

TOWN OF AMARGOSA VALLEY

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

TOWN OF AMARGOSA VALLEY herewith submits the FINAL budget for the
fiscal year ending June 30, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 283,660

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 6 governmental fund types with estimated expenditures of \$ 1,246,000 and
0 proprietary funds with estimated expenses of \$ 0

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 MIKE COTTINGIM
(Print Name)
TOWN CLERK
(Title)

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

Signed: _____

Dated: _____

Phone: _____

APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget

(Signature by DocuSign is acceptable)

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026)

Date and Time: MAY 28TH 6 PM

Publication Date: MAY 8, MAY 15

Place: AMARGOSA VALLEY COMMUNITY CENTER

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Schedule 1

TOWN OF AMARGOSA VALLEY

2026-2027 BUDGET INDEX

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/25	ESTIMATED CURRENT YEAR YEAR 06/30/26	BUDGET YEAR YEAR 06/30/27
General Government	1.5	1.5	1.5
Judicial			
Public Safety	1	1	1
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	2.5	2.5	2.5
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	1,836	1,662	1,659
SOURCE OF POPULATION ESTIMATE*	DEMOGRAPHER	DEMOGRAPHER	DEMOGRAPHER
Assessed Valuation (Secured and Unsecured Only)	73,652,917	74,753,112	73,897,416
Net Proceeds of Mines		1,462,123	1,624,707
TOTAL ASSESSED VALUE		76,215,235	75,522,123
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.4949	0.4949	0.4949

* 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.

TOWN OF AMARGOSA VALLEY
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2026-2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
OPERATING RATE:	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
A. PROPERTY TAX Subject to Revenue Limitations	6.221	73,897,416	4,597,232	0.4949	365,719	82,059	283,660
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	6.221	1,624,707	101,073		XXXXXXXXXXXXXXXXXXXX		
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. SCRT Loss (NRS 354.59813)	0.1037	75,522,123	78,316				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1037	75,522,123	78,316				
M. SUBTOTAL A, C, L	6.3248		4,675,548				
N. Debt							
O. TOTAL M AND N	6.3247	75,522,123	4,675,548	0.4949	365,719	82,059	283,660

Town of Amargosa Valley

(Local Government)
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.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget Summary for TOWN OF AMARGOSA VALLEY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-							
GENERAL 26101	135,000	50,000	358,000			300,000	912,240	1,755,240
ROOM TAX PARK 26216			43,000				257,058	300,058
ROOM TAX TOURISM 26221			100,000				283,628	383,628
PSST SHERIFF 25234			190,000				318,364	508,364
PSST FIRE 25235			40,000	30,000			229,679	299,679
CAPITAL PROJECTS				300,000			26,019	326,019
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	135000	50000	731000	330000	0	300000	2026988	3572988

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
PROPERTY AD VALOREM	249,555	274,571	283,660	
NET PROCEEDS OF MINES				
SUBTOTAL	249,555	274,571	283,660	
LICENSES AND PERMITS				
GAMING	6840	6500	6500	
LIQUOR	2160	1000	1000	
BUSINESS	40			
SUBTOTAL	9040	7500	7500	
INTERGOVERNMENTAL				
CONSOLIDATED	210072	204072	243909	
MOTOR VEHICLE	12919	12000	12000	
FISH AND WILDLIFE	989	1000	1000	
SUBTOTAL	223,980	217,072	256,909	
CHARGE FOR SERVICES				
CEMETERY	375	600	600	
SUBTOTAL	375	600	600	
MISCELLANEOUS				
INVESTMENTS	58,188	-1000	-1000	
RENT	4,306	10,000	10,000	
DONATIONS	24,699	10,000	10,000	
OTHER	800	9,500	6000	
SUBTOTAL	87,993	28,500	25,000	
FINES AND FORFEITURES				
COURT FINES	650	500	500	
SUBTOTAL	650	500	500	
TOTAL REVENUE	571,593	528,743	574,169	

TOWN OF AMARGOSA VALLEY
(Local Government)
SCHEDULE B - GENERAL FUND

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
TRANSIENT ROOM TAX	53,836	39,000	46,000	
INVESTMENT INCOME (LOSS)	13,367	-1,000	0	
Subtotal	67,203	39,000	46,000	
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	229,689	256,058	254,058	
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	229,689	256,058	254,058	
TOTAL RESOURCES	296,892	294,058	300,058	
EXPENDITURES				
SERVICES AND SUPPLIES	32,504	40,000	35,000	
CAPITAL OUTLAY	8,330	0	0	
UTILITIES	0	0	8,000	
Subtotal	40,834	40,000	43,000	
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	256,058	254,058	257,058	
TOTAL COMMITMENTS & FUND BALANCE	296,892	294,058	300,058	

TOWN OF AMARGOSA VALLEY
(Local Government)

FUND: 26216 PARK AND RECREATION

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
TRANSIENT ROOM TAX	80,754	85,000	85,000	
MISCELLANEOUS				
INVESTMENT INCOME (LOSS)	17,490	0	0	
Subtotal	98,244	85,000	85,000	
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	307,291	313,628	298,628	
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	307,291	313,628	298,628	
TOTAL RESOURCES	405,535	398,628	383,628	
EXPENDITURES				
SERVICES AND SUPPLIES	91,907	100,000	100,000	
CAPITAL PROJECTS				
Subtotal	91,907	100,000	100,000	
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	313,628	298,628	283,628	
TOTAL COMMITMENTS & FUND BALANCE	405,535	398,628	383,628	

TOWN OF AMARGOSA VALLEY
(Local Government)

FUND: 26221 TOURISM AND ECON DEVELOP

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PUBLIC SAFETY SHERIFF				
PSST SHERIFF	83,893	75,000	75,000	
INVESTMENT INCOME (LOSS)	17,751	-1,000	-1,000	
Subtotal	101,644	74,000	74,000	
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	293,960	379,364	434,364	
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	293,960	379,364	434,364	
TOTAL RESOURCES	395,604	453,364	508,364	
EXPENDITURES				
OPERATING EXPENSES	3,073	19,000	190,000	
CAPITAL OUTLAY	13,167			
Subtotal	16,240	19,000	190,000	
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	379,364	434,364	318,364	
TOTAL COMMITMENTS & FUND BALANCE	395,604	453,364	508,364	

TOWN OF AMARGOSA VALLEY
(Local Government)

FUND: PSST SHERIFF 25234

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
PUBLIC SAFETY FIRE				
PSST FIRE	83,893	75,000	75,000	
INVESTMENT INCOME (LOSS)	11,765	0	0	
Subtotal	95,658	75,000	75,000	
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	264,375	219,679	224,679	
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	264,375	219,679	224,679	
TOTAL RESOURCES	360,033	294,679	299,679	
EXPENDITURES				
SERVICES AND SUPPLIES	7,367	40,000	40,000	
CAPITAL OUTLAY	132,987	30,000	30,000	
Subtotal	140,354	70,000	70,000	
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	219,679	224,679	229,679	
TOTAL COMMITMENTS & FUND BALANCE	360,033	294,679	299,679	

TOWN OF AMARGOSA VALLEY
(Local Government)

FUND: PUBLIC SAFETY SALES TAX 25235

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
CAPITAL PROJECTS				
INTERGOVERNMENTAL	2,330	500	500	
MISCELLANEOUS	1,325	0	0	
Subtotal	3,655	500	500	
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)			300,000	
BEGINNING FUND BALANCE	29,894	25,019	25,519	
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	29,894	25,019	25,519	
TOTAL RESOURCES	33,549	25,519	326,019	
EXPENDITURES				
CAPITAL PROJECTS	8,530	0	0	
CAPITAL GYM FLOOR			235,000	
CAPITAL PAINT COMM CENTER			65,000	
Subtotal	8,530	0	300,000	
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	25,019	25,519	26,019	
TOTAL COMMITMENTS & FUND BALANCE	33,549	25,519	326,019	

TOWN OF AMARGOSA VALLEY
(Local Government)

FUND: CAPITAL PROJECTS

FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT		
GENERAL FUND	26402-10-26-77-5610		300,000	26101-97-26-95-5910		300,000		
SUBTOTAL	26402-10-26-77-5610		300,000	26101-97-26-95-5910		300,000		
SPECIAL REVENUE FUNDS								
SUBTOTAL								

TOWN OF AMARGOSA VALLEY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2026-2027

Local Government: **TOWN OF AMARGOSA VALLEY**

Contact: **MIKE COTTINGIM**

E-mail Address: **town@townofamargosa.com**

Daytime Telephone: **775 372 5459**

Total Number of Existing Contracts: 6

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	BEATY GRAPHICS	1/1/2014		\$ 1,200	\$ 1,200.00	MONTHLY WEBSITE MAINTENANCE
2	NEVADA HEALTH SERVICES	7/1/2025	6/30/3030	27,000	27,000	YEARLY CLINIC FEE
3	DANIEL MCARTHUR	7/1/2025		24,000	24,000	YEARLY AUDIT
4	ESO FIREHOUSE	8/24/2016		5000	5000	FIRE DEPARTMENT / EMS COMMUNICATION
5	KYOCERA	7/1/2023	6/30/2027	3120	3120	OFFICE COPIER PAYMENT
6	E DISPATCH PENG MANAGEMENT	7/1/2024		1000	1000	FIRE DEPARTMENT / EMS COMMUNICATION
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			61,320	61,320	

Additional Explanations (Reference Line Number and Vendor):

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), each (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:	<u>NONE</u>	
2. Funding Source:	<u>NONE</u>	
3. Transportation		\$ _____ -
4. Lodging and Meals		\$ _____ -
5. Salaries and Wages		\$ _____
6. Compensation to Lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, Equipment & Facilities; Other Personnel and Services Spent in Carson City		\$ _____
Total		\$ _____ -

Entity: TOWN OF AMARGOSA VALLEY

Budget Year 2026-2027

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