

PERSHING COUNTY
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LOVELOCK, NV 89419

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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, 2024

This budget contains 8 funds, including Debt Service, requiring property tax revenues totaling \$ 4,789,930

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 \$ 23,269,231 and
3 proprietary funds with estimated expenses of \$ 795,538

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

APPROVED BY THE GOVERNING BOARD

I RENE CHILDS
(Print Name)
RECORDER-AUDITOR
(Title)

[Signature]
[Signature]
[Signature]

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

Signed: Rene Childs

Dated: 5/30/2023

SCHEDULED PUBLIC HEARING:

(Must be held from May 15, 2023 to May 31, 2023 this year)

Date and Time: May 17, 2023 @ 9:00 am

Publication Date: May 10, 2023

Place: Pershing County Courthouse-Commissioner Chambers

PERSHING COUNTY FINAL BUDGET MESSAGE

2023-2024

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 2024-2025 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. 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 .0185 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 1.1735 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.

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