

Town of Tonopah & Tonopah Library District Board of Trustees
Invoices, Vouchers, Journal Entries, & Minutes



Don Kaminski Chairman/Chairman



Joni Eastley Vice Chairman/Trustee



Marc Grigory Clerk/Clerk

Zach Newell Member/Vice Chairman

Douglas Baker Member/Trustee

APPROVED ON MAY 22, 2024:

TOWN/TPU INVOICES TOTAL: \$18,811.11

JOURNAL ENTRIES: \$15623.08

LIBRARY INVOICES TOTAL: \$130.11

March 29, 2024 & May 8, 2024 Minutes



Prepared by: Jennifer Mills

TONOPAH TOWN BOARD
May 8, 2024
MEETING MINUTES
Tonopah Convention Center
301 Brougner Avenue, Tonopah, NV 89049
6:00 p.m.

Vice-Chairman Joni Eastley brought the Tonopah Town Board meeting to order on May 8, 2024 at 6:00 p.m. and led in the Pledge of Allegiance

The Tonopah Town Board recessed to the Tonopah Library District Board of Trustees at 6:38 p.m. and reconvened as the Tonopah Town Board at 6:52 p.m.

Present:

Chairman Don Kaminski – via phone
Member Douglas Baker

Absent:

Clerk Marc Grigory
Member Zachary Newell

7 others were in attendance

1. **Public Comment**

None.

The following items listed under the CONSENT AGENDA will be considered as a group and acted on by one motion with no separate discussion of said items unless a Board Member so requests. In that event, the item will be removed from the CONSENT AGENDA for separate discussion and action:

2. **Consent Agenda:**

- a. Approval of minutes from the April 24, 2024 meeting and March 29, 2024 budget workshop
- b. Approval of vouchers for payment
- c. Approval of department budgets
- d. Review of correspondence

Member Baker moved to approve consent agenda items 2 a-d. March 29, 2024 minutes were tabled.

Chairman Kaminski seconded. No further discussion. Motion carried 3-0.

3. **Approval of agenda**

Approved

4. **Department Managers' and Town Board Members' Comments**

Reports submitted in writing and distributed via email. Copies were available at the meeting.

5. **Discussion, deliberation, and possible decision to accept the Town of Tonopah, Nevada, Fiscal Year 22/23 Audited Report on Financial Statements and Supplementary Information as presented by Daniel C. McArthur, Ltd.**

Daniel McArthur presented to the Board.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof, the respective budgetary comparisons for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**TOWN OF TONOPAH, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Amounts for the Year Ended June 30, 2022)**

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 462,591	\$ 1,234,777	\$ 772,186	\$ 973,910
Licenses and permits	500	500	-	700
Intergovernmental	1,013,620	978,447	(35,173)	1,008,216
Charges for services	29,900	35,838	5,938	36,907
Fines and forfeitures	45,000	34,703	(10,297)	52,244
Miscellaneous	10,500	(7,920)	(18,420)	(171,249)
Total revenues	<u>1,562,111</u>	<u>2,276,345</u>	<u>714,234</u>	<u>1,900,728</u>
Expenditures:				
General government	618,160	444,009	174,151	352,277
Public safety	210,700	77,560	133,140	73,379
Public works	425,900	323,128	102,772	317,359
Culture and recreation	800,650	519,034	281,616	546,188
Contingency	20,000	-	20,000	-
Total expenditures	<u>2,075,410</u>	<u>1,363,731</u>	<u>711,679</u>	<u>1,289,203</u>
Excess (deficiency) of revenues over expenditures	(513,299)	912,614	1,425,913	611,525
Other Financing Sources (Uses):				
Operating transfers out	(741,164)	(85,000)	656,164	(565,000)
Net change in fund balance	(1,254,463)	827,614	2,082,077	46,525
Fund Balance:				
Beginning of year	1,679,034	3,164,832	1,485,798	3,118,307
End of year	<u>\$ 424,571</u>	<u>\$ 3,992,446</u>	<u>\$ 3,567,875</u>	<u>\$ 3,164,832</u>

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 62,591	\$ 213,007	\$ 150,416	\$ 160,637
Room taxes	400,000	1,021,770	621,770	813,273
Total taxes	462,591	1,234,777	772,186	973,910

TOWN OF TONOPAH, NEVADA
MAJOR FUND - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Amounts for the Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Grants	\$ 404,462	\$ 404,462	\$ -	\$ -
Charges for Services:				
Rescue runs	500	-	(500)	-
Miscellaneous:				
Investment income (loss)	-	(2,798)	(2,798)	(13,125)
Other	-	22,674	22,674	-
Total other revenues	-	19,876	19,876	(13,125)
Total revenues	404,962	424,338	19,376	(13,125)
Expenditures:				
Capital projects	844,962	588,942	256,020	237,932
Excess (deficiency) of revenues over expenditures	(440,000)	(164,604)	275,396	(251,057)
Other Financing Sources (Uses):				
Operating transfers in	434,312	-	(434,312)	430,000
Net change in fund balance	(5,688)	(164,604)	(158,916)	178,943
Fund Balance:				
Beginning of year	5,688	184,131	178,443	5,188
End of year	\$ -	\$ 19,527	\$ 19,527	\$ 184,131

NEVADA REVISED STATUTE 354.6113 – CAPITAL PROJECTS FUND

The Town established the Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. Compliance with Nevada Revised Statutes is contained in Note C1 to the financial statements. The Town expended \$588,942 for projects as follows:

Land	\$ 7,500
Concrete Work	38,000
Roll Up Doors	27,674
Generators	89,462
Skatepark	19,900
Archery Range	41,524
Parking Lot	<u>364,882</u>
	<u>\$ 588,942</u>

Per Mr. McArthur: No NRS compliance issues. County would like the audit started earlier. Town is in great shape.

Vice Chairman Eastley stated she is working on an interlocal agreement with the Tonopah Library with the assistance of Nye County's Assistant Manager Lorina Dellinger. Copy to Mr. McArthur when complete.

Member Baker moved to accept the Town of Tonopah, Nevada, Fiscal Year 22/23 Audited Report on Financial Statements and Supplementary Information as presented by Daniel C. McArthur, Ltd.

Chairman Kaminski seconded. No further discussion. Motion carried 3-0.

6. **Discussion, deliberation, and possible decision to provide a letter of support to Ioneer Rhyolite Ridge LLC (Ioneer) for the Rhyolite Ridge Lithium-Boron project in Esmeralda County. Presentation to precede.**

Tyson Falk thanked the Board for their continued support.

Member Baker moved to provide a letter of support to Ioneer Rhyolite Ridge LLC (Ioneer) for the Rhyolite Ridge Lithium-Boron project in Esmeralda County.

Chairman Kaminski seconded. No further discussion. Motion carried 3-0.

7. **Public Comment.**

None.

8. **Adjourn.**

Meeting adjourned at 6:58 p.m.

TONOPAH LIBRARY DISTRICT BOARD OF TRUSTEES
May 8, 2024
MEETING MINUTES
Tonopah Convention Center
301 Brougner Avenue, Tonopah, NV 89049
6:00 p.m.

Trustee Joni Eastley brought the Tonopah Library District Board of Trustees meeting to order on May 8, 2024 at 6:38 p.m.

Present:

Chairman Don Kaminski – via phone
Trustee Douglas Baker

Absent:

Vice-Chairman Zachary Newell
Clerk Marc Grigory

7 others were in attendance

1. **Public Comment**

None.

The following items listed under the CONSENT AGENDA will be considered as a group and acted on by one motion with no separate discussion of said items unless a Board Member so requests. In that event, the item will be removed from the CONSENT AGENDA for separate discussion and action:

2. **Consent Agenda:**

- a. Approval of minutes from the April 24, 2024 meeting and March 29, 2024 budget workshop
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- c. Approval of department budget
- d. Review of correspondence

Trustee Baker moved to approve consent agenda items 2 a-d. March 29, 2024 minutes were tabled.

Chairman Kaminski seconded. No further discussion. Motion carried 3-0.

3. **Approval of agenda**

Approved.

4. **Managers' and Library Board Members' Comments**

None.

5. **Discussion, deliberation, and possible decision to accept the Tonopah Library District Fiscal Year 22/23 Audited Report on Financial Statements and Supplementary Information as presented by Daniel C. McArthur, Ltd.**

**TONOPAH LIBRARY DISTRICT
MAJOR FUND-GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Amounts for Year ended June 30, 2022)**

	2023		Variance Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 53,219	\$ 127,381	\$ 74,162	\$ 99,389
Intergovernmental:				
Grants	1,500	1,818	318	-
Consolidated tax	5,449	5,359	(90)	5,237
Total intergovernmental	6,949	7,177	228	5,237
Charges for Services:				
Copies	1,000	790	(210)	771
Fines and Forfeitures:				
Book fines	500	230	(270)	70
Miscellaneous:				
Investment income (loss)	-	556	556	(9,627)
Donations	1,000	4,679	3,679	1,237
Other	500	872	372	1,703
Total miscellaneous	1,500	6,107	4,607	(6,687)
Total revenues	63,168	141,685	78,517	98,780
Expenditures:				
Current:				
Culture and Recreation:				
Salaries and wages	80,000	64,343	15,657	65,128
Employee benefits	20,441	17,319	3,122	16,781
Services and supplies	47,681	35,805	11,876	25,718
Capital outlay	5,000	6,149	(1,149)	13,286
Total expenditures	153,122	123,616	29,506	120,913
Excess (deficiency) of revenues over expenditures	(89,954)	18,069	108,023	(22,133)
Fund Balance:				
Beginning of year	89,954	239,917	149,963	262,050
End of year	\$ -	\$ 257,986	\$ 257,986	\$ 239,917

TONOPAH LIBRARY DISTRICT
MAJOR FUND-CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ (3,539)	\$ (3,539)	\$ (27,932)
Expenditures:				
Capital projects	458,933	5,968	452,965	-
Excess (deficiency) of revenues over expenditures	(458,933)	(9,507)	449,426	(27,932)
Fund Balance:				
Beginning of year	458,933	306,700	(152,233)	334,632
End of year	\$ -	\$ 297,193	\$ 297,193	\$ 306,700

Per Mr. McArthur: Clean audit opinion. No non-compliance findings. Library looks great.

Discussion to possibly close the capital projects fund and move into general fund – resolution needed.

Trustee Baker moved to accept the Tonopah Library District Fiscal Year 22/23 Audited Report on Financial Statements and Supplementary Information as presented by Daniel C. McArthur, Ltd.

Chairman Kaminski seconded. No further discussion. Motion carried 3-0.

6. **Public Comment**

None.

7. **Adjourn.**

Meeting adjourned at 6:52 p.m.