

PERSHING COUNTY
P.O. BOX 736
LOVELOCK, NV 89419
775-273-2408

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

UNICORPORATED TOWN OF IMLAY herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2023

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 4,243

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 1% If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 8,250 and
1 proprietary funds with estimated expenses of \$ 82,740

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 Rene Childs
(Print Name)
Recorder-Auditor
(Title)

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

Signed: Rene Childs

Dated: May 20, 2022

APPROVED BY THE GOVERNING BOARD

Shayla Hudson
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time: May 18, 2022 9:30 am

Publication Date: May 11, 2022

Place: Pershing County Courthouse-Commissioner Chambers

**Unincorporated Town of Imlay
Final Budget Message**

2022-2023

The ending fund balance in the General Fund has been set at an amount to assure that funds are available to begin the 2023-2024 year.

This budget includes Imlay Utilities as a Proprietary Fund.

**UNINCORPORATED TOWN OF IMLAY
2022/2023 INDEX**

	PAGE
SCHEDULE S1	1
SCHEDULE S-2 - STATISTICAL DATA	3
SCHEDULE S-3	4
SCHEDULE A	5
SCHEDULES A-1	6
SCHEDULE A-2	7
SCHEDULE B	
SCHEDULES B-RESOURCES-GENERAL FUND	8
GENERAL FUND-EXPENDITURES	
EXPENSE-GENERAL FUND: GENERAL GOVERNMENT	9
SCHEDULE B SUMMARY	10
SCHEDULE F	
IMLAY UTILITIES SCHEDULE F1	11
IMLAY UTILITIES SCHEDULE F2	12
SCHEDULE 31: EXISTING CONTRACTS	13
PRIVATIZATION CONTRACTS	14

Budget Summary for UNINCORP. TOWN OF IMLAY
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/21 (1)	ESTIMATED CURRENT YEAR 6/30/22 (2)	BUDGET YEAR 6/30/23 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/23 (4)		
REVENUES						
Property Taxes	3,981	3,815	4,243		4,243	
Other Taxes						
Licenses and Permits						
Intergovernmental Resources						
Charges for Services	0	0	0	35,000	35,000	
Fines and Forfeits						
Miscellaneous						
TOTAL REVENUES	3,981	3,815	4,243	35,000	39,243	
EXPENDITURES-EXPENSES						
General Government	3,444	6,898	8,250		8,250	
Judicial						
Public Safety						
Public Works				82,740	82,740	
Sanitation						
Health						
Welfare						
Culture and Recreation						
Community Support						
Intergovernmental Expenditures						
Contingencies						
Utility Enterprises						
Hospitals						
Transit Systems						
Airports						
Other Enterprises						
Debt Service - Principal						
Interest Cost						
TOTAL EXPENDITURES-EXPENSES	3,444	6,898	8,250	82,740	90,990	
Excess of Revenues over (under)	537	-3083	-4007	-47,740	-51,747	
Expenditures-Expenses						

Budget Summary for UNINCORP. TOWN OF IMLAY
 Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 6/30/21 (1)	ESTIMATED CURRENT YEAR 6/30/22 (2)	BUDGET YEAR 6/30/23 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/23 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)					
Operating Transfers (out)					
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)					
FUND BALANCE JULY 1, BEGINNING OF YEAR	9,103	9,640	6,557	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	9,640	6,557	2,550	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	9,640	6,557	2,550	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/21	ESTIMATED CURRENT YEAR ENDING 6/30/22	BUDGET YEAR ENDING 6/30/23
General Government	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Sanitation	0	0	0
Health	0	0	0
Welfare	0	0	0
Culture and Recreation	0	0	0
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT	0	0	0
Utilities	0	0	0
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	0	0	0

POPULATION (AS OF JULY 1)	208	221	212
SOURCE OF POPULATION ESTIMATE*	STATE	STATE	STATE
Assessed Valuation (Secured and Unsecured Only)	2,882,242	2,873,403	2,985,883
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,882,242	2,873,403	2,985,883
TAX RATE			
General Fund	0.150	0.150	0.150
Special Revenue Funds	0	0	0
Capital Projects Funds	0	0	0
Debt Service Funds	0	0	0
Enterprise Fund	0	0	0
Other	0	0	0
TOTAL TAX RATE	0.150	0.150	0.150

* 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.

UNINCORP. TOWN OF IMLAY
(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 AD VALOREM REVENUE WITH NO CAP [(2, line A)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	2.3817	2,985,883	71,115	0.15	4,479	236	4,243	XXXXXXXXXXXXXXXXXXXX	4,243
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX				
C. VOTER APPROVED:									
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)									
E. Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. SCRTT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES									
M. SUBTOTAL A, C, L	2.3817		71,115	0.15	4,479	236	4,243		4,243
N. Debt									
O. TOTAL M AND N	2.3817		71,115	0	4,479	236	4,243		4,243

UNINCORP. TOWN OF IMLAY
 SCHEDULE S-3 - PROPERTY TAX RATE
 AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. 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.

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	3,444	6,898	8,250	8,250
Judicial				
Public Safety				
Public Works				
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service				
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	3,444	6,898	8,250	8,250
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)				
Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USE	3,444	6,898	8,250	8,250
ENDING FUND BALANCE:	9,640	6,557	2,550	2,550
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	13,084	13,455	10,800	10,800

UNINCORP. TOWN OF IMLAY
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
IMLAY WATER FEES	34,930	31,128	35,000	35,000
Total Operating Revenue	34,930	31,128	35,000	35,000
OPERATING EXPENSE				
SERVICE AND SUPPLIES	23,110	32,142	38,740	38,740
Depreciation/Amortization	29,701	32,000	44,000	44,000
Total Operating Expense	52,811	64,142	82,740	82,740
Operating Income or (Loss)	-17,881	-33,014	-47,740	-47,740
NONOPERATING REVENUES				
Interest Earned				
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues				
NONOPERATING EXPENSES	0	0	0	0
Interest Expense	0	0	0	0
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	-17,881	-33,014	-47,740	-47,740
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	-17,881	-33,014	-47,740	-47,740

UNINCORP. TOWN OF IMLAY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND IMLAY UTILITIES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
IMLAY WATER FEES	32,653	31,128	35,000	35,000
CASH OUTFLOWS				
SERVICE & SUPPLIES	-24,366	-32,142	-38,740	-38,740
a. Net cash provided by (or used for) operating activities	8,287	-1,014	-3,740	-3,740
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CAPITAL OUTLAY		-20,000		
c. Net cash provided by (or used for) capital and related financing activities		-20,000		
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,287	-21,014	-3,740	-3,740
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	191,755	200,042	179,028	179,028
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	200,042	179,028	175,288	175,288

UNINCORP. TOWN OF IMLAY
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND IMLAY UTILITIES

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2022 - 2023

Local Government: UNINCORP. TOWN OF ILAMY

Contact: Rene Childs

E-mail Address: rchilds@pershingcountynv.gov

Daytime Telephone: 775-273-2408, x 1241

Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2021-22	Proposed Expenditure FY 2022-23	Reason or need for contract:
1	NON-APPLICABLE	7/1/2022	6/30/2023			
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 2022 - 2023

Local Government: UNINCORP. TOWN OF IMLAY

Contact: Rene Childs

E-mail Address: rchilds@pershingcountynv.gov

Daytime Telephone: 775-273-2408

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	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	NON-APPLICABLE	7/1/2022	6/30/2023							
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.