

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



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

May 31, 2022

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, 2023

This budget contains 3 funds, including Debt Service, requiring property tax revenues totaling \$ 1,400,000

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 \$ 1,847,114 and
1 proprietary funds with estimated expenses of \$ 1,324,062

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

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

Signed: Terri Willoughby

Dated: 06/01/2022

SCHEDULED PUBLIC HEARING:
(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: 5/19/2022 10:00am

Publication Date: 5/7/2022

Place: Board Chambers, 1616 8th Street Minden, NV 89423

Town of Gardnerville
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Gardnerville, Nevada 89410
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FISCAL YEAR 2022-2023 FINAL BUDGET MESSAGE

On May 3, 2022, the Town adopted its Final Budget. The Town of Gardnerville's (Town) Final Budget is enclosed. The Town intends to keep the current tax rate at 0.6677.

Town of Gardnerville Final Budget - FY2022-23

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Budget Summary for Town of Gardnerville
 Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/21 (1)	ESTIMATED CURRENT YEAR 06/30/22 (2)	BUDGET YEAR 06/30/23 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/23 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	1,352,096	1,310,000	1,400,000		1,400,000
Other Taxes		320,000	381,828		381,828
Licenses and Permits					-
Intergovernmental Resources	985,472	30,000	30,000		30,000
Charges for Services	14,365	5,000	10,000	1,308,000	1,318,000
Fines and Forfeits					-
Miscellaneous	3,262	21,470		6,000	6,000
TOTAL REVENUES	2,355,195	1,686,470	1,821,828	1,314,000	3,135,828
EXPENDITURES-EXPENSES					
General Government	451,677	422,766	455,819		455,819
Judicial					-
Public Safety					-
Public Works	1,936,112	1,642,414	1,241,195		1,241,195
Sanitation					-
Health					-
Welfare					-
Culture and Recreation	115,615	185,100	195,100		195,100
Community Support					-
Intergovernmental Expenditures					-
Contingencies					-
Utility Enterprises				1,324,062	1,324,062
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	-				-
Interest Cost	-				-
TOTAL EXPENDITURES-EXPENSES	2,503,404	2,250,280	1,892,114	1,324,062	3,216,176
Excess of Revenues over (under) Expenditures-Expenses	(148,209)	(563,810)	(70,286)	(10,062)	(80,348)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/21 (1)	ESTIMATED CURRENT YEAR 06/30/22 (2)	BUDGET YEAR 06/30/23 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/23 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)	-	59,768	62,980		62,980
Operating Transfers (out)	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	-	59,768	62,980	-	62,980
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(148,209)	(504,042)	(7,306)	(10,062)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	911,067	762,858	258,816	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	762,858	258,816	251,510	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	762,858	258,816	251,510	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
General Government	2.3	2.3	2.3
Judicial			
Public Safety			
Public Works	5.1	5.1	5.1
Sanitation	7.6	7.6	7.6
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	15.00	15.00	15.00
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	15.00	15.00	15.00
<hr/>			
POPULATION (AS OF JULY 1)	6,036	5,933	6,188
<hr/>			
SOURCE OF POPULATION ESTIMATE*	NV Dept of Taxation	NV Dept of Taxation	NV Dept of Taxation
<hr/>			
Assessed Valuation (Secured and Unsecured Only)	223,658,659	226,244,934	241,085,025
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	223,658,659	226,244,934	241,085,025
<hr/>			
TAX RATE			
General Fund	0.6677	0.6677	0.6677
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<hr/>			
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

FY 2023

	(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	0.9797	241,085,025	2,361,910	0.5166	1,245,445	162,264	1,083,181
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	0.0000	241,085,025	-	0.0000	XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	241,085,025	-	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)	0.1511	241,085,025	364,378	0.1511	364,279	47,461	316,819
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1511	241,085,025	364,378	0.1511	364,279	47,461	316,819
M. SUBTOTAL A, C, L	1.1308	241,085,025	2,726,288	0.6677	1,609,725	209,725	1,400,000
N. Debt	0.0000	241,085,025	-	0.0000	-	-	-
O. TOTAL M AND N	1.1308	241,085,025	2,726,288	0.6677	1,609,725	209,725	1,400,000

Town of Gardnerville

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Town of Gardnerville has budgeted \$1,400,000 for Ad Valorem property tax compared to the State revenue projection of \$1,411,365 in a conservative budgeting approach.

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

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for Town of Gardnerville
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
610	General Town	133,816	381,828	1,400,000	0.6677	40,000			1,955,644
614	Gardnerville Ad Valorem Capital Proj	125,000					-	62,980	187,980
DEBT SERVICE									
Subtotal Governmental Fund Types, Expendable Trust Funds		258,816	381,828	1,400,000	0.6677	40,000	-	62,980	2,143,624
PROPRIETARY FUNDS									
	XXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds						XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS		258,816	381,828	1,400,000	0.6677	40,000			2,143,624

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for Town of Gardnerville

(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL	
FUND NAME		*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	(3)	(4)	(5)	(6)	(7)	(8)
610	Gardnerville Town	G	534,416	243,247	634,846	372,652	45,000	-	125,483	1,955,644
614	Gardnerville Ad Valorem Capital Projects	C	-	-	9,953	52,000	-	-	126,027	187,980
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			534,416	243,247	644,799	424,652	45,000	-	251,510	2,143,624

* FUND TYPES: R - Special Revenue
 C - Capital Projects
 D - Debt Service
 T - Expendable Trust
 ** Include Debt Service Requirements in this column

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2023

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)	
Gardnerville Sanitation	E	1,314,000	1,324,062	-				(10,062)
TOTAL		1,314,000	1,324,062	-	-	-	-	(10,062)

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

** Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property	1,295,125	1,310,000	1,400,000	1,400,000
Other			-	
SUBTOTAL	1,295,125	1,310,000	1,400,000	1,400,000
Intergovernmental Revenues				
Grant - Federal	524,709	-		
Grant - State	89,775	-		
<u>State shared revenues</u>				
Consolidated Tax	342,475	320,000	381,828	381,828
State gaming licenses	28,513	30,000	30,000	30,000
Grants -Other	-			
Grant - NDOT				
SUBTOTAL	985,472	350,000	411,828	411,828
Charges for Services				
General government				
Applicant license fees	14,365	5,000	10,000	10,000
SUBTOTAL	14,365	5,000	10,000	10,000
Miscellaneous				
Interest earnings	1,400			
Rents and royalties	475			
Contributions and donations from private sources	1,100			
Tax Penalties and Interest				
Other	287			
SUBTOTAL MISC	3,262	-	-	-
SUBTOTAL REVENUE ALL SOURCES	2,298,224	1,665,000	1,821,828	1,821,828
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of general fixed asset dispositions				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
TOTAL REVENUE AND OTHER RESOURCES	2,298,224	1,665,000	1,821,828	1,821,828
BEGINNING FUND BALANCE	748,776	615,058	133,816	133,816
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	748,776	615,058	133,816	133,816
TOTAL AVAILABLE RESOURCES	3,047,000	2,280,058	1,955,644	1,955,644

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

Schedule B-8

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Administration				
Salaries and wages	173,982	176,957	185,681	201,646
Employee benefits	71,222	75,664	81,938	86,828
Services and supplies	206,473	170,145	168,845	167,345
Capital outlay	-	-	-	-
DEPT SUBTOTAL	451,677	422,766	436,464	455,819
PUBLIC WORKS				
Salaries and wages	238,873	265,004	303,826	332,770
Employee benefits	109,030	134,749	147,214	156,419
Services and supplies	470,469	406,052	490,100	272,401
Capital outlay	1,046,278	722,571	301,112	372,652
DEPT SUBTOTAL	1,864,650	1,528,376	1,242,252	1,134,242
CULTURE AND RECREATION				
Salaries and wages				
Employee benefits				
Services and supplies	88,615	185,100	185,100	195,100
Capital outlay	27,000	-	-	-
DEPT SUBTOTAL	115,615	185,100	185,100	195,100
TOTAL				
Salaries and wages	412,855	441,961	489,507	534,416
Employee benefits	180,252	210,413	229,152	243,247
Services and supplies	765,557	761,297	844,045	634,846
Capital outlay	1,073,278	722,571	301,112	372,652
DEPT SUBTOTAL	2,431,942	2,136,242	1,863,816	1,785,161

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

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	451,677	422,766	436,464	455,819
Judicial				
Public Safety				
Public Works	1,864,650	1,528,376	1,242,252	1,134,242
Sanitation				
Health				
Welfare				
Culture and Recreation	115,615	185,100	185,100	195,100
Community Support				
Debt Service				
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	2,431,942	2,136,242	1,863,816	1,785,161
OTHER USES:				
<u>CONTINGENCY</u> (Not to exceed 3% of Total Expenditures all Functions)	-	10,000	45,000	45,000
Transfers Out (Schedule T)	-			
	-			
TOTAL EXPENDITURES AND OTHER USES	2,431,942	2,146,242	1,908,816	1,830,161
ENDING FUND BALANCE:	615,058	133,816	46,828	125,483
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	3,047,000	2,280,058	1,955,644	1,955,644

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

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property	-	-	-	
SUBTOTAL	-	-	-	
Intergovernmental				
Douglas County	56,971	-	61,953	-
SUBTOTAL	56,971	-	61,953	-
Miscellaneous				
Investment Income	-			
SUBTOTAL	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		59,768	-	62,980
Sale of Property		21,470		
SUBTOTAL TOTAL RESOURCES	56,971	81,238	61,953	62,980
BEGINNING FUND BALANCE	162,291	147,800	125,000	125,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	162,291	147,800	125,000	125,000
TOTAL RESOURCES	219,262	229,038	186,953	187,980
EXPENDITURES				
PUBLIC WORKS				
Salaries and wages				
Employee benefits				
Services and supplies	-	-		9,953
Capital outlay	71,462	104,038	61,953	52,000
SUBTOTAL	71,462	104,038	61,953	61,953
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
SUBTOTAL	71,462	104,038	61,953	61,953
ENDING FUND BALANCE	147,800	125,000	125,000	126,027
TOTAL COMMITMENTS & FUND BALANCE	219,262	229,038	186,953	187,980

Town of Gardnerville

 (Local Government)

FUND _____ Ad Valorem Capital Projects

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	1,176,246	1,231,129	1,306,000	1,314,000
Total Operating Revenue	1,176,246	1,231,129	1,306,000	1,314,000
OPERATING EXPENSE				
Salaries and wages	373,879	410,299	402,939	438,062
Employee benefits	124,089	201,694	199,931	210,921
Services and supplies	564,833	773,014	702,185	675,079
Capital Outlay		-		
Depreciation/Amortization	94,191	-	-	-
Total Operating Expense	1,156,992	1,385,007	1,305,055	1,324,062
Operating Income or (Loss)	19,254	(153,878)	945	(10,062)
NONOPERATING REVENUES				
Property Taxes				
Interest Earned	(4,101)			
Interest and fiscal charges				
Intergovernmental shared revenues				
Lease revenue				
Connection charges				
Gain (loss) on capital asset disposition				
Miscellaneous	-	-	-	-
Capital contributions				
Property Taxes		-		
Consolidated Tax				
Subsidies				
Total Nonoperating Revenues	(4,101)	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	15,153	(153,878)	945	(10,062)
Transfers (Schedule T)				
In	-			
Out	-	-		
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	15,153	(153,878)	945	(10,062)

Town of Gardnerville

 (Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND _____ Gardnerville Sanitation

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,169,720	1,231,129	1,306,000	1,314,000
Cash payments for goods and services	(575,924)	(773,014)	(702,185)	(675,079)
Cash payments for employee goods and services	(517,024)	(611,993)	(602,870)	(648,983)
a. Net cash provided by (or used for) operating activities	76,772	(153,878)	945	(10,062)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Miscellaneous	63	-	-	-
Transfers in				
Transfers out	-	-	-	-
Property Taxes				
b. Net cash provided by (or used for) noncapital financing activities	63	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	(298,026)	-		
Proceeds from disposition of capital assets				
Capital contributions				
Water capacity fees				
c. Net cash provided by (or used for) capital and related financing activities	(298,026)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income received	(4,861)			
d. Net cash provided by (or used in) investing activities	(4,861)	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(226,052)	(153,878)	945	(10,062)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	691,548	465,496	311,618	311,618
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	465,496	311,618	312,563	301,556

Town of Gardnerville
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _____ Gardnerville Sanitation

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
Transfer from Fund 405 Ad Valorem Tax Distribution	405	N/A	62,980			
SUBTOTAL			62,980			

Town of Gardnerville
 (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 82nd Session; February 1, 2023 to May 31, 2023

- 1. Activity: None _____

- 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 2023-2023

Page: _____
Schedule 30

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2022-2023

Local Government: Town of Gardnerville
Contact: Erik Nilssen
E-mail Address: ehnilssen@douglasnv.us
Daytime Telephone: 775-782-7134

Total Number of Existing Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2022-2023	Proposed Expenditure 2023-2024	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 2022-2023

Local Government: Town of Gardnerville
Contact: Erik Nilssen
E-mail Address: ehnilssen@douglasnv.us
Daytime Telephone: 775-782-7134

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2022-2023	Proposed Expenditure 2022-2023	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	none									
2										
3										
4										
5										
6										
7										
8	Total									

Page: _____

Attach additional sheets if necessary.

Schedule 32

**Nevada Department of Taxation
Local Government Finance**

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

Entity: Town of Gardnerville
Reviewed by: Seth Altamirano
Date: May 15, 2022

RATES ENTERED	
Operating Rate	0.6677
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	0.6677

GENERAL QUESTIONS

	Yes	No	N/A
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, Column 3, of Schedule S-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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)? This form is to be submitted only for legislative years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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)

	Yes	No	N/A
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the excess of revenues over (under) expenses in Column 4 agree with Column 7, less operating transfers in and out, Schedule A-2?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-2

	Yes	No	N/A
Is employment by function entered for each time period?	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-3

	Yes	No	N/A
Are the correct tax rates recorded in Column 1? (<i>Revenue Projection, Column 11</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? (<i>Revenue Projection, Column 4</i>)	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 7 agree with the total in Column 3, Budget Schedule A?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 & 27</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

NOTES:

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 checked="" 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 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"/>

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 checked="" 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 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

	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 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 checked="" 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 type="checkbox"/>	<input checked="" 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 checked="" 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 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)

Calculate the debt tax rate. (Attach the tape to the back of this page.)
Does this rate equal the rate of Schedule A?

Yes **No** **N/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

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

Yes **No** **N/A**

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

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

Yes **No** **N/A**

Does total transfers agree with Schedule S-1?

NOTES:

COUNTIES ONLY

	Yes	No	N/A
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:

	Yes	No	N/A
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: