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DEPARTMENT OF TAXATION

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Carson City, NV 89706-7921

Town of Gardnerville herewith submits the (TENTATIVE) (FINAL) budget for the
fiscal year ending June 30, 2017

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 1,080,959

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 3 governmental fund types with estimated expenditures of \$ 1,877,569 and
1 proprietary fund with estimated expenses of \$ 1,006,093

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

Christine Vuleitch
(Printed Name)
Assistant County Manager / CFO
(Title)

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

Signed Christine Vuleitch

Dated: 5/26/2016

APPROVED BY THE GOVERNING BOARD

Handwritten signatures of board members on a series of lines.

SCHEDULED PUBLIC HEARING:

Date and Time 5/16/16 4:00PM

Publication Date 5/8/2016

Place: County Commissioners' Meeting Room, 1616 8th Street, Minden, Nevada

Town of Gardnerville
1407 Highway 395
Gardnerville, Nevada 89410
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Mary Wenner, Chair
Ken Miller, Vice-Chair
Cassandra Jones, Member
Lloyd Higuera, Member
Linda Slater, Member
Tom Dallaire, Town Manager

FISCAL YEAR 2016-2017 FINAL BUDGET MESSAGE

General Fund

Ad Valorem Revenues based on state estimates are projected up 1% with consolidated tax projected to be up 1.6% over last year's budgeted revenues. The proposed revenue used in the town budget was projected by county staff to be a decrease of 1.9% lower than last fiscal year's estimate.

Expenditures within the **Administration Department** reflect customary operational needs with minor building maintenance non-capital expenditures. One seasonal part time Office Clerical Assistant is proposed again this year to assist with office needs while staff is away on vacation, and to provide an opportunity for additional cross training, and to make headway on office filing projects and records management. Revisions to the staff allocation were modified from that proposed in the tentative budget to 37.3% Public Works Department, 20.4% Administration Department, and 42.3% H & S fund. Main Street Program Manager position was contracted with the town starting this year and is included in both the Administration budget and Town staff distribution calculation.

Expenditures within the **Parks and Recreation Department** reflect customary operational needs. We have budgeted one (1) part-time seasonal staff as part of the normal operation for the summertime maintenance of the town parks and for watering of the flower baskets along Hwy 395.

Expenditures within the **Public Works Department** reflect customary operational needs, annual street maintenance and related activities. The Capital Improvement Plan includes:

- Construction plans and actual construction on the Gardnerville Station.
- ADA and concrete sidewalk repairs.
- Storm drain repair / cleaning.
- Road repair / maintenance projects

The General Fund contains a contingency allocation of 3% non-capital expenditures, and an 8.3% allocation ending fund balance based on service and supplies and salary and wage expenditures.

Health and Sanitation Enterprise Fund

Expenditures within this fund reflect customary operational needs. The Town proposes to purchase replacement green waste and refuse containers (454+/- totes) and 21 new commercial trash bins.

Ad Valorem Capital Projects Fund

This fund contains allocations for debt service and capital projects or equipment. The Town proposes to purchase a replacement office vehicle should the right deal present itself during the fiscal year.

Town of Gardnerville 16/17 Budget Index

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Governmental Fund Types

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REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2015 (1)	ESTIMATED CURRENT YEAR 6/30/2016 (2)	BUDGET YEAR 6/30/2017 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2017 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	\$ 1,035,942	\$ 1,102,393	\$ 1,080,959	\$	\$ 1,080,959
Other Taxes					-
Licenses and Permits					-
Intergovernmental Resources	363,296	849,877	348,718		348,718
Charges for Services	4,784	5,000	5,000	980,000	985,000
Fines and Forfeits					-
Miscellaneous	12,492	1,499	25,244		25,244
TOTAL REVENUES	1,416,514	1,958,769	1,459,921	980,000	2,439,921
EXPENDITURES-EXPENSES					
General Government	343,732	487,049	410,129		410,129
Judicial					-
Public Safety					-
Public Works	922,755	1,395,645	1,259,640		1,259,640
Sanitation				1,006,098	1,006,098
Health					-
Welfare					-
Culture and Recreation	83,116	93,749	207,800		207,800
Community Support					-
Capital Outlay	2,612				-
Contingencies			39,636		39,636
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	117,855	-	-		-
Debt Service - Interest	5,126	-	-		-
TOTAL EXPENDITURES-EXPENSES	1,475,196	1,976,443	1,917,205	1,006,098	2,923,303
Excess of Revenues over (under) Expenditures-Expenses	(58,682)	(17,674)	(457,284)	(26,098)	(483,382)
Other Financing Sources (Uses)					
Transfers In	122,363	-	-		-
Transfers Out	(122,363)	-	-		-
Total Other Financing Sources					
Excess of Revenues @ Other Sources Over (Under) Expenditures and Other	(58,682)	(17,674)	(457,284)	(26,098)	(483,382)

Budget Summary for Town of Gardnerville
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2015 (1)	ESTIMATED CURRENT YEAR 6/30/2016 (2)	BUDGET YEAR 6/30/2017 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2017 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
FUND BALANCE JULY 1, BEGINNING OF YEAR	\$ 716,442	\$ 657,760	\$ 640,086	XXXXXXXXXXXXXX	\$ 640,086
Prior Period Adjustments	-			XXXXXXXXXXXXXX	-
Residual Equity Transfers				XXXXXXXXXXXXXX	
FUND BALANCE JUNE 30, END OF YEAR	657,760	640,086	182,802	XXXXXXXXXXXXXX	182,802
TOTAL ENDING FUND BALANCE				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	BUDGET YEAR ENDING 6/30/2017
General Government	1.70	2.10	2.85
Judicial			
Public Safety			
Public Works	5.90	5.90	5.15
Health & Sanitation	6.50	6.50	6.75
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	14.10	14.50	14.75
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	14.10	14.50	14.75

POPULATION (AS OF JULY 1)	5,541	5,550	5,656
SOURCE OF POPULATION ESTIMATE*			2010 Census
Assessed Valuation (Secured and Unsecured Only)	165,419,567	182,748,874	194,460,481
Net Proceeds of Mines	-		
TOTAL ASSESSED VALUE	165,419,567	182,748,874	194,460,481
TAX RATE			
General Fund	0.6677	0.6677	0.6677
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6677	0.6677	0.6677

*** 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.**

Town of Gardnerville
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2016-2017

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. Ad Valorem Subject to Revenue Limitations	0.7628	194,460,481	1,483,345	0.6677	1,298,413	217,454	1,080,959
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines			-			-	
VOTER APPROVED:							
C. Voter Approved Overrides			-			-	
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)			-			-	
E. Medical Indigent (NRS 428.285)			-			-	
F. Capital Acquisition (NRS 354.59815)			-			-	
G. Youth Services Levy (NRS 62B.150, 62B.160)			-			-	
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.1347	194,460,481	261,938	-		-	
J. Other:			-			-	
K. Other:			-			-	
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1347	194,460,481	261,938	-	-	-	-
M. SUBTOTAL A, C, L	0.8975	194,460,481	1,745,283	0.6677	1,298,413	217,454	1,080,959
N. Debt							
O. TOTAL M AND N	0.8975	194,460,481	1,745,283	0.6677	1,298,413	217,454	1,080,959

Town of Gardnerville

(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.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2017

Budget Summary for

Town of Gardnerville
(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)	
G'VILLE HEALTH & SANITATION		980,000	1,006,098	-	-	-	-	(26,098)
TOTAL		980,000	1,006,098	-	-	-	-	(26,098)

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

** Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
GENERAL GOVERNMENT				
Ad Valorem Current	\$ 963,939	\$ 1,102,393	\$ 1,080,959	\$ 1,080,959
Ad Valorem Delinquent	11,396	-		
Personal Property Current	58,344	-		
Personal Property Delinquent	2,263	-		
SUBTOTAL	1,035,942	1,102,393	1,080,959	1,080,959
INTERGOVERNMENTAL REVENUE				
STATE SHARED REVENUE				
State Consolidated Tax Distribution	264,256	265,722	276,717	276,717
State Grants	-	307,250		
State Reimbursement	37,706	822		
Grant-CDBG	-	88,700		
Grant In Aid Other	-	123,500	1	1
BUSINESS LICENSES & PERMITS				
Gaming-NRS Co. License	16,493	18,000	26,000	26,000
SUBTOTAL	318,454	803,994	302,718	302,718
CHARGES FOR SERVICE				
GENERAL GOVERNMENT				
Professional Fees / App. Req.	4,784	5,000	5,000	5,000
SUBTOTAL	4,784	5,000	5,000	5,000
MISCELLANEOUS REVENUE				
OTHER MISCELLANEOUS				
Miscellaneous	(99)	-		
Interest on Investment	3,370	-		
Rent/Lease Income	1,292	-		
Reimbursements	2,130	-	25,244	25,244
Donations	2,669	1,499		
Merchandise Sales	10	-		
Sale of Property	2,500	-		
SUBTOTAL	11,872	1,499	25,244	25,244
SUBTOTAL REVENUE ALL SOURCES	1,371,052	1,912,886	1,413,921	1,413,921
Other Financial Sources				
Other Miscellaneous				

Town of Gardnerville
 (Local Government)
 SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
SUBTOTAL REVENUE ALL SOURCES				
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-		-
Proceeds of Long-term Debt	-	-		-
Other	-	-		-
SUBTOTAL OTHER FINANCING SOURCES				
BEGINNING FUND BALANCE	605,950	505,036	567,942	567,942
Prior Period Adjustments	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	605,950	505,036	567,942	567,942
TOTAL AVAILABLE RESOURCES	1,977,002	2,417,922	1,981,863	1,981,863

Town of Gardnerville
 (Local Government)
 SCHEDULE B - GENERAL FUND

BUDGET YEAR 1

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Real property taxes, current	-			
Subtotal				
INTERGOVERNMENTAL REVENUE				
Property Tax Distributed from County	44,842	45,883	46,000	46,000
Subtotal	44,842	45,883	46,000	46,000
MISCELLANEOUS REVENUE				
Interest on Investment	620	-	-	
Subtotal	620	-	-	-
Subtotal Revenue	45,462	45,883	46,000	46,000
BEGINNING FUND BALANCE	109,874	152,724	72,144	72,144
Prior Period Adjustment(s)	-	-		
Residual Equity Transfers	-	-		
TOTAL BEGINNING FUND BALANCE	109,874	152,724	72,144	72,144
TOTAL RESOURCES	155,336	198,607	118,144	118,144
EXPENDITURES				
GENERAL GOVERNMENT				
G'VILLE AD. VAL. CAPITAL PROJECTS	-	-		
CAPITAL OUTLAY	2,612	126,463	45,000	45,000
Dept Subtotal	2,612	126,463	45,000	45,000
Subtotal Expenditures	2,612	126,463	45,000	45,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Operating Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	152,724	72,144	73,144	73,144
TOTAL COMMITMENTS & FUND BALANCE	155,336	198,607	118,144	118,144

Town of Gardnerville
(Local Government)

SCHEDULE B

FUND Gardnerville Ad Valorem Capital Projects

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2015	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2016	(3) (4) BUDGET YEAR ENDING 06/30/2017	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
MISCELLANEOUS REVENUE				
OTHER MISCELLANEOUS	-	-		
INTEREST ON INVESTMENT	-	-		
SUBTOTAL MISC REVENUE	-	-	-	
OTHER FINANCING SOURCES (Specify):				
Transfers In from Gardnerville Admin Fund	122,363	-		
SUBTOTAL OTHER SOURCES	122,363	-	-	-
BEGINNING FUND BALANCE	618	-	-	-
TOTAL AVAILABLE RESOURCES	122,981	-	-	-
EXPENDITURES AND RESERVES				
TYPE-2005 MEDIUM TERM FINANCING				
PRINCIPAL	117,855	-		
INTEREST	5,126	-		
FISCAL AGENT CHARGE	-	-	-	
TYPE SUBTOTAL	122,981	-	-	-
ENDING FUND BALANCE	-	-	-	
TOTAL COMMITMENTS AND FUND BALANCE	122,981	-	-	-

Town of Gardnerville

(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICE	\$ 998,053	\$ 924,000	\$ 980,000	\$ 980,000
TOTAL OPERATING REVENUE	998,053	924,000	980,000	980,000
OPERATING EXPENSE				
SALARIES & WAGES	282,477	295,505	322,990	317,175
EMPLOYEE BENEFITS	127,561	134,040	144,984	142,529
SERVICES & SUPPLIES	462,042	493,852	509,156	496,394
DEPRECIATION	52,271	50,000	50,000	50,000
TOTAL OPERATING EXPENSE	924,351	973,397	1,027,130	1,006,098
OPERATING INCOME OR LOSS	73,702	(49,397)	(47,130)	(26,098)
NONOPERATING REVENUES				
MISCELLANEOUS	5,998	-	-	-
INTEREST ON INVESTMENT	3,319	-	-	-
TOTAL NONOPERATING REVENUE	9,317	-	-	-
NONOPERATING EXPENSES				
INTEREST EXPENSE	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
NET INCOME BEFORE OPERATING TRANSFERS	83,019	(49,397)	(47,130)	(26,098)
OPERATING TRANSFERS (Schedule T)				
IN	-	-	-	-
OUT	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	83,019	(49,397)	(47,130)	(26,098)

Town of Gardnerville
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Gardnerville Health & Sanitation

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2017	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH INFLOWS				
CHARGES FOR SERVICE	\$ 1,005,015	\$ 924,000	\$ 980,000	\$ 980,000
CASH OUTFLOWS				
SALARIES & WAGES	(535,313)	(295,505)	(322,990)	(317,175)
EMPLOYEE BENEFITS	127,560	(134,040)	(144,984)	(142,529)
SERVICES & SUPPLIES	(445,883)	(493,852)	(509,156)	(496,394)
a. Net cash provided by (or used for) operating activities	151,379	603	2,870	23,902
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS				
MISCELLANEOUS		-		-
TRANSFERS IN - AD VAL CAPITAL PROJECTS		-		-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH OUTFLOWS				
CAPITAL OUTLAY	(6,112)	(87,916)	-	-
PRINCIPAL PAID	-	-	-	-
INTEREST EXPENSE	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(6,112)	(87,916)	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS				
INTEREST ON INVESTMENT	2,719	-	-	-
d. Net cash provided by (or used in) investing activities	2,719	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	147,986	(87,313)	2,870	23,902
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	559,688	707,674	620,361	620,361
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	707,674	620,361	623,231	644,263

Town of Gardnerville
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Gardnerville Health & Sanitation