STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
WILLIAM CHISEL
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Humboldt County herewith submits the (FINAL) budget for the fiscal year ending June 30, 2013

This budget contains 10 funds, including Debt Service, requiring property tax revenues totaling $ 4,709,000

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 0 If the final computation requires, the tax rate will be lowered.

This budget contains 21 governmental fund types with estimated expenditures of $ 32,778,918 and 2 proprietary funds with estimated expenses of $ 1,168,800

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 Sondra Schmidt
(Printed Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed _____

Dated: _____

APPROVED BY THE GOVERNING BOARD

_____
_____
_____
_____
_____
_____
_____
_____

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2012 1:30 PM

Publication Date May 11, 2012

Place: Humboldt County Court House, Room 201, 50 West 5th Street, Winnemucca, Nevada

STATE OF NEVADA
DEPARTMENT OF TAXATION
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Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Humboldt County herewith submits the (TENTATIVE) budget for the fiscal year ending June 30, 2013

This budget contains 10 funds, including Debt Service, requiring property tax revenues totaling $ 4,709,000

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 0 If the final computation requires, the tax rate will be lowered.

This budget contains 21 governmental fund types with estimated expenditures of $ 32,478,918 and 2 proprietary funds with estimated expenses of $ 1,168,800

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 Sondra Schmidt
(Printed Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed _____

Dated: _____

APPROVED BY THE GOVERNING BOARD

_____
_____
_____
_____
_____
_____
_____
_____

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2012 1:30 p.m. Publication Date 11-May-12

Place: Room 201 Humboldt County Courthouse 50 West 5th Street Winnemucca, Nevada

Budget Summary for Humboldt County
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/11 (1)	ESTIMATED CURRENT YEAR 06/30/12 (2)	BUDGET YEAR 06/30/13 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/13 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	8,916,055	4,473,664	4,709,000		4,709,000
Other Taxes		72,000	72,000		72,000
Licenses and Permits	1,023,409	701,000	711,000		711,000
Intergovernmental Resources	17,148,500	13,122,095	14,797,904		14,797,904
Charges for Services	1,017,075	727,700	916,700	1,140,000	2,056,700
Fines and Forfeits	720,071	637,500	669,500		669,500
Miscellaneous	598,919	302,500	317,000	1,000	318,000
					0
TOTAL REVENUES	29,424,029	20,036,459	22,193,104	1,141,000	23,334,104
EXPENDITURES-EXPENSES					
General Government	4,932,883	6,319,051	6,897,910		6,897,910
Judicial	3,274,410	3,828,117	3,894,110		3,894,110
Public Safety	8,090,606	8,441,638	8,624,842		8,624,842
Public Works	3,605,546	5,203,790	5,778,470		5,778,470
Sanitation					-
Health	256,753	320,891	322,947	935,540	1,258,487
Welfare	776,981	988,238	1,009,571		1,009,571
Culture and Recreation	1,733,487	1,864,349	2,228,144	233,260	2,461,404
Community Support	1,485,702	1,605,962	3,136,945		3,136,945
Intergovernmental Expenditures	918,663	839,098	885,979		885,979
Contingencies		350,000	350,000		350,000
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal					-
Interest Cost					-
TOTAL EXPENDITURES-EXPENSES	25,075,031	29,761,134	33,128,918	1,168,800	34,297,718
Excess of Revenues over (under) Expenditures-Expenses	4,348,998	(9,724,675)	(10,935,814)	-27,800	-10,963,614

Budget Summary for Humboldt County
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/11 (1)	ESTIMATED CURRENT YEAR 06/30/12 (2)	BUDGET YEAR 06/30/13 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/13 (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)	1,108,084	1,390,000	1,681,320		1,681,320
Operating Transfers (out)	1,108,084	1,390,000	1,681,320		1,681,320
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-		-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses **(Net Income)**	4,348,998	(9,724,675)	(10,935,814)	-27,800	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	30,204,652	34,553,650	24,828,975	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	34,553,650	24,828,975	13,893,161	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	34,553,650	24,828,975	13,893,161	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/11	ESTIMATED CURRENT YEAR ENDING 06/30/12	BUDGET YEAR ENDING 06/30/13
General Government	45	46	46
Judicial	35	31	29
Public Safety	82	83.5	82
Public Works	18	18	18
Sanitation	0	0	0
Health	0	0	0
Welfare	1	1	1
Culture and Recreation	17	14	18
Community Support	2	2	2
TOTAL GENERAL GOVERNMENT	200	195.5	196
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	200	195.5	196

POPULATION (AS OF JULY 1)	17,690	18,364	17,135
SOURCE OF POPULATION ESTIMATE*	State of Nevada		
Assessed Valuation (Secured and Unsecured Only)	642,078,134	628,969,539	727,846,567
Net Proceeds of Mines	259,806,941	345,900,553	503,176,826
TOTAL ASSESSED VALUE	901,885,075	974,870,092	1,231,023,393
TAX RATE			
General Fund	0.3170	0.3170	0.3170
Special Revenue Funds	0.4142	0.4142	0.4142
Capital Projects Funds	0.0200	0.0200	0.0200
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.7512	0.7512	0.7512

*** 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.**

Humboldt County
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2012-2013

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations							
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Medical 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**							

_____
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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.

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2012-2013

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(**2, line A**)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(**2, line B**) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	2.2828	727,846,567	16,615,281	0.6768	4,726,194	470,423	4,255,771	XXXXXXXXXXXXXXX	4,255,771
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		503,176,826			XXXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides	0.0150	1,231,023,393	184,654	0.0150	92,380	10,449	81,931		81,931
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)	0.0150	1,231,023,393	184,654	0.0150	92,380	10,449	81,931		81,931
E. Medical Indigent (NRS 428.285)	0.1000	1,231,023,393	1,231,023	0.0300	206,961	20,898	186,063		186,063
F. Capital Acquisition (NRS 354.59815)	0.0500	1,231,023,393	615,512	0.0100	68,987	6,966	62,021		62,021
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0044	1,231,023,393	54,649	0.0044	45,381	4,098	41,283		41,283
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1694		2,085,838	0.0594	413,709	42,411	371,298		453,229
M. **SUBTOTAL A, C, L**	**2.4672**		**18,885,773**	**0.7512**	**5,232,283**	**523,283**	**4,709,000**		**4,709,000**
N. Debt									
O. **TOTAL M AND N**	**2.4672**		**18,885,773**	**0.7512**	**5,232,283**	**523,283**	**4,709,000**		**4,709,000**

