

Town of Gardnerville  
1407 Highway 395  
Gardnerville, Nevada 89410  
775-782-7134 Phone  
775-782-7134 Fax  
<https://www.townofgardnerville.com/>



Linda Slater, Chair  
Lloyd Higuera, Vice-Chair  
Mary Wenner, Member  
Ken Miller, Member  
Mike Henningsen, Member  
Erik Nilssen, Town Manager

June 1, 2020

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

The Town of Gardnerville \_\_\_\_\_ herewith submits the Final budget for the  
fiscal year ending June 30, 2021

This budget contains 3 funds, including Debt Service, requiring property tax revenues totaling \$ 1,358,336

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 2 governmental fund types with estimated expenditures of \$ 2,182,821 and  
1 proprietary funds with estimated expenses of \$ 1,186,208

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 Terri Willoughby  
(Print Name)  
Chief Financial Officer  
(Title)

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

Terri Willoughby  
Signed: \_\_\_\_\_

Dated: 05/29/2020

APPROVED BY THE GOVERNING BOARD

William B. Penzel  
hauzmat  
Ciara Nelson  
Wesley A. Reed  
John H. ...

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2020 to May 31, 2020 this year)

Date and Time: May 26, 2020 & May 27, 2020 10:00am

Publication Date: May 14, 2020

Place: Online due to Covid-19 Pandemic <https://youtu.be/kyBAZq3bX50> and <https://youtu.be/UYLHsRP5HqY>

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## **FISCAL YEAR 2020-2021 FINAL BUDGET MESSAGE**

On April 7, the Town adopted its Tentative Budget. On May 26, 2020 the Douglas County Board of Commissioners approved the Town's budget, and that budget is enclosed. The Town intends to keep the current tax rate at 0.6677.

The Operating Fund contains a contingency of 2% of total expenditures and ending fund balance is projected at 6% of total budgeted expenditures. The contingency is consistent with prior fiscal year allocations and the ending fund balance is at the board required level.

The Town's Ad Valorem and Construction Reserve Capital Project Funds have \$55,943 in planned expenditures this fiscal year.

Based on Governor Sisolak's COVID-19 Risk Mitigation Directives, the Town closed public offices and facilities on March 17, 2020 until at least May 30, 2020. The impact of the global pandemic on the Town's revenue stream is unknown and will be closely monitored by the Finance Department. The enclosed budget represents the best information currently available, and the Town recognizes that it may need to make adjustments as necessary throughout the fiscal year.

## Town of Gardnerville Final Budget - FY2020-2021

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Budget Summary for Town of Gardnerville  
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/19 (1)	ESTIMATED CURRENT YEAR 06/30/20 (2)	BUDGET YEAR 06/30/21 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/21 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>REVENUES</b>					
Property Taxes	1,228,998	1,234,623	1,358,336	-	1,358,336
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	404,527	1,285,627	872,258	-	872,258
Charges for Services	2,360	5,000	5,000	1,186,208	1,191,208
Fines and Forfeits	-	-	-	-	-
Miscellaneous	66,511	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,702,396</b>	<b>2,525,250</b>	<b>2,235,594</b>	<b>1,186,208</b>	<b>3,421,802</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	364,212	461,625	415,471	-	415,471
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	1,076,540	2,434,866	1,500,262	-	1,500,262
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	94,879	202,198	267,088	-	267,088
Community Support	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-
Contingencies	-	26,333	42,332	-	42,332
Utility Enterprises	-	-	-	1,186,208	1,186,208
Hospitals	-	-	-	-	-
Transit Systems	-	-	-	-	-
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service - Principal	50,000	-	-	-	-
Interest Cost	3,500	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>1,589,131</b>	<b>3,125,022</b>	<b>2,225,153</b>	<b>1,186,208</b>	<b>3,411,361</b>
Excess of Revenues over (under) <b>Expenditures-Expenses</b>	<b>113,265</b>	<b>(599,772)</b>	<b>10,441</b>	<b>-</b>	<b>10,441</b>

Schedule S-1

Budget Summary for Town of Gardnerville  
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/19 (1)	ESTIMATED CURRENT YEAR 06/30/20 (2)	BUDGET YEAR 06/30/21 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/21 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	10	-	-	-	-
		-	-	-	-
Operating Transfers (in)	312,864	-	-	-	-
Operating Transfers (out)	(53,500)	(52,050)	-	-	-
					-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>259,374</b>	<b>(52,050)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )	<b>372,639</b>	<b>(651,822)</b>	<b>10,441</b>	<b>-</b>	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>	501,298	873,937	222,115	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR</b>	<b>873,937</b>	<b>222,115</b>	<b>232,556</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>873,937</b>	<b>222,115</b>	<b>232,556</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

Schedule S-1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	BUDGET YEAR ENDING 06/30/21
General Government	2.85	2.05	2.30
Judicial			
Public Safety			
Public Works	5.15	5.10	5.10
Sanitation	6.75	7.35	7.60
Health			
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>14.75</b>	<b>14.50</b>	<b>15.00</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>14.75</b>	<b>14.50</b>	<b>15.00</b>

POPULATION (AS OF JULY 1)	5,693	5,874	6,036
SOURCE OF POPULATION ESTIMATE*	NV Dept of Taxation	NV Dept of Taxation	NV Dept of Taxation
Assessed Valuation (Secured and Unsecured Only)	192,024,302	210,878,971	223,658,660
Net Proceeds of Mines	-	-	-
<b>TOTAL ASSESSED VALUE</b>	<b>192,024,302</b>	<b>210,878,971</b>	<b>223,658,660</b>
TAX RATE			
General Fund	0.6677	0.6677	0.6677
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Internal Service Fund			
<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

Schedule S-2

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal Year 2020-2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.8998	223,658,660	2,012,481	0.5190	1,160,788	195,141	1,009,106.38
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	0.0000	223,658,660	-	0.0000	XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	223,658,660	-	0.0000	-	-	-
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)	0.1487	223,658,660	332,580	0.1487	332,580	43,459	289,121.62
J. Other:		-					
K. Other:		-					
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1487	223,658,660	332,580	0.1487	332,580	43,459	289,122
M. SUBTOTAL A, C, L	<b>1.0485</b>	223,658,660	2,345,061	<b>0.6677</b>	1,493,369	238,600	1,298,228
N. Debt	0.0000	223,658,660	-	0.0000	0		
O. TOTAL M AND N	<b>1.0485</b>	223,658,660	2,345,061	<b>0.6677</b>	1,493,369	238,600	1,298,228

Town of Gardnerville

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

**The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. 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.**

Town uses their own property tax projections for the final budget









<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Property	1,177,285	1,234,623	1,358,336	1,358,336
Other			-	-
<b>SUBTOTAL</b>	<b>1,177,285</b>	<b>1,234,623</b>	<b>1,358,336</b>	<b>1,358,336</b>
<b>Intergovernmental Revenues</b>				
Federal grants CDBG	76,915			
Federal Grant - NDOT		329,000		
<u>State shared revenues</u>				
Consolidated Tax	298,902	309,455	277,255	277,255
State gaming licenses	28,710	28,000	28,000	28,000
Grants -Other		153,323	-	-
Grant - NDOT		412,000	511,000	511,000
<b>SUBTOTAL</b>	<b>404,527</b>	<b>1,231,778</b>	<b>816,255</b>	<b>816,255</b>
<b>Charges for Services</b>				
<u>General government</u>				
Applicant license fees	2,360	5,000	5,000	5,000
<b>SUBTOTAL</b>	<b>2,360</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Miscellaneous</b>				
Interest earnings	25,689			
Rents and royalties	8,184			
Contributions and donations from private sources				
Tax Penalties and Interest				
Other	27,998			
<b>SUBTOTAL MISC</b>	<b>61,871</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>1,646,043</b>	<b>2,471,401</b>	<b>2,179,591</b>	<b>2,179,591</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers In (Schedule T)	259,364			
Proceeds of general fixed asset dispositions	10			
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>259,374</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE AND OTHER RESOURCES</b>	<b>1,905,417</b>	<b>2,471,401</b>	<b>2,179,591</b>	<b>2,179,591</b>
<b>BEGINNING FUND BALANCE</b>	<b>407,184</b>	<b>743,315</b>	<b>117,121</b>	<b>117,121</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>407,184</b>	<b>743,315</b>	<b>117,121</b>	<b>117,121</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,312,601</b>	<b>3,214,716</b>	<b>2,296,712</b>	<b>2,296,712</b>

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

Schedule B-8

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT</b>				
<b>Administration</b>				
Salaries and wages	155,403	176,101	186,524	186,524
Employee benefits	57,086	66,387	70,195	70,195
Services and supplies	151,723	219,137	161,252	158,752
Capital outlay	-	-	-	-
<b>DEPT SUBTOTAL</b>	<b>364,212</b>	<b>461,625</b>	<b>417,971</b>	<b>415,471</b>
<b>PUBLIC WORKS</b>				
Salaries and wages	280,379	262,762	304,063	304,063
Employee benefits	123,583	127,914	132,412	132,412
Services and supplies	323,291	645,948	346,136	346,136
Capital outlay	329,442	1,318,765	661,708	661,708
<b>DEPT SUBTOTAL</b>	<b>1,056,695</b>	<b>2,355,389</b>	<b>1,444,319</b>	<b>1,444,319</b>
<b>CULTURE AND RECREATION</b>				
Salaries and wages				
Employee benefits				
Services and supplies	94,879	122,898	112,088	112,088
Capital outlay		79,300	155,000	155,000
<b>DEPT SUBTOTAL</b>	<b>94,879</b>	<b>202,198</b>	<b>267,088</b>	<b>267,088</b>
<b>TOTAL</b>				
Salaries and wages	435,782	438,863	490,587	490,587
Employee benefits	180,669	194,301	202,607	202,607
Services and supplies	569,893	987,983	619,476	616,976
Capital outlay	329,442	1,398,065	816,708	816,708
<b>DEPT SUBTOTAL</b>	<b>1,515,786</b>	<b>3,019,212</b>	<b>2,129,378</b>	<b>2,126,878</b>

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

Schedule B-10



<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
	<b>Taxes</b>			
Property	51,713	-	-	-
<b>SUBTOTAL</b>	<b>51,713</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental</b>				
Douglas County	-	53,849	56,003	56,003
<b>SUBTOTAL</b>	<b>-</b>	<b>53,849</b>	<b>56,003</b>	<b>56,003</b>
<b>Miscellaneous</b>				
Investment Income	4,640			
<b>SUBTOTAL</b>	<b>4,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
<b>SUBTOTAL TOTAL RESOURCES</b>	<b>56,353</b>	<b>53,849</b>	<b>56,003</b>	<b>56,003</b>
<b>BEGINNING FUND BALANCE</b>	<b>94,114</b>	<b>130,622</b>	<b>104,994</b>	<b>104,994</b>
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>94,114</b>	<b>130,622</b>	<b>104,994</b>	<b>104,994</b>
<b>TOTAL RESOURCES</b>	<b>150,467</b>	<b>184,471</b>	<b>160,997</b>	<b>160,997</b>
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
Salaries and wages				
Employee benefits				
Services and supplies	3,458		123	123
Capital outlay	16,387	79,477	55,820	55,820
<b>SUBTOTAL</b>	<b>19,845</b>	<b>79,477</b>	<b>55,943</b>	<b>55,943</b>
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
<b>SUBTOTAL</b>	<b>19,845</b>	<b>79,477</b>	<b>55,943</b>	<b>55,943</b>
<b>ENDING FUND BALANCE</b>	<b>130,622</b>	<b>104,994</b>	<b>105,054</b>	<b>105,054</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>150,467</b>	<b>184,471</b>	<b>160,997</b>	<b>160,997</b>

Town of Gardnerville  
(Local Government)

FUND \_\_\_\_\_ Ad Valorem Capital Projects



<b>EXPENDITURES AND RESERVES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<b>Type:</b>				
Principal	50,000			
Interest	3,500			
Fiscal Agent Charges				
Reserves - increase or (decrease)				
<b>Subtotal</b>	<b>53,500</b>	-	-	
<b>TOTAL RESERVED (MEMO ONLY)</b>	-			
<b>Type:</b>				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
<b>Subtotal</b>	-	-	-	
<b>TOTAL RESERVED (MEMO ONLY)</b>	-			
<b>Type:</b>				
Principal			-	
Interest			-	
Fiscal Agent Charges				
Reserves - increase or (decrease)				
<b>Subtotal</b>	-	-	-	
<b>TOTAL RESERVED (MEMO ONLY)</b>	-			
<b>Type:</b>				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
<b>Subtotal</b>	-	-	-	
<b>TOTAL RESERVED (MEMO ONLY)</b>	-			
<b>Type:</b>				
Principal	-		-	
Interest	-		-	
Fiscal Agent Charges				
Reserves - increase or (decrease)				
<b>Subtotal</b>	-	-	-	
<b>TOTAL RESERVED (MEMO ONLY)</b>	-			
<b>Type:</b>				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
<b>Subtotal</b>	-	-	-	
<b>TOTAL RESERVED (MEMO ONLY)</b>	-			
<b>Type:</b>				
Principal	50,000	-	-	
Interest	3,500	-	-	
Fiscal Agent Charges	-	-	-	
<b>SUBTOTAL DEBT SERVICE</b>	<b>53,500</b>	-	-	-
<b>Transfers Out</b>		-	-	
<b>ENDING FUND BALANCE</b>	-			
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>53,500</b>	-	-	

Town of Gardnerville  
 (Local Government)  
 SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services	1,108,059	1,169,694	1,186,208	1,186,208
<b>Total Operating Revenue</b>	<b>1,108,059</b>	<b>1,169,694</b>	<b>1,186,208</b>	<b>1,186,208</b>
<b>OPERATING EXPENSE</b>				
Salaries and wages	319,274	378,113	397,490	397,490
Employee benefits	119,481	180,222	175,223	175,223
Services and supplies	531,864	601,365	613,495	613,495
Depreciation/Amortization	85,509	55,000	30,027	-
<b>Total Operating Expense</b>	<b>1,056,128</b>	<b>1,214,700</b>	<b>1,216,235</b>	<b>1,186,208</b>
<b>Operating Income or (Loss)</b>	<b>51,931</b>	<b>(45,006)</b>	<b>(30,027)</b>	<b>-</b>
<b>NONOPERATING REVENUES</b>				
Property Taxes				
Interest Earned	20,461			
Interest and fiscal charges				
Intergovernmental shared revenues				
Lease revenue				
Connection charges				
Gain (loss) on capital asset disposition				
Miscellaneous	1,550			
Capital contributions				
Property Taxes		-		
Consolidated Tax				
Subsidies				
<b>Total Nonoperating Revenues</b>	<b>22,011</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense				
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>73,942</b>	<b>(45,006)</b>	<b>(30,027)</b>	<b>-</b>
<b>Transfers (Schedule T)</b>				
In	-			
Out		300		
<b>Net Operating Transfers</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>73,942</b>	<b>(44,706)</b>	<b>(30,027)</b>	<b>-</b>

Town of Gardnerville  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND \_\_\_\_\_ Gardnerville Sanitation

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	1,115,900	1,169,694	1,186,208	1,186,208
Cash payments for goods and services	(569,917)	(601,365)	(613,495)	(613,495)
Cash payments for employee goods and services	(481,576)	(558,335)	(572,713)	(572,713)
<b>a. Net cash provided by (or used for) operating activities</b>	<b>64,407</b>	<b>9,994</b>	<b>-</b>	<b>-</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Miscellaneous	1,550	-	-	-
Transfers in				
Transfers out		300	-	-
Property Taxes				
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>1,550</b>	<b>300</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition and Construction of Capital Assets	(14,927)	359,250		
Proceeds from disposition of capital assets				
Capital contributions				
Water capacity fees				
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(14,927)</b>	<b>359,250</b>	<b>-</b>	<b>-</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Investment income received	19,409			
<b>d. Net cash provided by (or used in) investing activities</b>	<b>19,409</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>70,439</b>	<b>369,544</b>	<b>-</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>507,132</b>	<b>577,571</b>	<b>947,115</b>	<b>947,115</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>577,571</b>	<b>947,115</b>	<b>947,115</b>	<b>947,115</b>

Town of Gardnerville  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND \_\_\_\_\_ Gardnerville Sanitation

**FY2021**

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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: 81st Session; February 1, 2021 to May 31, 2021*

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: Town of Gardnerville \_\_\_\_\_

Budget Year 2020-2021

Schedule 30

**Budget Year 2020 - 2021**

**Local Government:** Town of Gardnerville  
**Contact:** Erik Nilssen  
**E-mail Address:** [ehnilssen@douglasnv.us](mailto:ehnilssen@douglasnv.us)  
**Daytime Telephone:** 775-782-7134

Total Number of Existing Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1	Wood Rogers Inc	3/3/2020	1/31/2021	\$ 48,895	\$ -	Parks and Open Space Master Plan
2	Yturbide Law	1/1/2017	12/31/2020	\$ 15,000	\$ -	Legal Representation
3	Ricoh Copiers	10/1/2015	12/31/2020	\$ 2,000	\$ -	Copier Lease
4	RO Anderson Engineering Inc	4/7/2020	12/31/2020	\$ 21,250	\$ -	Storm Drain Design
5	Lumos & Associates	1/7/2020	N/A	\$ 31,700	\$ -	Engineering Design Kingslane
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 118,845	\$ -	

Additional Explanations (Reference Line Number and Vendor):

**Budget Year 2020 - 2021**

**Local Government:** Town of Gardnerville

**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 2020-21	Proposed Expenditure FY 2021-22	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: Town of Gardnerville

Reviewed by: Jenni Cartwright

Date: May 29, 2020

RATES ENTERED	
Operating Rate	0.6677
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
<b>TOTAL</b>	<b>0.6677</b>

**GENERAL QUESTIONS**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have appropriate schedules been filed?	<input checked="" 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 checked="" 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, <b>Column 5</b> , of Schedule S-1?	<input checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/>
Is a budget message filed for Counties and Cities?	<input checked="" 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.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are forms 31 and/or 32 included with the budget documents?	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the beginning fund balance, Column 3, agree with Column 1 total, Schedule A?	<input checked="" 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 checked="" 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:

**County used its own revenue projections for the final budget.**

**SCHEDULE A**

	Yes	No	N/A
Do entries in Column 1 agree with beginning balances in all funds?	<input checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/>
Does the schedule foot and crossfoot?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## NOTES:

*County used its own revenue projections for the final budget.*

**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 checked="" type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input checked="" 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?	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## NOTES:

**SCHEDULES B**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all the funds in the audit included in the budget?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed revenue classification as per budget instructions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed expenditure function and activity reporting as per budget instructions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity budgeted:			
One amount for total salary and wages?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for employee benefits?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for services and supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for capital outlay as per budget instructions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do ending fund balances carry forward as beginning fund balances for the next year?	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>

NOTES:

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

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Are lease payments identifiable in appropriate fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>
Will the expiration of any debt issued allow for a reduction in debt rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/>
If more (not greater than five cents), is there a resolution supporting it?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/>
Did the county establish a separate fund for accident indigent?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>

NOTES: