

# [Insert Entity Letterhead Here]

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

\_\_\_\_\_ herewith submits the (TENTATIVE) --- (FINAL) budget for the  
fiscal year ending June 30, 2017

This budget contains \_\_\_\_\_ funds, including Debt Service, requiring property tax revenues totaling \$ \_\_\_\_\_

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

This budget contains \_\_\_\_\_ governmental fund types with estimated expenditures of \$ \_\_\_\_\_ and  
\_\_\_\_\_ proprietary funds with estimated expenses of \$ \_\_\_\_\_

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 \_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Title)

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

Signed \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

-----  
**SCHEDULED PUBLIC HEARING:**

Date and Time \_\_\_\_\_

Publication Date \_\_\_\_\_

Place: \_\_\_\_\_

Budget Summary for \_\_\_\_\_  
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/15 (1)	ESTIMATED CURRENT YEAR 06/30/16 (2)	BUDGET YEAR 06/30/17 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/17 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>REVENUES</b>					
Property Taxes	\$	\$	\$	\$	\$
Other Taxes					
Licenses and Permits					
Intergovernmental Resources					
Charges for Services					
Fines and Forfeits					
Miscellaneous					
<b>TOTAL REVENUES</b>					
<b>EXPENDITURES-EXPENSES</b>					
General Government					
Judicial					
Public Safety					
Public Works					
Sanitation					
Health					
Welfare					
Culture and Recreation					
Community Support					
Intergovernmental Expenditures					
Contingencies					
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal					
Interest Cost					
<b>TOTAL EXPENDITURES-EXPENSES</b>					
Excess of Revenues over (under)					
Expenditures-Expenses					

Budget Summary for \_\_\_\_\_  
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/15 (1)	ESTIMATED CURRENT YEAR 06/30/16 (2)	BUDGET YEAR 06/30/17 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/17 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)					
Operating Transfers (out)					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )					XXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR</b>				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	BUDGET YEAR ENDING 06/30/17
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>			

POPULATION (AS OF JULY 1)			
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)			
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>			

**\* 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.**

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal Year 2016-2017

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations							
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N							

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

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

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal Year 2016-2017

	(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								XXXXXXXXXXXXXXXX	
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)									
E. Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES									
M. SUBTOTAL A, C, L									
N. Debt									
O. TOTAL M AND N									

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

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



























<b>EXPENDITURES AND RESERVES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE				

(Local Government)  
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES



<b>EXPENDITURES AND RESERVES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE				

(Local Government)  
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE







Transfer Schedule for Fiscal Year 2016-2017

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION



Transfer Schedule for Fiscal Year 2016-2017

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

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2016-2017

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

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

## LOBBYING EXPENSE ESTIMATE

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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: 79th Session; February 6, 2017 to June 5, 2017*

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: \_\_\_\_\_

Budget Year 2016-2017

Page: \_\_\_\_\_  
Schedule 30

**SCHEDULE OF EXISTING CONTRACTS**

**Budget Year 2016 - 2017**

**Local Government:** \_\_\_\_\_  
**Contact:** \_\_\_\_\_  
**E-mail Address:** \_\_\_\_\_  
**Daytime Telephone:** \_\_\_\_\_

Total Number of Existing Contracts: \_\_\_\_\_

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2016 - 2017**

**Local Government:** \_\_\_\_\_  
**Contact:** \_\_\_\_\_  
**E-mail Address:** \_\_\_\_\_  
**Daytime Telephone:** \_\_\_\_\_

Total Number of Privatization Contracts: \_\_\_\_\_

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

**Nevada Department of Taxation  
Local Government Finance**

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

Entity: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	<b>0.0000</b>

**GENERAL QUESTIONS**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have any new funds been created? If yes, list below in NOTES and were the creating resolutions submitted to Local Government Finance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with Line 1, Column 3, of Schedule S-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Column 3) and total expenses (Column 4) lines of Schedule S-1, less contingencies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is a budget message filed for Counties and Cities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (form 30)? <b>This form is to be submitted only for legislative years. 2016 is not a legislative year.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are forms 31 and/or 32 included with the budget documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-1 (COUNTIES & CITIES ONLY)**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Do the total revenues, other financing sources (including operating transfers in), and beginning fund balances in Column 3, agree with Column 8, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the beginning fund balance, Column 3, agree with Column 1 total, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total expenditures, operating transfers out, and ending fund balance, Column 3, agree with Column 8 total, Schedule A-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SCHEDULE S-1 (continued)****Yes****No****N/A**

Does the ending fund balance in Column 3, agree with Column 7, Schedule A-1?

Does the excess of revenues over (under) expenses in Column 4 agree with Column 7, less operating transfers in and out, Schedule A-2?

NOTES:

**SCHEDULE S-2****Yes****No****N/A**

Is employment by function entered for each time period?

Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)

Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?

Are populations entered for each time period?

Is the source indicated?

NOTES:

**SCHEDULE S-3****Yes****No****N/A**Are the correct tax rates recorded in Column 1? (*Revenue Projection, Column 11*)Are correct assessed values recorded in Column 2? (*Revenue Projection, Column 4*)Do assessed values agree with Schedule S-2 and final revenue projections? (*Revenue Projections, Column 5*)Are the correct ad valorem revenue amounts recorded in Column 3? (*Revenue Projection, Column 8*)

Does the total in Column 7 agree with the total in Column 3, Budget Schedule A?

Is the Net Proceeds of Minerals (NPM) recorded correctly?

Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? (*Revenue Projection, Part A, Column 26 & 27*)

\*\*Is the Total Total close to the proforma projection? If not is there an explanation?\*\*

NOTES:

**SCHEDULE A**

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

NOTES:

**SCHEDULE A-1**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE A-2**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Does the net income for each fund agree with the net income figures listed on Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Net income is the result of Columns $(1+3+5)-(2+4+6)$ . Is Column 7 correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:



**SCHEDULES B**

	Yes	No	N/A
Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all the funds in the audit included in the budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed revenue classification as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed expenditure function and activity reporting as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity budgeted:			
One amount for total salary and wages?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for employee benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for services and supplies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for capital outlay as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do ending fund balances carry forward as beginning fund balances for the next year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not, is there an explanation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total resources agree with total fund commitments and fund balance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has a separate Capital Projects Fund been established to show for the five cent Capital Projects Levy (applies to Counties, Cities and Towns)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## NOTES:

**DEBT - SCHEDULES C AND C-1**

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

**DEBT - SCHEDULES C AND C-1 (continued)****Yes****No****N/A**

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A?

Do general obligation types of debt compare with the audit or indebtedness report?

Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?

Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?

Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

**SCHEDULES F-1 AND F-2****Yes****No****N/A**

Do Actual Prior Year total revenues and expenditures agree with the audit?

Do any proprietary funds have a negative net position on balance shown in the audit?

Have the total cash and cash equivalents been budgeted in a positive position at the end of the year?

Has depreciation been shown as an expense? (If not, check the audit report)

NOTES:

**SCHEDULE T****Yes****No****N/A**

Is Schedule T prepared in accordance with example in budget instructions?

Does total transfers agree with Schedule S-1?

NOTES:

**COUNTIES ONLY**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is a regional street and highway fund established? (NRS 373.110)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is agriculture extension support (ad valorem plus supplemental city/county relief tax or operating transfer in) equivalent to one cent? [NRS 549.020 (2)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If more (not greater than five cents), is there a resolution supporting it?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

County Indigent Funds:

Indigent fund tax support:

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

NOTES:

**Nevada Department of Taxation  
Local Government Finance**

**CHECKLIST FOR TENTATIVE BUDGET REVIEW  
CONDENSED**

Entity: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	<b>0.0000</b>

**GENERAL QUESTIONS**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year's expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (Form 30)? <b>This form is to be submitted only for legislative years. 2016 is not a legislative year.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Existing & Privatization Contract Reports (forms 31 & 32)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-2**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is employment by function entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-3 (Not required if does not levy tax)**

	Yes	No	N/A
Are the correct tax rates recorded in Column 1? ( <i>Revenue Projection, Column 11</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? ( <i>Revenue Projection, Column 4</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do assessed values agree with Schedule S-2 and final revenue projections? ( <i>Revenue Projections, Column 5</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the correct ad valorem revenue amounts recorded in Column 3? ( <i>Revenue Projection, Column 8</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 5 agree with the total in Column 3, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? ( <i>Revenue Projection, Part A, Column 26 &amp; 27</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
**Is the Total Total close to the proforma projection? If not is there an explanation?**	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE A**

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

NOTES:

**SCHEDULE A-1**

	Yes	No	N/A
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE A-2****Yes No N/A**

Does the net income for each fund agree with the net income figures listed on Schedule A-2?

  

Net income is the result of Columns (1+3+5)-(2+4+6). Is Column 7 correct?

  

NOTES:

**SCHEDULES B****Yes No N/A**

Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?

  

Are all the funds in the audit included in the budget?

  

Has entity followed revenue classification as per budget instructions?

  

Has entity followed expenditure function and activity reporting as per budget instructions?

  

Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?

  

Has entity budgeted:

One amount for total salary and wages?

  

One amount for employee benefits?

  

One amount for services and supplies?

  

One amount for capital outlay as per budget instructions?

  

Do ending fund balances carry forward as beginning fund balances for the next year?

  

If not, is there an explanation?

  

Do total resources agree with total fund commitments and fund balance?

  

Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)

  

Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]

  

NOTES:

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

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report?   Will the expiration of any debt issues allow for a reduction in debt rate?   Are reserves at June 30, one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)   

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A?   Do general obligation types of debt compare with the audit or indebtedness report?   Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?   Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?   Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)   

NOTES:

**SCHEDULES F-1 AND F-2****Yes No N/A**Do Actual Prior Year total revenues and expenditures agree with the audit?   Do any proprietary funds have a negative retained earnings shown in the audit?   Have the total cash and cash equivalents been budgeted in a positive position at the end of the year?   Has depreciation been shown as an expense? (If not, check the audit report)   

NOTES:

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

NOTES:

**Nevada Department of Taxation  
Local Government Finance**

**CHECKLIST FOR FINAL BUDGET REVIEW  
EXEMPT DISTRICTS (same as Condensed except this is for the "Final")**

Entity: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
	0.0000
<b>TOTAL</b>	<b>0.0000</b>

**GENERAL QUESTIONS**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (Form 30)? <b>This form is to be submitted only for legislative years. 2016 is not a legislative year.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-2**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is employment by function entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:



**SCHEDULE S-3 (Not required if does not levy tax)**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Are the correct tax rates recorded in Column 1? ( <i>Revenue Projection, Column 11</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? ( <i>Revenue Projection, Column 4</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do assessed values agree with Schedule S-2 and final revenue projections? ( <i>Revenue Projections, Column 5</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the correct ad valorem revenue amounts recorded in Column 3? ( <i>Revenue Projection, Column 8</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 5 agree with the total in Column 3, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? ( <i>Revenue Projection, Part A, Column 26 &amp; 27</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
**Is the Total Total <i>close</i> to the proforma projection? If not is there an explanation?**	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE A**

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

NOTES:

**SCHEDULE A-1**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE A-2**

**Yes**

**No**

**N/A**

Does the net income for each fund agree with the net income figures listed on Schedule A-2?

Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?

NOTES:

**SCHEDULES B**

**Yes**

**No**

**N/A**

Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?

Are all the funds in the audit included in the budget?

Has entity followed revenue classification as per budget instructions?

Has entity followed expenditure function and activity reporting as per budget instructions?

Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?

Has entity budgeted:

    One amount for total salary and wages?

    One amount for employee benefits?

    One amount for services and supplies?

    One amount for capital outlay as per budget instructions?

Do ending fund balances carry forward as beginning fund balances for the next year?

    If not, is there an explanation?

Do total resources agree with total fund commitments and fund balance?

Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)

Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]

NOTES:

**DEBT - SCHEDULES C AND C-1****Yes****No****N/A**

Are lease payments identifiable in appropriate fund?

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report?

Will the expiration of any debt issues allow for a reduction in debt rate?

Are reserves at June 30 equal to one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached?  
(NAC 354.650)

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A?

Do general obligation types of debt compare with the audit or indebtedness report?

Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?

Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?

Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

**SCHEDULES F-1 AND F-2****Yes****No****N/A**

Do Actual Prior Year total revenues and expenditures agree with the audit?

Do any proprietary funds have a negative retained earnings shown in the audit?

Have the total cash and cash equivalents been budgeted in a positive position at the end of the year?

Has depreciation been shown as an expense? (If not, check the audit report)

NOTES:

**SCHEDULE T****Yes****No****N/A**

Is Schedule T prepared in accordance with example in budget instructions?

NOTES: