

County Commissioners:

GARLEY AMOS, Chairman
MARLENE BRISSENDEN, Vice Chairman
MIKE BELL
RON CERRI
JIM FRENCH

Humboldt County
Board of Commissioners

County Administrator:
DAVE MENDIOLA

COURTHOUSE, ROOM 205
50 W. FIFTH STREET
WINNEMUCCA,
NEVADA 89445
Phone: (775) 623-6300
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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, 2016

This budget contains 10 funds, including Debt Service, requiring property tax revenues totaling \$ 6,453,320

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 24 governmental fund types with estimated expenditures of \$ 36,579,343 and
2 proprietary funds with estimated expenses of \$ 1,220,120

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/Auditor
(Title)

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

Signed Sondra Schmidt

Dated: 5-18-15

Garley Amos
Marlene Brissenden
Ron Cerri
Jim French
Mike Bell

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2015 1:30 PM Publication Date May 8, 2015

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

HUMBOLDT COUNTY

2015-2016 BUDGET

BUDGET MESSAGE

Humboldt County's Fiscal Year 2015-2016 budget reflects a General Fund in which estimated revenues and other financing sources equal \$12,839,507 and budgeted expenditures and other financing uses are \$20,587,450.

Fiscal year 2015-2016 is full of uncertainty, especially as it relates to revenues. The County has seen a decrease in population as well as in assessed value. Combined tax and net proceeds of mines have dropped significantly mainly because of the lower gold prices. The mines are not planning on any large purchases in the near future keeping our sales taxes lower.

It is anticipated that 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. The continued use of fund balance for the 2015-2016 budget will place the County in a financial position that is less than desirable. The budgeted ending fund balance for the General Fund is projected to be \$4,570,926 as of June 30, 2016. However, it is anticipated that the actual ending fund balance will be greater since historically the County has not spent 100% of its expenditure appropriations.

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 continues to be in the General Fund under public safety and is still 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 to calculate the property tax revenue. 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 2015-2016 budget. 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 2015-2016 is \$0.7512, unchanged from previous fiscal years.

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/14 (1)	ESTIMATED CURRENT YEAR 06/30/15 (2)	BUDGET YEAR 06/30/16 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/16 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	9,442,392	5,759,092	6,453,320		6,453,320
Other Taxes	110,455	72,000	72,000		72,000
Licenses and Permits	1,322,921	711,000	810,000		810,000
Intergovernmental Resources	19,285,465	16,173,400	15,226,371		15,226,371
Charges for Services	1,022,032	879,800	858,400	1,160,000	2,018,400
Fines and Forfeits	719,748	676,050	718,125		718,125
Miscellaneous	648,720	235,500	330,000	1,000	331,000
TOTAL REVENUES	32,551,733	24,506,842	24,468,216	1,161,000	25,629,216
EXPENDITURES-EXPENSES					
General Government	5,744,622	7,770,383	7,756,332		7,756,332
Judicial	4,139,310	4,557,082	4,781,675		4,781,675
Public Safety	9,787,132	10,468,255	10,741,772		10,741,772
Public Works	4,540,672	5,745,790	5,184,700		5,184,700
Sanitation	-	-	-		-
Health	259,416	338,648	340,301	1,006,940	1,347,241
Welfare	589,655	900,532	915,004		915,004
Culture and Recreation	2,127,004	2,645,525	3,627,693	213,180	3,840,873
Community Support	1,503,639	2,150,384	2,347,216		2,347,216
Intergovernmental Expenditures	948,496	884,200	884,650		884,650
Contingencies		350,000	350,000		350,000
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal					-
Interest Cost					-
TOTAL EXPENDITURES-EXPENSES	29,639,946	35,810,799	36,929,343	1,220,120	38,149,463
Excess of Revenues over (under) Expenditures-Expenses	2,911,787	(11,303,957)	(12,461,127)	(59,120)	(12,520,247)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/14 (1)	ESTIMATED CURRENT YEAR 06/30/15 (2)	BUDGET YEAR 06/30/16 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/16 (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)	2,014,923	1,172,700	1,894,040	-	1,894,040
Operating Transfers (out)	2,014,503	1,171,620	1,892,250	1,790	1,894,040
TOTAL OTHER FINANCING SOURCES (USES)	420	1,080	1,790	(1,790)	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	2,912,207	(11,302,877)	(12,459,337)	(60,910)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	43,836,316	46,748,523	35,445,646	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	46,748,523	35,445,646	22,986,309	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	46,748,523	35,445,646	22,986,309	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/14	ESTIMATED CURRENT YEAR ENDING 06/30/15	BUDGET YEAR ENDING 06/30/16
General Government	47	46	47
Judicial	32	38	35.5
Public Safety	95	91	99
Public Works	20	20	20
Sanitation	0	0	0
Health	0	0	0
Welfare	1	1	1
Culture and Recreation	19	19	20
Community Support	2	2	2
TOTAL GENERAL GOVERNMENT	216	217	224.5
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	216	217	224.5

POPULATION (AS OF JULY 1)	17,384	17,457	17,388
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	944,947,727	1,081,333,429	1,058,724,518
Net Proceeds of Mines	707,200,137	260,142,773	385,188,730
TOTAL ASSESSED VALUE	1,652,147,864	1,341,476,202	1,443,913,248
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 2015-2016

	(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	1,058,724,518	24,168,563	0.6768	6,305,594	499,024	5,806,570	XXXXXXXXXXXXXXXXXX	5,802,078
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		385,188,730			XXXXXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides	0.0150	1,443,913,248	216,587	0.0150	190,597	11,093	179,504		127,862
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)	0.0150	1,443,913,248	216,587	0.0150	190,597	11,093	179,504		127,862
E. Medical Indigent (NRS 428.285)	0.1000	1,443,913,248	1,443,913	0.0300	381,193	22,185	359,008		255,723
F. Capital Acquisition (NRS 354.59815)	0.0500	1,443,913,248	721,957	0.0100	127,064	7,395	119,669		85,241
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.004	1,443,913,248	57,654	0.0044	55,908	4,733	51,175		54,554
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1690		2,440,111	0.0594	754,762	45,406	709,356		651,242
M. SUBTOTAL A, C, L	2.4668		26,825,261	0.7512	7,250,953	555,523	6,695,430		6,453,320
N. Debt									
O. TOTAL M AND N	2.4668		26,825,261	0.7512	7,250,953	555,523	6,695,430		6,453,320

***Adjustment Factor for column 5 = .88

Humboldt County			
SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION		Line A	\$ (4,492)
		Line C	\$ (51,642)
		Line D	\$ (51,642)
		Line E	\$ (103,285)
		Line F	\$ (34,428)
		Line G	\$ 3,379

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. We do not budget Net Proceeds of Mines.

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

Budget For Fiscal Year Ending June 30, 2016

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	12,318,869	8,086,750	2,702,147	0.3170	2,652,000		5,000	25,764,766
Indigent Fund	467,168		321,360	0.0377	1,000			789,528
Road Fund	1,342,702	511,100			1,750,473		677,000	4,281,275
Cooperative Extension	912,888	64,970	140,648	0.0165			25,000	1,143,506
Regional Transportation	1,413,479				1,214,056			2,627,535
6th Judicial Fund	4,726,431	-	1,662,203	0.1950	1,513,022			7,901,656
Stabilization Fund	1,050,843							1,050,843
Library Fund	3,435,459		809,792	0.0950	2,500			4,247,751
Drug Court Fund	121,346				230,500			351,846
Administrative Assessment	41,900				40,000			81,900
Check Restitution	9,400				32,125			41,525
Indigent Medical	928,700		255,723	0.0300	1,000			1,185,423
Winnemucca Events Complex	1,699,477		340,965	0.0400	364,800			2,405,242
Genetic Marker Testing								-
Unemployment Insurance	167,824				1,600		44,460	213,884
In-Lieu Trust	4,197,894				1,400,000			5,597,894
Compensated Absence	489,514				4,000		112,580	606,094
Assessor's Tech. Fee	648,418		50,000					698,418
911 Enhancement	141,965				50,000			191,965
Admin Asst/Court Facilities	28,375				15,000			43,375
Library Memorial Fund	68,713				70,000			138,713
Capital Projects Fund	365,092		85,241	0.0100			1,030,000	1,480,333
Building Reserve	869,189	-	85,241	0.0100	10,000		-	964,430
DEBT SERVICE								
Subtotal Governmental Fund Types	35,445,646	8,662,820	6,453,320	0.7512	9,352,076		1,894,040	61,807,902
Expendable Trust Funds								
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
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	8,662,820	6,453,320	0.7512	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2016

Budget Summary for

Humboldt County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	x	8,497,367	4,443,713	5,864,464	287,268	350,000	95,730	6,226,224	25,764,766
Indigent Fund	R	55,040	28,480	251,164			700	454,144	789,528
Road	R	1,134,190	573,310	1,655,200	250,000		14,000	654,575	4,281,275
Cooperative Extension	R	96,570	52,800	102,106	7,550		1,400	883,080	1,143,506
Regional Transportation	R				1,550,000			1,077,535	2,627,535
6th Judicial	R	2,142,700	1,147,355	1,130,218	55,000		31,600	3,394,783	7,901,656
Stabilization	R							1,050,843	1,050,843
Library	R	661,000	389,730	354,803	250,000		11,900	2,580,318	4,247,751
Drug Court	R	46,000	11,180	169,190			1,300	124,176	351,846
Administrative Assessment	R			70,000				11,900	81,900
Check Restitution	R			32,125				9,400	41,525
Indigent Medical	R			773,970				411,453	1,185,423
Winnemucca Events Comple	R	354,100	149,370	503,400	830,790		3,620	563,962	2,405,242
Genetic Marker Testing	R								-
Unemployment Insurance	R			30,000				183,884	213,884
In-Lieu Trust	R						1,732,000	3,865,894	5,597,894
Compensated Absence	R			200,000				406,094	606,094
Assessor Tech	R			600,000				98,418	698,418
911 Enhancement	R			110,000				81,965	191,965
Admin Asst/Court Facilities	R							43,375	43,375
Library Memorial Fund	R			132,000				6,713	138,713
Capital Projects	C			30,000	1,057,190			393,143	1,480,333
Building Reserve	C				500,000			464,430	964,430
County Debt	D								
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		12,986,967	6,795,938	12,008,640	4,787,798	350,000	1,892,250	22,986,309	61,807,902

* 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, 2016

Budget Summary for

Humboldt County
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Humboldt Television	E	210,000	163,180		50,000	-	1,400	(4,580)
Solid Waste Management	E	950,000	1,006,940	1,000	-	-	390	(56,330)
TOTAL		1,160,000	1,170,120	1,000	50,000	-	1,790	(60,910)

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

** Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	3,835,188	2,409,188	2,702,147	2,702,147
Net Proceeds of Mines	372,603			
Tax Penalties	110,455	72,000	72,000	72,000
Subtotal	4,318,246	2,481,188	2,774,147	2,774,147
Licenses and Permits:				
Business				
Business License	55,594	40,000	40,000	40,000
Liquor Licenses	5,660	6,000	5,000	5,000
Local Gaming Licenses	57,034	45,000	45,000	45,000
Franchise Fees	899,827	450,000	550,000	550,000
Non-Business:				
Building Permits	270,351	160,000	160,000	160,000
Dog License	11,924	10,000	10,000	10,000
CCW Permits	20,518			
Marriage License	1,950			
Other Permits	63			
Subtotal Licenses and Permits	1,322,921	711,000	810,000	810,000
Federal Grants:				
Child Support Enforcement	227,926	180,000	180,000	180,000
JAG Grant	20,490	-		
OTS/Joining Forces				
Taylor Grazing Fees	25,502	40,000	25,000	25,000
Senior Transportation Grant	200,939	-		
SCAAP Grant	6,157	-		
TCSRT Grant	-			
CDBG Grants:	-			
State Grants:	22,611			
Other Intergovernmental Revenue:	7,722			
City-County Cost Sharing Agreement	365,118	400,000	350,000	350,000
Humboldt Contribution		-		
Humboldt River Basin Water Authority	40,467	40,000	40,000	40,000
Consolidated Tax	9,773,454	8,000,000	7,480,360	8,086,750
State Gaming License Fees	141,872	140,000	140,000	140,000
Subtotal Intergovernmental Revenue	10,832,258	8,800,000	8,215,360	8,821,750
Charges for Services:				
General Government:				
Clerk Fees	21,405	17,500	17,500	17,500
Candidate Fees	1,480	-		
Recorder Fees	122,889	150,000	130,000	130,000
Recorder Tech. Fees	12,936	-		
Planning Fees	10,705	9,000	9,000	9,000
Map Fees	8,620	30,000	15,000	15,000
Other Charges Fees	30,277	5,500	5,500	5,500
Subtotal General Government Fees	208,312	212,000	177,000	177,000
Judicial Fees:				
Legal Assistance Fees	8,108	5,200	6,000	6,000

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Legislative				
Commissioners				
Salaries and Wages	143,571	146,160	144,030	145,160
Employee Benefits	75,251	84,430	86,230	86,230
Services and Supplies	31,102	39,750	41,750	41,750
Activity Subtotal	249,924	270,340	272,010	273,140
Executive				
Administrator				
Salaries and Wages	236,500	246,420	239,200	239,200
Employee Benefits	92,868	102,620	106,610	106,610
Services and Supplies	796	1,000	3,000	3,000
Activity Subtotal	330,164	350,040	348,810	348,810
Elections				
Services and Supplies	26,464	35,000	35,000	35,000
Department Subtotal	26,464	35,000	35,000	35,000
Finance				
Treasurer				
Salaries and Wages	168,476	177,670	178,200	179,200
Employee Benefits	74,820	83,050	89,060	89,060
Services and Supplies	23,093	26,250	25,250	25,250
Department Subtotal	266,389	286,970	292,510	293,510
Assessor				
Salaries and Wages	425,048	463,950	450,850	450,850
Employee Benefits	187,275	220,052	216,350	216,350
Services and Supplies	42,788	55,400	63,095	63,095
Capital Outlay	-	-	-	-
Department Subtotal	655,111	739,402	730,295	730,295
Comptroller				
Salaries and Wages	141,845	152,420	160,190	160,190
Employee Benefits	63,329	76,500	77,530	77,530
Services and Supplies	103,400	134,700	121,850	121,850
Department Subtotal	308,574	363,620	359,570	359,570
Activity Subtotal	1,230,074	1,389,992	1,382,375	1,383,375
Other				
Clerk				
Salaries and Wages	276,552	286,200	293,540	293,540
Employee Benefits	124,029	137,350	146,830	146,830
Services and Supplies	20,953	20,200	20,200	20,200
Department Subtotal	421,534	443,750	460,570	460,570
Recorder				
Salaries and Wages	179,594	188,550	164,890	164,890
Employee Benefits	76,941	84,330	83,670	83,670
Services and Supplies	66,857	80,420	75,320	75,320
Department Subtotal	323,392	353,300	323,880	323,880
FUNCTION SUBTOTAL				

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Computer Systems				
Salaries and Wages	101,467	129,730	115,810	115,810
Employee Benefits	44,366	57,810	56,860	56,860
Service and Supplies	143,361	256,668	285,251	285,251
Capital Outlay	-	59,851	33,700	33,700
Department Subtotal	289,194	504,059	491,621	491,621
Buildings and Grounds				
Salaries and Wages	427,442	447,440	453,740	453,740
Employees Benefits	202,264	229,630	243,290	243,290
Services and Supplies	465,377	541,480	690,329	555,756
Capital Outlay	93,106	60,000	-	-
Department Subtotal	1,188,189	1,278,550	1,387,359	1,252,786
Planning				
Salaries and Wages	82,991	88,260	89,120	89,120
Employees Benefits	41,307	47,570	50,770	50,770
Services and Supplies	10,227	20,200	20,400	20,400
Department Subtotal	134,525	156,030	160,290	160,290
Communications				
Salaries and Wages	123,896	188,280	189,824	142,090
Employees Benefits	41,444	83,202	88,323	61,920
Services and Supplies	70,327	87,800	152,600	152,600
Capital Outlay	38,824	66,000	10,800	-
Department Subtotal	274,491	425,282	441,547	356,610
Other General Government				
Service and Supplies	796,169	1,783,750	1,713,750	1,663,750
Department Subtotal	796,169	1,783,750	1,713,750	1,663,750
Public Administrator	-	-	-	-
Personnel				
Services and Supplies	17,395	66,500	66,500	66,500
Department and Activity Subtotal	17,395	66,500	66,500	66,500
Function: General Government				
Salaries and Wages	2,307,382	2,515,080	2,479,394	2,433,790
Employee Benefits	1,023,894	1,206,544	1,245,523	1,219,120
Services and Supplies	1,818,309	3,149,118	3,314,295	3,129,722
Capital Outlay	131,930	185,851	44,500	33,700
FUNCTION SUBTOTAL	5,281,515	7,056,593	7,083,712	6,816,332

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Justice Court				
Salaries and Wages	435,787	470,070	444,160	444,160
Employee Benefits	190,808	219,480	207,221	207,221
Services and Supplies	47,416	68,500	68,500	68,500
Department Subtotal	674,011	758,050	719,881	719,881
District Attorney				
Salaries and Wages	625,810	741,450	895,170	895,170
Employee Benefits	251,688	329,970	410,670	410,670
Services and Supplies	94,134	89,700	91,700	91,700
Capital Outlay	43,178	-	-	119,568
Department Subtotal	1,014,810	1,161,120	1,397,540	1,517,108
Child Support				
Salaries and Wages	189,186	203,940	211,550	211,550
Employee Benefits	88,919	115,690	123,490	123,490
Services and Supplies	66,132	44,736	44,736	44,736
Department Subtotal	344,237	364,366	379,776	379,776
Public Defender				
Salaries and Wages	148,996	155,720	162,980	162,980
Employee Benefits	59,963	66,480	72,500	72,500
Services and Supplies	5,623	19,000	12,000	12,000
Department Subtotal	214,582	241,200	247,480	247,480
Function Judicial				
Salaries and Wages	1,399,779	1,571,180	1,713,860	1,713,860
Employee Benefits	591,378	731,620	813,881	813,881
Services and Supplies	213,305	221,936	216,936	216,936
Capital Outlay	43,178	-	-	119,568
FUNCTION SUBTOTAL	2,247,640	2,524,736	2,744,677	2,864,245

