

# Board of MINERAL COUNTY COMMISSIONERS



GARTH D. PRICE, Chairman  
 JERRIE TIPTON, Vice Chairman  
 CHRIS HEGG, Member  
 CHRISTOPHER NEPPER, Clerk of the Board

Telephone: 775-945-2446  
 Fax: 775-945-0706  
 PO Box 1150  
 Hawthorne, NV 89415  
[mincommissioner@mineralcountynv.org](mailto:mincommissioner@mineralcountynv.org)

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

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

Walker Lake Town herewith submits the (FINAL) budget for the  
 fiscal year ending June 30, 2018

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 \$ 16,000 and  
1 proprietary funds with estimated expenses of \$ 31,053

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, Christine Hoferer  
 (Print Name)  
Recorder-Auditor

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

Signed: *Christine Hoferer*  
 Date: 5-17-17

**APPROVED BY THE GOVERNING BOARD**

*Garth D. Price*  
*Jerrie Tipton*  
*Chris Hegg*  
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 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULED PUBLIC HEARING:**

Date and Time Monday, May 15, 2017 Publication Date May 4, 2017

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

WALKER LAKE TOWN  
2017-2018 FINAL BUDGET

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Budget Summary for Walker Town  
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	BUDGET YEAR 06/30/18 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/18 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	0	0	0	0	0
Other Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Intergovernmental Resources	10,607	12,740	18,000	0	18,000
Charges for Services	0	0	0	35,083	35,083
Fines and Forfeits	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>10,607</b>	<b>12,740</b>	<b>18,000</b>	<b>35,083</b>	<b>53,083</b>
EXPENDITURES-EXPENSES					
General Government	0	1,000	1,000	0	1,000
Judicial	0	0	0	0	0
Public Safety	11,691	11,183	15,000	0	15,000
Public Works	0	0	0	0	0
Sanitation	0	0	0	0	0
Health	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and Recreation	0	0	0	0	0
Community Support	0	0	0	0	0
Intergovernmental Expenditures	0	0	0	0	0
Contingencies	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX	0
Utility Enterprises	0	0	0	31,053	31,053
Hospitals	0	0	0	0	0
Transit Systems	0	0	0	0	0
Airports	0	0	0	0	0
Other Enterprises	0	0	0	0	0
Debt Service - Principal	0	0	XXXXXXXXXX	0	0
Interest Cost	0	0	0	0	0
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>11,691</b>	<b>12,183</b>	<b>16,000</b>	<b>31,053</b>	<b>47,053</b>
Excess of Revenues over (under) Expenditures-Expenses	(1,084)	557	2,000	4,030	6,030

Budget Summary for Walker Town  
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	BUDGET YEAR 06/30/18 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/18 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	0	0	0	0	0
Sales of General Fixed Assets	0	0	0	0	0
Operating Transfers (in)	-	0	0	0	0
Operating Transfers (out)	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(1,084)	557	2,000	4,030	XXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>					
Reserved	0	0	0	0	XXXXXXXXXXXXXXXXXX
Unreserved	1,983	899	1,456	1,456	XXXXXXXXXXXXXXXXXX
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,983</b>	<b>899</b>	<b>1,456</b>	<b>1,456</b>	<b>XXXXXXXXXXXXXXXXXX</b>
Prior Period Adjustments					XXXXXXXXXXXXXXXXXX
Residual Equity Transfers					XXXXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR</b>					
Reserved	0	0	0	0	XXXXXXXXXXXXXXXXXX
Unreserved	899	1,456	3,456	3,456	XXXXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>899</b>	<b>1,456</b>	<b>3,456</b>	<b>3,456</b>	<b>XXXXXXXXXXXXXXXXXX</b>

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.00	0.00	0.00

POPULATION (AS OF JULY 1)	329	378	403
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	6,835,097	6,949,909	6,934,959
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	6,835,097	6,949,909	6,934,959
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.

WALKER TOWN  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA









REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
AD VALOREM- REAL ROLLS	-	-	-	-
AD VALOREM- PERSONAL PROPERTY ROLLS	-	-	-	-
AD VALOREM- NET PROCEEDS OF MINES	-	-	-	-
<b>SUBTOTAL, TAXES</b>	-	-	-	-
<b>LICENSES AND PERMITS:</b>				
<b>BUSINESS LICENSES AND PERMITS</b>				
BUSINESS LICENSES	-	-	-	-
LIQUOR LICENSES	-	-	-	-
COUNTY GAMING LICENSES	-	-	-	-
<b>FRANCHISE FEES:</b>	-	-	-	-
GAS				
ELECTRIC	-	-	-	-
PHONE				
OTHER				
<b>OTHER LICENSES</b>	-	-	-	-
<b>OTHER</b>				
<b>SUBTOTAL, LICENSES AND PERMITS</b>	-	-	-	-
<b>INTERGOVERNMENTAL REVENUES:</b>				
<b>STATE SHARED REVENUES:</b>				
GRANT FROM HAWTHORNE TOWN	-	-	-	-
GRANT FROM MINERAL COUNTY	10,607	12,740	18,000	18,000
<b>SUBTOTAL, INTERGOVERNMENTAL</b>	10,607	12,740	18,000	18,000
<b>FINES AND FORFEITS:</b>				
<b>FORFEITS:</b>				
BAIL	-	-	-	-
<b>SUBTOTAL, FINES AND FORFEITS</b>	-	-	-	-
<b>MISCELLANEOUS:</b>				
INTEREST EARNINGS	-	-	-	-
OTHER	-	-	-	-
<b>SUBTOTAL, MISCELLANEOUS</b>	-	-	-	-

**WALKER LAKE TOWN**  
 (Local Government)  
**SCHEDULE B - GENERAL FUND**



<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT ADMINISTRATION:				
SALARIES AND WAGES	-	-		
EMPLOYEE BENEFITS	-	1,000	1,000	1,000
SERVICES AND SUPPLIES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
FUNCTION SUBTOTAL	-	1,000	1,000	1,000

WALKER TOWN  
(Local Government)  
SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY:				
FIRE:				
SALARIES AND WAGES	-	-	-	-
EMPLOYEE BENEFITS	1,240	1,350	1,500	1,500
SERVICES AND SUPPLIES	10,451	9,833	13,500	13,500
CAPITAL OUTLAY	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	<b>11,691</b>	<b>11,183</b>	<b>15,000</b>	<b>15,000</b>

WALKER TOWN  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3) (4)	
		ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
PAGE	FUNCTION SUMMARY			TENTATIVE APPROVED	FINAL APPROVED
	General Government	-	1,000	1,000	1,000
	Judicial				
	Public Safety	11,691	11,183	15,000	15,000
	Public Works				
	Sanitation				
	Health				
	Welfare				
	Culture and Recreation				
	Community Support				
	Debt Service				
	Intergovernmental Expenditures	-	-	-	-
	<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	11,691	12,183	16,000	16,000
	OTHER USES:				
	CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)			-	-
	Transfers Out (Schedule T)				
	<b>TOTAL EXPENDITURES AND OTHER USES</b>	11,691	12,183	16,000	16,000
	<b>ENDING FUND BALANCE</b>	899	1,456	3,456	3,456
	<b>TOTAL GENERAL FUND</b>				
	<b>COMMITMENTS AND FUND BALANCE</b>	12,590	13,639	19,456	19,456

WALKER TOWN  
(Local Government)  
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

<b>PROPRIETARY FUND</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) (4) BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Garbage Fees	-	-	33,583	33,583
Miscellaneous	-	-	1,500	1,500
<b>Total Operating Revenue</b>	-	-	35,083	35,083
<b>OPERATING EXPENSE</b>				
Salaries and Wages	-	-	7,018	7,018
Employee Benefits	-	-	4,885	4,885
Services and Supplies	-	-	18,740	18,740
Bad Debt Expense	-	-	10	10
OPEB Expense	-	-	400	400
Depreciation/Amortization	-	-	-	-
<b>Total Operating Expense</b>	-	-	31,053	31,053
<b>Operating Income or (Loss)</b>	-	-	4,030	4,030
<b>NONOPERATING REVENUES</b>				
Interest Earned	-	-	-	-
	-	-	-	-
<b>Total Nonoperating Revenues</b>	-	-	-	-
<b>NONOPERATING EXPENSES</b>				
Interest Expense	-	-	-	-
<b>Total Nonoperating Expenses</b>	-	-	-	-
<b>Net Income before Operating Transfers</b>	-	-	4,030	4,030
<b>Operating Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	-	-	-	-
<b>CHANGE IN NET POSITION</b>	-	-	4,030	4,030

WALKER LAKE TOWN REFUSE  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) (4) BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Customers	-	-	35,083	35,083
Personnel Costs	-	-	(11,903)	(11,903)
Services and Supplies	-	-	(19,150)	(19,150)
Other Operating Uses	-	-	-	-
a. Net cash provided by (or used for) operating activities	-	-	4,030	4,030
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (or used for) RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
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)	-	-	4,030	4,030
CASH AND CASH EQUIVALENTS AT July 1, 2017	-	-	-	-
CASH AND CASH EQUIVALENTS AT June 30, 2018	-	-	4,030	4,030

WALKER LAKE TOWN REFUSE  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2017 - 2018**

**Local Government:** WALKER LAKE TOWN

**Contact:** Christine Hoferer

**E-mail Address:** [recorderauditor@mineralcountynv.org](mailto:recorderauditor@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 2017-18	Proposed Expenditure FY 2018-19	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 2017 - 2018

**Local Government:** WALKER LAKE TOWN  
**Contact:** CHRISTINE HOFERER  
[recorderauditor@mineralcountynv.org](mailto:recorderauditor@mineralcountynv.org)  
**E-mail Address:**  
**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 2017-18	Proposed Expenditure FY 2018-19	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									

Attach additional sheets if necessary.

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