



EUREKA COUNTY COMPTROLLER

701 SOUTH MAIN STREET
P.O. BOX 852 EUREKA, NEVADA 89316

PHONE: 775-237-6128
FAX: 775-254-6141

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

Eureka Town _____ 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 \$ 42,234

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 \$ 122,400 and
1 proprietary funds with estimated expenses of \$ 1,669,000

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 Kimberly Todd
(Print Name)
Comptroller
(Title)

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

Signed: Kimberly Todd

Dated: May 19, 2026

Phone: 775-237-6128

APPROVED BY THE GOVERNING BOARD
Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

Eric McHenry
Mayor
5 Miles Silverwood May 19, 2026

SCHEDULED PUBLIC HEARING:
(Must be held from May 18, 2026 to May 29, 2026)

Date and Time: May 19, 2026 10:00:00 AM

Publication Date: May 7 & 14, 2026

Place: Eureka County Courthouse
10 S Main Street, Eureka, NV 89316

Eureka Town
2026/2027 Index

<u>Description</u>	<u>Page #</u>
Schedule S-1	1
Schedule S-2	3
Schedule S-3	4
Schedule A	5
Schedule A-1	6
Schedule A-2	7
Schedule B - Resources	8
Expense-General Fund: Public Safety	9
Expense-General Fund: Public Works	10
Schedule B Summary	11
Schedule T	12
Schedule F-1 Eureka Water/Sewer Fund	15
Schedule F-2 Eureka Water/Sewer Fund	16
Schedule 31	17
Schedule 32	18

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/25 (1)	ESTIMATED CURRENT YEAR 6/30/26 (2)	BUDGET YEAR 6/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/27 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	39,379	39,198	42,234	\$	42,234
Other Taxes					
Licenses and Permits	1,913	1,000	1,500		1,500
Intergovernmental Resources	74,484	65,654	75,532		75,532
Charges for Services				276,000	276,000
Fines and Forfeits					
Miscellaneous	68,593	26,500	32,000	88,000	120,000
TOTAL REVENUES	184,371	132,352	151,266	364,000	515,266
EXPENDITURES-EXPENSES					
General Government					
Judicial					
Public Safety	49,907	37,500	64,500		64,500
Public Works	25,159	14,900	57,900	1,433,000	1,490,900
Sanitation				236,000	236,000
Health					
Welfare					
Culture and Recreation					
Community Support					
Intergovernmental Expenditures					
Contingencies			2,000		2,000
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal					
Interest Cost					
TOTAL EXPENDITURES-EXPENSES	75,066	52,400	124,400	1,669,000	1,793,400
Excess of Revenues over (under) Expenditures-Expenses	109,305	79,952	26,866	(1,305,000)	(1,278,134)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 6/30/25 (1)	ESTIMATED CURRENT YEAR 6/30/26 (2)	BUDGET YEAR 6/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/27 (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)				1,500,000	1,500,000
Operating Transfers (out)				(1,500,000)	(1,500,000)
TOTAL OTHER FINANCING SOURCES (USES)					
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)					XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	1,270,173	1,379,477	1,459,429	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	1,379,477	1,459,429	1,486,295	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/27
General Government	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	1.5	0.5	0.5
Sanitation	1	0	0
Health	0	0	0
Welfare	0	0	0
Culture and Recreation	0	0	0
Community Support	0	0	0
TOTAL GENERAL GOVERNMENT	2.5	0.5	0.5
Utilities	0	2	2
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	2.5	2.5	2.5

POPULATION (AS OF JULY 1)	635	657	650
SOURCE OF POPULATION ESTIMATE*	STATE DEMOGRAPHER		
Assessed Valuation (Secured and Unsecured Only)	21,522,966	21,361,342	21,411,958
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	21,522,966	21,361,342	21,411,958
TAX RATE			
General Fund	0.2153	0.2153	0.2153
Special Revenue Funds	.0000	.0000	.0000
Capital Projects Funds	.0000	.0000	.0000
Debt Service Funds	.0000	.0000	.0000
Enterprise Fund	.0000	.0000	.0000
Other	.0000	.0000	.0000
TOTAL TAX RATE	0.2153	0.2153	0.2153

* 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.

Eureka Town
(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. AD VALOREM Subject to Revenue Limitations	0.7705	21,411,958	164,979	0.2153	46,100	3,866	42,234	XXXXXXXXXXXXXXXXXXXX	42,234
B. AD VALOREM Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)									
E. Medical 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)	0.0073	21,411,958	1,569	0.0052					
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0073		1,569						
M. SUBTOTAL A, C, L	0.7778	21,411,958	166,548	0.2153	46,100	3,866	42,234		42,234
N. Debt									
O. TOTAL M AND N	0.7778	21,411,958	166,548	0.2153	46,100	3,866	42,234	0	42,234

Eureka Town

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.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Property Tax	39,379	39,198	42,234	42,234
Subtotal	39,379	39,198	42,234	42,234
LICENSES AND PERMITS				
Business Licenses				
County Gaming Licenses	1,913	1,000	1,500	1,500
Subtotal	1,913	1,000	1,500	1,500
INTERGOVERNMENTAL REVENUE				
State Shared Revenue				
State Gaming Licenses	59,314	50,000	60,000	60,000
Consolidated Tax	6,170	6,654	6,532	6,532
NRS 354.59815				
NRS 354.59815 CAP IMP	9,000	9,000	9,000	9,000
Subtotal	74,484	65,654	75,532	75,532
MISCELLANEOUS				
Other				
Refunds	1,986	1,000	1,000	1,000
Interest Earnings				
Interest Earned	35,258	25,000	30,000	30,000
NET Realized Gain (Loss)	2,437	500	500	500
NET INC (DEC) in Fairvalue	28,912	-	500	500
Subtotal	68,593	26,500	32,000	32,000
SUBTOTAL REVENUE ALL SOURCES	184,369	132,352	151,266	151,266
OTHER FINANCING SOURCES				
Transfer In (Schedule T)				
Sale of Fixed Asset	0	0	0	0
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES				
BEGINNING FUND BALANCE	1,270,173	1,379,477	1,459,429	1,459,429
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,270,173	1,379,477	1,459,429	1,459,429
TOTAL AVAILABLE RESOURCES	1,454,541	1,511,829	1,610,695	1,610,695