Humboldt County
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Judicial

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Federal Grants	134,196			
Consolidated Tax		546,600	511,100	511,100
Motor Vehicle Fuel Tax 1.25	490,238	455,919	455,919	455,919
Motor Vehicle Fuel Tax 1.75	207,832	200,189	190,669	190,669
Motor Vehicle Fuel Tax 2.35	773,813	718,885	718,885	718,885
Subtotal	1,606,079	1,921,593	1,876,573	1,876,573
Charges for Services				
Fuel Sales Reimbursement	259,897	300,000	300,000	300,000
Repair Reimbursement	81,085	80,000	80,000	80,000
Miscellaneous	36,689	5,000	5,000	5,000
Subtotal	1,983,750	2,306,593	2,261,573	2,261,573
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)	1,930,288	1,000,000	1,000,000	677,000
BEGINNING FUND BALANCE	1,730,475	1,929,199	1,342,702	1,342,702
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,730,475	1,929,199	1,342,702	1,342,702
TOTAL AVAILABLE RESOURCES	5,644,513	5,235,792	4,604,275	4,281,275

Humboldt County
(Local Government)

SCHEDULE B _____

FUND _____ Road _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property	1,995,705	1,433,353	1,607,649	1,607,649
Net Proceeds	183,925			
China Springs	73,962	48,640	54,554	54,554
Grants				
OJJDP JABIG Grant	-			
Room and Board Grant	31,781			
OJJDP Formula Grant	9,600			
Summer School				
Parenting Project	-			
OJJDP Youth Outreach	433			
OJJDP Community Partnership				
Life Is Good	-			
Parole Fees				
Combined Taxes	792,289	648,520	606,390	
Pershing County Contribution	685,474	724,414	746,511	746,511
Lander County Contribution	685,474	724,414	746,511	746,511
Charges for Service	146			
Fines and Forfeits	58,925	20,000	20,000	20,000
Miscellaneous	12,329			
Subtotal	4,530,043	3,599,341	3,781,615	3,175,225
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,936,301	5,449,651	4,726,431	4,726,431
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,936,301	5,449,651	4,726,431	4,726,431
TOTAL AVAILABLE RESOURCES	9,466,344	9,048,992	8,508,046	7,901,656

Humboldt County
(Local Government)

SCHEDULE B _____

FUND _____ 6th Judicial District _____

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Public Safety Function				
Juvenile Probation				
Salaries and Wages	1,417,832	1,458,800	1,515,990	1,515,990
Employee Benefits	714,747	779,860	860,590	860,590
Services and Supplies	372,103	430,600	404,758	404,758
Capital Outlay	45,000	45,000	45,000	45,000
Total Public Safety	2,549,682	2,714,260	2,826,338	2,826,338
Judicial Function				
District Court				
Salaries and Wages	506,995	555,387	506,020	506,020
Employee Benefits	188,713	227,381	238,985	238,985
Services and Supplies	514,391	527,493	624,960	624,960
Capital Outlay	2,585	10,000	10,000	10,000
Court Reporters				
Salaries and Wages	107,203	115,240	120,690	120,690
Employee Benefits	38,535	43,400	47,780	47,780
Services and Supplies	21,421	40,500	40,500	40,500
Total Judicial	1,379,843	1,519,401	1,588,935	1,588,935
Intergovernmental				
Services and Supplies	58,068	60,000	60,000	60,000
Subtotal	3,987,593	4,293,661	4,475,273	4,475,273
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)	29,100	28,900	31,600	31,600
ENDING FUND BALANCE	5,449,651	4,726,431	4,001,173	3,394,783
TOTAL COMMITMENTS & FUND BALANCE	9,466,344	9,048,992	8,508,046	7,901,656

Humboldt County
(Local Government)

SCHEDULE B _____

FUND 6th Judicial District _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Property Tax	-			
Subtotal	-			
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,050,843	1,050,843	1,050,843	1,050,843
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,050,843	1,050,843	1,050,843	1,050,843
TOTAL RESOURCES	1,050,843	1,050,843	1,050,843	1,050,843
EXPENDITURES				
Subtotal				
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,050,843	1,050,843	1,050,843	1,050,843
TOTAL COMMITMENTS & FUND BALANCE	1,050,843	1,050,843	1,050,843	1,050,843

Humboldt County
(Local Government)

SCHEDULE B _____

FUND _____ Stabilization Fund _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
A/A Speciality Court fund	158,027	85,890	115,000	115,000
SAMHSA Grant	302,274	324,930	114,000	114,000
DUI Fees			1,500	1,500
Subtotal	460,301	410,820	230,500	230,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	76,925	123,946	121,346	121,346
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	76,925	123,946	121,346	121,346
TOTAL RESOURCES	537,226	534,766	351,846	351,846
EXPENDITURES				
Judicial Function				
Salaries and Wages	106,598	160,370	46,000	46,000
Employee benefits	29,127	34,920	11,180	11,180
Services and Supplies	277,555	215,530	169,190	169,190
Subtotal	413,280	410,820	226,370	226,370
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)		2,600	1,300	1,300
ENDING FUND BALANCE	123,946	121,346	124,176	124,176
TOTAL COMMITMENTS & FUND BALANCE	537,226	532,166	351,846	351,846

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Drug Court

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits	37,895	40,000	40,000	40,000
Subtotal	37,895	40,000	40,000	40,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	106,454	71,900	41,900	41,900
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	106,454	71,900	41,900	41,900
TOTAL RESOURCES	144,349	111,900	81,900	81,900
EXPENDITURES				
Judicial Function				
Services and Supplies	72,449	70,000	70,000	70,000
Subtotal	72,449	70,000	70,000	70,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	71,900	41,900	11,900	11,900
TOTAL COMMITMENTS & FUND BALANCE	144,349	111,900	81,900	81,900

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Administrative Assessment

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Misc.	3,217	30,000	30,000	30,000
Admin Assessments		2,200	2,125	2,125
Subtotal	3,217	32,200	32,125	32,125
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,854	9,325	9,400	9,400
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,854	9,325	9,400	9,400
TOTAL RESOURCES	15,071	41,525	41,525	41,525
EXPENDITURES				
Judicial Function				
Settlements	3,478	30,000	30,000	30,000
Services and Supplies	2,268	2,125	2,125	2,125
Subtotal	5,746	32,125	32,125	32,125
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,325	9,400	9,400	9,400
TOTAL COMMITMENTS & FUND BALANCE	15,071	41,525	41,525	41,525

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Check Restitution Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services	20,352	-	-	-
Subtotal	20,352	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	20,352	-	-	-
EXPENDITURES				
Judicial	20,352	-	-	-
Subtotal	20,352	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	20,352	-	-	-

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Genetic Marker Testing _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services	200	1,800	1,600	1,600
Subtotal	200	1,800	1,600	1,600
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	42,410	41,200	44,460	44,460
BEGINNING FUND BALANCE	141,155	154,824	167,824	167,824
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	141,155	154,824	167,824	167,824
TOTAL RESOURCES	183,765	197,824	213,884	213,884
EXPENDITURES				
Services and Supplies	28,941	30,000	30,000	30,000
Subtotal	28,941	30,000	30,000	30,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	154,824	167,824	183,884	183,884
TOTAL COMMITMENTS & FUND BALANCE	183,765	197,824	213,884	213,884

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Unemployment Insurance

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
In-Lieu Payments	1,718,685	1,400,000	1,400,000	1,400,000
Subtotal	1,718,685	1,400,000	1,400,000	1,400,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,059,497	3,822,894	4,197,894	4,197,894
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,059,497	3,822,894	4,197,894	4,197,894
TOTAL RESOURCES	5,778,182	5,222,894	5,597,894	5,597,894
EXPENDITURES				
Other Uses				
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	1,955,288	1,025,000	2,055,000	1,732,000
ENDING FUND BALANCE	3,822,894	4,197,894	3,542,894	3,865,894
TOTAL COMMITMENTS & FUND BALANCE	5,778,182	5,222,894	5,597,894	5,597,894

Humboldt County
(Local Government)

SCHEDULE B _____

FUND _____ In Lieu Of Tax Trust _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Fund Assessment		4,500	4,000	4,000
Misc Revenue	1,034			
Subtotal	1,034	4,500	4,000	4,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	110,425	101,500	112,580	112,580
BEGINNING FUND BALANCE	665,016	583,514	489,514	489,514
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	665,016	583,514	489,514	489,514
TOTAL RESOURCES	776,475	689,514	606,094	606,094
EXPENDITURES				
Services and Supplies	192,961	200,000	200,000	200,000
Subtotal	192,961	200,000	200,000	200,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	583,514	489,514	406,094	406,094
TOTAL COMMITMENTS & FUND BALANCE	776,475	689,514	606,094	606,094

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Compensated Absence Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Property Tax	160,058	50,000	50,000	50,000
Net Proceeds	42,307			
Miscellaneous				
Subtotal	202,365	50,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,121,048	1,082,208	648,418	648,418
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,121,048	1,082,208	648,418	648,418
TOTAL RESOURCES	1,323,413	1,132,208	698,418	698,418
EXPENDITURES				
General Government				
Services and Supplies	241,205	483,790	600,000	600,000
Subtotal	241,205	483,790	600,000	600,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,082,208	648,418	98,418	98,418
TOTAL COMMITMENTS & FUND BALANCE	1,323,413	1,132,208	698,418	698,418

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Assessor's Tech Fund _____

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
911 Enhancement Revenue	58,240	48,000	50,000	50,000
Subtotal	58,240	48,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	35,725	93,965	141,965	141,965
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	35,725	93,965	141,965	141,965
TOTAL RESOURCES	93,965	141,965	191,965	191,965
EXPENDITURES				
General Government				
Services and Supplies		-	110,000	110,000
Subtotal	-	-	110,000	110,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	93,965	141,965	81,965	81,965
TOTAL COMMITMENTS & FUND BALANCE	93,965	141,965	191,965	191,965

Humboldt County
(Local Government)

SCHEDULE B _____

FUND 911 Enhancement Fund _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Assessments	24,025	4,350	15,000	15,000
Subtotal	24,025	4,350	15,000	15,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	24,025	28,375	28,375
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	24,025	28,375	28,375
TOTAL RESOURCES	24,025	28,375	43,375	43,375
<u>EXPENDITURES</u>				
General Government				
Services and Supplies		-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	24,025	28,375	43,375	43,375
TOTAL COMMITMENTS & FUND BALANCE	24,025	28,375	43,375	43,375

Humboldt County
(Local Government)

SCHEDULE B _____

FUND _____ Admin Asst/Court Facilities _____

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	41,354	25,000	70,000	70,000
Subtotal	41,354	25,000	70,000	70,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	75,095	71,713	68,713	68,713
Prior Period Adjustment(s) Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	75,095	71,713	68,713	68,713
TOTAL RESOURCES	116,449	96,713	138,713	138,713
EXPENDITURES				
Culture ans Recreation				
Services and Supplies	44,736	28,000	132,000	132,000
Subtotal	44,736	28,000	132,000	132,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	71,713	68,713	6,713	6,713
TOTAL COMMITMENTS & FUND BALANCE	116,449	96,713	138,713	138,713

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Library Memorial Fund _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Property Tax	115,576	76,000	85,241	85,241
Misc Revenue	-			
Interest	539	-	-	
Subtotal	116,115	76,000	85,241	85,241
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)			1,030,000	1,030,000
BEGINNING FUND BALANCE	684,273	698,092	365,092	365,092
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	684,273	698,092	365,092	365,092
TOTAL RESOURCES	800,388	774,092	1,480,333	1,480,333
EXPENDITURES				
Community Support	-	5,000	5,000	5,000
Intergovernmental	28,462	25,000	25,000	25,000
Capital Outlay	73,834	379,000	1,007,190	1,057,190
Subtotal	102,296	409,000	1,037,190	1,087,190
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	698,092	365,092	443,143	393,143
TOTAL COMMITMENTS & FUND BALANCE	800,388	774,092	1,480,333	1,480,333

Humboldt County
(Local Government)

SCHEDULE B _____

FUND Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	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 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
User Fees	229,513	200,000	200,000	200,000
PBS Grant	2,297			
Private Grant	-			
Misc	15,500	10,000	10,000	10,000
Total Operating Revenue	247,310	210,000	210,000	210,000
OPERATING EXPENSE				
Salaries and Wages	-	50,939	24,000	24,000
Employee Benefits	3,593	25,141	13,740	13,740
Services and Supplies	50,166	57,140	75,440	75,440
Depreciation/Amortization	41,372	50,000	50,000	50,000
Total Operating Expense	95,131	183,220	163,180	163,180
Operating Income or (Loss)	152,179	26,780	46,820	46,820
NONOPERATING REVENUES				
Interest Earned				
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest Expense				
Capital Outlay	-	30,000	50,000	50,000
Total Nonoperating Expenses	-	30,000	50,000	50,000
Net Income before Operating Transfers	152,179	(3,220)	(3,180)	(3,180)
Operating Transfers (Schedule T)				
In				
Out	-	700	1,400	1,400
Net Operating Transfers				
NET INCOME	152,179	(3,920)	(4,580)	(4,580)

Humboldt County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Humboldt Television

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Income	152,179	26,780	46,820	46,820
Depreciation	41,372	50,000	50,000	50,000
Accounts Receivable	(1,503)			
Inventory	(520)			
Accounts Payable	(126)			
Accrued Salaries and Benefits	3,592			
a. Net cash provided by (or used for) operating activities	194,994	76,780	96,820	96,820
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to Other Funds	-	(700)	(1,400)	(1,400)
b. Net cash provided by (or used for) noncapital financing activities	-	(700)	(1,400)	(1,400)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Capital Assets	-	(30,000)	(50,000)	(50,000)
Disposal of Capital Assets	-			
c. Net cash provided by (or used for) capital and related financing activities	-	(30,000)	(50,000)	(50,000)
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)	194,994	46,080	45,420	45,420
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	975,390	1,170,384	1,216,464	1,216,464
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,170,384	1,216,464	1,261,884	1,261,884

Humboldt County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Humboldt Television

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Landfill Fees	1,123,149	930,000	950,000	950,000
Total Operating Revenue	1,123,149	930,000	950,000	950,000
OPERATING EXPENSE				
Salaries and Wages	40,668	43,020	43,980	43,980
Employee Benefits	17,475	18,340	19,760	19,760
Services and Supplies	852,801	938,200	938,200	938,200
Depreciation/Amortization	3,504	5,000	5,000	5,000
Total Operating Expense	914,448	1,004,560	1,006,940	1,006,940
Operating Income or (Loss)	208,701	(74,560)	(56,940)	(56,940)
NONOPERATING REVENUES				
Interest Earned	1,797	1,000	1,000	1,000
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	1,797	1,000	1,000	1,000
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	210,498	(73,560)	(55,940)	(55,940)
Operating Transfers (Schedule T)				
In				
Out	420	380	390	390
Net Operating Transfers				
NET INCOME	210,078	(73,940)	(56,330)	(56,330)

Humboldt County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Solid Waste Management

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Income	208,701	(74,560)	(56,940)	(56,940)
Depreciation	3,504	5,000	5,000	5,000
Accounts Receivable	21,421			
Inventory	-			
Accounts Payable	(27,666)			
Accrued Salaries and Benefits	1,759			
a. Net cash provided by (or used for) operating activities	207,719	(69,560)	(51,940)	(51,940)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to Other Funds	(420)	(380)	(390)	(390)
b. Net cash provided by (or used for) noncapital financing activities	(420)	(380)	(390)	(390)
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	1,787	1,000	1,000	1,000
d. Net cash provided by (or used in) investing activities	1,787	1,000	1,000	1,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	209,086	(68,560)	(51,330)	(51,330)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,041,170	2,250,256	2,181,696	2,181,696
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,250,256	2,181,696	2,130,366	2,130,366

Humboldt County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Solid Waste Management

Transfer Schedule for Fiscal Year 2015-2016

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL			0			0
SPECIAL REVENUE FUNDS						
PILT				Road Fund	44	677,000
PILT				Cooperative Extension	44	25,000
PILT				Capital Projects Fund	44	1,030,000
SUBTOTAL			0			1,732,000

Humboldt County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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: 78th Session; February 2, 2015 to June 1, 2015

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 2015-2016

**Schedule of Existing Contracts
Budget Year 2015-2016**

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

Total Number of Existing Contracts: 8

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	Reason or need for contract:
1	A-1 Commercial Service	7/1/2015	6/30/2016	\$ 6,360	\$ 6,360	Annual HVAC Maintenance Contract
2	DC Specialities	7/1/2015	6/30/2016	\$ 300	\$ 300	Annual Courthouse Fire Alarm Monitoring
3	Alarm Control Systems	7/1/2015	6/30/2016	\$ 1,432	\$ 1,432	Annual FM200 Fire System Service
4	Schindler Elevator Service & Cert	7/1/2015	6/30/2016	\$ 16,700	\$ 16,700	Service of 7 Elevators
5	Rocky Mountain Emergency Generator	7/1/2015	6/30/2016	8,350	8,350	Services Generators
6	DeLong Construction	9/1/2011	8/31/2018	634,796	634,796	Manages Humboldt Co Landfill Site
7	Pictometry International	7/1/2015	6/30/2016	4,753	4,753	Fly planes and take pictures for pictometry maps
8	Cummins Rocky Mountain	7/1/2015	6/30/2016	8,350	8,350	Emergency generator service and maint.
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 681,041	681,041	

Additional Explanations (Reference Line Number and Vendor):

**Schedule of Privatization Contracts
Budget Year 2015-2016**

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 2015-16	Proposed Expenditure FY 2016-17	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	Total									

Attach additional sheets if necessary.

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 2015-2016	Estimated FY 2014-2015	Actual FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011
Contributions	72,700	73,940	67,269	60,629	52,457	45,448

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 2015-2016	Estimated FY 2014-2015	Actual FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011
Payments						

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

Fund	Budgeted FY 2015-2016	Estimated FY 2014-2015	Actual FY 2013-2014	Actual FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011
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 the accrued liabilities? (Line 12(f) divided by Line 11(c)) _____.

Comptroller

4/1/2015

Signature and Title

Date

775-623-6467

comptroller@hcnv.us

Contact Phone Number

Contact E-mail Address