

RESOLUTION NO. 23.008

RESOLUTION TO AUGMENT BUDGET OF RECREATION AND COMMUNITY DEVELOPMENT FUND FOR THE  
2022-23 FISCAL YEAR

WHEREAS, the total resources of the **Recreation and Community Development Fund** of the County of Mineral, State of Nevada, were estimated to be **\$240,614** on July 1, 2022 and;

WHEREAS, the total resources are now determined to be **\$298,304** and;

WHEREAS, said unanticipated resources are as follows:

**Increased Revenue** **\$57,690**

WHEREAS, there is a need to apply the excess resources available to the **Recreation and Community Development Fund**;

Now, therefore, it is hereby **RESOLVED**, that Mineral County shall augment its 2022-2023 Budget by increasing appropriations **\$57,690** for use in the **Recreation and Community Development Fund** thereby increasing its total appropriations from **\$240,614 to \$298,304**;

**Increase Appropriated Expenses** **\$57,690**

A detailed schedule is attached to this Resolution and by reference is made a part thereof.

**IT IS FURTHER RESOLVED**, that the Budget Officer shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED and ADOPTED this 27<sup>th</sup> day of June, 2023 by the following vote:

BOARD OF MINERAL COUNTY COMMISSIONERS

Cassie Hall  
Chairman, Board of Mineral County Commissioners

Ayes: 3

Nays: 0

Absent: 0

ATTEST: Leona McNally  
Mineral County Clerk

Revenues	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Taxes	135,000	35,000	170,000
Charge for Services	5,000	22,690	27,690
Misc.			0
			0
			0
<b>SUBTOTAL REVENUE ALL SOURCES</b>	140,000	57,690	197,690
<b>Other Financing Sources</b>			
Operating Transfers In (Sch T)			0
Transfer from General	25,000	0	25,000
Other			
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	25,000	0	25,000
<b>BEGINNING FUND BALANCE</b>			0
Reserved		0	0
Unreserved			0
Total Beginning Fund Balance	75,614	0	75,614
Prior Period Adjustments			
Residual Equity Transfers			
<b>TOTAL AVAILABLE RESOURCES</b>	240,614	57,690	298,304

Mineral County

Schedule B - Recreation and Community Development

<b>EXPENDITURE BY FUNCTION AND ACTIVITY</b>	<b>FINAL BUDGET</b>	<b>REVISIONS</b>	<b>REVISED EXPENDITURES</b>
Salaries	101,068	15,000	116,068
Benefits	51,799	5,000	56,799
Service and Supplies	58,850	37,690	96,540
Capital Outlay	20,000		20,000
<b>SUBTOTAL EXPENDITURES</b>	<b>231,717</b>	<b>57,690</b>	<b>289,407</b>
<b>OTHER USES</b>			
Contingency (Not to exceed 3% of Total Expenditures)			0
Operating Transfers	0		0
<b>SUBTOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>			
Reserved			
Unreserved			0
<b>TOTAL ENDING FUND BALANCE</b>	<b>8,897</b>		<b>8,897</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>240,614</b>	<b>57,690</b>	<b>298,304</b>

