



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

May 31, 2022

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

The Town of Genoa \_\_\_\_\_ herewith submits the Final budget for the  
fiscal year ending June 30, 2023

This budget contains 3 funds, including Debt Service, requiring property tax revenues totaling \$ 68,509

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 \$ 481,733 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

APPROVED BY THE GOVERNING BOARD

I Terri Willoughby  
(Print Name)  
Chief Financial Officer  
(Title)

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

Signed: Terri Willoughby

Dated: 06/01/22

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SCHEDULED PUBLIC HEARING:

(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: 5/19/2022 10:00am

Publication Date: 5/7/2022

Place: Board Chambers, 1616 8th Street Minden, NV 89423



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## **FISCAL YEAR 2022-2023 FINAL BUDGET MESSAGE**

The Genoa Town Advisory Board approved its Final budget at a meeting on April 5, 2022. Genoa's total budget amounts to \$481,733 and is comprised of three funds. Property tax revenue includes a maximum property tax rate of 0.6236.

The Operating Fund contains a contingency of 2% of total expenditures and ending fund balance is projected at 12% of total budgeted expenditures. The contingency is consistent with prior fiscal year allocations and the ending fund balance is at the board required level.

The Town's Ad Valorem and Construction Reserve Capital Project Funds have no planned capital project expenditures this fiscal year.

**Town of Genoa Final Budget - FY2022-23**  
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Budget Summary for Town of Genoa  
 Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/21 (1)	ESTIMATED CURRENT YEAR 06/30/22 (2)	BUDGET YEAR 06/30/23 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/23 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	68,568	65,396	68,509	-	68,509
Other Taxes					-
Licenses and Permits					-
Intergovernmental Resources	14,411	13,636	16,310		16,310
Charges for Services	26,494	334,287	360,000		360,000
Fines and Forfeits					-
Miscellaneous	34,822	29,025	21,500		21,500
<b>TOTAL REVENUES</b>	<b>144,295</b>	<b>442,344</b>	<b>466,319</b>	<b>-</b>	<b>466,319</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	229,037	511,322	481,733		481,733
Judicial					-
Public Safety					-
Public Works					-
Sanitation					-
Health					-
Welfare					-
Culture and Recreation					-
Community Support					-
Intergovernmental Expenditures					-
Contingencies		8,366	9,400		9,400
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal					-
Interest Cost					-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>229,037</b>	<b>519,688</b>	<b>491,133</b>	<b>-</b>	<b>491,133</b>
Excess of Revenues over (under) Expenditures-Expenses	<b>(84,742)</b>	<b>(77,344)</b>	<b>(24,814)</b>	<b>-</b>	<b>(24,814)</b>

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/21 (1)	ESTIMATED CURRENT YEAR 06/30/22 (2)	BUDGET YEAR 06/30/23 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/23 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)	-	2,123	2,237		2,237
Operating Transfers (out)	-				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			<b>2,237</b>		
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )	<b>(84,742)</b>	<b>(75,221)</b>	<b>(22,577)</b>	-	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>	<b>337,594</b>	<b>252,852</b>	<b>177,631</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR</b>	<b>252,852</b>	<b>177,631</b>	<b>155,054</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>252,852</b>	<b>177,631</b>	<b>155,054</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
General Government	2	2	2
Judicial			
Public Safety			
Public Works	0.53	0.53	0.53
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2.53</b>	<b>2.53</b>	<b>2.53</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>2.53</b>	<b>2.53</b>	<b>2.53</b>
POPULATION (AS OF JULY 1)	220	218	213
SOURCE OF POPULATION ESTIMATE*	NV Department of Taxation	NV Department of Taxation	NV Department of Taxation
Assessed Valuation (Secured and Unsecured Only)	15,134,643	16,181,576	18,405,693
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>15,134,643</b>	<b>16,181,576</b>	<b>18,405,693</b>
TAX RATE			
General Fund	0.6277	0.6277	0.6216
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.6277</b>	<b>0.6277</b>	<b>0.6216</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 Genoa  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

FY 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.5395	18,405,693	99,299	0.5395	99,299	39,838	59,460
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
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)	0.0821	18,405,693	15,111	0.0821	15,111	6,063	9,049
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0821	18,405,693	15,111	0.0821	15,111	6,063	9,049
<b>M. SUBTOTAL A, C, L</b>	<b>0.6216</b>	<b>18,405,693</b>	<b>114,410</b>	<b>0.6216</b>	<b>114,410</b>	<b>45,901</b>	<b>68,509</b>
N. Debt							
<b>O. TOTAL M AND N</b>	<b>0.6216</b>	<b>18,405,693</b>	<b>114,410</b>	<b>0.6216</b>	<b>114,410</b>	<b>45,901</b>	<b>68,509</b>

Town of Genoa

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 - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for Town of Genoa

(Local Government)

	GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  FUND NAME	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)
620	Genoa Town	72,074	15,612	68,509	0.6216	382,198			538,393
622	Genoa Ad Val Cap Projects	63,571			-	-	2,237		65,808
624	Genoa Construction Res	41,986			-	-			41,986
	DEBT SERVICE								
	Subtotal Governmental Fund Types, Expendable Trust Funds	<b>177,631</b>	<b>15,612</b>	<b>68,509</b>	<b>0.6216</b>	<b>382,198</b>	<b>2,237</b>	-	<b>646,187</b>
	PROPRIETARY FUNDS	-	-	-	-				
	XXXXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	Subtotal Proprietary Funds	XXXXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	TOTAL ALL FUNDS	XXXXXXXXXXXX	<b>15,612</b>	<b>68,509</b>	<b>0.6216</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX



SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for Town of Genoa  
(Local Government)

	GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		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)
620	Genoa Town	G	116,689	39,409	325,635		9,400		47,260	538,393
622	Genoa Ad Val Cap Projects	C			-				65,808	65,808
624	Genoa Construction Res	C			-				41,986	41,986
	<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>116,689</b>	<b>39,409</b>	<b>325,635</b>	<b>-</b>	<b>9,400</b>	<b>-</b>	<b>155,054</b>	<b>646,187</b>

\* FUND TYPES: R - Special Revenue  
C - Capital Projects  
D - Debt Service  
T - Expendable Trust  
\*\* Include Debt Service Requirements in this column

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Property	66,544	65,396	68,509	68,509
Other			-	
<b>SUBTOTAL</b>	<b>66,544</b>	<b>65,396</b>	<b>68,509</b>	<b>68,509</b>
<b>Licenses and Permits</b>				
<b>SUBTOTAL</b>	-	-	-	-
<b>Intergovernmental Revenues</b>				
Federal grants				
Federal shared revenues				
Federal payments in lieu of taxes				
State grants				
State shared revenues				
Consolidated Tax	13,983	12,938	15,612	15,612
State gaming licenses	428	698	698	698
State gaming tax	-	-	-	-
Other	9,380	6,287	6,000	6,000
<b>SUBTOTAL</b>	<b>23,791</b>	<b>19,923</b>	<b>22,310</b>	<b>22,310</b>
<b>Charges for Services</b>				
Culture and Recreation	2,947	8,000	10,000	10,000
<b>SUBTOTAL</b>	<b>2,947</b>	<b>8,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Miscellaneous</b>				
Candy Dance	23,547	320,000	350,000	350,000
Interest earnings	(2,526)	7,019	-	-
Rents and royalties	12,968	15,000	15,000	15,000
Contributions and donations from private sources	15,000	5,118	500	-
Tax Penalties and Interest	-	-	-	500
Other	-	-	-	-
<b>SUBTOTAL MISC</b>	<b>48,989</b>	<b>347,137</b>	<b>365,500</b>	<b>365,500</b>
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>142,271</b>	<b>440,456</b>	<b>466,319</b>	<b>466,319</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers In (Schedule T)				
Proceeds of general fixed asset dispositions	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	-	-	-	-
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>142,271</b>	<b>440,456</b>	<b>466,319</b>	<b>466,319</b>
<b>BEGINNING FUND BALANCE</b>	<b>230,714</b>	<b>151,306</b>	<b>72,074</b>	<b>72,074</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>230,714</b>	<b>151,306</b>	<b>72,074</b>	<b>72,074</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>372,985</b>	<b>591,762</b>	<b>538,393</b>	<b>538,393</b>



<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	<b>(1)</b> ACTUAL PRIOR YEAR ENDING 6/30/2021	<b>(2)</b> ESTIMATED CURRENT YEAR ENDING 6/30/2022	<b>(3)</b> BUDGET YEAR ENDING 6/30/2023		
			<b>(4)</b>		
			TENTATIVE APPROVED	FINAL APPROVED	
<b>PAGE</b>	<b>FUNCTION SUMMARY</b>				
	General Government	221,679	511,322	473,397	481,733
	Judicial				
	Public Safety				
	Public Works				
	Sanitation				
	Health				
	Welfare				
	Culture and Recreation				
	Community Support				
	Debt Service				
	Intergovernmental Expenditures				
	<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>221,679</b>	<b>511,322</b>	<b>473,397</b>	<b>481,733</b>
	OTHER USES:				
	CONTINGENCY (Not to exceed 3% of		8,366	9,400	9,400
	Total Expenditures all Functions)				
	Transfers Out (Schedule T)				
	<b>TOTAL EXPENDITURES AND OTHER USE</b>	<b>221,679</b>	<b>519,688</b>	<b>482,797</b>	<b>491,133</b>
	<b>ENDING FUND BALANCE:</b>	<b>151,306</b>	<b>72,074</b>	<b>55,596</b>	<b>47,260</b>
	<b>TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>372,985</b>	<b>591,762</b>	<b>538,393</b>	<b>538,393</b>

Town of Genoa  
 \_\_\_\_\_  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE  
 GENERAL FUND - ALL FUNCTIONS

<b>REVENUES</b>	ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	(4) FINAL APPROVED
<b>Taxes</b>				
Property	-			
<b>SUBTOTAL</b>	-	-	-	
<b>Intergovernmental</b>				
County Distribution	2,024	-	-	
<b>SUBTOTAL</b>	<b>2,024</b>	-	-	-
<b>Miscellaneous</b>				
Investment Income	-	1,098	-	-
<b>SUBTOTAL</b>	-	<b>1,098</b>	-	-
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)	-	2,123	2,147	2,237
<b>SUBTOTAL TOTAL RESOURCES</b>	<b>2,024</b>	<b>3,221</b>	<b>2,147</b>	<b>2,237</b>
<b>BEGINNING FUND BALANCE</b>	<b>58,418</b>	<b>60,350</b>	<b>63,571</b>	<b>63,571</b>
Prior Period Adjustment(s)			-	
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>58,418</b>	<b>60,350</b>	<b>63,571</b>	<b>63,571</b>
<b>TOTAL RESOURCES</b>	<b>60,442</b>	<b>63,571</b>	<b>65,718</b>	<b>65,808</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Salaries and wages				
Employee benefits				
Services and supplies	92	-	97	
Capital outlay	-	-	-	
<b>SUBTOTAL</b>	<b>92</b>	<b>-</b>	<b>97</b>	<b>-</b>
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Transfers Out (Schedule T)				
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>92</b>	<b>-</b>	<b>97</b>	
<b>ENDING FUND BALANCE</b>	<b>60,350</b>	<b>63,571</b>	<b>65,621</b>	<b>65,808</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>60,442</b>	<b>63,571</b>	<b>65,718</b>	<b>65,808</b>

Town of Genoa  
(Local Government)

<b>REVENUES</b>	ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	(4) FINAL APPROVED
<b>Taxes</b>				
Property				
<b>SUBTOTAL</b>	-	-	-	
<b>Charges for services</b>				
	-			
<b>SUBTOTAL</b>	-	-	-	
<b>Miscellaneous</b>				
Investment Income	-	790	-	-
<b>SUBTOTAL</b>	-	790	-	-
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
<b>SUBTOTAL TOTAL RESOURCES</b>	-	790	-	-
<b>BEGINNING FUND BALANCE</b>	48,462	41,196	41,986	41,986
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	48,462	41,196	41,986	41,986
<b>TOTAL RESOURCES</b>	48,462	41,986	41,986	41,986
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Salaries and wages				
Employee benefits				
Services and supplies	7,266	-	116	
Capital outlay	-	-	-	
<b>SUBTOTAL</b>	7,266	-	116	-
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Transfers Out (Schedule T)				
<b>SUBTOTAL</b>	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	7,266	-	116	
<b>ENDING FUND BALANCE</b>	41,196	41,986	41,870	41,986
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	48,462	41,986	41,986	41,986

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

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
<b>SPECIAL REVENUE FUNDS</b>						
Transfer from Fund 405 Ad Valorem Tax Distribution	405	N/A	2,237			
SUBTOTAL			2,237			

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

SCHEDULE T - TRANSFER RECONCILIATION

## LOBBYING EXPENSE ESTIMATE

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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: 82nd Session; February 1, 2023 to May 31, 2023*

1. Activity:	<u>None</u>	
2. Funding Source:	_____	
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		\$ _____
<b>Total</b>		<b>\$ _____ -</b>

Entity: Town of Genoa

Budget Year 2023-2023

Page: \_\_\_\_\_  
Schedule 30



**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2022-2023**

**Local Government:** Town of Genoa  
**Contact:** Matt Bruback  
**E-mail Address:** [mbruback@douglasnv.us](mailto:mbruback@douglasnv.us)  
**Daytime Telephone:** 775-782-8696

Total Number of Existing Contracts: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2022-2023	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Rowe Hales Yturbide, LLP	N/A	N/A	\$ 1,000	\$ 1,000	provide the Town legal council on an as need basis
2	Resource Concepts, Inc.	N/A	N/A	\$ 500	\$ 500	provide the Town engineering support on an as need basis
3	JDM Landscaping & Snow Removal	1/1/2022	12/31/2022	\$ 10,000	\$ 10,000	Landscaping & Snow Removal on Town Facilities on an as need b
4	Sierra Select Cleaning Services	1/1/2022	12/31/2022	\$ 8,000	\$ 8,000	Cleaning Services at Town Facilities on an as needed basis
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	<b>Total Proposed Expenditures</b>					

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2022-2023**

**Local Government:** \_\_\_\_\_  
**Contact:** Matt Bruback  
**E-mail Address:** mbruback@douglasnv.us  
**Daytime Telephone:** \_\_\_\_\_

Total Number of Privatization Contracts: \_\_\_\_\_

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2022-2023	Proposed Expenditure 2022-2023	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									

Page: \_\_\_\_\_

Attach additional sheets if necessary.

Schedule 32

**Nevada Department of Taxation  
Local Government Finance**

**CHECKLIST FOR FINAL BUDGET REVIEW  
GENERAL (Used for Counties, Cities, Towns that levy taxes)**

**Entity:** Town of Genoa  
**Reviewed by:** Seth Altamirano  
**Date:** May 15, 2022

RATES ENTERED	
Operating Rate	0.6216
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
<b>TOTAL</b>	<b>0.6216</b>

**GENERAL QUESTIONS**

	Yes	No	N/A
Have appropriate schedules been filed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have any new funds been created? If yes, list below in NOTES and were the creating resolutions submitted to Local Government Finance?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with Line 1, Column 3, of Schedule S-1?	<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 (Column 3) and total expenses (Column 4) lines of Schedule S-1, less contingencies?	<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 checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is a budget message filed for Counties and Cities?	<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.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are forms 31 and/or 32 included with the budget documents?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-1 (COUNTIES & CITIES ONLY)**

	Yes	No	N/A
Do the total revenues, other financing sources (including operating transfers in), and beginning fund balances in Column 3, agree with Column 8, Schedule A?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the beginning fund balance, Column 3, agree with Column 1 total, Schedule A?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total expenditures, operating transfers out, and ending fund balance, Column 3, agree with Column 8 total, Schedule A-1?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SCHEDULE S-1 (continued)**

	Yes	No	N/A
Does the ending fund balance in Column 3, agree with Column 7, Schedule A-1?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the excess of revenues over (under) expenses in Column 4 agree with Column 7, less operating transfers in and out, Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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**

	Yes	No	N/A
Are the correct tax rates recorded in Column 1? ( <i>Revenue Projection, Column 11</i> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? ( <i>Revenue Projection, Column 4</i> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do assessed values agree with Schedule S-2 and final revenue projections? ( <i>Revenue Projections, Column 5</i> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the correct ad valorem revenue amounts recorded in Column 3? ( <i>Revenue Projection, Column 8</i> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 7 agree with the total in Column 3, Budget Schedule A?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? ( <i>Revenue Projection, Part A, Column 26 &amp; 27</i> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\*\*Is the Total Total *close* to the proforma projection? If not is there an explanation?\*

NOTES:

**SCHEDULE A**

	Yes	No	N/A
Do entries in Column 1 agree with beginning balances in all funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 7 on Schedule S-3?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE A-1**

	Yes	No	N/A
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE A-2**

	Yes	No	N/A
Does the net income for each fund agree with the net income figures listed on Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Net income is the result of Columns $(1+3+5)-(2+4+6)$ . Is Column 7 correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

NOTES:

**SCHEDULES 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" 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"/>
Has a separate Capital Projects Fund been established to show for the five cent Capital Projects Levy (applies to Counties, Cities and Towns)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**NOTES:****DEBT - SCHEDULES C AND C-1**

	<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 checked="" type="checkbox"/>
Will the expiration of any debt issued allow for a reduction in debt rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>

**DEBT - SCHEDULES C AND C-1 (continued)**

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A?

**Yes****No****N/A**

Do general obligation types of debt compare with the audit or indebtedness report?

Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?

Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?

Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

**SCHEDULES F-1 AND F-2****Yes****No****N/A**

Do Actual Prior Year total revenues and expenditures agree with the audit?

Do any proprietary funds have a negative net position on balance shown in the audit?

Have the total cash and cash equivalents been budgeted in a positive position at the end of the year?

Has depreciation been shown as an expense? (If not, check the audit report)

NOTES:

**SCHEDULE T****Yes****No****N/A**

Is Schedule T prepared in accordance with example in budget instructions?

Does total transfers agree with Schedule S-1?

NOTES:

**COUNTIES ONLY**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is a regional street and highway fund established? (NRS 373.110)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is agriculture extension support (ad valorem plus supplemental city/county relief tax or operating transfer in) equivalent to one cent? [NRS 549.020 (2)]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If more (not greater than five cents), is there a resolution supporting it?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
County Indigent Funds:			
Indigent fund tax support:			
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
For counties with a population of 400,000 or more:			
Is the indigent fund tax rate or support (ad valorem plus supplemental city/county relief tax) not more than the rate levied in 1970-71? (NRS 428.050)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
For counties with a population of 400,000 or less:			
Is the amount allocated (check against current fiscal year final budget for previous year allocation) within the 104.5 percent limitation? (NRS 428.295)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Can this indigent levy be accounted for clearly in a fund or as a separate line item?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the indigent rate levied for automobile accidents at the rate authorized by NACO? (NRS 428.185)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Did the county establish a separate fund for accident indigent?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If not, is it accounted for clearly in another fund or as a separate line item?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the six to ten cent levy in the indigent fund for medical assistance correctly reduced by the fund balance remaining in the fund? (NRS 428.285)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

NOTES: