

Gardnerville Town Board

AGENDA ACTION SHEET



1. **For Possible Action:** Discussion to approve, approve with modifications or deny the NV Energy easement for the completed underground power lines across the town property per the NV Energy agreement for undergrounding of the power lines between Gilman Avenue and Toler Lane, as part of the Hellwinkel Channel and pedestrian project (APN's 1320-33-310-006 and 1320-33-402-080), with public comment prior to Board action.
2. **Recommended Motion:** Motion to approve the granting of an easement for the underground power utility lines over the Hellwinkel channel/pedestrian trail property and over the Chichester detention pond parcel, (APN's 1320-33-310-006 and 1320-33-402-080)

Funds Available: Yes N/A

3. **Department:** Administration

4. **Prepared by:** Tom Dallaire

5. **Meeting Date:** April 7, 2015 **Time Requested:** 20 minutes

6. **Agenda:** Consent Administrative

Background Information: Last month an agreement was signed by the board chair to have NV energy install the underground lines and existing power pole removal. We are getting closer to the getting agreements with the other utilities on the NV Energy Poles and will be re-submitting for a Site Improvement Permit. This simply replaces the existing easement for the overhead lines with the new underground utility alignment.

7. **Other Agency Review of Action:** Douglas County N/A

8. **Board Action:**

- Approved Approved with Modifications
 Denied Continued

APN(s): 1320-33-402-080 & 1320-33-310-006

WHEN RECORDED MAIL TO:

Property Services
NV Energy
P.O. Box 10100 MS S4B20
Reno, NV 89520

GRANT OF EASEMENT

Town of Gardnerville, a political subdivision of the State of Nevada, (“**Grantor**”), for One Dollar (\$1.00) and other good and valuable consideration – receipt of which is hereby acknowledged – and on behalf of itself and its successors and assigns, grants and conveys to Sierra Pacific Power Company, a Nevada corporation, d/b/a NV Energy (“**Grantee**”) and its successors and assigns a perpetual right and easement:

1. to construct, operate, add to, modify, maintain and remove communication facilities and electric line systems for the distribution of electricity underground, consisting of cables, conduit, duct banks, manholes, vaults, and other equipment, fixtures, apparatus, and improvements (“**Underground Utility Facilities**”) upon, over, under and through the property legally described and generally depicted in Exhibit A attached hereto and by this reference made a part of this Grant of Easement (“**Easement Area 1**”);
2. to construct, operate, add to, modify, maintain and remove communication facilities and electric line systems for the distribution of electricity underground, consisting of transformers (aboveground or underground), service boxes/meter panels (aboveground or underground), cabinets (aboveground or underground), bollards (aboveground), and other equipment, fixtures, apparatus, and improvements (“**Additional Utility Facilities**”) upon, over, under and through the property legally described and generally depicted in Exhibit B attached hereto and by this reference made a part of this Grant of Easement (“**Easement Area 2**”);
3. for the unrestricted passage of vehicles and pedestrians within, on, over and across Easement Area 1, Easement Area 2, and the property legally described in Exhibit C attached hereto and by this reference made a part of this Grant of Easement (“**Easement Area 3**”);
4. for the ingress of vehicles and pedestrians to and the egress of vehicles and pedestrians from, the Easement Area 1, Easement Area 2, and Easement Area 3; and
5. to remove, clear, cut or trim any obstruction or material (including trees, other vegetation and structures) from the surface or subsurface of Easement Area 1 and Easement Area 2 as Grantee may deem necessary or advisable for the safe and proper use and maintenance of

Proj. #3000696919

Project Name: E-HELLWINKLE CHANNEL-COML-E-TOWN OF GARDNERVILLE

Reference Document: 794810 & 432549

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the Underground Utility Facilities in Easement Area 1 or the Additional Utility Facilities in Easement Area 2.

Grantee will be responsible for any damages, proximately caused by Grantee negligently constructing, operating, adding to, maintaining, or removing the Underground Utility Facilities and/or the Additional Utility Facilities, to any tangible, personal property or improvements owned by Grantor and located on Easement Area 1 and/or Easement Area 2 on the date Grantor signs the Grant of Easement. However, this paragraph does not apply to, and Grantee is not responsible for, any damages caused when Grantee exercises its rights under numbered paragraph 5 above.

Grantor covenants for the benefit of Grantee, its successors and assigns, that no building, structure or other real property improvements will be constructed or placed on or within the Easement Area 1 or Easement Area 2 without the prior written consent of Grantee, such structures and improvements to include, but not be limited to, drainage, trees, bridges, signage, roads, fencing, storage facilities, parking canopies, and other covered facilities. Grantee and Grantor must document Grantee's consent by both signing Grantee's standard, recordable use agreement. Grantor retains, for its benefit, the right to maintain, use and otherwise landscape Easement Area 1 and Easement Area 2 for its own purposes; provided, however, that all such purposes and uses do not interfere with Grantee's rights herein and are in all respects consistent with the Grantee's rights herein, Grantee's electrical practices, and the National Electrical Safety Code. Grantee may use this easement to provide service to any of its customers.

To the fullest extent permitted by law, Grantor and Grantee waive any right each may have to a trial by jury in respect of litigation directly or indirectly arising out of, under or in connection with this Grant of Easement. Grantor and Grantee further waive any right to consolidate any action in which a jury trial has been waived with any other action in which a jury trial cannot be or has not been waived.

[signature page follows]

APN(s): 1320-33-402-080 & 1320-33-310-006

Proj. #3000696919

Project Name: E-HELLWINKLE CHANNEL-COML-E-TOWN OF GARDNERVILLE

Reference Document: 794810 & 432549

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GRANTOR:

TOWN OF GARDNERVILLE

By:
Title:

STATE OF _____)
) ss.
COUNTY OF _____)

This instrument was acknowledged before me on _____, 20__ by _____ as _____ of Town of Gardnerville.

Signature of Notarial Officer

Notary Seal Area →

APN(s): 1320-33-402-080 & 1320-33-310-006
Proj. #3000696919
Project Name: E-HELLWINKLE CHANNEL-COML-E-TOWN OF GARDNERVILLE
Reference Document: 794810 & 432549
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Exhibit A

1320-33-402-080

A portion of Adjusted Parcel 2 on that certain Record of Survey to Support a Boundary Line Adjustment for Hellwinkel Exemption, Marital, and Survivor's Trusts and Robertson Family Exemption Trust recorded October 31, 2011 in Book 1011, at Page 5482, as Document No. 791703, Official Records of Douglas County, Nevada.

1320-33-310-006

A portion of a Parcel of land shown as Lot 132 on that certain Final Subdivision Map for Chichester Estates Phase 1 recorded September 12, 1995 in Book 995, at Page 1407, as Document No. 370215, Official Records of Douglas County, Nevada.

Notwithstanding the foregoing, with respect to the Underground Utility Facilities, Easement Area 1 shall be reduced to an area ten (10) feet in width, being five (5) feet on each side of the centerline of the Underground Utility Facilities originally installed in connection with **Sierra Pacific Power Company Project ID 3000696919**.

APN(s): 1320-33-402-080 & 1320-33-310-006

Proj. #3000696919

Project Name: E-HELLWINKLE CHANNEL-COML-E-TOWN OF GARDNERVILLE

Reference Document: 794810 & 432549

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Exhibit B

1320-33-402-080

A portion of Adjusted Parcel 2 on that certain Record of Survey to Support a Boundary Line Adjustment for Hellwinkel Exemption, Marital, and Survivor's Trusts and Robertson Family Exemption Trust recorded October 31, 2011 in Book 1011, at Page 5482, as Document No. 791703, Official Records of Douglas County, Nevada.

1320-33-310-006

A portion of a Parcel of land shown as Lot 132 on that certain Final Subdivision Map for Chichester Estates Phase 1 recorded September 12, 1995 in Book 995, at Page 1407, as Document No. 370215, Official Records of Douglas County, Nevada.

Notwithstanding the foregoing, with respect to the Additional Utility Facilities, Easement Area 2 shall be reduced to an area that includes the Additional Utility Facilities plus three (3) feet in all directions around the perimeter of the Additional Utility Facilities.

APN(s): 1320-33-402-080 & 1320-33-310-006

Proj. #3000696919

Project Name: E-HELLWINKLE CHANNEL-COML-E-TOWN OF GARDNERVILLE

Reference Document: 794810 & 432549

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Exhibit C

1320-33-402-080

A portion of Adjusted Parcel 2 on that certain Record of Survey to Support a Boundary Line Adjustment for Hellwinkel Exemption, Marital, and Survivor's Trusts and Robertson Family Exemption Trust recorded October 31, 2011 in Book 1011, at Page 5482, as Document No. 791703, Official Records of Douglas County, Nevada.

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Proj. #3000696919

Project Name: E-HELLWINKLE CHANNEL-COML-E-TOWN OF GARDNERVILLE

Reference Document: 794810 & 432549

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Gardnerville Town Board

AGENDA ACTION SHEET



1. **For Possible Action:** Discussion and overview of the meetings to date including the County's presentation to the Board of County Commissioners and provide official direction to staff on the County's Cost allocation plan, with public comment prior to Board action.
2. **Recommended Motion:** Provide Direction to the manager on how to proceed with the cost allocation with the County.
Funds Available: Yes N/A
3. **Department:** Administration
4. **Prepared by:** Tom Dallaire
5. **Meeting Date:** April 7, 2015 **Time Requested:** 20 minutes
6. **Agenda:** Consent Administrative

Background Information: We have been dealing with cost allocation since T. Michael Brown, then Steve Mokrohiski, and now with Jim Nichols and staff. They are taking the stance that the general fund revenues generated from the town residents goes towards services within the county general fund; examples are; courts, sheriff, general fund departments: HR, finance, managers office, IT and GIS. County staff is saying the Town is not a general fund account within those county general funds which only exist to serve general fund departments with those taxes. Therefore, the cost allocation plan allocates the services they provide to the town's funds (610, 611, 613) to a tune of \$83,655 for the Admin (610), H&S (611) and Debt Funds (613). Staff has reviewed the 2014 cost allocation plan and attached is the summary of the plan costs as prepared by the consultants. There are costs associated with payroll in H&S that are allocated based on FTE. Those costs are not identified in the cost allocation due to the reporting of all staff time under 610. Therefore, I have allocated the percentage based on the actual FTE of H&S (46%) and Admin (54%) staff time for all the FTE items in the cost allocation plan. The revised number being allocated is Admin (\$44,963) and H&S (\$38,692). Jim is asking that Main Street then apply for the funding as a nonprofit entity at the end of the fiscal year to apply for funds to support the program instead of them funding \$10,000 out of Economic Development.

7. **Other Agency Review of Action:** Douglas County N/A
8. **Board Action:**
 Approved Approved with Modifications
 Denied Continued

Item 14 – Continued

So we do have a couple of options and staff needs some direction from the Board to relay back to county staff.

Option 1)

What staff has been pushing for is only cost allocating the Health and Sanitation fund (611). There are no property tax revenues supporting that fund. It is solely funded through fees. We can raise those fees passing the costs of the cost allocation onto the consumer.

Option 2) Pay just the reported Cost Allocation portion in the amount of \$20,464

Option 3) Pay none of it. Not sure I can justify that except that is how it's always been done all these years.

Option 4) Get rid of the enterprise business, have DDI or Waste Management perform collection services within the Town of Gardnerville and collect a franchise fee from those who perform the task that has been delegated to the town in County Code. (-\$50,000+/- income) need to check and see if that would even be legal.

Option 5) The Board of County Commissioners could make the Town pay the entire cost allocated amount. (\$83,655) NRS. 269.590.2

The BOCC is considering working with the enterprise funds only. We need an updated interlocal agreement to pursue that funding option. I believe it to be the best route to proceed.

I do not think under the current program a 501 C6 can apply for county funding and it is my hope the BOCC will continue to support the Main Street program. After all, if the town succeeds, the county succeeds.

FTE - Distribution		Revised 2013	
H&S	admin	H&S	admin
46%	54%	\$50	\$680
		\$357	\$1,979
		\$0	\$0
		\$1,076	\$6,355
		\$7,200	\$7,200
		\$1,494	\$1,273
		\$18,750	\$16,233
		\$44,260	\$35,203
		\$79,463	\$79,463

FTE - Distribution		2014	
H&S	admin	H&S	admin
46%	54%	\$120	\$1,920
		\$435	\$2,797
		\$865	\$1,015
		\$1,751	\$2,190
		\$7,096	\$8,330.58
		\$5,469	\$6,420.60
		\$22	\$26
		\$1,679	\$1,971.54
		\$16,537	\$18,443
		\$38,692	\$44,963
		\$83,655	\$83,655

Gardnerville - 2014		FD 610		FD611	
Admin	H&S	Admin	H&S	Admin	H&S
\$261	\$4,173	\$261	\$4,173	\$261	\$4,173
\$414	\$435	\$414	\$435	\$414	\$435
\$3,758	\$2,797	\$3,758	\$2,797	\$3,758	\$2,797
\$1,880		\$1,880		\$1,880	
\$2,190	\$1,751	\$2,190	\$1,751	\$2,190	\$1,751
\$15,427		\$15,427		\$15,427	
\$11,890		\$11,890		\$11,890	
\$48		\$48		\$48	
\$3,651		\$3,651		\$3,651	
\$19,499	\$15,481	\$19,499	\$15,481	\$19,499	\$15,481
\$63,191	\$20,464	\$63,191	\$20,464	\$63,191	\$20,464
	\$83,655		\$83,655		\$83,655

Gardnerville - 2013		FD 610		FD611	
Admin	H&S	Admin	H&S	Admin	H&S
\$108	\$357	\$108	\$357	\$108	\$357
\$1,479	\$1,979	\$1,479	\$1,979	\$1,479	\$1,979
\$207	\$0	\$207	\$0	\$207	\$0
\$3,616	\$1,076	\$3,616	\$1,076	\$3,616	\$1,076
\$1,840		\$1,840		\$1,840	
\$1,583		\$1,583		\$1,583	
\$13,816		\$13,816		\$13,816	
\$15,652		\$15,652		\$15,652	
\$2,767	\$0	\$2,767	\$0	\$2,767	\$0
\$20,278	\$14,705	\$20,278	\$14,705	\$20,278	\$14,705
\$61,346	\$18,117	\$61,346	\$18,117	\$61,346	\$18,117
	\$79,463		\$79,463		\$79,463

County Services		Gardnerville - 2013		FD 610		FD611	
		Admin	H&S	Admin	H&S	Admin	H&S
Equipment Use Charge		\$108		\$108		\$108	
Geographic Information Services		\$1,479		\$1,479		\$1,479	
Clerk		\$207		\$207		\$207	
Treasure		\$3,616		\$3,616		\$3,616	
teleCommunications		\$1,840		\$1,840		\$1,840	
General Services							
County Manager		\$1,583	\$1,076	\$1,583	\$1,076	\$1,583	\$1,076
Information Technology		\$13,816		\$13,816		\$13,816	
Human resources		\$15,652		\$15,652		\$15,652	
Records Management							
FB309 Risk Management		\$2,767	\$0	\$2,767	\$0	\$2,767	\$0
Finance		\$20,278	\$14,705	\$20,278	\$14,705	\$20,278	\$14,705
Sub Total		\$61,346	\$18,117	\$61,346	\$18,117	\$61,346	\$18,117
Total			\$79,463		\$79,463		\$79,463

• CURRENTLY BUDGED ONLY INTERLOCAL AGREEMENT IS COMPLETE WILL BE PAID.
 • ADDING IN CORRECTED FTE'S
 • 2015/16 ALLOCATION
 • ADDING IN CORRECTED FTE'S

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD245 Erosion Control TRPA			\$1,844
FD255 911 Emergency Svcs			\$184,873
FD256 Surcharge			\$2,418
FD260 Senior Services Program			\$157,562
FD310 Self Insurance Dental			\$7,051
FD313.821 Vehicle Replacement			\$7,416
FD313.829 Vehicle Maintenance			\$71,198
FD314 Water Utility			\$1,883
FD315 Ridgeview Water System			\$471
FD316 Zephyr Water Utility Dist			\$14,098
FD319 Cave Rock/Uppaway Water Sys			\$16,541
FD320 Skyland Water System			\$11,093
FD324 Regional Water Fund			\$10,582
FD325 Sewer Utility			\$37,028
FD326 Carson Valley Water Utility			\$50,895
FD405 Ad Val Capital Projects			\$1,305
FD410 County Construction			\$11,602
FD420 Park Resident Const Tax			\$2,855
FD430 Regional Transportation			\$30,266
FD440 Capital Projects			\$8,659
FD541 Co Debt/Other Resources			\$2,331
FD605 Dc Redevelopment Admin			\$11,770
FD606 Dc Redevelopment Cap Proj			\$91
FD610 Gardnerville Town			\$63,191
FD611 Gardnerville Health & San			\$20,464
FD613 Gardnerville Debt			\$819
FD620 Genoa Town			\$33,630
FD630 Minden Town			\$62,004
FD635 Minden Trash			\$10,273
FD636 Minden Cap Equip			\$519
FD639 Minden Wholesale Water Utly			\$10,666
FD640 Minden Town Water			\$14,932
FD650 East Fork Fire			\$367,725
FD651 Effph Emergency Fund			\$3,898
FD652 Effph Equip Res			\$759
FD653 Paramedics			\$9,082
FD885 Mosquito District			\$19,641
All Other			\$600,397
Unallocated			\$7,020,872
Direct Billed			\$15,917
Total	\$13,261,152	(\$2,258)	\$13,258,894

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Douglas County, Nevada
Detail of Allocated Costs

Departments	Building Use Charge 1,011	Equipment Use Charge 2,006	GIS	Clerk	Treasurer	Telecommunica tions	General Services 7,010	County Admin	Technology Services 9,010
Schedule:			3,005	4,010	5,007	6,010		8,009	
Building Use Charge	(\$410,800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	(\$104,710)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Geographic Information Systems	\$2,805	\$0	(\$474,970)	\$0	\$0	\$4,433	\$279	\$13,177	\$9,204
Clerk	\$9,438	\$2,306	\$4,068	(\$442,573)	\$0	\$7,914	\$26,687	\$2,195	\$30,133
Treasurer	\$9,441	\$21,549	\$4,020	\$6,756	(\$664,827)	\$8,602	\$15,093	\$3,361	\$51,542
Telecommunications	\$3,101	\$0	\$0	\$0	\$327	(\$623,135)	\$7,197	\$10,511	\$4,603
General Services	\$0	\$0	\$0	\$0	\$0	\$765	(\$1,821,491)	\$11,185	\$0
County Administration	\$8,744	\$0	\$8,498	\$23,578	\$0	\$6,868	\$109,430	(\$852,867)	\$20,475
Technology Services	\$8,950	\$21,928	\$0	\$690	\$0	\$13,954	\$3,479	\$48,495	\$24,959
Human Resources	\$6,657	\$2,124	\$3,511	\$3,723	\$0	\$4,989	\$15,612	\$6,435	\$24,043
Records Management	\$3,842	\$7,968	\$0	\$0	\$0	\$2,399	\$2,593	\$1,041	\$8,010
District Attorney	\$11,436	\$10,885	\$6,615	\$965	\$0	\$11,323	\$37,792	\$13,719	\$0
Building Services	\$3,845	\$0	\$3,511	\$0	\$0	\$2,601	\$10,337	\$7,682	\$6,410
FD309 Risk Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,490	\$0
Finance	\$5,810	\$19,223	\$3,206	\$8,963	\$0	\$9,374	\$15,989	\$192,269	\$26,713
County Commissioners	\$6,255	\$0	\$0	\$0	\$0	\$4,682	\$2,315	\$3,053	\$0
Project Management	\$0	\$0	\$0	\$0	\$0	\$527	\$0	\$3	\$0
Economic Development	\$0	\$0	\$0	\$0	\$0	\$527	\$0	\$2,528	\$0
Assessor	\$7,915	\$4,702	\$34,298	\$3,704	\$0	\$11,504	\$25,649	\$5,359	\$81,792
Recorder	\$0	\$4,098	\$0	\$1,103	\$0	\$10,996	\$8,254	\$3,005	\$65,385
Clerk-Elections	\$0	\$0	\$0	\$0	\$0	\$471	\$10,509	\$557	\$0
Tahoe General Services	\$6,776	\$784	\$0	\$0	\$0	\$2,995	\$12,961	\$1,905	\$6,413
Sheriff Administration	\$119,153	\$2,090	\$14,045	\$1,241	\$0	\$47,997	\$349	\$6,403	\$248,133
Sheriff Administration Services	\$0	\$0	\$0	\$0	\$0	\$3,297	\$13,392	\$7,236	\$0
Sheriff Records	\$0	\$0	\$0	\$0	\$0	\$4,238	\$0	\$3,085	\$0
Sheriff Jail	\$0	\$0	\$0	\$0	\$0	\$9,417	\$2,047	\$27,036	\$0
Sheriff Cops Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,243	\$0
Sheriff-General Investigation	\$0	\$0	\$0	\$0	\$0	\$7,064	\$0	\$10,974	\$0
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$0	\$0	\$3,297	\$0	\$2,246	\$0
Sheriff Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,622	\$0
Sheriff Grants	\$0	\$0	\$0	\$0	\$0	\$471	\$0	\$752	\$0
Sheriff Coroner	\$0	\$0	\$0	\$0	\$0	\$471	\$0	\$724	\$0
Sheriff Operations/Patrol	\$0	\$0	\$0	\$0	\$0	\$3,297	\$0	\$33,157	\$0
Tri-Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$824	\$0
Animal Care & Services	\$0	\$1,567	\$0	\$12,769	\$9,287	\$4,125	\$13,770	\$5,061	\$19,236
Emergency Management	\$0	\$0	\$14,452	\$2,619	\$0	\$4,238	\$9	\$0	\$0
Court Clerk	\$0	\$0	\$0	\$0	\$0	\$2,639	\$2,806	\$2,841	\$0
District Court 1	\$8,221	\$0	\$0	\$1,792	\$0	\$1,056	\$1,500	\$1,710	\$0
District Court II	\$8,218	\$0	\$0	\$0	\$0	\$1,056	\$1,773	\$1,929	\$0
CASA	\$1,495	\$0	\$0	\$0	\$0	\$1,469	\$1,355	\$845	\$0
SAFE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$591	\$0

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Douglas County, Nevada
Detail of Allocated Costs

Departments	Human Resources	Records Mgmt	District Attorney	Building Svcs	FD309 Risk Mgmt	Finance	Total Plan Allocated
Schedule:	10,011	11,011	12,005	13,008	14,005	15,013	
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Geographic Information Systems Clerk	\$12,824	\$21	\$0	\$2,308	\$1,355	\$5,528	\$0
Treasurer	\$7,634	\$6,086	\$3,429	\$16,413	\$1,126	\$4,213	\$0
Telecommunications	\$4,442	\$21	\$3,429	\$16,418	\$1,170	\$5,551	\$0
General Services	\$1,792	\$0	\$0	\$2,551	\$891	\$8,188	\$0
County Administration	\$641	\$0	\$75,892	\$10,216	\$325	\$17,105	\$0
Technology Services	\$2,843	\$21	\$0	\$11,344	\$1,252	\$8,645	\$0
Human Resources	\$6,252	\$21	\$914	\$0	\$2,453	\$13,221	\$0
Records Management	(\$649,707)	\$1,382	\$60,348	\$8,638	\$1,123	\$5,751	\$0
District Attorney	\$1,293	(\$204,980)	\$0	\$15,816	\$516	\$2,595	\$0
Building Services	\$17,509	\$49,364	(\$2,107,457)	\$20,830	\$4,415	\$21,970	\$0
FD309 Risk Management	\$1,891	\$0	\$3,562	(\$946,869)	\$661	\$14,358	\$0
Finance	\$433	\$0	\$0	\$0	(\$3,081,409)	\$26,390	\$0
County Commissioners	\$10,845	\$1,479	\$15,433	\$7,695	\$2,295	(\$1,271,132)	\$0
Project Management	\$0	\$0	\$89,039	\$11,106	\$0	\$7,591	\$124,041
Economic Development	\$509	\$0	\$0	\$0	\$0	\$24	\$554
Assessor	\$10,200	\$176	\$34,665	\$14,056	\$2,348	\$8,898	\$6,926
Recorder	\$4,148	\$49,234	\$15,671	\$0	\$1,565	\$5,720	\$245,266
Clerk-Elections	\$0	\$0	\$0	\$0	\$0	\$1,901	\$169,179
Tahoe General Services	\$2,150	\$0	\$0	\$0	\$821	\$3,104	\$13,438
Sheriff Administration	\$141,577	\$15,827	\$25,885	\$222,908	\$30,784	\$38,622	\$37,909
Sheriff Administration Services	\$820	\$0	\$0	\$0	\$0	\$18,383	\$915,014
Sheriff Records	\$1,640	\$0	\$0	\$0	\$0	\$4,026	\$43,128
Sheriff Jail	\$17,441	\$0	\$0	\$24,312	\$0	\$39,578	\$119,831
Sheriff Cops Grant	\$546	\$0	\$0	\$0	\$0	\$1,762	\$3,551
Sheriff-General Investigation	\$3,281	\$0	\$13,534	\$0	\$0	\$14,606	\$49,459
Sheriff Patrol/Traffic	\$1,094	\$0	\$0	\$0	\$0	\$2,972	\$9,609
Sheriff Vehicles	\$0	\$0	\$0	\$0	\$0	\$6,856	\$11,478
Sheriff Grants	\$274	\$0	\$0	\$0	\$0	\$982	\$2,479
Sheriff Coroner	\$543	\$0	\$0	\$0	\$0	\$1,169	\$2,907
Sheriff Operations/Patrol	\$11,483	\$0	\$0	\$0	\$0	\$44,498	\$92,435
Tri-Net	\$274	\$0	\$0	\$0	\$0	\$1,440	\$2,538
Animal Care & Services	\$2,892	\$101	\$13,771	\$26,870	\$1,062	\$9,413	\$119,944
Emergency Management	\$0	\$0	\$0	\$0	\$0	\$176	\$21,494
Court Clerk	\$11,517	\$8,594	\$0	\$0	\$1,429	\$5,206	\$35,032
District Court 1	\$1,019	\$7,209	\$0	\$16,302	\$521	\$3,902	\$43,232
District Court II	\$1,019	\$0	\$0	\$16,301	\$521	\$4,414	\$35,231
CASA	\$891	\$1,445	\$0	\$2,964	\$457	\$1,659	\$12,580
SAFE	\$0	\$0	\$0	\$0	\$0	\$1,017	\$1,608

14-6

Douglas County, Nevada
Detail of Allocated Costs

Departments	Building Use Charge	Equipment Use Charge	GIS	Clerk	Treasurer	Telecommunications	General Services	County Admin	Technology Services
Public Guardian Administration	\$0	\$0	\$0	\$827	\$0	\$1,056	\$0	\$580	\$0
Bailiff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,742	\$0
DA Child Support	\$0	\$0	\$0	\$4,158	\$0	\$2,639	\$11,450	\$2,398	\$0
Public Defender	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,137	\$0
Juvenile Probation	\$5,619	\$0	\$0	\$0	\$0	\$5,634	\$24,450	\$8,194	\$0
JPO Detention Center	\$16,544	\$0	\$0	\$0	\$0	\$2,279	\$2,954	\$3,378	\$0
Court Computer System	\$0	\$0	\$0	\$0	\$0	\$998	\$6	\$1,545	\$0
East Fork Justice Court	\$5,458	\$0	\$0	\$0	\$0	\$2,223	\$3,961	\$3,747	\$0
Tahoe Justice Court	\$11,889	\$261	\$0	\$0	\$0	\$3,581	\$4,130	\$2,940	\$0
Alternative Sentencing	\$1,335	\$0	\$0	\$0	\$0	\$3,051	\$2,768	\$3,876	\$2,138
East Fork Constable	\$534	\$0	\$0	\$1,103	\$0	\$998	\$0	\$936	\$0
Tahoe Constable	\$209	\$784	\$0	\$0	\$0	\$998	\$10,018	\$712	\$0
Security	\$0	\$0	\$0	\$0	\$0	\$1,056	\$0	\$872	\$6,412
Community Development Admin	\$24,159	\$0	\$0	\$6,205	\$0	\$7,770	\$0	\$5,576	\$0
Community Development Building Dept	\$0	\$3,135	\$0	\$0	\$0	\$2,639	\$56,226	\$6,742	\$48,168
Community Development Planning	\$0	\$0	\$32,211	\$0	\$45,538	\$7,770	\$0	\$6,994	\$25,652
Community Development Engineering	\$0	\$0	\$16,690	\$3,891	\$12,609	\$3,165	\$0	\$6,192	\$0
Public Works Administration	\$0	\$0	\$3,664	\$0	\$2,272	\$2,639	\$0	\$104	\$0
Public Works Roads	\$0	\$0	\$9,651	\$9,651	\$0	\$3,407	\$13,706	\$18	\$11,217
Public Works Utilities	\$0	\$0	\$14,605	\$0	\$0	\$0	\$2	\$18	\$0
Public Works Engineering	\$0	\$0	\$0	\$0	\$981	\$7,440	\$39,654	(\$41)	\$28,180
Weed Control	\$0	\$0	\$0	\$0	\$0	\$2,581	\$0	\$537	\$0
FD202 NV Cooperative Ext	\$0	\$0	\$0	\$0	\$0	\$697	\$806	\$7,763	\$0
FD204 Airport	\$0	\$0	\$0	\$0	\$0	\$2,469	\$0	\$1,600	\$0
FD210 DC Water District	\$0	\$0	\$6,717	\$1,931	\$2,360	\$4,250	\$1,144	\$4,373	\$11,686
FD211 Solid Waste Management	\$0	\$0	\$0	\$435	\$0	\$527	\$0	\$935	\$0
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$0	\$527	\$0	\$1,936	\$0
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,362	\$0
FD216 Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,713	\$0
FD222 Law Library	\$2,909	\$0	\$0	\$1,378	\$1,137	\$7,655	\$1,787	\$14,251	\$22,903
FD232 Road Operating	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$132	\$0
FD234 Room Tax Admin	\$0	\$0	\$4,173	\$0	\$459	\$516	\$0	\$15,856	\$0
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$26,126	\$1,321	\$0	\$3,308	\$0
FD234 Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,232	\$0
FD234 Parks Operations	\$0	\$0	\$2,443	\$0	\$0	\$5,275	\$0	\$9,672	\$0
FD234 Parks Dev	\$0	\$0	\$12,060	\$0	\$2,120	\$7,175	\$1,985	\$12,323	\$38,929
FD234 Parks Temp & Seasonal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176	\$0
FD234 Recreation	\$0	\$0	\$0	\$0	\$0	\$471	\$0	\$5,638	\$0
FD234 Rec Temp & Seasonal	\$0	\$0	\$0	\$0	\$6,315	\$3,850	\$6,601	\$11,537	\$23,942
FD234 Kahle Community Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,176	\$0
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$0	\$7,474	\$5,275	\$0	\$11,604	\$0
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,056	\$0
FD242 China Spring Youth Camp	\$0	\$0	\$3,613	\$0	\$2,054	\$7,064	\$776	\$191	\$0
								\$25,209	\$0

14.7

Douglas County, Nevada
Detail of Allocated Costs

Departments	Human Resources	Records Mgmt	District Attorney	Building Svcs	FD309 Risk Mgmt	Finance	Total Plan Allocated
Public Guardian Administration	\$0	\$0	\$0	\$0	\$0	\$1,152	\$3,615
Bailiff	\$274	\$0	\$0	\$0	\$0	\$2,565	\$4,581
DA Child Support	\$18,103	\$3,460	\$0	\$5,181	\$1,174	\$8,403	\$56,966
Public Defender	\$0	\$0	\$0	\$0	\$0	\$5,652	\$9,789
Juvenile Probation	\$13,253	\$366	\$1,662	\$11,143	\$2,608	\$13,418	\$86,347
JPO Detention Center	\$3,538	\$0	\$0	\$25,465	\$1,812	\$6,305	\$62,275
Court Computer System	\$509	\$0	\$0	\$0	\$261	\$3,442	\$6,761
East Fork Justice Court	\$4,148	\$53,009	\$0	\$29,124	\$1,565	\$7,277	\$110,512
Tahoe Justice Court	\$3,365	\$977	\$0	\$0	\$1,304	\$5,886	\$36,471
Alternative Sentencing	\$2,281	\$0	\$0	\$2,647	\$1,169	\$7,467	\$24,594
East Fork Constable	\$4,439	\$0	\$0	\$985	\$261	\$1,435	\$10,491
Tahoe Constable	\$1,451	\$0	\$0	\$0	\$744	\$1,555	\$22,883
Security	\$1,268	\$0	\$0	\$0	\$650	\$1,620	\$5,466
Community Development Admin	\$2,162	\$2,477	\$20,657	\$32,006	\$1,070	\$5,412	\$211,888
Community Development Building Dept	\$5,906	\$0	\$80,966	\$0	\$1,304	\$5,211	\$177,093
Community Development Planning	\$10,874	\$0	\$59,596	\$0	\$1,565	\$5,573	\$136,478
Community Development Engineering	\$4,139	\$0	\$31,104	\$0	\$1,108	\$5,004	\$69,148
Public Works Administration	\$4,204	\$0	\$17,333	\$12,474	\$0	\$658	\$76,418
Public Works Roads	\$1,151	\$0	\$0	\$0	\$0	\$3	\$1,174
Public Works Utilities	\$2,861	\$0	\$17,333	\$0	\$0	(\$7)	\$111,006
Public Works Engineering	\$2,189	\$0	\$0	\$0	\$154	\$219	\$5,680
Weed Control	\$3,023	\$0	\$0	\$0	\$1,304	\$8,553	\$22,146
FD202 NV Cooperative Ext	\$1,317	\$0	\$0	\$8,802	\$534	\$4,302	\$19,024
FD204 Airport	\$0	\$0	\$0	\$6,630	\$0	\$22,348	\$61,439
FD210 DC Water District	\$327	\$0	\$5,936	\$0	\$125	\$958	\$9,243
FD211 Solid Waste Management	\$277	\$0	\$0	\$0	\$128	\$6,302	\$9,170
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$0	\$3,104	\$5,466
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$0	\$20,533	\$28,246
FD216 Social Services	\$5,628	\$1,941	\$8,547	\$14,379	\$2,183	\$24,437	\$109,135
FD222 Law Library	\$0	\$0	\$0	\$0	\$0	\$708	\$840
FD232 Road Operating	\$6,250	\$0	\$1,662	\$1,650	\$2,256	\$19,845	\$52,837
FD234 Room Tax Admin	\$383	\$0	\$0	\$0	\$0	\$4,980	\$6,118
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$0	\$88,041	\$116,273
FD234 Library	\$18,997	\$0	\$0	\$32,126	\$3,730	\$24,567	\$96,810
FD234 Parks Operations	\$4,261	\$0	\$0	\$0	\$1,622	\$23,606	\$104,081
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$0	\$871	\$1,047
FD234 Parks Temp & Seasonal	\$6,483	\$0	\$0	\$0	\$1,463	\$2,953	\$17,008
FD234 Recreation	\$6,686	\$41	\$0	\$0	\$1,931	\$15,137	\$76,040
FD234 Rec Temp & Seasonal	\$6,359	\$0	\$0	\$0	\$3,258	\$4,861	\$25,654
FD234 Kahle Community Center	\$18,645	\$0	\$0	\$0	\$2,622	\$11,429	\$57,049
FD236 Tahoe/Douglas Trans Dist	\$50	\$0	\$0	\$0	\$26	\$1,509	\$2,641
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$0	\$761	\$952
FD242 China Spring Youth Camp	\$36,267	\$0	\$1,662	\$0	\$9,519	\$53,736	\$139,900

14.8

Douglas County, Nevada
Detail of Allocated Costs

Departments	Human Resources	Records Mgmt	District Attorney	Building Svcs	FD309 Risk Mgmt	Finance	Total Plan Allocated
FD244 Western NV Regional Youth	\$0	\$0	\$0	\$0	\$0	\$4,673	\$7,666
FD245 Erosion Control TRPA	\$0	\$0	\$0	\$0	\$0	\$845	\$1,844
FD255 911 Emergency Svcs	\$27,268	\$0	\$0	\$8,750	\$5,164	\$20,759	\$184,873
FD256 Surcharge	\$0	\$0	\$0	\$0	\$0	\$1,888	\$2,418
FD260 Senior Services Program	\$25,990	\$0	\$949	\$29,891	\$3,659	\$36,777	\$157,562
FD310 Self Insurance Dental	\$0	\$0	\$0	\$0	\$0	\$4,020	\$7,051
FD313.821 Vehicle Replacement	\$550	\$0	\$0	\$0	\$261	\$4,160	\$7,416
FD313.829 Vehicle Maintenance	\$4,019	\$0	\$0	\$25,747	\$1,309	\$24,826	\$71,198
FD314 Water Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$1,883
FD315 Ridgeview Water System	\$0	\$0	\$0	\$0	\$0	\$0	\$471
FD316 Zephyr Water Utility Dist	\$1,134	\$0	\$0	\$0	\$493	\$8,515	\$14,098
FD319 Cave Rock/Uppaway Water Sys	\$1,249	\$0	\$0	\$0	\$548	\$10,228	\$16,541
FD320 Skyland Water System	\$838	\$0	\$0	\$0	\$358	\$6,813	\$11,093
FD324 Regional Water Fund	\$225	\$0	\$0	\$0	\$112	\$5,325	\$10,582
FD325 Sewer Utility	\$3,790	\$0	\$0	\$0	\$1,362	\$19,415	\$37,028
FD326 Carson Valley Water Utility	\$4,559	\$0	\$0	\$0	\$1,810	\$26,638	\$50,895
FD405 Ad Val Capital Projects	\$0	\$0	\$0	\$0	\$0	\$748	\$1,305
FD410 County Construction	\$0	\$0	\$0	\$0	\$0	\$8,580	\$11,602
FD420 Park Resident Const Tax	\$0	\$0	\$0	\$0	\$0	\$14	\$2,855
FD430 Regional Transportation	\$653	\$0	\$0	\$0	\$300	\$19,403	\$30,266
FD440 Capital Projects	\$0	\$0	\$0	\$0	\$0	\$6,659	\$8,659
FD541 Co Debt/Other Resources	\$0	\$0	\$0	\$0	\$0	\$1,865	\$2,331
FD605 Dc Redevelopment Admin	\$81	\$0	\$8,547	\$0	\$37	\$1,532	\$11,770
FD606 Dc Redevelopment Cap Proj	\$0	\$0	\$0	\$0	\$0	\$91	\$91
FD610 Gardnerville Town	\$11,890	\$48	\$0	\$0	\$3,651	\$19,499	\$63,191
FD611 Gardnerville Health & San	\$0	\$0	\$0	\$0	\$0	\$15,481	\$20,484
FD613 Gardnerville Debt	\$0	\$0	\$0	\$0	\$0	\$387	\$819
FD620 Genoa Town	\$5,567	\$0	\$0	\$0	\$683	\$9,811	\$33,630
FD630 Minden Town	\$16,000	\$0	\$0	\$0	\$3,899	\$23,693	\$62,004
FD635 Minden Trash	\$0	\$0	\$0	\$0	\$0	\$9,040	\$10,273
FD636 Minden Cap Equip	\$0	\$0	\$0	\$0	\$0	\$472	\$519
FD639 Minden Wholesale Water Utlty	\$0	\$0	\$0	\$0	\$0	\$9,155	\$10,666
FD640 Minden Town Water	\$0	\$0	\$0	\$0	\$0	\$13,427	\$14,932
FD650 East Fork Fire	\$63,109	\$123	\$0	\$0	\$3,000	\$127,705	\$367,725
FD651 Effph Emergency Fund	\$0	\$0	\$0	\$0	\$0	\$3,023	\$3,898
FD652 Effph Equip Res	\$0	\$0	\$0	\$0	\$0	\$322	\$759
FD653 Paramedics	\$0	\$0	\$0	\$0	\$0	\$1,475	\$9,082
FD885 Mosquito District	\$0	\$0	\$0	\$0	\$0	\$5,732	\$19,641
All Other	\$0	\$1,578	\$0	\$252,821	\$0	\$19,810	\$600,397
Subtotal	\$0	\$0	(\$1,495,931)	\$0	(\$2,949,962)	\$0	\$6,222,105
Direct Bill	\$0	\$0	\$1,495,931	\$0	\$15,917	\$0	\$15,917
Unallocated	\$0	\$0	\$0	\$0	\$2,934,045	\$0	\$7,020,872
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$13,258,894

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Summary of allocation basis

Department	Basis of allocation
100000 - Building Use Charge	
1.004 Admin Building	Square Footage of Building Occupants
1.005 Communications	Square Footage of Building Occupants
1.006 Judicial Building	Square Footage of Building Occupants
1.007 Lake Admin Building	Square Footage of Building Occupants
1.008 Maintenance Operations	Square Footage of Building Occupants
1.009 Minden Inn	Square Footage of Building Occupants
1.010 Records Management	Square Footage of Building Occupants
100001 - Equipment Use Charge	
2.004 Equipment	Equipment Value by GF Department
2.005 AS/400	Number of Users by General Fund Department or Fund
101152 - Geographic Information Systems	
3.004 GIS	Percent of Time by Department or Fund
101182 - Clerk	
4.004 Board of Commissioners	Agenda Item County by GF Department or Fund
4.005 Debt Management Commission	Funds with Debt
4.006 Planning Commission	Direct Allocation to Community Planning & Development
4.007 Board of Equalization	Direct Allocation to the Assessor
4.008 Dog Licenses	Direct Allocation to Animal Care Services
4.009 Child Support Collections	Direct Allocation to DA Child Support
101186 - Treasurer	
5.004 Utilities	Count of Utility Transactions by Fund
5.005 Banking	County of Transactions by Department or Fund
5.006 Room Tax	Direct Allocation to Room Tax
101190 - Telecommunications	
6.004 Telephone BPX	Number of Extension by Department or Fund
6.005 Fire Panels	Direct Allocation to 911 Emergency Fund 255
6.006 Keyless Card Access	Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
6.007 Data Network Infrastructure	Number of Workstations or Mobile Data Computers by General Fund Department or Fund
6.008 Web Hosting	
6.009 Dept Specific Charges	
101191 - General Services	
7.004 Postage	Postage Expenses by GF Departments and Funds
7.005 Motor Pool	Vehicle Cost by Department
7.006 Equipment Lease	Number of Copier Leases by GF Departments and Funds

14-11

Summary of allocation basis

<p><u>Department</u> 7.007 Paper Supplies 7.008 Office Supplies 7.009 County Manager 101122 - County Administration 8.004 Commission 8.005 County Manager 8.006 CM Direct Supervision 8.007 Finance 8.008 Technology Services 101192 - Technology Services 9.004 ASI/400 9.005 IT Projects 9.006 IT Server Support 9.007 IT Workstation Support 9.008 Software Program Maint 9.009 County-wide Program Maint 101194 - Human Resources 10.004 Recruitment and Selection 10.005 Labor Relations 10.006 Staff Development 10.007 Benefits Administration 10.008 Classification & Compensation 10.009 Risk and Liability Management 10.010 Physicals 101195 - Records Management 11.004 Recorder 11.005 Film Processing 11.006 Images Scanned 11.007 Boxes Deleted/Destroyed</p>	<p><u>Basis of allocation</u> Number of Supply orders by GF Departments and Funds Allocated Evenly Allocated directly to County Manager (122) Total Expenditures by GF Departments and Funds Total Expenditures by GF Departments and Funds FTE by GF Departments or Funds Supervised (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430) Direct Allocation to Finance Based on FTE Count of Technology Services, Geographic Information Systems and Telecommunications (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430) Actual Usage Time by General Fund Department or Fund Number of Hours by General Fund Department or Fund Number of Servers by Department or Fund Number of Workstations by Department for Fund Cost of Software by General Fund Department or Fund Number of Workstations or Mobile Data Computers by General Fund Department or Fund Applications by GF Departments and Funds Protected Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430) Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430) Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430) Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430) Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430) Direct Allocation to Sheriff Administration (101 211) Direct Allocation to Recorder (101 174) Number of Film Processed by GF Department or Fund Number of Boxes Scanned by GF Department or Fund Number of Boxes Received or Sent by GF Department or Fund</p>
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14-12

Summary of allocation basis:

Department
11.008 Boxes Received/Stored
11.009 Records Delivered
11.010 Sealed Records

Basis of allocation
Number of Boxes Destroyed by GF Department or Fund
Number of Files Delivered by GF Department and Fund
Number of Sealed Records by GF Department or Fund

101341 - District Attorney

12.004 Civil

101521 - Building Services

Time Spent by GF Department and Funds

13.004 Building Maintenance
13.005 Utilities
13.006 Janitorial Services
13.007 Jail Supplies

Square Footage Occupied by GF Departments or Funds
Square Footage Occupied by GF Departments or Funds
Square Footage Occupied by GF Departments or Funds
Direct Allocation to Sheriff Jail

309817 - FD309 Risk Management

14.004 Insurance Administration

Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

101172 - Finance

15.004 Accounting & Financial Reporting
15.005 Operating & Cap Budgets
15.006 Accounts Payable
15.007 Payroll

Total Budgeted Expenditures by GF Departments and Funds
Total Budgeted Expenditures by GF Departments and Funds
Accounts Payable Count by Department or Fund
Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

15.008 Grant Administration
15.009 Capital Asset Accounting
15.010 Debt Management
15.011 Room Tax Administration
15.012 Strategic Planning Support

Grant Revenues by GF Departments and Funds
Capital Asset Count by Department or Fund
Total Budgeted Expenditures by GF Departments and Funds
Direct Allocation to Fund 234 Room Tax Promotional
Total Expenditures by GF Departments and Funds

14-13

How much Does REPORT Cost.

Douglas County Cost Allocation Plan

14-14

Presented to the Board of County Commissioners
Work Session
March 19, 2015



Agenda

- Cost Allocation Plan Review
- Douglas County's Recovered vs. Unrecovered Costs
- Impact of Tax Rate Changes FY 2011
- Support Provided to the Towns
- Options
- Summary

14-15

Purpose of a Cost Allocation Plan

- Quantifies the “full” cost of support services from the County’s General Fund provided to non-general fund operating entities
- Promotes fair and equitable sharing of indirect costs amongst users of General Fund support services
- Ensures the County’s General Fund is recovering all allowable costs incurred to better manage its limited resources (a Priority Based Budgeting principle) * *COST RECOVERY*
- Quantifies the indirect costs of operating entities receiving support services so they can measure their total operating costs
- Provides management valuable data regarding funding levels for use in developing budgets, setting of fees and tax subsidy levels. *

14-16

Full Cost

Direct Costs

- Personnel
- Services
- Supplies
- Capital Outlay

Indirect Costs

- Accounts Payable
- Accounting
- Human Resources
- Payroll
- Risk Management
- Legal Services
- Technology Services

Direct Costs + Indirect Costs = Full Cost

Douglas County Cost Allocation Plan

- **Mahoney Associates Consulting, LLC**, independent and leading consulting firm specializing in the field of cost studies prepares the plan
- **OMB Circular A-87** – used for calculation methodology, required for federal grant reimbursements
- **Actual audited costs** of the prior fiscal year used in the calculation
- **Plan is updated annually** based on audited actual costs

• General Fund Services Provider - To ENTITIES IN County .

14-18

Recovered vs. Unrecovered Costs

FY 2015-16					
Fund	Cost of Services by Entity	Total Cost	Non-General Fund Cost	Recovered Cost	Unrecovered Cost
101	General Fund	\$ 3,983,031			
204	Airport	61,439	61,439	61,439	-
206	Senior Center	157,562	157,562	157,562	-
216	Social Services	109,135	109,135	109,135	-
232	Road Operating	52,837	52,837	52,837	-
234	Room Tax	531,080	531,080	531,080	-
650	Redevelopment Agency	11,861	11,861	11,861	-
255	911 Dispatch	187,291	187,291	112,879	74,412
242	China Springs Youth Camp	139,900	139,900	139,900	-
313	Motor Pool	78,614	78,614	78,614	-
202	NV Coop	19,024	19,024	19,024	-
Various	County Water Utilities	103,209	103,209	103,209	-
325	County Sewer Utility	37,028	37,028	37,028	-
610	Gardnerville	84,474	84,474		84,474
620	Genoa	33,630	33,630		33,630
630	Minden	98,394	98,394		98,394
650	EEFPD	381,464	381,464	381,464	-
Various	All Other	152,132	152,132	100,235	51,897
Total		\$ 6,222,105	\$ 2,239,074	\$ 1,896,267	\$ 342,807

14-19

"Does NOT MAKE SENSE TO CHARGE YOURSELF"

Unrecovered Costs by Entity

Unrecovered Cost by Entity		FY 2015-16		Reason for Non-recovery
Fund	Entity	Cost		
214	State Motor Vehicle Accident	\$ 5,466	Pass through 100% of revenue to State	<i>From General Fund. so DOES NOT MAKE SENSE TO CHANGE THIS.</i>
245	Erosion Control	1,844	Annual revenue is a \$5,000 transfer from the General Fund	
255	911 Dispatch	74,412	Phased in plan to recover over time is in place, currently pay \$38,467	
314	Water Utility	1,883	Revenues support debt payment only, no other revenue	
315	Ridgeview	471	Revenues support debt payment only, no other revenue	
410	County Construction	11,602	Revenue is \$300,000 transfer of gaming tax for technology & facilities maint. projects	
440	Capital Projects	8,659	Revenues support debt payment only, no other revenue	
541	County Debt	2,331	Revenues support debt payment only, no other revenue	
610	Gardnerville	84,474		
620	Genoa	33,630		
630	Minden	98,394		
885	Mosquito District	19,641	Agreement in place for mosquito spraying in Tahoe and Topaz in exchange for services	
Total		\$ 342,807		

SPRAY AREAS IN EXCHANGE FOR SERVICE

14-20

Other County Support Provided to the Towns

Gardnerville	Minden	Genoa	Description	Year
100,000			Main Street Gardnerville Program Start Up	2008, 2009
50,000 *	30,000		✓ Main Street Gardnerville Ongoing Annual Support	2011-2015
	100,000		Various Uses	2010, 2012
		100,000	Town revitalization projects	2009, 2010
		45,000	Town management (asst. to CM 25-30 hrs/week)	2007, 2008
		4,000	Replace town's service truck	2011
		16,500	Economic Vitality for Cowboy Festival	2012
		13,000	Waste Mgmt expenses Candy Dance	2012 & 2013
		59,100	Genoa Vista Trail additional exp. (Room Tax Fund)	2013
25,000	25,000		Valley Vision Project funding set aside	2013
		5,400	Economic Vitality annual ongoing for sign lease	2012-2014
		15,000	Cowboy Festival	2014
\$ 175,000	\$ 125,000	\$ 237,600		

14-21

May not be complete, subject to additional research

Impact of Tax Rates Given Up

- In FY 2012 the Towns of Gardnerville and Minden along with other entities reduced their tax rates allowing the County to increase its rate:

Entity	Tax Rate FY 2011	Tax Rate FY 2012	Tax Revenue Reduction	Tax Revenue Increase
County Gen Fund	0.7666	0.8332		\$755,645
County WNRVC	0.0500	.03000		-234,670
East Fork Fire	0.3329	0.3282	60,172	
Gardnerville	0.6699	0.6677	55,063	
Indian Hills GID	0.8041	0.7901	28,967	
Minden	0.7126	0.6677	45,739	
Total			\$189,941	\$520,975

14-22

Possible Options

1. Towns agree to pay full cost allocation, phased in over a three to five-year period
2. Towns discontinue receiving County services and hire/contract for these services separately
3. **Towns pay only the portion of their cost allocation attributable to their Enterprise Funds**

14-23

Agreed Upon Option: Towns Pay for Services to Enterprise Funds Only

Town	FY 2016 Total Cost	Recovered Cost	Unrecovered Cost
Gardnerville	\$ 84,474	\$	84,474
Genoa	\$ 33,630	\$	33,630
Minden	\$ 98,394	\$	98,394
Total	\$ 216,498	0 \$	216,498

14-24

Option 2 – Pay for Enterprise Fund services only - would reimburse the County for approximately % annually of the cost to provide services to the Towns.

Future County Support to Towns

- In light of the proposed agreed upon compromise to recover costs for General Fund support services provided to the Towns,
- Towns would apply for any future support for events, programs and equipment through the annual County's Community Grants Program

14-25

Questions?

Dallaire, Tom

To: Nichols, Jim
Subject: RE: Reminder on Town Funding

Jim I am sorry this was late. I needed some time to word it properly.

The town board is hearing the options I have identified. I have provided an envelope for the next breakfast meeting with the agenda item in it.

So I believe you are talking about the only funding in which I can identify the County providing to Gardnerville Main Street relative to these type of monies you have described in our meeting this week is the \$10,000 for the Main Street program. The Gville Main Street program was asked to serve as one of the champions for distinctive downtowns as the County's economic vitality program.

The County Commissioners and county staff approved the creation of a Main street program in 2007 and 2008. This is not a program like other non profits. I believe the prior process only allowed groups that were 501.c.3 to apply for those funding sources. Main street originally wanted to do that. Then Lisa came up with the \$10,000 in funding, because the thought was it would take away from the other entities, and technically it's a county fund also. Which causes a couple other issues.

This program is creating an atmosphere in the down town where businesses, residents, and visitors want to be. Without the main street program functioning for these past several years, Gardnerville would not be what it is today. That program provides numerous passionate volunteers that strive to make their community better. The Main street program has helped the county and the town through the economic downtown, but most importantly performed a lot of work, created lots of opportunity through service from volunteers with one paid person on staff. This program is not like suicide prevention or boys and girls club, this program has one paid employee with hundreds of volunteers that support this cause. The program is growing and continues to do great things and develop great events that represent the County and town with pride. If the towns are successful then, the county is going successful. This all is a big life cycle issue as I see it.

I have talked with several people about this in the town. The towns As is the cost allocation just appears to be shuffling funds from one general fund back to another, while the general fund is already paying taxes into the general fund and funded by town residents. 610 is a general fund. Residents are paying for these services and then then charging the general fund again to perform those services.

So to change the subject a little.

Originally when the towns were created there was not a company doing trash pickup. It must have been an issue and the county code now states there is mandatory trash pickup within Minden and Gardnerville. The towns provided that service, which was directed by the county to do. The town and county have changed since then. How much does this cost allocation plan cost the county to produce?

And lastly, The county strategic plan states;

"Customer Service: We deliver efficient and effective service with an attitude of respect and fairness." I am not feeling this respect or fairness right now.

Leadership: We establish the tone and direction for success motivating and inspiring others to accomplish a shared vision. – We are fighting over chump change and this is not looking very good in the eyes of the public.

14-27

Teamwork: We work together to achieve shared goals. – We are one county. This Cost allocation really does not feel like we are a team...

Economic Vitality Objective: Douglas County will promote the economic vitality of the community. – not supporting programs like main Street Minden or Gardnerville is not promoting economic vitality.

And just to remind everyone about the county's mission statement...

MISSION STATEMENT Working together with integrity and accountability, the Douglas County team is dedicated to providing essential and cost-effective public services fostering a safe, healthy, scenic, and vibrant community for the enjoyment of our residents and visitors.

Main street accomplishes all of this. The county contribution to this is Just a measly \$10,000. Imagine what Paula could do if she was able to hire some help....

Financial Stability

b) Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services, privatization and shared services

- you have the power and staff to do the work of the town on your own with "County" Staff. All of the services we provide are provided by the county. More focused and the residents tax themselves for the "extra" service.

The trash can be put off onto DDI and the residents will not get a break on the cost there as we are not making a profit. Replacing equipment but not a profit.

C) Utilize Priority Based Budgeting Program for on-going financial and budget decision making. I would like to know how the PPB was tied to this cost allocation? Services being provided. Our time cards do not reflect the amount of time on any one task. It is set up to fail. PPB was to look at programs, and projects, and spending within the funds to see if they can be consolidated or not. Where is the study on how the county operates and how the general fund is determined and how the towns are the same as a GID, or a fire district?

m) Work with the Towns of Minden and Gardnerville and other stakeholders to finalize Valley Vision priority projects and leverage funds for implementation – what we talked about today was to combine this valley vision with a Connectivity plan. We need to identify funding for the Valley vision, which includes main street.

From: Nichols, Jim

Sent: Wednesday, March 18, 2015 12:07 PM

To: Dallaire, Tom; Davidson, Jenifer; Ritger, Philip

Subject: Reminder on Town Funding

Hello all –

Just following up on our cost allocation meeting the other day. I was hoping get some feedback from the Towns on our possible proposal of having the Towns apply for any future funding from the County through our Community Grant process. I'd like to know everyone's feelings in case the Board asks what your opinions are on the matter. Any and all thoughts are welcome. Thank you

Jim Nichols, PE, ICMA-CM
County Manager

Gardnerville Town Board

AGENDA ACTION SHEET



1. **For Possible Action:** Discussion to provide direction to staff on the town's Strategic plan, Goals, Values and Vision for Fiscal Year 2015/2016 including, but not limited to;
 - a. Discuss Towns Strategic Plan and Goals,
 - b. Discuss Town Values,
 - c. Discuss Town Vision, and other matters properly related thereto; with public comment prior to Board action.

2. **Recommended Motion:** Per the discussion, update the goals and objectives accordingly.
Funds Available: Yes N/A

3. **Department:** Administration

4. **Prepared by:** Tom Dallaire

5. **Meeting Date:** April 7, 2015 **Time Requested:** 45 minutes

6. **Agenda:** Consent Administrative

Background Information: The last time the board looked at the Strategic plan, Vision and Goals was at a Saturday workshop 3-16-13. At the last meeting Lloyd wanted to know if the board wanted to work another Saturday on updating these goals.

7. **Other Agency Review of Action:** Douglas County N/A

8. **Board Action:**

- Approved Approved with Modifications
 Denied Continued

Visioning / Strategic plan –

List at least one goal you would like to see completed in the 2016 budget cycle

Are we to the point where we need to set new goals?

List at least one vision for Gardnerville you see the town being able to achieve in the next five to ten years

Funding a vision is always a difficult task. Please list any ideas you have on how your vision could become a reality.

Are the projects we are working on or have talked about still the direction you see Gardnerville going?

Is there one that is more of a priority than another?

Town's Mission:

"The Town of Gardnerville provides high quality services based upon community needs in a cost effective and efficient manner. We will strive to protect the community's quality of life while pro-actively preparing for the future. We will be accessible and fully accountable to our community."

Town's Core Values:

Directive: The Town values statement shall establish the core values that assist in fulfilling the Town mission.

1. We are proud of our historical, environmental, and cultural heritage, and will strive to project improved community awareness.
2. Our community is our number one priority. We will strive to meet the needs of all, while balancing our services to meet community wide needs.
3. The Town values honesty, integrity, and ethics. As community representatives, we strive to treat our staff, customers, and suppliers as we would want to be treated.
4. The Town values our employees, and strives to foster an atmosphere of teamwork and cooperation.
5. The Town operates as an "open" government which is accessible and fully accountable to our community.
6. The Town is always open to new ideas, and treats all ideas fairly.

Town's Vision:

"Gardnerville is a walk-able, safe town, well connected with accessible trails for walking, running and cycling. The town is business friendly and encourages a diverse mix of businesses with ample parking. History and heritage are cherished and well preserved. Gardnerville offers blue skies, clean air and many activities to enjoy, inside and out, all year round. "

Town's Strategic Theme:

Economic Vitality
Strong sense of community
Infrastructure that attributes to a safe and healthy community
Government Transparency / Efficiency / Accountability

Economic Vitality

Goals:

Support a “business friendly” environment that attracts new businesses and is responsive to the needs of the current business community.

Develop strategies for attracting and retaining business.

Support Main Street Gardnerville in revitalization efforts of the downtown District.

Work cooperatively with other agencies and governments in economic development.

Actions:

Work with Main Street and local businesses to revitalize and enhance the Downtown District through the beatification efforts of the Main Street Program.

Actively participate in the development of the “Valley Vision” plan along the 395 corridor from Topaz Lake to Jacks Valley Road.

Continue to enhance and nurture relationships with other government agencies, Chamber of Commerce, NNDA, WNDD, the Douglas County Business Council, and other organizations.

Work with other agencies to streamline the plan review process while maintaining the interests of community residents and businesses.

Encourage and contribute in both financial and non-financial means assisting the program and activities of Main Street Gardnerville that are beneficial to the community.

Coordinate and participate in creating a parking district section in county code to increase the building potential of the smaller parcel located within the town.

Work with other agencies to make Muller Parkway a truck bypass. After bypass is complete work to create a center median on Main Street to beautify the downtown.

Explore areas of possible expansion for town east and west (Douglas or Mission Street)

Work on Industrial Park infrastructure as well as signage, parking and traffic patterns.

Improve pedestrian accessibility in the Downtown District and historical areas of town.

Work with other agencies to improve traffic control at the intersection of 756 and Waterloo.

Strong Sense of Community

Goals:

Maintain Gardnerville's "small town" look and feel and develop a richer sense of ownership from the Town's residents and businesses as evidenced through increased pedestrian traffic, monthly events and continued focus on beautification projects.

Support community activities and family oriented events.

Support fund-raising opportunities that further community goals.

Support policies that maintain Gardnerville's heritage while allowing for well managed and complimentary growth in development and recreational opportunities while conserving our historical, environmental and cultural resources.

Continue to market the Town through presentations to community and civic groups as well as prospective businesses of our town. Encourage new business to come to town.

Actions:

Actively solicit and encourage community involvement in town planning.

Encourage and utilize volunteer opportunities for town projects.

Encourage staff and Board involvement in community activities.

Encourage partnerships to preserve culturally and historically sensitive areas and buildings within the town.

Continue to work with the private sector to encourage and enhance Downtown revitalization.

A Board Member will serve as liaison to the Nevada League of Cities, Douglas County Regional Transportation Committee, Carson Valley Arts Council and Main Street Gardnerville.

Improve pedestrian access throughout town and determine linkage opportunities for future development.

Infrastructure that attributes to a safe and healthy community

Goals:

- Continue to seek new ways of providing services more effectively and efficiently.
- Provide town services at the lowest cost possible for the residents and businesses.
- Work with other government entities on joint economic planning and development that creates “destination” for residents and visitors alike.

Actions:

- Actively solicit opportunities to plant street trees and flowers throughout town. Possibly initiate themed landscaping.
- Be aggressive with maintenance activities to reduce long-term costs and preserves infrastructure in a desirable condition.
- Strive to attain a Pavement Condition Index that preserves pavement before reconstruction is necessary.
- Encourage staff to seek additional work related training to create efficiency and improve operations.
- Encourage community involvement in Town operations.
- Jointly bid projects with other government agencies to reduce cost.
- Actively pursue a bypass (Muller Parkway) to get truck traffic off main street
- Add bike lanes, public transportation, educate residents about public transportation, connection of Gardnerville and Minden with public transportation
- Work with other agencies on parking district and getting parking downtown.
- Work with developers and other agencies in an effort to connect each subdivision with sidewalks and trails with signage for a more walkable community.
- Develop relationships with businesses with excess parking to share access and parking with businesses that have inadequate parking.

Government

Transparency/Efficiency/Accountability

Goals:

Maintain a well managed and fiscally sound, open, accountable, and progressive government.

Continue the Town's Internet presence through regular updates to the town website and be active on Face Book and Twitter.

Continue to develop and nurture relationships with other government agencies.

Continue to seek new ways of providing services effectively and efficiently.

Continue to develop Town Asset Management Systems that account for condition, costs, and location.

Actions:

Board packets are generated electronically for use by the public.

Bids are to be electronically distributed and allowing cost savings to the contractor, saving the town time and resources.

Encourage community involvement in Town planning.

Perform routine maintenance operations efficiently and effectively on streets, storm drains systems, ponds, trails and parks, and landscape areas.

Promote connected developments through multi modal trails and providing pedestrian connections throughout town.

Track cost of benefit for purchasing backhoe as opposed to renting.

Participate with the county on Vviewworks system.

Gardnerville Town Board

AGENDA ACTION SHEET



1. **For Possible Action:** Public hearing to adopt the Fiscal Year 2015-2020 Tentative Capital Improvement Plan (CIP), with public comment prior to Board action.
2. **Recommended Motion:** Motion to adopt the tentative Capital Improvement Plan (CIP) and make any modifications discussed prior to submittal to the county.
Funds Available: Yes N/A
3. **Department:** Administration
4. **Prepared by:** Tom Dallaire
5. **Meeting Date:** April 7, 2015 **Time Requested:** 10 minutes
6. **Agenda:** Consent Administrative

Background Information: The CIP is a 5-year plan of projects for which we are planning and budgeting. Are the projects listed going in the direction the town board is wanting to head?

7. **Other Agency Review of Action:** Douglas County N/A
8. **Board Action:**
 Approved Approved with Modifications
 Denied Continued

Table 1: Town of Gardnerville Capital Improvement Program, 2015-2020 - <Tentative Budget FY 2015/2016 - April 2015>

Red was added or modified

Green is Rolled Forward

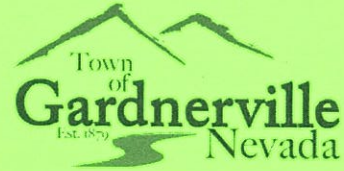
Blue 2015 Final CIP

FISCAL YEAR	PUBLIC WORKS 610-926-562-000										PARKS & RECREATION/OPEN SPACE				FLEET/EQUIPMENT/FACILITIES/OTHER																	
	CAPITAL				NON-CAPITAL				CAPITAL		NON-CAPITAL		CAPITAL		NON-CAPITAL																	
	Roads		Storm Drain		Roads		Storm Drain		Description	Cost	Description	Cost	Description	Cost	Description	Cost																
2013-2014 485,631.00	Sidewalk Repair and ADA Ramp Upgrades		\$ 25,000		Bank Hellwinkle Channel		\$ 23,037		Road Maintenance		\$ 50,000		Storm Drain Maintenance		\$ 8,500		Raley's to Toler Sidewalk (Sidewalk Portion)		\$ 35,000		Repair Hellwinkle Shop		\$ 40,000		613 Debt Service Series 2005		\$ 122,982		Small equipment replacements		\$ 2,500	
	Valley Vision		\$ 20,000		Kingslane NDOT Match		\$ 50,000		Crack sealing		\$ 15,000		Patch repair in Chichester area		\$ 72,000		Martin Slough trail match		\$ 25,000		Used for budget on Hellwinkle Channel		\$ (75,000)		614 Fleet Vehicle		\$ 42,612					
	TOTAL		\$ 45,000		\$ 73,037		\$ 166,000		\$ 8,500		\$ 60,000		\$ (35,000)		\$ 165,594		\$ 2,500															
	Valley Vision Bank		\$ 15,000		Hellwinkle Channel		\$ 534,000		Road Maintenance		\$ 50,000		Storm Drain Maintenance		\$ 8,500		LWCF Trails Amenities		\$ 81,666		Tree Treatment		\$ 9,000		613 Debt Service Series 2005		\$ 122,982		Small equipment replacements		\$ 2,500	
2014-2015 577,356.00	NDOT TAP - FY 2013 - 4 crosswalks		\$ 250,023		Q1 Grant Match		\$ (307,250)		Crack sealing (Material)		\$ 15,000		LWCF Trail Grant		\$ (53,654)										Projector-Movie		\$ 8,500					
	FY 2013 TE NDOT Funded - Crosswalks		\$ (232,467)		Kings Lane		\$ 83,000																		Small Dump Truck		\$ 43,000					
	ADA Improvements NDOT TAP 2013 - Crosswalks		\$ 17,556		NDOT Kings Lane Grant		\$ (70,000)																									
	TOTAL		\$ 50,112		\$ 239,750		\$ 65,000		\$ 8,500		\$ 28,012		\$ 9,000		\$ 174,482		\$ 2,500															
2015-2016 502,500.00	Sidewalk Repair and ADA Ramp Upgrades		\$ 15,000						Road Maintenance		\$ 50,000		Storm Drain Maintenance		\$ 25,000		Waterloo Islands Water Saving Landscaping		\$ 12,000		Tree treatment		\$ 9,000		Larger Crack Seal Unit				Small equipment replacements		\$ 2,500	
	Gardnerville Station Matching funds (Former Eagle Gas) NDOT Tap match \$27,108 and other project work		\$ 50,000						Crack sealing		\$ 20,000		Sidewalk / ADA Cape Seal Road Industrial Way		\$ 174,000										Bucket Truck (used)		\$ 85,000					
	Valley Vision Bank		\$ 20,000						Patch repair in Chichester & virginia Ranch areas		\$ 40,000																					
	TOTAL		\$ 85,000		\$ -		\$ 284,000		\$ 25,000		\$ 12,000		\$ 9,000		\$ 85,000		\$ 2,500															
2016-2017 453,000.00	Sidewalk Repair and ADA Ramp Upgrades		\$ 25,000						Road Maintenance		\$ 50,000		Storm Drain Maintenance		\$ 8,500						Repair Hellwinkle Hay Barn		\$ 20,000		Equipment Trailer		\$ 8,000		Small equipment replacements		\$ 2,500	
	Valley Vision Bank		\$ 20,000						Crack sealing		\$ 15,000		Storm Drain Replacement South of Cemetery - bank		\$ 40,000		Raley's to Toler Sidewalk (Sidewalk Portion)		\$ 35,000		Repair Hellwinkle Shop		\$ 40,000									
	Gardnerville Station (Former Eagle Gas) Construction of site improvements Match		\$ 60,000						Sunset Park Microsurfacing (Wilson, Easton, North Hampton)		\$ 40,000										Tree Treatment		\$ 9,000									
	TOTAL		\$ 105,000		\$ -		\$ 185,000		\$ 48,500		\$ 35,000		\$ 69,000		\$ 8,000		\$ 2,500															
2017-2018 460,500.00	Sidewalk Repair and ADA Ramp Upgrades		\$ 25,000						Road Maintenance		\$ 50,000		Storm Drain Maintenance		\$ 8,500		Gilman Water Saving Landscaping		\$ 12,000		Parks Small Equipment		\$ 4,500		Fleet Vehicle		\$ 45,000		Small equipment replacements		\$ 2,500	
	Ezell Ave Half Street Improvements - North		\$ 73,000						Crack sealing		\$ 20,000										Tree treatment		\$ 9,000									
	Valley Vision Bank		\$ 20,000						Cape Seal Southgate, Service Dr, Pep Cir		\$ 125,000		Storm Drain Replacement South of Cemetery - Project		\$ 66,000																	
	TOTAL		\$ 118,000		\$ -		\$ 195,000		\$ 74,500		\$ 12,000		\$ 13,500		\$ 45,000		\$ 2,500															
2018-2019 475,500.00	Sidewalk Repair and ADA Ramp Upgrades		\$ 25,000						Road Maintenance		\$ 60,000		Storm Drain Maintenance		\$ 8,500						Tree Treatment		\$ 9,000		Fleet Vehicle		\$ 45,000		Small equipment replacements		\$ 5,000	
	Valley Vision Bank		\$ 20,000						Crack sealing		\$ 25,000																					
	Sidewalk, curb and reconstruct Cemetary Dr.		\$ 120,000						Slurry Arbor Gardens		\$ 158,000																					
	TOTAL		\$ 165,000		\$ -		\$ 243,000		\$ 8,500		\$ -		\$ 9,000		\$ 45,000		\$ 5,000															
2019-2020 486,000.00	Sidewalk Repair and ADA Ramp Upgrades		\$ 25,000						Road Maintenance		\$ 60,000		Storm Drain Maintenance		\$ 8,500										Lawn tractor		\$ 45,000		Small equipment replacements		\$ 2,500	
	Valley Vision Bank		\$ 20,000						Crack sealing		\$ 25,000																					
	Sidewalk, curb and reconstruct Cemetary Dr.		\$ 120,000						Chichester micro Surfacing		\$ 75,000		Storm Drain - Bell		\$ 80,000																	
	TOTAL		\$ 165,000		\$ -		\$ 185,000		\$ 88,500		\$ -		\$ -		\$ 45,000		\$ 2,500															

Table 1: Town of Gardnerville Capital Improvement Program, 2015-2020 - <Tentative Budget FY 2015/2016 - April 2015>

FISCAL YEAR	PUBLIC WORKS 610-926-562-000								PARKS & RECREATION/OPEN SPACE				FLEET/EQUIPMENT/FACILITIES/OTHER			
	CAPITAL				NON-CAPITAL				CAPITAL		NON-CAPITAL		CAPITAL		NON-CAPITAL	
	Description	Cost	Description	Cost	Description	Cost	Description	Cost	Description	Cost	Description	Cost	Description	Cost	Description	Cost
Unfunded Projects	MS Sidewalks (NDOT Project-Unfunded)	\$ 1,400,000	Waterloo/Toiyabe drop inlets		Main St. Storm Drain Manholes	\$ 15,000			Street Lights at Gardner Park	\$ 75,000	Serenity Park-master plan		Concrete-Shop (Replace Asphalt)	\$ 60,000	Road sign update and Replacement	
	High School Street Extension (NDOT Project-Unfunded)	\$ 710,000	Spruce-drainage improvements		ADA Transition Plan								3 YD Dump Truck	\$ 65,000		
	Douglas/395 Traffic Island	\$ 35,000	Church Street-drainage improve.		South Gate Parking Plan and county commissioner approval						Jewel Pond Upgrade (in-house)	\$ 10,000	Park Maint. Equip	\$ 25,000		
	Toler Gateway-Virginia Ranch	\$ 10,000	US 395 Drainage Improvements- NDOT	\$ 1,000,000	Parking District plan for Downtown Gardnerville								Additional Rear loader	\$ 280,000		
	756 Gateway-Lutheran Bridge	\$ 10,000	Company Ditch Cleaning								Martin Slough Trail-Kingslane	\$ 30,000	Refuse-Truck	\$ 240,000		
	MS Sidewalk Ph 3-CV Merc	\$ 50,000	Decker Ditch cleaning								Gardner Drill & Fill	\$ 15,000	Refuse-Truck	\$ 240,000		
	MS Sidewalk Ph 4-EFH/Adaven	\$ 75,000	Town Ditch Cleaning								"Ranch" Trail	\$ 60,000	Additional 3/4 ton truck w/plow	\$ 35,000		
	MS Sidewalk Ph 5-Catholic Church	\$ 25,000											Additional 3/4 ton truck w/plow	\$ 35,000		
	MS Sidewalk Ph 6-JT's	\$ 100,000											Low-behind-compressor	\$ 16,000		
	MS Sidewalk Ph7-Ritchford	\$ 60,000											Larger crack sealing unit	\$ 55,000		
	Decorative Sign in Industrial area	\$ 14,000											2 equipment trailers	\$ 12,000		
	Decorative signs Arbor Gardens												60" trim-mower	\$ 25,000		
	Decorative Signs in Chichester Estates												Backhoe	\$ 75,000		
	Alley paving and reconstruction of alleys												Larger grounds tractor	\$ 70,000		
	Centerville Lane Bridge Widening - Cottonwood Slough	\$ 500,000	Gilman or Douglas - "Main Street" appeal		Water Rights - Irrigation ditch improvements along Martin Slough Ditch, mainly to irrigate the ranch at Gardnerville 32 acres of wetlands.								Martin Slough Bridges- Ranch, Kingslane/Lampe	TBD		
	Togineti Alley repair or Pave												Brush Chipper	\$ 15,000		
	Pulverize and Replace -Chichester Dr	\$ 624,403											Pressure Washer-Trailer Mounted	\$ 4,800		
	Pulverize and Replace - Harvest Dr	\$ 388,640											GES Building	\$ 300,000		
	Pulverize and Replace - Marion Russell Dr	\$ 637,184											Spence Property (by HPG)	\$ 375,000		
										Town Hall Landscaping Update			GES Heritage Building Converted to Town Office and Cultural center			
										Gardner Park Update			Gardnerville Station Improvements			
										Arbor Gardens Park Update						
										Waterloo Median update						
									Toler Landscaping Update	\$ 62,000						
TOTAL	\$ 4,639,227		\$ 1,000,000			\$ 15,000			\$ 137,000		\$ 115,000		\$ 2,317,800			

Gardnerville Town Board
AGENDA ACTION SHEET



1. **For Possible Action:** Public hearing to adopt the Tentative Budget for Fiscal Year 2015-2016, with public comment prior to Board action.
2. **Recommended Motion:** Motion to approve the tentative budget for fiscal year 2015-2016 with any modifications as discussed.
Funds Available: Yes N/A
3. **Department:** Administration
4. **Prepared by:** Tom Dallaire
5. **Meeting Date:** April 7, 2015 **Time Requested:** 45 minutes
6. **Agenda:** Consent Administrative

Background Information: The 2015/2016 tentative budget represents the state estimate in revenues and town's staff estimate for revenues for the 611 account.

The budget includes;

a max 4% merit for staff.

\$50,000 for Main Street (-\$4,000) less this year.

7. **Other Agency Review of Action:** Douglas County N/A
8. **Board Action:**
 Approved Approved with Modifications
 Denied Continued

**LIVE - Douglas County - LIVE
610 Preliminary Budget**

Account Number	Description	2016 Finance Officer Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
Fund: 610 - Gardnerville Town							
Revenues							
Department: 000 - Revenue							
RE05 - Taxes							
311.100	Ad Valorem Current	1,102,393.00	1,043,867.00	1,043,867.00	798,323.19	917,618.39	925,421.81
311.120	Ad Valorem Delinquent	0.00	0.00	0.00	4,090.01	2,582.30	17,538.83
311.600	Ag Deferred Taxes	0.00	0.00	0.00	0.00	0.00	0.00
311.610	New Construction Current	0.00	0.00	0.00	0.00	0.00	0.00
311.700	Personal Property Current	0.00	0.00	0.00	52,288.22	57,879.97	46,210.99
311.800	Personal Property Delinq	0.00	0.00	0.00	786.80	811.87	1,997.09
Account Classification Total: RE05 - Taxes		\$1,102,393.00	\$1,043,867.00	\$1,043,867.00	\$855,488.22	\$978,892.53	\$991,168.72
RE15 - Intergovernmental Revenue							
321.300	Gaming-NRS Co. Lic	18,000.00	22,000.00	22,000.00	10,530.00	22,185.00	21,645.00
331.010	St-Consolid.Tax Dist.	265,723.00	261,373.00	261,373.00	133,274.43	254,577.76	245,034.43
331.110	Grant-EDA	0.00	0.00	0.00	0.00	0.00	0.00
331.140	Grant In Aid Other	0.00	123,500.00	123,500.00	0.00	0.00	3,500.00
331.185	Grant Match	0.00	0.00	0.00	0.00	0.00	0.00
331.280	Grant-FEMA	0.00	0.00	0.00	0.00	0.00	0.00
331.286	Grant-Nonpoint Source	0.00	0.00	0.00	0.00	0.00	0.00
332.805	Grant-USDOT	0.00	0.00	0.00	0.00	0.00	0.00
334.121	Grant In Aid-State(P)	0.00	0.00	0.00	0.00	0.00	0.00
334.123	Grant-State Q1	0.00	307,250.00	307,250.00	0.00	0.00	0.00
334.230	Grant-Traffic Safety	0.00	0.00	0.00	0.00	0.00	0.00
334.801	Nv Div Of Forestry-State	0.00	0.00	0.00	0.00	0.00	0.00
335.402	Scrrt	0.00	0.00	0.00	0.00	0.00	0.00
337.100	State Reimbursement	0.00	0.00	0.00	3,052.50	13,527.87	0.00
Account Classification Total: RE15 - Intergovernmental Revenue		\$283,723.00	\$714,123.00	\$714,123.00	\$146,856.93	\$290,290.63	\$270,179.43
RE20 - Charges For Service							
335.600	DMV 5%	0.00	0.00	0.00	0.00	0.00	0.00
335.602	Mv Priv.-Special	0.00	0.00	0.00	0.00	0.00	0.00
341.620	Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
341.625	Prof. Fees/ App.Req.	5,000.00	6,000.00	6,000.00	925.00	6,247.50	12,633.43
Account Classification Total: RE20 - Charges For Service		\$6,000.00	\$6,000.00	\$6,000.00	\$925.00	\$6,247.50	\$12,633.43

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**LIVE - Douglas County - LIVE
610 Preliminary Budget**

Account Number	Description	2016 Finance Officer Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
RE27 - Interest Revenue							
361.200	Interest On Investment	0.00	0.00	0.00	0.00	2,757.49	651.54
361.205	Investment-FMV Adjust	0.00	0.00	0.00	0.00	(53.23)	(1,036.50)
361.211	Invest. Earnings-LGIP	0.00	0.00	0.00	149.98	0.00	0.00
361.212	Invest. Earnings-BNY Mellon	0.00	0.00	0.00	837.07	0.00	0.00
Account Classification Total: RE27 - Interest Revenue		\$0.00	\$0.00	\$0.00	\$987.05	\$2,704.26	(\$384.96)
RE30 - Miscellaneous Revenue							
360.100	Cash Overs/Shorts	0.00	0.00	0.00	0.00	0.00	0.00
360.205	Downtown Vision Committ.	0.00	0.00	0.00	0.00	0.00	0.00
360.210	Merchandise Sales	0.00	0.00	0.00	10.00	260.00	145.00
360.800	Miscellaneous	0.00	0.00	0.00	(99.00)	561.68	12,379.66
360.901	Reimbursements	0.00	0.00	0.00	1,630.00	8,325.61	2,654.27
362.100	Rent/Lease Income	0.00	0.00	0.00	952.36	3,651.25	1,315.00
367.102	Donations	0.00	519.00	0.00	519.04	2,100.00	0.00
Account Classification Total: RE30 - Miscellaneous Revenue		\$0.00	\$519.00	\$0.00	\$3,012.40	\$14,898.54	\$16,493.93
RE35 - Other Financing Sources							
360.750	Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
391.100	Sale Of Property	0.00	2,500.00	0.00	2,500.00	0.00	0.00
392.000	Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
393.100	Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE35 - Other Financing Sources		\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00
RE40 - Beg.Fund Bal./Reserves							
301.000	Opening Fund Balance	110,000.00	605,949.00	103,709.00	0.00	0.00	0.00
301.100	Opening Fund Reserves	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE40 - Beg.Fund Bal./Reserves		\$110,000.00	\$605,949.00	\$103,709.00	\$0.00	\$0.00	\$0.00
Department Total: 000 - Revenue		\$1,502,116.00	\$2,372,958.00	\$1,867,699.00	\$1,009,769.60	\$1,293,033.46	\$1,290,090.55
Revenues Total		\$1,502,116.00	\$2,372,958.00	\$1,867,699.00	\$1,009,769.60	\$1,293,033.46	\$1,290,090.55

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LIVE - Douglas County - LIVE
610 Preliminary Budget

Account Number	Description	2016 Finance Officer	Percent Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
Expenditures								
Department: 921 - Gardnerville Admin								
EX10 - Salaries & Wages								
510.000	Salaries & Wages	111,842.00	1.05%	110,664.00	110,664.00	63,922.05	93,357.54	83,907.72
510.150	Board Compensation	15,300.00	0.00%	15,300.00	15,300.00	11,475.00	15,300.00	13,770.00
511.165	Holiday Overtime	0.00		0.00	0.00	853.14	1,659.45	0.00
511.166	Sick Buyback	0.00		0.00	0.00	0.00	0.00	0.00
511.167	Vacation Payout	0.00		0.00	0.00	0.00	813.98	122.93
511.168	Vacation Buyback	0.00		0.00	0.00	0.00	0.00	0.00
511.169	Comp Payout	0.00		0.00	0.00	0.00	0.00	0.00
511.170	Overtime	0.00		616.00	616.00	406.22	745.11	766.72
511.171	Holidays	0.00		0.00	0.00	4,248.88	4,223.78	6,253.32
511.172	Comp Paid	0.00		0.00	0.00	0.00	296.56	39.46
511.173	Vacation	0.00		0.00	0.00	5,165.33	6,394.51	10,775.35
511.174	Sick	0.00		0.00	0.00	2,319.36	1,861.65	8,583.34
516.120	Contract Salaries	0.00		0.00	0.00	2,540.16	0.00	0.00
Account Classification Total: EX10 - Salaries & Wages		\$127,142.00	0.44%	\$126,580.00	\$126,580.00	\$90,930.14	\$124,652.58	\$124,218.84

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EX15 - Employee Benefits								
511.180	Benefits	0.00		0.00	0.00	0.00	0.00	0.00
511.181	Retirement	29,933.00	6.67%	27,935.00	27,935.00	20,585.36	29,898.09	30,695.28
511.182	Pact Workers Comp	2,446.00	4.29%	2,341.00	2,341.00	1,492.57	2,651.32	2,901.97
511.183	Group Insurance	12,952.00	-19.45%	15,471.00	15,471.00	12,049.99	18,126.72	19,624.80
511.184	Unemployment	559.00	1.07%	553.00	553.00	310.95	575.88	617.60
511.186	Medicare	1,622.00	1.17%	1,603.00	1,603.00	1,048.86	1,526.35	1,709.14
511.187	Uniform Allowance	0.00		0.00	0.00	0.00	0.00	0.00
511.188	Co. Dependent Insurance	0.00		0.00	0.00	0.00	0.00	0.00
511.190	Pact Other	0.00		0.00	0.00	0.00	391.64	417.74
511.195	Oasdi	307.00	57.33%	131.00	131.00	1.66	2.77	95.72
511.201	PEBS-Ret.Medical	252.00	0.00%	252.00	252.00	131.14	251.76	228.60
Account Classification Total: EX15 - Employee Benefits		\$48,071.00	-0.45%	\$48,286.00	\$48,286.00	\$35,620.53	\$53,424.53	\$56,290.85

LIVE - Douglas County - LIVE
610 Preliminary Budget

Account Number Description		2016 Finance Officer Change		2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
EX20 - Services & Supplies								
520.055	Telephone Expense	3,600.00	0.00%	3,600.00	3,600.00	2,453.60	3,370.56	3,383.59
520.060	Postage/Po Box Rent	3,500.00	0.00%	3,500.00	3,500.00	979.28	1,541.33	1,766.91
520.064	Travel	7,500.00	0.00%	7,500.00	4,500.00	5,518.69	2,524.58	2,669.62
520.072	Advertising	3,500.00	0.00%	3,500.00	3,500.00	1,100.70	1,924.44	2,243.62
520.080	Insur.-Liability	8,900.00	0.00%	8,900.00	8,900.00	7,318.82	8,156.14	8,859.79
520.084	Replacement & Repair	1,000.00	25.00%	750.00	750.00	745.26	656.26	618.26
520.089	Power	2,600.00	0.00%	2,600.00	2,600.00	1,892.17	2,640.20	2,146.31
520.090	Water	500.00	0.00%	500.00	500.00	274.76	350.29	424.49
520.092	Heating	1,850.00	0.00%	1,850.00	1,850.00	1,258.08	1,828.15	1,530.43
520.093	Utilities-Sewer	400.00	0.00%	400.00	400.00	264.68	1,959.18	352.58
520.097	Maint B&G	3,500.00	-117.14%	7,600.00	600.00	1,331.98	10,062.30	1,139.78
520.098	Janitorial Services	1,200.00	16.67%	1,000.00	1,000.00	794.53	1,317.50	924.97
520.107	Maint Equip	200.00	0.00%	200.00	200.00	397.31	0.00	112.50
520.108	Maint Office Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.123	Deductable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.130	Rents & Leases Bldgs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.136	Rents & Leases Equipment	3,000.00	16.67%	2,500.00	2,500.00	1,886.55	3,175.08	2,475.17
520.169	EMRB Assessment	0.00	0.00	75.00	75.00	67.50	67.50	62.50
520.170	Memberships	5,250.00	6.67%	4,900.00	4,900.00	4,880.95	3,182.64	2,967.56
520.187	Internet Expense	810.00	0.00%	810.00	810.00	585.00	595.11	504.39
520.200	Training & Education	5,000.00	40.00%	3,000.00	3,000.00	3,076.35	3,001.90	1,709.95
520.210	Election Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.415	PACT Agent Compensation	850.00	0.00%	850.00	850.00	237.75	919.00	831.00
521.100	Professional Services	2,000.00	0.00%	2,000.00	2,000.00	0.00	64,000.00	71,351.67
521.130	Legal Services	20,000.00	0.00%	20,000.00	20,000.00	7,702.50	14,350.50	24,899.86
521.135	Legal-Collection Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.160	Auditing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.404	Moving Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.500	Admin & Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532.001	Op.Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532.055	Books & Periodicals	300.00	0.00%	300.00	300.00	0.00	0.00	0.00

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LIVE - Douglas County - LIVE
610 Preliminary Budget

Account Number	Description	2016 Finance Officer Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
532.056	Subscriptions	8,210.00	4,100.00	4,100.00	4,777.30	3,783.84	3,480.84
532.109	Bottled Water	0.00	0.00	0.00	0.00	0.00	0.00
533.800	Office Supplies	5,000.00	5,500.00	5,000.00	5,552.92	3,784.58	4,695.09
533.802	Small Equipment	2,400.00	2,400.00	2,400.00	844.78	0.00	1,651.66
533.806	Software	1,700.00	1,800.00	200.00	1,841.04	1,157.50	1,004.92
533.813	Office Products Program	0.00	0.00	0.00	0.00	0.00	0.00
533.817	Small Projects	0.00	0.00	0.00	0.00	0.00	0.00
540.000	Grants & Contributions	0.00	0.00	0.00	0.00	25,000.00	0.00
550.001	Miscellaneous Expenses	500.00	500.00	500.00	500.00	8,682.31	1,098.55
550.048	Downtown Vision	65,000.00	69,000.00	69,000.00	54,000.00	20,000.00	0.00
Account Classification Total: EX20 - Services & Supplies		\$158,270.00	\$159,635.00	\$147,535.00	\$110,282.50	\$188,030.89	\$142,906.01

EX22 - Debt Service

521.300	Debt Issuance Costs	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX22 - Debt Service		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

EX25 - Capital Outlay/Projects

562.000	Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00
562.200	Buildings	0.00	0.00	0.00	0.00	0.00	0.00
562.500	Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00
564.500	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
564.602	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX25 - Capital Outlay/Projects		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Department Total: 921 - Gardnerville Admin

\$333,483.00	-0.31%	\$334,501.00	\$322,401.00	\$236,833.17	\$366,108.00	\$323,415.70
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Department: 923 - Parks & Recreation

Account Number	Description	2016 Finance Officer Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
EX10 - Salaries & Wages							
511.165	Holiday Overtime	0.00	0.00	0.00	0.00	0.00	0.00
511.166	Sick Buyback	0.00	0.00	0.00	0.00	0.00	0.00
511.167	Vacation Payout	0.00	0.00	0.00	0.00	0.00	0.00
511.168	Vacation Buyback	0.00	0.00	0.00	0.00	0.00	0.00
511.169	Comp Payout	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX10 - Salaries & Wages		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

EX20 - Services & Supplies

520.037	Weed Spraying	3,500.00	3,500.00	3,500.00	2,871.27	3,006.21	2,188.58
520.084	Replacement & Repair	15,000.00	13,000.00	12,000.00	17,006.68	18,024.78	10,583.21

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LIVE - Douglas County - LIVE
610 Preliminary Budget

Account Number	Description	2016 Finance Officer Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
520.089	Power	4,750.00	4,750.00	4,750.00	3,907.81	4,993.79	4,909.03
520.090	Water	21,500.00	21,500.00	21,500.00	13,379.94	17,909.49	20,758.73
520.093	Utilities-Sewer	1,000.00	1,000.00	1,000.00	378.12	503.70	341.70
520.097	Maint B&G	3,500.00	14,500.00	1,500.00	4,488.74	2,944.20	825.00
520.107	Maint Equip	0.00	0.00	0.00	0.00	0.00	0.00
520.136	Rents & Leases Equipment	0.00	0.00	0.00	0.00	0.00	0.00
532.001	Op. Supplies	1,500.00	1,500.00	1,500.00	0.00	0.00	74.96
532.003	Gas & Oil	3,000.00	3,000.00	3,000.00	1,742.21	2,436.60	2,190.67
533.802	Small Equipment	2,500.00	2,000.00	1,500.00	1,253.16	593.43	1,583.57
533.817	Small Projects	29,000.00	12,719.00	12,200.00	10,161.95	23,329.15	68,027.75
Account Classification Total: EX20 - Services & Supplies		\$85,250.00	\$77,469.00	\$62,450.00	\$55,189.88	\$73,741.35	\$111,483.20

EX25 - Capital Outlay/Projects

561.100	Land	0.00	0.00	0.00	0.00	0.00	0.00
562.000	Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00
562.200	Buildings	0.00	0.00	0.00	0.00	0.00	0.00
562.500	Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00
563.300	Improvements	0.00	0.00	0.00	0.00	0.00	0.00
563.301	Park Improvements	0.00	0.00	0.00	0.00	0.00	0.00
564.500	Machinery & Equipment	0.00	0.00	0.00	0.00	11,543.25	0.00
Account Classification Total: EX25 - Capital Outlay/Projects		\$0.00	\$0.00	\$0.00	\$0.00	\$11,543.25	\$0.00

Department Total: 923 - Parks & Recreation

\$85,250.00	\$77,469.00	\$62,450.00	\$55,189.88	\$85,284.60	\$111,483.20
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LIVE - Douglas County - LIVE
610 Preliminary Budget

Account Number	Description	2016 Finance Percent Officer Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
Department: 926 - Other Public Works							
EX10 - Salaries & Wages							
510.000	Salaries & Wages	16.73%	220,425.00	220,425.00	117,034.06	170,672.10	154,223.46
510.125	Salaries-Other	0.00	0.00	0.00	0.00	0.00	0.00
511.165	Holiday Overtime	0.00	0.00	0.00	305.43	832.30	0.00
511.166	Sick Buyback	0.00	0.00	0.00	0.00	0.00	0.00
511.167	Vacation Payout	0.00	0.00	0.00	0.00	0.00	0.00
511.168	Vacation Buyback	0.00	0.00	0.00	0.00	0.00	0.00
511.169	Comp Payout	0.00	0.00	0.00	0.00	0.00	0.00
511.170	Overtime	0.00	2,000.00	2,000.00	385.92	969.49	447.43
511.171	Holidays	0.00	0.00	0.00	7,432.15	7,424.17	6,922.90
511.172	Comp Paid	0.00	0.00	0.00	3,315.29	1,339.52	1,651.49
511.173	Vacation	0.00	0.00	0.00	5,366.26	9,727.60	7,683.99
511.174	Sick	0.00	0.00	0.00	3,232.67	5,734.64	6,913.73
Account Classification Total: EX10 - Salaries & Wages			\$264,722.00	\$222,425.00	\$137,071.78	\$196,699.82	\$177,843.00
EX15 - Employee Benefits							
511.180	Benefits	0.00	0.00	0.00	0.00	0.00	0.00
511.181	Retirement	22.01%	50,742.00	50,742.00	33,506.51	44,733.29	36,454.31
511.182	Pact Workers Comp	11.57%	7,209.00	7,209.00	4,196.66	6,689.50	5,402.55
511.183	Group Insurance	1.58%	38,426.00	38,426.00	26,213.00	29,802.83	26,997.48
511.184	Unemployment	11.34%	1,173.00	1,173.00	550.87	943.39	833.48
511.186	Medicare	20.99%	3,402.00	3,402.00	1,850.65	2,690.47	2,346.94
511.187	Uniform Allowance	0.00	0.00	0.00	0.00	0.00	0.00
511.188	Co. Dependent Insurance	0.00	0.00	0.00	0.00	0.00	0.00
511.195	Oasdi	-15.94%	2,327.00	2,327.00	66.76	265.11	927.02
Account Classification Total: EX15 - Employee Benefits			\$119,892.00	\$103,279.00	\$66,384.45	\$85,124.59	\$72,961.78
EX20 - Services & Supplies							
520.017	Snow Removal	0.00%	1,500.00	1,500.00	254.86	133.74	0.00
520.037	Weed Spraying	0.00%	2,600.00	2,600.00	899.15	2,016.07	1,019.08
520.060	Postage/Po Box Rent	0.00	0.00	0.00	0.00	0.00	0.00
520.080	Insur.-Liability	0.00%	8,900.00	8,900.00	7,318.82	8,156.13	8,795.78
520.084	Replacement & Repair	-85.00%	10,000.00	18,500.00	20,890.15	14,209.99	7,464.82
520.089	Power	0.00	0.00	0.00	0.00	0.00	0.00
520.092	Heating	0.00	0.00	0.00	0.00	0.00	0.00
520.093	Utilities-Sewer	0.00	0.00	0.00	0.00	0.00	0.00
520.095	Street Lights	0.00%	71,000.00	71,000.00	53,597.53	74,645.78	69,875.62

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LIVE - Douglas County - LIVE
610 Preliminary Budget

Account Number	Description	2016 Finance Officer Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
520.103	Maint Road	369,000.00	174,400.00	50,000.00	157,985.43	112,733.07	285,805.79
520.107	Maint Equip	2,500.00	2,500.00	2,500.00	765.98	189.75	412.56
520.116	Veh. Maint-Co Shop	10,000.00	13,000.00	3,000.00	11,833.77	6,981.31	4,307.20
520.136	Rents & Leases Equipment	0.00	0.00	0.00	0.00	0.00	0.00
520.141	Rents/Leases Other	0.00	0.00	0.00	0.00	0.00	0.00
520.155	Licensing	0.00	0.00	0.00	0.00	0.00	0.00
520.169	EMRB Assessment	50.00	0.00	0.00	34.25	14.00	28.50
520.170	Memberships	0.00	0.00	0.00	0.00	0.00	0.00
520.200	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00
521.100	Professional Services	1,000.00	1,000.00	1,000.00	0.00	652.12	0.00
521.200	Engineering	0.00	0.00	0.00	2,860.54	0.00	0.00
521.201	Engineering/Applicant Req	12,000.00	12,000.00	12,000.00	0.00	5,578.75	17,074.87
521.202	Engineering /Annex	0.00	0.00	0.00	0.00	0.00	0.00
521.500	Admin & Overhead	0.00	0.00	0.00	0.00	0.00	0.00
532.001	Op.Supplies	0.00	0.00	0.00	0.00	0.00	0.00
532.003	Gas & Oil	0.00	0.00	0.00	0.00	0.00	0.00
532.019	Storm Drain Maintenance	9,000.00	9,000.00	9,000.00	4,642.46	10,763.69	8,303.68
532.028	Uniforms	10,000.00	29,500.00	8,500.00	22,238.73	11,150.46	20,144.98
532.055	Books & Periodicals	2,800.00	2,800.00	2,800.00	2,132.70	2,614.02	2,256.27
532.116	Crack Seal Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
533.802	Small Equipment	15,000.00	15,000.00	15,000.00	17,371.49	22,789.97	26,089.56
533.806	Software	5,000.00	8,212.00	0.00	8,225.61	0.00	1,163.63
533.817	Small Projects	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX20 - Services & Supplies		\$530,350.00	\$369,912.00	\$196,300.00	\$311,051.47	\$272,628.85	\$452,742.34

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LIVE - Douglas County - LIVE
610 Preliminary Budget

Account Number	Description	2016 Finance Officer	Percent Change	2015 Amended Budget	2015 Adopted Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount
EX25 - Capital Outlay/Projects								
562.000	Capital Projects	0.00		2,500.00	0.00	38,318.52	124,944.92	113,570.78
562.200	Buildings	0.00		0.00	0.00	0.00	0.00	0.00
562.500	Infrastructure	0.00		0.00	0.00	0.00	0.00	0.00
563.300	Improvements	0.00		0.00	0.00	0.00	0.00	0.00
563.900	Board Designated	53,419.00	-1843.2%	1,038,028.00	735,788.00	0.00	0.00	0.00
564.500	Machinery & Equipment	0.00		0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX25 - Capital Outlay/Projects		\$53,419.00	-1847.9%	\$1,040,528.00	\$735,788.00	\$38,318.52	\$124,944.92	\$113,570.78
EX30 - Other Financing Uses								
618.700	Transfers Out	0.00		122,364.00	122,576.00	2,563.35	123,469.00	122,982.00
619.000	Contingency	30,000.00	9.30%	27,210.00	27,210.00	0.00	0.00	0.00
Account Classification Total: EX30 - Other Financing Uses		\$30,000.00		\$149,574.00	\$149,786.00	\$2,563.35	\$123,469.00	\$122,982.00
EX35 - Ending Fund Bal/Reserves								
625.107	Improvements Reserve	0.00		0.00	0.00	0.00	0.00	0.00
625.140	Road Reserve	0.00		0.00	0.00	0.00	0.00	0.00
625.500	Buildings Reserve	0.00		0.00	0.00	0.00	0.00	0.00
699.000	Ending Fund Balance	85,000.00	11.45%	75,270.00	75,270.00	0.00	0.00	0.00
Account Classification Total: EX35 - Ending Fund Bal/Reserves		\$85,000.00		\$75,270.00	\$75,270.00	\$0.00	\$0.00	\$0.00
Department Total: 926 - Other Public Works		\$1,083,383.00	-81.01%	\$1,960,988.00	\$1,482,848.00	\$555,389.57	\$802,867.18	\$940,099.90
Expenditures Total		\$1,502,116.00	-57.97%	\$2,372,958.00	\$1,867,699.00	\$847,412.62	\$1,254,259.78	\$1,374,998.80
Fund Revenue Total: 610 - Gardnerville Town		\$1,502,116.00	-57.97%	\$2,372,958.00	\$1,867,699.00	\$1,009,769.60	\$1,293,033.46	\$1,290,090.55
Fund Expenditure Total: 610 - Gardnerville Town		\$1,502,116.00	-57.97%	\$2,372,958.00	\$1,867,699.00	\$847,412.62	\$1,254,259.78	\$1,374,998.80
Fund Net Total: 610 - Gardnerville Town		\$0.00		\$0.00	\$0.00	\$162,356.98	\$38,773.68	(\$84,908.25)

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**LIVE - Douglas County - LIVE
611 Preliminary Budget**

Account Number Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount	2011 Actual Amount
Fund: 611 - Gardnerville Health & San Revenues								
Department: 000 - Revenue								
RE20 - Charges For Service								
344.300	516,000.00	505,000.00	505,000.00	357,262.19	510,489.26	503,494.25	502,764.24	497,382.88
344.301	0.00	0.00	0.00	310.50	681.50	530.00	370.00	406.50
344.310	403,000.00	343,000.00	343,000.00	254,335.13	352,557.44	347,636.20	347,289.24	343,443.33
344.315	0.00	30,000.00	30,000.00	19,386.00	37,184.38	35,773.17	34,872.51	34,398.63
344.316	0.00	0.00	0.00	98.00	103.00	78.00	137.00	61.00
344.317	0.00	0.00	0.00	0.00	348.00	505.00	2,190.75	340.00
360.810	5,000.00	5,000.00	5,000.00	5,065.09	7,779.36	7,724.71	7,240.27	6,243.82
=	\$924,000.00	\$883,000.00	\$883,000.00	\$636,456.91	\$909,142.94	\$895,741.33	\$894,864.01	\$882,276.16
RE27 - Interest Revenue								
361.200	0.00	0.00	0.00	0.00	3,113.70	255.15	4,879.25	3,401.59
361.205	0.00	0.00	0.00	0.00	177.18	(1,147.63)	0.00	0.00
361.211	0.00	0.00	0.00	136.00	0.00	0.00	0.00	0.00
361.212	0.00	0.00	0.00	663.76	0.00	0.00	0.00	0.00
Account Classification Total: RE27 - Interest Revenue	\$0.00	\$0.00	\$0.00	\$799.76	\$3,290.88	(\$892.48)	\$4,879.25	\$3,401.59
RE30 - Miscellaneous Revenue								
360.800	0.00	0.00	2,030.00	2,030.42	2,275.00	615.06	1,564.55	0.00
360.820	0.00	0.00	0.00	25.00	75.00	100.00	0.00	75.00
360.901	0.00	0.00	0.00	3,773.04	0.00	0.00	0.00	0.00
Account Classification Total: RE30 - Miscellaneous Revenue	\$0.00	\$0.00	\$2,030.00	\$5,828.46	\$2,350.00	\$715.06	\$1,564.55	\$75.00
RE33 - Contributed Capital								
344.750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE33 - Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE35 - Other Financing Sources								
391.100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
392.000	0.00	0.00	0.00	0.00	0.00	0.00	21,213.00	231,182.00
393.100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
393.101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE35 - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,213.00	\$231,182.00
RE37 - Depreciation/Amortization								
360.849	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360.850	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE37 - Depreciation/Amortization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE40 - Beg Fund Bal./Reserves								
301.200	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
301.250	523,469.00	330,385.00	523,469.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE40 - Beg Fund Bal./Reserves	\$573,469.00	\$380,385.00	\$573,469.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 000 - Revenue	\$1,497,469.00	\$1,263,385.00	\$1,458,499.00	\$643,085.13	\$914,783.82	\$895,563.91	\$922,520.81	\$1,116,934.75
Revenues Total	\$1,497,469.00	\$1,263,385.00	\$1,458,499.00	\$643,085.13	\$914,783.82	\$895,563.91	\$922,520.81	\$1,116,934.75

LIVE - Douglas County - LIVE
611 Preliminary Budget

Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount	2011 Actual Amount
Expenditures									
Department: 925 - Health & Sanitation									
EX10 - Salaries & Wages									
510.000	Salaries & Wages	306,867.00	262,024.00	262,024.00	148,819.14	208,878.17	209,186.64	194,270.30	199,516.78
510.125	Salaries-Other	0.00	0.00	0.00	0.00	622.58	1,990.09	4,178.12	(10,170.21)
510.150	Board Compensation	0.00	15,300.00	15,300.00	11,225.00	15,300.00	13,770.00	13,550.00	14,786.27
511.165	Holiday Overtime	0.00	0.00	0.00	1,479.42	2,321.88	0.00	0.00	0.00
511.167	Vacation Payout	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.168	Vacation Buyback	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.169	Comp Payout	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.170	Overtime	0.00	3,500.00	3,500.00	2,621.51	2,994.36	6,506.29	1,499.87	3,420.23
511.171	Holidays	0.00	0.00	0.00	10,048.49	9,758.04	11,163.59	8,608.17	12,852.82
511.172	Comp Paid	0.00	0.00	0.00	2,213.11	1,046.52	547.47	0.00	0.00
511.173	Vacation	0.00	0.00	0.00	9,595.87	12,634.63	17,425.29	8,947.03	13,337.77
511.174	Sick	0.00	0.00	0.00	5,176.33	7,994.46	9,462.12	2,837.77	10,567.73
511.176	Call Back	0.00	0.00	0.00	0.00	112.35	0.00	0.00	110.10
516.120	Contract Salaries	0.00	0.00	0.00	2,540.16	0.00	11,849.67	961.00	0.00
Account Classification Total: EX10 - Salaries & Wages		\$306,867.00	\$280,824.00	\$280,824.00	\$193,719.03	\$261,662.99	\$281,901.16	\$234,852.26	\$244,421.49

EX15 - Employee Benefits									
511.180	Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.181	Retirement	84,252.00	66,675.00	66,675.00	44,952.68	61,410.97	54,991.01	50,471.33	48,962.98
511.182	Group Workers Comp	8,534.00	7,836.00	7,836.00	5,110.10	7,324.52	7,080.91	6,506.93	5,916.74
511.183	Group Insurance	46,059.00	48,238.00	48,238.00	32,283.51	43,144.67	40,791.02	41,939.97	46,099.75
511.184	Unemployment	1,543.00	1,311.00	1,311.00	688.00	1,170.63	1,145.69	1,023.37	1,168.21
511.186	Medicare	4,470.00	3,800.00	3,800.00	2,442.99	3,324.59	3,284.88	2,901.41	2,959.93
511.187	Uniform Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.188	Co. Dependent Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.190	Pact Other	0.00	0.00	0.00	391.64	401.47	328.79	617.43	617.43
511.195	Oasdi	460.00	196.00	196.00	0.00	0.00	0.00	0.00	0.00
511.202	OPEB Expense	0.00	0.00	0.00	0.00	2,017.00	6,208.00	1,001.00	2,696.00
Account Classification Total: EX15 - Employee Benefits		\$145,318.00	\$128,056.00	\$128,056.00	\$85,477.28	\$118,784.02	\$113,902.98	\$104,172.80	\$108,421.04

EX20 - Services & Supplies									
520.055	Telephone Expense	3,500.00	3,500.00	3,500.00	2,453.65	3,370.53	3,061.80	3,085.54	3,320.80
520.060	Postage/Po Box Rent	4,200.00	4,200.00	4,200.00	3,008.09	4,294.04	3,756.77	3,260.89	3,054.75
520.064	Travel	1,000.00	1,000.00	1,000.00	1,077.74	663.74	0.00	0.00	383.71
520.072	Advertising	1,500.00	1,500.00	1,500.00	216.00	807.02	1,358.26	924.55	1,793.57
520.080	Insur-Liability	8,900.00	8,900.00	8,900.00	7,318.82	8,656.14	8,859.79	7,996.14	7,818.80
520.084	Replacement & Repair	45,000.00	40,000.00	40,000.00	43,003.77	38,281.49	38,705.34	52,069.62	28,088.24
520.089	Power	2,800.00	2,800.00	2,800.00	1,894.68	2,673.19	2,857.17	2,575.91	2,409.93
520.090	Water	650.00	650.00	650.00	404.17	617.56	467.57	499.22	535.88
520.092	Heating	3,500.00	3,500.00	3,500.00	1,893.99	2,766.42	2,420.05	2,710.01	3,398.90
520.093	Utilities-Sewer	380.00	380.00	380.00	264.68	366.62	352.59	302.40	302.40
520.097	Maint B&G	2,500.00	2,500.00	2,500.00	835.31	18,424.90	1,394.37	8,247.33	1,210.31
520.098	Janitorial Services	1,350.00	1,350.00	1,350.00	794.51	1,317.50	924.98	1,062.50	977.50
520.107	Maint Equip	35,000.00	33,700.00	220,184.00	37,657.92	23,609.99	25,235.47	628.49	619.79
520.108	Maint Office Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.110	Veh. Maint-Shop Parts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.116	Veh. Maint-Co Shop	2,000.00	2,000.00	2,000.00	0.00	5,864.92	2,920.31	1,918.11	1,631.62

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LIVE - Douglas County - LIVE
611 Preliminary Budget

Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount	2011 Actual Amount
520.123	Deductable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.130	Rents & Leases Bldgs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.136	Rents & Leases Equipment	2,100.00	2,100.00	2,100.00	3,175.06	2,480.67	2,475.22	2,480.67	1,855.52
520.155	Licensing	250.00	250.00	250.00	147.75	234.00	41.00	234.00	57.00
520.169	EMRB Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.75
520.170	Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.187	Internet Expense	810.00	810.00	810.00	595.10	522.04	504.39	522.04	722.44
520.195	Street Sweeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520.197	Landfill Expense	270,000.00	250,000.00	250,000.00	237,897.28	221,560.29	226,590.99	221,560.29	219,332.42
520.200	Training & Education	2,000.00	2,000.00	2,000.00	271.95	25.00	97.50	25.00	0.00
521.100	Professional Services	3,800.00	3,800.00	3,800.00	0.00	0.00	3,351.67	0.00	3,647.50
521.130	Legal Services	2,000.00	1,500.00	1,500.00	369.50	1,027.50	697.50	1,027.50	1,748.25
521.135	Legal-Collection Cost	500.00	500.00	500.00	(203.38)	(74.03)	(332.60)	(74.03)	79.49
521.140	Physicals	800.00	800.00	800.00	150.00	300.00	150.00	300.00	300.00
521.151	Drug/Alcohol Testing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.160	Auditing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.404	Moving Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.500	Admin & Overhead	38,692.00	18,117.00	18,117.00	0.00	0.00	0.00	0.00	0.00
532.001	Op.Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532.003	Gas & Oil	45,000.00	45,000.00	45,000.00	40,204.68	43,820.63	39,924.12	43,820.63	37,519.60
532.028	Uniforms	3,200.00	3,200.00	3,200.00	2,614.01	2,463.08	2,104.85	2,463.08	1,842.16
532.055	Books & Periodicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532.056	Subscriptions	50.00	50.00	50.00	26.30	26.00	325.55	26.00	26.00
532.109	Bottled Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533.800	Office Supplies	4,000.00	3,000.00	3,600.00	3,752.22	2,836.14	2,967.40	2,836.14	2,743.73
533.802	Small Equipment	5,000.00	5,000.00	5,000.00	844.78	11,501.31	1,651.67	11,501.31	2,352.79
533.806	Software	3,000.00	5,400.00	5,400.00	2,993.50	2,106.00	3,470.80	2,106.00	2,455.14
533.813	Office Products Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533.817	Small Projects	8,000.00	10,030.00	8,000.00	8,000.00	0.00	0.00	0.00	0.00
550.001	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.006	Fiscal Agent Charges	0.00	0.00	0.00	0.00	0.00	200.00	200.00	200.00
550.100	Bank Fees-Credit Card Processing	3,000.00	1,000.00	1,000.00	2,899.52	0.00	0.00	0.00	0.00
550.203	Collection Loss	0.00	0.00	0.00	(159.08)	0.00	1,315.64	525.39	0.00
Account Classification Total: EX20 - Services & Supplies			\$455,507.00	\$648,621.00	\$313,054.27	\$414,448.47	\$377,850.17	\$374,834.73	\$330,457.99
EX22 - Debt Service			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$713.43	\$1,631.54
521.300	Debt Issuance Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.301	Debt Issue Cost Offset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.003	Bond Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.004	Bond Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.021	Loan Principal	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00	19,550.00
550.022	Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	713.43	1,631.54
550.990	Debt-Principal Offset	0.00	0.00	0.00	0.00	0.00	0.00	(20,500.00)	(19,550.00)
Account Classification Total: EX22 - Debt Service			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$713.43	\$1,631.54

LIVE - Douglas County - LIVE
611 Preliminary Budget

Account Number Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount	2011 Actual Amount
EX25 - Capital Outlay/Projects								
562.000 Capital Projects	0.00	60,000.00	60,000.00	0.00	11,235.00	0.00	0.00	0.00
562.200 Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
562.500 Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
563.990 Capital Project Offset	0.00	0.00	0.00	0.00	(11,235.00)	0.00	0.00	0.00
564.500 Machinery & Equipment	0.00	0.00	0.00	0.00	242,237.42	0.00	220,930.50	0.00
564.602 Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
564.609 Data Processing Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
564.700 Motor Vehicles	42,317.00	0.00	2,000.00	1,852.33	7,028.27	0.00	0.00	0.00
564.990 Capital Outlay Offset	0.00	0.00	0.00	0.00	(249,265.69)	0.00	(220,930.50)	0.00
Account Classification Total: EX25 - Capital Outlay/Projects	\$42,317.00	\$60,000.00	\$62,000.00	\$1,852.33	\$0.00	\$0.00	\$0.00	\$0.00
EX28 - Miscellaneous								
550.060 Loss On Asset Disposition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX28 - Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX30 - Other Financing Uses								
618.700 Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX30 - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX33 - Depreciation								
550.027 Depreciation	80,600.00	80,600.00	80,600.00	12,746.39	50,613.28	69,267.10	72,820.90	64,916.01
Account Classification Total: EX33 - Depreciation	\$80,600.00	\$80,600.00	\$80,600.00	\$12,746.39	\$50,613.28	\$69,267.10	\$72,820.90	\$64,916.01
EX34 - Amortization								
550.026 Amort.-Bond Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00	455.05	546.08
Account Classification Total: EX34 - Amortization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$455.05	\$546.08
EX35 - Ending Fund Bal/Reserves								
625.200 Operating Reserves	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
625.250 Capital Impr. Reserves	367,885.00	208,398.00	208,398.00	0.00	0.00	0.00	0.00	0.00
625.500 Buildings Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX35 - Ending Fund Bal/Reserves	\$417,885.00	\$258,398.00	\$258,398.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 925 - Health & Sanitation	\$1,497,469.00	\$1,263,385.00	\$1,458,499.00	\$606,849.30	\$845,508.76	\$842,921.41	\$787,849.17	\$750,394.15
Expenditures Total	\$1,497,469.00	\$1,263,385.00	\$1,458,499.00	\$606,849.30	\$845,508.76	\$842,921.41	\$787,849.17	\$750,394.15
Fund Revenue Total: 611 - Gardnerville Health & San	\$1,497,469.00	\$1,263,385.00	\$1,458,499.00	\$643,085.13	\$914,793.82	\$895,563.91	\$922,520.81	\$1,116,934.75
Fund Expenditure Total: 611 - Gardnerville Health & San	\$1,497,469.00	\$1,263,385.00	\$1,458,499.00	\$606,849.30	\$845,508.76	\$842,921.41	\$787,849.17	\$750,394.15
Fund Net Total: 611 - Gardnerville Health & San	\$0.00	\$0.00	\$0.00	\$36,235.83	\$69,275.06	\$52,642.50	\$134,671.54	\$366,540.60

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LIVE - Douglas County - LIVE 613 Preliminary Budget										
Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount	2011 Actual Amount	
Fund: 613 - Gardnerville Debt										
Revenues										
Department: 000 - Revenue										
RE27 - Interest Revenue										
361.200	Interest On Investment	0.00	0.00	0.00	0.00	10.94	0.24	1.30	439.99	
361.205	Investment-FMV Adjust	0.00	0.00	0.00	0.00	0.19	(0.19)	0.00	0.00	
361.211	Invest. Earnings-LGIP	0.00	0.00	0.00	0.18	0.00	0.00	0.00	0.00	
361.212	Invest. Earnings-BNY Mellon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Account Classification Total: RE27 - Interest Revenue		\$0.00	\$0.00	\$0.00	\$0.18	\$11.13	\$0.05	\$1.30	\$439.99	
RE35 - Other Financing Sources										
392.000	Transfers In	0.00	122,576.00	122,364.00	2,563.35	123,469.00	122,982.00	144,433.00	138,175.00	
Account Classification Total: RE35 - Other Financing Sources		\$0.00	\$122,576.00	\$122,364.00	\$2,563.35	\$123,469.00	\$122,982.00	\$144,433.00	\$138,175.00	
RE40 - Beg. Fund Bal./Reserves										
301.000	Opening Fund Balance	0.00	406.00	618.00	0.00	0.00	0.00	0.00	0.00	
Account Classification Total: RE40 - Beg. Fund Bal./Reserves		\$0.00	\$406.00	\$618.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 000 - Revenue		\$0.00	\$122,982.00	\$122,982.00	\$2,563.53	\$123,480.13	\$122,982.05	\$144,434.30	\$138,614.99	
Revenues Total		\$0.00	\$122,982.00	\$122,982.00	\$2,563.53	\$123,480.13	\$122,982.05	\$144,434.30	\$138,614.99	

LIVE - Douglas County - LIVE
613 Preliminary Budget

Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount	2011 Actual Amount
Expenditures									
Department: 922 - Gardnerville Debt									
EX10 - Salaries & Wages									
511.165	Holiday Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.166	Sick Buyback	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.167	Vacation Payout	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.168	Vacation Buyback	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.169	Comp Payout	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX10 - Salaries & Wages		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX20 - Services & Supplies									
521.500	Admin & Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.006	Fiscal Agent Charges	0.00	0.00	0.00	0.00	200.00	200.00	200.00	200.00
Account Classification Total: EX20 - Services & Supplies		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
EX22 - Debt Service									
550.003	Bond Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.004	Bond Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.021	Loan Principal	0.00	117,855.00	117,855.00	0.00	112,942.00	108,234.00	124,222.00	118,948.00
550.022	Loan Interest	0.00	5,127.00	5,127.00	2,563.35	10,039.66	14,735.31	20,210.96	25,441.89
550.025	Loan Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX22 - Debt Service		\$0.00	\$122,982.00	\$122,982.00	\$2,563.35	\$122,981.66	\$122,969.31	\$144,432.96	\$144,589.89
EX35 - Ending Fund Bal/Reserves									
625.103	Appropriated Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX35 - Ending Fund Bal/Reserves		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 922 - Gardnerville Debt		\$0.00	\$122,982.00	\$122,982.00	\$2,563.35	\$122,981.66	\$123,169.31	\$144,632.96	\$144,589.89
Expenditures Total		\$0.00	\$122,982.00	\$122,982.00	\$2,563.35	\$122,981.66	\$123,169.31	\$144,632.96	\$144,589.89
Fund Revenue Total: 613 - Gardnerville Debt		\$0.00	\$122,982.00	\$122,982.00	\$2,563.53	\$123,480.13	\$122,982.05	\$144,434.30	\$138,614.99
Fund Expenditure Total: 613 - Gardnerville Debt		\$0.00	\$122,982.00	\$122,982.00	\$2,563.35	\$122,981.66	\$123,169.31	\$144,632.96	\$144,589.89
Fund Net Total: 613 - Gardnerville Debt		\$0.00	\$0.00	\$0.00	\$0.18	\$498.47	(\$187.26)	(\$186.66)	(\$5,974.90)

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**LIVE - Douglas County - LIVE
614 Preliminary Budget**

Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount
Fund: 614 - G.Ville Ad Val Cap Proj								
Revenues								
Department: 000 - Revenue								
RE15 - Intergovernmental Revenue								
331.135	Distr. from County	45,883.00	44,887.00	44,887.00	27,919.35	42,513.33	44,951.91	46,537.18
334.121	Grant in Aid-State(P)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
337.100	State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE15 - Intergovernmental Revenue		\$45,883.00	\$44,887.00	\$44,887.00	\$27,919.35	\$42,513.33	\$44,951.91	\$46,537.18
RE27 - Interest Revenue								
361.200	Interest On Investment	0.00	0.00	0.00	0.00	496.41	50.52	857.14
361.205	Investment-FMV Adjust	0.00	0.00	0.00	0.00	(13.42)	(180.38)	0.00
361.211	Invest. Earnings-LGIP	0.00	0.00	0.00	24.16	0.00	0.00	0.00
361.212	Invest. Earnings-BNY Mellon	0.00	0.00	0.00	107.45	0.00	0.00	0.00
Account Classification Total: RE27 - Interest Revenue		\$0.00	\$0.00	\$0.00	\$131.61	\$482.99	(\$129.86)	\$857.14
RE30 - Miscellaneous Revenue								
360.800	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE30 - Miscellaneous Revenue		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE35 - Other Financing Sources								
360.750	Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
392.000	Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
393.100	Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: RE35 - Other Financing Sources		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE40 - Beg.Fund Bal./Reserves								
301.100	Opening Fund Reserves	117,317.00	117,317.00	109,874.00	0.00	0.00	0.00	0.00
Account Classification Total: RE40 - Beg.Fund Bal./Reserves		\$117,317.00	\$117,317.00	\$109,874.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 000 - Revenue		\$163,200.00	\$162,204.00	\$154,761.00	\$28,050.96	\$42,996.32	\$44,822.05	\$47,394.32
Revenues Total		\$163,200.00	\$162,204.00	\$154,761.00	\$28,050.96	\$42,996.32	\$44,822.05	\$47,394.32
Expenditures								
Department: 730 - G.Ville Ad Val Cap Proj								
EX10 - Salaries & Wages								
511.165	Holiday Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.166	Sick Buyback	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.167	Vacation Payout	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.168	Vacation Buyback	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.169	Comp Payout	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX10 - Salaries & Wages		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

LIVE - Douglas County - LIVE
614 Preliminary Budget

Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount
EX20 - Services & Supplies								
550.006	Fiscal Agent Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX20 - Services & Supplies		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX22 - Debt Service								
521.300	Debt Issuance Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.021	Loan Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550.022	Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX22 - Debt Service		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX25 - Capital Outlay/Projects								
562.000	Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
562.200	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
562.500	Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
564.500	Machinery & Equipment	0.00	8,500.00	8,500.00	0.00	10,026.71	40,049.90	0.00
564.700	Motor Vehicles	85,000.00	35,000.00	35,000.00	1,852.34	39,616.48	0.00	0.00
Account Classification Total: EX25 - Capital Outlay/Projects		\$85,000.00	\$43,500.00	\$43,500.00	\$1,852.34	\$49,643.19	\$40,049.90	\$0.00
EX30 - Other Financing Uses								
618.700	Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	42,664.00
Account Classification Total: EX30 - Other Financing Uses		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,664.00
EX35 - Ending Fund Bal/Reserves								
625.103	Appropriated Reserve	78,200.00	118,704.00	111,261.00	0.00	0.00	0.00	0.00
Account Classification Total: EX35 - Ending Fund Bal/Reserves		\$78,200.00	\$118,704.00	\$111,261.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 730 - G'ville Ad Val Cap Proj		\$163,200.00	\$162,204.00	\$154,761.00	\$1,852.34	\$49,643.19	\$40,049.90	\$42,664.00
Expenditures Total		\$163,200.00	\$162,204.00	\$154,761.00	\$1,852.34	\$49,643.19	\$40,049.90	\$42,664.00
Fund Revenue Total: 614 - G'ville Ad Val Cap Proj		\$163,200.00	\$162,204.00	\$154,761.00	\$28,050.96	\$42,996.32	\$44,822.05	\$47,394.32
Fund Expenditure Total: 614 - G'ville Ad Val Cap Proj		\$163,200.00	\$162,204.00	\$154,761.00	\$1,852.34	\$49,643.19	\$40,049.90	\$42,664.00
Fund Net Total: 614 - G'ville Ad Val Cap Proj		\$0.00	\$0.00	\$0.00	\$26,198.62	(\$6,646.87)	\$4,772.15	\$4,730.32

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**LIVE - Douglas County - LIVE
811 Preliminary Budget**

Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount
Fund: 811 - Gardnerville Main Street								
Revenues								
Department: 000 - Revenue								
RE15 - Intergovernmental Revenue								
331.120	NV Commission on Tourism	0.00	0.00	0.00	0.00	3,925.33	0.00	3,450.00
331.135	Distr. from County	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
331.138	Distr. from Town	50,000.00	54,000.00	54,000.00	54,000.00	64,000.00	68,000.00	60,000.00
331.140	Grant In Aid Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332.120	Grant-USDA	0.00	6,000.00	6,000.00	1,000.00	0.00	0.00	2,500.00
Account Classification Total: RE15 - Intergovernmental Revenue		\$60,000.00	\$70,000.00	\$70,000.00	\$65,000.00	\$77,925.33	\$78,000.00	\$75,950.00
RE27 - Interest Revenue								
361.200	Interest On Investment	0.00	0.00	0.00	0.00	657.35	42.70	848.97
361.205	Investment-FMV Adjust	0.00	0.00	0.00	0.00	(37.96)	(180.41)	0.00
361.211	Invest. Earnings-LGIP	0.00	0.00	0.00	27.86	0.00	0.00	0.00
361.212	Invest. Earnings-BNY Mellon	0.00	0.00	0.00	124.41	0.00	0.00	0.00
Account Classification Total: RE27 - Interest Revenue		\$0.00	\$0.00	\$0.00	\$152.27	\$619.39	(\$137.71)	\$848.97
RE30 - Miscellaneous Revenue								
360.210	Merchandise Sales	9,500.00	5,000.00	5,000.00	9,452.00	14,729.55	15,478.32	17,321.50
360.220	Memberships	1,800.00	3,000.00	3,000.00	1,511.25	4,576.44	3,868.04	3,910.00
360.221	Promotions	20,000.00	25,000.00	25,000.00	11,710.00	26,039.36	24,924.50	37,116.65
360.800	Miscellaneous	0.00	0.00	0.00	131.48	6,360.50	2,448.29	467.00
367.102	Donations	0.00	0.00	0.00	4.00	0.00	456.00	211.00
Account Classification Total: RE30 - Miscellaneous Revenue		\$31,300.00	\$33,000.00	\$33,000.00	\$22,808.73	\$51,705.85	\$47,175.15	\$59,026.15
RE40 - Beg.Fund Bal./Reserves								
301.000	Opening Fund Balance	46,887.00	46,887.00	46,887.00	0.00	0.00	0.00	0.00
Account Classification Total: RE40 - Beg.Fund Bal./Reserves		\$46,887.00	\$46,887.00	\$46,887.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 000 - Revenue		\$138,187.00	\$149,887.00	\$149,887.00	\$87,961.00	\$130,250.57	\$125,037.44	\$135,825.12
Revenues Total		\$138,187.00	\$149,887.00	\$149,887.00	\$87,961.00	\$130,250.57	\$125,037.44	\$135,825.12
Expenditures								
Department: 960 - Gardnerville Main Street								
EX10 - Salaries & Wages								
510.000	Salaries & Wages	47,668.00	48,609.00	48,609.00	29,602.66	42,756.17	43,358.22	39,055.97
510.125	Salaries-Other	0.00	0.00	0.00	0.00	948.81	(1,007.32)	875.26
511.170	Overtime	0.00	0.00	0.00	57.25	36.77	0.00	0.00

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LIVE - Douglas County - LIVE 811 Preliminary Budget											
Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount			
511.171	Holidays	0.00	0.00	0.00	1,756.00	1,866.08	1,889.59	1,604.35			
511.173	Vacation	0.00	0.00	0.00	1,931.60	2,207.20	2,350.88	836.00			
511.174	Sick	0.00	0.00	0.00	2,282.80	1,594.54	1,612.66	2,173.60			
Account Classification Total: EX10 - Salaries & Wages		\$47,668.00	\$48,609.00	\$48,609.00	\$35,630.31	\$49,409.57	\$48,204.03	\$44,545.18			

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**LIVE - Douglas County - LIVE
811 Preliminary Budget**

Account Number	Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount
EX15 - Employee Benefits								
511.180	Benefits	0.00	22,772.00	22,772.00	0.00	0.00	0.00	0.00
511.181	Retirement	13,347.00	0.00	0.00	7,867.76	11,454.21	10,419.56	10,310.73
511.182	Pact Workers Comp	1,408.00	0.00	0.00	1,063.13	1,541.96	1,540.38	1,281.55
511.183	Group Insurance	8,172.00	0.00	0.00	5,757.97	8,096.16	7,684.56	7,222.68
511.184	Unemployment	238.00	0.00	0.00	138.64	234.08	237.93	197.83
511.186	Medicare	691.00	0.00	0.00	516.63	704.72	713.10	632.79
511.190	Pact Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511.195	Oasdi	0.00	0.00	0.00	0.00	0.00	331.05	0.00
Account Classification Total: EX15 - Employee Benefits		\$23,856.00	\$22,772.00	\$22,772.00	\$15,344.13	\$22,031.13	\$20,926.58	\$19,645.58

EX20 - Services & Supplies

520.055	Telephone Expense	700.00	1,200.00	1,200.00	458.73	611.36	696.56	241.79
520.060	Postage/Po Box Rent	300.00	300.00	300.00	6.70	0.00	0.00	0.00
520.064	Travel	4,750.00	4,750.00	4,750.00	1,046.69	3,726.65	3,535.00	4,588.18
520.072	Advertising	6,000.00	6,000.00	6,000.00	1,936.95	4,362.50	3,276.96	6,069.50
520.079	Insurance	2,300.00	2,300.00	2,300.00	2,218.00	1,160.00	2,244.00	249.00
520.169	EMRB Assessment	0.00	0.00	0.00	6.75	6.75	6.25	5.25
520.170	Memberships	500.00	500.00	500.00	400.00	250.00	400.00	400.00
520.200	Training & Education	2,750.00	2,750.00	2,750.00	1,030.00	2,678.05	1,105.00	3,121.45
521.100	Professional Services	3,000.00	3,000.00	3,000.00	0.00	25.00	641.25	4,773.70
532.055	Books & Periodicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532.056	Subscriptions	0.00	0.00	0.00	2,075.00	0.00	0.00	0.00
533.800	Office Supplies	400.00	400.00	400.00	0.00	0.00	0.00	0.00
533.806	Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533.817	Small Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
541.001	Grants	750.00	750.00	750.00	0.00	0.00	0.00	0.00
550.001	Miscellaneous Expenses	1,200.00	0.00	0.00	1,584.33	1,336.45	1,019.55	1,097.80
550.235	Organization Committee	6,100.00	7,100.00	7,100.00	368.26	1,375.22	2,133.40	1,852.20
550.236	Design Committee	17,300.00	17,300.00	17,300.00	9,268.55	16,193.92	18,301.29	19,717.39
550.237	Promotion Committee	16,000.00	10,000.00	10,000.00	4,154.76	13,110.19	8,099.99	10,428.25
550.238	ER Committee	3,000.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00
Account Classification Total: EX20 - Services & Supplies		\$65,050.00	\$58,850.00	\$58,850.00	\$24,554.72	\$44,836.09	\$41,459.25	\$52,544.51

EX35 - Ending Fund Bal/Reserves

699.000	Ending Fund Balance	1,613.00	19,656.00	19,656.00	0.00	0.00	0.00	0.00
Account Classification Total: EX35 - Ending Fund Bal/Reserves		\$1,613.00	\$19,656.00	\$19,656.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 960 - Gardnerville Main Street		\$138,187.00	\$149,887.00	\$149,887.00	\$75,529.16	\$116,276.79	\$110,589.86	\$116,735.27

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LIVE - Douglas County - LIVE
811 Preliminary Budget

Account Number Description	2016 Finance Officer	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2014 Actual Amount	2013 Actual Amount	2012 Actual Amount
Expenditures Total	\$138,187.00	\$149,887.00	\$149,887.00	\$75,529.16	\$116,276.79	\$110,589.86	\$116,735.27
Fund Revenue Total: 811 - Gardnerville Main Street	\$138,187.00	\$149,887.00	\$149,887.00	\$87,961.00	\$130,250.57	\$125,037.44	\$135,825.12
Fund Expenditure Total: 811 - Gardnerville Main Street	\$138,187.00	\$149,887.00	\$149,887.00	\$75,529.16	\$116,276.79	\$110,589.86	\$116,735.27
Fund Net Total: 811 - Gardnerville Main Street	\$0.00	\$0.00	\$0.00	\$12,431.84	\$13,973.78	\$14,447.58	\$19,089.85

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Gardnerville Town Board

AGENDA ACTION SHEET



1. **For Possible Action:** Discussion to select a board member to attend the 2015 Rural Roundup; with public comment prior to Board action.
2. **Recommended Motion:** Based on board discussion.
Funds Available: Yes N/A
3. **Department:** Administration
4. **Prepared by:** Tom Dallaire
5. **Meeting Date:** April 7, 2015 **Time Requested:** 5 minutes
6. **Agenda:** Consent Administrative

Background Information: Sponsored by the Nevada Division of Tourism, this is the 25th anniversary conference and it will be held in the Carson Valley. Please see agenda and information sheet.

7. **Other Agency Review of Action:** Douglas County N/A
8. **Board Action:**
 Approved Approved with Modifications
 Denied Continued

AGENDA

Wednesday, April 15

12:00 PM - 5:30 PM

Registration

Picon Room - Carson Valley Inn

2:00 PM - 5:00 PM

Optional Activity: Historic Town of Genoa - Open House

Board motor coach/shuttle from Carson Valley Inn parking lot or you are welcome to drive yourself and join us there!

Start your experience at Rural Roundup by exploring historic Genoa. This small town of approximately 250 residents welcomes conference attendees for an afternoon of discovery. Learn about Genoa's past from "Snowshoe Thompson", "Mark Twain", "Charley Parkhurst - Stagecoach Driver" and Sarah Winnemucca. Visit the Mormon Station State Park Museum, the Genoa Courthouse Museum, the Genoa Cemetery and the Hanging Tree for narrated tours of these colorful sites. Stroll through a variety of unique shops and enjoy a beverage at the oldest bar in Nevada.

6:00 PM - 8:30 PM

Welcome Reception and Dinner - Douglas County Community & Senior Center

Board motor coach/shuttle from Carson Valley Inn parking lot or you are welcome to drive yourself and join us there! Located at 1329 Waterloo Lane, Gardnerville

Our partners in Carson Valley will host all conference attendees for dinner at the brand new Douglas County Community & Senior Center. We've invited our favorite "Made in Nevada" vendors to join us so be sure to bring your shopping bags! Entertainment will be provided by All Hat No Cattle and a buffet BBQ will be served.

Thursday, April 16

7:30 AM - 5:00 PM

Registration

Picon Room - Carson Valley Inn

7:30 AM - 8:30 AM

Continental Breakfast

West Wing - Sponsored by Bureau of Land Management, Nevada Office

8:30 AM - 9:40 AM

Welcome and General Session

Valley Ballroom - Sponsored by Fahlgren Mortine

Making Educated Decisions

PRESENTED BY: Brian London

In this transformative and upbeat session, Brian will cut through the clutter and focus on travel trends among various generations. You will be able to use this information to decide which types of visitors to pursue, and how to reach them. As an added bonus, Brian will share his secret short-cut for identifying future trends - helping you increase visitation, revenue and awareness along the way.

9:40 AM - 10:00 AM

Refreshment Break and Sponsor Exhibits

West Wing - Sponsored by Expedia and Madden Media

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10:00 AM - 11:00 AM

Concurrent Sessions

History As A Hook

Brick House

PRESENTED BY: Peter Barton and Thomas Dunne

As the cultural heritage tourist is growing as a component of Nevada's tourism profile, effective means of engaging this audience is imperative. Technology, via phone applications and phone-provided tours are being employed in communities across the nation as a "hook". Developing heritage-based phone applications has heretofore been daunting. This session aims to take the mystery and fright out of the technology by providing proven, simple means of developing and supporting new approaches to engaging tourists to linger and learn in your community.

Rural Nevada and the Australian Traveler

Sierra

PRESENTED BY: Sarah Thornton

This talk will provide an overview of the current Australian travel landscape and explore ways for tourism partners in rural Nevada to capitalize on opportunities presented by the increasing number of Australian Travelers to the state.

Evolution of Website Design

Pinenut

PRESENTED BY: Sean Cowan

10 things I need to consider for my Web presence in 2015: In this session we will cover what consumers expect when they come to your online presence and how to most effectively provide that information to them. You will learn best practices on defining, creating and managing your online presence to make the most of your marketing efforts.

Creative Communities

Douglas

PRESENTED BY: Mary Works Covington

This session will help you understand how to set up a non-profit, manage board development in a general sense, and introduce you to some of the programs available through the Nevada Arts Council.

11:00 AM - 12:00 PM

Repeat of Concurrent Sessions

12:15 PM - 2:00 PM

Luncheon - Know Your Nevada

TJ's Corral Tent - Sponsored by Reno Tahoe USA

2:00 PM - 3:00 PM

Concurrent Sessions

Clutter Busting Advertising

Pinenut

PRESENTED BY: Stan Byers

Too often we feel compelled to jam every last bit of information into a print ad or a billboard or brochure. It makes sense; we want our money's worth. Stan Byers from Stan Can Design offers his insight on how to ferret out the most important point for your advertising, and then designing an ad or a brochure or billboard around that magnetic nugget. As well, Stan will go over recent developments in design and talk about certain trends that you can incorporate to make your advertising dollar work as hard as it possibly can.

Itinerary and Product Development

Douglas

PRESENTED BY: Mark Hoffmann

How does a rural, off-the-beaten-track destination get travelers to stop? Mark shares the top ideas for getting independent travelers and even tour groups to hit the brakes. As a tour operator in Sacramento, California for 35 years, he knows what gets their attention. It's all

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about the experience, because "stop, stand and stare," is surely not part of travelers agendas any longer.

New Partnership Opportunities with TravelNevada/Division of Tourism and Nevada Magazine

Sierra

PRESENTED BY: Bethany Drysdale and Greg Fine and Teri Laursen and Megg Mueller

Public Relations: Learn how to get the biggest bang for your buck when hosting media, and how to partner with TravelNevada on press tours. The discussion will include media events in target markets and how to participate in media missions. Marketing: You want increased online exposure? We can help with that. Want your marketing to have a bigger impact without spending a bunch more? Yep, got you covered. If you're looking for a true tourism-marketing partner, this session will show you how TravelNevada's marketing team offers you a variety of tools and techniques to attract more visitors. Sales and Industry Partners: Participating in trade and consumer shows or sponsoring a fam is a great way to partner with TravelNevada. See how you can really maximize those opportunities to receive the most benefit for your business. Discussion will include new opportunities right here in our own backyard! Nevada Magazine: Discover how to reach your target audience - Nevada Magazine readers. Published bimonthly, the state's official tourism magazine thrives on your events, history, and excitement. Learn how to best submit your stories and photos so our state's biggest fans will never wonder what's going on in your town.

Paranormal Tourism

Brick House

PRESENTED BY: Janet Jones

With the increased interest in "ghost hunting" and the paranormal; it can be a huge draw for visitors to your community. You will leave this session with a new understanding of the paranormal and how to draw this unique group of visitors to your area or add it to your tour agendas.

3:00 PM - 3:50 PM

Repeat of Concurrent Sessions

3:50 PM - 4:15 PM

Refreshment Break and Sponsor Exhibits

West Wing - Sponsored by Expedia and Madden Media

4:15 PM - 5:00 PM

General Session

Valley Ballroom - Sponsored by RUF Strategic Solutions

Navigating the New World Travel Markets- (BRIC) Brazil, Russia, India and China

PRESENTED BY: Jason Pacheco

With the growth of the BRIC markets and many new travelers visiting the U.S., there are tremendous benefits understanding the needs, motivations and drivers of this new 21st century global traveler.

6:30 PM - 7:30 PM

Wine, Spirits and Brews of Nevada

TJ's Corral Tent - Sponsored by: Churchill Vineyards, Frey Ranch, Great Basin Brewing Company, Southern Wine and Spirits and Verdi Local Distillery

7:30 PM - 9:00 PM

VolunTourism Awards Dinner

Valley Ballroom - Sponsored by: VisitLaughlin.com - Las Vegas Convention and Visitors Authority and Sanders Family Winery

Friday, April 17

8:00 AM - 10:00 AM

Breakfast With Lt. Governor Hutchison

Valley Ballroom - Sponsored by Certified Folder Display Service, Inc.

PRESENTED BY: Lt. Governor Mark Hutchison

Please join us for this exceptional opportunity to meet our new Lt. Governor, Mark Hutchison. The Lt. Governor chairs the Nevada

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Commission on Tourism. The breakfast will begin with remarks from the Lt. Governor about this role in addition to his background and the current legislative session. This will then be followed by an interactive question and answer opportunity.

18-5

Annual Rural Roundup tourism conference highlights travel trends, marketing tips

[All Press Releases](#) [Feature Stories](#) [Nevada Facts](#) [News Releases](#) [Press Kits](#)

3/17/15 3:17pm

CARSON CITY, Nev. — Rural Roundup, Nevada's signature rural tourism conference, sponsored by the Nevada Division of Tourism, returns to the Carson Valley for its 25th anniversary this April, Lt. Gov. Mark Hutchison announced today.

Kicking off the two-day conference is travel-trend expert Brian London. London is best known as publisher of Travel Industry Indicators and Travel Smart News, two of the industry's top trade e-newsletters, and he will be addressing the travel trends among various generations and how to reach one's intended market.

"It is so important to stay on top of travel and marketing trends so that we can stay competitive in the travel industry," Hutchison, chair of the Nevada Commission on Tourism, said. "Nevada is a highly desired destination, but we must strive to know our audiences and know how to reach them effectively, and that's what Rural Roundup is all about."

Issues, trends and insights affecting rural tourism will fill the Rural Roundup agenda, Wednesday April 15, through Friday, April 17. All conference sessions will be held at the Carson Valley Inn in Minden. Sessions include:

- Itinerary and Product Development, presented by Mark Hoffman of Sports Leisure Vacations
- Paranormal Tourism, presented by author and paranormal expert Janet Jones
- Navigating the New World Travel Markets, presented by Jason Pacheco of BMG Travel
- Clutter-Busting Advertising, presented by Stan Byers of Stan Can Design
- Evolution of website design, presented by Sean Cowan, digital

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- Discover
& Do
- Places
To
Stay
- Events
&
Shows
- Packages
& Deals
- Regions
& Cities
- Get
the
Guide
- My
Itineraries
- Post Your
Adventur

DISCOVER NOW

Nevada Tourism and Nevada Magazine staff will present a session on how to get involved with the state's tourism programs, and the conference will conclude Friday morning with a breakfast with Hutchison, whose term as lieutenant governor began in January of this year. Conference delegates will have the opportunity to hear his thoughts on the tourism industry, and to ask him questions.

"Tourism is Nevada's No. 1 industry, employing more than 462,000 residents," Claudia Vecchio, director of the Nevada Department of Tourism and Cultural Affairs, said. "For every 33 tourists to the U.S., one job is created, a message that resonates with Lt. Gov. Hutchison. Tourism continues to drive the state's economy through robust job creation and ongoing product diversification."

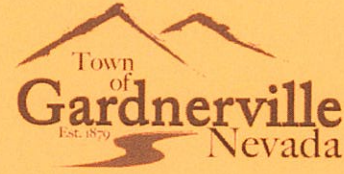
For Rural Roundup registration, news and updates please visit www.ruralroundup.com. Registration is \$65 through April 1, and \$100 after. For a full lineup of speakers and more information, visit www.RuralRoundup.com.

EDITOR'S NOTE: The Nevada Division of Tourism welcomes media representatives to attend and cover the conference. Please let us know if you would like to attend by contacting Angela Froelich at afroelich@travelnevada.com or 775-687-0639.

The Nevada Division of Tourism is part of the Nevada Department of Tourism and Cultural Affairs. It promotes and markets Nevada as a tourism destination for domestic and international leisure and business travelers through its marketing and advertising programs and by coordinating partnerships between public and private entities. NCOT also administers grant programs for local entities to market travel and tourism offerings and publishes Nevada Magazine.

Gardnerville Town Board

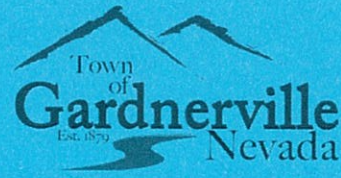
AGENDA ACTION SHEET



1. **Not For Possible Action:** Discussion on the Town Attorney's Monthly Report of activities for March 2015.
2. **Recommended Motion: N/A**
Funds Available: Yes N/A
3. **Department: Administration**

Prepared by: Tom Dallaire
4. **Meeting Date: April 7, 2015** **Time Requested: 5 minutes**
5. **Agenda:** Consent Administrative
6. **Background Information: Presented at meeting.**
7. **Other Agency Review of Action:** Douglas County N/A
8. **Board Action:**
 Approved Approved with Modifications
 Denied Continued

Gardnerville Town Board
AGENDA ACTION SHEET



1. **Not For Possible Action:** Discussion on the Town Manager/Engineer's Monthly Report of activities for March 2015.

2. **Recommended Motion:** None required.

Funds Available: Yes N/A

3. **Department:** Administration

4. **Prepared by:** Tom Dallaire

5. **Meeting Date:** April 7, 2015 **Time Requested:** 20 minutes

6. **Agenda:** Consent Administrative

Background Information: See attached report.

7. **Other Agency Review of Action:** Douglas County N/A

8. **Board Action:**

- | | |
|-----------------------------------|--|
| <input type="checkbox"/> Approved | <input type="checkbox"/> Approved with Modifications |
| <input type="checkbox"/> Denied | <input type="checkbox"/> Continued |



Lloyd Higuera , Chairman
Mary Wenner, Vice Chairman
Cassandra Jones, Board Member
Ken Miller, Board Member
Linda Slater, Board Member

Town Manager Monthly Report April 2015 Board Meeting

- A. Gardnerville Station (former Eagle Gas):** The Contract with Stantec was revised and signed. The plans and CAD files have been released and provided for their use. The McGinley report was provided. I have not revised it prior to leaving town. We need to decide if we want to pay to install the large storm drain basin in prior to coming up with an actual storm drain plan.
- B. 395 Crosswalks** –We are submitting for an NDOT permit so the contractor can video the storm drain along the highway Gilman to Mill. NDOT contacted me and there was an issue with the contract they provided. They are fixing the issue and will re-issue the copy of the contract for our review.
- C. Kingslane Sidewalk Project** –Geoff has been pulled off the project for so many other pressing issues and projects. He is back on detailing out the wall into Kingslane. Three Castles is revising the design to use Concrete base and CMU upper wall. We are thinking brick veneer and black wrought iron panel on top.
- D. Hellwinkel Channel:** We received confirmation from the Charter Cable that they can move the cable lines on the power poles for a cost of \$19,000. This does include fixing the cable lines around the Village Motel and cleaning up those view issues.
- E. Sharkeys:** This has taken a considerable amount of time. We need to replace the storm drain pipe along the highway. The existing pipe is questionable and needs to be fixed. We have a plan at NDOT being reviewed now that will replace the storm drain from 756 to the jewelry store. We have coordinated with Ray Vanwinkel and Rob Anderson who jumped on getting us a plan for the improvements. It will eliminate all the ADA issues along this section as well. There is concern on the size of the footing for the street light pole and its current location. The ADA ramp will be compliant. It is my understanding Mr. Pegram will replace the DI's on 756 and provide a manhole at his storm drain tie in location. The town will be relocating the street light, adding one additional manhole and paying for the pipe and the curb gutter and sidewalk that was not on Pegram's plan. This needs to be done now while it is torn up.
- F. Fronton building** concept is evolving to make the available space a true multi-purpose area. Other sports that could utilize the area are racquetball, badminton, squash ball, volleyball, tennis, wallyball, pickleball, dodgeball, lacrosse (in door), field hockey, and half-court basketball. ABS Glass Floor gave a presentation at the last meeting on a new technology allowing the floor to light up for the different game lines. This technology, if utilized, would be the first in the country and a real eye catcher. Movable walls are another technology that is being explored to use all the available space. Met with the Basque District Development Team. See attached plan. We need to review at the meeting.
- G. Office Items:**
- Attended the Chamber meeting and provided a report on the town and its activities.
 - Attended the Visitors Authority meeting and provided a report.
 - Worked on the banners and have installed the banners for everyone to view. – Any thoughts or concerns before we proceed?
 - Met with Mark Neuffer on the master plan amendment coming next month.
 - We submitted the Gardnerville Water Co. annexation application to the County for the process.
 - Coordinated with Zach Cruz to work on the bridge at HPG. That is done now. \



Lloyd Higuera , Chairman
Mary Wenner, Vice Chairman
Cassandra Jones, Board Member
Ken Miller, Board Member
Linda Slater, Board Member

- Coordinated and reviewed two more Eagle projects within the town. Arbor gardens parcel is the next improvement.
- Worked through Gardnerville Station (Eagle Gas) boundary line adjustment, addressing county concerns. Was finally able to get Dave and Joe Nishikida's signatures on the application that is moving forward.
- Attended the Main Street Conference – an update will be given at the meeting by Ken and Tom
- Still meeting on the cost allocation.
- Met with Paula and two members of the Minden steering committee on Main Street Minden
- South Gateway Gardnerville sign has been replaced. The final to finish it should be in soon. The colors have changed some, partly because the paint is reflective. Is it easier to see? Please drive by the sign and see what you think. Pictures are sometimes deceiving.



F-3

117msf - 2 (68#)

NO.	DESCRIPTION	DATE	BY

SCALE: 1" = 20'
 DESIGN: JSP
 DRAWN: JSP
 CHECKED: TAD
 APPROVED: TAD
 DATE: 3/23/2015

1407 Highway 395 N
 Gardnerville, NV 89410
 P: 775.782.7134
 F: 775.782.7135
 www.gardnerville-nv.gov

PROPOSED CONDITIONS
MSG PALOTA COURTS
 GARDNERVILLE, NV

SHEET NO.
 C-02



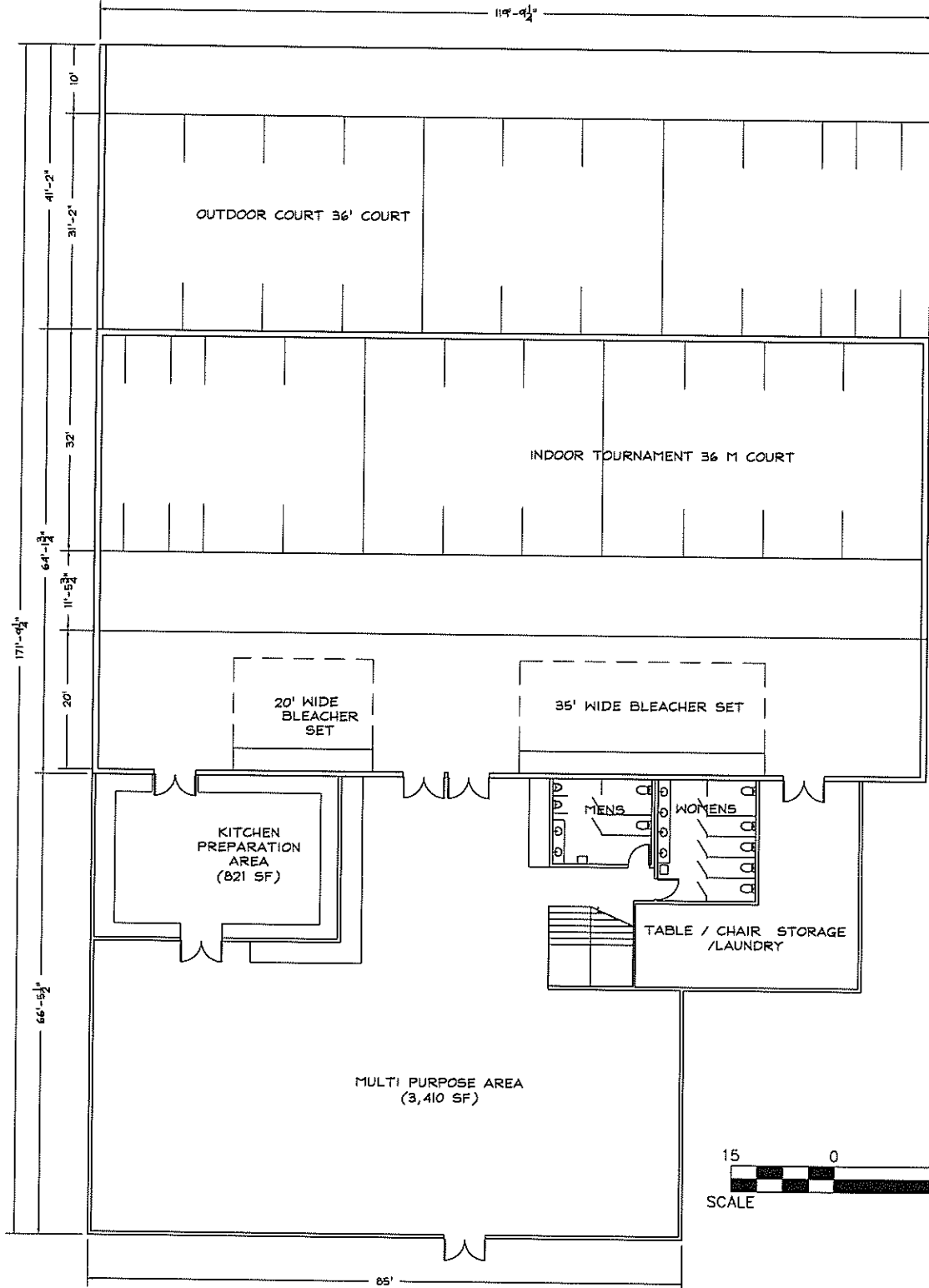
1407 Highway 395 N
Gardnerville NV 89410
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DATE: 3/26/2015

PAGE: 1 OF 1 PAGES

Author: TAD / GAL

Project: MUTIPURPOSE BASQUE FRONTON CENTER FOR PELOTA AND OTHER SPORTS



F-4







WELCOME TO

GARDNERVILLE

NEVADA

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Gardnerville Town Board

AGENDA ACTION SHEET



1. **Not For Possible Action:** Discussion on the Board members activities and liaison committee reports including but not limited to; Carson Valley Arts Council, Nevada League of Cities, and Main Street Gardnerville.
2. **Recommended Motion: no action**
Funds Available: Yes N/A
3. **Department: Administration**
4. **Prepared by: Tom Dallaire**
5. **Meeting Date: April 7, 2015** **Time Requested: 10 minutes**
6. **Agenda:** Consent Administrative

Background Information: This report will be information provided by board members to share information about their assigned committees. Presented at meeting.

7. **Other Agency Review of Action:** Douglas County N/A
8. **Board Action:**
 Approved Approved with Modifications
 Denied Continued