

**Town of Gardnerville**  
1407 Highway 395  
Gardnerville, Nevada 89410  
775-782-7134  
775-782-7135 fax  
www.gardnerville-nv.gov



**Ken Miller, Chair**  
**Cassandra Jones, Vice-Chair**  
**Linda Slater, Member**  
**Lloyd Higuera, Member**  
**Mary Wenner, Member**  
**Tom Dallaire, Town Manager**

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

Town of Gardnerville \_\_\_\_\_ herewith submits the (TENTATIVE) (FINAL) budget for the fiscal year ending June 30, 2018

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 1,145,091

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

This budget contains 3 governmental fund types with estimated expenditures of \$ 2,156,587 and 1 proprietary fund with estimated expenses of \$ 1,054,375

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

**CERTIFICATION**

I Vicki Moore  
(Printed Name)  
Chief Financial Officer  
(Title)

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

Signed Vicki Moore

Dated: 5/31/17

APPROVED BY THE GOVERNING BOARD

David E. Jones  
Donny McFarland  
Steven Thaler  
Ken Miller  
Miller B. Boyd

**SCHEDULED PUBLIC HEARING:**

Date and Time: May 15, 2017 @ 1:30 pm

Publication Date: 7-May-17

Place: Douglas County Historic Courthouse 1616 8th Street, Minden, Nevada

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2016 (1)	ESTIMATED CURRENT YEAR 6/30/2017 (2)	BUDGET YEAR 6/30/2018 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	Property Taxes	\$ 1,100,829	\$ 1,080,959	\$ 1,145,091	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	792,745	356,869	890,817	-	890,817
Charges for Services	4,949	5,000	5,000	1,035,000	1,040,000
Fines and Forfeits	-	-	-	-	-
Miscellaneous	12,505	33,498	-	-	-
<b>TOTAL REVENUES</b>	<b>1,911,029</b>	<b>1,476,326</b>	<b>2,040,908</b>	<b>1,035,000</b>	<b>3,075,908</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	388,445	365,129	348,621	-	348,621
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	1,288,711	1,265,168	1,563,467	-	1,563,467
Sanitation	-	-	-	1,054,375	1,054,375
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	78,217	214,054	77,350	-	77,350
Community Support	-	-	-	-	-
Capital Outlay	115,212	59,373	73,000	-	73,000
Contingencies	-	-	38,899	-	38,899
Utility Enterprises	-	-	-	-	-
Hospitals	-	-	-	-	-
Transit Systems	-	-	-	-	-
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service - Principal	-	-	50,000	-	50,000
Debt Service - Interest	-	-	5,250	-	5,250
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>1,870,585</b>	<b>1,903,724</b>	<b>2,156,587</b>	<b>1,054,375</b>	<b>3,210,962</b>
Excess of Revenues over (under) Expenditures-Expenses	40,443	(427,398)	(115,679)	(19,375)	(135,054)

Budget Summary for Town of Gardnerville  
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR	ESTIMATED CURRENT YEAR	BUDGET YEAR	PROPRIETARY FUNDS BUDGET YEAR	TOTAL (MEMO ONLY) COLUMNS 3+4
	6/30/2016 (1)	6/30/2017 (2)	6/30/2018 (3)	6/30/2018 (4)	(5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)	-	2,000	55,250		55,250
Operating Transfers (out)	-	2,000	55,250		55,250
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )					XXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>	657,760	698,203	270,805	XXXXXXXXXXXXXX	270,805
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXX	-
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXX	
<b>FUND BALANCE JUNE 30, END OF YEAR</b>	698,203	270,805	155,125	XXXXXXXXXXXXXX	155,125
<b>TOTAL ENDING FUND BALANCE</b>	698,203	270,805	155,125	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018
General Government	2.10	2.85	2.85
Judicial			
Public Safety			
Public Works	5.90	5.15	5.15
Health & Sanitation	6.50	6.75	6.75
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>14.50</b>	<b>14.75</b>	<b>14.75</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>14.50</b>	<b>14.75</b>	<b>14.75</b>

POPULATION (AS OF JULY 1)	5,760	5,751	5,780
SOURCE OF POPULATION ESTIMATE*	Department of Taxation		
Assessed Valuation (Secured and Unsecured Only)	182,748,874	194,460,481	196,671,348
Net Proceeds of Mines	-	-	-
<b>TOTAL ASSESSED VALUE</b>	<b>182,748,874</b>	<b>194,460,481</b>	<b>196,671,348</b>
TAX RATE			
General Fund	0.6677	0.6677	0.6677
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.6677</b>	<b>0.6677</b>	<b>0.6677</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.

Town of Gardnerville  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2017-2018

	(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. Ad Valorem Subject to Revenue Limitations	0.8201	196,671,348	1,612,902	0.6677	1,313,175	168,084	1,145,091
B. Ad Valorem Outside Revenue Limitations:			-		0	-	
Net Proceeds of Mines			-		0	-	
VOTER APPROVED:							
C. Voter Approved Overrides			-		0	-	
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)			-		0	-	
E. Medical Indigent (NRS 428.285)			-		0	-	
F. Capital Acquisition (NRS 354.59815)			-		0	-	
G. Youth Services Levy (NRS 62B.150, 62B.160)			-		0	-	
H. Legislative Overrides			-		0	-	
I. SCCRT Loss (NRS 354.59813)	0.1322	196,671,348	260,000		0	-	
J. Other:			-		0	-	
K. Other:			-		0	-	
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1322	196,671,348	260,000	-	-	-	-
M. SUBTOTAL A, C, L	0.9523	196,671,348	1,872,901	0.6677	1,313,175	168,084	1,145,091
N. Debt							
O. TOTAL M AND N	0.9523	196,671,348	1,872,901	0.6677	1,313,175	168,084	1,145,091

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.











<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>G'VILLE ADMINISTRATION</b>				
SALARIES & WAGES	\$ 194,547	\$ 203,613	\$ 159,288	\$ 159,288
EMPLOYEE BENEFITS	93,627	58,156	61,628	61,628
SERVICES & SUPPLIES	100,271	103,360	127,705	127,705
CAPITAL OUTLAY	-	-	-	-
DEPARTMENT SUBTOTAL	388,445	365,129	348,621	348,621
ACTIVITY SUBTOTAL	388,445	365,129	348,621	348,621
<b>FUNCTION: GENERAL GOVERNMENT</b>				
SALARIES & WAGES	194,547	203,613	159,288	159,288
EMPLOYEE BENEFITS	93,627	58,156	61,628	61,628
SERVICES & SUPPLIES	100,271	103,360	127,705	127,705
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	388,445	365,129	348,621	348,621

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

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>G'VILLE PUBLIC WORKS</b>				
SALARIES & WAGES	\$ 228,854	\$ 263,300	\$ 255,301	\$ 255,301
EMPLOYEE BENEFITS	105,795	126,444	127,334	127,334
SERVICES & SUPPLIES	248,765	465,825	454,482	454,482
CAPITAL OUTLAY	705,297	409,599	-	726,350
OTHER USES	-	-	-	-
DEPARTMENT SUBTOTAL	1,288,711	1,265,168	837,117	1,563,467
ACTIVITY SUBTOTAL	1,288,711	1,265,168	837,117	1,563,467
<b>FUNCTION: PUBLIC WORKS</b>				
SALARIES & WAGES	228,854	263,300	255,301	255,301
EMPLOYEE BENEFITS	105,795	126,444	127,334	127,334
SERVICES & SUPPLIES	248,765	465,825	454,482	454,482
DEBT SERVICE	-	-	-	-
CAPITAL OUTLAY	705,297	409,599	-	726,350
OTHER USES	-	-	-	-
FUNCTION SUBTOTAL	1,288,711	1,265,168	837,117	1,563,467

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

FUNCTION Public Works

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
G'VILLE PARKS & RECREATION				
SALARIES & WAGES	\$ -	\$ -	\$ -	
EMPLOYEE BENEFITS	-	-	-	
SERVICES & SUPPLIES	78,217	95,054	77,350	77,350
CAPITAL OUTLAY	-	119,000	-	
DEPARTMENT SUBTOTAL	78,217	214,054	77,350	77,350
ACTIVITY SUBTOTAL	78,217	214,054	77,350	77,350
FUNCTION: CULTURE AND RECREATION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
SERVICES & SUPPLIES	78,217	95,054	77,350	77,350
DEBT SERVICE				
CAPITAL OUTLAY	-	119,000	-	-
OTHER USES				
FUNCTION SUBTOTAL	78,217	214,054	77,350	77,350

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

FUNCTION Culture and Recreation



<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
Subtotal				
<b>INTERGOVERNMENTAL REVENUE</b>				
Property Tax Distributed from County	45,902	46,000	47,359	47,359
Subtotal	45,902	46,000	47,359	47,359
<b>MISCELLANEOUS REVENUE</b>				
Interest on Investment	1,103	-	-	-
Subtotal	1,103	-	-	-
Subtotal Revenue	47,005	46,000	47,359	47,359
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule 1)		2,000		-
<b>BEGINNING FUND BALANCE</b>	152,724	84,517	73,144	73,144
Prior Period Adjustment(s) Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	152,724	84,517	73,144	73,144
<b>TOTAL RESOURCES</b>	199,729	132,517	120,503	120,503
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
G'VILLE AD. VAL. CAPITAL PROJECTS	115,212	59,373	73,000	73,000
<b>CAPITAL OUTLAY</b>				
Dept Subtotal	115,212	59,373	73,000	73,000
Subtotal Expenditures	115,212	59,373	73,000	73,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-		
Operating Transfers Out (Schedule 1)	-	-		
<b>ENDING FUND BALANCE</b>	84,517	73,144	47,503	47,503
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	199,729	132,517	120,503	120,503

Town of Gardnerville  
(Local Government)

SCHEDULE B

FUND Gardnerville Ad Valorem Capital Projects

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2017	(3) (4) BUDGET YEAR ENDING 06/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
MISCELLANEOUS REVENUE				
OTHER MISCELLANEOUS	-	-		
INTEREST ON INVESTMENT	-	-		
SUBTOTAL MISC REVENUE	-	-	-	
OTHER FINANCING SOURCES (Specify):				
Transfers In from Gardnerville Admin Fund	-	-	55,250	55,250
SUBTOTAL OTHER SOURCES	-	-	<b>55,250</b>	<b>55,250</b>
BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	-	<b>55,250</b>	<b>55,250</b>
<b>EXPENDITURES AND RESERVES</b>				
TYPE-2005 MEDIUM TERM FINANCING				
PRINCIPAL	-	-	50,000	50,000
INTEREST	-	-	5,250	5,250
FISCAL AGENT CHARGE	-	-	-	
TYPE SUBTOTAL	-	-	<b>55,250</b>	<b>55,250</b>
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	-	<b>55,250</b>	<b>55,250</b>

**Town of Gardnerville**

(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

\* - Type  
 1 - General Obligation Bonds  
 2 - G.O. Revenue Supported Bonds  
 3 - G.O. Special Assessment Bonds  
 4 - Revenue Bonds  
 5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase  
 7 - Capital Leases  
 8 - Special Assessment Bonds  
 9 - Mortgages  
 10 - Other (Specify Type)  
 11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2017	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/18		(9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
2005 MEDIUM TERM FINANCING	5	3	150,000	7/1/2017	08/01/20	3.5000	155,250	5,250	50,000	55,250

SCHEDULE C-1 - INDEBTEDNESS

Douglas County Budget Fiscal Year 2017-2018  
 (Local Government)

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
	OPERATING REVENUE			
CHARGES FOR SERVICE	\$ 1,072,457	\$ 980,000	\$ 1,035,000	\$ 1,035,000
TOTAL OPERATING REVENUE	1,072,457	980,000	1,035,000	1,035,000
OPERATING EXPENSE				
SALARIES & WAGES	338,070	317,175	302,349	302,349
EMPLOYEE BENEFITS	148,600	142,529	153,132	153,132
SERVICES & SUPPLIES	479,115	544,455	543,894	543,894
DEPRECIATION	53,054	50,000	50,000	55,000
TOTAL OPERATING EXPENSE	1,018,839	1,054,159	1,049,375	1,054,375
OPERATING INCOME OR LOSS	53,618	(74,159)	(14,375)	(19,375)
NONOPERATING REVENUES				
MISCELLANEOUS	-	-	-	-
INTEREST ON INVESTMENT	6,965	-	-	-
TOTAL NONOPERATING REVENUE	6,965	-	-	-
NONOPERATING EXPENSES				
INTEREST EXPENSE	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
NET INCOME BEFORE OPERATING TRANSFERS	60,583	(74,159)	(14,375)	(19,375)
OPERATING TRANSFERS (Schedule T)				
IN	-	-	-	-
OUT	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	60,583	(74,159)	(14,375)	(19,375)

Town of Gardnerville  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Gardnerville Health & Sanitation

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH INFLOWS				
CHARGES FOR SERVICE	\$ 1,067,784	\$ 980,000	\$ 1,035,000	\$ 1,035,000
CASH OUTFLOWS				
SALARIES & WAGES	(338,070)	(317,175)	(302,349)	(302,349)
EMPLOYEE BENEFITS	(155,616)	(142,529)	(153,132)	(153,132)
SERVICES & SUPPLIES	(453,715)	(544,455)	(543,894)	(543,894)
a. Net cash provided by (or used for) operating activities	120,383	(24,159)	35,625	35,625
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	(5,288)	(310,000)	(150,000)	(150,000)
PRINCIPAL PAID				
INTEREST EXPENSE				
c. Net cash provided by (or used for) capital and related financing activities	(5,288)	(310,000)	(150,000)	(150,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS				
INTEREST ON INVESTMENT	6,872	-	-	-
d. Net cash provided by (or used in) investing activities	6,872	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	121,967	(334,159)	(114,375)	(114,375)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	707,674	829,641	495,482	495,482
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	829,641	495,482	381,107	381,107

Town of Gardnerville  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Gardnerville Health & Sanitation

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Gardnerville Debt	13	55,250
						-
<b>SUBTOTAL</b>			-			<b>55,250</b>
DEBT SERVICE	General Fund	15	55,250			
			-			
<b>SUBTOTAL</b>						
<b>TOTAL TRANSFERS</b>			-			<b>55,250</b>

Town of Gardnerville  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION