-	-	-	-	-	-	96	96
Capital Projects	C	-	-	-	96,741	-	2,974	18,220	117,935
USDA Debt Reserve	R	-	-	-	-	-	-	14,870	14,870
District Court Investigation	R	-	-	-	-	-	-	838	838
Public Administrator	R	12,000	12,740	-	-	-	-	390	25,130
TOTAL GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		4,157,564	2,872,329	3,522,900	111,041	100,000	785,364	2,831,380	14,380,578

* 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.
FORM 44041GF

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
REAL ROLLS	2,170,068	2,163,610	2,144,491	2,144,491
PERSONAL PROPERTY ROLL	576,337	1,231,771	1,192,685	1,192,685
NET PROCEEDS OF MINES	34,250	1,966	120,000	120,000
OTHER TAXES-CHINA SPRINGS	6,970	7,374	5,727	5,727
SUBTOTAL TAXES	2,787,625	3,404,721	3,462,903	3,462,903
LICENSES AND PERMITS:				
BUSINESS				
BUSINESS LICENSES	31,190	28,000	30,000	30,000
LIQUOR LICENSES	275	400	500	500
COUNTY GAMING LICENSES	6,568	7,000	6,500	6,500
SUBTOTAL BUSINESS	38,033	35,400	37,000	37,000
NON BUSINESS				
MARRIAGE LICENSES	336	450	300	300
OTHER LICENSES	595	904	500	500
BUILDING PERMITS	24,902	45,000	40,000	40,000
MOBILE HOME PERMITS	57	50	100	100
OTHER PERMITS	8,333	10,500	8,500	8,500
SUBTOTAL NONBUSINESS	34,223	56,904	49,400	49,400
SUBTOTAL LICENSES AND PERMITS	72,256	92,304	86,400	86,400
INTERGOVERNMENTAL REVENUES				
FEDERAL GRANTS				
EMERGENCY MANAGEMENT GRANT	20,723	20,000	20,000	20,000
HMEP GRANT	4,911	-	-	-
USDA GRANTS	11,776	-	-	-
CDBG GRANT	20,000	-	-	-
NEVADA DEPARTMENT OF PUBLIC SAFETY GRANTS	91,055	36,000	34,200	34,200
VIOLENCE AGAINST WOMEN GRANT	7,215	-	-	-
LSTA REIMBURSEMENT	4,900	23,357	-	-
CHILD SUPPORT ENFORCEMENT	78,825	75,402	73,000	73,000
SUBTOTAL FEDERAL GRANTS	239,405	154,759	127,200	127,200
STATE SHARED REVENUES				
STATE GAMING LICENSES	137,003	140,500	139,000	139,000
CONSOLIDATED TAX DISTRIBUTION	2,073,901	2,039,032	2,129,239	2,129,239
SUBTOTAL STATE SHARED	2,210,904	2,179,532	2,268,239	2,268,239
OTHER LOCAL GOVERNMENT GRANTS				
OHV GRANT	5,999	-	-	-
MISCELLANEOUS GRANTS	326	833	8,000	8,000
LEPC GRANT	50,349	40,000	80,000	80,000
SUBTOTAL OTHER	56,674	40,833	88,000	88,000
SUBTOTAL INTERGOVERNMENTAL	2,506,983	2,375,124	2,483,439	2,483,439

MINERAL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

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Schedule B

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
CLERK FEES	4,910	5,300	5,000	5,000
RECORDER FEES	45,490	41,431	50,000	50,000
CANDIDATE FEES	-	1,500	-	-
ASSESSOR COMMISSIONS	-	72,588	70,000	70,000
LIBRARY FEES	3,144	3,300	3,000	3,000
LEGAL AID FEES	856	765	900	900
DISTRICT COURT REIMBURSEMENT	-	-	-	-
SHERIFF FEES	4,679	7,044	6,500	6,500
PHONE 911 SURCHARGE	14,782	12,401	12,500	12,500
FOSTER CARE ROOM AND BOARD	-	-	-	-
JUSTICE OF THE PEACE FEES	1,326	40	-	-
CEMETERY CHARGES	5,250	2,750	3,000	3,000
OTHER FEES	6,892	5,012	500	500
ANALYSIS FEES	2,202	2,045	1,600	1,600
BLUE-LINE PRINTER	282	598	-	-
CHILD SUPPORT (Clerk's Fee ONLY)	1,724	972	1,000	1,000
SUBTOTAL CHARGES FOR SERVICES	164,125	144,640	153,000	153,000
FINES AND FORFEITS				
FINES				
LIBRARY	1,037	1,082	800	800
DELINQUENT FINES	10,869	20,607	20,000	20,000
JUVENILE PUNISHMENT	2,115	515	-	-
SUBTOTAL FINES	14,021	22,204	20,800	20,800
FORFEITS				
BAILS				
HAWTHORNE	85,652	171,619	130,000	130,000
WALKER LAKE TRIBAL	54,127	65,957	50,000	50,000
SUBTOTAL FORFEITS	139,779	237,576	180,000	180,000
SUBTOTAL FINES AND FORFEITS	153,800	259,780	200,800	200,800

MINERAL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
INTEREST	2,029	-	-	-
OTHER:				
OTHER PROPERTY SALES	19,248	53,661	-	-
GEOTHERMAL REVENUE	117,808	79,372	95,000	95,000
FRANCHISE FEES	41,721	55,000	47,000	47,000
PUBLIC GUARDIAN REIMBURSEMENTS	6,957	8,760	8,000	8,000
NRS 453 DISBURSEMENT	-	88,000	88,000	88,000
TAX PENALTIES AND INTEREST	100,714	40,000	40,000	40,000
PUBLIC DEFENDER REIMBURSEMENT	3,472	846	-	-
MISCELLANEOUS REIMBURSEMENTS	15,153	3,058	3,500	3,500
JPO TRANSPORT REIMBURSEMENTS	3,424	1,004	-	-
CABLE TV LEASE	13,406	11,987	12,000	12,000
MISCELLANEOUS REVENUE	44,391	56,959	41,000	41,000
SUBTOTAL, OTHER	366,294	398,647	334,500	334,500
SUBTOTAL, MISCELLANEOUS	368,323	398,647	334,500	334,500
SUBTOTAL ALL REVENUE SOURCES	6,053,112	6,675,216	6,721,042	6,721,042
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
WALKER LAKE LITIGATION	305	-	-	-
IN LIEU OF TAXES FUND	750,000	450,000	500,000	500,000
	-	-	-	-
	-	-	-	-
	-	-	-	-
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	750,305	450,000	500,000	500,000
BEGINNING FUND BALANCE				
Prior Period Adjustments	-			
Residual Equity Transfers	1,256,243	969,514	940,393	940,393
TOTAL BEGINNING FUND BALANCE	1,256,243	969,514	940,393	940,393
TOTAL AVAILABLE RESOURCES	8,059,660	8,094,730	8,161,435	8,161,435

MINERAL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
LEGISLATIVE ACTIVITY:				
COUNTY COMMISSIONERS:				
SALARIES AND WAGES	75,372	75,916	75,750	75,750
EMPLOYEE BENEFITS	41,381	51,671	51,952	51,952
SERVICES AND SUPPLIES	2,631	2,766	4,360	4,360
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, LEGISLATIVE	119,384	130,353	132,062	132,062
ELECTIONS:				
ELECTION (020):				
SALARIES AND WAGES	1,462	2,000	2,000	2,000
EMPLOYEE BENEFITS	90	-	-	-
SERVICES AND SUPPLIES	14,387	15,778	43,350	43,350
CAPITAL OUTLAY	-	10,662	-	-
SUBTOTAL, ELECTIONS	15,939	28,440	45,350	45,350
FINANCE ACTIVITY:				
CLERK-TREASURER (002):				
SALARIES AND WAGES	167,463	170,658	176,956	176,956
EMPLOYEE BENEFITS	88,919	88,866	97,055	97,055
SERVICES AND SUPPLIES	8,055	12,266	12,230	12,230
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, CLERK-TREASURER	264,437	271,790	286,241	286,241
RECORDER-AUDITOR (003):				
SALARIES AND WAGES	174,841	183,927	182,213	182,213
EMPLOYEE BENEFITS	91,551	99,964	100,430	100,430
SERVICES AND SUPPLIES	12,354	19,776	10,500	10,500
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, RECORDER-AUDITOR	278,746	303,667	293,143	293,143
ASSESSOR (004):				
SALARIES AND WAGES	130,807	126,112	124,798	124,798
EMPLOYEE BENEFITS	52,866	59,450	70,288	70,288
SERVICES AND SUPPLIES	7,444	7,185	14,000	16,000
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, ASSESSOR	191,117	192,747	209,086	211,086
	869,623	926,997	965,882	967,882

MINERAL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	APPROVED
OTHER:				
PLANNING AND ZONING				
SALARIES AND WAGES	5,370	7,000	7,000	7,000
EMPLOYEE BENEFITS	776	1,200	1,200	1,200
SERVICES AND SUPPLIES	1,911	4,154	6,750	6,750
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, PLANNING AND ZONING	8,057	12,354	14,950	14,950
BUILDING AND GROUNDS (040):				
SALARIES AND WAGES	32,429	61,317	65,454	65,454
EMPLOYEE BENEFITS	17,794	38,602	41,304	41,304
SERVICES AND SUPPLIES	148,771	172,055	229,800	229,800
CAPITAL OUTLAY	-	7,000	-	-
SUBTOTAL, BUILDING AND GROUNDS	198,994	278,974	336,558	336,558
BUILDING DEPARTMENT (045):				
SALARIES AND WAGES	47,993	50,443	51,704	51,704
EMPLOYEE BENEFITS	24,460	26,355	28,506	28,506
SERVICES AND SUPPLIES	16,076	8,052	8,850	8,850
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, BUILDING DEPARTMENT	88,529	84,850	89,060	89,060
MAINTENANCE DEPARTMENT (050):				
SALARIES AND WAGES	82,794	90,487	96,260	96,260
EMPLOYEE BENEFITS	44,570	48,925	52,225	52,225
SERVICES AND SUPPLIES	11,369	14,380	22,800	22,800
CAPITAL OUTLAY	-	-	-	-
SUBTOTAL, MAINTENANCE DEPARTMEN	138,733	153,792	171,285	171,285
GENERAL EXPENSES (010):				
SALARIES AND WAGES	-	41,600	42,383	42,383
EMPLOYEE BENEFITS	-	23,647	24,402	24,402
SERVICES AND SUPPLIES	72,872	80,035	187,518	200,518
SUBTOTAL, GENERAL	72,872	145,282	254,303	267,303
MISCELLANEOUS:				
EMPLOYEE BENEFITS	275,211	320,082	311,000	311,000
SERVICES AND SUPPLIES	544,418	349,988	308,500	348,500
SUBTOTAL, MISCELLANEOUS	819,629	670,070	619,500	659,500
	1,326,814	1,345,322	1,485,656	1,538,656

MINERAL COUNTY
 (Local Government)
SCHEDULE B - GENERAL FUND
GENERAL GOVERNMENT

FUNCTION

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