Mineral County

Schedule B - Recreation and Community Development

REVISED EXPENDITURE SCHEDULE



Mineral County, NV

# Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
<b>Fund: 245 - Recreation and Community Development</b>						
<b>Revenue</b>						
<b>Department: 000 - UNDESIGNATED</b>						
245-000-31042-000	ROOM TAX	135,000.00	135,000.00	4,741.10	169,492.92	34,492.92 125.55 %
245-000-35021-000	DOT UTILITY REIMB	2,000.00	2,000.00	0.00	3,092.55	1,092.55 154.63 %
245-000-36059-000	YCAC PROGRAM REVENUE	500.00	500.00	0.00	4,225.00	3,725.00 845.00 %
245-000-36065-000	Softball Program	0.00	0.00	0.00	6,902.25	6,902.25 0.00 %
245-000-38022-000	MISC. SALES & RENTALS	0.00	0.00	0.00	5,105.00	5,105.00 0.00 %
245-000-38027-000	DONATIONS	0.00	0.00	0.00	-47.00	-47.00 0.00 %
245-000-38037-000	Land/Water Conservation	0.00	0.00	0.00	0.00	0.00 0.00 %
245-000-38046-000	COVID Salary Reimburse	0.00	0.00	0.00	0.00	0.00 0.00 %
245-000-38054-000	Golf Course Revenue	0.00	0.00	0.00	1,834.00	1,834.00 0.00 %
245-000-38070-000	SWIMMING POOL RECEIPTS	4,500.00	4,500.00	2,005.00	8,820.00	4,320.00 196.00 %
245-000-38071-000	Lifeguard Training	0.00	0.00	0.00	0.00	0.00 0.00 %
245-000-38099-000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	265.00	265.00 0.00 %
245-000-39001-000	TRANS FROM GENERAL	0.00	25,000.00	25,000.00	25,000.00	0.00 0.00 %
<b>Department: 000 - UNDESIGNATED Total:</b>		<b>142,000.00</b>	<b>167,000.00</b>	<b>31,746.10</b>	<b>224,689.72</b>	<b>57,689.72 34.54 %</b>
<b>Revenue Total:</b>		<b>142,000.00</b>	<b>167,000.00</b>	<b>31,746.10</b>	<b>224,689.72</b>	<b>57,689.72 34.54 %</b>
<b>Expense</b>						
<b>Department: 699 - Recreation &amp; Community Development</b>						
245-699-51100-000	SALARIES	110,500.00	110,500.00	4,782.07	91,555.24	18,944.76 17.14 %
245-699-51102-000	SALARIES SWIMMING POOL	20,000.00	20,000.00	1,106.13	18,614.63	1,385.37 6.93 %
245-699-51200-000	EMPLOYEE BENEFITS	73,196.00	73,196.00	4,170.20	56,311.62	16,884.38 23.07 %
245-699-51202-000	HSA EMPLOYER PAID BENEF.	0.00	0.00	57.69	1,211.49	-1,211.49 0.00 %
245-699-51221-000	PACT-BOARDS/VOLUNTEERS	562.00	562.00	0.00	713.55	-151.55 -26.97 %
245-699-53321-000	TELEPHONE	5,000.00	5,000.00	134.95	4,994.55	5.45 0.11 %
245-699-53331-000	TRAVEL	1,000.00	1,000.00	-1,500.00	3,633.23	-2,633.23 -263.32 %
245-699-53342-000	OTHER ADVERTISING	500.00	500.00	0.00	640.00	-140.00 -28.00 %
245-699-53344-000	OPERATIONS & MAINTENANCE	6,000.00	6,000.00	7.98	6,304.29	-304.29 -5.07 %
245-699-53350-000	UTILITIES	27,000.00	27,000.00	1,069.40	25,796.38	1,203.62 4.46 %
245-699-53381-000	TRAINING	1,200.00	1,200.00	0.00	40.00	1,160.00 96.67 %
245-699-53386-000	INSURANCE	1,650.00	1,650.00	0.00	3,345.92	-1,695.92 -102.78 %
245-699-53399-000	MISCELLANEOUS	2,000.00	2,000.00	337.31	4,909.27	-2,909.27 -145.46 %
245-699-54412-000	PROGRAM SUPPLIES	5,000.00	5,000.00	430.12	12,660.20	-7,660.20 -153.20 %
245-699-54421-000	GAS, OIL, GREASE	3,000.00	3,000.00	8.99	14,754.30	-11,754.30 -391.81 %
245-699-54439-000	WATER SUPPLIES	5,000.00	5,000.00	404.05	2,075.54	2,924.46 58.49 %
245-699-54440-000	UNIFORM EXPENSE	1,000.00	1,000.00	0.00	44.87	955.13 95.51 %
245-699-54550-000	BASKETBALL PROGRAM	0.00	0.00	0.00	1,181.58	-1,181.58 0.00 %
245-699-54551-000	YCAC PROGRAM EXPENSES	500.00	500.00	107.43	4,317.96	-3,817.96 -763.59 %
245-699-55500-000	CAPITAL OUTLAY	20,000.00	20,000.00	0.00	17,102.45	2,897.55 14.49 %
245-699-56011-000	Golf Course	0.00	0.00	876.61	1,064.41	-1,064.41 0.00 %
245-699-56013-000	Softball Expense	0.00	0.00	225.23	447.23	-447.23 0.00 %
<b>Department: 699 - Recreation &amp; Community Development Total:</b>		<b>283,108.00</b>	<b>283,108.00</b>	<b>12,218.16</b>	<b>271,718.71</b>	<b>11,389.29 4.02 %</b>
<b>Expense Total:</b>		<b>283,108.00</b>	<b>283,108.00</b>	<b>12,218.16</b>	<b>271,718.71</b>	<b>11,389.29 4.02 %</b>
<b>Fund: 245 - Recreation and Community Development Surplus (Defi</b>		<b>-141,108.00</b>	<b>-116,108.00</b>	<b>19,527.94</b>	<b>-47,028.99</b>	<b>69,079.01 59.50 %</b>
<b>Report Surplus (Deficit):</b>		<b>-141,108.00</b>	<b>-116,108.00</b>	<b>19,527.94</b>	<b>-47,028.99</b>	<b>69,079.01 59.50 %</b>

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
ROOM TAX	145,505	133,362	135,000	135,000
CHARGES FOR SERVICE:				
SWIMMING POOL	765	5,839	3,000	3,000
MISCELLANEOUS				
OTHER	39,863	2,000	2,000	2,000
SUBTOTAL, MISCELLANEOUS	39,863	2,000	2,000	2,000
TOTAL REVENUES	186,133	141,201	140,000	140,000
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS IN (Schedule T)				
GENERAL FUND	30,000	25,000	25,000	25,000
SUBTOTAL	30,000	25,000	25,000	25,000
BEGINNING FUND BALANCE	40,888	103,842	75,614	75,614
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	40,888	103,842	75,614	75,614
TOTAL RESOURCES	257,021	270,043	240,614	240,614
<b>EXPENDITURES</b>				
CULTURE AND RECREATION:				
ADMINISTRATION:				
SALARIES AND WAGES	62,928	66,246	99,068	101,068
EMPLOYEE BENEFITS	23,037	21,342	51,799	51,799
SERVICES AND SUPPLIES	57,271	47,841	58,850	58,850
CAPITAL OUTLAY	9,943	59,000	20,000	20,000
SUBTOTAL, ADMINISTRATION	153,179	194,429	229,717	231,717
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				-
Transfers Out (Schedule T)				-
				-
ENDING FUND BALANCE	103,842	75,614	10,897	8,897
TOTAL COMMITMENTS & FUND BALANCE	257,021	270,043	240,614	240,614

SCHEDULE B  
FUND

RECREATION & COMMUNITY DEVELOPMENT

MINERAL COUNTY  
(Local Government)