Humboldt County

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

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

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for Humboldt County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	7,595,874	7,301,792	1,966,058	0.3170	2,702,200		5,000	19,570,924
Indigent Fund	96,389		233,818	0.0377	1,000			331,207
Road Fund	618,929				1,754,376		1,151,320	3,524,625
Cooperative Extension	460,307	63,420	102,334	0.0165			25,000	651,061
Regional Transportation	2,460,501				1,214,130			3,674,631
6th Judicial Fund	1,571,186	591,923	1,209,405	0.1950	1,319,356			4,691,870
Stabilization fund	1,050,842							1,050,842
Library Fund	1,718,528	359,382	589,197	0.0950	2,500			2,669,607
Drug Court Fund	73,419				54,000			127,419
Administrative Assessment	63,401				40,000			103,401
Check Restitution	11,684				30,000			41,684
Indigent Medical	1,131,050		186,063	0.0300	1,000			1,318,113
Winnemucca Events Complex	862,022	139,525	248,083	0.0400	354,500			1,604,130
Genetic Marker Testing	-	-	-		-			-
Unemployment Insurance	133,959				40,000			173,959
In-Lieu Trust	3,389,662				1,400,000			4,789,662
Compensated Absence	632,550				105,000			737,550
Assessor's Tech. Fee	272,993		50,000					322,993
Capital Projects Fund	320,954		62,021	0.0100	-			382,975
Building Reserve	2,364,725		62,021	0.0100	10,000		500,000	2,936,746
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	24,828,975	8,456,042	4,709,000	0.7512	9,028,062		1,681,320	48,703,399
PROPRIETARY FUNDS								
Humboldt Television	XXXXXXXXXXX	-	-	-	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Solid Waste Management	XXXXXXXXXXX	-	-	-	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXX	8,456,042	4,709,000	0.7512	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for Humboldt County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	x	7,274,761	3,276,821	5,154,701	559,145	350,000		2,955,496	19,570,924
Indigent Fund	R	49,330	22,000	258,170				1,707	331,207
Road	R	919,540	398,630	1,693,300	510,000			3,155	3,524,625
Cooperative Extension	R	84,330	40,230	98,428				428,073	651,061
Regional Transportation	R				2,235,000			1,439,631	3,674,631
6th Judicial	R	1,929,880	904,510	925,802	49,000		5,000	877,678	4,691,870
Stabilization	R							1,050,842	1,050,842
Library	R	553,262	272,530	283,703	225,000			1,335,112	2,669,607
Drug Court	R			80,000				47,419	127,419
Administrative Assessment	R			100,000				3,401	103,401
Check Restitution	R			30,000				11,684	41,684
Indigent Medical	R			875,071				443,042	1,318,113
Winnemucca Events Comples	R	302,105	113,744	430,100	45,200			712,981	1,604,130
Genetic Marker Testing	R	-	-	-	-			-	-
Unemployment Insurance	R			30,000				143,959	173,959
In-Lieu Trust	R						1,676,320	3,113,342	4,789,662
Compensated Absence	R			200,000				537,550	737,550
Assessor Tech	R			320,000				2,993	322,993
Capital Projects	R			30,000	69,625			283,350	382,975
Building Reserve	R				2,435,000			501,746	2,936,746
County Debt	D	-	-	-	-	-	-	-	-
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		11,113,208	5,028,465	10,509,275	6,127,970	350,000	1,681,320	13,893,161	48,703,399

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

***** Capital Outlay must agree with CIP.**

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2013

Budget Summary for Humboldt County
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Humboldt Television	E	210,000	233,260	-	-	-	-	(23,260)
Solid Waste Management	E	930,000	935,540	1,000	-	-	-	(4,540)
TOTAL		1,140,000	1,168,800	1,000	-	-	-	(27,800)

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

** Include Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes:				
Property Tax	2,209,443	1,866,749	1,966,058	1,966,058
Net Proceeds of Mines	1,689,958			
Tax Penalties	124,033	72,000	72,000	72,000
Subtotal	4,023,434	1,938,749	2,038,058	2,038,058
Licenses and Permits:				
Business				
Business License	55,459	40,000	40,000	40,000
Liquor Licenses	6,420	6,000	6,000	6,000
Local Gaming Licenses	45,803	45,000	45,000	45,000
Franchise Fees	683,082	450,000	450,000	450,000
Non-Business:				
Building Permits	208,203	150,000	160,000	160,000
Dog License	12,815	10,000	10,000	10,000
CCW Permits	9,202			
Marriage License	2,340			
Other Permits	85			
Subtotal Licenses and Permits	1,023,409	701,000	711,000	711,000
Federal Grants:				
Child Support Enforcement	184,497	200,000	180,000	180,000
JAG Grant	52,410	40,000	40,000	40,000
OTS/Joining Forces	3,432			
Taylor Grazing Fees	32,585	40,000	40,000	40,000
Senior Transportation Grant	282,168			
SCAAP Grant	9,714			
Violence Against Women				
Sheriff Stimulus	2,114			
State Grants:	38,923			
NDOW Grant				
Other Intergovernmental Revenue:	10,000			
City-County Cost Sharing Agreement	397,136	400,000	400,000	400,000
Humboldt Contribution		20,000	20,000	20,000
Humboldt River Basin Water Authority	34,250	40,000	40,000	40,000
Consolidated Tax	7,993,568	5,791,838	7,301,792	7,301,792
State Gaming License Fees	144,522	150,000	140,000	140,000
Subtotal Intergovernmental Revenue	9,185,319	6,681,838	8,161,792	8,161,792
Charges for Services:				
General Government:				
Clerk Fees	23,992	17,500	17,500	17,500
Recorder Fees	152,019	140,000	150,000	150,000
Recorder Tech. Fees	16,887			
Planning Fees	9,575	9,000	9,000	9,000
Map Fees	32,265	30,000	30,000	30,000
Other Charges Fees	24,466	5,500	5,500	5,500
Subtotal General Government Fees	259,204	202,000	212,000	212,000
Judicial Fees:				
Legal Assistance Fees	6,605	5,200	5,200	5,200

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Judicial Revenues Continues:				
Law Library Fees	4,875	4,000	4,000	4,000
Bail Bond Fees	6,180	6,000	6,000	6,000
Civil Action Fees	40,547	30,000	30,000	30,000
Public Administrator/Guardian				
District Court Filing Fees	15,511			
Public Defender Fees				
Subtotal Judicial	73,718	45,200	45,200	45,200
Public Safety				
Sheriff Fees	37,397	25,000	25,000	25,000
Dentention Fees	62,095	30,000	30,000	30,000
Dentention Meal Prep	21,976	20,000	20,000	20,000
Subtotal Public Safety	121,468	75,000	75,000	75,000
Total Charges for Service	454,390	322,200	332,200	332,200
Fines and Forfeits	637,393	582,000	607,000	607,000
Misc. Revenue				
Interest Earnings	203,013	100,000	120,000	120,000
Miscellaneous	217,310			
NRA Foundation Grant				
Forensic Services				
Total Misc.	420,323	100,000	120,000	120,000
Total Revenue	15,744,268	10,325,787	11,970,050	11,970,050

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
SUBTOTAL REVENUE ALL SOURCES	15,744,268	10,325,787	11,970,050	11,970,050
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
6th Judicial	83,084	5,000	5,000	5,000
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	83,084	5,000	5,000	5,000
BEGINNING FUND BALANCE	10,821,052	12,799,937	7,595,874	7,595,874
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,821,052	12,799,937	7,595,874	7,595,874
TOTAL AVAILABLE RESOURCES	26,648,404	23,130,724	19,570,924	19,570,924

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Legislative				
Commissioners				
Salaries and Wages	151,139	147,214	147,770	147,770
Employee Benefits	66,977	66,926	71,100	71,100
Services and Supplies	29,965	38,750	39,250	39,250
Activity Subtotal	248,081	252,890	258,120	258,120
Executive				
Administrator				
Salaries and Wages	214,974	215,496	222,760	222,760
Employee Benefits	72,543	79,516	83,900	83,900
Services and Supplies	245	1,000	1,000	1,000
Activity Subtotal	287,762	296,012	307,660	307,660
Elections				
Services and Supplies	44,953	30,000	55,000	55,000
Department Subtotal	44,953	30,000	55,000	55,000
Finance				
Treasurer				
Salaries and Wages	156,572	156,284	160,650	160,650
Employee Benefits	61,691	65,187	68,960	68,960
Services and Supplies	20,727	24,700	25,960	25,960
Department Subtotal	238,990	246,171	255,570	255,570
Assessor				
Salaries and Wages	417,715	440,632	438,757	438,757
Employee Benefits	152,818	183,365	180,158	180,158
Services and Supplies	38,007	57,130	56,380	56,380
Capital Outlay	19,350			
Department Subtotal	627,890	681,127	675,295	675,295
Comptroller				
Salaries and Wages	119,106	143,990	144,020	144,020
Employee Benefits	44,290	57,804	59,960	59,960
Services and Supplies	90,493	129,900	126,400	126,400
Department Subtotal	253,889	331,694	330,380	330,380
Activity Subtotal	1,120,769	1,258,992	1,261,245	1,261,245
Other				
Clerk				
Salaries and Wages	256,638	262,855	269,270	269,270
Employee Benefits	98,191	108,901	114,850	114,850
Services and Supplies	14,466	20,700	26,200	26,200
Department Subtotal	369,295	392,456	410,320	410,320
Recorder				
Salaries and Wages	170,224	171,226	173,500	173,500
Employee Benefits	61,514	67,733	70,890	70,890
Services and Supplies	53,190	80,075	80,075	80,075
Department Subtotal	284,928	319,034	324,465	324,465
FUNCTION SUBTOTAL				

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Computer Systems				
Salaries and Wages	99,277	113,680	119,920	119,920
Employee Benefits	35,084	46,090	48,610	48,610
Service and Supplies	105,489	186,242	157,643	157,643
Department Subtotal	239,850	346,012	326,173	326,173
Buildings and Grounds				
Salaries and Wages	403,010	410,760	423,260	423,260
Employees Benefits	163,454	181,030	191,960	191,960
Services and Supplies	441,242	472,812	498,620	498,620
Capital Outlay	-	107,116	132,862	132,862
Department Subtotal	1,007,706	1,171,718	1,246,702	1,246,702
Planning				
Salaries and Wages	78,467	79,780	81,770	81,770
Employees Benefits	33,814	37,120	39,180	39,180
Services and Supplies	6,526	13,650	17,750	17,750
Department Subtotal	118,807	130,550	138,700	138,700
Communications				
Salaries and Wages	114,814	118,490	123,720	123,720
Employees Benefits	41,550	45,970	48,530	48,530
Services and Supplies	40,404	66,900	52,400	52,400
Capital Outlay	9,851	49,480	114,000	114,000
Department Subtotal	206,619	280,840	338,650	338,650
Other General Government				
Service and Supplies	605,847	1,109,000	1,594,750	1,594,750
Department Subtotal	605,847	1,109,000	1,594,750	1,594,750
Public Administrator	-	-	-	-
Personnel				
Services and Supplies	17,447	16,500	16,500	16,500
Department and Activity Subtotal	17,447	16,500	16,500	16,500
Function: General Government				
Salaries and Wages	2,181,936	2,260,407	2,305,397	2,305,397
Employee Benefits	831,926	939,642	978,098	978,098
Services and Supplies	1,509,001	2,247,359	2,747,928	2,747,928
Capital Outlay	29,201	156,596	246,862	246,862
FUNCTION SUBTOTAL	4,552,064	5,604,004	6,278,285	6,278,285

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Judicial Function				
Justice Court				
Salaries and Wages	441,903	437,170	447,804	447,804
Employee Benefits	159,173	181,155	184,790	184,790
Services and Supplies	50,666	75,500	66,000	66,000
Department Subtotal	651,742	693,825	698,594	698,594
District Attorney				
Salaries and Wages	576,751	686,660	709,394	709,394
Employee Benefits	201,486	263,925	278,200	278,200
Services and Supplies	71,299	81,025	84,700	84,700
Department Subtotal	849,536	1,031,610	1,072,294	1,072,294
Child Support				
Salaries and Wages	158,765	187,694	188,388	188,388
Employee Benefits	70,266	90,648	94,885	94,885
Services and Supplies	53,318	43,736	44,036	44,036
Department Subtotal	282,349	322,078	327,309	327,309
Public Defender				
Salaries and Wages	135,218	136,630	140,520	140,520
Employee Benefits	46,624	51,850	54,540	54,540
Services and Supplies	10,861	15,000	19,000	19,000
Department Subtotal	192,703	203,480	214,060	214,060
Function Judicial				
Salaries and Wages	1,312,637	1,448,154	1,486,106	1,486,106
Employee Benefits	477,549	587,578	612,415	612,415
Services and Supplies	186,144	215,261	213,736	213,736
FUNCTION SUBTOTAL	1,976,330	2,250,993	2,312,257	2,312,257

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety Function				
Sheriff				
Salaries and Wages	1,721,175	1,730,137	1,647,340	1,647,340
Employee Benefits	817,114	778,355	910,016	910,016
Services and Supplies	432,722	334,789	327,289	327,289
Capital Outlay	128,639	173,500	12,180	87,180
Department Subtotal	3,099,650	3,016,781	2,896,825	2,971,825
Dentention				
Salaries and Wages	954,278	924,769	924,769	924,769
Employee Benefits	470,331	467,440	465,780	465,780
Services and Supplies	154,619	258,793	204,194	204,194
Capital Outlay	-	-	-	-
Department Subtotal	1,579,228	1,651,002	1,594,743	1,594,743
Dispatch				
Salaries and Wages	458,649	541,887	654,787	654,787
Employee Benefits	125,613	178,829	196,402	196,402
Services and Supplies	49,760	93,524	187,950	187,950
Capital Outlay	73,487	205,531	225,103	225,103
Department Subtotal	707,509	1,019,771	1,264,242	1,264,242
Building Official				
Salaries and Wages	175,535	174,790	180,580	180,580
Employee Benefits	64,102	70,170	74,200	74,200
Services and Supplies	19,724	22,700	24,700	24,700
Capital Outlay		-	-	-
Department Subtotal	259,361	267,660	279,480	279,480
Task Force				
Salaries and Wages	77,413	75,782	75,782	75,782
Employee Benefits	36,518	41,970	39,910	39,910
Services and Supplies	29,888	16,500	16,500	16,500
Capital Outlay	-	-	-	-
Department Subtotal	143,819	134,252	132,192	132,192
LEPC				
Service and Supplies	-	-	-	-
Function Public Safety				
Salaries and Wages	3,387,050	3,447,365	3,483,258	3,483,258
Employee Benefits	1,513,678	1,536,764	1,686,308	1,686,308
Service and Supplies	686,713	726,306	760,633	760,633
Capital Outlay	202,126	379,031	237,283	312,283
FUNCTION SUBTOTAL	5,789,567	6,089,466	6,167,482	6,242,482

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Works				
Rural Street Lights	19,791	22,000	22,000	22,000
Function Public Works				
Services and Supplies	19,791	22,000	22,000	22,000
FUNCTION SUBTOTAL	19,791	22,000	22,000	22,000

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Works

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Health Function				
Health Nurse				
Services and Supplies	113,345	172,947	172,947	172,947
Miscellaneous				
Mosquito Control				
Services and Supplies	143,408	147,944	150,000	150,000
Function Health				
Services and supplies	256,753	320,891	322,947	322,947
FUNCTION SUBTOTAL	256,753	320,891	322,947	322,947

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Health

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/13 FINAL APPROVED
Culture and Recreation				
Virgin Valley Campground	2,500	2,500	2,500	2,500
Function Culture and Recreation				
Services and Supplies	2,500	2,500	2,500	2,500
FUNCTION SUBTOTAL	2,500	2,500	2,500	2,500

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Culture and Recreation

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Community Support Function				
Services and Supplies				
Senior Citizens	310,238	176,664	196,636	196,636
Museum	155,115	88,332	98,321	98,321
Senior Transportation Grant	154,368	-	-	-
Humboldt Development Authority	-	-	15,000	15,000
Chamber of Commerce	6,500	6,500	6,500	6,500
Range Improvement	32,585	50,000	50,000	50,000
Vitality Center	7,500	7,500	7,500	7,500
BLM Rural Fire Assist	127,800			
Sonoma Industries			50,000	50,000
Paradise Vly Weed			50,000	50,000
Western NV Dev			5,000	5,000
Function Community Support				
Services and Supplies	794,106	328,996	478,957	478,957
FUNCTION SUBTOTAL	794,106	328,996	478,957	478,957

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Community Support

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/13 FINAL APPROVED
Intergovernmental Function				
Services and Supplies				
City of Winnemucca Gaming License	100,000	100,000	100,000	100,000
Airport	16,246	50,000	50,000	50,000
Cemetery	26,275	35,000	35,000	35,000
Parks and Recreation	308,230	375,000	400,000	400,000
Legal Assistance	6,605	6,000	6,000	6,000
Animal Control/Spay Neuter			15,000	15,000
Intergovernmental Function				
Services and Supplies	457,356	566,000	606,000	606,000
FUNCTION SUBTOTAL	457,356	566,000	606,000	606,000

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Intergovernmental

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	4,552,064	5,604,004	6,278,285	6,278,285
Judicial	1,976,330	2,250,993	2,312,257	2,312,257
Public Safety	5,789,567	6,089,466	6,167,482	6,242,482
Public Works	19,791	22,000	22,000	22,000
Sanitation	-	-	-	-
Health	256,753	320,891	322,947	322,947
Welfare	-	-	-	-
Culture and Recreation	2,500	2,500	2,500	2,500
Community Support	794,106	328,996	478,957	478,957
Debt Service	-	-	-	-
Intergovernmental Expenditures	457,356	566,000	606,000	606,000
TOTAL EXPENDITURES - ALL FUNCTIONS	13,848,467	15,184,850	16,190,428	16,265,428
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	350,000	350,000	350,000
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USE	13,848,467	15,534,850	16,540,428	16,615,428
ENDING FUND BALANCE:	12,799,937	7,595,874	3,030,496	2,955,496
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	26,648,404	23,130,724	19,570,924	19,570,924

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property	142,641	133,675	140,787	140,787
Net Proceeds	166,608	-	-	-
Accident Indigent	93,904	88,332	93,031	93,031
Grant	62,696	-	-	-
Miscellaneous	5,990	1,000	1,000	1,000
Subtotal	471,839	223,007	234,818	234,818
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	622,988	462,019	96,389	96,389
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	622,988	462,019	96,389	96,389
TOTAL AVAILABLE RESOURCES	1,094,827	685,026	331,207	331,207

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Indigent Fund

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Welfare Function				
Institutional Care	310,178	367,765	112,280	112,280
Old Age Assistance	13,886	13,890	13,890	13,890
General Assistance				
Salaries and Wages	47,394	47,960	49,330	49,330
Employee Benefits	18,610	20,770	22,000	22,000
Services and Supplies	85,221	43,000	35,000	35,000
Intergovernmental	157,519	95,252	97,000	97,000
Subtotal	632,808	588,637	329,500	329,500
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	462,019	96,389	1,707	1,707
TOTAL COMMITMENTS & FUND BALANCE	1,094,827	685,026	331,207	331,207

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Indigent Fund

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Federal Grants	249,318	-	-	-
Motor Vehicle Fuel Tax 1.25	490,238	454,393	455,919	455,919
Motor Vehicle Fuel Tax 1,75	208,299	187,679	190,833	190,833
Motor Vehicle Fuel Tax 2.35	772,256	718,739	722,624	722,624
Subtotal	1,720,111	1,360,811	1,369,376	1,369,376
Charges for Services				
Fuel Sales Reimbursement	250,315	185,000	300,000	300,000
Repair Reimbursement	88,832	60,000	80,000	80,000
Miscellaneous	11,214	5,000	5,000	5,000
Subtotal	2,070,472	1,610,811	1,754,376	1,754,376
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)	1,000,000	1,150,000	1,151,320	1,151,320
BEGINNING FUND BALANCE	1,493,332	1,226,908	618,929	618,929
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,493,332	1,226,908	618,929	618,929
TOTAL AVAILABLE RESOURCES	4,563,804	3,987,719	3,524,625	3,524,625

Humboldt County
(Local Government)

SCHEDULE B _____

FUND _____ Roads _____

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Works Function				
Highways and Streets				
Salaries and Wages	863,955	905,200	919,540	919,540
Employee Benefits	336,946	380,090	398,630	398,630
Services and Supplies	1,510,481	1,623,500	1,693,300	1,693,300
Capital Outlay	501,762	460,000	510,000	510,000
Total Public Works Function	3,213,144	3,368,790	3,521,470	3,521,470
Intergovernmental Expenditure Function	123,752	-	-	-
Debt Service				
Principal	-			
Interest	-			
Total Debt Service	-			
Subtotal	3,336,896	3,368,790	3,521,470	3,521,470
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,226,908	618,929	3,155	3,155
TOTAL COMMITMENTS & FUND BALANCE	4,563,804	3,987,719	3,524,625	3,524,625

Humboldt County
(Local Government)

SCHEDULE B _____

FUND _____ Road _____

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property	103,087	97,165	102,334	102,334
Net Proceeds	72,999	-	-	-
Intergovernmental				
Combined Tax	69,429	50,305	63,420	63,420
Grants	29,612			
Subtotal	275,127	147,470	165,754	165,754
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)	25,000	25,000	25,000	25,000
BEGINNING FUND BALANCE	346,087	459,803	460,307	460,307
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	346,087	459,803	460,307	460,307
TOTAL AVAILABLE RESOURCES	646,214	632,273	651,061	651,061

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Cooperative Extension

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Community Support Function				
Salaries and Wages	80,402	82,010	84,330	84,330
Employee Benefits	34,279	37,910	40,230	40,230
Services and Supplies	71,730	52,046	98,428	98,428
Subtotal	186,411	171,966	222,988	222,988
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	459,803	460,307	428,073	428,073
TOTAL COMMITMENTS & FUND BALANCE	646,214	632,273	651,061	651,061

Humboldt County
(Local Government)

SCHEDULE B _____

FUND_____Cooperative Extension_____

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental	1,366,854	1,267,311	1,213,130	1,213,130
Interest	3,069	1,000	1,000	1,000
Subtotal	1,369,923	1,268,311	1,214,130	1,214,130
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,007,876	3,005,190	2,460,501	2,460,501
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,007,876	3,005,190	2,460,501	2,460,501
TOTAL AVAILABLE RESOURCES	3,377,799	4,273,501	3,674,631	3,674,631

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Regional Transportation

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Works				
Highways and Streets				
Services and Supplies				
Capital Outlay	372,609	1,813,000	2,235,000	2,235,000
Subtotal	372,609	1,813,000	2,235,000	2,235,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,005,190	2,460,501	1,439,631	1,439,631
TOTAL COMMITMENTS & FUND BALANCE	3,377,799	4,273,501	3,674,631	3,674,631

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Regional Transportation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property	1,178,168	1,110,627	1,168,122	1,168,122
Net Proceeds	834,404			
China Springs	68,377	37,688	41,283	41,283
Grants				
OJJDP JABIG Grant	7,590			
NSJR Grant	15,845			
OJJDP Formula Grant	2,625			
Summer School	3,600			
Parenting Project	19,179			
OJJDP Youth Outreach	7,364			
OJJDP Community Partnership	47,539			
Lovelock Indian Tribe	4,486			
Parole Fees	35,842			
Combined Taxes	648,002	469,518	591,923	591,923
Pershing County Contribution	581,872	618,288	649,678	649,678
Lander County Contribution	581,872	618,288	649,678	649,678
Charges for Service				
Fines and Forfeits	14,253	20,000	20,000	20,000
Miscellaneous	7,725			
Subtotal	4,058,743	2,874,409	3,120,684	3,120,684
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)		210,000		
BEGINNING FUND BALANCE	1,617,644	2,233,559	1,571,186	1,571,186
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,617,644	2,233,559	1,571,186	1,571,186
TOTAL AVAILABLE RESOURCES	5,676,387	5,317,968	4,691,870	4,691,870

Humboldt County
(Local Government)

SCHEDULE B _____

FUND 6th Judicial District

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Public Safety Function				
Juvenile Probation				
Salaries and Wages	1,282,233	1,297,110	1,339,300	1,339,300
Employee Benefits	579,284	641,860	685,060	685,060
Services and Supplies	398,227	368,202	313,000	313,000
Capital Outlay	41,295	45,000	45,000	45,000
Total Public Safety	2,301,039	2,352,172	2,382,360	2,382,360
Judicial Function				
District Court				
Salaries and Wages	354,118	385,015	427,510	427,510
Employee Benefits	120,071	139,345	159,210	159,210
Services and Supplies	367,007	555,794	517,323	517,323
Capital Outlay		4,000	4,000	4,000
Court Reporters				
Salaries and Wages	152,788	153,930	163,070	163,070
Employee Benefits	50,828	56,180	60,240	60,240
Services and Supplies	37,133	40,500	40,500	40,500
Total Judicial	1,081,945	1,334,764	1,371,853	1,371,853
Intergovernmental				
Services and Supplies	54,843	54,846	54,979	54,979
Subtotal	3,437,827	3,741,782	3,809,192	3,809,192
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)	5,000	5,000	5,000	5,000
ENDING FUND BALANCE	2,233,560	1,571,186	877,678	877,678
TOTAL COMMITMENTS & FUND BALANCE	5,676,387	5,317,968	4,691,870	4,691,870

Humboldt County
(Local Government)

SCHEDULE B _____

FUND 6th Judicial District

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Property Tax	-			
Subtotal	-			
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,050,842	1,050,842	1,050,842	1,050,842
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,050,842	1,050,842	1,050,842	1,050,842
TOTAL RESOURCES	1,050,842	1,050,842	1,050,842	1,050,842
EXPENDITURES				
Subtotal				
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,050,842	1,050,842	1,050,842	1,050,842
TOTAL COMMITMENTS & FUND BALANCE	1,050,842	1,050,842	1,050,842	1,050,842

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Stabilization Fund

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property	594,677	559,436	589,197	589,197
Net Proceeds	419,134			
Intergovernmental				
Federal Grant				
State Grant	31,022			
Combined Tax	393,430	285,064	359,382	359,382
Fines and Forfeits				
Library Fines	5,209	2,500	2,500	2,500
Misc.	18,618			
Subtotal	1,462,090	847,000	951,079	951,079
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,428,032	1,925,681	1,718,528	1,718,528
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,428,032	1,925,681	1,718,528	1,718,528
TOTAL AVAILABLE RESOURCES	2,890,122	2,772,681	2,669,607	2,669,607

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Library

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Culture and Recreation Function				
Salaries and Wages	526,660	530,430	553,262	553,262
Employee Benefits	207,383	253,020	272,530	272,530
Services and Supplies	230,398	270,703	283,703	283,703
Capital Outlay				225,000
Subtotal	964,441	1,054,153	1,109,495	1,334,495
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,925,681	1,718,528	1,560,112	1,335,112
TOTAL COMMITMENTS & FUND BALANCE	2,890,122	2,772,681	2,669,607	2,669,607

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Library

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
A/A Speciality Court fund	89,689	53,000	54,000	54,000
Subtotal	89,689	53,000	54,000	54,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	184,678	132,779	73,419	73,419
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	184,678	132,779	73,419	73,419
TOTAL RESOURCES	274,367	185,779	127,419	127,419
EXPENDITURES				
Judicial Function				
Salaries and Wages	23,927	22,655		
Employee benefits	9,471	9,705		
Services and Supplies	108,190	80,000	80,000	80,000
Subtotal	141,588	112,360	80,000	80,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	132,779	73,419	47,419	47,419
TOTAL COMMITMENTS & FUND BALANCE	274,367	185,779	127,419	127,419

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Drug Court

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Fines and Forfeits	37,070	40,000	40,000	40,000
Subtotal	37,070	40,000	40,000	40,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	136,983	123,401	63,401	63,401
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	136,983	123,401	63,401	63,401
TOTAL RESOURCES	174,053	163,401	103,401	103,401
EXPENDITURES				
Judicial Function				
Services and Supplies	50,652	100,000	100,000	100,000
Subtotal	50,652	100,000	100,000	100,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	123,401	63,401	3,401	3,401
TOTAL COMMITMENTS & FUND BALANCE	174,053	163,401	103,401	103,401

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Administrative Assessment

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Misc.	25,019	30,000	30,000	30,000
Subtotal	25,019	30,000	30,000	30,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,981	11,684	11,684	11,684
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,981	11,684	11,684	11,684
TOTAL RESOURCES	32,000	41,684	41,684	41,684
EXPENDITURES				
Judicial Function				
Services and Supplies	20,316	30,000	30,000	30,000
Subtotal	20,316	30,000	30,000	30,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	11,684	11,684	11,684	11,684
TOTAL COMMITMENTS & FUND BALANCE	32,000	41,684	41,684	41,684

Humboldt County
(Local Government)

SCHEDULE B _____

FUND_____Check Restitution Fund_____

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property	188,386	176,664	186,063	186,063
Net Proceeds	132,726			
Interest	2,392	3,000	1,000	1,000
Subtotal	323,504	179,664	187,063	187,063
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,621,927	1,544,239	1,131,050	1,131,050
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,621,927	1,544,239	1,131,050	1,131,050
TOTAL AVAILABLE RESOURCES	1,945,431	1,723,903	1,318,113	1,318,113

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Indigent Medical

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Welfare Function				
Services and Supplies	298,393	494,853	777,071	777,071
Intergovernmental				
Services and Supplies	102,799	98,000	98,000	98,000
Subtotal	401,192	592,853	875,071	875,071
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,544,239	1,131,050	443,042	443,042
TOTAL COMMITMENTS & FUND BALANCE	1,945,431	1,723,903	1,318,113	1,318,113

Humboldt County
(Local Government)

SCHEDULE B

FUND Indigent Medical

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property	249,896	235,552	248,083	248,083
Net Proceeds	176,968			
Intergovernmental				
Combined Tax	152,743	110,672	139,525	139,525
Room Tax	371,372	200,000	200,000	200,000
State Pari-Mutual	8,346	7,000		
Charges for Service	176,603	160,500	154,500	154,500
Misc.	7,835			
Subtotal	1,143,763	713,724	742,108	742,108
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	578,781	955,994	862,022	862,022
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	578,781	955,994	862,022	862,022
TOTAL AVAILABLE RESOURCES	1,722,544	1,669,718	1,604,130	1,604,130

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Winnemucca Events Complex

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Culture and Recreation				
Salaries and Wages	283,439	254,806	302,105	302,105
Employee Benefits	81,700	83,190	113,744	113,744
Services and Supplies	391,664	412,200	430,100	430,100
Capital Outlay	9,747	57,500	45,200	45,200
Subtotal	766,550	807,696	891,149	891,149
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	955,994	862,022	712,981	712,981
TOTAL COMMITMENTS & FUND BALANCE	1,722,544	1,669,718	1,604,130	1,604,130

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Winnemucca Events Complex

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services	3,579			
Subtotal	3,579			
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-			
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE				
TOTAL RESOURCES	3,579			
EXPENDITURES				
Judicial	3,579			
Subtotal	3,579			
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-			
TOTAL COMMITMENTS & FUND BALANCE	3,579			

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Genetic Marker Testing

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services	-	40,000	40,000	40,000
Subtotal	-	40,000	40,000	40,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	133,695	123,959	133,959	133,959
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	133,695	123,959	133,959	133,959
TOTAL RESOURCES	133,695	163,959	173,959	173,959
EXPENDITURES				
Services and Supplies	9,736	30,000	30,000	30,000
Subtotal	9,736	30,000	30,000	30,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	123,959	133,959	143,959	143,959
TOTAL COMMITMENTS & FUND BALANCE	133,695	163,959	173,959	173,959

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Unemployment Insurance

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
In-Lieu Apyments	1,641,292	1,400,000	1,400,000	1,400,000
Subtotal	1,641,292	1,400,000	1,400,000	1,400,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,836,454	3,374,662	3,389,662	3,389,662
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,836,454	3,374,662	3,389,662	3,389,662
TOTAL RESOURCES	4,477,746	4,774,662	4,789,662	4,789,662
EXPENDITURES				
Other Uses				
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	1,103,084	1,385,000	1,176,320	1,676,320
ENDING FUND BALANCE	3,374,662	3,389,662	3,613,342	3,113,342
TOTAL COMMITMENTS & FUND BALANCE	4,477,746	4,774,662	4,789,662	4,789,662

Humboldt County
(Local Government)

SCHEDULE B _____

FUND In Lieu Of Tax Trust

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Fund Assessment		105,000	105,000	105,000
Interest	1,156			
Subtotal	1,156	105,000	105,000	105,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	921,030	727,550	632,550	632,550
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	921,030	727,550	632,550	632,550
TOTAL RESOURCES	922,186	832,550	737,550	737,550
EXPENDITURES				
Services and Supplies	194,636	200,000	200,000	200,000
Subtotal	194,636	200,000	200,000	200,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	727,550	632,550	537,550	537,550
TOTAL COMMITMENTS & FUND BALANCE	922,186	832,550	737,550	737,550

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Compensated Absence Fund

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Property Tax	258,537	50,000	50,000	50,000
Miscellaneous	900			
Subtotal	259,437	50,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	443,047	516,040	272,993	272,993
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	443,047	516,040	272,993	272,993
TOTAL RESOURCES	702,484	566,040	322,993	322,993
EXPENDITURES				
General Government				
Services and Supplies	186,444	293,047	320,000	320,000
Subtotal	186,444	293,047	320,000	320,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	516,040	272,993	2,993	2,993
TOTAL COMMITMENTS & FUND BALANCE	702,484	566,040	322,993	322,993

Humboldt County
(Local Government)

SCHEDULE B _____

FUND_____Assessor's Tech Fund_ _____

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Property Tax	105,400	58,888	62,021	62,021
Interest	718	500		
Subtotal	106,118	59,388	62,021	62,021
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	475,805	483,566	320,954	320,954
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	475,805	483,566	320,954	320,954
TOTAL RESOURCES	581,923	542,954	382,975	382,975
EXPENDITURES				
Community Support	9,763	5,000	5,000	5,000
Intergovernmental	25,694	25,000	25,000	25,000
Capital Outlay	62,900	192,000	69,625	69,625
Subtotal	98,357	222,000	99,625	99,625
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	483,566	320,954	283,350	283,350
TOTAL COMMITMENTS & FUND BALANCE	581,923	542,954	382,975	382,975

Humboldt County
(Local Government)

SCHEDULE B _____

FUND_____Capital Projects Fund___ _____

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property	106,710	58,888	62,021	62,021
Intergovernmental	59,762			
Charges for Service	17,153	10,000	10,000	10,000
Misc.	157,315			
Subtotal	340,940	68,888	72,021	72,021
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				500,000
BEGINNING FUND BALANCE	3,477,419	3,395,837	2,364,725	2,364,725
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,477,419	3,395,837	2,364,725	2,364,725
TOTAL AVAILABLE RESOURCES	3,818,359	3,464,725	2,436,746	2,936,746

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Building Reserve

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Community Support				
Capital Outlay	422,522	1,100,000	2,435,000	2,435,000
Subtotal	422,522	1,100,000	2,435,000	2,435,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,395,837	2,364,725	1,746	501,746
TOTAL COMMITMENTS & FUND BALANCE	3,818,359	3,464,725	2,436,746	2,936,746

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Building Reserve

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental				
Inter-Local Co-op				
Room Tax	-			
Kings River Lease	-			
Interest	-			
Subtotal	-			
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	-	-	-

Humboldt County
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	-	-	-	-

Humboldt County
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
User Fees	214,586	200,000	200,000	200,000
PBS Grant	2,320	-	-	-
Private Grant	-	-	-	-
Misc	19,440	10,000	10,000	10,000
Total Operating Revenue	236,346	210,000	210,000	210,000
OPERATING EXPENSE				
Salaries and Wages	85,540	86,180	89,510	89,510
Employee Benefits	29,035	29,180	30,810	30,810
Services and Supplies	51,873	70,940	62,940	62,940
Depreciation/Amortization	52,957	90,000	50,000	50,000
Total Operating Expense	219,405	276,300	233,260	233,260
Operating Income or (Loss)	16,941	(66,300)	(23,260)	(23,260)
NONOPERATING REVENUES				
Interest Earned				
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest Expense				
Capital Outlay	-	-	-	
Total Nonoperating Expenses	-	-	-	
Net Income before Operating Transfers	16,941	(66,300)	(23,260)	(23,260)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME	16,941	(66,300)	(23,260)	(23,260)

Humboldt County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Humboldt Television

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Income	16,941	(66,300)	(23,260)	(23,260)
Depreciation	52,957	90,000	50,000	50,000
Accounts Receivable	599			
Inventory	3,416			
Accounts Payable	587			
Accrued Salaries and Benefits	3,189			
a. Net cash provided by (or used for) operating activities	77,689	23,700	26,740	26,740
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Capital Assets	(7,377)			
c. Net cash provided by (or used for) capital and related financing activities	(7,377)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	70,312	23,700	26,740	26,740
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	734,673	804,985	828,685	828,685
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	804,985	828,685	855,425	855,425

Humboldt County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Humboldt Television

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Landfill Fees	1,035,180	915,000	930,000	930,000
Total Operating Revenue	1,035,180	915,000	930,000	930,000
OPERATING EXPENSE				
Salaries and Wages	31,929	42,874	42,800	42,800
Employee Benefits	11,825	16,129	16,540	16,540
Services and Supplies	782,996	863,200	868,200	868,200
Depreciation/Amortization	3,504	8,000	8,000	8,000
Total Operating Expense	830,254	930,203	935,540	935,540
Operating Income or (Loss)	204,926	(15,203)	(5,540)	(5,540)
NONOPERATING REVENUES				
Interest Earned	2,308	1,000	1,000	1,000
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	2,308	1,000	1,000	1,000
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	207,234	(14,203)	(4,540)	(4,540)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME	207,234	(14,203)	(4,540)	(4,540)

Humboldt County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Solid Waste Management

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Income	204,926	(15,203)	(5,540)	(5,540)
Depreciation	3,504	8,000	8,000	8,000
Accounts Receivable	6,396			
Accrued Liabilities	1,127			
Accounts Payable	48,696			
a. Net cash provided by (or used for) operating activities	264,649	(7,203)	2,460	2,460
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	2,352	1,000	1,000	1,000
d. Net cash provided by (or used in) investing activities	2,352	1,000	1,000	1,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	267,001	(6,203)	3,460	3,460
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,397,914	1,664,915	1,658,712	1,658,712
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,664,915	1,658,712	1,662,172	1,662,172

___ Humboldt County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Solid Waste Management

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/13		(9)+(10)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2012	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE										

SCHEDULE C-1 - INDEBTEDNESS

_____ Budget Fiscal Year 2012-2013
(Local Government)

Transfer Schedule for Fiscal Year 2012-2013

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND							
General Fund	6th Judicial	11	5,000				
SUBTOTAL							
SPECIAL REVENUE FUNDS							
Road	In-Lieu	24	1,151,320				
Cooperative Extension	In-Lieu	26	25,000				
Building Reserve	In-Lieu	48	500,000				
6th Judicial					General	31	5,000
In-Lieu					Road	44	1,151,320
In-Lieu					Cooperative Extension	44	25,000
In-Lieu					Building Reserve	44	500,000
SUBTOTAL			1,681,320				1,681,320

Humboldt County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2012-2013

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND							
SUBTOTAL							
EXPENDABLE TRUST FUNDS							
SUBTOTAL							
DEBT SERVICE							
SUBTOTAL							

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2012-2013

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
SUBTOTAL							
INTERNAL SERVICE							
SUBTOTAL							
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL							
TOTAL TRANSFERS							

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Page: _____

Form 23c

12/8/2011

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: 77th Session; February 4, 2013 to June 4, 2013

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: Humboldt County

Budget Year 2012-2013

Schedule of Existing Contracts
Budget Year 2012-2013

Local Government: Humboldt County
Contact: Sondra Schmidt
E-mail Address: comptroller@hcnv.us
Daytime Telephone: 775-623-6467

Total Number of Existing Contracts: _____7_____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2012-13	Proposed Expenditure FY 2013-14	Reason or need for contract:
1	A-1 Commercial Service	7/1/2012	6/30/2013	$ 5,840	$ 5,840	Annual HVAC Maintenance Contract
2	DC Specialties	7/1/2012	6/30/2013	300	300	Annual Courthouse Fire Alarm Monitoring
3	Alarm Control Systems	7/1/2012	6/30/2013	1,270	1,270	Annual FM200 Fire System Service
4	Pictometry International	9/30/2011	6/30/2017	27,867	31,275	Fly planes and take pictures for pictometry maps
5	DeLong Construction	9/1/2011	8/31/2018	634,796	634,796 + CPI	Manages Humboldt Co Landfill Site
6	CTA Architect Engineers	6/20/2011	N/A	359,750	0	Architectural design for Dispatch building
7	Rita D Fowler	7/1/2011	6/30/2014	52,800	58,200	Child Support Court Master
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$ 1,082,623	$ 731,681	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts
Budget Year 2012-2013

Local Government: Humboldt County
Contact: Sondra Schmidt
E-mail Address: comptroller@hcnv.us
Daytime Telephone: 775-623-6467

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2012-13	Proposed Expenditure FY 2013-14	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										
9										
10										
11	Total									

Attach additional sheets if necessary.

Form 32
1-12-11

Nevada Department of Taxation
Local Government Finance

RATES ENTERED	
Operating Rate	
Voter Approved	
Legislative	
Debt Service	
TOTAL	

CHECKLIST FOR TENTATIVE BUDGET REVIEW
GENERAL

Entity: _____

Reviewed by: _____

Date: _____

GENERAL QUESTIONS	**Yes**	**No**	**N/A**
Have appropriate schedules been filed?	☐	☐	☐
Have any new funds been created? (If yes, list below and . . .)	☐	☐	☐
Were the creating resolutions submitted to Local Government Finance?	☐	☐	☐
The 2nd paragraph relates to property tax revenues. Does the dollar amount agree with Line 1, Column 3, of Schedule S-1?	☐	☐	☐
The 4th paragraph 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?	☐	☐	☐
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the final budget.)	☐	☐	☐
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.)	☐	☐	☐
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)?	☐	☐	☐
Is a budget message filed for Counties and Cities?	☐	☐	☐
Does the budget include the Lobbying Expense Estimate (form 30)? **This form is to be submitted only for legislative years.**	☐	☐	☐

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?	☐	☐	☐
Does the beginning fund balance, Column 3, agree with Column 1 total, Schedule A?	☐	☐	☐
Do total expenditures, operating transfers out, and ending fund balance, Column 3, agree with Column 8 total, Schedule A-1?	☐	☐	☐

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? (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?	☐	☐	☐
Are correct assessed values recorded in Column 2?	☐	☐	☐
Do assessed values agree with Schedule S-2 and final revenue projections?	☐	☐	☐
Are the correct ad valorem revenue amounts recorded in Column 3?	☐	☐	☐
Does the total in Column 7 agree with the total in Column 3, 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?	☐	☐	☐

NOTES:

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

NOTES:

SCHEDULE A-1	Yes	No	N/A
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	☐	☐	☐
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	☐	☐	☐
Does the schedule foot and crossfoot?	☐	☐	☐
Do totals on Schedules A and A-1 agree?	☐	☐	☐

NOTES:

SCHEDULE A-2	Yes	No	N/A
Does the net income for each fund agree with the net income figures listed on Schedule A-2?	☐	☐	☐
Net income is the result of (1+3+5)-(2+4+6). Is Column 7 correct?	☐	☐	☐

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?	☐	☐	☐
Are all the funds in the audit included in the budget?	☐	☐	☐
Has entity followed revenue classification as per budget instructions?	☐	☐	☐
Has entity followed expenditure function and activity reporting as per budget instructions?	☐	☐	☐
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	☐	☐	☐
Has entity budgeted:			
One amount for total salary and wages?	☐	☐	☐
One amount for employee benefits?	☐	☐	☐
One amount for services and supplies?	☐	☐	☐
One amount for capital outlay as per budget instructions?	☐	☐	☐
Do ending fund balances carry forward as beginning fund balances for the next year?	☐	☐	☐
If not, is there an explanation?	☐	☐	☐
Do total resources agree with total fund commitments and fund balance?	☐	☐	☐
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	☐	☐	☐
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	☐	☐	☐
Has a separate Capital Projects Fund been established to show for the five cent Capital Projects Levy (applies to Counties, Cities and Towns)?	☐	☐	☐

NOTES:

DEBT - SCHEDULES C AND C-1	Yes	No	N/A
Are lease payments identifiable in appropriate fund?	☐	☐	☐
For debt requiring ad valorem taxes:			
Do the debt requirements for the fiscal year compare to the audit report?	☐	☐	☐
Will the expiration of any debt issues allow for a reduction in debt rate?	☐	☐	☐
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)	☐	☐	☐

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 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 any proprietary funds have a negative retained earnings 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?	☐	☐	☐

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)	☐	☐	☐
Is agriculture extension support (ad valorem plus supplemental city/county relief tax or operating transfer in) equivalent to one cent? [NRS 549.020 (2)]	☐	☐	☐
If more (not greater than five cents), is there a resolution supporting it?	☐	☐	☐

County Indigent Funds:

Indigent fund tax support:

	Yes	No	N/A
For counties with a population of 400,000 or more:			
Is the indigent fund tax rate or support (ad valorem plus supplemental city/county relief tax) not more than the rate levied in 1970-71? (NRS 428.050)	☐	☐	☐
For counties with a population of 400,000 or less:			
Is the amount allocated (check against current fiscal year final budget for previous year allocation) within the 104.5 percent limitation? (NRS 428.295)	☐	☐	☐
Can this indigent levy be accounted for clearly in a fund or as a separate line item?	☐	☐	☐
Is the indigent rate levied for automobile accidents at the rate authorized by NACO? (NRS 428.185)	☐	☐	☐
Did the county establish a separate fund for accident indigent?	☐	☐	☐
If not, is it accounted for clearly in another fund or as a separate line item?	☐	☐	☐
Is the six to ten cent levy in the indigent fund for medical assistance correctly reduced by the fund balance remaining in the fund? (NRS 428.285)	☐	☐	☐

NOTES:

Nevada Department of Taxation
Local Government Finance

RATES ENTERED	
Operating Rate	
Voter Approved	
Legislative	
Debt Service	
TOTAL	

CHECKLIST FOR TENTATIVE BUDGET REVIEW
CONDENSED

Entity: _____

Reviewed by: _____

Date: _____

GENERAL QUESTIONS	**Yes**	**No**	**N/A**
Have appropriate schedules been filed?	☐	☐	☐
The 2nd paragraph relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	☐	☐	☐
The 4th paragraph relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) of Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	☐	☐	☐
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the final budget.)	☐	☐	☐
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.)	☐	☐	☐
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year's expenditures (pursuant to NAC 354.650)?	☐	☐	☐
Does the budget include the Lobbying Expense Estimate (Form 30)? **This form is to be submitted only for legislative years.**	☐	☐	☐

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? (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?	☐	☐	☐
Are correct assessed values recorded in Column 2?	☐	☐	☐
Do assessed values agree with Schedule S-2 and final revenue projections?	☐	☐	☐
Are the correct ad valorem revenue amounts recorded in Column 3?	☐	☐	☐
Does the total in Column 5 agree with the total in Column 3, Schedule A?	☐	☐	☐
Is the Net Proceeds of Minerals (NPM) recorded correctly?	☐	☐	☐
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Are the tax rate and revenue equal to or less than the revenue projection?	☐	☐	☐

NOTES:

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

NOTES:

SCHEDULE A-1	Yes	No	N/A
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	☐	☐	☐
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	☐	☐	☐
Does the schedule foot and crossfoot?	☐	☐	☐
Do totals on Schedules A and A-1 agree?	☐	☐	☐

NOTES:

SCHEDULE A-2	Yes	No	N/A
Does the net income for each fund agree with the net income figures listed on Schedule A-2?	☐	☐	☐
Net income is the result of (1+3+5)-(2+4+6). Is Column 7 correct?	☐	☐	☐

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?	☐	☐	☐
Are all the funds in the audit included in the budget?	☐	☐	☐
Has entity followed revenue classification as per budget instructions?	☐	☐	☐
Has entity followed expenditure function and activity reporting as per budget instructions?	☐	☐	☐
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	☐	☐	☐
Has entity budgeted:			
One amount for total salary and wages?	☐	☐	☐
One amount for employee benefits?	☐	☐	☐
One amount for services and supplies?	☐	☐	☐
One amount for capital outlay as per budget instructions?	☐	☐	☐
Do ending fund balances carry forward as beginning fund balances for the next year?	☐	☐	☐
If not, is there an explanation?	☐	☐	☐
Do total resources agree with total fund commitments and fund balance?	☐	☐	☐
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	☐	☐	☐
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	☐	☐	☐

NOTES:

DEBT - SCHEDULES C AND C-1	Yes	No	N/A
Are lease payments identifiable in appropriate fund?	☐	☐	☐
For debt requiring ad valorem taxes:			
Do the debt requirements for the fiscal year compare to the audit report?	☐	☐	☐
Will the expiration of any debt issues allow for a reduction in debt rate?	☐	☐	☐
Are reserves at June 30, one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)	☐	☐	☐
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 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 any proprietary funds have a negative retained earnings 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?	☐	☐	☐

NOTES:

Nevada Department of Taxation
Local Government Finance

RATES ENTERED	
Operating Rate	
Voter Approved	
Legislative	
Debt Service	
TOTAL	

CHECKLIST FOR FINAL BUDGET REVIEW
EXEMPT DISTRICTS

Entity: _____

Reviewed by: _____

Date: _____

GENERAL QUESTIONS	**Yes**	**No**	**N/A**
Have appropriate schedules been filed?	☐	☐	☐
The 2nd paragraph relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	☐	☐	☐
The 4th paragraph relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) of Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	☐	☐	☐
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the final budget.)	☐	☐	☐
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.)	☐	☐	☐
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)?	☐	☐	☐
Does the budget include the Lobbying Expense Estimate (Form 30)? **This form is to be submitted only for legislative years.**	☐	☐	☐

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? (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?	☐	☐	☐
Are correct assessed values recorded in Column 2?	☐	☐	☐
Do assessed values agree with Schedule S-2 and final revenue projections?	☐	☐	☐
Are the correct ad valorem revenue amounts recorded in Column 3?	☐	☐	☐
Does the total in Column 5 agree with the total in Column 3, 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?	☐	☐	☐

NOTES:

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

NOTES:

SCHEDULE A-1	Yes	No	N/A
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	☐	☐	☐
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	☐	☐	☐
Does the schedule foot and crossfoot?	☐	☐	☐
Do totals on Schedules A and A-1 agree?	☐	☐	☐

NOTES:

SCHEDULE A-2	Yes	No	N/A
Does the net income for each fund agree with the net income figures listed on Schedule A-2?	☐	☐	☐
Net income is the result of (1+3+5)-(2+4+6). Is Column 7 correct?	☐	☐	☐

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/financial statements?	☐	☐	☐
Are all the funds in the audit/financial statements included in the budget?	☐	☐	☐
Has entity followed revenue classification as per budget instructions?	☐	☐	☐
Has entity followed expenditure function and activity reporting as per budget instructions?	☐	☐	☐
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	☐	☐	☐
Has entity budgeted:			
One amount for total salary and wages?	☐	☐	☐
One amount for employee benefits?	☐	☐	☐
One amount for services and supplies?	☐	☐	☐
One amount for capital outlay as per budget instructions?	☐	☐	☐
Do ending fund balances carry forward as beginning fund balances for the next year?	☐	☐	☐
If not, is there an explanation?	☐	☐	☐
Do total resources agree with total fund commitments and fund balance?	☐	☐	☐
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	☐	☐	☐
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	☐	☐	☐

NOTES:

DEBT - SCHEDULES C AND C-1	Yes	No	N/A
Are lease payments identifiable in appropriate fund?	☐	☐	☐

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report?	☐	☐	☐
Will the expiration of any debt issues allow for a reduction in debt rate?	☐	☐	☐
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)	☐	☐	☐
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 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 any proprietary funds have a negative retained earnings 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?	☐	☐	☐

NOTES:

SCHEDULE T	**Yes**	**No**	**N/A**
Is Schedule T prepared in accordance with example in budget instructions?	☐	☐	☐

NOTES: