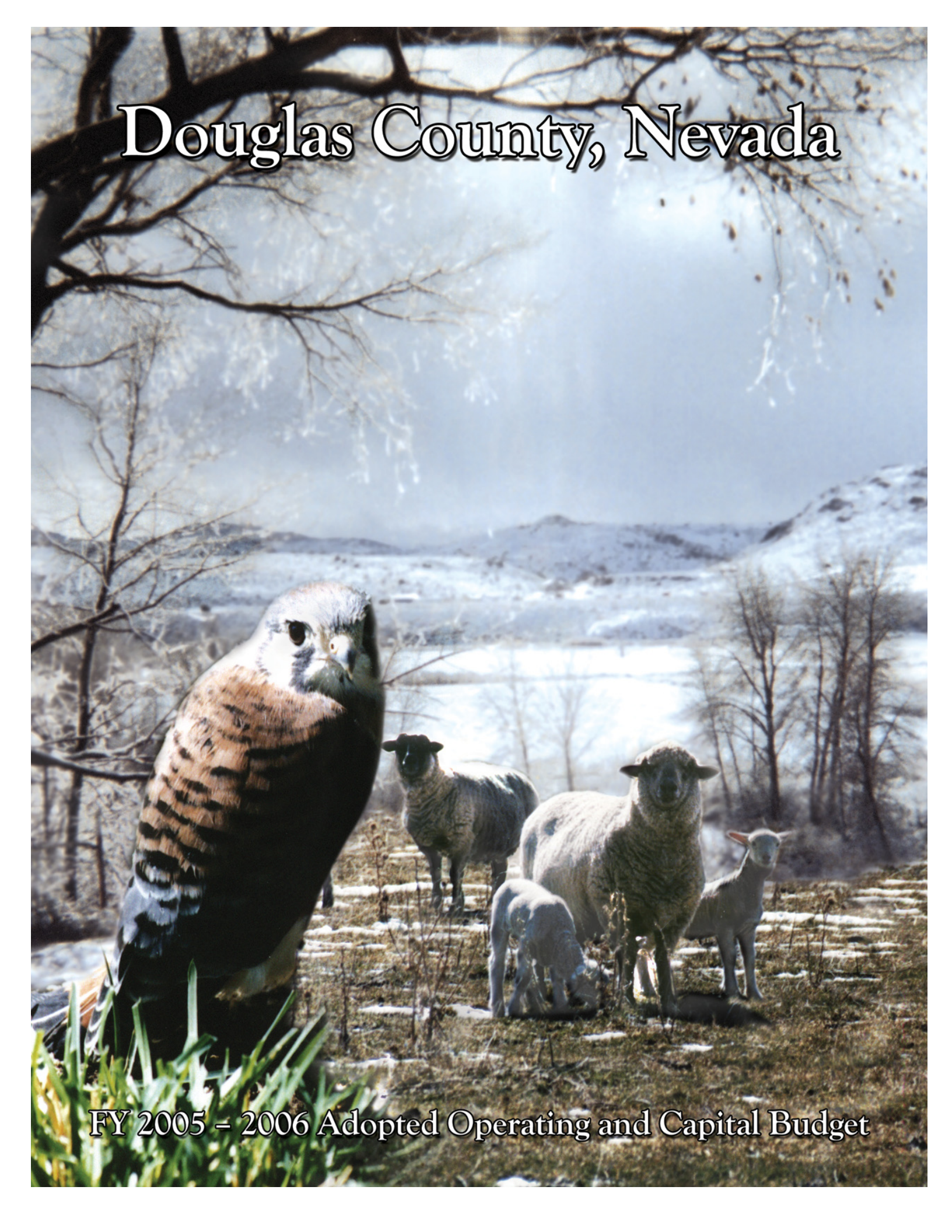


Douglas County, Nevada

A composite image featuring a Red-tailed Hawk in the foreground, a flock of sheep in the middle ground, and a snowy mountain landscape in the background. The hawk is perched on a green plant in the lower left, looking towards the camera. Behind it, a flock of sheep, including adults and lambs, stands on a grassy field with patches of snow. The background shows a vast, hazy landscape with snow-covered mountains and bare trees under a pale sky.

FY 2005 – 2006 Adopted Operating and Capital Budget



BOARD OF COUNTY COMMISSIONERS

1594 Esmeralda Avenue, Room 307, Minden, Nevada 89423

COMMISSIONERS

Kelly D. Kite, CHAIRMAN

James Baushke, VICE-CHAIRMAN

Tim D. Smith

Doug Johnson

David J. Brady

Daniel C. Holler
COUNTY MANAGER

775-782-9821

FAX: 775-782-6255

County Manager's Letter of Introduction

To: Board of County Commissioners, Citizens of Douglas County, Elected Officials, and County Staff:

I am pleased to present the Fiscal Year 2005-06 Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of the Douglas County Board of County Commissioners. The FY05-06 Adopted Budget is the product of several months of work by the Commissioners, Elected Officials, and Department Directors. Numerous meetings were held on different budgetary issues in the development of the budget.

The budget process plays an important role in bringing together County staff, Elected Officials and the public to establish service levels and programs mandated and desired to meet public needs. Citizen involvement is an important component of the budget process for it not only ensures the continued support of citizens for the County's programs, it also illustrates the choices facing local elected officials and the fiscal policies which serve as the foundation of the Douglas County government. Local elected and appointed officials have the responsibility to develop a budget that responds to the needs of the citizens. Citizens have the responsibility to advocate needed programs and, to the extent possible, ensure that they are funded adequately. The budget process helps assure that the County remains a vital, fiscally responsible and responsive organization to its citizens.

Numerous opportunities exist for citizens to participate and learn more about the Douglas County government – this document is just one important source of information. Other sources include the county's Capital Improvement Program document, Master Plan, annual financial audit, annual report, regularly scheduled public meetings of County Boards and Commissions, local press, radio and cable access programs. Please contact the County Manager's Office at 782-9821 for any additional information.

I hope this document enhances your understanding of Douglas County's FY05-06 budget.

Sincerely,

Daniel C. Holler
County Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Douglas County
Nevada**

For the Fiscal Year Beginning

July 1, 2004

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Douglas County for its annual budget for the fiscal year beginning July 1, 2004 (FY04-05). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. Douglas County has received the GFOA budget award for the past eight consecutive years.

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IX. GLOSSARY

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Reader's Guide to the Budget Document

This budget document describes how the Douglas County government plans to meet the needs of its residents during FY05-06. Each major section of the document is outlined below to assist you in finding particular information.

Introduction

An organizational chart, listing of elected officials, description of the governmental structure, and general County information.

Budget Message

A message from the County Manager to the Board of Commissioners to explain the principal budget items, summarize major issues affecting the budget, and outline challenges facing the county.

Budget Overview

A concise portrayal of the FY05-06 budget through descriptions, charts, and graphs.

Fund Summaries

A summary of the estimated resources and requirements for each of the 54 funds in Douglas County's budget. The funds are organized in this section according to their type and purpose. Separate sections are provided for funds of the East Fork Fire & Paramedic Districts and the Towns of Gardnerville, Genoa, and Minden.

County Services

An overview of each County department, including the services planned for FY05-06, the operating costs and sources of funding for these services, the number of department personnel, and accomplishments from the prior fiscal year. The budgetary information in this section is operating only; non-operating expenditures are included in other sections of the document.

Capital Budget

An overview of the capital projects planned and their financing source for FY05-06. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY06-10 Capital Improvement Plan (CIP) contains considerably more detail.

Debt Service

A summary of the County's total outstanding debt and the repayment schedule. The issuance of bonds and other types of borrowing are important sources of funding for capital projects.

Appendix

A resource for additional information on budget related items, including personnel, transfers, fund balances, reserves, and contingencies. Important statistical information is also included here.

Glossary

Definitions of many terms used throughout this document.

This document incorporates the County's operating and capital budget, the Douglas County Redevelopment Agency, the East Fork Fire and Paramedic Districts, and the Towns of Gardnerville, Genoa, and Minden. Certain revenues for a number of special districts, the School District, and the State of Nevada are received by the County in trust and agency funds and passed through to each respective agency. These trust and agency funds are not included in this document.

About Douglas County

Douglas County is a political subdivision of the State of Nevada, operating under provisions of Title 20 of *Nevada Revised Statutes* (NRS). On November 25, 1861, Douglas County became one of the first nine counties established by the first Nevada Territorial Legislature, with the County seat located in the town of Genoa. The County was retained when the territory became a state on October 31, 1864. Douglas County is named for Stephen A. Douglas, a former United States Senator from Illinois, who opposed Lincoln in the 1860 election for President.



Douglas County is the site of some of Nevada's earliest development. Many small communities are scattered along the base of the Sierra Nevada Mountain Range, remnants of some of the first towns in the state. A good number of these communities were established in the 1850's as trading posts and centers of ranching and farming. Genoa, originally known as Mormon Station, is the oldest of these and was settled in 1851. In 1910, the Douglas County Courthouse in Genoa was badly damaged by fire. This disaster, along with a population decline within the town of Genoa and subsequent growth in the town of Minden, prompted the Nevada Legislature to change the location of the County seat during the 1915 session. Today, the County seat is located in the town of Minden.

County Government

County residents elect officials to provide community leadership and administration. Currently, the County operates under a commission-manager form of government. Douglas County government includes elected officials, departments, boards, commissions, and committees.

The Board of Commissioners, the governing body of the County, is comprised of five members who are elected at-large by district to serve four-year, overlapping terms. Commissioners perform this community service with limited compensation. The Chair of the Board, elected by the five members, presides over public meetings. The Board of Commissioners provide County leadership, develop policies to guide the County in delivering services and achieving community goals, and encourage resident awareness and involvement.

The Board of Commissioners also preside as the Board of Adjustments, Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Redevelopment Agency Board, and East Fork Fire District and Paramedic District Boards. The County Commissioners hold meetings as a Board on the first Thursday of each month in the Historic County Court House in Minden, Nevada, and on the third Thursday of each month in Stateline, Nevada, in the Douglas County Administrative Services Building. Meetings will occasionally take place on the second Thursday of the month for special meetings and workshops. The agendas are posted at several locations, including: the Historic County Courthouse, the Minden Inn, the Judicial/Law Enforcement Building, the Douglas County Libraries in Minden and Zephyr Cove, and the post offices in Gardnerville, Genoa, Minden, Roundhill, Kingsbury, and Glenbrook.

The unincorporated Towns of Gardnerville, Genoa, and Minden are governed by their own separate elected boards in those areas for which authority has been granted to them.

The Douglas County Library is governed by a Board of Trustees and administered by an appointed Library Director. An appointed Fire Chief oversees the East Fork Fire & Paramedic Districts, all East Fork Fire stations, including paid staff and volunteer firefighters. Fire and paramedic services in the Tahoe area are provided by the Tahoe Douglas Fire District that has a separate elected Board.

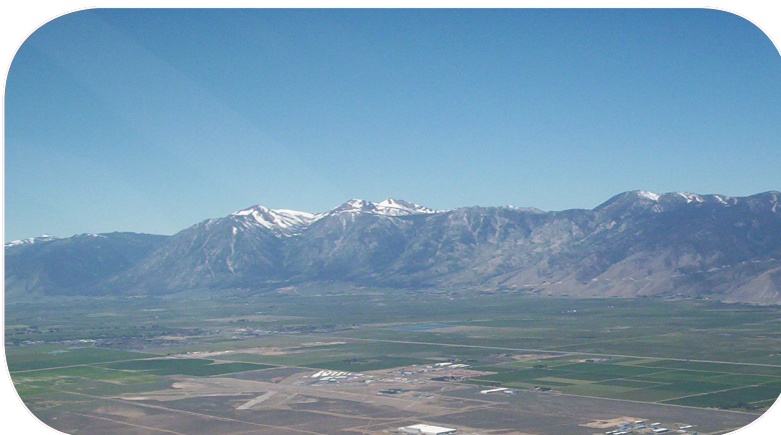
The various departments, boards, commissions, and committees within Douglas County government provide a full range of services to residents. Services provided by the county include:

- Airport
- Animal Control
- Building Safety
- Fire Protection and Paramedic Services
- General Administrative Services
- Zoning and Code Enforcement Clerk
- Law Enforcement
- Street Construction and Maintenance
- Judicial Services
- District Attorney
- Assessor
- Clerk
- Parks and Recreation
- Water and Sewer Services
- Welfare and Social Services



Geographic Information

The County covers an approximate area of 751 square miles, and is located in the western portion of the State. Douglas County borders the State of California to the west, Lyon County to the east, and the state capital of Carson City to the north. Included within the County's boundaries are portions of the Sierra Nevada Mountain Range, Lake Tahoe, Topaz Lake, and the Carson and Walker Rivers. Since statehood, the boundaries of Douglas County have only been realigned two times: between Douglas County and Ormsby County (now Carson City) in 1965, and between Douglas County and Lyon County in 1967.



Elevations within the County vary from a low of 4,625 feet on the valley floor to a high of 9,500 feet at East Peak. The proximity of the Carson Valley to the Sierra Nevada Mountains creates one of the most comfortable daily temperature ranges in the continental United States. Generally, the climate is arid, with warm summers, moderate winters, and cool evening temperatures year around.

Douglas County is one of the growing counties in the State of Nevada. According to the 2000 United States Census, Douglas County's population was 41,259, increasing 49.3% from the 1990 population of 27,637. Overall, the population of Douglas County has increased 112.4% between 1980 and 2000. Although the population of the County has grown, the County continues to provide a unique balance between suburban and rural lifestyles.

Recreational Activities

Douglas County has nine parks and a wide variety of recreational activities to enjoy. Parks include: Kahle Community Park, Zephyr Cove Park, George Brautovich Park, Johnson Lane Park, Lampe Park, Ranchos Aspen Park, Topaz Lake Campground, Topaz Ranch Estates Park and Stodick Park. Additional parks are supported by the towns and General Improvement Districts.

A swim center is located on Highway 88 adjacent to the Douglas High School. This facility has four pools: an outdoor pool, an indoor lap/diving pool, an indoor pool designed for tots, and an indoor pool designed for the elderly.

Fairgrounds

Douglas County also offers a fairgrounds complex. Located off Highway 395, 2 miles down Pinenut Road, this 81-acre complex encompasses a number of features: rodeo arena with chutes and pens, a practice arena, 1500 seat grandstand, announcer booth, pavilion, horse barns, concession/restroom buildings, tree farm, and staging area. The Model Airplane Complex is a 2-acre site located directly opposite the Fairgrounds, and boasts a 60' x 400' asphalt runway with taxiways for the sport of model airplane flying.



Libraries

Douglas County has two libraries. The Minden Library, located on Library Lane and County Road in Minden, contains over 77,000 books available for adults and children. The Lake Tahoe Branch Library which is located at Zephyr Cove Park contains over 33,000 books available for adults and children. Douglas County adds nearly 4,000 books each year to the Minden and Tahoe libraries. The libraries have Nevada and Douglas County materials available, such as the **Nevada Revised Statutes**, the **County Code**, and information about County Commissioners' meetings. The libraries subscribe to over 130 major magazines and newspapers, including the Sacramento Bee, San Francisco Chronicle and Sunday editions of the New York Times and Los Angeles Times.

Taxes

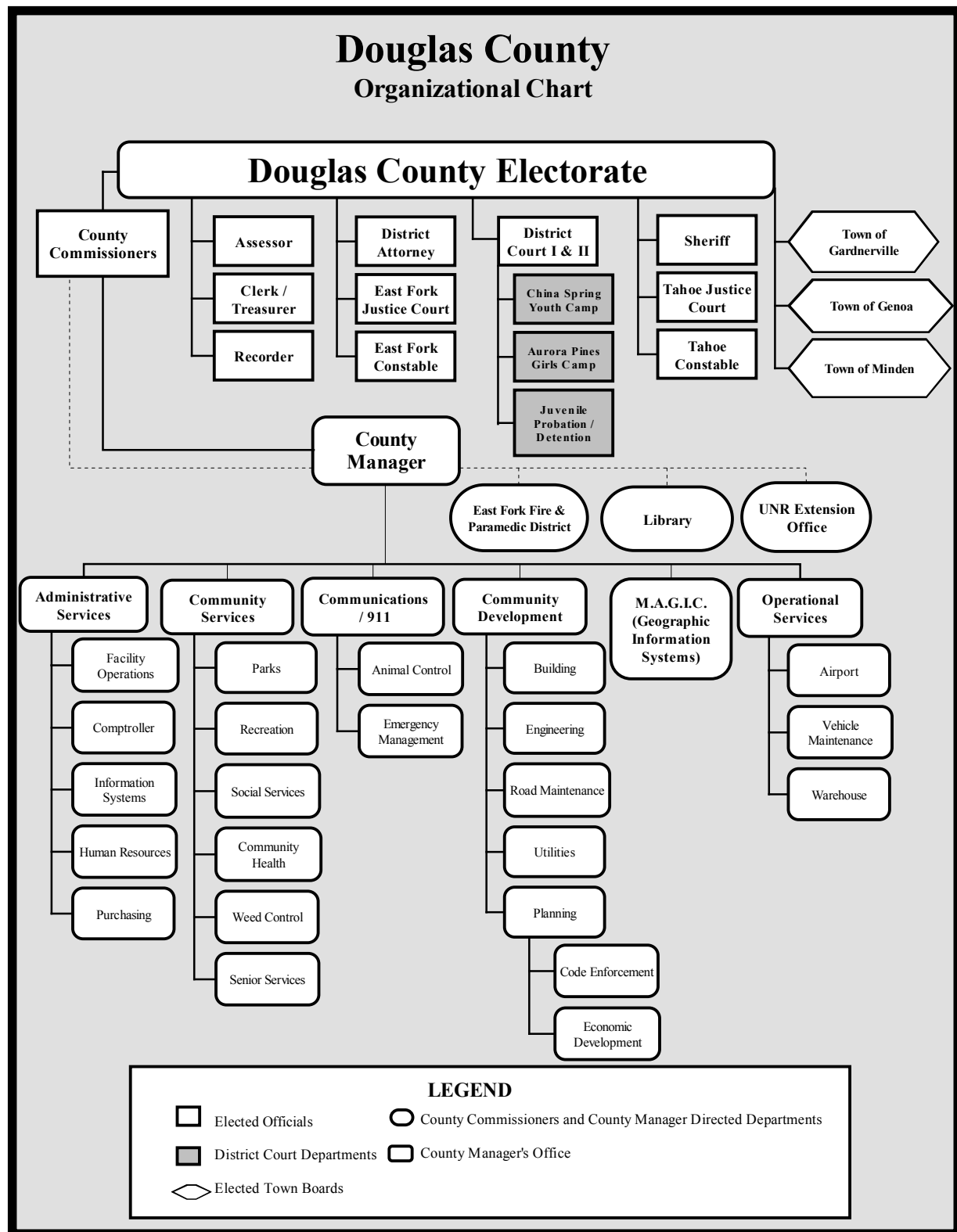
Nevada Statutes limit the rate of ad valorem property tax to \$3.64 for each \$100 assessed valuation. Because Douglas County has many different districts, the rate ranges from \$2.0792 to \$2.9392 for each \$100 of assessed value. Assessed value is 35 percent of the current taxable value of property. Douglas County also has a base sales tax of 6.75%. The State of Nevada, does not have any of the following taxes: State Personal Income Tax, Corporate Income Tax, Franchise Tax on Income, Unitary Tax, Inventory Tax, Inheritance Estate, Gift Tax, Admissions Tax, and a Chain Store Tax. Douglas County does not have a business license requirement other than a Fictitious Name Filing.

Education

Douglas County seeks to provide excellent educational opportunities to residents of all ages. The Douglas County School District (DCSD) administers the academic curriculum for all primary and secondary schools within the County. Currently, DCSD oversees seven elementary schools, three middle schools, and two high schools.

Douglas County is home to the newest campus of Western Nevada Community College, a public, two-year comprehensive community college. WNCC Douglas is located in Minden, and provides a classroom/laboratory building in a spectacular, pastoral setting. The college offers a wide range of classes in the arts and sciences, technologies, and personal interest topics. Students can earn two-year associate degrees, one-year certificates of achievement, or take classes that transfer toward a baccalaureate degree. More than 700 students attend each semester, and the number of full and part-time students continues to grow.





Douglas County Elected Officials**Board Of County Commissioners**

James L. Baushke
Vice Chairman, District 1

David J. Brady
Commissioner, District 2

Doug Johnson
Commissioner, District 3

Tim D. Smith
Commissioner, District 4

Kelly D. Kite
Chairman, District 5

County Elected Officials

David R. Gamble
District Judge, District Court I

Michael P. Gibbons
District Judge, District Court II

Jim A. EnEarl
Justice Judge, East Fork Township

Richard Glasson
Justice Judge, Tahoe Township

Paul Gilbert
Constable, East Fork Township

Doug Sonnemann
County Assessor

Scott Doyle
District Attorney

Ron Pierini
Sheriff

Barbara Reed
County Clerk/Treasurer

Werner Christen
County Recorder

County Appointed Officials

Daniel C. Holler
County Manager

Mitchell Dion
Community Development Director

Claudette Springmeyer
Admin Svcs Director/Comptroller

Dick Mirgon
911/Communications Director

Scott Morgan
Community Services Director

Jim Braswell
Operational Services Director

Tod Carlini
East Fork Fire & Paramedic District Chief

Linda Deacy
Library Director

Douglas County Boards and Commissions

Citizen participation on various Douglas County boards and commissions serves two important purposes: (1) Residents are directly involved in their local government and can positively impact the future of their community, and (2) The Board of Commissioners receives timely input and information regarding needs, benefits, concerns and potential impacts.

The boards and commissions listed below serve in an advisory capacity to the Douglas County Board of Commissioners within their respective areas of County policy (except the Law Library Board and the Library Board of Trustees). The Douglas County Board of Commissioners has the authority to appoint members to the various volunteer boards and commissions. Members of these various boards and commissions are dedicated volunteers who devote numerous hours of their personal time to these community services. Anyone living within the County's boundaries may serve on these advisory boards and commissions, although certain membership conditions may apply. Contact the County Manager's Office if you are interested in serving the County in this capacity or wish to know more about the following volunteer boards and commissions.

Airport Advisory Committee

Provide advice on policy matters concerning the management and development of the Minden-Tahoe Airport property (7 members, 2-year terms).

Board of Appeals

Serve to affirm, modify, or reverse decisions made by the Building Official on code interpretations specified in the Building Code (5 members, 2 year terms).

Board of Equalization

Serve to address property tax appeals by County residents (5 members, 4-year terms).

Carson Water Sub conservancy District

Serve to provide advice and recommendations for water issues and projects impacting Douglas County and the Carson River drainage area (5 members, 4-year terms).

Douglas County Advisory Board to Manage Wildlife

Provide recommendations for setting seasons on fishing, hunting, and trapping, in addition to other wildlife matters in Douglas County (5 members, 3-year terms).

Genoa Historic District Commission

Review proposed building changes or development plans within the district (5 members, 2-year terms).

Law Library Board

Governing authority for the District Court's law library. Provides management and oversight of the law library (7 members, 2-year terms).

Library Board of Trustees

Governing authority for the Douglas County Library. The Board has statutory responsibility for the operation of the Library. Provide direction on policy matters pertaining to the operation, expansion, and level of service provided by the Douglas County Library (5 members, 4-year terms).

Parks and Recreation Commission

Provide advice on policy matters pertaining to Douglas County parks resources and recreation activities (7 members, 2-year terms).

Planning Commission

Provide advice on land use planning matters, review development applications for compliance with County plans/ordinances, and provide oversight in the Master Plan process (7 members, 4-year terms).

Ratemaking Committee

Provide assistance in the development of rates and rate-making procedures for the Douglas Disposal, Inc. franchise agreement (5 members, 2-year terms).

Regional Transportation Commission

Provide advice regarding existing and future transportation needs and issues in Douglas County (3 members, 2-year terms).

Senior Services Advisory Council

Provide advice regarding the operation of the senior center, the senior nutrition program, and other senior programs (7 members, 2-year terms).

Water Conveyance Advisory Committee

Provide representation to irrigation or ditch associations and representation to both forks of the Carson River and the impacts of development on the irrigation/ditch systems within Douglas County (5 members, 2-year terms).



Board of County Commissioners Goals, Guidelines & Directives

The goals, guidelines and directives of the Board of County Commissioners are reflected in the FY054-065 adopted budget. The primary goal is to maintain existing levels of public service while balancing the County's budget when demands are more than our financial means.

Budget Goals

Enhance the Quality of Life - Simply put, Douglas County is a wonderful place to live. The beauty of Lake Tahoe, the Sierras rising majestically from the valley floor, and the flow of the snow fed Carson River through the many valley farmlands create a landscape that is truly inspiring. Protecting and enhancing the quality of life is a critical goal, and can be accomplished through fostering compatibility among diverse land uses, maintaining safe, efficient, and convenient transportation systems, and the provision of excellent services, from public safety to recreational programs.

Maintain and Upgrade Public Facilities and Infrastructure – The capital budget is prepared based on the annually adopted 5-Year Capital Improvement Program that incorporates all capital project financial plans. The County's capital budget represents an aggressive plan to address facilities and infrastructure needs. The Board will continue to meet the County's infrastructure needs through adoption, funding, implementation and monitoring of master plans covering the airport, buildings, parks, streets, and utilities.

Strive for Economic Diversity – Douglas County has traditionally relied heavily on tourism and gaming industry for its economic vitality. Although tourism will always play a large role in our economy, the need for a diversified revenue base is becoming more critical, particularly with the proliferation of Indian gaming in California, restrictions on growth in the Tahoe basin, and property tax limitations. The Board has placed a high priority on economic development and on making the development process more efficient. The Board will continue to focus on community supported, planned, equitable funding options and strategies to maintain the County's long-term financial stability.

Create Opportunities for Citizen Involvement – Douglas County has made great strides to provide opportunities for citizen involvement and interaction. Neighborhood meetings, booths at local events, cable television broadcasts, radio shows, web sites, newspaper articles and columns, presentations at local business clubs, the use of citizen advisory boards, and numerous publications are some examples of the ways Douglas County reaches out to its citizens. The County will continue to actively and creatively provide avenues for citizen involvement.

Manage Growth and Change Consistent with the County's Master Plan - Douglas County, as in many parts of Nevada, has faced growth pressure and related issues of housing, open space, and local land development and planning. The Board will continue to rely on the Development Code and capital improvement program to help implement the County's Master Plan as an essential part of managing growth.

Continuously Provide Courteous, Professional, and Responsive Customer Service – This goal goes hand and hand with the Board's operating mandate to make effective and efficient use of the County's resources. The County will continue to emphasize training that makes employees customer service oriented and more open to citizens, respectful of diverse views, and responsive to customer needs.

Budget Guidelines

- First:** Develop a budget that reflects the priorities of the Board of County Commissioners, Elected Officials, Department Heads, and the Community in meeting service expectations within our financial ability.
- Second:** Identify specific program and policy issues that require Board action. Inherent in this is the need to maintain necessary and mandated public services and, at the same time, establish a sound financial base for the County's future.
- Third:** Build a consensus supporting the implementation of policy guidelines and specific budgetary direction. This requires "giving and taking" by each department as we work to achieve and meet community expectations and the needs of the County as an organization.
- Fourth:** Give full disclosure of financial information and ensure it is understood. To be credible, there must be an effort to present the County's financial picture as accurately as possible to the organization and community.
- Fifth:** Have open and honest discussions regarding expenditure requests. As an organization and as individual managers, we are obligated to be able to explain the need for any requested expenditure.
- Sixth:** Openly discuss issues, be creative, and develop alternatives. We need to recognize that our own personal or department priorities need to be integrated with the priorities of the entire organization, as we all work for the same organization and public constituency.

Budget Directives

- A.** The General Fund and each applicable Special Revenue Fund should be balanced, with operating expenditures equal to or less than projected operating revenues.
- B.** Revenue forecasts and expenditure requests should be as realistic as possible.
- C.** A contingency reserve of 3% of operating expenditures is to be funded from operating revenues in the General Fund and Special Revenue Funds.
- D.** An Ending Fund Balance of 8.3% of operating revenues is to be maintained in the General Fund and Special Revenue Funds.
- E.** Enterprise and other restricted funds are to move toward the goal of having the full cost (direct and indirect) of providing services supported by the fund.
- F.** Proposed increases in staffing levels require Board of County Commissioner approval. No new personnel should be included in the base budget unless approved by the Board.
- G.** Department overall Services & Supplies budgets are to remain at FY03-04 Adopted Budget levels. The exceptions are those costs we cannot control (i.e. utilities, contractual increases).
- H.** Capital Outlay items are not included in the base budget within the General Fund. If funding is available, these items may be funded from savings in other accounts at the end of each fiscal year or with larger than anticipated ending fund balance at mid-year. The only exception is the purchase of Sheriff replacement vehicles.
- I.** All Capital Projects will be identified separately in a consolidated Capital Improvement Program and Capital Budget.
- J.** All budgets will be developed and administered in adherence to the County's adopted Financial Policies.

County Manager's FY05-06 Adopted Budget Message

Overview

It is a pleasure to present the adopted budget for FY05-06. The budget is the product of staff meetings, Board discussion and policy direction on specific issues, and general direction that is provided through Board action throughout the year. The FY05-06 adopted budget equals \$140,538,825.

Organization	2004-05 Adopted	2005-06 Adopted	\$ Change	% Change
Douglas County	\$100,066,708	\$115,145,384	\$15,078,676	15.1%
Redevelopment Agency	1,797,272	4,078,171	2,280,899	126.9%
Town of Gardnerville	2,359,690	2,705,508	345,818	14.7%
Town of Genoa	496,099	531,881	35,782	7.2%
Town of Minden	7,538,837	7,521,114	(17,723)	-0.2%
East Fork Fire District	7,132,566	5,603,934	(1,528,632)	-21.4%
East Fork Paramedic District	5,135,704	4,952,833	(182,871)	-3.6%
Total	\$124,526,876	\$140,538,825	\$16,011,949	12.9%

The development of the adopted budget was prepared based on the primary direction from the Board to present balanced budgets with minimal or no impacts on services and nominal tax increases. All operating budgets are balanced under the direction that operating revenues equal or exceed operating expenditures. While budget requests were generally in line with the budget direction provided by the Board, the General Fund still had an initial "budget gap" of approximately \$100,000. Closing this small gap was achieved through implementing various departmental budget reductions and minor revenue increases.

Balancing the budget this year had two significant areas of concern. The first was the unknown impact from the State Legislature on capping property taxes. The second was the continued decline in room tax revenues for the Room Tax Fund. The budget was prepared based on a conservative estimate in property tax revenues. We believe the estimates used to prepare the budget are realistic and no changes are recommended. Property tax related revenues for all funds are projected to grow by 7.6%. Once the new fiscal year begins any necessary changes to the budget will be brought forward. Based on legislative action, the combined tax rate for the County will stay the same as last year.

Property tax revenue for all funds has been limited by AB489, a statewide property tax limitation measure passed during the 2005 Nevada Legislative session. AB489 limits the increase in property taxes paid to 3% for residential and 8% for commercial properties, excluding new construction. In all previous years, the amount of property taxes collected was a function of assessed valuation and tax rate. Given that Douglas County saw a 22% increase in assessed valuation from the prior year, this new limitation measure significantly decreased the amount of property taxes Douglas County would have collected. However, due to solid growth in new construction, total property tax revenue is still expected to grow 7.6%, with the County overall rate remaining at \$0.6030.

The Room Tax fund is balanced. However, there is concern over the lack of capital funding within the budget. This includes no funding for technology with reductions in other service and supply items as well. The fund is, in a sense, cannibalizing itself from the inside out. While the budget is balanced, some of the needs within the department are not being met. The Fund has had limited savings or excess revenues that can be used to meet these needs at year-end. This impacts the Library, Parks and Recreation, the Senior Center and, to a lesser degree, the Airport Fund.

The FY05-06 Budget includes a transfer of \$50,000 from the General Fund for transit services. The transfer assisted in the budget balancing process for the Room Tax and Senior Services Funds. Room tax revenue is projected to drop by 10%.

State consolidated tax (CTX) distributions are expected to grown a healthy 15.9%. This is important to note, as CTX is the single largest revenue source for the County's General Fund and a critical source of funding for the Towns and the East Fork Fire District. CTX growth is related to increased sales tax revenue. Overall operating revenues grew at a brisk 11.1%. Growth was slightly tempered with losses in Room Taxes, Gaming Fees, and Fines and Forfeitures.

1. Revenue Highlights

Resources available for appropriation total \$140,538,825 of which \$86,817,776 are current revenues (excluding beginning fund balances and reserves). Current revenues are derived from 14 general revenue categories:

	2004-05	2005-06	\$	%
Current Revenue	Adopted	Adopted	Change	Change
Property Taxes	\$18,265,556	\$19,651,466	\$1,385,910	7.6%
Room Taxes	6,420,800	5,781,525	(639,275)	-10.0%
Other Taxes (Gas/Road/Res.Constr)	1,780,425	1,787,306	6,881	0.4%
State Consolidated Tax	13,396,923	15,397,496	2,000,573	14.9%
Sales Taxes (P.A.L.S.)	1,942,990	2,265,517	322,527	16.6%
Licenses & Permits	2,830,500	3,077,000	246,500	8.7%
Gaming	2,030,850	1,860,850	(170,000)	-8.4%
Intergovernmental	5,418,045	6,859,187	1,441,142	26.6%
Charges for Service	15,220,208	16,194,306	974,098	6.4%
Fines & Forfeitures	960,800	877,500	(83,300)	-8.7%
Miscellaneous	3,531,168	5,120,391	1,589,223	45.0%
Transfers In	3,974,730	4,889,510	914,780	23.0%
Other Financing Sources	775,240	1,400,000	624,760	80.6%
Depreciation	1,563,490	1,655,722	92,232	5.9%
Total Current Revenue	\$78,111,725	\$86,817,776	\$8,706,051	11.1%

The current revenue the County receives is deposited into one of six types of budgeted funds depending on the source of the revenue, the intended use of the revenue, legal restrictions, and priorities of the Board and County Manager, as determined during the annual budget process.

	2004-05	2005-06	\$	%
Current Revenue by Fund Type	Adopted	Adopted	Change	Change
General Fund	\$35,285,758	\$38,318,877	\$3,033,119	8.6%
Special Revenue Funds	42,363,840	44,761,606	2,397,766	5.7%
Internal Service Funds	8,030,864	8,754,686	723,822	9.0%
Enterprise Funds	18,826,199	23,984,212	5,158,013	27.4%
Capital Construction Funds	16,021,721	20,695,135	4,673,414	29.2%
Debt Service Funds	3,998,494	4,024,309	25,815	0.6%
Total	\$124,526,876	\$140,538,825	\$16,011,949	12.9%

FY05-06 ANNUAL BUDGET

Douglas County, Nevada

An overview of the means of financing FY05-06 budget appropriations is illustrated below. Beginning balances, interfund operating charges, transfers, depreciation, and pass-thrus, which do not represent new revenue, have been taken out to show net available resources.

Organization	2004-05 Adopted	2005-06 Adopted	\$ Change	% Change
Douglas County	\$100,066,708	\$115,145,384	\$15,078,676	15.1%
Redevelopment Agency	1,797,272	4,078,171	2,280,899	126.9%
Town of Gardnerville	2,359,690	2,705,508	345,818	14.7%
Town of Genoa	496,099	531,881	35,782	7.2%
Town of Minden	7,538,837	7,521,114	(17,723)	-0.2%
East Fork Fire District	7,132,566	5,603,934	(1,528,632)	-21.4%
East Fork Paramedic District	5,135,704	4,952,833	(182,871)	-3.6%
Total	\$124,526,876	\$140,538,825	\$16,011,949	12.9%
Less Internal Charges (operating)	\$3,583,137	\$3,751,860	\$168,723	4.7%
Less Beginning Balance/Reserves	46,415,151	53,721,049	7,305,898	15.7%
Less Transfers	3,974,730	4,889,510	914,780	23.0%
Less Depreciation	1,563,490	1,655,722	92,232	5.9%
¹ Less Pass-Thrus	2,004,217	2,108,048	103,831	5.2%
Net Total Revenues	\$66,986,151	\$74,412,636	\$7,426,485	11.1%

¹ State Motor Vehicle Accident, Medical Assistance to Indigents, TDVA, Erosion Control

Revenue estimates for FY05-06 are based on information provided by the State Department of Taxation, department directors and the Comptroller's Office. Economic activity should increase, resulting in growth in certain revenues. Consistent development in the housing and commercial areas will provide continued increases in property values and related tax revenue. The development activity supports other related revenues (i.e. fees, real property transfer tax, utility charges, etc.).

The revenue side of the budget is critical as we look to the County's future. The development of a diversified, stable revenue base is necessary to ensure continued quality public services. Approximately 66% of current revenues come from four sources: Property Tax (22.6%), Room Tax (6.7%), State Consolidated Taxes (17.7%) and Charges for Service (18.7%).

These four sources are dependent on a healthy, growing economy. The need for a strong revenue base extends beyond the County's General Fund and touches the heart of most, if not all, of public policy decisions and public services. The ability to finance public needs, without overburdening the taxpayer, is a constant challenge.



2. Appropriation Highlights

Total appropriations for the FY05-06 Adopted Budget equal \$140,538,825 including ending fund balances and reserves. Subtracting out fund balance/reserves, interfund charges, transfers, contingencies, depreciation, and pass-thrus, net expenditures total \$84,839,802.

Organization	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Douglas County	\$100,066,708	\$115,145,384	\$15,078,676	15.1%
Redevelopment Agency	1,797,272	4,078,171	2,280,899	126.9%
Town of Gardnerville	2,359,690	2,705,508	345,818	14.7%
Town of Genoa	496,099	531,881	35,782	7.2%
Town of Minden	7,538,837	7,521,114	(17,723)	-0.2%
East Fork Fire District	7,132,566	5,603,934	(1,528,632)	-21.4%
East Fork Paramedic District	5,135,704	4,952,833	(182,871)	-3.6%
Total	\$124,526,876	\$140,538,825	\$16,011,949	12.9%
Less Ending Balance/Reserves	\$38,098,523	\$41,918,655	\$3,820,132	10.0%
Less Internal Charges (operating)	3,583,137	3,751,860	168,723	4.7%
Less Transfers	3,974,730	4,889,510	914,780	23.0%
Less Contingencies	1,417,108	1,524,528	107,420	7.6%
Less Depreciation	1,563,490	1,655,722	92,232	5.9%
¹ Less Pass-Thru Expenditures	1,954,217	1,958,748	4,531	0.2%
Net Total Requirements	\$73,935,671	\$84,839,802	\$10,904,132	14.7%

¹ State Motor Vehicle Accident, Medical Assistance to Indigents, TDVA 1%, Erosion Control

The expenditure side of the budget is where the Board's priorities are defined by setting forth the services and programs to be supported by the County's available, yet limited resources. Some of the most significant challenges facing the County are health care costs, public safety, road maintenance, senior and youth services, and upgrading of utility systems. The FY05-06 Adopted budget is designed to maintain the County's existing mix of programs and service levels to the best of our abilities.

a. Operating Budget

Personnel Services

Personnel Services, which consists of wages, salaries, and benefits, represents the largest single category of expenditures in the budget and is generally the predominant expense of department budgets. Personnel Services account for \$41,844,910 or 42.4% of total expenditures (excluding ending fund balance and reserves).

A few new positions are reflected in the budget. In the County's General Fund, two Deputy Sheriffs and a Sergeant were added to the Sheriff's Department, as well as an increase in hours for building security personnel. In restricted funds, new positions include a Social Services Case Worker, full-time and seasonal Firefighters, and two Maintenance Workers for the Town of Gardnerville.

Several new positions were requested by a number of departments within the General Fund, but were not approved by the Board. These positions include a part-time office assistant in MAGIC, two Computer Network Technicians for Information Systems, and 9 positions in the Sheriff's Department.

Services & Supplies

The Services and Supplies budget is \$25,355,232 or 25.7% of total appropriations (excluding ending fund balance and reserves). Payments to agencies promoting tourism, health care related expenditures, and road maintenance activities are the largest costs among the many items within this category.

Capital Outlay

The Capital Outlay budget is \$1,335,580 or 1.4% of total appropriations (excluding ending fund balance and reserves). Replacement of vehicles is the largest expenditure in this category.

Other

The classification called “Other” primarily includes items such as grant-related expenditures. The budget for Other expenditures is \$295,918 or 0.3% of total appropriations (excluding ending fund balance and reserves).

b. Non-Operating Budget

Capital Projects

The FY05-06 Capital Budget totals \$16,814,921 or 17.1% of total appropriations. Two new buildings, transportation improvements, and utility projects are a few of the projects planned for FY05-06. Please see Section VI for additional information on the Capital Budget.

Debt Service

Debt service payments total \$4,903,302 or 5.0% total appropriations for FY05-06. The County is significantly under the State limit for general obligation debt of 10% of total assessed valuation. Please see Section VII for additional information on Debt Service.

Transfers Out

FY05-06 transfers out total \$4,889,510 or 5.0% of total appropriations. Transfers are amounts distributed from one fund to finance activities in another fund. Please see page VIII-4 in the Appendix for detailed information on Transfers.

Contingency

In certain funds an amount equal to 3% of expenditures is set aside as contingency. This is used most notably in the General Fund and a few of the special revenue funds. Contingency appropriations equal \$1,524,528.

Depreciation

To meet accounting standards, the County must account for the depreciation of assets. While this cost is accounted for, it is not fully funded. For budget purposes depreciation is shown as both an expense and revenue. For FY05-06, depreciation totals \$1,656,269 or 1.7% of total appropriations.

Fund Balance/Reserves/Contingency

Reserves must be included when discussing total appropriations. Reserves are accounted for in three ways: contingency reserves, appropriated reserves and ending fund balance. Ending fund balance is non-expendable, as it is there to provide cash flow for the year and serves as a beginning balance for the next year. Ending fund balance is generally set at 8.3% of operating expenditures and is not considered to be a resource by the State under NRS Section 354 et seq.

Appropriated reserves are there to account for funds committed to potential projects or new projects identified during the year. These are used heavily in the capital construction and enterprise funds as specific capital projects and/or the full cost of the project may not be known. This is the largest category of reserves. Total Fund Balance and Reserves equal \$41,918,656.

In certain funds an amount equal to 3% of expenditures is set aside as contingency. This is used most notably in the General Fund and a few of the special revenue funds. Please see page VIII-6 in the Appendix for detailed information on Fund Balances, Reserves and Contingencies.

A major emphasis in budgeting is to balance each fund with current year revenues equaling current year expenditures. Of the 55 funds used to account for services, reserves are being used in 27 to balance the budgets. However, the use of reserves in most of these funds simply reflects a planned carry-forward of expenditures from the current year or covers planned capital projects. General Fund reserves are only used to meet one-time needs or to provide a cushion due to unforeseen emergencies or drops in revenues. The other funds have adequate ending fund balances to meet cash flow needs. Restricted funds have contingency allocated as necessary or have appropriated reserves set at adequate levels.

E. The General Fund

We continue to face a very fiscally tight General Fund as initial departmental requests for resources exceed available resources. Balancing the General Fund budget is particularly difficult as a large part of its expenditures are for mandated functions and are highly personnel driven. These include the support of public safety functions, courts, and several governmental services (Assessor, Clerk-Treasurer, District Attorney, Recorder, Board of County Commissioners, Administrative Services, etc.). These functions are appropriated on the basis of the demand for the service, subject to funding constraints. As we entered the budget process, departments were requested to submit initial budget requests based on no new personnel, limited capital expenditures, and to hold services and supplies at FY04-05 levels, with some necessary exceptions.

1. General Fund Revenue

Total FY05-06 General Fund resources are estimated to be \$38,318,877 of which \$31,147,185 is current revenue. There are a number of issues impacting revenues, and projecting certain categories of revenues is at best a tentative process. Given the importance of the General Fund and the challenges facing the County, a brief discussion of each of the major revenue categories is presented below.

	2004-05	2005-06	\$	%
General Fund Current Revenue	Adopted	Adopted	Change	Change
Property Taxes	\$7,491,394	\$7,892,400	\$401,006	5.4%
State Consolidated Tax	11,324,408	13,082,785	1,758,377	15.5%
Licenses & Permits	2,503,500	2,725,000	221,500	8.8%
Gaming	1,625,000	1,465,000	(160,000)	-9.8%
Intergovernmental	1,033,000	1,067,000	34,000	3.3%
Charges for Service	3,384,982	3,582,000	197,018	5.8%
Fines & Forfeitures	889,800	806,500	(83,300)	-9.4%
Miscellaneous	272,500	506,500	234,000	85.9%
Other Financing Sources	20,000	20,000	\$0	0.0%
Total Current Revenue	\$28,544,584	\$31,147,185	\$2,602,601	9.1%

The largest single revenue source for FY05-06 comes from the **State consolidated tax distribution** (CTX) from the State of Nevada, an outcome of SB254 that was passed during the 1997 legislative session. The State combines the following revenue sources into a single, lump sum distribution: State City County Relief Tax (SCCRT), Basic City County Relief Tax (BCCRT), Motor Vehicle Privilege Tax (MVPT), Real Property Transfer Tax (RPTT), Cigarette Tax, and Liquor Tax. SCCRT and BCCRT are sales taxes.

The State's FY05-06 consolidated distribution is estimated at \$13,082,785, which is a 15.5% increase from the FY04-05 adopted distribution. The growth in this category is the highest ever. The high rate of growth is reflective of the rebounding state economy and the exceptional growth in retail sales in north Douglas County.

Sales taxes are the largest component of the state distribution: 78.1% of the total of which 60.4% is SCCRT and 17.7% BCCRT. These revenues are derived from the 6.75% sales tax levied in the County (0.25% is dedicated to parks, library, and senior services). The State collects all sales tax and allocates it back to counties based on a set formula. The formula for SCCRT revenues looks at the consumer price index (CPI), growth in assessed value, population growth, and statewide growth. The increase to the County is based on the lower of these two factors. The other five components of the consolidated distribution are based on actual activity within the County. The BCCRT portion of the formula has increased due to the addition of new stores in Douglas County.

State Consolidated revenues are split among a number of taxing agencies within the County (e.g. Towns, Fire Districts, and GIDs). It continues to be a critical revenue source that we will rely on more heavily in the future to meet growing service demands. CTX represents 42.0% of the General Fund current revenue budget.

Ad Valorem property tax is the second major category of revenue for the General Fund, estimated at \$7,892,400 for FY05-06, including tax penalties and interest. Property tax revenues are based on a General Fund tax rate of \$0.3625 per \$100 of assessed valuation, which will generate \$7,662,400, and penalties and interest of \$230,000. This represents an increase of 5.4% from FY04-05 adopted budget revenue of \$7,491,394.

The combined property tax rate for County funds is \$0.6030. This combined rate is the County's rate only and does not include the School District, State, other taxing agencies, or tax penalties & interest. The County's assessed value of \$2,437,685,471 represents a 21.87% increase from FY04-05. Property tax revenues provide 25.3% of the General Fund current revenue.

Charges for Services is the next largest source of funds, estimated at \$3,582,000 or 11.5% of General Fund current revenue. The major sources are development related, with planning and engineering fees of \$566,000 and recording fees of \$675,000. Administration and Overhead charges to other funds for services provided by General Fund programs is also a large source of revenue for this category at \$1,005,000.

The budget for **Licenses & Permits** is \$2,725,000. The primary source of revenue is from building permits (\$1,624,000). Building permit revenues are budgeted to increase by \$224,000 from FY04-05. This is due to a planned increase in building permit fees, but the increase in revenue will depend on the level of activity in both commercial and housing development. Other revenues in this category come from cable and natural gas franchise agreements (\$350,000 and \$375,000, respectively) and the sale of liquor licenses (\$160,000). The Licenses & Permits budget reflects an 8.8% increase from last year's adopted budget and represents 8.7% of General Fund current revenue.

Gaming related revenues come next, budgeted at \$1,465,000, a decrease of \$160,000 from the previous year. This category continues to decline. The largest component is from county gaming license fees at \$850,000. Local county gaming license is budgeted at \$450,000 and table tax is at \$165,000. Unless new gaming establishments are developed, gaming revenues are projected to decline. Federal and State laws severely limit the development or expansion of gaming establishments at Lake Tahoe. Further, the proliferation of Indian Gaming in California has resulted in a significant decline in gaming revenues at Lake Tahoe. Gaming revenues represent 4.7% of General Fund revenue.

The next source of General Fund revenue is **Intergovernmental funds** received from Federal and State sources, primarily grants. Sources of revenue in this category include Federal in-lieu of taxes (\$360,000), Title IV-URESA federal grant (child support - \$271,000) and SLEDNET state grant (drug enforcement - \$135,000). Grant funding can change significantly from one year to the next. Total intergovernmental revenues are budgeted at \$1,067,000, a 3.3% increase from last year.

Fines and Forfeitures are estimated at \$806,500, a 9.5% decrease from last year's adopted budget. Revenue collections from Justice Court fines generate the majority of revenue in this category (\$700,000). Fines and forfeitures represent 2.6% of General Fund revenue.

The remaining General Fund revenue categories include smaller revenue accounts. **Miscellaneous Revenue** is estimated at \$506,500 and consists mostly of interest earnings, higher than the last few years due to rising interest rates. **Other Financing Sources** revenues are from the sale of property and are estimated at \$20,000. There are no planned **Transfers In** for the General Fund.

The County continues to implement its Cost Identification and Recovery Plan. The Plan identifies direct costs incurred by the General Fund and allocates them to the appropriate restricted funds and allocates general administrative and overhead costs to operating programs. This effectively results in additional revenues to the General Fund. To the extent feasible, these costs are charged to the various restricted funds. The Plan will continue to be reviewed, with anticipated revisions and refinements made in future years.

2. General Fund Expenditures

The following chart provides an overview of General Fund expenditures by major category, including reserves and ending fund balance.

	2004-05	2005-06	\$	%
General Fund Expenditures	Adopted	Adopted	Change	Change
Personnel Services	\$22,350,463	\$24,481,341	\$2,130,878	9.5%
Services & Supplies	4,742,828	5,066,709	323,881	6.8%
Capital Outlay	200,000	200,000	0	0.0%
Other	15,000	18,600	3,600	24.0%
Transfers Out	423,045	493,535	70,490	16.7%
Contingency	813,248	887,000	73,752	9.1%
Operating Budget	\$28,544,584	\$31,147,185	\$2,602,601	9.1%
Reserves	\$4,491,187	\$4,717,660	\$226,473	5.0%
Ending Fund Balance	2,249,987	2,454,032	204,045	0
Total Requirements	\$35,285,758	\$38,318,877	\$3,033,119	8.6%

The General Fund operating budget totals \$31,147,185, excluding reserves and ending fund balance. This reflects a 9.1% increase from the FY04-05 adopted budget. Personnel Services expenditures constitute 78.6% of the total operating budget, Services & Supplies 16.3%, Capital Outlay 0.6%, Transfers Out at 1.6%, and Contingency 2.8%.

The Personnel Services increase is driven by rising wage and benefits costs. The increase in Services & Supplies comes from several non-controllable sources, including insurance rate increases, utilities, contractual obligations (i.e. computer software contracts), and other known cost increases.

With the exception of the ongoing purchase of vehicles for the Sheriff's Office, no capital outlay expenditures are included in the FY05-06 General Fund Adopted budget. Capital outlay needs have been funded from year-end savings or at mid-year from larger than anticipated ending fund balance. This process has worked well over the last few years. For example, most of the capital outlay items requested, but not included, in department's FY04-05 budgets were purchased in FY04-05, funded from FY03-04 larger than anticipated ending fund balance.

F. Significant Issues and Changes

There are a number of important changes incorporated into the FY05-06 Adopted budget from the prior year. These changes are discussed by fund and department below.

1. General Fund

Sheriff – Two Deputies and a Sergeant were added to the Jail Division for FY05-06. The cost of medical services for the jail is up due in part to a contract increase of \$15,000 for medical and dental services and \$40,000 for pharmacy. Additional mental health services were incorporated into the budget at a cost of \$10,000. The Sheriff's budget also reflects an increase in hours for building security personnel.

2. Restricted Funds

a. Special Revenue Funds

Social Services – Medical costs for indigents in jail have risen substantially over the past few years. This area was reviewed for both for the appropriate level and type of care being provided and to determine eligibility of inmates for indigent funding. As a result, a significant portion of this cost was transferred to the General Fund as certain costs did not qualify for funding from the dedicated indigent funds. An additional full-time Case Worker was added for FY05-06.

The most critical part of the Social Services budget is funding for indigent and long-term care. This program is funded by a dedicated tax rate of up to 10 cents. For the last two years the County has levied 5 cents.

Room Tax – The Room Tax Fund worked through an initial \$200,000 budget gap. The Room Tax Fund is the County's largest Special Revenue fund. Revenue comes from room taxes (Transient Occupancy Taxes - TOT), a dedicated \$0.25 cent sales tax, parks and recreation fees and charges, interest on investments, and several other minor sources. Room taxes are generated from a countywide lodging tax rate of 10%.

The Room Tax budget is \$10,754,302. Current revenue for the Room Tax Fund equals \$9,080,342, including transfers in of \$213,600. Amounts from major revenue sources are provided in the following chart.

Room Tax Fund Revenue	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Room Taxes	\$5,748,800	\$5,176,525	(572,275)	-10.0%
Sales Tax (P.A.L.S.)	1,942,990	2,265,517	322,527	16.6%
Intergovernmental	1,000	1,000	0	0.0%
Charges for Service	1,303,076	1,332,700	29,624	2.3%
Fines & Forfeitures	20,000	20,000	0	0.0%
Miscellaneous	56,000	66,000	10,000	17.9%
Transfers In	157,500	213,600	56,100	35.6%
Other Financing Sources	5,000	5,000	0	0.0%
Total Current Revenue	\$9,234,366	\$9,080,342	(154,024)	-1.7%
Opening Reserves	\$504,594	\$573,960	69,366	13.7%
Opening Fund Balance	1,100,000	1,100,000	0	0.0%
Total Resources	\$10,838,960	\$10,754,302	(84,658)	-0.8%

Total TOT revenues for Douglas County are estimated to be \$5,781,525 in FY05-06 and are collected in three funds: the Room Tax Fund (\$5,176,525), the Road Operating Fund (\$85,000), and the Tahoe-Douglas Transportation District Fund (\$520,000). The allocation of the 10% room tax is based on area of collection – Lake or Valley. The break down of the rate and its allocation is as follows:

Valley Room Tax

3 & 5/8 % - Promotion
3/8% - State of Nevada for Promotion
1% - Road Maintenance
5% - Room Tax Fund
1% - TDVA

Lake Room Tax

5/8% - Promotion
3/8% - State of Nevada for Promotion
1% - Tahoe Douglas Transportation Dist.
7% - Split: 40% Room Tax Fund, 60% Tahoe Douglas
Visitors Authority (TDVA)

FY05-06 ANNUAL BUDGET

Douglas County, Nevada

The \$0.25 cent sales tax is a growing revenue source for this fund. The FY05-06 budget has sales tax revenues of \$2,265,517. This is up 16.6% from last year. The growth in this revenue is highly dependent on the success of the North County development. As room tax revenues flatten and a larger percentage goes to the TDVA for the promotion of Lake Tahoe, the sales tax revenue must fund a larger share of the operating cost of this fund. Unless the sales tax revenues growth is in double digits each year (10%+) and/or substantial fee increases are imposed or the level (cost) of current mix of services are curtailed, the room tax fund will begin to experience serious budget problems in the next 2 to 3 years.

Funding of Promotional Efforts

The FY05-06 Adopted budget includes the following allocations for promotional efforts:

	<u>FY04-05</u>	<u>FY05-06</u>
TDVA	\$2,705,708	\$2,513,246
Lake Tahoe Visitors Authority	293,750	250,000
Tahoe Douglas Chamber	75,000	75,000
<u>Carson Valley Chamber & Visitors Authority</u>	<u>297,250</u>	<u>308,125</u>
Total	\$3,371,708	\$3,146,371

Funding for the Tahoe Douglas Chamber is fixed \$75,000, which comes from revenues generated by the 5/8%. The LTVA receives the rest of the revenues and is a projected amount as it may be higher or lower depending on actual tax revenues. The amount of revenues for TDVA and Carson Valley Chamber & Visitors authority are also estimates, with actual revenues based on the amount of tax collected.

The FY05-06 operating budget for the Room Tax Fund totals \$9,053,518. In addition to promotional funding, the Room Tax Fund supports Parks, Recreation, the Library, Senior Services, and debt service for the Airport.

	2004-05	2005-06	\$ Chg	% Chg
Room Tax Expenditures	Adopted	Adopted	05 to 06	05 to 06
Administration	\$291,438	\$291,996	558	0.2%
Promotion	3,371,708	3,146,371	(225,337)	-6.7%
Library	1,219,670	1,277,962	58,292	4.8%
Parks	1,476,462	1,571,955	95,493	6.5%
Recreation	1,934,788	2,017,824	83,036	4.3%
Senior Services	475,173	474,554	(619)	-0.1%
Airport (debt service - hangars)	209,004	35,090	(173,914)	-83.2%
Debt Service (Kahle Center)	234,742	237,766	3,024	1.3%
Current Expenditures	\$9,212,985	\$9,053,518	(159,467)	-1.7%
Contingency	\$139,639	\$146,761	7,122	5.1%
Reserves	1,100,000	1,147,985	47,985	4.4%
Ending Fund Balance	386,336	406,038	19,702	5.1%
Total Requirements	\$10,838,960	\$10,754,302	(84,658)	-0.8%

The Room Tax Fund pays the debt service on the Airport Improvement bonds (\$35,090) in FY05-06). Debt service on the outstanding Kahle Park Phase II bonds is also paid from room tax revenues (\$237,766).

China Spring - China Spring continues to experience water supply problems. Several wells have been drilled to supply water to the camp since inception. A new exploratory deep well was drilled in FY04-05 and funded through a grant. Unfortunately, the well may not provide sufficient water for the camp. Alternatives are being pursued to deal with this issue, including the possibility of extending a water line to the camp from the County's water system.

Senior Services – The transfer in from the Room Tax Fund to support operations was supported by an additional \$50,000 transfer in from the County's General Fund. This was done to keep the level of support for Senior Center operations at FY04-05 levels as the Room Tax Fund was unable to provide enough funding.

b. Proprietary Funds

Water Utilities – Over the past few years one of the County's goals has been to have utility systems be self-sustaining. Substantial steps have been taken to achieve this goal. The East Valley water system is moving close to self-sufficiency. The remaining part is to fully fund support costs. This includes the work on water rights, accounting and other office support, long-range planning, full depreciation, etc. A portion of the support staff costs may be charged to the fund this year without impacting water rates. Full cost for support will need to be phased in over a number of years. This allows the customer base to grow and absorb these costs with little or no rate increases required. A slight increase in the rate was necessary to support this system in FY04-05.

The Clean Water Drinking Act and the new arsenic standard are quite stringent and only a few wells operated by the County meet the standard. The solution may require additional treatment facilities and/or the interconnection of water systems at a substantial cost. Douglas County staff and the Carson Water Subconservancy District continue to review this issue.

Rate increases in FY04-05 for the Skyland/Cave Rock water systems have made it possible to fund the operating cost of the systems and some future capital needs. Without a rate increase, both systems would be using reserves to meet ongoing operating costs. The systems lack the opportunity for any meaningful expansion of the customer base. The systems pay only a portion of direct or indirect support costs with additional costs to be phased in over a number of years. The Zephyr Water Utility is in better shape financially and will be continually reviewed for its ability to fund support-related costs.

Sewer Utility – As with the water systems, substantial steps have been taken to achieve self-sufficiency in the County's sewer system. The North Valley sewer system is moving close to self-sufficiency. Some of the support costs still need to be fully funded and a portion is part of the budget for FY05-06. The sewer system has seen a greater than anticipated increase in customers. An upcoming rate review will mostly likely result in a small decrease in the monthly rates for a majority of the systems customers.

c. Capital Construction Funds

Ad Valorem Capital Construction – The FY05-06 budget includes partial funding for a new administration building and parking garage next to the Minden Inn. Debt service payments for the Minden Inn bonds, Various Purpose bonds, and revenue distributions to the Towns take up more than the Ad Valorem property tax revenues that are generated from the \$0.05 tax. About \$1,056,883 in property tax revenue is estimated, while debt service totals \$1,327,731 and an additional \$77,258 will be distributed to the towns per State law. That means any capital projects will be funded with bond or capital reserves. Property tax revenues will grow over time and debt service payments for the Minden Inn bonds will end in 4 years, freeing up funding for additional capital projects.

County Construction – Building improvement activity will remain steady in this fund during FY05-06. Only minor projects, such as the replacement of two heat pumps in the Historic County Courthouse and the replacement of the Zephyr Cove Library roof are planned for FY05-06. Gaming revenues of \$300,000 are dedicated to this fund annually to pay for countywide construction projects.

The County's 5-Year Capital Improvement Program is updated each year and provides a good overview of all capital projects identified within a five-year planning horizon. The Plan includes all capital projects for Douglas County, the Redevelopment Agency, the towns, and the East Fork Fire and Paramedic District. The FY06-10 CIP includes about \$108 million of airport, building, community enhancement, transportation, and utility projects.

d. Debt Service Funds

County Debt/Other Resources - Bond sales in the last few years have increased the activity in this fund (i.e. Minden Inn, Kahle Park, Various Purpose Bonds, Solid Waste Bonds, Transportation Bonds, etc.). In FY05-06, all debt service payments for the County's funds (except enterprise funds) will be paid out of this fund. Each fund with a debt service obligation will transfer funds to the County Debt/Other Resources fund for the actual payment. An overview of the County's debt is provided in **Section VII**.

e. Road Funds

The gas tax estimates for FY05-06 are down 2.2% from FY04-05 levels.

	2004-05	2005-06	\$ Chg	% Chg
Gax Tax Component	Adopted	Adopted	05 to 06	05 to 06
\$0.01 - Road Maintenance	\$273,505	\$261,000	(\$12,505)	-4.6%
\$2.35 - Road Maintenance	382,605	402,472	19,867	5.2%
\$1.75 - Road Maintenance	470,796	449,759	(21,037)	-4.5%
\$1.25 - Road Maintenance	203,519	214,075	10,556	5.2%
\$0.04 - Regional Transportation	1,088,438	1,038,675	(49,763)	-4.6%
Total	\$2,418,863	\$2,365,981	(\$52,882)	-2.2%

Regional Transportation – There are considerably more needed transportation projects than this fund can support. The conservative Five-Year Transportation Plan for maintenance of County roads is about \$1,000,000 underfunded.

f. East Fork Fire & Paramedic Districts

The FY05-06 budgets for the East Fork Fire & Paramedic Districts (EFFPD) include 2 new full-time Firefighter/Medic positions and three promotional positions. The EFFPD plans to begin building a new combined Fire/Paramedic station in North Douglas County to provide increased service to the growing commercial and residential development in that area. Further, an addition to the Topaz Ranch Estates Volunteer Station is also planned for FY05-06. Design and engineering work is scheduled to begin in FY05-06.

g. Board Supported Grants

Each year the Board of County Commissioners funds grants to various community organizations and responds to new requests. The attached chart shows how much was allocated the last two years and the amount included the FY05-06 Adopted budget.

Fund/Agency	FY03-04 Adopted	FY04-05 Adopted	FY05-06 Adopted
General Fund			
Carson Valley Conservation District	\$10,000	\$10,000	\$10,000
Carson Valley Historical Society	6,000	6,000	6,000
Carson Valley Pops Orchestra	1,000	1,000	1,000
Carson Valley Reforestation/Beautification Foundation	500	500	-
1 Douglas County Community Access Television	7,000	-	-
NV Rural Counties RSVP	15,500	15,500	15,500
NV Tahoe Conservation District	10,000	10,000	10,000
2 Partnership of Community Resources	2,000	-	-
Ranch Open Space of Nevada, Inc	-	-	-
General Fund Total	\$52,000	\$43,000	\$42,500
Social Services Fund			
Family Support Council	\$15,750	\$15,750	\$15,750
Community Counseling Center	5,000	5,000	5,000
2 Partnership of Community Resources	n/a	2,000	2,000
Social Services Fund Total	\$20,750	\$22,750	\$22,750
Room Tax Fund			
Tahoe Douglas Senior Center	\$15,000	\$15,000	\$15,000
Young at Heart Senior Citizen Club	10,000	10,000	10,000
Room Tax Total	\$25,000	\$25,000	\$25,000
Tahoe Douglas Transportation District Fund			
Tahoe Ski Bus	\$17,500	\$17,500	\$17,500
Grand Total	\$115,250	\$108,250	\$107,750

Notes

- 1 Funding put in County budget instead of through grant process.
- 2 Funding source for FY04-05 moved to the Social Services Fund from the General Fund.

G. Conclusion

I have attempted to note those items that I felt were important changes or reflected policy direction by the Board. Your county staff continues to be dedicated to the welfare of Douglas County and its residents, and is committed to the provision of quality services in the most professional and cost-effective manner possible.

Respectfully submitted,



Daniel C. Holler
County Manager

Financial Policies
Douglas County, Nevada

Created:

January 5, 1998

(Updated: May 17, 2004)

Prepared by:

The Administrative Services Department,
Comptroller's Office Division,
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PURPOSE of FINANCIAL POLICIES

Primary among the responsibilities that Douglas County has to its citizens is the care of public funds and wise management of government finances while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. These financial management policies, designed to ensure the fiscal stability of the Douglas County government, have been designed to provide guidance for the development and administration of the annual operating and capital budgets. These financial policies address revenues, operating budget, capital improvements, procurement, accounting and debt management.

Financial Objectives

- To protect the policy-making ability of the County Commissioners by ensuring that important policy decisions are made proactively and are not dictated by financial problems or emergencies.
- To enhance the policy-making ability of the County Commissioners by providing accurate information on program costs.
- To assist sound management of the County by providing accurate and timely information on the County's financial condition.
- To provide sound principles to guide the important decisions of the County Commissioners and of management which have significant fiscal impact.
- To set forth operational principles which minimize the cost of government and financial risk.
- To employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of government services fairly, and which provide adequate funds to operate desired programs.
- To provide essential public facilities and maintain the County's infrastructure.
- To protect and enhance the County's credit rating and prevent default on any debt issue of the county.
- To insure the legal use of all County funds through a sound system of administrative policies and internal controls.

Achieving Financial Policy Objectives

To achieve and maintain the aforementioned objectives, the Comptroller's Office, at the direction of the County Manager, will conduct an annual analysis of projected financial condition and key financial indicators. This analysis will be presented in the form of regular operating reports, special financial reports, and within the annual Adopted Operating and Capital budget document. This analysis is reviewed by the County Manager and the County Commissioners prior to and during the budget process.

It is the focus of this analysis to:

- 1) identify the areas where the County is already reasonably strong in terms of protecting its financial condition;
- 2) identify existing or emerging problems in revenue sources, management practices, infrastructure conditions, and future funding needs;
- 3) forecast expenditures and revenues for the next 5 years, with consideration given to such external factors as state and federal actions, the government bond market, and management options being explored and used by other local governments;
- 4) review management actions taken during the last budget cycle; and
- 5) review County Commissioner actions taken during the last budget cycle.

Further, the General Purpose Financial Statements, prepared through the required annual audit process, will also serve as a valuable resource to evaluate financial performance.

REVENUE POLICIES

*Statements dealing with taxes and the means whereby
the County raises revenue to fund operations.*

Revenue Policy #1:*Fund Balance*

- To maintain the County's credit rating and meet seasonal cash flow needs, the budget shall target a designated fund balance of at least 8.3% of estimated annual operating expenditures for the General Fund and Special Revenue fund types. The fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.
- The Comptroller shall analyze each operating fund to determine the appropriate fund balance for each fund. The Comptroller shall take into account cash flow requirements, future capital needs, and significant revenue and expenditure trends. The County Commissioners shall amend or approve the recommended appropriate fund balance through adoption of the annual budget.
- In the event the fund balance is higher than an appropriate level, the difference may be used to fund the following activities:
 - designated reserves (i.e. equipment replacement);
 - one-time capital expenditures which do not significantly increase ongoing County costs;
 - other one-time costs; and
 - ongoing or new County programs, provided such action is considered in the context of Commissioners approved multi-year projections of revenue and expenditures.
- Generally, the fund balance levels are dictated by:
 - cash flow requirements to support operating expenses;
 - relative rate stability from year to year for enterprise funds;
 - susceptibility to emergency or unanticipated expenditure;
 - credit worthiness and capacity to support debt service requirements;
 - legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
 - reliability of outside revenues.

If, at the end of a fiscal year, the fund balance falls below 8.3% of actual revenues, then the County shall develop a plan to restore the fund balance within the five-year planning period.

Revenue Policy #2:*Contingency*

- As defined in NRS 354.506, a Contingency account means an account showing assets or other resources which have been appropriated to provide for unforeseen expenditures or anticipated expenditures of an uncertain amount.
- NRS 354.608 places a limit on the maximum amount that may be appropriated for such a contingency account. The limit is 3% of the money otherwise appropriated to the fund, exclusive of any amounts to be transferred to other funds.

- Therefore, to meet emergency conditions, the budget shall provide for an appropriated contingency of 3% of estimated annual operating expenditures. The General Fund and all Special Revenue fund types shall maintain a contingency. The contingency shall also be exclusive of reserves not anticipated to be readily available for use in emergencies and of capital expenditures.
- Where correction of a fund balance deficit causes the contingency to fall below 3% of operating revenue, a gradual correction of the problem over a two or three year period is preferable to a one-time jump in rates or revenue commitment.

Revenue Policy #3:***Sources of Revenue***

- The County will strive to develop and maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one revenue source and ensure its ability to provide ongoing service.
- Restricted revenue shall only be used for the purposes legally permissible. Programs and services funded by restricted revenue will be clearly designated as such.
- Certain intergovernmental revenue (i.e. State and Federal Grants) shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts. Intergovernmental revenue or grants that are restricted for specific operating purposes will be expended consistent with those restrictions.

Revenue Policy #4:***Revenue Collection***

- The County shall manage its revenue collections through a collection policy that actively pursues collection of all revenues owed to the County.

Revenue Policy #5:***Fees-Licenses, Permits & Misc. Items***

- All fees for licenses, permits, fines, and other miscellaneous charges other than Parks & Recreation fees shall be set to recover the County's expense in providing the attendant service. These fees shall be reviewed and reported to the Commissioners on a regular basis. Fees regulated by State law shall be set accordingly. A Revenue Manual listing all such fees and charges of the County shall be maintained by the Comptroller's Office and updated as needed.
- Fees for the direct costs of containment and cleanup of hazardous materials will be assessed to the responsible party for all hazardous material responses by the County or EFFPD.
- Utility user charges for each of the County utilities will be based on the cost of providing the service (i.e., set to fully support the total direct, indirect, and capital costs) and established so that the operating revenues of each utility are at least equal to its operating expenditures, reserves, debt coverage and annual debt service obligations, and replacement of the utility's facilities.
- Staff shall conduct a comprehensive rate review on a regular basis for water, wastewater and any other utility funds for Commissioner's review.

- The Community Services/Park and Recreation Department will strive to recover costs by generating revenues through special programs, special recreation levies, fees, charges and donations. Fees and charges shall be assessed in an equitable manner in accordance with the Department's Programs and Facilities Manual.
- The Community Services/Park and Recreation Department shall conduct a regular comprehensive review of rates. The Park and Recreation Commission and the Senior Services Advisory Council shall recommend any alterations or adjustments necessary in specific fees and/or charges to reflect service demand changes, and the ability of users to support the demand.
- Through an aggressive volunteer recruitment program the Community Services/Park and Recreation Department shall seek to minimize the subsidy required for partial and minimum fee support programs.
- Solicitation of funds through donations, fund raising events, non-traditional sources, and various other modes shall be encouraged by the Park and Recreation Commission and the Senior Services Advisory Council. Funds donated for any special purpose shall be earmarked for that purpose.

Revenue Policy #6:***Grants***

- The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies.
- In reviewing grants the Department Director and Comptroller shall evaluate each grant offer and make their recommendation to the County Manager after considering:
 - the amount of the matching funds required;
 - length of grant and consequential disposition service (i.e., is the County obliged to continue the service after the grant has ended); and
 - the related operating expenses including, administration, record keeping, and auditing expenses.
- The Board of County Commissioners shall approve acceptance of grants with any match or other impact on the County.

Revenue Policy #7:***Donations and Bequests***

- Gifts, donations and/or bequests given to the County for the use of any of its departments or divisions and accepted shall be used solely for the purpose intended by the donor. Unrestricted gifts will be expended on the recommendation of the County Manager, Elected Official or related advisory board, if applicable
- Gifts and donations will be evaluated to determine what, if any, obligations are to be placed upon the county. Gifts and bequests will be considered as "over and above" basic County appropriations.
- "Gift Fund" expenditures shall carry the approval of the related advisory board before execution by County staff.
- Gifts, donations and bequests shall be audited in accordance with County accounting principles.

Revenue Policy #8:
Federal Funds

- Federal funds shall be actively sought. The County will use these funds to further the applicable stated national program goal. Because Federal funds are not a guaranteed revenue source and are intended for a specific purpose, they will not be relied upon as an alternative source ongoing operating funds unless specifically approved.
- Use of one-time funds should generally be designated for one-time expenditures such as capital improvement projects.
- Use of Federal funds shall not have a negative effect on the County's funds.

Revenue Policy #9:
Transfers

- To the maximum extent feasible and appropriate General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or service expenses shall revert to the General Fund's fund balance, unless Commissioners direct the transfer to be used for other purposes.
- Intrafund and interfund transfers shall follow State of Nevada requirements, as outlined in NRS 354.606 and 354.6117.

OPERATING BUDGET POLICIES

*Statements dealing with the expenditures of
the operating budget.*

Operating Budget Policy #1:***Pay-As-You-Go***

- The County shall attempt to conduct its operations from existing or foreseeable revenue sources. Achieving pay-as-you-go requires the following practices: current direct and indirect costs for operations and maintenance will be controlled and will be funded with current revenues, and sound revenue and expenditure forecasts will be prepared annually for all operating funds as part of budget discussions.
- The Comptroller shall prepare a full Cost Allocation & Recovery Plan bi-annually to provide accurate, complete estimates of indirect service costs. The Plan will be updated annually during budget development.
- Costs attributable to mandates of other governmental agencies shall be included in the annual budget.

Operating Budget Policy #2:***Budget Balance***

- The County budget shall balance operating expenditures with operating revenues and fund balances available for appropriations. The General Fund shall not be balanced with appropriations from the General Fund fund balance if to do so would drop the fund balance below 8.3% of operating expenditures.

Operating Budget Policy #3:***Budget Performance Reporting***

- The Comptroller shall submit regular operating report to the County Manager comparing actual revenues and expenditures with budgeted revenue and expenditures.
- Where practical, the County shall develop and employ performance measures to be included in the budget.

Operating Budget Policy #4:***Maintenance, Repair & Replacement Goals***

- As a goal, all equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year. A maintenance and replacement schedule based on this projection will be developed and potential funding sources identified.
- Replacement of capital outlay items shall be planned to increase efficiency and productivity considering the availability of funds. When possible, replacement plans shall be timed at fairly stable intervals so as not to spend excessively in one year and restrictively in the next.

Operating Budget Policy #5:***Maintenance of Capital Assets***

- The budget should provide sufficient funds for the regular repair and maintenance of all Douglas County capital assets. The budget should not be balanced by deferring these expenditures.
- Future maintenance needs for all new capital facilities will be identified during the Capital Improvement Program process. Significant maintenance and operating cost increases or decreases will be reflected in the five-year financial plans.

Operating Budget Policy #6:***Personnel Services***

- The County shall strive to pay competitive market rates of pay and benefits to its employees. This is balanced against the County's ability to fund short and long-term costs and maintain quality public services.
- The County shall conduct a comprehensive total compensation survey of public sector employers as necessary and this survey shall be the basis for determining prevailing market rates.
- The County's work force, measured in FTE (full time equivalent), shall not fluctuate more than 3% annually without corresponding changes in service levels or scope.
- In establishing pay rates a cost analysis of rate increases will be conducted and shall include the effect of such increases on the County's share of related fringe benefits and unfunded liabilities (including non-salary related benefits).
- Long-term costs of changes in benefit packages shall be estimated and fully disclosed to the County Commissioners before negotiated labor agreements are affirmed.

CAPITAL IMPROVEMENT POLICIES

Policies relating to the five year capital improvement program and special funds necessary to address particular needs of the community.

Capital Improvement Policy #1:
Capital Improvement Program

- A five-year Capital Improvement Plan shall be developed and presented annually by staff to the Commissioners. This plan shall contain all capital improvements from all funds and departments of the County. The first year of the plan shall reflect the next year's capital budget.
- A high priority shall be placed on repair or replacement of capital assets when such items have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purposes.
- Capital improvements constructed in the County shall be based on construction standards that minimize construction costs, while assuring that accepted useful life and minimum maintenance costs will result.

Capital Improvement Policy #2:
Intergovernmental Assistance

- Certain intergovernmental revenue (i.e. State and Federal grants), unless restricted for use to operating purposes by the granting agency, shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operations and maintenance costs have been included in operating budget forecasts.

Capital Improvement Policy #3:
Maintenance Goals

- As a goal, standards of maintenance to adequately protect the County's capital investments shall be developed and periodically updated. The annual budget should be prepared to meet established maintenance schedules.
- Future operating budget impacts for new capital facilities will be analyzed as part of considering a proposed capital project, in accordance with State law.

Capital Improvement Policy #4:
Financing

- Within the limitation of existing law, various funding sources may be utilized for capital improvements. When capital projects are proposed, appropriate funding will be identified.
- Upon completion of capital projects, the Comptroller shall certify any unspent funds from the project. The most restrictive project revenues shall be used first so that unused funds will have

the fewest restrictions on future use. Unspent capital project funds, except bond funds, shall be returned to their original source. If there are unspent funds from a bond issue, those monies will be allocated according to stipulations in the bond indenture.

- Interest earnings from capital improvement financing sources shall be separately accounted for within the capital construction fund and will be allocated to capital projects as a funding source through the CIP disposition process unless otherwise dictated by grant or bond requirements.

PROCUREMENT POLICIES

Policies relating to the procedures the County uses for the efficient, effective, legal and ethical procurement of necessary goods and services at least cost to the County and its citizens.

Procurement Policy #1:

Authority

- The Nevada Revised Statutes authorizes the Commissioners to "...expend money for any purpose which will provide a substantial benefit to the inhabitants of the County."
- The Nevada Revised Statutes assign the responsibility for all procurement actions and the expenditure of such funds to the governing body.
- The County Manager may, with the approval of the Commissioners, retain such assistants and other employees as are necessary to the proper functioning of his office.
- Under the Nevada Revised Statutes, the Commissioners may designate "authorized representatives" including the County Manager and such assistants and employees with the authority and responsibility to perform procurement actions.

Procurement Policy #2:

Purchasing Policy and Practice

- The Douglas County purchasing function is a decentralized operation in which each department is permitted to purchase the goods and services needed to accomplish its mission in accordance with applicable laws, policies and procedures, and requisite approvals.
- The Board of County Commissioners have delegated to the County Manager, Department Directors and Elected Officials the authority to manage and administer the purchasing function within established guidelines, policies and state law.

Procurement Policy #3:

Review and Approvals

- The expenditure of funds for procurement will be in accordance with County budget policies.
- For any contract over \$25,000, it is the general policy of the County that no contracts may be awarded by any authorized representative without the prior approval of the Commissioners. The County Manager may approve contracts between \$10,000 and \$25,000. Contracts less than \$10,000 may be approved at the Department level. Upon approval, the authorized representative is responsible for signature, award and administration of the contract.

- Contracts for supplies and services, including equipment rental agreements under an annual estimated cost of \$25,000, funded within operating budgets, may be awarded without further approval of the Commissioners.
- No Professional service contracts in excess of \$25,000 may be awarded without the approval of the Commissioners. The County Manager may approve contracts between \$10,000 and \$25,000. Contracts less than \$10,000 may be approved at the Department level.
- The Commissioners must approve all leases involving County real property.
- The Commissioners may delegate approval authority to the County Manager, as they deem appropriate for any procurement.
- Sole source procurement requires the approval of the Commissioners.
- Any procurement may be brought to the Board for approval.

ACCOUNTING POLICIES

Policies relating to the procedures that the County utilizes in accounting for its financial transactions.

Accounting Policy #1: <i>Accounting System & Standards</i>

- The County's accounting and reporting system shall demonstrate the following characteristics:
 - reliability, accuracy, consistency, timeliness, efficiency, responsiveness; and
 - be in conformance with all legal requirements.
- The County's accounting system shall be maintained in such a way so as to conform to generally accepted accounting principles (GAAP).
- The County shall annually prepare and publish, by December 1st of each year, General Purpose Financial Statements in conformity with generally accepted accounting principles. These statements shall include but not be limited to:
 - an explanation of the nature of the reporting entity,
 - the extent of activities conducted by the County,
 - comparison of actual activity to adopted budget,
 - an explanation of the County's fiscal capacity,
 - disclosure of short and long term liabilities of the County,
 - fixed assets reporting,
 - cash policies and compliance reporting, and
 - accounting policies, controls and management responsibilities.
- It is the County's objective that the statements receive an unqualified opinion from the independent auditors each year.
- Accounts receivable due to the County shall be recorded in accordance with generally accepted accounting principles and delinquent accounts pursued in accordance with administrative policies.

Accounting Policy #2:
Fund Structure

- The County shall establish, by Commissioners resolution, and maintain only those funds that are necessary by law and for sound financial administration. The funds shall be structured in a manner consistent with GAAP, to maximize the County's ability to audit, measure and evaluate financial performance. The fund structure will be reviewed annually and recommendations for changes to improve compliance with Commissioners policies, financial planning, resource allocation and service delivery by the Comptroller will be made to the County Manager as necessary.

DEBT MANAGEMENT POLICY

The objective of Douglas County's debt management policy is to maintain the County's ability to incur present and future debt at the most beneficial interest rates in amounts needed for financing the adopted Capital Improvements Program without adversely affecting the County's ability to finance essential County services.

Debt Management Policy #1:
General Policies

- The County will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings (Moody's: Aaa, and Standard & Poor's: AAA). Effective communication will continue with bond-rating agencies concerning the County's overall financial condition.
- Debt issuance will be utilized by the county only in those cases where public policy, equity and efficient use of limited resources favor debt over cash financing. Decision criteria considered shall include the following:
 - Debt shall be self-supporting whenever possible. Self-supporting is the use of revenue bonds, special assessments, or other capital improvement charges. This may include dedicated tax revenue approved by the voters.
 - Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., ten (10) years or greater.
 - Debt shall be issued in such a way so that the term of the financing does not exceed the useful life of the asset.

Debt Management Policy #2:
Capital Improvement Program

- A capital improvement program shall be prepared and submitted to and approved by the Board of County Commissioners annually.
- The capital improvement program shall consist of a 5-year priority listing of long- term capital projects, accompanied by a financing plan which finances all projects in the plan, and is supported by the appropriate sources of revenue. The financing plan shall be in accordance with the County's debt management policies.
- It is the intent of these policies that authorized projects must be part of an adopted capital improvement program.

Debt Management Policy #3:
Management

- It shall be the responsibility of the County Manager and his/her staff to maintain all necessary files associated with the issuance of County debt.
- The County Manager shall review the fiscal impact of any new debt before Commissioner action to authorize a project involving the issuance of debt. The fiscal impact review should include, at a minimum, an estimate of the debt service to be required at the time of long-term debt issuance and a calculation showing the impact of this additional cost. The fiscal impact review shall provide information on any projected user fee rate increases in the case of revenue bond financing.
- An equipment replacement fund shall be established and funded annually to ensure that adequate funds are available to purchase replacement equipment on a timely basis. This program is designed to stabilize budgeting for major equipment purchases and to fund that part of the County's capital budget related to equipment purchases.

Debt Management Policy #4:
Debt Issuance Purposes and Revenue Sources

- General capital improvement shall be financed in accordance with the capital improvement program. Funds shall be available for the financing of general improvements in accordance with the following:
 - Current property tax revenues and future property tax revenues generated by increases in valuation, together with sales tax revenues, shall generally be used to fund the County's operating budget at levels established by the Board of County Commissioners.
 - To the extent funds described in paragraph 1 (a) above are in excess of that required by the County's general fund operating budget, the excess amount shall first be used to fund the operating capital general fund reserve to the level required by these policies and then used for pay-as-you-go financing of general capital improvement.
 - It shall be a goal of the County to finance at least ten (10) percent of the county-at-large capital improvement budget with pay-as-you-go financing with current resources.
- Debt issued for water, sewer and other purposes for which operating and capital needs are supported by user fees shall be in the form of revenue bonds secured by the appropriate user fees. User fees shall be adequate to support operating requirements and revenue bond covenants for each purpose (i.e. water user fees support only water and sewer user fees support only sewer).

Debt Management Policy #5:
Debt Issuance Limits and Repayment Schedules

- The County shall use the following limits to guide issuance of debt:
 - The County shall not exceed seventy (70) percent of its statutory debt limit.
 - Outstanding debt shall not exceed a direct debt burden ratio of three (3) percent.
 - Debt service shall not exceed twenty-five (25) percent of budgeted expenditures for general fund operations and debt service combined.

- Repayment schedules shall be designed to relate to the useful life of the asset and generally be in accordance with the following:
 - Ten (10) years for most general obligation public improvement debt. Debt should be structured with even debt service payments over the life of the issue (depending on the funding sources).
 - Ten (10) to twenty (20) years for capital improvement of Countywide significance and where justified by the magnitude of the project.
 - On an overall basis, all general obligation debt shall be structured to retire at least eighty (80) percent of the County's indebtedness within ten (10) years.

Debt Management Policy #6:
Operating Reserves

- The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the County as a whole. They are an integral part of the financial structure of the County and help make it possible for the County to issue debt. Operating reserves are a significant factor considered in evaluating and assigning credit ratings by the bond rating agencies.
- The County shall maintain the following reserves:
 - An annual contingency reserve in the general fund operating budget and special revenue funds equal to three (3) percent of annual expenditures.
 - An ending fund balance reserve maintained in an amount equal to 8.3 percent of annual operating expenditures.
 - A ninety (90) day reserve in enterprise funds in order to meet potential unanticipated needs.
 - All those reserves required by revenue bond indentures to remain in complete compliance with bond issue covenants.

Budget Overview

This section provides a concise portrayal of the FY05-06 Douglas County budget. The section starts with a description what the budget is, how it is developed, the budget calendar, budget monitoring, and definitions of the major revenue and expenditure categories to aid in your understanding of the budget. Please refer to other sections of the document for more detailed budget information.

The Budget: A Policy & Planning Guide

The budget is the County's service and financial plan for the year ahead. It is a planning tool that matches the services desired by residents with the resources needed to provide those services. Although it is important to express the budget in monetary terms because of the need for a common denominator, a budget should be looked upon as more than a financial plan. The budget represents public policy: how both legislative and administrative controls are defined and established. Budgeting is the organizing of human resources, equipment, materials, and other resources for carrying out public policy.

The budget is also a management tool as it provides a work program designed to accomplish the organizational objectives of county government. The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. The budget incorporates a variety of long-range plans, including the County Master Plan and five-year plans for parks, utilities, buildings, and transportation systems.

All counties in Nevada are required to adopt a budget annually. Chapter 354 of the Nevada Revised Statutes provides the legal framework governing a county's budget. The effective period of a budget is one fiscal year: July 1 to June 30. Certain services are required by State law and many revenues are restricted for specific purposes.

The budget is organized on the basis of funds. A fund is a collection of accounts that record resources together with related requirements for a specific type of activity or objective. The County maintains literally hundreds of revenue and expenditure accounts within the 54 funds it maintains. Douglas County's funds are described in detail **Section IV: Fund Summaries**.

Developing the Budget

Budget development begins by preparing estimates of incoming revenues and beginning fund balances for the next fiscal year. Since revenues determine expenditure levels, accurately estimating revenues is very important. Anticipated expenditures for the next fiscal year are then estimated. These expenditures are developed based on Board of Commissioner policies and objectives, Federal, State, and local laws and regulations, known cost factors, and economic conditions.

Budget Calendar

Key Dates						
Item	January	February	March	April	May	June
Board Meeting - Budget Policy	☐ Jan 6					
Budget Kick-Off	☐ Jan 12					
Dept Revenue & Expenditure Estimates	☐ Jan 12 - Feb 18					
Preliminary State Revenue Estimates		☐ Feb 15				
Management Review of Budgets		☐ Feb 18 - May 16				
State Final Revenue Estimates			☐ Due 3/15			
Board Tentative Budget Hearings			☐ Mar 16 & 17			
Tentative Budget to Dept of Taxation				☐ Due 4/15		
Final Board Workshop					☐ May 1	
Board NRS Required Budget Hearing					☐ May 16	
Final Budget to State						☐ June 1
State Certifies Tax Rate - Budget Adoption						☐ June 25

Once all anticipated expenditures have been estimated, the challenge becomes adjusting the expenditures to match estimated revenues. This process may involve cutting some expenditure appropriations while expanding others. Fund reserves may also be available.

Prior to April 15 of each year, the County is required to submit to the State Department of Taxation the tentative budget for the next fiscal year, which commences on July 1. The tentative budget contains the proposed expenditures and means of financing them. After reviewing the tentative budget, the State Department of Taxation is required to notify the County upon its acceptance of the budget.

Following acceptance of the tentative budget by the State Department of Taxation, the Board is required to conduct a public hearing on the third Monday in May. The Board is required to adopt and transmit the final budget to the State on or before June 1. The budget is officially adopted when the Nevada Tax Commission certifies the property tax rates on June 25.

Budget Implementation and Monitoring

The budget process does not end with the adoption of the budget; it continues throughout the fiscal year. Once the budget is adopted it must be implemented, closely monitored, and professionally managed. Monthly budget reports, quarterly reports, and various accounting checks and balances are utilized to this end.

Revenues are constantly monitored throughout the year to detect any fluctuations. If it is found that revenues are not sufficient to support planned activities, the County Manager will report to the Board of Commissioners with recommendations for dealing with the situation.

There may be unforeseen expenditures that arise during the fiscal year. This may require the postponement or cancellation of other planned activities, the transfer of monies from other expenditure accounts, or the use of contingency accounts, as the County can not exceed its budgetary spending limits.

The County Manager is authorized to transfer budgeted amounts within functions or funds, but any other transfers must be approved by the Board of Commissioners. Increases to a fund's budget other than by transfers are accomplished through formal action of the Board.

With the exception of monies appropriated for specific capital projects or Federal and State grant expenditures, all unencumbered (unpromised) appropriations lapse at the end of the fiscal year. Information on how the budget may be augmented (amended) and a discussion of reserves and contingencies is included in the **Appendix**.

Certain large expenditures, notably capital projects, equipment, and vehicle purchases are timed to coincide with the receipt of revenues from specific sources to enhance cash flow. Through the budget process and ongoing activity, the County Commissioners oversee the financial operation of the County and set forth community priorities and policies to be implemented by the County Manager. The County Commissioners have overall fiscal responsibility.

Budgetary Basis

The modified, zero-based methodology is used to prepare the budget. That is, the budget is prepared on a line-item (account) basis by fund and department using historical trends and management experience. Every revenue and expenditure account is reviewed when preparing the budget.

The County's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP). The County's accounting system is organized and operated on a fund basis. As previously mentioned, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions or limitations. All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Expenditures, except for unmatured interest on long-term debt, are recognized in the accounting period in which the liability is incurred. Sales and use taxes, motor vehicle fuel taxes and privilege taxes are considered "measurable revenue" when they are received by the County. Ad Valorem taxes are considered measurable and available if received by the county within 60 days after year-end.

The accounting records for enterprise and internal service funds are maintained on a full accrual basis. Accordingly, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred. Trust and agency funds are accounted for on a cash basis (these funds are not included in this document).

Description of Major Revenue Categories

Property Taxes

Property taxes are levied against the assessed valuation of property within the County, estimated at \$2,437,660,471 for the fiscal year ending June 30, 2006. Certain funds receive property tax revenue based on assessed valuation and the established rate for the specific fund. A schedule of tax rates for Douglas County, Douglas County Redevelopment Agency, the East Fork Fire & Paramedic Districts, the towns, and the Sierra Forest Fire Protection District is included in this section. Total property tax revenue from all these funds is estimated to be \$20,232,223 for FY05-06. Revenue received from property tax penalties and interest is also included in this category.

Room Taxes

A lodging tax of 10% is levied at each lodging establishment and is collected by the County. This tax is used for specific purposes defined in State Statutes, including promotion of tourism, parks and recreation, library, airport, debt service, and transportation projects.

State Consolidated Taxes

The State combines the following revenue sources into one lump sum distribution: Sales taxes, comprised of SCCRT (State, City and County Relief Tax) and BCCRT (Basic City County Relief Tax), Motor Vehicle Privilege Tax, Real Property Transfer Tax, Cigarette Tax, and Liquor Tax. Sales within Douglas County are generally taxed at the rate of 6.75%. The sales tax is collected by the State, which places a portion of the sales tax equal to 1.75% (SCCRT) of taxable sales into a fund to be transferred to local governments, including the County. Amounts in the fund are allocated to local governments on the basis of a formula mandated by State Statute.

Other Taxes

Other taxes include revenue collections from dedicated taxes for specific purposes. Gas and road taxes (for road operations and improvements) and the park residential construction tax (for park improvements) are the two main revenue sources in this category.

Licenses and Permits

Revenues from Licenses and Permits are received mainly from building permits, liquor licenses, franchise fees, and marriage fees. The General Fund receives almost all of the revenue in this category.

Gaming

Every gaming establishment in Nevada must pay fees. The State collects a license fee from all gaming establishments for table games (except card games), which is then distributed back to the counties. The County charges a license fee to operate slot machines and a fee for the number of slot machines in operation for gaming establishments within Douglas County.

Intergovernmental

State and Federal grants and payment in lieu of property taxes from the Federal Government are the main sources of revenue in this category.

Charges for Service

Revenue in this category comes from a variety of charges and fees for those who directly benefit from a County service. Fees from departments such as Community Development (i.e. planning and engineering), Assessor's Office, Sheriff, Recorder's Office, and Parks and Recreation are charged for specific services. Utility charges are the largest source of revenue in this category.

Fines and Forfeitures

Justice Court fines (i.e. traffic fines, forfeitures of bail, case-filing fees, administrative assessment fees) are the primary revenue source for this category. The General Fund receives almost all of this revenue.

Miscellaneous

Interest earned on investments makes up almost all the revenue in this category. Other revenue sources classified here are relatively insignificant and are either difficult to estimate or are unanticipated.

Transfers In

Transfers of revenue from one fund to another are made for a specific purchase or activity. The transfer in to a fund is shown as revenue. Transfers have the effect of artificially inflating the size of the budget, as they do not represent new revenue during the fiscal year. Information on county transfers are included in the **Appendix**.

Other Financing Sources

This category includes the sale of fixed assets and revenue from debt financing.

Depreciation

Enterprise funds include a revenue source labeled “depreciation add-back” that matches the depreciation expensed in the expenditure category titled “Other.”



Description of Major Expenditure Categories

Operating

Personnel Services

This category includes all direct payments to salaried or hourly personnel. Salaries and wages are determined through periodic compensation and classification studies, market studies, or negotiated agreements (for represented employees). Employee Benefits are expenditures for employees receiving medical and dental insurance, social security, unemployment, Medicare, and retirement, are also included in this category. Employees receive benefits based upon the number of hours worked (i.e. full-time, part-time, seasonal) and their years of employment with the county.

Services and Supplies

This category includes expenditures for a broad variety of items needed by departments to perform planned services. Items such as office supplies, postage, fuel, tools, vehicle and equipment maintenance, contractual services, utility charges, administration and overhead charges, and many others, are included here.

Capital Outlay

This category includes all equipment having a unit cost of more than \$3,000 and an estimated life of more than one year.

Other

This category includes some grant expenditures and miscellaneous expenses.

Non-Operating

Capital Projects

Capital projects are large-scale improvements to the county's infrastructure, including utilities, transportation systems, parks, and buildings. **Section VI: Capital Budget** of this document provides information on the county's capital budget, including a listing of capital projects planned for FY05-06. More detailed information about capital budgets and capital project planning is included in the county's 5-Year Capital Improvement Program document that is updated annually.

Debt Service

Repayment of funds borrowed to finance capital improvement projects is included in this category. Debt service includes principal and interest payments. **Section VII: Debt Service** provides additional information on the county's debt repayment schedule for all outstanding debt, including bonds, notes, and leases.

Transfers Out

Transfers of revenue from one fund to another are made for a specific purchase or activity. The transfer out from a fund is shown as an expenditure.

Contingency

County funds that are operating in nature (focus on services and have mostly unrestricted revenues) are required by policy to budget a contingency of 3% of operating revenues. The contingency is budgeted for unforeseen events that may occur during the year. A discussion of contingencies and other reserves is included in the **Appendix**.

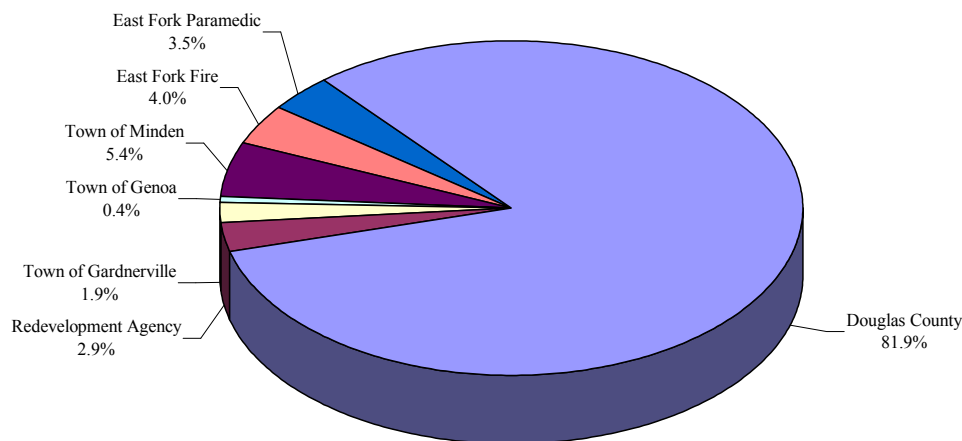
Depreciation

Depreciation has the effect of artificially inflating the budget as it does not represent an outlay of cash, rather simply a decrease in value of an asset. A small amount of cash is set aside for depreciation as a condition of certain grants.

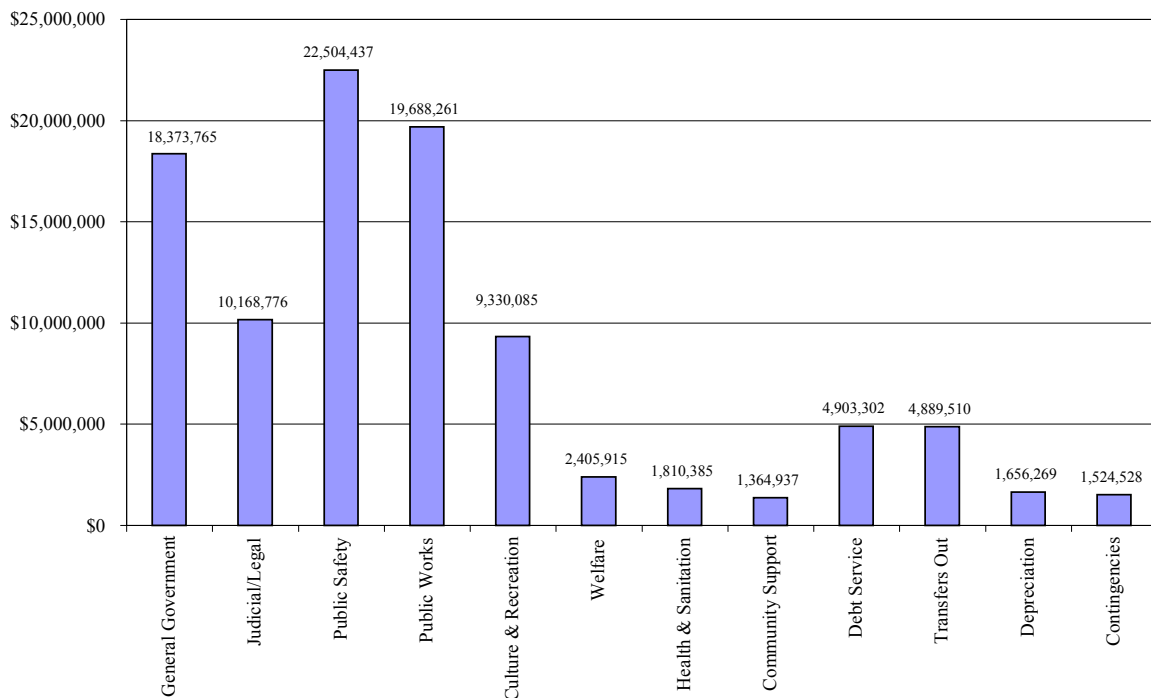
The FY05-06 Budget

This section provides a general financial overview of the FY05-06 Douglas County budget through the use of charts and graphs. **Section V: Fund Summaries** provides historical information on every fund included in the budget.

FY05-06 Budget By Agency—\$140,538,825 (WITH ending fund balance/reserves)



FY05-06 Budget By Major Function—\$86,817,776 (WITHOUT ending fund balance/reserves)



FY05-06 Adopted Budget

Combined Fund Statement

County Funds	06/30/2001 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
General	\$7,171,692	\$31,147,185	\$0	\$0	\$38,318,877	\$29,766,651	\$0
Stabilization	186,188	1,000	0	0	187,188	0	0
Cooperative Extension	54,695	212,377	0	0	267,072	206,405	0
Airport	55,265	767,800	0	0	823,065	674,604	40,796
Do. Co. Water District	1,660	22,548	0	0	24,208	21,750	0
Solid Waste	928,851	411,000	0	0	1,339,851	198,718	0
MV Accident Indigent	0	317,065	0	0	317,065	317,065	0
Medical Assist Indigents	2,773,387	1,136,883	0	0	3,910,270	1,056,883	0
Social Services	669,110	968,967	0	0	1,638,077	1,031,967	0
Law Library	1,424	22,000	0	0	23,424	21,000	0
Road Operating	1,193,175	1,931,306	0	0	3,124,481	1,965,895	350,000
Room Tax	1,673,960	8,866,742	213,600	0	10,754,302	8,331,108	0
Tahoe-Douglas Trans Dist	240,913	577,000	0	0	817,913	400,524	71,344
Justice Ct Admin Assess	229,314	56,000	0	0	285,314	168,022	0
China Spring	250,000	3,212,962	0	0	3,462,962	3,194,247	18,715
Erosion Control	0	70,000	0	0	70,000	0	70,000
9 1 1	422,603	1,323,831	315,435	0	2,061,869	1,552,172	0
Senior Nutrition	123,325	697,357	449,554	0	1,270,236	1,158,532	0
Self Insurance Reserve	2,987,023	261,377	0	2,246,374	5,494,774	120,797	0
Liability Health Insurance	607,062	25,000	0	365,000	997,062	0	0
Motor Pool/Veh Maint	980,364	142,000	0	1,140,486	2,262,850	111,688	0
Do. Co. Water Utility	12,803	53,500	0	0	66,303	64,637	0
Ridgeview Water	18,001	12,109	0	0	30,110	25	0
Zephyr Water	510,341	444,153	0	0	954,494	403,960	389,000
West Valley Water	299,650	1,122,517	0	0	1,422,167	260,769	1,059,000
East Valley Water	3,055,560	2,228,577	0	0	5,284,137	828,048	1,173,000
Cave Rock Water	596,158	521,580	0	0	1,117,738	338,663	25,600
Skyland Water	230,513	351,774	0	0	582,287	233,739	0
Foothill Water	0	515,356	0	0	515,356	70,337	438,076
Sewer Utility	6,641,567	2,070,321	0	0	8,711,888	1,134,854	4,034,445
Extraordinary Maintenance	373,363	4,000	0	0	377,363	0	0
Ad Valorem Capital	9,382,294	1,087,383	0	0	10,469,677	77,258	4,000,000
County Construction	2,275,000	330,000	0	0	2,605,000	53,382	305,618
Park Res. Const. Tax	0	0	0	0	0	0	0
Regional Transportation	1,009,143	1,053,675	0	0	2,062,818	315,715	650,000
Co Debt/Other Resources	983,127	118,838	2,393,221	0	3,495,186	13,800	0
Total	\$45,937,531	\$62,084,183	\$3,371,810	\$3,751,860	\$115,145,384	\$54,093,215	\$12,625,594

FY05-06 Adopted Budget

Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/06 End Bal/Reserves		Total Appropriation	Chg in Fund Balance/Rsvs
					Reserves	8.3% Fund Balance		
\$0	\$887,000	\$30,653,650	\$493,535	\$0	\$4,717,660	\$2,454,032	\$38,318,877	0
0	0	0	0	0	0	187,188	187,188	1,000
0	5,972	212,377	0	0	38,173	16,522	267,072	0
0	20,088	735,488	32,000	0	0	55,577	823,065	312
0	653	22,403	0	0	0	1,805	24,208	145
0	5,961	204,679	128,627	0	990,051	16,494	1,339,851	77,694
0	0	317,065	0	0	0	0	317,065	0
0	0	1,056,883	0	0	2,853,387	0	3,910,270	80,000
0	25,158	1,057,125	3,500	0	507,847	69,605	1,638,077	(91,658)
0	630	21,630	0	0	0	1,794	23,424	370
0	55,377	2,371,272	0	0	600,000	153,209	3,124,481	(439,966)
0	146,761	8,477,869	722,410	0	1,147,985	406,038	10,754,302	(119,937)
0	12,016	483,884	300,786	0	0	33,243	817,913	(207,670)
0	4,591	172,613	0	0	100,000	12,701	285,314	(116,613)
0	0	3,212,962	0	0	18,715	231,285	3,462,962	0
0	0	70,000	0	0	0	0	70,000	0
0	46,402	1,598,574	46,118	0	288,797	128,380	2,061,869	(5,426)
0	29,656	1,188,188	0	0	0	82,048	1,270,236	(41,277)
0	0	120,797	0	2,246,374	3,127,603	0	5,494,774	140,580
0	0	0	0	365,000	632,062	0	997,062	25,000
0	0	111,688	0	1,140,486	1,010,676	0	2,262,850	30,312
0	0	64,637	0	0	1,666	0	66,303	(11,137)
12,269	0	12,294	0	0	17,816	0	30,110	(185)
130,132	0	923,092	0	0	31,402	0	954,494	(478,939)
3,067	0	1,322,836	0	0	99,331	0	1,422,167	(200,319)
537,915	0	2,538,963	0	0	2,745,174	0	5,284,137	(310,386)
170,167	0	534,430	0	0	583,308	0	1,117,738	(12,850)
105,038	0	338,777	0	0	243,510	0	582,287	12,997
0	0	508,413	0	0	6,943	0	515,356	6,943
674,892	0	5,844,191	0	0	2,867,697	0	8,711,888	(3,773,870)
0	0	0	0	0	377,363	0	377,363	4,000
0	0	4,077,258	1,327,731	0	5,064,688	0	10,469,677	(4,317,606)
0	0	359,000	0	0	2,246,000	0	2,605,000	(29,000)
0	0	0	0	0	0	0	0	0
0	0	965,715	317,103	0	780,000	0	2,062,818	(229,143)
2,620,661	0	2,634,461	0	0	860,725	0	3,495,186	(122,402)
\$4,254,141	\$1,240,265	\$72,213,214	\$3,371,810	\$3,751,860	\$31,958,579	\$3,849,921	\$115,145,384	(\$10,129,031)

FY05-06 Adopted Budget

Combined Fund Statement (continued)

Redevelopment Agency Funds	06/30/2001 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
DC Redevelop - Admin	\$536,186	\$1,201,500	\$0	\$0	\$1,737,686	\$69,089	\$0
DC Redevelop - Capital	5,662	1,001,000	804,700	0	1,811,362	275,000	1,329,700
DC Redevelop - Debt	1,023	100	528,000	0	529,123	0	0
Total Redevelopment	\$542,871	\$2,202,600	\$1,332,700	\$0	\$4,078,171	\$344,089	\$1,329,700
Fire & Paramedic District Funds							
East Fork Fire	\$360,170	\$3,575,816	\$0	\$0	\$3,935,986	\$3,466,171	\$78,138
East Fork Fire Emergency	250,000	0	0	0	250,000	0	0
East Fork Equip. Res.	779,510	115,747	0	0	895,257	320,000	0
East Fork Const. Res.	381,944	140,747	0	0	522,691	0	470,000
East Fork Paramedic	556,572	4,396,261	0	0	4,952,833	4,148,628	104,055
Total Fire/Paramedic	\$2,328,196	\$8,228,571	\$0	\$0	\$10,556,767	\$7,934,799	\$652,193
Town Funds							
Gardnerville Town	\$46,120	\$1,253,815	\$50,000	\$0	\$1,349,935	\$665,824	\$614,524
G'ville Health/Sanitation	384,337	896,650	0	0	1,280,987	990,659	0
G'ville Ad Val Cap Proj	35,504	39,082	0	0	74,586	325	0
Genoa Town	47,559	349,447	0	0	397,006	310,609	0
Genoa Ad Val Cap Proj	11,246	1,449	0	0	12,695	0	0
Genoa Constr Reserve	86,830	350	35,000	0	122,180	0	21,956
Minden Town	342,806	1,318,057	100,000	0	1,760,863	1,103,503	540,954
Minden Ad Val Cap Proj	184,362	39,202	0	0	223,564	0	0
Minden Trash	496,748	537,000	0	0	1,033,748	520,513	0
Minden Cap Equip/Const	1,502,942	15,000	0	0	1,517,942	0	0
Minden Water	1,773,997	1,211,000	0	0	2,984,997	772,514	1,030,000
Total Towns	\$4,912,451	\$5,661,052	\$185,000	\$0	\$10,758,503	\$4,363,947	\$2,207,434
Total All Funds	\$53,721,049	\$78,176,406	\$4,889,510	\$3,751,860	\$140,538,825	\$66,736,050	\$16,814,921

FY05-06 Adopted Budget

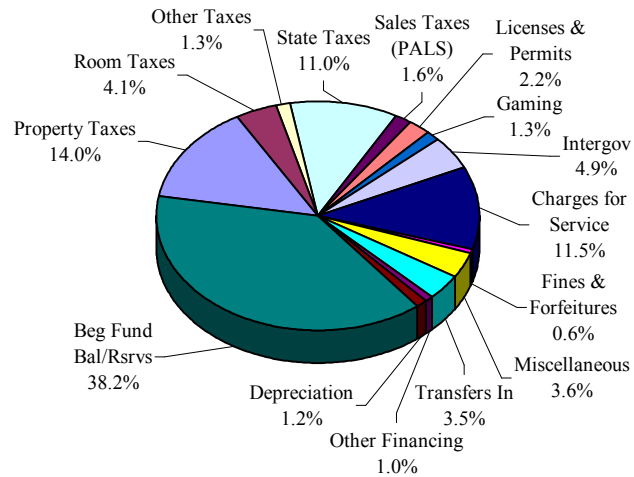
Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/06 End Bal/Reserves		Total Appropriation	Chg in Fund Balance/Rsvs
					Reserves	8.3% Fund Balance		
\$0	\$2,073	\$71,162	\$1,332,700	\$0	\$0	\$333,824	\$1,737,686	(\$202,362)
0	0	1,604,700	0	0	206,662	0	1,811,362	201,000
528,000	0	528,000	0	0	1,123	0	529,123	100
\$528,000	\$2,073	\$2,203,862	\$1,332,700	\$0	\$207,785	\$333,824	\$4,078,171	(\$1,262)
\$0	\$103,985	\$3,648,294	\$0	\$0	\$0	\$287,692	\$3,935,986	(\$72,478)
0	0	0	0	0	250,000	0	250,000	0
78,765	0	398,765	0	0	496,492	0	895,257	(283,018)
0	0	470,000	0	0	52,691	0	522,691	(329,253)
0	119,509	4,372,192	0	0	250,000	330,641	4,952,833	24,069
\$78,765	\$223,494	\$8,889,251	\$0	\$0	\$1,049,183	\$618,333	\$10,556,767	(\$660,680)
\$0	\$18,473	\$1,298,821	\$0	\$0	\$0	\$51,114	\$1,349,935	\$4,994
21,198	0	1,011,857	50,000	0	219,130	0	1,280,987	(165,207)
21,198	0	21,523	0	0	53,063	0	74,586	17,559
0	9,318	319,927	35,000	0	0	42,079	397,006	(5,480)
0	0	0	0	0	12,695	0	12,695	1,449
0	0	21,956	0	0	100,224	0	122,180	13,394
0	30,905	1,675,362	0	0	0	85,501	1,760,863	(257,305)
0	0	0	0	0	223,564	0	223,564	39,202
0	0	520,513	100,000	0	413,235	0	1,033,748	(83,513)
0	0	0	0	0	1,517,942	0	1,517,942	15,000
0	0	1,802,514	0	0	1,182,483	0	2,984,997	(591,514)
\$42,396	\$58,696	\$6,672,473	\$185,000	\$0	\$3,722,336	\$178,694	\$10,758,503	(\$1,011,421)
\$4,903,302	\$1,524,528	\$89,978,800	\$4,889,510	\$3,751,860	\$36,937,884	\$4,980,772	\$140,538,825	(\$11,802,394)

All Funds

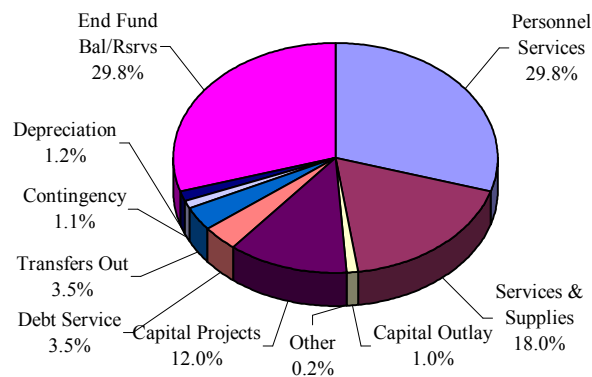
FY05-06 Resources

Property Taxes	\$19,651,466
Room Taxes	5,781,525
Other Taxes	1,787,306
State Taxes	15,397,496
Sales Taxes (PALS)	2,265,517
Licenses & Permits	3,077,000
Gaming	1,860,850
Intergov	6,859,187
Charges for Service	16,194,306
Fines & Forfeitures	877,500
Miscellaneous	5,120,391
Transfers In	4,889,510
Other Financing	1,400,000
Depreciation	1,655,722
Beg Fund Bal/Rsrvs	53,721,049
Total	\$140,538,825



FY05-06 Requirements

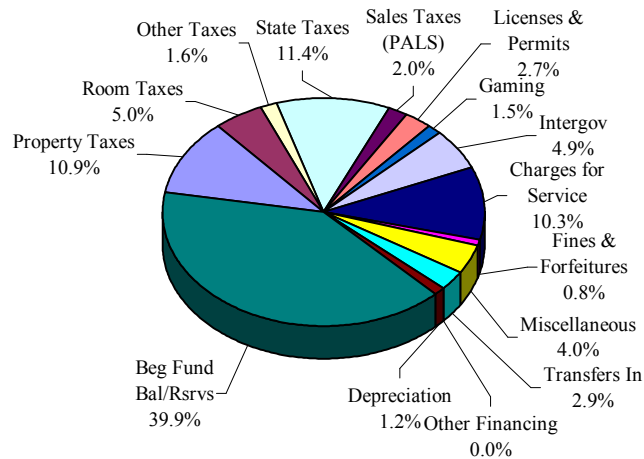
Personnel Services	\$41,844,910
Services & Supplies	25,355,232
Capital Outlay	1,335,580
Other	295,918
Capital Projects	16,814,921
Debt Service	4,903,302
Transfers Out	4,889,510
Contingency	1,524,528
Depreciation	1,656,269
End Fund Bal/Rsrvs	41,918,655
Total	\$140,538,825



County Funds

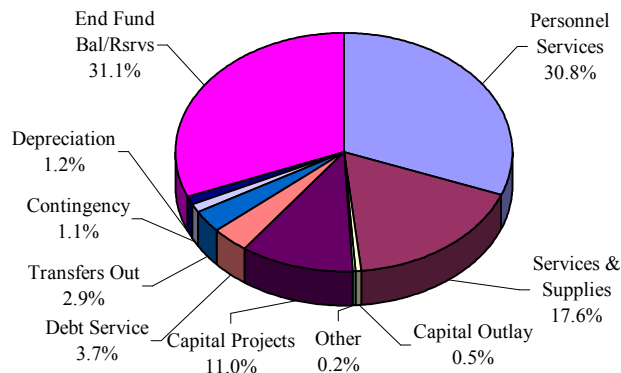
FY05-06 Resources

Property Taxes	\$12,553,467
Room Taxes	5,781,525
Other Taxes	1,787,306
State Taxes	13,082,785
Sales Taxes (PALS)	2,265,517
Licenses & Permits	3,077,000
Gaming	1,765,000
Intergovernmental	6,781,929
Charges for Service	11,836,241
Fines & Forfeitures	877,500
Miscellaneous	4,662,051
Transfers In	3,371,810
Other Financing	25,000
Depreciation	1,340,722
Beg Fund Bal/Rsrvs	45,937,531
Total	\$115,145,384



FY05-06 Requirements

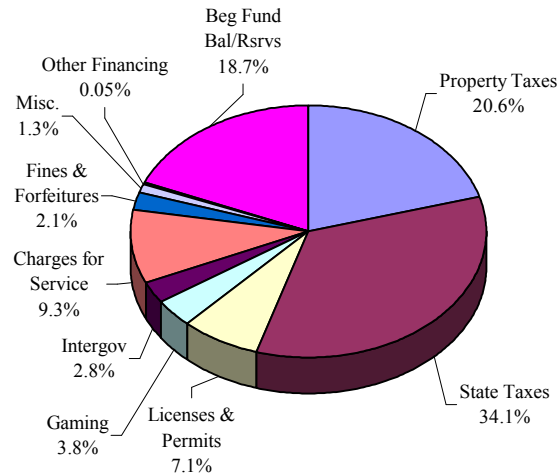
Personnel Services	\$35,464,288
Services & Supplies	20,240,566
Capital Outlay	528,580
Other	270,918
Capital Projects	12,625,594
Debt Service	4,254,141
Transfers Out	3,371,810
Contingency	1,240,265
Depreciation	1,340,722
End Fund Bal/Rsrvs	35,808,500
Total	\$115,145,384



County General Fund

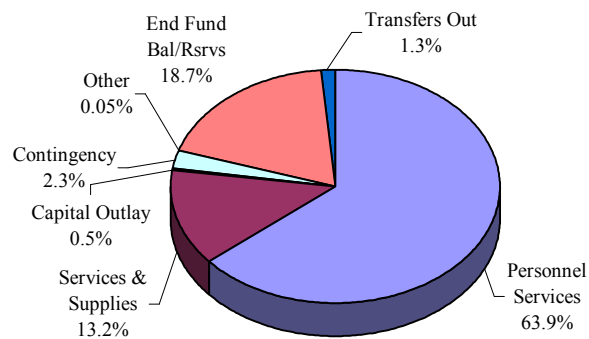
FY05-06 Resources

Property Taxes	\$7,892,400
State Taxes	13,082,785
Licenses & Permits	2,725,000
Gaming	1,465,000
Intergov	1,067,000
Charges for Service	3,582,000
Fines & Forfeitures	806,500
Miscellaneous	506,500
Other Financing	20,000
Beg Fund Bal/Rsrvs	7,171,692
Total	\$38,318,877



FY05-06 Requirements

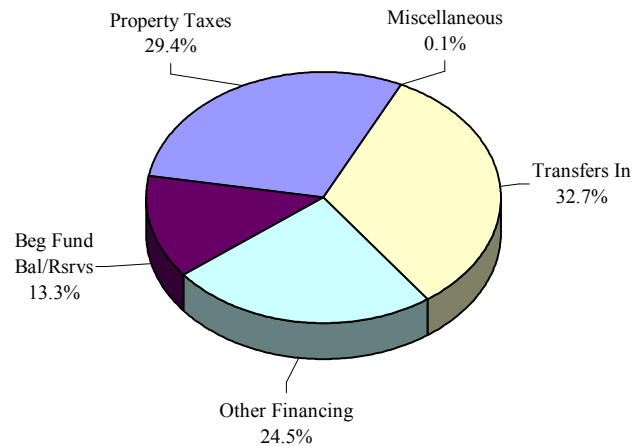
Personnel Services	\$24,481,341
Services & Supplies	5,066,709
Capital Outlay	200,000
Contingency	887,000
Other	18,600
End Fund Bal/Rsrvs	7,171,692
Transfers Out	493,535
Total	\$38,318,877



Redevelopment Agency Funds

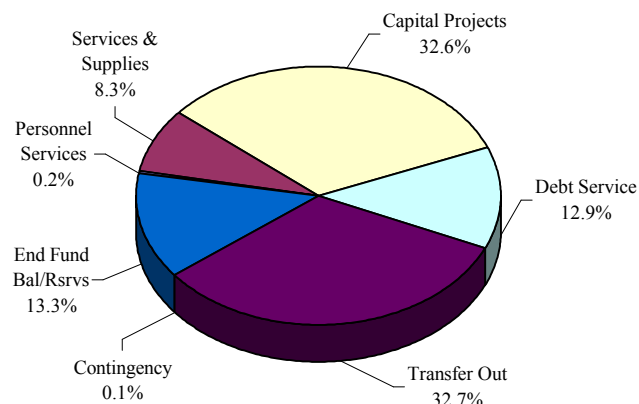
FY05-06 Resources

Property Taxes	\$1,200,000
Miscellaneous	2,600
Transfers In	1,332,700
Other Financing	1,000,000
Beg Fund Bal/Rsrvs	542,871
Total	\$4,078,171



FY05-06 Requirements

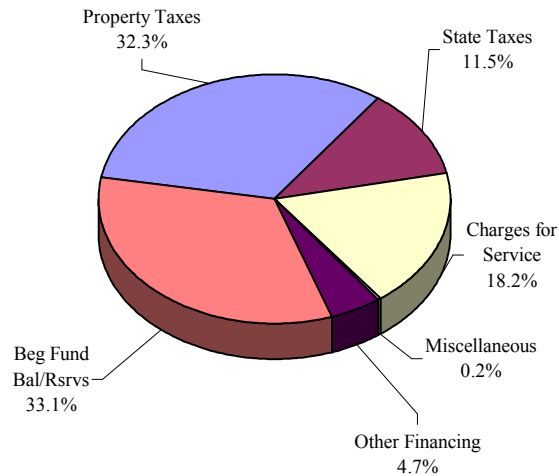
Personnel Services	\$6,603
Services & Supplies	337,486
Capital Projects	1,329,700
Debt Service	528,000
Transfer Out	1,332,700
Contingency	2,073
End Fund Bal/Rsrvs	541,609
Total	\$4,078,171



Fire/Paramedic District Funds

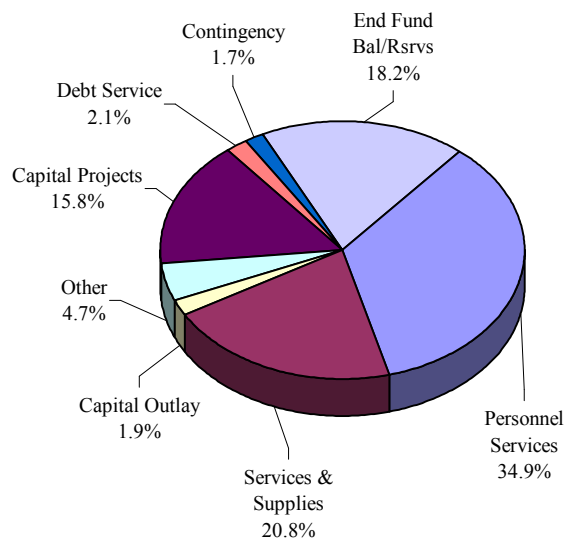
FY05-06 Resources

Property Taxes	\$3,962,998
State Taxes	1,412,745
Charges for Service	2,231,626
Miscellaneous	23,614
Other Financing	576,000
Beg Fund Bal/Rsrvs	4,061,287
Total	\$12,268,270



FY05-06 Requirements

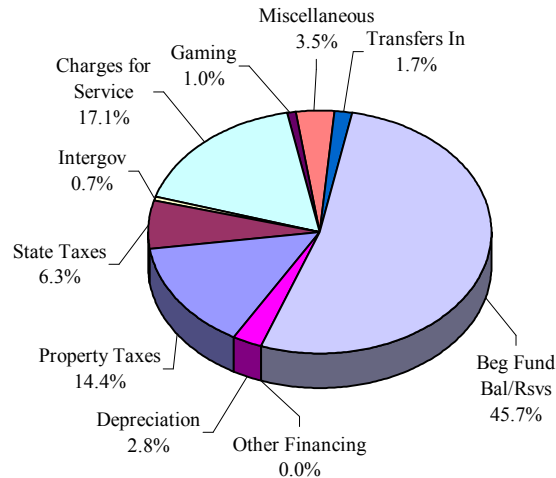
Personnel Services	\$4,276,037
Services & Supplies	2,552,728
Capital Outlay	236,650
Other	576,000
Capital Projects	1,933,913
Debt Service	253,005
Contingency	204,846
End Fund Bal/Rsrvs	2,235,091
Total	\$12,268,270



Gardnerville, Genoa and Minden Town Funds

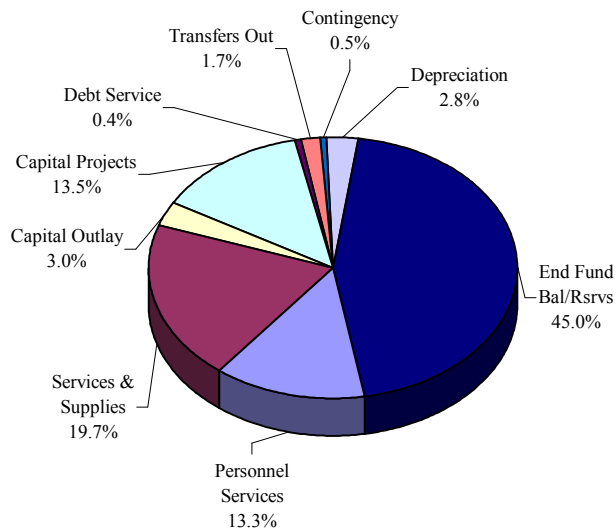
FY05-06 Resources

Property Taxes	\$1,493,270
State Taxes	659,770
Intergov	73,107
Charges for Service	1,777,781
Gaming	105,850
Miscellaneous	359,925
Transfers In	175,000
Beg Fund Bal/Rsrvs	5,456,041
Other Financing	0
Depreciation	293,882
Total	\$10,394,626



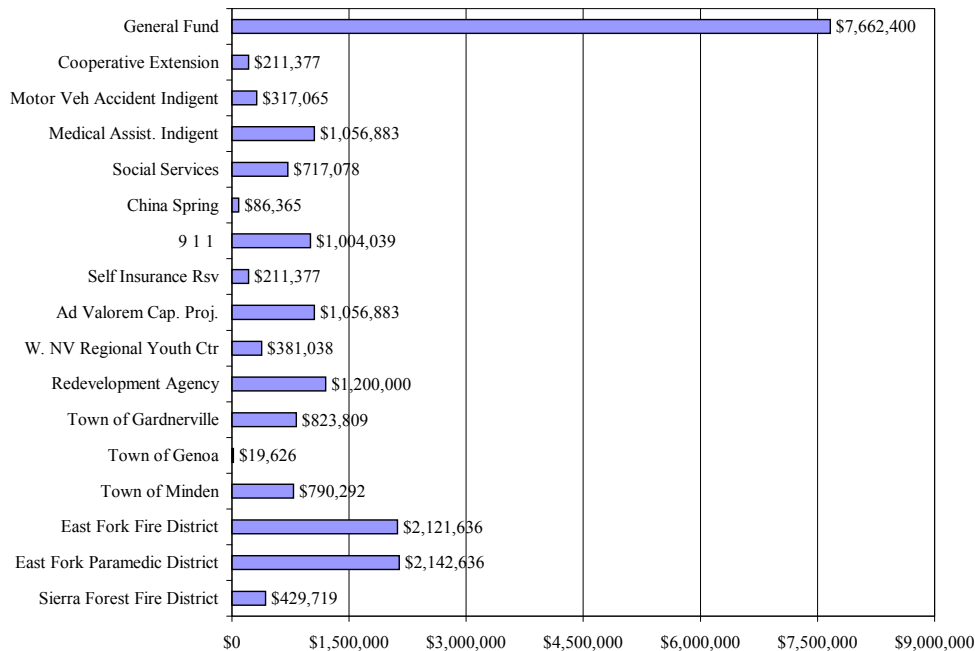
FY05-06 Requirements

Personnel Services	\$1,386,433
Services & Supplies	2,044,711
Capital Outlay	309,500
Capital Projects	1,407,808
Debt Service	42,685
Transfers Out	175,000
Contingency	52,901
Depreciation	293,882
End Fund Bal/Rsrvs	4,681,706
Total	\$10,394,626



FY05-06 Property Tax Revenue by Fund ¹

\$19,032,223



Assessed Value and Property Tax Rates

Douglas County		2003-04	2004-05	2005-06	Change 05 to 06	FY05-06 Est. Revenue
Valuation		1,858,278,871	2,000,179,481	2,437,660,471	437,480,990	n/a
Tax Rates:						
General Fund *		0.3611	0.3625	0.3666	0.0041	7,662,400
Cooperative Extension		0.0100	0.0100	0.0100	-	211,377
State Motor Vehicle Accident Indigent		-	0.0150	0.0150	-	317,065
Medical Assistance to Indigents		0.0500	0.0500	0.0500	-	1,056,883
Social Services **		0.0353	0.0343	0.0343	(0.0000)	717,078
China Spring Youth Camp**		0.0053	0.0050	0.0040	(0.0010)	86,365
9 1 1		0.0475	0.0475	0.0475	-	1,004,039
Self Insurance Reserve *		0.0100	0.0100	0.0100	-	211,377
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500	-	1,056,883
Western Nevada Regional Youth Center ***		0.0151	0.0187	0.0156	(0.0031)	381,038
Douglas County Total		0.5843	0.6030	0.6030	-	12,704,505
Towns						
Gardnerville	Valuation	113,998,648	124,557,715	139,872,906	12.30%	823,809
	Tax Rate *	0.5586	0.6141	0.6141	-	n/a
Genoa	Valuation	8,656,143	8,687,751	9,065,202	4.34%	19,626
	Tax Rate *	0.2165	0.2165	0.2165	-	n/a
Minden	Valuation	112,319,927	115,538,487	129,707,386	12.26%	790,292
	Tax Rate *	0.6097	0.6141	0.6141	-	n/a
East Fork Fire/Paramedic						
Fire *	Valuation	978,217,096	1,093,413,849	1,293,308,421	18.28%	2,121,636
	Tax Rate *	0.1933	0.1833	0.1833	-	n/a
Paramedic *	Valuation	1,111,318,484	1,239,728,707	1,488,156,032	20.04%	2,142,636
	Tax Rate *	0.1568	0.1580	0.1580	-	n/a
Sierra Forest Fire District						
Fire *	Valuation	132,867,597	146,314,859	195,149,439	33.38%	429,719
	Tax Rate *	0.2202	0.2202	0.2202	-	n/a

¹ Does not include tax penalties and interest.

Assessed Value and Property Tax Rates

Special Districts		2003-04	2004-05	2005-06	Change 05 to 06
Douglas County School	Valuation	1,858,278,871	2,000,179,481	2,437,660,471	21.87%
	Tax Rate **	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	1,858,278,871	2,000,179,481	2,437,660,471	21.87%
	Tax Rate	0.2030	0.2030	0.1780	(0.0250)
State	Valuation	n/a	2,000,179,481	2,437,660,471	n/a
	Tax Rate	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	744,134,390	758,819,854	951,016,353	25.33%
	Tax Rate *	0.3891	0.4141	0.4141	-
Tahoe-Douglas Sanitation	Valuation	324,889,988	328,469,459	458,913,898	39.71%
	Tax Rate *	0.0276	0.0294	0.0294	-
Logan Creek GID	Valuation	3,622,543	3,627,457	4,555,645	25.59%
	Tax Rate *	0.6646	0.6828	0.6828	-
Cave Rock GID	Valuation	13,447,680	13,461,597	17,322,175	28.68%
	Tax Rate *	0.6652	0.6644	0.6644	-
Lakeridge GID	Valuation	11,975,826	12,921,958	17,849,085	38.13%
	Tax Rate *	0.1182	0.1174	0.1174	-
Skyland GID	Valuation	51,763,457	51,626,802	73,581,529	42.53%
	Tax Rate *	0.0783	0.0783	0.0783	-
Zephyr Cove GID	Valuation	10,450,904	10,533,536	15,936,159	51.29%
	Tax Rate *	0.1000	0.1000	0.1000	-
Zephyr Heights GID	Valuation	18,963,225	19,141,753	24,550,073	28.25%
	Tax Rate *	0.2798	0.2798	0.2798	-
Zephyr Knolls GID	Valuation	4,635,543	4,726,094	6,048,475	27.98%
	Tax Rate *	0.5115	0.5067	0.5067	-
Elkpoint Sanitary	Valuation	16,186,288	16,199,337	23,528,999	45.25%
	Tax Rate *	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	8,293,159	7,615,250	9,274,292	21.79%
	Tax Rate *	0.2863	0.2786	0.2786	-
Sierra Fire	Valuation	132,867,597	146,314,859	146,314,859	0.00%
	Tax Rate *	0.2202	0.2202	0.2202	-
Carson Water Subconservancy	Valuation	1,142,023,271	1,271,172,238	1,525,622,164	20.02%
	Tax Rate *	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	1,036,397,214	1,187,343,182	1,428,901,832	20.34%
	Tax Rate *	0.0050	0.0040	0.0040	-
East Fork Swimming Pool	Valuation	1,108,875,237	1,233,899,333	1,481,791,903	20.09%
	Tax Rate *	0.0786	0.0610	0.0610	-
East Fork Swimming Pool Debt	Valuation	1,108,875,237	1,233,899,333	1,481,791,903	20.09%
	Tax Rate *	0.0210	0.0190	0.0150	(0.0040)
Indian Hills GID	Valuation	76,464,659	81,691,247	105,488,214	29.13%
	Tax Rate *	0.7962	0.7500	0.7500	-
Kingsbury GID	Valuation	140,861,187	142,666,799	169,078,955	18.51%
	Tax Rate *	0.3177	0.2879	0.2879	-
Minden/Gardnerville Sanitation	Valuation	226,447,888	239,565,034	269,737,965	12.59%
	Tax Rate *	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	180,907,793	211,598,637	216,399,569	2.27%
	Tax Rate *	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	19,403,353	20,109,903	23,508,818	16.90%
	Tax Rate *	0.5836	0.5585	0.5585	-

* Tax rate can be set lower

** Tax rate can be set lower, but expenditure levels are set by State law.

*** Represents Douglas County's contribution of property taxes to support youth facility.

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Douglas County Fund Summaries

This section includes a brief description and financial summary of each of the fifty-four funds that are used to account for Douglas County's financial resources and requirements. The General Fund is the county's largest fund and is used to account for all unrestricted revenues. The remaining funds are utilized to account for specific restricted revenues, which may only be appropriated for certain purposes. Restrictions may be implemented by county ordinance, policy, State statute, and/or Federal law or regulation.

All Funds

The following table summarizes the resources and requirements for the thirty-five County funds, the three Redevelopment Agency funds, the five funds of the Fire and Paramedic Districts, and the eleven Town funds.

All Funds Combined	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Beginning Fund Balance/Reserves	53,436,685	46,415,151	53,721,049	7,305,898	15.7%
Current Revenue					
1 Property Taxes	16,947,955	18,265,556	19,651,466	1,385,910	7.6%
Room Taxes	6,396,399	6,420,800	5,781,525	(639,275)	-10.0%
Other Taxes (Gas/Road/Res.Constr)	2,485,387	1,780,425	1,787,306	6,881	0.4%
State Consolidated Tax	13,082,688	13,396,923	15,397,496	2,000,573	14.9%
Sales Taxes (P.A.L.S.)	1,852,007	1,942,990	2,265,517	322,527	16.6%
Licenses & Permits	3,238,498	2,830,500	3,077,000	246,500	8.7%
Gaming	1,878,077	2,030,850	1,860,850	(170,000)	-8.4%
Intergovernmental	10,618,733	5,418,045	6,859,187	1,441,142	26.6%
Charges for Service	15,784,414	15,220,208	16,194,306	974,098	6.4%
Fines & Forfeitures	867,732	960,800	877,500	(83,300)	-8.7%
Miscellaneous	4,385,979	3,531,168	5,120,391	1,589,223	45.0%
Transfers In	8,538,872	3,974,730	4,889,510	914,780	23.0%
Other Financing Sources	7,696,858	775,240	1,400,000	624,760	80.6%
Depreciation	2,398	1,563,490	1,655,722	92,232	5.9%
Total Current Revenue	93,775,998	78,111,725	86,817,776	8,706,051	11.1%
Total Resources	147,212,683	124,526,876	140,538,825	16,011,949	12.9%
Requirements					
Operating					
Personnel Services	34,858,668	38,055,305	41,844,910	3,789,605	10.0%
Services & Supplies	25,429,169	24,297,102	25,355,232	1,058,130	4.4%
Capital Outlay	2,253,440	1,159,708	1,335,580	175,872	15.2%
Other	514,077	879,379	295,918	(583,461)	-66.3%
Total Operating	63,055,354	64,391,494	68,831,640	4,440,146	6.9%
Non-Operating					
Capital Projects	7,369,829	10,262,902	16,814,921	6,552,019	63.8%
Debt Service	4,876,691	4,818,629	4,903,302	84,673	1.8%
Transfers Out	7,430,737	3,974,730	4,889,510	914,780	23.0%
Contingency	-	1,417,108	1,524,528	107,420	7.6%
Depreciation	1,561,569	1,563,490	1,656,269	92,779	5.9%
Total Non-Operating	21,238,826	22,036,859	29,788,530	7,751,671	35.2%
Total Requirements	84,294,179	86,428,353	98,620,170	12,191,817	14.1%
Ending Fund Balance/Reserves	62,918,503	38,098,523	41,918,655	3,820,132	10.0%

1 Includes Tax Penalties & Interest and Personel Property taxes.

County Funds Only

The following table summarizes the 35 County funds (not including the Redevelopment Agency funds, the Fire and Paramedic District funds, and the Town funds). The County's funds are organized into types: General Fund, Special Revenue funds, Internal Service funds, Enterprise funds, Capital Projects funds, and Debt Service funds.

All County Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	42,037,012	36,657,606	45,937,531	9,279,925	25.3%
Current Revenue					
1 Property Taxes	11,038,213	11,929,587	12,553,467	623,880	5.2%
Room Taxes	6,396,399	6,420,800	5,781,525	(639,275)	-10.0%
Other Taxes (Gas/Road/Res.Constr)	2,485,387	1,780,425	1,787,306	6,881	0.4%
State Consolidated Taxes	11,031,705	11,324,408	13,082,785	1,758,377	15.5%
Sales Taxes (P.A.L.S.)	1,852,007	1,942,990	2,265,517	322,527	16.6%
Licenses & Permits	3,238,498	2,830,500	3,077,000	246,500	8.7%
Gaming	1,775,906	1,925,000	1,765,000	(160,000)	-8.3%
Intergovernmental	10,491,781	5,344,938	6,781,929	1,436,991	26.9%
Charges for Service	11,600,424	11,210,801	11,836,241	625,440	5.6%
Fines & Forfeitures	867,732	960,800	877,500	(83,300)	-8.7%
Miscellaneous	3,024,486	3,146,119	4,662,051	1,515,932	48.2%
Transfers In	6,100,022	3,123,886	3,371,810	247,924	7.9%
Other Financing Sources	5,823,128	199,240	25,000	(174,240)	-87.5%
Depreciation	2,398	1,269,608	1,340,722	71,114	5.6%
Total Current Revenue	75,728,086	63,409,102	69,207,853	5,798,751	9.1%
Total Resources	117,765,098	100,066,708	115,145,384	15,078,676	15.1%
Requirements					
Operating					
Personnel Services	30,003,731	32,386,615	35,464,288	3,077,673	9.5%
Services & Supplies	19,675,120	19,361,138	20,240,566	879,428	4.5%
Capital Outlay	730,227	613,558	528,580	(84,978)	-13.9%
Other	512,182	303,379	270,918	(32,461)	-10.7%
Total Operating	50,921,261	52,664,690	56,504,352	3,839,662	7.3%
Non-Operating					
Capital Projects	6,171,368	6,679,288	12,625,594	5,946,306	89.0%
Debt Service	4,225,819	3,997,095	4,254,141	257,046	6.4%
Transfers Out	4,961,887	3,123,886	3,371,810	247,924	7.9%
Contingency	-	1,157,719	1,240,265	82,546	7.1%
Depreciation	1,303,476	1,269,608	1,340,722	71,114	5.6%
Total Non-Operating	16,662,550	16,227,596	22,832,532	6,604,936	40.7%
Total Requirements	67,583,810	68,892,286	79,336,884	10,444,598	15.2%
Ending Fund Balance/Reserves	50,181,288	31,174,422	35,808,500	4,634,078	14.9%

1 Includes Tax Penalties & Interest and Personel Property taxes.

Douglas County General Fund

The General Fund accounts for all the financial resources of the county not accounted for in any other fund. The General Fund is the main operating fund for non-restricted revenues. Principal sources of revenue include property taxes, sales taxes, gaming, licenses, permits, and charges for service. Primary expenditures are made for many basic County services, such as Sheriff, District Attorney, Community Development (i.e., Engineering, Planning, Building), Assessor, County Clerk/Treasurer, County Recorder, and general administration (i.e., County Manager, Comptroller, Human Resources). Appropriations may be made from the General Fund for any legal County activity. The FY05-06 tax rate is \$0.3666.

General Fund

General Fund	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	7,774,397	6,741,174	7,171,692	430,518	6.4%
Current Revenue					
Property Tax	7,083,193	7,491,394	7,892,400	401,006	5.4%
State Consolidated Taxes	11,031,705	11,324,408	13,082,785	1,758,377	15.5%
Sales Taxes				-	n/a
Licenses & Permits	2,881,923	2,503,500	2,725,000	221,500	8.8%
Gaming	1,475,930	1,625,000	1,465,000	(160,000)	-9.8%
Intergovernmental	1,518,374	1,033,000	1,067,000	34,000	3.3%
Charges for Service	3,677,688	3,384,982	3,582,000	197,018	5.8%
Fines & Forfeitures	793,087	889,800	806,500	(83,300)	-9.4%
Miscellaneous	379,220	272,500	506,500	234,000	85.9%
Other Financing Sources	15,325	20,000	20,000	-	0.0%
Transfers In	26,865	-	-	-	n/a
Total Current Revenue	28,883,312	28,544,584	31,147,185	2,602,601	9.1%
Total Resources	36,657,709	35,285,758	38,318,877	3,033,119	8.6%
Requirements					
Operating					
Personnel Services	20,907,571	22,340,667	24,481,341	2,140,674	9.6%
Services & Supplies	4,987,402	4,752,624	5,066,709	314,085	6.6%
Capital Outlay	342,652	200,000	200,000	-	0.0%
¹ Other	212,007	15,000	18,600	3,600	24.0%
Total Operating	26,449,632	27,308,291	29,766,650	2,458,359	9.0%
Non-Operating					
Transfers Out	2,538,330	423,045	493,535	70,490	16.7%
Contingency	-	813,248	887,000	73,752	9.1%
Total Non-Operating	2,538,330	1,236,293	1,380,535	144,242	11.7%
Total Requirements	28,987,961	28,544,584	31,147,185	2,602,601	9.1%
Resources less Requirements	7,669,748	6,741,174	7,171,692	430,518	6.4%
Expenditures by Major Function/Department					
General Government	6,938,651	7,279,181	7,722,612	443,431	6.1%
Sheriff	10,421,923	10,665,727	11,967,662	1,301,935	12.2%
District Attorney	2,005,038	2,062,929	2,146,536	83,607	4.1%
² Judicial	4,101,309	4,360,225	4,620,256	260,031	6.0%
Community Development	2,141,358	2,304,164	2,635,931	331,767	14.4%
³ Other	841,353	636,065	673,653	37,588	5.9%
⁴ Non-Departmental	2,538,330	1,236,293	1,380,535	144,242	11.7%
Total	28,987,961	28,544,584	31,147,185	2,602,601	9.1%

¹ Includes grant expenditures for Juvenile Probation.

² Includes District Courts, Justice Courts, CASA, Constable, Juvenile Probation/Detention, Court Computer, & Public Defender.

³ Includes Weed Control, Animal Control, and Emergency Mgmt.

⁴ Includes non-operating items (transfers out, contingency).

General Fund Revenue Detail

Revenue Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Property Taxes					
Ad Valorem Taxes	6,828,506	7,251,394	7,662,400	411,006	5.7%
Tax Penalties & Interest	254,687	240,000	230,000	(10,000)	-4.2%
Total Taxes	7,083,193	7,491,394	7,892,400	401,006	5.4%
State Consolidated Tax	11,031,705	11,324,408	13,082,785	1,758,377	15.5%
Licenses & Permits					
Liquor License	252,978	160,000	160,000	0	0.0%
Work Permits	51,280	80,000	80,000	0	0.0%
Building Permits	1,722,762	1,400,000	1,624,000	224,000	16.0%
Marriage License	85,239	87,000	86,000	(1,000)	-1.1%
Animal License	28,265	31,000	32,000	1,000	3.2%
School Residential Const Priviledge Tax	9,088	12,000	10,000	(2,000)	-16.7%
Franchise Fees	724,562	725,000	725,000	0	0.0%
Miscellaneous	7,750	8,500	8,000	(500)	-5.9%
Total Licenses & Permits	2,881,923	2,503,500	2,725,000	221,500	8.8%
Local Gaming					
NRS County Gaming License	876,360	950,000	850,000	(100,000)	-10.5%
Gaming Table Tax	156,065	165,000	165,000	0	0.0%
Local County Gaming License	443,506	510,000	450,000	(60,000)	-11.8%
Gaming Total	1,475,930	1,625,000	1,465,000	(160,000)	-9.8%
Intergovernmental					
Federal Pay in Lieu of Tax	361,103	355,000	360,000	5,000	1.4%
Title IV - URESA	245,707	268,000	271,000	3,000	1.1%
Other Federal Revenue	163,523	25,000	0	(25,000)	n/a
Federal Grants	515,782	164,000	160,000	(4,000)	-2.4%
State Grants	138,266	141,000	186,000	45,000	31.9%
Tri-Net Task Force Grant	74,898	80,000	90,000	10,000	12.5%
Miscellaneous	19,097	0	0	0	n/a
Total Intergovernmental	1,518,374	1,033,000	1,067,000	34,000	3.3%

General Fund Revenue Detail (continued)

Revenue Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 03 to 04	% Chg 03 to 04
Charges for Service					
Engineering Fees	278,962	250,000	306,000	56,000	22.4%
Planning Fees	255,555	200,000	260,000	60,000	30.0%
Miscellaneous Community Dev. Fees	18,689	14,250	15,000	750	5.3%
Constable Fees	42,868	41,000	41,000	0	0.0%
Marriages	0	0	0	0	n/a
Probation/Mediation Fees	0	3,000	0	(3,000)	n/a
Alternative Sentencing Fees	120,551	110,000	110,000	0	0.0%
Sheriff's Fees	69,359	55,000	65,000	10,000	18.2%
Miscellaneous Sheriff Fees	100,019	104,000	109,000	5,000	4.8%
Clerk's Fees	169,075	160,000	173,000	13,000	8.1%
Recorder's Fees	762,021	650,000	675,000	25,000	3.8%
Assessor's Fees	15,914	12,000	10,000	(2,000)	-16.7%
Communications Services Fees	68,000	68,000	68,000	0	0.0%
Assessor's Commission	172,831	165,000	200,000	35,000	21.2%
Administration & Overhead	941,945	1,025,732	1,005,000	(20,732)	-2.0%
Juvenile Detention Fees	185,484	240,000	240,000	0	0.0%
Motor Vehicle Tax/License	72,748	80,000	84,000	4,000	5.0%
Weed Spraying	160,387	140,000	140,000	0	0.0%
Miscellaneous	243,279	67,000	81,000	14,000	20.9%
Total Charges for Service	3,677,688	3,384,982	3,582,000	197,018	5.8%
Fines and Forfeitures					
Justice Court Fines	671,870	785,000	700,000	(85,000)	-10.8%
Juvenile Probation Traffic Fines	29,765	30,000	30,000	0	0.0%
Animal Control Fines	15,066	20,000	15,000	(5,000)	-25.0%
Miscellaneous Fines	76,386	54,800	61,500	6,700	12.2%
Total Fines & Forfeitures	793,087	889,800	806,500	(83,300)	-9.4%
Miscellaneous Revenue					
Interest on Investments	173,662	200,500	427,500	227,000	113.2%
Donations	52,834	0	0	0	n/a
Other Revenue/Financing Sources	152,724	72,000	79,000	7,000	9.7%
Total Miscellaneous Revenues	379,220	272,500	506,500	234,000	85.9%
Other Financing Sources					
Sale of Property	15,325	20,000	20,000	0	0.0%
Transfers In	26,865	0	0	0	n/a
Total Revenues	28,883,312	28,544,584	31,147,185	2,602,601	9.1%
Beginning Fund Balance	2,713,262	2,135,219	2,249,987	114,768	5.4%
Beginning Reserves	5,061,135	4,605,955	4,921,705	315,750	6.9%
Total Fund Bal/Transfers	7,774,397	6,741,174	7,171,692	430,518	6.4%
Total Resources	36,657,709	35,285,758	38,318,877	3,033,119	8.6%

General Fund Expenditure Detail

Department	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
General Government					
County Commissioners	368,820	364,866	414,063	49,197	13.5%
County Manager	334,498	317,662	332,127	14,465	4.6%
Assessor	698,507	742,947	789,596	46,649	6.3%
M.A.G.I.C.	185,060	199,520	209,344	9,824	4.9%
Comptroller	745,819	790,578	839,452	48,874	6.2%
Recorder	405,893	431,657	453,423	21,766	5.0%
County Clerk	261,052	279,197	292,006	12,809	4.6%
Clerk Elections	41,121	94,900	134,000	39,100	41.2%
Tahoe DMV	216,757	234,159	244,365	10,206	4.4%
Treasurer	400,711	433,348	454,786	21,438	4.9%
Warehouse	23,816	26,513	29,644	3,131	11.8%
Communications	350,480	354,673	375,912	21,239	6.0%
General Services	1,131,265	1,114,009	1,125,211	11,202	1.0%
Information Systems	568,416	605,207	669,625	64,418	10.6%
Purchasing	26,476	28,307	29,948	1,641	5.8%
Human Resources	352,749	416,036	435,906	19,870	4.8%
Record's Management	128,218	141,626	148,284	6,658	4.7%
Facilities Operation	698,993	713,772	744,920	31,148	4.4%
Total	6,938,651	7,288,977	7,722,612	433,635	5.9%
Sheriff					
Sheriff Admin	469,329	490,401	510,312	19,911	4.1%
Admin Services	1,249,215	1,013,478	1,144,688	131,210	12.9%
Records	255,315	251,309	271,874	20,565	8.2%
Jail	2,455,980	2,459,643	2,984,603	524,960	21.3%
COPs	63,944	76,178	88,942	12,764	16.8%
Gen'l Investigation	1,225,844	1,344,805	1,461,934	117,129	8.7%
Patrol/Traffic	316,122	336,198	368,690	32,492	9.7%
Vehicle Maintenance	393,117	341,508	341,207	(301)	-0.1%
Grants	160,064	172,377	181,086	8,709	5.1%
Coroner	48,910	34,500	49,500	15,000	43.5%
Operations/Patrol	3,598,153	3,949,809	4,354,762	404,953	10.3%
Tri Net	103,207	111,523	120,072	8,549	7.7%
Bailiff	82,723	83,998	89,992	5,994	7.1%
Total	10,421,923	10,665,727	11,967,662	1,301,935	12.2%
District Attorney					
District Attorney	1,687,223	1,722,968	1,780,588	57,620	3.3%
D. A. Child Support	317,816	339,961	365,948	25,987	7.6%
Total	2,005,038	2,062,929	2,146,536	83,607	4.1%

General Fund Expenditure Detail (continued)

Department	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Judicial					
Court Clerks	280,693	299,651	309,184	9,533	3.2%
District Court I	276,706	278,539	277,574	(965)	-0.3%
District Court II	217,517	203,731	211,593	7,862	3.9%
C.A.S.A.	60,896	71,076	75,099	4,023	5.7%
Public Defender	343,398	353,700	364,500	10,800	3.1%
Juvenile Probation	788,558	844,510	915,776	71,266	8.4%
Juvenile Detention	565,904	585,392	632,077	46,685	8.0%
Court Computer	194,309	220,641	230,103	9,462	4.3%
E. F. Justice Court	443,254	489,342	475,682	(13,660)	-2.8%
Tahoe Justice Court	388,725	427,045	469,000	41,955	9.8%
Alternative Sentencing	394,036	395,459	416,467	21,008	5.3%
E. F. Constable	109,957	116,237	140,670	24,433	21.0%
Tahoe Constable	37,354	74,902	102,531	27,629	36.9%
Grand Jury	0	0	0	0	n/a
Total	4,101,309	4,360,225	4,620,256	260,031	6.0%
Community Development					
Administration	249,537	303,139	338,290	35,151	11.6%
Building	593,231	571,370	698,471	127,101	22.2%
Planning	535,173	548,718	740,776	192,058	35.0%
Engineering	559,376	671,471	858,394	186,923	27.8%
Utilities	204,040	209,466	0	(209,466)	n/a
Total	2,141,358	2,304,164	2,635,931	331,767	14.4%
Miscellaneous					
Animal Control	339,001	308,838	332,096	23,258	7.5%
Emergency Operations	248,515	61,926	65,515	3,589	5.8%
Weed Control	253,837	255,505	276,042	20,537	8.0%
Other	0	0	0	0	n/a
Total	841,353	626,269	673,653	47,384	7.6%
Total Operating	26,449,632	27,308,291	29,766,650	2,458,359	9.0%
1 Non-Operating:					
Transfers Out	2,538,330	423,045	493,535	70,490	16.7%
Contingency	0	813,248	887,000	73,752	9.1%
Total	2,538,330	1,236,293	1,380,535	144,242	11.7%
Total Operating Expenditures	28,987,961	28,544,584	31,147,185	2,602,601	9.1%
Ending Fund Balance/Rsvs					
2 Fund Balance	5,144,748	2,249,987	2,454,032	204,045	9.1%
3 Redevelopment Reserves	2,525,000	1,750,000	2,994,000	1,244,000	71.1%
4 Operating Reserves	0	2,741,187	1,723,660	(1,017,527)	-37.1%
Total Ending Fund Bal/Rsvs	7,669,748	6,741,174	7,171,692	430,518	6.4%
Total Requirements	36,657,709	35,285,758	38,318,877	3,033,119	8.6%

1 These Non-Operating expenditures and Fund Balance/Rsvs are accounted for in Non-Departmental (a General Government dept).

2 Financial policy to maintain a minimum fund balance of 8.3% of operating expenditures.

3 Required reserves for loan to the Redevelopment Agency. Amount shown represents an account receivable, not a cash balance.

4 Represents the planned carry-forward of reserves from prior year's greater than anticipated ending fund balance.

Special Revenue Funds

These funds account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

All Special Revenue Funds

All Special Revenue Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	10,340,777	8,376,319	8,803,870	427,551	5.1%
Current Revenue					
Property Taxes	2,820,511	3,238,085	3,392,807	154,722	4.8%
Room Taxes	6,396,399	6,420,800	5,781,525	(639,275)	-10.0%
Other Taxes (Gas/Road/Res.Constr)	1,600,871	1,780,425	1,787,306	6,881	0.4%
Sales Taxes (P.A.L.S.)	1,852,007	1,942,990	2,265,517	322,527	16.6%
Licenses & Permits	356,575	327,000	352,000	25,000	7.6%
Intergovernmental	6,321,543	3,223,000	3,887,678	664,678	20.6%
Charges for Service	2,132,745	2,058,230	2,056,792	(1,438)	-0.1%
Fines & Forfeitures	74,645	71,000	71,000	-	0.0%
Miscellaneous	1,596,705	932,319	995,213	62,894	6.7%
Transfers In	1,166,314	908,718	978,589	69,871	7.7%
Other Financing Sources	266,348	5,000	5,000	-	0.0%
Total Current Revenue	24,584,661	20,907,567	21,573,427	665,860	3.2%
Total Resources	34,925,438	29,283,886	30,377,297	1,093,411	3.7%
Requirements					
Operating					
Personnel Services	7,924,004	8,581,867	9,465,650	883,783	10.3%
Services & Supplies	9,553,387	10,406,326	10,487,713	81,387	0.8%
Capital Outlay	145,119	93,108	170,469	77,361	83.1%
Other	120,601	215,273	175,060	(40,213)	-18.7%
Total Operating	17,743,110	19,296,574	20,298,892	1,002,318	5.2%
Non-Operating					
Capital Projects	3,772,815	1,639,019	550,855	(1,088,164)	-66.4%
Debt Service	-	-	-	-	n/a
Transfers Out	1,040,394	1,448,987	1,233,441	(215,546)	-14.9%
Contingency	-	344,471	353,265	8,794	2.6%
Total Non-Operating	4,813,209	3,432,477	2,137,561	(1,294,916)	-37.7%
Total Requirements	22,556,319	22,729,051	22,436,453	(292,598)	-1.3%
Ending Fund Balance/Reserves	12,369,119	6,554,835	7,940,844	1,386,009	21.1%

Stabilization Fund

The Stabilization Fund was established in FY98-99 to set aside funds in case the County falls short of the total anticipated revenue in the General Fund. The fund is authorized by Nevada revised statutes (NRS 354.6115).

Stabilization Fund	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	133,952	160,452	186,188	25,736	16.0%
Current Revenue					
Miscellaneous	1,236	1,000	1,000	-	0.0%
Transfers In	25,000	-	-	-	n/a
Total Current Revenue	26,236	1,000	1,000	-	0.0%
Total Resources	160,188	161,452	187,188	25,736	15.9%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	160,188	161,452	187,188	25,736	15.9%
Expenditures by Major Function/Department					
Administrative Services (Comptroller)	-	-	-	-	n/a

Nevada Cooperative Extension Fund

The Cooperative Extension Fund is used to account for activities undertaken in the County by the UNR Agriculture Extension Office. This function is a community outreach, education and research program working in conjunction with the University of Nevada and is authorized by NRS 549.020. The director is a State employee working through the University of Nevada, Reno. Other employees and operating expenses are provided under the county's direction. Revenues are received from a dedicated Ad Valorem property tax rate of \$0.01.

UNR Cooperative Extension	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	65,990	53,840	54,695	855	1.6%
Current Revenue					
Property Tax	189,120	200,018	211,377	11,359	5.7%
Intergovernmental	110	-	-	-	n/a
Miscellaneous	806	1,000	1,000	-	0.0%
Other Financing Sources	45	-	-	-	n/a
Total Current Revenue	190,082	201,018	212,377	11,359	5.7%
Total Resources	256,072	254,858	267,072	12,214	4.8%
Requirements					
Operating					
Personnel Services	96,190	93,621	89,512	(4,109)	-4.4%
Services & Supplies	90,546	101,542	109,550	8,008	7.9%
Capital Outlay	-	5,000	7,343	2,343	46.9%
Total Operating	186,735	200,163	206,405	6,242	3.1%
Non-Operating					
Contingency	-	5,855	5,972	117	2.0%
Total Requirements	186,735	206,018	212,377	6,359	3.1%
Ending Fund Balance/Reserves	69,336	48,840	54,695	5,855	12.0%
Expenditures by Major Function/Department					
UNR Cooperative Extension	186,735	206,018	212,377	6,359	3.1%

Airport Fund

The Airport Fund was created to account for Minden-Tahoe Airport activities. The airport receives funding from various fees for services rendered, lease payments for hangars and land, Federal and State grants, and jet fuel tax.

Airport	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	908,951	50,256	55,265	5,009	10.0%
Current Revenue					
Intergovernmental	1,103,339	10,000	10,000	-	0.0%
Charges for Service	96,233	56,500	57,800	1,300	2.3%
Miscellaneous	754,264	700,000	700,000	-	0.0%
Other Financing Sources	20,543	-	-	-	n/a
Total Current Revenue	1,974,379	766,500	767,800	1,300	0.2%
Total Resources	2,883,330	816,756	823,065	6,309	0.8%
Requirements					
Operating					
Personnel Services	339,844	362,922	386,088	23,166	6.4%
Services & Supplies	278,842	283,562	283,516	(46)	0.0%
Capital Outlay	4,000	5,000	5,000	-	0.0%
Total Operating	622,686	651,484	674,604	23,120	3.5%
Non-Operating					
Capital Projects	1,329,140	58,032	40,796	(17,236)	n/a
Transfers Out	32,000	32,000	32,000	-	0.0%
Contingency	-	19,975	20,088	113	0.6%
Total Non-Operating	1,361,140	110,007	92,884	(17,123)	-15.6%
Total Requirements	1,983,826	761,491	767,488	5,997	0.8%
Ending Fund Balance/Reserves	899,505	55,265	55,577	312	0.6%
Expenditures by Major Function/Department					
Operational Services (Airport)	1,983,826	761,491	767,488	5,997	0.8%

Douglas County Water District Fund

The Douglas County Water District Fund is used to enhance water quality and to ensure adequate water resources in the county. Up until FY96-97, revenues were received from a dedicated Ad Valorem property tax levy. Interest earnings are the only new revenue source for FY05-06.

Douglas County Water District	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	38,816	22,832	1,660	(21,172)	-92.7%
Current Revenue					
Property Tax	1	-	-	-	n/a
Miscellaneous	442,718	8,000	22,548	14,548	181.9%
Total Current Revenue	442,720	8,000	22,548	14,548	181.9%
Total Resources	481,536	30,832	24,208	(6,624)	-21.5%
Requirements					
Operating					
Services & Supplies	61,002	20,000	21,750	1,750	8.8%
Non-Operating					
Capital Projects	-	8,572	-	(8,572)	n/a
Transfers Out	485,700	-	-	-	n/a
Contingency	-	600	653	53	8.8%
Total Non-Operating	485,700	9,172	653	(8,519)	-92.9%
Total Requirements	546,702	29,172	22,403	(6,769)	-23.2%
Ending Fund Balance/Reserves	(65,166)	1,660	1,805	145	8.7%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	546,702	29,172	22,403	(6,769)	-23.2%

Solid Waste Management Fund

The Solid Waste Management Fund accounts for activities associated with the closure of the landfill, ongoing monitoring and other waste management activities. Landfill closure activities are funded from past disposal surcharges. The fund accounts for revenues from disposal franchise fees and associated expenditures for general operations.

Solid Waste Management	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	963,300	915,055	928,851	13,796	1.5%
Current Revenue					
Licenses & Permits	356,575	327,000	352,000	25,000	7.6%
Miscellaneous	58,371	59,000	59,000	-	0.0%
Total Current Revenue	414,946	386,000	411,000	25,000	6.5%
Total Resources	1,378,246	1,301,055	1,339,851	38,796	3.0%
Requirements					
Operating					
Services & Supplies	151,362	184,208	198,718	14,510	7.9%
Non-Operating					
Capital Projects	-	923,634	-	(923,634)	n/a
Transfers Out	170,780	172,398	128,627	(43,771)	-25.4%
Contingency	-	5,526	5,961	435	7.9%
Total Non-Operating	170,780	1,101,558	134,588	(966,970)	-87.8%
Total Requirements	322,142	1,285,766	333,306	(952,460)	-74.1%
Ending Fund Balance/Reserves	1,056,104	15,289	1,006,545	991,256	6483.5%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	322,142	1,285,766	333,306	(952,460)	-74.1%

State Motor Vehicle Accident Indigent Fund

The State Motor Vehicle Accident Indigent Fund was created under NRS 428.115 through 428.255. Expenditures in the fund may only be for purposes set forth in statute, which is to provide emergency hospital care to indigent persons of the County resulting from a motor vehicle accident. Revenues are received from a dedicated Ad Valorem property tax levy.

St Motor Veh Accident Indigent	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	571	-	-	-	n/a
Current Revenue					
Property Tax	3,367	300,027	317,065	17,038	5.7%
Intergovernmental	-	-	-	-	n/a
Miscellaneous	8	-	-	-	n/a
Total Current Revenue	3,375	300,027	317,065	17,038	5.7%
Total Resources	3,946	300,027	317,065	17,038	5.7%
Requirements					
Operating					
Services & Supplies	3,754	300,027	317,065	17,038	5.7%
Non-Operating	-	-	-	-	n/a
Total Requirements	3,754	300,027	317,065	17,038	5.7%
Ending Fund Balance/Reserves	191	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Social Services)	3,754	300,027	317,065	17,038	5.7%

Medical Assistance to Indigents Fund

The Medical Assistance to Indigents Fund was created under NRS 428-275. The fund is used for reimbursement of any unpaid charges for medical care furnished to an indigent person who falls sick in the County. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.05.

Medical Assistance to Indigents	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	2,910,984	2,933,984	2,773,387	(160,597)	-5.5%
Current Revenue					
Property Tax	964,783	1,000,090	1,056,883	56,793	5.7%
Intergovernmental	550	-	-	-	n/a
Charges for Service	-	-	-	-	n/a
Miscellaneous	81,572	50,000	80,000	30,000	60.0%
Total Current Revenue	1,046,906	1,050,090	1,136,883	86,793	8.3%
Total Resources	3,957,890	3,984,074	3,910,270	(73,804)	-1.9%
Requirements					
Operating					
Services & Supplies	1,234,503	1,000,090	1,056,883	56,793	5.7%
Non-Operating					
Transfers Out	-	-	-	-	n/a
Total Requirements	1,234,503	1,000,090	1,056,883	56,793	5.7%
Ending Fund Balance/Reserves	2,723,386	2,983,984	2,853,387	(130,597)	-4.4%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,234,503	1,000,090	1,056,883	56,793	5.7%

Social Services Fund

The Social Services Fund is established under NRS 428. The fund is used to provide general assistance and medical care for indigents who reside in the County. Revenues are received from a dedicated Ad Valorem property tax levy. The FY05-06 tax rate is \$0.0343.

Social Services	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	537,607	514,873	669,110	154,237	30.0%
Current Revenue					
Property Tax	667,597	686,199	717,078	30,879	4.5%
Intergovernmental	48,126	50,171	238,997	188,826	376.4%
Charges for Service	110,440	115,000	-	(115,000)	n/a
Miscellaneous	8,541	8,892	12,892	4,000	45.0%
Other Financing Sources	2	-	-	-	n/a
Total Current Revenue	834,706	860,262	968,967	108,705	12.6%
Total Resources	1,372,313	1,375,135	1,638,077	262,942	19.1%
Requirements					
Operating					
Personnel Services	274,267	297,754	358,252	60,498	20.3%
Services & Supplies	426,677	517,767	663,715	145,948	28.2%
Capital Outlay	-	10,000	10,000	-	0.0%
Total Operating	700,944	825,521	1,031,967	206,446	25.0%
Non-Operating					
Capital Projects	-	225,000	-	(225,000)	n/a
Contingency	-	24,466	25,158	692	2.8%
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating	3,500	252,966	28,658	(224,308)	-88.7%
Total Requirements	704,444	1,078,487	1,060,625	(17,862)	-1.7%
Ending Fund Balance/Reserves	667,869	296,648	577,452	280,804	94.7%
Expenditures by Major Function/Department					
Community Services (Social Services)	704,444	1,078,487	1,060,625	(17,862)	-1.7%

Law Library

The Law Library Fund is used to enhance and maintain the County's legal library. The fund is authorized under NRS 380.110. Revenue comes from dedicated judicial clerk fees.

Law Library	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	2,395	1,424	1,424	-	0.0%
Current Revenue					
Charges for Service	24,792	18,000	22,000	4,000	22.2%
Miscellaneous	637	-	-	-	n/a
Total Current Revenue	25,429	18,000	22,000	4,000	22.2%
Total Resources	27,824	19,424	23,424	4,000	20.6%
Requirements					
Operating					
Services & Supplies	17,433	17,476	21,000	3,524	20.2%
Non-Operating					
Contingency	-	524	630	106	20.2%
Total Requirements	17,433	18,000	21,630	3,630	20.2%
Ending Fund Balance/Reserves	10,391	1,424	1,794	370	26.0%
Expenditures by Major Function/Department					
Judicial (District Courts)	17,433	18,000	21,630	3,630	20.2%

Road Operating Fund

The Road Operating Fund is used for the maintenance of County roads. Under NRS 365.180, 365.190 and 365.192, a tax levy of \$.0635 per gallon of gas is collected for maintenance purposes. One portion of the tax (\$.0125) is allocated based on a formula, while other portions are based on point of taxable transaction. The revenues may be used for construction of new roads and repair or restoration of existing roads, streets and alleys.

Road Operating	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	935,398	669,641	1,193,175	523,534	78.2%
Current Revenue					
Intergovernmental	-	-	-	-	n/a
Other Taxes (Gas Taxes)	1,277,037	1,330,425	1,327,306	(3,119)	-0.2%
Other Taxes (Road)	323,834	450,000	460,000	10,000	2.2%
Room Tax	81,124	82,000	85,000	3,000	3.7%
Charges for Service	72,369	50,000	50,000	-	0.0%
Miscellaneous	11,314	8,000	9,000	1,000	12.5%
Other Financing Sources	14,999	-	-	-	n/a
Total Current Revenue	1,780,676	1,920,425	1,931,306	10,881	0.6%
Total Resources	2,716,074	2,590,066	3,124,481	534,415	20.6%
Requirements					
Operating					
Personnel Services	730,918	826,220	862,114	35,894	4.3%
Services & Supplies	465,000	1,038,270	983,781	(54,489)	-5.2%
Capital Outlay	48,358	45,000	120,000	75,000	166.7%
Total Operating	1,244,277	1,909,490	1,965,895	56,405	3.0%
Non-Operating					
Capital Projects	34,190	302,388	350,000	47,612	15.7%
Contingency	-	55,935	55,377	(558)	-1.0%
Total Non-Operating	34,190	358,323	405,377	47,054	13.1%
Total Requirements	1,278,467	2,267,813	2,371,272	103,459	4.6%
Ending Fund Balance/Reserves	1,437,607	322,253	753,209	430,956	133.7%
Expenditures by Major Function/Department					
Community Dev (Road Maintenance)	1,278,467	2,267,813	2,371,272	103,459	4.6%

Room Tax Fund

The Room Tax Fund is used to support chambers of commerce, visitor authorities, road improvements, and specific County programs. The largest revenues come from a 10% room tax levy collected and used as allowed by law and a dedicated \$0.025 sales tax rate. Revenues from activities conducted by departments within the room tax fund are also accounted for in the fund (i.e., Recreation, Library, Parks).

Room Tax	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	1,946,438	1,604,594	1,673,960	69,366	4.3%
Current Revenue					
Room Tax	5,726,951	5,748,800	5,176,525	(572,275)	-10.0%
Sales Tax	1,852,007	1,942,990	2,265,517	322,527	16.6%
Intergovernmental	5,900	1,000	1,000	-	0.0%
Charges for Service	1,269,311	1,303,076	1,332,700	29,624	2.3%
Fines & Forfeitures	23,650	20,000	20,000	-	0.0%
Miscellaneous	97,678	56,000	66,000	10,000	17.9%
Transfers In	197,500	157,500	213,600	56,100	35.6%
Other Financing Sources	230,056	5,000	5,000	-	0.0%
Total Current Revenue	9,403,052	9,234,366	9,080,342	(154,024)	-1.7%
Total Resources	11,349,490	10,838,960	10,754,302	(84,658)	-0.8%
Requirements					
Operating					
Personnel Services	2,814,272	2,990,856	3,208,689	217,833	7.3%
Services & Supplies	5,178,601	5,328,210	5,122,419	(205,791)	-3.9%
Capital Outlay	48,637	-	-	-	n/a
Total Operating	8,041,510	8,319,066	8,331,108	12,042	0.1%
Non-Operating					
Capital Projects	97,404	-	-	-	n/a
Transfers Out	-	893,919	722,410	(171,509)	-19.2%
Contingency	-	139,639	146,761	7,122	5.1%
Total Non-Operating	97,404	1,033,558	869,171	(164,387)	-15.9%
Total Requirements	8,138,914	9,352,624	9,200,279	(152,345)	-1.6%
Ending Fund Balance/Reserves	3,210,576	1,486,336	1,554,023	67,687	4.6%
Expenditures by Major Function/Department					
Community Services (Parks/Rec/Sr Svcs)	4,489,957	4,305,169	4,312,189	7,020	0.2%
Administration/Promotion	2,449,589	3,827,785	3,610,128	(217,657)	-5.7%
Library	1,199,369	1,219,670	1,277,962	58,292	4.8%
Total	8,138,914	9,352,624	9,200,279	(152,345)	-1.6%

Tahoe-Douglas Transportation District Fund

The Tahoe-Douglas Transportation District Fund is used to address transportation needs in the Lake Tahoe area. Revenues, primarily from room tax funds support transportation planning and capital projects.

Tahoe-Douglas Trans Dist	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	989,889	411,656	240,913	(170,743)	-41.5%
Current Revenue					
Room Tax	588,324	590,000	520,000	(70,000)	-11.9%
Intergovernmental	54,053	-	50,000	50,000	n/a
Miscellaneous	7,425	7,000	7,000	-	0.0%
Total Current Revenue	649,802	597,000	577,000	(20,000)	-3.4%
Total Resources	1,639,691	1,008,656	817,913	(190,743)	-18.9%
Requirements					
Operating					
Personnel Services	30,070	31,673	32,892	1,219	3.8%
Services & Supplies	319,033	225,479	367,632	142,153	63.0%
Total Operating	349,103	257,152	400,524	143,372	55.8%
Non-Operating					
Capital Projects	74,292	42,393	71,344	28,951	68.3%
Transfers Out	302,296	301,052	300,786	(266)	-0.1%
Contingency	-	7,715	12,016	4,301	55.7%
Total Non-Operating	376,588	351,160	384,146	32,986	9.4%
Total Requirements	725,690	608,312	784,670	176,358	29.0%
Ending Fund Balance/Reserves	914,000	400,344	33,243	(367,101)	-91.7%
Expenditures by Major Function/Department					
Community Dev (Engineering)	725,690	608,312	784,670	176,358	29.0%

Justice Court Administrative Assessments Fund

The Justice Court Administrative Assessments Fund is used to enhance court operations. The fund is authorized under NRS 176.059. Revenues are received from specified court assessments.

Justice Court Admin Assess	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	286,616	262,015	229,314	(32,701)	-12.5%
Current Revenue					
Fines & Forfeitures	50,995	51,000	51,000	-	0.0%
Miscellaneous	3,798	3,000	5,000	2,000	66.7%
Total Current Revenue	54,793	54,000	56,000	2,000	3.7%
Total Resources	341,409	316,015	285,314	(30,701)	-9.7%
Requirements					
Operating					
Personnel Services	11,000	37,374	40,822	3,448	9.2%
Services & Supplies	56,543	233,993	112,200	(121,793)	-52.0%
Capital Outlay	11,077	15,000	15,000	-	0.0%
Total Operating	78,621	286,367	168,022	(118,345)	-41.3%
Non-Operating					
Capital Projects	1,106	-	-	-	n/a
Contingency	-	7,871	4,591	(3,280)	-41.7%
Total Non-Operating	1,106	7,871	4,591	(3,280)	-41.7%
Total Requirements	79,727	294,238	172,613	(121,625)	-41.3%
Ending Fund Balance/Reserves	261,682	21,777	112,701	90,924	417.5%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	79,727	294,238	172,613	(121,625)	-41.3%

China Spring Youth Camp Fund

The China Spring Youth Camp Fund accounts for the juvenile correction center operations. Revenues are received from a dedicated Ad Valorem property tax levy and contributions from other counties. The FY05-06 tax rate for the Camp is \$0.0040. The Camp receives funding from property tax levies in 16 counties as set by the State, which also authorizes the Camp's budget.

China Spring	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	7,728	250,000	250,000	-	0.0%
Current Revenue					
Property Tax	99,947	101,666	86,365	(15,301)	-15.1%
Intergovernmental	2,621,744	2,669,019	3,122,624	453,605	17.0%
Charges for Service	4,107	-	-	-	n/a
Miscellaneous	3,973	8,427	3,973	(4,454)	-52.9%
Transfer In	250,000	-	-	-	n/a
Other Financing Sources	441	-	-	-	n/a
Total Current Revenue	2,980,212	2,779,112	3,212,962	433,850	15.6%
Total Resources	2,987,940	3,029,112	3,462,962	433,850	14.3%
Requirements					
Operating					
Personnel Services	1,942,755	2,042,606	2,472,822	430,216	21.1%
Services & Supplies	601,603	514,033	543,665	29,632	5.8%
Capital Outlay	-	3,200	7,700	4,500	140.6%
Other (Grants)	100,534	210,273	170,060	(40,213)	-19.1%
Total Operating	2,644,892	2,770,112	3,194,247	424,135	15.3%
Non-Operating					
Capital Projects	3,236	9,000	18,715	9,715	107.9%
Total Requirements	2,648,128	2,779,112	3,212,962	433,850	15.6%
Ending Fund Balance/Reserves	339,812	250,000	250,000	-	0.0%
Expenditures by Major Function/Department					
China Spring Youth Camp	2,648,128	2,779,112	3,212,962	433,850	15.6%

Erosion Control Fund

The Erosion Control Fund was established to account for specific erosion control projects in the Lake Tahoe Basin. The primary funding sources are Federal and State grants. The County budgets \$70,000 each year, but the actual amount spent depends on the approved projects and associated grant funding.

Erosion Control	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Licenses & Permits	-	-	-	-	n/a
Intergovernmental	2,153,505	70,000	70,000	-	0.0%
Miscellaneous	79,942	-	-	-	n/a
Total Current Revenue	2,233,447	70,000	70,000	-	0.0%
Total Resources	2,233,447	70,000	70,000	-	0.0%
Requirements					
Operating					
Services & Supplies	-	-	-	-	n/a
Non-Operating					
Capital Projects	2,233,447	70,000	70,000	-	0.0%
Total Requirements	2,233,447	70,000	70,000	-	0.0%
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	2,233,447	70,000	70,000	-	0.0%

Communications/911 Fund

The Communications/911 Fund was established by the County for the purpose of providing emergency 911 and non-emergency communications service. Revenues are received from a dedicated, voter approved Ad Valorem property tax levy of \$0.0475 and from charges to the various user agencies.

911	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	428,172	418,979	422,603	3,624	0.9%
Current Revenue					
Property Tax	895,695	950,085	1,004,039	53,954	5.7%
Intergovernmental	20	-	-	-	n/a
Charges for Service	271,685	297,654	314,792	17,138	5.8%
Miscellaneous	3,117	5,000	5,000	-	0.0%
Transfers In	274,935	301,045	315,435	14,390	4.8%
Other Financing Sources	237	-	-	-	n/a
Total Current Revenue	1,445,690	1,553,784	1,639,266	85,482	5.5%
Total Resources	1,873,862	1,972,763	2,061,869	89,106	4.5%
Requirements					
Operating					
Personnel Services	1,024,905	1,160,202	1,238,954	78,752	6.8%
Services & Supplies	300,272	293,932	307,792	13,860	4.7%
Capital Outlay	27,475	9,908	5,426	(4,482)	-45.2%
Total Operating	1,352,652	1,464,042	1,552,172	88,130	6.0%
Non-Operating					
Transfers Out	46,118	46,118	46,118	-	0.0%
Contingency	-	43,624	46,402	2,778	6.4%
Total Non-Operating	46,118	89,742	92,520	2,778	3.1%
Total Requirements	1,398,770	1,553,784	1,644,692	90,908	5.9%
Ending Fund Balance/Reserves	475,092	418,979	417,177	(1,802)	-0.4%
Expenditures by Major Function/Department					
Communications/911	1,398,770	1,553,784	1,644,692	90,908	5.9%

Senior Services Program Fund

The Senior Services Program Fund accounts for activities involving the provision of nutritious meals, support services and transportation to residents 60 years of age or older. Revenues are received from Federal grants and donations. The fund is also supported by room taxes via transfers in from the Room Tax Fund and General Fund.

Senior Services	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	183,970	106,718	123,325	16,607	15.6%
Current Revenue					
Intergovernmental	334,197	422,810	395,057	(27,753)	-6.6%
Charges for Service	283,807	218,000	279,500	61,500	28.2%
Miscellaneous	41,305	17,000	22,800	5,800	34.1%
Transfers In (Room Tax/Gen Fund)	418,879	450,173	449,554	(619)	-0.1%
Other Financing Sources	24	-	-	-	n/a
Total Current Revenue	1,078,213	1,107,983	1,146,911	38,928	3.5%
Total Resources	1,262,183	1,214,701	1,270,236	55,535	4.6%
Requirements					
Operating					
Personnel Services	659,782	738,639	775,505	36,866	5.0%
Services & Supplies	368,216	347,737	378,027	30,290	8.7%
Capital Outlay	5,572	-	-	-	n/a
Other (Grants)	20,066	5,000	5,000	-	0.0%
Total Operating	1,053,636	1,091,376	1,158,532	67,156	6.2%
Non-Operating					
Capital Projects	-	-	-	-	n/a
Contingency	-	32,741	29,656	(3,085)	-9.4%
Total Non-Operating	-	32,741	29,656	(3,085)	-9.4%
Total Requirements	1,053,636	1,124,117	1,188,188	64,071	5.7%
Ending Fund Balance/Reserves	208,546	90,584	82,048	(8,536)	-9.4%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,053,636	1,124,117	1,188,188	64,071	5.7%

Proprietary Funds: Internal Service

Internal Service funds account for activities and services performed primarily for other organizational units within the County. Charges are based on recovering costs from the benefiting County units.

All Internal Service Funds

All Internal Service Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	3,891,058	4,074,709	4,574,449	499,740	12.3%
Current Revenue					
Property Tax	188,921	200,018	211,377	11,359	5.7%
Intergovernmental	110	-	-	-	n/a
Charges for Service	3,112,348	3,233,137	3,386,860	153,723	4.8%
Miscellaneous	427,450	406,000	447,000	41,000	10.1%
Transfers In (General Fund)	223,892	-	-	-	n/a
Other Financing Sources	46,466	-	-	-	n/a
Depreciation	2,398	117,000	135,000	18,000	15.4%
Total Current Revenue	4,001,585	3,956,155	4,180,237	224,082	5.7%
Total Resources	7,892,643	8,030,864	8,754,686	723,822	9.0%
Requirements					
Operating					
Personnel Services	575,861	584,831	610,209	25,378	4.3%
Services & Supplies	2,738,610	2,942,822	3,129,025	186,203	6.3%
Capital Outlay	-	83,700	110,111	26,411	31.6%
Total Operating	3,314,471	3,611,353	3,849,345	237,992	6.6%
Non-Operating					
Depreciation	112,925	117,000	135,000	18,000	15.4%
Total Requirements	3,427,396	3,728,353	3,984,345	255,992	6.9%
Ending Reserves	4,465,248	4,302,511	4,770,341	467,830	10.9%

Self Insurance Fund

The Self Insurance Fund was established by the County to manage and adequately fund the County's various insurance needs. Insurance premiums, deductibles and related expenses are paid from the fund. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.01 and charges to operating departments.

Self Insurance	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	2,503,285	2,687,817	2,987,023	299,206	11.1%
Current Revenue					
Property Tax	188,921	200,018	211,377	11,359	5.7%
Intergovernmental	110	-	-	-	n/a
Charges for Service	2,048,193	2,157,249	2,246,374	89,125	4.1%
Miscellaneous	52,229	40,000	50,000	10,000	25.0%
Transfers In (General Fund)	52,800	-	-	-	n/a
Total Current Revenue	2,342,253	2,397,267	2,507,751	110,484	4.6%
Total Resources	4,845,538	5,085,084	5,494,774	409,690	8.1%
Requirements					
Operating					
Personnel Services	65,534	70,893	74,486	3,593	5.1%
Services & Supplies	1,937,290	2,182,064	2,292,685	110,621	5.1%
Total Operating	2,002,824	2,252,957	2,367,171	114,214	5.1%
Non-Operating	-	-	-	-	n/a
Total Requirements	2,002,824	2,252,957	2,367,171	114,214	5.1%
Ending Reserves	2,842,714	2,832,127	3,127,603	295,476	10.4%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	2,002,824	2,252,957	2,367,171	114,214	5.1%

Dental Insurance Fund

The Dental Insurance Fund is used to provide financing for the County's dental program. Revenues were received from premium charges to departments for the County paid portion and to individuals for employee contributions.

Dental Insurance	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	584,251	596,251	607,062	10,811	1.8%
Current Revenue					
Miscellaneous	368,375	362,000	390,000	28,000	7.7%
Total Resources	952,626	958,251	997,062	38,811	4.1%
Requirements					
Operating					
Services & Supplies	357,563	350,000	365,000	15,000	4.3%
Non-Operating	-	-	-	-	n/a
Total Requirements	357,563	350,000	365,000	15,000	4.3%
Ending Reserves	595,063	608,251	632,062	23,811	3.9%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	357,563	350,000	365,000	15,000	4.3%

Motor Pool/Vehicle Maintenance Fund

The Motor Pool/Vehicle Maintenance Fund accounts for the provision and maintenance of County vehicles. Revenues are received through departmental charges. The fund is designed to be self-supporting.

Motor Pool/Vehicle Maint	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	803,522	790,641	980,364	189,723	24.0%
Current Revenue					
Intergovernmental	-	-	-	-	n/a
Charges for Service	1,064,155	1,075,888	1,140,486	64,598	6.0%
Miscellaneous	6,846	4,000	7,000	3,000	75.0%
Transfers In	171,092	-	-	-	n/a
Other Financing Sources	46,466	-	-	-	n/a
Depreciation	2,398	117,000	135,000	18,000	15.4%
Total Current Revenue	1,290,958	1,196,888	1,282,486	85,598	7.2%
Total Resources	2,094,480	1,987,529	2,262,850	275,321	13.9%
Requirements					
Operating					
Personnel Services	510,327	513,938	535,723	21,785	4.2%
Services & Supplies	443,757	410,758	471,340	60,582	14.7%
Capital Outlay	-	83,700	110,111	26,411	31.6%
Total Operating	954,084	1,008,396	1,117,174	108,778	10.8%
Non-Operating					
Depreciation	112,925	117,000	135,000	18,000	15.4%
Total Requirements	1,067,009	1,125,396	1,252,174	126,778	11.3%
Ending Reserves	1,027,471	862,133	1,010,676	148,543	17.2%
Expenditures by Major Function/Department					
Operational Services (MP/Veh Maint)	1,067,009	1,125,396	1,252,174	126,778	11.3%

Proprietary Funds: Enterprise

Enterprise funds account for operations that are financed and conducted similar to private businesses. Expenses for providing goods and services (including depreciation of assets) are covered on a continuing basis primarily through user charges. Water and sewer utilities comprise the Enterprise funds within the County.

All Enterprise Funds

All Enterprise Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	9,941,114	8,849,072	11,364,593	2,515,521	28.4%
Current Revenue					
Intergovernmental	1,437,571	-	788,076	788,076	n/a
Charges for Service	2,677,643	2,534,452	2,810,589	276,137	10.9%
Miscellaneous	211,746	1,261,175	2,515,500	1,254,325	99.5%
Transfers In	113,000	-	-	-	n/a
Other Financing Sources	5,103,206	-	-	-	n/a
Depreciation	-	1,152,608	1,205,722	53,114	4.6%
Total Current Revenue	9,543,166	4,948,235	7,319,887	2,371,652	47.9%
Total Resources	19,484,280	13,797,307	18,684,480	4,887,173	35.4%
Requirements					
Operating					
Personnel Services	473,591	678,779	697,523	18,744	2.8%
Services & Supplies	1,206,441	1,063,639	1,383,787	320,148	30.1%
Capital Outlay	-	176,750	48,000	(128,750)	-72.8%
Other	-	-	-	-	n/a
Total Operating	1,680,032	1,919,168	2,129,310	210,142	10.9%
Non-Operating					
Capital Projects	-	3,313,000	7,119,121	3,806,121	114.9%
Debt Service	764,726	1,420,731	1,633,480	212,749	15.0%
Depreciation	1,190,551	1,152,608	1,205,722	53,114	4.6%
Total Non-Operating	1,955,277	5,886,339	9,958,323	4,071,984	69.2%
Total Requirements	3,635,309	7,805,507	12,087,633	4,282,126	54.9%
Ending Reserves	15,848,972	5,991,800	6,596,847	605,047	10.1%

Douglas County Water Utility Fund

The Douglas County Water Fund is used to account for water activities performed by the County. The fund is financed through user charges.

Douglas County Water Utility	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	45,256	17,202	12,803	(4,399)	-25.6%
Current Revenue					
Intergovernmental	346,018	-	-	-	n/a
Charges for Service	47,865	47,000	47,000	-	0.0%
Miscellaneous	879	400	500	100	25.0%
Transfer In	33,000	-	-	-	n/a
Depreciation	-	6,086	6,000	(86)	-1.4%
Total Current Revenue	427,762	53,486	53,500	14	0.0%
Total Resources	473,018	70,688	66,303	(4,385)	-6.2%
Requirements					
Operating					
Personnel Services	23,671	34,793	36,292	1,499	4.3%
Services & Supplies	58,882	29,453	22,345	(7,108)	-24.1%
Other	-	-	-	-	n/a
Total Operating	82,553	64,246	58,637	(5,609)	-8.7%
Non-Operating					
Depreciation	4,697	6,086	6,000	(86)	-1.4%
Total Requirements	87,250	70,332	64,637	(5,695)	-8.1%
Ending Reserves	385,767	356	1,666	1,310	368.0%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	87,250	70,332	64,637	(5,695)	-8.1%

Water District Funds

There are six separate, smaller water systems operated in the County. Each system is accounted for separately and is funded by user charges. The districts are: Ridgeview, West Valley, East Valley, Zephyr, Cave Rock, Skyland and Foothill.

Ridgeview Water Utility District

Ridgeview Water	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	17,852	18,002	18,001	(1)	0.0%
Current Revenue					
Charges for Service	12,174	12,002	12,109	107	0.9%
Miscellaneous	174	-	-	-	n/a
Total Current Revenue	12,348	12,002	12,109	107	0.9%
Total Resources	30,200	30,004	30,110	106	0.4%
Requirements					
Operating					
Services & Supplies	-	25	25	-	0.0%
Non-Operating					
Debt Service	5,114	12,002	12,269	267	2.2%
Total Requirements	5,114	12,027	12,294	267	2.2%
Ending Reserves	25,086	17,977	17,816	(161)	-0.9%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	5,114	12,027	12,294	267	2.2%

Zephyr Water Utility District

Zephyr Water	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	766,317	698,337	510,341	(187,996)	-26.9%
Current Revenue					
Intergovernmental	-				
Charges for Service	228,929	227,000	227,000	-	0.0%
Miscellaneous	6,300	5,000	5,000	-	0.0%
Depreciation	-	212,153	212,153	-	0.0%
Total Current Revenue	235,230	444,153	444,153	-	0.0%
Total Resources	1,001,547	1,142,490	954,494	(187,996)	-16.5%
Requirements					
Operating					
Personnel Services	69,386	91,428	75,851	(15,577)	-17.0%
Services & Supplies	148,461	91,005	115,956	24,951	27.4%
Total Operating	217,847	182,433	191,807	9,374	5.1%
Non-Operating					
Capital Projects	-	-	389,000	389,000	n/a
Debt Service	61,415	129,928	130,132	204	0.2%
Depreciation	211,230	212,153	212,153	-	0.0%
Total Non-Operating	272,644	342,081	731,285	389,204	113.8%
Total Requirements	490,491	524,514	923,092	398,578	76.0%
Ending Reserves	511,055	617,976	31,402	(586,574)	-94.9%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	490,491	524,514	923,092	398,578	76.0%

West Valley Water Utility District

West Valley Water	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	304,011	308,081	299,650	(8,431)	-2.7%
Current Revenue					
Intergovernmental	-	-	-	-	-
Charges for Service	160,936	138,500	150,500	12,000	8.7%
Miscellaneous	98,379	43,775	897,000	853,225	1949.1%
Other	21,487	-	-	-	n/a
Depreciation	-	75,017	75,017	-	0.0%
Total Current Revenue	280,802	257,292	1,122,517	865,225	336.3%
Total Resources	584,813	565,373	1,422,167	856,794	151.5%
Requirements					
Operating					
Personnel Services	48,352	64,016	64,932	916	1.4%
Services & Supplies	91,036	67,970	120,820	52,850	77.8%
Other	-	-	-	-	n/a
Total Operating	139,388	131,986	185,752	53,766	40.7%
Non-Operating					
Capital Projects	-	95,000	1,059,000	964,000	1014.7%
Debt Service	1,606	3,102	3,067	(35)	-1.1%
Depreciation	75,353	75,017	75,017	-	0.0%
Total Non-Operating	76,959	173,119	1,137,084	963,965	556.8%
Total Requirements	216,347	305,105	1,322,836	1,017,731	333.6%
Ending Reserves	368,466	260,268	99,331	(160,937)	-61.8%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	216,347	305,105	1,322,836	1,017,731	333.6%

East Valley Water Utility District

East Valley Water	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	2,338,737	1,033,281	3,055,560	2,022,279	195.7%
Current Revenue					
Intergovernmental			350,000	350,000	n/a
Charges for Service	823,053	739,250	762,000	22,750	3.1%
Miscellaneous	21,857	465,000	845,000	380,000	81.7%
Transfers In	-	-	-	-	n/a
Other Financing Sources	2,204,636	-	-	-	n/a
Depreciation	-	228,577	271,577	43,000	18.8%
Total Current Revenue	3,049,547	1,432,827	2,228,577	795,750	55.5%
Total Resources	5,388,284	2,466,108	5,284,137	2,818,029	114.3%
Requirements					
Operating					
Personnel Services	111,737	184,234	187,144	2,910	1.6%
Services & Supplies	382,489	318,067	369,327	51,260	16.1%
Capital Outlay	-	79,000	-	(79,000)	n/a
Other	-	-	-	-	n/a
Total Operating	494,225	581,301	556,471	(24,830)	-4.3%
Non-Operating					
Capital Projects	-	398,000	1,173,000	775,000	194.7%
Debt Service	249,236	454,461	537,915	83,454	18.4%
Depreciation	261,081	228,577	271,577	43,000	18.8%
Total Non-Operating	510,316	1,081,038	1,982,492	901,454	83.4%
Total Requirements	1,004,542	1,662,339	2,538,963	876,624	52.7%
Ending Reserves	4,383,742	803,769	2,745,174	1,941,405	241.5%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	1,004,542	1,662,339	2,538,963	876,624	52.7%

Cave Rock Water Utility District

Cave Rock Water	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	572,031	399,821	596,158	196,337	49.1%
Current Revenue					
Intergovernmental	491,075	-	-	-	n/a
Charges for Service	329,404	360,700	360,700	-	0.0%
Miscellaneous	23,849	15,000	16,000	1,000	6.7%
Other Financing Sources	6,625	-	-	-	n/a
Depreciation	-	147,880	144,880	(3,000)	-2.0%
Total Current Revenue	850,952	523,580	521,580	(2,000)	-0.4%
Total Resources	1,422,983	923,401	1,117,738	194,337	21.0%
Requirements					
Operating					
Personnel Services	60,402	73,438	72,869	(569)	-0.8%
Services & Supplies	111,392	132,144	120,914	(11,230)	-8.5%
Other	-	-	-	-	n/a
Total Operating	171,794	205,582	193,783	(11,799)	-5.7%
Non-Operating					
Capital Projects	-	-	25,600	25,600	n/a
Debt Service	102,331	168,840	170,167	1,327	0.8%
Depreciation	143,881	147,880	144,880	(3,000)	-2.0%
Total Non-Operating	246,212	316,720	340,647	23,927	7.6%
Total Requirements	418,005	522,302	534,430	12,128	2.3%
Ending Reserves	1,004,978	401,099	583,308	182,209	45.4%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	418,005	522,302	534,430	12,128	2.3%

Skyland Water Utility District

Skyland Water	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	386,930	301,761	230,513	(71,248)	-23.6%
Current Revenue					
Intergovernmental	420,118	-	-	-	n/a
Charges for Service	262,046	320,500	270,500	(50,000)	-15.6%
Miscellaneous	3,794	2,000	2,000	-	0.0%
Depreciation	-	85,274	79,274	(6,000)	-7.0%
Total Current Revenue	685,958	407,774	351,774	(56,000)	-13.7%
Total Resources	1,072,888	709,535	582,287	(127,248)	-17.9%
Requirements					
Operating					
Personnel Services	55,292	71,453	70,508	(945)	-1.3%
Services & Supplies	61,921	82,808	83,957	1,149	1.4%
Other	-	-	-	-	n/a
Total Operating	117,213	154,261	154,465	204	0.1%
Non-Operating					
Debt Service	42,638	103,694	105,038	1,344	1.3%
Depreciation	78,778	85,274	79,274	(6,000)	-7.0%
Total Non-Operating	121,416	188,968	184,312	(4,656)	-2.5%
Total Requirements	238,629	343,229	338,777	(4,452)	-1.3%
Ending Reserves	834,259	366,306	243,510	(122,796)	-33.5%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	238,629	343,229	338,777	(4,452)	-1.3%

Foothill Water Utility District

Foothill Water	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	-	-	-	-	n/a
Current Revenue					
Intergovernmental	-	-	438,076	438,076	n/a
Charges for Service	-	-	77,280	77,280	n/a
Total Current Revenue	-	-	515,356	515,356	n/a
Total Resources	-	-	515,356	515,356	n/a
Requirements					
Operating					
Personnel Services	-	-	14,932	14,932	n/a
Services & Supplies	-	-	55,405	55,405	n/a
Total Operating	-	-	70,337	70,337	n/a
Non-Operating					
Capital Projects	-	-	438,076	438,076	n/a
Total Requirements	-	-	508,413	508,413	n/a
Ending Reserves	-	-	6,943	6,943	n/a
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	-	-	508,413	508,413	n/a

Sewer Utility Fund

The Sewer Utility Fund is used to account for sewer activities operated by the County. The fund is financed through user charges.

Sewer Utility	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	5,509,980	6,072,587	6,641,567	568,980	9.4%
Current Revenue					
Intergovernmental	180,359	-	-	-	n/a
Charges for Service	813,237	689,500	903,500	214,000	31.0%
Miscellaneous	56,515	730,000	750,000	20,000	2.7%
Transfer In	80,000	-	-	-	n/a
Other Financing Sources	2,870,458	-	-	-	n/a
Depreciation	-	397,621	416,821	19,200	4.8%
Total Current Revenue	4,000,569	1,817,121	2,070,321	253,200	13.9%
Total Resources	9,510,549	7,889,708	8,711,888	822,180	10.4%
Requirements					
Operating					
Personnel Services	104,750	159,417	174,995	15,578	9.8%
Services & Supplies	352,262	342,167	495,038	152,871	44.7%
Capital Outlay	-	97,750	48,000	(49,750)	-50.9%
Other	-	-	-	-	n/a
Total Operating	457,012	599,334	718,033	118,699	19.8%
Non-Operating					
Capital Projects	-	2,820,000	4,034,445	1,214,445	43.1%
Debt Service	302,387	548,704	674,892	126,188	23.0%
Depreciation	415,532	397,621	416,821	19,200	4.8%
Total Non-Operating	717,919	3,766,325	5,126,158	1,359,833	36.1%
Total Requirements	1,174,931	4,365,659	5,844,191	1,478,532	33.9%
Ending Reserves	8,335,618	3,524,049	2,867,697	(656,352)	-18.6%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	1,174,931	4,365,659	5,844,191	1,478,532	33.9%

Capital Construction Funds

Capital Construction funds account for the acquisition and construction of major capital facilities (other than those financed solely by Enterprise funds).

All Capital Construction Funds

County Capital Construction Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	9,110,716	7,739,082	13,039,800	5,300,718	68.5%
Current Revenue					
Property Tax	945,588	1,000,090	1,056,883	56,793	5.7%
Other Taxes	884,517	-	-	-	n/a
Gaming	299,975	300,000	300,000	-	0.0%
Intergovernmental	1,214,184	1,088,938	1,039,175	(49,763)	-4.6%
Miscellaneous	155,852	69,000	79,000	10,000	14.5%
Transfers In	1,603,303	-	-	-	n/a
Other Financing Sources	229,423	-	-	-	n/a
Total Current Revenue	5,332,841	2,458,028	2,475,058	17,030	0.7%
Total Resources	14,443,557	10,197,110	15,514,858	5,317,748	52.1%
Requirements					
Operating					
Personnel Services	122,705	200,471	209,565	9,094	4.5%
Services & Supplies	1,122,981	181,477	159,532	(21,945)	-12.1%
Capital Outlay	242,457	60,000	-	(60,000)	n/a
Other (Distributions to Towns)	179,574	73,106	77,258	4,152	5.7%
Total Operating	1,667,716	515,054	446,355	(68,699)	-13.3%
Non-Operating					
Capital Projects	2,398,554	1,727,269	4,955,618	3,228,349	186.9%
Debt Service	-	-	-	-	n/a
Transfers Out	1,383,163	1,251,854	1,644,834	392,980	31.4%
Total Non-Operating	3,781,717	2,979,123	6,600,452	3,621,329	121.6%
Total Requirements	5,449,433	3,494,177	7,046,807	3,552,630	101.7%
Ending Fund Balance/Reserves	8,994,124	6,702,933	8,468,051	1,765,118	26.3%

Extraordinary Maintenance Fund

The Extraordinary Maintenance Fund was established in FY98-99 to provide for the extraordinary maintenance, repair or improvement of County facilities. The fund is established in accordance with NRS 354.611. Contributions from the County's General Fund, when available, support this fund.

Extraordinary Maintenance	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	268,883	321,383	373,363	51,980	16.2%
Current Revenue					
Miscellaneous	2,480	2,000	4,000	2,000	100.0%
Transfers In	50,000	-	-	-	n/a
Total Current Revenue	52,480	2,000	4,000	2,000	100.0%
Total Resources	321,363	323,383	377,363	53,980	16.7%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	321,363	323,383	377,363	53,980	16.7%
Expenditures by Major Function/Department					
Admin Services (Facility Operations)	-	-	-	-	n/a

Ad Valorem Capital Project Fund

The Ad Valorem Capital Project Fund is dedicated for specific projects, such as the purchase of land, improvements to land and facilities, or major purchases of equipment. The fund is established in accordance with NRS 354.59815. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.05.

Ad Valorem Capital Projects	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	4,859,521	3,672,669	9,382,294	5,709,625	155.5%
Current Revenue					
Property Tax	945,588	1,000,090	1,056,883	56,793	5.7%
Intergovernmental	550	500	500	-	0.0%
Miscellaneous	40,570	30,000	30,000	-	0.0%
Transfers In	-	-	-	-	n/a
Other Financing Sources	229,423	-	-	-	n/a
Total Current Revenue	1,216,131	1,030,590	1,087,383	56,793	5.5%
Total Resources	6,075,652	4,703,259	10,469,677	5,766,418	122.6%
Requirements					
Operating					
Capital Outlay	32,966	-	-	-	n/a
Other (Distributions to Towns)	66,457	73,106	77,258	4,152	5.7%
Total Operating	99,423	73,106	77,258	4,152	5.7%
Non-Operating					
Capital Projects	802,274	1,057,500	4,000,000	2,942,500	278.3%
Debt Service	-	-	-	-	n/a
Transfers Out	928,026	933,067	1,327,731	394,664	42.3%
Total Non-Operating	1,730,300	1,990,567	5,327,731	3,337,164	167.6%
Total Requirements	1,829,723	2,063,673	5,404,989	3,341,316	161.9%
Ending Fund Balance/Reserves	4,245,929	2,639,586	5,064,688	2,425,102	91.9%
Expenditures by Major Function/Department					
Admin Services (Facility Operations)	1,829,723	2,063,673	5,404,989	3,341,316	161.9%

County Construction Fund

The County Construction Fund was created by the Board of Commissioners to fund necessary capital items. Revenues of \$300,000 are received from gaming fees each year.

County Construction	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	2,877,992	3,340,030	2,275,000	(1,065,030)	-31.9%
Current Revenue					
Gaming	299,975	300,000	300,000	-	0.0%
Intergovernmental	113,802	-	-	-	n/a
Miscellaneous	-	22,000	30,000	8,000	36.4%
Transfers In	1,553,303	-	-	-	n/a
Total Current Revenue	1,967,081	322,000	330,000	8,000	2.5%
Total Resources	4,845,073	3,662,030	2,605,000	(1,057,030)	-28.9%
Requirements					
Operating					
Services & Supplies	644,334	102,066	53,382	(48,684)	-47.7%
Capital Outlay	206,465	60,000	-	(60,000)	n/a
Total Operating	850,800	162,066	53,382	(108,684)	-67.1%
Non-Operating					
Capital Projects	489,289	165,000	305,618	140,618	85.2%
Transfers Out	76,865	-	-	-	n/a
Total Non-Operating	566,154	165,000	305,618	140,618	85.2%
Total Requirements	1,416,954	327,066	359,000	31,934	9.8%
Ending Fund Balance/Reserves	3,428,119	3,334,964	2,246,000	(1,088,964)	-32.7%
Expenditures by Major Function/Department					
Admin Services (Facility Operations)	1,416,954	327,066	359,000	31,934	9.8%

Park Residential Construction Tax Fund

A Park Residential Construction Tax is received from a charge on new construction. The funds are dedicated for use with specific park districts to construct new park facilities. A budget is not adopted for this fund. Instead, funds are held in a deferred revenue account until the Board approves a project(s). After approval funds are moved from the deferred account to the Park Residential Construction Tax fund for expenditure.

Park Residential Construction	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Other Taxes (Res. Constr. Tax)	884,517	-	-	-	n/a
Total Resources	884,517	-	-	-	n/a
Requirements					
Operating					
Capital Outlay	3,025	-	-	-	
Other (Distributions to Agencies)	113,117	-	-	-	n/a
Total Operating	116,142	-	-		
Non-Operating					
Capital Projects	728,375	-	-	-	n/a
Transfers Out	40,000	-	-	-	n/a
Total Non-Operating	768,375	-	-	-	n/a
Total Requirements	884,517	-	-	-	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Parks)	884,517	-	-	-	n/a

Regional Transportation Fund

The Regional Transportation Fund accounts for major transportation projects as provided for in NRS 373.110. Revenues are received from the levy of a Countywide \$0.04 gas tax.

Regional Transportation	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	1,104,320	405,000	1,009,143	604,143	149.2%
Current Revenue					
Intergovernmental (Gas Tax)	1,099,831	1,088,438	1,038,675	(49,763)	-4.6%
Miscellaneous	112,802	15,000	15,000	-	0.0%
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	1,212,633	1,103,438	1,053,675	(49,763)	-4.5%
Total Resources	2,316,953	1,508,438	2,062,818	554,380	36.8%
Requirements					
Operating					
Personnel Services	122,705	200,471	209,565	9,094	4.5%
Services & Supplies	478,647	79,411	106,150	26,739	33.7%
Capital Outlay	-	-	-	-	n/a
Total Operating	601,352	279,882	315,715	35,833	12.8%
Non-Operating					
Capital Projects	378,616	504,769	650,000	145,231	28.8%
Debt Service	-	-	-	-	n/a
Transfers Out	338,272	318,787	317,103	(1,684)	-0.5%
Total Non-Operating	716,888	823,556	967,103	143,547	17.4%
Total Requirements	1,318,240	1,103,438	1,282,818	179,380	16.3%
Ending Fund Balance/Reserves	998,714	405,000	780,000	375,000	92.6%
Expenditures by Major Function/Department					
Community Dev (Engineering)	1,318,240	1,103,438	1,282,818	179,380	16.3%

Debt Service Funds

Debt Service funds account for the accumulation of resources for the payment of general obligation, dedicated revenue, and special assessment debt, including principal, interest, and related costs.

County Debt/Other Resources Fund

The County Debt/Other Resources Fund accounts for specific debt obligations incurred by other funds. Each debt obligation has specific dedicated revenues. These revenues are transferred to this debt fund where debt service payments are made.

County Debt Service Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	978,950	877,250	983,127	105,877	12.1%
Current Revenue					
Miscellaneous	253,512	205,125	118,838	(86,287)	-42.1%
Transfers In	2,966,648	2,215,168	2,393,221	178,053	8.0%
Other Financing Sources	162,360	174,240	-	(174,240)	n/a
Total Current Revenue	3,382,520	2,594,533	2,512,059	(82,474)	-3.2%
Total Resources	4,361,470	3,471,783	3,495,186	23,403	0.7%
Requirements					
Operating					
Services & Supplies	66,299	14,250	13,800	(450)	-3.2%
Non-Operating					
Debt Service	3,461,093	2,576,364	2,620,661	44,297	1.7%
Total Requirements	3,527,392	2,590,614	2,634,461	43,847	1.7%
Ending Fund Balance/Reserves	834,078	881,169	860,725	(20,444)	-2.3%

Redevelopment Agency Funds

These funds account for operations and activities of the separate Redevelopment Agency. The agency was created in FY98-99. Improvements to the North Valley Redevelopment District of Douglas County are the focus of the FY05-06 budget. More information about the Redevelopment agency can be found at the end of Section VIII: Appendix.

All Redevelopment Agency Funds

All DC Redevelopment Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	450,626	240,217	542,871	302,654	126.0%
Current Revenue					
Property Taxes	809,297	879,701	1,200,000	320,299	36.4%
Miscellaneous	3,825	1,510	2,600	1,090	72.2%
Transfers In	760,417	675,844	1,332,700	656,856	97.2%
Other Financing Sources	798,832	-	1,000,000	1,000,000	n/a
Total Current Revenue	2,372,371	1,557,055	3,535,300	1,978,245	127.1%
Total Resources	2,822,997	1,797,272	4,078,171	2,280,899	126.9%
Requirements					
Operating					
Personnel Services	6,032	6,220	6,603	383	6.2%
Services & Supplies	1,104,725	338,525	337,486	(1,039)	-0.3%
Total Operating	1,110,757	344,745	344,089	(656)	-0.2%
Non-Operating					
Capital Projects	-	241,893	1,329,700	1,087,807	449.7%
Debt Service	460,416	525,844	528,000	2,156	0.4%
Transfers Out	790,417	675,844	1,332,700	656,856	97.2%
Contingency	-	1,642	2,073	431	26.2%
Total Non-Operating	1,250,833	1,445,223	3,192,473	1,747,250	120.9%
Total Requirements	2,361,590	1,789,968	3,536,562	1,746,594	97.6%
Ending Fund Balance/Reserves	461,407	7,304	541,609	534,305	7315.2%

Redevelopment Agency Administration

DC Redvlpmt - Administration	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	124,876	112,967	536,186	423,219	374.6%
Current Revenue					
Property Taxes	809,297	879,701	1,200,000	320,299	36.4%
Miscellaneous	2,242	1,000	1,500	500	50.0%
Transfers In	-	-	-	-	n/a
Total Current Revenue	811,539	880,701	1,201,500	320,799	36.4%
Total Resources	936,415	993,668	1,737,686	744,018	74.9%
Requirements					
Operating					
Personnel Services	6,032	6,220	6,603	383	6.2%
Services & Supplies	29,725	63,525	62,486	(1,039)	-1.6%
Total Operating	35,757	69,745	69,089	(656)	-0.9%
Non-Operating					
Capital Projects	-	241,893	-	(241,893)	n/a
Transfers Out	560,417	675,844	1,332,700	656,856	97.2%
Contingency	-	1,642	2,073	431	26.2%
Total Non-Operating	560,417	919,379	1,334,773	415,394	45.2%
Total Requirements	596,174	989,124	1,403,862	414,738	41.9%
Ending Fund Balance/Reserves	340,241	4,544	333,824	329,280	7246.5%

Redevelopment Agency Capital Projects

DC Redvlpmt - Capital Projects	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	324,893	126,393	5,662	(120,731)	-95.5%
Current Revenue					
Miscellaneous	1,436	500	1,000	500	100.0%
Transfers In	300,000	150,000	804,700	654,700	436.5%
Other Financing Sources	798,832	-	1,000,000	1,000,000	n/a
Total Current Revenue	1,100,268	150,500	1,805,700	1,655,200	1099.8%
Total Resources	1,425,161	276,893	1,811,362	1,534,469	554.2%
Requirements					
Operating					
Services & Supplies	1,075,000	275,000	275,000	-	0.0%
Non-Operating					
Capital Projects	-	-	1,329,700	1,329,700	n/a
Transfers Out	230,000	-	-	-	n/a
Total Non-Operating	230,000	-	1,329,700	1,329,700	n/a
Total Requirements	1,305,000	275,000	1,604,700	1,329,700	483.5%
Ending Fund Balance/Reserves	120,161	1,893	206,662	204,769	10817.2%

Redevelopment Agency Debt Service

DC Redvlpmt - Debt Service	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	857	857	1,023	166	19.4%
Current Revenue					
Miscellaneous	147	10	100	90	900.0%
Transfers In	460,417	525,844	528,000	2,156	0.4%
Total Current Revenue	460,564	525,854	528,100	2,246	0.4%
Total Resources	461,421	526,711	529,123	2,412	0.5%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Debt Service	460,416	525,844	528,000	2,156	0.4%
Total Requirements	460,416	525,844	528,000	2,156	0.4%
Ending Fund Balance/Reserves	1,005	867	1,123	256	29.5%

East Fork Fire & Paramedic Districts Funds

These funds account for operations and capital improvements for the separate fire and paramedic districts. They include special revenue, enterprise, and capital project funds, according to their specific uses. The FY05-06 rates for the East Fork Fire District & East Fork Paramedic District are \$0.1833 and \$0.1580, respectively.

All Fire & Paramedic Districts Funds

All Fire/Paramedic Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	5,556,676	4,061,287	2,328,196	(1,733,091)	-42.7%
Current Revenue					
Property Taxes	3,742,561	3,962,998	4,264,272	301,274	7.6%
State Consolidated Tax	1,399,487	1,412,745	1,583,674	170,929	12.1%
Intergovernmental	39,746	-	-	-	n/a
Charges for Service	2,111,067	2,231,626	2,330,315	98,689	4.4%
Miscellaneous	843,707	23,614	25,310	1,696	7.2%
Transfers In	205,000	-	-	-	n/a
Other Financing Sources	498,192	576,000	25,000	(551,000)	-95.7%
Total Current Revenue	8,839,759	8,206,983	8,228,571	21,588	0.3%
Total Resources	14,396,435	12,268,270	10,556,767	(1,711,503)	-14.0%
Requirements					
Operating					
Personnel Services	3,732,145	4,276,037	4,827,859	551,822	12.9%
Services & Supplies	2,556,714	2,552,728	2,621,940	69,212	2.7%
Capital Outlay	1,426,769	236,650	460,000	223,350	94.4%
Other	1,895	576,000	25,000	(551,000)	-95.7%
Total Operating	7,717,524	7,641,415	7,934,799	293,384	3.8%
Non-Operating					
Capital Projects	441,010	1,933,913	652,193	(1,281,720)	-66.3%
Debt Service	162,360	253,005	78,765	(174,240)	-68.9%
Transfers Out	205,000	-	-	-	n/a
Contingency	-	204,846	223,494	18,648	9.1%
Total Non-Operating	808,370	2,391,764	954,452	(1,437,312)	-60.1%
Total Requirements	8,525,894	10,033,179	8,889,251	(1,143,928)	-11.4%
Ending Fund Balance/Reserves	5,870,541	2,235,091	1,667,516	(567,575)	-25.4%

East Fork Fire District Funds

As a separate district, the East Fork Fire Fund operates with four funds: General Operations (a Special Revenue fund), Emergency (a Special Revenue fund), Construction Reserve (a Capital Construction fund) and Equipment Reserve (a Capital Construction fund). The District's major revenue sources are Ad Valorem property tax, state taxes, and fees. The FY05-06 tax rate is \$0.1833.

East Fork Fire General Operations Fund

East Fork General Operations	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	1,443,302	429,962	360,170	(69,792)	-16.2%
Current Revenue					
Property Tax	1,296,035	1,785,545	1,890,142	104,597	5.9%
State Consolidated Taxes	1,399,487	1,412,745	1,583,674	170,929	12.1%
Intergovernmental	39,650	-	-	-	n/a
Charges for Service	179,430	90,000	100,000	10,000	11.1%
Miscellaneous	47,240	1,200	2,000	800	66.7%
Other Financing Sources	23,036	-	-	-	n/a
Total Current Revenue	2,984,878	3,289,490	3,575,816	286,326	8.7%
Total Resources	4,428,180	3,719,452	3,935,986	216,534	5.8%
Requirements					
Operating					
Personnel Services	1,209,171	1,826,155	2,098,212	272,057	14.9%
Services & Supplies	1,419,814	1,308,421	1,367,959	59,538	4.6%
Capital Outlay	64,854	9,650	-	(9,650)	n/a
Total Operating	2,693,839	3,144,226	3,466,171	321,945	10.2%
Non-Operating					
Capital Projects	311,185	121,019	78,138	(42,881)	-35.4%
Transfers Out	205,000	-	-	-	n/a
Contingency		94,037	103,985	9,948	10.6%
Total Non-Operating	516,185	215,056	182,123	(32,933)	-15.3%
Total Requirements	3,210,024	3,359,282	3,648,294	289,012	8.6%
Ending Fund Balance/Reserves	1,218,156	360,170	287,692	(72,478)	-20.1%

East Fork Fire Emergency Fund

EFFPD Emergency	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	251,895	251,895	250,000	(1,895)	-0.8%
Current Revenue	-	-	-	-	n/a
Total Resources	251,895	251,895	250,000	(1,895)	-0.8%
Requirements					
Operating	1,895	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	1,895	-	-	-	n/a
Ending Fund Balance/Reserves	250,000	251,895	250,000	(1,895)	-0.8%

East Fork Fire Equipment Reserve Fund

EFFPD Equipment Reserve	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	1,031,123	995,934	779,510	(216,424)	-21.7%
Current Revenue					
Property Taxes	552,111	109,341	115,747	6,406	5.9%
Intergovernmental	24	-	-	-	n/a
Miscellaneous	244,263	-	-	-	n/a
Transfers In	205,000	-	-	-	n/a
Other Financing Sources	474,976	-	-	-	n/a
Total Current Revenue	1,476,373	109,341	115,747	6,406	5.9%
Total Resources	2,507,496	1,105,275	895,257	(210,018)	-19.0%
Requirements					
Operating					
Services & Supplies	1,340	-	-	-	n/a
Capital Outlay	1,232,052	227,000	320,000	93,000	41.0%
Total Operating	1,233,392	227,000	320,000	93,000	41.0%
Non-Operating					
Debt Service	-	78,765	78,765	-	0.0%
Total Requirements	1,233,392	305,765	398,765	93,000	30.4%
Ending Fund Balance/Reserves	1,274,104	799,510	496,492	(303,018)	-37.9%

East Fork Fire Construction Reserve Fund

EFFPD Construction Reserve	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	1,383,610	1,370,603	381,944	(988,659)	-72.1%
Current Revenue					
Property Tax	103,420	109,341	115,747	6,406	5.9%
Intergovernmental	4	-	-	-	n/a
Miscellaneous	491,467	-	-	-	n/a
Other Financing Sources	-	576,000	25,000	(551,000)	-95.7%
Total Current Revenue	594,891	685,341	140,747	(544,594)	-79.5%
Total Resources	1,978,501	2,055,944	522,691	(1,533,253)	-74.6%
Requirements					
Operating					
Services & Supplies	-	-	-	-	n/a
Non-Operating					
Capital Projects	128,000	1,674,000	470,000	(1,204,000)	-71.9%
Total Requirements	128,000	1,674,000	470,000	(1,204,000)	-71.9%
Ending Fund Balance/Reserves	1,850,502	381,944	52,691	(329,253)	-86.2%

East Fork Paramedic District Fund

As a separate district, the East Fork Paramedics have a separate general operating fund (a Special Revenue fund). The District's major revenue sources are Ad Valorem property tax and fees for service. The FY05-06 tax rate is \$0.1580.

East Fork Paramedic General Operations Fund

EF Paramedic General Ops	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	1,446,746	1,012,893	556,572	(456,321)	-45.1%
Current Revenue					
Property Tax	1,790,996	1,958,771	2,142,636	183,865	9.4%
Intergovernmental	67	-	-	-	n/a
Charges for Service	1,931,637	2,141,626	2,230,315	88,689	4.1%
Miscellaneous	60,737	22,414	23,310	896	4.0%
Other Financing Sources	180	-	-	-	n/a
Total Current Revenue	3,783,617	4,122,811	4,396,261	273,450	6.6%
Total Resources	5,230,363	5,135,704	4,952,833	(182,871)	-3.6%
Requirements					
Operating					
Personnel Services	2,522,974	2,449,882	2,729,647	279,765	11.4%
Services & Supplies	1,135,560	1,244,307	1,253,981	9,674	0.8%
Capital Outlay	129,863	-	140,000	140,000	n/a
Other	-	576,000	25,000	(551,000)	-95.7%
Total Operating	3,788,398	4,270,189	4,148,628	(121,561)	-2.8%
Non-Operating					
Capital Projects	1,826	138,894	104,055	(34,839)	-25.1%
Debt Service	162,360	174,240	-	(174,240)	n/a
Contingency	-	110,809	119,509	8,700	7.9%
Total Non-Operating	164,186	423,943	223,564	(200,379)	-47.3%
Total Requirements	3,952,584	4,694,132	4,372,192	(321,940)	-6.9%
Ending Fund Balance/Reserves	1,277,779	441,572	580,641	139,069	31.5%

Town Funds

Gardnerville, Genoa & Minden

These funds account for the operations of the three unincorporated towns in Douglas County. The funds include special revenue, enterprise, and capital project funds, according to their specific uses.

All Town Funds

All Town Funds	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	5,392,371	5,456,041	4,912,451	(543,590)	-10.0%
Current Revenue					
Property Taxes	1,357,884	1,493,270	1,633,727	140,457	9.4%
State Consolidated Tax	651,496	659,770	731,037	71,267	10.8%
Gaming	102,171	105,850	95,850	(10,000)	-9.4%
Intergovernmental	87,207	73,107	77,258	4,151	5.7%
Charges for Service	2,072,924	1,777,781	2,027,750	249,969	14.1%
Miscellaneous	513,961	359,925	430,430	70,505	19.6%
Transfers In	1,473,433	175,000	185,000	10,000	5.7%
Other Financing Sources	576,706	-	350,000	350,000	n/a
Depreciation	-	293,882	315,000	21,118	7.2%
Total Current Revenue	6,835,781	4,938,585	5,846,052	907,467	18.4%
Total Resources	12,228,152	10,394,626	10,758,503	363,877	3.5%
Requirements					
Operating					
Personnel Services	1,116,760	1,386,433	1,546,160	159,727	11.5%
Services & Supplies	2,092,609	2,044,711	2,155,240	110,529	5.4%
Capital Outlay	96,443	309,500	347,000	37,500	12.1%
Total Operating	3,305,812	3,740,644	4,048,400	307,756	8.2%
Non-Operating					
Capital Projects	757,451	1,407,808	2,207,434	799,626	56.8%
Debt Service	28,096	42,685	42,396	(289)	-0.7%
Transfers Out	1,473,433	175,000	185,000	10,000	5.7%
Contingency	-	52,901	58,696	5,795	11.0%
Depreciation	258,093	293,882	315,547	21,665	7.4%
Total Non-Operating	2,517,073	1,972,276	2,809,073	836,797	42.4%
Total Requirements	5,822,885	5,712,920	6,857,473	1,144,553	20.0%
Ending Fund Balance/Reserves	6,405,267	4,681,706	3,901,030	(780,676)	-16.7%

Town of Gardnerville Funds

As a separate district, the Town of Gardnerville maintains three separate funds: General Administration (a Special Revenue fund), Health and Sanitation (an Enterprise fund), and Ad Valorem Capital (a Capital Construction fund). Major revenues are derived from Ad Valorem property tax, sales tax, and motor vehicle privilege taxes, gaming license fees, and user fees. The FY05-06 property tax rate is \$0.6141.

Gardnerville General Administration Fund

Gardnerville Administration	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	295,640	42,776	46,120	3,344	7.8%
Current Revenue					
Property Tax	650,045	764,908	823,809	58,901	7.7%
State Consolidated Taxes	296,161	307,183	347,841	40,658	13.2%
Gaming	29,878	25,000	25,000	-	0.0%
Intergovernmental	20,750	-	-	-	n/a
Charges for Service	19,247	20,000	20,000	-	0.0%
Miscellaneous	27,303	1,500	37,165	35,665	2377.7%
Transfers In	100,000	50,000	50,000	-	0.0%
Total Current Revenue	1,143,384	1,168,591	1,303,815	135,224	11.6%
Total Resources	1,439,024	1,211,367	1,349,935	138,568	11.4%
Requirements					
Operating					
Personnel Services	200,012	229,659	309,939	80,280	35.0%
Services & Supplies	362,792	325,995	305,885	(20,110)	-6.2%
Capital Outlay	36,805	24,000	50,000	26,000	108.3%
Total Operating	599,609	579,654	665,824	86,170	14.9%
Non-Operating					
Capital Projects	637,553	568,923	614,524	45,601	8.0%
Contingency	-	16,670	18,473	1,803	10.8%
Total Non-Operating	637,553	585,593	632,997	47,404	8.1%
Total Requirements	1,237,163	1,165,247	1,298,821	133,574	11.5%
Ending Fund Balance/Reserves	201,861	46,120	51,114	4,994	10.8%

Gardnerville Health and Sanitation Fund

Gardnerville Health & Sanitation	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	347,240	281,559	384,337	102,778	36.5%
Current Revenue					
Charges for Service	791,682	712,101	783,650	71,549	10.0%
Miscellaneous	3,230	3,000	3,000	-	0.0%
Other Financing Sources	1,000	-	-	-	n/a
Depreciation	-	93,882	110,000	16,118	17.2%
Total Current Revenue	795,912	808,983	896,650	87,667	10.8%
Total Resources	1,143,152	1,090,542	1,280,987	190,445	17.5%
Requirements					
Operating					
Personnel Services	240,075	273,377	338,999	65,622	24.0%
Services & Supplies	388,844	356,010	381,113	25,103	7.1%
Capital Outlay	-	4,000	160,000	156,000	3900.0%
Total Operating	628,919	633,387	880,112	246,725	39.0%
Non-Operating					
Debt Service	6,967	21,180	21,198	18	0.1%
Transfers Out	100,000	50,000	50,000	-	0.0%
Depreciation	85,475	93,882	110,547	16,665	17.8%
Total Non-Operating	192,442	165,062	181,745	16,683	10.1%
Total Requirements	821,362	798,449	1,061,857	263,408	33.0%
Ending Reserves	321,791	292,093	219,130	(72,963)	-25.0%

Gardnerville Ad Valorem Capital Projects Fund

G'Ville Ad Val Capital Projects	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	8,277	21,128	35,504	14,376	68.0%
Current Revenue					
Intergovernmental	33,274	36,603	38,682	2,079	5.7%
Miscellaneous	135	50	400	350	700.0%
Transfers In	-	-	-	-	n/a
Total Current Revenue	33,409	36,653	39,082	2,429	6.6%
Total Resources	41,686	57,781	74,586	16,805	29.1%
Requirements					
Operating					
Services & Supplies	200	-	325	325	n/a
Non-Operating					
Debt Service	21,129	21,505	21,198	(307)	-1.4%
Total Requirements	21,329	21,505	21,523	18	0.1%
Ending Fund Balance/Reserves	20,356	36,276	53,063	16,787	46.3%

Town of Genoa Funds

As a separate district, the Town of Genoa maintains three separate funds: General Administration (a Special Revenue fund), Construction Reserve (a Capital Construction fund) and Ad Valorem Capital (a Capital Construction fund). Major revenues are derived from Ad Valorem property tax, sales tax, motor vehicle privilege taxes, gaming license fees, service charges, and revenue generated from the annual Candy Dance event. The FY05-06 property tax rate is \$0.2165.

Genoa General Administration Fund

Genoa Administration	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	88,464	72,148	47,559	(24,589)	-34.1%
Current Revenue					
Property Tax	18,341	18,809	19,626	817	4.3%
State Consolidated Taxes	10,479	10,074	11,431	1,357	13.5%
Gaming	1,260	850	850	-	0.0%
Charges for Service	2,289	4,180	8,100	3,920	93.8%
Miscellaneous	293,007	283,950	309,440	25,490	9.0%
Other Financing Sources	36	-	-	-	n/a
Total Current Revenue	325,411	317,863	349,447	31,584	9.9%
Total Resources	413,875	390,011	397,006	6,995	1.8%
Requirements					
Operating					
Personnel Services	77,094	78,308	82,423	4,115	5.3%
Services & Supplies	199,015	217,956	228,186	10,230	4.7%
Capital Outlay	-	3,500	-	(3,500)	n/a
Total Operating	276,109	299,764	310,609	10,845	3.6%
Non-Operating					
Capital Projects	-	8,800	-	(8,800)	n/a
Transfers Out	25,000	25,000	35,000	10,000	40.0%
Contingency	-	8,888	9,318	430	4.8%
Total Non-Operating	25,000	42,688	44,318	1,630	3.8%
Total Requirements	301,109	342,452	354,927	12,475	3.6%
Ending Fund Balance/Reserves	112,766	47,559	42,079	(5,480)	-11.5%

Genoa Ad Valorem Capital Projects Fund

Genoa Ad Val Capital Projects	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	8,611	9,919	11,246	1,327	13.4%
Current Revenue					
Intergovernmental	1,182	1,301	1,374	73	5.6%
Miscellaneous	77	75	75	-	0.0%
Total Current Revenue	1,259	1,376	1,449	73	5.3%
Total Resources	9,870	11,295	12,695	1,400	12.4%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	9,870	11,295	12,695	1,400	12.4%

Genoa Construction Reserve Fund

Genoa Construction Reserve	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	51,469	69,443	86,830	17,387	25.0%
Current Revenue					
Miscellaneous	323	350	350	-	0.0%
Transfers In	25,000	25,000	35,000	10,000	40.0%
Total Current Revenue	25,323	25,350	35,350	10,000	39.4%
Total Resources	76,792	94,793	122,180	27,387	28.9%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	7,656	7,656	21,956	14,300	186.8%
Total Requirements	7,656	7,656	21,956	14,300	186.8%
Ending Fund Balance/Reserves	69,136	87,137	100,224	13,087	15.0%

Town of Minden Funds

As a separate district, the Town of Minden maintains five separate funds: General Administration (a Special Revenue fund), Health and Sanitation (an Enterprise fund), Water (an Enterprise fund), Capital Equipment/Construction Reserve (a Capital Construction fund) and Ad Valorem Capital (a Capital Construction fund). Major revenues are derived from Ad Valorem, sales taxes, gaming license fees, motor vehicle privilege taxes, and user fees. The FY05-06 property tax rate is \$0.6141.

Minden General Administration Fund

Minden Administration	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	363,418	71,791	342,806	271,015	377.5%
Current Revenue					
Property Tax	689,498	709,553	790,292	80,739	11.4%
State Consolidated Taxes	344,856	342,513	371,765	29,252	8.5%
Gaming	71,033	80,000	70,000	(10,000)	-12.5%
Charges for Service	102,675	30,000	40,000	10,000	33.3%
Miscellaneous	63,943	44,000	46,000	2,000	4.5%
Transfers In	630,500	100,000	100,000	-	0.0%
Other Financing Sources	18	-	-	-	n/a
Total Current Revenue	1,902,523	1,306,066	1,418,057	111,991	8.6%
Total Resources	2,265,941	1,377,857	1,760,863	383,006	27.8%
Requirements					
Operating					
Personnel Services	181,372	330,886	363,172	32,286	9.8%
Services & Supplies	714,397	630,550	665,331	34,781	5.5%
Capital Outlay	59,638	84,000	75,000	(9,000)	-10.7%
Total Operating	955,407	1,045,436	1,103,503	58,067	5.6%
Non-Operating					
Capital Projects	106,862	229,429	540,954	311,525	135.8%
Transfers Out	717,933	-	-	-	n/a
Contingency	-	27,343	30,905	3,562	13.0%
Total Non-Operating	824,795	256,772	571,859	315,087	122.7%
Total Requirements	1,780,202	1,302,208	1,675,362	373,154	28.7%
Ending Fund Balance/Reserves	485,739	75,649	85,501	9,852	13.0%

Minden Ad Valorem Capital Projects

Minden Ad Val Capital Projects	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	116,057	150,008	184,362	34,354	22.9%
Current Revenue					
Intergovernmental	32,001	35,203	37,202	1,999	5.7%
Miscellaneous	1,101	-	2,000	2,000	n/a
Total Current Revenue	33,102	35,203	39,202	3,999	11.4%
Total Resources	149,159	185,211	223,564	38,353	20.7%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	-	50,000	-	(50,000)	n/a
Total Requirements	-	50,000	-	(50,000)	n/a
Ending Fund Balance/Reserves	149,159	135,211	223,564	88,353	65.3%

Minden Capital Equipment/Construction Reserve Fund

Minden Capital Equip/Constr	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Fund Balance/Reserves	1,210,708	2,025,419	1,502,942	(522,477)	-25.8%
Current Revenue					
Miscellaneous	98,181	12,000	15,000	3,000	25.0%
Transfers In	717,933	-	-	-	n/a
Total Current Revenue	816,114	12,000	15,000	3,000	25.0%
Total Resources	2,026,822	2,037,419	1,517,942	(519,477)	-25.5%
Requirements					
Operating					
Capital Outlay	-	-	-	-	n/a
Non-Operating					
Capital Projects	5,379	-	-	-	n/a
Transfers Out	530,500	-	-	-	n/a
Total Non-Operating	535,879	-	-	-	n/a
Total Requirements	535,879	-	-	-	n/a
Ending Fund Balance/Reserves	1,490,943	2,037,419	1,517,942	(519,477)	-25.5%

Minden Trash Fund

Minden Trash	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	740,403	622,153	496,748	(125,405)	-20.2%
Current Revenue					
Charges for Service	465,228	400,000	465,000	65,000	16.3%
Miscellaneous	6,446	5,000	7,000	2,000	40.0%
Depreciation	-	60,000	65,000	5,000	8.3%
Total Current Revenue	471,674	465,000	537,000	72,000	15.5%
Total Resources	1,212,077	1,087,153	1,033,748	(53,405)	-4.9%
Requirements					
Operating					
Personnel Services	138,766	191,659	204,513	12,854	6.7%
Services & Supplies	176,028	227,700	245,000	17,300	7.6%
Capital Outlay	-	162,000	6,000	(156,000)	-96.3%
Total Operating	314,795	581,359	455,513	(125,846)	-21.6%
Non-Operating					
Transfer out	100,000	100,000	100,000	-	0.0%
Depreciation	54,699	60,000	65,000	5,000	8.3%
Total Non-Operating	154,699	160,000	165,000	5,000	3.1%
Total Requirements	469,493	741,359	620,513	(120,846)	-16.3%
Ending Reserves	742,584	345,794	413,235	67,441	19.5%

Minden Water Fund

Minden Water	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg 05 to 06	% Chg 05 to 06
Resources					
Beginning Reserves	2,162,084	2,089,697	1,773,997	(315,700)	-15.1%
Current Revenue					
Charges for Service	691,804	611,500	711,000	99,500	16.3%
Miscellaneous	20,214	10,000	10,000	-	0.0%
Other Financing Sources	575,652	-	350,000	350,000	n/a
Depreciation	-	140,000	140,000	-	0.0%
Total Current Revenue	1,287,669	761,500	1,211,000	449,500	59.0%
Total Resources	3,449,753	2,851,197	2,984,997	133,800	4.7%
Requirements					
Operating					
Personnel Services	279,440	282,544	247,114	(35,430)	-12.5%
Services & Supplies	251,332	286,500	329,400	42,900	15.0%
Capital Outlay	-	32,000	56,000	24,000	75.0%
Total Operating	530,772	601,044	632,514	31,470	5.2%
Non-Operating					
Capital Projects	-	543,000	1,030,000	487,000	89.7%
Depreciation	117,919	140,000	140,000	-	0.0%
Total Non-Operating	117,919	683,000	1,170,000	487,000	71.3%
Total Requirements	648,691	1,284,044	1,802,514	518,470	40.4%
Ending Reserves	2,801,062	1,567,153	1,182,483	(384,670)	-24.5%

Summary of Financial Sources and Uses

All Funds by Fund Type

	County General Fund			Special Revenue Funds		
	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	2003-04 Actual	2004-05 Adopted	2005-06 Adopted
Financial Sources						
Property Taxes	7,083,193	7,491,394	7,892,400	8,074,723	9,355,372	10,259,312
Room Taxes	-	-	-	6,396,399	6,420,800	5,781,525
Other Taxes (Gas, Road, Constr.)	-	-	-	1,600,871	1,780,425	1,787,306
State Consolidated Taxes	11,031,705	11,324,408	13,082,785	2,050,983	2,072,515	2,314,711
Sales Taxes (P.A.L.S.)	-	-	-	1,852,007	1,942,990	2,265,517
Licenses & Permits	2,881,923	2,503,500	2,725,000	356,575	327,000	352,000
Gaming	1,475,930	1,625,000	1,465,000	102,171	105,850	95,850
Intergovernmental	1,518,374	1,033,000	1,067,000	6,382,010	3,223,000	3,887,678
Charges for Service	3,677,688	3,384,982	3,582,000	4,368,021	4,344,036	4,455,207
Fines & Forfeitures	793,087	889,800	806,500	74,645	71,000	71,000
Miscellaneous	379,220	272,500	506,500	2,091,177	1,286,383	1,414,628
Transfers In	26,865	-	-	1,896,814	1,058,718	1,128,589
Other Financing Sources	15,325	20,000	20,000	289,618	5,000	5,000
Total Estimated Financial Sources	28,883,312	28,544,584	31,147,185	35,536,013	31,993,089	33,818,323
Financial Uses						
General Government	6,938,651	7,288,977	7,722,612	641,830	923,657	746,725
Judicial	6,106,348	6,423,154	6,766,792	2,745,288	3,082,955	3,401,984
Public Safety	11,009,439	11,036,491	12,365,273	8,149,794	9,138,370	9,349,164
Public Works	2,141,358	2,304,164	2,635,931	5,564,059	4,350,914	5,153,714
Culture & Recreation	-	-	-	10,492,464	9,407,649	9,330,085
Welfare	-	-	-	1,939,202	2,350,638	2,405,915
Health & Sanitation	253,837	255,505	276,042	151,362	1,107,842	198,718
Community Support	-	-	-	1,240,372	1,291,539	1,364,937
Debt Service	-	-	-	162,360	174,240	-
Transfers Out	2,538,330	423,045	493,535	2,548,744	2,149,831	2,601,141
Sub-Total Uses	28,987,961	27,731,336	30,260,185	33,635,474	33,977,635	34,552,383
Contingencies	-	813,248	887,000	-	603,860	637,528
Total Uses	28,987,961	28,544,584	31,147,185	33,635,474	34,581,495	35,189,911
Net Fund Balance Increase (Decrease)	(104,649)	-	-	1,900,539	(2,588,406)	(1,371,588)
Fund Balance/Reserves - July 1	7,774,397	6,741,174	7,171,692	14,355,118	10,370,751	10,943,283
Fund Balance/Reserves - June 30	7,669,748	6,741,174	7,171,692	16,255,657	7,782,345	9,571,695

Summary of Financial Sources and Uses

All Funds by Fund Type

Capital Projects Funds			Debt Service Funds			All Governmental Funds		
2002-03 Actual	2003-04 Adopted	2004-05 Adopted	2002-03 Actual	2003-04 Adopted	2004-05 Adopted	2002-03 Actual	2003-04 Adopted	2004-05 Adopted
1,601,118	1,218,772	1,288,377	-	-	-	16,759,034	18,065,538	19,440,089
-	-	-	-	-	-	6,396,399	6,420,800	5,781,525
884,517	-	-	-	-	-	2,485,387	1,780,425	1,787,306
-	-	-	-	-	-	13,082,688	13,396,923	15,397,496
-	-	-	-	-	-	1,852,007	1,942,990	2,265,517
-	-	-	-	-	-	3,238,498	2,830,500	3,077,000
299,975	300,000	300,000	-	-	-	1,878,077	2,030,850	1,860,850
1,280,668	1,162,045	1,116,433	-	-	-	9,181,053	5,418,045	6,071,111
-	-	-	-	-	-	8,045,709	7,729,018	8,037,207
-	-	-	-	-	-	867,732	960,800	877,500
992,836	81,975	97,825	253,659	205,135	118,938	3,716,892	1,845,993	2,137,891
2,851,236	175,000	839,700	3,427,065	2,741,012	2,921,221	8,201,980	3,974,730	4,889,510
1,503,231	576,000	1,025,000	162,360	174,240	-	1,970,534	775,240	1,050,000
9,413,581	3,513,792	4,667,335	3,843,084	3,120,387	3,040,159	77,675,990	67,171,852	72,673,002
3,322,365	1,782,672	6,041,283	66,299	14,250	13,800	10,969,144	10,009,556	14,524,420
-	-	-	-	-	-	8,851,636	9,506,109	10,168,776
1,361,391	1,901,000	790,000	-	-	-	20,520,624	22,075,861	22,504,437
987,624	792,307	987,671	-	-	-	8,693,040	7,447,385	8,777,316
844,517	-	-	-	-	-	11,336,981	9,407,649	9,330,085
-	-	-	-	-	-	1,939,202	2,350,638	2,405,915
-	-	-	-	-	-	405,199	1,363,347	474,760
-	-	-	-	-	-	1,240,372	1,291,539	1,364,937
21,129	100,270	99,963	3,921,509	3,102,208	3,148,661	4,104,998	3,376,718	3,248,624
2,143,663	1,251,854	1,644,834	-	-	-	7,230,737	3,824,730	4,739,510
8,680,689	5,828,103	9,563,751	3,987,808	3,116,458	3,162,461	75,291,932	70,653,532	77,538,780
-	-	-	-	-	-	-	1,417,108	1,524,528
8,680,689	5,828,103	9,563,751	3,987,808	3,116,458	3,162,461	75,291,932	72,070,640	79,063,308
732,892	(2,314,311)	(4,896,416)	(144,724)	3,929	(122,302)	2,384,058	(4,898,788)	(6,390,306)
13,245,464	12,507,929	16,027,800	979,807	878,107	984,150	36,354,786	30,497,961	35,126,925
13,978,356	10,193,618	11,131,384	835,083	882,036	861,848	38,738,844	25,599,173	28,736,620

Summary of Financial Sources and Uses

All Funds by Fund Type

	Internal Service Funds			Enterprise Funds		
	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	2003-04 Actual	2004-05 Adopted	2005-06 Adopted
Financial Sources						
Property Taxes	188,921	200,018	211,377	-	-	-
Room Taxes	-	-	-	-	-	-
Other Taxes (Gas, Road, Constr.)	-	-	-	-	-	-
State Consolidated Taxes	-	-	-	-	-	-
Sales Taxes (P.A.L.S.)	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Gaming	-	-	-	-	-	-
Intergovernmental	110	-	-	1,437,571	-	788,076
Charges for Service	3,112,348	3,233,137	3,386,860	4,626,357	4,258,053	4,770,239
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	427,450	406,000	447,000	241,637	1,279,175	2,535,500
Transfers In	223,892	-	-	113,000	-	-
Other Financing Sources	46,466	-	-	5,679,858	-	350,000
Depreciation	2,398	117,000	135,000	-	1,446,490	1,520,722
Total Estimated Financial Sources	4,001,585	3,956,155	4,180,237	12,098,422	6,983,718	9,964,537
Financial Uses						
General Government	3,314,471	3,611,353	3,849,345	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	2,210,804	6,376,212	10,910,945
Culture & Recreation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Health & Sanitation	-	-	-	943,714	1,214,746	1,335,625
Community Support	-	-	-	-	-	-
Debt Service	-	-	-	771,693	1,441,911	1,654,678
Transfers Out	-	-	-	200,000	150,000	150,000
Depreciation	112,925	117,000	135,000	1,448,644	1,446,490	1,521,269
Sub-Total Uses	3,427,396	3,728,353	3,984,345	5,574,855	10,629,359	15,572,517
Contingencies	-	-	-	-	-	-
Total Uses	3,427,396	3,728,353	3,984,345	5,574,855	10,629,359	15,572,517
Net Increase (Decrease)	574,190	227,802	195,892	6,523,567	(3,645,641)	(5,607,980)
Fund Balance/Reserves - July 1	3,891,058	4,074,709	4,574,449	13,190,841	11,842,481	14,019,675
Fund Balance/Reserves - June 30	4,465,248	4,302,511	4,770,341	19,714,408	8,196,840	8,411,695

Summary of Financial Sources and Uses

All Funds by Fund Type

All Proprietary Funds			All Funds Combined		
2002-03 Actual	2003-04 Adopted	2004-05 Adopted	2002-03 Actual	2003-04 Adopted	2004-05 Adopted
188,921	200,018	211,377	16,947,955	18,265,556	19,651,466
-	-	-	6,396,399	6,420,800	5,781,525
-	-	-	2,485,387	1,780,425	1,787,306
-	-	-	13,082,688	13,396,923	15,397,496
-	-	-	1,852,007	1,942,990	2,265,517
-	-	-	3,238,498	2,830,500	3,077,000
-	-	-	1,878,077	2,030,850	1,860,850
1,437,681	-	788,076	10,618,733	5,418,045	6,859,187
7,738,705	7,491,190	8,157,099	15,784,414	15,220,208	16,194,306
-	-	-	867,732	960,800	877,500
669,087	1,685,175	2,982,500	4,385,979	3,531,168	5,120,391
336,892	-	-	8,538,872	3,974,730	4,889,510
5,726,325	-	350,000	7,696,858	775,240	1,400,000
2,398	1,563,490	1,655,722	2,398	1,563,490	1,655,722
16,100,008	10,939,873	14,144,774	93,775,998	78,111,725	86,817,776
3,314,471	3,611,353	3,849,345	14,283,613	13,620,910	18,373,765
-	-	-	8,851,635	9,506,109	10,168,776
-	-	-	20,520,623	22,075,861	22,504,437
2,210,804	6,376,212	10,910,945	10,903,845	13,823,597	19,688,261
-	-	-	11,336,981	9,407,649	9,330,085
-	-	-	1,939,202	2,350,638	2,405,915
943,714	1,214,746	1,335,625	1,348,913	2,578,093	1,810,385
-	-	-	1,240,372	1,291,539	1,364,937
771,693	1,441,911	1,654,678	4,876,691	4,818,629	4,903,302
200,000	150,000	150,000	7,430,737	3,974,730	4,889,510
1,561,569	1,563,490	1,656,269	1,561,569	1,563,490	1,656,269
9,002,251	14,357,712	19,556,862	84,294,179	85,011,245	97,095,642
-	-	-	-	1,417,108	1,524,528
9,002,251	14,357,712	19,556,862	84,294,179	86,428,353	98,620,170
7,097,757	(3,417,839)	(5,412,088)	9,481,819	(8,316,628)	(11,802,394)
17,081,899	15,917,190	18,594,124	53,436,685	46,415,151	53,721,049
24,179,656	12,499,351	13,182,036	62,918,504	38,098,523	41,918,655

Summary of Financial Sources and Uses

All Funds by Fund Type

	General Fund	Special Revenue	Internal Service	Enterprise	Capital Projects	Debt Service	Total All Funds
Financial Sources							
Property Taxes	7,892,400	10,259,312	211,377	-	1,288,377	-	19,651,466
Room Taxes	-	5,781,525	-	-	-	-	5,781,525
Other Taxes (Gas, Road, Constr.)	-	1,787,306	-	-	-	-	1,787,306
State Consolidated Taxes	13,082,785	2,314,711	-	-	-	-	15,397,496
Sales Taxes (P.A.L.S.)	-	2,265,517	-	-	-	-	2,265,517
Licenses & Permits	2,725,000	352,000	-	-	-	-	3,077,000
Gaming	1,465,000	95,850	-	-	300,000	-	1,860,850
Intergovernmental	1,067,000	3,887,678	-	788,076	1,116,433	-	6,859,187
Charges for Service	3,582,000	4,455,207	3,386,860	4,770,239	-	-	16,194,306
Fines & Forfeitures	806,500	71,000	-	-	-	-	877,500
Miscellaneous	506,500	1,414,628	447,000	2,535,500	97,825	118,938	5,120,391
Transfers In	-	1,128,589	-	-	839,700	2,921,221	4,889,510
Other Financing Sources	20,000	5,000	-	350,000	1,025,000	-	1,400,000
Depreciation	-	-	135,000	1,520,722	-	-	1,655,722
Total Financial Sources	31,147,185	33,818,323	4,180,237	9,964,537	4,667,335	3,040,159	86,817,776
Financial Uses							
General Government	7,722,612	746,725	3,849,345	-	6,041,283	13,800	18,373,765
Judicial	6,766,792	3,401,984	-	-	-	-	10,168,776
Public Safety	12,365,273	9,349,164	-	-	790,000	-	22,504,437
Public Works	2,635,931	5,153,714	-	10,910,945	987,671	-	19,688,261
Culture & Recreation	-	9,330,085	-	-	-	-	9,330,085
Welfare	-	2,405,915	-	-	-	-	2,405,915
Health & Sanitation	276,042	198,718	-	1,335,625	-	-	1,810,385
Community Support	-	1,364,937	-	-	-	-	1,364,937
Debt Service	-	-	-	1,654,678	99,963	3,148,661	4,903,302
Transfers Out	493,535	2,601,141	-	150,000	1,644,834	-	4,889,510
Depreciation	-	-	135,000	1,521,269	-	-	1,656,269
Sub-Total Uses	30,260,185	34,552,383	3,984,345	15,572,517	9,563,751	3,162,461	97,095,642
Contingencies	887,000	637,528	-	-	-	-	1,524,528
Total Uses	31,147,185	35,189,911	3,984,345	15,572,517	9,563,751	3,162,461	98,620,170
Net Fund Balance Change	-	(1,371,588)	195,892	(5,607,980)	(4,896,416)	(122,302)	(11,802,394)
Fund Balance/Rsvs - July 1	7,171,692	10,943,283	4,574,449	14,019,675	16,027,800	984,150	53,721,049
Fund Balance/Rsvs - June 30	7,171,692	9,571,695	4,770,341	8,411,695	11,131,384	861,848	41,918,655

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COUNTY SERVICES

Douglas County provides a variety of services to residents, businesses and visitors through various different departments. Most departments are comprised of two or more divisions, which account for particular activities or programs. This section includes each department's Mission Statement, description of Major Programs Offered, Staffing and Budget, FY05-06 Objectives, Major Accomplishments of FY04-05, and FY04-05 Objectives vs. Results. The section is divided into three categories: Elected Offices, County Commissioner-County Manager Directed Departments, and County Manager Departments.

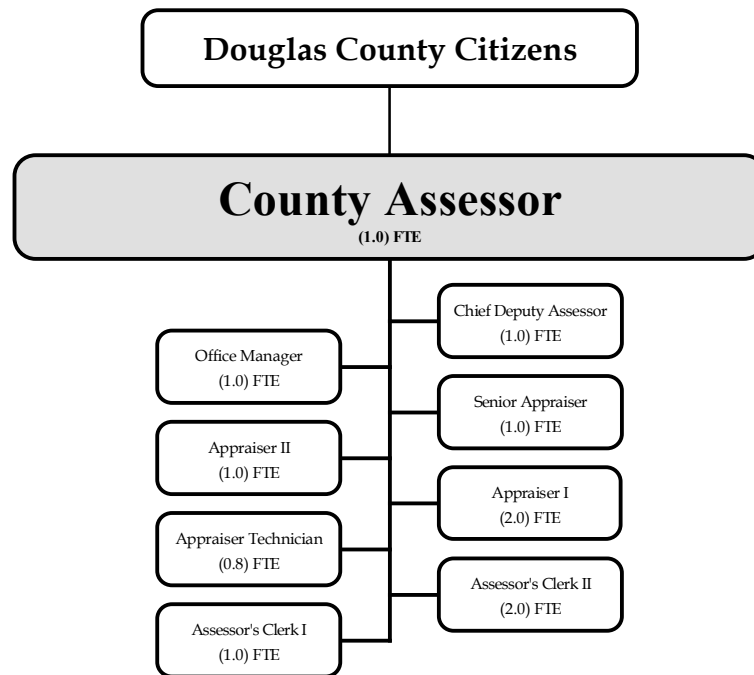
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ELECTED OFFICES

These offices are directed by Elected Officials. All offices abide by County policies and budget direction provided by the Board of County Commissioners.

Assessor's Office

Organizational Chart



Total Number of Positions: 11
Total Full-Time Equivalents: 10.80

ASSESSOR'S OFFICE

Mission Statement

To inventory, appraise, and maintain current ownership records for all property in Douglas County subject to Ad Valorem property tax. It is the goal of this office to perform the duties of the Assessor in a friendly and equitable manner in accordance with Nevada Revised Statutes.

The Assessor's office is located in the Historic Old Courthouse 1616 8th Street, Minden. Hours of operation are Monday through Friday, 8:00 a.m. to 5:00 p.m.

Major Responsibilities

- Annually reappraise approximately 20% of the County as part of our five-year reappraisal process.
- Measure and value all new construction occurring within Douglas County.
- Verify and track all owner occupied and/or rental residential property annually for state legislature approved tax cap.
- Provide phone and counter service to explain the programs, resources and valuations provided by the Assessor's office.
- Maintain and provide Assessor's parcel maps for use within the office as well as the general public.
- Provide up-to-date ownership records from deed information.
- Maintain sales data records on all recorded transfers.
- Discover, maintain and track all personal property in Douglas County and develop a property list and valuation using the proper depreciation and various life schedules. Personal property includes business assets (excluding inventories), manufactured homes and aircraft.
- Provide assessed values and projections for the use of various taxing and planning entities.
- Maintain and process veterans and widows/widowers exemption records.
- Administer the senior citizen's tax rebate program.
- Monitor and update Assessor's web site.

Staffing and Budget

The Assessor is an elected department head. There are 10 full-time positions and one part-time appraiser technician in the Office for a total of 10.80 FTE. The FY05-06 budget for the Assessor's Office is \$789,596.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	649,437	684,647	729,896	45,249	6.6%
Services & Supplies	49,071	58,300	59,700	1,400	2.4%
Capital Outlay	0	0	0	0	n/a
Total	698,507	742,947	789,596	46,649	6.3%
Funding by Source					
General Fund	698,507	742,947	789,596	46,649	6.3%
FTE	10.80	10.80	10.80	0.00	0.0%

FY05-06 Objectives

- Further enhance the web site. This will include the ability to submit forms, particularly those involving personal property, online.
- Continue to keep personnel costs as low as possible by utilizing appraisal interns to augment field inspections and updating computer programs to require less input time. During FY05-06, we will have a major upgrade and modernization to our field inspection capabilities. New technology will allow field appraisers to enter information on-site and download it to the property record at the office, eliminating the redundancy of field notes having to be re-keyed.
- Continue work towards an annual reappraisal with fewer field inspections and more use of aerial photography to update parcel files to be as accurate as possible while minimizing staff time.

Major Accomplishments of FY04-05

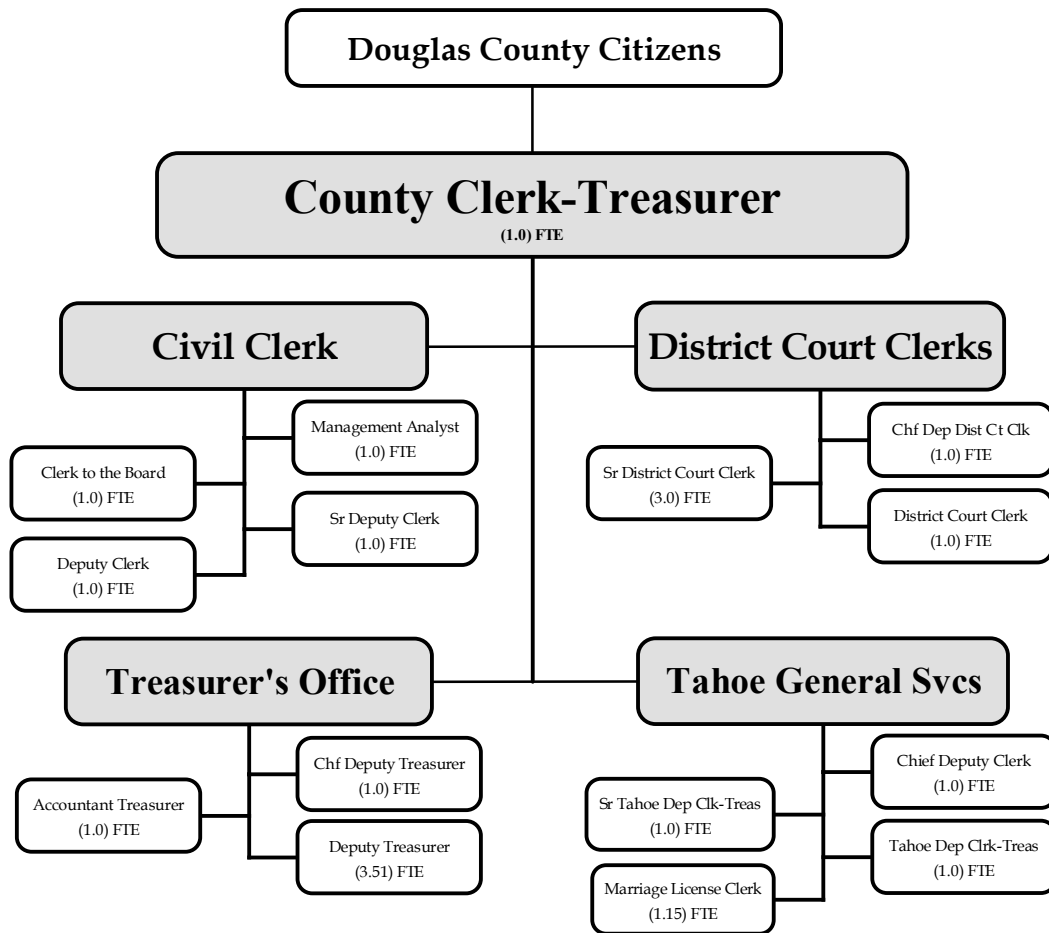
- Finalized the FY05-06 assessment roll. Principle areas for the reappraisal included all parcels north of Johnson Lane to the Carson City line as well as all parcels west of Highways 395 and 88, south from Carson City to the California state line and West to the base of the mountains (approximately 7,000 parcels).
- Finalized the assessment roll including:
 - Inspecting, valuing and keying approximately 1,500 permits for new construction.
 - Completing map changes and the valuation of parcel splits, boundary line adjustments and subdivisions.
 - Ongoing updating and verification of approximately 2,600 exemption records.
- Processed and billed approximately 4,700 unsecured properties for FY04-05, including commercial accounts, manufactured homes, and aircraft.
- Prepared and presented information and documentation for appeals of assessed value to the County Board of Equalization.
- Created computerized drawings and digital photographs based on new construction inspections and valuations.
- Scanned, exported and indexed over 850 parcel maps. Converted them to PDF format and added them to the Assessor's web site. (All done with existing staff)
- Processed approximately 260 senior citizen applications for property tax assistance.
- Provided the necessary reports of valuations that are used statewide in the budgeting process.
- Provided reports at the request of the Department of Taxation, Legislative Counsel Bureau and other State agencies for use during the 2005 Legislature.
- Completed numerous reports to Federal, State and Local agencies as well as the private sector to meet their needs for data and information.
- Worked with and provided information to the Department of Taxation and the Nevada Tax Commission as they held workshops to update the Nevada Administrative Code.

FY04-05 Objectives vs. Results

- Objective #1:** To enhance the Assessor's office web site to provide more information online, allowing for better public access while simultaneously reducing phone calls and demand on staff time.
- Result:** *The scanning of our parcel maps was completed this year. The maps are scanned through the Recorder's office scanner software, indexed with our map name and exported to our server where they can be utilized in-house as .tif files. They are then converted to PDF format and updated on the Assessor's web site. This has allowed the public 24-hour access to the maps. These records are updated daily as parcel changes and splits are completed.*
- Objective #2:** Continue to keep personnel costs as low as possible by utilizing appraisal interns to augment our field inspections and update computer programs to require less input time.
- Result:** *Use of appraisal interns has continued to be beneficial in providing lower costs of inspections and data entry. With a new costing program implemented this year, there will be decreased time spent on data entry in the future.*
- Objective #3:** Implement an updated costing system to allow the valuation process to be more flexible to market conditions.
- Result:** *We now have both the residential and commercial costing programs available on the AS400, the County's mid-range computer system. Along with the potential of annual revaluation, this has allowed for query options for verifying accuracy as well as less time keying individual parcel data. Annual revaluation will provide more equitable values among the various properties in the county.*

Clerk-Treasurer's Office

Organizational Chart



Total Number of Positions: 23
Total Full-Time Equivalents: 19.66

CLERK-TREASURER

Mission Statement

To provide dedicated public service through a synergistic team that is committed to high work standards, achieving excellence, and performing with efficiency.

Major Programs Offered

The Clerk-Treasurer is an elected position that is chosen by the electorate of Douglas County every four years. The Clerk-Treasurer's Office is comprised of five separate divisions and budgets including the Civil Clerk, Election, District Court Clerk, Treasurer, and Tahoe General Services. The duties of these divisions vary greatly, are mandated by State Statutes and County Ordinances and are outlined in the sections below. They may also be found on our website located at <http://cltr.co.douglas.nv.us>.

Staffing and Budget

All Clerk-Treasurer divisions are funded within the General Fund. They generate revenue through fees for specific items (marriage licenses, FFN's, court fines, property tax tapes, etc.), and through internal service charges as identified in the Cost Allocation and Recovery Plan. For FY05-06, authorized staffing for the combined Clerk-Treasurer's Office totals 19.66 FTE. The combined division budgets equal \$1,434,341.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	1,102,114	1,192,645	1,246,954	54,309	4.6%
Services & Supplies	98,221	148,610	187,387	38,777	26.1%
Capital Outlay	0	0	0	0	n/a
Total	1,200,334	1,341,255	1,434,341	93,086	6.9%
Expenditures by Division					
Civil Clerks	261,052	279,197	292,006	12,809	4.6%
Elections	42,121	94,900	134,000	39,100	41.2%
Tahoe General Services	216,757	234,159	244,365	10,206	4.4%
Treasurer	400,711	433,348	454,786	9,533	4.9%
District Court Clerks	280,693	299,651	309,184	9,533	3.2%
Total	1,200,334	1,341,255	1,434,341	93,086	6.9%
Funding by Source					
General Fund	1,200,334	1,341,255	1,434,341	93,086	6.9%
FTE	19.66	19.66	19.66	0.00	0.0%

CIVIL CLERK

The Clerk's main office is located in the Minden Inn, 1594 Esmeralda Avenue, Minden. Hours of operation are Monday through Friday, 9:00 a.m. to 5:00 p.m. Staff is on call for weekend and holiday marriage licenses. The Clerk's office at Lake Tahoe is open 7 days a week (excluding Thanksgiving and Christmas), maintaining two shifts for the issuance of marriage licenses.

Expanded Responsibilities Include:

- Draft, compile and post agendas for County Commissioner, Board of Equalization, Planning Commission, and Debt Management Commission meetings.
- Clerk and transcribe the County Commissioner, Board of Equalization, Planning Commission, and Debt Management Commission meetings.
- Maintain an automated indexing system from 1980 forward for the County Commission meetings.
- Process and issue outdoor festival permits.
- Work with District Attorney, State and Federal agencies regarding child support payments.
- Issue marriage licenses in Minden and Lake Tahoe.
- Register voters and issue voter registration cards.
- File fictitious firm names and maintain corresponding computer database.
- File notary bonds and provide Public Notary service.
- Issue Minister Certificates to perform marriages.
- Process passport applications.
- Issue dog licenses.
- Maintain and/or provide Internet calendars with agendas for County Commissioners, Planning Commission, other Boards, Towns and General Improvement Districts (GID's).
- Maintain and provide Internet calendar system for county map signing/tracking and scheduled use of Commissioner's meeting room.
- Maintain files and original copies of County Ordinances and Resolutions.
- Research and apply Nevada Revised Statutes and County Ordinances.
- Receive, balance, recap, and transfer to Treasurer's Office daily, all County Clerk fees collected.
- Provide handouts and answer phone, email, and over-the-counter questions from the general public.
- Complete all required Federal, State, and County reporting requirements.
- Create, update and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Prepare legislation and provide testimony and information to the legislature.

Staffing and Budget

The Civil Clerk's office has 4.325 FTE's. The FY05-06 budget is \$292,006.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	240,289	261,717	274,526	12,809	4.9%
Services & Supplies	20,763	17,480	17,480	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	261,052	279,197	292,006	12,809	4.6%
Funding by Source					
General Fund	261,052	279,197	292,006	12,809	4.6%
FTE	4.33	4.33	4.33	0.00	0.0%

ELECTION

The Election Division is located within the County Clerk's Office in the Minden Inn, 1594 Esmeralda Avenue, Minden.

Expanded Responsibilities Include:

- Conduct all primary, general, special, and recall elections.
- Conduct all Town and General Improvement District elections.
- Conduct Candidate filing for all County, Town, and General Improvement District offices.
- Responsible for calculating correct quantity and ordering of absentee ballots.
- Provide safe security/storage, transport, sealing & final disposition of absentee ballots.
- Responsible for the accurate tabulation and reporting of Douglas County elections.
- Receive/file candidate campaign contribution/expense reports and Financial Disclosure forms.
- Recruit and train over 150 election workers per election.
- Recruit, train, and assist Counting Board & Accuracy Board members for elections.
- Responsible for preparing and security of test run for the Accuracy Board.
- Prepare sample ballots for State, County, Township, General Improvement District and Town offices.
- Provide maintenance, storage, security of 160 electronic voting machines and related equipment.
- Prepare, distribute and setup 160 electronic voting machines in 21 polling locations.
- Provide for and conduct countywide Early Voting at the permanent and satellite locations.
- Responsible for the Optical-Scan Absentee Voting process.
- Maintain 37 County Precinct Maps, 5 County Commission District Maps, 7 School District Trustee Maps.
- Prepare the election data for programming.
- Implement all Federal and State Election Laws and Nevada Administrative Code.
- Maintain permanent voter registration applications and computer network system for over 30,000 registered voters.
- Responsible for administering the Ballot Question Committee requirements and process.
- Maintain on-line voter inquiry system.
- Responsible for receiving, processing and verifying petitions.
- Provide handouts, answer phone, email, and over-the-counter questions from the general public.
- Provide voter lists and precinct maps upon request to political parties and candidates.
- Complete all required Federal, State, and County reporting requirements.
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Work closely with the Secretary of State regarding election matters.
- Prepare legislation and provide testimony and information to the legislature.

Staffing and Budget

The Civil Clerk's Election staff has no FTE's. The FY05-06 budget is \$134,000. Temporary staff is employed during the election cycles.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				05 to 06	05 to 06
Personnel Services	3,796	9,900	9,900	0	0.0%
Services & Supplies	37,325	85,000	124,100	39,100	46.0%
Capital Outlay	0	0	0	0	n/a
Total	41,121	94,900	134,000	0	41.2%
Funding by Source					
General Fund	41,121	94,900	134,000	39,100	41.2%
FTE	0.00	0.00	0.00	0.00	n/a

DISTRICT COURT CLERK

The Office is located in the Judicial and Law Enforcement Center, 1625 8th Street, Minden.

Expanded Responsibilities Include:

- Staff acts as physical custodian of all records and evidence for two District Courts in compliance with the Nevada Constitution and Nevada Revised Statutes.
- File and docket all legal documents and maintain files utilized in two District Courts.
- Scans all court pleadings filed in each District Court case.
- File legal documents and maintain files utilized by the Western Nevada Regional Drug Court (WNRDC).
- Maintain an automated court calendar system for all cases in two District Courts and the WNRDC.
- Provide for case docketing and tracking through a comprehensive, automated case management system.
- Serve as Clerk of the two District Courts and the WNRDC for all Court proceedings.
- Provide support services as required by the District Court Arbitration Master.
- Compile and maintain an annual jury list, prepares jury venires, and jury payroll for each trial and summons prospective trial jurors.
- Summon Grand jurors and may serve as Clerk to the Grand Jury.
- Maintain a surety bail bond log and process bond exoneration's and forfeitures, and provide notification in bond forfeiture matters.
- Process criminal Final Disposition sheets to be entered in the national criminal history repository.
- Prepare records for cases appealed to the Supreme Court.
- File Powers of Attorney for Bail Agents.
- Collect criminal fines, fees, and restitution and transmit to Treasurer or to the victims.
- Collect mediation fees assessed in domestic cases and prepare claims for payment to mediators.
- Prepare statistical reporting as required by the Supreme Court/State Administrative Office of the Courts.
- Maintain and reconcile a bank account for monies paid to the Court for filing fees, bonds, jury fees, etc.
- Open and maintain savings accounts for Court cases as directed by District Court Judges and issues 1099's.
- Collect juvenile fines, restitution, grants and transmit monies to Treasurer's Office.
- Issue marriage licenses and registers citizens to vote (along with the Civil Clerk's Office).
- Provide informational handouts and answer questions received by phone, over-the-counter or from the website from the general public.
- Perform record searches for District Court cases, and process requests for copies from other governmental agencies and the public.
- Research and apply Nevada Revised Statutes and County Ordinances and completes required Federal, State and County reporting requirements.
- Create, update, and maintain pages and forms on the official Clerk Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Prepare legislation and provide testimony and information to the legislature.

Staffing and Budget

The District Court Clerk's Office has 4.90 FTE's. The FY05-06 budget is \$309,184.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	267,201	285,271	295,127	9,856	3.5%
Services & Supplies	13,493	14,380	14,057	(323)	-2.2%
Capital Outlay	0	0	0	0	n/a
Total	280,693	299,651	309,184	9,533	3.2%
Funding by Source					
General Fund	280,693	299,651	309,184	9,533	3.2%
FTE	4.90	4.90	4.90	0.00	0.0%

TREASURER'S OFFICE

The Office is located in the Douglas County Administration Building, 1616 8th Street, Minden.

Expanded Responsibilities Include

- Responsible for the administration of the County investment portfolio and calculation and apportionment of investment earnings. Responsible for final receipt of all monies received by Douglas County.
- Receive and issue Treasury receipts for collections by all other County departments and balance, combine, and deposit in bank daily all funds received, including billing, collecting, and apportioning Real Property Taxes.
- Collect and apportion Personal Property Taxes, issue courtesy notices to delinquent real property taxpayers after fourth installment and publish delinquent taxes and other tax notices as required by NRS.
- Prepare liens, redemptions, quitclaim deeds, and tax sale deeds for recordation per NRS.
- Conduct tax sales for three (3) year delinquent properties, post and balance all special taxes for Districts that bill maintenance and operation fees.
- Collect, balance, and process water and sewer accounts.
- Prepare hangtags for shutoff of water service on delinquent accounts, record liens as necessary for delinquent water and sewer accounts and bill, collect, and process special assessments.
- Conduct delinquent special assessment forfeiture sales, prepare lien redemptions as needed for assessments and receive and apportion Room Tax payments and assess late fees.
- Receive and apportion Combination Taxes per NRS.
- Act as ex-officio Treasurer for the Douglas County Redevelopment Agency.
- Maintain and reconcile general County bank account and maintain and reconcile various County trust accounts.
- Oversee, review and assist other departments with their County bank accounts and reconcile Countywide collateral statements to assure mandated levels are maintained.
- Provide countywide training on cash handling and "Core" cash receipting system.
- Maintain Treasurer general ledger by fund on amounts received and amounts paid out.
- Provide for checks and balances with the Comptroller's Office regarding County monies/funds.
- Maintain on-line inquiry system for the public displaying property tax balances owed.
- Maintain on-line automated e-mail reminder system for tax due dates.
- Maintain and reconcile credit card collections for 13 departments and the on-line payment center for the County.
- Provide informational handouts and answer phone, email and over-the-counter questions from the public.
- Provide County Commissioners with status of County Treasury and cumulative expenditures. Research and apply Nevada Revised Statutes and County Ordinances. Work with State Treasurer on related issues.
- Complete all required Federal, State and County reporting requirements.
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Prepare legislation and provide testimony and information to the legislature.
- Provide for collection of Real Property Tax and Sewer/Water payments over the Internet.
- Maintain the County drop box in Minden for receipt of DMV and County payments and absentee ballots.
- Review fund balances and prepare claims to forward funds to the State as mandated by NRS.

Staffing and Budget

The Treasurer's Office has 6.21 FTE's. The FY05-06 budget is \$454,786.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				05 to 06	05 to 06
Personnel Services	377,556	409,698	431,136	21,438	5.2%
Services & Supplies	23,155	23,650	23,650	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	400,711	433,348	454,786	21,438	4.9%
Funding by Source					
General Fund	400,711	433,348	454,786	21,438	4.9%
FTE	6.21	6.21	6.21	0.00	0.0%

TAHOE GENERAL SERVICES

The Office is located in the County Administration Building, 175 Highway 50, Stateline (Second Floor).

Expanded Responsibilities Include:

- Perform State Department of Motor Vehicles (DMV) functions including, renewals, new registrations, titles, IVP's, ordering plates, etc.
- Work closely with the DMV on upgrades, training, and new laws.
- Issue marriage licenses and Sheriff Department work cards.
- File fictitious firm names/notary bonds.
- Process passport applications.
- Issue dog licenses.
- Register voters.
- Provide notary service.
- Collect Constable fees.
- Collect Justice of the Peace fees.
- Verify identifications for benefits of foreign residents.
- Process child care applications.
- Publish informational newsletter.
- Accept applications for ministers and update list.
- Maintain statistics for Clerk-Treasurer and State of Nevada.
- Assist in filing candidates for elections/election duties.
- Collect property tax and water payments.
- Collect Juvenile Probation fines.
- Receive Youth Detention Center payments.
- Fingerprint customers as requested.
- Sign off manufactured housing titles.
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Complete all required Federal, State, and County reporting requirements.
- Receive and distribute documents and correspondence from all County offices to the public and visa-versa.
- Maintain the County drop box at Lake Tahoe for DMV and county payments and absentee ballots.
- Provide informational handouts and answer phone, email, and over-the-counter questions from the public.

Staffing and Budget

The Tahoe General Services has 4.23 FTE's. The FY05-06 budget is \$244,365.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				05 to 06	05 to 06
Personnel Services	213,273	226,059	236,265	10,206	4.5%
Services & Supplies	3,484	8,100	8,100	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	216,757	234,159	244,365	10,206	4.4%
Funding by Source					
General Fund	216,757	234,159	244,365	10,206	4.4%
FTE	4.23	4.23	4.23	0.00	0.0%

Clerk-Treasurer Combined**FY05-06 Objectives**

- Continue enhancement of the Uniform Court System (UCS).
- Continue to monitor Administrative Office of the Courts (AOC's) development of a standardized software system for Nevada's rural courts, with specific emphasis on the proposed "Phase Two" statistical reporting requirement.
- Continue to monitor AOC statewide comprehensive training/education process for District Court Clerks.
- Provide input and participate in the AOC Legislative Field Team for the Courts.
- Provide Deputy Court Clerk's with an opportunity for additional training/networking by sending one or two Deputy Clerks to the NACCA annual seminar.
- Enhance the saving of archived files onto CD/DVD's for easier information retrieval and printing.
- Complete a forms section to the Clerk-Treasurer website to allow the downloading/printing of the existing forms for all offices.
- Continue to dispose of civil exhibits and criminal evidence, according to statutory guidelines, and then develop an inventory system for the evidence room.
- Continue work on upgrading the automated jury program to include modifying the jury program within the UCS by working in conjunction with the Court Computer System Manager.
- Participate in the Nevada Association of Court Administrators (NACE) to keep abreast of Court Administration and Legislative issues affecting the District Court Clerk's Office.
- Participate in training provided by the Supreme Court, District Court Library Commission, and Administrative Office of the Courts relating to adoption and use of standardized forms for cases involving a joint petition for divorce.
- Expand Clerk-Treasurer online services for Marriage License and Fictitious Firm Name applications along with online database searches.
- Begin work on upgrade of Commissioner recording system and minutes with .mp3 and .pdf creation for online use.
- Continue to work with Sheriff's Office to expand the live scan fingerprint transmissions to include other applicants such as real estate.
- Review all PC and server applications, administration, backups and disk images.
- Implement the AB489 revisions of secured property tax bills including bar coding, scanning and printing with ACOM.
- Finalize Core upgrades required for all inside networks as well as web-based departments.
- Finalize Credit Card and ACH direct debit changes needed in online payment policies and procedures.
- Complete and monitor on-line Fictitious Firm Name (F.F.N.) inquiry and database usage.
- Update Clerk-Treasurer policies and procedures manuals for all Divisions as necessary.
- Continue cross training with all employees, where possible, within the Clerk-Treasurer Divisions.
- Continue work on statewide issues with other counties in conjunction with County Fiscal Officers Association (CFOA), Association of County Treasurers of Nevada (ACTN) and their websites.
- Continue work on statewide election issues with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO).
- Continue to promote and increase number of DMV renewals at Tahoe General Service's office.
- Test the operation of a marriage license application kiosk in lobby area at Lake Tahoe.
- Complete work with the Secretary of State in implementing the new statewide voter registration system in compliance with HAVA.
- Complete monitoring the Secretary of State on funding and passage of title on the new touch screen and

optic-scan voting systems.

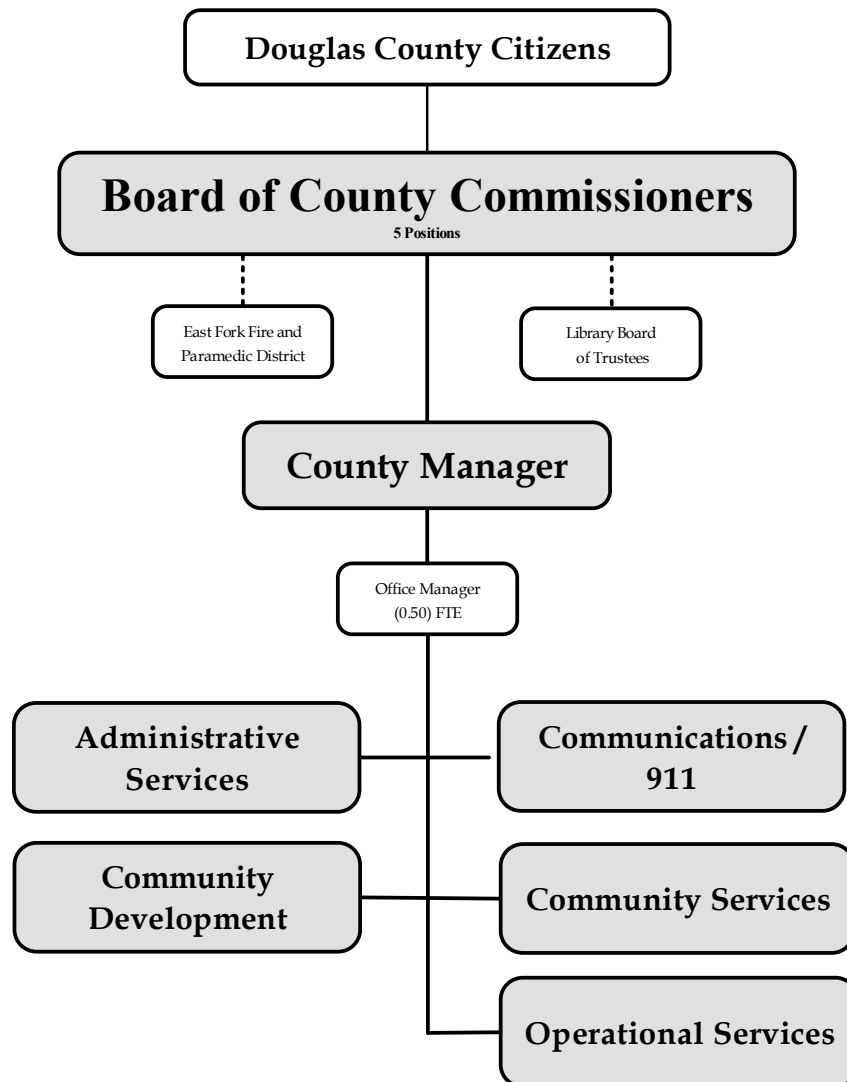
- Continue to actively participate in the Help America Vote Act Advisory Committee for Nevada.
- Provide additional web page training for staff with focus on templates, flash and images.
- Continue active discussion and participation with other Douglas County elected officers to insure we continue to provide the best possible service to our constituents.

Major Accomplishments of FY04-05

- Successfully conducted all aspects of the Primary and General Elections of 2004.
- Prepared intensive educational and training programs on the new touch screen and optic-scan voting systems for the general public.
- Developed and implemented all new procedures for the new, touch screen voting system for entire staff and all election workers.
- Deployed for the first time in the United States a voter verified printer audit trail (VVPAT) for elections.
- Implemented polling location database searches on laptops at all locations.
- Hosted statewide training on Sequoia/Edge operations, election forms and train-the-trainer formatted classes.
- Held team-leader training for the first time to elevate the efficiency of all polling locations.
- Worked continually on all statewide election issues Legislation results with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO).
- Monitored all applicable legislation that applies to the Clerk-Treasurer's various offices during the 2005 Legislature.
- Worded and traveled extensively on the process of development and implementation of the State Voter Registration Plan as adopted by the Secretary of State in compliance with Help America Vote Act (HAVA).
- Implemented rollout of new Clerk-Treasurer web site design with templates for all divisions.
- Provided additional web page training for staff with focus on templates, page design and images.
- Implemented Treasury functions of AB489.
- Continued work on statewide issues with other counties in conjunction with the newly formed Association of County Treasurers of Nevada (ACTN).
- Installed FrontPage upgrades and additional web based inquiries for statistics.
- Designed and implemented ACOM upgrade for laser jet printing of Marriage licenses.
- Enhanced operations for utility billing, metering and handheld units.
- Enhanced software operations for all offices and elections.
- Completed design upgrade of Property Tax Bills with barcodes.

Board of County Commissioners

Organizational Chart



Total Number of Positions: 6
Total Full-Time Equivalents: 0.5

COUNTY COMMISSIONERS

“Creating Opportunity”

Mission Statement

The Board of County Commissioners set the vision, goals, policies, and objectives to create opportunities for residents, businesses, and visitors to prosper and enjoy the high quality of life in Douglas County. The foundation for the County’s quality of life includes: honoring our rural heritage; expanding and diversifying our economic base; enhancing our recreational resources; adding value to our resident and visitor experience; providing consistent, quality public services; and engaging and involving our citizens in public policy decisions.

Overview of County Commissioner Functions

The Board of County Commissioners is the legislative body of Douglas County. The Board establishes policies for the County that are implemented by staff under the direction of the County Manager or other persons who report directly to the Board. Working in conjunction with other elected officials, the Board represents the interests of the residents in the development and implementation of financial and administrative County policies. Additionally, the Board has overall fiscal responsibility for the County, and is charged with maintaining the financial stability of the County.

The members of the five-member Board reside in different districts throughout the County, and are elected by and represent the entire County. In addition to its overall County policymaking role, the Board of Commissioners also serves as the governing board of the East Fork Fire and Paramedic Districts, Tahoe Douglas Transportation District, the County Water District, and the Douglas County Redevelopment Agency. At the beginning of each calendar year, the Board selects one of its members to serve as Chairman and Vice Chairman. For 2005, Kelly Kite is Chairman, and Jim Baushke is Vice Chairman.

Public meetings are held on the first Thursday of each month at the Historic Courthouse in Minden, Nevada, and on the third Thursday of each month at the Douglas County Administrative Services Building in Stateline, Nevada (Lake Tahoe). On occasion, special meetings and workshops will be held on the second Thursday of the month or as needed. Additionally, other community and public meetings are held throughout the year to obtain public input on specific matters and projects proposed within the County. Each year, commissioners appoint residents to a number of advisory boards and citizen committees to provide specific input to the Board. Through the establishment and implementation of County policies and programs, the Board of County Commissioners creates opportunities for residents, businesses and visitors to enjoy the quality of living in Douglas County.

FY05-06 Policies, Priorities and Objectives

- Initiate a Board strategic planning process.
- Engage the Community in the review and update process of the County’s Master Plan.
- Work with the Nevada Department of Transportation (NDOT) to on the development of the Highway 395 corridor study and the update of the County’s Master Plan Transportation Element.
- Work with the Town of Gardnerville on completing and implementing the Town’s Plan for Prosperity.
- Continue to work with the BLM and USFS on joint planning efforts, fire and fuels treatment programs, and land disposal issues.

- Develop alternatives for meeting the needs of the County's growing senior population.
- Complete plans and start construction on new County Offices and parking facilities and begin planning for a future expansion of the County's Judicial Center.
- Work with NDOT and the Town of Genoa to improve drainage facilities as part of planned highway improvement projects on Foothill Road.
- Complete a visioning process for the Minden-Tahoe Airport in preparation for updating the Airport Master Plan.
- Prepare a ballot question addressing issues related to the current weight ordinance at Minden-Tahoe Airport.
- Develop strategies and policies for employee compensation and negotiations.
- Enhance public safety resources.
- Work with the private sector to develop a strategy for affordable housing in the Tahoe Basin.

Staff and Budget

Staff support for the Board is provided by the County Manager's Office, with 50% of the Office Manager's salary allocated to the Commissioners' budget. The budget for FY05-06 is \$414,063.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				05 to 06	05 to 06
Personnel Services	233,368	250,906	292,540	41,634	16.6%
Services & Supplies	135,452	113,960	121,523	7,563	6.6%
Capital Outlay	0	0	0	0	n/a
Total	368,820	364,866	414,063	49,197	13.5%
Funding by Source					
General Fund	368,820	364,866	414,063	49,197	13.5%
FTE	0.50	0.50	0.50	0.00	0.0%

Major Accomplishments of FY04-05

At the direction of the Board, the County Manager pursues an aggressive work program focusing on customer service, enhancing communications with the public, attracting and retaining quality employees, and being responsive to the needs of the community. The Board continues its effort to provide information to the public and planning for the future of the County. Over the past few years, the Board has taken significant steps to diversify the County's economic base and worked with the community to preserve agricultural lands in the County.

- The County has taken over the operation of the Sheridan Acres water system. This past year a test well was completed and grant funding for a major portion of needed improvements was secured.
- Supported the expansion of light industrial development with nearly 200,000 square feet of space permitted or constructed.
- Actively participated in the 2005 legislative session.
- Successful in securing Homeland Security Grants for a bomb robot, protective vests, and a mobile command vehicle.

- Adopted updated development related fees and charges.
- Adopted an ordinance regulating vacation rental properties in the Tahoe Township.
- Continued discussions with BLM and United States Forest Service regarding disposal of federal lands, acquisition of environmentally sensitive lands, and obtaining conservation easements for agricultural lands in the Carson Valley.
- Secured conservation easements on nearly 1000 acres of agricultural land under the transfer of development rights program (TDR).
- Coordinated work with NDOT for a new signal on Highway 88 at Mottsville/Waterloo.
- Awarded over \$1 million in Transportation Enhancement Grants for Spooner Summit project (done in cooperation with USFS) and Lake Parkway Sidewalk Project.

FY04-05 Objectives vs. Results

- Objective #1:** Proceed with the purchase of property and development of projects as funding is available through the State Conservation and Resource Grant Program - Question 1.
- Result:** *The Jobs Peak Trail work was initiated. Funding for the update of the County's open space plan was awarded. Two parcels along the Carson River were totaling approximately 11 acres were acquired. Funds were awarded for restoration work along the Carson River with the project being completed by private owners and the Carson Valley Conservation District.*
- Objective #2:** Work with the BLM to complete the sale of remaining BLM property in North Douglas County identified for disposal.
- Result:** *The sale is set for October 2005 for the remaining BLM property in North Douglas County.*
- Objective #3:** Work with the Towns of Minden and Gardnerville to meet parking needs through the joint development of public parking structures.
- Result:** *Preliminary plans for a parking structure in Gardnerville were put on hold due to a change in direction from the private party participant. Planning has continued for a parking structure in Minden adjacent to the Minden Inn. An initial agreement with the Town of Minden to participate was not acted upon by the Town.*
- Objective #4:** Continue to work with BLM on the update of the Pinenut Management Plan.
- Result:** *Douglas County continues work on the Pinenut Mountains Plan Amendment in cooperation with the BLM. County staff is waiting for the release of the final administrative review draft.*
- Objective #5:** Update the capital plans and rates for the County's East and West Valley water systems and the North Valley Wastewater system.
- Result:** *The rate structure for the utility systems were reviewed and updated. The capital plans for the systems were also updated. A rate study was also completed and adopted for the Fairgrounds Water and the Sheridan Acres Water Systems.*

Objective #6: Enhance commercial development opportunities in North Douglas County and Minden.

Result: *The shopping centers in North Douglas County have continued to expand. The Wal-Mart center added approximately 55,000 square feet with a new Eldorado Savings Bank planned for FY05-06. A new Bank of America was constructed at the Carson Valley Center and plans to add new retail shops at the Home Depot/Target center were approved. The Minden Village was approved and construction started on nearly 100,000 square feet of new commercial space.*

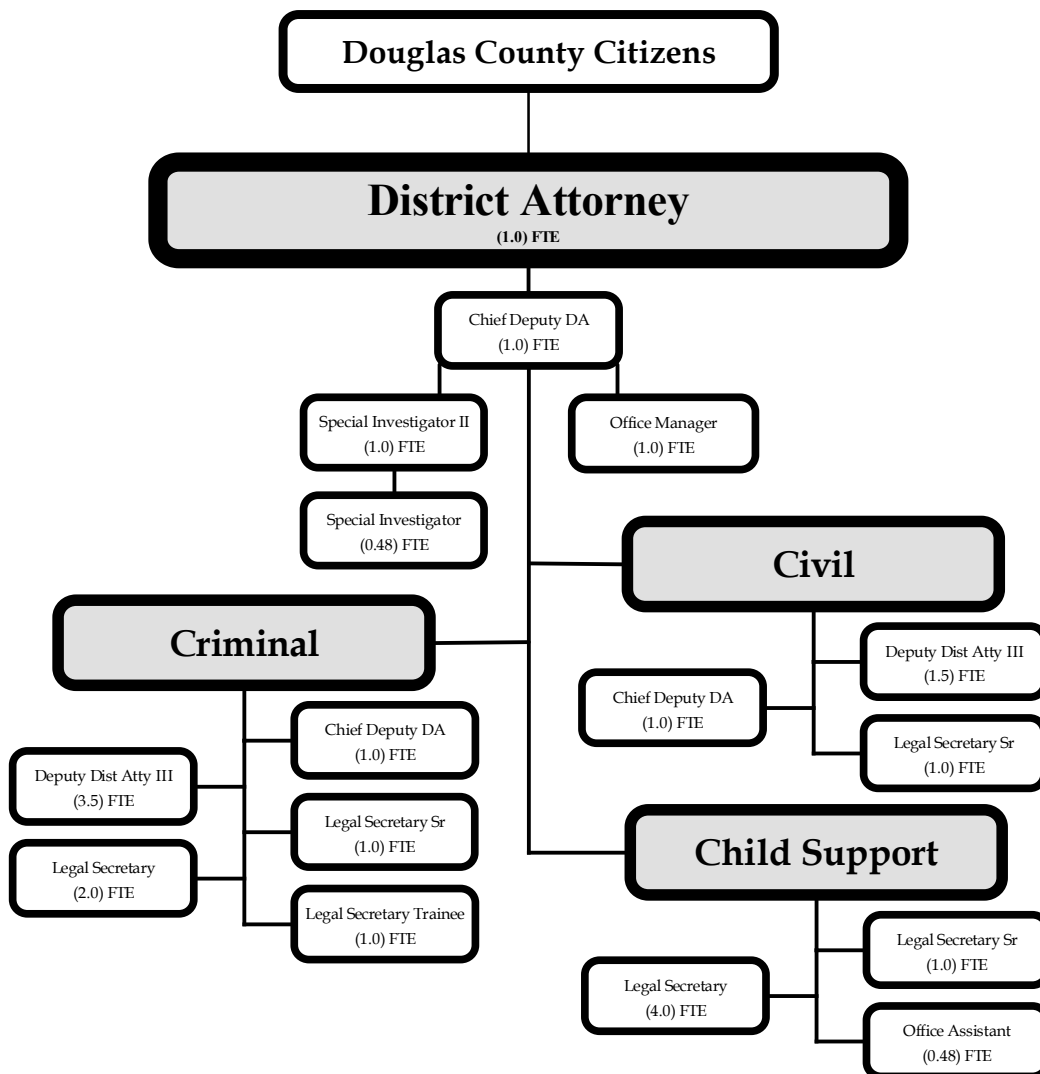
Objective #7: Work with the Nevada Department of Transportation (NDOT) to complete a corridor study of Highway 395.

Result: *Douglas County has provided requested information to NDOT and met with potential consultants for this work. NDOT awarded the contract for work to be completed in FY05-06. The County solicited and awarded a bid to the same contractor to update the County's Transportation element of the Master Plan.*

Objective#8: Initiate work on the Lincoln Park erosion control project.

Result: *The engineering for the project was completed and bids requested. Bids exceeded budget limits and the project is to be reviewed and bid again in FY05-06.*

District Attorney's Office Organizational Chart



Total Number of Positions: 24
Total Full-Time Equivalents: 22.95

DISTRICT ATTORNEY'S OFFICE

Mission Statement

The District Attorney is the public prosecutor and County counsel for Douglas County. In performing these statutory responsibilities we provide professional legal services efficiently and expeditiously. We seek justice in criminal and juvenile matters. We encourage our clients to ask for advice to eliminate legal problems in all other circumstances.

Major Programs Offered

The District Attorney's Office is comprised of Criminal and Civil functions and the Family Support Division.

Criminal

This portion of the District Attorney's Office prosecutes felonies, gross misdemeanors and misdemeanors in Douglas County. We receive referrals on these cases from the Douglas County Sheriff's Department, State law enforcement agencies, as well as several law enforcement task forces.

In 2004, we processed 3,486 criminal and juvenile cases. This total does not include approximately 1,300 files that are still being handled from previous years. Over the last year, misdemeanor criminal filings have leveled off, with a noticeable upward swing in the filing of felony charges against adults and more serious charges in pre-existing cases against juveniles. Four full-time Deputy District Attorneys, one part-time Deputy District Attorney, four legal secretaries and one full-time and one part-time special investigator handle this caseload. Three full-time Deputies and one half-time Deputy District Attorney handle the adult caseload: one is assigned to Tahoe Township and two are assigned to East Fork Township, with the part-time Deputy handling overflow from both offices. The Tahoe Township assignment is handled on a six-month rotational basis by the criminal division. One Deputy District Attorney and legal secretary handle the Juvenile files on a full-time basis. Additional lawyering capacity is needed to handle files in this portion of the office because of the annual incremental growth of the caseload, which outstrips current staffing.

Civil

The District Attorney, by law, serves as the County's counsel to the County Commissioners, elected County and township officers, County departments and agencies. Our office also advises many district boards or special districts through the issuance of letter opinions. Work in the Civil Division includes handling civil litigation, preparation of contracts, leases and ordinances, and the opinion letters mentioned previously. Other more specialized work in this division involves preparing and updating of the Douglas County Code, asset forfeiture of the profits or proceeds from narcotics and felony activity, handling of cases involving crimes committed by juveniles and criminal enforcement of unpaid child support as well as the County's life safety, building and health codes. One part-time Special Investigator handles asset forfeiture and location of people sought on outstanding warrants, as well as his assigned duties in the criminal division.

The District Attorney, three full-time Deputy District Attorneys, one part-time Deputy District Attorney, and two legal secretaries provide the legal services that are performed by this portion of the Office.

Family Support Division

Collection of child support is a major function of the District Attorney's Office. The primary enforcement tools we use to collect child support are income withholding, federal tax refund intercepts, driver's license revocations, garnishments, and liens on real and personal property. Contempt sanctions, including jail time, are sought when other procedures fail. Criminal prosecution of parents who have missed payments for more than six consecutive months is also employed in appropriate child support cases. Five family support caseworkers and a part-time clerk have primary responsibility for handling the day-to-day review of this caseload. A contract Deputy District Attorney is assigned to work with this portion of the office on a part-time basis to assist these individuals.

The Family Support Division is funded in part (approximately one-third) by the General Fund. Two-thirds of the division's budget is supported by reimbursements paid by the State from funds made available for that purpose by the Federal Government. Additional revenue is brought into the County's General Fund when incentive funds are paid for successful collection in cases where the family has been supported by public assistance payments.

Staffing and Budget

The elected District Attorney manages the District Attorney's Office. Staffing includes 22 full-time and two part-time positions for a total of 22.95 FTE, including the Family Support Division. The FY05-06 budget is \$2,146,536.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	1,888,733	1,968,591	2,052,051	83,460	4.2%
Services & Supplies	109,655	94,338	94,485	147	0.2%
Capital Outlay	6,650	0	0	0	n/a
Total	2,005,038	2,062,929	2,146,536	83,607	4.1%
Expenditures by Division					
Civil/Criminal	1,687,223	1,722,968	1,780,588	57,620	3.3%
Family Support	317,816	339,961	365,948	25,987	7.6%
Total	2,005,038	2,062,929	2,146,536	83,607	4.1%
Funding by Source					
General Fund	2,005,038	2,062,929	2,146,536	83,607	4.1%
FTE	22.95	22.95	22.95	0.00	0.0%

FY05-06 Objectives

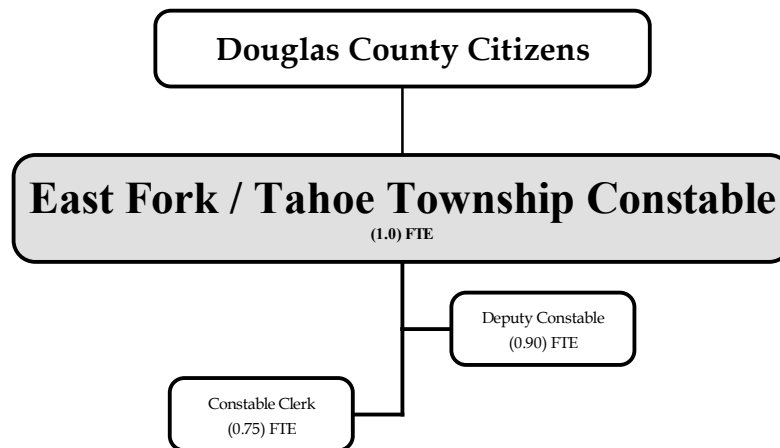
- The District Attorney's Office will continue to be professional in fulfilling our statutory responsibilities.
- Update and expand computer stored charging language for criminal complaints and information as the legislative session progresses.
- To assure in the midst of an ever-increasing case load, that the criminal division maintains the appropriate standards in charging decisions and case resolution.
- To work in conjunction with the Sheriff's Department, to make sure community expectations concerning law enforcement are met.
- To monitor and address introduced legislative bills affecting local government during the seventy-third session of the Nevada legislature.
- To continue our award winning collection efforts in our Family Support Enforcement unit.

Major Accomplishments of FY04-05

- The District Attorney's Office continues to professionally prosecute an increasing criminal caseload of juvenile and adult offenders.
- The District Attorney's Office continues to professionally represent and defend the County in a wide variety of civil matters.
- The District Attorney's Office updates and distributes annual updates of the Douglas County Code on compact disks and is working to make the code available to users of the internet.

Constable

Organizational Chart



Total Number of Positions: 3 Total Full-Time Equivalents: 2.65

East Fork / Tahoe Township Constables

Mission Statement

To provide the best service and assistance possible, instilling trust and promoting a positive attitude toward the Constable's offices and the community served.

Major Programs Offered

The Constable is a Peace Officer for both the East Fork and Tahoe Townships. The Constable Office execute orders of the courts and serve civil processes such as summons and complaints for civil cases and small claims; writs of execution on wages, bank accounts and automobiles; writs of garnishment; notices of eviction; notices of hearings; Temporary Protective Orders (TPO's); summary of eviction orders; writs of restitution; and subpoenas. Upon request, the Constable Office will serve warrants. The Constable also serves at Court Bailiff and Jailer and is responsible for all Tahoe Justice Court Security. The Constable attends Justice Court proceedings.

Staffing and Budget

The East Fork/Tahoe Constable is locally elected. Douglas County pays all costs of his services. The Constable Office receives assistance from part-time Deputy Constables and a part-time Clerk position (on-call personnel are not included in FTE calculations). The FY05-06 budget for the East Fork Township is \$140,670 and the Tahoe Township is \$102,531. Both Constable Offices are supported entirely by the County's General Fund.

East Fork Constable					
Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	108,550	113,177	137,455	24,278	21.5%
Services & Supplies	1,407	3,060	3,215	155	5.1%
Capital Outlay	0	0	0	0	n/a
Total	109,957	116,237	140,670	24,433	21.0%
Funding by Source					
General Fund	109,957	116,237	140,670	24,433	21.0%
FTE	1.00	1.00	1.00	1.00	0.0%

Tahoe Constable					
Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	35,269	72,542	99,496	26,954	37.2%
Services & Supplies	2,084	2,360	3,035	675	28.6%
Capital Outlay	0	0	0	0	n/a
Total	37,354	74,902	102,531	27,629	36.9%
Funding by Source					
General Fund	37,354	74,902	102,531	27,629	36.9%
FTE	1.10	1.65	1.65	0.00	0.0%

FY05-06 Objectives

- To provide cost effective services and programs to meet the needs of the Douglas County community.

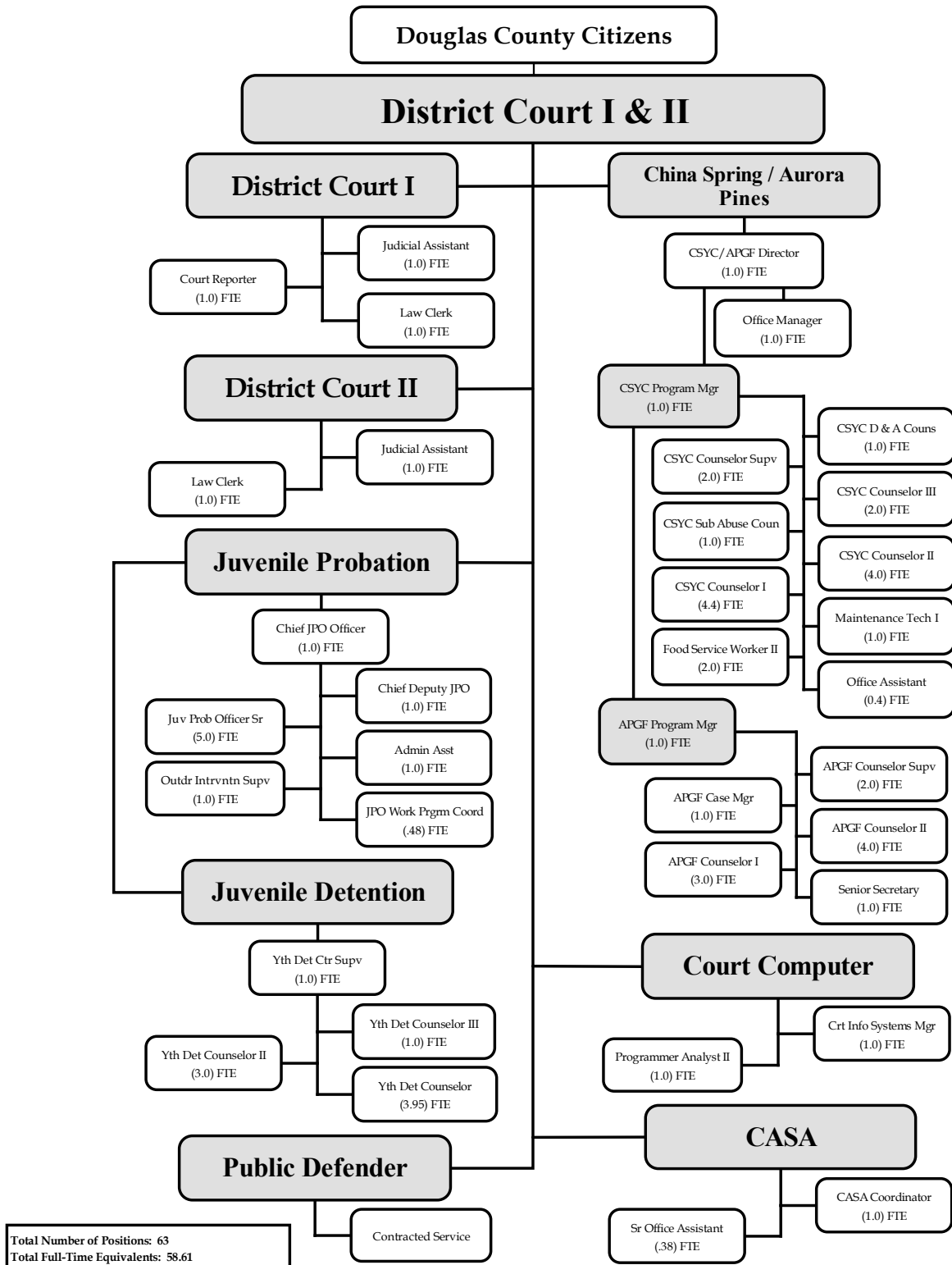
FY04-05 Objectives & Results

Objective #1: To provide cost effective services and programs to meet the needs of the Douglas County community.

Result: *Ongoing.*

District Court I & II

Organizational Chart



District Court I, District Court II, CASA

Mission Statement

To provide court services as mandated by the State of Nevada.

Major Programs Offered

The District Courts are general jurisdiction courts that handle all gross misdemeanor or felony criminal cases. All civil cases over the amount of \$7,500 are handled at this level. Further, the District Courts conduct all hearings on juvenile matters, domestic relations and probates. The District Courts also administer the CASA program. CASA (Court Appointed Special Advocate) is a child advocacy program that matches trained professional volunteers with children who may be abused or neglected or who are subjects of contested domestic proceedings. The District Court Judges also oversee the China Spring Youth Camp, Aurora Pines Girls Camp, and Juvenile Probation/Detention Department.

Staffing and Budget

Judge David Gamble and Judge Michael Gibbons are state elected to serve as District Court Judges. The State of Nevada pays the salaries of the two District Court Judges. Their staff is paid by Douglas County.

Judge David Gamble (District Court I) has a staff consisting of 3 employees, including a Judicial Assistant, a Law Clerk, and a Court Reporter for a total of 3 FTE. Judge Michael Gibbons (District Court II) has a staff consisting of 2 employees, including a Judicial Assistant and a Law Clerk for a total of 2 FTE. The two courts share the services of one full-time court reporter and use a court reporting service for conflicts that require the service of two reporters simultaneously. The CASA program has a full-time coordinator and a part-time (19 hr/wk) Project Coordinator for a total of 1.48 FTE.

The FY05-06 budgets are as follows: District Court I \$298,574; District Court II \$211,593; and CASA \$75,099. The county's General Fund supports both Courts and the CASA program.

District Court I					
	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	230,727	242,039	238,074	(3,965)	-1.6%
Services & Supplies	63,413	53,976	60,500	6,524	12.1%
Capital Outlay	0	0	0	0	n/a
Total	294,139	296,015	298,574	2,559	0.9%
Funding by Source					
General Fund	276,706	278,539	277,574	(965)	-0.3%
Law Library	17,433	17,476	21,000	3,524	20.2%
Total	294,139	296,015	298,574	2,559	0.9%
FTE	3.00	3.00	3.00	0.00	0.0%

District Court II					
	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	168,037	167,231	170,093	2,862	1.7%
Services & Supplies	49,480	36,500	41,500	5,000	13.7%
Capital Outlay	0	0	0	0	n/a
Total	217,517	203,731	211,593	7,862	3.9%
Funding by Source					
General Fund	217,517	203,731	211,593	7,862	3.9%
FTE	1.90	1.90	2.00	0.10	5.3%

CASA					
	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	48,605	65,076	69,099	4,023	6.2%
Services & Supplies	12,291	6,000	6,000	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	60,896	71,076	75,099	4,023	5.7%
Funding by Source					
General Fund	60,896	71,076	75,099	4,023	5.7%
FTE	1.00	1.48	1.48	0.00	0.0%

FY05-06 Objectives

- To provide cost effective services and programs to meet the needs of the Douglas County community.

FY04-05 Objectives vs. Results

Objective #1: To provide cost effective services and programs to meet the needs of the Douglas County community.

Result: Ongoing.

CHINA SPRING

Mission Statement

The China Spring Youth Camp is a residential treatment facility for mid-level juvenile offenders. The camp is established as a staff secured facility whose purpose is to provide the structure and programs necessary for the resident youth to overcome their delinquent and antisocial behaviors, and to facilitate a positive reintegration into the family and the community.

Major Programs Offered

Program Impact

Successful reunification with family and community will be evidence of program success. This program is designed to effectively address the resident's concerns before their release from China Spring. The program emphasizes reintegration with the resident's parents/family and the community from which they came.

Language Arts

Upon intake, the resident will be administered two standardized tests. One occurs at the beginning of their stay and the second upon completion of the program. This program emphasizes reading and writing, and math skills that will help in the life skills area. They will also address language and study skills.

Treatment Team

The Camp offers a team approach toward case management and treatment planning. The team consists of Camp Administration (Director and Program Manager); Psychological Services (Psychologist and Marriage/Family Therapist); Case Managers; Drug/Alcohol Counselors; and Supervisors. Teaching staff, mentors and the resident, may provide additional information.

Prevocational Building Trades

The Construction Trades Primer will be administered to the residents in a pretest-post test format at the time of intake and release. This program emphasizes building safety, career identification, tool identification, construction terms, theory and practice.

Parenting Skills Training

Residents and their families participate in a series of classes, both individual and group. These classes/sessions are provided to families to help with the reintegration process, improve communication, alleviate/correct past problems. Improve relationships, answer questions, provide resource information, correct thinking errors and provide families with support.

Drug/Alcohol Abuse Counseling

Residents participate in an 8-week course where their drug and alcohol abuse is addressed in detail. The residents participate in-group and individual sessions within the Camp. In addition, community resources are identified and residents and their families are to seek support from these entities. Residents are also required to complete a series of workbooks and assignments. The program offers not only a 12-step model of recovery, but focuses on thinking errors, behavioral adjustments, craving management and communication.

Staffing and Budget

The Director supervises the China Spring Youth Camp. The Director reports to the District Court Judges. Pursuant to County Code 2.26.010 there is also an Advisory Board to China Spring. The China Spring Youth Camp employs 19 full-time employees and one part-time employee for a total of 19.8 FTE. (The Bureau of Alcohol & Drug Abuse funds 2 FTE). The Department is a Non-General Fund department. The State of Nevada typically provides 30-36.8% of China Spring's funding, and sixteen counties provide 63.2-70% of funding. For FY05-06, the State during the next biennium will provide 36.8% of the funding or \$675,164. Ad Valorem Taxes collected from all counties except Clark are estimated to be 63.2% of the overall budget or \$1,159,519. Douglas County's Ad Valorem tax contribution is \$86,365 for FY05-06. China Spring's total budget for FY05-06 is \$2,257,438. This does not include the Aurora Pines Girls Facility. The Camp currently is designed to house 40 residents representing 16 Counties and 8 Judicial Districts. At the date of this report our population has consistently ranged between 40-41 residents.

China Spring Youth Camp					
Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	1,234,179	1,310,025	1,704,135	394,110	30.1%
Services & Supplies	363,216	367,845	386,004	18,159	4.9%
Capital Outlay	0	3,200	3,200	0	0.0%
Other (Grants)	160,827	181,226	145,384	(35,842)	-19.8%
Capital Projects	3,236	4,500	18,715	14,215	315.9%
Total	1,761,458	1,866,796	2,257,438	390,642	20.9%
Funding by Source					
China Spring Fund	1,761,458	1,866,796	2,257,438	390,642	20.9%
FTE	19.80	20.88	20.90	0.02	0.1%

FY05-06 Objectives

- To construct a "Ropes" course on the grounds of the China Spring Youth Camp.
- To hold a minimum of 12 team building days for the Boys program.
- To complete the 5th well at the Camp. Construction began in mid 2004.
- To provide over 100 reconditioned bicycles to Project Santa Claus.
- To provide a minimum of 750 community service hours provided by the youth of China Spring.

Major Accomplishments of FY04-05

- Modified the behavior of youth by providing an opportunity for achievement in a controlled and structured environment.
- Provided support services, enabling youth to be reintegrated into family and community roles with a high probability of success.
- Instilled the social skills necessary to function in a socially acceptable manner in the general population.
- Provided the academic opportunity to regain any lost school standing or prepare for the G.E.D., examination, or enter the adult diploma program.

- Partially outfitting of the vocational program, Culinary, Janitorial (ongoing).
- Improved and added to the screen-printing equipment (ongoing).
- Continued to develop daily program implementation of the Aurora Pines Girls Facility.
- Continued with the Animal Assisted Therapy Program (work-in-progress).
- Continued with the Sierra Assisted Living Program (ongoing).
- Continued and improved the Garden Project (ongoing).
- Improved Camp landscaping (in progress).
- Developed new sources for fund raising opportunities.
- Improved aftercare access.
- Continued community service projects, in conjunction with Parks and Recreation.

FY04-05 Objectives vs. Results

Objective #1: Implement a wilderness hike in the mountains, once a month during the summer months.

Result: *100% complete. This is an ongoing project for the entire Camp. Two trips up Jobs Peak proved to be beneficial to both the boys and girl's program. Numerous trips were also made to the Tahoe Rim Trail, not only to walk the trail but also to work on the trail.*

Objective #2: Contact outdoor retailers (REI, Camelback, and Trek) to attempt to have donated outdoor equipment or at a reduced cost to upgrade or bicycle gear and outdoor gear.

Result: *50% complete-In July of 2004, the Alta Alpina Cycling Club donated nutrition and food products to the camp for use by the residents with adventure activity. In December of 2004, REI donated \$125 to the camp for use of outdoor gear and equipment.*

Objective #3: Have the males tested for the HIV through State of Nevada.

Result: *100% complete. All males of the Boys program were tested for HIV. Results were provided to them in a safe and secure setting.*

Objective #4: Attempt to provide training for the case managers for managing case loads and priorities.

Result: *100% complete. Ongoing training was provided to all staff of both facilities.*

Objective #5: Contact the Forest Service or the Tahoe Rim Trail Organization and have the males perform trail maintenance.

Result: *100% complete. The China Spring Youth Camp became a partner to the Tahoe Rim Trail. At least six outings took place where many boys and staff participated in the building of the Rim Trail. The focus during the year was on the Mount Rose area of the trail. In addition, the camp has developed a partnership with the Carson Valley Trail Association this year. The goal is to construct new trail for the Genoa Peak trail and assist with on-going trail maintenance for the Faye Luther Canyon Trail.*

AURORA PINES

Mission Statement

Aurora Pines is dedicated to helping female, mid-level offenders between the ages of 12 and 18. Our goals are to assist in the development of skills, promote health and resiliency, arrest progression of problems caused by delinquent behavior and interpret and avoid high-risk behavior patterns. Aurora Pines strives to create an emotionally safe, comforting, challenging and nurturing environment.

Vision and Goals

Aurora Pines will use a decidedly female gender specific approach that goes beyond focusing on girls. Program offerings provide opportunities for positive female development and considers the developmental needs of girls at adolescence. The gender specific approach teaches positive relationship building, recognition of dangers and risks girls face, and decision-making skills in a concentrated effort to reinforce femaleness.

Major Programs Offered

Gender Specific Programming

Aurora Pines focuses on the needs of girls. Programs are designed with the following as building blocks: the unique needs of young, delinquent, females; value the female perspective; celebrate and honor the female experience; respect female development; and address issues faced by females.

Program Impact

Successful reunification with family and community will be evidence of program success. This program is designed to effectively address the resident's concerns before their release from Aurora Pines. The program emphasizes reintegration with the resident's parents/family and the community from which they came.

Language Arts

Upon intake, the resident will be administered two standardized tests. One occurs at the beginning of their stay and the second upon completion of the program. This program emphasizes reading and writing skills that will help in the life skills area. The program will also address language and study skills.

Treatment Team

The Camp offers a team approach toward case management and treatment planning. The team consists of Camp Administration (Director and Program Manager); Psychological Services (Psychologist and Marriage/Family Therapist); Case Managers; Drug/Alcohol Counselors; and Supervisors. Teaching staff, mentors and the resident may provide additional information.

Parenting Skills Training

Residents and their families participate in the series of classes, both individual and group. These classes are provided to families to help with the reintegration process, improve communication, alleviate/correct past problem, improve relationships, answer questions, provide resource information, correct thinking errors and provide families with support.

Drug/Alcohol Abuse Counseling

Residents participate in an 8-week course where their drug and alcohol abuse is addressed in detail. The residents participate in group and individual sessions within the Camp. In addition, community resources are identified and residents and their families are to seek support from these entities. Residents are also required to complete a series of workbooks and assignments. The program offers not only a 12-step model of recovery, but focuses on thinking errors, behavioral adjustments, craving management and communication.

Staffing and Budget

The Director supervises the Aurora Pines Facility. The Director reports to the District Court Judges, pursuant to county Code 2.26.010. Aurora Pines employs 12 full-time positions. These positions are funded by revenues from the State and Counties to support the Aurora Pines Girls Facility. The Department is not funded by the County's General Fund. The State of Nevada provides 36.8% of the Aurora Pines Girls Facility funding, and sixteen counties provide 63.2% of funding. For FY05-06, the State will provide 36.8% of the funding or \$337,616. Ad Valorem taxes are collected from all counties except Clark and are estimated to be \$579,819. The Aurora Pines Girl's Facility total budget for FY05-06 is \$955,524. The Aurora Pines Girls Facility currently is designed to house 24 residents representing 16 Counties and 8 Judicial Districts. The State has only funded the operation for 16 beds to be utilized.

Aurora Pines Girls Facility					
Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	708,577	732,581	768,687	36,106	4.9%
Services & Supplies	142,248	146,188	157,661	11,473	7.8%
Capital Outlay	0	0	4,500	4,500	n/a
Other (Grants)	35,845	29,047	24,676	(4,371)	-15.0%
Capital Projects	0	4,500	0	(4,500)	n/a
Total	886,670	912,316	955,524	43,208	4.7%
Funding by Source					
China Spring Fund	886,670	912,316	955,524	43,208	4.7%
FTE	12.00	12.00	12.00	0.00	0.0%

FY05-06 Objectives

- Continue to look into providing the residents with information related to menstruation and health education.
- Participate in community activities (i.e. Operation Safe Streets, Food Closet, Candy Dance, Sierra Philharmonic events, etc.)
- Contact the Tahoe Rim Trail Organization and have the females perform trail maintenance.
- Update of the YDS manual for residents and staff.
- Increase Wilderness education.
- Recertify staff in CPR/First Aid.
- Create more Rational, Emotive Behavior classes.
- Create educational syllabus for all movies shown within the facility.

- Create/Fund program to introduce the residents to the realities of child rearing. The program to be introduced is titled: “Baby Think IT Over”.
- Expand Aurora Pines library to include more gender specific materials. Relocate library to the administration wing of the Aurora Pines facility.
- Improve resident’s treatment plans to incorporate new Rational, Emotive, Behavior Therapy techniques and eliminate any techniques not supportive of the cognitive approach.

Major Accomplishments of FY04-05

- Modified the behavior of youth by providing an opportunity for achievement in a controlled and structured environment.
- Provided support services required enabling youth to be reintegrated into family and community roles with a high probability of success.
- Instilled the social skills necessary to function in a socially acceptable manner in the general population.
- Provided the academic opportunity to regain any lost school standing or prepare for the G.E.D. examination.
- Developed daily program implementation of the Aurora Pines Girls Facility.
- Received \$2,500.00 in form of a grant to increase the availability of gender specific books and materials for the Aurora Pines Library.
- Aurora Pines parking lot and road improved.
- Residents participated in wilderness trips including: snowshoeing, hiking, biking and swimming.

FY04-05 Objectives vs. Results

- Objective #1:** Menstruation and health education (in the process of receiving/reviewing materials).
Result: *100% complete. Currently, we have no formal curriculum for this menstruation/health education. The High School sent out a 5-minute video which is not sufficient for our needs. Other information is available on the internet, but is not adequate for our needs. Our goal is to see if the health nurse will be able to come out for a presentation. Health Education has been minimally incorporated into the “Sex, Love & Relationship” classes. We have requested the purchase of a human reproductive system curriculum from the library grant.*
- Objective #2:** Participate in the Candy making for Candy Dance.
Result: *100% complete. Residents participated in this annual event. Residents were given a crash course in candy making including from peanut brittle to fudge. Residents enjoyed the experience and the town appreciated our assistance.*
- Objective #3:** Participation in Operation Safe Streets.
Result: *100% complete. Residents assisted in the clean up following the Operation Safe Streets community event.*
- Objective #4:** Contact the Tahoe Rim Trail Association and have female residents perform trail maintenance.
Result: *50% complete. Aurora Pines staff have been trained by the Tahoe Rim Association. We have yet to send female residents to participate in trail building due to staffing issues.*

Additionally, here are some other activities/events in which we participated:

Pops in the Park (Philharmonic). We blew up balloons and helped with the set up for the concert. This was a success as far as the residents and the Town of Genoa was concerned. We plan to participate in this event again. The event is scheduled for July 4th.

Project Santa Claus. The girls and staff repaired bikes to be distributed to needy families at Christmas.

County Yard/Facilities. Aurora Pines has been out to the County Yard on numerous occasions to help with the weeding and clean up around the warehouse/records management/airport.

Wilderness trips/activities. This year we have hiked and snowshoed. We have outings planned for the Summer and Fall seasons.

JUVENILE PROBATION

Mission Statement

Under the jurisdiction of the Ninth Judicial District, the Douglas County Juvenile Probation Department commits to reduce delinquent and incorrigible behavior patterns in youth by providing a timely accurate intervention process based on the individual need of the youth and the preservation of community safety, including the following:

- *Assess offenders for appropriate levels of supervision.*
- *To provide multiple opportunity for offenders to develop skills and competencies.*
- *Support victim's rights.*
- *Hold offenders accountable for their actions.*
- *Referral services.*
- *Reintegration of youth into their community.*
- *To provide the necessary level of intervention to protect the community.*
- *Enforce court-ordered sanctions.*

Programs Offered

Diversion

This educational opportunity is offered to first time drug offenders. The agreement can last up to 6 months, a drug and alcohol evaluation is required, and all recommended counseling sessions are at the family's expense. The juvenile's driver's license is suspended, restricted or delayed for 90 days. Urine testing can be requested at any time during this agreement. If this agreement is violated, the juveniles move on to an Informal Probation Agreement for the same charges.

Informal Probation

Juveniles committing offenses, with no prior history, are often offered an Informal Probation Agreement. This agreement lasts up to 6 months, and is supervised by a Probation Officer. The Juvenile must admit to the offense and voluntarily sign the agreement. Terms of the agreement can be changed to fit the situation. A violation of this agreement results in Court action.

Formal Probation

Any delinquent offense can result in a Court ordered agreement. Juveniles can be given the opportunity to complete a Probation Agreement, which allows them to remain in the community. Terms are set according to the offense and the needs of the juvenile. The period of Probation is indefinite, and can last until the juvenile's 21st birthday. A Probation Officer supervises this agreement.

Intensive Supervision

This program was designed to provide Juvenile offenders with one last opportunity to remain in the community. The Intensive Supervision program is considered when all other options to rehabilitate the juvenile have failed. The intense 90-day program requires a Court review and can be extended by the Court. Failure to comply with all rules of the program will result in placement in a correctional institution. Parental cooperation is mandatory.

Detention Services

The Douglas County Juvenile Probation Department offers detention services for youth who violate their probation or have committed offenses that warrant their removal from the community pending further disposition.

Courtesy Supervision

The Douglas County Juvenile Probation Department offers courtesy supervision for youth who offend in other jurisdictions and reside in Douglas County by providing the supervision necessary to complete their terms of probation.

Referral Services

The Douglas County Juvenile Probation Department offers referral services for youth and families seeking resources to address individual, family, social and legal issues. Anyone walking in to the department seeking advice will be given the resources and advice to address their particular circumstance. If the department can address the concern internally, services will be provided.

Law-Related Education

We teach the class to 7th graders throughout the County. We provide each student with a booklet entitled: Laws for Youth. The subjects include a review of the 4th amendment and other laws for youth and consequences for incorrigible, anti social, delinquent behaviors.

Outdoor Intervention Program

This is an outdoor experiential program based upon the Wilderness Therapy model, which allows the youth to build success, identity, and positive self-regard. Participants develop competencies, learn life skills, teamwork skills and leadership training that will assist them in the future. It also provides a diagnostic tool, along with great counseling opportunities. A certified recreational therapist conducts this program.

Community Service Programs

The community service program allows youthful offenders to make restitution to their community by performing various clean-up duties, conservation work, and human services for agencies in Douglas County. Approximately 4,500 hours per year of community service time is completed by Douglas County Juvenile Probation.

Restitution Program

Research indicates that one of the most productive things a juvenile offender can do is “make things right” with their victims. Victims of juvenile crime are sent a pamphlet that encourages them to send documentation of their loss to the Court, thus allowing them input into the Court system. The Probation Department sets up and supervises a payment plan as part of the probation agreement. On average, \$19,000 per year is collected and returned to victims of juvenile crime.

Impulse Control

This weekly group counseling program is conducted by a clinical psychologist, composed of youth, parents and probation officers. Each session focuses on the youth’s inability to act in a responsible manner. Each group is comprised of 6-8 youths and lasts from 8-10 weeks.

Out Patient Drug Counseling

This group is conducted in cooperation with Community Counseling of Carson City. It is designed for those youth in the first stages of substance abuse.

Inpatient Drug Treatment

Douglas County participates in the oversight of Western Nevada Regional Youth Center with Lyon, Churchill, and Carson Counties. This is a 90-day program that focuses on Substance Abuse Treatment, the ambient pressures that led adolescents into substance abuse, and the after care necessary to assist youth in preserving their sobriety.

Individual, Family, and Group Counseling

Based on the individual needs of the youth and their family dynamics, Douglas County JPO offers three levels of counseling services. The sessions are designed with the intention of unifying and strengthening resiliency in families.

Community and Parents Against Substance Abuse (C.A.P.A.S.A.)

In a collaborative effort with the Partnership of Community Resources and Douglas County Juvenile Probation Department, this program offers participants the opportunity to examine their drug and alcohol use, their attitudes toward substance abuse, their insights around family and social issues, decision making processes, and future goals.

Chess Program

Juvenile probation officers offer chess instruction and competition for youth interested in learning the discipline of the game. The goal is to offer a constructive past time for youth based on logic and deduction on the chessboard.

Job Skills Training

Job skills training is offered three times a year for youth 16 or older looking to develop their job skills. This comprehensive course ranges from work ethic to job interview and acceptance. Participants are job ready after completion of the course. They can hold part time or full time jobs based on the circumstances.

After Care Services

A weekly group and individual counseling by staff psychologist is offered to youth who have completed their probation requirements through China Springs or Aurora Pines programs, Western Nevada Regional Youth Center, or any state facility. The intention is to preserve the effort they have put into their programs, build resiliency skills, and lower risk factors directly related to their relapse or re-arrest.

Truancy Review Board

The probation department participates in the Truancy Review Board with the Douglas County Sheriff's Department and Douglas High School. The goal is to prevent truancy and provide resources to youth to keep them current with academic requirements. Accountability and support are built into this process.

Peer Court

The probation department participates with Douglas County Sheriff's Department and Douglas High School in the peer court process. This is a right of a student to request a peer court hearing in lieu of school discipline.

Affiliations

In order to develop and sustain comprehensive services, Douglas County Juvenile Probation Department is affiliated with the following organizations through committee, board, or association membership:

- Partnership of Community Resources Board
- Northern Nevada Juvenile Sex Offenders Task Force
- Nevada Association Juvenile Justice Administrators
- China Springs Aurora Pines Advisory Board
- National Juvenile Court Services Association
- Western Nevada Regional Training Center Oversight Committee
- National Council of Juvenile and Family Court Judges
- Teen Pregnancy Prevention Task Force
- Nevada Bureau of Alcohol and Drug Abuse
- Nevada State Juvenile Justice Commission
- Silver State Juvenile Detention Association
- Community Counseling Center Board
- Douglas County School Safety Task Force
- Suicide Prevention Network
- Multidisciplinary Team Child Protective Services
- Family Support Council of Douglas County
- Douglas County Children's Center
- Boys and Girls Club

Staffing and Budget

The Juvenile Probation Office is supervised by the Chief Juvenile Probation Officer who reports to the District Court Judges. The Department has 9.65 FTE for FY05-06. The FY05-06 Budget is \$915,776 and is funded by the General Fund. It also receives funds for programming from the Bureau of Alcohol and Substance Abuse, Nevada Department of Transportation, the Office of Juvenile Justice, and Delinquency Prevention.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				05 to 06	05 to 06
Personnel Services	739,361	786,325	856,376	70,051	8.9%
Services & Supplies	43,033	43,185	40,800	(2,385)	-5.5%
Capital Outlay	0	0	0	0	n/a
Total	788,558	844,510	915,776	71,266	8.4%
Funding by Source					
General Fund	788,558	844,510	915,776	71,266	8.4%
FTE	9.65	9.65	9.65	0.00	0.0%

FY05-06 Objectives

- Complete JPO Policy and Procedure Manual.
- Continue to pursue grant funding to support prevention and accountability programs.
- Collect all restitution assigned to cases by the court.
- Ensure all community service hours and work hours are complete prior to termination from probation.
- In conjunction with China Spring and Aurora Pines staff, design and complete the construction and landscaping of a The Community Adventure Challenge Course, a ropes course project.
- Continue to work with community agencies to offer services and resources to youth and families.
- Complete POST Training requirements for current and newly assigned officers.
- Continue to work with the school district, offering support and resources to the schools as needed.
- Seek out new ways to improve services to the families of the youth on probation.

Major Accomplishments of FY04-05

- Career development and life skills classes were held five times this fiscal year. Approximately 30 youth received this comprehensive class.
- The probation department received approximately \$89,803 in grant funding in FY04-05. These funds were targeted at accountability and prevention programs offered to youth on a weekly basis.
- The department has sustained a strong working relationship with the local middle schools and high schools. The focus has been on prevention education, truancy intervention, and behavior intervention. On an as-needed basis, officers are available to the schools for assistance. The department offers a yearly school assembly produced by Motivational Media Assemblies.
- All probation officers and probation staff completed 288 training hours this year, meeting the 25-hour on-going POST requirements. Diversified training is offered throughout the year to meet requirements and enhance officer's ability to work with delinquents. Mental health and sex offender issues have been the focus.
- Probation Officer contacts increased in FY04-05. Frequent contacts with probationers are a requirement of the department. Officers completed 8678 separate contacts, either in person or by telephone. The emphasis on contacts is supervision and accountability.

FY04-05 Objectives vs. Results

Objective #1:	Revise the Policies and Procedures Manual for the probation department.
Result:	<i>50% complete. This work is in progress. The manual for the Detention Center is complete and implemented. The manual for the Probation department is in progress.</i>
Objective #2:	Complete all POST training and field training of new probation officers.
Result:	<i>100% complete. The last officer completed POST certification with honors.</i>
Objective #3:	Work on enhanced working relationships with middle schools and high school to collaborate on services.
Result:	<i>100% complete. This has been successful. There is a probation officer assigned as a liaison to each middle school and high school. Communication with the schools and the vice principals has been excellent. We have taught Laws for Youth in all 7th grade middle school classes for the year. We offer services to schools when needed. The common goal is to keep youth in school with good behavior.</i>

Objective #4: Seek out increased funding for drug testing, wilderness programming, and aftercare services.

Result: *80% complete. We have sustained current grant funding amounts of approximately \$89,803. No new sources of funding have been secured.*

Objective #5: To continue to work with County and community agencies to provide comprehensive services to youth and families.

Result: *This is an on going process. We are affiliated with numerous agencies in Douglas County and we collaborate with these agencies to direct services to youth and families.*

Objective #6: Ensure all assigned work hours are completed.

Result: *100% complete. All youth responsible for work hours have completed their responsibilities in this area. This is part of the accountability process. They can complete the hours on our road crew or they can choose one of our community agencies with approval.*

Objective #7: Ensure all restitution payments are collected or are current with pay schedule.

Result: *95% complete. All required restitution payments are collected prior to a youth being terminated from probation. Currently scheduled payments are being collected. The probation department reviews the caseload monthly to ensure compliance in this area.*

JUVENILE DETENTION

Mission Statement

The mission of the Douglas County Juvenile Detention Facility is to provide a safe and secure temporary holding facility for youth requiring detention services based on court order, probation violation, arrest, their threat to community or self.

Major Programs Offered

Educational Services

Douglas County School District provides a 180-day school schedule and educational component to fulfill academic program requirement. This is accomplished with a full-time schoolteacher assigned to the facility, along with the PLATO educational computer program.

Medical Services

We provide basic medical care for the juveniles. A nearby clinic is used for emergencies and serious treatment. The public health nurse is available three times a week for the facility.

Psychological and Counseling Services

A contract clinical psychologist is available to the facility to perform individual assessments and provide individual counseling. Douglas Mental Health provides a clinical social worker available for assessment and evaluation on a scheduled basis.

Psychiatric Services

West Hills Hospital in Reno provides mental status evaluations to determine risk factors directly related to suicidal or aggressive behavior patterns.

Recreational Programs

Staff provides daily physical education and recreational programming for detainees. The philosophy of the center is to structure frequent interactive activity. The goal is to provide frequent opportunity to interact in a socially responsible manner around a variety of activities.

Interactive Supervision

On a daily basis, trained and experienced facility staff actively supervises detainees in conjunction with the daily schedule of program and required routine functions. Staff interact with detainees, providing direction and feedback regarding current and long-term behaviors. The goal of the daily program is to saturate any level of detainee with tangible information and programming that will assist them in beginning the process of changing negative or self-defeating behavior patterns.

Staffing and Budget

The Juvenile Detention Facility is supervised by the Detention Supervisor who reports to the Chief Juvenile Probation Officer. The facility has 9.95 FTE for FY05-06. The FY05-06 Budget is \$632,077 and is funded by the General Fund.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	535,723	556,892	598,377	41,485	7.4%
Services & Supplies	30,181	28,500	33,700	5,200	18.2%
Capital Outlay	0	0	0	0	n/a
Total	565,904	585,392	632,077	46,685	8.0%
Funding by Source					
General Fund	565,904	585,392	632,077	46,685	8.0%
FTE	9.95	9.95	9.95	0.00	0.0%

FY05-06 Objectives

- Continue to upgrade the intake process by installation of a software tracking system for booking information such as medical, psychological, and other necessary personal information. In addition, use of the MAYSI-2 screening instrument as required by Statute.
- Have all staff trained and competent in the Jireh safe physical management adolescent restraint procedures and develop a monthly training calendar to complete facility training requirements.
- Complete comprehensive staff training manual and ensure all staff are oriented and trained on a yearly basis.
- Hire a new Detention Supervisor and address vacation relief positions.
- Review the structure and staffing patterns of the facility to ensure three deep coverage during essential time frames throughout the week.
- Establish a monthly quality assurance review based on Nevada Juvenile Detention Standards and Detention Reform Standards as spelled out by the Annie Casey Foundation.
- Develop offense related programming.
- Develop Life Skills programming.
- Develop structured physical education and recreation schedule every day of the week.
- Develop and implement contact visit protocol.
- Evaluate the possibilities of expanding the detention center.

Major Accomplishments of FY04-05

- Improved the “safe room” by having a food slot installed.
- Retained the bed space per diem at \$100/day.
- Purchased four new couches for the multipurpose room.
- Re-painted each of the three (3) residential pod rooms, interior and doors.
- Re-carpeted the facility.
- Hired a new teacher for FY05-06.

FY04-05 Objectives vs. Results

- Objective #1:** Upgrade the intake process by installing a software tracking system for booking information such as medical, psychological, and other necessary personal information.
- Result:** *75% Complete. We improved the intake picture process for Douglas County. We are still attempting to integrate a tracking and input system, but we have been unable to afford such a project.*
- Objective #2:** Increase the bed space per diem from \$95/day to \$100/day effective January 1, 2005.
- Result:** *100% Complete. The County Commissioners were given this suggestion through the County Manager, and they issued a proclamation increasing the daily bed rate to \$100 effective January 1, 2005.*
- Objective #3:** Implement Jireh Safe Physical Management Procedures for all facility staff.
- Result:** *Initial training is completed and on going monthly review needs to be implemented. Yearly 4-hour certification needs to be scheduled.*

PUBLIC DEFENDER

Mission Statement

To provide effective criminal defense representation of indigent persons charged with crimes, as mandated by the United States and Nevada Constitutions, statutes and case law.

Major Programs Offered

The Public Defender program is responsible for the representation of indigent defendants charged with a criminal offense in all the courts of Douglas County. This includes providing Defender representation to juveniles whose parents cannot afford to retain private counsel. If the presiding judge determines a defendant is able to pay for part of his/her defense, the defendant is assessed an amount to reimburse the County for providing representation.

Staffing & Budget

The Public Defender program is provided on a contractual basis by 2 outside attorneys. The Board of County Commissioners award public defender contracts based on recommendations from the District Court Judges and the District Attorney's Office. The FY05-06 budget is \$364,500 and is supported entirely by the General Fund.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				05 to 06	05 to 06
Personnel Services	0	0	0	0	n/a
Services & Supplies	343,398	353,700	364,500	10,800	3.1%
Capital Outlay	0	0	0	0	n/a
Total	343,398	353,700	364,500	10,800	3.1%
Funding by Source					
General Fund	343,398	353,700	364,500	10,800	3.1%
FTE	0.00	0.00	0.00	0.00	n/a

COURT COMPUTER

Mission Statement

To provide effective integrated computer solutions for the Court System.

Major Programs Offered

The Court Computer program provides computer-related services for the District Courts, Justice Courts, Constables, Juvenile Probation Office, China Spring Youth Camp, and the Juvenile Detention Center at Lake Tahoe.

Staffing & Budget

The Court Computer program includes a Court Information Systems Manager and a Programmer Analyst for a total of 2 FTE. The FY05-06 budget is \$270,925 and is supported by the County's General Fund and Justice Court Administrative Assessment Fund. The Justice Court Administrative Assessment Fund pays for approximately 55% of the cost of the Programmer Analyst position.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	115,700	169,015	182,125	13,110	7.8%
Services & Supplies	89,608	89,000	88,800	(200)	-0.2%
Capital Outlay	0	0	0	0	n/a
Total	205,310	258,015	270,925	12,910	5.0%
Funding by Source					
General Fund	194,309	220,641	230,103	9,462	4.3%
Justice Court Admin Assess	11,000	37,374	40,822	3,448	9.2%
Total	205,310	258,015	270,925	12,910	5.0%
FTE	2.00	2.00	2.00	0.00	0.0%

FY05-06 Objectives

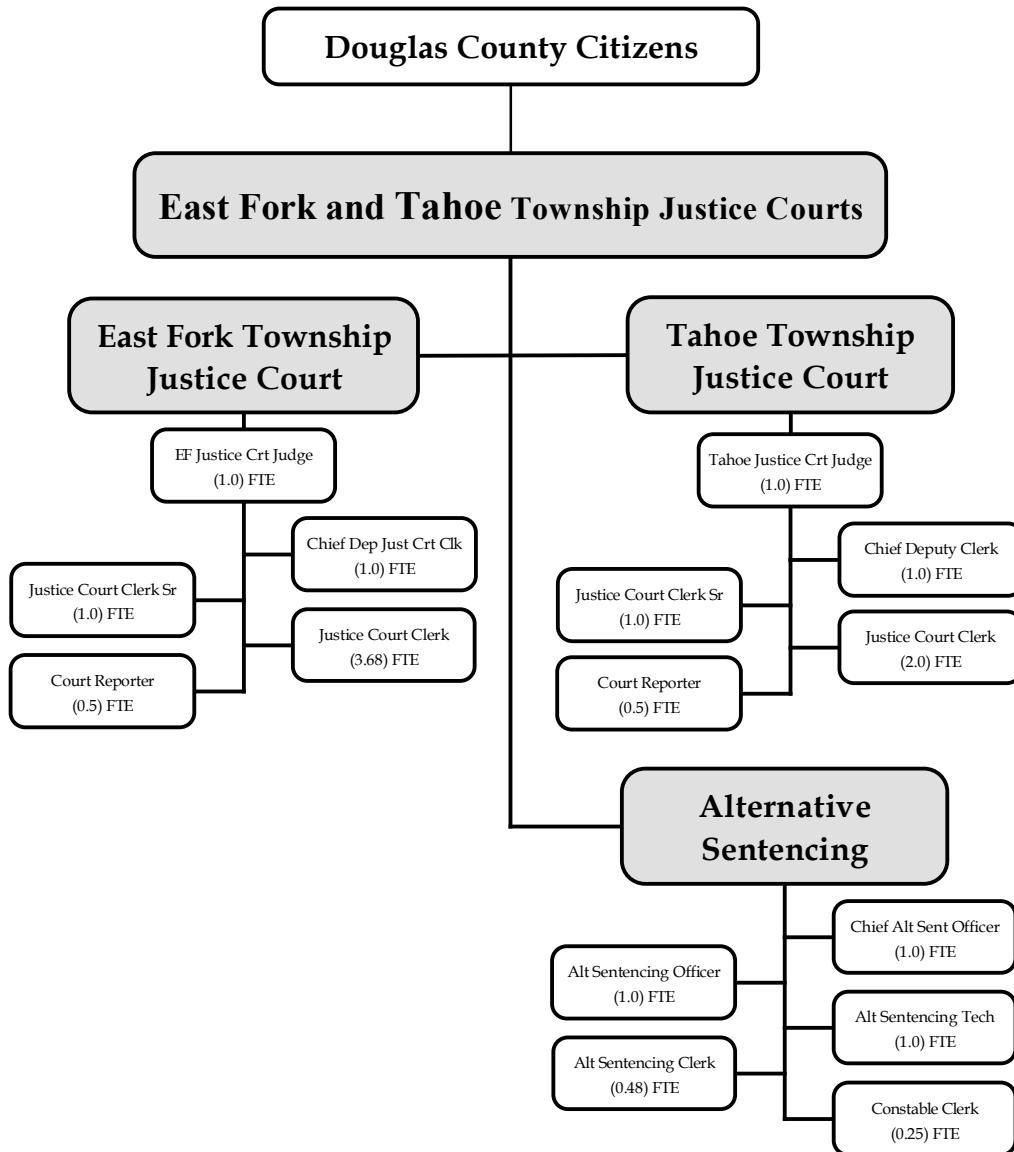
- Continued integration of Courts and other agencies.
- Improvements to Case Management System.
- High level of support for Court personnel.

FY04-05 Objectives vs. Results

Objective #1:	Continued integration of Courts and other agencies.
Result:	<i>Ongoing.</i>
Objective #2:	Improvements to Case Management System.
Result:	<i>Ongoing.</i>
Objective #3:	High level of support for Court personnel.
Result:	<i>Ongoing.</i>

East Fork and Tahoe Township Justice Courts

Organizational Chart



Total Number of Positions: 18
Total Full-Time Equivalents: 16.40

East Fork and Tahoe Township Justice Courts

Mission Statement

The Justice Courts are committed to the impartial administration of justice and the protection of rights of individuals and society.

Duties and Functions

The Justice Courts have jurisdiction in matters pertaining to small claims, eviction, traffic citations, misdemeanors, and limited jurisdiction regarding civil actions, felony, and gross misdemeanor matters. The Courts perform a myriad of duties and functions mandated by the State Legislature and the Supreme Court. They also provide assistance and work closely with various criminal defendants and numerous justice agencies. In addition, the Courts issue search warrants and arrest warrants, hold arraignments and trials for misdemeanor cases, and handle gross misdemeanor and felony cases from the initial arrest through the preliminary hearing stage, including bail setting and probable cause determinations. The Courts are responsible for issuing, reporting, and monitoring temporary protective orders for domestic violence and stalking and harassment. The Courts hear civil cases with jurisdictional amounts up to \$10,000 and small claims cases up to \$5,000. Effective January 1, 2005, the Justice Courts can also conduct short civil jury trials. Citizens who file cases such as small claims, protective orders, traffic trials, or evictions are allowed to represent themselves, while civil cases are handled through the citizen's attorneys.

Staffing and Budget

Judge Jim EnEarl and Judge Richard Glasson are locally elected to serve as Justice Court Judges. Douglas County pays the salaries of the two Justice Court Judges and their staffs.

Judge Jim EnEarl (East Fork Justice Court) has a staff consisting of 5 full-time and 1 part-time employees, including a Chief Deputy Justice Court Clerk, 1 Senior Justice Court Clerk, 3 full-time and 1 part-time Justice Court Clerks for a total of 7.18 FTE (including the Judge).

Judge Richard Glasson (Tahoe Justice Court) has a staff consisting of 4 full-time employees, including a Chief Deputy Justice Court Clerk, 1 Senior Justice Court Clerk and 2 Justice Court Clerks for a total of 5.5 FTE (including the Judge).

A full-time Court Reporter is employed by both East Fork Justice Court and Tahoe Justice Court. All expenses associated with this position are split equally between both Courts.

The Alternative Sentencing Division has a Chief Alternative Sentencing Officer, an Alternative Sentencing Officer I, and an Alternative Sentencing Technician for a total of 3.0 FTE. Grant money totaling \$29,120 helps fund a part-time Alternative Sentencing Clerk at each Justice Court.

The FY05-06 budget for the East Fork Justice Court is \$539,282, the Alternative Sentencing Division is \$416,647 and the Tahoe Justice Court is \$532,600. Both Courts are supported by the County's General Fund and the Justice Court Administrative Assessment Fund (Expenditures in the Justice Court Administrative Assessment Fund are split equally between the two courts for this presentation).

East Fork Justice Court					
Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	394,118	451,732	438,372	(13,360)	-3.0%
Services & Supplies	77,408	154,607	93,410	(61,197)	-39.6%
Capital Outlay	5,539	7,500	7,500	0	0.0%
Capital Projects	553	0	0	0	n/a
Total	477,617	613,839	539,282	(74,557)	-12.1%
Funding by Source					
General Fund	443,254	489,342	475,682	(13,660)	-2.8%
Justice Court Admin Assess	34,363	124,497	63,600	(60,897)	-48.9%
Total	477,617	613,839	539,282	(74,557)	-12.1%
FTE	7.18	7.18	7.18	0.00	0.0%

Tahoe Justice Court					
Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	356,807	391,295	433,250	41,955	10.7%
Services & Supplies	60,190	152,747	91,850	(60,897)	-39.9%
Capital Outlay	5,539	7,500	7,500	0	0.0%
Capital Projects	553	0	0	0	n/a
Total	423,089	551,542	532,600	(18,942)	-3.4%
Funding by Source					
General Fund	388,725	427,045	469,000	41,955	9.8%
Justice Court Admin Assess	34,363	124,497	63,600	(60,897)	-48.9%
Total	423,089	551,542	532,600	(18,942)	-3.4%
FTE	5.50	5.50	5.50	0.00	0.0%

Alternative Sentencing					
Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	247,509	269,675	290,683	21,008	7.8%
Services & Supplies	146,527	125,784	125,784	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	394,036	395,459	416,467	21,008	5.3%
Funding by Source					
General Fund	394,036	395,459	416,467	21,008	5.3%
FTE	3.00	3.73	3.73	0.00	0.0%

FY05-06 Objectives

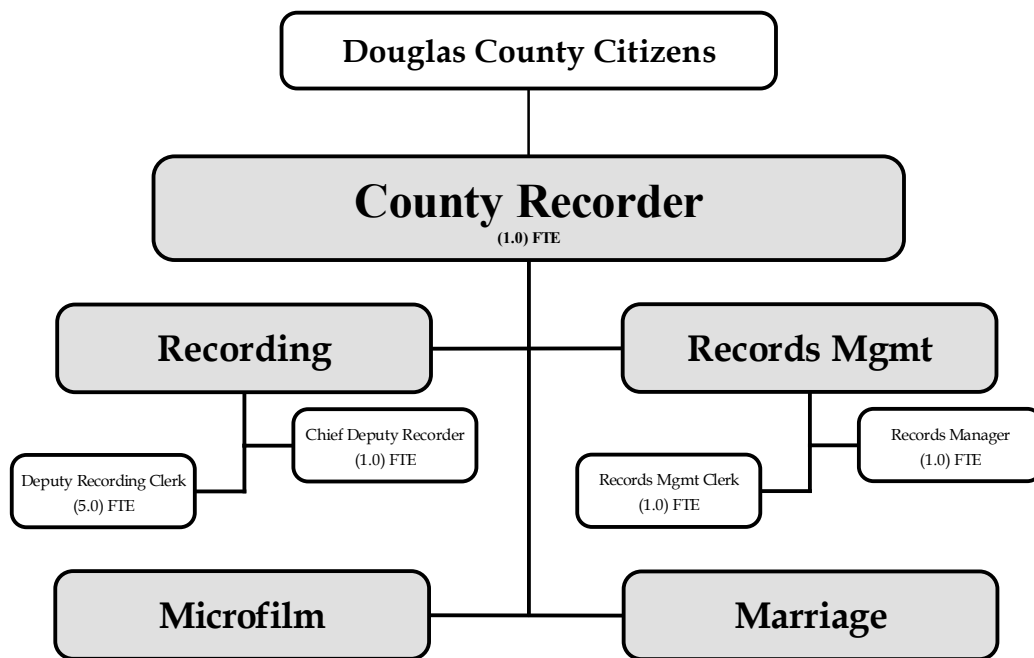
- Commitment to the goal of excellence in the administration of justice.
- Continue to serve the public in a courteous and businesslike fashion.
- Continue to perform the statutory duties/functions in a timely and cost-effective manner.
- Continue the vigorous collection of all fines, assessments and fees.
- Continually examine and improve procedures.

FY04-05 Objectives vs. Results

- Objective #1:** Commitment to the goal of excellence in the administration of justice.
Result: *The Judge and Court Clerks continue to attend yearly training offered by the State's Administrative Office of the Courts (AOC). Also, on behalf of the AOC, the Chief Clerk presented Customer Service training to over 280 court employees in various state-wide locations this past year.*
- Objective #2:** Continue to serve the public in a courteous and businesslike fashion.
Result: *Court staff continues to receive compliments from the public, other County staff and outside agencies for their pleasant attitudes and helpful assistance.*
- Objective #3:** Continue to perform statutory duties/functions in a timely and cost-effective manner.
Result: *Court staff timely and efficiently comply with all statutory deadlines.*
- Objective #4:** Continue the vigorous collection of all fines, assessments and fees.
Result: *Fines/assessments/fees presented to the Court are collected or a Bench Warrant is issued. The Court continues to use a collection agency to assist staff with collection of traffic warrants.*
- Objective #5:** Continually examine and improve procedures.
Result: *The Court's policies and procedures are continually examined and we are in the process of reducing such to writing. The Court has adopted the AOC's Minimum Accounting Standards in its entirety and has also rewritten complete accounting procedures for court staff.*

Recorder's Office

Organizational Chart



Total Number of Positions: 10
Total Full-Time Equivalents: 9.0

Recorder's Office

Mission Statement

To continue providing the public with quality service, efficient, accurate, legible and easily retrievable records. To provide safe and efficient storage of County records. We are committed to serving our customers with courtesy and promptness. We are committed to empowering our employees by training in order to provide quality service. We encourage employees to contribute their ideas and suggestions that will lead to increased productivity and efficiency.

Major Programs Offered

The Office has four primary divisions: Recording, Marriage, Imaging (formerly Microfilm), and Records Management.

Recording Division

The Recording Division provides for the accurate and timely filings of documents and maps. In the past year we recorded 30,729 documents consisting of 164,513 microfilmed pages. The computerized indices program is used extensively by the title companies, the public and our office staff in searching the records. This program has served the public well and is a model for other counties. Documents are keyed into the computer during the day to ensure up-to-date information and are reviewed to ensure accuracy. We also respond to telephone and counter inquiries regarding recorded documents and assist customers in searching records and provide information as to the requirements for recording documents within the confines of the Nevada Revised Statutes (NRS). Customers may now use our website to access real property records indices and to download forms required to complete transactions with our office. The Web site address is recorder.co.douglas.nv.us.

Marriage Division

The Marriage Division reviews/updates existing marriage programs to maintain efficiency. We are looking at computer-generated receipts on laser printed abstracts. By the introduction of marriage abstracts in November 1992, certified abstracts are issued for each license sold, thereby increasing revenue and expediting the request for said certificates that normally would have been received through the mail or by telephone. We worked closely with Information Systems to develop the abstract system. Updating the computer program enables us to effectively handle the increase in recorded marriages. Reevaluation is done yearly to maintain the efficiency of this Division.

Imaging Division

Microfilm is recognized by the State as a permanent record. All marriage certificates are imaged and linked to the department's database for easy retrieval. The same is done for all real property documents. Original documents are retained in the office until imaged and copied to microfilm and reviewed for legibility. They are then returned to the customer. The sale of images to title companies and other agencies is estimated to generate revenue totaling \$40,000 in FY05-06.

Staffing and Budget

The County Recorder is an elected position. The Office has a total of 9 FTE, which includes 2 FTE for the Records Management Division. The FY05-06 total County Recorder's budget is \$601,707, including \$453,423 for the Recorder's Office and \$148,284 for the Records Management Division.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	495,884	530,820	559,187	28,367	5.3%
Services & Supplies	38,228	42,463	42,520	57	0.1%
Capital Outlay	0	0	0	0	n/a
Total	534,111	573,283	601,707	28,424	5.0%
Expenditures by Division					
Recorder	405,893	431,657	453,423	21,766	5.0%
Records Management	128,218	141,626	148,284	6,658	4.7%
Total	534,111	573,283	601,707	28,424	5.0%
Funding by Source					
General Fund	534,111	573,283	601,707	28,424	5.0%
FTE	9.00	9.00	9.00	0.00	0.0%

FY05-06 Objectives

- Install and implement next generation of scanning equipment.
- Complete process of scanning all recorded maps.
- Complete process of making images available to customers on line.

Major Accomplishments of FY04-05

- Continued process of scanning recorded maps.
- Converted to PC based receipting system for recordings.
- Reduced time needed to process and return original documents to customers.

FY04-05 vs. Results

Objective #1:	Provide images of official records online for customer retrieval and review.
<i>Result:</i>	<i>10% complete. As FY04-05 came to a close, the office was working with outside vendor testing scanned image availability on website. Documents should go "live" to the website early in FY05-06.</i>
Objective #2:	Fully implement the recording receipt system.
<i>Result:</i>	<i>100% complete. System has proven to be a benefit to staff and customers alike. System cut paper needs and simplified daily receipt reconciliation process.</i>
Objective #3:	Provide scanned images of recorded maps on permanent medium for sale to public.
<i>Result:</i>	<i>75% complete. All currently recorded maps are scanned and available for purchase by public the process of scanning previously recorded maps continues.</i>

Records Management Division

Mission Statement

Records Management scans and places onto microfilm copies of various documents as required by law. We store both original documents and original microfilm of these documents as well as backup computer tapes containing financial data. Records Management also serves as a microfilm processing facility.

Major Programs Offered

Douglas County Records Management receives records for retention and insures that they are categorized and retained according to NRS and the Nevada Local Government Manual. As the custodian of records, we strive to properly manage records to make them easily accessible to the respective departments.

Staffing and Budget

The Records Management Division currently has two employees. The Records Manager reports to the County Recorder. The FY05-06 budget for Records Management is \$148,284.

FY05-06 Objectives

- Implement scanning system in the Records Division of the Sheriffs Department, including scanner and computer system.
- To have all user departments current with inventory retention.
- Eliminate 20% to 30% of the inventory currently housed in the Douglas County Records Management Building.
- Continue serving the departments of Douglas County with efficient service.

Major Accomplishments of FY04-05

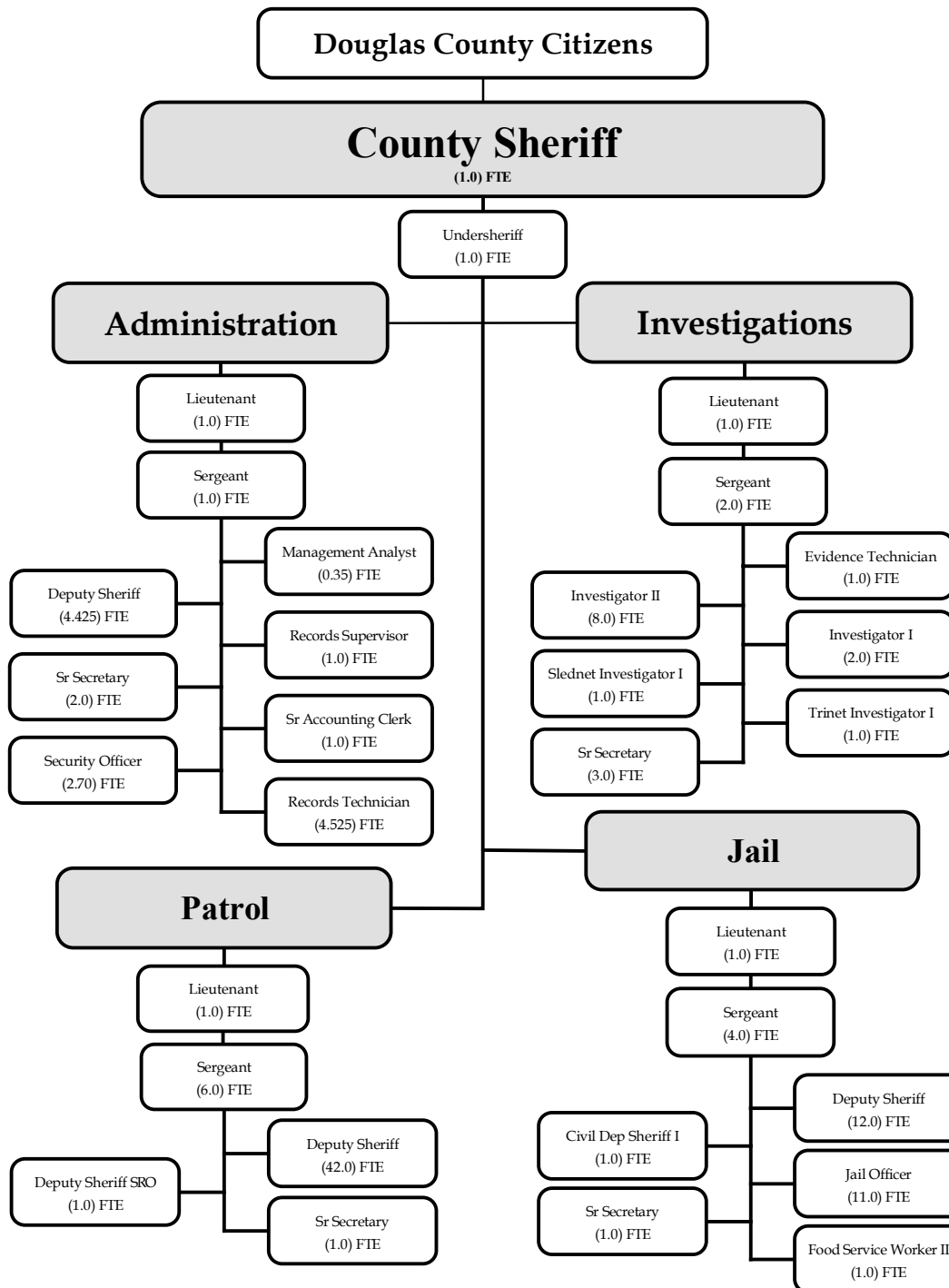
- Updated Comptrollers, District Court Clerk, and Social Services inventory by the NRS retention schedule.
- Douglas County Sheriffs Department is current regarding all records being scanned.
- Completed two fiscal years worth of scanning for the Comptrollers Office.
- Eliminated 20% of the inventory currently housed in the Douglas County Records Management Building.

FY04-05 Objectives vs. Results

- Objective #1:** Implement scanning system for all County departments.
Result: 20% Complete. We currently have five departments using the scanning system. We are working to get other departments on-line.
- Objective #2:** Create an inventory system by using an access program on a shared drive.
Result: 0% Complete. Unfortunately, we still do not have the time or the manpower to complete this great task.
- Objective #3:** Eliminate 20% to 30% of the inventory currently housed in the Douglas County Records Management Center.
Result: 100% Complete. We have eliminated at least 30% of our inventory and are currently working with County departments to continue to keep inventory current according to the NRS retention schedule.

Sheriff's Office

Organizational Chart



Total Number of Positions: 125
Total Full-Time Equivalents: 121.00

SHERIFF'S OFFICE

Mission Statement

In a continuing partnership with our community, the men and women of the Douglas County Sheriff's Department are committed to enhancing the quality of life and the security of all, by providing fair, consistent, effective, and professional law enforcement services.

Major Programs Offered

The Sheriff's Department is comprised of the Administration, Jail, Investigations (w/Statistical Records), and Patrol Divisions. Each of these Divisions is discussed separately in this section.

Staffing and Budget

Sheriff Ron Pierini heads the Department. The citizens of Douglas County elect a sheriff every four years. The Chief Operating Official is Undersheriff Robert Rudnick. He is directly responsible to the Sheriff. Undersheriff Robert Rudnick oversees the Operations Bureau consisting of the Patrol Division and Investigation Division and the Administrative Services Bureau consisting of the Administrative Division and the Jail Division.

The total budget for FY05-06 is \$11,967,662. There are a total of 121.00 FTE for FY05-06.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	8,916,833	9,413,019	10,593,255	1,180,236	12.5%
Services & Supplies	1,198,241	1,052,708	1,174,407	121,699	11.6%
Capital Outlay	306,849	200,000	200,000	0	0.0%
Total	10,421,923	10,665,727	11,967,662	1,301,935	12.2%
Expenditures by Division					
Administration	469,329	490,401	510,312	19,911	4.1%
Administrative Services	1,249,215	1,013,478	1,144,688	131,210	12.9%
Records	255,315	251,309	271,874	20,565	8.2%
Jail	2,455,980	2,459,643	2,984,603	524,960	21.3%
COPs	63,944	76,178	88,942	12,764	16.8%
General Investigation	1,225,844	1,344,805	1,461,934	117,129	8.7%
Patrol/Traffic	316,122	336,198	368,690	32,492	9.7%
Vehicle Maintenance	393,117	341,508	341,207	(301)	-0.1%
Grants	160,064	172,377	181,086	8,709	5.1%
Coroner	48,910	34,500	49,500	15,000	43.5%
Operations/Patrol	3,598,153	3,949,809	4,354,762	404,953	10.3%
Tri-Net	103,207	111,523	120,072	8,549	7.7%
Bailiff	82,723	83,998	89,992	5,994	7.1%
Total	10,421,923	10,665,727	11,967,662	1,301,935	12.2%
Funding by Source					
General Fund	10,421,923	10,665,727	11,967,662	1,301,935	12.2%
FTE	116.08	116.66	121.00	4.34	3.7%

ADMINISTRATION DIVISION

Lieutenant Keith A. Logan, Division Commander

Major Programs Offered

The Administration Division of the Sheriff's Department is responsible for the Sheriff's Administrative Personnel, Records Section, Licensing Section, Public Information Office, Building Security, Youth Services, Domestic Violence Intervention and Personnel within the Sheriff's Department. From this division the budget is formulated, reviewed, submitted, and administered.

Licensing Section

The Licensing Section is responsible for liquor licensing, massage technician licensing, traveling merchant licensing, work card sales, concealed weapons licensing, licensing for adult entertainers and escort services and day care worker licensing. Licensing also includes the processing of convicted persons and registration of sex offenders.

Records Section

The Records Section compiles and maintains all case reports, identification files, and C-files. The Records Section is responsible for the indexing of names into the computer system and the dissemination of criminal justice information to the Courts, District Attorney's Office, and the State Repository as well as some Federal Agencies. The records section handles all records checks for outside agencies, prepares all case files and C-files for microfilming and jackets the film when it is returned from Records Management. Copies of reports are made available to the public as well as insurance agencies. The Records Section is responsible for court ordered sealing of adult and juvenile records. All records must be maintained in a manner consistent with State and Federal mandates. The Records Division is responsible for compiling crime statistical data that is submitted to Uniform Crime Reporting, a branch of the Federal Bureau of Investigation.

Sheriff's Administrative Services Section

The Sheriff's Administrative Services Section is responsible for testing of employment applicants including preparation of a written, physical, and oral examination, as well as coordination of the background investigation, and the scheduling of psychological, and polygraph examinations, in order to make hiring recommendations to staff. This section coordinates department promotional examinations. The section is responsible for the billing and collection of all fees, liquor/gaming, grant billing and reporting, and all fees collected by the Sheriff. Personnel files are maintained and computation of Department payroll are additional functions. Personnel contracts are maintained and administered. Members of this section negotiate employee labor contracts. Fixed assets are maintained; purchasing for the Sheriff's Department and the processing of all billing to the Sheriff's Department is completed in this section. Grant requests are written for submittal to various State and Federal agencies for monies. Once awarded, this section completes grant accounting/reporting. Contracts for services as well as mutual aid agreements and memorandums of understanding with outside agencies are prepared and coordinated. State and Federal mandates are accomplished with regards to NCIC and Nevada CJIS Training.

The Sheriff's Administrative Services Section also administers all grants received for the implementation of the Youth Services Section. These programs include *DARE*, *GREAT* and Explorers. These educational and service programs teach our youth to avoid drugs and gangs in our community. They further provide for year round youth programs, which involve our youth in sports, leadership and positive fellowship activities. The Domestic Violence Intervention program enables the statistical compilation of cases reported in Douglas County and provides for case follow-up, prosecutorial assistance and educational opportunities in our community to combat these problems.

Public Information Officer

The Public Information Officer is assigned to this Division. The responsibilities of this position include supervision of building security and youth services. Public and media relations are coordinated by this position, and public informative programs such as Neighborhood Watch, and the Child Identification Program are just a few of the special services offered to the community. All voluntary services programs that include the staffing of all three substations with volunteers, and overseeing these three facilities, has also been assigned to this position. This officer also directs the Citizens Patrol Program. This program has expanded greatly over the last year. Citizen Patrol Officers enforce handicapped parking regulations, complete vacation checks and complete office reports in order to give the regular officers more time for preventative patrol and observation enforcement, rather than responding to calls for service.

FY05-06 Objectives

- Work in conjunction with the District Attorney's Office and the Courts to design and update a new Law Enforcement Computer program, which will include Jail Bookings, Inmate activity, Medical Screening, Facility Management and a records management system, with the information flowing automatically to the District Attorney's Office and the Courts.
- Update the comprehensive five-year plan to include updated needs for future personnel within the department.
- Replace the Live-scan fingerprint machine in the Records Section, to include updated service contracts and training.
- Seek funding for a new Records Technician position for the purpose of micro-filming all identification files to reduce the amount of current paper storage, then allow that position to remain micro-filming all materials generated by the Sheriff's Office thus reducing the backlog of information awaiting processing at Records Management. All related equipment, training, and supplies will be funded by Records Management.
- Work with the County Manager to develop a plan to address the need to increase space available to the Sheriff's Office to relieve jail overcrowding, records storage and general workspace in a capital improvement plan.

Major Accomplishments of FY04-05

- Received funding for Domestic violence coordinator through Smallwood foundation grant.
- Continuation of the following grants through successful grant application process: Alcohol I.D. Grant, Child Safety Seat Grant, Peer Court Grant, Juvenile Delinquency Prevention grant, Electronic Citation System Grant, Department of Justice Grant for Bullet Proof Vest replacement program, Trinet and Slednet grants and Radar replacement grant.
- Streamline the work card process in Douglas County and the state of Nevada to continue to provide that service on a local level.
- The continuation of our very successful volunteer programs, including enhanced citizen patrol program.
- The completion of cooperative agreements between local and state surrounding agencies.

FY04-05 Objectives vs. Results

- Objective #1:** Work in conjunction with the District Attorney's Office and the Courts to design a new and updated Law Enforcement Computer program, which will include Jail Booking, Inmate Activity, Medical Screening, Facility Management, and a records management system, with information flowing automatically to the District Attorney's Office and the Courts
- Result:** *20% complete. Working with all of the agencies to develop the criteria for a consultant to oversee this project.*
- Objective #2:** Implement a grant from the Office of Traffic Safety for computer generated citations, which would flow through a database to the courts and then onto DMV once the citation has been adjudicated.
- Result:** *75% complete. Purchased Data base and 23 Ipods for patrolmen. In the process of implementing this project throughout the courts and back to the state.*
- Objective #3:** Formulate a comprehensive five-year plan addressing the future personnel needs of the Sheriff's Department. This plan includes creating a promotional opportunity for an Administrative Lieutenant position by mid summer of 2004.
- Result:** *100% complete. Five-year personnel plan is complete and has been presented to the County Commission for review and implementation.*

JAIL DIVISION

Lieutenant Paul T. Howell, Division Commander

Major Programs Offered

The Jail Division is responsible for the incarceration of inmates, and the service of civil papers/judgments for the courts. Jail facilities are located in the Carson Valley and at Lake Tahoe. A variety of duties and services are required to support the incarceration and supervision of inmates. The Jail Division is responsible for the transportation of inmates to and from court, medical/dental appointments, and to other correctional and mental health institutions. To care for, house, and feed the daily inmate population the Jail Division maintains two kitchens which prepare three meals a day, seven days a week. This function includes a complete food service system of order, supply and inventory, as well as an order, supply, and inventory system for clothing, bedding, hygiene supplies and institutional janitorial supplies. The Jail Division provides security and bailiff duties for the two district and two justice courts in Douglas County. The division provides supervised inmate labor to various county government agencies.

The Jail Division is accredited by the National Commission on Correctional Health Care and its policies are consistent with that bodies accreditation standards. The Jail Division has several inmate programs including, Alcoholics Anonymous, Narcotics Anonymous, General Education Equivalency Diploma (GED), interdenominational religious services, inmate commissary service, recreation, and library services.

The Jail Division manages a 520 hour Category III Nevada P.O.S.T. accredited Field Training Officer (FTO) program, which provides newly hired Jail Officers with a class III Nevada P.O.S.T. certificate upon graduation. The Division is involved in the applicant screening and hiring process for the position of Jail Officer and Deputy Sheriff. The Division schedules and supports officers assigned to attend the Nevada Category I P.O.S.T. academy.

In addition to supporting it's own inmate population, The Jail Division provides daily food and laundry service for the Juvenile Detention Facility at Lake Tahoe.

FY05-06 Objectives

- The 2004 U.S. Department of Justice (DOJ) Staffing Analysis documented the need for eleven additional Deputies and three additional Sergeants to bring the Jail Division to appropriate staffing levels. The current objective is to obtain the funding to add these personnel items or identify a fiscal plan to phase in the requested manpower increases.
- Improve the surveillance/investigative capabilities of the inmate phone system and upgrade the system hardware.
- Develop and publish standardized critical incident manuals for Jail Division personnel.
- Obtain and implement Major Disturbance/Riot Control Less Lethal capability for Jail Division personnel.
- Address training needs for personnel in the areas of Facility Searches/Shakedowns, Multiple Prisoner Transport, and Gang Identification.

FY04-05 Objectives vs Results

- Objective #1:** Conduct a comprehensive staffing analysis for the Jail Division with the assistance and technical support of the U.S. Department of Justice, National Institute of Corrections.
- Result:** *100% Complete. A comprehensive staffing analysis was completed and submitted to the Board of County Commissioners for review.*
- Objective #2:** Expand the Jail FTO program to include a specific block of training dedicated to inmate medical issues.
- Result:** *100% Complete. The Jail Field Training Program was expanded to provide an additional forty hours of training dedicated to inmate medical issues. With this addition the training program consists of 520 hours.*
- Objective #3:** Replace the cellblock and vehicle sallyport gates at the Minden Jail.
- Result:** *50% Complete. The gates were repaired and the malfunction rate greatly reduced.*
- Objective #4:** Improve/Upgrade the cellblock – control room intercom system in the Valley Jail.
- Result:** *0% Complete*
- Objective #5:** Replace the convection oven and dishwasher at the Valley Jail and the freezer at the lake jail.
- Result:** *66 1/3% Complete. The oven and freezer were replaced.*
- Objective #6:** Replace freezer in Valley Jail with commercial grade unit.
- Result:** *100% Complete.*
- Objective #7:** Increase G.E.D. program participation and successful completion by inmate population.
- Result:** *100% Complete. 23 inmates received their GED in the last year. That is more than the three previous years combined.*

INVESTIGATIONS DIVISION

Lt. Mike Biaggini – Division Commander

Major Programs Offered

The Investigation Division is charged with case follow-up including burglaries, sexual assaults, homicide, death investigations, child abuse and financial crimes. Many of our investigators also specialize in specific areas of law enforcement, such as Gang Intelligence, Polygraphs, Special Weapons and Tactics Team, Crisis Negotiations Team and the Bomb Squad. Our lines of communication with the School District remain a priority and we maintain a good working relationship with administrators, faculty and students. The Division oversees the registration of ex-felons and sex-offenders, and provides community notification in compliance with the law and all revisions mandated by Legislature. Civilian personnel in the Division are responsible for investigating and obtaining restitution of bad check cases and for warrant service and extradition of prisoners. Our evidence technician maintains all evidence and property related to criminal and non-criminal cases and is further responsible for the processing and management of that evidence. The Division Commander oversees and administers the Coroner functions of the County and the governmental 1033 Program to obtain surplus military inventory.

FY05-06 Objectives

- Continue to provide the highest level of training and certification for investigators to meet Department goals and State mandates.
- Continue to identify grant-funding sources for the Alcohol Grant Program. Continued funding of this grant provides operation costs to combat underage alcohol usage and to continue inspections of retail liquor distribution.
- Continue to identify and convert government surplus inventory for use by the Department and County to improve operational capabilities at little to no cost to the County.
- Take steps to hire two narcotic investigators in order to combat the narcotics problem, at a street level, within the County on a full-time basis.
- Enhance our intelligence gathering capabilities through training and the possible acquisition of certain computer software, equipment and/or association with other professional groups.
- Acquire funding to purchase and implement the latest equipment / technology that will enhance the Division's ability to conduct covert investigations.

Major Accomplishments of FY04-05

- Investigated 1,760 cases in calendar year 2004 including both crimes against persons and property.
- Recovered \$367,962 in money and property for the victims of crimes in the calendar year of 2004.
- The Warrants Unit processed 410 warrants, 661 arrests and completed 56 extraditions both in State and out of State for the calendar year of 2004.
- Over 3,401 items of evidence were booked and processed through our Division during the 2004 calendar year.
- Investigated 89 cases of child abuse, 28 cases of sexual assault, 15 cases of Lewdness with minors in the 2004 calendar year.
- The Coroners Division handled 265 death cases, to include 21 suicides, 4 traffic fatalities, 1 homicide and 7 accidental death cases in calendar year 2004.
- Completed training through the FBI covering forensic interviewing of child abuse and exploitation victims.

- Through the Alcohol Grant Program, additional sting operations were conducted at various County locations. The Stings cover stores, bars, shoulder taps and are aimed at juvenile party suppression. The Stings netted arrests, citations and warnings.
- Acquired military surplus equipment/inventory through the 1033 Program to enhance the operation of the Department and the County to respond to certain emergencies. A retail value for this inventory is estimated at \$182,970. The County expended only the necessary funds to either pick up or have the inventory delivered.
- Last May the Division developed a part time street level narcotics team to combat the rising problem within Douglas County concerning drug usage. Since its inception, until the end of April this year, the part-time unit has accomplished the following: arrested 58 dealers (at least 15 of which have sold narcotics within 1,000 feet of a school and/or public park), recovered 726 grams (1.6 pounds) of methamphetamine, 1429 grams (3.14 pounds) of marijuana and other narcotics with a collective street value estimated at \$100,000. Also seized as part of these investigations were 4 vehicles, 1 residence and 27 weapons including two assault rifles.

FY04-05 Objectives vs Results

- Objective #1:** Continue to provide the highest level of training and certification for investigators to meet Department goals and State mandates.
- Results:** *100% complete: We met all state mandated training requirements, as well as sponsored professional training in the area of child abuse and have attended other professional courses covering such categories as homicide, death investigation, professional standards and interview and interrogation.*
- Objective #2:** Continue to identify grant-funding sources for the Alcohol Grant Program. Continued funding of this grant provides operation costs to combat underage alcohol usage and to continue inspections of retail liquor distribution.
- Results:** *100% Complete: We acquired another \$12,000 grant to continue our efforts to combat under age drinking within the County. We were instrumental in changing the way alcohol stings are conducted throughout the Western States.*
- Objective #3:** Continue to identify and convert government surplus inventory for use by the Department and County to improve operational capabilities at little to no cost to the County.
- Results:** *100% Complete: We acquired another \$182,970 in equipment to be better prepared to assist the needs of our citizens and tourists within the County.*
- Objective #4:** Enhance the Division's ability to conduct narcotics investigations within the County.
- Results:** *100% Complete: Initiated a part-time unit within the Division to investigate street level narcotics. Refer to the major accomplishments section for details.*
- Objective #5:** Enhance our intelligence gathering capabilities through training and the possible acquirement of certain computer software, equipment and/or association with other professional groups.
- Results:** *100% Complete: Certain equipment has been acquired this past year to enhance our capabilities as well as our association with other professional groups to share intelligence information.*
- Objective #6:** Acquire funding to purchase and implement the latest equipment / technology that will enhance the Division's ability to conduct covert investigations.
- Results:** *100% Complete: We have identified and acquired certain technologically advanced equipment to enhance our under cover operations.*

PATROL

Lt. Steven W. Orr, Division Commander

Major Programs Offered

The uniformed Patrol Division is not only the enforcement arm of the Sheriff's Office, but also the primary *problem solving* unit responsible for immediately addressing crimes and public safety concerns. Patrol Division personnel participate in a wide variety of special assignments, including the following: Coroner duties; Search and Rescue; boat patrol; bicycle patrol, traffic enforcement and accident investigation; Special Weapons and Tactics Team; Critical Incident Negotiation Team; Honor Guard; K-9 teams; Bomb squad; and all facets of law enforcement training.

The Patrol Division manages a 560-hour Nevada P.O.S.T. certified Field Training and Evaluation Program, that provides newly assigned officers to the Patrol Division with intensive, supervised and documented practical, hands-on, field training. The program is nationally recognized as the model for law enforcement field training. The program is highly successful in identifying those officers capable of assuming the duties and responsibilities of a Patrol officer.

The philosophy of Community Oriented Policing (COP) has been practiced in Douglas County prior to the concept being given a title. The Sheriff's Office continues its commitment to develop partnerships with all aspects of the community to improve the safety and well being of citizens and visitors of Douglas County. By definition, "COP" is both reactive and proactive. Its purpose is to identify problems and issues that involve criminal and non-criminal activity, the fear of crime and the "quality of life" in the Douglas County community. This broadened scope of responsibility has enhanced service in a variety of areas. It is critical that a deputy's problem solving skills continue to be developed, enhanced and maintained. Problems must be addressed "the right way the first time." Patrol personnel continue to receive in-service training and direction from supervisory personnel to enhance problem solving skills.

Sheriff's Office members continue to network with other community organizations, social services resources, and law enforcement entities in a continuous effort to provide the most effective and efficient law enforcement services to our community. A few of the programs the Sheriff's Office participates in are as follows:

Senior Citizen's Gardening Program

This program utilizes property donated to the TRIAD organization to grow vegetables and fruits to support the Senior Citizen's Center and the Douglas County Food Closet.

"RUOK" and "File of Life"

These are two programs that address the needs of individual Senior Citizens. "RUOK" allows for invalid or other seniors who need the service, to be checked upon through the communications division. The "File of Life" is an expanded version of the Medic-Alert bracelet. It provides valuable medical information to emergency personnel and is kept in recognizable packets at specific locations in an individual's residence.

Douglas County TRIAD

This is a "model" program that includes members of the Sheriff's Office who have been involved in assisting other agencies, benchmarking our program, and developing similar programs in other communities.

FY05-06 Objectives

- Seek grant funding for acquisition and deployment of the latest generation of Taser, model X-26.
- Seek grant funding for additional radar units for Patrol vehicles not presently outfitted with radar capabilities.
- Seek grant funding for additional in-car video units.
- Acquire a new or used (Coast Guard) Patrol vessel for Lake Tahoe.
- Acquire of a second BMW motorcycle for traffic enforcement.
- Train an additional motor officer.
- Implement and deploy various traffic enforcement tactics and equipment to address traffic related issues.
- Maintain and exceed State of Nevada mandated law enforcement training.

Major Accomplishments of FY04-05

- Continued to place training as a Divisional priority through the Field Training Officer Program, in-service training, specialized training, etc.
- Continued to sustain and expand the TRIAD Programs to include the following: presenting additional senior academies, RUOK, File for Life, Home Again Program, 911 cellular phones, educational seminars, health fairs, et al.
- Continued to provide personnel with the most up-to-date methodology in dealing with contemporary law enforcement problems that affect Douglas County.
- Improved internal communications through Sheriff's Office Leadership Team.
- Continued to improve internal and external communication and information exchange, both within the law enforcement and the Douglas County communities.
- Grant funding was obtained for a second traffic enforcement motorcycle to assist in combating the increasing traffic problems within the County.
- Obtained specialized training to man the second motorcycle.
- Obtained funding to develop a new narcotics K-9 Team to replace "Ben" who retired this year which created an opening.
- Secured additional grant monies for the continued financing of the Peer Court and School Safety Intervention Team.
- Secured additional grant funding for the continued operation of the Child Passenger Safety Seat Program.
- Continued to secure and develop an area for an Emergency Vehicle Operation Course.
- Obtained grant funding for handheld radar units, in-car video cams and PBT's to enhance traffic enforcement capabilities.
- Continued to enhance our partnership with the School District through the School Resource Officer position, active participation in the School Safety Task Force and continued efforts to combat intimidation, bullying and violence within our schools.
- The Patrol Division initiated a cooperative effort between the District Attorney's Office, the Justice Courts, the Juvenile Probation Department, and the School District to combat underage drinking through the Douglas Underage Drinking Enforcement Program (D.U.D.E.)
- Expanded and further developed the Latino Affairs Committee on the Douglas High Campus. This includes scholarships in memory of Angel Vargas and tutoring Spanish speaking students in elementary studies.
- Through a concerted effort with radio technicians, greatly improved two-way radio communications.
- Obtained grant funding for two ballistic blankets.

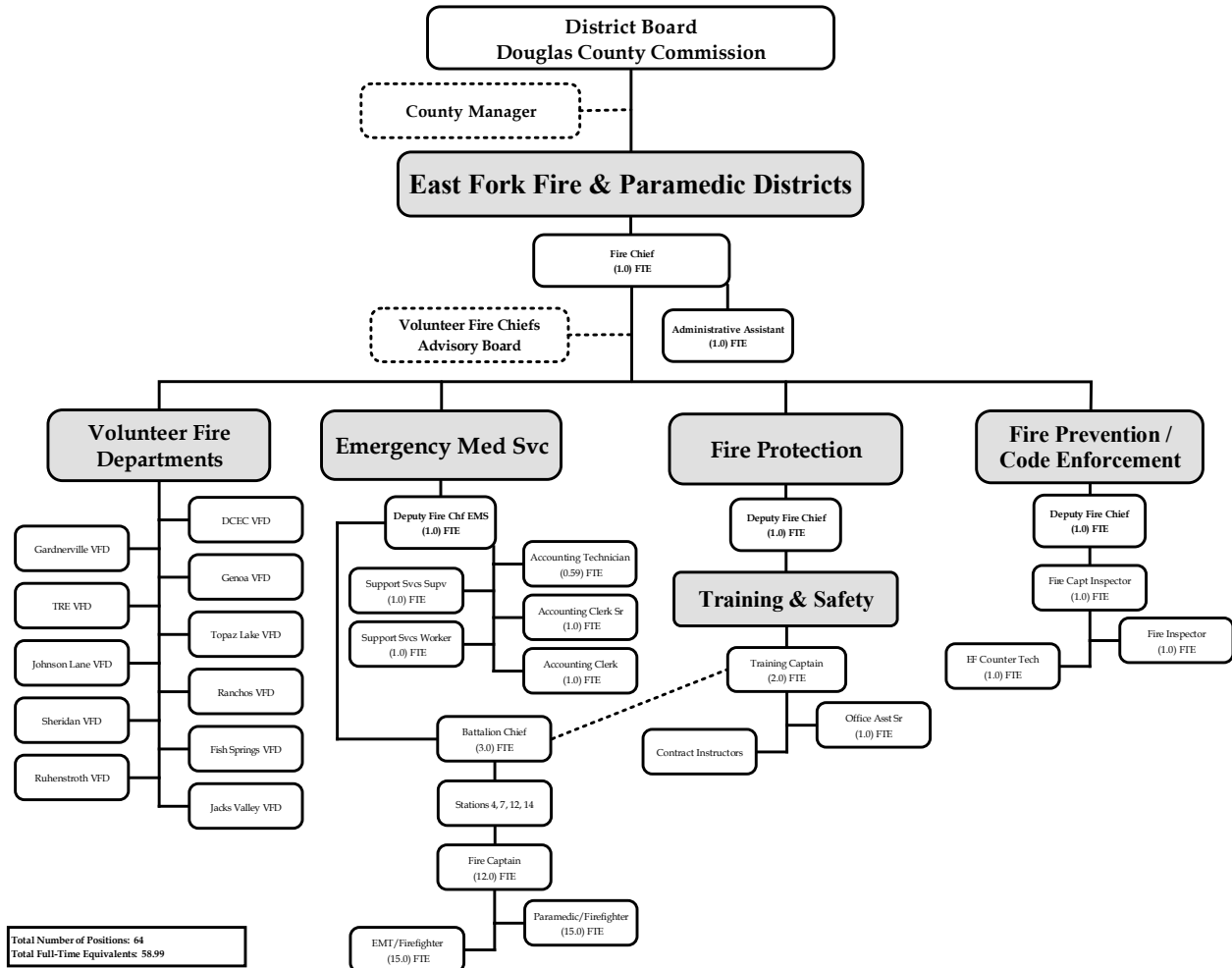
FY04-05 Objectives vs. Results

- Objective #1:** Seek grant opportunities available to law enforcement in order to enhance the services provided to the community.
- Result:** *100% complete. The following grants have been received and are in place this year: Child Safety Seat Grant, Juvenile Delinquency Prevention Grant, Peer Court Grant, Two Narcotic Task Force Grants, Cops In Schools Grant, Alcohol I.D. Grant, and Domestic Violence Coordinator Grant.*
- Objective #2:** Streamline the work card process in accordance with the new mandates of the Legislature.
- Result:** *100% complete. Douglas County is the only county in the state to retain the issuance of Work Cards at the county level. This was accomplished by interlocal agreement with the State of Nevada Gaming Control Board and through amendments to the Douglas County Code. New procedures and much negotiation has led to the fact that Douglas County Residents still receive this service locally at a competitive rate with the state, and workers found to be objectionable by the county are not allowed to work within the industry even for a short time, whereas the state system has a longer time frame for the state to object to the worker.*
- Objective #3:** Before the Legislature this year are bills which extend the boundaries of who may need work cards issued by the Sheriff in the area of Elder Care etc. Should these bills become law our objective will be to revamp the work card system in order to accommodate the new laws.
- Result:** *0% complete. Laws did not pass the legislative session.*
- Objective #4:** Develop a system for billing inmates who need medical care and do not meet the indigent standard.
- Result:** *100% complete. In coordination with the Jail facility, all billing for non-indigent inmates is now being overseen by the Sheriff's Jail Staff with review from the Management Analyst.*

COUNTY COMMISSIONERS - COUNTY MANAGER DIRECTED DEPARTMENTS

The departments included here are directed jointly by the County Commissioners and the County Manager. The County Commissioners serve as the Governing Body over the departments included in this section, with the exception of the Library. The Library Board of Trustees, appointed by the County Commissioners, is the governing authority for the Douglas County Library.

East Fork Fire & Paramedic Districts Organizational Chart



EAST FORK FIRE & PARAMEDIC DISTRICTS

Mission Statement

To preserve and improve the quality of life in the County by providing residents, visitors, property and business owners of the two districts a cost effective and quality fire protection and emergency medical service system commensurate with their expectations and support.

Major Programs Offered

The Districts provide incident response to structure fires, wild land fires, hazardous materials, vehicle accidents, medical emergencies and other incidents as requested by means of a combination system consisting of eleven volunteer fire departments staffed by 200 volunteers co-dependently working with Districts' staff. The Districts also provide fire inspection, plan check, code enforcement, public awareness and fire safety education programs and training. Some of these services are discussed in this section.

Staffing and Budget

The Douglas County Board of Commissioners, serving also as the East Fork Fire Protection District Board and East Fork Paramedic District Board of Trustees, is the governing body for the East Fork Fire and Paramedic Districts. The Volunteer Fire Chiefs' Advisory Board makes recommendations to the District Fire Chief. The Districts Fire Chief reports directly to the Commissioners. Three Deputy Fire Chiefs report to the District Fire Chief.

The Fire District employs several management and administrative employees. They include the District Fire Chief, a Deputy Fire Chief in charge of training operations and safety; two training Captains, a Deputy Fire Chief/Fire Marshal in charge of fire prevention and code enforcement, and a Fire Inspector Captain and a Deputy Fire Chief in charge of EMS and Support Services. There is also one full-time Administrative Secretary, a full time Fire Prevention Secretary, two full-time Accounting Clerks, a part-time Accounting Technician, a full-time Office Assistant, and two Utility/Support Services Workers.

The districts also employ nine EMT/Intermediate Firefighters, twenty-one Paramedic/Firefighters, six company officers, and three Shift Captains.

The districts recently assumed the role of service provider in the Sierra Forest Fire Protection District portion of Douglas County under a contract with the Nevada Division of Forestry. The Division of Forestry still maintains their responsibility for wildland fires in the district.

East Fork Fire and Paramedic Districts are by law two separate Districts joined by an interlocal agreement with one administration. The Fire District receives funding from Ad Valorem tax and State of Nevada Consolidated Tax distribution. The Paramedic District receives revenues from user fees and Ad Valorem tax. It also receives a subsidy from Alpine County, California, for ambulance services. The total combined budget for FY05-06 is \$8,586,992.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	3,620,954	4,276,037	4,827,859	551,822	12.9%
Services & Supplies	2,478,695	2,552,728	2,621,940	69,212	2.7%
Capital Outlay	1,013,419	236,650	460,000	223,350	94.4%
Other	0	576,000	25,000	(551,000)	-95.7%
Capital Projects	794,295	1,933,913	652,193	(1,281,720)	-66.3%
Total	7,907,363	9,575,328	8,586,992	(988,336)	-10.3%
Expenditures by Department					
East Fork Fire	4,368,310	5,166,245	4,334,309	(831,936)	-16.1%
East Fork Paramedic	3,790,224	4,409,083	4,252,683	(156,400)	-3.5%
Total	8,158,534	9,575,328	8,586,992	(988,336)	-10.3%
Funding by Source					
East Fork Fire	3,005,024	3,265,245	3,544,309	279,064	8.5%
EFFPD Emergency	1,895	0	0	0	n/a
EFFPD Equipment Reserve	1,233,392	227,000	320,000	93,000	41.0%
East Fork Paramedic	3,790,224	4,409,083	4,252,683	(156,400)	-3.5%
EFFPD Construction Resv	128,000	1,674,000	470,000	(1,204,000)	-71.9%
Total	8,158,534	9,575,328	8,586,992	(988,336)	-10.3%
FTE	47.53	55.53	58.99	3.47	6.2%

Fire Prevention Bureau

Mission Statement

The Fire Prevention Bureau offers a variety of programs to meet the public's needs for fire and life safety. These functions include: new and remodel construction plan examination for fire and life safety; field inspection for plans compliance; fire suppression systems inspections; fire alarm system inspections; hazardous materials plans review and storage inspections; underground and above ground tank inspections; fire/arson investigation, fire code enforcement, juvenile fire setter counseling program; weed abatement and hazardous dumping investigations, fireworks investigation and enforcement; public safety awareness and education programs; and public and private school fire and life safety programs. The Bureau supervises the Explorer Fire Cadet program and the District Fire Investigation Team.

Staffing

The Fire Marshal reports directly to the District Fire Chief. The Bureau is staffed by the Deputy Chief/Fire Marshal, a Fire Captain-Inspector/Investigator, a Fire Inspector/Plans Examiner, and a Senior Office Assistant. The Fire Prevention Bureau is responsible for several areas of district administration and operations. Those include pre-fire suppression planning, plan reviews, apparatus specification and maintenance, facility maintenance, public education, fire hydrant testing, new construction management, Cadet/Explorer program, the Children's Fire Safety Trailer, and the fire investigation team.

FY05-06 Objectives

- Continue working with local, state and federal cooperators on fuels reductions projects.
- Complete the training of one new entry-level fire inspector.
- Continue the implementation of a new commercial fire life safety business inspection program.
- Organize and implement the use of the RED ZONE WILDLAND fire safety assessment and mapping software.
- Continue providing a very high level of inspection and plan review services to new construction projects within the fire district.
- Continue and improve the fire safety/prevention awareness day event.
- Continue the emergency response to all types of incidents.
- Continue to manage the fire district vehicle projects.

Major Accomplishments of FY04-05

- Continued to act as the project coordinator/manager for construction and apparatus projects in the districts.
- Continued to respond to emergencies as required. The responsibilities include fire suppression, management, investigation, HAZMAT and scene documentation.
- Continued to provide fire safety awareness/training to schools, daycare centers, County employees and private organizations, including weekend fire presentations with the fire safety trailer.
- Continued to maintain and improve fire hydrant testing, location documentation and repair requirements within the District.

- Continued to maintain and improve many working relationships with internal and external customers (i.e. Nevada Division of Forestry, Douglas County Sheriff's Office, Douglas County Community Development, Carson City Fire Department, U.S. Forest Service, Bureau of Land Management, Bureau of Alcohol, Tobacco and Firearms, Federal Bureau of Investigations, etc.).
- Continued to work with each volunteer fire department, staff and Douglas County Vehicle Maintenance to provide improved communications and service.
- Continued to provide information and assistance in completing the ISO rate reduction.
- Continued to look at positive alternatives to meet customer service demands.
- Continued the hands on project management and construction of new fire apparatus.

FY04-05 Objectives vs. Results

- Objective #1:** Fuels reduction projects. The fire prevention bureau has worked with many of the fire districts cooperating agencies on several fuels reduction projects located within the districts boundaries. In addition, the bureau has hosted the compost your combustibles program, collecting and processing brush from homeowners in the effort to reduce the urban interface wildland treat in the community.
- Result:** *100% complete. This is an ongoing project or concern that the fire district will continue to work on in the future. The public continues to take advantage of the compost your combustibles program and we are collecting and processing more material each time the program is offered.*
- Objective #2:** Fire Prevention Awareness Day. The fire prevention bureau coordinated a fire awareness day event that took place during fire prevention week. The event was held at three stations each promoting the same theme. The turnout was light but for those who attended it was well received and appreciated. Each of the elementary schools located in the district participated in promoting the event and the theme.
- Result:** *100% complete. The Prevention Bureau fulfilled this objective. The prevention bureau is planning to host a fire awareness day in October of this year; it will involve the use of four stations.*
- Objective #3:** Commercial business inspection program. This program was started late in the budget year. The program has been very successful and was well received by the business owners who have been through the inspection process.
- Result:** *50% complete. The Fire Prevention Bureau has only been operating this program for a short time. The program will continue to see improvement as the experience of the fire prevention bureau grows in this new area of customer service.*
- Objective #4:** ISO fire hydrant testing. The fire prevention bureau continues to coordinate the fire districts hydrant testing. The testing and maintenance of the fire hydrants are currently being completed by the districts warehouse support services staff and the line staff at the stations.
- Result:** *80% complete. This project is progressing very well. This is an ongoing project. The testing and maintenance completed to date has provided the fire district with a very high score as it relates to fire hydrants in the ISO evaluation.*

- Objective #5:** Fire Inspection and Plan review services. The fire prevention bureau is responsible for reviewing all plans related to commercial building construction. The plan reviews are conducted to insure each building is equipped with the required fire life safety features required by the code. Once the building is under construction the fire prevention bureau conducts field inspections to insure all required life safety related equipment and issues have been installed. The fire district has continued to work very hard to provide a user-friendly service with short turn around times on plan reviews.
- Result:** *100 % complete. The entire staff of the fire prevention bureau continues to provide a very effective and user-friendly service to the contractors and citizens using this service.*
- Objective #6:** Fire Inspector position. The fire prevention bureau completed the process of advertising and hiring an entry-level fire inspector. The position has been filled by a staff member of the fire district. The testing process included three steps: application review, skills and oral interview. The fire district tested approximately 5 candidates.
- Result:** *100% Complete. The process went very well and the fire district secured an outstanding individual for the position.*
- Objective #7:** Emergency response. The staff of the fire prevention bureau continues to be very active in all types of emergency responses and fire investigation. Captain Taylor and Chief Eisele continue to respond to all types of emergencies in and out of the fire district. Captain Taylor, for example, was a responder to the Water Fall wildland fire in Carson City and Chief Eisele lead a Task Force of engines to the Andrews fire in Reno.
- Result:** *100% complete. The emergency response to all types of incidents is critical to the daily operation of the fire district; the fire prevention bureau staff adjusts as necessary to meet the need as required.*

EMS and Support Services Division

Major Programs Offered

The EMS Division offers 24-hour Advanced Life Support Services, Intermediate Life Support Services, and EMT Basic/First Responder services throughout the district. The EMS Division also offers CPR, EMT, EMT – Intermediate, EMT Defibrillation and Entry Level Emergency Medical training to all volunteer departments, as well as to the public. The Division also provides 911 education and fire prevention to the schools. The EMS Division stays active in community events and services, such as the Soroptimists Blood Drive, TRIAD, School Safety Committees, Senior Games, Child safety seat inspections, Bike Medic response, Paramedic intern training, community access to automatic external defibrillators, and the Bear Aide Program. The district also supplies stand-by service and EMS services for major community events, such as the annual Candy Dance and Carson Valley Days.

Staffing

The EMS Division is managed by the Deputy Fire Chief/EMS. Three Battalion Chiefs command each respective shift. The districts employs 37 other career personnel representing the positions of EMT-I/Firefighter, Paramedic/Firefighter, and Captains, a half-time Accounting Technician, a Senior Account Clerk, and an Account Clerk. The Deputy Fire Chief/EMS position is funded 50% by the Paramedic District, 50% by the Fire District.

FY05-06 Objectives

- Increase the hours that career staff are available to 24 hours a day, 7 days a week, in the South County areas of Douglas County to provide for immediate Intermediate Life Support and Fire suppression activities.
- Continue to upgrade and replace emergency medical equipment and apparatus as needed to maintain the highest levels of patient care.
- Meet the increased demands for service with expanding resources, and develop an efficient working relationship with local medical facilities, utilizing a team approach to patient care.
- Continue to develop the Support Services Division in the areas of Hydrant and ladder inspections.
- Facilitate a comprehensive approach to small equipment management among the Volunteer Fire Stations in the District.
- Purchase one new 4x4 ambulance rescue unit, and maintain a reserve ambulance in South County.

Major Accomplishments of FY04-05

- The implementation of a staffed station in the South County area out of the Topaz Ranch Estates station #4.
- Continue to work on better ways to promote volunteer participation and provide better customer service.
- Meet the increased demands for service with expanding resources.
- Conducted a successful multi agency community response disaster drill with the Carson valley Medical Center.
- Work toward the complete development of combination services and foster a positive relationship of co-dependence between career staff and volunteers.
- Work with the Fire Prevention Bureau to complete pre-plans for the district's major commercial areas.
- Participated in the ISO Rate Reduction Plan as required and as necessary to achieve positive results.

FY04-05 Objectives vs. Results

- Objective #1:** Expansion of the Community Access Automatic External Defibrillator program.
Result: *90% complete. 24 units have been placed in service through two different grant programs and utilization of Districts funds.*
- Objective #2:** Pursue the acquisition of a new Rescue ambulance.
Result: *100 % complete. New Rescue placed in service March 29, 2004.*
- Objective #3:** Address the parts of the IAFF contract that are due for re-negotiation.
Result: *100% complete. Contract negotiations began last year and were implemented July 1, 2004.*
- Objective #4:** Begin construction of the new North County Fire Station.
Result: *5% complete. Construction has not yet begun. Chief Carlini is coordinating this project.*
- Objective #5:** Continue to provide adequate human resources to provide for the quantity of emergency calls for service.
Result: *Ongoing.*
- Objective #6:** Establish revised patient destination criteria following the change in Carson Valley Medical Centers ability to admit patients. Begin using a new Field reporting software for EMS patients.
Result: *85% complete. Carson Valley Medical Center now has 15 beds capable of short term stay admissions. EFFPD continues to transport patients to CVMC when appropriate.*

Training, Operations, and Safety Division

Mission Statement

Anticipate and respond to the ever changing training, educational, and safety needs of our members.

Major Programs Offered

The Training Division offers a full spectrum of fire service & basic EMS training opportunities to the Fire and Paramedic District's members. Entry-level training is now the starting point; however, members may proceed through more advanced firefighter and EMT courses, driver/operator courses, company officer courses, and even obtain their Associate Degree in Fire Science through cooperative agreement between East Fork Fire, other local fire agencies and Nevada's Community College system. The primary customers of the training program are the approximately 200 volunteer and over 50 paid members of the organization. With participation of the Battalion Chiefs and Captains daily training is scheduled at each station housing career personnel.

Training is scheduled in six-month time frames. Training Task Force meetings are held to determine the training subjects that the members feel they need. These needs are combined with a needs assessment based on past incidents, and past training sessions. Regulatory requirements are also considered. The Training Task Force establishes the final calendar. This group is comprised of the training officer of the eleven member departments, and career staff. The training schedule is updated monthly and delivered to each member to insure that personnel are aware of training opportunities offered. Members are also encouraged to participate in training opportunities on a regional, state, and national level. Volunteer departments are provided with training classes each month. Career stations have lesson plans for daily training.

The Training Division is also involved in record keeping for volunteer members regarding training records, certifications, physical examination records, incentive program records, incident accountability system records and other related materials. Our involvement in recordkeeping for career members is limited to training and accountability records.

The Training Division provides a voluntary Incident Safety Officer schedule. The goal is to have a certified ISO at all major incidents.

The Training Division also manages communications and computer equipment program and provides a liaison with the Communications and Information Systems Departments on certain issues.

Staffing

The Training Division is staffed by three full-time positions: a Deputy Chief and two Training Captains. A Senior Office Assistant position is assigned to the Training Division – though this position's time is shared with counter reception, telephone, and other non-training duties. The Training Division is strongly supported by other office staff. The backbone of the Division are the 50+ volunteer and career instructors who coordinate and provide a large portion of the training on an independent contractor, on-shift, or overtime basis. These members are involved in providing structural firefighting, hazardous materials, apparatus operator, tactics and strategy, supervisory, rescue, live burn and instructor training programs.

FY05-06 Objectives

- Continue to respond to all emergencies as designated in the Duty Chief and Incident Safety Officer Response guidelines.
- Continue to respond to alarms and, as necessary, to assess the proficiency of District resources.
- Continue to develop and refine a comprehensive Fire and EMS training program for career and volunteer members – and to continue to integrate a Rescue program.
- Continue to develop and refine an operational policies and procedures manual.
- Continue to develop innovative methods to deliver training and refine the computerized record keeping for members.
- Expand the wildland seasonal program.
- Continue to participate in the development of the State Fire Training Standards; and the delivery of state fire service training programs.
- Continue to participate with the Recruitment and Retention, Standard Procedures, Goals and Objectives, Extrication Equipment, and Equipment Standardization sub-committees. These are sub-committees of the Volunteer Fire Chief's Advisory Board.
- Continue to participate in the District Safety Committee, WNCC EMS Advisory Board, BTLS of Nevada Board of Directors, West Central Nevada Training Officer's Task Force, and the Quad-County Haz Mat Training Committee.
- Continue to coordinate the purchase, installation and repair of communications and computer equipment.
- Participate in expansion of 'all risk' protection into the Sierra Fire District.
- Continue to pursue an updated personnel incident accountability system.

Major Accomplishments of FY04-05

- Over 30, 000 hours of training in calendar year 2004. This is almost twice the level of 4 years ago.
- A decision was made partway through the budget year to institute a pilot wildland seasonal firefighter program. The program was designed, personnel were tested and hired, and the program was very successful. In addition to responding to fires, the seasonal firefighters completed 266 home surveys. These surveys help homeowners and responding apparatus in case of a wildland fire emergency.
- The Incident Safety Officer Program meets Local, State and Federal requirements. The Training/ Safety Captains have been Nationally Certified as Incident Safety Officers and have been added to the run cards for all major alarms. Our goal is to have an Incident Safety Officer respond to all working alarms.
- The Training/Operations/Safety Division was heavily involved in the ISO rating. The feedback we have been getting so far is very encouraging.
- The Aerial Truck training program is a very extensive program for a complex apparatus with unique characteristics. To implement such a significant new program is a very large undertaking. The program was implemented successfully and truck 7 is in service. Truck 6 will be in service soon.
- Upgraded the training equipment in several stations. Most stations are now equipped with computerized training aids. Some are portable and some are permanently fixed. This gives us considerable latitude for multiple training venues.

FY04-05 Objectives vs. Results

Objective #1:	To continue to respond to all emergencies as designated in the Duty Chief and Incident Safety Officer Response guidelines.
Result:	100% complete. On-going program.
Objective #2:	To continue to respond to alarms and, as necessary, to assess the proficiency of District resources.
Result:	100% complete. On-going program.
Objective #3:	To continue to develop and refine a comprehensive Fire and EMS training program for career and volunteer members – and to continue to integrate a Rescue program.
Result:	100% complete. On-going program.
Objective #4:	Establish necessary policies, procedures, and training program for aerial operations.
Result:	100% complete. Truck 7 is in service. Truck 6 is soon to be in service.
Objective #5:	Provide for additional Safety Officer training programs.
Result:	100% complete. This is also an on-going program.
Objective #6:	To continue to respond to all emergencies as designated in the Duty Chief Response policy.
Result:	100% complete.
Objective #7:	To continue to respond to alarms and, as necessary, to assess the proficiency of District resources.
Result:	100% complete. On-going program.
Objective #8:	To continue to develop and refine a comprehensive Fire and EMS training program for career and volunteer members and to continue to integrate a Rescue program.
Result:	100% complete. On-going program.
Objective #9:	To continue to develop and refine an operational policies and procedures manual.
Result:	80% complete. On-going program.
Objective #10:	To continue to develop innovative methods to deliver training and implement computerized record keeping for members.
Result:	100% complete. On-going program.
Objective #11:	To continue to participate with the Recruitment and Retention, Standard Procedures, Goals and objectives, Extrication Equipment, and Equipment Standardization sub-committees. These are sub-committees of the Volunteer Fire Chief's Advisory Board.
Result:	100% complete.
Objective #12:	To continue to participate in the District Safety Committee, WNCC EMS Advisory Board, BTLs of Nevada Board of Directors, West Central Nevada Training Officer's Task Force, and the Quad-County Haz Mat Training Committee.
Result:	100% complete.

Objective #13: To continue to coordinate purchase, installation and repair of communications equipment.

Result: *100% complete. On-going program.*

Objective #14: To continue to provide Incident Safety Officers for emergencies per the ISO guidelines.

Result: *100% complete. On-going program.*

Objective #15: Develop standard minimum apparatus inventories.

Result: *100% complete. On-going program.*

Objective #16: To implement revisions to the off-District response procedures. This includes increased wildland certifications and training levels for participants.

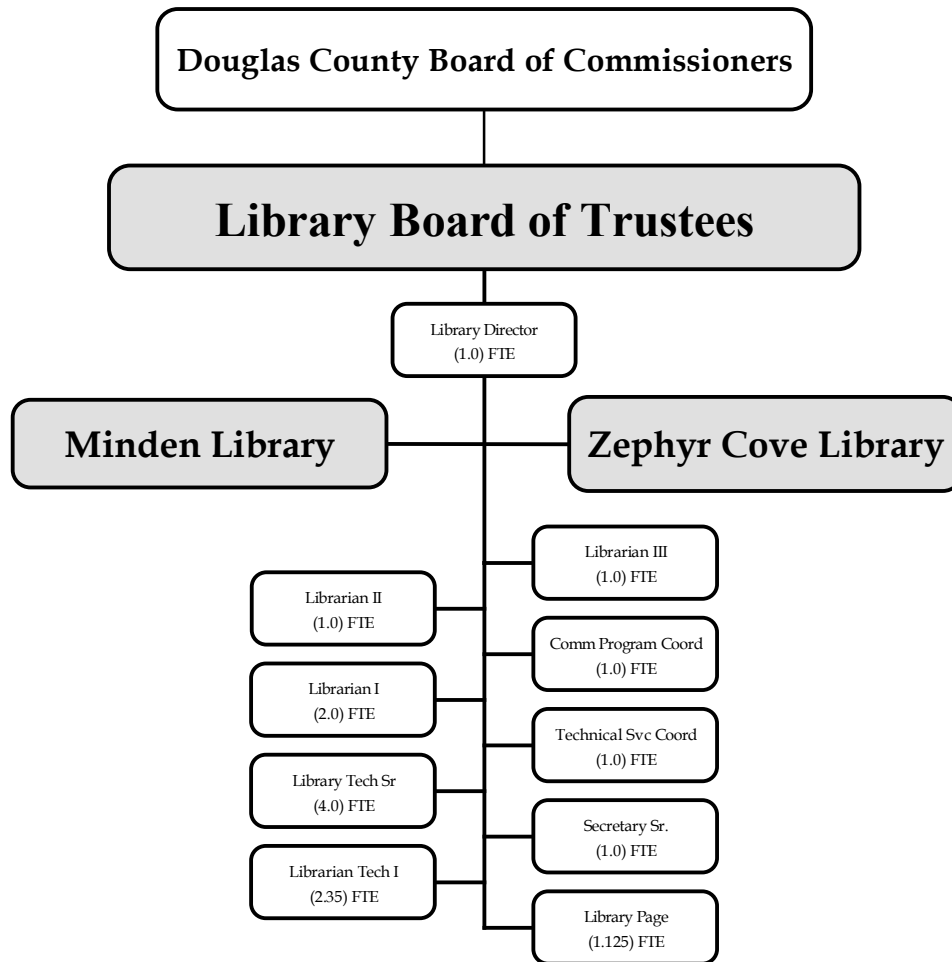
Result: *100% complete. On-going program.*

Objective #17: To develop and implement a wildland seasonal firefighter program.

Result: *100% complete. On-going and expanding program.*

Douglas County Public Library

Organizational Chart



Total Number of Positions: 20
Total Full-Time Equivalents: 15.475

PUBLIC LIBRARY

Mission Statement

To provide a wide range of library materials, services, and programs to meet the informational, recreational, and cultural needs of the residents of Douglas County.

Major Programs Offered

The Library consists of the main library in Minden, the Lake Tahoe Branch Library at Zephyr Cove, a satellite library at China Spring Youth Camp, dormitory and classroom collections at China Spring Youth Camp and Aurora Pines Girls Facility, the South County E-branch located within the Topaz Ranch Estates Sheriff's sub-station, and a reading and reference library at the Lake Tahoe Juvenile Detention Facility. The main library handles administration, acquisitions, cataloging and fiscal management. Services such as children's programs, meeting rooms, and Interlibrary Loan are offered at both public facilities. The Library provides a total of 100 hours per week of public service; 60 hours in Minden and 40 hours at Zephyr Cove. The Library owns approximately 117,000 items: books, magazines, newspapers, videocassettes, audiocassettes, books on tape, and CDs. The Library owns 2.56 items per capita, which is below the national average of 4.3 items per capita, and above the Nevada average of 1.90 items per capita. The Library spends on materials approximately 49% of the median national average per capita and 58% of the Nevada average. Staffing levels are approximately 37% of the Nevada average and 61% of the national average.

Public Services

The Library offers an extensive range of services at both public facilities, including circulating books, magazines, audio, video, and CD materials and equipment; answering questions in person, by telephone and by email to assist residents in accessing the information required; providing free meeting room space to community organizations; planning and presenting weekly programs for children, youth and seniors; producing story times and book talks for cable access television; delivery of materials to homebound seniors; borrowing materials not available locally; providing exhibit and display space for community announcements, art, and displays; conducting orientation sessions for students and other youth groups; offering access to a variety of electronic databases; providing public-use typewriters and computers and printers for word processing; providing public access to the Internet; providing a wireless hotspot for patron access to the Internet and providing instructional classes in Internet searching and email.

Technical Services

The library staff perform a number of support operations that provide further service to the public, including selecting and acquiring of new materials, many of which are suggested by the public; cataloging and processing of materials so that materials may be identified using the on-line catalog and then located on the shelves; recovery of overdue materials to protect the taxpayers' investment in materials; and ongoing collection evaluation to ensure that materials provided are relevant to the needs of the community. Circulation control, patron data, Interlibrary Loan, and cataloging are performed in conjunction with the Library's founding membership in CLAN - the Cooperative Libraries Automated Network - consisting of the Nevada State Library and Archives, a variety of other special libraries, museums, and government agencies, Sierra Nevada College, and the public libraries in 15 of Nevada's 17 counties.

Staffing and Budget

The Library is governed by a five-member Library Board of Trustees appointed by the Board of County Commissioners. The Library Director reports to the Board of Trustees. For FY05-06, the Library is staffed by 15.48 FTE. The Library is primarily funded from the Room Tax (TOT)/Sales Tax fund, providing 100% of the Library's \$1,257,962 total FY05-06 budget. Revenue from library fines, collected in the Room Tax/Sales Tax fund, is estimated to make up the remaining \$20,000.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	787,336	837,990	898,890	60,900	7.3%
Services & Supplies	385,018	381,680	379,072	(2,608)	-0.7%
Capital Outlay	17,523	0	0	0	n/a
Capital Projects	9,492	0	0	0	n/a
Total	1,199,369	1,219,670	1,277,962	58,292	4.8%
Funding by Source					
Room Tax	1,199,369	1,219,670	1,277,962	58,292	4.8%
FTE	15.48	15.48	15.48	0.00	0.0%

FY05-06 Objectives

- Communicate to the public the value of the library to the community.
- Provide patron and staff training to maximize potential of Polaris system.
- Implement enhancements to the Polaris library system with continuing system upgrades. The Summer 2005 upgrade will include enhancements for Homebound Services.
- Continue with annual review and update of strategic planning process completed in 1999.
- Complete construction of Children's Resource Center in Minden Library.
- Relocate South County E-branch into planned Urgent Care Center at Holbrook Junction.
- Participate in capital fundraising by the Douglas County Public Library Foundation.
- Continue Planned Giving program for solicitation of bequest donation.
- Expand training of staff, especially in the areas of systems, reference, automation, cataloging and customer service.
- Continue to explore alternative funding sources, both public and private.
- Provide programming to DCCATV in digital format.
- Continue the program to visit every third grade classroom in Douglas County.
- Engage in cooperative projects, service delivery, and fundraising efforts with other county departments.

Major Accomplishments of FY04-05

- Completed fundraising and initiated renovation of children's area of Minden Library.
- Communicated to the public the value of the library to the community.
- Provided patron and staff training to maximize potential of Polaris system.
- Reevaluated staff processes and procedures to maximize potential of Polaris System.

- Reviewed and updated strategic planning process completed in 1999 with the 2004-2009 plan.
- Developed and implemented a wireless patron network using grant funding.
- Participated in capital fundraising by the Douglas County Public Library Foundation with revision of fundraising goals in September 2004 and increase in number of members.
- Initiated annual fundraiser – USO Dinner Dance – for Foundation with profit of \$6,700.
- Initiated development of an Endowment Fund to support the work of the Foundation.
- Initiated a Planned Giving campaign and created a Legacy Society for the Foundation.
- Expanded training of staff, especially in the areas of systems, reference, automation, cataloging and customer service.
- Continued to explore alternative funding sources, public and private.
- Increased programming provided to DCCATV in addition to the story times and senior book talks currently provided. Migrate programming from analog to digital format.
- Continued the program to visit every third grade classroom in Douglas County.
- Continued provision of library services to the satellite facility of the Library at China Spring Youth Camp and at Aurora Pines Girls Facility with additional materials.
- Increased services in the South County by the operation of the South County E-branch in Topaz Ranch Estates.
- Expanded teen programming throughout the County.
- Continued efforts to increase the visibility of the Library and its services to the Douglas County business community.
- Engaged in cooperative projects, service delivery, and fundraising efforts with other County departments.

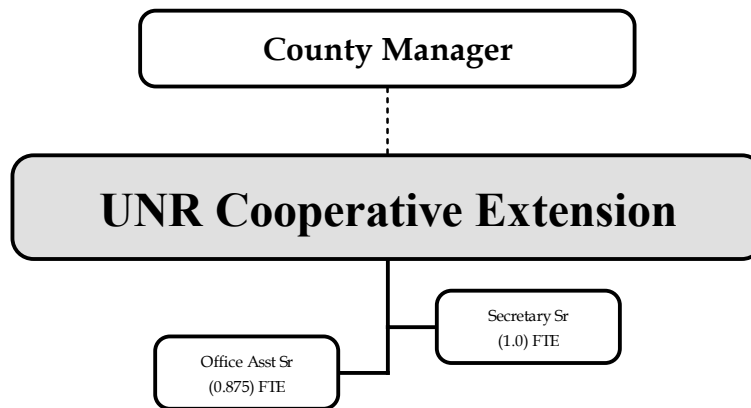
FY04-05 Objective vs. Results

- Objective #1:** To communicate to the public the value of the library to the community.
Result: *Ongoing. Efforts include civic presentations, newspaper columns, newspaper articles, letters to the editor, promotional spots on KPTL and KGVM, and cable access television programming.*
- Objective #2:** To provide patron and staff training to maximize potential of Polaris system.
Result: *Ongoing. Additional patron and staff functionality continues to be added with each upgrade. Homebound module is slated for inclusion in next major release scheduled for Summer 2005 with staff training available.*
- Objective #3:** To implement enhancements to the Polaris library system with continuing system upgrades. The 2004 upgrade will include enhancements for Homebound Service.
Result: *Ongoing. Homebound module is now slated for inclusion in next major release scheduled for Summer 2005.*
- Objective #4:** To continue with annual review and update of strategic planning process completed in 1999.
Result: *100 % Complete. Review process for FY05-06 was conducted in September-October 2004 and completed in November 2004. FY06-07 review and update is scheduled for September-October 2005.*
- Objective #5:** To initiate new round of public input for Children's Services including surveys and focus groups.
Result: *Ongoing. Contact information for preschoolers and teenage patrons has been gathered and baseline survey completed. As new programs are implemented follow-up evaluations are conducted.*

- Objective #6:** To initiate Teen Advisory Group.
Result: *100% Complete. Teen Advisory Board (TAB) has formed and is holding regular meetings and offering regularly scheduled Teen Program. TAB group is in the process of developing their By-Laws. Logo has been designed and t-shirts provided by Friends of the Library.*
- Objective #7:** To participate in capital fundraising by the Douglas County Public Library Foundation, including identification of annual signature event for fundraising.
Result: *Ongoing. The Foundation has developed an event in conjunction with the Minden-Tahoe Airport. This signature event is projected to occur annually in June.*
- Objective #8:** To initiate Planned Giving Program by the Douglas County Public Library Foundation.
Result: *Ongoing. A Legacy brochure has been developed and distributed.*
- Objective #9:** To expand training of staff, especially in the areas of systems, reference, automation, cataloging and customer service.
Result: *Ongoing. Staff training has been increased using in-house trainers, vendors and contracted providers. Recent trainings include systems training on the use of the patron Xerox digital copier and the new digital microfilm reader/printer.*
- Objective #10:** To continue to explore alternative funding sources, both public and private.
Result: *Ongoing. Successful grants this year include the Library Services and Technology Act, the Smallwood Foundation, the Malkmus Foundation, the Verizon Foundation, the E.L. Cord Foundation, the Gates Foundation.*
- Objective #11:** To provide programming to DCCATV in digital format.
Result: *100% Complete. Programs are recorded and edited in digital format. Programs are provided to DCCATV on DVD.*
- Objective #12:** To continue the program to visit every third grade classroom in Douglas County.
Result: *Ongoing. During September and October 2004, library staff visited each third grade classroom in the County, both public and private. The Friends of the Library provided book bags and bookmarks for the nearly five hundred students. The Nevada Literacy Coalition provided library card wallets for each student. The 2005 visitations are scheduled to begin in September 2005.*
- Objective #13:** To engage in cooperative projects, service delivery, and fundraising efforts with other County departments.
Result: *Ongoing. Most recent project is a joint venture between the Library Foundation, the Minden-Tahoe Airport and Douglas County Recreation to plan and execute a 3-day event each June. Entitled 'Wings of Change', the event will raise the visibility of the airport while providing a fundraising venue for the Library Foundation. The 2005 dates are June 24, 25 and 26.*
- Objective #14:** To secure funding for implementation of a print-cost recovery system.
Result: *100% complete. Full funding has been received from the Smallwood Foundation. Implementation is scheduled for 05-06.*

UNR Cooperative Extension

Organizational Chart



Total Number of Positions: 3
Total Full-Time Equivalents: 1.875

University of Nevada Cooperative Extension

Mission Statement

To develop, discover, disseminate, preserve and use knowledge to strengthen the economic, social and environmental well being of people.

Major Programs Offered

The Douglas County Cooperative Extension Office, in partnership with Federal, State, and local entities, is responsible for identifying, prioritizing and documenting needs, developing and conducting educational programs and measuring the impact of these projects. Educational programs have been designed and implemented to address Agriculture, Horticulture and Environment; Children, Youth and Families; and Community Leadership in Douglas County.

Agriculture, Horticulture and Environment

Water Quality Education - The Carson Valley Land Management Education Program encourages landowners and builders to learn and adopt best management practices to reduce non-point source pollution of ground and surface waters. Educational programs on well and septic maintenance, high desert gardening, soils and composting, water rights and irrigation, weed management and pasture management are conducted to positively change land-use practices and ultimately improve ground and surface water quality. Contractor workshops are designed with the builder in mind and include construction best management practices and innovative low impact development approaches.

Watershed Awareness – Citizens become actively engaged in protecting our watershed's environment through participation in the Carson River Coalition. Conferences, meetings, presentations, an interactive website www.cwsd.org/watershed and publications are used to heighten watershed awareness and empower the public to become responsible for their actions. Society can be said to have a short memory in remembering past flood events. Educational programs are designed to remind community decision-makers of the importance of preserving an open and unobstructed river corridor to dissipate floodwaters, aid in groundwater recharge, and maintain abundant wildlife habitat.

Cattleman's Update is a program designed to bring livestock producers the latest in research-based information. This once a year program focuses on a theme of current import to the industry. Usually held the second week in January, the program allows opportunity for cattlemen to interact and share tricks of the trade.

Extension Coffee Shop is an Internet link to livestock producers, veterinarians, researchers, and extension folks primarily in Nevada but also throughout the western U.S. This national award-winning program provides an outstanding connection to get questions answered. The service is free and may be accessed by signing on to extensioncoffeeshop@unr.edu.

Niche Livestock Marketing helps meat-animal producers learn about marketing alternatives to enhance agricultural profitability. Planning meetings, publications, and workshops are used to develop livestock and meat marketing options for all producers, regardless of operation size.

The Master Gardener Volunteer Training Program covers plant and soil science, woody plant culture, fruit trees and small fruit pruning, entomology, plant pathology, pest management and pesticide safety, weeds, turf management, vegetable production and diagnosing plant problems. The training includes 50 hours of instruction over a 5-week period and requires an additional 40 hours of community service. Contact a Master gardener at mastergardeners@mail.ag.unr.edu.

Integrated Pest Management (IPM) is discussed on a daily basis with the public. Plant disease, weeds, insects and vertebrate pest problems are brought to our office and recommendations are given, consistent with the environmentally responsible principles of IPM. Pesticide applicator training is conducted once a year.

Sage Grouse Conservation - Planning efforts were initiated by a Governors Task Force to enhance sage grouse habitat and increase grouse populations in Nevada and eastern California in order to prevent listing as a threatened or endangered species. A conservation plan has been produced that identifies current habitat conditions, sage grouse risk factors, strategies to enhance sagebrush habitats and ultimately, sage grouse populations. Citizens are involved in implementing the varied plan strategies.

Living With Fire - The purpose of Living With Fire is to get widespread implementation of wildfire threat reduction techniques by homeowners living in high fire hazard areas. Collaboration with residents may result in grant money to reduce wildfire fuels in critically hazardous areas. Several Fire Safe Chapters have been established and are working to create defensible space in Douglas County. Information and presentations are available upon request.

Children, Youth and Family

4-H Club Program - Youth 5 to 19 years old participate in small group projects and activities led by adult and teen volunteers. Projects promote the development of life skills, including communications, problem solving and decision-making, goal setting and aspiration building, self and social responsibility and orientation to the world of work. These life skills are taught in the context of various fun projects.

Money Sense for Your Children is a home study series consisting of six lessons spaced two weeks apart. The series provides parents of children 3 years old through the teens with money management skills, habits and tips.

The High School Financial Literacy Education Program is a lending library for teachers to access curriculum and resource listings. The Green Back Gazette is a newsletter designed for teachers to enhance their financial curricula.

Little Lives is an age-paced newsletter that tracks the development of newborns through 3 years of age.

Child Care Provider Training is an in-service workshop offered at least twice annually to employees of home-based and center-based childcare facilities.

Day Care Center Connections is a newsletter distributed on an ongoing basis to childcare centers and school age providers. This information gives many ideas to address the issues day care centers encounter.

Tune In To Kids is a series of educational brochures distributed to parents of preschoolers through local childcare providers.

Community Leadership

Leadership Douglas County (LDC) is a program sponsored by the Chamber of Commerce and supported by Cooperative Extension. LDC is designed to develop informed, involved and knowledgeable community leaders in Douglas County. It is an eleven-month program that offers citizens an opportunity to learn about and participate in various aspects of the Douglas County communities.

County Needs Assessment - Countywide needs assessment are conducted to serve as the guiding document for extension programming. Most recent results indicate critical concern in the areas of environment (air and water quality), growth planning, safety, health care, citizenship and economy.

Facilitation projects are targeted toward community needs and long-term impacts to Douglas County's future. Generally this work leads to clearer plans for the future, common understanding of vision and better goal setting ability.

Staffing and Budget

Two full-time state classified employees (Youth Development Coordinator, Water Quality Educator), 2 part-time state classified employees (Master Gardener Coordinator, Public Information Officer), 1 full-time County employee (Administrative Assistant), 2 part-time County employees (Senior Secretary, 4-H Assistant), 2 full-time University faculty (Extension Educator, Natural Resource Specialist), and 60 part-time volunteers staff the Douglas County Office. Ten area and state extension specialists assist as the need arises. The FY05-06 budget is \$206,405.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	96,190	93,621	89,512	(4,109)	-4.4%
Services & Supplies	90,546	101,542	109,550	8,008	7.9%
Capital Outlay	0	5,000	7,343	2,343	46.9%
Total	186,735	200,163	206,405	6,242	3.1%
Funding by Source					
Cooperative Extension	186,735	200,163	206,405	6,242	3.1%
FTE	1.88	1.88	1.88	0.00	0.0%

FY05-06 Objectives

- Measure the impact of the Carson Valley Land Management Education Program on changes to land management in the Carson Valley.
- Increase the 4-H youth enrollment by 10 percent.
- Assist livestock producers investigate the opportunity of local meat processing and marketing by acquiring grant funds to conduct a feasibility analysis and business plan.
- Inform Douglas County citizens of the community alert system – Reverse 911.
- Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.

Major Accomplishments of FY04-05

Water quality education - Pre-post test results indicated that respondent's water quality/land management knowledge was enhanced over the course of the two-year Living on the Land program. Average correct response to the knowledge pre-test was 48% with 153 people responding, while the average correct response on the post-test of the 27 respondents participating in one workshop was 54%, the 22 participating in 2-3 workshops was 66%, and the 9 participating in three or more workshops was 81%. The program also positively influenced land management behavior. Best management practices (BMP) were implemented by 16% of the respondents that only received information via phone, media, mail or one-on-one, while 78% of those that attended one workshop in addition to receiving information by other means implemented BMPs, 82% implemented BMPs of those that attended 2-3 workshops, and 100% of those attending 3 or more workshop implemented BMPs.

Sage Grouse conservation - A conservation plan was produced by the Bistate local area planning group and submitted to Nevada Division of Wildlife (NDOW). This area plan represents one piece of the Nevada State plan that was peer-reviewed and accepted by the Governor as the approach to follow to improve the sagebrush habitat and enhance sage grouse populations. The US Fish and Wildlife Service recommended, following a twelve-month investigation, that the sage grouse not be listed as a threatened or endangered species. Some may speculate that this finding was influenced in part by the tremendous conservation planning effort and anticipated outcome.

Watershed awareness - Explore Your Watershed has sparked teacher interest and the website is making its way into the regions classrooms. Efforts are underway by the Carson Water Subconservancy District (CWSD) to obtain grant funds for a coordinator position to promote Explore Your Watershed in all six counties. The Carson River Conference and the main message of protecting the river corridor has launched CWSD action to seek floodplain management plan funding, conduct a meeting with all county managers to assess river corridor protection priority, and inventory river corridor conditions to be used as benchmark data. On a 4-point scale (1=poor to 4=excellent), the Carson River Conference was rated overall by 49 attendees as 3.4. Numerous river corridor protection approaches were discussed and participants have been empowered to further explore these alternatives as indicated by subsequent conversations and planning.

Leadership Douglas County (LDC) - All fourteen students participating in the program impact session ($n=14$) indicated a positive experience with LDC. One student stated, "If there was ever a program, this LDC experience was the one that makes you feel like a leader; it makes you become more involved, if you weren't before. It makes you feel that you belong, it makes you want to know more, become more involved." Another stated, "In a word LDC is fantastic! I have learned so much in regards to our community, people, and government and about myself. I will make a difference everyday in our community by being passionate about the things I learned in LDC."

Wildfire fuels reduction and defensible space – Douglas County is home to 10 Fire Safe Chapters, more than one third of the total number in Nevada. This accelerated Chapter creation may have been caused by the high wildfire risk for homes and the devastation brought by the Waterfall Fire in Carson City. The Glenbrook Chapter was most successful in reducing fuels and infused the largest amount of in-kind contributions. The Hidden Woods Chapter realized a much improved relationship with the U.S. Forest Service which resulted in significant wildfire fuels reduction on adjacent public lands. The Douglas County fire risk assessment was completed, and along with the assessments in the other 16 counties, makes Nevada the first in the U.S. to have all of its communities eligible for the Healthy Forest Initiative funds. Living With Fire evacuation instructions were printed within the local telephone books and the Living With Fire curriculum were aired on the local community access stations.

Master Gardeners - have volunteered over 1,600 hours between community projects and assisting the community with horticulture related questions. Nine new Master Gardeners were trained to assist in answering over 1,900 customer phone calls and walk-in questions on horticulture related issues. Master Gardener projects included the Douglas County Community College theme gardens, a monthly booth at the farmers market, assisting community church's with landscaping needs, and helping a new garden group form at Douglas County Senior Center.

FY04-05 Objectives vs. Results

Objective #1: Complete the Bi-state Sage Grouse Conservation Plan and begin plan implementation.

Result: *100% complete.*

Objective #2: Submit a grant to Nevada Division of Environmental Protection to fund a two-year program to assist the contractor industry to incorporate best management practices and water resource friendly design in their projects.

Result: *100% complete.*

Objective #3: Measure the impact of the Carson Valley Water Quality Education Program on changes to land management.

Result: *100% complete.*

Objective #4: Increase the 4-H youth enrollment by 10 percent.

Result: *25% complete. Youth enrollment has remained static. With the addition of adult leaders and more projects, enrollment will be on the rise this next fiscal year.*

Objective #5: Inform Douglas County citizens of the community alert system – Reverse 911.

Result: *50% complete. Awareness campaign materials were published in preparation of the launch. Verizon has agreed to provide the phone database and is working to fulfill this promise. Once an accurate database has been acquired the campaign will be launched.*

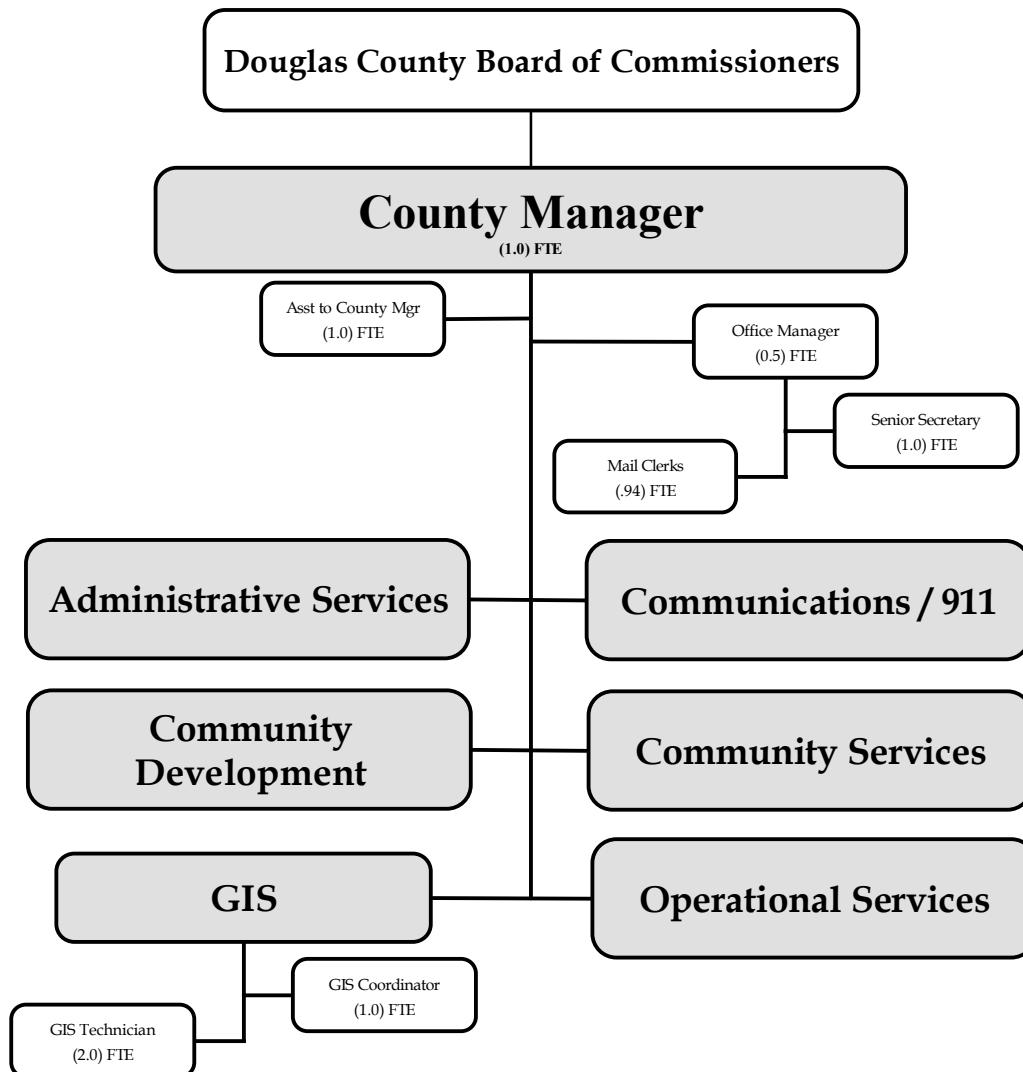
Objective #6: Establish additional chapters of the Nevada Fire Safe Council, provide these chapters educational assistance and help them secure funding to increase fuel reduction efforts.

Result: *95% complete. Fire Safe Councils have been formed in Glenbrook, Hidden Woods, Jobs Peak, Clear Creek, Double Springs, and Holbrook Junction. All Councils are at different stages of securing funds and establishing eligibility for the Healthy Forest Initiative moneys. The Holbrook, Double Springs, and Clear Creek chapters have compiled wildfire threat reduction plans.*

COUNTY MANAGER DIRECTED DEPARTMENTS

The departments included in this section are under the authority of the County Manager. The County Manager adheres to the policy direction provided by the County Commissioners in the administration of these departments.

County Manager Organizational Chart



Total Number of Positions: 10
Total Full-Time Equivalents: 7.41

COUNTY MANAGER'S OFFICE

“Leadership for Extraordinary Accomplishment”

Mission Statement

The success of Douglas County is vested in employee accomplishments, directed and supported by effective managerial leadership and vision. The County Manager creates opportunities for employees to enhance their knowledge and abilities; to be proactive in meeting community needs; to be problem solvers; to be innovative; to exemplify excellence in professional standards and achievements; and to demonstrate a commitment to the values of public service. Together, we create a better future by transforming vision into reality.

Major Programs Offered

The County Manager serves as administrative staff for the Board of County Commissioners and provides proactive leadership support to the Board and appointed department directors. It is the responsibility of the County Manager's Office to assist the Board of Commissioners in initiating, reviewing, and implementing county policies and programs that are responsive to the needs of the community. Accordingly, the County Manager is responsible for the executive management of those county departments placed under his charge, and works closely with elected officials to coordinate related activities and responsibilities. Through this process the values and vision for the County are implemented.

The County Manager's Office assists the County Commissioners in developing and maintaining positive community relations by providing professional responses to the needs and concerns of citizens. Among other things, one of the duties of the County Manager is to promote the development of a vibrant and stable economic climate through active involvement and cooperation with area chambers of commerce, visitor authorities, businesses and civic associations, and other community leaders. The County Manager is responsible for the overall budget of the county. The Manager serves as a liaison with State and Federal representatives and agencies.

The County Manager fosters and enhances the dedication of the county to the organizational values of teamwork, customer service, professionalism, problem solving, management of people, finances and information, leadership, and entrepreneurialism. The Manager is responsible for the continuing development of the organization. Open communication with employees and the public are utilized to collaboratively address problems and enhance the effectiveness of the organization.

Another function of the County Manager is to evaluate and enhance the effectiveness and efficiency of county services to the public, to other county departments, and other governmental agencies. He works with other departments to provide necessary updates and revisions to county policies and procedures. The County Manager serves as an informational resource for the community, working to address community concerns and problems.

The Manager also oversees the work and operation of the Douglas County Redevelopment Agency. The Agency works on the implementation of the Redevelopment Plan. The primary projects undertaken by the Agency have focused on infrastructure improvements and the attraction of new retail development.

The County Manager's Office oversees the General Services Division, which provides countywide mail services. This includes mail pick-up and delivery, maintenance of equipment and supplies used by multiple departments, including the postage scale and meter, copy machines, and facsimile machines. Liability insurance, countywide printing, postage and county memberships are also provided through General Services.

The County Manager supervises the Geographic Information Systems (GIS) Division, also known as MAGIC. MAGIC is primarily a support department to other county departments through the creation and maintenance of a countywide spatial database. MAGIC provides up-to-date mapping and relational data to departments to increase efficiency, improve accuracy, reduce redundancy, and provide an analytical tool for decision-making. Limited mapping services and information is provided on a fee basis to the public.

Staffing and Budget

Four full-time employees staff the County Manager's Office, with funding for the Office Manager split between the Manager's Office and the Board of County Commissioners. A portion of the Manager's time is allocated to the Redevelopment Agency (2.5%). Funding for part-time intern support on various projects is also provided. Additionally, a portion of the County Manager's time is allocated to the Redevelopment Agency. All of the employees work as staff for the Board of Commissioners, as necessary. The FY05-06 County Manager budget is \$332,127.

The General Services budget is \$1,125,211 for FY05-06. General Services has three part-time employees who provide mail service for the county. MAGIC's budget is \$209,344 for FY05-06 and includes three full-time employees.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				05 to 06	05 to 06
Personnel Services	491,540	488,152	506,722	18,570	3.8%
Services & Supplies	1,145,620	1,143,039	1,159,960	16,921	1.5%
Capital Outlay	13,663	0	0	0	n/a
Total	1,650,823	1,631,191	1,666,682	35,491	2.2%
Expenditures by Division					
County Manager	334,498	317,662	332,127	14,465	4.6%
M.A.G.I.C	185,060	199,520	209,344	9,824	4.9%
General Services	1,131,265	1,114,009	1,125,211	11,202	1.0%
Total	1,650,823	1,631,191	1,666,682	35,491	2.2%
Funding by Source					
General Fund	1,650,823	1,631,191	1,666,682	35,491	2.2%
FTE	7.89	7.41	7.41	0.00	0.0%

FY05-06 Objectives

- Represent the interest of the County to the community by providing proactive public communications and information.
- Implement leadership development and strategic planning process to enhance the effectiveness of the organization.
- Participate in interim legislative committees representing the interests of Douglas County.
- Finalize plans to meet County office space and other needs and proceed with the construction of a new office building and parking facilities.
- Participate in the construction and use of the of the multi-use transit facility at Lake Tahoe.
- Implement policies and strategies for employee association negotiations.
- Work with property owners of large properties on development process and public involvement.
- Develop alternatives for funding a new Senior Center.

Major Accomplishments of FY04-05

- Represented the County in the 2005 Legislative session working with legislators and testifying in committee hearings.
- Finalized the alignment of the Muller Lane Parkway and secured easements for future construction.
- Phase III of the Ridgeview sewer project designed and funding support from CDBG and RDA in place for construction in FY 05-06.
- New Topsy Lane water line was completed and the new well will be equipped in FY 05-06. The water line designed to serve new Fire Station 12 from county's system was completed. The Foothill sewer line extension was completed, and the design for the integration of the Eagle Ridge subdivision into the County's water and sewer system was also completed.
- The Sheridan Acres water system is now operated as a county utility. Planning, design and engineering work has proceeded for the upgrade of the system and to secure state grants.
- Amended the Redevelopment Plan area.
- Easement alignment for East Valley Road was completed and easement secured.
- Finalized agreement with State Parks for the Dangberg Home Ranch

Douglas County continues to commit the resources necessary to stabilize and enhance the financial planning and fiscal health of the County. Steps continue to be made in implementing the Douglas County Master Plan. For example, work on the under the State Lands Question 1 program, the County will update the Open Space Plan, pursued the purchase of 7 acres along the Carson River and initiated the construction of the Jobs Peak trail. The ten-year update and review of the Master Plan was initiated and will be ongoing through FY 05-06. A contract for the update of the Transportation Element was awarded and is being done in conjunction with NDOT's Highway 395 corridor study. The County continues to work with the BLM, individuals and other parties on the acquisition of a number of approved easements and property purchases to enhance open space through the preservation of agricultural lands and to improve access to public lands. The County's transfer development rights (TDR) program was used to preserve an additional 1000 acres of agricultural lands, for a total of approximately 3,600 acres now protected under the program. The County continues to work with the USGS and Carson Water Subconservancy District on the development of a "Water Budget" and a "Groundwater Flow Model" for the Carson Valley.

Douglas County continued its efforts to increase understanding of the expectations held by community leaders and residents. We are diligent in providing information and adapting processes to better meet these expectations. A number of public meetings were held on various topics during the year, including the Master Plan community meetings, water and sewer rate and capital improvement planning meetings, presentations

were provided on the County budget, taxation, redevelopment and a number of specific projects. County staff often speaks at various civic organization meetings. Further, the County continues to utilize various media outlets to disseminate information to the community. A weekly “County Manager’s Report” is done for Douglas County Cable Access Television and for KCMY/KPTL radio, and a weekly Cable program, “Lets Talk Douglas County” is also provided. Throughout the year a large number of positive news articles on Douglas County programs and services were printed in local newspapers.

In addition to continued public outreach efforts, Douglas County worked to enhance the efficiency and responsiveness of the organization. A number of County policies and procedures were reviewed and updated this past year. The County took an active role in the 2005 Legislative Session. In conjunction with the Nevada Association of Counties and other local government groups, the County advocated and opposed several measures with an impact on the residents of Douglas County.

Highway 395 improvements south of Gardnerville were continued, the intersection of Mottsville/Waterloo and Highway 88 signalization and other related improvements were completed. The plans for the overlay of Foothill Road were finalized. Overlay work and related water quality improvements were completed along Highway 50 at Lake Tahoe. These NDOT projects are coordinated with the County. Some of the paving projects will provide “asphalt grindings” for use in the County’s dirt road maintenance program.

FY04-05 Objectives vs. Results

Objective #1: Represent the interest of the County to the community by providing proactive public communications and information.

Result: *County staff provides a variety of information to the community, speaks at civic organizational meetings, prepares press releases, and uses radio and public access cable TV to disseminate information.*

Objective #2: Work with the Bureau of Land Management (BLM) and United States Forest Service (USFS) officials and the community to develop new public trails/access points using state, federal and local resources.

Result: *The County continues to work with Federal agencies on public access and trails. The Jobs Peak trail will provide a linkage to USFS lands.*

Objective #3: Finalize plans to meet County office space needs and proceed with the construction of a new office building and parking facilities in Minden and Gardnerville.

Result: *Conceptual plans were completed for the office and parking facilities in Minden and Gardnerville. The Gardnerville parking project was not pursued as the private party opted out of the project.*

Objective #4: Participate in the community debate on options to address senior, youth and other cultural needs and desires and provide factual information on Douglas County Question 1 for the 2004 primary ballot initiative.

Result: *Information was provided as requested. The voters did not approve the ballot initiative.*

Objective #5: Work with the Bureau of Land Management (BLM) to secure a new site for emergency communications and coordinate for joint use with KCMY (local radio station) for regular and emergency broadcasting.

Result: *A site was identified and options prepared for development. Due to costs constraints the final project was not pursued.*

Objective #6: Work with the Chamber, Business Council and others to produce an ATV event for Douglas County.

Result: *The development of a draft trails plan was completed in conjunction with BLM. A final event was not pursued due to lack of funding of the permitting and promotion.*

Objective #7: Coordinate the planning of a multi-use transit facility at Lake Tahoe.

Result: *The transit facility project planning was completed in conjunction with the Tahoe Douglas Chamber and LTVA. The facility will be constructed during FY 05-06.*

Objective #8: Conduct a rate study and implement rate changes for the East and West Valley water systems and the Valley sewer system.

Result: *The water and sewer rates were reviewed and updated. Water rates saw a small increase, while sewer rates dropped slightly.*

GIS

Mission Statement

The purpose of the Geographic Information Systems (GIS) Department, also known as MAGIC (Multi-Agency Geographic Information Center), is the development and maintenance of a county-wide spatial database to provide up-to-date mapping and analysis services to County departments to increase efficiency, improve accuracy, reduce redundancy, and provide an analytical tool for decision making. GIS services are also offered to the residents, businesses and visitors of Douglas County. Responsive and quality services are provided to County Departments and the public.

Major Programs Offered

MAGIC is primarily a support department to other county departments through the creation and maintenance of various spatial and tabular data, integration of department databases with spatial data, development of customized applications for departmental use and training in GIS applications.

Staffing and Budget

The department is composed of three full-time employees reporting to the County Manager. The budget for the department comes from the General Fund and for FY05-06 is \$209,344.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	156,543	164,470	171,429	6,959	4.2%
Services & Supplies	21,544	35,050	37,915	2,865	8.2%
Capital Outlay	6,972	0	0	0	n/a
Total	185,060	199,520	209,344	9,824	4.9%
Funding by Source					
General Fund	185,060	199,520	209,344	9,824	4.9%
FTE	3.00	3.00	3.00	0.00	0.0%

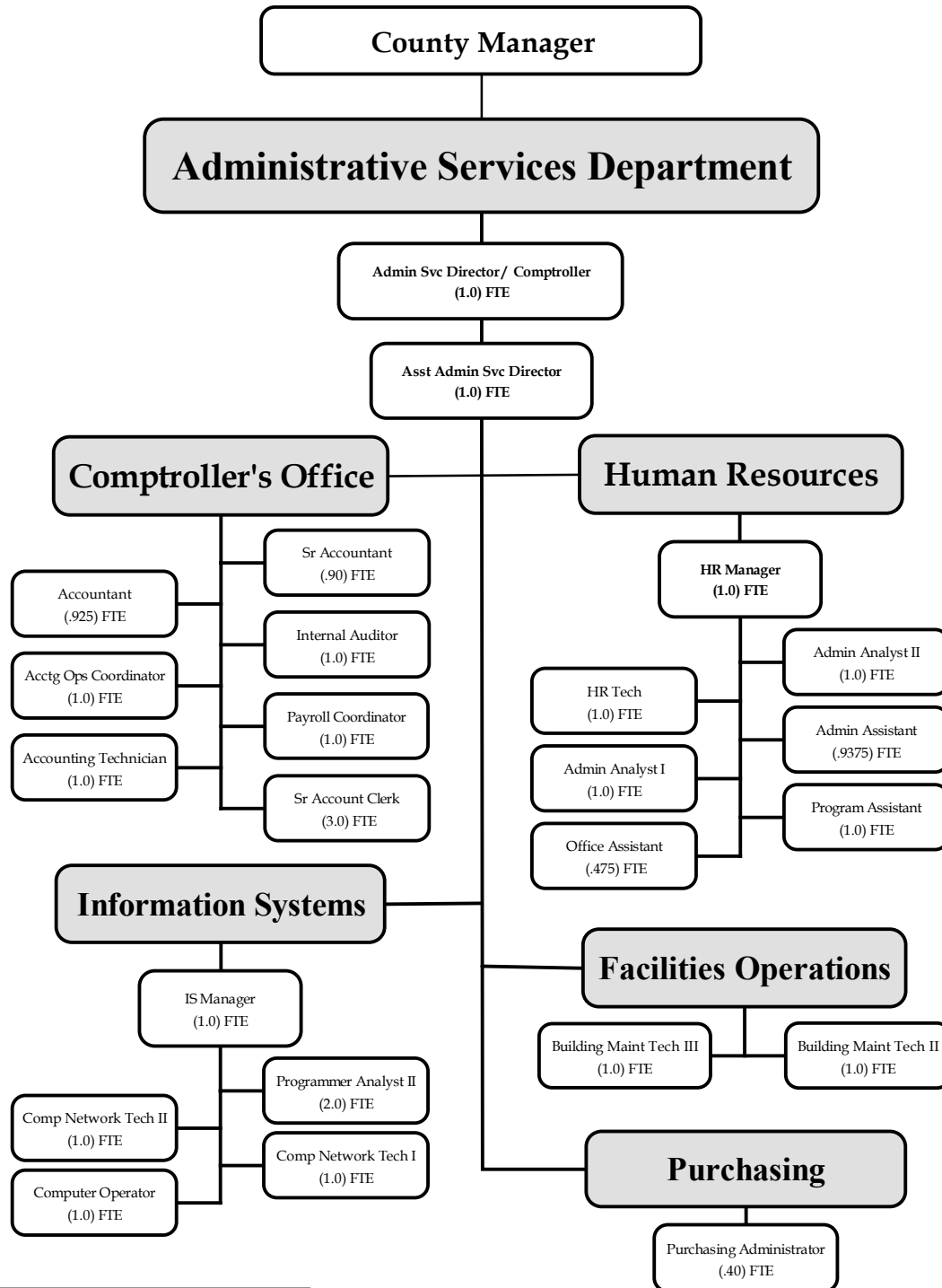
FY05-06 Objectives

- Continued development of policies and procedures manual to include
 1. Inventory of software licensing
 2. GIS server configuration
 3. Scheduled processes
 4. Custom applications.
- Continue development of County's water and sewer data in GIS
 1. Needs assessment
 2. Inventory of available data
 3. Integration into GIS with associated attributes
 4. Training of engineering staff to maintain data on GIS
- Establish an internet web page to provide information about
 1. GIS services
 2. Available products and data
 3. Fee schedules
 4. Interactive mapping and query capability.
- Coordinate with 911 to develop an addressing and street naming ordinance to include
 1. Responsibility
 2. Standardization
 3. Review process
 4. Enforcement
- Continued expansion of data inventory on GIS
 1. Wetlands
 2. Vegetation
 3. Lidar contours and hyperspectral imagery
 4. Demographics
- Acquire formal training to improve staff's query skills and knowledge of GIS functionality for analyzing imagery.
- Continue to provide responsive and excellent customer service to GIS clients.

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Administrative Services

Organizational Chart



Total Number of Positions: 34
Total Full-Time Equivalents: 25.14

ADMINISTRATIVE SERVICES

Mission Statement

To provide leadership, coordination, and management excellence in the County's financial, human resources, information systems, purchasing, and facilities operations functions.

Major Programs Offered

The Administrative Services Department includes the Comptroller's Office, Human Resources, Information Systems, Purchasing, and Facilities Operations. All Divisions are discussed individually in this section.

Staffing and Budget

The Department is led by the Administrative Services Director/Comptroller who reports directly to the County Manager. The Department has 25.14 FTE authorized for FY05-06. Positions include Accountants, Technicians, Computer Programmers, and Building Maintenance Technicians to provide a full range of internal service functions. All staff in Administrative Services Divisions are funded within the General Fund, although a portion of the personnel costs for certain positions are charged to other funds. They generate specific revenue through internal service charges as identified in the General Fund Cost Allocation and Recovery Plan.

The Department has financial management and reporting responsibility for all County funds. However, the Department is directly responsible for the activities associated with eight funds: Extraordinary Maintenance Fund, Stabilization Fund, Self Insurance Fund, Limited Liability Health Insurance Fund, Ad Valorem Capital Construction Fund, County Construction Fund, and the County Debt/Other Resources Fund. Therefore, these funds are included as part of the Department's budget. The FY05-06 total budget is \$13,365,447.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	1,621,834	1,748,279	1,858,354	110,075	6.3%
Services & Supplies	7,345,063	7,213,040	7,124,217	(88,823)	-1.2%
Capital Outlay	239,432	60,000	0	(60,000)	n/a
Other	66,457	73,106	77,258	4,152	5.7%
Capital Projects	1,291,563	1,222,500	4,305,618	3,083,118	252.2%
Total	10,564,349	10,316,925	13,365,447	3,048,522	29.5%
Expenditures by Division					
Comptroller	4,315,542	4,492,974	4,316,619	(176,355)	-3.9%
Facilities Operations	2,940,779	2,171,444	5,181,178	3,009,178	138.6%
Human Resources	2,713,136	3,018,077	3,168,077	149,084	4.9%
Information Systems	568,416	605,207	669,625	64,418	10.6%
Purchasing	26,476	28,307	29,948	1,641	5.8%
Total	10,564,349	10,316,925	13,365,447	3,048,522	29.5%
Funding by Source					
General Fund	2,392,453	2,553,900	2,719,851	165,951	6.5%
Room Tax	3,503,424	3,688,146	3,463,367	(224,779)	-6.1%
Self Insurance	2,002,824	2,252,957	2,367,171	114,214	5.1%
Lmt Liability Health Ins.	357,563	350,000	365,000	15,000	4.3%
Ad Valorem Capital Projects	901,697	1,130,606	4,077,258	2,946,652	260.6%
County Construction	1,340,089	327,066	359,000	31,934	9.8%
County Debt/Other	66,299	14,250	13,800	(450)	-3.2%
Total	10,564,349	10,316,925	13,365,447	3,048,522	29.5%
FTE	25.67	25.14	25.14	00.00	0.0%

COMPTROLLER

Mission Statement

To provide mandated and requested financial information, to promote operational efficiencies in accordance with prescribed law, Commissioner policy and prudent financial management and to provide quality financial-related services to internal and external customers in order to enhance the effectiveness and fiscal integrity of all County services and programs.

Major Programs Offered

The Comptroller's Office provides fiscal administration and financial management through the following operational functions:

- Budget development and monitoring
- Capital project financing
- Accounts payable
- Enterprise/Internal service fund accounting
- Internal/performance auditing
- Debt management
- Revenue projections and monitoring
- Payroll processing
- Grants accounting
- Room tax auditing
- Fixed asset inventory/accounting
- Staffing and Budget

Staffing and Budget

The Comptroller reports directly to the County Manager. In FY05-06, the Comptroller's Office will operate with 8 full-time employees and 3 part-time employees for a total of 10.16 FTE. The Comptroller's budget for FY05-06 is \$839,452. The Comptroller's Office is funded by the General Fund, Room Tax Fund, Self Insurance Fund, and the County Debt/Other Resources Fund. Expenditures in the Room Tax fund are for the room tax auditing function and for funding various agencies that promote tourism in Douglas County.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	673,682	720,306	770,952	50,646	7.0%
Services & Supplies	3,641,861	3,772,668	3,545,667	(227,001)	-6.0%
Capital Outlay	0	0	0	0	n/a
Total	4,315,542	4,492,974	4,316,619	(176,355)	-3.9%
Funding by Source					
General Fund	745,819	790,578	839,452	48,874	6.2%
Room Tax	3,503,424	3,688,146	3,463,367	(224,779)	-6.1%
County Debt/Other	66,299	14,250	13,800	(450)	-3.2%
Total	4,315,542	4,492,974	4,316,619	(176,355)	-3.9%
FTE	10.16	10.16	10.16	0.00	0.0%

FY05-06 Objectives

- Enhance the skills and knowledge of employees through training and professional personnel development and empowering them to solve problems.
- Maintain the financial integrity of the County through use of generally accepted accounting/auditing practices and principles and sound financial management.
- Provide timely and courteous responses to internal and external customer requests for assistance in processing claims, invoices or payroll items and providing financial information for accounting, budgeting or public use.
- Encourage innovation to implement new or modify existing procedures, policies and processes to increase productivity, expedite work flow and improve responsiveness to internal and external customers.
- Continue implementation of GASB 34 by bringing all infrastructure into fixed assets reporting.
- Develop a combined CIP for FY07-11.
- Establish an equipment replacement schedule.

Major Accomplishments of FY05-06

- The Comptroller's office was honored as a recipient of GFOA's Distinguished Budget Presentation Award for the eighth consecutive year.
- We provided efficient and timely processing of claims, payroll, invoices, and certain licenses. The following items are some that were processed through our department.

<u>Item</u>	<u>FY01-02</u>	<u>FY02-03</u>	<u>FY03-04</u>	<u>FY04-05</u>	<u>FY05-06</u>
Invoices	33,686	36,254	36,278	37,754	36,350
Claims	22,927	22,654	22,287	22,572	22,500
Payable Checks	17,640	17,501	17,036	17,182	17,200
Payroll Checks	4,494	4,451	4,345	4,126	4,400
Direct Deposits	11,460	12,459	12,769	13,582	14,000
Gaming Licenses	241	273	241	239	240
Liquor Licenses	790	788	852	890	930

- The Internal Auditor completed the Administrative Office of the Courts (AOC) audit of the Justice Courts. She continued HIPAA quarterly compliance testing, has worked on a prevailing wage project, and is reviewing Airport lease requirements. Additionally she completed 4 room tax audits with 4 more in progress. Taxes and penalties collected were approximately \$23,791 with \$3,600 in additional room tax.
- Our second audit under GASB 34 was completed with no findings, no Note 2 violations and no Single Audit Act findings.
- A number of accounting and auditing tasks are undertaken each year to ensure accurate financial reporting and legal compliance. We provided accounting for 14 proprietary funds, and monitored several ongoing grant funds for compliance with the Single Audit Act with no findings in the FY03-04 audit.
- The 5-year Capital Improvement Plan was updated, presented and adopted by County Commissioners.
- Financing continued for the Douglas County Redevelopment Agency with several more stores opening in the area.
- The Comptroller's Office continues to provide professional staff assistance to other departments. Staff provided support with bond issues, budgeting, grants, prevailing wage issues, etc.
- Members of the Comptroller's Office spent many hours on various committees, including several hours on legislative issues, Management Team, Benefits, Technical Advisory, Safety & Risk Management, Insurance, etc. Staff also served on interview panels, reviewed policies and worked on specific departmental issues as requested.

FY04-05 Objectives vs. Results

- Objective # 1:** Enhance the skills and knowledge of employees through training and professional and personnel development and empowering them to solve problems.
Result: *100% complete. Employees continue to attend classes and seminars when available and applicable.*
- Objective # 2:** Maintain the financial integrity of the County through use of generally accepted accounting/auditing practices and principles and sound financial management.
Result: *100% complete. The financial statements for FY04-05 will be presented according to Generally Accepted Accounting Procedures and for the second year under GASB 34 requirements. We don't anticipate any major exceptions or recommendations from the auditors.*
- Objective # 3:** Provide timely and courteous responses to internal and external customer requests for assistance in processing claims, invoices or payroll items and providing financial information for accounting, budgeting or public use.
Result: *95% complete. We place customer service as a top priority and strive to always meet the needs of our customers.*
- Objective # 4:** Encourage innovation to implement new or modify existing procedures, policies and processes to increase productivity, expedite workflow and improve responsiveness to all customers.
Result: *100% complete. Innovation is always encouraged. This year, changes were made to the processing of A/P, Payroll (contract changes, etc.), Liquor & Gaming Licenses.*
- Objective # 5:** Completion of FY03-04 Audit.
Result: *100% complete. Our financial statements were completed in FY04-05 for FY03-04 according to the requirements of GASB 34. The process went very smoothly because of all the up-front work that was done. We will continue towards booking all of the infrastructure.*
- Objective # 6:** Refine combined 5 year CIP.
Result: *95% complete. The FY06-10 CIP was completed and submitted to the Commissioners.*

FACILITY OPERATIONS

Mission Statement

To provide the highest quality of technical service and support with respect to safety and cost effectiveness in maintenance, repairs, and construction of County buildings while complying with federal, state and local laws.

Major Programs Offered

The Facility Operations Division manages twenty-one County buildings consisting of approximately 300,000 plus square feet of facilities. The Division is responsible for all aspects of building maintenance, including electrical, heating, ventilation & air conditioning (HVAC), plumbing, security, carpentry, and routine maintenance activities. A large portion of staff time is spent at the County's two jails due to security and safety concerns, and that the jails are a 24-hour a day, 7 day a week operation.

Routine Maintenance

Facility Operations performs daily, routine maintenance for all the departments of County government. This is accomplished through a work order system. Repair jobs and service calls can be scheduled and are completed on a scheduled priority basis.

Emergency Maintenance

Maintenance that is needed immediately is accomplished through a paging system setup through the Facility Operations Senior Account Clerk who will dispatch maintenance staff to handle the emergency.

Preventive Maintenance

Although the Division has limited resources, a considerable amount of time is spent in activities specifically designed to prolong the useful life of buildings and equipment through proactive management.

Contractual Maintenance

The Division manages the contracts for building services provided by outside contractors, including elevator inspections and service, janitorial service, septic service, fire extinguisher/halon/fire sprinkler, and various other services.

Capital Improvement Program

Projects are presented to the Board of County Commissioners for approval and inclusion in the County's Five-Year Capital Improvement Program. Each year, Facility Operations undertakes \$300,000 to \$5,000,000 in projects to maintain and improve county facilities. These projects are bid and contracted out. Numerous projects and pieces of equipment under \$25,000 are also purchased and managed by the Division.

Staffing and Budget

The Facility Operations Division has a staff of four consisting of 2 full-time Building Maintenance Technicians, one part-time Senior Office Assistant and the Assistant Director of Administrative Services who supervises the Division. A total of 2.5 FTE are authorized for FY05-06, not including the Assistant Director. Work performed by Facility Operations for non-General Fund departments pay the General Fund through a cost allocation program for these services. The FY05-06 Facility Operations budget is \$744,920 and is supported by the General Fund, Ad Valorem Capital Projects Fund, and the County Construction Fund.

FY05-06 Objectives

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	159,824	174,422	189,520	15,098	8.7%
Services & Supplies	1,183,503	641,416	608,782	(32,634)	-5.1%
Capital Outlay	239,432	60,000	0	(60,000)	n/a
Other	66,457	73,106	77,258	4,152	5.7%
Capital Projects	1,291,563	1,222,500	4,305,618	3,083,118	252.2%
Total	2,940,779	2,171,444	5,181,178	3,009,734	138.6%
Funding by Source					
General Fund	698,993	713,772	744,920	31,148	4.4%
Ad Valorem Capital Projects	901,697	1,130,606	4,077,258	2,946,652	260.6%
County Construction	1,340,089	327,066	359,000	31,934	9.8%
Total	2,940,779	2,171,444	5,181,178	3,009,734	138.6%
FTE	3.03	2.50	2.50	0.00	0.0%

- Continue to seek ways to reduce utility costs through lighting programs, purchases of equipment with high efficiency, reduced consumption, and other methods.
- Continue to improve the Energy Management System and develop for additional facilities.
- Increase facility inspection intervals for supervisor to view overall appearances and conditions of assigned facilities.
- Be actively involved in the design of the new facilities next to advocate for the most energy efficient building systems.

FY04-05 Major Accomplishments

- Painted the exterior of the Senior Center.
- Installed safety glass for the Sheriff's Records Division front counter.
- Replaced the roof of the Tahoe Service Center covered 100% by vendor.
- Replaced carpet in the Tahoe Service Center and Judicial Building.
- Replaced the HVAC system at the Airport Administration building.
- Replaced/upgraded the stair and guard rails at the Tahoe Service Center to meet code.

FY04-05 Objectives vs. Results

Objective #1: Continue to seek ways to reduce utility costs through lighting programs, purchases of equipment with high efficiency, reduced consumption, and other methods.

Result: *Installed new lighting in the Sheriff's Training room, installed energy efficient faucets for most County bathrooms, and installed motion detection lighting systems in several key areas.*

Objective #2: Continue to improve Energy Management System and develop for additional facilities.

Result: *Installed digital controls at the Lake Tahoe Service Center and added a CO² monitor in the valley jail to reduce energy consumption.*

Objective #3: Increase facility inspection intervals for supervisor to view overall appearances and conditions of assigned facilities.

Result: *Supervisor spent time with staff to observe/assist in field work. Numerous site visits were held to observe work in progress by contractors or to receive information from employees about facility maintenance/construction needs.*

HUMAN RESOURCES

Mission Statement

To provide quality services and support in employment, training, employee relations, benefits, compensation and safety beyond the expectations of all employees, enabling them to better serve our external customers, the citizens of Douglas County. It is our mission to develop an attitude of teamwork and quality in our day-to-day operations, create an atmosphere which fosters challenges, fun and safety, to increase participation in county activities while seeking knowledge, enthusiasm, and an improved quality of life for ourselves, co-workers and the community, and to commit to acting openly, equitably and consistently in our pursuit of uncompromising quality.

Major Programs Offered

Human Resources is responsible for the county's personnel management and risk management/safety services. These administrative services include job recruitment and employment, employee and labor relations, job classification, records management, policy and procedure development and administration, risk management and employee safety programs, benefits and compensation administration, staff training and organizational development.

Staffing & Budget

The Human Resources Manager reports directly to the Administrative Services Director/Comptroller. The Division has five full-time employees and 2 part-time employees for a total of 6.09 FTE. The Human Resource's budget for FY05-06 is \$435,906. The General Fund, Self-Insurance Fund, and Dental Insurance Fund, support the Division.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	354,676	390,153	407,851	17,698	4.5%
Services & Supplies	2,358,461	2,628,840	2,760,226	131,386	5.0%
Capital Outlay	0	0	0	0	n/a
Total	2,713,136	3,018,993	3,168,077	149,084	4.9%
Funding by Source					
General Fund	352,749	416,036	435,906	19,870	4.8%
Self Insurance	2,002,824	2,252,957	2,367,171	114,214	5.1%
Lmt Liability Health Ins.	357,563	350,000	365,000	15,000	4.3%
Total	2,713,136	3,018,993	3,168,077	149,084	4.9%
FTE	6.09	6.09	6.09	0.00	0.0%

FY05-06 Objectives

- Complete internal annual salary survey, East Fork Fire and Paramedic Employees Association (EFFPEA) survey, and comprehensive compensation/classification survey.
- Provide required Health Information Portability and Accountability Act (HIPAA) training per federal regulations; review and secure Business Associate agreements for impacted departments.
- Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2006.
- Coordinate and assist with employee association labor negotiations and contract language.
- Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management.
- Continue to develop employee retirement resources, including informative workshop presentation.
- Continue development and enhancement of County staff development and wellness program.
- Continue development and enhancement of employee incentive program and staff involvement in safety awareness program.
- Continue to provide assistance to outside organizations with innovative programs implemented.
- Finalize internal operational manual resource.

Major Accomplishments of FY04-05

- Successful implementation of Long Term Care coverage as optional benefit for employees.
- Successfully negotiated quality, cost effective health coverage.
- Developed and implemented new Health Savings Account program with premium savings as high as 60% plus.
- Implementation of “brown bag” wellness programs and development of tobacco cessation program.
- Expansion of Human Resources website to include ability to submit on line applications.
- Expansion and increased participation at annual health and wellness fair.
- Successful state audit of drug and alcohol testing program per FTA regulations with no findings.
- Completion of implementation and audit covering Fair Labor Standards Act (FLSA) revision regulations.
- Developed internal sexual harassment training program and presented training to management, East Fork Fire, China Spring Youth Camp, and other requesting departments.
- Successful negotiation and renewal of Carson Valley Medical Center contracts for all related County medical services, including implementation of new required physical examination documentation.
- Completed annual salary survey and implemented related changes to pay plan.
- Hired 106 employees during FY04-05.

FY04-05 Objectives vs. Results

- Objective #1:** Complete annual salary survey and analyze/implement any related changes to compensation plan.
- Result:** *100% complete. Completed survey resulted in 3.5% compensation plan movement.*
- Objective #2:** Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2005.
- Result:** *100% complete. Successful enrollment sessions covering major plan changes including elimination of HMO plan and addition of new HSA plan effective May 01, 2005.*

- Objective # 3:** Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management.
Result: *100% complete.*
- Objective # 4:** Continue development and enhancement of county staff development and wellness program.
Result: *100% complete. Implementation of educational wellness “brown bag” sessions very successful; currently implementing tobacco cessation program for employees.*
- Objective # 5:** Implement long-term health care coverage as an optional benefit for employees.
Result: *100% complete.*
- Objective # 6:** Continue to enhance Human Resources website for applicant and departmental utilization.
Result: *100% complete. Applications can now be submitted on line.*
- Objective # 7:** Develop and implement a new supervisor training and development program.
Result: *100% complete. Performance Management Plus (PMP) sessions routinely scheduled, and general supervisory training scheduled for July.*
- Objective # 8:** Continue development and enhancement of employee incentive program and staff involvement in safety awareness program.
Result: *100% complete. The County has had an excellent response to safety incentive program and increased participation this program year.*
- Objective # 9:** Enhance recruitment program to include panel and testing development.
Result: *95% complete. Formal hiring guidelines being finalized to ensure full clearances prior to actual hours worked; new validated tests in place; training scheduled to ensure all employees responsible for interviewing learn techniques for rating and selection.*
- Objective # 10:** Continue to provide assistance to outside organizations with innovative programs implemented including HIPAA compliance, Performance Management Program, Affirmative Action Plan, and cafeteria benefit program.
Result: *100% complete. Consistently receive inquiries and provide assistance and resources to outside agencies.*

INFORMATION SYSTEMS

Mission Statement

To provide professional high quality information technology services and support in a timely manner to the employees and citizens of Douglas county.

Major Programs Offered

Information Systems strives to ensure that the County makes the best use of its technology funding. We review requests for equipment and software, coordinate the implementation of information technology, and make policy recommendations to the County Manager and County Commissioners.

Application Systems Design and Development

Provide implementation and support of critical County AS/400 computer applications by the professional programmer/analyst staff. These applications are typically designed and programmed in-house or acquired through third party vendors.

Systems Support

Continually maintain and upgrade computer hardware, communications, operating systems and related application software.

Computer Services

Provide general support to County departments, including training, equipment and/or software installation, troubleshooting, and repair for mid-range computer devices, personal computers (PCs), printers, Local Area Networks (LANs), and communications hardware and software.

Customer Service

Provide general support to County end users with continuing responsive "help desk" efforts.

Staffing and Budget

The Information Systems Division reports directly to the Administrative Services Director. The Division has 6 full-time employees: 1 Manager, 2 Programmer/Analyst II's, 2 Network Technicians, and 1 Computer Operator. The FY05-06 budget is \$669,625 and is supported entirely through the General Fund.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	407,873	435,891	460,883	24,992	5.7%
Services & Supplies	160,542	169,316	208,742	39,426	23.3%
Capital Outlay	0	0	0	0	n/a
Total	568,416	605,207	669,625	64,418	10.6%
Funding by Source					
General Fund	568,416	605,207	669,625	64,418	10.6%
FTE	6.00	6.00	6.00	0.00	0.0%

FY05-06 Objectives

- Complete the upgrade of County server operating systems to Microsoft Windows Server 2003.
- Replace the county SonicWall Pro 300 firewall with a more robust and fuller featured Cisco PIX 515 firewall.
- Separate County Emergency Management network and County Sheriff's Office network from County network with Firewalls in order to meet State of Nevada security requirements as mandated by U.S. Department of Homeland Security.
- Upgrade to Microsoft WUS (Windows Update Services) Server after it becomes available to facilitate management of software patches released by Microsoft for all Microsoft Windows-based servers in the County.
- Connect the Airport and Airport Maintenance Building to the Cisco Wireless Bridge at Records Management/Vehicle Maintenance via fiber optic cable.
- Continue the implementation of wireless connectivity for applicable remote County locations. Currently, planned locations include the Topaz Lake Sub-Station and EFFPD Station 7.
- Upgrade the County primary File & Print Server computer and the File and Print Server in the Minden Inn to more robust servers to keep pace with growing demand for file storage in the County.
- Continue updating appropriate Information Systems related Policies and Procedures in accordance with the published update schedule.
- Continue purchasing, configuring, and installing replacement workstation computers for the County.
- Replace the county tape backup system with a more robust "backup to disk" solution to keep pace with growing County data storage demands.

Major Accomplishments of FY04-05

- New servers were purchased and installed for the Sheriff's Office, and for the East Fork Fire and Paramedic District.
- New computers were purchased, configured, and installed to replace all existing computers at each of the fully manned County fire stations.
- The County Courts Computer network was separated from the County network. This accomplishment included the D.A.'s office, Juvenile Detention, and Child Support.
- Purchased, configured, and installed new Cisco Internet and Gateway routers.
- Purchased, configured, and installed Orthogon Systems Wireless Bridges to connect the Lake Admin building, Animal Control, Parks and Recreation buildings to the county network.; purchased, configured, and installed a Cisco wireless bridge to connect the Records Management/Vehicle Maintenance building to the County network. Each computer and printer on each respective network was reconfigured to work correctly on the new bridge connection.
- The Mugshots application for the Jail was upgraded.
- AntiVirus (upgrade) and AntiSpam (new) software was purchased and installed on all County computers.
- Purchased, configured, and installed 51 replacement workstation computers for the County.
- Completed an average of 87 service requests per month directly related to hardware problems or upgrades or software related issues.
- Installed a stable wireless bridge to connect the County network to the ISP hosting the County's web server to facilitate nightly data transfers.

FY04-05 Objectives vs. Results

Objective #1: Continue and complete the upgrade of county server operating systems to Microsoft Windows Server 2003.

Result: *90% complete. All Domain Controllers have been upgraded to Windows Server 2003.*

Objective #2: Separate county Court Computer network and county Emergency Management network and county Sheriff's Dept. network from county network with firewalls in order to meet State of Nevada security requirements as mandated by U.S. Department of Homeland Security.

Result: *50% complete. The county Court Computer network has been segregated into its own network. The I.S. Department has been promised two Cisco 506 PIX firewalls to be used to facilitate separating the county Emergency Management network and county Sheriff's Department network from the county's network, but they have not yet been delivered. We are in the process of configuring a Cisco PIX 515E which will allow us to meet State of Nevada security requirements as mandated by U.S. Department of Homeland Security.*

Objective #3: Upgrade Blue Ocean Track-It! Enterprise Software to Version 6.0.

Result: *100% complete.*

Objective #4: Continue and finish the implementation of Microsoft SUS Server to facilitate management of software patches released by Microsoft for all Microsoft Windows-based servers in the county. When available, upgrade Microsoft SUS 1.0 to Microsoft SUS 2.0.

Result: *100% complete. WUS (Windows Update Service) is scheduled to be released by Microsoft this coming fall.*

Objective #5: Continue the implementation of wireless connectivity for applicable remote county locations. Currently, planned locations include the Airport, the Airport Maintenance Building, the Warehouse, Records Management, Vehicle Maintenance, the new Roads/Utilities building, and the Lake Administration Building.

Result: *90% complete. All buildings have been connected with the exception of the Airport and the Airport Maintenance Building. Instead of using wireless to connect these two buildings, a trench will be dug, and fiber cable will be laid to connect them.*

Objective #6: Continue to change network access from ISDN to Broadband Cable for multiple county departments where feasible.

Result: *100% complete.*

Objective #7: Upgrade the county primary File & Print Server computer to a more robust server to keep pace with growing demand for file storage in the county.

Result: *25% complete. Approval was obtained to replace this server, as well as a second server in the Minden Inn. These two servers have been ordered and we are awaiting delivery.*

Objective #8: Upgrade the county RAS server computer to a more robust computer to keep pace with growing demand for running IIS dependent software within the county.

Result: *100% complete. A new server has been purchased and installed.*

Objective #9: Update appropriate Information Systems related Policies and Procedures in accordance with the published update schedule.

Result: *25% complete.*

Objective #10: Install and configure the AS/400 Infinium web applications. Begin testing of Infinium web applications. Coordinate testing with the Human Resources and Comptroller departments.

Result: *100% complete.*

PURCHASING DIVISION

Mission Statement

To plan, manage and coordinate the procurement function for purchases by all County departments to maximize the effectiveness of procurement expenditures, assist in fiscal control of the expenditure of public funds, and comply with all applicable laws, policies and procedures.

Major Programs Offered

Purchase equipment, supplies, services and construction by competitive quotation, sealed bids, or requests for proposals as appropriate. Assist in disposal of surplus personal property.

Provide suggestions to departments for proper procurement actions, products and vendors. Explain the County's Purchasing Policies and Procedures. The Policy and Procedure information is provided to both County staff and vendors.

In conjunction with the District Attorney's Office, explain statutory procurement requirements, explain the preferred or mandatory procurement or disposal method, requirements for Board of Commissioners approval and draft Agenda Action Sheets with appropriate statutory references for the recommended procurement actions.

When requested, advise contracted architects and engineers on bid terms and conditions required by statute, attend pre-bid or pre-construction meetings to emphasize bid submittal instructions and County payment cycles, establish progress payment submittal procedures, review contract change orders and determine whether Commission action is required, initiate correspondence to the Labor Commissioner, confirm contractors licenses, bonding company licensing, and prepare correspondence to the contractor.

Provide procurement and disposal guidance to towns, GID's and other agencies. Assemble and analyze data for the purpose of determining the feasibility of procuring specific equipment, materials, or services.

Staffing and Budget

The Purchasing Division is funded by the General Fund. The staffing of the Purchasing Division consists of a part-time Purchasing & Contracts Administrator with supervision from the Assistant Director of Administrative Services. The FY05-06 budget is \$29,948 and is supported by the General Fund.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				05 to 06	05 to 06
Personnel Services	25,779	27,507	29,148	1,641	6.0%
Services & Supplies	696	800	800	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	26,476	28,307	29,948	1,641	5.8%
Funding by Source					
General Fund	26,476	28,307	29,948	1,641	5.8%
FTE	0.40	0.40	0.40	0.00	0.0%

FY05-06 Objectives

- Upgrade Douglas County Purchasing Policies and Procedures Manual to reflect changes in legislation from the 2005 Legislature.
- Analyze and possibly increase procurement card dollar thresholds.
- Continue/increase purchasing assistance to County departments and towns.
- Continue the upgrade, standardization and simplification of bid and contract documents for use throughout the County.
- Continue the expansion and maintenance of the procurement card program, including expansion of automated functions to using departments (EAGLS program).
- Maintain and expand use of joinder bids to take advantage of economies of scale and administrative simplicity for all departments and towns.
- Encourage e-procurement within the County in accordance with statute.
- Maintain Purchasing Policies and Procedures Manual.
- Participate in and represent the County in the Nevada Public Purchasing Study Commission activities state-wide.

Major Accomplishments of FY04-05

- Assisted Douglas County with representation and interpretation of statutes in the 2005 legislative session.
- Continued the upgrade, standardization and simplification of bid and contract forms.
- Continued expansion and maintenance of the procurement card program.
- Continued benchmarking purchasing programs, policies and procedures.
- Increased use of joinder bids to take advantage of economies of scale.
- Maintained the County Purchasing Policies and Procedures Manual.

FY04-05 Objectives vs. Results

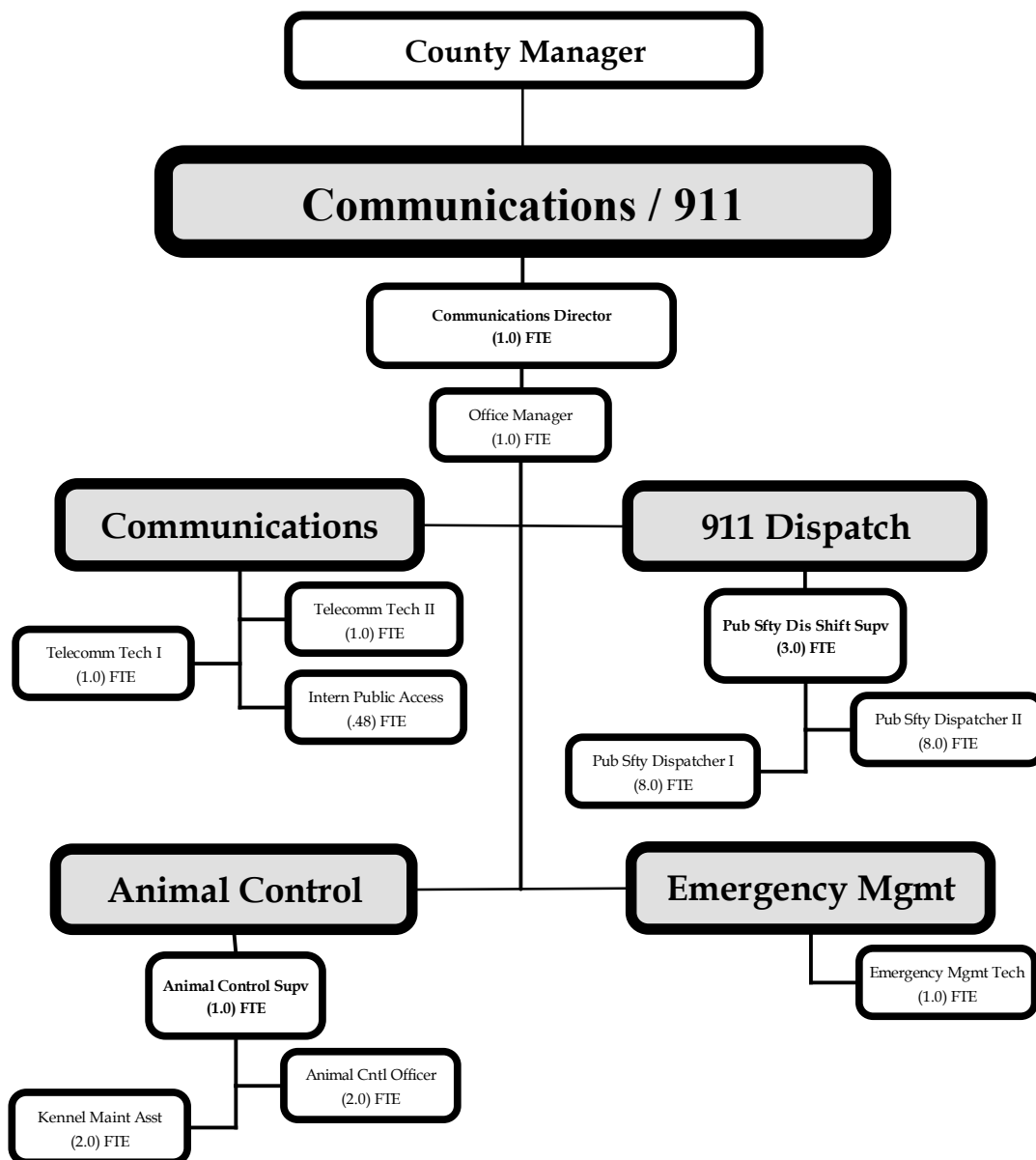
- Objective #1:** Continue/increase assistance to County departments and towns with their purchasing activities.
- Result:** *100% complete. Many departments, the towns and the East Fork Fire and Paramedic Districts have requested assistance during the year. However, this task is never complete as there could always be more assistance requested and provided.*
- Objective #2:** Participate in 2005 legislative session lobbying for public purchasing activities for the County.
- Result:** *100% complete. Was actively involved in many purchasing-related bills. Successful in passing several bills sponsored by the Nevada Public Purchasing Study Commission and assisting with the killing or support of bills for the County.*
- Objective #3:** Continue standardization, upgrade and simplification of bid and contract forms.
- Result:** *100% complete. Complete as it pertains to the 2005 legislative changes, but less in the sense that these documents will continually need to be updated, clarified and/or simplified.*

- Objective #4:** Continue maintenance and expansion of the procurement card program.
Result: *80% complete. This program continues to expand. New employees are added when hired and the Sheriff's Department started a pilot program within their department that is gaining ground. There are still a few departments who have chosen not to use the program at this time.*
- Objective #5:** Increase use of joinder bids to take advantage of economies of scale.
Result: *35% complete. We publish a quarterly list of joinder bids available from around the state for use by requiring departments. A few have also joined on GSA contracts.*
- Objective #6:** Introduce and expand use of e-procurement in the county.
Result: *25% complete. Individuals are using procurement cards on the Internet, which is a good procedure. Major procurements via e-procurement will require changes in state law, as well as sophisticated equipment.*
- Objective #7:** Maintain the County Purchasing Policies and Procedures Manual.
Result: *100% complete. The County Purchasing Manual is up to date.*
- Objective #8:** Continue representing the County in the Nevada Public Purchasing Study Commission.
Result: *100% complete. This is on-going. I attend every meeting and will be lobbying the legislature in their name.*

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Communications / 911

Organizational Chart



Total Number of Positions: 30
Total Full-Time Equivalents: 29.48

911/Communications Emergency Management/Animal Control

Mission Statement

To provide the highest quality and professional service to the citizens of Douglas County in the areas of 911/Communications, Emergency Management, and Animal Control.

Major Programs Offered

The Communications Department consists of three divisions: 911/Communications, Emergency Management, and Animal Control. Information about each division is provided in this section.

Staffing and Budget

The department is managed by the Communications Director, who reports to the County Manager. The Department has 29.48 FTE authorized for FY05-06. The FY05-06 total operating budget is \$2,325,695 for all divisions.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	1,492,694	1,649,664	1,761,077	111,413	6.8%
Services & Supplies	589,145	529,907	559,192	29,285	5.5%
Capital Outlay	42,964	9,908	5,426	(4,482)	-45.2%
Other	165,844	0	0	0	n/a
Capital Projects	0	0	0	0	n/a
Total	2,290,647	2,189,479	2,325,695	136,216	6.2%
Expenditures by Division					
Animal Control	339,001	308,838	332,096	23,258	7.5%
Communications/911	1,703,132	1,818,715	1,928,084	109,369	6.0%
Emergency Management	248,515	61,926	65,515	3,589	5.8%
Total	2,290,647	2,189,479	2,325,695	136,216	6.2%
Funding by Source					
General Fund	937,995	725,437	773,523	48,086	6.6%
911 Fund	1,352,652	1,464,042	1,552,172	88,130	6.0%
Total	2,290,647	2,189,479	2,325,695	136,216	6.2%
FTE	26.00	29.48	29.48	0.00	0.0%

COMMUNICATIONS 911

Mission Statement

Douglas County Communications Center will provide professional emergency 911 and non-emergency service to each and every citizen and visitor to our County, for the safety and protection of life and property. We accomplish this through an unbiased communication with the citizen, using state of the art equipment to disseminate information to law enforcement, fire or emergency medical services. Each Public Safety Dispatcher is trained, prepared and committed with pride and professionalism in providing this service.

Major Programs Offered

Emergency Dispatch Program

Provides direct service to the citizens of Douglas County, Nevada and Alpine County, California on a 24-hour, seven day a week basis. The program provides a consolidated countywide communications center that dispatches the appropriate response units for the Douglas County Sheriff's Department, East Fork Fire and Paramedic District, Tahoe Douglas Fire District, Washoe Tribal Police and 75% of Alpine County's Sheriff, fire and medical dispatching services.

E-911 Program

Provides for Enhanced 911 service to citizens of Douglas and Alpine Counties. This program provides citizens with a single universal three digit emergency number which allows the communications center to quickly identify the callers phone number and address. With this system, response times to emergencies are substantially reduced, by up to 1 minute, while providing information to the Communications Center in the event the caller cannot talk or does not know their location. In addition, communications personnel provide the community with two 911 public education programs, one for elementary schools and the other for adults.

Reporting Relationship

The Communications Director reports to the County Manager and to the Emergency Response Council that is appointed by the Board of County Commissioners. The Emergency Response Council is made up of the County Manager, Douglas County Sheriff, East Fork Fire Chief, East Fork Deputy Chief in charge of Paramedics, Tahoe Douglas Fire Chief and a representative of the Nevada Division of Forestry.

Staffing and Budget

The Communications/911 Division has a .75 Director, 1 Administrative Assistant, 3 Supervisors, 16 Dispatchers, 2 Radio Technicians, and 0.5 Emergency Management Technician (The Director and .5 Emergency Management Technician are shared with Emergency Management) for a total of 23.68 FTE. The department is funded partially by a four and three quarter cents (\$.0475) property tax and user fees assessed against Alpine County California and Washoe Tribal police. The remainder of the funding is derived from the remaining users by percentage: Douglas County Sheriff 66%, East Fork Fire 17% and Tahoe Douglas Fire 17%. The total FY05-06 budget for 911 Division is \$1,552,172. The Communications Division is funded entirely by the General Fund. The total FY05-06 budget is \$375,912.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	1,157,737	1,304,875	1,387,866	82,991	6.4%
Services & Supplies	517,920	503,932	534,792	30,860	6.1%
Capital Outlay	27,475	9,908	5,426	(4,482)	-45.2%
Capital Projects	0	0	0	0	n/a
Total	1,703,132	1,818,715	7,928,084	109,369	6.0%
Expenditures by Division					
Communications	350,480	354,673	375,912	21,239	6.0%
911 Dispatch	1,352,652	1,464,042	1,552,172	88,130	6.0%
Total	1,703,132	1,818,715	1,928,084	109,369	6.0%
Funding by Source					
General Fund	350,480	354,673	375,912	21,239	6.0%
911 Fund	1,352,652	1,464,042	1,552,172	88,130	6.0%
Total	1,703,132	1,818,715	1,928,084	109,369	6.0%
FTE	20.20	23.68	23.68	0.00	0.0%

FY05-06 Objectives

- Re-write the department's Training Standards and Evaluation program.
- Implement a new testing system for Public Safety Communications applicants using a national standard testing program.
- Upgrade the current Multi-Street Addressing Guide (MSAG) program to the new electronic system, which will enable much faster E911 database updates due to the ever growing and rapid changes in telephone subscriber accounts in the County.
- Work with GIS and planning departments to implement the first ever "addressing" ordinance to cope with the rapid development in the County to ensure addressing is standardized and in compliance with emergency services requirements.
- Reprogram the CAD system to bring into compliance with the new Justice Link program, install Justice Link to enable continued access to NCIC/NCJIS and CLETS computer systems.
- Replace current console furniture in dispatch call center.
- Redesign and place new console furniture in an ergonomic manner and comply with FBI security requirements.
- Replace current flooring material in the communications center. Current flooring has lost all static dissipating material and has become a hazard to electrical equipment.
- Install new radio interface equipment.
- Install data mobile data interface for East Fork Fire District.

Major Accomplishments of FY04-05

- Installed a high capacity data link between the Lake Administration building and the valley.
- Completed the installation of an Option 11 at the airport. Migrated the road, utility, vehicle maintenance to the switch. Also added commercial customers to the switch to provide revenue for the airport.
- Replaced the old repeater at Leviathan with a new hot standby for East Fork Fire.
- Added 2 voter antenna sites for the Sheriff's Office: one in the Ranchos area and one in Glenbrook.
- Completed the voting antennas sites for Tahoe Douglas Fire.
- Installed the tower and wireless backbone to China Springs.

FY04-05 Objectives vs. Results

Objective #1: Acquire through a grant process, install and implement Medical Priority's ProQA computer Emergency Medical Dispatch software.

Result: *0% complete. Grant funds were not awarded.*

Objective #2: Upgrade CAD software to allow e-mail paging to alphanumeric pagers on selected emergency response calls.

Result: *100% complete.*

Objective #3: Complete overhaul of the current map-building program for CAD, installation of all mapped areas of Alpine County, California and the Washoe Tribe areas, which are currently not available in CAD.

Result: *50% complete. Two-year project that requires additional aerial photographs.*

Objective #4: Overhaul and upgrade the current Starz 9-1-1 Simulator Testing program.

Result: *100% complete.*

EMERGENCY MANAGEMENT

Mission Statement

Emergency Management provides for the planning of disasters that are natural or man-made. We coordinate the preparedness, response, recovery and mitigation activities to protect the citizens of Douglas County and their property. We assist in the planning and coordination of disaster plans for local businesses and Douglas County. Emergency Management also writes and oversees the majority of public safety grants that come in to the County.

Major Programs Offered

Planning

To plan for disasters that occur in Douglas County or that may impact Douglas County. This would include structure fires, wild land fires, earthquakes, blizzards, ice storms, floods, hazardous materials (Hazmat) spills or any other major incident that would put the public at risk. In addition, to provide for emergency exercises to insure that those responding to disasters are trained and prepared to respond to disasters in the community.

Emergency Operations Center

Maintenance of emergency operation facilities, to insure that disaster coordination occurs between law enforcement, fire, medical, public works, state & federal agencies and private resources.

Grants

Prepares and submits grants for county, emergency response agencies. This allows for Federal funding of local programs that directly benefit first responders and the community without using local tax dollars and recovering Federal tax dollars for local use that directly benefits the citizens of Douglas County.

Staffing and Budget

The Division has a 0.25 Director and 0.5 Technician for a total of 0.75 FTE. The Director and Technician are shared with the Communications Division. The Emergency Management Director reports directly to the County Manager. The Division is funded by the General Fund. The total FY05-06 budget is \$65,515.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
<u>Expenditures by Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>05 to 06</u>	<u>05 to 06</u>
Personnel Services	50,971	54,676	59,765	5,089	9.3%
Services & Supplies	16,211	7,250	5,750	(1,500)	-20.7%
Capital Outlay	15,489	0	0	0	n/a
Other	165,844	0	0	0	n/a
Total	248,515	61,926	65,515	3,589	5.8%
Funding by Source					
General Fund	248,515	61,926	65,515	3,589	5.8%
FTE	0.75	0.75	0.75	0.00	0.0%

FY05-06 Objectives

- Evaluate public safety needs and apply for grant funding to include equipment, planning, and training in the upcoming 2005 grant cycles.
- Develop deployment strategy and operating procedures for implementing command vehicle in public safety response.
- Assess countywide vulnerabilities.
- Participate in regional emergency communications planning.
- Assist in the coordination of the countywide multi agency exercise.
- Conduct 4 LEPC meetings on a quarterly basis.
- Provide liaison to the state.

Major Accomplishments of FY04-05

- Wrote Grant for and took delivery of County Mobile Command Vehicle.
- Wrote grant for and took delivery of Hazardous Material Response Vehicle.
- Wrote grant and placed order for Bomb Squad Robot.
- Countywide security ID program fully implemented.
- Completed countywide emergency operations plan.
- Completed and took delivery of FEMA Hazard Mitigation Plan.

FY04-05 Objectives vs. Results

Objective #1:	Implement a countywide ID program system.
Result:	<i>100% complete. The program is operational and being administer from the Human Resources department.</i>
Objective #2:	Develop deployment strategy and operating procedures for implementing command vehicle in public safety response.
Result:	<i>50% complete.</i>
Objective #3:	Assess countywide vulnerabilities.
Result:	<i>Ongoing.</i>
Objective #4:	Participate in regional emergency communications planning.
Result:	<i>Ongoing.</i>
Objective #5:	Assist in the coordination of the countywide multi-agency exercise.
Result:	<i>Ongoing.</i>
Objective #6:	Conduct 4 LEPC meetings on a quarterly basis.
Result:	<i>Ongoing.</i>
Objective #7:	Provide liaison to the state.
Result:	<i>Ongoing.</i>

ANIMAL CONTROL

Mission Statement

To protect the health and welfare of the community and visitors by maintaining rabies control and enforcement programs. To educate the public on rabies prevention and responsible pet ownership. To provide innovative, caring customer service for our expanding community through education, enforcement and the promotion of humane ethics. To maintain successful adoptions of unwanted or released strays.

Major Programs Offered

Licensing program

This is a year-round program to remind and encourage community members to license their animals for the purpose of rabies control. The Department sends reminder cards 30 days before expiration and offers an early renewal discount. Licenses can be purchased for one, two, or three years. Currently there are approximately 5,100 dogs licensed in Douglas County.

Rabies Program

Animal Control investigates all reports of animal bites to humans by “rabies susceptible species” and the appropriate quarantines are arranged and monitored. Eighty-eight percent of owned animals are returned to their homes.

Adoption Programs

The public for a nominal fee may adopt animals. All fees go towards the well being of animals. Spay/Neuter is mandatory and required to reduce over population of pets. Rabies vaccinations are included as part of the fee. Local veterinarians offer a free exam and a free vaccination upon adoption of all animals.

Pet Partners for seniors

The animal shelter volunteer group called Douglas Animal Welfare Group secured a Community Development Block Grant to assist Douglas County resident senior citizens age 55 or older with adopting and caring for pets.

Pet of the Week

The Record-Courier, The Buck, and The Sierra Sage newspapers donate space each week for pet pictures. These free advertisements aid in our successful adoption program.

Staffing and Budget

The Animal Control Supervisor reports directly to the Communications Director. The Division has 1 Animal Control Supervisor, 2 Animal Control Officer/Euthanasia Technicians, and 2 Kennel Maintenance Assistants for a total of 5.05 FTE. The Division is funded through the General Fund. Revenues are collected through fees, fines, and donations. The FY05-06 budget is \$332,096.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	283,986	290,113	313,446	23,333	8.0%
Services & Supplies	55,014	18,725	18,650	(75)	-0.4%
Capital Outlay	0	0	0	0	n/a
Total	339,001	308,838	332,096	23,258	7.5%
Funding by Source					
General Fund	339,001	308,838	332,096	23,258	7.5%
FTE	5.05	5.05	5.05	0.00	0.0%

FY05-06 Objectives

- Research and acquire computer software programs to centralize Animal Control and Shelter records to reduce use of printed forms and make information archival and retrieval more efficient.
- Continue successful staff/volunteer partnership.
- Update and continue successful adoption programs to prevent euthanization of adoptable animals.
- In-Service Training for Staff to update knowledge, skills and abilities.
- Work with Douglas County Parks to improve the turf in the shelter's animal exercise yard.

Major Accomplishments of FY04-05

- Successful adoption of 274 dogs and 143 cats in FY04-05.
- Six successful adoption events resulting in adoption of 17 dogs and 7 cats.
- Educational presentations to approximately 250 pre-school and elementary school children including special needs children and girls and boys scouting groups.
- No adoptable animals were euthanized in FY04-05.
- Increased volunteer participation by 20%.

FY04-05 Objectives vs. Results

Objective #1: Revision of Animal Control Policy and Procedure Manual.
Result: *50% complete. With assistance from the National Animal Control Association and the International City/County Management Association the Animal Control Policy and Procedure Manual is being revised and updated to include latest changes in ordinances, County policies and animal control practices.*

Objective #2: Update and continue successful adoption programs to prevent euthanization of adoptable animals.

Result: *100% complete. No adoptable animals were euthanized in FY04-05.*

Objective #3: Repair or replace worn or damaged fencing on outside kennel areas.

Result: *100% complete. Damaged and worn fencing in the outside kennels was repaired or replaced. Two additional gates were reconfigured to improve access and security of the kennel and parking areas.*

Objective #4: In-Service Training for staff to update knowledge, skills and abilities.

Result: *100% complete. All staff attended training. Some of the areas covered were safety, employee benefits and workplace violence/sexual harassment.*

Objective #5: Revise and expand the animal shelter adoption page on the Animal Control website.

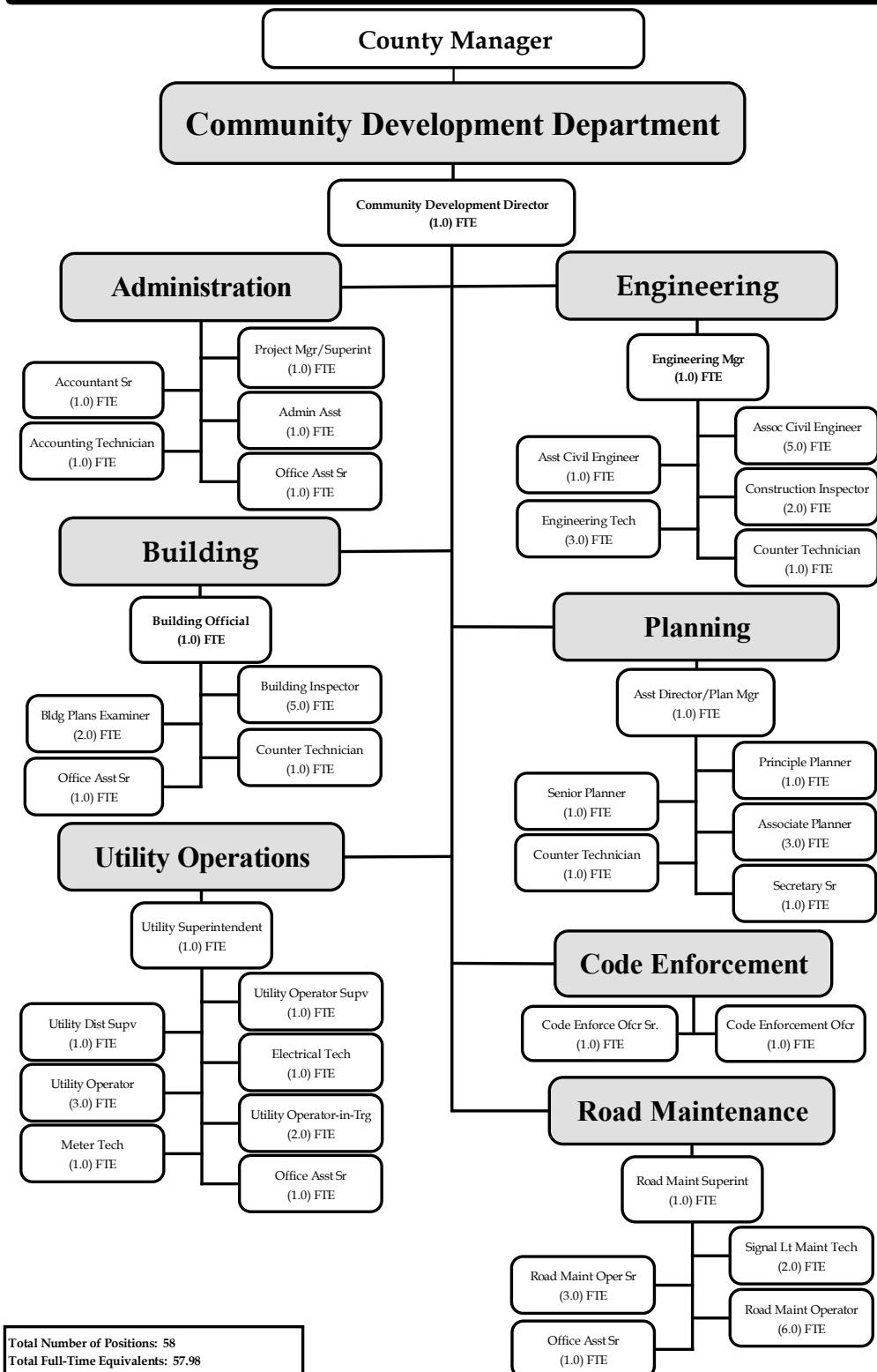
Result: *100% complete. Website information was updated to include new personnel and changes in shelter hours and to correct e-mail address information.*

Objective #6: Continue to utilize and expand volunteer program.

Result: *100% complete. Increased volunteer participation by 20%.*

Community Development

Organizational Chart



COMMUNITY DEVELOPMENT DEPARTMENT**Mission Statement**

To provide the highest quality and professional service to the citizens of Douglas County in the areas of Engineering, Planning/Code Enforcement, Building, Water/Sewer Utilities, and Roads.

Major Programs Offered

The Community Development Department consists of the following divisions: Administration, Building, Engineering, Planning/Code Enforcement, Road Maintenance, and Utility Operations. The Department facilitates land use and development processes that sustain the community's vision through planning and development services. The Department contributes to the health, well being, and convenience of citizens, visitors, business, and industry by operating and maintaining the transportation, utility, and drainage systems for long-term service.

Staffing and Budget

The Department is managed by the Community Development Director who reports to the County Manager. The Department has 57.98 FTE authorized for FY05-06, with an additional 0.025 FTE in the Redevelopment Agency. The FY05-06 total operating and capital budget is \$15,928,308 for all divisions. Information about each division is provided in this section.

FY05-06 ANNUAL BUDGET

Douglas County, Nevada

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	3,352,028	3,979,507	4,357,575	378,068	9.5%
Services & Supplies	2,788,099	2,672,807	3,142,268	469,461	17.6%
Capital Outlay	48,358	221,750	168,000	(53,750)	-24.2%
Other	40,000	0	0	0	n/a
Capital Projects	2,720,545	5,164,756	8,260,465	3,095,709	59.9%
Total	8,949,029	12,038,820	15,928,308	3,889,488	32.3%
Expenditures by Division					
Administration	249,537	303,139	338,290	35,151	11.6%
Building	593,231	571,370	698,471	127,101	22.2%
Engineering	4,347,547	2,933,509	2,564,695	(368,814)	-12.6%
Planning/Code Enforcement	535,173	548,718	740,776	192,058	35.0%
Road Maintenance	1,278,467	2,211,878	2,315,895	104,017	4.7%
Utility Operations	1,945,075	5,470,206	9,270,181	3,799,975	69.5%
Total	8,949,029	12,038,820	15,928,308	3,889,488	32.3%
Funding by Source					
General Fund	2,141,358	2,304,164	2,635,931	331,767	14.4%
Do.Co. Water District	61,002	28,572	21,750	(6,822)	-23.9%
Solid Waste	151,362	1,107,842	198,718	(909,124)	-82.1%
County Road Operating	1,278,467	2,211,878	2,315,895	104,017	4.7%
Tahoe-Douglas Trans.	423,394	299,545	471,868	172,323	57.5%
Erosion Control	2,233,447	70,000	70,000	0	0.0%
Do.Co. Water Utility	0	0	0	0	n/a
Water Districts	1,680,032	5,134,418	9,200,431	4,066,013	79.2%
Sewer Utility	0	97,750	48,000	(49,750)	-50.9%
Regional Transportation	979,968	784,651	965,715	181,064	23.1%
Total	8,949,029	12,038,820	15,928,308	3,889,488	23.1%
FTE	54.98	58.98	57.98	(1.00)	-1.7%

ADMINISTRATION DIVISION**Mission Statement**

To provide administration and management to department programs to ensure consistency with County Commissioner and County Manager goals and objectives in the most efficient and effective manner.

Major Programs Offered

The Administration Division provides leadership, coordination, and oversight of all services and activities performed for the public and other County departments.

- Budget Preparation and Monitoring
- Personnel Management
- Fund and Project Accounting
- Complaint Investigating and Resolution
- Contract and Grant Administration
- Public Education and Information Services
- Strategic Planning and Monitoring
- Capital Project Management

Staffing and Budget

The Administration Division has 3.15 FTE authorized for FY05-06. Staff includes the Community Development Director, an Accountant, an Account Clerk, an Administrative Assistant and a Project Manager. The FY05-06 operating budget for the division is \$338,290.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	201,648	263,939	295,440	31,501	11.9%
Services & Supplies	47,889	39,200	42,850	3,650	9.3%
Capital Outlay	0	0	0	0	n/a
Total	249,537	303,139	338,290	35,151	11.6%
Funding by Source					
General Fund	249,537	303,139	338,290	35,151	11.6%
FTE	3.15	4.15	4.15	0.00	0.0%

FY05-06 Objectives

- Serve as the administrator of the grant funds for the Logan Creek and Hidden Woods HOA Water Quality Control Projects.
- Review and update Community Development public information including brochures, permits, application forms, and design and construction standards.
- Provide project management services for County parking and building projects.
- Begin to update the County's transportation plan and develop recommendations for impact fees.
- Develop an interlocal agreement with the CWSD for upsizing/extension of the County's water systems to meet supply and Clean Water Act requirements.
- Complete analysis and work program for Job's Peak water system and work with Job's Peak for dedication to the County.

- Prepare articles for the newsletter, “Douglas County Community Update” on Community Development related projects.
- Expand Community Development website

Major Accomplishments of FY04-05

- As the lead agency, Douglas County administered five Tahoe Bond Act erosion control grants for Lake Tahoe GID’s. Community Development performed grant reimbursements and grant monitoring for Tahoe Bond Act dollars as well as for matching dollars from TRPA and the US Forest Service.
- Continued to update and research deferred traffic signal fees. A database has been implemented to ensure timely refunding of fees per contractual agreements when signals are not constructed within ten years.
- Successfully reclassified and added positions in building, planning, and engineering departments to improve customer service response.
- Established public counter hours of 8:00 am to 4:00 pm year around, adding one hour to public counter time.

FY04-05 Objectives vs. Results

Objective #1:	Continue to provide efficient coordination of inter-divisional activities.
Result:	<i>Ongoing. Meetings with department heads from administration, building, engineering, utilities, planning and roads are held weekly.</i>
Objective #2:	Improve coordination and monitoring of departmental accounting.
Result:	<i>100% complete. The departments communicate with accounting regarding CIP and funding sources, (i.e. grants).</i>
Objective #3:	Communicate with customers, citizens, vendors, and staff to enable Community Development activities to be effectively delivered.
Result:	<i>Improvements made to development review process, standardized conditions, and updated handouts for flood and building code requirements.</i>
Objective #4:	Develop, analyze, and modify department programs to ensure cost efficient utilization of resources.
Result:	<i>Ongoing. Initiated a pre-submittal process for the preparation of flood elevation certificates as part of the building permit process.</i>
Objective #5:	Retain a qualified, trained, and motivated work force.
Result:	<i>Ongoing. Management continues to work toward retention of existing staff and ways to improve motivation.</i>
Objective #6:	Provide accurate and timely financial/statistical data regarding department work and performance.
Result:	<i>Ongoing. Budget performance reports are reviewed and analyzed by accounting. Any unusual variances are discussed with the appropriate department.</i>

BUILDING DIVISION

Mission Statement

To facilitate development through helpful and timely development plan reviews, prompt and accurate inspections and professional assistance to builders, developers and the general public regarding construction methods and model code.

Major Programs Offered

The Building Division helps to ensure a functional and safe community, by providing plan review and inspection services for all building projects, public and private.

Plan Review

Building construction plans are reviewed for compliance with Douglas County Code and the Model Codes. Preliminary code review and final plan review is provided by certified plans examiners.

Building Permit Issuance

Building permits are issued following plan review. They are required for most interior and exterior building related construction. Building permits are issued via the mail, facsimile or at the public counter. Staff issues numerous miscellaneous over-the counter permits.

Building Inspection

Building inspections are performed by certified inspectors that are responsible for required inspections of construction projects to ensure that building sites and structures are being developed in accordance with approved plans and the current building codes. An inspection request telephone line provides 24-hour access for the building community.

Residential Septic Permits

The Division plan-checks, issues permits, and inspects for conventional residential septic systems.

Staffing and Budget

The Building Division has 8 FTE authorized for FY05-06. Staff includes the Building Official, 5 Building Inspectors, a Plans Examiner, and a Counter Technician. The FY05-06 operating budget for the division is \$698,471.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	554,476	563,920	691,021	127,101	22.5%
Services & Supplies	38,755	7,450	7,450	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	593,231	571,370	698,471	127,101	22.2%
Funding by Source					
General Fund	593,231	571,370	698,471	127,101	22.2%
FTE	8.00	8.00	8.00	0.00	0.0%

FY05-06 Objectives

- Perform and maximize the issuance of “over-the-counter” miscellaneous minor building permits for our customers by implementing a new inter-office permit fast tracking system and extending our public counter hours.
- Provide a minimum of 24 hours of in-house technical and motivational training.
- Implement a new computerized permitting and inspection system.
- Provide pre-submittal plan reviews for commercial/industrial projects.
- Provide public education on the new International Building Codes.
- Establish a process for inspection staff to participate in pre-construction or any other project meetings that would help our customers and the development industry by allowing the inspectors to review with the general contractor the County inspection procedures and trouble shoot any possible problems.
- Updating current procedures and policy manuals.
- Provide updated information to the community on the value and function of the Building Division.

Major Accomplishments of FY04-05

- Completion and adoption of the new 2003 International Building Codes, along with the current code updates.
- Updated and developed County Code revisions and amendments as they pertain to the new codes.
- Continued to prepare and update building standard handouts to save the community time, effort and money.
- Participated in building industry business community discussions regarding new and current building codes, plan review services, inspections and permitting processes.
- Continued to provide timely and efficient plan review and inspection services.
- Provided and maintained permit, plan review and inspection records in response to the public and community needs for documented information.
- Continued to provide information regarding building codes and building methods to the development community to support economic development.
- Continued to provide the development community with preliminary code reviews prior to permit submittal.
- Assisted in the economic development efforts of the County by maintaining highly trained, certified and motivated staff members that are readily available to respond to requests for assistance.

FY04-05 Objectives vs. Results

Objective #1:	To return telephone calls received before 1:00 p.m. the same day.
Result:	<i>100% complete. The public counter along with staff's phone messages have been maintained the same day.</i>
Objective #2:	Maximize the issuance of “Over-the-Counter” permits.
Result:	<i>100% complete. “Over-the-Counter” permits has been a great asset to our customers.</i>
Objective #3:	Provide timely and efficient plan review and inspection services.
Result:	<i>100% complete. Our plan review turn-around is 10-15 days, which is still one of the fastest turn-around times in the area.</i>

- Objective #4:** Continue to prepare building standard handouts.
Result: *100% complete. This is an excellent way to help our customers comply with code and allow them to save time and money.*
- Objective #5:** Participate in the business community discussions regarding the current building codes, plan reviews, inspections and permitting procedures.
Result: *100% complete. Participated in meetings with DCBIA, BAWN and other organizations and offered code workshops for new codes and updates.*
- Objective #6:** Maintain permit and inspection records.
Result: *100% complete.*
- Objective #7:** Continue to provide information regarding building codes and building methods to the development community.
Result: *100% complete. Providing quarterly information and updates to DCBIA and BAWN, which is distributed to their members.*
- Objective #8:** To maintain a highly trained and motivated staff.
Result: *100% complete. All division staff members are required to attend classes and seminars to maintain their knowledge and certifications.*
- Objective #9:** Provide timely responses to public requests for assistance and information.
Result: *100% complete. Cellular phone/radio communications has provided a great increase in requests and assistance to our customers and the public.*
- Objective #10:** Provide pre-design plan reviews prior to submittal.
Result: *100% complete. We have offered pre-design review for commercial projects and some large residential projects, which has helped cut down our plan review time.*
- Objective #11:** Provide pre-construction inspections and any additional inspections needed to facilitate the construction industry.
Result: *100% complete. This has been a big help, not just for our customers, but also to the inspectors overseeing the projects. This allows issues to be resolved earlier and easier, rather than having possible problems later.*
- Objective #12:** Provide a new and efficient permitting system to better assist our customers.
Result: *50% complete. We have established what we need as a department and what the County in whole can use effectively. We will now look to deciding on a vendor and implement a new system this coming year.*

ENGINEERING DIVISION

Mission Statement

To ensure that capital construction projects are programmed and completed cost effectively and in coordination with future community development needs. Provide timely and efficient engineering review of private projects.

Major Programs Offered

The Division is responsible for the planning, design, and construction of the County's public infrastructure. The Division reviews private land development projects.

- Planning, Design and Construction of County Infrastructure Projects
- Review and Approval of Engineering for Land Development Projects
- Transportation Engineering
- Technical Assistance for Solid Waste and Recycling Programs

Staffing and Budget

The Engineering Division has 10.75 FTE authorized for FY05-06. Staff includes Engineering Manager/ County Engineer, 6 Civil Engineers, 4 Engineering Technicians, 1 Assistant Civil Engineer, and 1 Construction Inspector. The Division oversees 4 funds, in addition to providing General Fund support, with FY05-06 operating and capital budgets totaling \$2,564,695.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	706,985	898,815	1,094,251	195,436	21.7%
Services & Supplies	954,207	493,898	679,100	185,202	37.5%
Capital Outlay	0	0	0	0	n/a
Capital Projects	2,686,354	1,540,796	791,344	(749,452)	-48.6%
Total	4,347,547	2,933,509	2,564,695	(368,814)	-12.6%
Funding by Source					
General Fund	559,376	671,471	858,394	186,923	27.8%
Solid Waste	151,362	1,107,842	198,718	(909,124)	-82.1%
Tahoe Douglas Transp Dist	423,394	299,545	471,868	172,323	57.5%
Erosion Control	2,233,447	70,000	70,000	0	0.0%
Regional Transportation	979,968	784,651	965,715	181,064	23.1%
Total	4,347,547	2,933,509	2,564,695	(368,814)	-12.6%
FTE	10.50	11.50	10.75	(0.75)	-6.5%

FY05-06 Objectives

- Construct 2005 road seal and overlay projects.
- Construct Lincoln Park Erosion Control Project and Kahle Park Water Quality Project Phase II.
- Develop effluent disposal alternatives, design and seek funding for construction of necessary storage ponds for the North Valley Wastewater Treatment Plant.
- Secure grant funding and construction of needed water improvements for Sheridan Acres.
- Complete and implement water rate analysis for Fairgrounds and Foothill Water Systems.
- Finalize design manual revisions.

Major Accomplishments of FY04-05

- Managed the capital engineering and construction contracts for roadway, drainage, sewer, water, and solid waste infrastructure, including those for the Utilities Division and Redevelopment Agency.
- Reviewed and approved private development projects, including design review, plans review, encroachment permits, and construction inspection.
- Managed the traffic engineering functions, including development of five-year transportation plan, roads and pavement inventory, traffic safety improvements, traffic signal projects, and transit funding.
- Managed the solid waste functions, including landfill cap maintenance and groundwater monitoring, recycling, and collection.
- Provide technical assistance to other County departments, towns, general improvement districts, private utilities, and other agencies, including but not limited to:
 - Regional Transportation Commission (RTC)
 - Tahoe Metropolitan Planning Organization (TMPO)
 - Tahoe Transportation District (TTD)
 - Carson Water Sub-Conservancy District (CWSD)
 - Joint Powers Authority: Douglas, El Dorado, S. Lake Tahoe (JPA)

FY04-05 Objectives vs. Results

Objective #1:	Construct 2004 Road Seal Projects.
Result:	<i>100% complete.</i>
Objective #2:	Construct 2004 Road Overlay Projects.
Result:	<i>100% complete.</i>
Objective #3:	Construct Lincoln Park Erosion control Project.
Result:	<i>50% complete. Completed design and bid project for construction.</i>
Objective #4:	Construct Kahle Park Water Quality Project.
Result:	<i>75% complete. Completed Phase I. Phase II to be completed in 2005.</i>
Objective #5:	Implement Design Manual Revisions.
Result:	<i>90% complete. Completed revisions to design manual with implementation to follow.</i>

PLANNING DIVISION

Mission Statement

To assist the community in defining and shaping its future through citizen involvement long-range/strategic planning and code compliance, and through the development, analysis and implementation of planning policies; to achieve community goals through the timely completion of planning projects; to improve the local economy through the retention and expansion of local business and the recruitment of new businesses.

Major Programs Offered

The Planning Division is responsible for ensuring the protection of the public health, safety, and welfare through the administration of the Douglas County Development Code. The Division also provides staffing for a variety of advisory committees, including the Planning Commission, Water Conveyance Advisory Committee, TRPA Advisory Planning Commission, and Board of Commissioners.

Zoning Information

Zoning and other information is provided primarily through the front counter to the general public, appraisers, realtors, attorneys, developers, etc.

Development Review

Coordinates and is the lead agency for design reviews, special use permits, parcel maps, planned unit developments, variances, and subdivision maps. The principal function is to ensure compliance of applications with the Douglas County Code (DCC), the Master Plan and NRS. The division is also responsible for performing final inspections of projects to ensure compliance with applicable conditions of approval.

Ordinance Drafting and Review

Prepares, with consultation from the other County departments, agencies and the public, land development ordinances and assists the District Attorney's Office in the preparation of other ordinance revisions.

Master Plan Amendments/Zone Changes

Reviews and makes recommendations on proposed master plan amendments and re-zonings in accordance with the DCC and NRS. Prepares annual reports and five-year updates to the Master Plan. The Division also maintains the official County Zoning and Master Plan Land Use Map(s).

Master Plan Implementation

Primary contact point for programs and report preparation on issues relating to the implementation of the 1996 Douglas County Master Plan.

Flood Insurance Program

Administers the FEMA Community Rating System's activities for reduction of premiums to flood insurance policy holders. The work through the division also increases public safety, reduces damage to property and public infrastructure, as well as protects the environment.

Addressing

Responsible for addressing all new parcels created within the County.

TRPA Allocation

Administers the distribution and awarding of residential and preliminary commercial allocations for Douglas County under the Tahoe Basin and Community Plan. Also responsible for monitoring of TRPA activity in the Lake Tahoe basin and participating in a variety of advisory committees and commissions.

CDBG and other Grants

The Division prepares grant applications for various Federal and State grants and upon award, provides project management and/or administration assistance. Represents Douglas County on Rural Nevada Community Development Block Grant (CDBG) Advisory Committee.

Development Agreements

Processes, maintains, and prepares 24-month reviews for all active development agreements.

Affordable Housing

Coordinates with project proponents and other agencies relative to affordable housing, and assists in the preparation of Density Bonus Agreements and affordability housing agreements. Maintains and ensures compliance with such agreements.

Transfer Development Rights (TDR's)

Issues certificates, maintains records, and coordinates the preparation of Open Space Conservation Easements for properties involved in the TDR program.

Code Enforcement

Responds to complaints and enforces development code provisions.

Economic Development

Coordinates the County's economic development functions and activities.

Staffing and Budget

The Planning Division has 8.23 FTE authorized for FY05-06. Staff includes a Planning/Economic Development Manager, 4 Planners, 1 Counter Technician, 1 Code Enforcement Officer, and a Secretary. An additional .025 FTE is allocated to the Redevelopment Agency. The FY05-06 operating budget for the division is \$740,776.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	483,013	540,168	717,226	177,058	32.8%
Services & Supplies	12,160	8,550	23,550	15,000	175.4%
Capital Outlay	0	0	0	0	n/a
Other	40,000	0	0	0	n/a
Total	535,173	548,718	740,776	192,058	35.0%
Funding by Source					
General Fund	535,173	548,718	740,776	192,058	35.0%
FTE	8.23	8.23	8.23	0.00	0.0%

FY05-06 Objectives

- Update the Open Space and Agriculture Preservation Plan.
- Assist the Town of Gardnerville in the development of the “Gardnerville Plan for Prosperity.”
- Initiate the 10-year update of the Master Plan.
- Develop a Mixed Use Overlay and Neotraditional Ordinance.
- Amendments to Title 20 (Sign Ordinance, Single Family Design Standards, Planned Development Overlay, etc.).
- Research and consider revisions to downtown planning areas through the use of “Form Based Zoning.”
- Expand Community Development Website.

Major Accomplishments of FY04-05

- Continued implementation of the Master Plan, including preparation of an integrated County Capital Improvement Plan.
- Continued to provide accurate information, plan check and inspection services in a timely manner.
- Continued to provide thorough, complete, and responsive review of all development-related applications and to complete such reviews in accordance with development schedules.
- Continued to operate in a “business-like” fashion, including implementing a cost recovery fee system.
- Continued the community education process regarding the activities of the Douglas County Redevelopment Agency.
- Continued working with NNDA, Chambers of Commerce, local businesses and other entities on economic development diversification.
- Housing plan update.

FY04-05 Objectives vs. Results

Objective #1:	Update the Open space and Agriculture Preservation Plan.
Result:	<i>Ongoing. The County received Question 1 funding to assist with the update. The County received an extension to complete the update to coincide with the 10-year update to the Master Plan.</i>
Objective #2:	Update the Housing and Population Element of the master plan.
Result:	<i>Not completed. As part of the 10-year update to the Master Plan, the division will pursue minimal changes to the element, with the potential for a major overhaul of the element done by an outside consultant in the FY 06-07 timeframe.</i>
Objective #3:	Develop code language for Vacation Rental uses (includes extensive public hearings).
Result:	<i>Completed. The County has implemented a new ordinance and application process.</i>
Objective #4:	Develop a Mixed Use Overlay and Neotraditional Ordinance.
Result:	<i>The County is considering changes to the code in conjunction with the 10 year Master Plan update to gain a large number of public participation.</i>

Objective #5: Amendments to Title 20 (Sign ordinance, SFR housing, parking/landscape accessory structures design, etc.)

Result: *Ongoing. Amendments to the sign ordinance are near completion (July 2005).
Remaining amendments will follow in fall 2005.*

Objective #6: Expand Community Development Department website.

Result: *Ongoing. The staff is near completion of the improved website which will contain Title 20 and the Master Plan. Applications and other pertinent information are pending and should be completed by fall 2005.*

ROAD MAINTENANCE DIVISION

Mission Statement

Maintain and enhance County roadways in a safe and efficient manner.

Major Programs Offered

The Division maintains approximately 85 miles of gravel roadways and 135 miles of paved roadways and 15 Traffic Signals.

- Asphalt concrete repair.
- Gravel road maintenance, including implementation/pavement of A/C grindings on gravel roadways as they become available, thus reducing maintenance costs, as well as, addressing fugitive dust complaints in an effective and efficient method.
- Traffic signal and street light operation and maintenance
- Sign installation and maintenance
- Roadway markings painting
- Snow removal
- Roadside drainage maintenance
- Upgrade and improve drainage systems throughout the County within the County Road Right of Ways.
- Enhance the County's investment in the transportation system through a safe and efficient maintenance program to ensure safe and well-maintained roadways.
- Continued to upgrade and monitor traffic signals throughout the County, including video detection and pedestrian crosswalk signals.

Staffing and Budget

The Road Maintenance Division has 13.17 FTE authorized for FY05-06. Staff includes 11 Road Maintenance Workers, 1 Road Superintendent, and 1 Secretary. The General Fund provides support staff totaling .17 FTE. The FY05-06 budget is \$2,315,895.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	730,918	826,220	862,114	35,894	4.3%
Services & Supplies	465,000	1,038,270	983,781	(54,489)	-5.2%
Capital Outlay	48,358	45,000	120,000	75,000	166.7%
Capital Projects	34,190	302,388	350,000	47,612	15.7%
Total	1,278,467	2,211,878	2,315,895	104,017	4.7%
Funding by Source					
Road Operating	1,278,467	2,211,878	2,315,895	104,017	4.7%
FTE	13.17	13.17	13.17	0.00	0.0%

FY05-06 Objectives

- Expand office building utilized by Utilities and Road Department.
- Upgrade Traffic Detection (video) Systems throughout Douglas County.
- Update the Road Department vehicle replacement program.
- Upgrade gravel roadways with the implementation of A/C grindings throughout the county. To date, the Road Department has enhanced approximately 40 miles of gravel roadways from gravel to A/C grindings. Focus on roads within the Spring Valley and Johnson Lane areas.
- Provide heavy equipment cross-training program for new Road Maintenance employees.

Major Accomplishments of FY04-05

- Enhanced the County's investment in the transportation system through a safe and efficient maintenance program to ensure safe and well-maintained roadways.
- Continued to upgrade and monitor traffic signals throughout the County, including video detection and pedestrian crosswalk signals.
- Upgraded gravel roadways with the implementation of A/C grindings throughout the County. To date, the Road Department has enhanced approximately 48 miles of gravel roadways from gravel to A/C grindings.
- Continued utilization of the Equipment CIP replacement program with the acquisition of a water tender and patch truck and the paved/gravel road management program in a professional manner.
- Supported Douglas County's "Safety is No Accident" motto with continued safety awareness training.
- Provided heavy equipment cross-training program for new Road Maintenance employees.

FY04-05 Objectives vs. Results

Objective #1:	Complete new office building to be utilized by Water Utilities and Road Department.
Result:	<i>100% complete.</i>
Objective #2:	Upgrade Traffic Detection (video) Systems throughout Douglas County (i.e. complete upgrades at Hwy 395 and 756 to Hwy 395 and Riverview and construction of new video system at Hwy 88 Mottsville).
Result:	<i>100% complete.</i>
Objective #3:	Construction implementation of traffic signal at Hwy 88 and Mottsville will enable County to address a major safety issue at this high volume intersection.
Result:	<i>100% complete.</i>
Objective #4:	Implementation/pavement of A/C grindings on gravel roadways as they become available, this reducing maintenance costs as well as addressing fugitive dust complaints in an affective and efficient method.
Result:	<i>75% complete. Will continue as A/C grindings become available. Priorities are Spring Valley-East Valley extension.</i>
Objective #5:	Continue utilization of CIP Replacement program in a professional manner.
Result:	<i>Ongoing. Purchased water tender and patch truck.</i>
Objective #6:	Upgrade and improve drainage systems throughout the County within the County Road Right of Ways.
Result:	<i>Ongoing.</i>

UTILITY DIVISION

Mission Statement

To provide safe, reliable, aesthetically pleasing, cost effective potable water; to provide safe, reliable, and cost-effective sewer collection and treatment services to our customers; to protect and preserve the water resources of Douglas County.

Major Programs Offered

The Utilities Division provides water and sewer services that meet all regulatory standards and needs of the community, and are delivered in a cost-effective manner. Water services include production, storage, treatment, distribution, environmental testing, maintenance, and watershed management. Wastewater services include treatment, collection, environmental testing, maintenance, and effluent management. The Division also provides 24-hour emergency response for all services.

Staffing and Budget

The Utility Operations Division has 13.68 FTE authorized for FY05-06. Staff includes the Engineering Manager, Utilities Superintendent, 6 Utility Operators, and 1 Operator-In-Training. The General Fund provides support staff totaling 2.65 FTE consisting of engineering, administrative, accounting, and secretarial services. The Division oversees 8 funds with FY05-06 operating and capital budgets totaling \$9,270,181.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	674,987	886,445	697,523	(188,922)	-21.3%
Services & Supplies	1,270,088	1,085,439	1,405,537	320,098	29.5%
Capital Outlay	0	176,750	48,000	(128,750)	-72.8%
Other	0	0	0	0	n/a
Capital Projects	0	3,321,572	7,119,121	3,797,549	114.3%
Total	1,945,075	5,470,206	9,270,181	3,799,975	69.5%
Funding by Source					
General Fund	204,040	209,466	0	(209,466)	n/a
Do.Co. Water District	61,002	28,572	21,750	(6,822)	-23.9%
Do.Co. Water Utility	0	0	0	0	n/a
Water Districts	1,680,032	5,134,418	9,200,431	4,066,013	79.2%
Sewer Utility	0	97,750	48,000	(49,750)	-50.9%
Total	1,945,075	5,470,206	9,270,181	3,799,975	69.5%
FTE	11.93	13.93	13.68	(0.25)	-1.8%

FY05-06 Objectives

- Implement Sheridan Acres and Fairgrounds rate study findings.
- Construct North County sewer connection to NVWWTP.
- Construct new East Topsy Lane well.
- Construct Sheridan Acres well.
- Complete the test wells in the West Valley Water System.
- Equip China Springs Youth Camp well.

Major Accomplishments of FY04-05

- Complied with all State and Federal drinking water/wastewater treatment/effluent discharge standards.
- Monitored and managed the county's surface and groundwater resources.
- Maintained all facilities to maximize life expectancy, and minimize replacement expenditures.
- Provided effective and timely response to emergency situations.
- Provided complete and timely response to community requests for information on water quality, wastewater treatment, and other environmental concerns.
- Purchased Sheridan Acres water system.
- Completed the rate study for Sheridan Acres water system and held public workshops.
- Completed the rate study for the Fairgrounds water system and held public workshops.
- Obtained AB 198 grant funds for the Sheridan Acres Water System Phase I – New Well and Well Control Building.
- Received approval from the Board for Financing Water Projects for a Letter of Intent for Sheridan Acres Water System Phase II – New Water Tank.
- Completed Walley's Well #2 project.

FY04-05 Objectives vs. Results

Objective #1:	Implement North Valley Wastewater rate study findings.
Result:	<i>100% complete. Implemented comprehensive water rate and connection fee schedules for North Valley Wastewater Treatment Plant.</i>
Objective #2:	Implement East Valley Water rate study findings.
Result:	<i>100% complete. Implemented comprehensive water rate and connection fee schedules for East Valley Water.</i>
Objective #3:	Implement West Valley Water rate study findings.
Result:	<i>100% complete. Implemented comprehensive water rate and connection fee schedules for East Valley Water.</i>
Objective #4:	Construct North County sewer connection to NVWWTP.
Result:	<i>50% complete. Completed design and bid project for construction.</i>
Objective #5:	Construct North Topsy Lane sewer line.
Result:	<i>Improvements to be completed by developer.</i>

Objective #6: Construct North Sunridge water line.

Result: *100% complete.*

Objective #7: Construct sewer connection to Mountain Meadows Estates.

Result: *100% complete.*

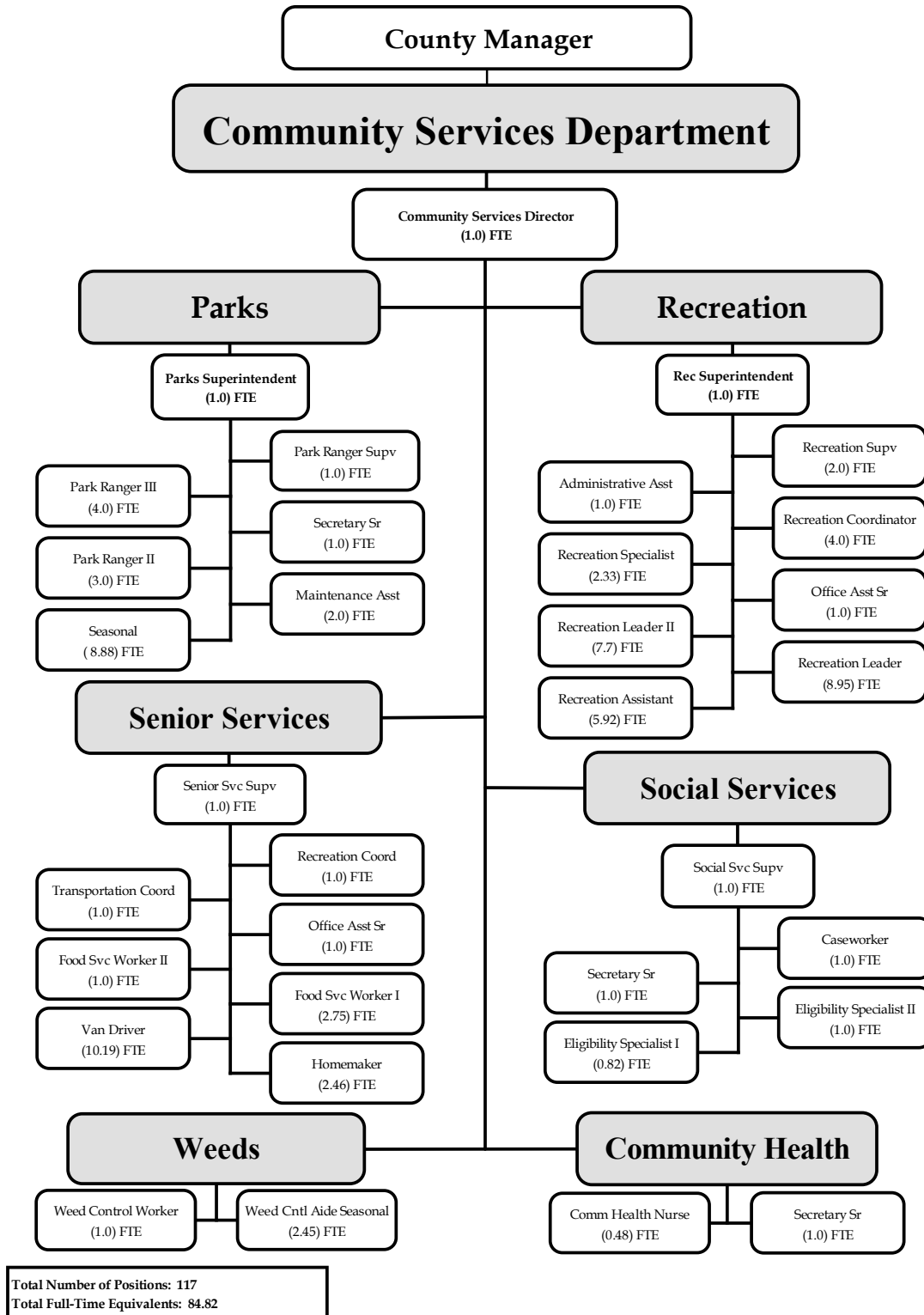
Objective #8: Construct new East Topsy Lane well.

Result: *90% complete. Construction in progress.*

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Community Services

Organizational Chart



COMMUNITY SERVICES

Mission Statement

To ensure that the citizens of Douglas County have opportunities to engage in recreation activities of their choice, that there are a variety of clean and safe parks that contain the amenities the community wants, that residents 60 years of age and older have opportunities to enrich their life, and that all individuals and families in need are provided with quality, essential services.

Major Programs Offered

The Community Services Department is comprised of the Parks & Recreation Department (including Weed Control), Senior Services Division, and Social Services/Community Health Nurse Division. A total of 84.82 FTE are authorized for FY05-06. The department utilizes 7 funds with FY05-06 operating and capital budgets totaling \$7,430,268.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	3,079,716	3,319,086	3,582,798	263,712	7.9%
Services & Supplies	3,458,416	3,549,683	3,832,470	282,787	8.0%
Capital Outlay	39,711	10,000	10,000	0	0.0%
Other	133,183	5,000	5,000	0	0.0%
Capital Projects	816,287	225,000	0	(225,000)	n/a
Total	7,527,313	7,108,769	7,430,268	321,499	4.5%
Expenditures by Division					
Parks	2,418,545	1,476,462	1,571,955	95,493	6.5%
Recreation	1,862,093	1,934,788	2,017,824	83,036	4.3%
Senior Services	1,053,636	1,091,376	1,158,532	67,156	6.2%
Social Svcs/Com Health	1,939,202	2,350,638	2,405,915	55,277	2.4%
Weed Control	253,837	255,505	276,042	20,537	8.0%
Total	7,527,313	7,108,769	7,430,268	321,499	4.5%
Funding by Source					
General Fund	253,837	255,505	276,042	20,537	8.0%
St. MV Accident Indigent	3,754	300,027	317,065	17,038	5.7%
Medical Assistance Indigent	1,234,503	1,000,090	1,056,883	56,793	5.7%
Social Services	700,944	1,050,521	1,031,967	(18,554)	-1.8%
Room Tax	3,436,122	3,411,250	3,589,779	178,529	5.2%
Senior Nutrition	1,053,636	1,091,376	1,158,532	67,156	6.2%
Park Res Construction	844,517	0	0	0	n/a
Total	7,527,313	7,108,769	7,430,268	321,499	4.5%
FTE	81.77	84.37	84.82	0.45	0.5%

PARKS AND RECREATION

Mission Statement

Continue to create and preserve quality Parks and Recreation opportunities, serving people of all ages and interests that positively affect the community and enrich life. We provide leadership in guiding the organization to improve performance, productivity and quality customer service. We maintain a positive proactive relationship with the community, elected officials, and other departments. We promote and develop healthy, safe public parks, related facilities, and working environments. We provide ongoing training and professional development of department staff. We encourage community and employee involvement in need assessments, programming, park development, budgeting and problem solving. We comply with Federal, State, County laws and policies – protecting the rights and safety of those we serve. We insure and enrich the quality of life of those who live and visit Douglas County by increasing property values, creating a healthier more active community, reducing crime and juvenile delinquency, reducing racial/social tensions while protecting and enhancing the environment in which we live.

Major Programs Offered

The Department is made up of two major divisions, which includes the Parks Division and the Recreation Division.

Programs offered within the Parks Division

- Parks security and operations
- Grounds and facility maintenance
- Park and Recreation facility development and capital planning
- Non-park facilities operations and maintenance
- Weed Control

Programs offered within the Recreation Division

- Recreation and leisure services
- Recreation administration operations
- Recreation facility operations
- Community service
- Park and Recreation facility development and capital planning

Staffing and Budget

Parks and Recreation is headed by the Community Services/Parks and Recreation Director, who reports directly to the County Manager. The Parks and Recreation Department is primarily funded by Room Tax funds and receives other revenue from sales taxes, fees and charges for services and facility use, donations, and grants. Parks and Recreation has 58.23 full-time staff comprised of the following positions: 1 Director, 2 Superintendents, 3 Supervisors, 3 Secretaries, 3 Coordinators, 7 Rangers, 1 Weed Control Supervisor, 80 Seasonal/Part-time Employees, and 35 Contract Instructors. The FY05-06 combined Parks, Weed Control and Recreation budget is \$3,865,821.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 05 to 06	Adopted 05 to 06
Personnel Services	2,145,667	2,282,693	2,449,041	166,348	7.3%
Services & Supplies	1,425,265	1,384,062	1,416,780	32,718	2.4%
Capital Outlay	34,139	0	0	0	n/a
Other	113,117	0	0	0	n/a
Capital Projects	816,287	0	0	0	n/a
Total	4,534,475	3,666,755	3,865,821	199,066	5.4%
0					
Expenditures by Division					
Parks	2,418,545	1,476,462	1,571,955	95,493	6.5%
Weed Control	253,837	255,505	276,042	20,537	8.0%
Recreation Operations	1,270,201	1,342,896	1,425,932	83,036	6.2%
Kahle Community Center	591,892	591,892	591,892	0	0.0%
Total	4,534,475	3,666,755	3,865,821	199,066	5.4%
Funding by Source					
General Fund	253,837	255,505	276,042	20,537	8.0%
Room Tax Fund	3,436,122	3,411,250	3,589,779	178,529	5.2%
Park Res Construction	844,517	0	0	0	n/a
Total	4,534,475	3,666,755	3,865,821	199,066	5.4%
FTE	58.38	58.78	58.23	(0.55)	-0.9%

PARKS

Major Programs Offered

Park Security and Operations

We provide for enforcement of park regulations, based on Title 13 of the County Code. We're responsible for security and safety for special events, tournaments, and community functions associated with park and recreation facilities. We coordinate the usage of parks for reservation of facilities in accordance with the Programs and Facilities Manual.

Grounds and Facility Maintenance

We're responsible for grounds maintenance activities at two (2) regional parks, seven (7) neighborhood parks, four (4) special use parks, two (2.6) miles of bike paths, seventeen (17) ball fields, sixteen (16) tennis courts, two (2) recreation buildings, and four (4) maintenance buildings. Grounds Maintenance and Supervision are major activities that include: park maintenance; construction, renovation and repair; and special event preparation.

We maintain seventeen individual park and recreation sites, and an additional nine governmental sites of varying descriptions, for a total of two hundred forty-three (243.0) developed and four hundred eighteen (418.0) undeveloped acres. Park and recreation sites vary from regional facilities such as Lampe Park and the Fairgrounds, to small neighborhood parks like Johnson Lane and George Brautovitch Parks. Special use sites, encompassing a variety of activities, are found throughout the county, and include Topaz Lake Park, the Skateboard Park, the Shooting Facility and the Model Airplane Complex.

Park and Recreation Facility Development and Capital Planning

We provide construction and renovation of existing facilities using in-house forces; creation of new park and recreation facilities; developing park master plans; bidding and construction of projects; coordination with the development community for usage of park residential construction impact fees; and identification of long range plans for future recreation opportunities through the Five-Year Park Development Plan process.

Non-Park Facilities Operations and Maintenance

The Non-Park Facility crew, in conjunction with the China Spring vocational program, provides grounds maintenance services for nine governmental landscape areas identified as non-park facilities.

Weed Control

We provide weed control services to eradicate identified noxious weeds injurious to agriculture, as defined by the State of Nevada Division of Agriculture. Service is provided to public agencies and the general public as individual landowners, with revenue derived from fees and charges in a near self-sustaining enterprise fund.

Staffing and Budget

The Division is managed by the Parks Superintendent, who reports to the Community Services Director. The Parks Division is primarily funded through Room Tax funds, a transient occupancy tax that provides major funding for the Park and Recreation, Library, and Senior Services Departments, and revenue from a dedicated \$0.025 sales tax. Other revenue sources supplementing the operation include park fees associated with reservation of park facilities and the Fairgrounds, a General Fund payment for grounds maintenance around county buildings, tennis court use fees, gift catalog donations, State and Federal grants, and the

Topaz Lake Park facility that include revenue producing services for boat launching, RV camping, and day use. Weed Control funding is from the general fund and from charges for service to governmental agencies and the public, primarily agricultural landowners. Weed Control recovers most of its operating costs from fees collected.

Park Aides are seasonal employees reporting to full-time Park Rangers, who report to the Sr. Park Ranger Supervisor, who in turn reports to the Superintendent. The Weed Control Supervisor reports to the Sr. Park Ranger Supervisor. There are 13 full-time and 21 seasonal employees within the Division with the following job classifications: 1 Superintendent, 1 Sr. Park Ranger Supervisor, 7 Park Rangers, 2 Maintenance Assistants, 1 Weed Control Worker, 1 Secretary, 17 Park Aides, and 4 Weed Control Aides. The total FY05-06 budget for Parks and Weed Control is \$1,847,997. Fees and charges generated by the Parks Division are deposited in the Room Tax Fund, while charges for Weed Control are deposited in the General Fund.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				05 to 06	05 to 06
Personnel Services	986,576	1,050,706	1,152,881	102,175	9.7%
Services & Supplies	737,232	681,261	695,116	13,855	2.0%
Capital Outlay	19,170	0	0	0	n/a
Other	113,117	0	0	0	n/a
Capital Projects	816,287	0	0	0	n/a
Total	2,672,382	1,731,967	1,847,997	116,030	6.7%
Expenditures by Division					
Parks	2,418,545	1,476,462	1,571,955	95,493	6.5%
Weed Control	253,837	255,505	276,042	20,537	8.0%
Total	2,672,382	1,731,967	1,847,997	116,030	6.7%
Funding by Source					
General Fund	253,837	255,505	276,042	20,537	8.0%
Room Tax Fund	1,574,028	1,476,462	1,571,955	95,493	6.5%
Park Res Construction	844,517	0	0	0	n/a
Total	2,672,382	1,731,967	1,847,997	116,030	6.7%
FTE	23.84	24.13	24.33	0.20	0.8%

FY05-06 Objectives

- Develop plans and specifications for first phase of improvements at Johnson Lane Park, based on the new Master Plan.
- Apply for at least one state or national award.
- Complete next phase of pavers at Lampe Park.
- Begin construction of first phase of improvements at Johnson Lane Park.

Major Accomplishments of FY04-05

- Installed playground system at Stodick Park including Keystone block and fall protection material.
- Installed landscape plants for Stodick Park Phase II.
- Installed new scoreboard on Stodick Park Field #5.
- Installed and dedicated Children's Memorial at Stodick Park.
- Developed new park master plan for Johnson Lane Park, based on input at public meetings.
- Installed fish cleaning station at Topaz Lake Recreation Area.
- Installed new CXT restroom facility at Topaz Lake Recreation Area.
- Constructed new sliding boat dock at Topaz Lake Recreation Area.
- Upgraded electrical hookups in reservable campsites at Topaz Lake Recreation Area.
- Installed new heated walkway system at Kahle Community Center.
- Worked with Nevada State Parks to select consultant team for Dangberg Home Ranch.
- Performed "caretaker" duties at Dangberg Home Ranch.
- Installed new concrete stairway at Zephyr Cove ballfield.
- Performed snow removal at all County office sites.
- Continued maintenance on US Forest Service river takeout.
- Set up and broke down stage for various community events occurring outside of County parks.
- Applied seal coat to parking lots at Lampe Park, Ranchos Aspen Park, and Zephyr Cove Park.
- Hosted variety of activities as outlined in "Park Events and Activities" section.

FY04-05 Objectives vs. Results

Objective # 1:	Develop plans and specifications for first phase of improvements at Johnson Lane Park, based on the new Master Plan.
Result:	<i>30% complete. Based on input received at public hearings, a revised master plan needed to be developed. The new master plan was approved by the Board and work has commenced on plans and specifications.</i>
Objective # 2:	Install playground system at Stodick Park.
Result:	<i>100% complete. System completed in April including; Big Timber system, two separate swing components, three spring toys, Keystone retaining wall and fall protection material.</i>
Objective # 3:	Begin construction of next phase of improvements at Topaz Lake Recreation Area.
Result:	<i>100% complete. New fish cleaning station and additional waterless toilet installed and reservable hookup electrical upgraded to 50 amp services.</i>
Objective # 4:	Complete next phase of pavers at Lampe Park.
Result:	<i>Heavy snows that did not melt prevented this objective from being completed.</i>
Objective # 5:	Apply for at least one state or national award.
Result:	<i>Decision was made to wait until the NRPS conference was in the north to submit application for Topaz Lake Recreation Area Improvements.</i>
Objective # 6:	Install landscape plants for Stodick Park Phase II.
Result:	<i>100% complete. Trees and shrubs planted in all parking lot medians and around the new play area.</i>

Park Events and Activities**Kahle Park**

- Little League practice and games
- Community Concerts
- 1 Multi-band, all day concert
- 19 Family/Company parties or gatherings
- 5 Soccer, Baseball, and Cross Country Youth Camps
- Youth Hockey practice and camp
- Pop Warner football games
- Farmer's Market
- AYSO and Club soccer practice and games
- Kingsbury Middle School Cross Country Meet

STODICK PARK

- ASA girls softball tournament
- Carson Valley Cougars Baseball Tournament
- Carson Valley Girls Softball Association practice and games
- AYSO soccer practice and games
- Pop Warner Football games

Fairgrounds

- 4-H and FFA events 4-H Junior Livestock Show
- Silver State Gymkhana Events
- Carson Valley Roping Club events
- Carson Valley Chukar Club Annual Banquet
- Dog obedience classes
- Junior Rodeo
- Douglas High School Rodeo
- Carson Valley Arabian Horse Charity Ride
- Teen Dances
- Project Santa Claus
- Douglas County Sheriff's Mounted Posse events
- National Barrel Horse Association
- Carson Valley Sertoma Truck Pulls
- Douglas County Search and Rescue Endurance Ride
- 10 Family/club dances or parties
- Chamber Business Showcase
- Minden Ranch Rodeo
- Carson Valley Sertoma Barn Dance
- Calvary Chapel Harvest Festival
- 3 Gun shows

Ranchos Aspen Park

- Little League practice and games
- AYSO soccer practice and games
- Carson Valley Youth Spring Soccer practice and games
- 11 Family/company parties or gatherings
- 1 Youth sport camp

TOPAZ RANCH ESTATES PARK

- TREGID meetings
- Cooperative Extension meetings
- VFW Post 3630 and Auxiliary meetings
- Senior Nutrition lunches
- Topaz Sagehens meetings and events
- Southridge Church worship services
- Family Support Council meetings
- "End of the Road" AA meetings
- Voting for primary and general elections
- Volunteer Fire Dept. training South County Assoc Mtgs

ZEPHYR COVE PARK

- Contracted tennis play
- Men's, Women's, Co-ed Softball League
- 16 Family/Company parties or gatherings
- 18 Softball tournaments
- Men's Flag Football League
- Zephyr Cove Elementary School activities
- Disc Golf play
- Whittell High School soccer and softball practice and games

Lampe Park

- Little League practice and games
- Tahoe Loggers baseball practice and games
- ASA girls softball practice and tournaments
- Farmer's Market
- Dresslerville National Indian Softball Tournament
- Men's, Women's and Co-ed softball leagues
- Balloon Launches
- 5 Youth sport camps
- County Softball Tournament and Games
- Kid's Fishing Derby
- Wacky Waddles Duck Race
- Douglas County Senior Olympics events
- Whittell High School baseball and softball home games
- Babe Ruth baseball practices and games
- American Legion baseball practice and games
- Minden/Douglas Elks Carnival
- Valley Cruisers Car Show
- Men's Flag Football League
- AYSO practice and games
- Pop Warner Football practice
- NSA Softball Tournament
- 20-30 Easter egg hunt
- Carson Valley Days activities
- 4-H Fall Festival
- 46 Family/company/church parties, gatherings or weddings

JOHNSON LANE PARK

- 4 Family/company gatherings
- Carson Valley Girls Softball practices
- AYSO soccer practice and games
- Pinion Hills Elementary School Activities

TOPAZ LAKE PARK

- 7 Family/company gatherings

RECREATION

Major Programs Offered

Recreation and Leisure Services

A wide variety of active and passive leisure activities are offered for tots, youth, teens, adults and seniors including special events, youth & adult sports leagues, trip programs, day camps, after school classes and a preschool. Contract classes are also provided with topics available in drama, cooking, crafts, sports, exercise, dance, outdoor adventure and special interest programs.

Recreation Administration Operations

The Recreation Administrative Office produces a seasonal activities brochure, which lists the new and on-going programs available to the community. The Division is very customer oriented, as there is much public contact through the activity registration process and through activity participation. Operations also include facility reservations, accounts payable processing and local area network computer administration.

Recreation Facility Operations

Operations include Kahle Community Center, consisting of a full-size gym, weight room, indoor playground area and classrooms. There is a high level of public contact through drop-in users and pass holders utilizing the facility. The facility operation also includes concession sales, gymnastics, sport leagues, community meetings and a variety of contract classes.

Community Services

Community assistance is provided in a variety of ways. The Recreation Division is a co-sponsor of the annual Kid's Fishing Derby. The Division also generates sponsorship funds to fund the annual Family Concert in the Park Series at Minden Park, it provides the Farmer's Markets at Lampe Park each summer, and it assists in the distribution of \$17,000 in transportation funds to the non-profit youth ski clubs. The Recreation Division applies for grant funds to assist with educational and At Risk Youth programs, it works with the Social Services Division to financially assist families in need for childcare services and Division staff also participates in a number of community projects, task forces and partnerships.

Park and Recreation Facility Development and Capital Planning

Assist with creating new parks and recreation facilities, developing Parks Master Plan and identifying long-range plans for future recreation opportunities.

Staffing and Budget

The Recreation Division is managed by the Recreation Superintendent who reports to the Community Services/Parks & Recreation Director. Recreation Specialists, Recreation Leaders II, Recreation Leaders and Assistants are part time employees reporting to full-time Recreation Coordinators, who report to the Recreation Supervisors, who in turn report to the Recreation Superintendent.

There are currently 10 full-time, 50 part-time and 35 contract instructor employees within the Division with the following job classifications: 1 Superintendent, 2 Recreation Supervisors, 1 Administrative Assistant, 1 Office Assistant Senior, 4 Recreation Coordinators, 3 Recreation Specialists, 15 Recreation Leaders II, 21 Recreation Leaders, 11 Recreation Assistants, and 35 Contract Instructors.

FY05-06 ANNUAL BUDGET

Douglas County, Nevada

The Recreation Division is funded through the Room Tax Funds, which includes revenue from a dedicated \$0.025 sales tax, and recreation fees. Recreation fees are user fees associated with reserving Kahle Community Center, drop-in use and pass purchases for Kahle Community Center and Gymnasium, registration fees for contract classes, trips, sports, preschool, day camp, after school and special event activities, grants, and donations.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	1,159,091	1,231,987	1,296,160	64,173	5.2%
Services & Supplies	688,033	702,801	721,664	18,863	2.7%
Capital Outlay	14,969	0	0	0	n/a
Capital Projects	0	0	0	0	n/a
Total	1,862,093	1,934,788	2,017,824	83,036	4.4%
Expenditures by Division					
Recreation Operations	1,270,201	1,342,896	1,425,932	83,036	6.2%
Kahle Community Center	591,892	591,892	591,892	0	0.0%
Total	1,862,093	1,934,788	2,017,824	83,036	4.3%
Funding by Source					
Room Tax Fund	1,862,093	1,934,788	2,017,824	83,036	4.3%
FTE	34.53	34.65	33.90	(0.75)	-2.2%

FY05-06 Objectives

- Continue with departmental fundraising efforts generating at least \$20,000 in Gift Catalog contributions for park facilities and recreation programs by June 2006.
- Apply for at least two state or national awards by March 31, 2006.
- Provide at least ten family-oriented community events with complete cost recovery through donations and fees by June 2006.
- Review Gift Catalog contributions, update tracking spreadsheet and revamp park displays by June 2006.
- Develop a site-specific plan for the construction of future facilities, including a multi generational community center in the Carson Valley by October 2005.
- Expand Adult Sport offerings with the addition of a Fall Men's Softball League in FY05-06.
- Create spreadsheet analysis reports tracking monthly attendance and cost effectiveness of programs offered for FY05-06.
- Complete an analysis and develop a plan to expand the Division administrative offices by June 2006.

Major Accomplishments of FY04-05

- Responded to all citizen inquiries within 48 hours.
- Published over 30 positive articles and columns related to Adventure Camp, Youth programs, Teen activities, Sports programs and Community Special Events.
- Received a Program Excellence award from the Nevada Recreation & Park Society for the Youth Flag Football.

- Held five concerts as part of the Family Concert Series at Minden Park, which were entirely funded by donations.
- Participated in the Community Partnership, which focuses on community needs and at risk youths.
- Continued to accommodate individuals with special needs by providing integrated programs.
- Continued with contracted services for sports officials, Farmer's Market and the Discovery Center Preschool.
- Continued with year-round Teen Volunteer Program with increased attendance at special events.
- Continued with a contract with the Record Courier to produce the department's seasonal activity guide, improving the quality of the guide and utilizing an alternative mode of distribution.
- Partnered with 4-H in offering a Mother's Day Mother / Son Dance.
- Expanded the Battle of the Bands event, attracting 9 bands and over 400 spectators.
- Created the Youth Flag Football program, generating 188 participants and over \$4,000 in sponsorships.
- Offered five teen dances, averaging over 350 in attendance for each.
- Successfully completed an RFP process leading to the selection of a new tennis professional for contracted services of the Zephyr Cove Tennis Complex operation.
- Participated in the planning of the National Recreation & Park Society Annual Congress held in Reno.
- Participated in the planning of the Annual Kid's Fishing Derby.
- Participated in the planning of the "Wings of Change" Minden-Tahoe Airport Open House.
- Continue to maintain over 1,000 active Kahle Passes.
- Averaged over \$95,000 in revenue collection per month.
- The Recreation Division provided over 55% cost recovery of its operations budget through revenue collection.

FY04-05 Objectives vs. Results

- Objective # 1:** Continue with departmental fundraising efforts generating at least \$20,000 in Gift Catalog contributions for park facilities and recreation programs by June 2005.
- Result:** *100% complete. Over \$22,000 was generated this year in Gift Catalog contributions. Youth sport organizations and local businesses continue to donate towards park improvements and sponsorships of the concert series and youth sport programs.*
- Objective # 2:** Apply for at least two state or national awards by March 31, 2005.
- Result:** *100% complete. Applied for a Program Excellence Award with the Nevada Recreation & Park Society. Our submittal for the Youth Flag Football program won an award. An application recognizing volunteerism in the department was also submitted for the Governor's Points of Light Award. This application was unsuccessful.*
- Objective # 3:** Provide at least twelve family-oriented community events with complete cost recovery through donations and fees by June 2005.
- Result:** *100% complete. The Family Concert Series at Minden Park included five events this year. The Division was also involved in offering the Annual Kids Fishing Derby, Farmers Markets, Tot Egg Hunts, the Festival of Fun, the Family Funfest, the Valentine's Day Father/Daughter Sweetheart Dance and a Mother's Day Mother/Son Dance. All programs were 100% cost recovered.*

- Objective # 4:** Enhance the Community Services Department web page by January 2005, improving site design and making a final determination on on-line registration capability.
- Result:** *50% complete. Software compatibility issues caused a few delays in this area. The site has been updated with current information but the design is still basic. However, a new Sports website has been developed. The Division is still evaluating options for on-line registration. Staff has gathered information for two different programs the Division has considered. Issues of cost, control and customer satisfaction are being analyzed before a decision is made and a program implemented.*
- Objective # 5:** Develop a site-specific plan for the construction of future facilities, including a senior center, community center and performing arts theater in the Carson Valley by September 2004.
- Result:** *75% complete. In preparation for Question 1, the ballot issue during the 2004 Primary Election, conceptual designs were completed for all proposed facilities. Since a specific site for the facilities was never secured, only conceptual site plans were prepared.*
- Objective # 6:** Expand Youth Sport offerings with at least two new tournaments or leagues during FY04-05.
- Result:** *100% complete. The Youth Flag Football program, the NFL / Pepsi Punt, Pass & Kick Event and a youth Tennis Tournament were all added during the fiscal year.*
- Objective # 7:** Create spreadsheet analysis reports tracking monthly attendance and cost effectiveness of programs offered for FY04-05.
- Result:** *25% complete. Individual program analysis reports were completed throughout the year but the summary spreadsheet referenced in this objective was not completed as scheduled.*
- Objective # 8:** Complete an analysis and develop a plan to expand the Discovery Preschool program to Topaz Ranch Estates by September 2004.
- Result:** *100% complete. An analysis was completed and based on initial requests, a plan was put in place to offer the preschool on a limited basis at TRE. Unfortunately, not enough members of the community registered to make the satellite program a 'go'.*

SENIOR SERVICES

Mission Statement

To provide nutritious meals, support services, homemaker and transportation services to residents 60 years of age or older in Douglas County. To provide a safe, clean and attractive Senior Center in a customer-focused environment for all participants to utilize and enjoy.

Major Programs Offered

Daily Operations

- Meet the needs of seniors in the community by enhancing the living experience of the elderly by encouraging better health practices so seniors may continue to enjoy living in their own homes.
- Serve Douglas County by providing services to those citizens at risk in Medicaid, and all seniors who may benefit from senior programs.
- The Senior Center will provide the following services during FY05-06:
 - Provide congregate meals at the Minden/Gardnerville Senior Center and Topaz Ranch Estates Parks and Recreation Building; and provide homebound meals to (In-Town) Minden/Gardnerville, TRE, Indian Hills, Johnson Lane, Genoa, Foothills, Fish Springs, Ruhenstroth, Bodie Flats and Stateline areas.
 - Provide homemaker services to clients in Minden/Gardnerville, TRE, Indian Hills, Johnson Lane and Stateline.
 - Provide rides for congregate dining, personal appointments and medical and dental appointments to Reno, Carson City, Stateline and Minden/Gardnerville.
 - Work in conjunction with Douglas Area Rural Transit to provide public transportation with the Carson Valley and Alpine County.

Recreation and Socialization

- Offer regular bus trips for recreational enjoyment and socialization.
- Provide Bingo four days a week to congregate diners.
- Ceramics classes and other recreational programs.
- Monthly and holiday theme celebrations to include Back to School Week, Easter Hat Parade, Halloween Costume Contest, and Volunteer Week Celebrations among others.
- Continue Veterans Day “USO” Celebration.
- Expand summer barbeques in the park.
- Monthly Birthday days, including the annual 90+day, in which forty sixty-six (66) 90+ seniors will be invited, an increase of 33% from last year.
- Monthly Senior Center Wilderness Hikes.
- Continue “Show n’ Shine” Car Show fundraiser with a growth to 102 cars.
- Hold monthly Young at Heart potlucks.
- Conducted quarterly dances.
- Began monthly craft project for senior participants.
- Conducted the 7th Annual Senior Games.
- RSVP Volunteer Recognition Dinner.
- Alzheimer’s Memory Walk.

Wellness

- Resistance exercise classes three times per week.
- Monthly audiology and blood pressure checks
- Annual “Senior Health Fair” with the largest participation to date, which included 600 participants, 44 vendors and \$2,500 raised for Meals on Wheels.
- Conducted the 7th Annual Senior Games.
- Monthly nutrition trainings.
- Schedule speakers on areas of senior interests (i.e. Fire Safety, Fraud Awareness, Nutrition).
- Continue to work with RSVP to provide a Home Companion Service.
- Provide Connector Service at Wal-Mart to allow DART riders to go to Carson City and Reno.
- Worked with AARP representatives to distribute Quality of Life Information.
- Worked with DAWG to assist in the pets for Seniors program.
- Alzheimer’s Memory Walk.
- DAS Farmers Market Food Program.
- 30,000 congregate meals.
- 26,000 Meals on Wheels.
- 3,000 units of homemaker service.
- 10,000 medical transportation rides.

Education

- Schedule income tax assistance.
- Schedule monthly Care Law Program assistance for seniors at the Senior Center and TRE.
- Schedule bi-yearly Senior Abuse Awareness Programs.
- Schedule speakers on areas of senior interests (i.e. Fire Safety, Fraud Awareness, Nutrition).
- Provide meeting space for community organizations serving seniors and senior programs.
- Publish and distribute over 500 monthly newsletters providing information on scheduled events and monthly menus.
- Active in Retired Seniors Volunteer Program (RSVP), TRIAD, American Association of Retired Persons (AARP) and Transportation Boards.
- Publish and print Douglas Area Rural Transportation (DART) ride guides in English and Spanish.
- Veterans speaking at elementary schools for Veterans Day.
- Worked with University of Nevada Reno to assist in emergency awareness survey and training.
- Worked with AARP representatives to distribute Quality of Life Information.
- Hosted Town Hall Meetings for Congressman Jim Gibbons and Senator Harry Reid.

Fundraising

- Work with RSVP to provide yearly pancake breakfast fundraiser.
- Toys for Tots and Project Santa Claus.
- Annual “Senior Health Fair” with the largest participation to date, which included 600 participants, 44 vendors and \$2,500 raised for Meals on Wheels.
- Continue “Show n’ Shine” Car Show fundraiser with a growth to 102 cars.
- Young At Heart Craft Fair.
- Northern Nevada Senior Games.

Staffing and Budget

The Senior Services Supervisor reports directly to the Community Services Director. The staff includes a Recreation Coordinator, an Office Assistant, a Transportation Coordinator, ten (10) Van Drivers, a Food Service Worker II, two (2) Food Service Worker's I, 36 hours and one (1) Food Service Worker I, 19 hours, a lead Homemaker and (3) part-time Homemakers and a portion of the cost of the Community Services Director and Accountant. The FY05-06 budget is \$1,158,532.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	659,782	738,639	775,505	36,866	5.0%
Services & Supplies	368,216	347,737	378,027	30,290	8.7%
Capital Outlay	5,572	0	0	0	n/a
Other	20,066	5,000	5,000	0	0.0%
Capital Projects	0	0	0	0	n/a
Total	1,053,636	1,091,376	1,158,532	67,156	6.2%
Funding by Source					
Senior Nutrition Fund	1,053,636	1,091,376	1,158,532	67,156	6.2%
FTE	18.10	20.30	20.30	0.00	0.0%

FY05-06 Objectives

- Pass all Division for Aging Service/Division of Transportation audits without discrepancies.
- Work cooperatively with County leaders to pursue a new senior facility in the Gardnerville/Ranchos and a county adult day care facility.
- Work to have all drivers in the Transportation Department acquire commercial drivers licenses.
- Work with Young At Heart Senior Citizen's Club to generate at least \$15,000 in fundraising and contributions for Senior Services operations.
- Have all kitchen and volunteer personnel complete DAS Serve Safe CD Training.
- Conduct Elder Abuse Awareness Training for Employees.
- Develop and oversee the Court Appointed Volunteer Program.
- Create Thursday Bingo to increase nutritional numbers.
- Explore expanded lunch hours to provide increased nutrition opportunities to our growing senior population.

Major Accomplishments of FY04-05

- Representatives attended drug and alcohol training, serv-safe training, DAS financing training, DAS Senior Center Directors conference, and the National Parks And Recreation Conference in Reno.
- Participated in RSVP, TRIAD, AARP and Transportation Boards.
- Passed all DAS audits with high grades.
- Purchased new Dishwasher, Flooring, Set up Table, Refrigerator and Steam Table.
- Completed new gravel parking lot.
- Accepted a donation of gold and silver from Glen Maple, a senior participant, which raised \$12,500.

- Updated building evacuation plan and completed a run through with East Fork assistance.
- Worked with Toys for Tots and Project Santa Claus.
- Worked with Junior Honors Society to provide volunteer opportunities.
- Established Memory Walk group for the support of Alzheimer's and won an award for the most participation at the event.
- Worked with UNR to assist in emergency awareness survey and training.
- Worked with AARP representatives to educate and distribute Medicare drug prescription cards.
- Distributed Quality of Life packets with AARP and because of the number distributed, were visited by AARP representatives from Las Vegas for a photo op.
- Worked with DAWG to assist in the pets for Seniors program.
- Made research visitations to Carson City and Reno senior centers to explore expanded service options.
- Expanded Transportation program to include the northern part of Douglas County, Alpine County and now once a week in Lake Tahoe.
- Provided 6,000 rides at Candy Dance.
- Added Bike Racks to accommodate increased rider ship.
- Hosted Town Hall meetings with Harry Reid and Congressman Jim Gibbons.

FY04-05 Objectives vs. Results

Objective #1:	Pass all Division for Aging Service/Division of Transportation audits without discrepancies.
Result:	<i>100% complete. All audits were completed without incident. Our funding experienced a modest increase, and ridership averages were over 5,000 total and 2,000 DART rides monthly.</i>
Objective #2:	Work cooperatively with County Leaders to secure either donated land or land purchased at reduced rate for a new Senior/Community Center.
Result:	<i>Not complete. All efforts associated with the acquisition of land were rendered inconsequential when Question 1 failed to pass. There will be continued efforts to pursue a new facility in 2005.</i>
Objective #3:	Work to have all drivers in Transportation Department acquire commercial drivers licenses
Result:	<i>91 % Complete. Nine of our eleven drivers have achieved a Class C with a Passenger Endorsement. Only one driver has not completed the assignment. We have a recently hired driver that is in the process of pursuing the license.</i>
Objective #4:	Work cooperatively with Young At Heart to purchase two new storage sheds and kitchen appliances.
Result:	<i>100 % complete. All kitchen appliances were purchased. Facility upgraded in 2005 by purchasing chairs, tables, painting the outside and purchasing construction trailers.</i>
Objective #5:	Work with Young At Heart Senior Citizen's Club to generate at least \$15,000 in fundraising and contributions for Senior Services operations.
Result:	<i>100% complete. Young at Heart received their annual grant from the County and additional funds were generated through fundraising efforts like the craft fair and monthly bingo.</i>

- Objective #6:** Have all Kitchen and Volunteer personnel complete DAS Serve Safe CD Training.
Result: *75% complete. All kitchen staff has completed Serv-Safe Training. Many key volunteers have completed the training but there are still some new volunteers that need the training.*
- Objective #7:** Have the Senior Service Supervisor attend DAS Senior Centers Directors conference.
Result: *100% complete. The Senior Service Supervisor attended the conference and even acted as a facilitator in one of the classes.*
- Objective #8:** Establish a new employee position to facilitate the satellite dining facility at Topaz Ranch Estates.
Result: *100% complete. The position was secured.*
- Objective #9:** Conduct Elder Abuse training for employees
Result: *100% complete. Kay Roney from the Division for Aging Services came to the Senior Center and conducted the training for all employees.*
- Objective #10:** Conduct Quarterly Nutrition program and a Home Safety Training for the Senior Population.
Result: *100% complete. We brought in a representative from Division for Aging Services to do a Nutrition training. Tammy McComb our Food Service Worker II put together monthly Nutritional trainings and the Senior Center in association with TRIAD provided Home Safety and Medical trainings during the course of the year.*
- Objective # 11:** Have a representative attend the Senior Services Network Conference in May.
Result: *100% complete. The Senior Services Supervisor attended the Senior Services Network Conferences and the Recreation Coordinator attended the National Parks and Recreation Conference in Reno, focusing on Senior-related topics.*

SOCIAL SERVICES

Mission Statement

Douglas County Social Services will provide quality, timely and temporary services to the residents and families of Douglas County that are in need. This will be accomplished by working in concert with all Douglas County departments, the State of Nevada and Federal agencies that have responsibilities and resources directed to those in need. The Division will recognize the need for fiscal responsibility, carried out in a creative environment. We will focus on our professional responsibility to continually enhance our achievements, reevaluating goals, objectives and outcomes and never forget our responsibility to the taxpayers of Douglas County. We are committed to provide these services to our customers with integrity and procedures that will result in the greatest public good.

Major Programs Offered

Nevada Revised Statutes states that it is the legal responsibility of Douglas County to provide general assistance and medical care for indigents who are residents of Douglas County. The result of this statute is that when all other sources of assistance have been explored and exhausted, the taxpayers of Douglas County are responsible for the basic care of indigent residents. Programs administered by the Division to provide this care are as follows:

General Assistance

In accordance with NRS 428, financial assistance in the form of vendor payments is furnished to those eligible applicants who fall into the following groups:

- Temporarily or permanently disabled.
- Temporarily unemployed families with children.
- Applicants pending benefits from Social Security programs, Aid to Dependent Families or other Federal/State programs.
- Temporarily unemployed single persons and childless couples.
- Assistance to employable clients is normally limited to no more than 30 days in a 12-month period.

Medical Assistance

NRS 428 requires that counties provide medical care to indigents and eligibility is determined by the Division for applicants of the following:

- Inpatient care at medical facilities.
- Outpatient and emergency care at local medical facilities.
- Adult group care and long-term care facilities.
- Prescription assistance for eligible individuals.
- Medical care for eligible inmates of the Douglas County jail.
- Case Workers assist applicants with referrals to other programs for which they might be eligible.

Sexual Assault Fund

NRS 217.300 requires counties in whose jurisdiction a sexual assault occurs to pay for initial medical care and counseling for the victim up to a maximum of \$1,000. Eligibility is determined only by location of assault and verification of a police report being filed.

Burials

NRS 428.090 requires the county to provide decent burials or cremation to indigents. The Division investigates to determine resources and eligibility for county burials.

Additional Programs

Carson Valley Community Food Closet

The Division has been actively involved with the Food Closet since its inception. Social Services is the main source of screening and referrals for all clients using the Food Closet.

Daycare Subsidy Program

Using the funding from Community Service Block Grant funds, the Division runs a day care subsidy program for eligible clients. To be eligible for this program, clients must be under 125% of the Federal Poverty levels and be either employed, involved in an active work search and/or in training with passing grades.

SAFE

The SAFE electric assistance program is sponsored and funded by Sierra Pacific Power Company. Social Services determines eligibility for this program for Douglas County residents.

Homeward Bound Transitional Housing Program

Through a grant from HUD's Continuum of Care, the program provides rental and utility assistance under the supervision of a case worker. Target population includes all criteria put forth by HUD including defined as homeless, residency in Douglas County, household income not to exceed 30% of the median for the county, an ability and willingness to set and achieve goals while receiving support and assistance in doing so. Primary goals of the program are to increase household income toward (re)gaining family stability and independence and learning and using life skills that will support the family in their own home and in the community. All clients are required to complete a budget training course with Consumer Credit Affiliates and attend to all goals identified. Clients are required to maintain full-time equivalent employment and related child care needs. Inspections of the home as well as routine checks on employment status are the core of the program. Clients also agree to submit to initial and random urine drug screens and to seek evaluation and recommended treatment if any said test reveals drug use.

Community Bridges Brief Housing Assistance

Through a grant from United Way, the program provides for no more than 30 days of lodging for those families or individuals who are awaiting entry into a lease agreement or pending increase to a living wage. Target population is screened on the same eligibility criteria as the transitional housing program except for the estimated length of stay or need for assistance. This program focuses on those individuals or families requiring less intensive supervision than the transitional housing clients and rental assistance for less than 30 days. The program provides a single room in a local boarding establishment, The Adaven Hotel. Random inspections and follow up on the status of the pending lease and/or job are components of the function of case worker.

Staffing and Budget

The Supervisor of Social Services reports directly to the Community Services Director. The staff includes two Eligibility Specialists, a Caseworker and a secretary. The Division is funded by three funds with dedicated Ad Valorem taxes: State Medical Assistance to Indigents Fund, State Motor Vehicle Accident Indigent Fund, and the Social Services Fund. The budget for the Community Health Division (discussed in the next section) is combined with the Social Services budget below as both divisions utilize the Social Services fund. The FY05-06 budget for both divisions is \$2,405,915.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	274,267	297,754	358,252	60,498	20.3%
Services & Supplies	1,664,935	1,817,884	2,037,663	219,779	12.1%
Capital Outlay	0	10,000	10,000	0	0.0%
Capital Projects	0	225,000	0	(225,000)	n/a
Total	1,939,202	2,350,638	2,405,915	55,277	2.4%
Funding by Source					
St. MV Accident Indigent	3,754	300,027	317,065	17,038	5.7%
Medical Assistance Indigent	1,234,503	1,000,090	1,056,883	56,793	5.7%
Social Services	700,944	1,050,521	1,031,967	(18,554)	-1.8%
Total	1,939,202	2,350,638	2,405,915	55,277	2.4%
FTE	5.30	5.30	6.30	1.00	18.9%

FY05-06 Objectives

- Continue to attend and participate in the Nevada County Welfare Directors Association meetings to obtain information and network with other Nevada counties.
- Participate with the State of Nevada in the delivery of information and applications for the Energy Assistance Program, Senior Prescription Drug Program and all State Welfare Programs.
- Meet with the Senior Services Supervisor on a monthly basis to participate in the needs and development of programs for the senior population.
- Continue a program to monitor the performance of all day care, group care and convalescent care of patients.
- Provide temporary and emergency assistance to all clients in need, in accordance with NRS and Douglas County Policy, including direct assistance counseling, appropriate referrals and case monitoring.
- Perform within and pass all grant and audit requirements for the Housing Division, Community Services Block Grant, Transitional Housing Grant (HUD) and United Way of Northern Nevada.
- Continue work on a new Policies and Procedures manual in accordance with the new guidelines and standards.
- Continue to work on a statewide solution for long-term care funding.
- Continue to work with the Sheriff's Office Jail Division, to identify and pay medical bills for indigent inmates.
- Participate on a committee of Nevada Welfare Directors to assist and train other rural counties to adopt new Guidelines and Standards.
- Continue to research and apply for grants in order to continue the Transitional Housing Program.

Major Accomplishments of FY04-05

- Continued to attend and participate in the Nevada County Welfare Directors Association meetings to obtain information and network with other Nevada counties.
- Participated with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program.
- Met with the Senior Services Supervisor on a monthly basis to participate in the needs and development of programs for the senior population.

- Continued a program to monitor the performance of all day care, group care and convalescent care of patients.
- Provided temporary and emergency assistance to clients in need, in accordance with NRS and Douglas County Policy, including direct assistance counseling, appropriate referrals and case monitoring.
- Performed within and passed all grant and audit requirements for the Housing Division and Community Services Block Grant.
- Continued work on the new Policies and Procedures manual in accordance with the new guidelines and standards.
- Continued to work on finding a statewide solution for long-term care funding.
- Continue to train staff with the Sheriff's Office Jail Division to develop a program to identify and pay medical bills for indigent inmates.
- Implemented Transitional Housing Programs for Douglas County residents.
- Assisted in planning the "Carson Valley Children's Center". Accepted a position on the new board of directors.
- Attended 2005 Legislative Session, tracked and responded to bills and represented Douglas County on all social service issues.
- Became an active participant in the Western Nevada Home Consortium.
- Secured a \$15,000 Community Services Discretionary Block Grant for permanent, supportive housing program.
- Secured a \$4,145 United Way grant for temporary housing program.
- Implemented a new client tracking system.
- Expanded and engaged in staff in-service training with 7 outside agencies.
- Became a "satellite site" for Consumer Credit Counseling for clients in need.

FY04-05 Objectives vs. Results

Objective # 1: Continue to attend and participate in the Nevada County Welfare Directors Association meetings to obtain information and network with other Nevada counties.

Result: *100% complete.*

Objective # 2: Participate with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program.

Result: *100% complete.*

Objective # 3: Meet with the Senior Services Supervisor on a monthly basis to participate in the needs and development of programs for the senior population.

Result: *100% complete.*

Objective # 4: Continue a program to monitor the performance of all day care, group care and convalescent care of patients.

Result: *100% complete.*

Objective # 5: Provide temporary and emergency assistance to clients in need, in accordance with NRS and Douglas County Policy, including direct assistance counseling, appropriate referrals and case monitoring.

Result: *100% complete.*

Objective # 6: Perform within and pass all grant and audit requirements for the Housing Division, Community Services Block Grant and United Way.

Result: *100% complete.*

Objective # 7: Complete a new Policies and Procedures manual in accordance with the new guidelines and standards.

Result: *75% complete.*

Objective # 8: Continue to work on statewide solution for long-term care funding.

Result: *80% complete.*

Objective # 9: Continue to assist in training staff and work with the Douglas County Sheriff's Office jail to create an indigent program and guidelines.

Result: *100% complete.*

COMMUNITY HEALTH

Mission Statement

Douglas County Community Health Services provides nursing services to promote wellness through primary prevention care and education. Services include community focused health assessments, individual and group education for health promotion and risk reduction and delivery of individualized preventive health services in clinics, schools, and other community settings.

Major Programs Offered

- **Well Baby Screening** - A screening exam for infants and children through the age of five years.
- **EPSDT** - Routine exams for Medicaid recipients from infancy to 21 years of age.
- **Family Planning** – Women’s health care services that include contraceptives, education, counseling and referrals. Blood pressure is taken and hemoglobin is checked. Emergency contraception is also offered.
- **Pregnancy Tests** - Pregnancy testing, counseling and referrals are provided.
- **Medical Tests/Screening** - Cancer screening by Pap smear for women through age 64. Colposcopy and biopsy services for those found to have abnormal Pap smears. Breast and colorectal screenings for woman over 40. Referral for annual mammography for women under 50 with abnormal clinical breast exams. Tuberculosis testing, treatment and referrals.
- **Immunization** - Clinics for infants, children and adults are provided. Blood pressure is taken.
- **Public Service Information and Education** - Information on all subjects of community health and health-related issues.
- **Children’s Special Health Care Services** - Assistance to chronically ill or handicapped children that are financially and medically eligible.
- **Dental Health Program** - Dental care for children under 12 years of age is provided by referral for low-income families.
- **HIV Antibody Testing** - Confidential blood testing and counseling for HIV and AIDS clients.
- **Sexually Transmitted Disease Clinics** - Testing and treatment for STD’s.

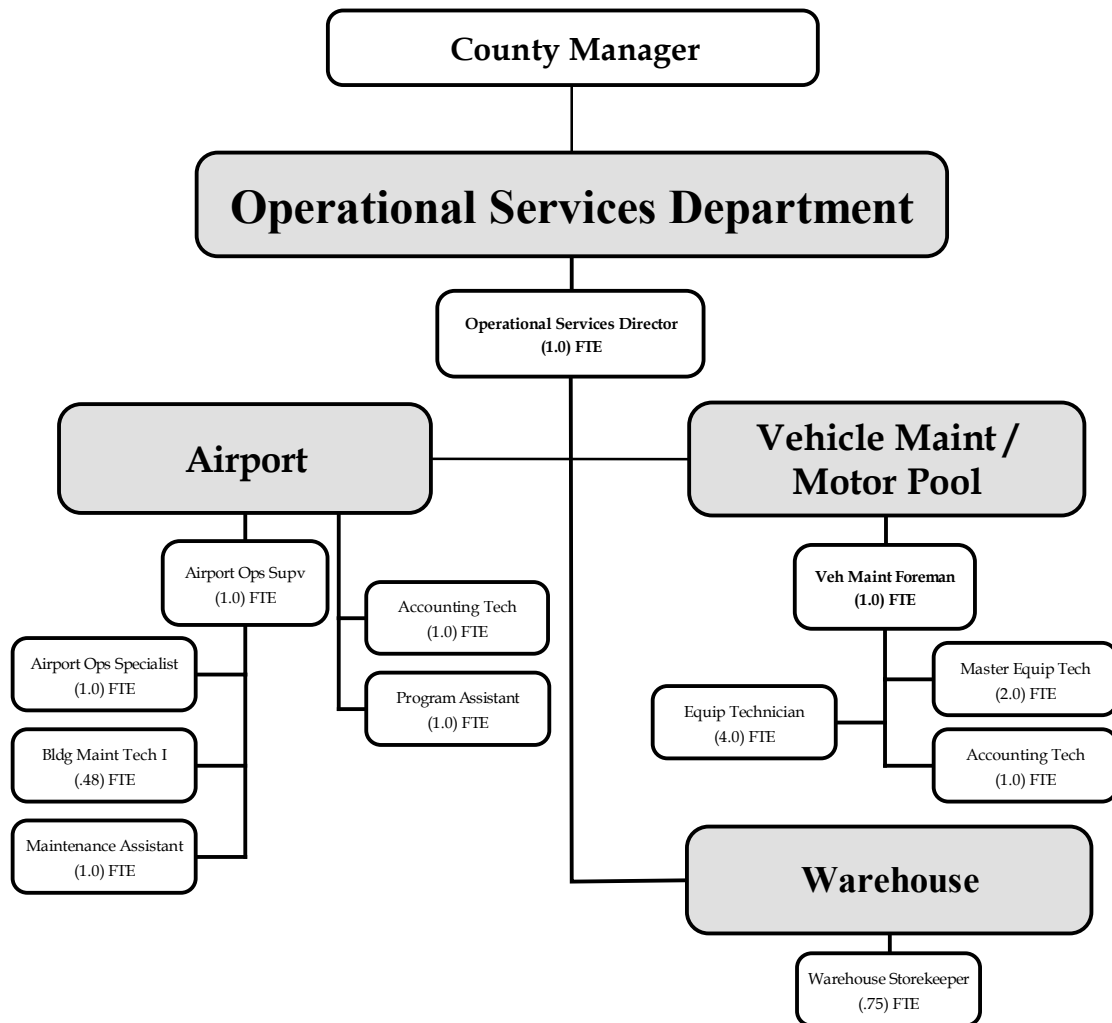
Staffing and Budget

Staffing consists of two Community Health Nurses provided through a joint effort by the Nevada State Health Division and Douglas County. Both Community Health Nurses are classified as State employees. One Community Health Nurse is located in Minden and the other in Stateline. A County Registered Nurse is also available 38 hours per pay period. A full time secretary handles clerical duties for both Community Health Nurses. The Nevada State Health Division also provides Family Planning Nurse Practitioners. The practitioners provide 48 hours of clinical services per month for both the Minden and Stateline offices. The Social Services Fund exclusively provides funding for Community Health services. The budget for Community Health is included in the Social Services Division section previously discussed.

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Operational Services

Organizational Chart



Total Number of Positions: 16
Total Full-Time Equivalents: 15.23

OPERATIONAL SERVICES DEPARTMENT

Mission Statement

To provide a safe and cost effective airport for the public and provide efficient and cost effective vehicle maintenance and warehouse services to County departments and agencies.

Major Programs Offered

The Operational Services Department consists of three separate divisions serving the public directly (Minden-Tahoe Airport) and providing essential services to other County departments (Vehicle Maintenance/Motor Pool and Warehouse). Although the Department utilizes different facilities, the administrative offices are located at the Minden-Tahoe Airport. Each Division within the Department is discussed separately in this section.

Staffing and Budget

The Operational Services Director manages the Department and reports directly to the County Manager. A total of 15.23 FTE are authorized for FY05-06. The FY05-06 total budget for the department equals \$1,862,218.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	872,863	902,083	949,255	47,172	5.2%
Services & Supplies	723,723	695,610	757,056	61,446	8.8%
Capital Outlay	4,000	88,700	115,111	26,411	29.8%
Capital Projects	1,329,140	58,032	40,796	(17,236)	-29.7%
Total	2,929,725	1,744,425	1,862,218	117,793	6.8%
Expenditures by Division					
Airport	1,951,826	709,516	715,400	5,884	0.8%
Motor Pool/Vehicle Maint.	954,084	1,008,396	1,117,174	108,778	10.8%
Warehouse	23,816	26,513	29,644	3,131	11.8%
Total	2,929,725	1,744,425	1,862,218	117,793	6.8%
Funding by Source					
General Fund	23,816	26,513	29,644	3,131	11.8%
Airport	1,951,826	709,516	715,400	5,884	0.8%
Motor Pool/Vehicle Maint	954,084	1,008,396	1,117,174	108,778	10.8%
Total	2,929,725	1,744,425	1,862,218	117,793	6.8%
FTE	14.23	15.23	15.23	0.00	0.0%

MINDEN-TAHOE AIRPORT

Mission Statement

To promote the Minden-Tahoe Airport as a safe, friendly, planned growth premiere general aviation community airport through public education, awareness and business development.

Major Programs Offered

Program Summary

Minden-Tahoe Airport provides Douglas County with access to the national aviation transportation system. The Airport is home to 25 businesses, of which 19 are aviation-oriented commercial operators, 78 leaseholders, as well as 250 based aircraft. Major aviation services offered directly by the County include Airport land leases, hangar space rental, and tie-down rental.

Policies and Procedures

The Airport Rules and Regulations, Minimum Standards for Development on the Airport, along with the Airport Fee Resolution are reviewed each year to ensure the Minden-Tahoe Airport is a safe and efficient general aviation airport conducive to aviation, recreational and private business interests.

Airport Advisory Committee

The Airport Advisory Committee provides recommendations to the Board of County Commissioners on the general subject of aviation issues relating to the Airport and economic development and marketing of the Airport.

Community Relations

Subscribing to the theory of the ‘Good Neighbor,’ Airport staff has diligently worked with commercial operators to minimize aircraft impact on Airport neighbors. The Airport has also taken a pro-active stance in proving its value to the County. Examples of this strategy include development of the Airport’s website, hosting public events (“Wings of Change”) in conjunction with local aviation clubs such as fly-in’s and field trips for local elementary schools; using personal contact and press releases to present the Airport in a positive light; and cooperating with and assisting in events such as the Pacific Soaring Council (PASCO) meets and fly-ins.

Staffing and Budget

Airport staff consists of the Operational Services Director/Airport Manager, an Airport Operations Supervisor, an Airport Operations Specialist, one Maintenance Assistant full time, and one part-time Building Maintenance Technician, an Accounting Technician, and a Program Assistant for a total of 6.3 FTE. The Airport, with the other two Operational Services Divisions, shares the Operational Services Director and Accounting Technician. The Minden-Tahoe Airport FY05-06 budget is \$715,400. The Airport operating budget is derived from revenue that it generates from leases, tie-down fees and T-hangar rentals. Federal grants (95%) are matched with Airport funds (5%) to complete Airport Improvement Projects. Debt service payments for the Airport hangars are paid from the Room Tax Fund. No part of the Airport budget comes from the County’s General Fund.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	339,844	362,922	386,088	23,166	6.4%
Services & Supplies	278,842	283,562	283,516	(46)	0.0%
Capital Outlay	4,000	5,000	5,000	0	0.0%
Total	1,951,826	709,516	715,400	5,884	0.8%
Funding by Source					
Airport Fund	1,951,826	709,516	715,400	5,884	0.8%
FTE	6.18	6.30	6.30	0.00	0.0%

FY05-06 Objectives

- To construct projects in AIP-13 (Runway 16/34 overlay) and AIP-15 (purchase land, underground/overhead electric on end of Runway 30 and Phase II of Runway 16/34 Overlay)
- Complete Economic Contribution Study started by University of Nevada/Reno and NDOT.
- Hold four (4) safety briefings during fiscal year.
- Meet with Federal Aviation Administration (FAA) to discuss Airport Improvement Project (AIP) and other Airport issues.
- Conduct an open house in 2006 "Wings of Change".
- Market the airport as a pilot destination, jointly along with airport businesses.

Major Accomplishments of FY04-05

- Obtained \$2.1 million in funding for AIP-13 and 14 grants from FAA.
- Met with FAA to discuss AIP/ALP and other Airport issues in January 2005.
- Continued development of Airport through marketing of Airport businesses.
- Continued promoting safe operations at the Airport through awareness and education of flying community.
- Complete Master Drainage and Sewer Plan for the Airport.
- Jointly market the Airport as a destination for pilots as a means to interest tourism.

FY04-05 Objectives vs. Results

- Objective #1:** To complete AIP 13 and 14, Taxiway D and Bliss Road and Phase II.
Result: 100% complete. Purchased 42 acres from Carson Valley Business Park and purchased 45 acres from Nowlin and Carson Valley Business Park. Completed Taxiway D and Bliss Road Phase II \$1.8 million.
- Objective #2:** To obtain FAA Grant funds to purchase RPZ land at the northwest end of runway 12/30.
Result: 100% complete. Funds were applied for in AIP-14 and land purchased.
- Objective #3:** To begin FAA Grant AIP-13 (\$1.6 million) design and overlay of runway 16/34 and reconstruct taxiway D.
Result: 40% complete. Taxiway D completed. Construction will begin in summer of 2005.
- Objective #4:** To accomplish an economic contribution analysis of what the Airport contributes to the County.
Result: 75% complete. UNR is conducting an Economic Indicator Study and our consulting firm Barnard Dunkelberg & Co. will conduct the Economic Contribution Study in September 2005.

VEHICLE MAINTENANCE/MOTOR POOL**Mission Statement**

To provide a safe and cost efficient fleet of vehicles and equipment for the using departments of Douglas County.

Major Programs Offered

Motor Pool provides vehicles to various Douglas County departments. Vehicle Maintenance provides maintenance and repair services for County and other agency-owned vehicles and equipment. These two divisions operate as an internal service fund and charge user departments for services performed and parts used.

Staffing and Budget

The Division has 8.5 FTE authorized for FY05-06. Vehicle Maintenance/Motor Pool funds a Foreman, six full-time mechanics, Accounting Technician and two partial positions, including the Department Head and Storekeeper. Motor Pool provides different types of vehicles to various departments on a permanently assigned or short-term basis. Vehicle Maintenance provides preventative maintenance services, major repairs, equipment changes, and “get-ready” work for all County vehicles and equipment. Vehicle Maintenance/Motor Pool also assists in preparing specifications for purchase of new vehicles and equipment, obtaining titles and licenses, fuel and parts billing. The FY05-06 budget is \$1,117,174.

	2003-04	2004-05	2005-06	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				05 to 06	05 to 06
Personnel Services	510,327	513,938	535,723	21,785	4.2%
Services & Supplies	443,757	410,758	471,340	60,582	14.7%
Capital Outlay	0	83,700	110,111	26,411	31.6%
Total	954,084	1,008,396	1,117,174	108,778	10.8%
Funding by Source					
Motor Pool/Vehicle Maint.	954,084	1,008,396	1,117,174	108,778	10.8%
FTE	7.55	8.43	8.43	0.00	0.0%

FY04-05 Objectives vs Results

- Objective #1:** To provide a cost effective and cost efficient fleet maintenance program.
Result: *100% complete. We provided the best service at the lowest cost possible. We continue to provide a very cost effective way to fabricate quality products for special projects and daily operations.*
- Objective #2:** Have a trained maintenance work force.
Result: *100% complete. We continue to provide quality training to all personnel. The foreman is certified as an Equipment Manager, the mechanics are ASE certified, and the Accountant Technician has received certifications in various areas. All employees have attended County training seminars throughout the year, as well as after-hour training provided by vendors.*
- Objective #3:** Generate more outside government agency use of services.
Result: *100% complete. We have recruited extra work from outside agencies. Fabricating for special projects has been on the top of the list, as well as maintenance of various equipment.*

WAREHOUSE

Mission Statement

To provide centralized receiving, storage and distribution of janitorial supplies, equipment, and materials used by County Departments and outside agencies.

Major Programs Offered

Central Receiving

The central point for receiving and shipping of materials and supplies for County departments.

Storage

Provide secure storage of non-surplus property owned by County departments and outside agencies.

Distribution

Maintain an inventory of janitorial supplies that are delivered to departments on request.

Surplus County Property

Store, transfer and organize surplus property for annual surplus sale through a public auction. Prepare a catalog for this auction, monitor the auction, and reconcile property sold with funds collected.

On-line Auction

In order to maximize space in the Warehouse and provide a greater return to fixed asset owner, the County utilizes an on-line auction called LightGov.

Staffing and Budget

The Warehouse Division is operated by a part-time Warehouse Storekeeper. This Division reports directly to the Operational Services Director. Normal hours of operation are 11:00 a.m. to 12:00 p.m. and 12:30 to 2:30 p.m. The Warehouse occupies a building jointly with the Douglas County School District located at the County Maintenance Yard adjacent to the Minden-Tahoe Airport. The FY05-06 budget is \$29,644.

Expenditures by Category	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	\$ Chg Adopted 05 to 06	% Chg Adopted 05 to 06
Personnel Services	22,692	25,223	27,444	2,221	8.8%
Services & Supplies	1,123	1,290	2,200	910	70.5%
Capital Outlay	23,816	26,513	29,644	3,131	11.8%
Funding by Source					
General Fund	23,816	26,513	29,644	3,131	11.8%
FTE	0.51	0.51	0.51	0.00	0.0%

FY05-06 Objectives

- Continue the online auction for surplus materials with LightGov.com
- Move storage containers to a different location in the yard.
- Complete paving project to be accomplished by Community Development for surplus sales and parking area.

Major Accomplishments of FY04-05

- Maintained an up-to-date surplus property inventory posted on the “u:\ drive”.
- Conducted an annual County auction to sell surplus equipment, vehicles, office furniture and fixtures.
- Continue the program to notify all departments of surplus property available for reuse on a regular basis.
- Continued the on-line auction for surplus equipment and materials.

FY04-05 Objectives vs. Results

Objective #1: Provide centralized receiving, storage and distribution of office supplies, equipment and materials for County departments’ use.

Result: *100% complete. Maintained a receiving, storage and distribution center year round.*

Objective #2: Conduct annual surplus equipment auction.

Result: *100% complete. The auction was held on September 25, 2004 and the proceeds totaled \$43,623.50.*

Objective #3: Create photo catalog on County website of surplus fixed asset items to facilitate reuse by County departments.

Result: *100% complete. Completed prior to auction in September 2004. The pictures were instrumental in obtaining more marketing for the auction to private bidders.*

Objective #4: Finalize on-line auction for surplus materials with LightGov.com

Result: *100% complete. The on-line auctions produced \$16,413.*

Objective #5: Optimize use of warehouse floor space by mezzanine/remodel project.

Result: *70% complete. Permanent installation of shelving and pallet racking adding 504 SF of usable space.*

Capital Budget

Totaling \$16,814,921, the FY05-06 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY05-06 Capital Budget represents the first year of the County's 5-Year Capital Improvement Program (CIP).

This report includes some important definitions and graphs to show capital projects by type, fund, and financing source. A brief description of each project is also provided. Capital projects for the Redevelopment Agency, East Fork Fire & Paramedic Districts and the Towns are included in this presentation.

Please review the FY06-10 CIP document for more detailed information about the FY05-06 capital budget, the planning process, and the individual projects, including operating cost impacts.

The FY05-06 Capital Budget

The Capital Budget

The Capital Budget is a plan for capital project expenditures to be incurred over one year. It is part of the overall budget adopted each year by the Board of Commissioners. Staff usually provide planning, engineering, and contract management for the capital projects. Actual construction is performed almost exclusively by outside contractors. The Capital Budget represents the first year of the County's 5-year Capital Improvement Program (CIP). The total FY05-06 Capital Budget is \$16,814,921.

The Capital Improvement Plan (CIP)

The CIP is a plan for capital expenditures to be incurred over a defined period of future years – Douglas County prepares a 5-Year CIP. The CIP identifies capital projects needed in the community, prioritizes projects, estimates beginning and ending dates for each project, and identifies project financing.

The CIP is a planning tool that provides for current and future infrastructure required to maintain a safe, attractive, and viable residential and business community. Strategies are developed to match community needs with funding sources, as each year there are more projects than available funding. The CIP is continually updated and annually approved by the Board of Commissioners. The identification and prioritization of capital projects occurs through a review of infrastructure needs by staff, Governing Board policy, and citizen requests. Public health and safety and the protection of the community's existing infrastructure are the two most important factors during project prioritization.

Capital Projects Defined

Capital projects are large-scale endeavors in cost, size, and benefit to the community. Capital projects involve one-time or programmed expenditures from a variety of specifically identified funding sources and do not duplicate maintenance activities in the operating budget. A capital project results in a long-term addition to the community's assets, typically fifteen years or more. This is accomplished through:

- 1) new construction;
- 2) rehabilitation, reconstruction or renovation of an existing facility which extends its useful life or increases its usefulness or capacity; or
- 3) acquisition of property.

A variety of different factors impact the development of a capital project once it is approved. Weather, contractor schedules, project scope, Federal, State, and Local permits, financing availability, and staff workloads all play a major role in the time it takes from project design through completion. Therefore, project delays and postponements are common. Projects, and their approved budgets, are often "carried forward" from one year to the next. It is also common for the capital budget to change considerably during the year as project scope and funding levels change. The budgets of some FY05-06 capital projects: 1) are part of a multi-year program; 2) represent a portion of what may be actually expended during the year; and 3) may be partially completed during the year and be carried forward into future years.

Project Types

Capital projects may be categorized into the following types:

Airport Projects

AIP 14 Improvements	\$ 40,796

Utility Projects

Cave Rock Water System Improvements	\$ 25,600
Eagle Ridge Water System Improvements	1,059,000
Gardnerville Drainage Improvements	6,000
Genoa Sewer Improvements	21,956
Heybourne Road Water Line Extension	1,100,000
Integrate Telemetry to Master at Cave Rock	39,000
Lakeshore Blvd Water Line Replacement	350,000
Minden Drainage Improvements	296,500
Minden Water Improvements	680,000
N. County Exploratory Well	53,000
N. County Infrastructure	1,329,700
N. County Sewer Extension	3,604,445
NVWWTP Effluent Storage Pond	400,000
Tahoe Bond Act Erosion Control	70,000
Well & Well Control Building	438,076
Total	\$ 9,473,277

Building/Facility Projects

China Spring Building Improvements	\$ 18,715
County Building Improvements	305,618
EF Fire & Paramedic Station Improvements	302,193
Minden Facility Improvements	100,000
Minden Parking Structure	3,500,000
New Building Next to Minden Inn	500,000
Road/Utilities Building Improvements	100,000
Topaz Ranch Estates Fire Station Expansion	350,000
Total	\$ 5,176,526

Leisure/Community Enhancement Projects

Minden Parks/Rec/Open Space Improvements	130,000

Transportation Projects

County Transportation Improvements	\$ 371,344
Gardnerville Road Improvements	608,524
Intersection Improvements	150,000
Minden Transportation Improvements	364,454
Muller/US395 Intersection Improvements	500,000
Total	\$ 1,994,322

Airport Projects

Dedicated to the improvement of the Airport through the construction of new or reconstruction of old facilities (\$40,796).

Buildings/Facilities

Protection of the community's investment in community-owned buildings through renovation, acquisition and construction (\$5,176,526).

Leisure/Community Enhancement Facilities

Replacement and construction of leisure and recreational facilities that enrich the quality of life for residents and visitors in the County (\$130,000). Additional projects in this category will occur each year that are funded from Park Residential Construction taxes. They are not shown in this document as the funding is held in a deferred revenue account until a planned project begins.

Transportation Projects

Dedicated to public safety, economic development and convenient public movement through the replacement and construction of the County's roads, sidewalks, and parking facilities (\$1,994,322).

Utility Projects

Dedicated to the protection of public health and safety through the construction or replacement of the water, sewer, solid waste, and drainage systems (\$9,473,277).

Projects by Fund

Several different funds are utilized for capital projects. The revenues received in each of the funds are restricted for specific purposes. Many of these funds have individual 5-year capital improvement plans to address short and long-term capital needs. The total FY05-06 Capital Budget is \$16,814,921.

Airport Fund

AIP 14 Improvements	\$	40,796

Road Operating Fund

County Transportation Improvements	\$	150,000
Intersection Improvements		150,000
Road/Utilities Building Improvements		50,000
Total	\$	350,000

Tahoe-Douglas Transportation District Fund

County Transportation Improvements	\$	71,344

China Spring Youth Camp

China Spring Building Improvements	\$	18,715

Erosion Control Fund

Tahoe Bond Act Erosion Control	\$	70,000

Zephyr Water Fund

Lakeshore Blvd Water Line Replacement		350,000
Integrate Telemetry to Master at Cave Rock		39,000
Total	\$	389,000

West Valley Water

Eagle Ridge Water System Improvements	\$	1,059,000

East Valley Water

Heybourne Road Water Line Extension	\$	1,100,000
N. County Exploratory Well		53,000
Road/Utilities Building Improvements		20,000
Total	\$	1,173,000

Cave Rock Water Fund

Cave Rock Water System Improvements	\$	25,600

Sewer Utility Fund

N. County Sewer Extension	\$	3,604,445
NVWWTP Effluent Storage Pond		400,000
Road/Utilities Building Improvements		30,000
Total	\$	4,034,445

Foothill Water Fund

Well & Well Control Building	\$	438,076

Ad Valorem Capital Projects Fund

Minden Parking Structure	\$	3,500,000
New Building Next to Minden Inn		500,000
Total	\$	4,000,000

County Construction Fund

County Building Improvements	\$	305,618

Regional Transportation Fund

County Transportation Improvements	\$	150,000
Muller/US395 Intersection Improvements		500,000
Total	\$	650,000

Redvlpmt Agency Capital Projects Fund

N. County Infrastructure	\$	1,329,700

East Fork Fire Administration Fund

EF Fire & Paramedic Station Improvements	\$	78,138

East Fork Paramedic Administration Fund

EF Fire & Paramedic Station Improvements	\$	104,055

East Fork Fire & Paramedic Construction Rsv

EF Fire & Paramedic Station Improvements	\$	120,000
Topaz Ranch Estates Station Expansion		350,000
Total	\$	470,000

Town of Gardnerville

Gardnerville Road Improvements	\$	608,524
Gardnerville Drainage Improvements		6,000
Total	\$	614,524

Town of Genoa

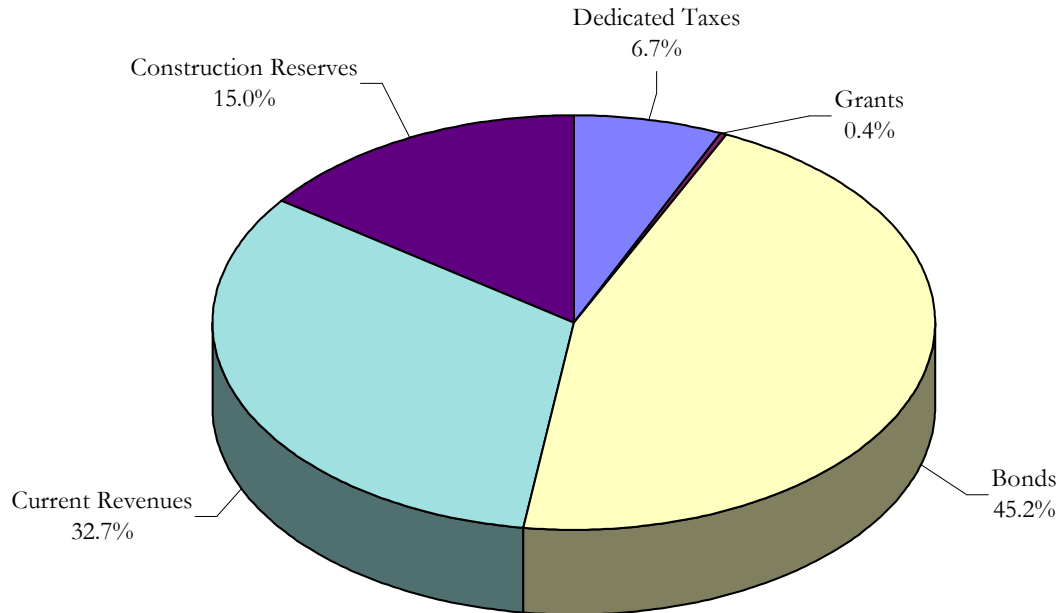
Genoa Sewer Improvements	\$	21,956

Town of Minden

Minden Drainage Improvements	\$	296,500
Minden Facility Improvements		100,000
Minden Parks/Rec/Open Space Improvements		130,000
Minden Transportation Improvements		364,454
Minden Water Improvements		680,000
Total	\$	1,570,954

Project Financing

Funding for projects in the FY05-06 Capital Budget come from a variety of sources.



Dedicated Taxes:	Funds received through taxes raised specifically for road improvements (i.e. Room and Gas taxes) or general county improvements (Property Tax): \$1,120,000.
Grants:	Federal grants, State grants, or revenue sharing. Many grants require partial matching funds by the county through current revenues: \$70,000.
Bonds:	Funds received from the sale of bonds, including general obligation and revenue bonds: \$7,604,445.
Current Revenues:	Funds from operating activities that may benefit the entire county (General Fund or Administration Funds), utility users (Water and Sewer funds), or airport users (Airport Fund): \$5,502,700.
Construction Reserves:	Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years: \$2,517,776.

Capital Project Descriptions¹

Project

Brief Description

Airport Projects:

AIP 15 Airport Improvements

Purchase land from runway protection zone near Runway 16, the removal and relocation of power lines near runway 12, and Phase II of the runway 16/34 overlay. The amount shown is the County's Federal grant matching funds for the \$2.35 million project.

Building/Facility Projects:

China Spring Bldg Improvements

Minor improvements to buildings at the China Spring Youth Facility.

County Building Improvements

Miscellaneous planned improvements to County buildings as necessary, including minor remodels and funding for unknown building system issues as they arise.

EF Fire & Paramedic Station Improvements

A variety of minor building improvements to the volunteer fire stations throughout the County.

Minden Facility Improvements

Minor improvements to the Minden public works facility.

Minden Parking Structure

The construction of a 300+ parking garage adjacent to the Minden Inn building in downtown Minden.

New Building next to Minden Inn

Construction of a new, 20-25,000 square foot office building next to the Minden Inn.

Road/Utilities Building Improvements

The addition of office space and shower facilities to the existing building.

TRE Fire Station Expansion

The addition of apparatus space, sleeping quarters and ADA improvements to the restrooms at the Topaz Ranch Estates Volunteer Fire Station.

Leisure/Community Enhancement Projects:

Minden Parks/Open Space Improvements

Various minor improvements to Town parks and open spaces, including landscape features, streetscape improvements, and pathways.

Transportation Projects:

County Transp Improvements

Countywide transportation projects that may include rehabilitation, new construction and capacity improvements as identified in the 5-year Transportation Plan.

Gardnerville Road Improvements

Town-wide transportation projects that may include rehabilitation, new construction and capacity improvements as identified in the 5-year Town Capital Improvement Plan.

Intersection Improvements

Improvements to the intersections at US395 and Pinenut Road/Riverview. The amount shown is the County's contribution toward the improvements as the intersections will be constructed by the Nevada Department of Transportation (NDOT).

Minden Transp Improvements

Town-wide transportation projects that may include rehabilitation, new construction and capacity improvements as identified in the 5-year Town Capital Improvement Plan.

Intersection Improvements

Improvements to the intersections at Muller Lane, Pinenut Road, and Riverview. The amount shown is the County's contribution toward the improvements as the intersections will be constructed by the Nevada Department of Transportation (NDOT).

Project

Brief Description

MullerUS/395 Intersection

Improvements to the intersections at US395 and Muller Lane. The intersection will provide access to the new Muller Parkway, a roadway that will serve as an alternative route to US395 through Minden and Gardnerville. The improvements will be made in cooperation with the Nevada Department of Transportation (NDOT).

Utility Projects:

Cave Rock Water System Improvements

Phase I of the Cave Rock Water System Improvement Project, which includes telemetry and replacement of failing lines.

Eagle Ridge Water System Improvements

Construction of a 300,000 gallon water tank, pump station, and water distribution system connected to the West Valley Water system.

G'Ville Drainage Improvements

Minor storm water drainage improvements for the town of Gardnerville.

Genoa Sewer Connection

Payment for connection to the County's sewer line.

Heybourne Road Water Line Extension

Extension of the 24" water line along Heybourne Road including fire hydrants, valves, and appurtenant facilities.

Integrate Telemetry to Master at Cave Rock Water System

Installation of telemetry equipment to the Cave Rock Water System.

Lakeshore Blvd Water Line Replacement

Replacement of approximately 1500 linear feet of water line, including new service connections and appurtenant facilities.

Minden Drainage Improvements

Multi-year project to improve drainage throughout Minden, including improvements to the Martin Slough and the irrigation ditch along County Road.

Minden Water Improvements

Various water-related projects throughout Minden, including a water system Master Plan, equipping of Well #2, and the multi-year project to replace all the old 3" steel waterlines with 6" to 10" PVC pipe in the downtown area of Minden.

N. County Exploratory Well

Construction of an exploratory well to evaluate the potential water supply for future growth in the North County area.

N. County Infrastructure

Infrastructure development for the North County retail center.

N. County Sewer Extension

Installation of a sewer line from the North County retail development area to the North County Waste Water Treatment Plant. Improvements include lift stations, force mains, gravity mains, and appurtenant facilities.

NCWWTP Effluent Storage Pond

Construction of an on-site 1.0 million gallons per day effluent storage pond, pump station and appurtenant facilities to increase sewer treatment capacity at the North County Waste Water Treatment Plant.

Tahoe Bond Act Erosion Control

Grant funds for erosion control projects in the Tahoe basin.

Well & Well Control Building

Phase I of a two phase project for the Sheridan Acres development. Phase I includes the construction of a well and well control building. Phase II is the construction of a water storage tank.

Operating Budget Impact of Capital Projects

Certain capital projects will directly impact operating budgets. This operating impact may be realized in the form of savings (i.e. decrease in repair or utility costs), added expenditures (i.e. personnel and equipment to maintain new park land), or new revenues (i.e. fees from new utility system).

The County still has room for improvement in the capital planning process. Looking closer at the operating component of capital projects is becoming increasingly important as budgets get tighter and demands for services increase. Fiscal constraints on county operating budgets have provided the impetus for including an operating cost/savings component for proposed projects. For example, the County's water and sewer infrastructure is lagging behind service demands and the operating budgets for utility funds are strained to maintain the current system. Certain utility projects will provide additional capacity and additional revenue to support operations (large utility projects will often necessitate rate increases to provide required project financing). In these cases, increased revenues may offset any associated operating cost increases. The operating component has become part of the planning process for the 5-Year Capital Improvement Plan and is factored in the project rating process.

Determining the operating impact is not an exact process, as cost increases/decreases and savings can be particularly hard to estimate. Actual costs and savings will often be quite different than estimated as demands for service, project timing, project usage, changes in productivity, and other factors may be difficult and time consuming to quantify. The process is even more difficult when attempting to determine the operating impact of projects that are planned three years or more in advance. Despite the difficulty, reasonable estimates can be made that assist in the preparation of the operating budget and long-range financial planning. Examples include:

- The Facilities Operations Division calculates operating costs per square foot of buildings.
- The Parks Department calculates the operating cost per acre of park land.
- The Vehicle Maintenance Division calculates the most cost-effective time to replace motor vehicles and large pieces of equipment.
- The Engineering Division develops "lifecycles" for the repair and reconstruction of roads.
- The Airport Division calculates the operating costs for facilities (i.e. \$100 for each hangar bay).
- The Utilities Division maintains detailed operation and maintenance costs for each utility system.

The costs or savings for all projects have been incorporated into the operating budget for each associated fund. The FY05-06 net operating costs for each fund are shown below:

FY05-06 Operating Cost/Savings	
General Fund	(2,000)
Room Tax Fund	1,500
Road Operating Fund	5,000
West Valley Water Utility Fund	3,000
Foothill Water Utility Fund	15,000
Sewer Utility Fund	15,900
East Fork Fire Administrative Fund	1,000
Total	39,400

Summary of Indebtedness

This section provides an overview of the County's outstanding debt and schedule of debt repayment. The County utilizes both short and long-term debt in managing the financial business of the County. The County's short-term obligations consist of capital leases and notes. The long-term debt consists of tax-exempt debt issued to fund long-term capital improvement projects and to refund earlier debt issuances for similar projects.

The debt schedules in this section show how much debt service will be paid in the future, given the assumption that no new bonds will be sold. In reality, the County will most likely continue to use debt in the future in order to replace or improve infrastructure consistent with the County's Capital Improvement Plan, long range financial plans, and State and Local laws and regulations.

Debt Limitation

General obligation (G.O.) debt is comprised of bonds issued and backed by the full faith and credit of the County for the repayment of the bonds. This includes G.O. bonds, G.O. revenue bonds, and G.O. special assessment bonds. State statutes limit the aggregate principal amount of the County's general obligation debt to ten percent (10%) of the County's total reported assessed valuation. Based upon the assessed valuation for FY05-06 of \$2,437,660,471, the County is limited to general obligation indebtedness in the aggregate amount of \$243,766,047. The County will have \$24,000,000 of general obligation debt outstanding as of June 30, 2006.

The following table presents a record of the County's outstanding general obligation indebtedness with respect to its statutory debt limitation.

STATUTORY DEBT LIMITATION Douglas County, Nevada

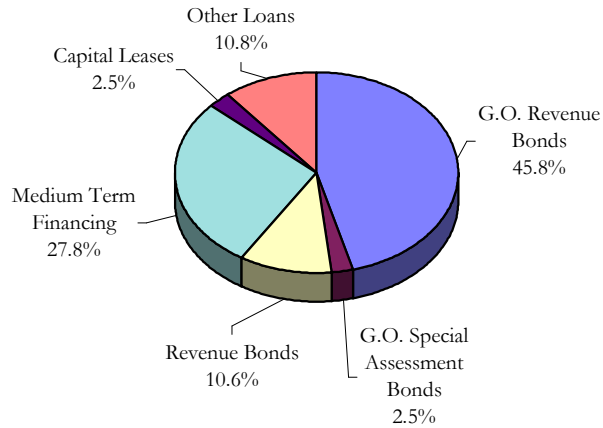
<u>Fiscal Year Ended June 30</u>	<u>Assessed Valuation</u>	<u>Debt Limit</u>	<u>Outstanding General Obligation Debt</u>	<u>Additional Statutory Debt Capacity</u>
1997	1,269,833,857	126,983,385	12,639,263	114,344,122
1998	1,323,618,935	132,361,893	12,209,263	120,052,630
1999	1,370,934,871	137,093,487	13,735,955	123,357,532
2000	1,413,035,513	141,303,551	14,827,877	126,475,674
2001	1,469,943,984	146,994,398	24,005,000	122,989,398
2002	1,639,837,048	163,983,704	24,320,000	139,663,704
2003	1,737,265,060	173,726,506	23,075,000	150,651,506
2004	1,858,278,871	185,827,887	21,745,000	164,082,887
2005	2,000,179,481	200,179,948	20,550,000	179,629,948
2006	2,437,660,471	243,766,047	24,000,000	219,766,047

SOURCE: Douglas County Audited Financial Statements, FY96-97 – FY05-06 Final Budget, State of Nevada Department of Taxation

The County may issue general obligation bonds by means of authority granted to it by its electorate or the State Legislature or, under certain circumstances, without an election as provided in existing statutes.

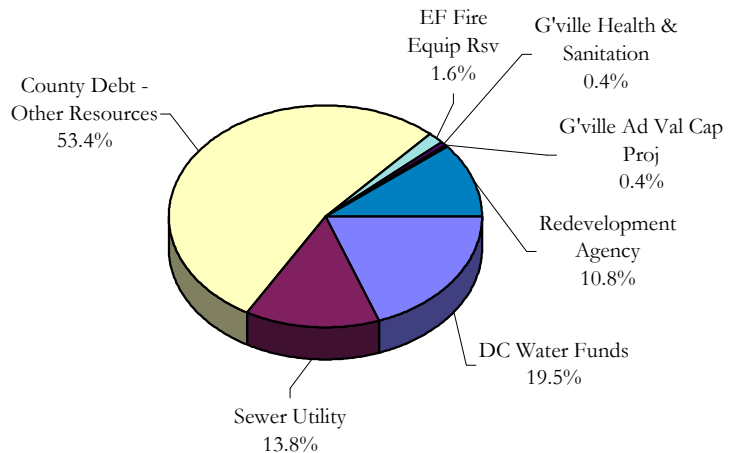
FY05-06 Debt Service by Type

Type	Budget
G.O. Revenue Bonds	2,243,450
G.O. Special Assessment Bonds	121,434
Revenue Bonds	519,985
Medium Term Financing	1,365,549
Capital Leases	124,882
Other Loans	528,000
Total	4,903,301



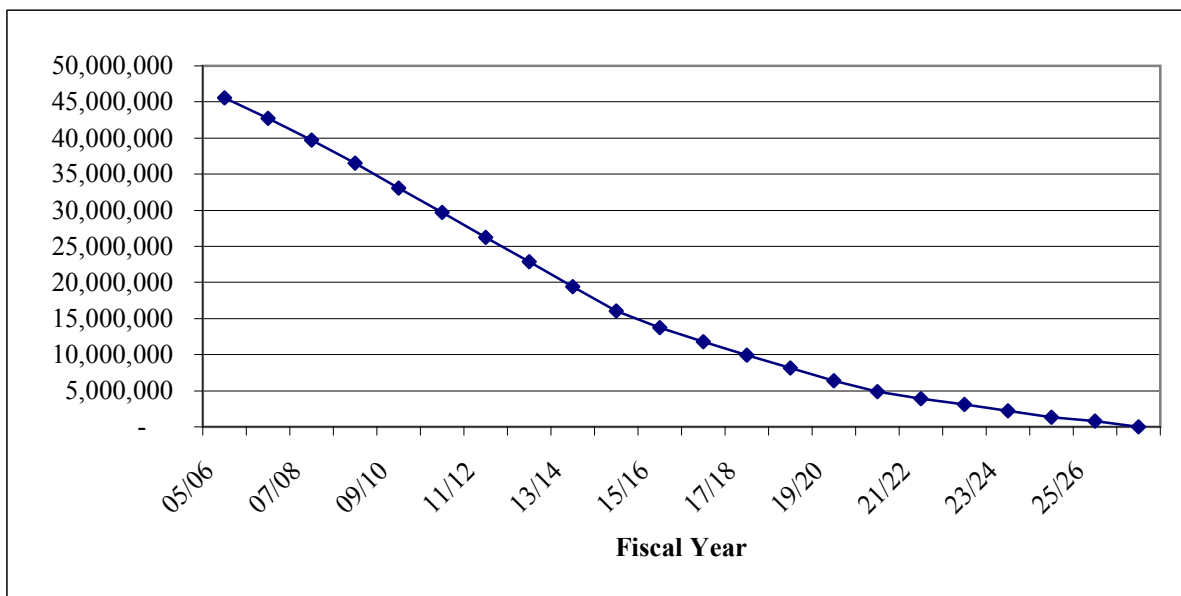
FY05-06 Debt Service by Fund

Fund	Budget
DC Water Funds	958,589
Sewer Utility	674,892
County Debt - Other Resources	2,620,661
EF Fire Equip Rsv	78,765
G'ville Health & Sanitation	21,198
G'ville Ad Val Cap Proj	21,198
Redevelopment Agency	528,000
Total	4,903,301



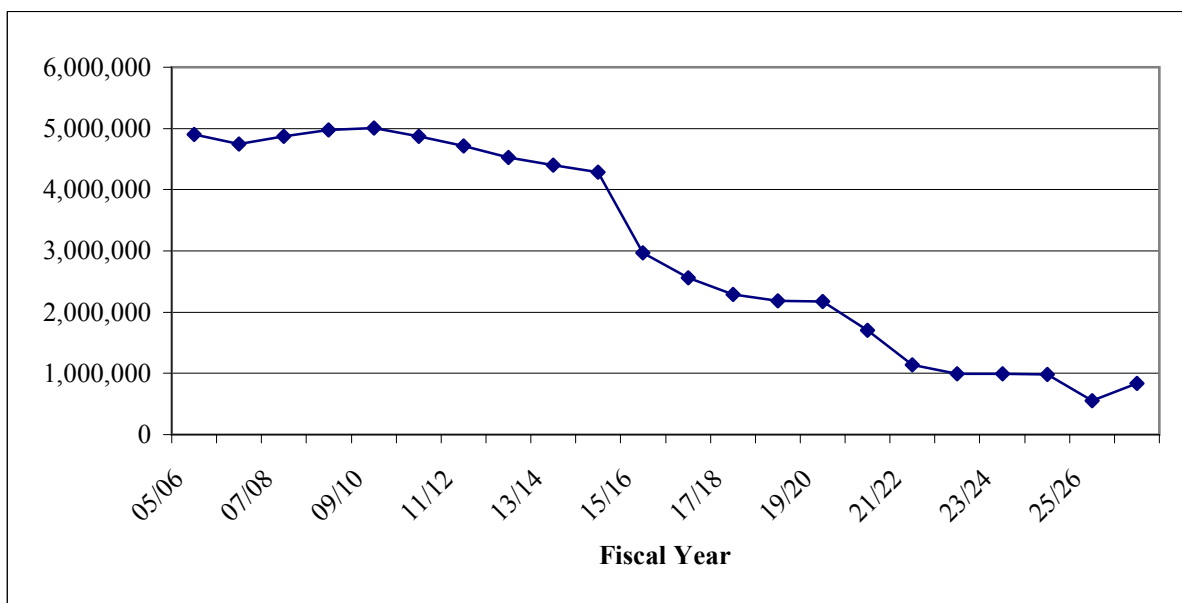
Total Outstanding Debt by Year

Fiscal Year	G.O. Revenue Bonds	G.O. Special Assessment Bonds	Revenue Bonds	Medium Term Financing	Capital Leases	Other Loans	Total
05/06	24,000,000	441,000	2,530,000	10,069,100	386,575	8,100,000	45,526,675
06/07	22,820,000	354,000	2,295,000	9,101,800	289,860	7,900,000	42,760,660
07/08	21,470,000	252,000	2,055,000	8,097,900	221,008	7,650,000	39,745,908
08/09	19,910,000	180,000	1,805,000	7,052,400	149,802	7,400,000	36,497,202
09/10	18,280,000	108,000	1,550,000	5,970,100	76,160	7,100,000	33,084,260
10/11	16,605,000	36,000	1,380,000	4,846,000	-	6,800,000	29,667,000
11/12	14,875,000	-	1,205,000	3,670,000		6,500,000	26,250,000
12/13	13,155,000		1,020,000	2,490,000		6,200,000	22,865,000
13/14	11,480,000		830,000	1,270,000		5,875,000	19,455,000
14/15	9,825,000		635,000	-		5,550,000	16,010,000
15/16	8,080,000		430,000			5,225,000	13,735,000
16/17	6,640,000		220,000			4,900,000	11,760,000
17/18	5,390,000		-			4,575,000	9,965,000
18/19	4,070,000					4,125,000	8,195,000
19/20	2,670,000					3,675,000	6,345,000
20/21	1,655,000					3,225,000	4,880,000
21/22	1,155,000					2,775,000	3,930,000
22/23	790,000					2,300,000	3,090,000
23/24	405,000					1,800,000	2,205,000
24/25	-					1,300,000	1,300,000
25/26						800,000	800,000
26/27						-	-



Total Debt Service by Year

Fiscal Year	G.O. Revenue Bonds	G.O. Special Assessment Bonds	Revenue Bonds	Medium Term Financing	Capital Leases	Other Loans	Total
05/06	2,243,450	121,434	519,985	1,365,549	124,882	528,000	4,903,301
06/07	2,334,178	102,374	314,624	1,365,591	109,510	524,000	4,750,277
07/08	2,438,861	113,314	313,980	1,363,829	78,765	566,000	4,874,749
08/09	2,581,870	79,254	317,543	1,366,415	78,765	556,000	4,979,846
09/10	2,578,086	77,022	315,280	1,363,817	78,765	596,000	5,008,971
10/11	2,544,952	74,790	223,480	1,361,023	78,765	584,000	4,867,010
11/12	2,518,190	36,558	222,443	1,363,209		572,000	4,712,399
12/13	2,423,438		226,143	1,314,813		560,000	4,524,393
13/14	2,293,138		224,533	1,311,813		573,000	4,402,483
14/15	2,188,155		222,650	1,313,975		560,000	4,284,780
15/16	2,192,480		225,348			547,000	2,964,828
16/17	1,807,152		222,513			534,000	2,563,664
17/18	1,547,420		224,235			521,000	2,292,655
18/19	1,552,306					633,000	2,185,306
19/20	1,562,852					615,000	2,177,852
20/21	1,107,799					597,000	1,704,799
21/22	557,648					579,000	1,136,648
22/23	403,519					586,000	989,519
23/24	405,619					592,000	997,619
24/25	406,593					572,000	978,593
25/26						552,000	552,000
26/27						832,000	832,000
Total	35,687,707	604,747	3,572,754	13,490,033	549,452	12,779,000	66,683,692



Total Outstanding Debt by Year

G.O. Revenue Bonds

Fiscal Year	Kahle Park - Phase I Fund 541 1994 Issue				Various splits to Ridgeview, Cave Rock & Skyland Funds 315, 319 & 320 1997 Refunding (original 92 issue)				Various splits to ZWUD, Cave Rock, Skyland, Uppaway - Funds 316, 319 & 320 1996 Issue			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,965,000.00				684,263.15				2,060,000.00
94/95	244,669.94	99,669.94	145,000.00	1,820,000.00								
95/96	257,095.00	87,095.00	170,000.00	1,650,000.00					51,536.87	51,536.87		2,060,000.00
96/97	255,125.00	80,125.00	175,000.00	1,475,000.00	89,950.00	19,950.00	70,000.00	614,263.15	103,073.74	103,073.74		2,060,000.00
97/98	252,600.00	72,600.00	180,000.00	1,295,000.00	111,225.00	36,225.00	75,000.00	539,263.15	171,673.74	101,673.74	70,000.00	1,990,000.00
98/99	254,500.00	64,500.00	190,000.00	1,105,000.00	112,100.00	33,791.50	78,308.50	460,954.65	168,821.24	98,821.24	70,000.00	1,920,000.00
99/00	255,570.00	55,570.00	200,000.00	905,000.00	112,825.00	29,747.65	83,077.35	377,877.30	170,756.24	95,756.24	75,000.00	1,845,000.00
00/01	255,970.00	45,970.00	210,000.00	695,000.00	108,105.00	25,227.70	82,877.30	295,000.00	167,493.74	92,493.74	75,000.00	1,770,000.00
01/02	255,470.00	35,470.00	220,000.00	475,000.00	108,305.00	18,305.00	90,000.00	205,000.00	169,043.74	89,043.74	80,000.00	1,690,000.00
02/03	254,470.00	24,470.00	230,000.00	245,000.00	112,815.00	12,815.00	100,000.00	105,000.00	170,288.74	85,288.74	85,000.00	1,605,000.00
03/04	257,740.00	12,740.00	245,000.00	-	111,615.00	6,615.00	105,000.00	-	171,218.74	81,218.74	90,000.00	1,515,000.00
04/05									171,823.74	76,823.74	95,000.00	1,420,000.00
05/06									172,092.74	72,092.74	100,000.00	1,320,000.00
06/07									172,018.74	67,018.74	105,000.00	1,215,000.00
07/08									171,588.74	61,588.74	110,000.00	1,105,000.00
08/09									170,793.74	55,793.74	115,000.00	990,000.00
09/10									169,653.74	49,653.74	120,000.00	870,000.00
10/11									168,191.24	43,191.24	125,000.00	745,000.00
11/12									171,301.24	36,301.24	135,000.00	610,000.00
12/13									169,013.74	29,013.74	140,000.00	470,000.00
13/14									171,272.49	21,272.49	150,000.00	320,000.00
14/15									168,075.62	13,075.62	155,000.00	165,000.00
15/16									169,455.00	4,455.00	165,000.00	-
16/17												
17/18												
18/19												
19/20												
20/21												
21/22												
22/23												
23/24												
24/25												
Totals	2,543,209.94	578,209.94	1,965,000.00		866,940.00	182,676.85	684,263.15		3,389,187.56	1,329,187.56	2,060,000.00	

Fiscal Year	Sewer Utility Fund 325 1996 Issue Non-Taxable				Sewer Utility Fund 325 1996 Issue - Taxable				Various splits to Mtn. View, Genoa & Ridgeview Funds 318, 317 & 315 1997A Issue			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,655,000.00				840,000.00				3,000,000.00
94/95												
95/96	43,734.38	43,734.38		1,655,000.00	24,797.50	24,797.50		840,000.00				
96/97	87,468.76	87,468.76		1,655,000.00	49,595.00	49,595.00		840,000.00	12,394.23	12,394.23		3,000,000.00
97/98	87,468.76	87,468.76		1,655,000.00	49,595.00	49,595.00		840,000.00	165,256.26	165,256.26		3,000,000.00
98/99	87,468.76	87,468.76		1,655,000.00	117,705.00	47,705.00	70,000.00	770,000.00	253,756.26	163,756.26	90,000.00	2,910,000.00
99/00	87,468.76	87,468.76		1,655,000.00	123,575.00	43,575.00	80,000.00	690,000.00	253,697.93	158,697.93	95,000.00	2,815,000.00
00/01	87,468.76	87,468.76		1,655,000.00	128,770.00	38,770.00	90,000.00	600,000.00	252,414.59	152,414.59	100,000.00	2,715,000.00
01/02	87,468.76	87,468.76		1,655,000.00	128,450.00	33,450.00	95,000.00	505,000.00	255,697.93	145,697.93	110,000.00	2,605,000.00
02/03	87,468.76	87,468.76		1,655,000.00	127,745.00	27,745.00	100,000.00	405,000.00	253,631.26	138,631.26	115,000.00	2,490,000.00
03/04	87,468.76	87,468.76		1,655,000.00	131,495.00	21,495.00	110,000.00	295,000.00	251,631.26	131,631.26	120,000.00	2,370,000.00
04/05	87,468.76	87,468.76		1,655,000.00	134,535.00	14,535.00	120,000.00	175,000.00	254,231.26	124,231.26	130,000.00	2,240,000.00
05/06	87,468.76	87,468.76		1,655,000.00	132,000.00	7,000.00	125,000.00	50,000.00	251,331.26	116,331.26	135,000.00	2,105,000.00
06/07	170,343.76	85,343.76	85,000.00	1,570,000.00	51,562.50	1,562.50	50,000.00	-	253,031.26	108,031.26	145,000.00	1,960,000.00
07/08	219,648.76	79,648.76	140,000.00	1,430,000.00	-	-	-	-	254,647.93	99,647.93	155,000.00	1,805,000.00
08/09	217,308.76	72,308.76	145,000.00	1,285,000.00	-	-	-	-	251,747.93	91,747.93	160,000.00	1,645,000.00
09/10	219,470.01	64,470.01	155,000.00	1,130,000.00	-	-	-	-	253,377.09	83,377.09	170,000.00	1,475,000.00
10/11	221,028.76	56,028.76	165,000.00	965,000.00	-	-	-	-	254,493.76	74,493.76	180,000.00	1,295,000.00
11/12	222,018.76	47,018.76	175,000.00	790,000.00	-	-	-	-	255,097.93	65,097.93	190,000.00	1,105,000.00
12/13	217,611.26	37,611.26	180,000.00	610,000.00	-	-	-	-	255,106.26	55,106.26	200,000.00	905,000.00
13/14	217,735.01	27,735.01	190,000.00	420,000.00					254,431.26	44,431.26	210,000.00	695,000.00
14/15	222,119.38	17,119.38	205,000.00	215,000.00					253,231.26	33,231.26	220,000.00	475,000.00
15/16	220,805.00	5,805.00	215,000.00	-					251,410.43	21,410.43	230,000.00	245,000.00
16/17									253,779.16	8,779.16	245,000.00	-
17/18												
18/19												
19/20												
20/21												
21/22												
22/23												
23/24												
24/25												
Totals	3,066,511.44	1,411,511.44	1,655,000.00		1,199,825.00	359,825.00	840,000.00		4,994,396.51	1,994,396.51	3,000,000.00	

G.O. Revenue Bonds (continued)

Fiscal Year	Various splits to Cave Rock, Skyland & Ridgeview Funds 319, 320 & 315 1997B Refunding Issue				Kahle Park - Phase 2 Fund 541 1998 Issue				Solid Waste Refunding Bonds Fund 541 2004 Issue			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue 94/95				1,185,000.00				2,200,000.00				1,670,000.00
95/96												
96/97	4,804.22	4,804.22		1,185,000.00								
97/98	83,722.93	63,722.93	20,000.00	1,165,000.00								
98/99	67,972.93	62,972.93	5,000.00	1,160,000.00				2,200,000.00				
99/00	67,697.93	62,697.93	5,000.00	1,155,000.00	127,700.10	127,700.10		2,200,000.00				
00/01	67,372.93	62,372.93	5,000.00	1,150,000.00	90,141.26	90,141.26		2,200,000.00				
01/02	67,047.93	62,047.93	5,000.00	1,145,000.00	90,141.26	90,141.26		2,200,000.00				
02/03	66,731.26	61,731.26	5,000.00	1,140,000.00	235,141.26	90,141.26	145,000.00	2,055,000.00				
03/04	66,431.26	61,431.26	5,000.00	1,135,000.00	234,776.26		150,000.00	1,905,000.00				
04/05	173,931.26	58,931.26	115,000.00	1,020,000.00	234,076.26	79,076.26	155,000.00	1,750,000.00	52,725.00	52,725.00	-	1,670,000.00
05/06	176,831.26	51,831.26	125,000.00	895,000.00	238,031.26	73,031.26	165,000.00	1,585,000.00	70,300.00	70,300.00	-	1,670,000.00
06/07	174,231.26	44,231.26	130,000.00	765,000.00	236,431.26	66,431.26	170,000.00	1,415,000.00	168,800.00	68,800.00	100,000.00	1,570,000.00
07/08	176,697.93	36,697.93	140,000.00	625,000.00	234,631.26	59,631.26	175,000.00	1,240,000.00	165,800.00	65,800.00	100,000.00	1,470,000.00
08/09	174,554.17	29,554.17	145,000.00	480,000.00	287,456.26	52,456.26	235,000.00	1,005,000.00	162,550.00	62,550.00	100,000.00	1,370,000.00
09/10	172,037.50	22,037.50	150,000.00	330,000.00	287,821.26	42,821.26	245,000.00	760,000.00	158,925.00	58,925.00	100,000.00	1,270,000.00
10/11	174,179.17	14,179.17	160,000.00	170,000.00	262,715.00	32,715.00	230,000.00	530,000.00	155,050.00	55,050.00	100,000.00	1,170,000.00
11/12	175,808.32	5,808.32	170,000.00	-	233,055.00	23,055.00	210,000.00	320,000.00	155,818.75	50,818.75	105,000.00	1,065,000.00
12/13					234,025.00	14,025.00	220,000.00	100,000.00	161,143.75	46,143.75	115,000.00	950,000.00
13/14					104,400.00	4,400.00	100,000.00	-	161,000.00	41,000.00	120,000.00	830,000.00
14/15									155,600.00	35,600.00	120,000.00	710,000.00
15/16									160,056.25	30,056.25	130,000.00	580,000.00
16/17									159,175.00	24,175.00	135,000.00	445,000.00
17/18									157,812.50	17,812.50	140,000.00	305,000.00
18/19									160,925.00	10,925.00	150,000.00	155,000.00
19/20									158,681.25	3,681.25	155,000.00	-
20/21												
21/22												
22/23												
23/24												
24/25												
Totals	1,890,052.26	705,052.26	1,185,000.00		3,130,542.70	930,542.70	2,200,000.00		2,364,362.50	694,362.50	1,670,000.00	

Fiscal Year	Transportation Bonds Fund 541 2000 Issue				Water Bonds Fund 318 2000 Issue				Sewer Bonds Fund 325 2000 Issue			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue 94/95				3,500,000.00				2,500,000.00				4,000,000.00
95/96												
96/97												
97/98												
98/99												
99/00												
00/01	313,485.00	213,485.00	100,000.00	3,400,000.00	67,860.67	67,860.67		2,500,000.00	108,586.67	108,586.67		4,000,000.00
01/02	305,735.00	205,735.00	100,000.00	3,300,000.00	127,238.76	127,238.76		2,500,000.00	203,600.00	203,600.00		4,000,000.00
02/03	302,985.00	197,985.00	105,000.00	3,195,000.00	204,963.76	124,963.76	80,000.00	2,420,000.00	329,903.13	199,903.13	130,000.00	3,870,000.00
03/04	304,847.50	189,847.50	115,000.00	3,080,000.00	205,921.57	120,921.57	85,000.00	2,335,000.00	328,423.44	193,423.44	135,000.00	3,735,000.00
04/05	300,935.00	180,935.00	120,000.00	2,960,000.00	206,635.63	116,635.63	90,000.00	2,245,000.00	326,700.01	186,700.01	140,000.00	3,595,000.00
05/06	301,635.00	171,635.00	130,000.00	2,830,000.00	207,105.94	112,105.94	95,000.00	2,150,000.00	329,590.64	179,590.64	150,000.00	3,445,000.00
06/07	296,560.00	161,560.00	135,000.00	2,695,000.00	207,332.51	107,332.51	100,000.00	2,050,000.00	327,135.94	172,135.94	155,000.00	3,290,000.00
07/08	296,232.50	151,232.50	145,000.00	2,550,000.00	202,457.51	102,457.51	100,000.00	1,950,000.00	329,295.32	164,295.32	165,000.00	3,125,000.00
08/09	298,547.50	143,547.50	155,000.00	2,395,000.00	202,440.32	97,440.32	105,000.00	1,845,000.00	330,967.19	155,967.19	175,000.00	2,950,000.00
09/10	300,177.50	135,177.50	165,000.00	2,230,000.00	207,037.19	92,037.19	115,000.00	1,730,000.00	327,293.75	147,293.75	180,000.00	2,770,000.00
10/11	296,185.00	126,185.00	170,000.00	2,060,000.00	206,288.76	86,288.76	120,000.00	1,610,000.00	328,234.38	138,234.38	190,000.00	2,580,000.00
11/12	296,835.00	116,835.00	180,000.00	1,880,000.00	205,296.57	80,296.57	125,000.00	1,485,000.00	328,687.50	128,687.50	200,000.00	2,380,000.00
12/13	297,025.00	107,025.00	190,000.00	1,690,000.00	203,965.83	73,965.83	130,000.00	1,355,000.00	328,500.00	118,500.00	210,000.00	2,170,000.00
13/14	296,575.00	96,575.00	200,000.00	1,490,000.00	207,174.17	67,174.17	140,000.00	1,215,000.00	327,708.33	107,708.33	220,000.00	1,950,000.00
14/15	300,475.00	85,475.00	215,000.00	1,275,000.00	204,943.75	59,943.75	145,000.00	1,070,000.00	331,133.75	96,133.75	235,000.00	1,715,000.00
15/16	298,327.50	73,327.50	225,000.00	1,050,000.00	207,160.83	52,160.83	155,000.00	915,000.00	333,556.67	83,556.67	250,000.00	1,465,000.00
16/17	300,502.50	60,502.50	240,000.00	810,000.00	208,749.38	43,749.38	165,000.00	750,000.00	330,177.50	70,177.50	260,000.00	1,205,000.00
17/18	301,702.50	46,702.50	255,000.00	555,000.00	204,884.17	34,884.17	170,000.00	580,000.00	330,987.92	55,987.92	275,000.00	930,000.00
18/19	301,912.50	31,912.50	270,000.00	285,000.00	205,512.50	25,512.50	180,000.00	400,000.00	330,864.58	40,864.58	290,000.00	640,000.00
19/20	301,387.50	16,387.50	285,000.00	-	210,385.94	15,385.94	195,000.00	205,000.00	334,680.21	24,680.21	310,000.00	330,000.00
20/21					209,591.15	4,591.15	205,000.00	-	337,390.63	7,390.63	330,000.00	-
21/22												
22/23												
23/24												
24/25												
Totals	6,012,067.50	2,512,067.50	3,500,000.00		4,112,946.91	1,612,946.91	2,500,000.00		6,583,417.56	2,583,417.56	4,000,000.00	

G.O. Revenue Bonds (continued)

Fiscal Year	Water Bonds Fund 319 2002 Issue				Water Bonds Fund 318 2004A Issue			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,250,000.00				2,065,000.00
94/95								
95/96								
96/97								
97/98								
98/99								
99/00								
00/01								
01/02	23,089.25	23,089.25		1,250,000.00				
02/03	65,619.16	60,619.16	5,000.00	1,245,000.00				
03/04	65,520.83	60,520.83	5,000.00	1,240,000.00				
04/05	65,398.33	60,398.33	5,000.00	1,235,000.00	74,369.76	74,369.76	-	2,065,000.00
05/06	65,251.67	60,251.67	5,000.00	1,230,000.00	85,811.26	85,811.26	-	2,065,000.00
06/07	65,086.67	60,086.67	5,000.00	1,225,000.00	85,811.26	85,811.26	-	2,065,000.00
07/08	64,906.67	59,906.67	5,000.00	1,220,000.00	85,811.26	85,811.26	-	2,065,000.00
08/09	64,715.00	59,715.00	5,000.00	1,215,000.00	82,832.09	82,832.09	100,000.00	1,965,000.00
09/10	64,515.00	59,515.00	5,000.00	1,210,000.00	179,467.51	79,467.51	100,000.00	1,865,000.00
10/11	64,305.83	59,305.83	5,000.00	1,205,000.00	175,977.93	75,977.93	100,000.00	1,765,000.00
11/12	64,090.00	59,090.00	5,000.00	1,200,000.00	172,248.76	72,248.76	100,000.00	1,665,000.00
12/13	151,199.17	56,199.17	95,000.00	1,105,000.00	168,498.76	68,498.76	100,000.00	1,565,000.00
13/14	151,756.67	51,756.67	100,000.00	1,005,000.00	164,519.59	64,519.59	100,000.00	1,465,000.00
14/15	151,950.00	46,950.00	105,000.00	900,000.00	165,215.94	60,215.94	105,000.00	1,360,000.00
15/16	151,785.00	41,785.00	110,000.00	790,000.00	165,569.58	55,569.58	110,000.00	1,250,000.00
16/17	151,268.33	36,268.33	115,000.00	675,000.00	165,699.79	50,699.79	115,000.00	1,135,000.00
17/18	150,390.00	30,390.00	120,000.00	555,000.00	165,782.50	45,782.50	120,000.00	1,015,000.00
18/19	149,181.67	24,181.67	125,000.00	430,000.00	165,560.00	40,560.00	125,000.00	890,000.00
19/20	152,487.50	17,487.50	135,000.00	295,000.00	164,998.33	34,998.33	130,000.00	760,000.00
20/21	155,214.17	10,214.17	145,000.00	150,000.00	168,917.92	28,917.92	140,000.00	620,000.00
21/22	152,575.00	2,575.00	150,000.00	-	167,559.17	22,559.17	145,000.00	475,000.00
22/23					165,840.00	15,840.00	150,000.00	325,000.00
23/24					168,457.50	8,457.50	160,000.00	165,000.00
24/25					165,653.13	653.13	165,000.00	-
Totals	2,190,305.92	940,305.92	1,250,000.00		3,204,602.04	1,139,602.04	2,065,000.00	

Fiscal Year	Sewer Bonds Fund 325 2004B Issue				Total Yr End	
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Prin Balances	Total Debt Service
Issue				3,000,000.00		
94/95					1,820,000.00	244,669.94
95/96					6,205,000.00	377,163.75
96/97					10,829,263.15	602,410.95
97/98					10,484,263.15	921,541.69
98/99					12,180,954.65	1,062,324.19
99/00					11,642,877.30	1,199,290.96
00/01					20,980,000.00	1,647,668.62
01/02					21,530,000.00	1,821,287.63
02/03					20,430,000.00	2,211,762.33
03/04					19,265,000.00	2,217,089.62
04/05	109,054.83	109,054.83	-	3,000,000.00	25,030,000.00	2,191,884.84
05/06	125,832.50	125,832.50	-	3,000,000.00	24,000,000.00	2,243,282.29
06/07	125,832.50	125,832.50	-	3,000,000.00	22,820,000.00	2,334,177.66
07/08	237,142.92	122,142.92	115,000.00	2,885,000.00	21,470,000.00	2,438,860.80
08/09	237,957.50	117,957.50	120,000.00	2,765,000.00	19,910,000.00	2,581,870.46
09/10	238,310.63	113,310.63	125,000.00	2,640,000.00	18,280,000.00	2,578,086.18
10/11	238,302.29	108,302.29	130,000.00	2,510,000.00	16,605,000.00	2,544,952.12
11/12	237,932.50	102,932.50	135,000.00	2,375,000.00	14,875,000.00	2,518,190.33
12/13	237,349.17	97,349.17	140,000.00	2,235,000.00	13,155,000.00	2,423,437.94
13/14	236,565.83	91,565.83	145,000.00	2,090,000.00	11,480,000.00	2,293,138.35
14/15	235,410.63	85,410.63	150,000.00	1,940,000.00	9,825,000.00	2,188,155.33
15/16	234,353.75	79,353.75	155,000.00	1,785,000.00	8,080,000.00	2,192,480.01
16/17	237,800.00	72,800.00	165,000.00	1,620,000.00	6,640,000.00	1,807,151.66
17/18	235,860.83	65,860.83	170,000.00	1,450,000.00	5,390,000.00	1,547,420.42
18/19	238,350.00	58,350.00	180,000.00	1,270,000.00	4,070,000.00	1,552,306.25
19/20	240,230.83	50,230.83	190,000.00	1,080,000.00	2,670,000.00	1,562,851.56
20/21	236,685.00	41,685.00	195,000.00	885,000.00	1,655,000.00	1,107,798.87
21/22	237,513.75	32,513.75	205,000.00	680,000.00	1,155,000.00	557,647.92
22/23	237,679.17	22,679.17	215,000.00	465,000.00	790,000.00	403,519.17
23/24	237,161.25	12,161.25	225,000.00	240,000.00	405,000.00	405,618.75
24/25	240,940.00	940.00	240,000.00	-	-	406,593.13
Totals	4,636,265.88	1,636,265.88	3,000,000.00			50,184,633.72

G.O. Special Assessment Bonds

Fiscal Year	1989 Water/Sewer Assessment Bonds - Fund 541				2004 Zephyr Water Assessment Bonds - Fund 541				Combined Principal Balances	Combined Annual Debt Service
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				550,000.00				540,000.00		
88/89	31,253.80	21,253.80	10,000.00	540,000.00					540,000.00	31,253.80
89/90	71,370.10	41,370.10	30,000.00	510,000.00					510,000.00	71,370.10
90/91	64,532.60	39,532.60	25,000.00	485,000.00					485,000.00	64,532.60
91/92	182,620.10	37,620.10	145,000.00	340,000.00					340,000.00	182,620.10
92/93	36,556.32	26,556.32	10,000.00	330,000.00					330,000.00	36,556.32
93/94	55,638.82	25,638.82	30,000.00	300,000.00					300,000.00	55,638.82
94/95	33,583.82	23,583.82	10,000.00	290,000.00					290,000.00	33,583.82
95/96	52,638.82	22,638.82	30,000.00	260,000.00					260,000.00	52,638.82
96/97	45,528.82	20,528.82	25,000.00	235,000.00					235,000.00	45,528.82
97/98	33,973.82	18,973.82	15,000.00	220,000.00					220,000.00	33,973.82
98/99	42,393.82	17,393.82	25,000.00	195,000.00					195,000.00	42,393.82
99/00	30,198.82	15,198.82	15,000.00	180,000.00					180,000.00	30,198.82
00/01	39,198.82	14,198.82	25,000.00	155,000.00					155,000.00	39,198.82
01/02	41,976.32	11,976.32	30,000.00	125,000.00					125,000.00	41,976.32
02/03	19,748.82	9,748.82	10,000.00	115,000.00					115,000.00	19,748.82
03/04	38,734.44	8,734.44	30,000.00	85,000.00					85,000.00	38,734.44
04/05	16,500.05	6,500.05	10,000.00	75,000.00	90,507.00	18,507.00	72,000.00	468,000.00	543,000.00	107,007.05
05/06	35,484.42	5,484.42	30,000.00	45,000.00	85,950.00	13,950.00	72,000.00	396,000.00	441,000.00	121,434.42
06/07	18,656.28	3,656.28	15,000.00	30,000.00	83,718.00	11,718.00	72,000.00	324,000.00	354,000.00	102,374.28
07/08	31,828.14	1,828.14	30,000.00	-	81,486.00	9,486.00	72,000.00	252,000.00	252,000.00	113,314.14
08/09					79,254.00	7,254.00	72,000.00	180,000.00	180,000.00	79,254.00
09/10					77,022.00	5,022.00	72,000.00	108,000.00	108,000.00	77,022.00
10/11					74,790.00	2,790.00	72,000.00	36,000.00	36,000.00	74,790.00
11/12					36,558.00	558.00	36,000.00	-	-	36,558.00
Totals	922,416.95	372,416.95	550,000.00		609,285.00	69,285.00	540,000.00			1,531,701.95

Revenue Bonds

Fiscal Year	Airport Improvement & Refunding - 1999 Fund 541				Highway Revenue Impr & Refunding - 2003 Fund 541				Combined Principal Balances	Combined Annual Debt Service
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				989,000.00				3,145,000.00		
99/00	54,461.24	29,761.24	24,700.00	964,300.00					964,300.00	54,461.24
00/01	169,230.57	46,130.57	123,100.00	841,200.00					841,200.00	169,230.57
01/02	177,751.79	39,451.79	138,300.00	702,900.00					702,900.00	177,751.79
02/03	185,106.51	32,006.51	153,100.00	549,800.00					549,800.00	185,106.51
03/04	191,510.06	23,810.06	167,700.00	382,100.00	263,778.75	108,778.75	155,000.00	2,990,000.00	3,372,100.00	455,288.81
04/05	196,680.33	14,880.33	181,800.00	200,300.00	319,167.50	89,167.50	230,000.00	2,760,000.00	2,960,300.00	515,847.83
05/06	205,417.67	5,117.67	200,300.00	-	314,567.50	84,567.50	230,000.00	2,530,000.00	2,530,000.00	519,985.17
06/07					314,623.75	79,623.75	235,000.00	2,295,000.00	2,295,000.00	314,623.75
07/08					313,980.00	73,980.00	240,000.00	2,055,000.00	2,055,000.00	313,980.00
08/09					317,542.50	67,542.50	250,000.00	1,805,000.00	1,805,000.00	317,542.50
09/10					315,280.00	60,280.00	255,000.00	1,550,000.00	1,550,000.00	315,280.00
10/11					223,480.00	53,480.00	170,000.00	1,380,000.00	1,380,000.00	223,480.00
11/12					222,442.50	47,442.50	175,000.00	1,205,000.00	1,205,000.00	222,442.50
12/13					226,142.50	41,142.50	185,000.00	1,020,000.00	1,020,000.00	226,142.50
13/14					224,532.50	34,532.50	190,000.00	830,000.00	830,000.00	224,532.50
14/15					222,650.00	27,650.00	195,000.00	635,000.00	635,000.00	222,650.00
15/16					225,347.50	20,347.50	205,000.00	430,000.00	430,000.00	225,347.50
16/17					222,512.50	12,512.50	210,000.00	220,000.00	220,000.00	222,512.50
17/18					224,235.00	4,235.00	220,000.00	-	-	224,235.00
										0.00
Totals	1,180,158.17	191,158.17	989,000.00		3,950,282.50	805,282.50	3,145,000.00			5,130,440.67

Medium Term Financing

Fiscal Year	Paramedic District - 1995 Fund 541				Minden Inn Bonds - 1998 Fund 541				Various Purpose Bonds - 1999 Fund 541			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,050,000.00				3,000,000.00				1,500,000.00
95/96	114,640.00	54,640.00	60,000.00	990,000.00								
96/97	119,895.00	54,895.00	65,000.00	925,000.00								
97/98	126,320.00	51,320.00	75,000.00	850,000.00								
98/99	132,195.00	47,195.00	85,000.00	765,000.00	55,385.63	55,385.63		3,000,000.00				
99/00	137,520.00	42,520.00	95,000.00	670,000.00	356,396.26	106,396.26	250,000.00	2,750,000.00	34,275.00	34,275.00	-	1,500,000.00
00/01	142,295.00	37,295.00	105,000.00	565,000.00	352,558.76	97,558.76	255,000.00	2,495,000.00	181,135.00	66,135.00	115,000.00	1,385,000.00
01/02	151,520.00	31,520.00	120,000.00	445,000.00	358,371.26	88,371.26	270,000.00	2,225,000.00	181,200.00	61,200.00	120,000.00	1,265,000.00
02/03	159,920.00	24,920.00	135,000.00	310,000.00	358,676.26	78,676.26	280,000.00	1,945,000.00	185,950.00	55,950.00	130,000.00	1,135,000.00
03/04	162,360.00	17,360.00	145,000.00	165,000.00	357,543.76	67,543.76	290,000.00	1,655,000.00	185,250.00	50,250.00	135,000.00	1,000,000.00
04/05	174,240.00	9,240.00	165,000.00	-	360,853.13	55,853.13	305,000.00	1,350,000.00	189,017.50	44,017.50	145,000.00	855,000.00
05/06					359,576.25	44,576.25	315,000.00	1,035,000.00	192,190.00	37,190.00	155,000.00	700,000.00
06/07					362,722.50	32,722.50	330,000.00	705,000.00	189,865.00	29,865.00	160,000.00	540,000.00
07/08					365,148.75	20,148.75	345,000.00	360,000.00	192,025.00	22,025.00	170,000.00	370,000.00
08/09					366,840.00	6,840.00	360,000.00	-	193,580.00	13,580.00	180,000.00	190,000.00
09/10									194,607.50	4,607.50	190,000.00	-
10/11												
11/12												
12/13												
13/14												
14/15												
Totals	1,420,905.00	370,905.00	1,050,000.00		3,654,072.56	654,072.56	3,000,000.00		1,919,095.00	419,095.00	1,500,000.00	

Fiscal Year	Various Purpose Bonds - 2002 Fund 541				Town of Gardnerville-Med Term Financing Split between 614 & 611				Medium Term Parking Garage -2004 Fund 541			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				3,100,000.00				325,000.00				2,780,000.00
95/96												
96/97												
97/98												
98/99												
99/00												
00/01												
01/02												
02/03					31,481.44	13,781.44	17,700.00	307,300.00				
03/04	434,471.25	159,471.25	275,000.00	2,825,000.00	42,258.72	14,258.72	28,000.00	279,300.00				
04/05	380,375.00	100,375.00	280,000.00	2,545,000.00	42,359.52	12,959.52	29,400.00	249,900.00	62,787.50	62,787.50	-	2,780,000.00
05/06	375,475.00	90,475.00	285,000.00	2,260,000.00	42,395.36	11,595.36	30,800.00	219,100.00	125,575.00	125,575.00	-	2,780,000.00
06/07	368,975.00	78,975.00	290,000.00	1,970,000.00	42,466.24	10,166.24	32,300.00	186,800.00	125,575.00	125,575.00	-	2,780,000.00
07/08	367,175.00	67,175.00	300,000.00	1,670,000.00	42,567.52	8,667.52	33,900.00	152,900.00	125,575.00	125,575.00	-	2,780,000.00
08/09	366,137.50	56,137.50	310,000.00	1,360,000.00	42,594.56	7,094.56	35,500.00	117,400.00	125,575.00	125,575.00	-	2,780,000.00
09/10	365,500.00	45,500.00	320,000.00	1,040,000.00	42,747.36	5,447.36	37,300.00	80,100.00	379,075.00	119,075.00	260,000.00	2,520,000.00
10/11	368,618.75	33,618.75	335,000.00	705,000.00	42,816.64	3,716.64	39,100.00	41,000.00	565,950.00	100,950.00	465,000.00	2,055,000.00
11/12	365,868.75	20,868.75	345,000.00	360,000.00	42,902.40	1,902.40	41,000.00	-	562,200.00	77,200.00	485,000.00	1,570,000.00
12/13	367,200.00	7,200.00	360,000.00	-					552,575.00	52,575.00	500,000.00	1,070,000.00
13/14									554,575.00	29,575.00	525,000.00	545,000.00
14/15									554,537.50	9,537.50	545,000.00	-
Totals	3,759,796.25	659,796.25	3,100,000.00		414,589.76	89,589.76	325,000.00		3,734,000.00	954,000.00	2,780,000.00	

Fiscal Year	Medium Term Parking Garage - 2005 Fund 541				Combined Principal Balances	Combined Annual Debt Serv
	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				3,220,000.00		
95/96					990,000.00	114,640.00
96/97					925,000.00	119,895.00
97/98					850,000.00	126,320.00
98/99					3,765,000.00	187,580.63
99/00					4,920,000.00	528,191.26
00/01					4,445,000.00	675,988.76
01/02					3,935,000.00	691,091.26
02/03					3,697,300.00	736,027.70
03/04					5,924,300.00	1,181,883.73
04/05				3,220,000.00	10,999,900.00	1,209,632.65
05/06	270,337.50	125,337.50	145,000.00	3,075,000.00	10,069,100.00	1,365,549.11
06/07	275,987.50	120,987.50	155,000.00	2,920,000.00	9,101,800.00	1,365,591.24
07/08	271,337.50	116,337.50	155,000.00	2,765,000.00	8,097,900.00	1,363,828.77
08/09	271,687.50	111,687.50	160,000.00	2,605,000.00	7,052,400.00	1,366,414.56
09/10	381,887.50	106,887.50	275,000.00	2,330,000.00	5,970,100.00	1,363,817.36
10/11	383,637.50	98,637.50	285,000.00	2,045,000.00	4,846,000.00	1,361,022.89
11/12	392,237.50	87,237.50	305,000.00	1,740,000.00	3,670,000.00	1,363,208.65
12/13	395,037.50	75,037.50	320,000.00	1,420,000.00	2,490,000.00	1,314,812.50
13/14	757,237.50	62,237.50	695,000.00	725,000.00	1,270,000.00	1,311,812.50
14/15	759,437.50	34,437.50	725,000.00	-	-	1,313,975.00
					-	0.00
					-	0.00
					-	0.00
Totals	4,158,825.00	938,825.00	3,220,000.00			19,061,283.57

Capital Leases

Fiscal Year	Verizon Credit - 2002 Fund 541				First Municipal - EFFPD Ladder Truck - 2003 Fund 652				Combined Principal Balances	Combined Annual Debt Service
	Total Annual Debt Serv	Interest Portion	Principal Portion	Principal Balance	Total Annual Debt Serv	Interest Portion	Principal Portion	Principal Balance		
Issue				202,055.39				474,976.00		
01/02	15,372.36	3,507.06	11,865.30	190,190.09					190,190.09	15,372.36
02/03	46,117.08	9,234.17	36,882.91	153,307.18					153,307.18	46,117.08
03/04	46,117.08	7,221.91	38,895.17	114,412.01					114,412.01	46,117.08
04/05	46,117.08	5,099.93	41,017.15	73,394.86	78,764.96	24,597.38	54,167.58	420,808.42	494,203.28	124,882.04
05/06	46,117.08	2,862.10	43,254.98	30,139.88	78,764.96	14,391.65	64,373.31	356,435.11	386,574.99	124,882.04
06/07	30,744.72	604.84	30,139.88	-	78,764.96	12,190.08	66,574.88	289,860.23	289,860.23	109,509.68
07/08					78,764.96	9,913.22	68,851.74	221,008.49	221,008.49	78,764.96
08/09					78,764.96	7,558.49	71,206.47	149,802.02	149,802.02	78,764.96
09/10					78,764.96	5,123.23	73,641.73	76,160.29	76,160.29	78,764.96
10/11					78,764.96	2,604.67	76,160.29	-	-	78,764.96
Totals	230,585.40	28,530.01	202,055.39		551,354.72	76,378.72	474,976.00			781,940.12

Redevelopment Agency ¹

Redevelopment Agency Fund 607				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				8,300,000.00
05/06	528,000.00	328,000.00	200,000.00	8,100,000.00
06/07	524,000.00	324,000.00	200,000.00	7,900,000.00
07/08	566,000.00	316,000.00	250,000.00	7,650,000.00
08/09	556,000.00	306,000.00	250,000.00	7,400,000.00
09/10	596,000.00	296,000.00	300,000.00	7,100,000.00
10/11	584,000.00	284,000.00	300,000.00	6,800,000.00
11/12	572,000.00	272,000.00	300,000.00	6,500,000.00
12/13	560,000.00	260,000.00	300,000.00	6,200,000.00
13/14	573,000.00	248,000.00	325,000.00	5,875,000.00
14/15	560,000.00	235,000.00	325,000.00	5,550,000.00
15/16	547,000.00	222,000.00	325,000.00	5,225,000.00
16/17	534,000.00	209,000.00	325,000.00	4,900,000.00
17/18	521,000.00	196,000.00	325,000.00	4,575,000.00
18/19	633,000.00	183,000.00	450,000.00	4,125,000.00
19/20	615,000.00	165,000.00	450,000.00	3,675,000.00
20/21	597,000.00	147,000.00	450,000.00	3,225,000.00
21/22	579,000.00	129,000.00	450,000.00	2,775,000.00
22/23	586,000.00	111,000.00	475,000.00	2,300,000.00
23/24	592,000.00	92,000.00	500,000.00	1,800,000.00
24/25	572,000.00	72,000.00	500,000.00	1,300,000.00
25/26	552,000.00	52,000.00	500,000.00	800,000.00
26/27	832,000.00	32,000.00	800,000.00	-
Totals	12,779,000.00	4,479,000.00	8,300,000.00	

¹ Redevelopment Agency debt represents a loan from the Douglas County government to finance improvements within the Redevelopment Agency district. The issue amount shown includes an additional \$1 million planned to be borrowed in FY05-06. Debt service payments may vary throughout the duration of the loan as the Board of County Commissioners reviews and may adjust interest rates every six months.

Appendix

A resource for additional information on budget related items, including augmentations, transfers, fund balances, financial projections, and personnel. Important statistical information about Douglas County is also included here.

Budget Augmentation & Budget Transfers

Budget Augmentation

The County's budget may be amended or augmented by three methods: Purchase Order Carryovers, Administrative Carryovers, and by County Commission action. Under all instances where appropriations are increased, funds must be available to match the request. Augmenting the County's budget is governed under NRS 354.615.

Purchase Order Carryovers: At the end of each fiscal year, the Comptroller's Office reviews outstanding (open) purchase orders with the departments and determines whether the purchase orders should be carried forward into the next fiscal year. When a purchase order is "carried forward," a department's appropriation increases in the new fiscal year by the amount of the purchase order. Purchase order carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. These funds are encumbered and reserves for encumbrances are noted in the audit.

Administrative Carryovers: At the end of each fiscal year, the Comptroller's Office requests that each department review their budgets for items or programs for which an expenditure is still outstanding. This may include a project that has been initiated, but not completed, or an item ordered, but not received. Administrative carryover requests are reviewed to determine the merit of the request and to insure funding is available. All administrative carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. The approved carryover request increases the department's budget appropriation in the new fiscal year. Funding comes from the larger than anticipated ending fund balance (e.g. prior year savings & over budget revenue).

County Commission Action: Throughout the year, the County Commission considers departmental requests for additional appropriations to fund activities not included in the adopted budget. When requests are approved, the department's appropriations are increased. Funds may be transferred from contingency accounts or from appropriated reserves. If the action uses new or increased revenues, a formal augmentation must take place.

Augmentation Process: If anticipated resources actually available during a budget period exceed those estimated, a local government may augment a budget as follows:

- 1) If the augmentation is for appropriations of a fund to which Ad Valorem taxes are allocated as a source of revenue, the governing body shall, by majority vote of all members of the governing body, adopt a resolution reciting the appropriations to be augmented, and the nature of the unanticipated resources intended to be used for the augmentation. Before the adoption of the resolution, the governing body shall publish notice of its intention to act thereon in a newspaper of general circulation in the County for at least one publication. No vote may be taken upon the resolution until 3 days after the publication of the notice.
- 2) If the augmentation is for any other fund, the governing body shall adopt, by majority vote of all members of the governing body, a resolution providing therefore at a regular meeting of the body.

A budget augmentation becomes effective upon delivery to the State Department of Taxation an executed copy of the resolution providing for the augmentation. The Amended Budget, as shown in the County's financial audit, reflects all changes in budgeted revenues and appropriations. The County's budget is generally augmented twice during the fiscal year (December and June). The December augmentation makes adjustments in opening fund balances or other areas as provided for in the final audit. The June augmentation incorporates changes to the budget that have been approved during the year.

Transfers

A transfer is the movement of appropriations from one line item to another. There are two separate types of transfers: Adopted (interfund) and budget (intrafund).

Budget Transfers

Budget transfers are transfers of budget appropriations within the same fund and the same department or division. They do not change the fund's total budget or department's total budget. Budget transfers are needed because changes to planned operations or activities occur throughout the year. These transfers adjust line-items so that at year-end all expenditure classifications are in the black (not overexpended). Budget transfers can occur when necessary and do not require formal approval by the County Commissioners.

Adopted Transfers

Adopted transfers are planned budget transfers from one fund to another (interfund). Necessary transfers are determined during budget development and are part of the Adopted budget. Transfers In are shown as current revenue while Transfers Out are shown as a non-operating expenditure within specific funds. Transfers In must always equal Transfers Out. Transfers artificially inflate the size of the County's budget because they do not represent new revenue, but simply the transfer of budget from one fund to another. Approval from the County Commission is required for all interfund transfers that are deemed necessary during the fiscal year. These would be included as part of the budget augmentation process. FY05-06 Adopted transfers are shown below.

FY05-06 ANNUAL BUDGET

Douglas County, Nevada

FY05-06 Adopted Budget Transfers			
FROM	TO	PURPOSE	TOTAL
County Funds:			
General Fund	Room Tax Fund	To support parks operations	\$128,100
	Room Tax Fund	To support public transportation	50,000
	9-1-1 Fund	Payment for 911 services (Sheriff)	301,600
	9-1-1 Fund	Verizon Credit Lease payment	<u>13,835</u>
			\$493,535
Airport	Room Tax Fund	Hangar debt service payment	\$32,000
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)	\$128,627
Social Services	Room Tax Fund	Payment for grounds maintenance	\$3,500
Room Tax	Senior Nutrition Fund	Senior Center operations	\$449,554
	County Debt/Other Fund	Airport bonds 1999	35,090
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	<u>237,766</u>
			\$722,410
Tahoe Douglas Trans District	County Debt/Other Fund	Transportation bonds 2000	\$300,786
9-1-1 Fund	County Debt/Other Fund	Verizon Credit Lease payment	\$46,118
Ad Val Capital Construction	County Debt/Other Fund	Minden Inn bonds 1998	\$360,177
		Facility improvement bonds 1999	192,991
		Facility improvement bonds 2002	377,449
		Parking garage bonds 2004	126,176
		Parking garage bonds 2005	<u>270,938</u>
			\$1,327,731
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment	\$317,103
Total County Funds			\$3,371,810
Redevelopment Agency Funds:			
Administration Fund	Capital Projects Fund	Payments on land write-down	\$475,000
	Capital Projects Fund	For capital projects	329,700
	Debt Service Fund	Redevelopment Agency bonds	<u>528,000</u>
			\$1,332,700
Total All Funds			\$4,704,510
Town Funds:			
G'Vill Health & Sanitation	G'Ville Administration - PW	Town street projects	\$50,000
Genoa Town Admin	Genoa Construction Reserve	Town street projects	\$35,000
Minden Trash	Minden Town Admin	Town street projects	\$100,000
Total Town Funds			\$185,000
Total All Funds			\$4,889,510

Fund Balances, Reserves, and Contingencies

This section contains information about fund balances, reserves and contingencies and explains why the County's budget includes these accounts. A listing of all funds that maintain these accounts and the amount set aside is included.

Fund Balance

The fund balance in each fund is the difference between all the revenue the fund has received and all the expenditures the fund has made since the fund was created. The fund balance represents a resource available at the time the budget is adopted.

In order to maintain the County's credit rating and meet seasonal cash flow shortfalls, the County has established a minimum fund balance of 8.3% of estimated annual operating revenues for the General Fund and Special Revenue funds (i.e. Airport, Social Services, Road Operating, Room Tax, etc.). The fund balance is exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events.

Reserves and Contingencies

According to Nevada Statutes pertaining to the budget, once the budget is adopted only that portion of the fund balance that is appropriated will be available to be expended during the fiscal year. As a result, reserves are budgeted in each of the major operating funds for potential unforeseen events.

Operational Reserves or Contingencies

These reserves are appropriated in each major operating fund's budget. They are established to provide for non-recurring, unanticipated expenditures (i.e. storm costs) or to meet unanticipated increases in service delivery costs. Like the fund balance, the contingency is also exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events. They are budgeted at 3% of operating expenditures within the General Fund and Special Revenue funds. Although appropriated, Commissioner approval is required to expend from reserves and contingencies.

Replacement Reserves

These reserves are not appropriated, but are a reserved portion of the fund balance in certain Special Revenue and Enterprise Funds. Some department budgets include contributions to reserves for replacement of County vehicles and major equipment.

Fund Balances, Reserves and Contingencies by Fund

County Funds	8.3% Fund Balance	Reserves	3% Contingency
General	\$2,454,032	\$4,717,660	\$887,000
Stabilization	187,188	-	-
NV Cooperative Extension	16,522	38,173	5,972
Airport	55,577	-	20,088
Douglas County Water District	1,805	-	653
Solid Waste	16,494	990,051	5,961
Medical Assistance to Indigents	-	2,853,387	-
Social Services	69,605	507,847	25,158
Law Library	1,794	-	630
Road Operating	153,209	600,000	55,377
Room Tax	406,038	1,147,985	146,761
Tahoe-Douglas Transportation District	33,243	-	12,016
Justice Court Administrative Assessment	12,701	100,000	4,591
China Spring	231,285	18,715	-
9 1 1	128,380	288,797	46,402
Senior Services Program	82,048	-	29,656
Self Insurance Reserve	-	3,127,603	-
Liability Health Insurance	-	632,062	-
Motor Pool/Vehicle Maintenance	-	1,010,676	-
Douglas County Water Utility	-	1,666	-
Ridgeview Water System	-	17,816	-
Zephyr Water System	-	31,402	-
Genoa Water System	-	99,331	-
East Valley Water System	-	2,745,174	-
Cave Rock Water System	-	583,308	-
Skyland Water System	-	243,510	-
Foothill Water	-	6,943	-
Sewer Utility	-	2,867,697	-
Extraordinary Maintenance	-	377,363	-
Ad Valorem Capital Construction	-	5,064,688	-
County Construction	-	2,246,000	-
Regional Transportation	-	780,000	-
County Debt/Other Resources	-	860,725	-
Total County	\$3,849,921	\$31,958,579	\$1,240,265
Redevelopment Agency			
DC Redevelop - Admin	\$333,824	\$207,785	\$2,073
DC Redevelop - Capital	-	-	-
DC Redevelop - Debt	-	-	-
Total Redevelopment Agency	\$333,824	\$207,785	\$2,073
Fire/Paramedic District Funds			
East Fork Fire	\$287,692	\$0	\$103,985
East Fork Fire Emergency	-	250,000	-
East Fork Equipment Reserve	-	496,492	-
East Fork Construction Reserve	-	52,691	-
East Fork Paramedic	330,641	250,000	119,509
East Fork Paramedic Construction	-	-	-
Total Fire/Paramedic	\$618,333	\$1,049,183	\$223,494
Town Funds			
Gardnerville Town	\$51,114	\$0	\$18,473
Gardnerville Health & Sanitation	-	219,130	-
Gardnerville Ad Valorem Capital Projects	-	53,063	-
Genoa Town	42,079	-	9,318
Genoa Ad Valorem Capital Projects	-	12,695	-
Genoa Construction Reserve	-	100,224	-
Minden Town	85,501	-	30,905
Minden Ad Valorem Capital Projects	-	223,564	-
Minden Trash	-	413,235	-
Minden Capital Equipment and Construction	-	1,517,942	-
Minden Water	-	1,182,483	-
Total Towns	\$178,694	\$3,722,337	\$58,696
Total All Funds	\$4,980,772	\$36,937,884	\$1,524,528

Evaluating Financial Condition ¹

Evaluating the County's financial condition is a complex and essential task. In addition to having a large number of factors to evaluate, the task becomes more difficult and cumbersome because many are difficult to isolate and quantify.

Trend Analysis

A trend analysis is designed to help the County do the following:

1. Make sense of the many factors that affect the County's financial condition and present them in an understandable manner.
2. Develop quantifiable indicators.
3. Use these indicators to accomplish the following:
 - a. Gain a better understanding of the County's financial condition
 - b. Identify emerging problems before they reach serious proportions
 - c. Present a straight-forward picture of the County's financial strengths and weaknesses to the Board of County Commissioners, Elected Officials, citizens, credit rating firms and others who need to know.
 - d. Introduce long-range considerations into the annual budgeting process.
 - e. Provide assistance for the Board of County Commissioners in further developing and adapting the County's Financial Policies.

The following represents the advantages of trend analysis:

1. It offers a way to quantify a significant amount of information relative to financial condition.
2. It relies on data that already exists in the County's records or are otherwise readily available.
3. It places the events of a single year into a larger perspective and permits the Board of County Commissioners to follow changes over time.
4. It incorporates benchmarks normally used by credit rating agencies.
5. It combines financial and non-financial data in the same analysis.

A financial trend monitoring systems cannot specifically explain why a problem is occurring and it does not provide a single number or index to measure financial health. What it does provide are flags for identifying problems, clues about their causes, and time to take anticipatory actions.

Revenue Indicators

Revenues determine the capacity of the County to provide services. Important issues to consider are growth, flexibility, diversity, reliability and administration. Under ideal conditions, revenues should grow at a rate equal to or greater than the combined effects of inflation and expenditures. They should be sufficiently flexible (free from spending restrictions) to allow adjustments to changing conditions. They should be balanced between elastic and inelastic in relation to inflation and the economic bases; that is, some should grow with inflation and the economic base and others should remain constant. They should be diversified so as not to be overly dependent on residential, commercial, or industrial land use. User fees should be regularly evaluated to cover cost increases.

Analyzing the revenue structure will help to identify the following types of problems.

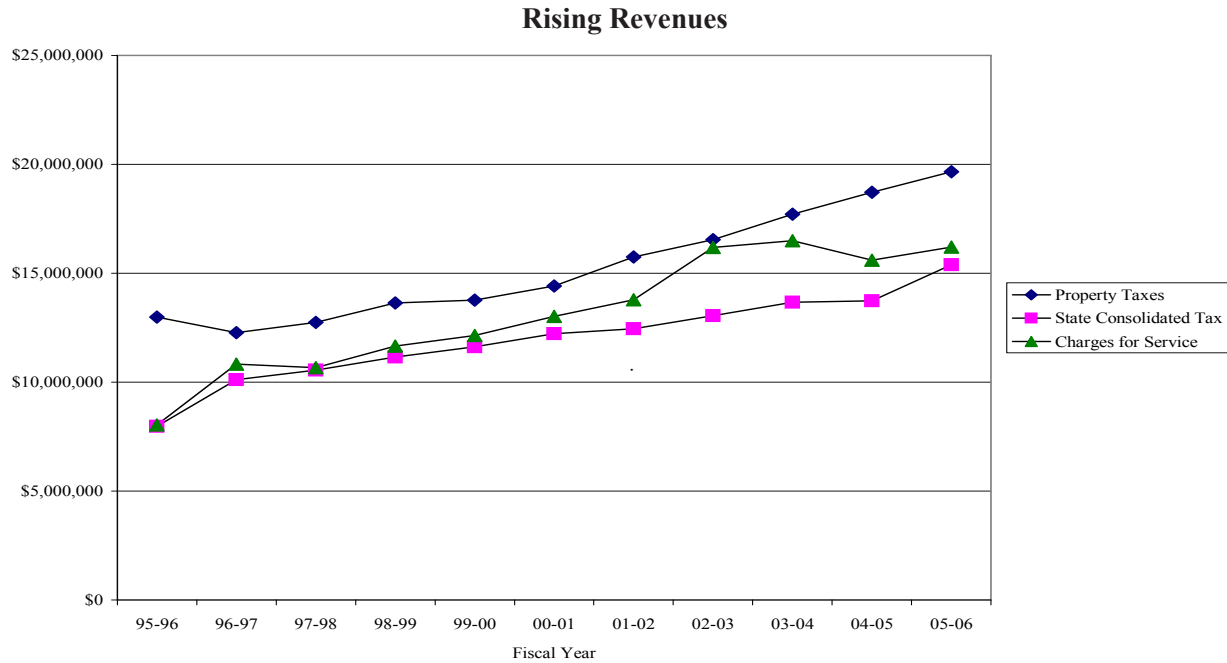
- a. Deterioration of the revenue base
- b. Practices or policies that may adversely affect revenue yields
- c. Lack of cost controls, or poor revenue estimating practices
- d. Inefficiency in the collection and administration of revenues
- e. Over dependence on obsolete or intergovernmental revenue sources
- f. User fees that are not covering the cost of services
- g. Changes in the tax burden on various segments of the population

Trends in various revenue sources are shown in the graphs below (in constant dollars).

¹ Please note that the source used for defining Financial Trend Analysis is ICMA's "Evaluating Financial Condition Handbook." All graphs shown in this section are in constant dollars, meaning that revenues and expenditures from prior years have been adjusted for inflation. The revenues and expenditures include all funds (Douglas County, East Fork Fire and Paramedic Districts, and the Towns).

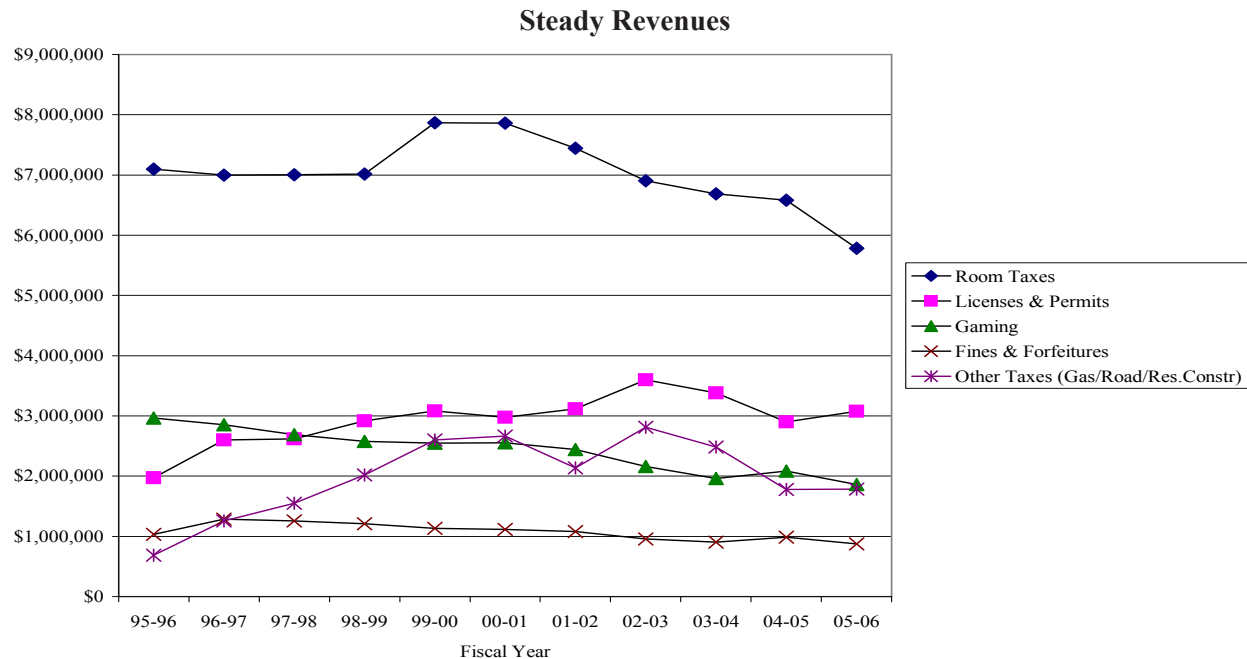
Rising Revenues

This graph includes revenues that have consistently been rising over time: Property Taxes, State Consolidated Taxes, and Charges for Service. These revenues are the largest sources of funding for County services and are heavily dependent on a vibrant economy. They are also critical to help offset the continual rise in operating expenditures, primarily personnel costs. The County continues to see steady growth in assessed valuation and sales taxes revenue. Charges for Service continue to rise as the County keeps rates at levels to support the cost of providing the service and growth in the customer base.



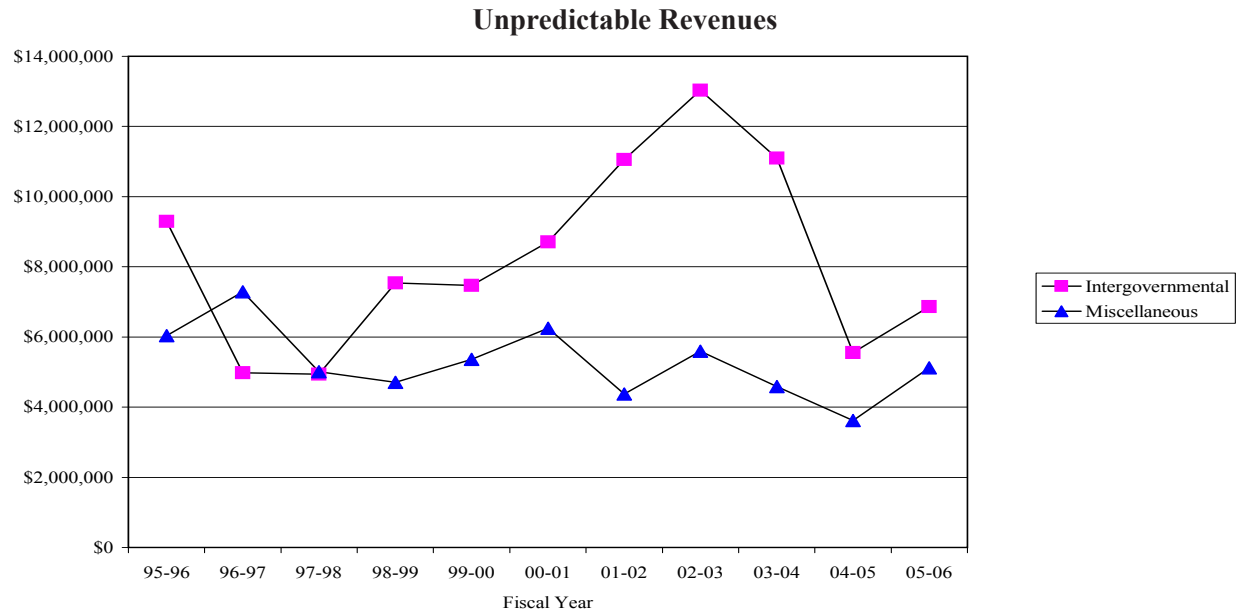
Steady Revenues

This graph includes revenues that have remained essentially flat over time: Room Taxes, Licenses & Permits, Gaming, Fines & Forfeitures, and Other Taxes. Room Taxes and Gaming revenues are dependent upon tourism, and growth in these revenues is limited due to restrictions on expansion in the Lake Tahoe area.



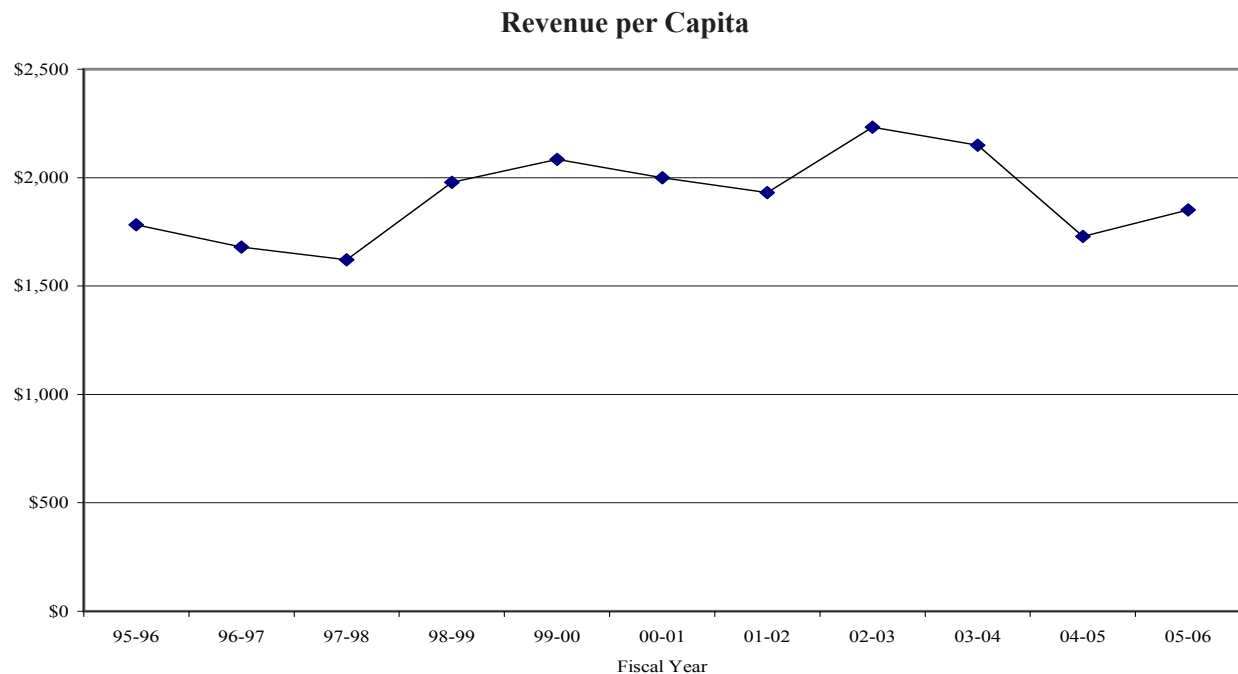
Unpredictable Revenues

This graph shows revenues that are very difficult to predict: Intergovernmental and Miscellaneous. The difficulty comes primarily from the lack of local control over the revenue, as Intergovernmental revenues come from Federal, State, or other governmental sources. Operating revenue from grants has consistently declined over the years. The largest differences from one year to the next are due to the sale of bonds for capital projects. Miscellaneous revenues come from a variety of sources.



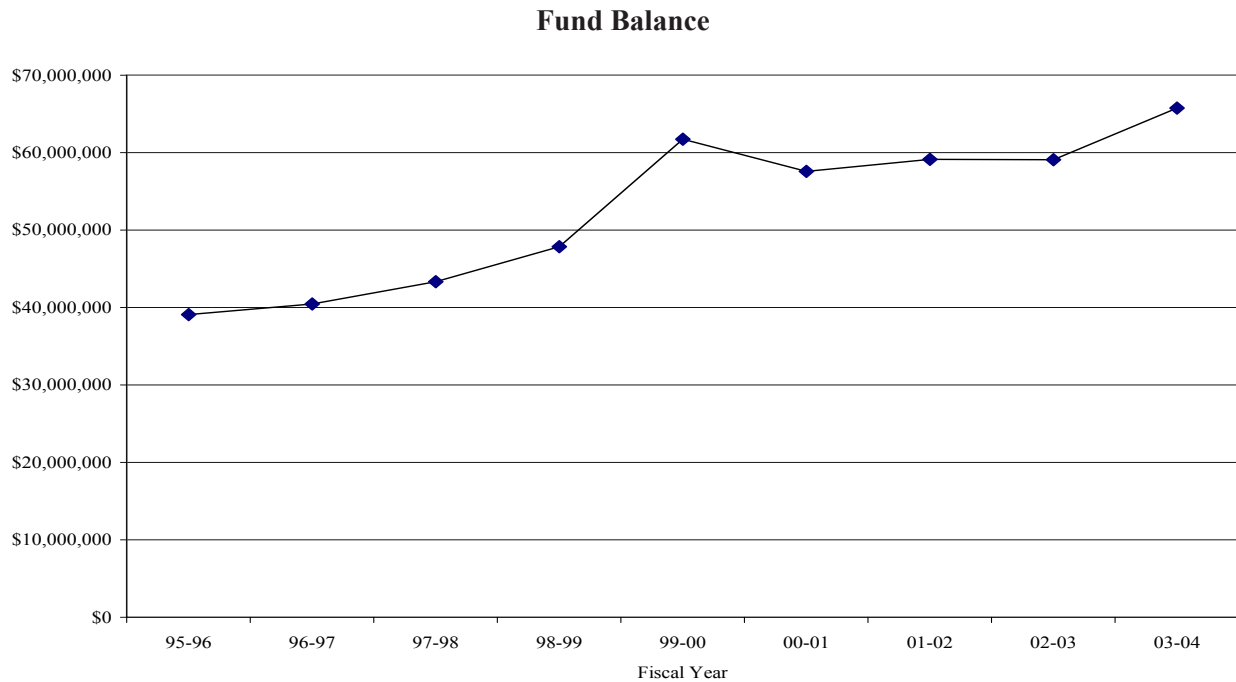
Revenue per Capita

This graph provides a good indication of the revenue generated for the community as it grows.



Fund Balance

This graph provides a history of the cumulative difference between revenues and expenditures over time. A rise or decline is not necessarily indicative of a better or worse financial condition. Douglas County's policy of maintaining a minimum of 8.3% of operating revenues as fund balance for most governmental funds provides assurances for adequate cash flow and the ability to withstand a large scale, temporary downturn. The following chart reflects audited actual fund balance as of June 30 of each year through FY03-04.



Expenditure Indicators

Expenditures are a rough measure of a local governments service output. Generally, the more a government spends in constant dollars, the more services it is providing.

Because all counties (by State Law) are required to have a balanced budget, it would seem unlikely that expenditure growth would exceed revenue growth. Nevertheless, the annual budget can be balanced in a number of subtle ways that will create a long-run imbalance in which expenditure outlays and commitments grow faster than revenues. Some of the more common ways are to borrow, use reserves, use bond proceeds for operations, or siphon small amounts from intergovernmental grants. Other ways are to defer funding of a future liability such as a pension plan. In each of these cases, the annual budget remains balanced, but the long-run budget develops a deficit. Although long-term deficits can be funded through windfalls such as State grants or revenue surges created by inflation, allowing such deficits to develop is risky.

An operating deficit in any one year may not be cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures and that serious problems may lie ahead.

An issue to consider is expenditure flexibility. Expenditure flexibility is a measure of a local government's freedom to adjust its service levels to changing conditions, and considers the level of mandatory or fixed costs. Ideally, a government's expenditure growth rate should not exceed its revenue growth rate, and the government should have maximum flexibility to adjust spending. An increase in mandatory costs such as debt service, matching requirement, and retirement benefits renders government less able to adjust to change.

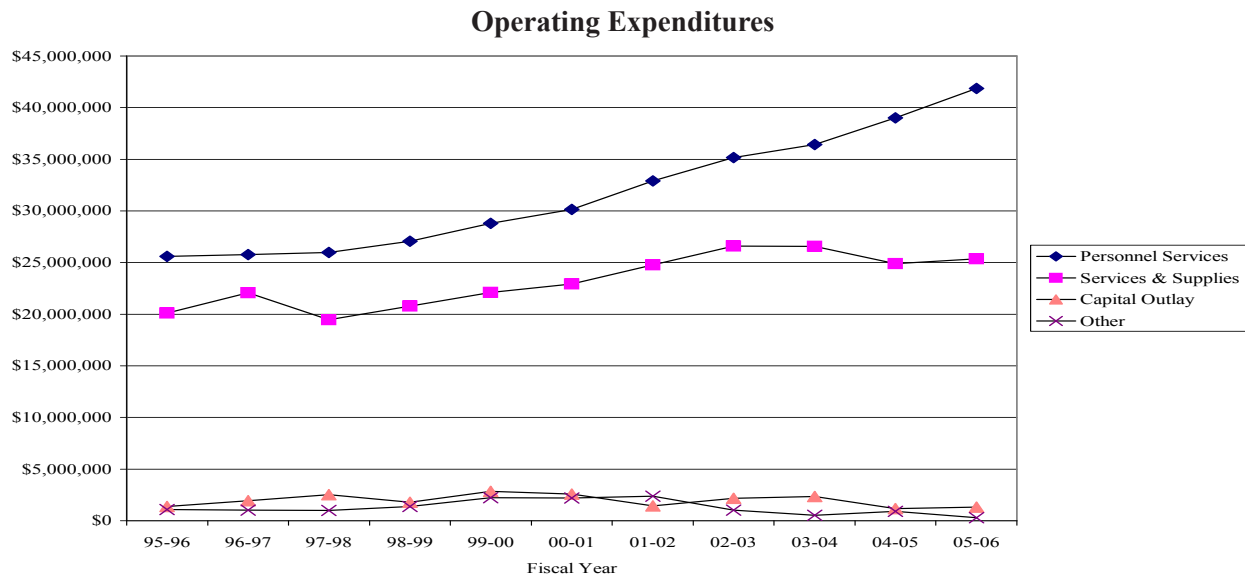
Analyzing expenditures will help to identify the following types of problems:

- Excessive growth of overall expenditures as compared to revenue growth;
- An undesirable increase in fixed costs;
- Ineffective budgetary controls;
- A decline in personnel productivity; and
- Excessive growth in programs that create future expenditure liabilities.

The graphs below provide some information that is used to evaluate expenditures over time (in constant dollars).

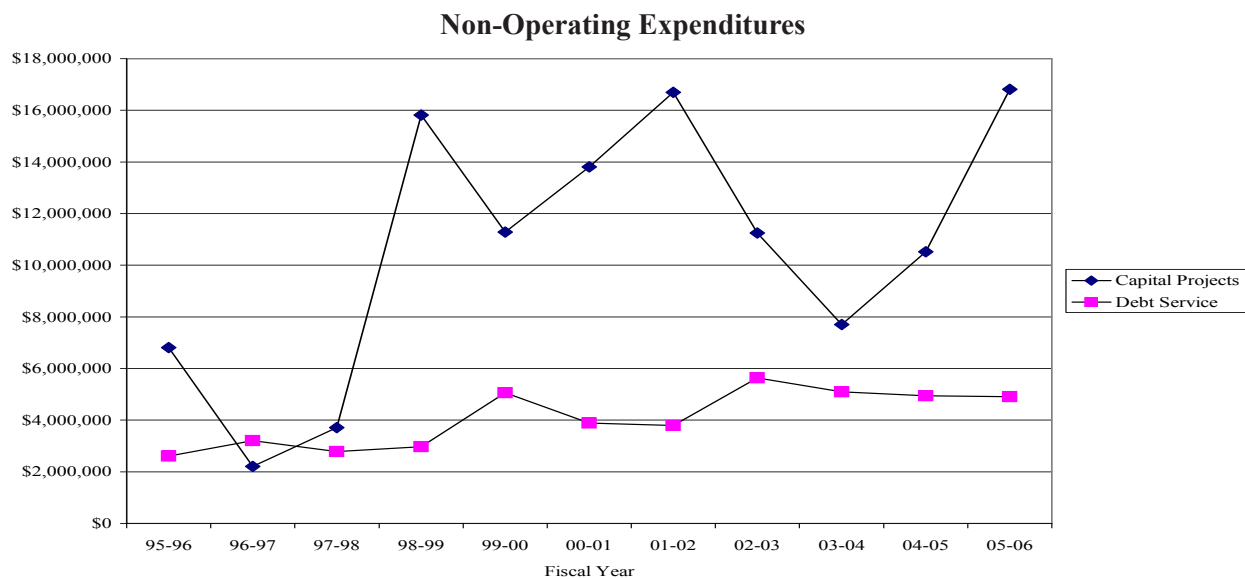
Operating Expenditures

Operating expenditures include Personnel Services (salaries/wages and employee benefits), Services & Supplies, Capital Outlay, and Other (grants, depreciation). Personnel Costs are not only the largest operating expenditure, they also represent the largest fixed cost for the County.



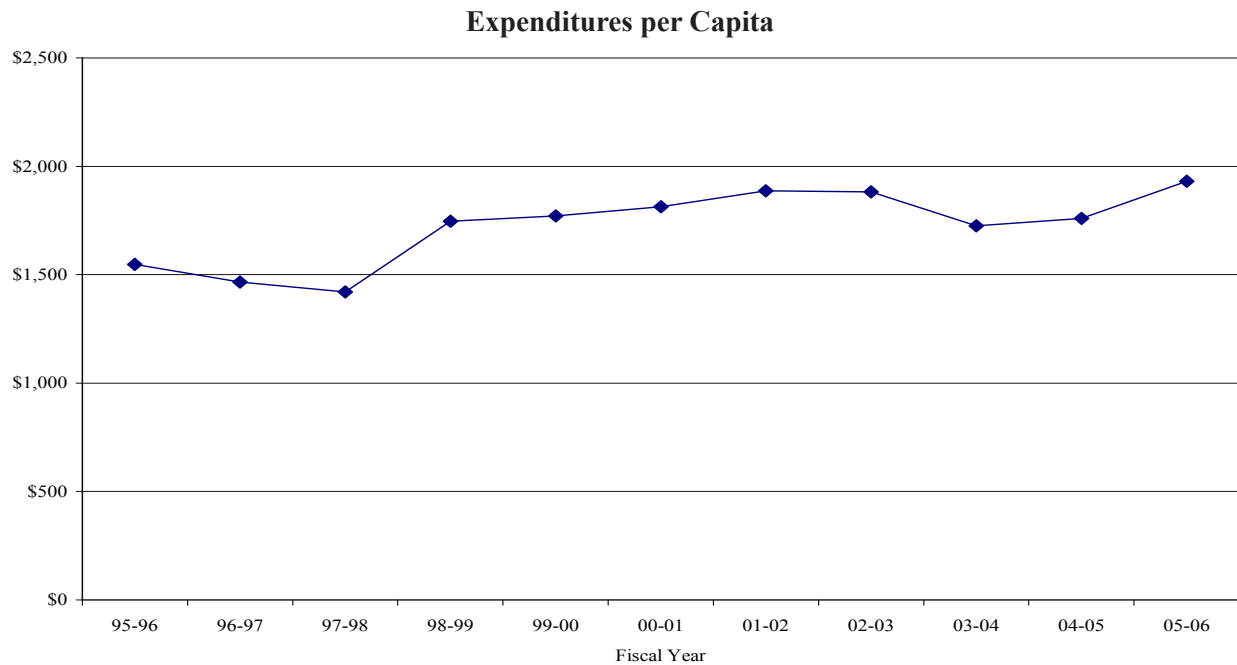
Non-Operating Expenditures

The non-operating expenditures shown in the graph below include Capital Projects and Debt Service. Borrowing, or debt, is one of the largest sources of funding for large-scale capital projects. The amount of borrowing or outstanding debt is an important element in the budget process as the repayment of debt can significantly impact the budget available for operating costs.



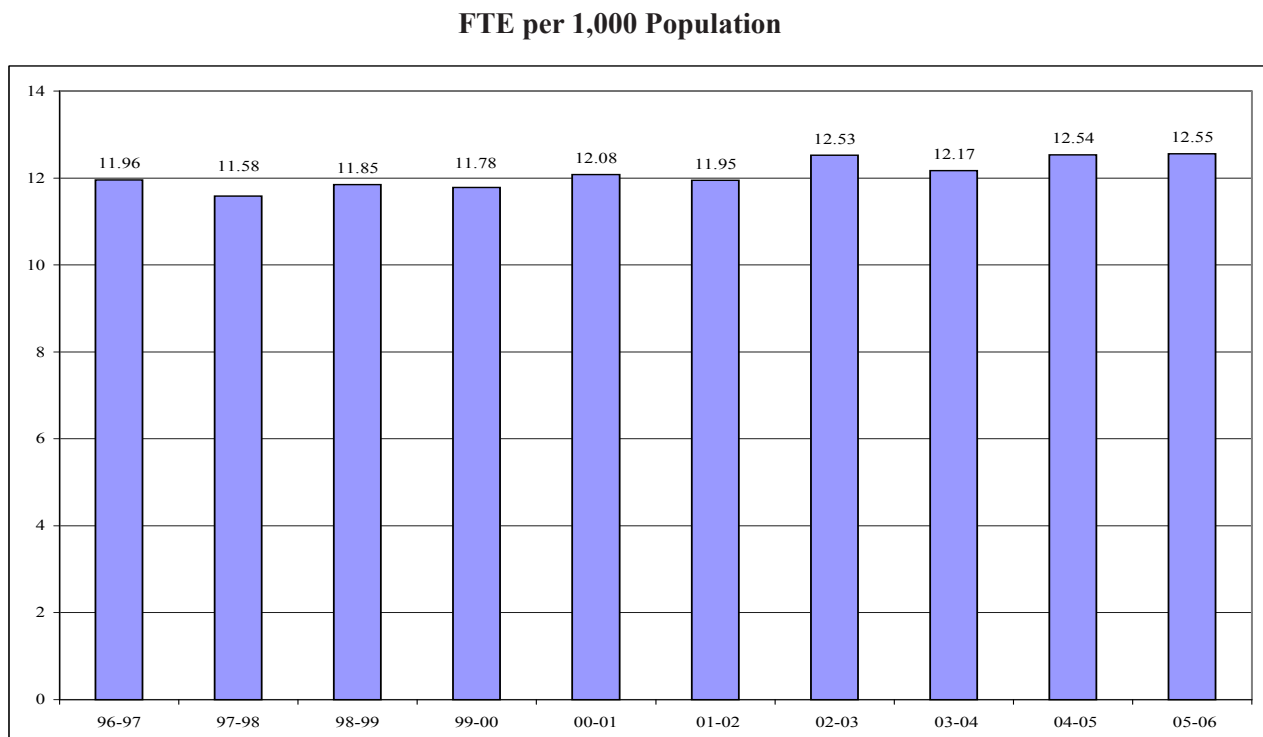
Expenditures per Capita

This graph provides a good indication of the level of spending in the community as it grows.



FTE per 1,000 Population

Because personnel costs are the largest operating expenditure and fixed cost, growth in the number of personnel has to be managed in a way that meets the growth in services demands from the community and citizens desire to pay. FTE per 1,000 population provides some insight into how the number of employees has grown with the community over time. The following graph includes all employees from Douglas County, the towns of Gardnerville, Genoa, and Minden, and the East Fork Fire and Paramedic Districts.



General Fund Financial Projections

Local and national economic conditions have a significant impact on County finances and capacity to address public service needs. While property taxes are a relatively stable revenue source, Douglas County relies on other major revenue sources -- fees, State revenue sharing, sales taxes, gaming, and interest earnings -- whose viability depend directly on changing economic conditions. The demand for certain services is also driven by economic conditions. Inflationary and interest rates influenced by worldwide and national economic conditions impact the County's financial status and projections. State and local economic conditions will greatly impact the County's budget as expenditures continue to increase beyond the constraints of current revenue. As a result, projections of local economic conditions are a major element in the annual budget process.

A five-year General Fund projection model is prepared in order to get a clearer picture of the County's future fiscal condition. We look at a variety of trends and use a number of base assumptions for doing projections. The fiscal projections are not designed to be exact, but to give us a realistic picture of what we may be facing. As we look forward five years, there are a number of unknowns that may impact our budget. The projections are useful in identifying potential future problems and allowing us time to take the necessary corrective actions. In other words, we can effectively plan for and manage our resources to offset anticipated problems in a timely and well thought out manner.

The model shows that we will continue to face shortfalls in the General Fund in the coming years. Combining revenues that grow at a slower rate than the cost of providing services presents a real challenge. If we were to take no corrective action and our expenditures and revenues continue at their current growth rates, there will not be enough revenue to adequately fund an ending fund balance reserve equal to 8.3% of operating expenditures. Again, this is based on the County taking no corrective actions. The FY05-06 budget incorporates a number of actions to permanently reduce costs. Continuing with this approach will help in minimizing and/or rectifying the long-term deficit posture of our General Fund budget.

The information presented here will serve as a means of measuring our success in implementing solutions. This is a working model based on trends and assumptions provide below. As we work through each budget process, the trends will be updated and the assumptions modified. As such, the model is a very useful budgetary planning tool.

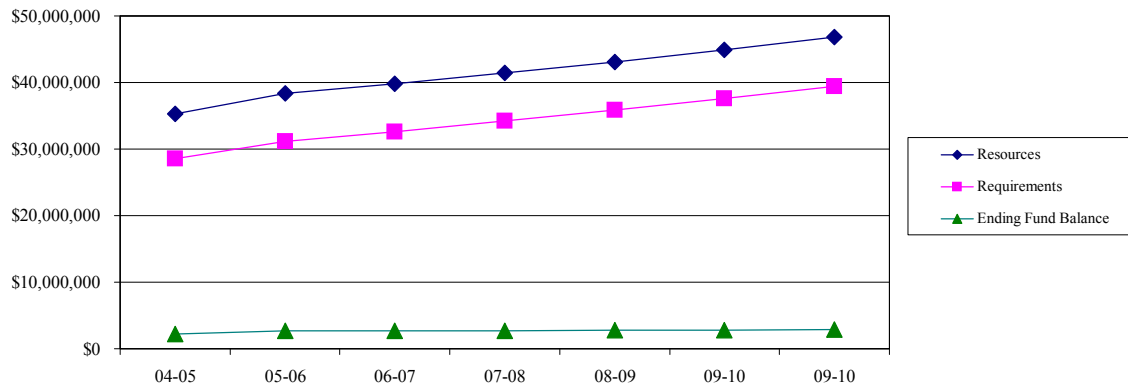
General Fund Projection Assumptions

The projections are based on a number of revenue and expenditure assumptions. Two broad assumptions: first, it is assumed that the current mix and level of services are maintained; and second, that no new major revenue sources are implemented.

1. Property taxes revenue will increase 6.5% each year, based on historical projections.
2. Current property tax collections will continue at 92% and, when combined with delinquent collections, will reach 99%.
3. State Consolidated Tax revenues will increase 5% each year, based on historical trends and future growth projections.
4. Gaming Revenues will be flat and remain at the FY05-06 level, based on historical patterns.
5. Overall Licenses & Permit revenues will increase 3%.
6. Charges for Service revenue will increase 5% each year as fees are raised to cover direct costs.
7. Fines and Forfeitures revenue will be flat and remain at the FY05-06 level.
8. Miscellaneous revenue will increase 2% each year.
9. Personnel Services will increase 5.5% each year based on negotiated agreements, modest cost of living adjustments, and limited merit increases. Benefit costs are expected to increase 15% per year.
10. Supplies and Services will increase 2% each year. Inflationary pressures are the reason for the increases. Certain expenditures in this category, including vehicle and equipment maintenance and janitorial services, are difficult to hold constant.
11. Capital Outlay will remain flat into the future at the FY05-06 level.
12. Transfers out will increase 1% each year continue support of emergency operations, parks, and senior services.
13. A Contingency of 3% and a Fund Balance of 8.3% of operating revenues will be maintained.

General Fund Five-Year Financial Projections

General Fund	2004-05 Adopted	2005-06 Adopted	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
Resources							
Opening Fund Balance	2,135,219	\$2,249,987	\$2,680,505	\$2,687,867	\$2,708,706	\$2,749,772	\$2,818,499
Opening Fund Reserve	4,605,955	4,921,705	4,491,187	4,491,187	4,491,187	4,491,187	4,491,187
Total Beginning Fund Bal	\$6,741,174	\$7,171,692	\$7,171,692	\$7,179,054	\$7,199,893	\$7,240,959	\$7,309,686
Current Revenue:							
Property Tax	\$7,491,394	\$7,892,400	\$8,405,406	\$8,951,757	\$9,533,622	\$10,153,307	\$10,813,272
State Consolidated Taxes	11,324,408	13,082,785	13,802,338	14,561,467	15,362,347	16,207,277	17,098,677
Licenses & Permits	2,503,500	2,725,000	2,806,750	2,890,953	2,977,681	3,067,012	3,159,022
Gaming	1,625,000	1,465,000	1,465,000	1,465,000	1,465,000	1,465,000	1,465,000
Intergovernmental	1,033,000	1,067,000	1,067,000	1,067,000	1,067,000	1,067,000	1,067,000
Charges for Service	3,384,982	3,582,000	3,761,100	3,949,155	4,146,613	4,353,943	4,571,641
Fines & Forfeitures	889,800	806,500	806,500	806,500	806,500	806,500	806,500
Miscellaneous	272,500	506,500	516,630	526,963	537,502	548,252	559,217
Other Financing Sources	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transfers In	0	0	0	0	0	0	0
Current Revenue	\$28,544,584	\$31,147,185	\$32,650,724	\$34,238,794	\$35,916,265	\$37,688,290	\$39,560,328
Total Resources	\$35,285,758	\$38,318,877	\$39,822,416	\$41,417,848	\$43,116,158	\$44,929,250	\$46,870,014
Requirements							
Operating:							
Personnel Services	\$22,350,463	\$24,481,341	\$25,827,815	\$27,248,345	\$28,747,004	\$30,328,089	\$31,996,134
Services & Supplies	4,742,828	5,066,709	5,168,043	5,271,404	5,376,832	5,484,369	5,594,056
Capital Outlay	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Other	15,000	18,600	18,600	18,600	18,600	18,600	18,600
Total Operating	\$27,308,291	\$29,766,650	\$31,214,458	\$32,738,349	\$34,342,436	\$36,031,058	\$37,808,790
Non-Operating:							
Transfers Out	\$423,045	\$493,535	\$498,470	\$503,455	\$508,490	\$513,575	\$518,710
Contingency	813,248	887,000	930,434	976,150	1,024,273	1,074,932	1,128,264
Total Non-Operating	\$1,236,293	\$1,380,535	\$1,428,904	\$1,479,606	\$1,532,763	\$1,588,506	\$1,646,974
Total Requirements	\$28,544,584	\$31,147,185	\$32,643,362	\$34,217,955	\$35,875,199	\$37,619,564	\$39,455,764
Revenues less Expenditures	\$0	\$0	\$7,362	\$20,840	\$41,066	\$68,726	\$104,564
Ending Fund Balance	\$2,249,987	\$2,680,505	\$2,687,867	\$2,708,706	\$2,749,772	\$2,818,499	\$2,923,063
Ending Fund Reserve	\$4,491,187	\$4,491,187	\$4,491,187	\$4,491,187	\$4,491,187	\$4,491,187	\$4,491,187
Ending Fund Balance As a Percentage of Operating Exp	8.3%	9.1%	8.7%	8.3%	8.1%	7.9%	7.8%
Target Fund Balance per Policy 8.3% of Operating Exp	\$2,249,987	\$2,454,032	\$2,574,200	\$2,700,683	\$2,833,822	\$2,973,978	\$3,121,530
Surplus/(Deficit) per Policy	\$0	\$226,473	\$113,667	\$8,023	(\$84,050)	(\$155,479)	(\$198,467)



Authorized Full-Time Equivalent Personnel

This section provides detailed information about the personnel resources the county utilizes to provide services to the community. Please note that a position may be authorized but not filled, as funding may not be available. A personnel calculation method called Full-Time Equivalent or FTE is used to determine staffing levels. This method provides a common denominator when comparing County staffing levels from one year to the next and when comparing Douglas County's staffing levels with other local governments.

The County utilizes many part-time and seasonal employees each year. By using the FTE method, the focus is not on how many total employees, but how many full-time employees. Full-time equivalent is based on 2,080 hours a year (52 weeks times 40 hours a week). Part-time and seasonal hours are converted to FTE by dividing the number of hours worked by 2,080. For example, if an employee works 25 hours a week the FTE calculation is as follows:

$$25\text{hrs/wk} \times 52\text{wks} = 1,300 \text{ hrs} \div 2,080 = .625 \text{ FTE}$$

FTE by Fund

All Funds

Fund	96-97 Adopted	97-98 Adopted	98-99 Adopted	99-00 Adopted	00-01 Adopted	01-02 Adopted	02-03 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted
General Fund	262.85	264.25	278.68	281.99	290.42	292.74	295.82	297.86	302.03	305.42
Cooperative Extension	2.00	2.00	1.00	1.00	1.13	1.88	1.88	1.88	1.88	1.88
Airport	3.30	3.60	4.31	5.45	4.45	4.70	4.70	6.18	6.30	6.30
Douglas County Water District	6.30	3.60	2.50	0.60	0.60	0.25	-	-	-	-
Solid Waste	0.50	0.40	0.37	0.37	0.40	0.10	-	-	-	-
Social Services	4.30	4.40	4.38	4.38	4.38	4.38	4.58	5.30	5.30	6.30
Road Improvement	-	-	0.12	0.12	-	-	-	-	-	-
Road Operating	12.40	12.90	12.93	13.25	13.25	13.17	13.17	13.17	13.17	13.17
Room Tax	73.81	69.81	67.76	65.97	71.24	71.97	71.30	70.90	71.15	70.55
Tahoe-Douglas Transp District	0.80	0.50	0.54	0.49	0.45	0.40	0.30	0.30	0.30	0.30
Justice Court Admin Assess	-	-	-	-	-	-	-	0.55	0.55	0.55
China Spring	15.00	15.40	17.40	17.40	17.40	17.40	31.80	31.80	32.88	32.90
Erosion Control	0.20	0.10	0.14	0.19	-	-	-	-	-	-
911	17.30	17.30	17.20	17.20	17.20	18.20	18.20	18.20	21.20	21.20
Senior Nutrition	6.80	6.80	7.92	9.38	12.25	17.00	17.55	18.10	20.30	20.30
Self Insurance Reserve	1.70	0.60	0.65	0.89	0.84	0.89	0.89	0.89	0.89	0.89
Lmt Liability Health Insurance	0.10	0.10	-	-	-	-	-	-	-	-
Motor Pool/Vehicle Maintenance	5.90	6.30	6.61	6.66	7.66	7.55	7.55	7.55	8.43	8.43
Douglas County Water Utility	0.20	0.50	0.30	0.28	0.48	0.38	0.35	0.55	0.53	0.55
Water Systems	2.80	3.70	4.80	5.55	5.50	5.19	5.37	6.36	7.90	7.77
Sewer Utility	0.90	0.70	2.15	1.53	1.53	2.93	2.88	2.37	2.75	2.86
Park Res Construction Tax	1.40	1.00	-	-	-	-	-	-	-	-
Regional Transportation	2.60	1.10	1.33	1.18	2.05	2.05	2.00	2.00	2.00	2.00
County Total	421.16	415.06	431.07	433.85	451.19	461.16	478.32	483.94	497.53	501.34
Redevelopment Agency	0.80	-	0.275	0.225	0.075	0.05	0.05	0.05	0.05	0.05
Fire/Paramedic & Towns										
East Fork Fire District	5.90	5.90	6.82	6.82	7.13	11.95	14.20	15.70	23.14	25.86
East Fork Paramedic District	19.10	18.40	18.53	24.53	27.38	28.08	31.83	31.83	32.38	33.13
Sub-Total	25.00	24.30	25.35	31.35	34.50	40.03	46.03	47.53	55.53	58.99
Town of Gardnerville	4.20	4.10	5.23	4.75	7.25	7.00	7.00	10.00	9.38	11.61
Town of Genoa	0.50	0.90	2.44	1.75	1.00	1.48	1.50	1.50	1.50	1.50
Town of Minden	7.90	7.90	8.99	9.38	9.45	9.38	11.88	11.88	16.35	15.35
Sub-Total	12.60	12.90	16.65	15.88	17.70	17.85	20.38	23.38	27.23	28.46
Total Fire/Paramedic & Towns	37.60	37.20	42.00	47.23	52.20	57.88	66.40	70.90	82.75	87.45
Grand Total All Funds	458.76	452.26	473.35	481.30	503.47	519.09	544.77	554.89	580.33	588.85

FTE by Department County Funds²

Department		96-97 Adopted	97-98 Adopted	98-99 Adopted	99-00 Adopted	00-01 Adopted	01-02 Adopted	02-03 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted
E 1	County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
E	Assessor										
	Assessor	11.70	11.20	11.46	11.46	11.46	11.80	10.80	10.80	10.80	10.80
	MAGIC (GIS)	1.00	1.00	2.00	2.00	2.00	2.00	-	-	-	-
	Sub-Total	14.60	14.20	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80
E	Clerk/Treasurer										
	Civil Clerks	8.40	7.50	6.28	6.56	6.29	4.42	4.33	4.33	4.33	4.33
	Tahoe General Services	-	-	-	-	-	4.03	4.23	4.23	4.23	4.23
	District Court Clerks	4.00	4.00	4.44	4.43	4.93	4.93	4.90	4.90	4.90	4.90
	Treasurer	4.80	5.60	6.00	6.30	6.29	6.29	6.21	6.21	6.21	6.21
	Sub-Total	17.20	17.10	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
E	Tahoe Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.10	1.65	1.65
E	District Attorney										
	Civil/Criminal	16.45	16.48	16.48	17.48	17.98	17.98	17.48	17.48	17.48	17.48
	Family Support	4.49	4.49	4.49	4.49	4.98	4.98	5.48	5.48	5.48	5.48
	Sub-Total	20.93	20.96	20.96	21.96	22.95	22.95	22.95	22.95	22.95	22.95
E	District Courts I & II										
	Administration	5.20	5.20	5.20	5.20	5.20	4.90	4.90	4.90	5.00	5.00
	CASA	-	-	0.75	0.75	0.75	0.75	1.00	1.00	1.48	1.48
	Juvenile Probation	8.20	9.20	10.24	10.48	10.48	9.00	9.00	9.65	9.65	9.65
	Juvenile Detention	-	-	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95
	China Spring Youth Camp	15.00	15.40	17.40	17.40	17.40	17.40	19.80	19.80	20.88	20.90
	Aurora Pines Girls Camp	-	-	-	-	-	-	12.00	12.00	12.00	12.00
	Sub-Total	28.40	29.80	43.54	43.78	43.78	42.00	56.65	57.30	58.95	58.98
A	Court Computer Systems	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
E	East Fork Justice Court	6.00	6.00	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18
E	Alternative Sentencing	-	-	-	-	-	3.00	3.00	3.00	3.73	3.73
E	Tahoe Justice Court	5.50	5.00	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50
E	Recorder	8.05	8.05	8.05	8.05	8.05	9.00	9.00	9.00	9.00	9.00
E 2	Sheriff	109.20	110.75	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00
A	Cooperative Extension	2.00	2.00	1.00	1.00	1.13	1.88	1.88	1.88	1.88	1.88
A	Library	12.90	12.90	13.23	13.28	13.85	14.48	14.48	15.48	15.48	15.48
A	County Manager										
	County Manager's Office	2.50	2.50	2.43	2.43	2.45	2.48	3.48	3.48	3.48	3.48
	General Services	0.90	0.90	0.95	0.95	0.94	0.94	0.94	1.41	0.94	0.94
	MAGIC (GIS)	-	-	-	-	-	-	3.00	3.00	3.00	3.00
	Sub-Total	3.40	3.40	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41
	Administrative Services										
	Comptroller	9.21	8.51	9.14	9.13	9.54	10.05	10.06	10.16	10.16	10.16
	Facilities Operations	-	-	2.53	3.03	3.03	3.03	3.03	3.03	2.50	2.50
	Human Resources	5.67	5.19	5.50	5.56	5.96	6.09	6.09	6.09	6.09	6.09
	Information Systems	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00
	Purchasing	2.00	1.50	1.20	1.20	1.00	1.00	0.40	0.40	0.40	0.40
	Sub-Total	21.88	20.20	23.37	23.91	24.52	25.16	25.57	25.67	25.14	25.14
A	Communications/911										
	911/Dispatch	17.30	17.30	17.20	17.20	17.20	18.20	18.20	18.20	21.20	21.20
	Animal Control	-	-	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
	Communications	-	-	1.00	1.00	1.00	1.00	1.00	2.00	2.48	2.48
	Emergency Management	-	-	-	-	0.75	0.75	1.75	0.75	0.75	0.75
	Sub-Total	17.30	17.30	23.25	23.25	24.00	25.00	26.00	26.00	29.48	29.48

FTE by Department County Funds³ (Continued)

Department	96-97 Adopted	97-98 Adopted	98-99 Adopted	99-00 Adopted	00-01 Adopted	01-02 Adopted	02-03 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted
A Community Development	22.50	19.40	see below	see below	see below	see below	see below	see below	see below	see below
Administration	2.80	2.50	2.20	2.08	3.10	3.15	3.15	3.15	4.15	4.15
Building	8.00	8.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Planning	11.00	9.50	9.05	8.10	8.23	8.23	8.23	8.23	8.23	8.23
Engineering	not avail	not avail	8.59	10.47	11.20	11.55	11.00	10.50	11.50	10.75
Roads	12.40	12.90	13.05	13.37	13.25	13.17	13.17	13.17	13.17	13.17
Utilities	not avail	not avail	13.24	11.91	11.28	11.88	11.43	11.93	13.93	13.68
Sub-Total	56.70	52.30	53.13	52.93	54.05	54.98	54.98	54.98	58.98	57.98
A Community Services										
3 Parks										
- Parks Permanent (805)	13.70	12.10	10.38	10.08	10.08	11.83	12.08	12.08	11.93	11.93
- Parks Seasonals (807)	14.90	14.90	12.01	11.89	11.63	8.52	8.52	8.52	8.80	8.95
Parks Sub-Total	28.60	27.00	22.38	21.96	21.70	20.34	20.59	20.59	20.73	20.88
3 Recreation										
- Rec Permanent (810)	9.20	9.90	8.40	8.13	7.80	8.38	8.38	9.38	9.38	9.38
- Rec Seasonals (811)	24.30	20.80	23.54	22.40	19.45	20.23	19.20	13.61	14.20	13.60
- Kahle Park (812)	-	-	-	-	8.23	8.28	8.38	11.55	11.08	10.93
Rec Sub-Total	33.50	30.70	31.94	30.53	35.48	36.88	35.96	34.53	34.65	33.90
Senior Services	6.80	6.80	7.92	9.38	12.25	17.00	17.55	18.10	20.30	20.30
Social Svcs/Com. Health	4.30	4.40	4.38	4.38	4.38	4.38	4.58	5.30	5.30	6.30
Weed Control	2.00	3.00	3.25	2.94	3.27	3.25	3.2500	3.25	3.40	3.45
Com Svcs Sub-Total	75.20	71.90	69.86	69.17	77.07	81.85	81.92	81.77	84.37	84.82
A Operational Services										
Animal Control	5.10	4.70	-	-	-	-	-	-	-	-
Airport	3.30	3.60	4.31	5.45	4.45	4.70	4.70	6.18	6.30	6.30
Facilities Operations	3.30	3.80	-	-	-	-	-	-	-	-
Motor Pool/Veh. Maint.	5.90	6.30	6.61	6.66	7.66	7.55	7.55	7.55	8.43	8.43
Warehouse	-	0.50	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51
Sub-Total	17.60	18.90	11.57	12.76	12.61	12.75	12.75	14.23	15.23	15.23
Total	420.36	414.26	430.32	433.10	451.19	461.16	478.32	483.94	497.53	501.34

E Denotes Elected Official's Office

A Denotes Appointed Departments.

1 1/2 of the County Manager's Administrative Secretary is charged to the County Commissioners.

2 FY98-99 includes 2 Deputy positions that were not funded in FY97-98.

3 Includes part-time and seasonal positions.

FTE by Department General Fund

Department		96-97 Adopted	97-98 Adopted	98-99 Adopted	99-00 Adopted	00-01 Adopted	01-02 Adopted	02-03 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted
E	County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
E	Assessor										
	Assessor	11.70	11.20	11.46	11.46	11.46	11.80	10.80	10.80	10.80	10.80
	Tahoe General Services	1.90	2.00	2.57	2.57	2.57	-	-	-	-	-
	MAGIC (GIS)	1.00	1.00	2.00	2.00	2.00	2.00	-	-	-	-
	Sub-Total	14.60	14.20	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80
E	Clerk/Treasurer										
	Civil Clerks	8.40	7.50	6.28	6.56	6.29	4.42	4.33	4.33	4.33	4.33
	Tahoe General Services	-	-	-	-	-	4.03	4.23	4.23	4.23	4.23
	District Court Clerks	4.00	4.00	4.44	4.43	4.93	4.93	4.90	4.90	4.90	4.90
	Treasurer	4.80	5.60	6.00	6.30	6.29	6.29	6.21	6.21	6.21	6.21
	Sub-Total	17.20	17.10	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Tahoe Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.10	1.65	1.65
E	District Attorney										
	Civil/Criminal	16.32	16.37	16.37	17.33	17.83	17.83	17.33	17.33	17.33	17.33
	Family Support	4.49	4.49	4.49	4.49	4.98	4.98	5.48	5.48	5.48	5.48
	Sub-Total	20.80	20.85	20.85	21.81	22.80	22.80	22.80	22.80	22.80	22.80
E	District Court I	3.10	3.10	3.10	3.10	3.10	3.00	3.00	3.00	3.00	3.00
E	District Court II	2.10	2.10	2.10	2.10	2.10	1.90	1.90	1.90	2.00	2.00
A	District Court - CASA	-	-	0.75	0.75	0.75	0.75	1.00	1.00	1.48	1.48
E	District Court - Juvenile Probation	8.20	9.20	10.24	10.48	10.48	9.00	9.00	9.65	9.65	9.65
E	District Court - Juvenile Detention	-	-	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95
A	Court Computer Systems	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.45	1.45	1.45
E	East Fork Justice Court	6.00	6.00	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18
E	Alternative Sentencing	-	-	-	-	-	3.00	3.00	3.00	3.73	3.73
E	Tahoe Justice Court	5.50	5.00	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50
E	Recorder										
	Recorder	6.05	6.05	6.05	6.05	6.05	7.00	7.00	7.00	7.00	7.00
	Records Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Sub-Total	8.05	8.05	8.05	8.05	8.05	9.00	9.00	9.00	9.00	9.00
E	Sheriff										
	Administration	4.50	4.50	4.50	4.53	4.65	4.65	4.68	4.65	4.65	4.65
	Administrative Services	6.00	6.00	6.00	7.48	7.48	7.48	6.71	6.71	6.83	7.13
	Security	2.70	2.70	2.70	1.90	1.90	1.90	1.66	1.66	1.66	2.70
	Records	5.00	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.53	5.53
	Jail	27.00	28.00	28.00	27.00	27.00	27.00	28.00	28.00	28.00	31.00
	COPS grant	-	3.00	3.00	-	5.00	6.00	6.00	1.00	1.00	1.00
	General Investigation	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
	Patrol/Traffic	4.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Grants	2.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Operations/Patrol	41.00	35.50	35.50	41.00	41.00	41.00	41.00	46.00	46.00	46.00
	Tri-Net	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sub-Total	109.20	110.75	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00

FTE by Department General Fund (Continued)

Department	96-97 Adopted	97-98 Adopted	98-99 Adopted	99-00 Adopted	00-01 Adopted	01-02 Adopted	02-03 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted
A County Manager										
County Manager's Office	2.50	2.50	2.43	2.43	2.45	2.48	3.48	3.48	3.48	3.48
General Services	0.90	0.90	0.95	0.95	0.94	0.94	0.94	1.41	0.94	0.94
MAGIC (GIS)	-	-	-	-	-	-	3.00	3.00	3.00	3.00
Sub-Total	3.40	3.40	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41
A Administrative Services										
3 Comptroller	9.00	8.30	8.93	8.82	9.28	9.73	9.74	9.81	9.81	9.81
Facilities Operations	-	-	2.53	3.03	3.03	3.03	3.03	3.03	2.50	2.50
Human Resources	4.00	4.60	4.96	4.92	5.33	5.40	5.40	5.40	5.40	5.40
Information Systems	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00
Purchasing	2.00	1.50	1.20	1.20	1.00	1.00	0.40	0.40	0.40	0.40
Sub-Total	20.00	19.40	22.62	22.96	23.63	24.16	24.56	24.63	24.11	24.11
A Community Development										
Administration	2.80	2.50	2.20	2.08	3.10	3.15	3.15	3.15	4.15	4.15
Building	8.00	8.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Planning	11.00	9.50	9.05	8.10	8.23	8.23	8.23	8.23	8.23	8.23
Engineering	8.20	8.80	6.72	8.80	8.70	9.10	8.70	8.20	9.20	8.45
Utilities	-	-	2.98	3.40	2.78	3.03	2.83	2.65	2.75	2.50
Sub-Total	30.00	28.80	27.95	29.38	29.81	30.51	30.91	30.23	32.33	31.33
A Operational Services										
Animal Control	5.10	4.70	-	-	-	-	-	-	-	-
Facilities Operations	3.30	3.80	-	-	-	-	-	-	-	-
Warehouse	-	0.50	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51
Sub-Total	8.40	9.00	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51
911/Communications										
A Communications	-	-	1.00	1.00	1.00	1.00	1.00	2.00	2.48	2.48
Emergency Management	0.80	0.80	0.75	0.75	0.75	0.75	1.75	0.75	0.75	0.75
A Animal Control	-	-	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Sub-Total	0.80	0.80	6.80	6.80	6.80	6.80	7.80	7.80	8.28	8.28
A Weed Control (Community Svcs)	2.00	3.00	3.25	2.938	3.273	3.25	3.25	3.25	3.40	
Total	262.85	264.25	278.68	281.99	290.42	292.74	295.82	297.86	302.03	305.42

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 1/2 of the County Manager's Administrative Secretary is charged to the County Commissioners. Commissioners are not included in FTE calculation.

2 FY98-99 includes 2 Deputy positions that were not funded in FY97-98.

3 FY99-00 and FY00-01 does not include .525 FTE for part-time authorized but unfunded Internal Auditor.

Douglas County Statistics

This section provides important statistical information about the county in several different areas.

Property Tax Base and Tax Roll

The Douglas County Assessor's Office has reported the assessed valuation of property within the County to be \$2,466,472,845 for the fiscal year ending June 30, 2006. This represents a 23.3% increase over FY04-05's assessed valuation of \$2,000,179,481. Property assessments are adjusted annually by a formula, and property is physically reappraised for assessment purposes every five years, with a portion of the property physically reappraised every year. State law requires that property be assessed at 35% of taxable value. This percentage may be adjusted upward or downward by the State Legislature.

"Taxable value" is the full cash value in the case of land and the replacement cost, less straight-line depreciation, for improvements to land. Taxable personal property is valued less depreciation in accordance with the regulations of the Nevada Tax Commission, but in no case in excess of the full cash value. Depreciation of improvements to real property is calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of fifty years. Adjusted age is actual age adjusted for any addition or replacement made valued at ten percent or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is seventy-five percent of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted. The following table provides a recent record of the assessed valuation in the County.

ASSESSED VALUATION		
Fiscal Year	Valuation	Percent Change
94-95	\$1,043,991,818	4.09
95-96	1,143,674,698	9.55
96-97	1,269,833,857	11.03
97-98	1,323,618,935	4.24
98-99	1,370,934,871	3.57
99-00	1,413,035,513	3.07
00-01	1,469,943,984	4.03
01-02	1,639,837,048	11.56
02-03	1,737,265,060	5.94
03-04	1,858,278,871	6.97
04-05	2,000,179,481	7.64
05-06	2,466,472,845	23.30

SOURCE: 94-05-Ad Valorem Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation
05-06-Estimate from Douglas County Assessor's Office

Per Nevada Revised Statutes, all property owners of real or personal property in Nevada may appeal their assessments to various Boards of Equalizations. All secured property must be appealed by January 15 to the County Board of Equalization. At that time the Board will hear appeals based on comparable sales, adverse factors effecting value, fair economic expectancy, errors or any combination of these.

All owners of properties valued after December 15 can appeal directly to the State Board of Equalization. Also, those who appeal to the County Board of Equalization and do not agree with the decision can then appeal to the State Board of Equalization. Contact the Assessor's Office for further information and for appeal forms.

In Nevada, county assessors are responsible for assessments in each county, except for property centrally assessed by the State. County treasurers are responsible for the collection of property taxes and forwarding the allocable portions thereof to the overlapping taxing units within the counties. The County's tax roll collection record appears in the following table.

TAX LEVIES, COLLECTIONS AND DELINQUENCIES

Douglas County, Nevada

Fiscal Year Ended 6/30	Net Levy Roll	Current Tax Collected	% of Levy Collected	Delinquent Tax Collected	Total Taxes Collected as % of Net Levy Roll ¹
1994	\$23,048,270	\$22,767,471	98.78	\$343,890	100.27
1995	25,108,356	24,807,999	98.80	234,395	99.74
1996	27,427,155	26,999,278	98.44	304,336	99.55
1997	28,556,945	28,152,728	98.58	401,469	99.99
1998	29,112,955	28,673,639	98.49	389,723	99.83
1999	32,936,563	32,568,724	98.88	421,242	101.16
2000	33,740,579	33,474,441	99.21	404,410	100.41
2001	35,203,279	34,989,574	99.39	272,239	100.17
2002	39,280,937	38,931,293	99.11	209,232	99.64
2003	42,106,435	41,809,750	99.30	375,575	100.19
2004	45,287,242	44,623,169	98.53	315,227	99.23
2005	48,465,652	48,241,364	99.54	219,048	99.99

¹ Figured on cumulative delinquencies

SOURCE: Douglas County Treasurer's Office

Taxes on real property are due on the third Monday in August, unless the taxpayer elects to pay in installments on or before the first Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows:

- 4% of the delinquent amount if one installment is delinquent;
- 5% of the delinquent amount plus accumulated penalties if two installments are delinquent;
- 6% of the delinquent amount plus accumulated penalties if three installments are delinquent; and
- 7% of the delinquent amount plus accumulated penalties if four installments are delinquent.

In the event of non-payment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of 10% per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien and any assessments by local governments for improvements to the property.

The following chart represents the ten largest taxpayers based on property-owning taxpayers in the county and the respective assessed values of the property for FY05-06. No independent investigation has been made of, and consequently there can be no representation as to, the financial conditions of the taxpayers listed, or that such taxpayers will continue to maintain their status as major taxpayers based on the assessed valuation of their property in the county.

TEN LARGEST PROPERTY OWNERS

Douglas County, Nevada - FY05-06

Taxpayer	Type of Business	Assessed Value	% of County Assessed Value ¹
1. Harrah's/Harvey's	Resort/Casino	\$92,744,853	4.00
2. Park Cattle Company	Resort/Casino	58,272,370	2.51
3. Harich Tahoe Development	Time Share Development	21,832,159	0.94
4. Sierra Pacific Power Co.	Electric Utility	18,023,740	0.78
5. Carson Valley LLC	Shopping Center	12,124,742	0.52
6. Verizon	Telephone Utility	11,176,285	0.48
7. Starbuck's	Manufacturing	8,265,801	0.36
8. Syncon Homes	Developer	7,762,694	0.33
9. Bently Nevada Corporation	Manufacturing	7,731,895	0.33
10. Mulreany Associates (CVI)	Resort/Casino	7,401,261	0.32
TOTAL		\$245,335,800	10.74

¹ - Based on FY05-06 total county assessed valuation of \$2,466,472,845 (Figure from data presented)

SOURCE: Douglas County Assessor's Office

Property Tax Limitations

Article X, Section 2, of the Constitution of the State of Nevada limits the total taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the county, the county school district, the State, and any other city, town, or special district) to an amount not to exceed five cents per dollar of assessed valuation (or \$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.64 per \$100 of assessed valuation in all counties of the State. However, State statutes provide a priority for taxes levied for the payment of general obligation bonded indebtedness. In any year in which the proposed tax rate to be levied by overlapping units within a county exceeds any rate limitation, a reduction must be made by those units for purposes other than the payment of general obligation bonded indebtedness, including interest thereon. State statutes limit the revenues local governments may receive from Ad Valorem property taxes for purposes other than paying certain general obligation indebtedness that is exempt from such Ad Valorem revenue limits. A local government's operating rate (except for school district's) is generally limited as follows:

- First, the assessed value of property is differentiated between property existing on the assessment rolls in the prior year (old property) and new property.
- Second, the property tax revenue derived in the prior year is increased by no more than 6% and the tax rate to generate the increase is determined against the current assessed value of the old property.
- Third, this tax rate is applied against all taxable property to produce allowable property tax revenues.

This cap operates to limit property tax revenue dependent upon changes in the value of old property and the growth and value of new property. A local government may exceed this property tax revenue cap if the proposal is approved by its electorate at a general or special election, or by the Nevada Tax Commission for short-term public safety debt service. In addition, the Executive Director of the Department of Taxation will add to the maximum allowed revenue from Ad Valorem taxes the amount approved by the legislature for the costs to a local government of any substantial programs or expenses required by legislative enactment. In the event sales tax estimates from the Nevada Department of Taxation exceed actual revenues available to local governments, Nevada local governments receiving such sales tax may levy a property tax to make up the revenue shortfall.

State statutes permit counties to levy a capital improvements property tax, which is exempt from the Ad Valorem revenue limitation, discussed above. This tax is limited to 5 cents per \$100 of assessed valuation. Douglas County is levying this tax. School districts levy \$0.75 per \$100 of assessed valuation for operating purposes. School districts are also allowed an additional levy for voter-approved pay-as-you-go tax rates and voter-approved debt service. The Nevada Tax Commission monitors the impact of tax legislation on local government services.

NEVADA COUNTIES/STATEWIDE AVERAGE OVERLAPPING TAX RATES ¹

Fiscal Year Ended June 30	2000	2001	2002	2003	2004	2005
Carson City	\$2.5490	\$2.5904	\$2.6279	\$2.6431	\$2.6842	\$2.6967
Churchill	\$2.8274	\$2.7750	\$2.8509	\$2.9196	\$2.9401	\$2.9489
Clark	\$2.9675	\$3.0181	\$3.0334	\$3.0321	\$3.0676	\$3.0815
Douglas	\$2.3327	\$2.3583	\$2.3532	\$2.3626	\$2.3943	\$2.4160
Elko	\$2.7114	\$2.7216	\$2.7663	\$2.8539	\$2.9090	\$2.9344
Esmeralda	\$2.8259	\$2.8150	\$2.8150	\$2.8150	\$2.8350	\$3.0190
Eureka	\$1.7017	\$1.7029	\$1.7088	\$1.7677	\$1.7856	\$1.7804
Humboldt	\$2.4257	\$2.2510	\$2.2855	\$2.3005	\$2.4422	\$2.6039
Lander	\$3.1593	\$3.1509	\$3.1515	\$3.1542	\$3.3644	\$3.3647
Lincoln	\$2.8321	\$2.8477	\$2.8819	\$2.8716	\$2.8933	\$2.9063
Lyon	\$2.7437	\$2.8991	\$2.7864	\$2.8208	\$2.9384	\$2.9621
Mineral	\$3.6400	\$3.6400	\$3.6400	\$3.6400	\$3.6600	\$3.6600
Nye	\$3.3515	\$3.3519	\$3.3399	\$3.3528	\$3.3652	\$3.3978
Pershing	\$3.0751	\$3.0769	\$3.0815	\$3.0809	\$3.0995	\$3.1045
Storey	\$2.6502	\$2.7128	\$2.7240	\$2.7701	\$2.9922	\$3.5337
Washoe	\$3.4455	\$3.4278	\$3.4837	\$3.5511	\$3.5596	\$3.5402
White Pine	\$3.5882	\$3.6400	\$3.6399	\$3.6400	\$3.6597	\$3.6600
Average Statewide Rate	\$3.0042	\$3.0339	\$3.0548	\$3.0758	\$3.1115	\$3.1182

SOURCE: Local Government Finance Redbook 04-05 - State of Nevada Department of Taxation

¹ Figures are per 100 dollars of assessed valuation

POPULATION

State of Nevada and Douglas County

<u>Fiscal Year</u> ¹	<u>State</u>	<u>Percent Increase</u>	<u>Douglas County</u>	<u>Percent Increase</u>
1970	488,738	---	6,882	---
1980	800,493	63.8	19,421	182.2
1990	1,236,130	54.4	28,070	44.5
1991	1,297,910	5.0	30,394	8.3
1992	1,345,035	3.6	32,102	5.6
1993	1,398,840	4.0	33,869	5.5
1994	1,491,420	6.6	35,226	4.0
1995	1,579,150	5.9	37,210	5.6
1996	1,684,570	6.7	38,369	3.1
1997	1,779,850	5.7	39,050	1.8
1998	1,855,790	4.3	39,951	2.3
1999	1,967,650	6.0	40,847	2.2
2000	2,059,433	4.7	41,674	2.0
2001	2,132,498	3.5	43,450	4.3
2002	2,216,028	3.9	43,488	0.1
2003	2,296,566	3.5	45,603	4.6
2004	2,372,821	3.3	46,296	1.5
2005	2,448,201	3.2	46,902	1.3

1 - 1991 through 1999 and 2001 through 2005 figures are estimates.

SOURCE: 1970, 1980, 1990 and 2000 figures: U.S. Bureau of the Census; and 1991-1999 and 2001-2005 figures: Nevada State Demographer; subject to periodic revision

AGE DISTRIBUTION

Percent of Population – 2004

<u>Age</u>	<u>Douglas County</u>	<u>State</u>	<u>United States</u>
0 - 19	21.5	28.0	27.77
20 - 29	10.5	14.5	13.80
30 - 39	10.3	14.7	14.14
40 - 49	17.1	14.9	15.39
50 - 59	16.6	12.0	12.25
60 - 69	11.5	8.2	7.68
70 - 79	7.7	5.2	5.42
80 & older	3.4	2.4	3.55

SOURCE: Nevada State Demographer and United States Census Bureau

MEDIAN HOUSEHOLD EFFECTIVE BUYING INCOME

Year ¹	Douglas County	State	United States
1992	37,985	32,149	33,178
1993	42,153	35,214	35,056
1994	44,138	36,713	37,070
1995 ²	36,442	34,802	32,238
1996 ²	37,681	36,240	33,482
1997 ²	36,989	35,801	34,618
1998	38,503	36,248	35,377
1999	40,072	37,421	37,233
2000	43,483	40,213	39,129
2001	47,667	43,061	38,365
2002	47,253	41,114	38,035
2003 ³	48,399	41,389	38,201

1 The median household EBI is based on the 2000 United States Census Data

2 In the 1996 edition of Sales & Marketing Management, "Survey of Buying Power," the definition of EBI was changed. As a result, the 1995-1997 EBI figures cannot be compared to those from prior years.

3 Estimates

SOURCE: Sales and Marketing Management, "Survey of Buying Power," 2004 Ed.

% and Total of HOUSEHOLDS BY EFFECTIVE BUYING INCOME

2004 ¹

Effective Buying Income Group	Douglas County Households	State Households	United States Households ²
\$20,000 - \$34,999	18.9	22.8	25,605
\$35,000 - \$49,000	18.0	19.0	20,865
\$50,000 and over	48.1	39.8	38,883

SOURCE: Sales and Marketing Management, "Survey of Buying Power," 2004 Ed.

1 Estimates

2 Numbers are in thousands and not listed in percentages- Data was unavailable for such calculations

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 1997 at 17,280, of which 5.4% were unemployed. Employment rates change with the tourist seasons.

AVERAGE ANNUAL LABOR FORCE SUMMARY ¹

Douglas County, Nevada

CALENDAR YEAR	1998	1999	2000	2001	2002	2003	2004
Total Labor Force	17,190	17,440	18,050	18,620	19,060	20,180	22,007
Unemployment	870	850	750	890	980	1,050	941
Unemployment Rate	5.1%	4.8%	4.1%	4.8%	5.1%	5.2%	4.3%
Total Employment ²	16,320	16,900	17,300	17,730	18,080	19,130	21,066

1 Data is subject to periodic revision

2 Adjusted by census relationships to reflect number of persons by place of residence

SOURCE: State of Nevada - Nevada Department of Employment, Training and Rehabilitation

The following table indicates the number of persons employed by type of employment in the County.

ESTABLISHMENT BASED INDUSTRIAL EMPLOYMENT^{1, 2}

Douglas County, Nevada

CALENDAR YEAR	1998	1999	2000	2001	2002 ³	2003 ¹
Total All Industries	19,520	20,410	21,120	20,630	20,430	21,730
Mining	50	40	50	50	50	0
Construction	1,390	1,530	1,150	1,550	1,570	1,980
Manufacturing	1,640	1,650	1,690	1,780	1,740	1,720
Transportation and Public Utilities	230	230	270	300	250	2,830 ⁴
Wholesale & Retail Trade	2,280	2,350	2,490	2,850	3,080	2,080 ⁴
Finance, Insurance and Real Estate	730	690	650	560	700	850
Hotel/Gaming & Other Service Industries	11,390	11,800	12,030	11,230	11,760	11,630
Government	1,750	1,980	2,060	2,090	2,280	2420

1 Reflects employment by place of work. Does not necessarily coincide with labor force concept. Includes multiple jobholders.

2 Subject to annual revision.

3 The categories in the 2002 edition of the Nevada Small County Industrial Employment Summary were changed from the previous version. As a result, the 2002 numbers have been combined to reflect similar categories.

4 Transportation and Public Utilities along with Wholesale & Retail Trade are grouped for 2004

SOURCE: State of Nevada – Department of Employment, Training and Rehabilitation

According to the Nevada Department of Employment, the 2001 average indicates that 58.2% of the county work force is employed by the resort industry (hotels, gaming and recreation), which is labor-intensive. This industry comprises a significant number of the largest employers in the county. However, as the following table demonstrates, local government agencies are also major employers in the county. No independent investigation has been made of and consequently no assurances can be given as to the financial condition or stability of the employers listed below or the likelihood that such entities will maintain their status as major employers in the county.

LARGEST EMPLOYERS

Douglas County, Nevada
(As of 4th Quarter, 2004)

Employer	Type of Business	Number of Employees
1. Harrah's	Hotel/Gaming	1,500 - 1,999
2. Harvey's	Hotel/Gaming	1,000 - 1,499
3. Caesar's Tahoe Palace	Hotel/Gaming	1,000 - 1,499
4. Douglas County School District	Government	1,000 - 1,499
5. Bently, NV	Industrial Process	600 - 699
6. Wal-Mart	Retail	600 - 699
7. Douglas County	Government	600 - 699
8. Carson Valley Inn	Hotel/Gaming	500 - 599
9. Heavenly Valley, LTD	Recreation	200 - 299
10. Resorts West A	Hotel/Gaming	200 - 299

SOURCE: State of Nevada, Department of Employment, Training & Rehabilitation, Employment Security Department.

Retail Sales

Retail sales in Douglas County for FY03-04 registered an increase of 12.8% from FY02-03.

TAXABLE SALES¹ Douglas County, Nevada

Fiscal Year	Douglas County Total	Percent Change	State Total	Percent Change
1993	304,307,408	---	15,665,903,519	---
1994	336,409,129	10.5	16,797,133,956	7.2
1995	398,523,172	18.5	21,178,215,240	26.1
1996 ²	392,944,601	(1.4)	22,325,787,377	5.4
1997	404,356,226	2.9	24,525,764,816	9.9
1998	419,531,194	3.8	25,528,926,332	4.1
1999	454,359,704	8.3	28,168,256,502	10.3
2000	508,004,756	11.8	29,891,630,562	6.1
2001	579,386,818	14.0	31,715,361,399	6.1
2002	566,998,041	(2.3)	31,986,722,618	0.2
2003	646,959,924	14.1	33,774,897,294	5.6
2004	750,928,087	15.6	38,239,526,538	12.8

1 Transactions from June 1 through May 31 are reported in the fiscal year ending June 30. Beginning June 30, 1995, an accounting change occurred such that July 1 through June 30 is reported in the fiscal year.

2 As of May 1995, due to changes made in the data tracking methodology by the Department of Taxation, delinquent reporting of taxable sales is recorded in the period the sale took place. While these changes provide more detailed and accurate reporting of statistical information, the 1995 data and beyond is not directly comparable to prior years.

SOURCE: State of Nevada - Department of Taxation

Sales Taxes

As mentioned in Section III: Budget Overview, the County receives revenue from a Statewide sales tax of 6.5%. The sales tax is collected by the State and distributed to local governments on the basis of a formula. Prior to the distribution of the 6.5%, each business takes a collection allowance of 1.25% of their taxable sales and the State takes 1% of all sales as a General Fund commission. These collection allowances are intended to help cover the cost the businesses and the State incur collecting, accounting for, and remitting the sales tax. Douglas County voters approved an additional 0.25% tax in November of 1998 for parks, recreation, airport, and senior services. The 1999 State Legislature wrote the additional tax into law. This brings the total sales tax rate to 6.75%.

The sales tax rate of 6.75% is broken down into the following components:

Component	Benefiting Agency
2.00% Sales Tax Distribution	State General Fund.
2.25% Local School Support Tax	School District in which business is located.
0.50% Basic City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. BCCRT revenues are a portion of the State's consolidated tax distribution.
1.75% Supplemental City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. SCCRT revenues are a portion of the State's consolidated tax distribution.
0.25% Parks/Recreation/Airport/Sr Services	Douglas County.

Construction

The following table illustrates a history of the total valuation of building permits issued within the boundaries of Douglas County.

BUILDING PERMITS

Douglas County, Nevada

Calendar Year	Residential ¹		New Commercial		Other ²		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
1997	436	64,240,674	36	20,088,904	1,268	27,305,266	1,740	111,634,844
1998	435	74,375,143	44	40,854,631	1,158	31,624,542	1,637	146,854,316
1999	517	76,676,237	34	26,073,755	1,302	34,226,068	1,853	136,976,060
2000	578	96,326,212	29	21,606,243	1,161	37,864,640	1,768	155,797,095
2001	609	95,499,838	33	31,076,429	1,113	43,113,303	1,755	169,689,570
2002	715	113,401,542	25	13,126,791	1,269	29,211,886	2,009	155,740,219
2003	570	107,865,401	34	21,344,322	1,581	37,268,594	2,185	166,478,317
2004	536	108,544,435	44	16,679,829	1,526	30,623,153	2,106	155,847,417

1 Includes single and multi-family dwellings, new mobile homes and duplexes.

2 Includes permits issued for the purpose of remodeling, construction additions, rehabilitation, rebuilding and all other permits required by codes adopted by Douglas County.

SOURCE: Douglas County - Community Development Department

Gaming

The economy of the county is substantially dependent on the tourist industry, which is primarily based on legalized gambling and related forms of entertainment. The following table shows the gross taxable revenue from gaming in the county as compared to the State. Over the last five years, an average of 3.55% of the State's total gross taxable gaming revenue has been generated from the Douglas County South Shore area.

GROSS TAXABLE GAMING REVENUE AND GAMING TAXES ¹

Douglas County, Nevada

Fiscal Year Ended June 30	² <i>Gross Taxable Gaming Revenue</i>			³ <i>State Gaming Collection</i>		
	Douglas County		Percent Change Douglas County	Douglas County		Percent Change Douglas County
	State Total	South Shore of Lake Tahoe ⁴		State Total	South Shore of Lake Tahoe ⁴	
1993	5,871,507,080	329,029,944	---	455,176,216	24,698,173	---
1994	6,397,483,293	322,863,487	(1.9)	498,708,067	23,825,929	(3.5)
1995	6,821,068,669	332,582,750	3.0	522,842,434	24,545,509	3.0
1996	7,240,386,833	324,817,134	(2.3)	565,920,579	24,048,051	(2.0)
1997	7,300,322,957	294,722,155	(9.3)	569,961,684	22,001,611	(8.5)
1998	7,579,892,727	283,202,652	(3.9)	584,067,140	21,146,642	(3.9)
1999	8,141,710,339	317,938,477	12.3	637,903,064	23,276,017	10.1
2000	9,031,761,133	325,680,101	2.4	707,610,138	24,371,224	4.7
2001	9,217,209,242	338,187,633	3.8	727,103,877	24,687,431	1.3
2002	9,082,051,430	323,752,965	(4.3)	711,578,089	23,930,850	(3.1)
2003	9,402,760,618	330,289,270	2.01	779,104,345	26,584,170	8.91
2004	9,922,803,000	337,357,000	2.13	854,616,140	28,370,229	6.7

1 The figures shown in prior periods are subject to adjustments due to amended tax filings, fines and penalties.

2 The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).

3 Cash receipts of the State from all sources relating to gaming (General Fund and other revenues) including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections. A portion of collections is deposited to State funds other than the State's General Fund.

4 The Gaming Control Board provides information by geographic location. Therefore, this information does not include revenues from the Carson Valley portion of Douglas County.

SOURCE: State of Nevada - Gaming Control Board

Different forms of legal gaming have been authorized by many states. Other states may yet consider authorizing gaming in one form or another. The different forms of gaming range from casino gaming and riverboat gaming to lotteries. As presently operated, lotteries offer a considerably different gaming product than that offered in Nevada. The county cannot predict the impact on the State's or the county's economy of legalization of state lotteries and casino gaming in other states.

County Transportation

U.S. Highway 395 connects Minden to Carson City and Reno to the north and US Highway 50 is the link to Lake Tahoe to the west. The Southern Pacific Railroad crosses the State. Amtrak passenger service is available from Reno. Major trucking lines serve the area. Greyhound provides local and transcontinental bus service. Gray Line provides a charter service and lectured sightseeing tours. Douglas County operates a general aviation airport providing private & charter air service and car rentals. Similar services are also available from the South Lake Tahoe and Carson City Airports. International and interstate air carriers are available from Reno.

County Utilities

Water - Water in Douglas County is principally derived from Lake Tahoe water in the Tahoe Township and ground water in the East Fork Township. A minor amount of ground water is also used to supplement lake water in the Tahoe Township. Water for drinking purposes within Douglas County is supplied by numerous entities, both public and private. Public entities include general improvement districts, a special water utility district, a town, and Douglas County. Private entities include privately owned water companies, a nonprofit homeowner's association, and a nonprofit town water company.

Sewer Service - Wastewater collection and treatment is provided by special districts and Douglas County. The Tahoe Township is entirely sewered. Wastewater generated in the Tahoe Township is treated by Sewer Improvement District No. 1 and subsequently exported from the basin due to environmental considerations. It is used for irrigation of ranch land in Carson Valley. Wastewater generated in sewered areas of the East Fork Township is treated and disposed of by the Minden-Gardnerville Sanitation District for the Town of Minden, Town of Gardnerville, and Gardnerville Ranchos subdivision. A plant owned and operated by Douglas County serves the North Valley area. Indian Hills General Improvement District provides wastewater service in the Northwest portion of the Carson Valley. The balance of residential development in Douglas County is served by individual sewage disposal systems.

Power & Telephone - Sierra Pacific Power Company provides electricity, Southwest Gas provides natural gas service, and telephone service is provided by GTE.

The Douglas County Redevelopment Agency

Redevelopment is a process created to assist both city and county governments in their efforts to eliminate blight from a designated area, and to achieve desired development goals. Redevelopment projects may take the form of new development, reconstruction, or rehabilitation, including residential, commercial, industrial and retail developments. It is one of the most effective ways to breathe new life into areas of a community that may be troubled by social, physical, environmental or economic conditions that act as a barrier to new investment by private enterprise. Through the redevelopment process, a project area will receive focused attention and financial investment intended to reverse worsening trends. As a result, there will be revitalization in the business climate, with new jobs created, and rehabilitation and/or additions to the local housing market. Additionally, targeted areas may gain active participation and investment by citizens, which would not otherwise occur.

A project area is merely a designated geographic area within which actual redevelopment efforts and projects may take place. Before a city or county may establish a project area, however, there must be extensive review and study of the area being considered, including making certain findings of blight. After the determination of such findings, a project area may only be established after a public hearing in which residents and businesses that will be included in the project may express their views and concerns. A redevelopment plan establishes a process and a basic framework within which specific redevelopment projects will be undertaken. The plan provides the redevelopment agency with powers to make certain acquisitions, such as to buy and sell land with the area covered by the plan (the project area), make improvements to the project area, such as the provision of infrastructure, and to use tax increment financing.

Tax increment is derived from property taxes that were originally levied by other taxing agencies on the growth in property values created by redevelopment. Redevelopment agencies themselves do not have the authority to levy a property tax. Instead, the property tax revenue that becomes an increment is revenue that would have gone to other taxing entities in the absence of redevelopment efforts. On the other hand, if redevelopment does not create growth in property values, there would be no additional revenue. When a redevelopment project area is established, the property tax values on the tax roll last secured prior to the formation of the project area becomes the project area's frozen base, or "base year. As property values in the project grow, the values in excess of the base year are the incremental assessed value. The property tax revenues derived from the growth in value over the base year are tax increment revenues. Although tax increment is derived from property tax revenue, once that increment is allocated to the redevelopment agency as tax increment its use is restricted to the allowed activities of the Agency. Tax increment is used to fund the administration, debt and approved projects within the Agency.

The Agency is managed through the County Manager's Office. Staffing for the Agency includes a portion of the County Manager's time and the Assistant Director of Public Works (2.5% of each position). The Agency makes a debt service payment of principle and interest to the County for previous loans used to fund the Agency. The payment for FY 05-06 totals \$538,000. A number of capital projects are also planned for FY 2005-06 including work on water systems, drainage facilities and a joint parking lot improvement project with the Douglas County School District.

It is important to periodically verify the redevelopment agency is receiving all revenues generated by property within its project area boundaries. Some of the indicators to watch for in reviewing a project area's taxable values are aberrations from anticipated growth trends, anticipated growth in assessed values that does not materialize, substantial fluctuations in property tax exemptions, and the overall stability of a project area's personal property.

Redevelopment agencies are allocated tax increment revenue to pay the principal and interest on loans incurred to finance redevelopment projects. In short, a redevelopment agency must establish debt in order to receive tax increment. Once all debts are repaid, the agency can no longer receive tax increment. Among the various types of debt, which may be created, are bonds, tax sharing agreements, development agreements, leases, and reimbursement debt to the agency's legislative body for operating expenses or obligations to assist with public improvements. Typically, tax allocation bonds have first lien on agency revenues, meaning the annual debt service on such bonds gets paid before any other obligations of the agency.

While tax increment may be the most dependable source of revenue available to redevelopment agencies, it is not the only source. Agencies are authorized to accept grants and loans from other governmental entities, and it is very common for an agency's legislative body to loan funds for the cost of plan adoption and ongoing administrative costs. Redevelopment agencies are also eligible to receive state and federal funds, such as planning grants and low- and moderate-income housing funds, although these resources have become less available than in prior years, and often come with restrictions particular to the lender or grantor. Other agency revenue sources include land sale proceeds, developer advances, and investment earnings. These sources are not subject to the restrictions that apply to tax increment revenue, although tax allocation bond proceeds are considered as increment, and therefore carry with them all tax increment restrictions.

The Douglas County Redevelopment Agency was established in FY98-99. The Board of County Commissioners serve as the Board for the Redevelopment Agency. Douglas County staff provide management, planning, and engineering support to the agency, although consultants provide the majority of financial planning and engineering services. Private companies perform all construction.

ASSESSED VALUATION		
Fiscal Year	Valuation	Percent Change
99-00	1,425,343	---
00-01	10,203,357	615.9
01-02	12,434,727	21.9
02-03	22,037,508	77.2
03-04	25,683,493	16.5
04-05	37,050,765	69.3
05-06	52,530,276	41.8

SOURCE: Ad Valorem Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation. The assessed valuation for the Douglas County Redevelopment Agency is excluded from the valuation of Douglas County, Douglas County School District, Carson Truckee Water Conservancy, and Carson Water Conservancy. The allocation of tax increment revenue to redevelopment agencies is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

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Glossary

The following are definitions and explanations of terms that are used throughout the budget document or that may aid in understanding the county's budget.

Account - A systematic arrangement of items, showing the effect of transactions on a specific asset, liability, equity, revenue or expenditure.

Accrual Basis - The basis of accounting under which expenses are recorded as soon as they result in liabilities for benefits received and revenues are recorded when earned, despite the possibility that the receipt of the revenue or the payment of expenses may take place, in whole or in part, in another accounting period. This basis is used for proprietary (enterprise and internal service) funds.

Ad Valorem Tax - A tax based on the assessed value of taxable property.

Appropriation - An authorization by the County Commissioners to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in amount and in the time when it may be expended (i.e., fiscal year). Multi-year appropriation authority may be established for capital projects and other special purpose funds. The appropriation authority will remain in effect until the project is closed.

Appropriation Resolution - The official enactment by the legislative body (Board of Commissioners) establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes. Assessed valuation in Douglas County is based on 35% of appraised value as determined by the County Assessor's Office.

Assessments - Charges made to parties for actual services or benefits received. These are considered Direct Benefit Charge Revenues to the county.

Bond (Debt Instrument) - A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget - A plan of financial operation listing an estimate of proposed appropriations or expenses for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The budget is also used for control and reporting of data to management. Upon approval by the Board of Commissioners, the adopted budget resolution is the legal basis for expenditures in the budget year.

Budget Augmentation - A procedure for increasing appropriations of a fund through the addition of previously unbudgeted resources. For example, a capital project budget account may be augmented when an unbudgeted grant comes in. Board of Commissioners approval is required to augment the adopted budget.

Budget Calendar - A schedule of key dates or milestones which the county follows in the preparation and adoption of the budget.

Budget Message - A general discussion of the proposed budget as presented in writing by the County Manager to the Board of Commissioners. The message contains an explanation of the principal budget items and summaries, major issues impacting the Budget, and challenges facing the county.

Budget Year - Refers to the fiscal year for which a budget is adopted. The county's fiscal year runs from July 1 to June 30.

Capital Budget - A plan of capital expenditures and the means of financing them. The Capital budget is part of the county's overall budget and is based on the Capital Improvement Program.

Capital Project - A permanent addition to the county's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of the same.

Capital Improvement Program (CIP) - A plan of proposed capital improvement projects with single- and multiple-year capital expenditures, generally for at least a five year period. The CIP is updated annually.

Capital Outlay - An operating budget category which includes equipment having a unit cost of more than \$3,000 and an estimated useful life of over one year.

Charges for Service - Various operating fees assessed for specific goods or services delivered.

Contingency - An appropriation of funds to provide for unforeseen, emergency expenditures or anticipated expenditures of an uncertain amount. The Board of Commissioners must approve the use of any contingency appropriations.

Cost Allocation - A costing of county services to identify the full cost of government services. Funds and departments are charged for the goods or services received from another fund or department.

Current Revenues - Those revenues received within the present fiscal year. Beginning fund balance is not considered current revenue.

D.A.R.E. - Drug Awareness Resistance Education. A Sheriff's Department program for youths.

Debt Service – payment of interest and repayment of principal to holders of the county's debt instruments.

Debt Service Fund - A fund to account for the accumulation of resources and the payment of principal or interest on general long-term debt.

Department - An organizational unit which has the responsibility for providing programs, activities, and/or functions in a related field.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. The county accounts for depreciation in proprietary funds by identifying that portion of the cost of a capital asset that is charged as an expense during a particular fiscal year.

Enterprise Fund - A fund established to account for operations: a) which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods and services on a continuing basis recovered primarily through charges to the users.

Expenditure/Expense - Under the accrual basis (expense) or the modified accrual basis (expenditure), the cost of goods delivered or services rendered, whether paid or unpaid, and the retirement of debt.

Financial Audit - A systematic examination of resource utilization concluding in a written report. An audit of the county is performed each year by an outside, independent auditing firm.

Financial Condition - The county's ability to pay all costs of doing business and to provide services at the level and quality that are required and desired for the health, safety, and welfare of the community.

Fiscal Policies – Board of County Commissioners and administrative policies established to govern the county's accounting, investment management, revenue collection, debt, financial management, budgetary, and fund maintenance practices and procedures to ensure the long-term viability of the county's resources and services.

Fiscal Year - A twelve-month period of time to which the budget applies. For Douglas County, it is July 1 through June 30.

Full-Time Equivalent Employee - The conversion of part-time positions to the decimal equivalent of a full-time position based on 2,080 hours per year (52 weeks times 40 hours/wk).

Fund - An independent fiscal and accounting entity having a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Fund Balance - The excess of assets over liabilities and reserves in a governmental fund.

Fund for Capital Projects - A fund created to account for all resources used for the acquisition or construction of designated fixed assets by a governmental unit except those financed by a proprietary or trust fund.

GAAP - Generally Accepted Accounting Principles.

General Fund - The primary fund of the county used to account for all revenues and expenditures of the county not legally or otherwise restricted as to use.

General Obligation Bonds - Bonds issued and backed by the full faith and credit of the county for the repayment of the bonds.

Grant - Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Indirect Cost - A cost incurred in the production and/or provision of a service that usually cannot be directly associated with any one particular good or service, but rather results from general productive activity. Examples include the salaries of supervisory and administrative personnel, occupancy and maintenance of buildings, and utility costs.

Intergovernmental Revenue - Revenues received from another governmental entity.

Internal Charges - Various, specific charges set to recover the cost of providing goods and/or services to particular funds or departments within the organization.

Internal Service Fund - A fund used to account for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs.

Investment - Securities purchased and held for the production of income in the form of interest, dividends, or base payment.

Long-Term Debt - Debt which is legally payable from general revenues and is backed by the full faith and credit of a governmental unit. The term includes debt instruments such as property tax and revenue bonds, notes, and lease agreements.

Long-Range Financial Plan - A course of action set forth by the Commission consisting of several financial components to be implemented over time to provide for the fiscal stability of the county.

Long-Term Goals - Statements of high aspirations, usually representing an end result or condition toward which efforts are directed, i.e., meeting the needs of the county as set forth by the elected officials through policy directives.

Master Plan - A comprehensive plan, normally covering a 5-10 year period, developed to guide delivery of specific services, to identify future needs and challenges, and to identify future infrastructure needs.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the fiscal period.

N.D.O.T. - Nevada Department of Transportation.

Non-restricted Revenues - Revenues received by the county that can be expended for any governmental activity.

One-Time Revenue - Revenue that cannot reasonably be expected to continue, such as some Federal grants, interfund transfers, or the use of reserves.

Operating Budget - The appropriated budget supporting current operations.

Operating Funds - Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Personnel Services - A budgetary category encompassing all salaries, wages, benefits, and other miscellaneous costs associated with personnel expenditures.

Priority Budgeting - A process for allocating financial resources that provides for the comparison and prioritizing of existing programs and services relative to each other and the need for new programs and services.

Purchase Order - A document issued to authorize a vendor or vendors to deliver specific merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserves - An account used to indicate that a portion of the fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Restricted Revenues - Revenues received by the county that must be expended in specific areas or for specific purposes. For example, State gas tax revenues may only be used for road maintenance or road improvement projects.

Resources - Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings - An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore represents the asset replacement reserve being accumulated.

Revenues - Monies received or anticipated by a local government from either tax or non-tax sources in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest, sales tax, etc.

Revenue Estimates - A formal projection of revenues to be earned from a specific revenue source for some future period (typically one fiscal year).

Salaries and Benefits - A budget category that accounts for full-time and limited service employees, overtime expenses, and all employee benefits.

Services and Supplies - A category of operating expenditures which includes such items as contractual services, charges for service, office supplies, maintenance fees, etc., which are ordinarily consumed within a fiscal year.

Strategies - Describes in general terms those actions or activities that will be expedited to achieve the fiscal year goals and objectives.

Taxes - Mandatory charges levied by a governmental unit against the wealth of a person, natural or corporate, for the common benefit of all. The term does not include charges made against particular persons or property for current benefits and privileges accruing only to those paying such charges, such as licenses, permits and assessments, nor does it include water, sewer, garbage or other service or use fees furnished through municipally operated utilities.

Tax Rate - The amount of tax stated in terms of a unit of the tax base. In Douglas County the tax rate means the dollar amount levied per \$100 of assessed valuation.

Transfer - Amounts distributed from one fund to finance activities in another fund. Transfers are shown as an expenditure in the originating fund and as a revenue in the receiving fund.

Trust and Agency Fund - Fund used to account for assets held by a governmental unit as a trustee or an agent for persons, private organizations, other governmental units, other funds or any combination of them. The term includes an expendable trust fund, a non-expendable trust fund or a pension trust fund. The county maintains trust funds for some special districts, the School District, and specific State revenues to be dispersed according to each respective agency.

Unfunded Liability - A liability that has been incurred during the current year or a prior year that does not have to be repaid until a future year, and for which reserves have not been set aside. It is similar to long-term debt in that it represents a legal commitment to pay at some time in the future.

User Fees and Charges - The levy and payment of a fee for direct receipt of a public service by the person benefiting from the service (i.e. fees for recreation programs, charges for water & sewer services).