



**BOARD OF COMMISSIONERS**

1594 Esmeralda Avenue, Minden, Nevada 89423

PATRICK CATES  
COUNTY MANAGER  
775-782-9821

**COMMISSIONERS:**  
Barry Penzel, CHAIRMAN  
Larry Walsh, VICE-CHAIRMAN  
Dave Nelson  
Wesley Rise  
John Engels

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

The Douglas County Redevelopment Agency herewith submits the Final budget for the fiscal year ending June 30, 2021

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 1,253,865

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 2 governmental fund types with estimated expenditures of \$ 1,260,353 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**

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: May 29, 2020

**APPROVED BY THE GOVERNING BOARD**

*William B. Penzel*  
*Larry Walsh*  
*Dave Nelson*  
*Wesley Rise*  
*John Engels*

**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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## **DOUGLAS COUNTY REDEVELOPMENT AGENCY 2020-21 FINAL BUDGET MESSAGE**

The Douglas County Redevelopment Agency submits its final budget. The Douglas County Board of County Commissioners approved the Redevelopment Agency budget at a Special Budget Meeting on May 26, 2020. The Redevelopment Agency's total budget amounts to \$1,253,865 excluding contingency, and is comprised of two funds. There is no tax rate associated with the Redevelopment Agency.

Based on Governor Sisolak's COVID-19 Risk Mitigation Directives, the County closed public offices and facilities on March 17, 2020 until at least May 30, 2020. The impact of the global pandemic on the County'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 County recognizes that it may need to make adjustments as necessary throughout the fiscal year.

Budget Summary for Douglas County Redevelopment Agency  
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	499,507	1,056,733	1,253,865	-	1,253,865
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Miscellaneous	164,748	10,000	72,625	-	72,625
<b>TOTAL REVENUES</b>	<b>664,255</b>	<b>1,066,733</b>	<b>1,326,490</b>	<b>-</b>	<b>1,326,490</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	44,640	50,298	1,256,320	-	1,256,320
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	3,267,669	4,033	-	4,033
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	1,509	525	-	525
Utility Enterprises	-	-	-	-	-
Hospitals	-	-	-	-	-
Transit Systems	-	-	-	-	-
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Interest Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>44,640</b>	<b>3,319,476</b>	<b>1,260,878</b>	<b>-</b>	<b>1,260,878</b>
Excess of Revenues over (under) Expenditures-Expenses	619,615	(2,252,743)	65,612	-	65,612

Redevelopment Agency Special Revenue

Schedule S-1

Budget Summary for Douglas County Redevelopment Agency  
 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)					
Operating Transfers (out)	837,203	(2,009,004)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(837,203)	(2,009,004)	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )					XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	4,041,552	4,661,167	399,420	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	4,661,167	399,420	465,032	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>4,661,167</b>	<b>399,420</b>	<b>465,032</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

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	0.6740	0.6740	0.9200
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0.6740	0.6740	0.9200
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.6740	0.6740	0.9200

POPULATION (AS OF JULY 1)			
	48,300	49,070	49,537
SOURCE OF POPULATION ESTIMATE*			
	FY20 Budget	State Dept of Taxation	State Dept of Taxation
Assessed Valuation (Secured and Unsecured Only)			
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	3,076,916,940	3,325,384,336	3,538,641,085
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

\* 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.

Douglas County Redevelopment Agency  
(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							
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)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N							

Douglas County Redevelopment Agency

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.**

Douglas County is using their own revenue projections for property taxes  
There is no property tax rate for redevelopment





