



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

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

Town of Genoa _____ herewith submits the Final budget for the
fiscal year ending June 30, 2021

This budget contains 3 funds, including Debt Service, requiring property tax revenues totaling \$ 59,765

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 \$ 487,735 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

1 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: 05/29/2020

APPROVED BY THE GOVERNING BOARD

William B. Ponzel

Harry Woot

Dave Nelson

Wesley H. Papp

John R. [unclear]

SCHEDULED PUBLIC HEARING:
(Must be held from May 18, 2020 to May 31, 2020 this year)

Date and Time: May 26, 2020 & May 27, 2020 10:00am Publication Date: May 14, 2020

Place: Online due to Covid-19 Pandemic <https://youtu.be/kyBAZq3bX50> and <https://youtu.be/UYLHsRP5HqY>



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FISCAL YEAR 2020-2021
FINAL BUDGET MESSAGE

The Genoa Town Advisory Board approved its tentative budget at a Special Budget Meeting on February 18, 2020. On May 26, 2020 the Douglas County Board of Commissioners approved the Town's budget, and that budget is enclosed. Genoa's total budget amounts to \$487,735 and is comprised of three funds. The Town intends to keep the current tax rate at 0.6277.

The Operating Fund contains a contingency of 2% of total expenditures and ending fund balance is projected at 19% 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.

Based on Governor Sisolak's COVID-19 Risk Mitigation Directives, the Town closed public offices and facilities on March 17, 2020 until at least May 30, 2020. The impact of the global pandemic on the Town's revenue stream is unknown and will be closely monitored by the Finance Department. The enclosed budget represents the best information currently available, and the Town recognizes that it may need to make adjustments as necessary throughout the fiscal year.

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Budget Summary for Genoa
 Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/19 (1)	ESTIMATED CURRENT YEAR 06/30/20 (2)	BUDGET YEAR 06/30/21 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/21 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	61,602	63,437	59,765	-	59,765
Other Taxes	-	3,101	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	17,961	-	14,901	-	14,901
Charges for Services	15,425	14,913	15,425	-	15,425
Fines and Forfeits	-	-	-	-	-
Miscellaneous	363,189	289,000	351,572	-	351,572
Town of Genoa TOTAL REVENUES	458,177	370,451	441,663	-	441,663
EXPENDITURES-EXPENSES					
General Government	382,144	418,323	487,735	-	487,735
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	8,366	8,366	-	8,366
Utility Enterprises	-	-	-	-	-
Hospitals	-	-	-	-	-
Transit Systems	-	-	-	-	-
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	382,144	426,689	496,101	-	496,101
Excess of Revenues over (under) Expenditures-Expenses	76,033	(56,238)	(54,438)	-	(54,438)

Budget Summary for Town of Genoa
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/19 (1)	ESTIMATED CURRENT YEAR 06/30/20 (2)	BUDGET YEAR 06/30/21 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/21 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	3,325	-	-	-	-
					-
Operating Transfers (in)	31,500	-	-	-	-
Operating Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	34,825	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	110,858	(56,238)	(54,438)	-	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	202,021	312,879	256,641	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	312,879	256,641	202,203	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	312,879	256,641	202,203	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

Schedule S-1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	BUDGET YEAR ENDING 06/30/21
General Government	2.00	2.00	2.00
Judicial			
Public Safety			
Public Works	0.53	0.53	0.53
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	2.53	2.53	2.53
Town of Genoa			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	2.53	2.53	2.53

POPULATION (AS OF JULY 1)	220	220	220
SOURCE OF POPULATION ESTIMATE*			State Dept of Taxation
Assessed Valuation (Secured and Unsecured Only)	13,156,064	13,996,084	15,134,643
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	13,156,064	13,996,084	15,134,643
TAX RATE			
General Fund	0.6277	0.6277	0.6277
Special Revenue Funds	-	-	-
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
TOTAL TAX RATE	0.6277	0.6277	0.6277

* 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

Fiscal Year 2020-2021

	(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	0.53950	15,134,643	81,651	0.53810	81,440	24,867	56,572.08
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)	0.08960	15,134,643	13,558	0.0896	13,561	4,141	9,419.92
J. Other:	-	-		0.0000	0		
K. Other:	-	-		0.0000	0		
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.08960	15,134,643	13,558	0.0896	13,561	4,141	9,420
M. SUBTOTAL A, C, L	0.62910	15,134,643	95,210	0.6277	95,001	29,008	65,992
N. Debt	0.0000	-		0.0000	0	0	
O. TOTAL M AND N	0.6291	15,134,643	95,210	0.6277	95,001	29,008	65,992

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.

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property	59,765	63,437	59,765	59,765
Other			-	-
SUBTOTAL	59,765	63,437	59,765	59,765
Licenses and Permits				
SUBTOTAL	-	-	-	-
Intergovernmental Revenues				
Town of Genoa				
Federal shared revenues				
Federal payments in lieu of taxes				
State grants				
State shared revenues				
Consolidated Tax	12,213		12,213	12,213
State gaming licenses				
State gaming tax	698		698	698
Other	5,050	3,101		
SUBTOTAL	17,961	3,101	12,911	12,911
Charges for Services				
Culture and Recreation	15,425	13,000	15,425	15,425
SUBTOTAL	15,425	13,000	15,425	15,425
Miscellaneous				
Candy Dance	303,769	289,000	303,769	303,769
Interest earnings	13,452		13,666	13,666
Rents and royalties	37,246		25,000	25,000
Contributions and donations from private sources	-		500	500
Tax Penalties and Interest	-			
Other	5,666		7,169	7,169
SUBTOTAL MISC	360,133	289,000	350,104	350,104
SUBTOTAL REVENUE ALL SOURCES	453,284	368,538	438,205	438,205
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of general fixed asset dispositions	3,325			
SUBTOTAL OTHER FINANCING SOURCES	3,325	-	-	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	456,609	368,538	438,205	438,205
BEGINNING FUND BALANCE	137,673	212,138	153,987	153,987
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	137,673	212,138	153,987	153,987
TOTAL AVAILABLE RESOURCES	594,282	580,676	592,192	592,192

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries and wages	87,258	183,047	120,605	120,605
Employee benefits	30,496		52,188	52,188
Services and supplies	264,390	235,276	314,853	314,853
Capital outlay	-	-	-	-
DEPT SUBTOTAL	382,144	418,323	487,646	487,646
	-	-	-	0
	-	-	-	0
	-	-	-	0
	-	-	-	0
	-	-	-	0
	-	-	-	0
	-	-	-	0
	-	-	-	0
	-	-	-	0
	-	-	-	0

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property	1,837			
SUBTOTAL	1,837	-	-	-
Intergovernmental				
County Distribution	-	1,913	1,990	1,990
SUBTOTAL	-	1,913	1,990	1,990
Town of Genoa				
Investment Income	1,613			
SUBTOTAL	1,613	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	31,500		31,500	-
SUBTOTAL TOTAL RESOURCES	34,950	1,913	33,490	1,990
BEGINNING FUND BALANCE	19,078	54,028	55,941	55,941
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	19,078	54,028	55,941	55,941
TOTAL RESOURCES	54,028	55,941	89,431	57,931
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries and wages				
Employee benefits				
Services and supplies				49
Capital outlay	-	-	-	-
SUBTOTAL	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Transfers Out (Schedule T)	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	-	-	-	-
ENDING FUND BALANCE	54,028	55,941	89,431	57,931
TOTAL COMMITMENTS & FUND BALANCE	54,028	55,941	89,431	57,931

Town of Genoa
 (Local Government)

FUND _____ Ad Valorem Capital Projects

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property				
SUBTOTAL	-	-	-	-
Charges for services				
	-			
SUBTOTAL	-	-	-	-
Town of Genoa				
Investment Income	1,443		1,468	1,468
SUBTOTAL	1,443	-	1,468	1,468
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
SUBTOTAL TOTAL RESOURCES	1,443	-	1,468	1,468
BEGINNING FUND BALANCE	45,270			
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	45,270	46,713	46,713	46,713
TOTAL RESOURCES	46,713	46,713	48,181	48,181
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries and wages				
Employee benefits				
Services and supplies			40	40
Capital outlay	-	-	-	-
SUBTOTAL	-	-	40	40
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Transfers Out (Schedule T)				
SUBTOTAL	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	-	-	40	40
ENDING FUND BALANCE	46,713	46,713	48,141	48,141
TOTAL COMMITMENTS & FUND BALANCE	46,713	46,713	48,181	48,181

Town of Genoa
(Local Government)

FUND _____ Construction Reserve

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: 81st Session; February 1, 2021 to May 31, 2021

1. Activity: _____

2. Funding Source: _____

3. Transportation \$ _____

4. Lodging and meals \$ _____

5. Salaries and Wages \$ _____

6. Compensation to lobbyists \$ _____
 Town of Genoa

7. Entertainment \$ _____

8. Supplies, equipment & facilities; other personnel and \$ _____
 services spent in Carson City

Total **\$ _____ -**

Entity: _____

Budget Year 2020-2021

Schedule 30

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2020 - 2021

Local Government: _____
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Existing Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1	Rowe Hales Yturbide, LLP	N/A	N/A	1,000.00	1,000.00	provide the Town legal council on an as need basis
2	Resource Concepts, Inc.	N/A	N/A	500.00	500.00	provide the Town engineering support on an as need basis
3	JDM Landscaping & Snow Removal	1/1/2020	12/31/2020	10,000.00	10,000.00	Landscaping & Snow Removal on Town Facilities on an as need basis
4	Sierra Select Cleaning Services	1/1/2020	12/31/2020	8,000.00	8,000.00	Cleaning Services at Town Facilities on an as needed basis
5	Andrew Jiminez Maintenance	1/1/2020	12/31/2020	5,000.00	5,000.00	Provide ongoing maiontenance at Town facilities on an as needed basis
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			24,500.00	24,500.00	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2020 - 2021

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 FY 2020-21	Proposed Expenditure FY 2021-22	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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Schedule 32

**Nevada Department of Taxation
Local Government Finance**

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

Entity: Town of Genoa

Reviewed by: Jenni Cartwright

Date: May 29, 2020

RATES ENTERED	
Operating Rate	0.6677
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	0.6677

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 5 , 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)? This form is to be submitted only for legislative years.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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:

County used its own revenue projections for the final budget.

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the schedule foot and crossfoot?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

County used its own revenue projections for the final budget.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Net income is the result of Columns $(1+3+5)-(2+4+6)$. Is Column 7 correct?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULES B

	Yes	No	N/A
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"/>
Has a separate Capital Projects Fund been established to show for the five cent Capital Projects Levy (applies to Counties, Cities and Towns)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

NOTES:

DEBT - SCHEDULES C AND C-1

	Yes	No	N/A
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Do general obligation types of debt compare with the audit or indebtedness report?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULES F-1 AND F-2

	Yes	No	N/A
Do Actual Prior Year total revenues and expenditures agree with the audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do any proprietary funds have a negative rnet position on balance shown in the audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have the total cash and cash equivalents been budgeted in a <u>positive</u> position at the end of the year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has depreciation been shown as an expense? (If not, check the audit report)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE T

	Yes	No	N/A
Is Schedule T prepared in accordance with example in budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does total transfers agree with Schedule S-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

NOTES:

COUNTIES ONLY

	Yes	No	N/A
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:

	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)	<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: