

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

PERSHING COUNTY herewith submits the (FINAL) budget for the  
fiscal year ending June 30, 2020

This budget contains 8 funds, including Debt Service, requiring property tax revenues totaling \$ 3,636,988

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 26 governmental fund types with estimated expenditures of \$ 17,662,970 and 3 proprietary funds with estimated expenses of \$ 610,266

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: 5/28/19

APPROVED BY THE GOVERNING BOARD

[Signature]  
[Signature]  
[Signature]  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SCHEDULED PUBLIC HEARING:

Date and Time: May 20, 2019 9:00 am Publication Date: May 8, 2019

Place: Pershing County Courthouse-Commissioner Chambers

**PERSHING COUNTY  
FINAL BUDGET MESSAGE**

**2019-2020**

The ending balances in the majority of the funds receiving property taxes or Consolidated Tax Revenue have been set at an amount to assure that funds are available to begin the 2020-2021 year.

As in the past, the ending fund balance in the General Fund reflects an amount which is much lower than what County Officials are comfortable with. The Board of Commissioners has recognized a decline in revenues and is monitoring the expenditures of all departments. Before the Final Budget is set, all department Heads will be contacted to review their budgets, as all expenditures must be reduced. The final revenue figures were based on the total abatement amount shown on the Tax Abatement Summary Sheet.

Again this year the Commissioners have prioritized Capital Outlay for the Building Fund. The Capital Improvement Committee has met and prioritized projects to be completed over the next couple of years. The Budget reflects this increase in expenditures for Capital Outlay as a whole.

The tax rate in the Indigent funds is the rate established pursuant to NRS 428.295, plus the respective funds were determined based on 104.5 percent of the amount allocated for that purpose for the previous fiscal year.

The Medical Indigent Care #2 Fund is administered pursuant to NRS 428.285.

The tax rate in the Pershing County Agricultural Extension Fund is established pursuant to NRS 549.020(2). The .0370 levy exceeds the .0100 mandated by statute. The additional levy was adopted by a unanimous vote of a resolution by the governing board.

The Ad Valorem Capital Projects Fund incorporates the levy of .0500 to provide for Capital Outlay of the County.

The Building Fund incorporates the operating levy of 1.1744 on the assessed value of Net Proceeds of Mines.

The Library Gift Fund, Senior Citizens Gift Fund and the Museum Gift Fund are accounted for separately in the Budget but are reported as one Gift Fund in the Audit.

The Landfill Fund, Ambulance Fund, and Pershing County Electrical Utility Fund are the Proprietary Funds.

PERSHING COUNTY  
19/20 INDEX

PAGE

SCHEDULE S1.....	1
SCHEDULE S-2 - STATISTICAL DATA.....	3
SCHEDULE S-3.....	4
SCHEDULE A.....	5
SCHEDULE A-1.....	7
SCHEDULE A-2.....	9
SCHEDULE B	
SCHEDULE B - Resources - General Fund.....	10
GENERAL FUND-EXPENDITURES	
EXPENSE-GENERAL FUND: GENERAL GOVERNMENT.....	13
EXPENSE-GENERAL FUND: JUDICIAL.....	15
EXPENSE-GENERAL FUND: PUBLIC SAFETY.....	16
EXPENSE-GENERAL FUND: HEALTH.....	17
EXPENSE-GENERAL FUND: CULTURE AND RECREATION.....	18
EXPENSE-GENERAL FUND: COMMUNITY SUPPORT.....	19
EXPENSE-GENERAL FUND: INTERGOVERNMENTAL EXP.....	20
SCHEDULE B SUMMARY.....	21
SCHEDULE B: ROAD FUND.....	22
SCHEDULE B: GENERAL INDIGENT FUND.....	24
SCHEDULE B: MEDICAL INDIGENT FUND #1.....	25
SCHEDULE B: LIBRARY FUND.....	26
SCHEDULE B: CEMETERY FUND.....	28
SCHEDULE B: PERSHING CO. AG. EXT.....	29
SCHEDULE B: MEDICAL INDIGENT CARE #2.....	30
SCHEDULE B: SENIOR CITIZENS FUND.....	31
SCHEDULE B: J.P. ADMIN. FEE FUND.....	33
SCHEDULE B: AD VAL. CAPITAL PROJECTS.....	34
SCHEDULE B: RECREATION FUND.....	36
SCHEDULE B: LAW ENFORCEMENT FUND.....	38
SCHEDULE B: 911 SURCHARGE FEE.....	40
SCHEDULE B: OPTION TAX-PUBLIC SAFETY.....	41
SCHEDULE B: IN LIEU OF TAXES FUND.....	42
SCHEDULE B: BUILDING FUND.....	43
SCHEDULE B: REGIONAL TRANSPORTATION.....	45
SCHEDULE B: FORENSIC SERVICES FUND.....	46
SCHEDULE B: DRUG COURT.....	47
SCHEDULE B: LAW LIBRARY.....	49
SCHEDULE B: 11TH JUDICIAL DISTRICT.....	50
SCHEDULE B: LIBRARY GIFT FUND.....	52
SCHEDULE B: CRIMINAL ASSET FORFEIT.....	53
SCHEDULE B: SENIOR GIFT FUND.....	54
SCHEDULE B: MUSEUM GIFT FUND.....	55
SCHEDULE F	
AMBULANCE FUND	
AMBULANCE FUND	SCHEDULE F1.....
AMBULANCE FUND	SCHEDULE F2.....
LANDFILL FUND	SCHEDULE F1.....
LANDFILL FUND	SCHEDULE F2.....
P C ELEC UTILITY FUND	SCHEDULE F1.....
P C ELEC UTILITY FUND	SCHEDULE F2.....
SCHEDULE C-1: INDEBTEDNESS.....	62
SCHEDULE T .....	63
Lobbying Expense Estimate.....	64

PERSHING COUNTY  
19/20 INDEX

	PAGE
SCHEDULE 31 : EXISTING CON.....	65
PRIVATIZATION CONTRACTS.....	67