



## BOARD OF COMMISSIONERS

1594 Esmeralda Avenue, Minden, Nevada 89423

PATRICK CATES  
COUNTY MANAGER  
775-782-9821

COMMISSIONERS:  
John Engels, CHAIRMAN  
Walt Nowosad, VICE-CHAIRMAN  
Danny Tarkanian  
Wesley Rice  
Mark Gardner

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

Douglas County Redevelopment Agency herewith submits the FINAL budget for the  
fiscal year ending June 30, 2022

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 1,215,242

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1 If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of \$ 1,215,242 and  
0 proprietary funds with estimated expenses of \$ 0

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

### CERTIFICATION

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

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

Signed: Terri Willoughby

Dated: May 27, 2021

APPROVED BY THE GOVERNING BOARD

John Engels  
Walt Nowosad  
Wesley Rice  
Danny Tarkanian  
Danny Tarkanian (Jun 1, 2021 13:31 PDT)

### SCHEDULED PUBLIC HEARING:

(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: 5/20/2021 10:00am

Publication Date: 5/13/2021

Place: CVIC Hall, 1602 Esmeralda Ave, Minden, Nevada



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## **BOARD OF COMMISSIONERS**

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## **DOUGLAS COUNTY REDEVELOPMENT AGENCY FISCAL YEAR 2021-22 FINAL BUDGET MESSAGE**

Attached is the FY 2021-22 Budget for the Douglas County Redevelopment Agency, which totals \$1,215,242.

The Redevelopment Agency budget includes TWO active funds: Area 1 Capital Projects Fund, and Area 2 Administrative Fund.

The redevelopment area incorporates noncontiguous areas within Douglas County and extends over multiple taxing areas, with different overlapping tax rates. In April 2020 the Board of County Commissioners approved an agreement to pass through all collected tax increment in the Area 2 Administrative Fund to the Tahoe-Douglas Visitors Authority up to a maximum of \$1.3m per year. The final budget includes this pass-through.

No new projects are anticipated in the Area 1 Capital Projects fund. The previously authorized projects will be completed using the FY21 budgeted Capital Outlay. There is no new expenditure budgeted for FY22 for Area 1.

Budget Summary for Douglas County Redevelopment Agency  
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	1,086,834	1,253,865	1,215,242		1,215,242
Other Taxes					-
Licenses and Permits					-
Intergovernmental Resources					-
Charges for Services					-
Fines and Forfeits					-
Miscellaneous	193,563	68,592	59,847		59,847
					-
<b>TOTAL REVENUES</b>	<b>1,280,397</b>	<b>1,322,457</b>	<b>1,275,089</b>	<b>-</b>	<b>1,275,089</b>
<b>EXPENDITURES-EXPENSES</b>					-
General Government	2,002,204	4,837,101	1,215,242		1,215,242
Judicial					-
Public Safety					-
Public Works					-
Sanitation					-
Health					-
Welfare					-
Culture and Recreation					-
Community Support					-
Intergovernmental Expenditures					-
Contingencies		525			-
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal					-
Interest Cost					-
					-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>2,002,204</b>	<b>4,837,626</b>	<b>1,215,242</b>	<b>-</b>	<b>1,215,242</b>
Excess of Revenues over (under)					-
Expenditures-Expenses	(721,807)	(3,515,169)	59,847	-	59,847

Budget Summary for Douglas County Redevelopment Agency  
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)	1,004,502				
Operating Transfers (out)					
TOTAL OTHER FINANCING SOURCES (USES)		-			
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(721,807)	(3,515,169)	59,847	-	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	4,661,167	3,939,361	424,192	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	3,939,361	424,192	484,039	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	3,939,361	424,192	484,039	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

**FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION**

	ACTUAL PRIOR YEAR YEAR 06/30/20	ESTIMATED CURRENT YEAR YEAR 06/30/21	BUDGET YEAR YEAR 06/30/22
General Government	2.7316	2.8975	0
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2.7316</b>	<b>2.8975</b>	<b>0.0000</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>2.7316</b>	<b>2.8975</b>	<b>0.0000</b>

POPULATION (AS OF JULY 1)	49,070	49,537	49,082
SOURCE OF POPULATION ESTIMATE*	State Dept of Taxation	State Dept of Taxation	State Dept of Taxation
Assessed Valuation (Secured and Unsecured Only)	85,895,612	89,151,374	98,652,593
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>85,895,612</b>	<b>89,151,374</b>	<b>98,652,593</b>
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>			

**\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available**

Douglas County Redevelopment Agency  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Schedule S-2

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

FY 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations							
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N							

Douglas County Redevelopment Agency

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

**Budget Summary for Douglas County Redevelopment Agency**  
**(Local Government)**

**Last Revised 5/27/2021**

**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

**Budget For Fiscal Year Ending June 30, 2022**

**Budget Summary for Douglas County Redevelopment Agency**  
**(Local Government)**

[illegible]

\* FUND TYPES:     R - Special Revenue  
                          C - Capital Projects  
                          D - Debt Service  
                          T - Expendable Trust

**\*\* Include Debt Service Requirements in this column**

Schedule A-1



	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
Taxes	1,086,834	1,253,865	1,215,242	1,215,242
Miscellaneous	13,900	7,233	3,335	3,335
Subtotal	1,100,734	1,261,098	1,218,577	1,218,577
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE		35,237	39,490	39,490
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	155,837	35,237	39,490	39,490
TOTAL RESOURCES	1,256,571	1,296,335	1,258,067	1,258,067
<b><u>EXPENDITURES</u></b>				
<b><u>GENERAL GOVERNMENT</u></b>				
Salaries & Wages	28,827	24,107	-	
Employee Benefits	12,205	10,531		
Services & Supplies	2,984	1,221,682	1,218,222	1,215,242
Miscellaneous	1,177,318			
Subtotal	1,221,334	1,256,320	1,218,222	1,215,242
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)		525	-	
Transfers Out (Schedule T)				
ENDING FUND BALANCE	35,237	39,490	39,845	42,825
TOTAL COMMITMENTS & FUND BALANCE	1,256,571	1,296,335	1,258,067	1,258,067

Douglas County Redevelopment Agency  
(Local Government)

FUND \_\_\_\_\_ Redevelopment Special Revenue

Page: \_\_\_\_\_  
Schedule B-14

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
Taxes			-	
Miscellaneous	179,663	61,359	148,321	56,512
Subtotal	179,663	61,359	148,321	56,512
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,505,330	3,904,123	384,701	384,701
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,505,330	3,904,123	384,701	384,701
TOTAL RESOURCES	4,684,993	3,965,482	533,022	441,213
<b><u>EXPENDITURES</u></b>				
<b><u>GENERAL GOVERNMENT</u></b>				
Services & Supplies	733,983	-	-	
Capital Outlay	46,887	3,580,781		
Subtotal	780,870	3,580,781	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)			-	
Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,904,123	384,701	533,022	441,213
TOTAL COMMITMENTS & FUND BALANCE	4,684,993	3,965,482	533,022	441,213

Douglas County Redevelopment Agency  
(Local Government)

FUND Redevelopment Capital Projects

Page: \_\_\_\_\_  
Schedule B-14

## LOBBYING EXPENSE ESTIMATE

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

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

1. Activity:	<u>None</u>	
2. Funding Source:	<u></u>	
3. Transportation		\$ <u></u>
4. Lodging and meals		\$ <u></u>
5. Salaries and Wages		\$ <u></u>
6. Compensation to lobbyists		\$ <u></u>
7. Entertainment		\$ <u></u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u></u>
<b>Total</b>		\$ <u><u>-</u></u>

Entity: Douglas County Redevelopment Agency

Budget Year 2022-2022