

RESOLUTION NO. 23-011

RESOLUTION TO AUGMENT BUDGET OF MC EMERGENCY FUND FOR THE
2022-23 FISCAL YEAR

WHEREAS, the total resources of the **MC Emergency Fund** of the County of Mineral, State of Nevada, were estimated to be **\$271,012** on July 1, 2022 and;

WHEREAS, the total resources are now determined to be **\$326,012** and;

WHEREAS, said unanticipated resources are as follows:

Increased Grant Revenue **\$55,000**

WHEREAS, there is a need to apply the excess resources available to the **MC Emergency Fund**;

Now, therefore, it is hereby **RESOLVED**, that Mineral County shall augment its 2022-2023 Budget by increasing appropriations **\$55,000** for use in the **MC Emergency Fund** thereby increasing its total appropriations from **\$271,012** to **\$326,012**;

Increase Appropriated Expenses **\$55,000**

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 27th 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: Laura McNally
Mineral County Clerk

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMERGENCY FUND
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Intergovernmental:				
Federal grants				
Nevada Department of Health and Human Services				
Epidemiology and Lab Capacity	\$ 63,516	\$ 63,516	\$ -	\$ 941,859
FEMA-Firefighters Grant Program	-	-	-	9,086
Total Intergovernmental	<u>63,516</u>	<u>63,516</u>	<u>-</u>	<u>950,945</u>
Miscellaneous:				
Reimbursements	<u>55,318</u>	<u>-</u>	<u>(55,318)</u>	<u>-</u>
Total Revenues	<u>118,834</u>	<u>63,516</u>	<u>(55,318)</u>	<u>950,945</u>
EXPENDITURES				
Public safety:				
Salaries and wages	18,000	16,441	1,559	55,776
Employee benefits	-	1,958	(1,958)	18,776
Services and supplies	277,266	48,975	228,291	427,139
Capital outlay	<u>3,250</u>	<u>158,586</u>	<u>(155,336)</u>	<u>277,802</u>
Total Expenditures	<u>298,516</u>	<u>225,960</u>	<u>72,556</u>	<u>779,493</u>
Excess (Deficiency) of Revenues over Expenditures	(179,682)	(162,444)	(127,874)	171,452
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Net Change in Fund Balances	<u>(179,682)</u>	<u>(162,444)</u>	<u>(17,238)</u>	<u>186,452</u>
FUND BALANCE, July 1	<u>360,407</u>	<u>180,725</u>	<u>(179,682)</u>	<u>(5,727)</u>
FUND BALANCE, June 30	<u>\$ 180,725</u>	<u>\$ 18,281</u>	<u>\$ (162,444)</u>	<u>\$ 180,725</u>

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 295 - MC EMERGENCY FUND							
Revenue							
Department: 000 - UNDESIGNATED							
295-000-38018-000	COVID Construction	0.00	0.00	0.00	0.00	0.00	0.00 %
295-000-38114-000	NV CARES	0.00	0.00	0.00	0.00	0.00	0.00 %
295-000-38118-000	ARPA Funding	0.00	0.00	0.00	0.00	0.00	0.00 %
295-000-38200-000	ELC Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
295-000-39001-000	Transfer From General	0.00	0.00	0.00	17,000.00	17,000.00	0.00 %
	Department: 000 - UNDESIGNATED Total:	0.00	0.00	0.00	17,000.00	17,000.00	0.00 %
	Revenue Total:	0.00	0.00	0.00	17,000.00	17,000.00	0.00 %
Expense							
Department: 295 - MC Emergency Fund							
295-295-51100-000	SALARIES	0.00	0.00	225.00	13,125.00	-13,125.00	0.00 %
295-295-51200-000	EMPLOYEE BENEFITS	0.00	0.00	58.02	1,281.63	-1,281.63	0.00 %
295-295-51202-000	HSA EMPLOYER PAID BENEF.	0.00	0.00	0.00	5.45	-5.45	0.00 %
295-295-53311-000	ACCOUNTING & AUDIT	0.00	0.00	0.00	0.00	0.00	0.00 %
295-295-53366-000	Maintenance	0.00	0.00	0.00	0.00	0.00	0.00 %
295-295-54421-000	GAS, OIL, GREASE	0.00	0.00	0.00	0.00	0.00	0.00 %
295-295-55500-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00 %
295-295-56001-000	Courthouse Construction	0.00	0.00	0.00	0.00	0.00	0.00 %
295-295-56003-000	ELC Grant	0.00	0.00	468.68	11,253.99	-11,253.99	0.00 %
295-295-56605-000	MC Emergency	0.00	0.00	0.00	8,692.64	-8,692.64	0.00 %
295-295-56606-000	MC Emergency Prep	0.00	0.00	0.00	328.82	-328.82	0.00 %
295-295-58112-000	NV Cares	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 295 - MC Emergency Fund Total:	0.00	0.00	751.70	34,687.53	-34,687.53	0.00 %
	Expense Total:	0.00	0.00	751.70	34,687.53	-34,687.53	0.00 %
	Fund: 295 - MC EMERGENCY FUND Surplus (Deficit):	0.00	0.00	-751.70	-17,687.53	-17,687.53	0.00 %

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL				
GRANTS	950,945	437,522	-	-
SUBTOTAL, MISCELLANEOUS	950,945	437,522	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General Fund	15,000	-	-	
BEGINNING FUND BALANCE	(5,727)	180,725	271,012	271,012
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	(5,727)	180,725	271,012	271,012
TOTAL RESOURCES	960,218	618,247	271,012	271,012
EXPENDITURES				
PUBLIC SAFETY				
SALARIES AND WAGES	55,776	9,086	-	-
EMPLOYEE BENEFITS	18,776	1,057	-	-
SERVICES AND SUPPLIES	427,139	152,092		
CAPITAL OUTLAY	277,802	-	-	-
SUBTOTAL, GENERAL GOVERNMENT	779,493	162,235	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
General Fund	-	185,000	-	-
ENDING FUND BALANCE	180,725	271,012	271,012	271,012
TOTAL COMMITMENTS & FUND BALANCE	960,218	618,247	271,012	271,012

MINERAL COUNTY
(Local Government)

SCHEDULE B
FUND: MINERAL COUNTY EMERGENCY FUND

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Schedule B

Revenues	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous	0	55,000	55,000
			0
			0
			0
			0
SUBTOTAL REVENUE ALL SOURCES	0	55,000	55,000
Other Financing Sources			
Operating Transfers In (Sch T)			0
Transfer from General		0	0
Other			
SUBTOTAL OTHER FINANCING SOURCES	0	0	55,000
BEGINNING FUND BALANCE	271,012		271,012
Reserved			0
Unreserved			0
Total Beginning Fund Balance	271,012	0	271,012
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	271,012	55,000	326,012

Mineral County

Schedule B - Emergency Management

REVISED REVENUE SCHEDULE

Excel/Budget Augment Forms - Emergency Management.xls

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Salaries	0	18,000	18,000
Benefits	0	2,000	2,000
Services and Supplies	0	35,000	35,000
Capital Outlay			0
SUBTOTAL EXPENDITURES	0	55,000	55,000
OTHER USES			
Contingency (Not to exceed 3% of Total Expenditures)			0
Operating Transfers			
SUBTOTAL OTHER USES		0	0
ENDING FUND BALANCE	180,725		
Reserved			
Unreserved			0
TOTAL ENDING FUND BALANCE	271,012	0	271,012
TOTAL COMMITMENTS AND FUND BALANCE	271,012	55,000	326,012

Mineral County

Schedule B - Emergency Management

REVISED EXPENDITURE SCHEDULE