<b>REVENUES</b>	(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
<b>Taxes</b>				
Property	499,507	1,056,733	1,253,865	1,253,865
<b>SUBTOTAL</b>	<b>499,507</b>	<b>1,056,733</b>	<b>1,253,865</b>	<b>1,253,865</b>
<b>Charges for services</b>				
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Miscellaneous</b>				
Investment Income	11,580	-	7,233	7,233
<b>SUBTOTAL</b>	<b>11,580</b>	<b>-</b>	<b>7,233</b>	<b>7,233</b>
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
<b>SUBTOTAL TOTAL RESOURCES</b>	<b>511,087</b>	<b>1,056,733</b>	<b>1,261,098</b>	<b>1,261,098</b>
<b>BEGINNING FUND BALANCE</b>	<b>526,593</b>	<b>155,837</b>	<b>156,261</b>	<b>156,261</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>526,593</b>	<b>155,837</b>	<b>156,261</b>	<b>156,261</b>
<b>TOTAL RESOURCES</b>	<b>1,037,680</b>	<b>1,212,570</b>	<b>1,417,359</b>	<b>1,417,359</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Salaries and wages	30,512	30,135	24,107	24,107
Employee benefits	12,062	12,183	10,531	10,531
Services and supplies	2,066	7,980	382	1,221,682
Capital outlay			-	
<b>SUBTOTAL</b>	<b>44,640</b>	<b>50,298</b>	<b>35,020</b>	<b>1,256,320</b>
OTHER USES				
<b>CONTINGENCY (not to exceed 3% of total expenditures)</b>		<b>1,509</b>	<b>525</b>	<b>525</b>
<b>Transfers Out (Schedule T)</b>	<b>837,203</b>	<b>1,004,502</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL</b>	<b>881,843</b>	<b>1,056,309</b>	<b>35,545</b>	<b>1,256,845</b>
<b>ENDING FUND BALANCE</b>	<b>155,837</b>	<b>156,261</b>	<b>1,381,814</b>	<b>160,514</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>1,037,680</b>	<b>1,212,570</b>	<b>1,417,359</b>	<b>1,417,359</b>

Douglas County Redevelopment Agency  
(Local Government)

FUND \_\_\_\_\_ Redevelopment Special Revenue

Schedule B-14

<b>REVENUES</b>	(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
<b>Taxes</b>				
Property				
<b>SUBTOTAL</b>	-	-	-	-
<b>Charges for services</b>				
<b>SUBTOTAL</b>	-	-	-	
<b>Miscellaneous</b>				
Investment Income	153,168	10,000	65,392	65,392
<b>SUBTOTAL</b>	<b>153,168</b>	<b>10,000</b>	<b>65,392</b>	<b>65,392</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)	837,203			
<b>SUBTOTAL TOTAL RESOURCES</b>	<b>990,371</b>	<b>10,000</b>	<b>65,392</b>	<b>65,392</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,514,959</b>	<b>4,505,330</b>	<b>243,159</b>	<b>243,159</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,514,959</b>	<b>4,505,330</b>	<b>243,159</b>	<b>243,159</b>
<b>TOTAL RESOURCES</b>	<b>4,505,330</b>	<b>4,515,330</b>	<b>308,551</b>	<b>308,551</b>
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
Salaries and wages				
Employee benefits				
Services and supplies			4,033	4,033
Capital outlay		3,267,669		
<b>SUBTOTAL</b>	-	<b>3,267,669</b>	<b>4,033</b>	<b>4,033</b>
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)		1,004,502	-	-
<b>SUBTOTAL</b>	-	<b>4,272,171</b>	<b>4,033</b>	<b>4,033</b>
<b>ENDING FUND BALANCE</b>	<b>4,505,330</b>	<b>243,159</b>	<b>304,518</b>	<b>304,518</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>4,505,330</b>	<b>4,515,330</b>	<b>308,551</b>	<b>308,551</b>

Douglas County Redevelopment Agency  
(Local Government)

FUND \_\_\_\_\_ Redevelopment Capital Projects

Schedule B-14

Nevada Department of Taxation  
Local Government Finance

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

Entity: Douglas County Redevelopment Agency

Reviewed by: Jenni Cartwright

Date: May 29, 2020

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

**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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is a budget message filed for Counties and Cities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (form 30)? <b>This form is to be submitted only for legislative years.</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are forms 31 and/or 32 included with the budget documents?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

NOTES:

*The County estimated its own property taxes for the final budget. See Douglas County's budget for lobbying expenses.*

**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:

***Tax rates are not applicable*****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:

***There are no tax rates associated with Redevelopment Agencies.***

**SCHEDULE A**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
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**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
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**

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

**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:

**Not applicable****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 rnet 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:

**Not applicable****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:

**Not applicable**

**COUNTIES ONLY**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is a regional street and highway fund established? (NRS 373.110)	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>
If more (not greater than five cents), is there a resolution supporting it?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

County Indigent Funds:

Indigent fund tax support:

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
For counties with a population of 400,000 or more:			
Is the indigent fund tax rate or support (ad valorem plus supplemental city/county relief tax) not more than the rate levied in 1970-71? (NRS 428.050)	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 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 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 type="checkbox"/>
Did the county establish a separate fund for accident indigent?	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 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 type="checkbox"/>

NOTES:

**Not applicable**