Eureka Town
(Local Government)
SCHEDULE B - GENERAL FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water User Charges	232,060	204,000	210,000	210,000
Water Hook Up Charges	5,787	5,000	4,000	4,000
Sewer User Charges	60,975	58,000	60,000	60,000
Sewer Hook Up Charges	1,944	2,000	2,000	2,000
Total Operating Revenue	300,766	269,000	276,000	276,000
OPERATING EXPENSE				
Salaries & Wages (Water)	153,707	145,000	116,000	116,000
Benefits (Water)	80,902	62,000	48,000	53,000
Services & Supplies (Water)	101,799	105,000	339,000	339,000
Depreciation (Water)	861,799	800,000	925,000	925,000
				-
Salaries & Wages (Sewer)	20,827	27,000	41,000	41,000
Benefits (Sewer)	13,089	10,500	17,000	22,000
Service & Supplies (Sewer)	12,777	14,200	48,000	48,000
Depreciation (Sewer)	114,779	90,000	125,000	125,000
				-
Total Operating Expense	1,359,679	1,253,700	1,659,000	1,669,000
Operating Income or (Loss)	(1,058,913)	(984,700)	(1,383,000)	(1,393,000)
NONOPERATING REVENUES				
Interest Earned	139,758	80,000	80,000	80,000
Grants	-	-	-	-
Refunds	3,313	4,000	4,000	4,000
Net Inc (Dec) in Fairvalue	64,692	-	-	-
Net Realized Gain (Loss)	9,858	2,500	4,000	4,000
Sale of Fixed Assets	6,908	-	-	-
Contribution to Assets	-	-	-	-
Total Nonoperating Revenues	224,529	86,500	88,000	88,000
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	(834,384)	(898,200)	(1,295,000)	(1,305,000)
Transfers (Schedule T)				
In-General Fund	6,200,000	2,000,000	1,500,000	1,500,000
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	5,365,616	1,101,800	205,000	195,000

Eureka Town
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND _____ Eureka Water / Sewer Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
CASH INFLOWS				
Water User Charges	223,988	204,000	210,000	210,000
Water Hook up Charges	5,787	5,000	4,000	4,000
Sewer User Charges	60,975	58,000	60,000	60,000
Sewer Hook Up Charges	1,944	2,000	2,000	2,000
CASH OUTFLOWS				
Salaries & Wages (Water)	-147656	-145000	-116000	-116000
Benefits (Water)	-75571	-62000	-48000	-53000
Services & Supplies (Water)	-250439	-105000	-339000	-339000
Salaries & Wages (Sewer)	-20827	-27000	-41000	-41000
Benefits (Sewer)	-13089	-10500	-17000	-22000
Services & Supplies (Sewer)	-12776	-14200	-48000	-48000
a. Net cash provided by (or used for) operating activities	298,766	(94,700)	(333,000)	(343,000)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Sale of Capital Assets		-	-	-
Transfer In	6,200,000	2,000,000	1,500,000	1,500,000
Other/Refunds/Grants	10,221	4,000	4,000	4,000
b. Net cash provided by (or used for) noncapital financing activities	6,210,221	2,004,000	1,504,000	1,504,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH OUTFLOWS				
Capital Outlay -Water Dept	-3902882	-2200000	-1145000	-1320000
Capital Outlay- Sewer Dept	-710340	-1700000	-775000	-950000
c. Net cash provided by (or used for) capital and related financing activities	(4,613,222)	--3900000	--1920000	--2270000
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS				
Net Inc (Dec) in Fairvalue	64,692	-	-	-
Interest Income	130,025	80,000	80,000	80,000
Net Realized Gain (Loss)	9,858	2,500	4,000	4,000
d. Net cash provided by (or used in) investing activities	204,575	82,500	84,000	84,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,100,340	(1,908,200)	(665,000)	(1,025,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,523,653	4,623,993	2,715,793	2,715,793
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,623,993	2,715,793	2,050,793	1,690,793

___ Eureka Town
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _____ Eureka Water/Sewer Fund _____

SCHEDULE OF EXISTING CONTRACTS

Local Government: Eureka Town

Contact: Kim Todd

E-mail Address: ktodd@eurekacountynv.gov

Daytime Telephone: 775-237-6128

Total Number of Existing Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	Lumos & Associates	7/1/2013	6/30/2027	\$100,000	\$ 100,000.00	Survey/Engineering
2	Sierra Controls	1/1/2020	6/30/2027	\$2,000.00	\$3,000.00	SCADA System water
3	Sierra NV Construction	7/1/2024	6/30/2027	5,000,000.00	2,500,000.00	Construction Water/Sewer
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$5,102,000.00	\$2,603,000.00	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: Eureka Town
 Contact: Kim Todd
 E-mail Address: ktodd@eurekacountynv.gov
 Daytime Telephone: 775-237-6128

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2054-26	Proposed Expenditure FY 2026-27	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	None									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.