

HUMBOLDT COUNTY
FISCAL YEAR
2013-2014
FINAL
BUDGET

RECEIVED
MAY 28 2013
STATE OF NEVADA
DEPARTMENT OF TAXATION

LCB



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Nevada Department of Taxation
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Carson City, NV 89706-7921

Humboldt County herewith submits the (FINAL) --- budget for the
fiscal year ending June 30, 2014

This budget contains 10 funds, including Debt Service, requiring property tax revenues totaling \$ 5,290,013

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 22 governmental fund types with estimated expenditures of \$ 33,596,531 and
2 proprietary funds with estimated expenses of \$ 1,195,450

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Sondra Schmidt
(Printed Name)
Comptroller
(Title)

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

Signed Sondra Schmidt

Dated: 5-21-13

Handwritten signatures of board members: Dan Casinelli, Amy Green, Harbue Buisserden, Mitchell Bell

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2013 1:30 PM

Publication Date May 10, 2013

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

**HUMBOLDT COUNTY
13/14 INDEX**

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HUMBOLDT COUNTY

2013-2014 BUDGET

BUDGET MESSAGE

This budget reflects the proposed expenditures for Humboldt County for the Fiscal Year 2013-2014. It includes the General Fund, the other operating funds and two enterprise funds. Humboldt County has added one new governmental fund, the 911 Enhancement Fund, which will receive revenue from a surcharge on each telephone access line, trunk line and mobile telephone service provided to customers in Humboldt County. These funds will be used only to improve the telephone system for reporting emergencies in Humboldt County.

The County will utilize a portion of unassigned fund balance to maintain the level of services that our citizens have become accustomed to over the last several years. This places the County in a financial position that is less than desirable. However with the conservative approach this County has maintained for a number of years, which includes conservative estimates of our revenues and not expending all the appropriations, our ending fund balance will be greater than projected.

The County continues allocating the Combined Tax distributions to other funds, enabling a reduction in the ad valorem tax rate for those funds.

Humboldt County Commissioners unanimously support a tax rate of .0165 for the Cooperative Extension program.

Humboldt County increased its medical assistance program and convalescent care program by 104.5% of the prior year's medical assistance. These amounts are included in the County's Indigent Fund listed under services and supplies. The inmate medical expenditure has been moved to the General Fund under public safety and is now part of the detention budget. These programs have become a heavy burden for the County to bear and it may be necessary in the future to either cut culture and recreation and community support programs or increase tax rates to pay for them.

It should be noted that we are using assessed value numbers different from the final estimates from the Department of Taxation. We utilized lower numbers as we have historically done. It should also be noted that we are projecting no revenue for net proceeds of mines in the Fiscal Year 2013-2014 budget. We anticipate receiving a substantial payment prior to the end of the current fiscal year and at that time we will augment the General Fund to transfer up to \$2,000,000 to the Building Reserve Fund and up to \$1,000,000 to the Road Fund for capital purchases only. We will do this again in Fiscal Year 2013-2014. In addition Humboldt County has no debt to report in this budget.

All ending fund balances budgeted in funds receiving property taxes are necessary to assure sufficient monies are on hand at the beginning of the new fiscal year to pay for expenditures before new tax revenues are received.

I wish to thank my staff and all County Departments for their assistance in the preparation of this budget. Their cooperation and patience is sincerely appreciated. I also wish to thank the County Commissioners and the County Administrator for their help and guidance in the preparation of this budget.

The County's final tax rate for 2013-2014 is \$0.7512, unchanged from previous fiscal years.

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	11,345,680	4,709,000	5,290,013		5,290,013
Other Taxes	99,154	72,000	72,000		72,000
Licenses and Permits	1,056,752	711,000	711,000		711,000
Intergovernmental Resources	17,559,938	14,851,904	16,212,543		16,212,543
Charges for Services	1,148,038	916,700	921,800	1,140,000	2,061,800
Fines and Forfeits	675,938	669,500	669,500		669,500
Miscellaneous	750,845	263,000	265,200	1,000	266,200
TOTAL REVENUES	32,636,345	22,193,104	24,142,056	1,141,000	25,283,056
EXPENDITURES-EXPENSES					
General Government	5,291,728	6,828,285	7,554,296		7,554,296
Judicial	3,427,483	3,894,110	4,533,378		4,533,378
Public Safety	8,307,559	8,624,842	10,201,064		10,201,064
Public Works	5,321,770	5,778,470	5,214,230		5,214,230
Sanitation					-
Health	330,349	322,947	338,552	955,980	1,294,532
Welfare	695,480	1,009,571	893,303		893,303
Culture and Recreation	1,798,981	2,228,144	2,613,678	239,470	2,853,148
Community Support	1,418,646	3,211,570	1,365,592		1,365,592
Intergovernmental Expenditures	976,313	880,979	882,438		882,438
Contingencies		350,000	350,000		350,000
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal					-
Interest Cost					-
TOTAL EXPENDITURES-EXPENSES	27,568,309	33,128,918	33,946,531	1,195,450	35,141,981
Excess of Revenues over (under) Expenditures-Expenses	5,068,036	(10,935,814)	(9,804,475)	(54,450)	(9,858,925)

Budget Summary for Humboldt County
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (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)	1,390,000	1,681,320	1,960,288		1,960,288
Operating Transfers (out)	1,390,000	1,681,320	1,960,288		1,960,288
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-		-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	5,068,036	(10,935,814)	(9,804,475)	(54,450)	XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	34,553,646	39,621,682	28,685,868	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	39,621,682	28,685,868	18,881,393	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	39,621,682	28,685,868	18,881,393	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government	46	46	47
Judicial	31	29	32
Public Safety	83.5	82	95
Public Works	18	18	20
Sanitation	0	0	0
Health	0	0	0
Welfare	1	1	1
Culture and Recreation	14	18	19
Community Support	2	2	2
TOTAL GENERAL GOVERNMENT	195.5	196	216
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	195.5	196	216

POPULATION (AS OF JULY 1)	18,364	17,135	17,384
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	628,969,539	727,846,567	944,947,727
Net Proceeds of Mines	345,900,553	503,176,826	707,200,137
TOTAL ASSESSED VALUE	974,870,092	1,231,023,393	1,652,147,864
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 2013-2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	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	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	2.2828	944,947,727	21,571,267	0.6768	5,326,127	521,407	4,804,720	XXXXXXXXXXXXXXXX	4,738,245
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		707,200,137			XXXXXXXXXXXXXXXX				
VOTER APPROVED:									
C. Voter Approved Overrides	0.0150	1,652,147,864	247,822	0.0150	118,044	20,202	97,842		104,633
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)	0.0150	1,652,147,864	247,822	0.0150	118,044	20,202	97,842		104,633
E. Medical Indigent (NRS 428.285)	0.1000	1,652,147,864	1,652,148	0.0300	236,087	40,405	195,682		209,265
F. Capital Acquisition (NRS 354.59815)	0.0500	1,652,147,864	826,074	0.0100	78,696	13,489	65,207		69,760
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0024	1,652,147,864	40,271	0.0044	34,626	5,905	28,721		63,477
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1674		2,766,315	0.0594	467,453	80,001	387,452		551,768
M. SUBTOTAL A, C, L	2.4652		24,585,404	0.7512	5,911,624	621,610	5,290,014		5,290,013
N. Debt									
O. TOTAL M AND N	2.4652		24,585,404	0.7512	5,911,624	621,610	5,290,014		5,290,013

Adjustment Factor for column 5 = .8328

Humboldt County

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

	Line	Adjustment #2 for Col. 9
	A	\$ (66,475)
	C	\$ 6,791
	D	\$ 6,791
	E	\$ 13,583
	F	\$ 4,553
	G	\$ 34,756

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.

Humboldt County chose to budget a lower amount than what is produced by the formula in column 5 because we are not comfortable with using the whole Centrally Assessed total assessed valuation in our calculation of our budgeted property tax revenue.

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

Budget For Fiscal Year Ending June 30, 2014

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	11,046,148	8,180,040	2,211,237	0.3170	2,642,200		5,000	24,084,625
Indigent Fund	309,763		262,977	0.0377	1,000			573,740
Road Fund	441,406				1,759,099		1,930,288	4,130,793
Cooperative Extension	596,914	71,050	115,096	0.0165			25,000	808,060
Regional Transportation	1,407,042				1,205,626			2,612,668
6th Judicial Fund	2,858,741	663,120	1,360,224	0.1950	1,401,778			6,283,863
Stabilization fund	1,050,842							1,050,842
Library Fund	2,314,258	402,600	662,674	0.0950	2,500			3,382,032
Drug Court Fund	44,333				378,930			423,263
Administrative Assessment	36,535				40,000			76,535
Check Restitution	12,597				32,200			44,797
Indigent Medical	884,104		209,265	0.0300	1,000			1,094,369
Winnemucca Events Complex	1,294,017	156,300	279,020	0.0400	359,600			2,088,937
Genetic Marker Testing	-							-
Unemployment Insurance	123,118				40,000			163,118
In-Lieu Trust	3,355,268				1,400,000			4,755,268
Compensated Absence	516,700				105,000			621,700
Assessor's Tech. Fee	495,844		50,000					545,844
911 Enhancement	-							-
Capital Projects Fund	550,123		69,760	0.0100				619,883
Building Reserve	1,348,114		69,760	0.0100	10,000			1,427,874
DEBT SERVICE								-
Subtotal Governmental Fund Types, Expendable Trust Funds	28,685,867	9,473,110	5,290,013	0.7512	9,378,933		1,960,288	54,788,211
PROPRIETARY FUNDS								
Humboldt Television	XXXXXXXXXX	-	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Solid Waste Management	XXXXXXXXXX	-	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	9,473,110	5,290,013	0.7512	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	2,609,419	1,966,058	2,211,237	2,211,237
Net Proceeds of Mines	2,398,627			
Tax Penalties	99,154	72,000	72,000	72,000
Subtotal	5,107,200	2,038,058	2,283,237	2,283,237
Licenses and Permits:				
Business				
Business License	54,050	40,000	40,000	40,000
Liquor Licenses	6,620	6,000	6,000	6,000
Local Gaming Licenses	43,497	45,000	45,000	45,000
Franchise Fees	759,715	450,000	450,000	450,000
Non-Business:				
Building Permits	163,284	160,000	160,000	160,000
Dog License	12,577	10,000	10,000	10,000
CCW Permits	14,984			
Marriage License	1,970			
Other Permits	55			
Subtotal Licenses and Permits	1,056,752	711,000	711,000	711,000
Federal Grants:				
Child Support Enforcement	199,866	180,000	180,000	180,000
JAG Grant	36,815	40,000	-	-
OTS/Joining Forces	1,984	-	-	-
Taylor Grazing Fees	34,903	40,000	40,000	40,000
Senior Transportation Grant	171,202	-		
SCAAP Grant	12,334	-		
Sheriff Stimulus	-			
State Grants:	2,068			
NDOW Grant				
Other Intergovernmental Revenue:	38,962			
City-County Cost Sharing Agreement	376,650	400,000	400,000	400,000
Humboldt Contribution		20,000		
Humboldt River Basin Water Authority	34,250	40,000	40,000	40,000
Consolidated Tax	8,664,498	7,301,792	8,180,040	8,180,040
State Gaming License Fees	145,020	140,000	140,000	140,000
Subtotal Intergovernmental Revenue	9,718,552	8,161,792	8,980,040	8,980,040
Charges for Services:				
General Government:				
Clerk Fees	22,645	17,500	17,500	17,500
Candidate Fees	1,830	-	-	-
Recorder Fees	155,467	150,000	150,000	150,000
Recorder Tech. Fees	19,371	-	-	-
Planning Fees	14,780	9,000	9,000	9,000
Map Fees	51,934	30,000	30,000	30,000
Other Charges Fees	24,650	5,500	5,500	5,500
Subtotal General Government Fees	290,677	212,000	212,000	212,000
Judicial Fees:				
Legal Assistance Fees	8,611	5,200	5,200	5,200

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Judicial Revenues Continues:				
Law Library Fees	7,500	4,000	4,000	4,000
Bail Bond Fees	5,420	6,000	6,000	6,000
Civil Action Fees	34,077	30,000	30,000	30,000
Public Administrator/Guardian	-		-	-
District Court Filing Fees	23,566			
Public Defender Fees	5,616	-		
Subtotal Judicial	84,790	45,200	45,200	45,200
Public Safety				
Sheriff Fees	36,286	25,000	25,000	25,000
Dentention Fees	65,755	30,000	30,000	30,000
Dentention Meal Prep	21,132	20,000	20,000	20,000
Subtotal Public Safety	123,173	75,000	75,000	75,000
Total Charges for Service	498,640	332,200	332,200	332,200
Fines and Forfeits	554,345	607,000	607,000	607,000
Misc. Revenue				
Interest Earnings	234,543	120,000	120,000	120,000
Forensic Services	9,047			
Miscellaneous	336,630			
Total Misc.	580,220	120,000	120,000	120,000
Total Revenue	17,515,709	11,970,050	13,033,477	13,033,477

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Legislative				
Commissioners				
Salaries and Wages	147,345	147,770	143,560	143,560
Employee Benefits	69,457	71,100	76,250	76,250
Services and Supplies	25,287	39,250	39,750	39,750
Activity Subtotal	242,089	258,120	259,560	259,560
Executive				
Administrator				
Salaries and Wages	220,892	222,760	231,710	231,710
Employee Benefits	81,560	83,900	93,430	93,430
Services and Supplies	647	1,000	1,000	1,000
Activity Subtotal	303,099	307,660	326,140	326,140
Elections				
Services and Supplies	29,681	55,000	25,000	25,000
Department Subtotal	29,681	55,000	25,000	25,000
Finance				
Treasurer				
Salaries and Wages	156,334	160,650	168,770	168,770
Employee Benefits	65,918	68,960	76,310	76,310
Services and Supplies	22,779	25,960	24,000	24,000
Department Subtotal	245,032	255,570	269,080	269,080
Assessor				
Salaries and Wages	417,014	438,757	442,560	451,050
Employee Benefits	172,392	180,158	202,100	204,480
Services and Supplies	40,222	56,380	68,333	68,333
Capital Outlay	-	-	-	-
Department Subtotal	629,628	675,295	712,993	723,863
Comptroller				
Salaries and Wages	140,437	144,020	142,510	142,510
Employee Benefits	57,623	59,960	64,760	64,760
Services and Supplies	97,682	126,400	128,080	128,080
Department Subtotal	295,742	330,380	335,350	335,350
Activity Subtotal	1,170,402	1,261,245	1,317,423	1,328,293
Other				
Clerk				
Salaries and Wages	262,530	269,270	277,900	277,900
Employee Benefits	109,499	114,850	127,110	127,110
Services and Supplies	20,150	26,200	21,700	21,700
Department Subtotal	392,179	410,320	426,710	426,710
Recorder				
Salaries and Wages	172,086	173,500	176,790	176,790
Employee Benefits	68,254	70,890	77,970	77,970
Services and Supplies	46,421	80,075	80,075	80,075
Department Subtotal	286,760	324,465	334,835	334,835
FUNCTION SUBTOTAL				

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Computer Systems				
Salaries and Wages	114,893	119,920	150,678	150,678
Employee Benefits	46,403	48,610	59,988	59,988
Service and Supplies	127,304	157,643	162,136	162,136
Department Subtotal	288,600	326,173	372,802	372,802
Buildings and Grounds				
Salaries and Wages	413,788	423,260	440,150	440,150
Employees Benefits	181,893	191,960	213,170	213,170
Services and Supplies	417,614	498,620	610,726	610,728
Capital Outlay	28,018	132,862	70,800	70,800
Department Subtotal	1,041,314	1,246,702	1,334,846	1,334,846
Planning				
Salaries and Wages	75,376	81,770	82,750	82,750
Employees Benefits	33,940	39,180	43,470	43,470
Services and Supplies	8,155	17,750	21,200	21,200
Department Subtotal	117,472	138,700	147,420	147,420
Communications				
Salaries and Wages	123,253	123,720	181,640	181,640
Employees Benefits	46,799	48,530	76,800	76,800
Services and Supplies	37,990	52,400	82,100	82,100
Capital Outlay	11,495	114,000	155,400	155,400
Department Subtotal	219,537	338,650	495,940	495,940
Other General Government				
Service and Supplies	970,576	1,594,750	1,642,250	1,642,250
Department Subtotal	970,576	1,594,750	1,642,250	1,642,250
Public Administrator	-	-	-	-
Personnel				
Services and Supplies	7,486	16,500	90,500	90,500
Department and Activity Subtotal	7,486	16,500	90,500	90,500
Function: General Government				
Salaries and Wages	2,243,948	2,305,397	2,439,018	2,447,508
Employee Benefits	933,739	978,098	1,111,358	1,113,738
Services and Supplies	1,851,994	2,747,928	2,996,850	2,996,850
Capital Outlay	39,513	246,862	226,200	226,200
FUNCTION SUBTOTAL	5,069,194	6,278,285	6,773,426	6,784,296

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Justice Court				
Salaries and Wages	397,046	430,304	451,080	451,080
Employee Benefits	181,648	202,290	201,500	201,500
Services and Supplies	54,073	66,000	68,500	68,500
Department Subtotal	632,767	698,594	721,080	721,080
District Attorney				
Salaries and Wages	594,355	709,394	737,010	737,010
Employee Benefits	221,934	278,200	311,230	311,230
Services and Supplies	54,089	84,700	89,700	89,700
Capital Outlay	-	-	159,540	159,540
Department Subtotal	870,378	1,072,294	1,297,480	1,297,480
Child Support				
Salaries and Wages	156,608	188,388	195,100	195,100
Employee Benefits	70,127	94,885	105,240	105,240
Services and Supplies	78,478	44,036	44,736	44,736
Department Subtotal	305,212	327,309	345,076	345,076
Public Defender				
Salaries and Wages	137,983	140,520	146,150	146,150
Employee Benefits	52,373	54,540	60,690	60,690
Services and Supplies	11,380	19,000	19,000	19,000
Department Subtotal	201,736	214,060	225,840	225,840
Function Judicial				
Salaries and Wages	1,285,991	1,468,606	1,529,340	1,529,340
Employee Benefits	526,082	629,915	678,660	678,660
Services and Supplies	198,020	213,736	221,936	221,936
Capital Outlay	-	-	159,540	159,540
FUNCTION SUBTOTAL	2,010,093	2,312,257	2,589,476	2,589,476

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Public Safety Function				
Sheriff				
Salaries and Wages	1,746,948	1,647,340	1,844,158	1,844,158
Employee Benefits	896,833	910,016	1,026,314	1,026,314
Services and Supplies	408,729	327,289	414,653	414,653
Capital Outlay	131,521	87,180	180,000	180,000
Department Subtotal	3,184,031	2,971,825	3,465,125	3,465,125
Dentention				
Salaries and Wages	883,680	924,769	1,325,054	1,325,054
Employee Benefits	474,194	465,780	729,267	729,267
Services and Supplies	191,200	204,194	402,360	402,360
Capital Outlay	5,959	-	-	-
Department Subtotal	1,555,033	1,594,743	2,456,681	2,456,681
Dispatch				
Salaries and Wages	470,113	654,787	757,621	757,621
Employee Benefits	131,714	196,402	262,546	262,546
Services and Supplies	64,360	187,950	188,200	188,200
Capital Outlay	94,891	225,103	-	-
Department Subtotal	761,077	1,264,242	1,208,367	1,208,367
Building Official				
Salaries and Wages	177,331	180,580	187,830	187,830
Employee Benefits	70,969	74,200	82,520	82,520
Services and Supplies	20,987	24,700	26,100	28,100
Capital Outlay	-	-	-	-
Department Subtotal	269,286	279,480	296,450	298,450
Task Force				
Salaries and Wages	75,178	75,782	79,840	79,840
Employee Benefits	41,201	39,910	43,190	43,190
Services and Supplies	24,814	16,500	19,500	19,500
Capital Outlay	7,074	-	-	-
Department Subtotal	148,267	132,192	142,530	142,530
LEPC				
Service and Supplies	-	-	-	-
Function Public Safety				
Salaries and Wages	3,353,249	3,483,258	4,194,503	4,194,503
Employee Benefits	1,614,910	1,686,308	2,143,837	2,143,837
Service and Supplies	710,090	760,633	1,050,813	1,052,813
Capital Outlay	239,445	312,283	180,000	180,000
FUNCTION SUBTOTAL	5,917,695	6,242,482	7,569,153	7,571,153

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Safety

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property	1,418,689	1,168,122	1,296,747	1,296,747
Net Proceeds	1,184,068			
China Springs	88,354	41,283	63,477	63,477
Grants				
OJJDP JABIG Grant	16,385			
Room and Board Grant	9,620			
OJJDP Formula Grant				
Summer School				
Parenting Project	18,782			
OJJDP Youth Outreach				
OJJDP Community Partnership				
Lovelock Indian Tribe	1,848			
Parole Fees				
Combined Taxes	702,391	591,923	663,120	663,120
Pershing County Contribution	622,258	649,678	690,889	690,889
Lander County Contribution	622,258	649,678	690,889	690,889
Charges for Service	1,067			
Fines and Forfeits	83,020	20,000	20,000	20,000
Miscellaneous	7,791			
Subtotal	4,776,531	3,120,684	3,425,122	3,425,122
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)	210,000			
BEGINNING FUND BALANCE	2,233,560	3,552,249	2,858,741	2,858,741
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,233,560	3,552,249	2,858,741	2,858,741
TOTAL AVAILABLE RESOURCES	7,220,091	6,672,933	6,283,863	6,283,863

Humboldt County
(Local Government)

SCHEDULE B _____

FUND _____ 6th Judicial District _____

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Public Safety Function				
Juvenile Probation				
Salaries and Wages	1,319,703	1,339,300	1,427,660	1,427,660
Employee Benefits	651,016	685,060	731,760	731,760
Services and Supplies	374,454	313,000	425,491	425,491
Capital Outlay	44,691	45,000	45,000	45,000
Total Public Safety	2,389,864	2,382,360	2,629,911	2,629,911
Judicial Function				
District Court				
Salaries and Wages	396,235	427,510	501,070	501,070
Employee Benefits	145,669	159,210	195,174	195,174
Services and Supplies	465,642	517,323	527,323	527,323
Capital Outlay	-	4,000	4,000	4,000
Court Reporters				
Salaries and Wages	144,516	163,070	127,340	127,340
Employee Benefits	51,672	60,240	41,440	41,440
Services and Supplies	16,200	40,500	40,500	40,500
Total Judicial	1,219,934	1,371,853	1,436,847	1,436,847
Intergovernmental				
Services and Supplies	53,044	54,979	71,000	71,000
Subtotal	3,662,842	3,809,192	4,137,758	4,137,758
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	3,552,249	2,858,741	2,141,105	2,141,105
TOTAL COMMITMENTS & FUND BALANCE	7,220,091	6,672,933	6,283,863	6,283,863

Humboldt County
(Local Government)

SCHEDULE B _____

FUND 6th Judicial District _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	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)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
A/A Speciality Court fund	62,190	54,000	54,000	54,000
SAMHSA Grant			324,930	324,930
Subtotal	62,190	54,000	378,930	378,930
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	132,779	70,333	44,333	44,333
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	132,779	70,333	44,333	44,333
TOTAL RESOURCES	194,969	124,333	423,263	423,263
EXPENDITURES				
Judicial Function				
Salaries and Wages	15,626		25,680	25,680
Employee benefits	7,326		2,396	2,396
Services and Supplies	101,684	80,000	376,854	376,854
Subtotal	124,636	80,000	404,930	404,930
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	70,333	44,333	18,333	18,333
TOTAL COMMITMENTS & FUND BALANCE	194,969	124,333	423,263	423,263

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Drug Court _____

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits	34,492	40,000	40,000	40,000
Subtotal	34,492	40,000	40,000	40,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	123,400	96,535	36,535	36,535
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	123,400	96,535	36,535	36,535
TOTAL RESOURCES	157,892	136,535	76,535	76,535
EXPENDITURES				
Judicial Function				
Services and Supplies	61,357	100,000	70,000	70,000
Subtotal	61,357	100,000	70,000	70,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	96,535	36,535	6,535	6,535
TOTAL COMMITMENTS & FUND BALANCE	157,892	136,535	76,535	76,535

Humboldt County
(Local Government)

SCHEDULE B _____
FUND Administrative Assessment _____

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Misc.	8,411	30,000	30,000	30,000
Admin Assessments			2,200	2,200
Subtotal	8,411	30,000	32,200	32,200
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,684	12,597	12,597	12,597
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,684	12,597	12,597	12,597
TOTAL RESOURCES	20,095	42,597	44,797	44,797
EXPENDITURES				
Judicial Function				
Settlements	7,498	30,000	30,000	30,000
Services and Supplies			2,125	2,125
Subtotal	7,498	30,000	32,125	32,125
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	12,597	12,597	12,672	12,672
TOTAL COMMITMENTS & FUND BALANCE	20,095	42,597	44,797	44,797

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Check Restitution Fund _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property	225,834	186,063	209,265	209,265
Net Proceeds	188,346			
Interest	1,372	1,000	1,000	1,000
Subtotal	415,552	187,063	210,265	210,265
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,544,239	1,572,112	884,104	884,104
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,544,239	1,572,112	884,104	884,104
TOTAL AVAILABLE RESOURCES	1,959,791	1,759,175	1,094,369	1,094,369

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Indigent Medical

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	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	123,960	113,118	123,118	123,118
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	123,960	113,118	123,118	123,118
TOTAL RESOURCES	123,960	153,118	163,118	163,118
EXPENDITURES				
Services and Supplies	10,842	30,000	30,000	30,000
Subtotal	10,842	30,000	30,000	30,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	113,118	123,118	133,118	133,118
TOTAL COMMITMENTS & FUND BALANCE	123,960	153,118	163,118	163,118

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Unemployment Insurance _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
In-Lieu Payments	1,641,926	1,400,000	1,400,000	1,400,000
Subtotal	1,641,926	1,400,000	1,400,000	1,400,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,374,662	3,631,588	3,355,268	3,355,268
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,374,662	3,631,588	3,355,268	3,355,268
TOTAL RESOURCES	5,016,588	5,031,588	4,755,268	4,755,268
EXPENDITURES				
Other Uses				
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	1,385,000	1,676,320	1,955,288	1,955,288
ENDING FUND BALANCE	3,631,588	3,355,268	2,799,980	2,799,980
TOTAL COMMITMENTS & FUND BALANCE	5,016,588	5,031,588	4,755,268	4,755,268

Humboldt County
(Local Government)

SCHEDULE B _____

FUND In Lieu Of Tax Trust _____

	(1)	(2)	(3) (4)	
			BUDGET YEAR ENDING 06/30/14	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Fund Assessment		105,000	105,000	105,000
Interest	573			
Subtotal	573	105,000	105,000	105,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	727,550	611,700	516,700	516,700
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	727,550	611,700	516,700	516,700
TOTAL RESOURCES	728,123	716,700	621,700	621,700
EXPENDITURES				
Services and Supplies	116,423	200,000	200,000	200,000
Subtotal	116,423	200,000	200,000	200,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	611,700	516,700	421,700	421,700
TOTAL COMMITMENTS & FUND BALANCE	728,123	716,700	621,700	621,700

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Compensated Absence Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Property Tax	345,074	50,000	50,000	50,000
Miscellaneous	-			
Subtotal	345,074	50,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	516,039	765,844	495,844	495,844
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	516,039	765,844	495,844	495,844
TOTAL RESOURCES	861,113	815,844	545,844	545,844
EXPENDITURES				
General Government				
Services and Supplies	95,269	320,000	540,000	540,000
Subtotal	95,269	320,000	540,000	540,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	765,844	495,844	5,844	5,844
TOTAL COMMITMENTS & FUND BALANCE	861,113	815,844	545,844	545,844

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Assessor's Tech Fund _____

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
911 Enhancement Revenue		-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
EXPENDITURES				
General Government				
Services and Supplies		-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	-	-	-	-

Humboldt County
(Local Government)

SCHEDULE B _____

FUND 911 Enhancement Fund _____

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Property Tax	138,006	62,021	69,760	69,760
Interest	453	-	-	
Subtotal	138,459	62,021	69,760	69,760
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	483,565	587,727	550,123	550,123
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	483,565	587,727	550,123	550,123
TOTAL RESOURCES	622,024	649,748	619,883	619,883
EXPENDITURES				
Community Support	-	5,000	5,000	5,000
Intergovernmental	34,297	25,000	25,000	25,000
Capital Outlay	-	69,625	104,000	104,000
Subtotal	34,297	99,625	134,000	134,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	587,727	550,123	485,883	485,883
TOTAL COMMITMENTS & FUND BALANCE	622,024	649,748	619,883	619,883

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Capital Projects Fund _____

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	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 REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
User Fees	221,274	200,000	200,000	200,000
PBS Grant				
Private Grant	21,439			
Misc	17,892	10,000	10,000	10,000
Total Operating Revenue	260,605	210,000	210,000	210,000
OPERATING EXPENSE				
Salaries and Wages	87,832	89,510	93,100	93,100
Employee Benefits	32,691	30,810	34,430	34,430
Services and Supplies	56,206	62,940	54,940	54,940
Depreciation/Amortization	44,664	50,000	50,000	50,000
Total Operating Expense	221,393	233,260	232,470	232,470
Operating Income or (Loss)	39,212	(23,260)	(22,470)	(22,470)
NONOPERATING REVENUES				
Interest Earned				
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest Expense				
Capital Outlay	-	-	7,000	7,000
Total Nonoperating Expenses	-	-	7,000	7,000
Net Income before Operating Transfers	39,212	(23,260)	(29,470)	(29,470)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME	39,212	(23,260)	(29,470)	(29,470)

Humboldt County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Humboldt Television

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Income	39,212	(23,260)	(22,470)	(22,470)
Depreciation	44,664	50,000	50,000	50,000
Accounts Receivable	(21,525)			
Inventory	5,778			
Accounts Payable	213			
Accrued Salaries and Benefits	39			
a. Net cash provided by (or used for) operating activities	68,381	26,740	27,530	27,530
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	(21,175)		(7,000)	(7,000)
Disposal of Capital Assets	11,495			
c. Net cash provided by (or used for) capital and related financing activities	(9,680)	-	(7,000)	(7,000)
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)	58,701	26,740	20,530	20,530
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	804,985	863,686	890,426	890,426
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	863,686	890,426	910,956	910,956

Humboldt County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Humboldt Television

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Fees	1,057,084	930,000	930,000	930,000
Total Operating Revenue	1,057,084	930,000	930,000	930,000
OPERATING EXPENSE				
Salaries and Wages	39,890	42,800	42,110	42,110
Employee Benefits	16,412	16,540	17,670	17,670
Services and Supplies	833,483	868,200	888,200	888,200
Depreciation/Amortization	3,504	8,000	8,000	8,000
Total Operating Expense	893,289	935,540	955,980	955,980
Operating Income or (Loss)	163,795	(5,540)	(25,980)	(25,980)
NONOPERATING REVENUES				
Interest Earned	2,308	1,000	1,000	1,000
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	1,555	1,000	1,000	1,000
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	165,350	(4,540)	(24,980)	(24,980)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME	165,350	(4,540)	(24,980)	(24,980)

Humboldt County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Solid Waste Management

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Income	163,795	(5,540)	(25,980)	(25,980)
Depreciation	3,504	8,000	8,000	8,000
Accounts Receivable	(26,553)			
Inventory				
Accounts Payable	(48,300)			
Accrued Salaries and Benefits	50			
a. Net cash provided by (or used for) operating activities	92,496	2,460	(17,980)	(17,980)
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	1,613	1,000	1,000	1,000
d. Net cash provided by (or used in) investing activities	1,613	1,000	1,000	1,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	94,109	3,460	(16,980)	(17,980)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,664,915	1,759,024	1,762,484	1,762,484
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,759,024	1,762,484	1,745,504	1,745,504

Humboldt County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Solid Waste Management

**Schedule of Existing Contracts
Budget Year 2013-2014**

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 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	A-1 Commercial Service	7/1/2013	6/30/2014	\$ 5,840	\$ 6,040.00	Annual HVAC Maintenance Contract
2	DC Specialities	7/1/2013	6/30/2014	300	300	Annual Courthouse Fire Alarm Monitoring
3	Alarm Control Systems	7/1/2013	6/30/2014	1,270	1,270	Annual FM200 Fire System Service
4	Schindler Elevator Service & Cert	7/1/2013	6/30/2014		16,200	Service of 7 Elevators
5	DeLong Construction	9/1/2011	8/31/2018	634,796	634,796+CPI	Manages Humboldt Co Landfill Site
6	Rita Fowler	7/1/2011	6/30/2014	58,200	59,946	Child Support Court Master
7	Pictometry International	9/30/2011	6/30/2017	31,275	31,275	Fly planes and take pictures for pictometry maps
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 731,681	749,827	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts
Budget Year 2013-2014

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 2013-14	Proposed Expenditure FY 2014-15	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									

Nevada Department of Taxation
Form 33
Report of Liabilities Associated with
Public Safety Employee NRS Chapter 617 Benefits

Local Government: Humboldt County

Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:
 (a) Pre-funding Plan (b) Pay-as-you-go Plan (c) Association of self-insured public employers
 (d) Private Insurer. Please describe: _____

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained. Nevada Public Agency and Compensation Trust

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Contributions	61934	53856	52457	45448	40166	29152

If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liability of the NRS Chapter 617 benefits? Yes No
 5. When was the last actuarial study prepared? _____ 6. How often are actuarial studies prepared? _____
 7. Who prepared the actuarial study (Name, designation, address) _____

Name and Designation

Address

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes No
 9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available) _____

10. Historical Claims Paid

- 10(a) Number of Employees subject to the benefit, prior 10* fiscal years
 10(b) Number of known and accepted claims in the past 10* fiscal years
 10(c) Total paid out for claims in the past 10* fiscal years

*See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

11. Estimated Future Liability Under NRS Chapter 617

- 11(a) Estimated number of employees subject to the benefit over next 30 years*
 11(b) Estimated amount of actuarial liability for medical & disability, non-discounted
 11(c) Estimated amount of actuarial liability for medical and disability, discounted
 11(d) What discount rate was selected to determine the liability in 11(c)? _____

*The estimate should not include a projection of new employees that may be hired over the 30 year period

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

12. Reserves

- 12(a) Has the local government established a reserve for known and accepted historical claims? Yes No
 12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____
 12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? Yes No
 12(d) Identify each fund used for reserves _____
 12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Total Reserves						

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of accrued liabilities? (Line 12(f) divided by Line 11(c)) _____

Sandra Schmidt Comptroller
 Signature and Title
 775-623-6467
 Contact Phone Number

2/6/2013
 Date
comptroller@hcnv.us
 Contact E-mail Address

Legal Number 025616

AFFIDAVIT OF PUBLICATION

Kara L. Dossey, Legal Clerk, for The Humboldt Sun, a twice weekly newspaper published in Winnemucca Humboldt County, Nevada, duly swears that the following

HU CO COMMISSIONERS
BUDGET HEARING 2013-2014

a printed copy of which is affixed,
was published 1 time(s)
commencing 05/10/13
and ending 05/10/13

Kara L. Dossey
Kara L. Dossey

State of Nevada
County of Humboldt
Signed and sworn to before me by

Kara L. Dossey on May 13, 2013

Tracy Wadley

 TRACY WADLEY
Notary Public - State of Nevada
Appointment Recorded in Humboldt County
No: 11-5443-9 - Expires June 28, 2015

Legal No 25616

PUBLIC NOTICE
HUMBOLDT COUNTY
TENTATIVE BUDGET
HEARING

The Board of Humboldt County Commissioners, pursuant to NRS 354.596, will conduct a public hearing on **MONDAY, MAY 20, 2013** at 1:30 p.m. in the Humboldt County Courthouse Meeting Room on the County's 2013-2014 Tentative Budget.

Public hearings will also be conducted simultaneously on the 2013-2014 Tentative Budget for Golconda Fire District, and Final Budgets for Humboldt Fire District, Winnemucca Rural Fire District, Golconda Water District, Kings River General Improvement District, McDermitt General Improvement District, Orovada Fire District, Paradise Fire District, Pueblo Fire District, McDermitt Fire District, Denio Television District, Quinn River Television District, Orovada Rodent Control District, Paradise Weed Control District, Orovada General Improvement District, Orovada Community Services District and Paradise Sewer District.

All budgets have been prepared in such detail and on appropriate forms as prescribed by the State of Nevada Department of Taxation. Copies of the budgets are on file with the Humboldt County Clerk and are avail-

able for public inspection. Written or oral comments are invited and can be presented at the public hearing or filed with the County Clerk.

Sandra Schmidt
Humboldt County
Comptroller/Auditor
Published in The Humboldt Sun
May 10, 2013
(Humboldt)

