



1604 Esmeralda Avenue, Suite 101
Minden, Nevada 89423

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

Town of Minden _____ herewith submits the (TENTATIVE) -- (FINAL) budget for the
fiscal year ending June 30, 2021

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,200,000

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 \$ 2,171,272 and
3 proprietary funds with estimated expenses of \$ 3,780,799

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

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

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

Terri Willoughby
Signed: _____

Dated: 5/29/2020

APPROVED BY THE GOVERNING BOARD

William B. Penzel
Raymond
David Nelson
Walter
John

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



1604 Esmeralda Avenue, Suite 101
Minden, Nevada 89423

BUDGET MESSAGE, FISCAL YEAR 2020/2021

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 8.3% 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 - FY2020-2021

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Budget Summary for Town of Minden
 Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/19 (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	1,052,886	1,075,456	1,200,000	-	1,200,000
Other Taxes					
Licenses and Permits					
Intergovernmental Resources	530,552	521,789	490,269	-	490,269
Charges for Services	10,983	-	-	3,299,824	3,299,824
Fines and Forfeits					
Miscellaneous	103,127	33,000	33,000	115,000	148,000
TOTAL REVENUES	1,697,548	1,630,245	1,723,269	3,414,824	5,138,093
EXPENDITURES-EXPENSES					
General Government	844,647	1,307,995	1,286,484	-	1,286,484
Judicial					
Public Safety					
Public Works	364,686	426,090	364,153	3,780,799	4,144,952
Sanitation					
Health					
Welfare					
Culture and Recreation	457,194	527,913	520,635	-	520,635
Community Support					
Intergovernmental Expenditures					
Contingencies	-	37,856	34,506	-	34,506
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal					
Interest Cost					
TOTAL EXPENDITURES-EXPENSES	1,666,527	2,299,854	2,205,778	3,780,799	5,986,577
Excess of Revenues over (under) Expenditures-Expenses	31,021	(669,609)	(482,509)	(365,975)	(848,484)

Schedule S-1

Budget Summary for Town of Minden
 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					
Operating Transfers (in)	668,000	983,195	668,000	-	668,000
Operating Transfers (out)	(668,000)	(923,195)	(568,000)	(100,000)	(668,000)
TOTAL OTHER FINANCING SOURCES (USES)					
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	31,021	(609,609)	(382,509)	(465,975)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	1,694,806	1,725,827	1,116,218	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	1,725,827	1,116,218	733,709	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

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	1.10	1.00	1.00
Judicial			
Public Safety			
Public Works	1.35	1.05	1.95
Sanitation			
Health			
Welfare			
Culture and Recreation	5.94	5.60	4.70
Community Support			
TOTAL GENERAL GOVERNMENT	8.39	7.65	7.65
Utilities	11.04	11.30	11.30
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	19.43	18.95	18.95
POPULATION (AS OF JULY 1)	3,110	3,270	3,293
SOURCE OF POPULATION ESTIMATE*			*Nevada Department of Taxation
Assessed Valuation (Secured and Unsecured Only)	170,276,360	184,444,988	206,944,783
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund	0.6677%	0.6677%	0.6677%
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6677%	0.6677%	0.6677%

*** 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

Schedule S-2

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	1.0419	206,944,783	2,156,158	0.6677	1,381,770	181,770	1,200,000
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)	0.2169	206,944,783	448,863	-	-	-	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2169		448,863				
M. SUBTOTAL A, C, L	1.2588	206,944,783	2,605,021	0.6677	1,381,770	181,770	1,200,000
N. Debt							
O. TOTAL M AND N	1.2588	206,944,783	2,605,021	0.6677	1,381,770	181770.3161	1,200,000

Town of Minden

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) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Real property taxes, current	1,011,437	1,075,456	1,200,000	1,200,000
Real property taxes, delinquent	534	-	-	-
Centrally assessed property taxes	11,381	-	-	-
Personal property taxes, current	27,390	-	-	-
Personal property taxes, delinquent	2,144	-	-	-
SUBTOTAL	1,052,886	1,075,456	1,200,000	1,200,000
Intergovernmental Revenues				
State consolidated tax distribution	394,923	400,000	366,408	366,408
NRS county gaming licenses	85,894	70,000	70,000	70,000
SUBTOTAL	480,817	470,000	436,408	436,408
Charges for Services				
General Government				
Professional fees	10,583	-	-	-
Other	400	-	-	-
SUBTOTAL	10,983	-	-	-
Miscellaneous				
Other rent and lease income	31,038	33,000	33,000	33,000
Investment income	28,552	-	-	-
Other	2,011	-	-	-
SUBTOTAL	61,601	33,000	33,000	33,000
Subtotal	1,606,287	1,578,456	1,669,408	1,669,408
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Minden Trash (635)	-	100,000	100,000	100,000
BEGINNING FUND BALANCE	683,746	582,261	104,668	104,668
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	683,746	582,261	104,668	104,668
TOTAL AVAILABLE RESOURCES	2,290,033	2,260,717	1,874,076	1,874,076

Town of Minden
(Local Government)

FUND General Fund

EXPENDITURES BY FUNCTION AND ACTIVITY	(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
Minden Administration				
Salaries & Wages	69,443	76,694	79,248	79,248
Employee Benefits	29,558	35,351	34,026	34,026
Services & Supplies	118,891	168,950	152,098	152,098
Dept. Subtotal	217,892	280,995	265,372	265,372
Activity Subtotal	217,892	280,995	265,372	265,372
Function: Culture and Recreation				
Salaries and Wages	69,443	76,694	79,248	79,248
Employee Benefits	29,558	35,351	34,026	34,026
Services & Supplies	118,891	168,950	152,098	152,098
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Other Uses	-	-	-	-
FUNCTION SUBTOTAL	217,892	280,995	265,372	265,372

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

FUNCTION General Government

Schedule B-10

<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
Minden Culture and Recreation				
Salaries & Wages	196,074	208,465	218,389	218,389
Employee Benefits	96,123	103,948	118,246	118,246
Services & Supplies	164,997	204,700	177,000	177,000
Capital Outlay	-	10,800	7,000	7,000
Dept. Subtotal	457,194	527,913	520,635	520,635
Activity Subtotal	457,194	527,913	520,635	520,635
Function: Culture and Recreation				
Salaries and Wages	196,074	208,465	218,389	218,389
Employee Benefits	96,123	103,948	118,246	118,246
Services & Supplies	164,997	204,700	177,000	177,000
Debt Service	-	-	-	-
Capital Outlay	-	10,800	7,000	7,000
Other Uses	-	-	-	-
FUNCTION SUBTOTAL	457,194	527,913	520,635	520,635

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

FUNCTION Culture and Recreation

Schedule B-10

<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
Minden Highway and Streets				
Salaries & Wages	45,691	44,860	44,733	44,733
Employee Benefits	24,118	24,912	26,956	26,956
Services & Supplies	192,984	227,658	169,500	169,500
Capital Outlay	1,612	-	-	-
Dept. Subtotal	264,405	297,430	241,189	241,189
Minden Public Works				
Salaries & Wages	49,550	55,042	56,897	56,897
Employee Benefits	25,751	29,818	33,067	33,067
Services & Supplies	24,980	43,800	33,000	33,000
Dept. Subtotal	100,281	128,660	122,964	122,964
Activity Subtotal	364,686	426,090	364,153	364,153
Function: Public Works				
Salaries and Wages	95,241	99,902	101,630	101,630
Employee Benefits	49,869	54,730	60,023	60,023
Services & Supplies	217,964	271,458	202,500	202,500
Debt Service	-	-	-	-
Capital Outlay	1,612	-	-	-
Other Uses	-	-	-	-
FUNCTION SUBTOTAL	364,686	426,090	364,153	364,153

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

FUNCTION Public Works

Schedule B-10

REVENUES	(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
Intergovernmental Revenue				
Distributed from County	49,735	51,789	53,861	53,861
Subtotal	49,735	51,789	53,861	53,861
Miscellaneous				
Interest on Investment	4,252	-	-	-
Subtotal	4,252	-	-	-
Subtotal	53,987	51,789	53,861	53,861
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	86,175	140,096	156,885	156,885
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	86,175	140,096	156,885	156,885
TOTAL RESOURCES	140,162	191,885	210,746	210,746
EXPENDITURES				
General Government				
Minden Ad Val Capital Projects				
Capital Outlay	-	35,000	52,000	52,000
Services and Supplies	66	-	108	108
Subtotal	66	35,000	52,108	52,108
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	140,096	156,885	158,638	158,638
TOTAL COMMITMENTS & FUND BALANCE	140,162	191,885	210,746	210,746

Town of Minden
(Local Government)

FUND Minden Ad Valorem Capital Projects

Schedule B-14

REVENUES	(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
Miscellaneous				
Interest on Investment	37,274	-	-	-
Subtotal	37,274	-	-	-
Subtotal				
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Town of Minden General Fund	668,000	883,195	568,000	568,000
BEGINNING FUND BALANCE	924,885	1,003,470	854,665	854,665
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	924,885	1,003,470	854,665	854,665
TOTAL RESOURCES	1,630,159	1,886,665	1,422,665	1,422,665
EXPENDITURES				
General Government				
Minden Ad Val Capital Projects				
Services & Supplies	17,799	50,000	1,004	1,004
Capital Outlay	608,890	942,000	968,000	968,000
Subtotal	626,689	992,000	969,004	969,004
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
Transfer to Douglas County	-	40,000	-	-
ENDING FUND BALANCE	1,003,470	854,665	453,661	453,661
TOTAL COMMITMENTS & FUND BALANCE	1,630,159	1,886,665	1,422,665	1,422,665

Town of Minden
(Local Government)

FUND Minden Capital Equipment Reserve

Schedule B-14

PROPRIETARY FUND	(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
OPERATING REVENUE				
Trash Collections	760,690	760,000	755,000	755,000
Total Operating Revenue	760,690	760,000	755,000	755,000
OPERATING EXPENSE				
Salaries and Wages	212,061	237,709	245,612	245,612
Employee Benefits	148,145	122,793	137,975	137,975
Services and Supplies	332,153	391,370	382,654	382,654
Depreciation/Amortization	46,122	65,000	75,000	75,000
Total Operating Expense	738,481	816,872	841,241	841,241
Operating Income or (Loss)	22,209	(56,872)	(86,241)	(86,241)
NONOPERATING REVENUES				
Interest Earned	28,669	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	28,669	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	50,878	(56,872)	(86,241)	(86,241)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	(100,000)	(100,000)	(100,000)
Net Operating Transfers	-	(100,000)	(100,000)	(100,000)
CHANGE IN NET POSITION	50,878	(156,872)	(186,241)	(186,241)

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Trash

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows:				
Trash Collections	750,117	760,000	755,000	755,000
Cash Outflows:				
Salaries and Wages	(212,221)	(237,709)	(245,612)	(245,612)
Employee Wages	(101,110)	(122,793)	(137,975)	(137,975)
Services and Supplies	(330,155)	(391,370)	(382,654)	(382,654)
a. Net cash provided by (or used for) operating activities	106,631	8,128	(11,241)	(11,241)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer Out		(100,000)	(100,000)	(100,000)
b. Net cash provided by (or used for) noncapital financing activities	-	(100,000)	(100,000)	(100,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets			(414,000)	(414,000)
c. Net cash provided by (or used for) capital and related financing activities	-	-	(414,000)	(414,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	27,170			
d. Net cash provided by (or used in) investing activities	27,170	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	133,801	(91,872)	(525,241)	(525,241)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	690,406	824,207	732,335	732,335
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	824,207	732,335	207,094	207,094

Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Trash

PROPRIETARY FUND	(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
OPERATING REVENUE				
Water User Fees	1,383,582	1,385,400	1,479,824	1,479,824
Total Operating Revenue	1,383,582	1,385,400	1,479,824	1,479,824
OPERATING EXPENSE				
Salaries and Wages	200,372	237,008	239,291	239,291
Employee Benefits	21,545	111,869	119,600	119,600
Services and Supplies	473,280	670,337	636,952	636,952
Depreciation/Amortization	487,946	750,000	750,000	750,000
Total Operating Expense	1,183,143	1,769,214	1,745,843	1,745,843
Operating Income or (Loss)	200,439	(383,814)	(266,019)	(266,019)
NONOPERATING REVENUES				
Interest Earned	113,871	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	113,871	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	314,310	(383,814)	(266,019)	(266,019)
Transfers (Schedule T)				
In	1,706,118	-	-	-
Out	-	-	-	-
Net Operating Transfers	1,706,118	-	-	-
CHANGE IN NET POSITION	2,020,428	(383,814)	(266,019)	(266,019)

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Wholesale Water Utility

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows				
Water User Fees	1,380,950	1,385,400	1,479,824	1,479,824
Cash Outflows				
Salaries and Wages	(202,373)	(237,008)	(239,291)	(239,291)
Employee Benefits	(87,719)	(111,869)	(119,560)	(119,560)
Services and Supplies	(426,308)	(670,337)	(636,952)	(636,952)
a. Net cash provided by (or used for) operating activities	664,550	366,186	484,021	484,021
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer In	1,706,118			
b. Net cash provided by (or used for) noncapital financing activities	1,706,118	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	(1,836,128)	(155,000)	(148,500)	(148,500)
c. Net cash provided by (or used for) capital and related financing activities	(1,836,128)	(155,000)	(148,500)	(148,500)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	107,877			
d. Net cash provided by (or used in) investing activities	107,877	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	642,417	211,186	335,521	335,521
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,653,820	3,296,237	3,507,423	3,507,423
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,296,237	3,507,423	3,842,944	3,842,944

Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Wholesale Water Utility

PROPRIETARY FUND	(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
OPERATING REVENUE				
Charges for Services	1,145,443	1,065,000	1,065,000	1,065,000
Total Operating Revenue	1,145,443	1,065,000	1,065,000	1,065,000
OPERATING EXPENSE				
Salaries and Wages	141,520	170,623	176,644	176,644
Employee Benefits	84,235	101,447	111,447	111,447
Services and Supplies	628,694	594,800	555,624	555,624
Depreciation/Amortization	229,146	350,000	350,000	350,000
Total Operating Expense	1,083,595	1,216,870	1,193,715	1,193,715
Operating Income or (Loss)	61,848	(151,870)	(128,715)	(128,715)
NONOPERATING REVENUES				
Interest Earned	198,412	-	-	-
Gain on capital asset disposition	114,638			
Subsidies				
Lease revenues	200			
Miscellaneous	50,192	115,000	115,000	115,000
Contributed Capital	824,079	-	-	-
Total Nonoperating Revenues	1,187,521	115,000	115,000	115,000
NONOPERATING EXPENSES				
Interest Expense				
Miscellaneous	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	1,249,369	(36,870)	(13,715)	(13,715)
Transfers (Schedule T)				
In	-	-	-	-
Out	(1,706,118)	-	-	-
Net Operating Transfers	(1,706,118)	-	-	-
CHANGE IN NET POSITION	(456,749)	(36,870)	(13,715)	(13,715)

Town of Minden
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Minden Water

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Inflows				
Water User Fees	1,076,031	1,065,000	1,065,000	1,065,000
Cash Outflows				
Salaries and Wages	(143,406)	(170,623)	(176,644)	(176,644)
Employee Benefits	(90,413)	(101,447)	(111,447)	(111,447)
Services and Supplies	(552,714)	(594,800)	(555,624)	(555,624)
a. Net cash provided by (or used for) operating activities	289,498	198,130	221,285	221,285
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer Out	(1,706,118)			
Miscellaneous	50,192			
Lease revenue	200			
b. Net cash provided by (or used for) noncapital financing activities	(1,655,726)	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	-	(950,000)	(1,206,500)	(1,206,500)
Connection Charges	633,134	-	-	-
Loss on Asset Disposition	1,781,623	-	-	-
Sale of Water Rights	-	115,000	115,000	115,000
c. Net cash provided by (or used for) capital and related financing activities	2,414,757	(835,000)	(1,091,500)	(1,091,500)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investment	188,091			
d. Net cash provided by (or used in) investing activities	188,091	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,236,620	(636,870)	(870,215)	(870,215)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,691,249	5,927,869	5,290,999	5,290,999
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,927,869	5,290,999	4,420,784	4,420,784

Town of Minden
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Minden Water

Transfer Schedule for Fiscal Year 2020-2021

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)		568,000		
SUBTOTAL			568,000			-
EXPENDABLE TRUST FUNDS						
SUBTOTAL			-			-
DEBT SERVICE						
SUBTOTAL			668,000			568,000

Town of Minden
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Schedule T

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

Entity: Town of Minden

Budget Year 2020-2021

Schedule 30

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2020 - 2021

Local Government: Town of Minden
Contact: JD Frisby
E-mail Address: 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 FY 2020-21	Proposed Expenditure FY 2021-22	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 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 Minden

Reviewed by: Seth Altamirano

Date: May 20, 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 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)? This form is to be submitted only for legislative years.	<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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 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

	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?

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

	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: