

NYE COUNTY AGENDA INFORMATION FORM

1

Action

Presentation

Presentation & Action

Department: Finance		Agenda Date: May 3, 2022
Category: Timed Agenda Item – 10:00 a.m.		
Contact: Savannah Rucker		Phone: 775-751-6391 Continued from meeting of:
Return to: Savannah Rucker	Location: Pahrump	Phone:
Action requested: (Include what, with whom, when, where, why, how much (\$)) and terms) Public Hearing, discussion and deliberation to adopt, amend and adopt, or reject Nye County Resolution No. 2022-20: A Resolution to Augment and Amend the 2021-2022 Budget of Nye County, State of Nevada. 10209 Airport Fund \$191,973.00		

Complete description of requested action: (Include, if applicable, background, impact, long-term commitment, existing county policy, future goals, obtained by competitive bid, accountability measures)		
Fund	Name	Amount
10209	Airport Fund	\$191,973
Staff recommends the adoption of Nye County Resolution No. 2022-20 to augment the Nye County 2021-2022 budget.		
Any information provided after the agenda is published or during the meeting of the Commissioners will require you to provide 20 copies: one for each Commissioner, one for the Clerk, one for the District Attorney, one for the Public and two for the County Manager. Contracts or documents requiring signature must be submitted with three original copies.		

Expenditure Impact by FY(s): (Provide detail on Financial Form)		
<input type="checkbox"/> No financial impact		

Routing & Approval (Sign & Date)

1. Dept	Date	6.	Date
2.	Date	7. HR	Date
3.	Date	8. Legal	Date
4.	Date	9. Finance	Date
5.	Date	10. County Manager	Date
		Place on Agenda	

Verified by S 4/20/2020

Item #: 7

1 **NYE COUNTY RESOLUTION NO. 2022-20**

2 A RESOLUTION TO AUGMENT AND AMEND THE 2021-2022 BUDGET OF NYE COUNTY,
3 STATE OF NEVADA

4 WHEREAS, certain unanticipated sources of revenue previously unbudgeted have become
5 available to Nye County during the 2021-22 budget year as follows:

Fund No.	Name	Amount
10209	Airport Fund	
	Beginning Fund Balance (From FY 21)	41,973
	Ops Transfer In (From GF 10101)	150,000
	TOTAL ALL FUNDS	\$191,973

11 NOW, THEREFORE, this Board hereby resolves to augment the 2021-2022 Nye County budget
12 by appropriating the amount referenced above and by making such other budget amendments as have
13 been determined necessary and in accordance with NRS 354.598005. Said budget augmentation and
14 appropriation, as well as budget amendments are reflected on the schedule attached to this resolution and
15 by reference are made a part hereof.

16 PASSED, ADOPTED, AND APPROVED the 3rd day of May, 2022.

17 AYES:

NAYES:

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Absent:

Abstention:

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1 NYE COUNTY
2 BOARD OF COUNTY COMMISSIONERS:

3 Frank Carbone, Chair

4 ATTEST:

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6 Sandra L. Merlino, Nye County Clerk
7 And Ex-Officio Clerk of the Board

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DRAFT

REVENUES	FINAL APPROVED	REVISIONS	REVISED BUDGET FY 06/30/2022
PROPERTY TAX:			
Property Tax	24,685		24,685
Net Proceeds	3,353		3,353
SUBTOTAL	28,038	-	28,038
			-
INTERGOVERNMENTAL:			-
Aviation Fuel Tax	3,500		3,500
SUBTOTAL	3,500	-	3,500
			-
MISCELLANEOUS			-
Rent	23,730		23,730
Investment Income	50		50
Other - Aviation Fuel	25,000		25,000
SUBTOTAL	48,780	-	48,780
TOTAL REVENUES	80,318	-	80,318
OTHER FINANCING SOURCES:			
Op Transfer In (Sch T) - 10101 - General Fund	-	150,000	150,000
BEGINNING FUND BALANCE	22,897	41,973	64,870
			-
Prior Period Adjustment(s)			-
Residual Equity Transfers			-
			-
			-
TOTAL RESOURCES	103,215	191,973	295,188
EXPENDITURES			
PUBLIC WORKS:			-
AIRPORT MAINTENANCE:			-
Salaries and Wages	15,000		15,000
Employee Benefits	8,000		8,000
Services and Supplies	77,956	191,973	269,929
Risk Management Fund Transfer (10607)	2,209		2,209
Capital Outlay	-		-
			-
			-
Subtotal	103,165	191,973	295,138
OTHER USES			
Operating Transfers Out (Schedule T)			
10101 - General Fund (Interest)	50		50
Risk Management Fund Transfer (10607)			-
			-
			-
ENDING FUND BALANCE	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	103,215	191,973	295,188

NYE COUNTY

(Local Government)

SCHEDULE B: SPECIAL REVENUE FUND

FUND: Airport Fund 10209

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	
	Budget	Actual		2020 Actual
Revenues				
Property Tax:				
Property tax	\$ 23,358	\$ 22,587	\$ (771)	\$ -
Net proceeds	<u>2,864</u>	<u>2,956</u>	<u>92</u>	<u>-</u>
Total property tax	<u>26,222</u>	<u>25,543</u>	<u>(679)</u>	<u>-</u>
Intergovernmental:				
Aviation fuel tax	<u>6,000</u>	<u>1,263</u>	<u>(4,737)</u>	<u>889</u>
Miscellaneous:				
Investment income (loss)	50	(59)	(109)	436
Other	-	21,182	21,182	352
Rent	<u>8,850</u>	<u>7,555</u>	<u>(1,295)</u>	<u>6,319</u>
Total miscellaneous	<u>8,900</u>	<u>28,678</u>	<u>19,778</u>	<u>7,107</u>
Total revenues	<u>41,122</u>	<u>55,484</u>	<u>14,362</u>	<u>7,996</u>
Expenditures				
Public Works:				
Salaries and wages	20,000	9,655	10,345	5,595
Employee benefits	12,500	4,401	8,099	2,510
Services and supplies	<u>112,700</u>	<u>80,745</u>	<u>31,955</u>	<u>30,574</u>
Total expenditures	<u>145,200</u>	<u>94,801</u>	<u>50,399</u>	<u>38,679</u>
Excess (deficiency) of revenues over expenditures	<u>(104,078)</u>	<u>(39,317)</u>	<u>64,761</u>	<u>(30,683)</u>
Other financing sources (uses)				
Operating transfers in	75,150	75,209	59	47,000
Operating transfers out	<u>(50)</u>	<u>-</u>	<u>50</u>	<u>(436)</u>
Total other financing sources (uses)	<u>75,100</u>	<u>75,209</u>	<u>109</u>	<u>46,564</u>
Net change in fund balance	(28,978)	35,892	64,870	15,881
Fund Balance				
Beginning of year	<u>28,978</u>	<u>28,978</u>	<u>-</u>	<u>13,097</u>
End of year	<u>\$ -</u>	<u>\$ 64,870</u>	<u>\$ 64,870</u>	<u>\$ 28,978</u>

NYE COUNTY AGENDA INFORMATION FORM

Action Presentation Presentation & Action

Department: Finance		Agenda Date:
Category: Timed Agenda Item – 10:00 a.m.		April 5, 2022
Contact: Savannah Rucker		Phone: 775-751-6391
Return to: Savannah Rucker		Location: Pahrump
Action requested: (Include what, with whom, when, where, why, how much (\$ and terms)) Public Hearing, discussion and deliberation to adopt, amend and adopt, or reject Nye County Resolution No. 2022-09: A Resolution to Augment and Amend the 2021-2022 Budget of Nye County, State of Nevada.		

