

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

UNINCORPORATED TOWN OF IMLAY herewith submits the (FINAL) budget for the  
fiscal year ending June 30, 2024

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 4,569

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 \$ 7,750 and  
1 proprietary funds with estimated expenses of \$ 82,750

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: 5/23/23

APPROVED BY THE GOVERNING BOARD

[Signature]  
[Signature]  
Shayla Hudson  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**Unincorporated Town of Imlay  
Final Budget Message**

**2023-2024**

The ending fund balance in the General Fund has been set at an amount to assure that funds are available to begin the 2024-2025 year.

This budget includes Imlay Utilities as a Proprietary Fund.

UNINCORPORATED TOWN OF IMLAY  
2023/2024 INDEX

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/22 (1)	ESTIMATED CURRENT YEAR 6/30/23 (2)	BUDGET YEAR 6/30/24 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/24 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	3,824	3,952	4,569		4,569
Other Taxes					
Licenses and Permits					
Intergovernmental Resources					
Charges for Services	0	0	0	33,000	33,000
Fines and Forfeits					
Miscellaneous					
TOTAL REVENUES	3,824	3,952	4,569	33,000	37,569
EXPENDITURES-EXPENSES					
General Government	3,238	4,250	7,750		7,750
Judicial					
Public Safety					
Public Works				82,750	82,750
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	3,238	4,250	7,750	82,750	90,500
Excess of Revenues over (under) Expenditures-Expenses	586	-298	-3181	-49,750	-52,931

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/22 (1)	ESTIMATED CURRENT YEAR 6/30/23 (2)	BUDGET YEAR 6/30/24 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/24 (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 ( <b>Net Income</b> )					XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	9,641	10,227	9,929	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	10,227	9,929	6,748	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	10,227	9,929	6,748	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/22	ESTIMATED CURRENT YEAR ENDING 6/30/23	BUDGET YEAR ENDING 6/30/24
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)	221	212	216
SOURCE OF POPULATION ESTIMATE*	STATE	STATE	STATE
Assessed Valuation (Secured and Unsecured Only)	2,873,403	2,985,883	3,193,239
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,873,403	2,985,883	3,193,239
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

Fiscal Year 2023-2024

	(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	2.4609	3,193,239	78,582	0.15	4,790	221	4,569	XXXXXXXXXXXXXX	4,569
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides									
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. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES									
M. SUBTOTAL A, C, L	2.4609		78,582	0.15	4,790	221	4,569		4,569
N. Debt									
O. TOTAL M AND N	2.4609		78,582	0	4,790	221	4,569		4,569

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.

(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General								
TOWN OF IMLAY	9,929	0	4,569	0.150	0	0	0	14,498
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	9,929	0	4,569	0.150	0	0	0	14,498
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXXXX				XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL ALL FUNDS	9,929	0	4,569	0	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	14,498



### SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Tear Ending June 30, 2024

Budget Summary for UNINCORP. TOWN OF IMLAY  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-								
TOWN OF IMLAY		0	0	7,750				6,748	14,498
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		0	0	7,750	0	0	0	6,748	14,498

\* FUND TYPES:     R - Special Revenue  
                          C - Capital Projects  
                          D - Debt Service  
                          T - Expendable Trust

\*\* Include Debt Service Requirements in this column

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for UNINCORP. TOWN OF IMLAY  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	<u>OPERATING TRANSFERS</u>		NET INCOME (7)
						IN (5)	OUT(6)	
IMLAY UTILITIES		33,000	82,750	0	0	0	0	-49,750
TOTAL		33,000	82,750	0	0	0	0	-49,750

\* FUND TYPES:   E - Enterprise  
                  I - Internal Service  
                  N - Nonexpendable Trust

\*\* Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
CURRENT PERSONAL PROP TAX	153	287	216	216
CURRENT REAL PROP TAX	3,671	3,665	4,353	4,353
SUBTOTAL	3,824	3,952	4,569	4,569
MISCELLANEOUS				
OTHER MISC.		0	0	0
COMMUNITY CENTER RENT				
SUBTOTAL	0	0	0	0
SUBTOTAL REVENUE ALL SOURCES	3,824	3,952	4,569	4,569
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES				
BEGINNING FUND BALANCE	9,641	10,227	9,929	9,929
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,641	10,227	9,929	9,929
TOTAL AVAILABLE RESOURCES	13,465	14,179	14,498	14,498

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





<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
IMLAY WATER FEES	33,602	30,804	33,000	33,000
Total Operating Revenue	33,602	30,804	33,000	33,000
OPERATING EXPENSE				
SERVICE AND SUPPLIES	29,448	35,035	47,750	47,750
Depreciation/Amortization	29,574	35,000	35,000	35,000
Total Operating Expense	59,022	70,035	82,750	82,750
Operating Income or (Loss)	-25,420	-39,231	-49,750	-49,750
NONOPERATING REVENUES				
Interest Earned				
Property Taxes				
Subsidies				
Consolidated Tax				
Capital Contribution Hookup	800	0	0	
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	-24,620	-39,231	-49,750	-49,750
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	-24,620	-39,231	-49,750	-49,750

UNINCORP. TOWN OF IMLAY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND \_\_\_\_\_ IMLAY UTILITIES \_\_\_\_\_

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
IMLAY WATER FEES	27,771	30,804	33,000	33,000
CASH OUTFLOWS				
SERVICE & SUPPLIES	-28,425	-35,035	-47,750	-47,750
a. Net cash provided by (or used for) operating activities	-654	-4,231	-14,750	-14,750
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:				
HOOKUP FEES	800	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	800	0	0	0
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)	146	-4,231	-14,750	-14,750
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	200,042	200,188	195,957	195,957
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	200,188	195,957	181,207	181,207

\_\_\_ UNINCORP. TOWN OF IMLAY  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_ IMLAY UTILITIES \_\_\_\_\_

# SCHEDULE OF EXISTING CONTRACTS

Budget Year 2023 - 2024

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 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	NON-APPLICABLE	7/1/2023	6/30/2024			
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 2023 - 2024

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 2023-24	Proposed Expenditure FY 2024-25	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									

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Schedule 32

Attach additional sheets if necessary.