



1604 Esmeralda Avenue, Suite 101  
Minden, Nevada 89423

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

Town of Minden \_\_\_\_\_ herewith submits the **(FINAL)** budget for the  
fiscal year ending June 30, 2018

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 966,962

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 3 governmental fund types with estimated expenditures of \$ 1,522,676 and  
3 proprietary funds with estimated expenses of \$ 3,528,930

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 Vicki Moore  
(Print Name)  
Chief Financial Officer  
(Title)

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

Signed Vicki Moore

Dated: 5/31/17

**APPROVED BY THE GOVERNING BOARD**

David E. Nelson  
Nancy McKeown  
Justin Thaler  
Lawrence Miller  
Matthew L. King

**SCHEDULED PUBLIC HEARING:**

Date and Time 5/15/17 1:00 PM

Publication Date 5/7/2017

Place: County Commissioners' Meeting Room, 1616 8th St., Minden, Nevada



Genoa Town Office  
Post Office Box 14  
Genoa, Nevada 89411  
PHONE: 775 782-8696  
FAX: 775 782-2229

## **Final Budget Message - Fiscal Year 2017-2018**

### **620 General Fund**

The town's General fund is balanced with revenue and expenditures of \$508,652. Ad Valorem tax revenues based on state estimates are projected to increase by 1.3% with consolidated tax revenue projected to increase by 1.1% over last year's budgeted revenue. Miscellaneous and Special revenue is projected from three year trend actuals. Expenditures within the General fund reflect known requirements and customary operational needs. The General fund contains a contingency allocation of 2.5% of non-capital expenditures and an 8.3% allocation ending fund balance based on non-capital expenditures. The contingency fund is consistent with prior fiscal year allocations and the ending fund balance is at the board required level.

### **622 Ad Valorem Capital Projects Fund**

The town's Ad Valorem Capital Projects fund is \$36,650. There are planned capital project expenditures of \$16,500 from this fund in the fiscal year.

### **624 Construction Reserve Fund**

The town's Construction Reserve fund is \$45,464. Capital projects may be identified in 2017-2018 for which these funds may be utilized.

The fiscal year 2017-2018 budget was adopted by the Genoa Town Board at their May 3, 2017 regular meeting.

Budget Summary for Town of Minden  
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	BUDGET YEAR 06/30/18 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/18 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	946,060	\$928,365	966,962	0	966,962
Other Taxes					0
Licenses and Permits	86,423	50,000	70,000		70,000
Intergovernmental Resources	445,310	388,170	415,543	0	415,543
Charges for Services				3,057,070	3,057,070
Fines and Forfeits					0
Miscellaneous	59,936	33,000	33,000		33,000
TOTAL REVENUES	1,537,729	1,399,535	1,485,505	3,057,070	4,542,575
EXPENDITURES-EXPENSES					
General Government	471,942	1,302,332	441,732		441,732
Judicial					
Public Safety					
Public Works	646,679	1,145,968	618,850	3,528,930	4,147,780
Sanitation					
Health					
Welfare					
Culture and Recreation	456,716	500,010	462,094		462,094
Community Support					
Intergovernmental Expenditures					
Contingencies		39,792	41,780		41,780
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal					
Interest Cost					
TOTAL EXPENDITURES-EXPENSES	1,575,337	2,988,102	1,564,456	3,528,930	5,093,386
Excess of Revenues over (under)	(37,608)	(1,588,567)	(78,951)	(471,860)	(550,811)
Expenditures-Expenses					

0

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3-4 (5)
	ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	BUDGET YEAR 06/30/18 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/18 (4)		
OTHER FINANCING SOURCES (USES):						
Proceeds of Long-term Debt						
Sales of General Fixed Assets	7,220					
Operating Transfers (in)	200,000	0	0	0	0	0
Operating Transfers (out)	(200,000)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	7,220	0	0	0	0	0
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses(Net Income)	(30,388)	(1,588,567)	(78,951)	(471,860)	(550,811)	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	2,236,233	2,205,845	617,278	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	2,205,845	617,278	538,327	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government	1.1	5.48	1.30
Judicial			
Public Safety			
Public Works	1.4	1	1.82
Sanitation			
Health			
Welfare			
Culture and Recreation	4.15	2.48	5.37
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6.65</b>	<b>8.96</b>	<b>8.49</b>
Utilities	9.2	6.48	10.94
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>15.85</b>	<b>15.44</b>	<b>19.43</b>

POPULATION (AS OF JULY 1)	2993	3001	3001
SOURCE OF POPULATION ESTIMATE*			2010 Census
Assessed Valuation (Secured and Unsecured Only)	152,775,842	162,232,502	167,980,306
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>152,775,842</b>	<b>162,232,502</b>	<b>167,980,306</b>
TAX RATE			
General Fund	0.6677	0.6677	0.6677
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.6677</b>	<b>0.6677</b>	<b>0.6677</b>

\* 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 Minden

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.9594	167,980,306	1,611,603	0.6677	1,121,605	154,643	966,962
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines 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)	0.2016		338,586				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES			338,586				
M. SUBTOTAL A, C, L	1.1610	167,980,306	1,950,189	0.6677	1,121,605	154,643	966,962
N. Debt							
O. TOTAL M AND N	1.1610	167,980,306	1,950,189	0.6677	1,121,605	154,643	966,962

Town of Minden  
(Local Government)  
SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

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 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
<b>GENERAL GOVERNMENT</b>				
Ad Valorem Current	900,057	928,365	966,962	966,962
Ad Valorem Delinquent	5,081			
Centrally Assessed Property Taxes	13,300			
Personal Property Current	26,482			
Personal property Delinquent	1,140			
Subtotal	946,060	928,365	966,962	966,962
<b>INTERGOVERNMENTAL REVENUE</b>				
<b>STATE SHARED REVENUE</b>				
State Consolidated Tax Dist	357,639	345,000	369,995	369,995
<b>BUSINESS LICENSE &amp; PERMITS</b>				
Gaming-NRS Co License	86,423	50,000	70,000	70,000
<b>CHARGES FOR SERVICES</b>				
<b>GENERAL GOVERNMENT</b>				
Professional fees	0	0	0	0
<b>MISCELLANEOUS</b>				
<b>OTHER MISCELLANEOUS</b>				
Miscellaneous				
Reimbursements				
Interest on Investment	6,315	0	0	0
Rent/lease Income	38,533	33,000	33,000	33,000
Donations	2,000	0	0	0
Subtotal	46,848	33,000	33,000	33,000
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>1,436,970</b>	<b>1,356,365</b>	<b>1,439,957</b>	<b>1,439,957</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers In (Schedule T)				
Other Transfers In	200,000	0	0	0
Sale of Assets	7,220	0	0	0
Proceeds of Long-term Debt				
Other				
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>207,220</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>655,968</b>	<b>793,838</b>	<b>110,091</b>	<b>110,091</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>655,968</b>	<b>793,838</b>	<b>110,091</b>	<b>110,091</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,300,158</b>	<b>2,150,203</b>	<b>1,550,048</b>	<b>1,550,048</b>

Town of Minden  
(Local Government)  
SCHEDULE B - GENERAL FUND





<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
MINDEN HIGHWAY AND STREETS				
SALARIES AND WAGES	22,476	74,137	53,262	53,262
EMPLOYEE BENEFITS	10,401	29,201	28,825	28,330
SERVICE AND SUPPLIES	559,138	885,084	456,470	456,470
DEPT SUBTOTAL	592,015	988,422	538,557	538,062
MINDEN PUBLIC WORKS				
SALARIES AND WAGES	28,303	67,076	37,690	37,690
EMPLOYEE BENEFITS	9,635	29,320	16,245	15,948
SERVICE AND SUPPLIES	16,726	70,150	27,150	27,150
DEPT SUBTOTAL	54,664	157,546	81,085	80,788
ACTIVITY SUBTOTAL				
FUNCTION: PUBLIC WORKS				
SALARIES AND WAGES	50,779	141,213	90,952	90,952
EMPLOYEE BENEFITS	20,036	49,521	45,070	44,278
SERVICE & SUPPLIES	575,864	955,234	483,620	483,620
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	646,679	1,145,968	619,642	618,850

Town of Minden  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

FUNCTION Community Support



<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL REVENUE</b>				
Distributed from County	44,145	43,170	45,548	45,548
Subtotal	44,145	43,170	45,548	45,548
<b>MISCELLANEOUS</b>				
Interest on Investment	807	0	0	
Subtotal	807	0	0	
Subtotal	44,952	43,170	45,548	45,548
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	72,514	117,466	49,184	49,184
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	72,514	117,466	49,184	49,184
<b>TOTAL RESOURCES</b>	117,466	160,636	94,732	94,732
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
MINDEN AD VAL CAPITAL PROJ				
CAPITAL OUTLAY	0	111,452	40,000	40,000
Subtotal				
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	117,466	49,184	54,732	54,732
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	117,466	160,636	94,732	94,732

Town of Minden  
(Local Government)

FUND \_\_\_\_\_ Minden Ad Valorem Capital Projects

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal Grants	43,526	0		
Subtotal	43,526	0		
<b>MISCELLANEOUS</b>				
Interest on Investment	12,281	0		
Subtotal	12,281	0		
Subtotal				
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
Subtotal Revenue	55,807	0		
BEGINNING FUND BALANCE	1,507,751	1,294,541	458,003	458,003
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,507,751	1,294,541	458,003	458,003
TOTAL RESOURCES	1,563,558	1,294,541	458,003	458,003
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
MINDEN CAP EQUIP CONST				
SERVICES AND SUPPLIES	0	30,000	90,000	90,000
CAPITAL OUTLAY	69,017	806,538		
Subtotal	69,017	836,538	90,000	90,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	200,000	0	0	
ENDING FUND BALANCE	1,294,541	458,003	368,003	368,003
TOTAL COMMITMENTS & FUND BALANCE	1,563,558	1,294,541	458,003	458,003

Town of Minden  
(Local Government)

FUND \_\_\_\_\_ Minden Capital Equipment Reserve



PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
TRASH COLLECTIONS	647,767	628,000	647,000	711,000
TOTAL OPERATING REVENUE	647,767	628,000	647,000	711,000
Total Operating Revenue	647,767	628,000	647,000	711,000
OPERATING EXPENSE				
SALARIES AND WAGES	115,818	204,556	209,557	209,557
EMPLOYEE BENEFITS	2,053	123,382	108,870	108,870
SERVICE & SUPPLIES	280,609	332,250	300,950	300,450
Depreciation/Amortization	13,112	60,000	60,000	60,000
Total Operating Expense	411,592	720,188	679,377	678,877
Operating Income or (Loss)	236,175	-92,188	-32,377	32,123
NONOPERATING REVENUES				
Interest Earned	6,081	0	0	0
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	6,081	0	0	0
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	0			
Net Income before Operating Transfers	242,256	-92,188	-32,377	32,123
Transfers (Schedule T)				
In	0			
Out	0			
Net Operating Transfers				
CHANGE IN NET POSITION	242,256	-92,188	-32,377	32,123

Town of Minden  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Trash

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH INFLOWS				
TRASH COLLECTION	655,337	628,000	647,000	711,000
CASH OUTFLOWS				
SALARIES AND WAGES	(115,817)	(204,556)	(209,557)	(209,557)
EMPLOYEE BENEFITS	(49,313)	(123,382)	(108,870)	(108,870)
SERVICE AND SUPPLIES	(299,633)	(332,250)	(300,950)	(300,450)
a. Net cash provided by (or used for) operating activities	190,574	(32,188)	27,623	92,123
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
ACQUISITION OF CAPTIAL ASSETS		(500,000)		
c. Net cash provided by (or used for) capital and related financing activities	0	(500,000)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
INTEREST ON INVESTMENT	5,999	0	0	0
d. Net cash provided by (or used in) investing activities	5,999	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	196,573	(532,188)	27,623	92,123
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	592,656	789,229	257,040	257,040
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	789,229	257,040	284,663	349,163

\_\_\_ Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_Minden Trash\_\_\_\_\_



PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH INFLOWS				
WATER USER FEES	1,106,315	1,455,700	1,284,070	1,284,070
CASH OUTFLOWS				
SALARIES AND WAGES	(194,771)	(242,390)	(239,031)	(239,031)
EMPLOYEE BENEFITS	(78,926)	(115,461)	(107,538)	(107,538)
SERVICE AND SUPPLIES	(571,784)	(638,187)	(579,666)	(579,666)
a. Net cash provided by (or used for) operating activities	260,834	459,662	357,835	357,835
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
TRANSFER IN	830,146	0	0	0
b. Net cash provided by (or used for) noncapital financing activities	830,146	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
ACQUISITION AND CONST OF CAPITAL ASSETS	(830,146)	(886,000)	0	0
c. Net cash provided by (or used for) capital and related financing activities	(830,146)	(886,000)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
INTEREST ON INVESTMENT	9,116	0	0	0
d. Net cash provided by (or used in) investing activities	9,116	0		0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	269,950	(426,338)	357,835	357,835
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	760,717	1,030,667	604,329	604,329
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,030,667	604,329	962,164	962,164

\_\_\_ Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_\_\_ Minden Wholesale Water Utility



PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS</b>				
CHARGES FOR SERVICE	1,209,878	925,000	1,015,000	1,015,000
<b>CASH OUTFLOWS</b>				
SALARIES AND WAGES	(167,767)	(184,494)	(184,967)	(184,758)
EMPLOYEE BENEFITS	(74,937)	(101,837)	(100,524)	(100,260)
SERVICE & SUPPLIES	(461,711)	(568,200)	(538,800)	(538,800)
a. Net cash provided by (or used for) operating activities	505,463	70,469	190,709	191,182
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
TRANSFER OUT	(830,146)	0	0	0
b. Net cash provided by (or used for) noncapital financing activities	(830,146)	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
ACQUISITION AND CONST OF CAPITAL ASSETS	(196,102)	(2,779,555)	(450,000)	(450,000)
CONNECTION CHARGES	306,410	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	110,308	(2,779,555)	(450,000)	(450,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
INTEREST ON INVESTMENT	38,562	0	0	0
d. Net cash provided by (or used in) investing activities	38,562	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(175,813)	(2,709,086)	(289,291)	(258,818)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,704,163	4,528,350	1,819,264	1,819,264
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,528,350	1,819,264	1,529,973	1,560,446

\_\_\_ Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_\_\_ Minden Water

**SCHEDULE OF EXISTING  
Budget Year 201**

**Local Government:** TOWN OF MINDEN

**Contact:** Jennifer Davidson

**E-mail Address:** [jdavidson@douglasnv.us](mailto:jdavidson@douglasnv.us)

**Daytime Telephone:** 775-782-5976

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19
1	Ryan Russell, Allison, MacKenzie		Perpetual	121,500	121,500
2	Tina Fixman, Fixman Landscape	7/1/2017	6/30/2018	13,500	N/A
3	Tina Fixman, Fixman Landscape	7/1/2017	6/30/2018	5,000	N/A
4	Tina Fixman, Fixman Landscape	7/1/2017	6/30/2018	6,400	N/A
5	Tina Fixman, Fixman Landscape	7/1/2017	6/30/2018	3,560	N/A
6	Dave Prosser, Desert Star Landscaping	7/1/2017	6/30/2018	41,760	N/A
7	BJG Inc	7/1/2017	Perpetual	POOL	
8	Farr West Engineering	7/1/2017	Perpetual	POOL	
9	Dube Group Architecture	7/1/2017	Perpetual	POOL	
10	Dinter Engineering Company	7/1/2017	Perpetual	POOL	
11	Construction Materials Engineers (CME)	7/1/2017	Perpetual	POOL	
12	Sunrise Engineering	7/2/2017	Perpetual	POOL	
13	Resource Concepts	7/1/2017	Perpetual	POOL	
14	Black Eagle Consulting	7/1/2017	Perpetual	POOL	
15	Stantec	7/2/2017	Perpetual	POOL	
16	Designing Images	7/1/2017	Til project is complete	\$125/hr	N/A
17					
18					
19					
20					
21	<b>Total Proposed Expenditures</b>			<b>191,720</b>	

Additional Explanations (Reference Line Number and Vendor):

POOL - Part of Engineering Pool no dollar amount contract signed yet. Just contract agreeing to be part of Po  
Any Engineering project will be put out to bid to the Pool.

Nevada Department of Taxation  
Local Government Finance

**CHECKLIST FOR FINAL BUDGET REVIEW  
EXEMPT DISTRICTS (same as Condensed except this is for the "Final")**

Entity: Town of Minden

Reviewed by: Julie Andress

Date: May 27, 2017

RATES ENTERED	
Operating Rate	0.6677
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
	0.0000
<b>TOTAL</b>	<b>0.6677</b>

**GENERAL QUESTIONS**

	Yes	No	N/A
Have appropriate schedules been filed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year expenditures (pursuant to NAC 354.650)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (Form 30)? <b>This form is to be submitted only for legislative years. 2016 is not a legislative year.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-2**

	Yes	No	N/A
Is employment by function entered for each time period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-3 (Not required if does not levy tax)**

	Yes	No	N/A
Are the correct tax rates recorded in Column 1? (Revenue Projection, Column 11)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? (Revenue Projection, Column 4)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?

NOTES:

<b>SCHEDULES B</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all the funds in the audit included in the budget?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed revenue classification as per budget instructions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed expenditure function and activity reporting as per budget instructions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity budgeted:			
One amount for total salary and wages?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for employee benefits?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for services and supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for capital outlay as per budget instructions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do ending fund balances carry forward as beginning fund balances for the next year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not, is there an explanation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total resources agree with total fund commitments and fund balance?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

NOTES:

<b>DEBT - SCHEDULES C AND C-1</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Are lease payments identifiable in appropriate fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
For debt requiring ad valorem taxes:			
Do the debt requirements for the fiscal year compare to the audit report?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Will the expiration of any debt issues allow for a reduction in debt rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are reserves at June 30 equal to one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>