Complete description of requested action: (Include, if applicable, background, impact, long-term commitment, existing county policy, future goals, obtained by competitive bid, accountability measures) <table border="1"> <tr> <th>Fund</th> <th>Name</th> <th>Amount</th> </tr> <tr> <td>10101</td> <td>General Fund</td> <td>\$ 5,980,854.00</td> </tr> </table>			Fund	Name	Amount	10101	General Fund	\$ 5,980,854.00
Fund	Name	Amount						
10101	General Fund	\$ 5,980,854.00						
Staff recommends the adoption of Nye County Resolution No. 2022-09 to augment the Nye County 2021-2022 budget.								
Any information provided after the agenda is published or during the meeting of the Commissioners will require you to provide 20 copies: one for each Commissioner, one for the Clerk, one for the District Attorney, one for the Public and two for the County Manager. Contracts or documents requiring signature must be submitted with three original copies.								
Expenditure Impact by FY(s): (Provide detail on Financial Form) <input type="checkbox"/> No financial impact								

Routing & Approval (Sign & Date)

1. Dept	Date	6.	Date
2.	Date	7. HR	Date
3.	Date	8. Legal	3/30/2022
4.	Date	9. Finance	Date
5.	Date	10. County Manager	<input checked="" type="checkbox"/> Place on Agenda 

Item #: 10

1 **NYE COUNTY RESOLUTION NO. 2022-09**

2 A RESOLUTION TO AUGMENT AND AMEND THE 2021-2022 BUDGET OF NYE COUNTY,
3 STATE OF NEVADA

4 WHEREAS, certain unanticipated sources of revenue previously unbudgeted have become
5 available to Nye County during the 2021-22 budget year as follows:

6 Fund No.	7 Name	8 Amount
10101	General Fund	
	Beginning Fund Balance (From FY 21)	5,980,854.00
	TOTAL ALL FUNDS	\$5,980,854.00

10 NOW, THEREFORE, this Board hereby resolves to augment the 2021-2022 Nye County budget
11 by appropriating the amount referenced above and by making such other budget amendments as have
12 been determined necessary and in accordance with NRS 354.598005. Said budget augmentation and
13 appropriation, as well as budget amendments are reflected on the schedule attached to this resolution and
14 by reference are made a part hereof.

15 PASSED, ADOPTED, AND APPROVED the 5th day of April, 2022.

16 AYES:

NAYES:

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19 _____
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22 Absent:

Abstention:

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1 NYE COUNTY
2 BOARD OF COUNTY COMMISSIONERS:

3 Frank Carbone, Chair

ATTEST:

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8 Sandra L. Merlino, Nye County Clerk
9 And Ex-Officio Clerk of the Board

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<u>REVENUES</u>	FINAL APPROVED	REVISED BUDGET	FINAL APPROVED FYE 06/30/2022
MISCELLANEOUS:			
Interest (4801)	77,251	-	77,251
Unrealized Gain/Loss (4802)	100,000	-	100,000
Tax penalties	582,974	-	582,974
Tax Trust Sales (NRS 361.610)	570,405	-	570,405
Tax Sale Costs	30,175	-	30,175
Extraditions	-	-	-
Rent	3,179	-	3,179
Donations	-	-	-
Other	1,852	-	1,852
Uniform Reciprocal Law	-	-	-
SUBTOTAL	1,365,836	-	1,365,836
SUBTOTAL REVENUE ALL SOURCES			
48,647,339			
OTHER FINANCING SOURCES			
Operating Transfers In (Schedule T)	-	-	-
Interest Earned In Other Funds	28,550	-	28,550
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Sale of Surplus Property	-	-	-
Proceeds of Long-term Debt	-	-	-
Other	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	28,550	-	28,550
BEGINNING FUND BALANCE	7,745,024	5,980,854	13,725,879
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL BEGINNING FUND BALANCE	7,745,024	5,980,854	13,725,879
TOTAL AVAILABLE RESOURCES	56,420,913	5,980,854	62,401,768

Nye County
 (Local Government)
 SCHEDULE B - GENERAL FUND

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	FINAL APPROVED	REVISED BUDGET	FINAL APPROVED FYE 06/30/2022
GENERAL GOVERNMENT:			
ASSESSOR	-		
Salaries and Wages	883,880		883,880
Employee Benefits	499,830		499,830
Services and Supplies	111,877		111,877
SUBTOTAL	1,495,587	-	1,495,587
CLERK			
Salaries and Wages	721,876		721,876
Employee Benefits	381,600		381,600
Services and Supplies	145,772		145,772
SUBTOTAL	1,249,248	-	1,249,248
RECORDER			
Salaries and Wages	411,003		411,003
Employee Benefits	209,375		209,375
Services and Supplies	95,537		95,537
SUBTOTAL	715,915	-	715,915
TREASURER			
Salaries and Wages	389,015		389,015
Employee Benefits	215,497		215,497
Services and Supplies	46,870		46,870
Capital Outlay	-	-	-
SUBTOTAL	651,382	-	651,382
BUILDINGS & GROUNDS			
Salaries and Wages	712,632		712,632
Employee Benefits	330,028		330,028
Services and Supplies	944,473		944,473
Capital Outlay	-	-	-
SUBTOTAL	1,987,133	-	1,987,133
EQUIPMENT SVS			
Salaries and Wages	290,580		290,580
Employee Benefits	149,643		149,643
Services and Supplies	229,866		229,866
Capital Outlay	-	-	-
SUBTOTAL	670,089	-	670,089
MISCELLANEOUS OVERHEAD			
Benefits - Unemployment Payments	45,000		45,000
OPEB Trust Fund (10704) - Existing Retirees	1,416,250	-	1,416,250
OPEB Trust Fund (10704) Prefunding Retirees	-	760,000	760,000
Services and Supplies	1,251,024		1,251,024
Risk Management Fund (10607) Funding	1,337,802	-	1,337,802
Capital Outlay	-	-	-
SUBTOTAL	4,050,076	760,000	4,810,076
PAGE SUBTOTAL	10,819,430	760,000	11,579,430

Nye County
 (Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION: GENERAL GOVERNMENT

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>		FINAL APPROVED	REVISED BUDGET	FINAL APPROVED FYE 06/30/2022
PAGE	FUNCTION SUMMARY			
	General Government	17,666,002	760,000	18,426,002
	Judicial	8,671,698	-	8,671,698
	Public Safety	12,822,642	(80,344)	12,742,298
	Public Works	109,719	-	109,719
	Sanitation			
	Health	836,183	80,344	916,527
	Welfare	50,000	-	50,000
	Culture and Recreation	-	-	-
	Community Support	5,000	-	5,000
	Debt Service			
	Intergovernmental Expenditures			
	TOTAL EXPENDITURES - ALL FUNCTIONS	40,161,244	760,000	40,921,244
	OTHER USES:			
	CONTINGENCY (Not to exceed 3% of			
	Total Expenditures all Functions)	879,884		879,884
	Operating Transfers Out (Schedule T)			
	Stabilization (10201)	150,000	150,000	300,000
	Compensated Absences (10202)	400,000	400,000	800,000
	Airport Fund (10209)	-	150,000	150,000
	Capital Fund (10401)	2,000,000	2,974,204	4,974,204
	Debt Service Shelter Bond and Siemens (10391)	565,602		565,602
	Nye County Jail Fund (10236)	4,624,150		4,624,150
	County Owned Building Fund (10291)	200,000		200,000
	Bonds Capital (10451) One Stop Shop		1,246,650	1,246,650
	Bonds Capital (10451) Furniture		150,000	150,000
	Bonds Capital (10451) Furniture Animal Shelter		150,000	150,000
	TOTAL OTHER USES:	7,939,752	5,220,854	13,160,606
	TOTAL EXPENDITURES AND OTHER USES	48,980,880	5,980,854	54,961,734
	ENDING FUND BALANCE:	7,440,033	(0)	7,440,033
	Committed Ending Fund Balance	-		
	TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	56,420,913	5,980,854	62,401,768

Nye County

(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONSONS