



1604 Esmeralda Avenue, Suite 101  
Minden, Nevada 89423

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

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

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,300,000

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 \$ 2,046,778 and  
3 proprietary funds with estimated expenses of \$ 3,970,641

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, 2022 this year)

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

Publication Date: 5/7/2022

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



1604 Esmeralda Avenue, Suite 101  
Minden, Nevada 89423

## **BUDGET MESSAGE, FISCAL YEAR 2022/2023**

The Town of Minden (Town) is an unincorporated town formalized by Douglas County Ordinance #310, September 1979. An elected Town Board (Board) administers and governs the Town's management through a Town Manager. The Town Manager administers the day-to-day operations through a combination of permanent staff, paid consultants, and part time staff.

The Town has three governmental funds (general, capital projects, and special ad valorem capital projects) and three proprietary funds (retail water service, wholesale water service, and trash removal service), described below.

### **GOVERNMENTAL FUNDS**

**General Fund** provides for the Town's general operations. This fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund is supported by a combination of ad valorem taxes, consolidated tax distribution, gaming license revenue, rent from the CVIC Hall and other Town-owned facilities, and interest on investments for the Town by the Douglas County (County). Expenditures are limited to and generally support four major functions:

- a. General administration including office support, legal and engineering consultants, insurance, and audit;
- b. Street and park maintenance;
- c. Culture and Recreation; and
- d. Public Works

The Town maintains an ending fund balance of 11.8% of expenditures and a contingency of 3% to maintain operations for the first two months of the new fiscal year. The Town adopted a ten-year capital improvement plan, which includes improvements to streets, parks, drainage system, and water system. The Board's policy is to complete these improvements on a 'pay as you go' basis, and funds are accumulated through a savings plan that supports this policy.

The Town's accounts are organized by major fund and account groups, each of which is considered a separate accounting entity. Within each major fund, separate sets of self-balancing accounts contain the fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

All governmental funds are accounted for using the modified accrual basis for accounting. Revenues are generally recognized when they become measurable and

available as net current assets. Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred.

**Capital Projects Fund** is used for the acquisition or construction of major facilities such as streets, drainage, parks, CVIC Hall, or other capital improvements other than those financed by the proprietary (enterprise) funds.

**Special Ad Valorem Capital Projects Fund** is authorized under NRS 354, and is used for capital asset purchases, major improvements, and major items of equipment.

## **PROPRIETARY FUNDS**

Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The Town has three enterprise funds:

- a. Retail water service;
- b. Wholesale water service; and
- c. Trash removal service.

Enterprise funds account for operations in one of two ways:

- a. Those financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or
- b. The governing body has decided that periodic determination of revenue earned, expenses incurred and/or income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Town's enterprise funds are supported by fees for their specific service and interest from funds invested for the Town by the County. Expenditures relate to the service provided and generally consist of salaries & benefits, supplies, utilities, enterprise fund share of engineering and legal consultant services, audit charges, insurance, and general administration.

The Town began selling water to customers outside the Town limits on a wholesale basis in 2008 and expanded the wholesale water business with agreements in 2010. The Town continues to provide retail water service to residential and business customers within the Town limits.

## Town of Minden Final Budget - FY2022-2023

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Budget Summary for Town of Minden  
 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	1,259,762	1,250,000	1,300,000	-	1,300,000
Other Taxes		440,000	500,000		500,000
Licenses and Permits					-
Intergovernmental Resources	1,044,476	75,000	80,000		80,000
Charges for Services	33,247	33,000	32,500	3,502,000	3,534,500
Fines and Forfeits					-
Miscellaneous	56,329			115,000	115,000
<b>TOTAL REVENUES</b>	<b>2,393,814</b>	<b>1,798,000</b>	<b>1,912,500</b>	<b>3,617,000</b>	<b>5,529,500</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	582,311	273,249	283,704		283,704
Judicial					-
Public Safety					-
Public Works	265,239	2,022,152	1,171,253		1,171,253
Sanitation					-
Health					-
Welfare					-
Culture and Recreation	481,583	563,715	591,821		591,821
Community Support					-
Intergovernmental Expenditures					-
Contingencies		36,863	38,652		38,652
Utility Enterprises				3,970,641	3,970,641
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal					-
Interest Cost					-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>1,329,133</b>	<b>2,895,979</b>	<b>2,085,430</b>	<b>3,970,641</b>	<b>6,056,071</b>
Excess of Revenues over (under) Expenditures-Expenses	<b>1,064,681</b>	<b>(1,097,979)</b>	<b>(172,930)</b>	<b>(353,641)</b>	<b>(526,571)</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)	1,068,000	1,072,482	663,571	-	
Operating Transfers (out)	(968,000)	(1,015,000)	(603,000)	-	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>100,000</b>	<b>57,482</b>	<b>60,571</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses <b>(Net Income)</b>	<b>1,164,681</b>	<b>(1,040,497)</b>	<b>(112,359)</b>	<b>(353,641)</b>	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	1,746,829	2,911,510	1,871,013	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	<b>2,911,510</b>	<b>1,871,013</b>	<b>1,758,654</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>2,911,510</b>	<b>1,871,013</b>	<b>1,758,654</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

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	1.00	1.00	1.00
Judicial			
Public Safety			
Public Works	1.05	1.05	1.95
Sanitation			
Health			
Welfare			
Culture and Recreation	5.60	5.60	4.70
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>7.65</b>	<b>7.65</b>	<b>7.65</b>
Utilities	11.30	11.30	11.30
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>18.95</b>	<b>18.95</b>	<b>18.95</b>

POPULATION (AS OF JULY 1)	3,293	3,294	3,460
SOURCE OF POPULATION ESTIMATE*	NV Department of Taxation	NV Department of Taxation	NV Department of Taxation
Assessed Valuation (Secured and Unsecured Only)	206,944,783	215,971,251	238,881,595
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>206,944,783</b>	<b>215,971,251</b>	<b>238,881,595</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**

FY 2023

	(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	1.1103	238,881,595	2,652,302	0.4582	1,094,555	202,448.23	892,107
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)	0.2095	238,881,595	500,402	0.2095	500,457	92,564.18	407,893
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2095	238,881,595	500,402	0.2095	500,457	92,564	407,893
M. SUBTOTAL A, C, L	<b>1.3198</b>	<b>238,881,595</b>	<b>3,152,704</b>	<b>0.6677</b>	<b>1,595,012</b>	<b>295,012</b>	<b>1,300,000</b>
N. Debt							
O. TOTAL M AND N	<b>1.3198</b>	<b>238,881,595</b>	<b>3,152,704</b>	<b>0.6677</b>	<b>1,595,012</b>	<b>295,012</b>	<b>1,300,000</b>

Town of Minden

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

The Town of Mnden has budgeted \$1,300,000 for Ad Valorem property tax compared to the State revenue projection of \$1,446,000 in a conservative budgeting approach.





SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for Town of Minden  
(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 - Town of Minden	-	466,535	229,173	556,070	-	38,652	603,000	224,853	2,118,283
Minden Ad Val Capital Projects	R	-	-	-	65,000	-	-	53,936	118,936
Minden Capital Equipment Reserve	C				730,000			1,479,863	2,209,863
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		466,535	229,173	556,070	795,000	38,652	603,000	1,758,652	4,447,082

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

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for Town of Minden  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Minden Trash	E	790,000	820,993					(30,993)
Minden Wholesale Water Utility	E	1,627,000	1,068,032		155,000			403,968
Minden Water	E	1,085,000	1,326,616	115,000	600,000			(726,616)
<b>TOTAL</b>		<b>3,502,000</b>	<b>3,215,641</b>	<b>115,000</b>	<b>755,000</b>	-	-	<b>(353,641)</b>

\* FUND TYPES: E - Enterprise  
I - Internal Service  
N - Nonexpendable Trust

\*\* Include Depreciation

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Real property taxes, current	1,142,755	1,250,000	1,300,000	1,300,000
Real property taxes, delinquent	2,642	-	-	-
Centrally assessed property taxes	11,998	-	-	-
Personal property taxes, current	101,869	-	-	-
Personal property taxes, delinquent	498	-	-	-
<b>SUBTOTAL</b>	<b>1,259,762</b>	<b>1,250,000</b>	<b>1,300,000</b>	<b>1,300,000</b>
Intergovernmental Revenues				
State consolidated tax distribution	453,614	440,000	500,000	500,000
NRS county gaming licenses	82,350	75,000	80,000	80,000
<b>SUBTOTAL</b>	<b>535,964</b>	<b>515,000</b>	<b>580,000</b>	<b>580,000</b>
Charges for Services				
General Government				
Professional fees	-	-	-	-
Other	33,247	-	(500)	(500)
<b>SUBTOTAL</b>	<b>33,247</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>
Miscellaneous				
Other rent and lease income	35,385	33,000	33,000	33,000
Investment income	15,307	-	-	-
Other	-	-	-	-
<b>SUBTOTAL</b>	<b>50,692</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>
Subtotal	<b>1,879,665</b>	<b>1,798,000</b>	<b>1,912,500</b>	<b>1,912,500</b>
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Minden Trash (635)	100,000	-	-	-
BEGINNING FUND BALANCE	<b>578,286</b>	<b>668,470</b>	<b>205,783</b>	<b>205,783</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>578,286</b>	<b>668,470</b>	<b>205,783</b>	<b>205,783</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,557,951</b>	<b>2,466,470</b>	<b>2,118,283</b>	<b>2,118,283</b>

Town of Minden  
(Local Government)

FUND General Fund

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Minden Administration				
Salaries & Wages	59,430	83,169	73,299	80,092
Employee Benefits	30,863	35,955	37,490	39,662
Services & Supplies	84,365	154,125	160,846	163,950
Dept. Subtotal	<b>174,658</b>	<b>273,249</b>	<b>271,635</b>	<b>283,704</b>
Activity Subtotal	<b>174,658</b>	<b>273,249</b>	<b>271,635</b>	<b>283,704</b>
Function: General Government				
Salaries and Wages	59,430	83,169	73,299	80,092
Employee Benefits	30,863	35,955	37,490	39,662
Services & Supplies	84,365	154,125	160,846	163,950
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Other Uses	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	<b>174,658</b>	<b>273,249</b>	<b>271,635</b>	<b>283,704</b>

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

FUNCTION General Government

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE	FINAL
			APPROVED	APPROVED
Minden Culture and Recreation				
Salaries & Wages	215,279	241,233	251,318	257,113
Employee Benefits	102,176	113,512	119,180	125,488
Services & Supplies	164,128	208,970	245,864	209,220
Capital Outlay	-	-	-	-
Dept. Subtotal	<b>481,583</b>	<b>563,715</b>	<b>616,362</b>	<b>591,821</b>
Activity Subtotal	<b>481,583</b>	<b>563,715</b>	<b>616,362</b>	<b>591,821</b>
Function: Culture and Recreation				
Salaries and Wages	215,279	241,233	251,318	257,113
Employee Benefits	102,176	113,512	119,180	125,488
Services & Supplies	164,128	208,970	245,864	209,220
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Other Uses	-	-	-	-
<b>FUNCTION SUBTOTAL</b>	<b>481,583</b>	<b>563,715</b>	<b>616,362</b>	<b>591,821</b>

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

FUNCTION Culture and Recreation

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Minden Highway and Streets				
Salaries & Wages	46,850	52,501	50,041	50,590
Employee Benefits	25,723	27,774	27,290	28,715
Services & Supplies	82,977	154,500	152,173	143,500
Capital Outlay	-	-	-	-
Dept. Subtotal	<b>155,550</b>	<b>234,775</b>	<b>229,504</b>	<b>222,805</b>
Minden Public Works				
Salaries & Wages	57,422	63,098	62,204	78,740
Employee Benefits	30,597	33,087	33,608	35,308
Services & Supplies	21,670	40,900	52,371	39,400
Dept. Subtotal	<b>109,689</b>	<b>137,085</b>	<b>148,183</b>	<b>153,448</b>
Activity Subtotal	<b>265,239</b>	<b>371,860</b>	<b>377,687</b>	<b>376,253</b>
Function: Public Works				
Salaries and Wages	104,272	115,599	112,245	129,330
Employee Benefits	56,320	60,861	60,898	64,023
Services & Supplies	104,647	195,400	204,544	182,900
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Other Uses	-	-	-	-
FUNCTION SUBTOTAL	<b>265,239</b>	<b>371,860</b>	<b>377,687</b>	<b>376,253</b>

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

FUNCTION Public Works





	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
Intergovernmental Revenue				
Distributed from County	54,792	57,482	-	-
Subtotal	<b>54,792</b>	<b>57,482</b>	-	-
Miscellaneous				
Interest on Investment	988	-	-	-
Subtotal	<b>988</b>	-	-	-
Subtotal	<b>55,780</b>	<b>57,482</b>	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)			58,143	60,571
				-
BEGINNING FUND BALANCE	<b>165,340</b>	<b>171,883</b>	<b>58,365</b>	<b>58,365</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	<b>165,340</b>	<b>171,883</b>	<b>58,365</b>	<b>58,365</b>
TOTAL RESOURCES	<b>221,120</b>	<b>229,365</b>	<b>116,508</b>	<b>118,936</b>
<b>EXPENDITURES</b>				
General Government				
Minden Ad Val Capital Projects				
Capital Outlay	49,236	171,000	65,000	65,000
Services and Supplies	-	-	-	-
Subtotal	<b>49,236</b>	<b>171,000</b>	<b>65,000</b>	<b>65,000</b>
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	<b>171,884</b>	<b>58,365</b>	<b>51,508</b>	<b>53,936</b>
TOTAL COMMITMENTS & FUND BALANCE	<b>221,120</b>	<b>229,365</b>	<b>116,508</b>	<b>118,936</b>

Town of Minden  
(Local Government)

FUND Minden Ad Valorem Capital Projects

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Grants & Donations	453,720			
Interest on Investment	4,649	-	-	-
Subtotal	<b>458,369</b>	-	-	-
Subtotal				
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Town of Minden General Fund	968,000	1,015,000	603,000	603,000
BEGINNING FUND BALANCE	<b>1,003,203</b>	<b>2,071,155</b>	<b>1,606,863</b>	<b>1,606,863</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	<b>1,003,203</b>	<b>2,071,155</b>	<b>1,606,863</b>	<b>1,606,863</b>
TOTAL RESOURCES	<b>2,429,572</b>	<b>3,086,155</b>	<b>2,209,863</b>	<b>2,209,863</b>
<b>EXPENDITURES</b>				
General Government				
Minden Ad Val Capital Projects				
Services & Supplies	42,491	16,808	-	-
Capital Outlay	315,926	1,462,484	680,000	730,000
Subtotal	<b>358,417</b>	<b>1,479,292</b>	<b>680,000</b>	<b>730,000</b>
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
Transfer to Douglas County	-	-	-	-
ENDING FUND BALANCE	<b>2,071,155</b>	<b>1,606,863</b>	<b>1,529,863</b>	<b>1,479,863</b>
TOTAL COMMITMENTS & FUND BALANCE	<b>2,429,572</b>	<b>3,086,155</b>	<b>2,209,863</b>	<b>2,209,863</b>

Town of Minden  
(Local Government)

FUND Minden Capital Equipment Reserve

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Trash Collections	788,677	775,000	790,000	790,000
Total Operating Revenue	<b>788,677</b>	<b>775,000</b>	<b>790,000</b>	<b>790,000</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	237,299	257,955	264,325	300,245
Employee Benefits	152,100	146,019	138,100	145,428
Services and Supplies	337,517	374,495	387,537	375,320
Depreciation/Amortization	61,556	-	-	-
Total Operating Expense	<b>788,472</b>	<b>778,469</b>	<b>789,962</b>	<b>820,993</b>
Operating Income or (Loss)	<b>205</b>	<b>(3,469)</b>	<b>38</b>	<b>(30,993)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	(11,200)	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	20,000			
Total Nonoperating Revenues	<b>8,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense				
Capital outlay		-		
Total Nonoperating Expenses	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Income before Operating Transfers	<b>9,005</b>	<b>(3,469)</b>	<b>38</b>	<b>(30,993)</b>
<b>Transfers (Schedule T)</b>				
In	-	-	-	-
Out	(100,000)	-	-	-
Net Operating Transfers	(100,000)	-	-	-
<b>CHANGE IN NET POSITION</b>	<b>(90,995)</b>	<b>(3,469)</b>	<b>38</b>	<b>(30,993)</b>

Town of Minden  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Trash

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Inflows:				
Trash Collections	788,677	775,000	790,000	790,000
Cash Outflows:				
Salaries and Wages	(237,299)	(257,955)	(264,325)	(300,245)
Employee Wages	(152,100)	(146,019)	(138,100)	(145,428)
Services and Supplies	(337,517)	(374,495)	(387,537)	(375,320)
a. Net cash provided by (or used for) operating activities	<b>61,761</b>	<b>(3,469)</b>	<b>38</b>	<b>(30,993)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer Out	(100,000)	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition and Construction of Capital Assets	(393,344)	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	<b>(393,344)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on Investment	8,800	-	-	-
d. Net cash provided by (or used in) investing activities	<b>8,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	<b>(422,783)</b>	<b>(3,469)</b>	<b>38</b>	<b>(30,993)</b>
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	<b>847,903</b>	<b>425,120</b>	<b>421,651</b>	<b>421,651</b>
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	<b>425,120</b>	<b>421,651</b>	<b>421,689</b>	<b>390,658</b>

Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Trash

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water User Fees	1,608,086	1,484,000	1,627,000	1,627,000
<b>Total Operating Revenue</b>	<b>1,608,086</b>	<b>1,484,000</b>	<b>1,627,000</b>	<b>1,627,000</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	208,384	251,253	246,838	264,065
Employee Benefits	129,716	127,371	122,618	129,117
Services and Supplies	546,548	665,475	686,097	674,850
Depreciation/Amortization	471,115	-	-	-
<b>Total Operating Expense</b>	<b>1,355,763</b>	<b>1,044,099</b>	<b>1,055,553</b>	<b>1,068,032</b>
Operating Income or (Loss)	<b>252,323</b>	<b>439,901</b>	<b>571,447</b>	<b>558,968</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	6,885	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	-			
<b>Total Nonoperating Revenues</b>	<b>6,885</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense				
Capital outlay	-	76,000	155,000	155,000
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>76,000</b>	<b>155,000</b>	<b>155,000</b>
<b>Net Income before Operating Transfers</b>	<b>259,208</b>	<b>363,901</b>	<b>416,447</b>	<b>403,968</b>
<b>Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
<b>CHANGE IN NET POSITION</b>	<b>259,208</b>	<b>363,901</b>	<b>416,447</b>	<b>403,968</b>

Town of Minden  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Wholesale Water Utility

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Inflows				
Water User Fees	1,608,086	1,484,000	1,627,000	1,627,000
Miscellaneous	-			
Cash Outflows				
Salaries and Wages	(208,384)	(251,253)	(246,838)	(264,065)
Employee Benefits	(129,716)	(127,371)	(122,618)	(129,117)
Services and Supplies	(546,548)	(665,475)	(686,097)	(674,850)
a. Net cash provided by (or used for) operating activities	<b>723,438</b>	<b>439,901</b>	<b>571,447</b>	<b>558,968</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer In	-			
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition and Construction of Capital Assets	(91,491)	(76,000)	(155,000)	(155,000)
c. Net cash provided by (or used for) capital and related financing activities	<b>(91,491)</b>	<b>(76,000)</b>	<b>(155,000)</b>	<b>(155,000)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on Investment	6,885			
d. Net cash provided by (or used in) investing activities	<b>6,885</b>	-	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>638,832</b>	<b>363,901</b>	<b>416,447</b>	<b>403,968</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>3,798,350</b>	<b>4,437,182</b>	<b>4,801,083</b>	<b>4,801,083</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>4,437,182</b>	<b>4,801,083</b>	<b>5,217,530</b>	<b>5,205,051</b>

Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Wholesale Water Utility

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	1,262,552	1,075,000	1,085,000	1,085,000
<b>Total Operating Revenue</b>	<b>1,262,552</b>	<b>1,075,000</b>	<b>1,085,000</b>	<b>1,085,000</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	148,000	184,201	182,714	227,084
Employee Benefits	66,375	114,007	90,592	118,032
Services and Supplies	628,112	1,048,525	755,486	981,500
Depreciation/Amortization	237,594	-	-	-
<b>Total Operating Expense</b>	<b>1,080,081</b>	<b>1,346,733</b>	<b>1,028,792</b>	<b>1,326,616</b>
Operating Income or (Loss)	<b>182,471</b>	<b>(271,733)</b>	<b>56,208</b>	<b>(241,616)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	10,611	-	-	-
Gain on capital asset disposition				
Subsidies				
Lease revenues				
Miscellaneous	116,458	115,000	115,000	115,000
Contributed Capital	834,117	-	-	-
<b>Total Nonoperating Revenues</b>	<b>961,186</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense				
Miscellaneous	-	-	-	-
Capital outlay		1,538,868	600,000	600,000
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>1,538,868</b>	<b>600,000</b>	<b>600,000</b>
Net Income before Operating Transfers	<b>1,143,657</b>	<b>(1,695,601)</b>	<b>(428,792)</b>	<b>(726,616)</b>
<b>Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
<b>CHANGE IN NET POSITION</b>	<b>1,143,657</b>	<b>(1,695,601)</b>	<b>(428,792)</b>	<b>(726,616)</b>

Town of Minden  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Water

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Inflows				
Water User Fees	1,262,552	1,075,000	1,085,000	1,085,000
Miscellaneous	-	-	-	-
Cash Outflows				
Salaries and Wages	(148,000)	(184,201)	(182,714)	(227,084)
Employee Benefits	(66,375)	(114,007)	(90,592)	(118,032)
Services and Supplies	(628,112)	(1,048,525)	(755,486)	(981,500)
a. Net cash provided by (or used for) operating activities	<b>420,065</b>	<b>(271,733)</b>	<b>56,208</b>	<b>(241,616)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer Out	-	-	-	-
Miscellaneous	-	-	-	-
Lease revenue	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition and Construction of Capital Assets	(231,181)	(1,538,868)	(600,000)	(600,000)
Connection Charges	834,117	-	-	-
Loss on Asset Disposition	-	-	-	-
Sale of Water Rights	116,458	115,000	115,000	115,000
c. Net cash provided by (or used for) capital and related financing activities	<b>719,394</b>	<b>(1,423,868)</b>	<b>(485,000)</b>	<b>(485,000)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on Investment	10,611	-	-	-
d. Net cash provided by (or used in) investing activities	<b>10,611</b>	-	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>1,150,070</b>	<b>(1,695,601)</b>	<b>(428,792)</b>	<b>(726,616)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>6,426,504</b>	<b>7,576,574</b>	<b>5,880,973</b>	<b>5,880,973</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>7,576,574</b>	<b>5,880,973</b>	<b>5,452,181</b>	<b>5,154,357</b>

Town of Minden  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Water



Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND Town of Minden (630)				Minden Capital Equipment Reserve (636)		603,000
SUBTOTAL						603,000
SPECIAL REVENUE FUNDS						
Transfer from Fund 405 Ad Valorem Tax Distribution		0	60,571			
SUBTOTAL			60,571			603,000

Town of Minden  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND Minden Capital Equipment Reserve (636)	Town of Minden (630)		603,000			
SUBTOTAL			603,000			
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL			663,571			

Town of Minden  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

## 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: 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>		\$ <u>                    </u> -

Entity: Town of Minden

Budget Year 2023-2023

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

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

**Local Government:** Town of Minden  
**Contact:** JD Frisby  
**E-mail Address:** [jfrisby@douglasnv.us](mailto:jfrisby@douglasnv.us)  
**Daytime Telephone:** 775-782-5976

Total Number of Existing Contracts: 10

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2022-2023	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Ryan Russell, Allison, MacKenzie		Perpetual	121,500	121,500	Legal Fees
2	BJG Inc	7/1/2017	Perpetual	POOL		Engineering Services
3	Farr West Engineering	7/1/2017	Perpetual	POOL		Engineering Services
4	Dube Group Architecture	7/1/2017	Perpetual	POOL		Engineering Services
5	Dinter Engineering Company	7/1/2017	Perpetual	POOL		Engineering Services
6	Construction Materials Engineers (CME)	7/1/2017	Perpetual	POOL		Engineering Services
7	Sunrise Engineering	7/1/2017	Perpetual	POOL		Engineering Services
8	Resource Concepts	7/1/2017	Perpetual	POOL		Engineering Services
9	Black Eagle Consulting	7/1/2017	Perpetual	POOL		Engineering Services
10	Stantec	7/1/2017	Perpetual	POOL		Engineering Services
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

POOL - Part of engineering Pool with no dollar amount contract signed. Contracts are in place with the vendor agreeing to be apart of the Pool. Any engineering project will be put out to bid to the Pool.

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

**Local Government:** \_\_\_\_\_  
**Contact:** \_\_\_\_\_  
**E-mail Address:** \_\_\_\_\_  
**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									

Attach additional sheets if necessary.



**Nevada Department of Taxation  
Local Government Finance**

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

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

RATES ENTERED	
Operating Rate	0.6677
Voter Approved	0.0000
Legislative	0.0000
Debt Service	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"/>
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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?

Does the excess of revenues over (under) expenses in Column 4 agree with Column 7, less operating transfers in and out, Schedule A-2?

NOTES:

**SCHEDULE S-2****Yes****No****N/A**

Is employment by function entered for each time period?

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.)

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?

Are populations entered for each time period?

Is the source indicated?

NOTES:

**SCHEDULE S-3****Yes****No****N/A**Are the correct tax rates recorded in Column 1? (*Revenue Projection, Column 11*)Are correct assessed values recorded in Column 2? (*Revenue Projection, Column 4*)Do assessed values agree with Schedule S-2 and final revenue projections? (*Revenue Projections, Column 5*)Are the correct ad valorem revenue amounts recorded in Column 3? (*Revenue Projection, Column 8*)

Does the total in Column 7 agree with the total in Column 3, Budget Schedule A?

Is the Net Proceeds of Minerals (NPM) recorded correctly?

Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? (*Revenue Projection, Part A, Column 26 & 27*)\*\*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?

Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?

Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 7 on Schedule S-3?

Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?

Does the schedule foot and crossfoot?

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?

Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?

Does the schedule foot and crossfoot?

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

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?

Net income is the result of Columns  $(1+3+5)-(2+4+6)$ . Is Column 7 correct?

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

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

Does this rate equal the rate of Schedule 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**

Is a regional street and highway fund established? (NRS 373.110)

**Yes**

**No**

**N/A**

Is agriculture extension support (ad valorem plus supplemental city/county relief tax or operating transfer in) equivalent to one cent? [NRS 549.020 (2)]

If more (not greater than five cents), is there a resolution supporting it?

County Indigent Funds:

Indigent fund tax support:

**Yes**

**No**

**N/A**

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)

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)

Can this indigent levy be accounted for clearly in a fund or as a separate line item?

Is the indigent rate levied for automobile accidents at the rate authorized by NACO? (NRS 428.185)

Did the county establish a separate fund for accident indigent?

If not, is it accounted for clearly in another fund or as a separate line item?

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)

NOTES: