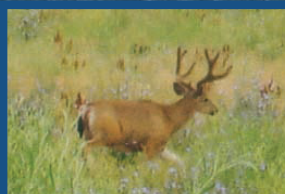
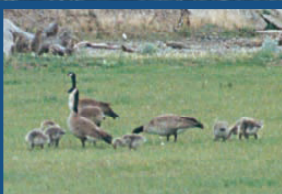
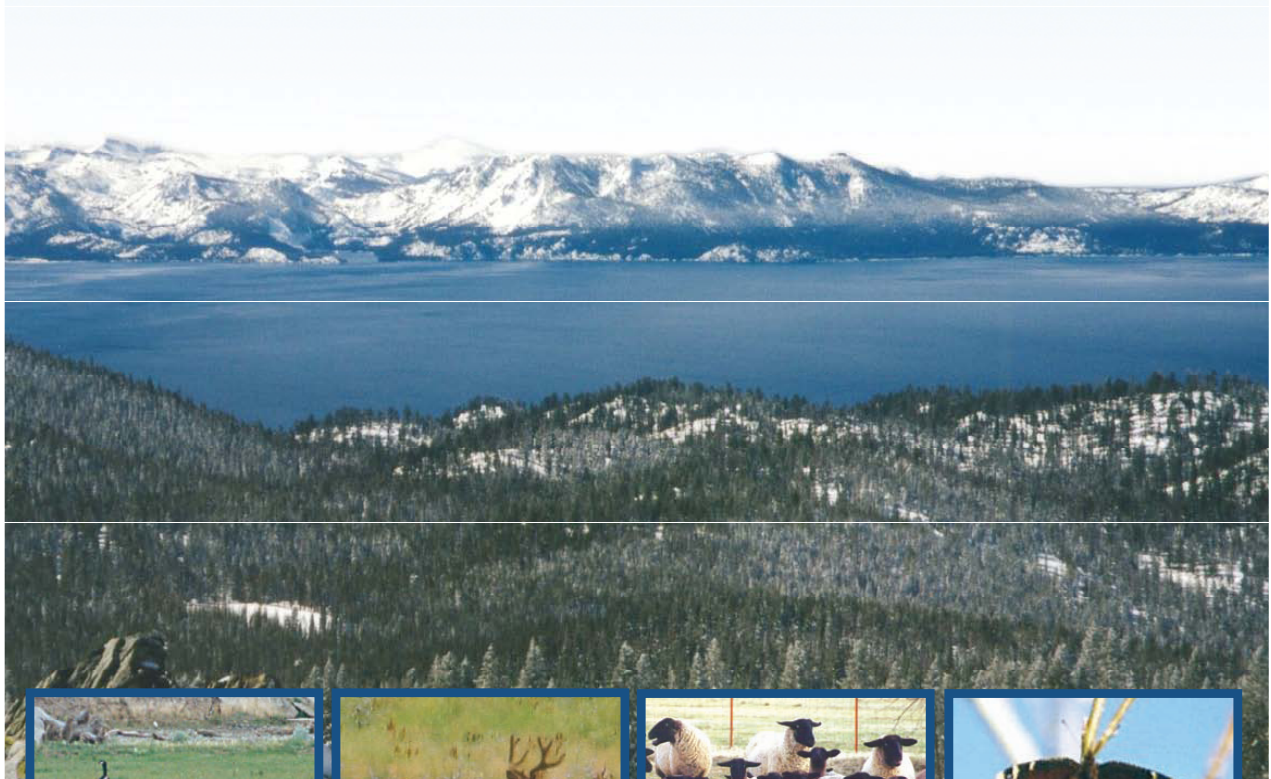


DOUGLAS COUNTY

NEVADA



FY 2006-2007
ADOPTED OPERATING AND CAPITAL BUDGET

On the Cover

Marsha Pratt, Accounting Operations Coordinator, provided photographs of the natural beauty of Douglas County.

Rich Cory captured the buck in full velvet on his way to work on Johnson Lane in Douglas County.



BOARD OF COUNTY COMMISSIONERS

1594 Esmeralda Avenue, Room 307, Minden, Nevada 89423

Daniel C. Holler
COUNTY MANAGER
775-782-9821
FAX: 775-782-6255

COMMISSIONERS
Kelly D. Kite, CHAIRMAN
James Baushke, VICE-CHAIRMAN
Tim D. Smith
Doug Johnson
David J. Brady

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 2006-07 Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of the Douglas County Board of County Commissioners. The FY06-07 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. Others 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 FY06-07 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, 2005

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, 2005 (FY05-06). 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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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 FY06-07. 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 FY06-07 budget through descriptions, charts, and graphs.

Fund Summaries

A summary of the estimated resources and requirements for each of the 56 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 FY06-07, 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 FY06-07. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY07-11 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	• District and Justice Courts
• Animal Care and Services	• District Attorney
• Building Safety	• Assessor
• Fire Protection and Paramedic Services	• Clerk
• General Administrative Services	• Parks and Recreation
• Zoning and Code Enforcement Clerk	• Water and Sewer Services
• Law Enforcement	• Welfare and Social Services
• Street Construction and Maintenance	• Weed Control

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. The Nevada State Demographer estimated Douglas County's population at 50,108 for 2005. Overall, the population of Douglas County has increased 81.3% between 1990 and 2005. 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

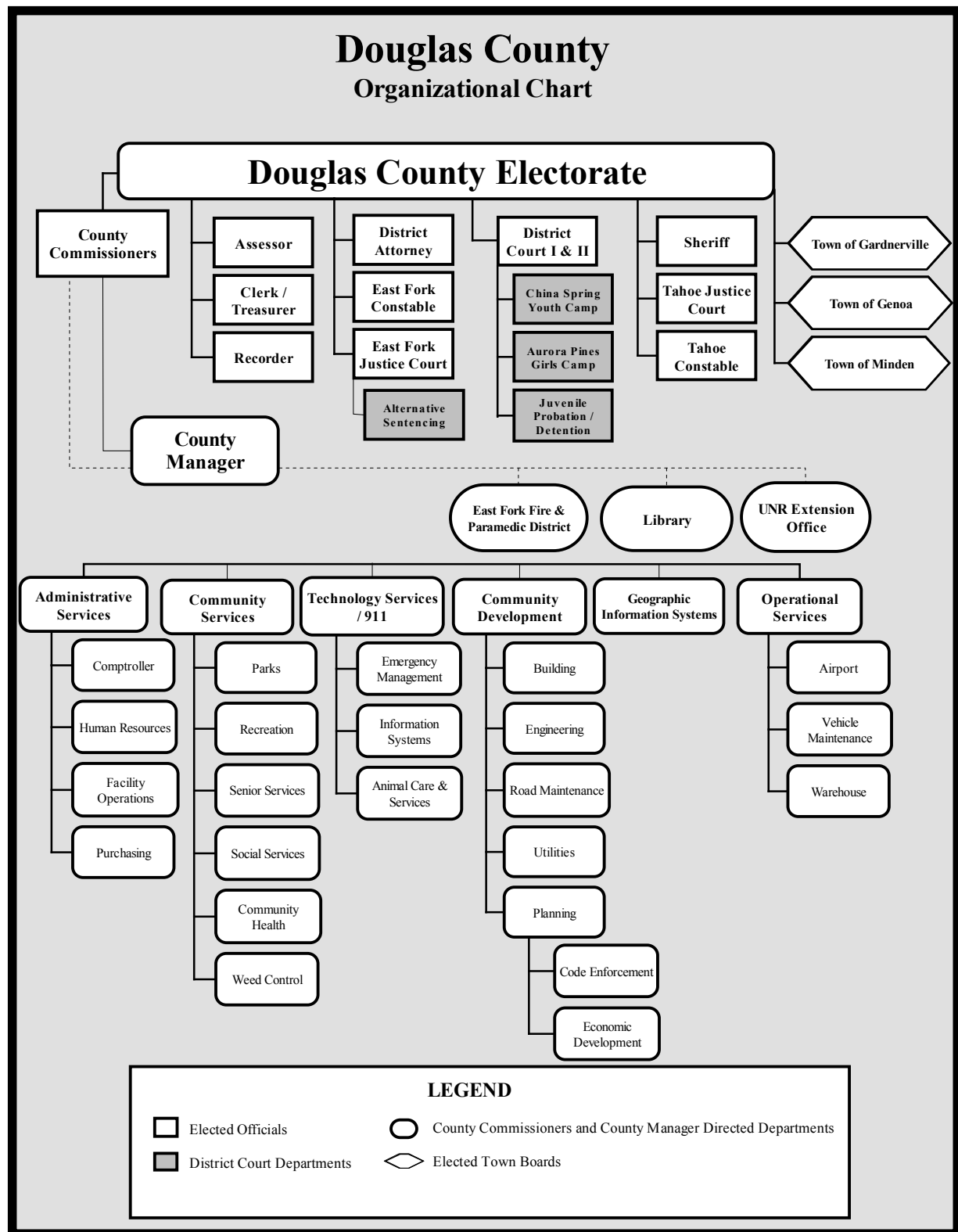
Nevada Statutes limit the rate of ad valorem property tax to \$3.66 for each \$100 assessed valuation. Because Douglas County has many different districts, the rate ranges from \$2.6309 to \$3.6590 for each \$100 of assessed value. Assessed value is 35 percent of the current taxable value of property. 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**

Chairman, District 1

David J. Brady

Commissioner, District 2

Doug Johnson

Vice Chairman, District 3

Tim D. Smith

Commissioner, District 4

Kelly D. Kite

Commissioner, 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

Technology Services/911 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.

Advisory committees for the County are generally standing bodies established by the Board and appointed by the Board to provide on-going citizen input to major policy areas. Some committees are established as required by the Nevada Revised Statutes (NRS) and have duties prescribed by law. Appointments vary in length, and the terms are staggered to provide for continuity. The responsibilities of the members generally include:

1. Provide on-going recommendations to the Board and staff concerning specific program areas.
2. Holding public meetings to solicit community input on current issues.
3. Identifying issues which the advisory committee feels should be addressed by the Board or staff.

Policy Making

In keeping with Douglas County's philosophy of citizen involvement, the Board appoints citizens to committees to assist in formulating county policy, and carrying out responsibilities delineated in NRS. The strength and success of the Douglas County government is to a large degree reflective of the quality of services performed by these volunteers.

Within the County structure, many committees equally serve in an advisory capacity to the Board. Those committees are:

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).

Policy Direction for Budget Development from the Douglas County Board of Commissioners

Strategic Directions, Budget Guidelines, Budget Directives and Financial Policies

Strategic Directions

- 1. Douglas County will manage growth and change consistent with the County's Master Plan.** Douglas County is a dynamic and changing community. The Douglas County Master Plan provides the guidelines for the future physical development of the County. The Master Plan provides for orderly development that meets the needs of the community, protects the community's rural character, and respects private property rights. By following the Master Plan, residents and businesses have a sense of direction, consistency, and predictability, in County actions.
- 2. Douglas County will work to enhance the fiscal stability and financial structure of the County by promoting the economic vitality of the County.** The County's finances will be managed conservatively. Budgets are balanced, reserves are used appropriately, and ongoing needs are met with ongoing resources. The level and mix of services do not grow beyond the County's means to fund those services. A diverse revenue base is supported. The proper mix of economic development increases the number of jobs, the tax base, purchasing power, diversity, and the availability of goods and services. A vibrant economy benefits the whole community by providing the means to meet public service obligations and expectations.
- 3. Douglas County will invest in the infrastructure and in the maintenance and expansion of County facilities to meet operational needs to meet current and future needs.** The proper planning, funding, and construction of public facilities is critical to the long term health of the County. It provides the basis for the provision of required and desired public services such as: courts, jails, recreation, library, water, sewer, roads, senior services, drainage facilities, animal shelter, support services and administrative offices. The investment in these facilities allows the County to plan and deliver necessary and desirable public services.
- 4. Douglas County will enhance and improve the provision of public safety and related services.** A primary purpose of county government is to provide for a safe, healthy, and secure community. The perception and reality of a safe community provides the basis for a growing quality place for active living. The provision of safety in all aspects of County services is required for a desirable community, including: Police, Fire, EMS, 911, Courts, Streets, Water, Sewer, Flooding and related services.

- 5. Douglas County will be an employer of choice among local governments with an employee commitment to continuously provide courteous, professional, and responsive customer service.** The County's workplace attracts and retains quality public employees who demonstrate their commitment to the highest standard of service. The County values its employees and their abilities and is committed to their safety, security, and well being. Employees are productive and satisfied in their work as they provide effective and efficient service to the community.
- 6. Douglas County will preserve the County's natural environment, resources, and rural setting.** The conservation and proper management of natural resources in critical areas lead to the enjoyment and preservation of the scenic and natural environment that defines much of Douglas County. The rural character of the County is reflected in the open, active, and productive agricultural areas that are vital to the preservation of the natural beauty of the County. Public access to parks and open space with scenic vistas provide people with the tangible benefit from working to protect our environment and keeping ranching and farming economically viable.

Budget Guidelines

- First:** Develop a budget that reflects the priorities of the Board of County Commissioners, Elected Officials, Department Heads and the Community 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 what is best for the community and 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.
- G.** Department overall Services & Supplies budgets are to remain at prior year 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.



Financial Policies

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, and accounting.

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 at least 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 EFPD.
- 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 Commissioners 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;
 - in-kind services that are to be provided;
 - length of grant and consequential disposition of 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 General Fund.

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:
Accounting System & Standards

- 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 fund 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

Objective

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.

A. General Policies

1. 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.
2. 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:
 - (a) 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.
 - (b) Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., ten (10) years or greater.
 - (c) Debt shall be issued in such a way so that the term of the financing does not exceed the useful life of the asset.

B. Capital Improvement Program

1. A capital improvement program shall be prepared and submitted to and approved by the Board of County Commissioners annually.
2. 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.
3. It is the intent of these policies that authorized projects must be part of an adopted capital improvement program.

C. Management

1. 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.
2. 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.
3. 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.

D. Debt Issuance Purposes and Revenue Sources

1. 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:
 - (a) 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.
 - (b) 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.
 - (c) 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.
2. 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).

E. Debt Issuance Limits and Repayment Schedules

1. The county shall use the following limits to guide issuance of debt:
 - (a) The county shall not exceed seventy (70) percent of its statutory debt limit.
 - (b) Outstanding debt shall not exceed a direct debt burden ratio of three (3) percent.
 - (c) Debt service shall not exceed twenty-five (25) percent of budgeted expenditures for general fund operations and debt service combined.
2. Repayment schedules shall be designed to relate to the useful life of the asset and generally be in accordance with the following:
 - (a) 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).
 - (b) Ten (10) to twenty (20) years for capital improvement of Countywide significance and where justified by the magnitude of the project.
 - (c) 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.

F. Operating Reserves

1. 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:
 - (a) An annual contingency reserve in the general fund operating budget and special revenue funds equal to three (3) percent of annual expenditures.
 - (b) An ending fund balance reserve maintained in an amount equal to 8.3 percent of annual operating expenditures.
 - (c) A sixty (60) day reserve in enterprise funds in order to meet potential unanticipated needs.
 - (d) All those reserves required by revenue bond indentures to remain in complete compliance with bond issue covenants.

County Manager's FY06-07 Adopted Budget Message

Overview

It is a pleasure to present the Douglas County adopted budget for fiscal year 2006-07. 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 adopted budget incorporates seven separate agencies: Douglas County, the Douglas County Redevelopment Agency, the Towns of Gardnerville, Genoa and Minden, the East Fork Fire District, and the East Fork Paramedic District. The financial resources for these agencies are accounted (budgeted) for in 57 funds. The FY06-07 total adopted budget equals \$153,424,939.

Organization	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Douglas County	\$115,145,384	\$124,575,999	\$9,430,615	8.2%
Redevelopment Agency	4,078,171	3,357,721	(720,450)	-17.7%
Town of Gardnerville	2,705,508	2,991,088	285,580	10.6%
Town of Genoa	531,881	591,993	60,112	11.3%
Town of Minden	7,521,114	9,772,782	2,251,668	29.9%
East Fork Fire District	5,603,934	6,403,746	799,812	14.3%
East Fork Paramedic District	4,952,833	5,731,610	778,777	15.7%
Total	\$140,538,825	\$153,424,939	\$12,886,114	9.2%

The budget was developed based on the primary direction from the Board to present balanced budgets with minimal or no impacts on services. All operating budgets are balanced under the direction that operating revenues equal or exceed operating expenditures.

Balancing the budget this year had two significant areas of concern. The first was the impact of AB489, the property tax limitation measure. The second was the continued decline in room tax revenues and the impact on services within the Room Tax Fund.

On the revenue side, 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 24.7% increase in assessed valuation from the prior year, this new limitation measure significantly decreased the amount of property taxes Douglas County would have collected. The budget was prepared based on the maximum tax rates allowed in order to increase property tax revenues. Property tax related revenues for all funds are projected to grow by 25%. We believe the estimates used to prepare the budget are realistic.

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 departments 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.

Prior to FY06-07, Douglas County's property tax support for the Western Nevada Regional Youth Center (WNRVC) was accounted for in a Trust and Agency Fund. For the FY06-07 final budget, the WNRVC Fund has been changed to a Special Revenue Fund within the Douglas County government budget.

State consolidated tax (CTX) distributions are expected to grown 10%. 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 are expected to grow 11.4%. Growth was slightly tempered with losses in gas taxes and Fines & Forfeitures and minimal growth in Room Taxes.

1. Revenue Highlights

Resources available for appropriation total \$153,424,939 of which \$96,706,522 are current revenues (excluding beginning fund balances and reserves). Current revenues are derived from 14 general revenue categories:

Current Revenue	2005-06 Adopted	2006-07 Adopted	\$ Change	% Change
Property Taxes	\$19,651,466	\$24,557,678	\$4,906,212	25.0%
Room Taxes	5,781,525	5,800,775	19,250	0.3%
Other Taxes (Gas/Road/Res.Constr)	1,787,306	1,743,863	(43,443)	-2.4%
State Consolidated Tax	15,397,496	16,937,249	1,539,753	10.0%
Sales Taxes (P.A.L.S.)	2,265,517	2,424,107	158,590	7.0%
Licenses & Permits	3,077,000	3,167,000	90,000	2.9%
Gaming	1,860,850	1,860,850	0	0.0%
Intergovernmental	6,859,187	7,622,885	763,698	11.1%
Charges for Service	16,194,306	17,784,243	1,589,937	9.8%
Fines & Forfeitures	877,500	853,500	(24,000)	-2.7%
Miscellaneous	5,120,391	5,508,851	388,460	7.6%
Transfers In	4,889,510	5,838,973	949,463	19.4%
Other Financing Sources	1,400,000	843,100	(556,900)	-39.8%
Depreciation	1,655,722	1,763,448	107,726	6.5%
Total Current Revenue	\$86,817,776	\$96,706,522	\$9,888,746	11.4%

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.

Current Revenue by Fund Type	2005-06 Adopted	2006-07 Adopted	\$ Change	% Change
General Fund	\$31,147,185	\$35,654,129	\$4,506,944	14.5%
Special Revenue Funds	33,818,323	38,439,090	4,620,767	13.7%
Internal Service Funds	4,180,237	4,442,449	262,212	6.3%
Enterprise Funds	9,964,537	10,717,919	753,382	7.6%
Capital Construction Funds	4,667,335	4,336,157	(331,178)	-7.1%
Debt Service Funds	3,040,159	3,116,778	76,619	2.5%
Total	\$86,817,776	\$96,706,522	\$9,888,746	11.4%

An overview of the means of financing FY06-07 final 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.

Resources	2005-06 Adopted	2006-07 Adopted	\$ Change	% Change
Beginning Balances	\$53,721,049	\$56,718,417	\$2,997,368	5.6%
Current Revenue	86,817,776	96,706,522	9,888,746	11.4%
Total Resources	\$140,538,825	\$153,424,939	\$12,886,114	9.2%
Less Beginning Fund Balance/Reserves	\$53,721,049	\$56,718,417	\$2,997,368	5.6%
Less Interfund Charges (operating)	3,728,548	3,797,212	68,664	1.8%
Less Transfers In	4,889,510	5,838,973	949,463	19.4%
Less Depreciation	1,655,722	1,763,448	107,726	6.5%
¹ Less Pass-Thru Revenues	1,958,748	3,308,143	1,349,395	68.9%
Net Total Resources	\$74,585,248	\$81,998,746	\$7,413,498	9.9%

¹ Includes Medical Assistance to Indigents, St Motor Veh Accident Indigent, WNRVC, TDVA 1% and Erosion Control.

Revenue estimates for FY06-07 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 activity will provide continued increases in property values and related tax revenue. The development activity supports other related revenue (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 67% of current revenues come from four sources: Property Tax (25.4%), Room Tax (6.0%), State Consolidated Taxes (17.5%) and Charges for Service (18.4%).

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 FY06-07 Adopted Budget equal \$153,424,939 including ending fund balances and reserves. Subtracting out fund balance/reserves, interfund charges, transfers, contingencies, depreciation, and pass-thrus, net expenditures total \$95,926,112.

Total Appropriations	2005-06 Adopted	2006-07 Adopted	\$ Change	% Change
Operating Budget	\$68,831,640	\$75,712,780	6,881,140	10.0%
Capital Projects	16,814,921	22,462,106	5,647,185	33.6%
Debt Service	4,903,302	4,856,581	(46,721)	-1.0%
Transfers Out	4,889,510	5,838,973	949,463	19.4%
Contingencies	1,524,528	1,674,742	150,214	9.9%
Depreciation	1,656,269	1,763,448	107,179	6.5%
Ending Fund Balance/Reserves	41,918,655	41,116,309	(802,346)	-1.9%
Total Expenditures	\$140,538,825	\$153,424,939	\$12,886,114	9.2%
Less Ending Fund Balance/Reserves	\$41,918,655	\$41,116,309	(802,346)	-1.9%
Less Interfund Charges (operating)	3,728,548	3,797,212	68,664	1.8%
Less Transfers Out	4,889,510	5,838,973	949,463	19.4%
Less Contingencies	1,524,528	1,674,742	150,214	9.9%
Less Depreciation	1,656,269	1,763,448	107,179	6.5%
¹ Less Pass-Thru Expenditures	1,958,748	3,308,143	1,349,395	68.9%
Net Total Expenditures	\$84,862,567	\$95,926,112	\$11,063,545	13.0%

¹ Includes Medical Assistance to Indigents, St. Motor Veh Accident Indigent, WNRVC, TDVA 1% and 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 FY06-07 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 \$45,780,433 or 40.8% of total expenditures (excluding ending fund balance and reserves).

Several new positions are reflected in the budget. These are detailed later in this message. Several new positions were requested by a number of departments but were not included within the County's final budget.

Services & Supplies

The Services and Supplies budget is \$28,426,571 or 25.3% 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 \$1,247,690 or 1.1% 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 \$258,086.

B. Non-Operating Budget

Capital Projects

The Capital Budget totals \$22,462,106 or 20.0% of total appropriations. Building improvements, a parking structure, transportation improvements, and utility projects are a few of the projects planned for FY06-07.

Debt Service

Debt service payments total \$4,856,581 or 4.3% of total appropriations. The County is significantly under the State limit for general obligation debt of 10% of total assessed valuation.

Transfers Out

Transfers out total \$5,838,973 or 5.2% of total appropriations. Transfers are amounts distributed from one fund to finance activities in another fund.

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 \$1,674,742.

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. Depreciation totals \$1,763,901 for FY06-07.

Fund Balance/Reserves

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 Ending Fund Balance equals \$5,103,855 and Reserves equal \$36,012,454.

A major emphasis in budgeting is to balance each fund with current year revenues equaling current year expenditures. Of the 57 funds used to account for services, reserves are being used in 32 to balance the budgets. However, the use of reserves in all but three 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.

3. Significant Budget Changes

The budget is developed each year based on general Board direction and specific budget directives. This section touches on a number of the more significant changes from FY05-06 to FY06-07 and overall budget issues that were addressed by the Board. Because these issues are not necessarily tied to a single fund or agency, some of the funds are grouped together.

A. Personnel Changes

Personnel changes (in full-time equivalent – FTE) that have occurred from the FY05-06 adopted budget through those incorporated into the FY06-07 adopted budget are shown in the chart below. The change in personnel includes both new positions as well the reallocation of employees between funds.

Position	Department	During FY05-06	For FY06-07
General Fund			
Office Assistant	G.I.S.	-	0.48
Deputy Clerk	Civil Clerk	0.13	-
Computer Network Tech I	Information Systems	1.00	-
Deputy Sheriff (Bailiff)	Sheriff - Admin Svcs	0.17	-
Deputy Sheriff (2)	Sheriff - Patrol/Traffic	2.00	-
Deputy Sheriff	Sheriff - Operations/Patrol	1.00	-
Special Investigator	District Attorney	0.53	-
Youth Detention Counselor I	Juvenile Detention	0.53	-
Accounting Tech I	EF Justice Court	-	0.33
Community Dev Director	Com Dev - Admin	-	0.30
Engineering Technician	Com Dev - Engineering	1.00	-
Maintenance Asst (2 PT)	Weed Control	-	0.98
General Fund Sub-Total	Net Change	6.35	2.08
Other County Funds			
Case Worker	Social Services	1.00	-
Eligibility Specialist	Social Services	-	0.78
Sr. Office Assistant	Social Services	-	0.50
Community Dev Director	Roads	-	(0.15)
Library Technician I	Library	-	0.25
Community Dev Director	TDTD	-	(0.05)
Programming Technician	9-1-1	-	1.00
Volunteer Coordinator	Senior Services	-	0.48
Utility Operator I	East Valley Water	-	0.25
Utility Operator I	N. Valley Sewer	-	0.75
Community Dev Director	Regional Transportation	-	(0.10)
Other County Funds Sub-Total	Net Change	1.00	3.70
All County Funds	Net Change	7.35	5.78
East Fork Fire & Paramedic			
Training Captain	East Fork Fire/Paramedic	-	1.00
3 EMT/Firefighters	East Fork Fire/Paramedic	3.00	-
EFFPD Sub-Total	Net Change	3.00	1.00
Town Funds			
Sr. Office Assistant	Administration	-	(0.16)
G'Ville Custodian	Other Public Works	-	(0.12)
G'Ville Maint Tech I	Other Public Works	-	(0.50)
Sr. Office Assistant	Health & Sanitation	-	(0.16)
G'Ville Custodian	Health & Sanitation	-	(0.12)
G'Ville Maint Tech I	Health & Sanitation	-	0.50
Minden Maintenance Tech I	Water	-	0.02
Town Funds Sub-Total	Net Change	-	(0.53)
Grand Total All Funds	Net Change	10.35	6.25

AB489, the property tax limitation measure passed during the 2005 legislative session, has made a significant impact on all taxing agencies in Douglas County. This new law not only changed how property tax revenues are collected but also made the allocation of these revenues to the various taxing agencies a complex process. The Board levied the maximum tax rate available for each of the County entities. The County tax rates for FY05-06 and FY06-07 are shown below:

County Funds	FY05-06 Rate	FY06-07 Rate
General	0.3666	0.7586
Cooperative Extension	0.0100	0.0100
State Motor Vehicle Accident Indigent	0.0150	0.0150
State Medical Assistance to Indigents	0.0500	0.1000
Social Services	0.0343	0.0246
China Spring Youth Camp	0.0040	0.0035
911	0.0475	0.0475
Self Insurance Reserve	0.0100	0.0100
Ad Valorem Capital Projects	0.0500	0.0500
Western Nevada Regional Youth Center	0.0156	0.0084
Total	0.6030	1.0192
Town Funds		
Gardnerville Administration	0.6141	0.6141
Genoa Administration	0.2165	0.2165
Minden Administration	0.6141	0.6608
East Fork Fire & Paramedic Funds		
East Fork Administration	0.1633	0.2938
East Fork Construction Reserve	0.0100	0.0100
East Fork Equipment Reserve	0.0100	0.0000
Paramedic Administration	0.1580	0.1580

A review of the tax formula and the impact on taxpayers was conducted by staff. There is no additional impact on existing taxpayers. The growth in assessed values will result in the full 3% or 8% increase in existing tax bills to be realized.

B. General Fund

The County's General Fund is the single largest fund and provides resources for the largest number of services and programs provided by the County. The General Fund total budget is \$43,089,396.

Balancing the budget was difficult due to tight revenue projections and unknown expenditures. The budget relies heavily on a diminishing diversified revenue base. Property tax and state consolidated tax (mostly sales tax) account for approximately 70.5% of new revenue (30.1% and 40.4% respectively). The reliance on these revenues will continue to place pressure on the County to pursue new sales tax generating opportunities, especially in light of property tax limits now and potentially in the future.

The General Fund also relies on a number of fees and charges. These have recently been reviewed and increased as appropriate. The most significant fees are tied to development activities, including building permits, engineering and planning fees, recorders fees, and Assessor commission fees.

The County's General Fund Cost Allocation & Recovery Plan was updated and implemented. The annual update was based on Board policy direction to do a complete update of the Plan for each fiscal year. The charges total \$1,087,627, which is shown as General Fund revenue. The program has an impact on all of the different funds that are charged under the program. Each year the Plan is debated as the budget is prepared. The Plan has been modified to reduce the allocation of certain departments and may be further refined in the future.

The budget includes an estimate for personnel expenditures, but the final cost is currently unknown. This is due to the fact that the County is in negotiations with employee associations and is in the process of completing a compensation and classification study. The implementation of the study and the result of negotiations will have a significant fiscal impact.

As in past years there is also a request for a number of new personnel in the General Fund, including 15 positions in the Sheriff's Department. Only a few additional positions are included in the FY06-07 General Fund budget. The budget includes the shift of a Sheriff Investigator and Senior Secretary position previously in the SLEDNET grant program to the general operations of the Sheriff's Department. Shifting of grant and other revenues should result in minimal or no impact on the budget for FY06-07. Two additional seasonal weed control workers were added and are tied to specific work and increased revenues.

The budget includes a part-time Office Assistant in the GIS Department with projected cost of \$9,590. The second is the consolidation of two part-time positions into a full-time position (Accounting Technician) in the East Fork Justice Court. The third position is for a programming technician in the 911/Communications Department. The cost of this position is estimated at \$72,000 and would be split between the County and the other users of the 911 system. The General Fund would be responsible for 50% of the cost (\$36,000).

C. Other Funds

Developing and balancing the FY06-07 adopted budget was difficult in a number of funds due to fiscal strain. This is primarily due to a decline in revenues or a slower than anticipated growth in revenues. Cutting expenditures, with the associated reduction in service levels, in most cases is not a viable option. Funds that the Board took a closer look at due to specific issues are discussed below.

Stabilization Fund and Extraordinary Maintenance Fund

These two funds were established following specific legislative authority (NRS 354.6115). The purpose of the Stabilization Fund is to provide a means of setting aside funds to assist the county in addressing an economic down turn. The fund can only be used under specific conditions related to meeting the shortfall in revenues. The fund has a budgeted ending fund balance of \$220,404. Past Board policy direction has been to add a minimum of \$25,000 per year to the fund, based on the availability of funds from savings or larger than anticipated revenues. A total targeted amount to set aside in the fund was established at \$500,000. The time frame for reaching this amount may extend over a 5+ year period. This will require a larger contribution to be made than in previous years.

The Extraordinary Maintenance Fund was established through the same legislative process as the Stabilization Fund (NRS 354.611). The fund may be used for larger, unanticipated capital expenditures. Targeted uses would include the complete failure of an HVAC system, the loss of a roof, major damage to a building not covered by insurance (or to meet deductible requirements), or unanticipated parking or sidewalk repair. The goal is to provide funding for unanticipated, unplanned capital needs that do not have other funding alternatives. The fund has a budgeted ending fund balance of \$443,813. Past Board direction has been to add a minimum of \$50,000 per year to the fund, based on availability of funds from savings or larger than anticipated revenues. A total targeted amount to set aside in the fund was established at \$1,000,000. This will allow for the recovery of most major repairs to county facilities. The time frame for reaching this amount may extend over a 5+ year period. This will require a larger contribution to be made than in previous years.

Minden-Tahoe Airport Fund

The Airport Fund is used to account for all of the activities at the Minden Tahoe Airport. The fund is balanced. The budget will go through major amendments based on FAA approved funding for capital projects. The adopted budget includes only \$108,850 (current revenue) which may be used to match federal funds.

A number of other smaller fees and charges etc. also support this fund. In the coming years the significant funding challenges will be providing basic infrastructure for the Eastside development (water, sewer, roads, drainage, power, phone etc.). Only a portion of this work is eligible for federal funding. There is also a growing demand for enhanced maintenance of the airfield and buildings managed by the Airport. This will impact staffing and equipment needs.

Social Services Fund and Medical Assistance to Indigent Fund

These two funds provide the majority of support for welfare related services in the county. The Medical Assistance Fund has been supported by a 5 cent tax rate with the maximum rate of 10 cents approved for FY06-07. The equivalent of 1 cent is directed to the State for related services. The ability of the fund to meet county obligations is highly dependant on the number of long-term care patients. While the budget is currently balanced, it is anticipated that reserves will be used this year to meet the County's obligations. The County has very little control over the expenditure side of this fund.

The Social Services fund is also supported by a tax rate under NRS 428.295, which is calculated each year and is part of the County's operating tax rate. The fund provides for a variety of welfare and health programs and services. The fund does not currently generate adequate revenues to meet the service demands placed on the Department. The County has very little latitude in providing services to qualified individuals and families. The FY06-07 budget assumes the use of \$227,000 in reserves and a transfer in from the County General fund of \$280,000. This means the fund is over \$500,000 short in funding to meet current service levels. The condition of the fund is not anticipated to improve in the future and will begin to rely more heavily on the General Fund. The fund has less than one year of operating reserves (\$100,000) which are anticipated to be used to balance the FY07-08 budget, plus the General Fund support. Within two years the General Fund support may be in the \$500,000 range.

Road Operating, Tahoe Douglas Transportation District and Regional Transportation Funds

These three funds provide for the County's road and transportation related services and programs. This includes ongoing maintenance, major overlay, chip seals and set aside funding for future projects. The funds are reviewed in detail each year as the 5-year Transportation Plan is prepared.

Previous Board policy has been to commit the residential construction tax and the commercial construction tax to major maintenance, rehabilitation or new road projects. The funds are not used for general maintenance or administrative expenses. This has allowed the County to invest in chip seals and overlays. The majority of these funds are currently being set aside for the future construction of Muller Parkway and Drayton Blvd. The set aside was recommended verses using debt for these projects. This has placed greater pressure on the funds and will reduce the number of larger maintenance projects for the next few years. The major projects are included in the 5-year Capital Improvement Program

The Road Operating Fund is facing pressure from flat gas tax revenues. This reduces the amount of resources available for specific improvement projects and even ongoing maintenance. Two reserves have been established in the Road fund. The first is an operating reserve of \$200,000. This gives the Road Department flexibility in responding to major events (i.e. flooding, snow storms) and still be able to meet normal obligations. The second reserve is for equipment replacement. The Department has a 10-year replacement schedule for the current fleet and has identified some additional equipment needed to be more efficient. The reserve is targeted for \$400,000 with an annual allocation of \$20,000. The reserve will fluctuate depending on the equipment purchased in any given year. The equipment replacement program is part of the 5-year Capital Improvement Program.

The Tahoe Douglas Transportation District is funded from a 1% Transient Occupancy Tax (Room Tax or TOT). The fund is used to make debt service on the Tahoe Parking Structure Bonds, support of Blue Go, support of a new Tahoe transit center, Tahoe road maintenance and support for the Stateline Stormwater improvements. The most significant concern has been the decline in TOT revenues, which has placed some additional stress on the fund. Concerns related to TOT revenues are discussed in detail under the Room Tax Fund.

There are growing requests for the County to take on maintenance of roads within the boundary of a Town or GID or to provide funding to these agencies from gas tax revenue or construction taxes. The County's policy has been to not take on these streets or to allocate funding. This is primarily due to the overall lack of funding for roads throughout the County. The 5-year transportation plan identifies more unfunded needs than funded. This is even greater if the needs of the Towns and GIDs are considered.

China Springs Youth Camp Fund

The China Springs Youth Camp Fund (CSYC) accounts for the CSYC (boys) and the Aurora Pines Girls Camp (APGC). The camp is a County owned facility and is managed by County employees. CYSC is funded from dedicated tax rates and state support. CYSC provides court ordered juvenile services for 16 of the state's 17 counties (all but Clark). Each county has a dedicated tax rate that supports the camp. An oversight committee with representation from a number of the user counties provides input into the operation and funding for CYSC. The impact of the recent property tax cap (AB489) is not fully known for CYSC. The budget for CYSC is adopted annually by the County, but goes through a two year budget cycle with the State. The County has provided the fund with a \$250,000 cash flow grant. As the CYSC receives funds from the State at different times depending on payments from counties and the State, the fund has in the past experienced cash flow problems. The funds granted by the County are not to be used in operations, but only in meeting cash flow requirements.

911 Fund

The 911 Fund supports the emergency 911 and non-emergency communications services, radio support, and other emergency management functions. The 911/Communications department also oversees the communications department within the General Fund for all of the County's radio and phone service. The Fund is supported by a dedicated, 4.75 cent tax rate approved through a voter initiative.

The Department is experiencing stress in both personnel and facilities. A new Programming Technician is included in the budget to address CAD (Computer Aided Dispatch) updates and responding to user requests. Current demands on shift supervisors to provide updates and maintenance on the CAD and dispatch systems reduces their effectiveness in supervising people and operations. A portion of the funding for the position comes from the County General Fund and the Fire/EMS Districts.

The Department is also preparing for an upgrade to the Dispatch system. This is an estimated \$65,000 project, which is included in the 5-year CIP as part of the County Equipment/Vehicle section. The facilities are also limited and additional space is needed. This may be accomplished through an expansion of the existing building for an estimated cost of \$750,000. This will provide adequate expansion space for Dispatch, work area for the radio technicians and a more functional Emergency Operations Center (EOC).

Room Tax Fund and Senior Services Fund

The Room Tax and Senior Services Funds both have significant financial pressure. The Room Tax Fund provides resources for Parks and Recreation, Library, promotion, administration/audits and, through a transfer of funds, supports the Senior Center. The three primary funding sources are charges for services (mostly recreation), Room Tax (TOT) and a dedicated ¼ cent sales tax. These revenues can also be used to support the Airport, but outside of assistance with previous debt service (final payment made in FY05-06) the Airport is self supporting.

The Room Tax Fund went through a major funding shift with the passage of AB616 by the Legislature, which shifted a greater amount of the TOT at Tahoe to promotion. The loss of funding was largely replaced with a voter approved ¼ cent sales tax in 1998. Revenues have been impacted by a decline in the amount of revenue generated from TOT. The amount of funds generated by 1% of TOT countywide peaked in FY02-03 at approximately \$730,000. It has declined substantially and is projected to generate only \$607,000 for FY06-07. The drop is tied to a reduction in revenues from the Tahoe Township. The shifting of more revenues to promotion and the drop in the amount of revenue generated created a double negative impact on the Room Tax Fund.

The fund has relied on sales tax revenues to replace the loss of TOT and to fund growth in the cost of services and programs. To balance the FY06-07 budget the General Fund provided an additional \$128,000 in support. The General Fund also provides \$160,000 for snow removal from parking lots and lawn maintenance etc. of county facilities by the Parks Department. To balance the budgets over the past few years, departments in the Room Tax Fund have eliminated their capital programs and managed with relatively flat Services & Supplies accounts. Without this General Fund support the Room Tax Fund would be looking at significant reductions in service levels.

Total TOT revenues for Douglas County are estimated to be \$5,800,775 in FY06-07 and are collected in three funds: the Room Tax Fund (\$5,193,775), the Road Operating Fund (\$87,000), 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

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)
 1% - TDVA

The FY06-07 Adopted budget includes the following allocations for promotional efforts:

<u>Promotional Agency</u>	<u>FY05-06</u>	<u>FY06-07</u>
TDVA	\$2,513,246	\$2,602,630
Lake Tahoe Visitors Authority	250,000	250,000
Tahoe Douglas Chamber	75,000	75,000
Carson Valley Chamber & Visitors Authority	308,125	315,375
Total	\$3,146,371	\$3,243,005

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 health of the Senior Services Fund is tied directly to the Room Tax Fund, as a transfer of \$388,343 from the Room Tax Fund is required to meet the needs of the Senior Services Department. The Department provides a number of direct services to individuals that qualify under the indigent status for the County. It is more cost effective to provide these services through the Senior Center than to establish separate programs within the Social Services Department. However, the budget does include a charge to Social Services for the services and programs provided.

The Senior Service Fund also manages the DART transportation program. In 2005 the DART programs provide 25,229 general public rides and 36,806 rides related to senior services. The program is funded from state grants and out of the Departmental budget. The program was reviewed to determine the cost savings if the general public portion of DART was eliminated. As the program is integrated with the senior portion the net savings was estimated to approximately \$45,000. Based on the ridership and the minimal savings, the program will be retained, but this may be an area for future review.

Self Insurance Fund

The Self Insurance Fund accounts for the majority of the County's insurance needs. This includes liability, unemployment, workers compensation, insurance claims deductibles, safety program and other smaller programs and services. The mandated funding for retiree benefits under AB 286 is provided for in this fund. The projected cost of this program for FY06-07 is just under \$200,000. The unanticipated increase will require the charges to each of the departments to be reconsidered and increased next year.

Water System Funds

The County manages eight separate water funds. The Water Utility Fund accounts for a number of the smaller systems. This includes the Fairgrounds, Parks and Sunrise Estates. The system has a very small customer base, but has some potential for growth. Growth includes the planned development adjacent to Ruhenstroth (Settlemyer property) and extension of service to the industrial property off of Sawmill Road. The expansion of the system will benefit existing customers with a broader base. However, the extension of the system is expensive and may require county support to have it done in an appropriate and well planned manner.

The two largest systems are the East Valley and West Valley systems. Staff is currently reviewing these systems with the potential combination into a single fund. This would be done as part of the annual rate review. The operating rates are fairly close, with a wide gap between connection charges. A consolidation of the systems for accounting purposes would be more efficient. A separate connection charge will need to be maintained. There is the potential for the connection charge for the East Valley system to be increased. The FY06-07 budget assumes no changes in rates, but the review process is not complete. One of the next major projects will be to address the new arsenic standards.

A new position is recommend and currently funded for the utility system. Costs are split between the East Valley Water and Sewer utilities.

The Cave Rock/Uppaway, Skyland and ZWUD systems are located at Tahoe. The Skyland system is financially stable. The Cave Rock/Uppaway system is using reserves to meet operating needs and will be out of cash within two years without a rate increase. The system is also experiences major leaks that add to operational costs. The system will receive a new tank and related improvements this building season. The improvements will be funded in part by AB 198 grant funds. The system will need to undergo a rate study this summer with recommendations coming forward this fall (September).

The Zephyr Water Utility District (ZWUD) is also experiencing some financial difficulties. The system is relying on reserves to meet operational needs. The system will also need to go through a rate study. This work will follow the Cave Rock system study.

The Foothill Water System (Jobs Peak and Sheridan) will also undergo a rate study. These systems also have a number of major planned capital projects. A portion of the work will begin in the current year and extend into FY06-7.

Sewer Utility Fund

The Sewer Utility Fund accounts for the collection and treatment of sewer going to the North Valley Wastewater Treatment Plant (NVWTP), the sewer system at the China Springs Youth Camp and a portion of the collection system for the Ridgeview sewer. The NVWTP is preparing for a major expansion. This includes the addition of an effluent management pond and another phased expansion of the treatment system. This will add capacity to the plant for future development.

The operating rate for the sewer utility appears to be adequate for the coming year. The connection fee will need to be reviewed and may be increased. This analysis should be completed this fall. The FY06-07 budget is based on current rates, but there are concerns about meeting demands that are funded by connection charges.

Ad Valorem Construction Fund

The Ad Valorem Fund receives revenues from a 5 cent property tax rate per NRS 354.59815. The fund is restricted by law to large capital projects or major equipment. Revenues are currently committed to debt service payments. The effect of the recent property tax cap will require the use of some reserves to meet debt service obligations.

The fund has all or a portion of the proceeds of three bond issues. The first is the various purpose bonds that were primarily identified for the Minden Inn Expansion project. Approximately \$180,000 of these proceeds will be used for the Stephanie/HWY 395 signal project. The remaining funds of just under \$2.2 million are currently allocated to a first phase expansion of the jail, as the Minden Inn Expansion project is currently on hold pending Board direction. If approved to proceed, the jail project would be funded from reserves in this Fund and the General Fund.

The proceeds in the amount of \$6.2 million for parking facilities are held in this fund. The parking garage in Gardnerville was indefinitely delayed when the private sector participant changed their development plans. The funds were redirected to focus on a larger structure for the Town of Minden as part of the Minden Inn expansion project. The parking concept was redone to include additional office space and store front capability. This project is also currently on hold pending final direction from the Board.

Douglas County Redevelopment Agency

The Douglas County Redevelopment Agency (RDA) was created in 1998 to assist in addressing the County's fiscal condition. The focus was on development of a greater retail base that would compete on a regional platform. With this was also a commitment to invest in infrastructure needs to service the area within the RDA. The RDA Plan outlines a number of goals and objectives that guide the work of the RDA.

The RDA is funded from "tax increment" revenues generated within the boundary of the RDA. The activities of the RDA are accounted for in three separate funds: Administration, Capital Projects and Debt. The Administrative Fund supports a portion of the cost of specific county staff time and related services. The Capital Fund supports major areas of planned investment by the RDA. Depending on the type of project undertaken, the RDA can be used as financing tool with the project being completed (designed, bid, & managed) through another county fund such as a water utility. The adopted budget has 5 capital project areas identified that are part of the 5-year CIP.

The debt service fund manages the RDA debt that was used to finance previous investments. The adopted budget does not include any new debt and is balanced using existing revenue projections.

East Fork Fire & Paramedic Districts

The FY06-07 budgets for the East Fork Fire & Paramedic Districts (EFFPD) include 1 new full-time Training Captain. Three EMT/Firefighter positions were approved in FY05-06. 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.

D. 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 FY06-07 adopted budget.

Fund/Agency	2004-05 Adopted	2005-06 Adopted	2006-07 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	-
Carson Valley Reforestation/Beautification Foundation	500	-	500
1 NV Rural Counties RSVP	15,500	15,500	-
NV Tahoe Conservation District	10,000	10,000	10,000
General Fund Total	\$43,000	\$42,500	\$26,500
Social Services Fund			
Family Support Council	\$15,750	\$15,750	\$15,750
Community Counseling Center	5,000	5,000	5,000
Partnership of Community Resources	2,000	2,000	2,000
Social Services Fund Total	\$22,750	\$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	\$108,250	\$107,750	\$91,750

Notes

1 Douglas County program discontinued in FY05-06.

4. 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

Budget Overview

This section provides a concise portrayal of the FY06-07 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 56 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 5					
Budget Kick-Off	☐ Jan 13					
Dept Revenue & Expenditure Estimates	☐	☐ Jan 13 - Feb 17				
Preliminary State Revenue Estimates		☐ Feb 15				
Management Review of Budgets		☐	☐	☐	☐ Feb 17 - May 15	
State Final Revenue Estimates			☐ Due 3/15			
Tentative Budget to Dept of Taxation				☐ Due 4/15		
Board Tentative Budget Hearings				☐ Mar 16 & 17		
Final Board Workshop					☐ May 4	
Board NRS Required Budget Hearing					☐ May 15	
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, with assessed value estimated at \$3,039,633,181 for FY06-07. Douglas County has numerous entities that receive property tax revenue based on assessed valuation and the established rate for the specific fund. A schedule of property tax rates for all entities within Douglas County is included in this section. FY06-07 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at \$24,557,678 including tax penalties and interest.

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 FY06-07. 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.

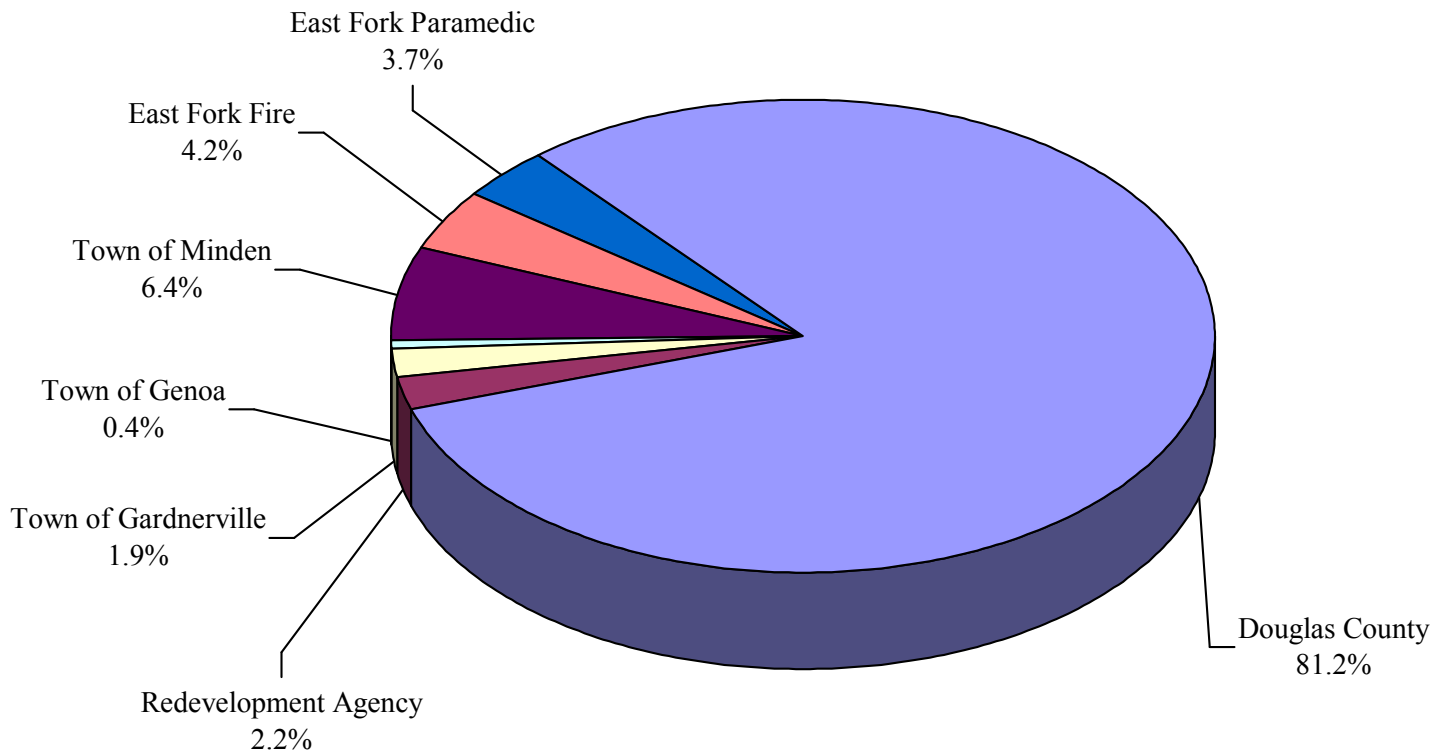
Depreciation

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 FY06-07 Budget

This section provides a general financial overview of the FY06-07 Douglas County budget through the use of charts and graphs. Section V: Fund Summaries provides historical information on every fund included in the budget.

FY06-07 Budget By Agency—\$153,424,939 (WITH ending fund balance/reserves)



FY06-07 Adopted Budget

Combined Fund Statement

County Funds	07/01/2006 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
General	\$7,435,267	\$35,654,129	\$0	\$0	\$43,089,396	\$32,367,535	\$0
Stabilization	214,404	6,000	0	0	220,404	0	0
Cooperative Extension	69,689	235,468	0	0	305,157	235,253	0
Airport	75,665	823,300	0	0	898,965	726,097	91,384
Do. Co. Water District	202,458	3,000	0	0	205,458	21,750	181,250
Solid Waste	1,131,978	422,000	0	0	1,553,978	208,605	1,153,259
MV Accident Indigent	0	355,133	0	0	355,133	355,133	0
Medical Assist Indigents	2,834,411	1,578,600	0	0	4,413,011	2,013,011	0
Social Services	409,845	806,904	280,000	0	1,496,749	1,178,943	102,565
Law Library	15,424	22,000	0	0	37,424	33,624	0
Road Operating	1,221,890	1,895,863	0	0	3,117,753	2,040,434	875,000
Room Tax	1,907,536	9,123,677	291,500	0	11,322,713	8,783,242	0
Tahoe-Douglas Trans Dist	162,668	625,000	0	0	787,668	449,576	29,000
Justice Ct Admin Assess	167,292	68,000	0	0	235,292	123,079	0
China Spring	250,000	3,271,169	0	0	3,521,169	3,271,169	0
WNRVC	0	254,610	0	0	254,610	254,610	0
Erosion Control	0	715,000	0	0	715,000	0	715,000
9 1 1	448,579	1,495,546	385,600	0	2,329,725	1,828,794	250,000
Senior Nutrition	111,704	752,743	520,343	0	1,384,790	1,261,455	0
Self Insurance Reserve	2,853,469	321,468	0	2,255,390	5,430,327	259,039	0
Liability Health Insurance	675,102	25,000	0	365,000	1,065,102	0	0
Motor Pool/Veh Maint	964,594	298,769	0	1,176,822	2,440,185	150,000	0
Do. Co. Water Utility	12,591	1,092,400	0	0	1,104,991	74,596	995,855
Ridgeview Water	18,595	12,300	0	0	30,895	25	0
Zephyr Water	92,698	449,153	0	0	541,851	410,464	0
West Valley Water	179,970	249,792	0	0	429,762	260,528	0
East Valley Water	2,927,388	1,408,577	0	0	4,335,965	905,458	492,000
Cave Rock Water	538,544	970,669	0	0	1,509,213	347,838	800,150
Skyland Water	204,615	350,774	0	0	555,389	246,423	0
Foothill Water	150,836	1,086,421	0	0	1,237,257	101,863	984,013
Sewer Utility	6,397,780	2,143,500	0	0	8,541,280	1,384,163	4,230,000
Extraordinary Maintenance	431,813	12,000	0	0	443,813	0	0
Ad Valorem Capital	10,249,771	1,307,848	0	0	11,557,619	84,602	7,280,000
County Construction	3,075,162	375,000	0	0	3,450,162	63,054	215,000
Park Res. Const. Tax	0	0	0	0	0	0	0
Regional Transportation	1,384,385	1,008,640	0	0	2,393,025	270,925	650,000
Co Debt/Other Resources	811,223	96,426	2,357,119	0	3,264,768	12,300	0
Total	\$47,627,346	\$69,316,879	\$3,834,562	\$3,797,212	\$124,575,999	\$59,723,589	\$19,044,476

FY06-07 Adopted Budget

Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/07 End Bal/Reserves		Total Appropriation	Chg in Fund Balance/Rsvs
					Reserves	8.3% Fund Balance		
\$0	\$964,726	\$33,332,262	\$1,085,600	\$0	\$6,002,459	\$2,669,075	\$43,089,396	\$1,236,268
0	0	0	0	0	0	220,404	220,404	6,000
0	6,818	242,071	0	0	44,224	18,862	305,157	(6,603)
0	21,633	839,114	0	0	0	59,851	898,965	(15,814)
0	653	203,653	0	0	0	1,805	205,458	(200,653)
0	6,258	1,368,122	168,542	0	0	17,314	1,553,978	(1,114,664)
0	0	355,133	0	0	0	0	355,133	0
0	0	2,013,011	0	0	2,400,000	0	4,413,011	(434,411)
0	29,666	1,311,174	3,500	0	100,000	82,075	1,496,749	(227,770)
0	1,009	34,633	0	0	0	2,791	37,424	(12,633)
0	53,713	2,969,147	0	0	0	148,606	3,117,753	(1,073,284)
0	158,176	8,941,418	624,475	0	1,319,200	437,620	11,322,713	(150,716)
0	12,707	491,283	261,228	0	0	35,157	787,668	(127,511)
0	3,242	126,321	0	0	100,000	8,971	235,292	(58,321)
0	0	3,271,169	0	0	0	250,000	3,521,169	0
0	0	254,610	0	0	0	0	254,610	0
0	0	715,000	0	0	0	0	715,000	0
0	54,375	2,133,169	46,118	0	0	150,438	2,329,725	(298,141)
0	32,744	1,294,199	0	0	0	90,591	1,384,790	(21,113)
0	0	259,039	0	2,255,390	2,915,898	0	5,430,327	62,429
0	0	0	0	365,000	700,102	0	1,065,102	25,000
0	0	150,000	0	1,176,822	1,113,363	0	2,440,185	148,769
33,929	0	1,104,380	0	0	611	0	1,104,991	(11,980)
11,933	0	11,958	0	0	18,937	0	30,895	342
125,126	0	535,590	0	0	6,261	0	541,851	(86,437)
3,023	0	263,551	0	0	166,211	0	429,762	(13,759)
525,705	0	1,923,163	0	0	2,412,802	0	4,335,965	(514,586)
168,068	0	1,316,056	0	0	193,157	0	1,509,213	(345,387)
102,888	0	349,311	0	0	206,078	0	555,389	1,463
34,441	0	1,120,317	0	0	116,940	0	1,237,257	(33,896)
666,556	0	6,280,719	0	0	2,260,561	0	8,541,280	(4,137,219)
0	0	0	0	0	443,813	0	443,813	12,000
0	0	7,364,602	1,327,999	0	2,865,018	0	11,557,619	(7,384,753)
0	0	278,054	0	0	3,172,108	0	3,450,162	96,946
0	0	0	0	0	0	0	0	0
0	0	920,925	317,100	0	1,155,000	0	2,393,025	(229,385)
2,422,168	0	2,434,468	0	0	830,300	0	3,264,768	19,077
\$4,093,837	\$1,345,720	\$84,207,622	\$3,834,562	\$3,797,212	\$28,543,043	\$4,193,560	\$124,575,999	(\$14,890,742)

FY06-07 Adopted Budget

Combined Fund Statement (continued)

Redevelopment Agency Funds	07/01/2006 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
DC Redevelop - Admin	\$335,897	\$1,395,641	\$0	\$0	\$1,731,538	\$72,753	\$235,536
DC Redevelop - Capital	207,675	1,000	896,278	0	1,104,953	275,000	629,953
DC Redevelop - Debt	2,380	100	518,750	0	521,230	0	0
Total Redevelopment	\$545,952	\$1,396,741	\$1,415,028	\$0	\$3,357,721	\$347,753	\$865,489
Fire & Paramedic District Funds							
East Fork Fire	\$487,692	\$4,549,839	\$0	\$0	\$5,037,531	\$3,980,913	\$346,182
East Fork Fire Emergency	250,000	0	0	0	250,000	0	0
East Fork Equip. Res.	496,492	15,000	265,000	0	776,492	265,000	0
East Fork Const. Res.	52,691	287,032	0	0	339,723	0	335,000
East Fork Paramedic	580,641	5,150,969	0	0	5,731,610	4,662,788	306,843
Total Fire/Paramedic	\$1,867,516	\$10,002,840	\$265,000	\$0	\$12,135,356	\$8,908,701	\$988,025
Town Funds							
Gardnerville Town	\$51,114	\$1,408,014	\$50,000	\$0	\$1,509,128	\$726,463	\$575,122
G'ville Health/Sanitation	317,081	950,333	0	0	1,267,414	911,098	0
G'ville Debt	0	0	144,383		144,383	200	0
G'ville Ad Val Cap Proj	29,078	41,085	0	0	70,163	0	0
Genoa Town	51,397	339,968	0	0	391,365	324,677	0
Genoa Ad Val Cap Proj	12,778	1,645	0	0	14,423	0	0
Genoa Constr Reserve	154,705	1,500	30,000	0	186,205	0	0
Minden Town	227,360	1,513,203	100,000	0	1,840,563	1,359,669	328,494
Minden Ad Val Cap Proj	225,721	44,129	0	0	269,850	0	0
Minden Trash	510,069	610,000	0	0	1,120,069	572,313	0
Minden Cap Equip/Constr	1,818,567	50,000	0	0	1,868,567	0	0
Minden Water	3,279,733	1,394,000	0	0	4,673,733	804,553	660,500
Total Towns	\$6,677,603	\$6,353,877	\$324,383	\$0	\$13,355,863	\$4,698,973	\$1,564,116
Total All Funds	\$56,718,417	\$87,070,337	\$5,838,973	\$3,797,212	\$153,424,939	\$73,679,016	\$22,462,106

FY06-07 Adopted Budget

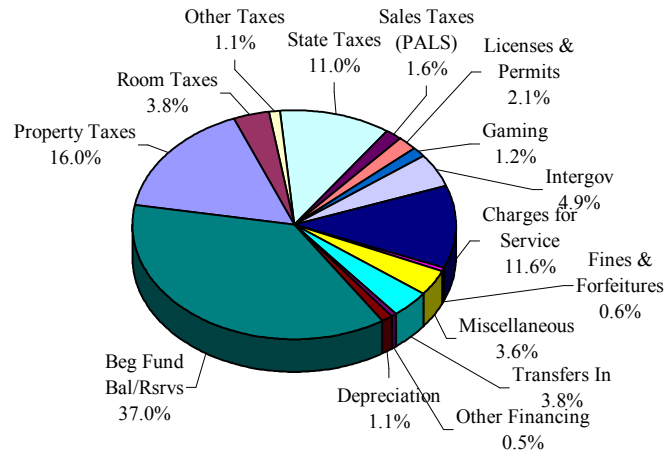
Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/07 End Bal/Reserves		Total Appropriation	Chg in Fund Balance/Rsvs
					Reserves	8.3% Fund Balance		
\$0	\$2,183	\$310,472	\$1,415,028	\$0	\$0	\$6,038	\$1,731,538	(\$329,859)
0	0	904,953	0	0	200,000	0	1,104,953	(7,675)
518,750	0	518,750	0	0	2,480	0	521,230	100
\$518,750	\$2,183	\$1,734,175	\$1,415,028	\$0	\$202,480	\$6,038	\$3,357,721	(\$337,434)
\$0	\$118,257	\$4,445,352	\$265,000	\$0	\$0	\$327,179	\$5,037,531	(\$160,513)
0	0	0	0	0	250,000	0	250,000	0
78,765	0	343,765	0	0	432,727	0	776,492	(63,765)
0	0	335,000	0	0	4,723	0	339,723	(47,968)
0	135,924	5,105,555	0	0	250,000	376,055	5,731,610	45,414
\$78,765	\$254,181	\$10,229,672	\$265,000	\$0	\$937,450	\$703,234	\$12,135,356	(\$226,832)
\$0	\$22,458	\$1,324,043	\$122,950	\$0	\$0	\$62,135	\$1,509,128	\$11,021
21,046	0	932,144	50,000	0	285,270	0	1,267,414	(31,811)
144,183	0	144,383	0	0	0	0	144,383	0
0	0	0	21,433	0	48,730	0	70,163	19,652
0	9,740	334,417	30,000	0	0	26,948	391,365	(24,449)
0	0	0	0	0	14,423	0	14,423	1,645
0	0	0	0	0	186,205	0	186,205	31,500
0	40,460	1,728,623	0	0	0	111,940	1,840,563	(115,420)
0	0	0	0	0	269,850	0	269,850	44,129
0	0	572,313	100,000	0	447,756	0	1,120,069	(62,313)
0	0	0	0	0	1,868,567	0	1,868,567	50,000
0	0	1,465,053	0	0	3,208,680	0	4,673,733	(71,053)
\$165,229	\$72,658	\$6,500,976	\$324,383	\$0	\$6,329,481	\$201,023	\$13,355,863	(\$147,099)
\$4,856,581	\$1,674,742	\$102,672,445	\$5,838,973	\$3,797,212	\$36,012,454	\$5,103,855	\$153,424,939	(\$15,602,107)

All Funds

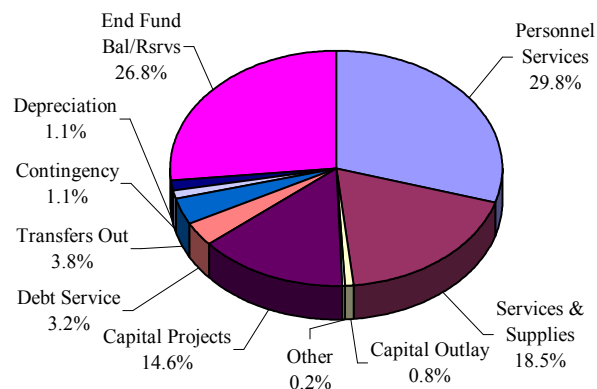
FY06-07 Resources

Property Taxes	\$24,557,678
Room Taxes	5,800,775
Other Taxes	1,743,863
State Taxes	16,937,249
Sales Taxes (PALS)	2,424,107
Licenses & Permits	3,167,000
Gaming	1,860,850
Intergov	7,622,885
Charges for Service	17,784,243
Fines & Forfeitures	853,500
Miscellaneous	5,508,851
Transfers In	5,838,973
Other Financing	843,100
Depreciation	1,763,448
Beg Fund Bal/Rsrvs	56,718,417
Total	\$153,424,939



FY06-07 Requirements

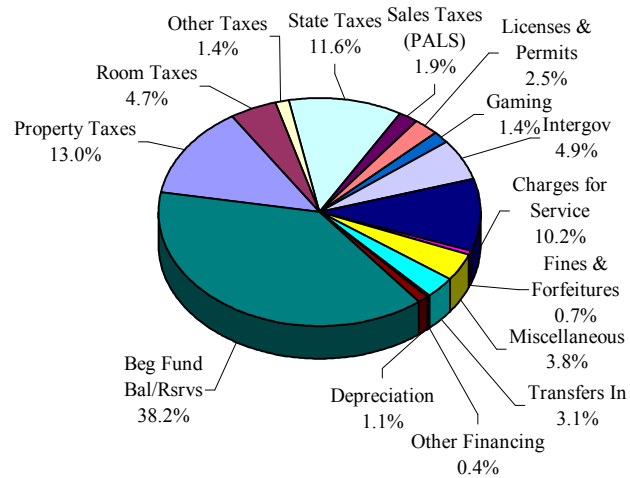
Personnel Services	\$45,780,433
Services & Supplies	28,426,571
Capital Outlay	1,247,690
Other	258,086
Capital Projects	22,462,106
Debt Service	4,856,581
Transfers Out	5,838,973
Contingency	1,674,742
Depreciation	1,763,448
End Fund Bal/Rsrvs	41,116,309
Total	\$153,424,939



County Funds

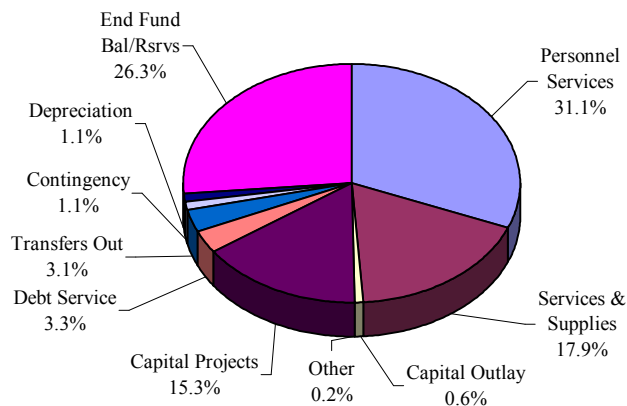
FY06-07 Resources

Property Taxes	\$16,219,892
Room Taxes	5,800,775
Other Taxes	1,743,863
State Taxes	14,394,063
Sales Taxes (PALS)	2,424,107
Licenses & Permits	3,167,000
Gaming	1,765,000
Intergovernmental	7,540,276
Charges for Service	12,667,299
Fines & Forfeitures	853,500
Miscellaneous	4,682,315
Transfers In	3,834,562
Other Financing	443,100
Depreciation	1,412,901
Beg Fund Bal/Rsrvs	47,627,346
Total	\$124,575,999



FY06-07 Requirements

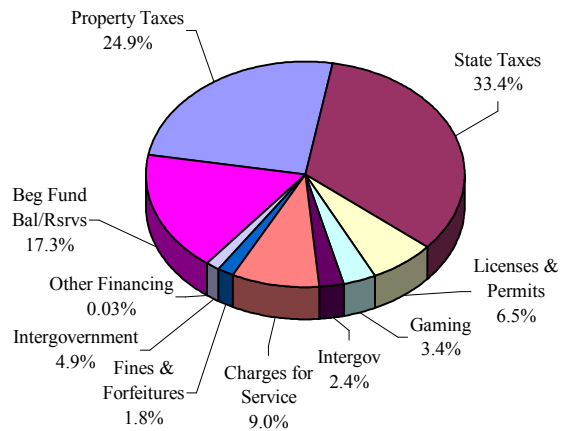
Personnel Services	\$38,776,521
Services & Supplies	22,272,603
Capital Outlay	800,690
Other	258,086
Capital Projects	19,044,476
Debt Service	4,093,837
Transfers Out	3,834,562
Contingency	1,345,720
Depreciation	1,412,901
End Fund Bal/Rsrvs	32,736,603
Total	\$124,575,999



County General Fund

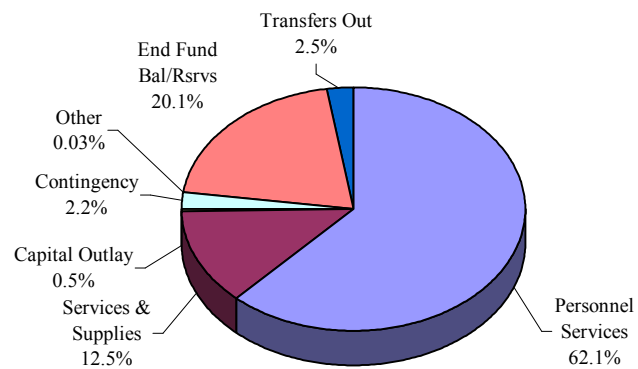
FY06-07 Resources

Property Taxes	\$10,745,439
State Taxes	14,394,063
Licenses & Permits	2,815,000
Gaming	1,465,000
Intergov	1,042,500
Charges for Service	3,862,127
Fines & Forfeitures	780,500
Miscellaneous	537,500
Other Financing	12,000
Beg Fund Bal/Rsrvs	7,435,267
Total	\$43,089,396



FY06-07 Requirements

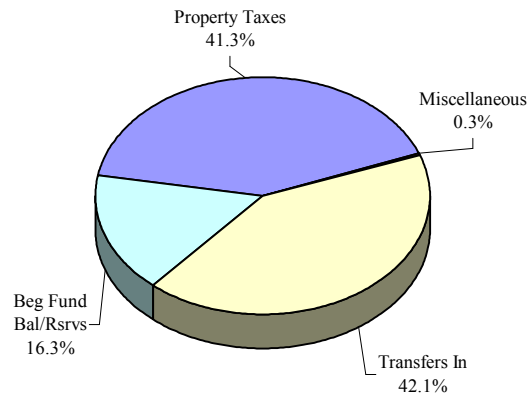
Personnel Services	\$26,751,012
Services & Supplies	5,392,224
Capital Outlay	210,000
Contingency	964,726
Other	14,300
End Fund Bal/Rsrvs	8,671,534
Transfers Out	1,085,600
Total	\$43,089,396



Redevelopment Agency Funds

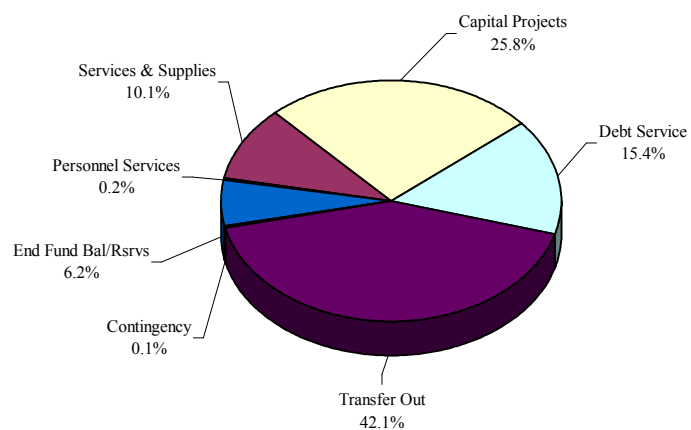
FY06-07 Resources

Property Taxes	\$1,385,641
Miscellaneous	11,100
Transfers In	1,415,028
Beg Fund Bal/Rsrvs	545,952
Total	\$3,357,721



FY06-07 Requirements

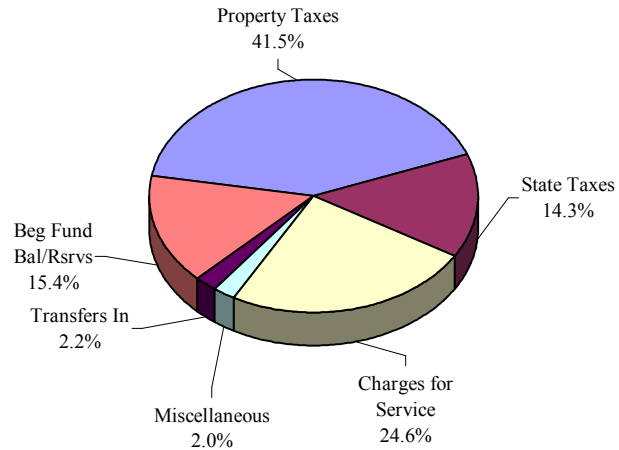
Personnel Services	\$7,201
Services & Supplies	340,552
Capital Projects	865,489
Debt Service	518,750
Transfer Out	1,415,028
Contingency	2,183
End Fund Bal/Rsrvs	208,518
Total	\$3,357,721



Fire/Paramedic District Funds

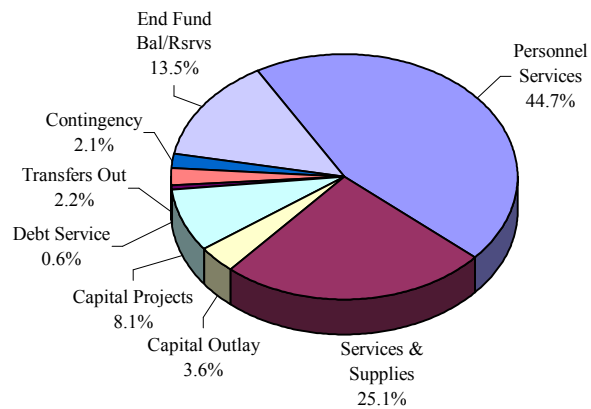
FY06-07 Resources

Property Taxes	\$5,034,813
State Taxes	1,734,969
Charges for Service	2,985,058
Miscellaneous	248,000
Transfers In	265,000
Beg Fund Bal/Rsrvs	1,867,516
Total	\$12,135,356



FY06-07 Requirements

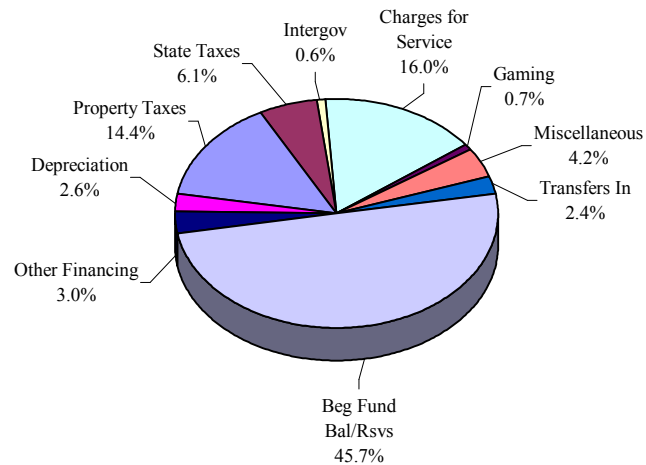
Personnel Services	\$5,425,525
Services & Supplies	3,047,176
Capital Outlay	436,000
Capital Projects	988,025
Debt Service	78,765
Transfers Out	265,000
Contingency	254,181
End Fund Bal/Rsrvs	1,640,684
Total	\$12,135,356



Gardnerville, Genoa and Minden Town Funds

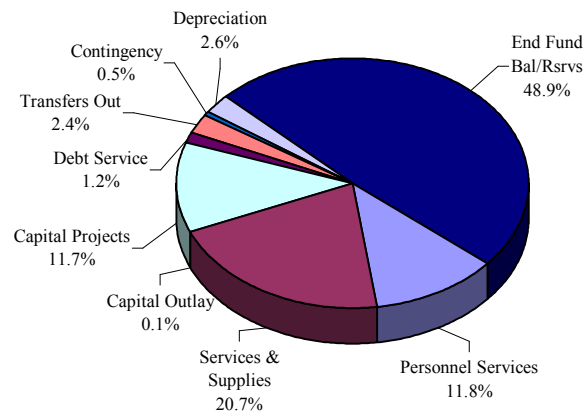
FY06-07 Resources

Property Taxes	\$1,917,332
State Taxes	808,217
Intergov	82,609
Charges for Service	2,131,886
Gaming	95,850
Miscellaneous	567,436
Transfers In	324,383
Beg Fund Bal/Rsrvs	6,677,603
Other Financing	400,000
Depreciation	350,547
Total	\$13,355,863



FY06-07 Requirements

Personnel Services	\$1,571,186
Services & Supplies	2,766,240
Capital Outlay	11,000
Capital Projects	1,564,116
Debt Service	165,229
Transfers Out	324,383
Contingency	72,658
Depreciation	350,547
End Fund Bal/Rsrvs	6,530,504
Total	\$13,355,863



Assessed Value and Property Tax Rates

Douglas County		2004-05	2005-06	2006-07	Change 06 to 07
Valuation		2,000,189,481	2,437,660,471	3,039,633,181	24.69%
Tax Rates:					
General Fund *		0.3625	0.3666	0.7586	0.3920
Cooperative Extension		0.0100	0.0100	0.0100	-
State Motor Vehicle Accident Indigent		0.0150	0.0150	0.0150	-
Medical Assistance to Indigents		0.0500	0.0500	0.1000	0.0500
Social Services **		0.0343	0.0343	0.0246	(0.0097)
China Spring Youth Camp**		0.0050	0.0040	0.0035	(0.0005)
9 1 1		0.0475	0.0475	0.0475	-
Self Insurance Reserve *		0.0100	0.0100	0.0100	-
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500	-
Western Nevada Regional Youth Center ***		0.0187	0.0156	0.0084	(0.0072)
Douglas County Total		0.6030	0.6030	1.0276	0.4246
Towns					
Gardnerville	Valuation	124,557,715	139,872,906	172,910,142	23.62%
	Tax Rate *	0.6141	0.6141	0.6141	-
Genoa	Valuation	8,687,751	9,065,202	9,547,110	5.32%
	Tax Rate *	0.2165	0.2165	0.2165	-
Minden	Valuation	115,538,487	129,707,386	160,440,460	23.69%
	Tax Rate *	0.6141	0.6141	0.6608	0.0467
East Fork Fire/Paramedic					
Fire *	Valuation	1,093,413,849	1,293,308,421	1,385,562,193	7.13%
	Tax Rate *	0.1833	0.1833	0.3038	0.1205
Paramedic *	Valuation	1,239,728,707	1,488,156,032	1,763,299,660	18.49%
	Tax Rate *	0.1580	0.1580	0.1580	-

Assessed Value and Property Tax Rates

Special Districts		2004-05	2005-06	2006-07	Change 06 to 07
Douglas County School	Valuation	2,000,189,481	2,437,660,471	3,039,633,181	24.69%
	Tax Rate **	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	2,000,189,481	2,437,660,471	3,039,633,181	24.69%
	Tax Rate	0.2030	0.1780	0.1000	(0.0780)
State	Valuation	2,000,189,481	2,437,660,471	3,039,633,181	24.69%
	Tax Rate	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	758,819,854	951,016,353	1,275,907,668	34.16%
	Tax Rate *	0.4141	0.4141	0.5881	0.1740
Tahoe-Douglas Sanitation	Valuation	328,469,459	458,913,898	666,054,398	45.14%
	Tax Rate *	0.0294	0.0294	0.0350	0.0056
Logan Creek GID	Valuation	3,627,457	4,555,645	6,926,201	52.04%
	Tax Rate *	0.6828	0.6828	0.6622	(0.0206)
Cave Rock GID	Valuation	13,461,597	17,322,175	25,820,620	49.06%
	Tax Rate *	0.6644	0.6644	0.3788	(0.2856)
Lakeridge GID	Valuation	12,921,958	17,849,085	25,389,328	42.24%
	Tax Rate *	0.1174	0.1174	0.1338	0.0164
Skyland GID	Valuation	51,626,802	73,581,529	91,619,238	24.51%
	Tax Rate *	0.0783	0.0783	0.0783	-
Zephyr Cove GID	Valuation	10,533,536	15,936,159	23,313,766	46.29%
	Tax Rate *	0.1000	0.1000	0.1000	-
Zephyr Heights GID	Valuation	19,141,753	24,550,073	41,086,359	67.36%
	Tax Rate *	0.2798	0.2798	0.2798	-
Zephyr Knolls GID	Valuation	4,726,094	6,048,475	9,561,691	58.08%
	Tax Rate *	0.5067	0.5067	0.5257	0.0190
Elkpoint Sanitary	Valuation	16,199,337	23,528,999	40,094,145	70.40%
	Tax Rate *	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	7,615,250	9,274,292	12,596,057	35.82%
	Tax Rate *	0.2786	0.2786	0.3644	0.0858
Sierra Fire	Valuation	146,314,859	146,314,859	207,477,393	41.80%
	Tax Rate *	0.2202	0.2202	0.4253	0.2051
Carson Water Subconservancy	Valuation	1,271,172,238	1,525,622,164	1,812,763,434	18.82%
	Tax Rate *	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	1,187,343,182	1,428,901,832	1,680,102,832	17.58%
	Tax Rate *	0.0040	0.0040	0.0040	-
East Fork Swimming Pool	Valuation	1,233,899,333	1,481,791,903	1,756,554,026	18.54%
	Tax Rate *	0.0610	0.0610	0.1645	0.1035
East Fork Swimming Pool Debt	Valuation	1,233,899,333	1,481,791,903	1,756,554,026	18.54%
	Tax Rate *	0.0190	0.0150	0.0140	(0.0010)
Indian Hills GID	Valuation	81,691,247	105,488,214	118,699,856	12.52%
	Tax Rate *	0.7500	0.7500	0.8156	0.0656
Kingsbury GID	Valuation	142,666,799	169,078,955	243,427,622	43.97%
	Tax Rate *	0.2879	0.2879	0.4182	0.1303
Minden/Gardnerville Sanitation	Valuation	239,565,034	269,737,965	337,056,272	24.96%
	Tax Rate *	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	211,598,637	216,399,569	273,986,110	26.61%
	Tax Rate *	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	20,109,903	23,508,818	34,942,501	48.64%
	Tax Rate *	0.5585	0.5585	0.6888	0.1303

* 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-six 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-seven County funds, the three Redevelopment Agency funds, the five funds of the Fire and Paramedic Districts, and the eleven Town funds.

All Funds Combined	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Beginning Fund Balance/Reserves	57,310,497	53,721,049	56,718,417	2,997,368	5.6%
Current Revenue					
1 Property Taxes	18,583,839	19,651,466	24,557,678	4,906,212	25.0%
Room Taxes	6,343,130	5,781,525	5,800,775	19,250	0.3%
Other Taxes (Gas/Road/Res.Constr)	2,128,103	1,787,306	1,743,863	(43,443)	-2.4%
State Consolidated Tax	14,139,859	15,397,496	16,937,249	1,539,753	10.0%
Sales Taxes (P.A.L.S.)	1,977,982	2,265,517	2,424,107	158,590	7.0%
Licenses & Permits	3,357,815	3,077,000	3,167,000	90,000	2.9%
Gaming	1,865,397	1,860,850	1,860,850	-	0.0%
Intergovernmental	10,008,315	6,859,187	7,622,885	763,698	11.1%
Charges for Service	16,701,242	16,194,306	17,784,243	1,589,937	9.8%
Fines & Forfeitures	795,618	877,500	853,500	(24,000)	-2.7%
Miscellaneous	7,885,651	5,120,391	5,508,851	388,460	7.6%
Transfers In	9,631,026	4,889,510	5,838,973	949,463	19.4%
Other Financing Sources	7,244,522	1,400,000	843,100	(556,900)	-39.8%
Depreciation	533	1,655,722	1,763,448	107,726	6.5%
Total Current Revenue	100,663,033	86,817,776	96,706,522	9,888,746	11.4%
Total Resources	157,973,530	140,538,825	153,424,939	12,886,114	9.2%
Requirements					
Operating					
Personnel Services	37,401,101	41,844,910	45,780,433	3,935,523	9.4%
Services & Supplies	27,427,589	25,355,232	28,426,571	3,071,339	12.1%
Capital Outlay	1,937,559	1,335,580	1,247,690	(87,890)	-6.6%
Other	723,893	295,918	258,086	(37,832)	-12.8%
Total Operating	67,490,143	68,831,640	75,712,780	6,881,140	10.0%
Non-Operating					
Capital Projects	6,426,654	16,814,921	22,462,106	5,647,185	33.6%
Debt Service	8,596,647	4,903,302	4,856,581	(46,721)	-1.0%
Transfers Out	5,434,992	4,889,510	5,838,973	949,463	19.4%
Contingency	-	1,524,528	1,674,742	150,214	9.9%
Depreciation	1,621,537	1,656,269	1,763,448	107,179	6.5%
Total Non-Operating	22,079,830	29,788,530	36,595,850	6,807,320	22.9%
Total Requirements	89,569,973	98,620,170	112,308,630	13,688,460	13.9%
Ending Fund Balance/Reserves	68,403,557	41,918,655	41,116,309	(802,346)	-1.9%

1 Includes Tax Penalties & Interest and Personel Property taxes.

County Funds Only

The following table summarizes the 37 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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	44,993,339	45,937,531	47,627,346	1,689,815	3.7%
Current Revenue					
1 Property Taxes	12,026,891	12,553,467	16,219,892	3,666,425	29.2%
Room Taxes	6,343,130	5,781,525	5,800,775	19,250	0.3%
Other Taxes (Gas/Road/Res.Constr)	2,128,103	1,787,306	1,743,863	(43,443)	-2.4%
State Consolidated Taxes	11,953,936	13,082,785	14,394,063	1,311,278	10.0%
Sales Taxes (P.A.L.S.)	1,977,982	2,265,517	2,424,107	158,590	7.0%
Licenses & Permits	3,357,815	3,077,000	3,167,000	90,000	2.9%
Gaming	1,765,786	1,765,000	1,765,000	-	0.0%
Intergovernmental	9,665,126	6,781,929	7,540,276	758,347	11.2%
Charges for Service	12,357,015	11,836,241	12,667,299	831,058	7.0%
Fines & Forfeitures	795,618	877,500	853,500	(24,000)	-2.7%
Miscellaneous	5,953,201	4,662,051	4,682,315	20,264	0.4%
Transfers In	8,604,569	3,371,810	3,834,562	462,752	13.7%
Other Financing Sources	6,648,210	25,000	443,100	418,100	1672.4%
Depreciation	-	1,340,722	1,412,901	72,179	5.4%
Total Current Revenue	83,577,382	69,207,853	76,948,653	7,740,800	11.2%
Total Resources	128,570,721	115,145,384	124,575,999	9,430,615	8.2%
Requirements					
Operating					
Personnel Services	31,768,933	35,464,288	38,776,521	3,312,233	9.3%
Services & Supplies	22,434,948	20,240,566	22,272,603	2,032,037	10.0%
Capital Outlay	1,312,305	528,580	800,690	272,110	51.5%
Other	147,893	270,918	258,086	(12,832)	-4.7%
Total Operating	55,664,079	56,504,352	62,107,900	5,603,548	9.9%
Non-Operating					
Capital Projects	5,140,790	12,625,594	19,044,476	6,418,882	50.8%
Debt Service	7,784,955	4,254,141	4,093,837	(160,304)	-3.8%
Transfers Out	4,412,005	3,371,810	3,834,562	462,752	13.7%
Contingency	-	1,240,265	1,345,720	105,455	8.5%
Depreciation	1,361,276	1,340,722	1,412,901	72,179	5.4%
Total Non-Operating	18,699,025	22,832,532	29,731,496	6,898,964	30.2%
Total Requirements	74,363,104	79,336,884	91,839,396	12,502,512	15.8%
Ending Fund Balance/Reserves	54,207,617	35,808,500	32,736,603	(3,071,897)	-8.6%

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 FY06-07 tax rate is \$0.7586.

General Fund

General Fund	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	7,669,748	7,171,692	7,435,267	263,575	3.7%
Current Revenue					
Property Tax	7,518,044	7,892,400	10,745,439	2,853,039	36.1%
State Consolidated Taxes	11,953,936	13,082,785	14,394,063	1,311,278	10.0%
Licenses & Permits	2,982,272	2,725,000	2,815,000	90,000	3.3%
Gaming	1,466,393	1,465,000	1,465,000	-	0.0%
Intergovernmental	1,950,968	1,067,000	1,042,500	(24,500)	-2.3%
Charges for Service	4,059,786	3,582,000	3,862,127	280,127	7.8%
Fines & Forfeitures	727,738	806,500	780,500	(26,000)	-3.2%
Miscellaneous	476,692	506,500	537,500	31,000	6.1%
Other Financing Sources	13,520	20,000	12,000	(8,000)	-40.0%
Transfers In	-	-	-	-	n/a
Total Current Revenue	31,149,348	31,147,185	35,654,129	4,506,944	14.5%
Total Resources	38,819,096	38,318,877	43,089,396	4,770,519	12.4%
Requirements					
Operating					
Personnel Services	22,076,281	24,481,341	26,751,012	2,269,671	9.3%
Services & Supplies	5,649,083	5,066,709	5,392,224	325,515	6.4%
Capital Outlay	876,198	200,000	210,000	10,000	5.0%
Other	56,832	18,600	14,300	(4,300)	-23.1%
Total Operating	28,658,394	29,766,650	32,367,536	2,600,886	8.7%
Non-Operating					
Transfers Out	1,241,592	493,535	1,085,600	592,065	120.0%
Contingency	-	887,000	964,726	77,727	8.8%
Total Non-Operating	1,241,592	1,380,535	2,050,326	669,792	48.5%
Total Requirements	29,899,986	31,147,185	34,417,862	3,270,677	10.5%
Resources less Requirements	8,919,111	7,171,692	8,671,534	1,499,842	20.9%
Expenditures by Major Function/Department					
General Government	7,668,847	7,722,612	8,242,916	520,304	6.7%
Sheriff	10,872,374	11,967,662	13,008,786	1,041,124	8.7%
District Attorney	2,068,254	2,146,536	2,368,265	221,729	10.3%
Judicial	4,385,705	4,620,256	5,072,380	452,124	9.8%
Community Development	2,275,170	2,635,931	2,935,701	299,770	11.4%
Other	1,388,045	673,653	739,488	65,835	9.8%
Non-Departmental	1,241,592	1,380,535	2,050,326	669,792	48.5%
Total	29,899,985	31,147,185	34,417,862	3,270,678	10.5%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Property Taxes					
Ad Valorem Taxes	7,299,900	7,662,400	10,520,439	2,858,039	37.3%
Tax Penalties & Interest	218,144	230,000	225,000	(5,000)	-2.2%
Total Taxes	7,518,044	7,892,400	10,745,439	2,853,039	36.1%
State Consolidated Tax	11,953,936	13,082,785	14,394,063	1,311,278	10.0%
Licenses & Permits					
Liquor License	176,345	160,000	175,000	15,000	9.4%
Work Permits	37,170	80,000	35,000	(45,000)	-56.3%
Building Permits	1,887,121	1,624,000	1,715,000	91,000	5.6%
Marriage License	78,330	86,000	87,000	1,000	1.2%
Animal License	22,433	32,000	25,000	(7,000)	-21.9%
School Residential Const Priviledge Tax	10,496	10,000	10,000	0	0.0%
Franchise Fees	748,242	725,000	750,000	25,000	3.4%
Miscellaneous	22,135	8,000	18,000	10,000	125.0%
Total Licenses & Permits	2,982,272	2,725,000	2,815,000	90,000	3.3%
Local Gaming					
NRS County Gaming License	851,585	850,000	850,000	0	0.0%
Gaming Table Tax	163,417	165,000	165,000	0	0.0%
Local County Gaming License	451,390	450,000	450,000	0	0.0%
Gaming Total	1,466,393	1,465,000	1,465,000	0	0.0%
Intergovernmental					
Federal Pay in Lieu of Tax	368,491	360,000	360,000	0	0.0%
Title IV - URESA	267,810	271,000	302,000	31,000	11.4%
Other Federal Revenue	62,083	0	0	0	n/a
Federal Grants	968,142	160,000	167,000	7,000	4.4%
State Grants	135,717	186,000	123,500	(62,500)	-33.6%
Tri-Net Task Force Grant	72,894	90,000	90,000	0	0.0%
Miscellaneous	75,829	0	0	0	n/a
Total Intergovernmental	1,950,968	1,067,000	1,042,500	(24,500)	-2.3%

General Fund Revenue Detail (continued)

Revenue Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Charges for Service					
Engineering Fees	508,487	306,000	350,000	44,000	14.4%
Planning Fees	303,111	260,000	300,000	40,000	15.4%
Miscellaneous Community Dev. Fees	16,541	15,000	16,000	1,000	6.7%
Constable Fees	47,551	41,000	50,000	9,000	22.0%
Alternative Sentencing Fees	163,628	110,000	120,000	10,000	9.1%
Sheriff's Fees	83,666	65,000	70,000	5,000	7.7%
Miscellaneous Sheriff Fees	103,757	109,000	116,000	7,000	6.4%
Clerk's Fees	172,210	173,000	178,000	5,000	2.9%
Recorder's Fees	692,360	675,000	615,000	(60,000)	-8.9%
Communications Services Fees	68,000	68,000	68,000	0	0.0%
Assessor's Commission	193,983	200,000	230,000	30,000	15.0%
Administration & Overhead	1,025,733	1,005,000	1,087,627	82,627	8.2%
Juvenile Detention Fees	249,401	240,000	240,000	0	0.0%
Motor Vehicle Tax/License	72,019	84,000	86,000	2,000	2.4%
Weed Spraying	168,813	140,000	186,000	46,000	32.9%
Miscellaneous	190,527	91,000	149,500	58,500	64.3%
Total Charges for Service	4,059,786	3,582,000	3,862,127	280,127	7.8%
Fines and Forfeitures					
Justice Court Fines	613,183	700,000	675,000	(25,000)	-3.6%
Juvenile Probation Traffic Fines	31,789	30,000	30,000	0	0.0%
Animal Control Fines	13,246	15,000	15,000	0	0.0%
Miscellaneous Fines	69,519	61,500	60,500	(1,000)	-1.6%
Total Fines & Forfeitures	727,738	806,500	780,500	(26,000)	-3.2%
Miscellaneous Revenue					
Interest on Investments	279,873	427,500	463,500	36,000	8.4%
Donations	77,949	0	0	0	n/a
Other Revenue/Financing Sources	118,869	79,000	74,000	(5,000)	-6.3%
Total Miscellaneous Revenues	476,692	506,500	537,500	31,000	6.1%
Other Financing Sources					
Sale of Property	13,520	20,000	12,000	(8,000)	-40.0%
Total Revenues	31,149,348	31,147,185	35,654,129	4,506,944	14.5%
Beginning Fund Balance	3,063,793	2,249,987	2,591,880	341,893	15.2%
Beginning Reserves	4,605,955	4,921,705	4,843,387	(78,318)	-1.6%
Total Fund Bal/Transfers	7,669,748	7,171,692	7,435,267	263,575	3.7%
Total Resources	38,819,096	38,318,877	43,089,396	4,770,519	12.4%

General Fund Expenditure Detail

Department	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
General Government					
County Commissioners	431,477	414,063	406,594	(7,469)	-1.8%
County Manager	328,765	332,127	372,961	40,834	12.3%
Assessor	731,120	789,596	830,902	41,306	5.2%
M.A.G.I.C.	195,215	209,344	234,302	24,958	11.9%
Comptroller	789,931	839,452	918,842	79,390	9.5%
Recorder	510,977	453,423	473,026	19,603	4.3%
County Clerk	295,299	292,006	322,452	30,446	10.4%
Clerk Elections	230,938	134,000	134,000	0	0.0%
Tahoe DMV	229,324	244,365	263,369	19,004	7.8%
Treasurer	422,752	454,786	484,078	29,292	6.4%
Warehouse	26,085	29,644	27,278	(2,366)	-8.0%
Communications	370,100	375,912	384,841	8,929	2.4%
General Services	1,167,746	1,125,211	1,152,801	27,590	2.5%
Information Systems	592,266	669,625	765,002	95,377	14.2%
Purchasing	27,499	29,948	32,982	3,034	10.1%
Human Resources	424,686	435,906	495,076	59,170	13.6%
Record's Management	135,613	148,284	129,109	(19,175)	-12.9%
Facilities Operation	759,054	744,920	815,301	70,381	9.4%
Total	7,668,847	7,722,612	8,242,916	520,304	6.7%
Sheriff					
Sheriff Admin	452,596	510,312	536,662	26,350	5.2%
Admin Services	1,140,184	1,144,688	1,248,562	103,874	9.1%
Records	268,621	271,874	292,007	20,133	7.4%
Jail	2,670,397	2,984,603	3,167,063	182,460	6.1%
COPs	85,048	88,942	99,891	10,949	12.3%
Gen'l Investigation	1,311,581	1,461,934	1,604,348	142,414	9.7%
Patrol/Traffic	287,707	368,690	561,733	193,043	52.4%
Vehicle Maintenance	456,720	341,207	410,562	69,355	20.3%
Grants	171,058	181,086	144,903	(36,183)	-20.0%
Coroner	55,493	49,500	49,500	0	0.0%
Operations/Patrol	3,785,030	4,354,762	4,669,805	315,043	7.2%
Tri Net	102,106	120,072	126,251	6,179	5.1%
Bailiff	85,833	89,992	97,499	7,507	8.3%
Total	10,872,374	11,967,662	13,008,786	1,041,124	8.7%
District Attorney					
District Attorney	1,720,949	1,780,588	1,972,457	191,869	10.8%
D. A. Child Support	347,305	365,948	395,808	29,860	8.2%
Total	2,068,254	2,146,536	2,368,265	221,729	10.3%

General Fund Expenditure Detail (continued)

Department	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Judicial					
Court Clerks	293,491	309,184	332,736	23,552	7.6%
District Court I	285,826	277,574	299,997	22,423	8.1%
District Court II	239,602	211,593	228,600	17,007	8.0%
C.A.S.A.	67,461	75,099	85,542	10,443	13.9%
Public Defender	353,700	364,500	415,000	50,500	13.9%
Juvenile Probation	829,648	915,776	966,590	50,814	5.5%
Juvenile Detention	604,846	632,077	710,093	78,016	12.3%
Court Computer	226,858	230,103	249,100	18,997	8.3%
E. F. Justice Court	455,759	475,682	594,702	119,020	25.0%
Tahoe Justice Court	422,755	469,000	497,922	28,922	6.2%
Alternative Sentencing	421,496	416,467	437,822	21,355	5.1%
E. F. Constable	114,874	140,670	145,887	5,217	3.7%
Tahoe Constable	69,389	102,531	108,389	5,858	5.7%
Grand Jury	0	0	0	0	n/a
Total	4,385,705	4,620,256	5,072,380	452,124	9.8%
Community Development					
Administration	303,122	338,290	400,951	62,661	18.5%
Building	624,694	698,471	755,432	56,961	8.2%
Planning	552,229	740,776	765,285	24,509	3.3%
Engineering	587,985	858,394	1,014,033	155,639	18.1%
Utilities	207,139	0	0	0	n/a
Total	2,275,170	2,635,931	2,935,701	299,770	11.4%
Miscellaneous					
Animal Control	354,792	332,096	350,071	17,975	5.4%
Emergency Operations	773,010	65,515	70,713	5,198	7.9%
Weed Control	260,243	276,042	318,704	42,662	15.5%
Other	0	0	0	0	n/a
Total	1,388,045	673,653	739,488	65,835	9.8%
Total Operating	28,658,393	29,766,650	32,367,536	2,600,886	8.7%
1 Non-Operating:					
Transfers Out	1,241,592	493,535	1,085,600	592,065	120.0%
Contingency	0	887,000	964,726	77,727	8.8%
Total	1,241,592	1,380,535	2,050,326	669,792	48.5%
Total Operating Expenditures	29,899,986	31,147,186	34,417,862	3,270,677	10.5%
Ending Fund Balance/Rsvs					
2 Fund Balance	2,249,987	2,454,032	2,669,075	215,044	8.8%
3 Redevelopment Reserves	2,050,000	2,994,000	2,850,000	(144,000)	-4.8%
4 Operating Reserves	4,619,123	1,723,660	3,152,459	1,428,799	82.9%
Total Ending Fund Bal/Rsvs	8,919,110	7,171,692	8,671,534	1,499,843	20.9%
Total Requirements	38,819,096	38,318,877	43,089,397	4,770,519	12.4%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	11,415,283	8,803,870	9,223,543	419,673	4.8%
Current Revenue					
Property Taxes	3,300,909	3,392,807	4,085,637	692,830	20.4%
Room Taxes	6,343,130	5,781,525	5,800,775	19,250	0.3%
Other Taxes (Gas/Road/Res.Constr)	1,841,446	1,787,306	1,743,863	(43,443)	-2.4%
Sales Taxes (P.A.L.S.)	1,977,982	2,265,517	2,424,107	158,590	7.0%
Licenses & Permits	375,543	352,000	352,000	-	0.0%
Intergovernmental	6,281,892	3,887,678	4,578,046	690,368	17.8%
Charges for Service	2,179,411	2,056,792	2,233,171	176,379	8.6%
Fines & Forfeitures	67,880	71,000	73,000	2,000	2.8%
Miscellaneous	1,595,740	995,213	1,158,414	163,201	16.4%
Transfers In	987,065	978,589	1,477,443	498,854	51.0%
Other Financing Sources	67,909	5,000	5,000	-	0.0%
Total Current Revenue	25,018,907	21,573,427	23,931,456	2,358,029	10.9%
Total Resources	36,434,190	30,377,297	33,154,999	2,777,702	9.1%
Requirements					
Operating					
Personnel Services	8,388,807	9,465,650	10,342,326	876,676	9.3%
Services & Supplies	11,373,150	10,487,713	11,950,775	1,463,062	14.0%
Capital Outlay	283,675	170,469	332,490	162,021	95.0%
Other	-	175,060	159,184	(15,876)	-9.1%
Total Operating	20,045,631	20,298,892	22,784,775	2,485,883	12.2%
Non-Operating					
Capital Projects	3,647,738	550,855	3,397,458	2,846,603	516.8%
Debt Service	-	-	-	-	n/a
Transfers Out	1,650,672	1,233,441	1,103,863	(129,578)	-10.5%
Contingency	-	353,265	380,994	27,729	7.8%
Total Non-Operating	5,298,410	2,137,561	4,882,315	2,744,754	128.4%
Total Requirements	25,344,040	22,436,453	27,667,090	5,230,637	23.3%
Ending Fund Balance/Reserves	11,090,150	7,940,844	5,487,909	(2,452,935)	-30.9%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	160,188	186,188	214,404	28,216	15.2%
Current Revenue					
Miscellaneous	3,216	1,000	6,000	5,000	500.0%
Transfers In	25,000	-	-	-	n/a
Total Current Revenue	28,216	1,000	6,000	5,000	500.0%
Total Resources	188,404	187,188	220,404	33,216	17.7%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	188,404	187,188	220,404	33,216	17.7%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	69,336	54,695	69,689	14,994	27.4%
Current Revenue					
Property Tax	201,612	211,377	231,468	20,091	9.5%
Intergovernmental	103	-	-	-	n/a
Miscellaneous	2,033	1,000	4,000	3,000	300.0%
Total Current Revenue	203,748	212,377	235,468	23,091	10.9%
Total Resources	273,084	267,072	305,157	38,085	14.3%
Requirements					
Operating					
Personnel Services	92,556	89,512	97,879	8,367	9.3%
Services & Supplies	96,041	109,550	129,374	19,824	18.1%
Capital Outlay	-	7,343	8,000	657	8.9%
Total Operating	188,597	206,405	235,253	28,848	14.0%
Non-Operating					
Contingency	-	5,972	6,818	846	14.2%
Total Requirements	188,597	212,377	242,071	29,694	14.0%
Ending Fund Balance/Reserves	84,487	54,695	63,086	8,391	15.3%
Expenditures by Major Function/Department					
UNR Cooperative Extension	188,597	212,377	242,071	29,694	14.0%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	899,505	55,265	75,665	20,400	36.9%
Current Revenue					
Intergovernmental	2,480,985	10,000	10,000	-	0.0%
Charges for Service	96,927	57,800	56,800	(1,000)	-1.7%
Miscellaneous	763,260	700,000	756,500	56,500	8.1%
Transfers In (Room Tax/other)	50,000	-	-	-	n/a
Other Financing Sources	242	-	-	-	n/a
Total Current Revenue	3,391,413	767,800	823,300	55,500	7.2%
Total Resources	4,290,918	823,065	898,965	75,900	9.2%
Requirements					
Operating					
Personnel Services	360,700	386,088	408,329	22,241	5.8%
Services & Supplies	653,847	283,516	312,768	29,252	10.3%
Capital Outlay	-	5,000	5,000	-	0.0%
Total Operating	1,014,547	674,604	726,097	51,493	7.6%
Non-Operating					
Capital Projects	2,831,232	40,796	91,384	50,588	124.0%
Transfers Out	32,000	32,000	-	(32,000)	n/a
Contingency	-	20,088	21,633	1,545	7.7%
Total Non-Operating	2,863,232	92,884	113,017	20,133	21.7%
Total Requirements	3,877,779	767,488	839,114	71,626	9.3%
Ending Fund Balance/Reserves	413,140	55,577	59,851	4,274	7.7%
Expenditures by Major Function/Department					
Operational Services (Airport)	3,877,779	767,488	839,114	71,626	9.3%

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 FY06-07.

Douglas County Water District	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	34,833	1,660	202,458	200,798	12096.3%
Current Revenue					
Property Tax	2,112	-	-	-	n/a
Miscellaneous	315,178	22,548	3,000	(19,548)	-86.7%
Total Current Revenue	317,291	22,548	3,000	(19,548)	-86.7%
Total Resources	352,124	24,208	205,458	181,250	748.7%
Requirements					
Operating					
Services & Supplies	43,210	21,750	21,750	-	0.0%
Non-Operating					
Capital Projects		-	181,250	-	n/a
Contingency		653	653	-	0.0%
Total Non-Operating	-	653	181,903	181,250	27756.5%
Total Requirements	43,210	22,403	203,653	181,250	809.0%
Ending Fund Balance/Reserves	308,914	1,805	1,805	-	0.0%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	43,210	22,403	203,653	181,250	809.0%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	1,056,104	928,851	1,131,978	203,127	21.9%
Current Revenue					
Licenses & Permits	375,543	352,000	352,000	-	0.0%
Miscellaneous	68,892	59,000	70,000	11,000	18.6%
Total Current Revenue	444,435	411,000	422,000	11,000	2.7%
Total Resources	1,500,539	1,339,851	1,553,978	214,127	16.0%
Requirements					
Operating					
Services & Supplies	128,133	198,718	208,605	9,887	5.0%
Non-Operating					
Capital Projects	-	-	1,153,259	-	n/a
Transfers Out	324,083	128,627	168,542	39,915	31.0%
Contingency	-	5,961	6,258	297	5.0%
Total Non-Operating	324,083	134,588	1,328,059	1,193,471	886.8%
Total Requirements	452,216	333,306	1,536,664	1,203,358	361.0%
Ending Fund Balance/Reserves	1,048,324	1,006,545	17,314	(989,231)	-98.3%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	452,216	333,306	1,536,664	1,203,358	361.0%

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 of \$0.015.

St Motor Veh Accident Indigent	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	192	-	-	-	n/a
Current Revenue					
Property Tax	308,622	317,065	355,133	38,068	12.0%
Intergovernmental	155	-	-	-	n/a
Miscellaneous	659	-	-	-	n/a
Total Current Revenue	309,436	317,065	355,133	38,068	12.0%
Total Resources	309,628	317,065	355,133	38,068	12.0%
Requirements					
Operating					
Services & Supplies	309,168	317,065	355,133	38,068	12.0%
Non-Operating	-	-	-	-	n/a
Total Requirements	309,168	317,065	355,133	38,068	12.0%
Ending Fund Balance/Reserves	460	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Social Services)	309,168	317,065	355,133	38,068	12.0%

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 \$0.010.

Medical Assistance to Indigents	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	2,723,387	2,773,387	2,834,411	61,024	2.2%
Current Revenue					
Property Tax	1,032,395	1,056,883	1,468,600	411,717	39.0%
Intergovernmental	516	-	-	-	n/a
Charges for Service	34,792	-	-	-	n/a
Miscellaneous	92,844	80,000	110,000	30,000	37.5%
Total Current Revenue	1,160,547	1,136,883	1,578,600	441,717	38.9%
Total Resources	3,883,934	3,910,270	4,413,011	502,741	12.9%
Requirements					
Operating					
Services & Supplies	1,129,523	1,056,883	2,013,011	956,128	90.5%
Non-Operating					
Transfers Out	-	-	-	-	n/a
Total Requirements	1,129,523	1,056,883	2,013,011	956,128	90.5%
Ending Fund Balance/Reserves	2,754,411	2,853,387	2,400,000	(453,387)	-15.9%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,129,523	1,056,883	2,013,011	956,128	90.5%

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 FY06-07 tax rate is \$0.0246.

Social Services	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	667,869	669,110	409,845	(259,265)	-38.7%
Current Revenue					
Property Tax	696,104	717,078	569,414	(147,664)	-20.6%
Intergovernmental	108,636	238,997	210,598	(28,399)	-11.9%
Charges for Service	1,755	-	-	-	n/a
Miscellaneous	18,120	12,892	26,892	14,000	108.6%
Transfers In	-	-	280,000	280,000	n/a
Other Financing Sources	1	-	-	-	n/a
Total Current Revenue	824,616	968,967	1,086,904	117,937	12.2%
Total Resources	1,492,485	1,638,077	1,496,749	(141,328)	-8.6%
Requirements					
Operating					
Personnel Services	320,849	358,252	474,922	116,670	32.6%
Services & Supplies	444,380	663,715	704,021	40,306	6.1%
Capital Outlay	-	10,000	-	(10,000)	n/a
Total Operating	765,229	1,031,967	1,178,943	146,976	14.2%
Non-Operating					
Capital Projects	17,411	-	102,565	102,565	n/a
Contingency	-	25,158	29,666	4,508	17.9%
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating	20,911	28,658	135,731	107,073	373.6%
Total Requirements	786,140	1,060,625	1,314,674	254,049	24.0%
Ending Fund Balance/Reserves	706,345	577,452	182,075	(395,377)	-68.5%
Expenditures by Major Function/Department					
Community Services (Social Services)	786,140	1,060,625	1,314,674	254,049	24.0%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	10,391	1,424	15,424	14,000	983.1%
Current Revenue					
Charges for Service	26,909	22,000	22,000	-	0.0%
Miscellaneous	381	-	-	-	n/a
Total Current Revenue	27,290	22,000	22,000	-	0.0%
Total Resources	37,681	23,424	37,424	14,000	59.8%
Requirements					
Operating					
Services & Supplies	18,503	21,000	33,624	12,624	60.1%
Non-Operating					
Contingency	-	630	1,009	379	60.2%
Total Requirements	18,503	21,630	34,633	13,003	60.1%
Ending Fund Balance/Reserves	19,178	1,794	2,791	997	55.6%
Expenditures by Major Function/Department					
Judicial (District Courts)	18,503	21,630	34,633	13,003	60.1%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	1,437,607	1,193,175	1,221,890	28,715	2.4%
Current Revenue					
Intergovernmental	41,399	-	-	-	n/a
Other Taxes (Gas Taxes)	1,262,676	1,327,306	1,308,863	(18,443)	-1.4%
Other Taxes (Road)	578,771	460,000	435,000	(25,000)	-5.4%
Room Tax	83,035	85,000	87,000	2,000	2.4%
Charges for Service	136,015	50,000	50,000	-	0.0%
Miscellaneous	25,414	9,000	15,000	6,000	66.7%
Other Financing Sources	13,653	-	-	-	n/a
Total Current Revenue	2,140,962	1,931,306	1,895,863	(35,443)	-1.8%
Total Resources	3,578,569	3,124,481	3,117,753	(6,728)	-0.2%
Requirements					
Operating					
Personnel Services	750,538	862,114	905,798	43,684	5.1%
Services & Supplies	1,283,837	983,781	884,636	(99,145)	-10.1%
Capital Outlay	172,225	120,000	250,000	130,000	108.3%
Total Operating	2,206,600	1,965,895	2,040,434	74,539	3.8%
Non-Operating					
Capital Projects	1,177	350,000	875,000	525,000	150.0%
Contingency	-	55,377	53,713	(1,664)	-3.0%
Total Non-Operating	1,177	405,377	928,713	523,336	129.1%
Total Requirements	2,207,778	2,371,272	2,969,147	597,875	25.2%
Ending Fund Balance/Reserves	1,370,791	753,209	148,606	(604,603)	-80.3%
Expenditures by Major Function/Department					
Community Dev (Road Maintenance)	2,207,778	2,371,272	2,969,147	597,875	25.2%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	2,156,741	1,673,960	1,907,536	233,576	14.0%
Current Revenue					
Room Tax	5,679,279	5,176,525	5,193,775	17,250	0.3%
Sales Tax	1,977,982	2,265,517	2,424,107	158,590	7.0%
Intergovernmental	76,330	1,000	1,000	-	0.0%
Charges for Service	1,311,710	1,332,700	1,392,200	59,500	4.5%
Fines & Forfeitures	21,708	20,000	20,000	-	0.0%
Miscellaneous	137,386	66,000	87,595	21,595	32.7%
Transfers In	160,847	213,600	291,500	77,900	36.5%
Other Financing Sources	52,153	5,000	5,000	-	0.0%
Total Current Revenue	9,417,394	9,080,342	9,415,177	334,835	3.7%
Total Resources	11,574,135	10,754,302	11,322,713	568,411	5.3%
Requirements					
Operating					
Personnel Services	2,875,204	3,208,689	3,466,624	257,935	8.0%
Services & Supplies	5,317,092	5,122,419	5,316,618	194,199	3.8%
Capital Outlay	92,637	-	-	-	n/a
Total Operating	8,284,934	8,331,108	8,783,242	452,134	5.4%
Non-Operating					
Capital Projects	284,194	-	-	-	n/a
Transfers Out	943,919	722,410	624,475	(97,935)	-13.6%
Contingency	-	146,761	158,176	11,415	7.8%
Total Non-Operating	1,228,113	869,171	782,651	(86,520)	-10.0%
Total Requirements	9,513,047	9,200,279	9,565,893	365,614	4.0%
Ending Fund Balance/Reserves	2,061,088	1,554,023	1,756,820	202,797	13.0%
Expenditures by Major Function/Department					
Community Services (Parks/Rec/Sr Svcs)	4,674,707	4,312,189	4,649,230	337,041	7.8%
Administration/Promotion	3,603,884	3,610,128	3,562,220	(47,908)	-1.3%
Library	1,234,457	1,277,962	1,354,443	76,481	6.0%
Total	9,513,047	9,200,279	9,565,893	365,614	4.0%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	914,000	240,913	162,668	(78,245)	-32.5%
Current Revenue					
Room Tax	580,817	520,000	520,000	-	0.0%
Intergovernmental	114,714	50,000	90,000	40,000	80.0%
Miscellaneous	15,261	7,000	15,000	8,000	114.3%
Total Current Revenue	710,792	577,000	625,000	48,000	8.3%
Total Resources	1,624,792	817,913	787,668	(30,245)	-3.7%
Requirements					
Operating					
Personnel Services	28,226	32,892	29,302	(3,590)	-10.9%
Services & Supplies	392,462	367,632	394,274	26,642	7.2%
Capital Outlay	-	-	26,000	26,000	n/a
Total Operating	420,688	400,524	449,576	49,052	12.2%
Non-Operating					
Capital Projects	-	71,344	29,000	(42,344)	-59.4%
Transfers Out	301,052	300,786	261,228	(39,558)	-13.2%
Contingency	-	12,016	12,707	691	5.8%
Total Non-Operating	301,052	384,146	302,935	(81,211)	-21.1%
Total Requirements	721,740	784,670	752,511	(32,159)	-4.1%
Ending Fund Balance/Reserves	903,052	33,243	35,157	1,914	5.8%
Expenditures by Major Function/Department					
Community Dev (Engineering)	721,740	784,670	752,511	(32,159)	-4.1%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	261,681	229,314	167,292	(62,022)	-27.0%
Current Revenue					
Fines & Forfeitures	46,172	51,000	53,000	2,000	3.9%
Miscellaneous	8,494	5,000	15,000	10,000	200.0%
Total Current Revenue	54,666	56,000	68,000	12,000	21.4%
Total Resources	316,347	285,314	235,292	(50,022)	-17.5%
Requirements					
Operating					
Personnel Services	37,885	40,822	44,514	3,692	9.0%
Services & Supplies	31,257	112,200	63,565	(48,635)	-43.3%
Capital Outlay	12,607	15,000	15,000	-	0.0%
Total Operating	81,749	168,022	123,079	(44,943)	-26.7%
Non-Operating					
Contingency	-	4,591	3,242	(1,349)	-29.4%
Total Requirements	81,749	172,613	126,321	(46,292)	-26.8%
Ending Fund Balance/Reserves	234,598	112,701	108,971	(3,730)	-3.3%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	81,749	172,613	126,321	(46,292)	-26.8%

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 FY06-07 tax rate for the Camp is \$0.0035. 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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	339,812	250,000	250,000	-	0.0%
Current Revenue					
Property Tax	100,653	86,365	106,937	20,572	23.8%
Intergovernmental	2,678,988	3,122,624	3,154,268	31,644	1.0%
Charges for Service	8,678	-	-	-	n/a
Miscellaneous	10,059	3,973	9,964	5,991	150.8%
Other Financing Sources	1,550	-	-	-	n/a
Total Current Revenue	2,799,927	3,212,962	3,271,169	58,207	1.8%
Total Resources	3,139,739	3,462,962	3,521,169	58,207	1.7%
Requirements					
Operating					
Personnel Services	2,068,717	2,472,822	2,569,611	96,789	3.9%
Services & Supplies	747,018	543,665	534,774	(8,891)	-1.6%
Capital Outlay	-	7,700	12,200	4,500	58.4%
Other (Grants)	-	170,060	154,584	(15,476)	-9.1%
Total Operating	2,815,735	3,194,247	3,271,169	76,922	2.4%
Non-Operating					
Capital Projects	44,513	18,715	-	(18,715)	n/a
Total Requirements	2,860,248	3,212,962	3,271,169	58,207	1.8%
Ending Fund Balance/Reserves	279,491	250,000	250,000	-	0.0%
Expenditures by Major Function/Department					
China Spring Youth Camp	2,860,248	3,212,962	3,271,169	58,207	1.8%

Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRYS) was created in FY01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. These counties have a dedicated county-wide property tax rate to provide funding to the center to support operations. The amount each county pays is based on a formula of 75% prior year bed usage and 25% school district enrollment. For FY06-07, the Douglas County tax rate for WNRYS is \$0.0084. Prior to FY06-07, revenues collected from this tax rate were passed-through to WNRYS via a Trust & Agency Fund. A Special Revenue fund was created in FY06-07 to better account for the collection and distribution of these tax proceeds.

WNRYS	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Property Tax	-	-	254,610	254,610	n/a
Total Resources	-	-	254,610	254,610	n/a
Requirements					
Operating					
Services & Supplies	-	-	254,610	254,610	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	254,610	254,610	n/a
Resources less Requirements	-	-	-	-	n/a

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 actual amount spent depends on the approved projects and associated grant funding.

Erosion Control	2004-05 Actual	2005-06 Adopted	2006-07 Final	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Intergovernmental	399,360	70,000	715,000	645,000	921.4%
Miscellaneous	87,262	-	-	-	n/a
Total Current Revenue	486,622	70,000	715,000	645,000	921.4%
Total Resources	486,622	70,000	715,000	645,000	921.4%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	486,622	70,000	715,000	645,000	921.4%
Total Requirements	486,622	70,000	715,000	645,000	921.4%
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	486,622	70,000	715,000	645,000	921.4%

Technology Services/911 Fund

The Technology Services/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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	475,091	422,603	448,579	25,976	6.1%
Current Revenue					
Property Tax	959,411	1,004,039	1,099,475	95,436	9.5%
Charges for Service	297,654	314,792	381,071	66,279	21.1%
Miscellaneous	9,723	5,000	15,000	10,000	200.0%
Transfers In	301,045	315,435	385,600	70,165	22.2%
Other Financing Sources	9	-	-	-	n/a
Total Current Revenue	1,567,842	1,639,266	1,881,146	241,880	14.8%
Total Resources	2,042,933	2,061,869	2,329,725	267,856	13.0%
Requirements					
Operating					
Personnel Services	1,144,899	1,238,954	1,493,413	254,459	20.5%
Services & Supplies	353,792	307,792	319,091	11,299	3.7%
Capital Outlay	6,205	5,426	16,290	10,864	200.2%
Total Operating	1,504,897	1,552,172	1,828,794	276,622	17.8%
Non-Operating					
Capital Projects	-	-	250,000	250,000	n/a
Transfers Out	46,118	46,118	46,118	-	0.0%
Contingency	-	46,402	54,375	7,973	17.2%
Total Non-Operating	46,118	92,520	350,493	257,973	278.8%
Total Requirements	1,551,015	1,644,692	2,179,287	534,595	32.5%
Ending Fund Balance/Reserves	491,918	417,177	150,438	(266,739)	-63.9%
Expenditures by Major Function/Department					
Communications/911	1,551,015	1,644,692	2,179,287	534,595	32.5%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	208,546	123,325	111,704	(11,621)	-9.4%
Current Revenue					
Intergovernmental	380,707	395,057	397,180	2,123	0.5%
Charges for Service	299,763	279,500	331,100	51,600	18.5%
Miscellaneous	37,558	22,800	24,463	1,663	7.3%
Transfers In (Room Tax/Gen Fund)	450,173	449,554	520,343	70,789	15.7%
Other Financing Sources	301	-	-	-	n/a
Total Current Revenue	1,168,502	1,146,911	1,273,086	126,175	11.0%
Total Resources	1,377,048	1,270,236	1,384,790	114,554	9.0%
Requirements					
Operating					
Personnel Services	709,231	775,505	851,934	76,429	9.9%
Services & Supplies	424,887	378,027	404,921	26,894	7.1%
Other (Grants)	-	5,000	4,600	(400)	-8.0%
Total Operating	1,134,118	1,158,532	1,261,455	102,923	8.9%
Non-Operating					
Contingency	-	29,656	32,744	3,088	10.4%
Total Requirements	1,134,118	1,188,188	1,294,199	106,011	8.9%
Ending Fund Balance/Reserves	242,931	82,048	90,591	8,543	10.4%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,134,118	1,188,188	1,294,199	106,011	8.9%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	4,391,530	4,574,449	4,493,165	(81,284)	-1.8%
Current Revenue					
Property Tax	201,652	211,377	231,468	20,091	9.5%
Intergovernmental	103	-	-	-	n/a
Charges for Service	3,254,265	3,386,860	3,555,981	169,121	5.0%
Miscellaneous	495,183	447,000	505,000	58,000	13.0%
Transfers In (General Fund)	61,122	-	-	-	n/a
Other Financing Sources	9,465	-	-	-	n/a
Depreciation	-	135,000	150,000	15,000	11.1%
Total Current Revenue	4,021,790	4,180,237	4,442,449	262,212	6.3%
Total Resources	8,413,320	8,754,686	8,935,614	180,928	2.1%
Requirements					
Operating					
Personnel Services	592,539	610,209	662,249	52,040	8.5%
Services & Supplies	2,992,634	3,129,025	3,394,002	264,977	8.5%
Capital Outlay	-	110,111	-	(110,111)	n/a
Total Operating	3,585,173	3,849,345	4,056,251	206,906	5.4%
Non-Operating					
Depreciation	119,399	135,000	150,000	15,000	11.1%
Total Requirements	3,704,572	3,984,345	4,206,251	221,906	5.6%
Ending Reserves	4,708,748	4,770,341	4,729,363	(40,978)	-0.9%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	2,842,713	2,987,023	2,853,469	(133,554)	-4.5%
Current Revenue					
Property Tax	201,652	211,377	231,468	20,091	9.5%
Intergovernmental	103	-	-	-	n/a
Charges for Service	2,062,742	2,246,374	2,255,390	9,016	0.4%
Miscellaneous	89,790	50,000	90,000	40,000	80.0%
Total Current Revenue	2,354,288	2,507,751	2,576,858	69,107	2.8%
Total Resources	5,197,001	5,494,774	5,430,327	(64,447)	-1.2%
Requirements					
Operating					
Personnel Services	72,841	74,486	80,615	6,129	8.2%
Services & Supplies	2,125,757	2,292,685	2,433,814	141,129	6.2%
Total Operating	2,198,597	2,367,171	2,514,429	147,258	6.2%
Non-Operating	-	-	-	-	n/a
Total Requirements	2,198,597	2,367,171	2,514,429	147,258	6.2%
Ending Reserves	2,998,404	3,127,603	2,915,898	(211,705)	-6.8%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	2,198,597	2,367,171	2,514,429	147,258	6.2%

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.

Self Insurance - Dental	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	595,062	607,062	675,102	68,040	11.2%
Current Revenue					
Miscellaneous	389,911	390,000	390,000	-	0.0%
Total Resources	984,973	997,062	1,065,102	68,040	6.8%
Requirements					
Operating					
Services & Supplies	334,872	365,000	365,000	-	0.0%
Non-Operating	-	-	-	-	n/a
Total Requirements	334,872	365,000	365,000	-	0.0%
Ending Reserves	650,102	632,062	700,102	68,040	10.8%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	334,872	365,000	365,000	-	0.0%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	953,755	980,364	964,594	(15,770)	-1.6%
Current Revenue					
Charges for Service	1,191,523	1,140,486	1,300,591	160,105	14.0%
Miscellaneous	15,481	7,000	25,000	18,000	257.1%
Transfers In	61,122	-	-	-	n/a
Other Financing Sources	9,465	-	-	-	n/a
Depreciation	-	135,000	150,000	15,000	11.1%
Total Current Revenue	1,277,591	1,282,486	1,475,591	193,105	15.1%
Total Resources	2,231,346	2,262,850	2,440,185	177,335	7.8%
Requirements					
Operating					
Personnel Services	519,698	535,723	581,634	45,911	8.6%
Services & Supplies	532,005	471,340	595,188	123,848	26.3%
Capital Outlay	-	110,111	-	(110,111)	n/a
Total Operating	1,051,704	1,117,174	1,176,822	59,648	5.3%
Non-Operating					
Depreciation	119,399	135,000	150,000	15,000	11.1%
Total Requirements	1,171,103	1,252,174	1,326,822	74,648	6.0%
Ending Reserves	1,060,243	1,010,676	1,113,363	102,687	10.2%
Expenditures by Major Function/Department					
Operational Services (MP/Veh Maint)	1,171,103	1,252,174	1,326,822	74,648	6.0%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	-	11,364,593	10,523,017	(841,576)	-7.4%
Current Revenue					
Intergovernmental	158,339	788,076	940,590	152,514	19.4%
Charges for Service	-	2,810,589	3,016,020	205,431	7.3%
Miscellaneous	-	2,515,500	2,117,975	(397,525)	-15.8%
Transfers In	50,000	-	-	-	n/a
Other Financing Sources	54	-	426,100	426,100	n/a
Depreciation	-	1,205,722	1,262,901	57,179	4.7%
Total Current Revenue	208,393	7,319,887	7,763,586	443,699	6.1%
Total Resources	208,393	18,684,480	18,286,603	(397,877)	-2.1%
Requirements					
Operating					
Personnel Services	571,790	697,523	802,940	105,417	15.1%
Services & Supplies	1,449,150	1,383,787	1,407,317	23,530	1.7%
Capital Outlay	-	48,000	258,200	210,200	437.9%
Other	19,844	-	-	-	n/a
Total Operating	2,040,785	2,129,310	2,468,457	339,147	15.9%
Non-Operating					
Capital Projects	-	7,119,121	7,502,018	382,897	5.4%
Debt Service	830,982	1,633,480	1,671,669	38,189	2.3%
Depreciation	1,241,876	1,205,722	1,262,901	57,179	4.7%
Total Non-Operating	2,072,858	9,958,323	10,436,588	478,265	4.8%
Total Requirements	4,113,643	12,087,633	12,905,045	817,412	6.8%
Ending Reserves	(3,905,250)	6,596,847	5,381,558	(1,215,289)	-18.4%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	48,717	12,803	12,591	(212)	-1.7%
Current Revenue					
Intergovernmental	15,239	-	-	-	n/a
Charges for Service	47,532	47,000	64,000	17,000	36.2%
Miscellaneous	1,140	500	1,022,400	1,021,900	204380.0%
Transfer In	50,000	-	-	-	n/a
Depreciation	-	6,000	6,000	-	0.0%
Total Current Revenue	113,911	53,500	1,092,400	1,038,900	1941.9%
Total Resources	162,628	66,303	1,104,991	1,038,688	1566.6%
Requirements					
Operating					
Personnel Services	33,313	36,292	39,663	3,371	9.3%
Services & Supplies	69,894	22,345	28,933	6,588	29.5%
Other	-	-	-	-	n/a
Total Operating	103,206	58,637	68,596	9,959	17.0%
Non-Operating					
Capital Projects	-	-	995,855	995,855	n/a
Debt Service	-	-	33,929	33,929	n/a
Depreciation	4,572	6,000	6,000	-	0.0%
Total Non-Operating	4,572	6,000	1,035,784	1,029,784	17163.1%
Total Requirements	107,778	64,637	1,104,380	1,039,743	1608.6%
Ending Reserves	54,850	1,666	611	(1,055)	-63.3%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	107,778	64,637	1,104,380	1,039,743	1608.6%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	18,026	18,001	18,595	594	3.3%
Current Revenue					
Charges for Service	11,930	12,109	12,000	(109)	-0.9%
Miscellaneous	343	-	300	300	n/a
Total Current Revenue	12,273	12,109	12,300	191	1.6%
Total Resources	30,299	30,110	30,895	785	2.6%
Requirements					
Operating					
Services & Supplies	-	25	25	-	0.0%
Non-Operating					
Debt Service	4,294	12,269	11,933	(336)	-2.7%
Total Requirements	4,294	12,294	11,958	(336)	-2.7%
Ending Reserves	26,005	17,816	18,937	1,121	6.3%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	4,294	12,294	11,958	(336)	-2.7%

Zephyr Water Utility District

Zephyr Water	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	634,002	510,341	92,698	(417,643)	-81.8%
Current Revenue					
Charges for Service	227,249	227,000	227,000	-	0.0%
Miscellaneous	25,939	5,000	10,000	5,000	100.0%
Depreciation	-	212,153	212,153	-	0.0%
Total Current Revenue	253,188	444,153	449,153	5,000	1.1%
Total Resources	887,190	954,494	541,851	(412,643)	-43.2%
Requirements					
Operating					
Personnel Services	73,723	75,851	82,924	7,073	9.3%
Services & Supplies	136,210	115,956	115,387	(569)	-0.5%
Total Operating	209,933	191,807	198,311	6,504	3.4%
Non-Operating					
Capital Projects	-	389,000	-	(389,000)	n/a
Debt Service	39,092	130,132	125,126	(5,006)	-3.8%
Depreciation	211,614	212,153	212,153	-	0.0%
Total Non-Operating	250,706	731,285	337,279	(394,006)	-53.9%
Total Requirements	460,638	923,092	535,590	(387,502)	-42.0%
Ending Reserves	426,551	31,402	6,261	(25,141)	-80.1%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	460,638	923,092	535,590	(387,502)	-42.0%

West Valley Water Utility District

West Valley Water	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	399,600	299,650	179,970	(119,680)	-39.9%
Current Revenue					
Charges for Service	170,509	150,500	160,500	10,000	6.6%
Miscellaneous	112,651	897,000	14,275	(882,725)	-98.4%
Other	-	-	-	-	n/a
Depreciation	-	75,017	75,017	-	0.0%
Total Current Revenue	283,160	1,122,517	249,792	(872,725)	-77.7%
Total Resources	682,760	1,422,167	429,762	(992,405)	-69.8%
Requirements					
Operating					
Personnel Services	70,415	64,932	71,476	6,544	10.1%
Services & Supplies	90,413	120,820	114,035	(6,785)	-5.6%
Other	1,380	-	-	-	n/a
Total Operating	162,208	185,752	185,511	(241)	-0.1%
Non-Operating					
Capital Projects	-	1,059,000	-	(1,059,000)	n/a
Debt Service	1,264	3,067	3,023	(44)	-1.4%
Depreciation	75,822	75,017	75,017	-	0.0%
Total Non-Operating	77,087	1,137,084	78,040	(1,059,044)	-93.1%
Total Requirements	239,295	1,322,836	263,551	(1,059,285)	-80.1%
Ending Reserves	443,465	99,331	166,211	66,880	67.3%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	239,295	1,322,836	263,551	(1,059,285)	-80.1%

East Valley Water Utility District

East Valley Water	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	2,626,508	3,055,560	2,927,388	(128,172)	-4.2%
Current Revenue					
Intergovernmental	-	350,000	-	(350,000)	n/a
Charges for Service	853,095	762,000	837,000	75,000	9.8%
Miscellaneous	619,902	845,000	300,000	(545,000)	-64.5%
Other Financing Sources	54	-	-	-	n/a
Depreciation	-	271,577	271,577	-	0.0%
Total Current Revenue	1,473,052	2,228,577	1,408,577	(820,000)	-36.8%
Total Resources	4,099,560	5,284,137	4,335,965	(948,172)	-17.9%
Requirements					
Operating					
Personnel Services	145,163	187,144	212,576	25,432	13.6%
Services & Supplies	324,904	369,327	325,605	(43,722)	-11.8%
Capital Outlay	-	-	95,700	95,700	n/a
Other	8,802	-	-	-	n/a
Total Operating	478,869	556,471	633,881	77,410	13.9%
Non-Operating					
Capital Projects	-	1,173,000	492,000	(681,000)	-58.1%
Debt Service	292,039	537,915	525,705	(12,210)	-2.3%
Depreciation	283,774	271,577	271,577	-	0.0%
Total Non-Operating	575,814	1,982,492	1,289,282	(693,210)	-35.0%
Total Requirements	1,054,682	2,538,963	1,923,163	(615,800)	-24.3%
Ending Reserves	3,044,877	2,745,174	2,412,802	(332,372)	-12.1%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	1,054,682	2,538,963	1,923,163	(615,800)	-24.3%

Cave Rock Water Utility District

Cave Rock Water	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	658,622	596,158	538,544	(57,614)	-9.7%
Current Revenue					
Intergovernmental	39,651	-	476,089	476,089	n/a
Charges for Service	331,969	360,700	330,700	(30,000)	-8.3%
Miscellaneous	41,608	16,000	16,000	-	0.0%
Depreciation	-	144,880	147,880	3,000	2.1%
Total Current Revenue	413,228	521,580	970,669	449,089	86.1%
Total Resources	1,071,850	1,117,738	1,509,213	391,475	35.0%
Requirements					
Operating					
Personnel Services	70,578	72,869	79,809	6,940	9.5%
Services & Supplies	186,695	120,914	120,149	(765)	-0.6%
Other	1,564	-	-	-	n/a
Total Operating	258,837	193,783	199,958	6,175	3.2%
Non-Operating					
Capital Projects	-	25,600	800,150	774,550	3025.6%
Debt Service	94,821	170,167	168,068	(2,099)	-1.2%
Depreciation	142,833	144,880	147,880	3,000	2.1%
Total Non-Operating	237,654	340,647	1,116,098	775,451	227.6%
Total Requirements	496,492	534,430	1,316,056	781,626	146.3%
Ending Reserves	575,358	583,308	193,157	(390,151)	-66.9%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	496,492	534,430	1,316,056	781,626	146.3%

Skyland Water Utility District

Skyland Water	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	170,395	230,513	204,615	(25,898)	-11.2%
Current Revenue					
Intergovernmental	4,187	-	-	-	n/a
Charges for Service	258,265	270,500	260,500	(10,000)	-3.7%
Miscellaneous	4,496	2,000	5,000	3,000	150.0%
Depreciation	-	79,274	85,274	6,000	7.6%
Total Current Revenue	266,948	351,774	350,774	(1,000)	-0.3%
Total Resources	437,343	582,287	555,389	(26,898)	-4.6%
Requirements					
Operating					
Personnel Services	65,933	70,508	76,891	6,383	9.1%
Services & Supplies	90,574	83,957	84,258	301	0.4%
Other	1,437	-	-	-	n/a
Total Operating	157,944	154,465	161,149	6,684	4.3%
Non-Operating					
Debt Service	34,168	105,038	102,888	(2,150)	-2.0%
Depreciation	88,685	79,274	85,274	6,000	7.6%
Total Non-Operating	122,853	184,312	188,162	3,850	2.1%
Total Requirements	280,797	338,777	349,311	10,534	3.1%
Ending Reserves	156,547	243,510	206,078	(37,432)	-15.4%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	280,797	338,777	349,311	10,534	3.1%

Foothill Water Utility District

Foothill Water	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	-	-	150,836	150,836	n/a
Current Revenue					
Intergovernmental	41,773	438,076	464,501	26,425	6.0%
Charges for Service	31,685	77,280	170,820	93,540	121.0%
Miscellaneous	2,273	-	-	-	n/a
Other Financing Sources	-	-	426,100	426,100	n/a
Depreciation	-	-	25,000	25,000	n/a
Total Current Revenue	75,731	515,356	1,086,421	571,065	110.8%
Total Resources	75,731	515,356	1,237,257	721,901	140.1%
Requirements					
Operating					
Personnel Services	-	14,932	16,179	1,247	8.4%
Services & Supplies	24,652	55,405	60,684	5,279	9.5%
Total Operating	24,652	70,337	76,863	6,526	9.3%
Non-Operating					
Capital Projects	-	438,076	984,013	545,937	124.6%
Debt Service	-	-	34,441	34,441	n/a
Depreciation	-	-	25,000	25,000	n/a
Total Non-Operating	-	438,076	1,043,454	605,378	138.2%
Total Requirements	24,652	508,413	1,120,317	611,904	120.4%
Ending Reserves	51,080	6,943	116,940	109,997	1584.3%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	24,652	508,413	1,120,317	611,904	120.4%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	7,132,708	6,641,567	6,397,780	(243,787)	-3.7%
Current Revenue					
Intergovernmental	99,263	-	-	-	n/a
Charges for Service	896,527	903,500	953,500	50,000	5.5%
Miscellaneous	1,883,931	750,000	750,000	-	0.0%
Depreciation	-	416,821	440,000	23,179	5.6%
Total Current Revenue	2,879,721	2,070,321	2,143,500	73,179	3.5%
Total Resources	10,012,429	8,711,888	8,541,280	(170,608)	-2.0%
Requirements					
Operating					
Personnel Services	112,665	174,995	223,422	48,427	27.7%
Services & Supplies	525,809	495,038	558,241	63,203	12.8%
Capital Outlay	-	48,000	162,500	114,500	238.5%
Other	6,661	-	-	-	n/a
Total Operating	645,136	718,033	944,163	226,130	31.5%
Non-Operating					
Capital Projects	-	4,034,445	4,230,000	195,555	4.8%
Debt Service	365,304	674,892	666,556	(8,336)	-1.2%
Depreciation	434,575	416,821	440,000	23,179	5.6%
Total Non-Operating	799,879	5,126,158	5,336,556	210,398	4.1%
Total Requirements	1,445,014	5,844,191	6,280,719	436,528	7.5%
Ending Reserves	8,567,414	2,867,697	2,260,561	(607,136)	-21.2%
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	1,445,014	5,844,191	6,280,719	436,528	7.5%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	8,994,122	13,039,800	15,141,131	2,101,331	16.1%
Current Revenue					
Property Tax	1,006,286	1,056,883	1,157,348	100,465	9.5%
Other Taxes	286,657	-	-	-	n/a
Gaming	299,393	300,000	300,000	-	0.0%
Intergovernmental	1,232,050	1,039,175	979,140	(60,035)	-5.8%
Miscellaneous	471,807	79,000	267,000	188,000	238.0%
Transfers In	917,241	-	-	-	n/a
Other Financing Sources	6,335,128	-	-	-	n/a
Total Current Revenue	10,548,561	2,475,058	2,703,488	228,430	9.2%
Total Resources	19,542,683	15,514,858	17,844,619	2,329,761	15.0%
Requirements					
Operating					
Personnel Services	139,516	209,565	217,994	8,429	4.0%
Services & Supplies	958,824	159,532	115,985	(43,547)	-27.3%
Capital Outlay	152,433	-	-	-	n/a
Other (Distributions to Towns)	71,217	77,258	84,602	7,344	9.5%
Total Operating	1,321,989	446,355	418,581	(27,774)	-6.2%
Non-Operating					
Capital Projects	1,475,641	4,955,618	8,145,000	3,189,382	64.4%
Debt Service	90,805	-	-	-	n/a
Transfers Out	1,519,741	1,644,834	1,645,099	265	0.0%
Total Non-Operating	3,086,187	6,600,452	9,790,099	3,189,647	48.3%
Total Requirements	4,408,176	7,046,807	10,208,680	3,161,873	44.9%
Ending Fund Balance/Reserves	15,134,507	8,468,051	7,635,939	(832,112)	-9.8%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	321,363	373,363	431,813	58,450	15.7%
Current Revenue					
Miscellaneous	6,450	4,000	12,000	8,000	200.0%
Transfers In	50,000	-	-	-	n/a
Total Current Revenue	56,450	4,000	12,000	8,000	200.0%
Total Resources	377,813	377,363	443,813	66,450	17.6%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	377,813	377,363	443,813	66,450	17.6%
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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	4,245,929	9,382,294	10,249,771	867,477	9.2%
Current Revenue					
Property Tax	1,006,286	1,056,883	1,157,348	100,465	9.5%
Intergovernmental	516	500	500	-	0.0%
Miscellaneous	154,501	30,000	150,000	120,000	400.0%
Transfers In	400,000	-	-	-	n/a
Other Financing Sources	6,335,128	-	-	-	n/a
Total Current Revenue	7,896,430	1,087,383	1,307,848	220,465	20.3%
Total Resources	12,142,359	10,469,677	11,557,619	1,087,942	10.4%
Requirements					
Operating					
Other (Distributions to Towns)	71,217	77,258	84,602	7,344	9.5%
Non-Operating					
Capital Projects	353,006	4,000,000	7,280,000	3,280,000	82.0%
Debt Service	90,805	-	-	-	n/a
Transfers Out	997,355	1,327,731	1,327,999	268	0.0%
Total Non-Operating	1,441,165	5,327,731	8,607,999	3,280,268	61.6%
Total Requirements	1,512,382	5,404,989	8,692,601	3,287,612	60.8%
Ending Fund Balance/Reserves	10,629,977	5,064,688	2,865,018	(2,199,670)	-43.4%
Expenditures by Major Function/Department					
Admin Services (Facility Operations)	1,512,382	5,404,989	8,692,601	3,287,612	60.8%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	3,428,118	2,275,000	3,075,162	800,162	35.2%
Current Revenue					
Gaming	299,393	300,000	300,000	-	0.0%
Intergovernmental	266,250	-	-	-	n/a
Miscellaneous	199,643	30,000	75,000	45,000	150.0%
Transfers In	467,241	-	-	-	n/a
Other Financing Sources	47,895	-	-	-	n/a
Total Current Revenue	1,280,422	330,000	375,000	45,000	13.6%
Total Resources	4,708,540	2,605,000	3,450,162	845,162	32.4%
Requirements					
Operating					
Services & Supplies	552,375	53,382	63,054	9,672	18.1%
Capital Outlay	152,433	-	-	-	n/a
Total Operating	704,808	53,382	63,054	9,672	18.1%
Non-Operating					
Capital Projects	807,462	305,618	215,000	(90,618)	-29.7%
Transfers Out	203,599	-	-	-	n/a
Total Non-Operating	1,011,061	305,618	215,000	(90,618)	-29.7%
Total Requirements	1,715,869	359,000	278,054	(220,946)	-61.5%
Ending Fund Balance/Reserves	2,992,672	2,246,000	3,172,108	926,108	41.2%
Expenditures by Major Function/Department					
Admin Services (Facility Operations)	1,715,869	359,000	278,054	(80,946)	-22.5%

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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Other Taxes (Res. Constr. Tax)	286,657	-	-	-	n/a
Total Resources	286,657	-	-	-	n/a
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	286,657	-	-	-	n/a
Total Requirements	286,657	-	-	-	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Parks)	286,657	-	-	-	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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	998,712	1,009,143	1,384,385	375,242	37.2%
Current Revenue					
Intergovernmental (Gas Tax)	965,284	1,038,675	978,640	(60,035)	-5.8%
Miscellaneous	111,213	15,000	30,000	15,000	100.0%
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	1,076,497	1,053,675	1,008,640	(45,035)	-4.3%
Total Resources	2,075,209	2,062,818	2,393,025	330,207	16.0%
Requirements					
Operating					
Personnel Services	139,516	209,565	217,994	8,429	4.0%
Services & Supplies	406,449	106,150	52,931	(53,219)	-50.1%
Total Operating	545,965	315,715	270,925	(44,790)	-14.2%
Non-Operating					
Capital Projects	28,517	650,000	650,000	-	0.0%
Transfers Out	318,787	317,103	317,100	(3)	0.0%
Total Non-Operating	347,304	967,103	967,100	(3)	0.0%
Total Requirements	893,268	1,282,818	1,238,025	(44,793)	-3.5%
Ending Fund Balance/Reserves	1,181,941	780,000	1,155,000	375,000	48.1%
Expenditures by Major Function/Department					
Community Dev (Engineering)	893,268	1,282,818	1,238,025	(44,793)	-3.5%

Debt Service Fund

The Debt Service fund accounts 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/Other Resources	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	834,078	983,127	811,223	(171,904)	-17.5%
Current Revenue					
Miscellaneous (Assessments)	221,495	118,838	96,426	(22,412)	-18.9%
Transfers In	6,589,141	2,393,221	2,357,119	(36,102)	-1.5%
Other Financing Sources	174,240	-	-	-	n/a
Total Current Revenue	6,984,876	2,512,059	2,453,545	(58,514)	-2.3%
Total Resources	7,818,954	3,495,186	3,264,768	(230,418)	-6.6%
Requirements					
Operating	12,108	13,800	12,300	(1,500)	-10.9%
Non-Operating					
Debt Service	6,863,168	2,620,661	2,422,168	(198,493)	-7.6%
Total Requirements	6,875,276	2,634,461	2,434,468	(199,993)	-7.6%
Ending Fund Balance/Reserves	943,679	860,725	830,300	(30,425)	-3.5%
Expenditures by Major Function/Department					
Administrative Services (Comptroller)	6,875,276	2,634,461	2,434,468	(199,993)	-7.6%

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 FY06-07 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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	460,402	542,871	545,952	3,081	0.6%
Current Revenue					
Property Taxes	1,001,807	1,200,000	1,385,641	185,641	15.5%
Miscellaneous	14,543	2,600	11,100	8,500	326.9%
Transfers In	691,209	1,332,700	1,415,028	82,328	6.2%
Other Financing Sources	-	1,000,000	-	(1,000,000)	n/a
Total Current Revenue	1,707,559	3,535,300	2,811,769	(723,531)	-20.5%
Total Resources	2,167,961	4,078,171	3,357,721	(720,450)	-17.7%
Requirements					
Operating					
Personnel Services	6,439	6,603	7,201	598	9.1%
Services & Supplies	321,198	337,486	340,552	3,066	0.9%
Total Operating	327,637	344,089	347,753	3,664	1.1%
Non-Operating					
Capital Projects	-	1,329,700	865,489	(464,211)	-34.9%
Debt Service	531,198	528,000	518,750	(9,250)	-1.8%
Transfers Out	691,209	1,332,700	1,415,028	82,328	6.2%
Contingency	-	2,073	2,183	110	5.3%
Total Non-Operating	1,222,407	3,192,473	2,801,450	(391,023)	-12.2%
Total Requirements	1,550,044	3,536,562	3,149,203	(387,359)	-11.0%
Ending Fund Balance/Reserves	617,917	541,609	208,518	(333,091)	-61.5%

Redevelopment Agency Administration

DC Redvlpmt - Administration	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	340,240	536,186	335,897	(200,289)	-37.4%
Current Revenue					
Property Taxes	1,001,807	1,200,000	1,385,641	185,641	15.5%
Miscellaneous	11,766	1,500	10,000	8,500	566.7%
Transfers In	-	-	-	-	n/a
Total Current Revenue	1,013,572	1,201,500	1,395,641	194,141	16.2%
Total Resources	1,353,812	1,737,686	1,731,538	(6,148)	-0.4%
Requirements					
Operating					
Personnel Services	6,439	6,603	7,201	598	9.1%
Services & Supplies	46,198	62,486	65,552	3,066	4.9%
Total Operating	52,637	69,089	72,753	3,664	5.3%
Non-Operating					
Capital Projects	-	-	235,536	235,536	n/a
Transfers Out	691,209	1,332,700	1,415,028	82,328	6.2%
Contingency	-	2,073	2,183	110	5.3%
Total Non-Operating	691,209	1,334,773	1,652,747	317,974	23.8%
Total Requirements	743,846	1,403,862	1,725,500	321,638	22.9%
Ending Fund Balance/Reserves	609,966	333,824	6,038	(327,786)	-98.2%

Redevelopment Agency Capital Projects

DC Redvlpmt - Capital Projects	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	120,162	5,662	207,675	202,013	3567.9%
Current Revenue					
Miscellaneous	1,513	1,000	1,000	-	0.0%
Transfers In	160,000	804,700	896,278	91,578	11.4%
Other Financing Sources	-	1,000,000	-	(1,000,000)	n/a
Total Current Revenue	161,513	1,805,700	897,278	(908,422)	-50.3%
Total Resources	281,675	1,811,362	1,104,953	(706,409)	-39.0%
Requirements					
Operating					
Services & Supplies	275,000	275,000	275,000	-	0.0%
Non-Operating					
Capital Projects	-	1,329,700	629,953	(699,747)	-52.6%
Transfers Out	-	-	-	-	n/a
Total Non-Operating	-	1,329,700	629,953	(699,747)	-52.6%
Total Requirements	275,000	1,604,700	904,953	(699,747)	-43.6%
Ending Fund Balance/Reserves	6,675	206,662	200,000	(6,662)	-3.2%

Redevelopment Agency Debt Service

DC Redvlpmt - Debt Service	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	-	1,023	2,380	1,357	132.6%
Current Revenue					
Miscellaneous	1,264	100	100	-	0.0%
Transfers In	531,209	528,000	518,750	(9,250)	-1.8%
Total Current Revenue	532,473	528,100	518,850	(9,250)	-1.8%
Total Resources	532,473	529,123	521,230	(7,893)	-1.5%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Debt Service	531,198	528,000	518,750	(9,250)	-1.8%
Total Requirements	531,198	528,000	518,750	(9,250)	-1.8%
Ending Fund Balance/Reserves	1,276	1,123	2,480	1,357	120.8%

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 FY06-07 rates for the East Fork Fire District & East Fork Paramedic District are \$0.3038 and \$0.1580, respectively.

All Fire & Paramedic Districts Funds

All Fire/Paramedic Funds	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	5,870,542	2,328,196	1,867,516	(460,680)	-19.8%
Current Revenue					
Property Taxes	4,041,606	4,264,272	5,034,813	770,541	18.1%
State Consolidated Tax	1,484,151	1,583,674	1,734,969	151,295	9.6%
Intergovernmental	173,613	-	-	-	n/a
Charges for Service	2,235,347	2,330,315	2,985,058	654,743	28.1%
Miscellaneous	160,056	25,310	248,000	222,690	879.8%
Transfers In	147,130	-	265,000	265,000	n/a
Other Financing Sources	595,791	25,000	-	(25,000)	n/a
Total Current Revenue	8,837,695	8,228,571	10,267,840	2,039,269	24.8%
Total Resources	14,708,237	10,556,767	12,135,356	1,578,589	15.0%
Requirements					
Operating					
Personnel Services	4,379,644	4,827,859	5,425,525	597,666	12.4%
Services & Supplies	2,612,714	2,621,940	3,047,176	425,236	16.2%
Capital Outlay	537,251	460,000	436,000	(24,000)	-5.2%
Other	576,000	25,000	-	(25,000)	n/a
Total Operating	8,105,609	7,934,799	8,908,701	973,902	12.3%
Non-Operating					
Capital Projects	360,555	652,193	988,025	335,832	51.5%
Debt Service	253,005	78,765	78,765	-	0.0%
Transfers Out	143,660	-	265,000	265,000	n/a
Contingency	-	223,494	254,181	30,687	13.7%
Total Non-Operating	757,220	954,452	1,585,971	631,519	66.2%
Total Requirements	8,862,829	8,889,251	10,494,672	1,605,421	18.1%
Ending Fund Balance/Reserves	5,845,408	1,667,516	1,640,684	(26,832)	-1.6%

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 FY06-07 tax rate is \$0.3038.

East Fork Fire General Operations Fund

East Fork General Operations	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	1,218,156	360,170	487,692	127,522	35.4%
Current Revenue					
Property Tax	1,822,069	1,890,142	2,527,624	637,482	33.7%
State Consolidated Taxes	1,484,151	1,583,674	1,734,969	151,295	9.6%
Intergovernmental	75,113	-	-	-	n/a
Charges for Service	161,905	100,000	255,246	155,246	155.2%
Miscellaneous	50,323	2,000	32,000	30,000	1500.0%
Other Financing Sources	16,664	-	-	-	n/a
Total Current Revenue	3,610,224	3,575,816	4,549,839	974,023	27.2%
Total Resources	4,828,380	3,935,986	5,037,531	1,101,545	28.0%
Requirements					
Operating					
Personnel Services	1,821,729	2,098,212	2,368,918	270,706	12.9%
Services & Supplies	1,442,776	1,367,959	1,572,995	205,036	15.0%
Capital Outlay	7,304	-	39,000	39,000	n/a
Total Operating	3,271,808	3,466,171	3,980,913	514,742	14.9%
Non-Operating					
Capital Projects	47,242	78,138	346,182	268,044	343.0%
Transfers Out	143,660	-	265,000	265,000	n/a
Contingency	-	103,985	118,257	14,272	13.7%
Total Non-Operating	190,902	182,123	729,439	547,316	300.5%
Total Requirements	3,462,710	3,648,294	4,710,352	1,062,058	29.1%
Ending Fund Balance/Reserves	1,365,670	287,692	327,179	39,487	13.7%

East Fork Fire Emergency Fund

EFFPD Emergency	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	250,000	250,000	250,000	-	0.0%
Current Revenue	-	-	-	-	n/a
Total Resources	250,000	250,000	250,000	-	0.0%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	250,000	250,000	250,000	-	0.0%

EFFPD Equipment Reserve	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	1,274,105	779,510	496,492	(283,018)	-36.3%
Current Revenue					
Property Taxes	116,930	115,747	-	(115,747)	n/a
Intergovernmental	38,500	-	-	-	n/a
Miscellaneous	22,586	-	15,000	15,000	n/a
Transfers In	48,660	-	265,000	265,000	n/a
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	226,676	115,747	280,000	164,253	141.9%
Total Resources	1,500,781	895,257	776,492	(118,765)	-13.3%
Requirements					
Operating					
Services & Supplies	247	-	-	-	n/a
Capital Outlay	529,880	320,000	265,000	(55,000)	-17.2%
Total Operating	530,127	320,000	265,000	(55,000)	-17.2%
Non-Operating					
Debt Service	78,765	78,765	78,765	-	0.0%
Total Requirements	608,892	398,765	343,765	(55,000)	-13.8%
Ending Fund Balance/Reserves	891,889	496,492	432,727	(63,765)	-12.8%

East Fork Fire Equipment Reserve Fund

EFFPD Construction Reserve	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	1,850,501	381,944	52,691	(329,253)	-86.2%
Current Revenue					
Property Tax	114,239	115,747	132,032	16,285	14.1%
Intergovernmental	60,000	-	-	-	n/a
Miscellaneous	38,298	-	155,000	155,000	n/a
Transfers In	95,000	-	-	-	n/a
Other Financing Sources	576,000	25,000	-	(25,000)	n/a
Total Current Revenue	883,537	140,747	287,032	146,285	103.9%
Total Resources	2,734,038	522,691	339,723	(182,968)	-35.0%
Requirements					
Operating					
Services & Supplies	-	-	-	-	n/a
Non-Operating					
Capital Projects	313,313	470,000	335,000	(135,000)	-28.7%
Total Requirements	313,313	470,000	335,000	(135,000)	-28.7%
Ending Fund Balance/Reserves	2,420,724	52,691	4,723	(47,968)	-91.0%

East Fork Fire Construction Reserve Fund

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 FY06-07 tax rate is \$0.1580.

East Fork General Operations	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	1,218,156	360,170	487,692	127,522	35.4%
Current Revenue					
Property Tax	1,822,069	1,890,142	2,527,624	637,482	33.7%
State Consolidated Taxes	1,484,151	1,583,674	1,734,969	151,295	9.6%
Intergovernmental	75,113	-	-	-	n/a
Charges for Service	161,905	100,000	255,246	155,246	155.2%
Miscellaneous	50,323	2,000	32,000	30,000	1500.0%
Other Financing Sources	16,664	-	-	-	n/a
Total Current Revenue	3,610,224	3,575,816	4,549,839	974,023	27.2%
Total Resources	4,828,380	3,935,986	5,037,531	1,101,545	28.0%
Requirements					
Operating					
Personnel Services	1,821,729	2,098,212	2,368,918	270,706	12.9%
Services & Supplies	1,442,776	1,367,959	1,572,995	205,036	15.0%
Capital Outlay	7,304	-	39,000	39,000	n/a
Total Operating	3,271,808	3,466,171	3,980,913	514,742	14.9%
Non-Operating					
Capital Projects	47,242	78,138	346,182	268,044	343.0%
Transfers Out	143,660	-	265,000	265,000	n/a
Contingency	-	103,985	118,257	14,272	13.7%
Total Non-Operating	190,902	182,123	729,439	547,316	300.5%
Total Requirements	3,462,710	3,648,294	4,710,352	1,062,058	29.1%
Ending Fund Balance/Reserves	1,365,670	287,692	327,179	39,487	13.7%

East Fork Paramedic General Operations Fund 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	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	5,986,214	4,912,451	6,677,603	1,765,152	35.9%
Current Revenue					
Property Taxes	1,513,536	1,633,727	1,917,332	283,605	17.4%
State Consolidated Tax	701,771	731,037	808,217	77,180	10.6%
Gaming	99,611	95,850	95,850	-	0.0%
Intergovernmental	169,576	77,258	82,609	5,351	6.9%
Charges for Service	2,108,881	2,027,750	2,131,886	104,136	5.1%
Miscellaneous	1,757,851	430,430	567,436	137,006	31.8%
Transfers In	188,118	185,000	324,383	139,383	75.3%
Other Financing Sources	521	350,000	400,000	50,000	14.3%
Depreciation	533	315,000	350,547	35,547	11.3%
Total Current Revenue	6,540,397	5,846,052	6,678,260	832,208	14.2%
Total Resources	12,526,611	10,758,503	13,355,863	2,597,360	24.1%
Requirements					
Operating					
Personnel Services	1,246,086	1,546,160	1,571,186	25,026	1.6%
Services & Supplies	2,058,729	2,155,240	2,766,240	611,000	28.3%
Capital Outlay	88,003	347,000	11,000	(336,000)	-96.8%
Total Operating	3,392,817	4,048,400	4,348,426	300,026	7.4%
Non-Operating					
Capital Projects	925,309	2,207,434	1,564,116	(643,318)	-29.1%
Debt Service	27,489	42,396	165,229	122,833	289.7%
Transfers Out	188,118	185,000	324,383	139,383	75.3%
Contingency	-	58,696	72,658	13,962	23.8%
Depreciation	260,262	315,547	350,547	35,000	11.1%
Total Non-Operating	1,401,177	2,809,073	2,476,933	(332,140)	-11.8%
Total Requirements	4,793,995	6,857,473	6,825,359	(32,114)	-0.5%
Ending Fund Balance/Reserves	7,732,617	3,901,030	6,530,504	2,629,474	67.4%

All Town Funds

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 FY06-07 property tax rate is \$0.6141.

Gardnerville Administration	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	201,861	46,120	51,114	4,994	10.8%
Current Revenue					
Property Tax	768,536	823,809	977,351	153,542	18.6%
State Consolidated Taxes	335,482	347,841	379,313	31,472	9.0%
Gaming	31,275	25,000	25,000	-	0.0%
Intergovernmental	-	-	1,350	1,350	n/a
Charges for Service	22,670	20,000	20,000	-	0.0%
Miscellaneous	7,634	37,165	5,000	(32,165)	-86.5%
Transfers In	50,000	50,000	50,000	-	0.0%
Other Financing Sources	250	-	-	-	n/a
Total Current Revenue	1,215,848	1,303,815	1,458,014	154,199	11.8%
Total Resources	1,417,709	1,349,935	1,509,128	159,193	11.8%
Requirements					
Operating					
Personnel Services	219,863	309,939	307,397	(2,542)	-0.8%
Services & Supplies	360,928	305,885	419,066	113,181	37.0%
Capital Outlay	24,699	50,000	-	(50,000)	n/a
Total Operating	605,490	665,824	726,463	60,639	9.1%
Non-Operating					
Capital Projects	646,115	614,524	575,122	(39,402)	-6.4%
Debt Service	-	-	-	-	n/a
Transfers Out	-	-	122,950	122,950	n/a
Contingency	-	18,473	22,458	3,985	21.6%
Total Non-Operating	646,115	632,997	720,530	87,533	13.8%
Total Requirements	1,251,606	1,298,821	1,446,993	148,172	11.4%
Ending Fund Balance/Reserves	166,103	51,114	62,135	11,021	21.6%

Gardnerville Health & Sanitation	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	376,737	384,337	317,081	(67,256)	-17.5%
Current Revenue					
Charges for Service	838,212	783,650	829,786	46,136	5.9%
Miscellaneous	8,344	3,000	10,000	7,000	233.3%
Other Financing Sources	250	-	-	-	n/a
Depreciation	-	110,000	110,547	547	0.5%
Total Current Revenue	846,807	896,650	950,333	53,683	6.0%
Total Resources	1,223,544	1,280,987	1,267,414	(13,573)	-1.1%
Requirements					
Operating					
Personnel Services	269,005	338,999	384,959	45,960	13.6%
Services & Supplies	402,386	381,113	415,592	34,479	9.0%
Capital Outlay	-	160,000	-	(160,000)	n/a
Total Operating	671,391	880,112	800,551	(79,561)	-9.0%
Non-Operating					
Debt Service	6,309	21,198	21,046	(152)	-0.7%
Transfers Out	50,000	50,000	50,000	-	0.0%
Depreciation	78,647	110,547	110,547	-	0.0%
Total Non-Operating	134,956	181,745	181,593	(152)	-0.1%
Total Requirements	806,347	1,061,857	982,144	(79,713)	-7.5%
Ending Reserves	417,197	219,130	285,270	66,140	30.2%

Gardnerville General Administration Fund

G'Ville Ad Val Capital Projects	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	20,356	35,504	29,078	(6,426)	-18.1%
Current Revenue					
Intergovernmental	35,657	38,682	40,685	2,003	5.2%
Miscellaneous	565	400	400	-	0.0%
Total Current Revenue	36,222	39,082	41,085	2,003	5.1%
Total Resources	56,578	74,586	70,163	(4,423)	-5.9%
Requirements					
Operating					
Services & Supplies	200	325	-	(325)	n/a
Non-Operating					
Debt Service	21,180	21,198	-	(21,198)	n/a
Transfers Out	-	-	21,433	21,433	n/a
Total Non-Operating	21,180	21,198	21,433	235	1.1%
Total Requirements	21,380	21,523	21,433	(90)	-0.4%
Ending Fund Balance/Reserves	35,198	53,063	48,730	(4,333)	-8.2%

Gardnerville Health and Sanitation Fund Gardnerville Ad Valorem Capital Projects Fund 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 FY06-07 property tax rate is \$0.2165.

Genoa Administration	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	112,766	47,559	51,397	3,838	8.1%
Current Revenue					
Property Tax	18,348	19,626	23,409	3,783	19.3%
State Consolidated Taxes	10,291	11,431	12,273	842	7.4%
Gaming	540	850	850	-	0.0%
Intergovernmental	14,691	-	-	-	n/a
Charges for Service	8,221	8,100	8,100	-	0.0%
Miscellaneous	288,661	309,440	295,336	(14,104)	-4.6%
Other Financing Sources	18	-	-	-	n/a
Total Current Revenue	340,770	349,447	339,968	(9,479)	-2.7%
Total Resources	453,536	397,006	391,365	(5,641)	-1.4%
Requirements					
Operating					
Personnel Services	79,447	82,423	79,438	(2,985)	-3.6%
Services & Supplies	190,282	228,186	245,239	17,053	7.5%
Total Operating	269,729	310,609	324,677	14,068	4.5%
Non-Operating					
Capital Projects	12,799	-	-	-	n/a
Transfers Out	38,118	35,000	30,000	(5,000)	-14.3%
Contingency	-	9,318	9,740	422	4.5%
Total Non-Operating	50,917	44,318	39,740	(4,578)	-10.3%
Total Requirements	320,645	354,927	364,417	9,490	2.7%
Ending Fund Balance/Reserves	132,891	42,079	26,948	(15,131)	-36.0%

Genoa Ad Val Capital Projects	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	9,870	11,246	12,778	1,532	13.6%
Current Revenue					
Intergovernmental	1,267	1,374	1,445	71	5.2%
Miscellaneous	192	75	200	125	166.7%
Total Current Revenue	1,459	1,449	1,645	196	13.5%
Total Resources	11,329	12,695	14,423	1,728	13.6%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	11,329	12,695	14,423	1,728	13.6%

Genoa General Administration Fund Genoa Ad Valorem Capital Projects Fund

Genoa Construction Reserve	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	69,136	86,830	154,705	67,875	78.2%
Current Revenue					
Miscellaneous	1,250	350	1,500	1,150	328.6%
Transfers In	38,118	35,000	30,000	(5,000)	-14.3%
Total Current Revenue	39,368	35,350	31,500	(3,850)	-10.9%
Total Resources	108,504	122,180	186,205	64,025	52.4%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating Capital Projects	42,194	21,956	-	(21,956)	n/a
Total Requirements	42,194	21,956	-	(21,956)	n/a
Ending Fund Balance/Reserves	66,310	100,224	186,205	85,981	85.8%

Genoa Construction Reserve Fund

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 FY06-07 property tax rate is \$0.6608.

Minden Administration	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	485,739	342,806	227,360	(115,446)	-33.7%
Current Revenue					
Property Tax	726,652	790,292	916,572	126,280	16.0%
State Consolidated Taxes	355,999	371,765	416,631	44,866	12.1%
Gaming	67,796	70,000	70,000	-	0.0%
Intergovernmental	83,668	-	-	-	n/a
Charges for Service	52,581	40,000	40,000	-	0.0%
Miscellaneous	85,210	46,000	70,000	24,000	52.2%
Transfers In	100,000	100,000	100,000	-	0.0%
Other Financing Sources	2	-	-	-	n/a
Total Current Revenue	1,471,907	1,418,057	1,613,203	195,146	13.8%
Total Resources	1,957,646	1,760,863	1,840,563	79,700	4.5%
Requirements					
Operating					
Personnel Services	179,925	363,172	361,126	(2,046)	-0.6%
Services & Supplies	631,288	665,331	987,543	322,212	48.4%
Capital Outlay	63,304	75,000	11,000	(64,000)	-85.3%
Total Operating	874,517	1,103,503	1,359,669	256,166	23.2%
Non-Operating					
Capital Projects	224,201	540,954	328,494	(212,460)	-39.3%
Contingency	-	30,905	40,460	9,555	30.9%
Total Non-Operating	224,201	571,859	368,954	(202,905)	-35.5%
Total Requirements	1,098,717	1,675,362	1,728,623	53,261	3.2%
Ending Fund Balance/Reserves	858,929	85,501	111,940	26,439	30.9%

Minden General Administration Fund

Minden Ad Val Capital Projects	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	149,159	184,362	225,721	41,359	22.4%
Current Revenue					
Intergovernmental	34,293	37,202	39,129	1,927	5.2%
Miscellaneous	3,067	2,000	5,000	3,000	150.0%
Total Current Revenue	37,360	39,202	44,129	4,927	12.6%
Total Resources	186,519	223,564	269,850	46,286	20.7%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating Capital Projects	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	186,519	223,564	269,850	46,286	20.7%

Minden Ad Valorem Capital Projects

Minden Capital Equip/Constr	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Fund Balance/Reserves	1,490,942	1,502,942	1,818,567	315,625	21.0%
Current Revenue					
Miscellaneous	27,102	15,000	50,000	35,000	233.3%
Transfers In	-	-	-	-	n/a
Total Current Revenue	27,102	15,000	50,000	35,000	233.3%
Total Resources	1,518,044	1,517,942	1,868,567	350,625	23.1%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	1,518,044	1,517,942	1,868,567	350,625	23.1%

Minden Capital Equipment/Construction Reserve Fund

Minden Trash	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	773,107	496,748	510,069	13,321	2.7%
Current Revenue					
Charges for Service	465,061	465,000	500,000	35,000	7.5%
Miscellaneous	13,695	7,000	30,000	23,000	328.6%
Depreciation	533	65,000	80,000	15,000	23.1%
Total Current Revenue	479,289	537,000	610,000	73,000	13.6%
Total Resources	1,252,396	1,033,748	1,120,069	86,321	8.4%
Requirements					
Operating					
Personnel Services	217,050	204,513	227,813	23,300	11.4%
Services & Supplies	187,049	245,000	264,500	19,500	8.0%
Capital Outlay	-	6,000	-	(6,000)	n/a
Total Operating	404,099	455,513	492,313	36,800	8.1%
Non-Operating					
Transfer out	100,000	100,000	100,000	-	0.0%
Depreciation	55,656	65,000	80,000	15,000	23.1%
Total Non-Operating	155,656	165,000	180,000	15,000	9.1%
Total Requirements	559,755	620,513	672,313	51,800	8.3%
Ending Reserves	692,641	413,235	447,756	34,521	8.4%

Minden Trash Fund

Minden Water	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg 06 to 07	% Chg 06 to 07
Resources					
Beginning Reserves	2,296,541	1,773,997	3,279,733	1,505,736	84.9%
Current Revenue					
Charges for Service	722,136	711,000	734,000	23,000	3.2%
Miscellaneous	1,322,129	10,000	100,000	90,000	900.0%
Other Financing Sources	-	350,000	400,000	50,000	14.3%
Depreciation	-	140,000	160,000	20,000	14.3%
Total Current Revenue	2,044,265	1,211,000	1,394,000	183,000	15.1%
Total Resources	4,340,806	2,984,997	4,673,733	1,688,736	56.6%
Requirements					
Operating					
Personnel Services	280,796	247,114	210,453	(36,661)	-14.8%
Services & Supplies	286,596	329,400	434,100	104,700	31.8%
Capital Outlay	-	56,000	-	(56,000)	n/a
Total Operating	567,392	632,514	644,553	12,039	1.9%
Non-Operating					
Capital Projects	-	1,030,000	660,500	(369,500)	-35.9%
Depreciation	125,959	140,000	160,000	20,000	14.3%
Total Non-Operating	125,959	1,170,000	820,500	(349,500)	-29.9%
Total Requirements	693,351	1,802,514	1,465,053	(337,461)	-18.7%
Ending Reserves	3,647,455	1,182,483	3,208,680	2,026,197	171.4%

Minden Water Fund

Summary of Financial Sources and Uses

All Funds by Fund Type (# of Funds)	General Fund (1)	Special Revenue (24)	Internal Service (3)	Enterprise (12)	Capital Projects (13)	Debt Service (3)	Total (56)
Resources							
Beginning Fund Balance/Reserves	7,435,267	11,207,644	4,493,165	14,629,900	18,138,838	813,603	56,718,417
Current Revenue							
1 Property Taxes	10,745,439	12,291,391	231,468	-	1,289,380	-	24,557,678
Room Taxes	-	5,800,775	-	-	-	-	5,800,775
Other Taxes (Gas/Road/Res.Constr)	-	1,743,863	-	-	-	-	1,743,863
State Consolidated Tax	14,394,063	2,543,186	-	-	-	-	16,937,249
Sales Taxes (P.A.L.S.)	-	2,424,107	-	-	-	-	2,424,107
Licenses & Permits	2,815,000	352,000	-	-	-	-	3,167,000
Gaming	1,465,000	95,850	-	-	300,000	-	1,860,850
Intergovernmental	1,042,500	4,579,396	-	940,590	1,060,399	-	7,622,885
Charges for Service	3,862,127	5,286,329	3,555,981	5,079,806	-	-	17,784,243
Fines & Forfeitures	780,500	73,000	-	-	-	-	853,500
Miscellaneous	537,500	1,616,750	505,000	2,257,975	495,100	96,526	5,508,851
Transfers In	-	1,627,443	-	-	1,191,278	3,020,252	5,838,973
Other Financing Sources	12,000	5,000	-	826,100	-	-	843,100
Depreciation	-	-	150,000	1,613,448	-	-	1,763,448
Total Current Revenue	35,654,129	38,439,090	4,442,449	10,717,919	4,336,157	3,116,778	96,706,522
Total Resources	43,089,396	49,646,734	8,935,614	25,347,819	22,474,995	3,930,381	153,424,939
Requirements							
Operating							
Personnel Services	26,751,012	16,523,013	662,249	1,626,165	217,994	-	45,780,433
Services & Supplies	5,392,224	16,715,351	3,394,002	2,521,509	390,985	12,500	28,426,571
Capital Outlay	210,000	514,490	-	258,200	265,000	-	1,247,690
Other	14,300	159,184	-	-	84,602	-	258,086
Total Operating	32,367,536	33,912,038	4,056,251	4,405,874	958,581	12,500	75,712,780
Non-Operating							
Capital Projects	-	5,189,635	-	8,162,518	9,109,953	-	22,462,106
Debt Service	-	-	-	1,692,715	78,765	3,085,101	4,856,581
Transfers Out	1,085,600	2,936,841	-	150,000	1,666,532	-	5,838,973
Contingency	964,726	710,016	-	-	-	-	1,674,742
Depreciation	-	-	150,000	1,613,448	-	-	1,763,448
Total Non-Operating	2,050,326	8,836,492	150,000	11,618,681	10,855,250	3,085,101	36,595,850
Ending Fund Balance/Reserves	8,671,534	6,898,204	4,729,363	9,323,264	10,661,164	832,780	41,116,309
Total Requirements	43,089,396	49,646,734	8,935,614	25,347,819	22,474,995	3,930,381	153,424,939

All Funds by Fund Type

Summary of Financial Sources and Uses

County Funds (# of Funds)	General Fund (1)	Special Revenue (17)	Internal Service (3)	Enterprise (9)	Capital Projects (5)	Debt Service (1)	Total (36)
Resources							
Beginning Fund Balance/Reserves	7,435,267	9,223,543	4,493,165	10,523,017	15,141,131	811,223	47,627,346
Current Revenue							
1 Property Taxes	10,745,439	4,085,637	231,468	-	1,157,348	-	16,219,892
Room Taxes	-	5,800,775	-	-	-	-	5,800,775
Other Taxes (Gas/Road/Res.Constr)	-	1,743,863	-	-	-	-	1,743,863
State Consolidated Tax	14,394,063	-	-	-	-	-	14,394,063
Sales Taxes (P.A.L.S.)	-	2,424,107	-	-	-	-	2,424,107
Licenses & Permits	2,815,000	352,000	-	-	-	-	3,167,000
Gaming	1,465,000	-	-	-	300,000	-	1,765,000
Intergovernmental	1,042,500	4,578,046	-	940,590	979,140	-	7,540,276
Charges for Service	3,862,127	2,233,171	3,555,981	3,016,020	-	-	12,667,299
Fines & Forfeitures	780,500	73,000	-	-	-	-	853,500
Miscellaneous	537,500	1,158,414	505,000	2,117,975	267,000	96,426	4,682,315
Transfers In	-	1,477,443	-	-	-	2,357,119	3,834,562
Other Financing Sources	12,000	5,000	-	426,100	-	-	443,100
Depreciation	-	-	150,000	1,262,901	-	-	1,412,901
Total Current Revenue	35,654,129	23,931,456	4,442,449	7,763,586	2,703,488	2,453,545	76,948,653
Total Resources	43,089,396	33,154,999	8,935,614	18,286,603	17,844,619	3,264,768	124,575,999
Requirements							
Operating							
Personnel Services	26,751,012	10,342,326	662,249	802,940	217,994	-	38,776,521
Services & Supplies	5,392,224	11,950,775	3,394,002	1,407,317	115,985	12,300	22,272,603
Capital Outlay	210,000	332,490	-	258,200	-	-	800,690
Other	14,300	159,184	-	-	84,602	-	258,086
Total Operating	32,367,536	22,784,775	4,056,251	2,468,457	418,581	12,300	62,107,900
Non-Operating							
Capital Projects	-	3,397,458	-	7,502,018	8,145,000	-	19,044,476
Debt Service	-	-	-	1,671,669	-	2,422,168	4,093,837
Transfers Out	1,085,600	1,103,863	-	-	1,645,099	-	3,834,562
Contingency	964,726	380,994	-	-	-	-	1,345,720
Depreciation	-	-	150,000	1,262,901	-	-	1,412,901
Total Non-Operating	2,050,326	4,882,315	150,000	10,436,588	9,790,099	2,422,168	29,731,496
Ending Fund Balance/Reserves	8,671,534	5,487,909	4,729,363	5,381,558	7,635,939	830,300	32,736,603
Total Requirements	43,089,396	33,154,999	8,935,614	18,286,603	17,844,619	3,264,768	124,575,999

Summary of Financial Sources and Uses

All Funds by Fund Type

Redevelopment Agency (# of Funds)	General Fund	Special Revenue (1)	Internal Service	Enterprise	Capital Projects (1)	Debt Service (1)	Total (3)
Resources							
Beginning Fund Balance/Reserves	-	335,897	-	-	207,675	2,380	545,952
Current Revenue							
1 Property Taxes	-	1,385,641	-	-	-	-	1,385,641
Room Taxes	-	-	-	-	-	-	-
Other Taxes (Gas/Road/Res.Constr)	-	-	-	-	-	-	-
State Consolidated Tax	-	-	-	-	-	-	-
Sales Taxes (P.A.L.S.)	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Gaming	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	10,000	-	-	1,000	100	11,100
Transfers In	-	-	-	-	896,278	518,750	1,415,028
Other Financing Sources	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Total Current Revenue	-	1,395,641	-	-	897,278	518,850	2,811,769
Total Resources	-	1,731,538	-	-	1,104,953	521,230	3,357,721
Requirements							
Operating							
Personnel Services	-	7,201	-	-	-	-	7,201
Services & Supplies	-	65,552	-	-	275,000	-	340,552
Capital Outlay	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Operating	-	72,753	-	-	275,000	-	347,753
Non-Operating							
Capital Projects	-	235,536	-	-	629,953	-	865,489
Debt Service	-	-	-	-	-	518,750	518,750
Transfers Out	-	1,415,028	-	-	-	-	1,415,028
Contingency	-	2,183	-	-	-	-	2,183
Depreciation	-	-	-	-	-	-	-
Total Non-Operating	-	1,652,747	-	-	629,953	518,750	2,801,450
Ending Fund Balance/Reserves	-	6,038	-	-	200,000	2,480	208,518
Total Requirements	-	1,731,538	-	-	1,104,953	521,230	3,357,721

Summary of Financial Sources and Uses

All Funds by Fund Type

Town Funds (# of Funds)	General Fund	Special Revenue (3)	Internal Service	Enterprise (3)	Capital Projects (5)	Debt Service (1)	Total (12)
Resources							
Beginning Fund Balance/Reserves	-	329,871	-	4,106,883	2,240,849	-	6,677,603
Current Revenue							
1 Property Taxes	-	1,917,332	-	-	-	-	1,917,332
Room Taxes	-	-	-	-	-	-	-
Other Taxes (Gas/Road/Res.Constr)	-	-	-	-	-	-	-
State Consolidated Tax	-	808,217	-	-	-	-	808,217
Sales Taxes (P.A.L.S.)	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Gaming	-	95,850	-	-	-	-	95,850
Intergovernmental	-	1,350	-	-	81,259	-	82,609
Charges for Service	-	68,100	-	2,063,786	-	-	2,131,886
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	370,336	-	140,000	57,100	-	567,436
Transfers In	-	150,000	-	-	30,000	144,383	324,383
Other Financing Sources	-	-	-	400,000	-	-	400,000
Depreciation	-	-	-	350,547	-	-	350,547
Total Current Revenue	-	3,411,185	-	2,954,333	168,359	144,383	6,678,260
Total Resources	-	3,741,056	-	7,061,216	2,409,208	144,383	13,355,863
Requirements							
Operating							
Personnel Services	-	747,961	-	823,225	-	-	1,571,186
Services & Supplies	-	1,651,848	-	1,114,192	-	200	2,766,240
Capital Outlay	-	11,000	-	-	-	-	11,000
Other	-	-	-	-	-	-	-
Total Operating	-	2,410,809	-	1,937,417	-	200	4,348,426
Non-Operating							
Capital Projects	-	903,616	-	660,500	-	-	1,564,116
Debt Service	-	-	-	21,046	-	144,183	165,229
Transfers Out	-	152,950	-	150,000	21,433	-	324,383
Contingency	-	72,658	-	-	-	-	72,658
Depreciation	-	-	-	350,547	-	-	350,547
Total Non-Operating	-	1,129,224	-	1,182,093	21,433	144,183	2,476,933
Ending Fund Balance/Reserves	-	201,023	-	3,941,706	2,387,775	-	6,530,504
Total Requirements	-	3,741,056	-	7,061,216	2,409,208	144,383	13,355,863

Summary of Financial Sources and Uses

All Funds by Fund Type

East Fork Fire (#of Funds)	General Fund	Special Revenue (2)	Internal Service	Enterprise	Capital Projects (2)	Debt Service	Total (4)
Resources							
Beginning Fund Balance/Reserves	-	737,692	-	-	549,183	-	1,286,875
Current Revenue							
1 Property Taxes	-	2,527,624	-	-	132,032	-	2,659,656
Room Taxes	-	-	-	-	-	-	-
Other Taxes (Gas/Road/Res.Constr)	-	-	-	-	-	-	-
State Consolidated Tax	-	1,734,969	-	-	-	-	1,734,969
Sales Taxes (P.A.L.S.)	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Gaming	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	255,246	-	-	-	-	255,246
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	32,000	-	-	170,000	-	202,000
Transfers In	-	-	-	-	265,000	-	265,000
Other Financing Sources	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Total Current Revenue	-	4,549,839	-	-	567,032	-	5,116,871
Total Resources	-	5,287,531	-	-	1,116,215	-	6,403,746
Requirements							
Operating							
Personnel Services	-	2,368,918	-	-	-	-	2,368,918
Services & Supplies	-	1,572,995	-	-	-	-	1,572,995
Capital Outlay	-	39,000	-	-	265,000	-	304,000
Other	-	-	-	-	-	-	-
Total Operating	-	3,980,913	-	-	265,000	-	4,245,913
Non-Operating							
Capital Projects	-	346,182	-	-	335,000	-	681,182
Debt Service	-	-	-	-	78,765	-	78,765
Transfers Out	-	265,000	-	-	-	-	265,000
Contingency	-	118,257	-	-	-	-	118,257
Depreciation	-	-	-	-	-	-	-
Total Non-Operating	-	729,439	-	-	413,765	-	1,143,204
Ending Fund Balance/Reserves	-	577,179	-	-	437,450	-	1,014,629
Total Requirements	-	5,287,531	-	-	1,116,215	-	6,403,746

Summary of Financial Sources and Uses

All Funds by Fund Type

East Fork Paramedic (# of Funds)	General Fund	Special Revenue (1)	Internal Service	Enterprise	Capital Projects	Debt Service	Total (1)
Resources							
Beginning Fund Balance/Reserves	-	580,641	-	-	-	-	580,641
Current Revenue							
1 Property Taxes	-	2,375,157	-	-	-	-	2,375,157
Room Taxes	-	-	-	-	-	-	-
Other Taxes (Gas/Road/Res.Constr)	-	-	-	-	-	-	-
State Consolidated Tax	-	-	-	-	-	-	-
Sales Taxes (P.A.L.S.)	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Gaming	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	2,729,812	-	-	-	-	2,729,812
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	46,000	-	-	-	-	46,000
Transfers In	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Total Current Revenue	-	5,150,969	-	-	-	-	5,150,969
Total Resources	-	5,731,610	-	-	-	-	5,731,610
Requirements							
Operating							
Personnel Services	-	3,056,607	-	-	-	-	3,056,607
Services & Supplies	-	1,474,181	-	-	-	-	1,474,181
Capital Outlay	-	132,000	-	-	-	-	132,000
Other	-	-	-	-	-	-	-
Total Operating	-	4,662,788	-	-	-	-	4,662,788
Non-Operating							
Capital Projects	-	306,843	-	-	-	-	306,843
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Contingency	-	135,924	-	-	-	-	135,924
Depreciation	-	-	-	-	-	-	-
Total Non-Operating	-	442,767	-	-	-	-	442,767
Ending Fund Balance/Reserves	-	626,055	-	-	-	-	626,055
Total Requirements	-	5,731,610	-	-	-	-	5,731,610

COUNTY SERVICES

Douglas County provides a variety of services to residents, businesses and visitors through numerous 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, FY06-07 Objectives, Major Accomplishments of FY05-06, and FY05-06 Objectives vs. Results. The section is divided into three categories: Elected Offices, County Commissioner-County Manager Directed Departments, and County Manager Departments.

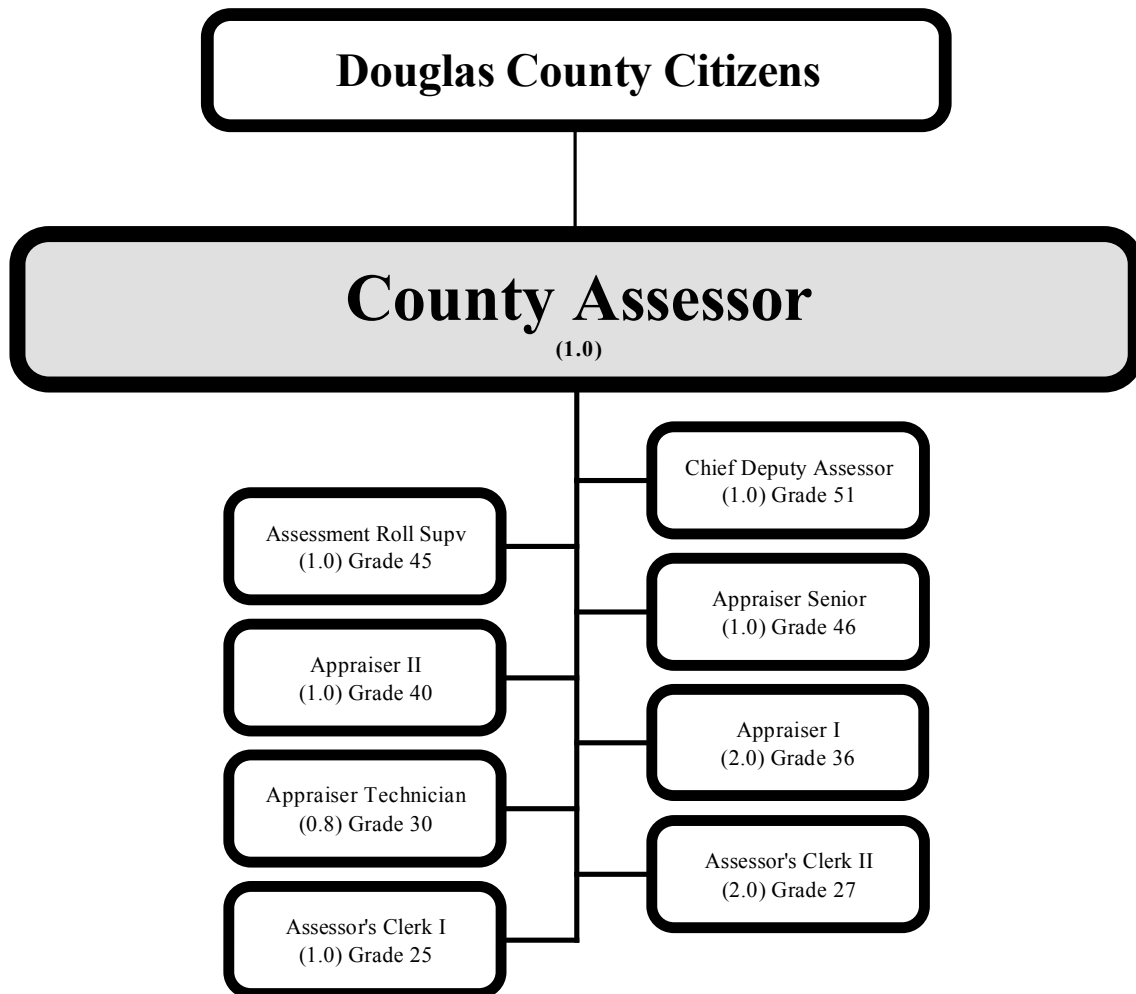
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ELECTED OFFICES

These offices are directed by Elected Officials. All offices abide by County policies and budgets are approved by the Board of County Commissioners.

Assessor's Office

Organizational Chart



Total Number of Positions: 12
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 at 1616 Eighth Street in Minden. Hours of operation are Monday through Friday, 8:00 a.m. to 5:00 p.m.

Major Responsibilities

- Annually reappraising approximately 20% of the County as part of our five-year reappraisal process.
- Measure and value all new construction occurring within Douglas County.
- Provide phone and counter service to explain the programs, resources and valuations provided by this 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, developing 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 FY06-07 budget for the Assessor's Office is \$830,902.

Assessor					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	676,789	729,896	774,902	45,006	6.2%
Services & Supplies	54,331	59,700	56,000	(3,700)	-6.2%
Capital Outlay	0	0	0	0	n/a
Total	731,120	789,596	830,902	41,306	5.2%
Funding by Source					
General Fund	731,120	789,596	830,902	41,306	5.2%
FTE	10.80	10.80	10.80	0.00	0.0%

FY06-07 Objectives

- Further enhancements on the web site. This year's enhancements will include an updated format in conjunction with the Clerk-Treasurer and the Recorder to allow better cross reference and accessibility. Pursue providing personal property declaration forms on-line to help ease the annual filing and updating requirements of businesses.
- Continue to keep personnel costs as low as possible by utilizing Appraisal Interns to augment field inspections.
- Continue updating our computer programs to require less input time. Efforts will be made to enhance the entry of information updates into the system with less time required of personnel.
- Continue conversion of old data to electronic format to enhance usability and to decrease the storage problems incurred from ever increasing paper generation.

Major Accomplishments of FY05-06

- Finalized the FY06-07 assessment roll. Principle areas for the reappraisal included the Lake Tahoe area from Glenbrook south to the casino area at Stateline (approximately 4,900 parcels).
- Finalized the assessment roll including:
 - Inspected, valued and keyed approximately 1,400 permits for new construction.
 - Completed 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 4,000 unsecured properties, 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.
- Processed approximately 275 senior citizen applications for property tax assistance.
- Provided the necessary reports of valuations that are used statewide in the budgeting process.
- 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 as they hold workshops to update the Nevada Administrative Code.

FY05-06 Objectives vs. Results

Objective #1: Further enhance the web site. This will include the ability to submit forms on-line, particularly those involving personal property.

Result: *The sales data search was again enhanced to allow more comprehensive searches. This has streamlined the data for users allowing them more efficient use and application. Personal property forms are in the final review before being able to be downloaded from the web site.*

Objective #2: 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.

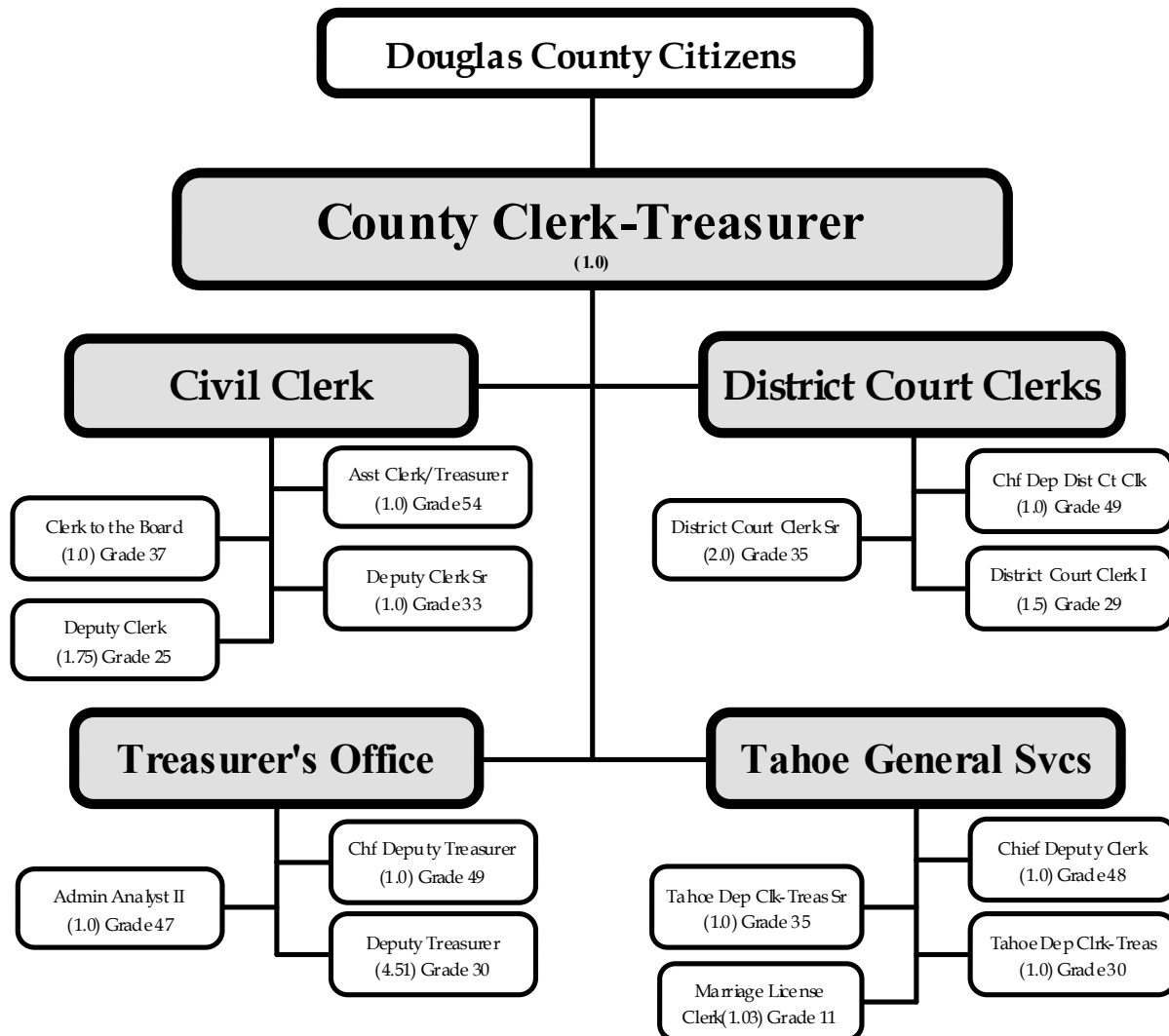
Result: *Use of Appraisal Interns has continued to be beneficial in providing lower costs of inspections and data entry. Work is continuing to make the appraisal valuation system more computerized and efficient with the additional benefit of being less labor intensive.*

Objective #3: 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.

Result: *A residential costing program was implemented in FY03-04 that further streamlined the appraisal process. In the last two years this implementation allowed annual revaluation. Annual revaluation will provide more equitable values among the various properties in the county.*

Clerk-Treasurer's Office

Organizational Chart



Total Number of Positions: 24
Total Full-Time Equivalents: 19.79

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 (i.e. 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 FY06-07, authorized staffing for the combined Clerk-Treasurer's Office totals 19.79 FTE. The total budget equals \$1,536,635.

County Clerk/Treasurer					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	1,214,894	1,246,954	1,349,248	102,294	8.2%
Services & Supplies	256,910	187,387	187,387	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	1,471,804	1,434,341	1,536,635	102,294	7.1%
Expenditures by Division					
Civil Clerks	295,299	292,006	322,452	30,446	10.4%
Elections	230,938	134,000	134,000	0	0.0%
Tahoe General Services	229,324	244,365	263,369	19,004	7.8%
Treasurer	422,752	454,786	484,078	29,292	6.4%
District Court Clerks	293,491	309,184	332,736	23,552	7.6%
Total	1,471,804	1,434,341	1,536,635	102,294	7.1%
Funding by Source					
General Fund	1,471,804	1,434,341	1,536,635	102,294	7.1%
FTE	19.66	19.66	19.79	0.13	0.6%

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 daily all County Clerk fees collected to the Treasurer's Office.
- 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 4.45 FTE's. The FY06-07 budget is \$322,452.

Civil Clerks					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	275,685	274,526	304,972	30,446	11.1%
Services & Supplies	19,614	17,480	17,480	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	295,299	292,006	322,452	30,446	10.4%
Funding by Source					
General Fund	295,299	292,006	322,452	30,446	10.4%
FTE	4.33	4.33	4.45	0.13	2.9%

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 the County's Touch-Screen Electronic Voting system.
- Responsible for the County's Optical-Scan Absentee Voting process.
- 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 16 polling locations.
- Provide for and conduct countywide Early Voting at the permanent and satellite locations.
- Administer and maintain the County's Voter Registration computer system, software and databases.
- Maintain, edit and check the County's Voter Registration data through a batch update process linked to the Statewide 'NevVoter' system.
- Maintain 41 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 for over 28,000 registered voters.
- Responsible for administering Ballot Question Committee requirements and processes.
- 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 FY06-07 budget is \$134,000. Temporary staff is employed during the election cycles.

Elections					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	36,099	9,900	9,900	0	0.0%
Services & Supplies	194,838	124,100	124,100	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	230,938	134,000	134,000	0	0.0%
Funding by Source					
General Fund	230,938	134,000	134,000	0	0.0%
FTE	0.00	0.00	0.00	0.00	n/a

DISTRICT COURT CLERK

The District Court Clerk's 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 for 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/reconcile a bank account for monies paid to the Court for filing fees, bonds, jury fees, etc.
- Open/maintain savings accounts for Court cases as directed by District Court Judges and issue 1099's.
- Collect juvenile fines, restitution, grants and transmit monies to Treasurer.
- Issue marriage licenses and register 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-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 District Court Clerk's office has 4.90 FTE's. The FY06-07 budget is \$332,736.

Court Clerks					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	280,308	295,127	318,679	23,552	8.0%
Services & Supplies	13,183	14,057	14,057	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	293,491	309,184	332,736	23,552	7.6%
Funding by Source					
General Fund	293,491	309,184	332,736	23,552	7.6%
FTE	4.90	4.90	4.90	0.00	0.0%

TREASURER'S OFFICE

The Treasurer's 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 maintaining all meter reading equipment and software for both touch read and radio read.
- Prepare hangtags for shutoff of water service on delinquent accounts, record liens as necessary for delinquent water and sewer accounts.
- Collect and process special assessments working with Assessment Management Group.
- 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 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 as well as provide all technical support to departments using Core including installing programs and equipment.
- 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. Also, install and train all departments using credit card swipe machines.
- Provide informational handouts and answer phone, email and in-person 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.

- Administration of the Core Receipt System, Sequel Server and networking operations.
- Receipt and maintain database of all unclaimed monies to be transferred to the State Treasurer according to NRS.
- Maintain check inquiry for users to verify checks cleared.
- Maintain core inquiry/database for all departments to have access to a report writer for verifying money received.

Staffing and Budget

The Treasurer's office has 6.21 FTE's. The FY06-07 budget is \$484,078.

Treasurer					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	400,911	431,136	460,428	29,292	6.8%
Services & Supplies	21,842	23,650	23,650	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	422,752	454,786	484,078	29,292	6.4%
Funding by Source					
General Fund	422,752	454,786	484,078	29,292	6.4%
FTE	6.21	6.21	6.21	0.00	0.0%

TAHOE GENERAL SERVICES

The Tahoe General Services 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.
- Assist in early voting and election day process.
- Collect property tax and water payments.
- Collect Juvenile Probation fines.
- 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, 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 FY06-07 budget is \$263,369.

Tahoe General Svcs					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	221,891	236,265	255,269	19,004	8.0%
Services & Supplies	7,433	8,100	8,100	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	229,324	244,365	263,369	19,004	7.8%
Funding by Source					
General Fund	229,324	244,365	263,369	19,004	7.8%
FTE	4.23	4.23	4.23	0.00	0.0%

Clerk-Treasurer Combined

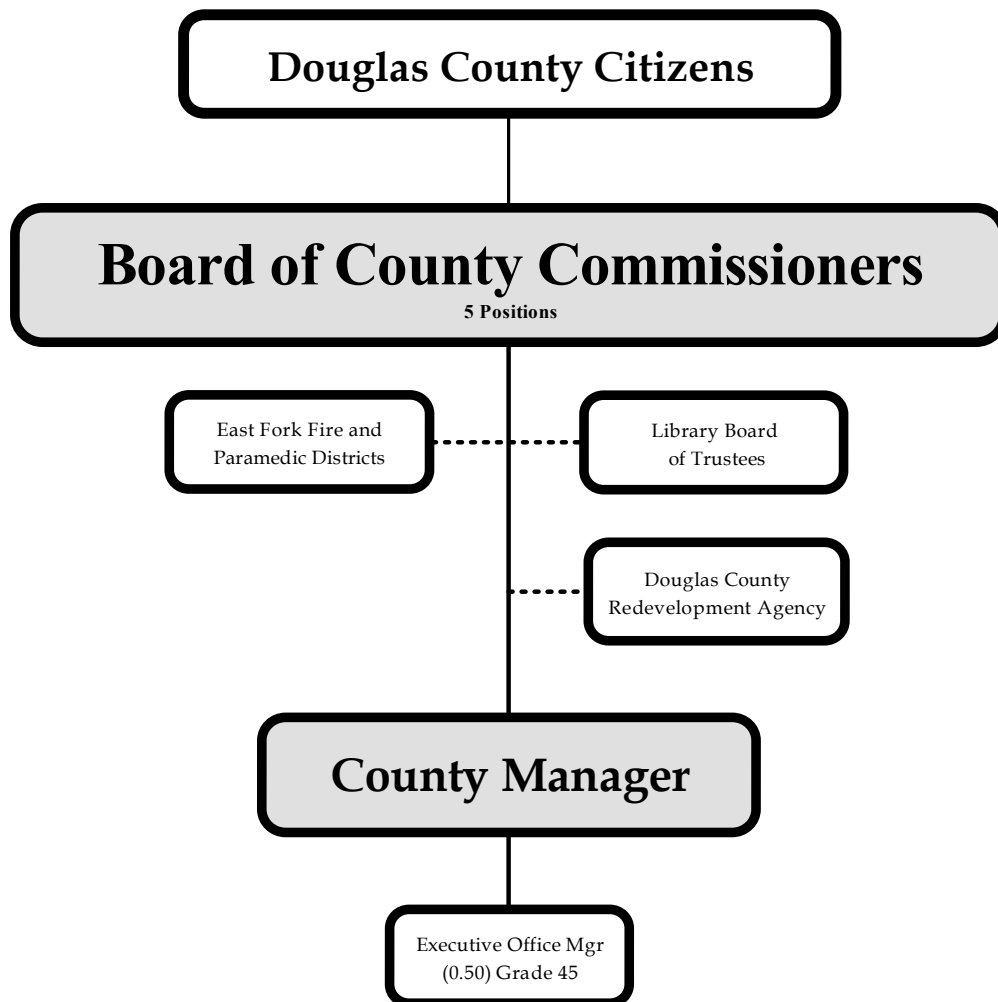
FY06-07 Objectives

- Conduct the 2006 Election cycle.
- Build and improve on the new election procedures established in 2004/2005.
- 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.
- Participate in the AOC statewide comprehensive training/education process for District Court Clerks and the AOC Legislative Field Team.
- Review new software options for possible conversion of Real Property Tax Billing and Collection system.
- Expand electronic transmittal of fingerprint process to enhance client base.
- 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 forms section to the Clerk-Treasurer website for 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.
- Continue work on upgrade of Commissioner recording system, meeting packets and minutes with .mp3 and .pdf creation for online use.
- Explore digital camera image potential for passports, other county licensing and income potential.
- Finalize review of all PC and server applications, administration, backups and disk images.
- Finalize Credit Card/Direct Debit changes needed for 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 evaluation of investment portfolio and work with the Investment Advisory Committee.
- 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.
- Continue work with the Secretary of State in implementing the new statewide voter registration system and process (NevVoter) in compliance with HAVA.
- Continue active discussion and participation with other Douglas County elected officers to ensure we continue to provide the best possible service to our constituents.

Major Accomplishments of FY05-06

- Successfully implemented all aspects of the sweeping property tax changes brought forth by AB489. This included significant re-writes of existing AS400 programs, revision of tax bills, development of additional database routines, attending and testifying at State meetings and the production of new reports.
- Worked 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). This project included hardware installation, software installation, and the installation of two statewide systems, the first was 'Covansys' which was unsuccessful causing the complete change over to a batch-update system called 'NevVoter'.
- Worked on additional Federal and State election issues and legislation with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO).
- Continued work on statewide fiscal issues with other counties in conjunction with County Fiscal Officers Association (CFOA) and Association of County Treasurers of Nevada (ACTN).
- Continued enhancement of the Clerk-Treasurer web site for all divisions.
- Installed new and enhanced web server with raid array to improve operations.
- Installed new and enhanced database server to improve public inquiry operations for Clerk, Treasurer, Assessor and Recorder.
- Enhanced operations for utility billing, metering and handheld units.
- Enhanced software and hardware operations for all offices and elections.
- Worked with the Court Computer Department to make enhancements to the Bail Bond Log to be in compliance with Nevada Revised Statutes.
- Began process of updating all procedure manuals outlining the duties and responsibilities of the "In-Court" functions of the District Court Clerk's Office along with the Accounting procedures manual.
- Enhanced the computerized Juror selection programs and database.
- Assumed administration oversight of the Core cash-receipting server.
- Completed review and re-write of the County's policies for investments and statements for the safekeeping of Public Funds.
- Implemented 2005 legislative changes.

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 sets 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 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 residents in the development and implementation of financial and administrative County policies. The Board has overall fiscal responsibility for the County. 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.

The five members of the Board reside in different districts throughout the County, but are elected at-large 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 among themselves who will serve as Chairman and Vice Chairman. For 2006, Jim Baushke is Chairman and Doug Johnson is Vice Chairman.

Public meetings are held on the first Thursday of each month at the Historic Courthouse in Minden, and on the third Thursday of each month at the Douglas County Administrative Services Building in Stateline (Lake Tahoe). 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 numerous advisory boards and citizen committees to provide specific input to the Board.

FY06-07 Policies, Priorities and Objectives

- Adopt action plans based on the strategic directions identified by the Board.
- Continue to engage the community in the review and update of the County’s Master Plan, culminating in the Plan’s adoption.
- Work with the Nevada Department of Transportation (NDOT) to complete the development of the Highway 395 corridor study and update of the County’s Master Plan Transportation Element.
- Develop a growth management ordinance.
- Work with the Town of Gardnerville to implement the Town’s Plan for Prosperity, including preparing design guidelines and a parking study.
- Continue to work with the BLM and USFS on joint planning and management efforts, fire

- suppression facilities, and land disposal issues.
- Complete plans for the expansion of the County's Judicial/Law Enforcement Building and Jail.
- Begin the update of the Minden-Tahoe Airport Master Plan.
- Update the County's trail and open space plans.
- Enhance public safety resources.
- Work with the private sector to develop a strategy for affordable housing in the Tahoe Basin.
- Work with other agencies and organizations to collaboratively seek funding and develop public access along the Carson River, improve trail access, and preserve open space.

Staff and Budget

Staff support for the Board is provided by the County Manager's Office, with 50% of the Office Manager's cost allocated to the Commissioners' budget. The budget for FY06-07 is \$406,594.

County Commissioners					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	285,083	292,540	290,774	(1,766)	-0.6%
Services & Supplies	146,395	121,523	115,820	(5,703)	-4.7%
Capital Outlay	0	0	0	0	n/a
Total	431,477	414,063	406,594	(7,469)	-1.8%
Funding by Source					
General Fund	431,477	414,063	406,594	(7,469)	-1.8%
FTE	0.50	0.50	0.50	0.00	0.0%

Major Accomplishments of FY05-06

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 plan 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.

- Implemented the Nevada Association of Counties (NACo) Discount Prescription Drug program for county residents.
- Approved and initiated Airport Improvement Project 15 (AIP – 15) to place power lines underground at the end of runway 30.
- Completed North County sewer line and lift station project (\$3.7 million).
- Supported and pursued purchase of land and easements under the State Question 1 Bond program.
- Initiated the expansion of TRE Fire Station 4 to allow for 24 hour coverage.
- Supported the Lake Tahoe Visitor's Authority's CelaBEARation promotional campaign.
- Approved funding agreement with NDOT for a traffic signal at Highway 395 and Stephanie Way.

- Substantial resources used to address January 2006 flooding.
- Authorized and started work on two large Tahoe-area water quality projects.
- Installed vehicle exhaust systems in East Fork Fire and Paramedic Stations.
- Established an ambulance subscription program – “Sierra Saver”.
- Updated the County’s ordinance regulating dogs.
- Updated and modified Mixed Use Commercial (MUC) zoning designation.
- Assisted in the conduit financing of \$5,000,000 in improvements at the Carson Valley Medical Center.
- Modified the County’s sign ordinance in response to business requests.

FY05-06 Objectives vs. Results

Objective #1: Initiate a Board strategic planning process.

Result: *In May 2006, the Board considered priorities for the strategic direction of the County. The Board identified seven strategies which will be further developed into overall County objectives and action plans in the upcoming year.*

Objective #2: Engage the Community in the review and update process of the County’s Master Plan.

Result: *Throughout the fiscal year, the County held numerous community workshops to review community planning goals and objectives and identify issues and concerns. The Board hired the consulting firm, Design Workshops, to analyze gathered information, and to hold joint public workshops in the winter of 2006 with the Board and Planning Commission to determine priorities and goals. During the spring of 2006, Master Plan update open houses and stakeholder meetings were held. The Master Plan update is scheduled for adoption in December 2007.*

Objective #3: Work with the Nevada Department of Transportation (NDOT) on the development of the Highway 395 corridor study and the update of the County’s Master Plan Transportation Element.

Result: *The Highway 395 corridor study and update of the Transportation Element are both underway. The corridor study will be completed in early 2007 with the Transportation Element draft expected by December/January of FY06-07.*

Objective #4: Work with the Town of Gardnerville on completing and implementing the Town’s Plan for Prosperity.

Result: *The Town of Gardnerville’s Plan for Prosperity was completed and adopted by the Board.*

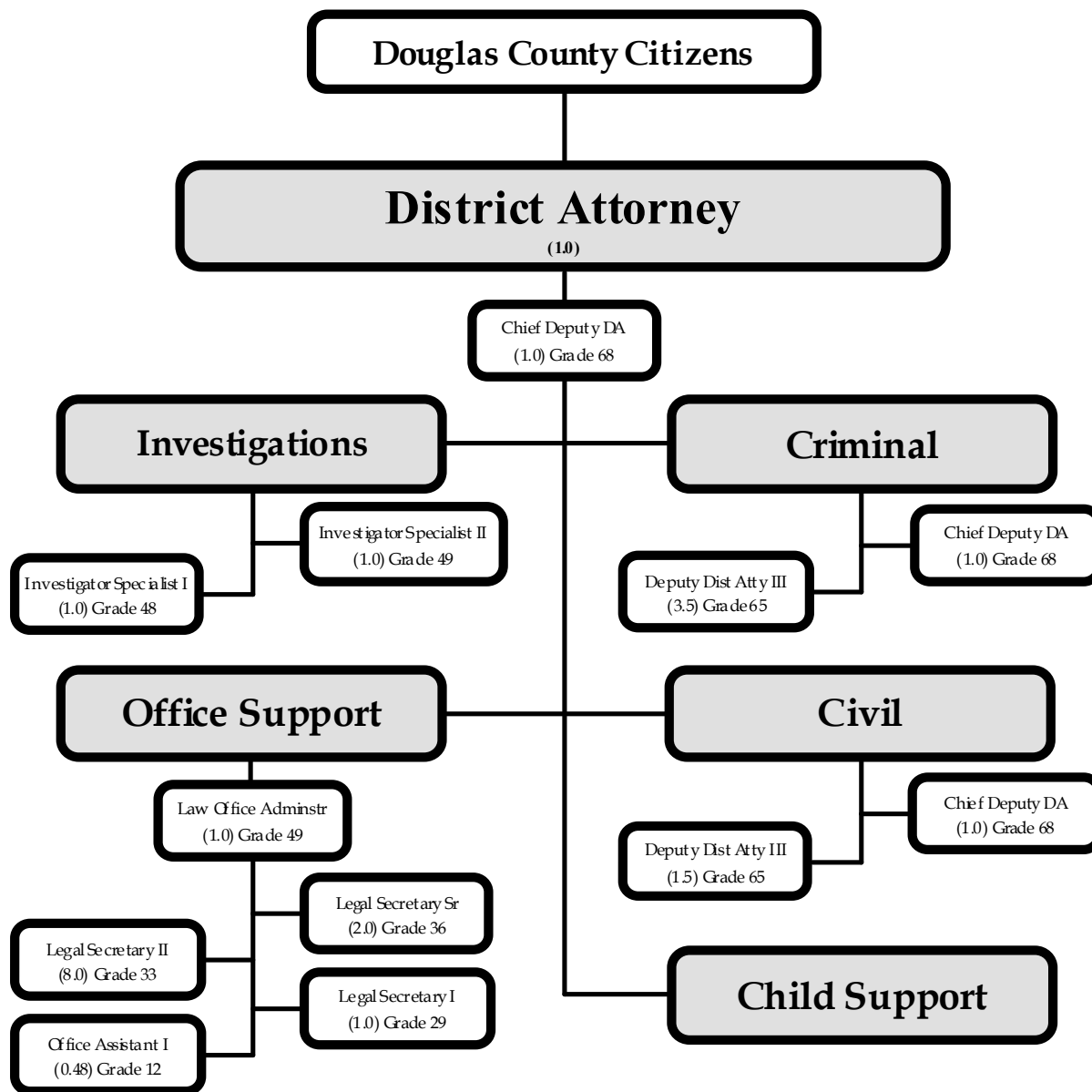
Objective #5: Continue to work with the BLM and USFS on joint planning efforts, fire and fuels treatment programs, and land disposal issues.

Result: *The County secured funding for a renovation of the USFS rest area and trail head at Spooner Summit. The Board continues to work with BLM to find ways to financially support the Minden Interagency Dispatch Center. A USFS fire fuel reduction project is underway in the Clear Creek area, and the County continues to work with the USFS and its federal legislator to support Forest Service land sales in the County.*

- Objective #6:** Develop alternatives for meeting the needs of the County's growing senior population.
- Result:** *The Board considered implementing a utility user's fee to support construction and operation of a new Senior Center that would house senior support services. After great public concern the Board opted to place a ¼ cent sales tax on the November 2006 ballot to support and construct a new Senior Center.*
- Objective #7:** Complete plans, start construction on new County Offices and parking facilities, and begin planning for a future expansion of the County's Judicial Center.
- Result:** *Conceptual planning and design is underway for the expansion of the Judicial/Law Enforcement and Jail expansion. Preliminary plans for the expansion of the Minden Inn and parking structure in Minden were completed.*
- Objective#8:** Work with NDOT and the Town of Genoa to improve drainage facilities as part of planned highway improvement projects on Foothill Road.
- Result:** *In the summer 2005 the County, through an agreement with NDOT, improved drainage along Foothill Road in the Town of Genoa.*
- Objective#9:** Complete a visioning process for the Minden-Tahoe Airport in preparation for updating the Airport Master Plan.
- Result:** *The Airport visioning process was completed and accepted by the Board in March 2006.*
- Objective#10:** Develop strategies and policies for employee compensation and negotiations.
- Result:** *A new salary plan was adopted in November 2005 to increase firefighter compensation. Contract negotiations were initiated in February 2006 with the County's three collective bargaining units.*
- Objective#11:** Enhance public safety resources.
- Result:** *The Board authorized the addition of 6 law enforcement personnel and 4 fire personnel since the adoption of the FY05-06 budget. In addition, the Board authorized placing an advisory question on the November 2006 ballot to increase sales tax by ½ cent to hire additional police officers, additional personnel in the criminal justice system and fund facilities for these services.*
- Objective#12:** Work with the private sector to develop a strategy for affordable housing in the Tahoe Basin.
- Result:** *Through participation the Pathway 2007 planning process in the Tahoe Basin, a number of issues including affordable housing are being addressed. A draft plan was prepared and will be finalized for action in FY06-07. The County also contributed \$25,000 to the Place-Based planning efforts in the Tahoe Basin to further address this and other issues.*

District Attorney's Office

Organizational Chart



Total Number of Positions: 24
Total Full-Time Equivalents: 23.48

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 2005, we processed 3,660 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. Five full-time Deputy District Attorneys, five Legal Secretaries and two full-time Special Investigators handle this caseload. Four attorneys and four legal secretaries are assigned to the adult caseload in the East Fork Township and Tahoe Townships. One Deputy District Attorney and legal secretary handle the juvenile files on a full-time basis and handle any overflow in the adult criminal division. The Tahoe Township assignment is handled on a weekly rotational-basis by the criminal division. 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. This need is discussed in greater detail under the heading "Staffing and Budget."

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. The Special Investigations Unit handles asset forfeiture and location of people sought on outstanding warrants, as well as their assigned duties in the criminal division.

The District Attorney, three full-time Deputy District Attorneys, and two Legal Secretaries provide the legal services that are performed by this portion of the Office. Staffing in this portion of the office was reduced by one part-time Deputy District Attorney during FY 2005-2006 with the transfer of the position to the Criminal Division to support the increased case load in that division. Correction of this change is discussed in greater detail under the heading "Staffing and Budget."

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. In recent years, the state's child support enforcement program has been penalized by the federal government. Douglas County has not contributed to the state's situation but shares in the financial penalty on a pro rata basis. Currently the penalty reduces the County's receipt of incentives. If the state continues to incur penalties, the federal government could reduce reimbursement rates payable by the state from their current levels.

A multi-year staffing plan for this division is discussed under the heading "Staffing and Budget."

Staffing and Budget

The elected District Attorney manages the District Attorney's Office. Staffing includes 23 full-time and one part-time position for a total of 23.48 FTE, including the Family Support Division. The FY06-07 budget is \$2,368,265.

District Attorney					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				06 to 07	06 to 07
Personnel Services	1,977,936	2,052,051	2,267,618	215,567	10.5%
Services & Supplies	86,341	94,485	100,647	6,162	6.5%
Capital Outlay	3,977	0	0	0	n/a
Total	2,068,254	2,146,536	2,368,265	221,729	10.3%
Expenditures by Division					
Civil/Criminal	1,720,949	1,780,588	1,972,457	191,869	10.8%
Family Support	347,305	365,948	395,808	29,860	8.2%
Total	2,068,254	2,146,536	2,368,265	221,729	10.3%
Funding by Source					
General Fund	2,068,254	2,146,536	2,368,265	221,729	10.3%
FTE	22.95	22.95	23.48	0.53	2.3%

For a number of years, this report has mentioned the need for additional staff. The County has started to implement a five-year plan to add deputies, jail staff and investigators to the Sheriff's Office. The County also has started to evaluate the need to add a second justice of the peace for the East Fork Township in accord with NRS 2.020(1)(c). These external factors exacerbate the existing need for additional staff in the District Attorney's Office.

The question of how many cases should a prosecutor handle has received two basic answers during the last three decades. The initial recommendation from the National Advisory Commission on Criminal Justice Standards and Goals is: "[T]hat an attorney handle no more than 150 felonies per year or no more than 400 misdemeanors per year." (Emphasis in original) American Bar Association Criminal Justice Standards 5-5.3, Providing Defense Services, 1977. The Douglas County District Attorney's Office greatly exceeds the limits in this recommendation and has for over 15 years.

The recommended limits have been exceeded successfully for the past one and one-half decades because of staff skills, physical resources and Office organization. The District Attorney's Office has generally hired more experienced staff rather than inexperienced personnel. While generalization can be difficult, experienced prosecutors spend more time screening cases. Inexperienced prosecutors spend large amounts of time preparing cases and bringing cases to disposition. Employing experienced people results in the acceptance of stronger cases, better overall case preparation and more pre-trial dispositions. American Prosecutors Research Institute ("APRI") National Workload Assessment Project, How Many Cases Should a Prosecutor Handle? (2002) at 6. Douglas County has, for many years, employed and contracted with experienced lawyers in both its public prosecutor's office and its public defenders. These experienced attorneys have been able to handle large numbers of criminal and juvenile matters fairly and effectively without resort to unnecessarily large percentages of trial dispositions.

The second reason Douglas County has successfully exceeded recommended caseload limitations for so many years stems from the County's long-standing use of integrated management information systems linking the sheriff, the district attorney, the courts and the jail. The JALAN system used successfully by the sheriff and district attorney since the late 1980s has provided useful monitoring for case status, flow and disposition. The system has reduced the amount of time required to perform routine tasks by producing computerized forms and templates for documents like pleadings, motions, warrant applications, orders and notices. The system has, unfortunately, neared the end of its useful life and will need replacement with other integrated management information systems linking the sheriff, district attorney, courts as well as other law enforcement and judicial administration agencies if the time savings for prosecution staff in efficient docket management, case scheduling and case file proceeding is to continue. *See* APRI National Workload Assessment Project at 7 (explains the several benefits for prosecutors of integrated office automation).

The third reason Douglas County has successfully exceeded recommended case load limitations for more than 15 years has come through sound office organization. The Office has historically assigned specific attorneys to certain types of cases (*i.e.* juvenile and child abuse matters), assigned certain attorneys to cover specific courts (*i.e.* justice court calendars) and used vertical prosecution for virtually all cases. Vertical prosecution means an attorney handles a case from the initial screening through final adjudication. Vertical prosecution saves attorney time by preventing a different attorney from expending time to familiarize himself or herself with the specifics of the case at each new step in the processing of a case file. *See* APRI National Workload Assessment Project at 7 (while noting that each prosecutor's office has unique demands, the study finds that the office organization practices employed in this jurisdiction are the most practical methods for handling cases).

One office organization practice yet to be implemented is the use of specialized units to handle specific case types. Historically, case file volumes did not warrant this practice. However, changing population demographics, offense patterns and crime trends, law enforcement resources and procedures, availability of diversion as well as alternative sanction programs make it appropriate to re-evaluate and change this organizational practice. *Id.* APRI National Workload Assessment Project at 5-7.

The APRI recommends a second and different approach in which office staffing is evaluated based on the unique experience of each office and that the evaluation looks at both case-processing time as well as non-case related activities like office administration, community outreach and law enforcement coordination. APRI National Workload Assessment Project at 24-30. Based on either approach to workload analysis, the following staff additions and implementation dates are recommended.

<u>Action</u>	<u>Implementation Date</u>
Add 1 FTE Deputy District Attorney III position (Civil Division) Add 1 FTE Legal Secretary	July 1, 2008
Add 1 FTE Special Investigator Add 1 FTE Family Support Case Worker Add 1 FTE Deputy District Attorney III position (Criminal Division) Add 1 FTE Legal Secretary	July 1, 2009
<u>Action</u>	<u>Implementation Date</u>
Add 1 FTE Deputy District Attorney III position (Civil Division) Add 2 FTE Family Support Case Workers Add .5 FTE Family Support Clerk Add 1 FTE Special Investigator Add 1 FTE Legal Secretary	July 1, 2010

These staffing additions may require alternation based on external factors like changes in law enforcement and judicial resources, state legislative changes to penal titles and operational requirements applicable to prosecutors' offices and the economic well-being of the primary funding source, which is the General Fund of Douglas County.

Orderly planning requires that these recommendations be contained in the Annual Budget Report to show that financial planning is not confined to a year-to-year process when evaluating public services.

FY06-07 Objectives

- The District Attorney's Office will continue to be professional in fulfilling our statutory responsibilities in a professional manner.
- Assure in the midst of an ever-increasing case load, that the criminal division maintains the appropriate standards in charging decisions and case resolution.
- Work in conjunction with the Sheriff's Department, to make sure community expectations concerning law enforcement are met.
- Continue our collection efforts in our Family Support Enforcement unit.

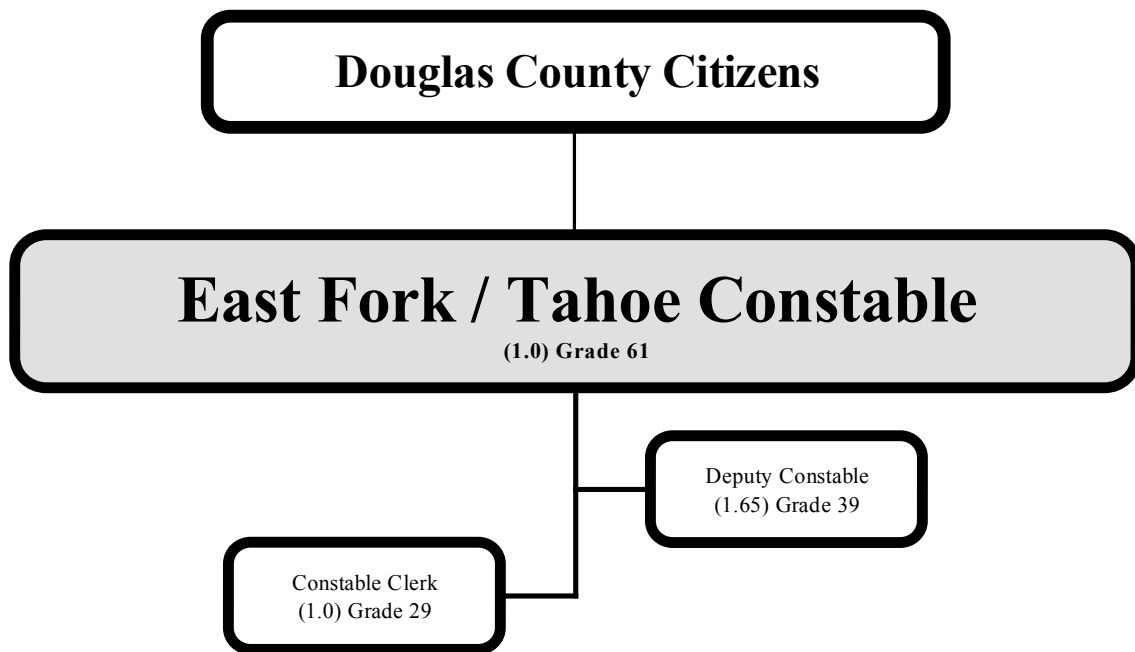
- Continue planning for the replacement of the aging JALAN system with a new integrated law office management system in a manner which integrates with any new information system selected by the Sheriff and the existing system used by the Courts.
- Complete preliminary planning for either a remodel or reconstruction of the Judicial and Law Enforcement Center which is at the end of its expected design life.
- Cooperate in updating the County's web site, which will include availability of the County Code to users of the internet.

Major Accomplishments of FY05-06

- 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's Office executes orders of the courts and serves 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 as Court Bailiff and Jailer and is responsible for all Tahoe Justice Court Security. The Constable attends many 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 FY06-07 budget for the East Fork Township is \$145,887 and the Tahoe Township is \$108,389. Both Constable Offices are supported entirely by the County's General Fund.

EF Constable					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	113,985	137,455	142,672	5,217	3.8%
Services & Supplies	889	3,215	3,215	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	114,874	140,670	145,887	5,217	3.7%
Funding by Source					
General Fund	114,874	140,670	145,887	5,217	3.7%
FTE	1.00	1.00	1.00	0.00	0.0%

Tahoe Constable					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	68,279	99,496	105,354	5,858	5.9%
Services & Supplies	1,110	3,035	3,035	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	69,389	102,531	108,389	5,858	5.7%
Funding by Source					
General Fund	69,389	102,531	108,389	5,858	5.7%
FTE	1.65	1.65	1.65	0.00	0.0%

FY06-07 Objectives

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

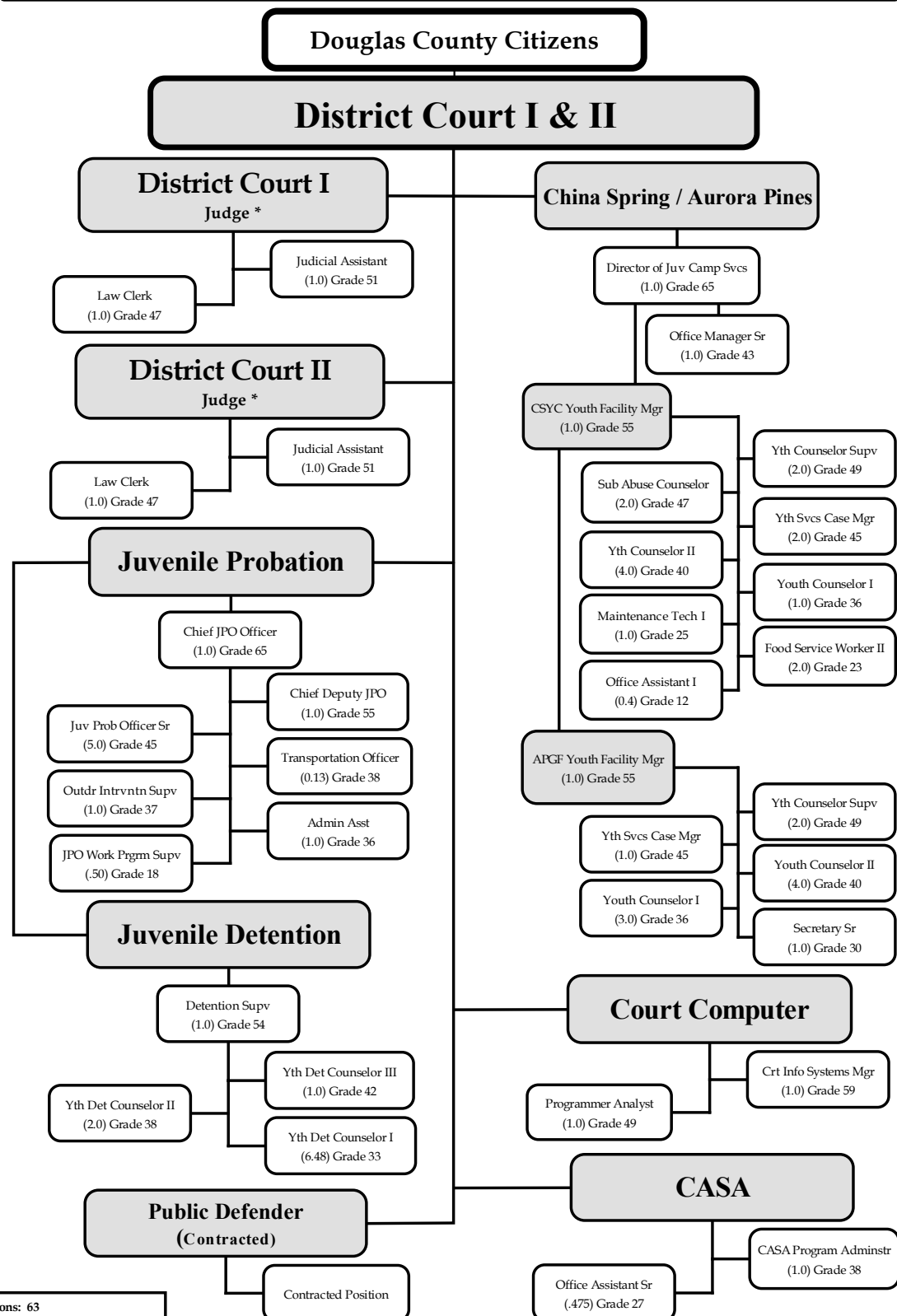
FY05-06 Objectives & Results

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



Total Number of Positions: 63
 Total Full-Time Equivalents: 59.50
 * This position not funded by the County

District Courts

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 the 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 \$333,621; District Court II \$228,600; and CASA \$85,542. The County's General Fund supports both Courts and the CASA program.

District Court I					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	235,538	238,074	256,197	18,123	7.6%
Services & Supplies	68,791	60,500	77,424	16,924	28.0%
Capital Outlay	0	0	0	0	n/a
Total	304,329	298,574	333,621	35,047	11.7%
Funding by Source					
General Fund	285,826	277,574	299,997	22,423	8.1%
Law Library	18,503	21,000	33,624	12,624	60.1%
Total	304,329	298,574	333,621	35,047	11.7%
FTE	3.00	3.00	3.00	0.00	0.0%

District Court II					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	181,087	170,093	187,100	17,007	10.0%
Services & Supplies	58,515	41,500	41,500	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	239,602	211,593	228,600	17,007	8.0%
Funding by Source					
General Fund	239,602	211,593	228,600	17,007	8.0%
FTE	2.00	2.00	2.00	0.00	0.0%

CASA					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	63,460	69,099	78,542	9,443	13.7%
Services & Supplies	4,001	6,000	7,000	1,000	16.7%
Capital Outlay	0	0	0	0	n/a
Total	67,461	75,099	85,542	10,443	13.9%
Funding by Source					
General Fund	67,461	75,099	85,542	10,443	13.9%
FTE	1.48	1.48	1.48	0.00	0.0%

FY06-07 Objectives

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

FY05-06 Objectives vs. Results

- Not provided.

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 21 full-time employees and one part-time employee for a total of 21.8 FTE. (The Bureau of Alcohol & Drug Abuse funds 2 FTE). The Department is a Non-General Fund department. The State of Nevada provided 36.8% of China Spring's funding, and sixteen counties provide 63.2% of funding. For FY06-07, the State during the next biennium will provide 36.8% of the funding or \$777,982. Ad Valorem Taxes collected from all counties except Clark are estimated to be 63.2% of the overall budget or \$1,222,751. Douglas County's Ad Valorem tax contribution for China Spring and Aurora Pines is \$106,937 for FY06-07. China Spring's total budget for FY06-07 is \$2,286,845. 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					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	1,326,316	1,704,135	1,772,368	68,233	4.0%
Services & Supplies	387,457	386,004	387,157	1,153	0.3%
Capital Outlay	0	3,200	7,700	4,500	140.6%
Other (Grants)	163,691	145,384	119,620	(25,764)	-17.7%
Capital Projects	44,513	18,715	0	(18,715)	n/a
Total	1,921,977	2,257,438	2,286,845	29,407	1.3%
Funding by Source					
China Spring Fund	1,921,977	2,257,438	2,286,845	29,407	1.3%
FTE	20.88	20.90	20.90	0.00	0.0%

FY06-07 Objectives

- To re-furbish the camp's chukar pen to begin raising chukar.
- To develop an irrigation system for the ballfield for re-conditioning the new sod or grass for the field.
- To locate a funding source to purchase five mountain bicycles for use by the residents.
- To provide a minimum of 300 community service hours.
- To hold a minimum of 10 team building days for the boy's program.
- To hold a minimum of 2 out of camp day excursion hikes.
- To incorporate the use of the inside climbing wall, low course and high course for resident use.

Major Accomplishments of FY05-06

- 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.
- Complete outfitting of the Culinary program,
- Improved and added to the screen-printing equipment (ongoing).
- Continued with the Animal Assisted Therapy Program (work-in-progress).
- 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.

FY05-06 Objectives vs. Results

- Objective #1:** To construct a “Ropes” course on the grounds of the China Spring Youth Camp.
Result: 90% complete - High elements portion. 75% complete - Lower course.
- Objective #2:** To hold a minimum of 12 team building days for the Boys program.
Result: 50% complete. Six team building training days were completed.
- Objective #3:** To complete the 5th well at the Camp. Construction began in mid 2004.
Result: 100% complete. 5th well was completed during the winter of 2005-06 and is operational.
- Objective #4:** To provide over 100 reconditioned bicycles to Project Santa Claus.
Result: 80% complete. Project Santa Claus produced 82 bicycles. The goal was 100 reconditioned bicycles.
- Objective #5:** To provide a minimum of 750 community service hours provided by the youth of China Spring.
Result: 100% Complete.

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 FY06-07, the State will provide 36.8% of the funding or \$349,214. Ad Valorem taxes are collected from all counties except Clark and are estimated to be \$599,738. The Aurora Pines Girl's Facility total budget for FY06-07 is \$984,324. 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					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				06 to 07	06 to 07
Personnel Services	742,399	768,687	797,243	28,556	3.7%
Services & Supplies	158,901	157,661	151,569	(6,092)	-3.9%
Capital Outlay	0	4,500	4,500	0	0.0%
Other (Grants)	36,971	24,676	31,012	6,336	25.7%
Capital Projects	0	0	0	0	n/a
Total	938,271	955,524	984,324	28,800	3.0%
Funding by Source					
China Spring Fund	938,271	955,524	984,324	28,800	3.0%
FTE	12.00	12.00	12.00	0.00	0.0%

FY06-07 Objectives

- Participate in community activities (i.e. Operation Safe Streets, Food Closet, Candy Dance, Sierra Philharmonic events, etc.).
- Refine curriculum for Baby Think It Over Program.
- Recertify staff in CPR.
- Add to the movie library.
- Refine the new badge and incentive system.
- Improve resident's treatment plans to incorporate Rational, Emotive, Behavior Therapy techniques and eliminate any techniques not supported by the cognitive approach.
- Coordinate team building activities for staff participation and enrichment.
- Coordinate team building activities for the residents.
- Provide opportunity for staff to become facilitators of team building and Challenge Course elements.

- Build fence in front of APGF and create lawn area.
- Provide wilderness opportunities for the residents.
- Continue in the effort to complete low element beautification projects.
- Add more cognitive behavioral classes.

Major Accomplishments of FY05-06

- Menstruation education has been enhanced with the use of a video and class on hygiene.
- APGF residents participated in projects related to: Operation Safe Streets, Gardnerville Post Office, Douglas County Library, Project Santa Claus, Genoa Candy Dance, Sierra Philharmonic Fourth of July Symphony, Community Food Closet and Smith Valley Rotary Fair.
- The Youth Development System manual for residents and staff was updated and distributed.
- APGF participated in the following Wilderness education opportunities: Job's Peak Hike, Snow Shoeing and Grover's Hike.
- New staff was certified staff in CPR/First Aid.
- APGF Staff participated in the creation of educational outlines for all movies shown within the facility.
- Funding for the purchase of 10 simulation babies and 2 drug affected models was received through donations from Sertoma and Soroptimist International.
- Aurora Pines Library was expanded to include more gender specific materials.
- Aurora Pines Library was relocated library to the administration wing of the Aurora Pines facility.
- Five APGF staff have participated and completed the initial training to become facilitators of team building activities and Challenge course elements.

FY05-06 Objectives vs. Results

Objective #1: Menstruation and health education (in the process of receiving/reviewing materials).
Result: *100% complete. Although we cannot purchase formal curriculum, we have additional resources available in the library provided to the facility through Douglas County Sertoma and the Douglas County Library. Additionally, we are currently using a menstruation video provided to the facility by Kotex and have materials being incorporated in the Sex, Love & Relationships class as well as the Baby Think it Over Program.*

Objective #2: Participate in community activities (i.e. Operation Safe Streets, Food Closet, Candy Dance, Sierra Philharmonic events, etc.).
Result: *100% complete. APGF residents and staff participated in the following community events:*

<u>Operation Safe Streets</u>	<i>Provided clean up services and general assistance with community participants.</i>
<u>Gardnerville Post Office</u>	<i>Provided general clean up around post office.</i>
<u>Douglas County Library</u>	<i>Assisted with the moving of books and shelving.</i>
<u>Project Santa Claus</u>	<i>Participated in the refurbishing of 82 bicycles and the distribution of the bicycles.</i>
<u>Sierra Philharmonic</u>	<i>Blew up balloons and assisted in the clean up of the Fourth of July Symphony.</i>
<u>Community Food Closet</u>	<i>Assisted in the assembling thanksgiving food bags for needy families.</i>
<u>Smith Valley Rotary</u>	<i>Provided set up and clean up for the fair.</i>

- Objective #3:** Contact the Tahoe Rim Trail Organization and perform trail maintenance.
Result: 0% complete. Staffing did not allow this activity to occur.
- Objective #4:** Update of the Youth Development System (YDS) manuals for residents and staff.
Result: 100% complete. Youth Development System has been updated and distributed to staff and residents.
- Objective #5:** Increase Wilderness education.
Result: 35% complete. Wilderness education continues to evolve. APGF participated in three out of camp activities and various in camp opportunities for hiking around the facility. We are striving to increase these activities to include more out of camp activities, in camp opportunities, team building exercises and challenge course elements.
- Objective #6:** Recertify staff in CPR/First Aid.
Result: 50% complete. New staff received complete certification in CPR and First Aid/AED. Employees with current certification are due for recertification and will receive such prior to the year end.
- Objective #7:** Create more Rational, Emotive Behavior classes.
Result: 10% complete. Some classes have been added, but not in a consistent manner. Staff training is limited and attrition is playing a role.
- Objective #8:** Create educational syllabus for all movies shown within the facility.
Result: 100% complete. The first of the movie collection has been completed, catalogued and outlined. Additional movies and outlines are anticipated to be added to the collection.
- Objective #9:** Create/Fund program to introduce the residents to the realities of child rearing. The program to be introduced is titled: "Baby Think it Over".
Result: 100% complete. \$7,000 was raised for the purchase of the Baby Think It Over Program. Currently revisions to curriculum, training and implementation are being finalized.
- Objective #10:** Expand Aurora Pines library to include more gender specific materials. Relocate library to the administration wing of the Aurora Pines facility.
Result: 100% complete. The grant from Sertoma to improve the APGF Library offerings has been expended. The Library was moved to a central location in the administrative wing of the building.
- Objective #11** Improve resident's treatment plans to incorporate new Rational Emotive Behavior Therapy techniques and eliminate any techniques not supportive of the cognitive approach.
Result: 10% complete. This was not accomplished but will be a high priority next year. Some materials have been gathered from external sources as reference material. Cognitive techniques have been identified. The remaining work is associated with the actual construction of the plan – its arrangement, ease of use, and feasibility.

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.

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.

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 FY06-07. The budget is \$966,590 and is funded by the General Fund and also receives funds for programming from the Bureau of Alcohol and Substance Abuse, Nevada Department of Transportation, Office of Juvenile Justice, and Delinquency Prevention.

Juvenile Probation					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	772,286	856,376	915,600	59,224	6.9%
Services & Supplies	50,455	40,800	36,690	(4,110)	-10.1%
Capital Outlay	0	0	0	0	n/a
Other (Grants)	6,907	18,600	14,300	(4,300)	-23.1%
Total Juvenile Probation	829,648	915,776	966,590	50,814	5.5%
Funding by Source					
General Fund	829,648	915,776	966,590	50,814	5.5%
FTE	9.65	9.65	9.65	0.00	0.0%

FY06-07 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 FY05-06

- 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 \$89,760 in grant funding in FY05-06. 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 required 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 FY05-06. Frequent contacts with probationers are a requirement of the department. Officers completed 7,397 separate contacts, either in person or by telephone. The emphasis on contacts is supervision and accountability to court order.

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 adjudicated, pending adjudication/disposition, or Court ordered within the Juvenile Court.

Major Programs Offered

Educational Services

We provide an educational component needed to keep the student as current in their schoolwork as possible. 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. We also have access to the public health nurse located within our building on a limited basis.

Psychological Services

We have a clinical psychologist available to us to perform individual assessments, as well as to conduct individual sessions in conjunction with the Juvenile Probation Department.

Psychiatric Services

This service is available from West Hills Hospital in Reno. They provide a no cost assessment to determine the “at risk” status of any child. Douglas County Mental Health is also available, if needed.

Recreational Programs

Staff provides daily exercise to the youth either indoors or in a secured outdoor environment. A variety of programs are used which promote physical fitness, teamwork, and stress management.

Individualized Counseling

Staff are encouraged to be interactive with the youth. This provides an opportunity to personalize the interaction with each juvenile. Staffs work with the youth to resolve issues and conflicts, as well as guidance and counseling. A staff psychologist is available for group and individual sessions.

Staffing and Budget

The Juvenile Detention Facility is supervised by the Detention Director who reports to the District Judges via the Chief Juvenile Probation Officer. The Division has 10.48 FTE for FY06-07. The FY06-07 Budget is \$710,093 and is funded by the General Fund.

Juvenile Detention					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	576,407	598,377	678,443	80,066	13.4%
Services & Supplies	28,439	33,700	31,650	(2,050)	-6.1%
Capital Outlay	0	0	0	0	n/a
Total Juvenile Detention	604,846	632,077	710,093	78,016	12.3%
Funding by Source					
General Fund	604,846	632,077	710,093	78,016	12.3%
FTE	9.95	9.95	10.48	0.53	5.3%

FY06-07 Objectives

- To install a twelve hour shift schedule in the Douglas County Juvenile Detention Center.
- To establish a contact visit policy for youth and their parents in the Douglas County Juvenile Detention Center.
- To paint the juvenile detention center floors and walls.
- To retrofit the detention center with certain safety features.
- To seek out funding to support a year round instructor for the school in the juvenile detention center.
- To install a 7 day detention program for high risk youth struggling with probation.

Major Accomplishments of FY05-06

- Hiring of the new Probation Detention Supervisor for the Douglas County Juvenile Detention Center.
- Installed the electronic version of the MAYSI II mental status screening.
- Hiring of the new Youth Counselor III for the Douglas County Juvenile Detention Center.
- Collected revenues of \$241,670 for contract detention services.

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 private 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 FY06-07 budget is \$415,000 and is supported entirely by the General Fund.

Public Defender					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	0	0	0	0	n/a
Services & Supplies	353,700	364,500	415,000	50,500	13.9%
Capital Outlay	0	0	0	0	n/a
Total	353,700	364,500	415,000	50,500	13.9%
Funding by Source					
General Fund	353,700	364,500	415,000	50,500	13.9%
FTE	0.00	0.00	0.00	0.00	n/a

COURT COMPUTER

Mission Statement

To provide effective integrated computer solutions for the Judicial Branch of Douglas County's Government and the District Attorney's Office.

Major Programs Offered

The Court Computer program provides computer-related services for the District Courts, Justice Courts, Constables, District Attorneys Office, Child Support Office, CASA, Juvenile Probation Office, China Spring Youth Camp, and the Juvenile Detention Center.

Staffing & Budget

The Court Computer program includes a Court Information Systems Manager and a Programmer Analyst for a total of 2 FTE. The FY06-07 budget is \$293,614 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.

Court Computer					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	176,034	182,125	204,114	21,989	12.1%
Services & Supplies	88,708	88,800	89,500	700	0.8%
Capital Outlay	0	0	0	0	n/a
Total	264,743	270,925	293,614	22,689	8.4%
Funding by Source					
General Fund	226,858	230,103	249,100	18,997	8.3%
Justice Court Admin Assess	37,885	40,822	44,514	3,692	9.0%
Total	264,743	270,925	293,614	22,689	8.4%
FTE	2.00	2.00	2.00	0.00	0.0%

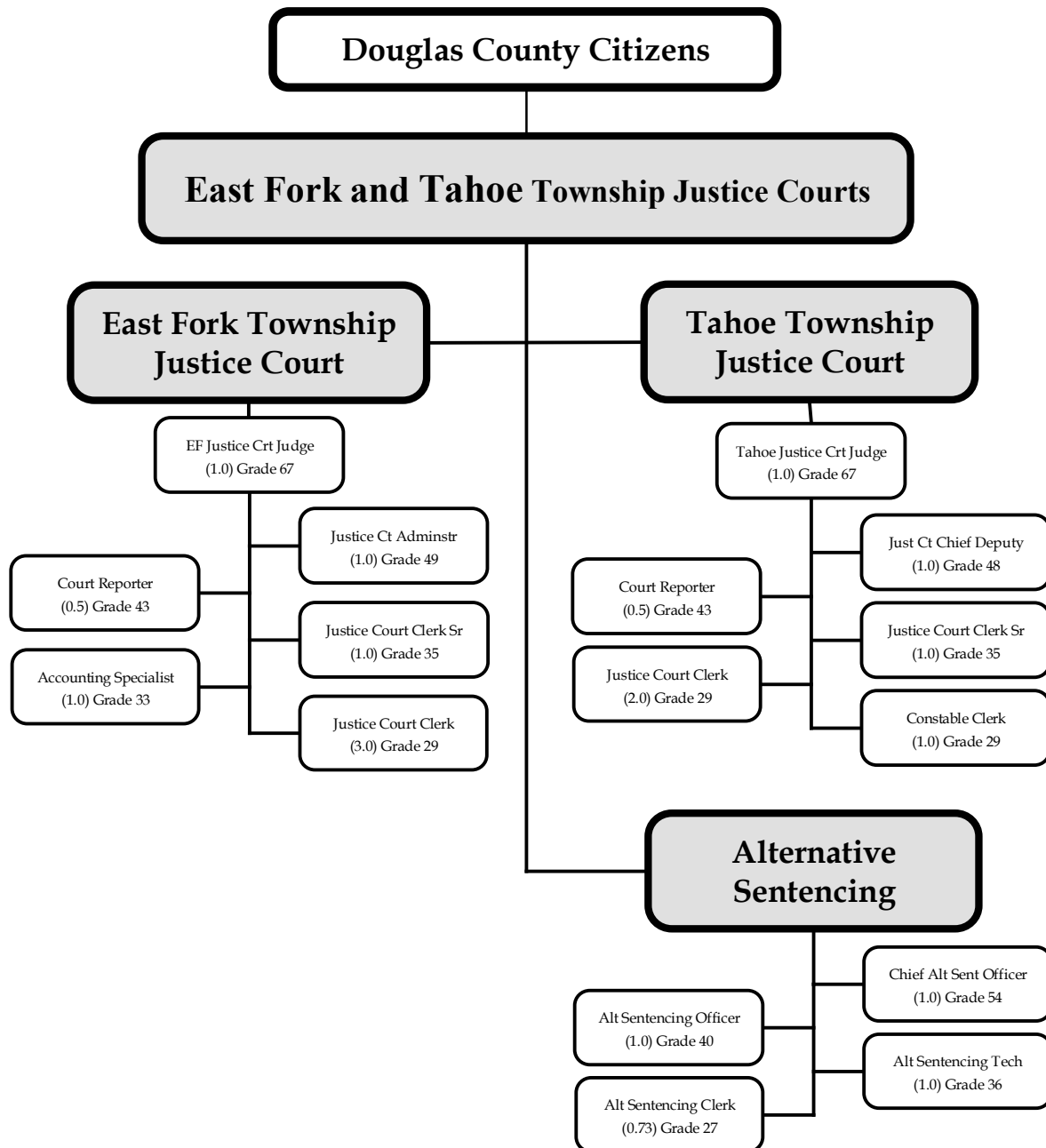
FY06-07 Objectives

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

FY05-06 Objectives vs Results

- Not provided.

East Fork and Tahoe Township Justice Courts Organizational Chart



Total Number of Positions: 19
Total Full-Time Equivalents: 16.73

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 7 full-time employees, including a Chief Deputy Justice Court Clerk, a Senior Justice Court Clerk, an Accounting Specialist, and 3 full-time Justice Court Clerks for a total of 7.0 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 FY06-07 budget for the East Fork Justice Court is \$633,985, Tahoe Justice Court is \$537,205, and Alternative Sentencing Division is \$437,822. 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).

EF Justice Court					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	408,575	438,372	542,252	103,880	23.7%
Services & Supplies	62,812	93,410	84,233	(9,178)	-9.8%
Capital Outlay	6,304	7,500	7,500	0	0.0%
Capital Projects	0	0	0	0	n/a
Total	477,691	539,282	633,985	94,703	17.6%
Funding by Source					
General Fund	455,759	475,682	594,702	119,020	25.0%
Justice Court Admin Assess	21,932	63,600	39,283	(24,318)	-38.2%
Total	477,691	539,282	633,985	94,703	17.6%
FTE	7.18	7.18	7.50	0.33	4.5%

Tahoe Justice Court					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	393,783	433,250	462,172	28,922	6.7%
Services & Supplies	44,601	91,850	67,533	(24,318)	-26.5%
Capital Outlay	6,304	7,500	7,500	0	0.0%
Capital Projects	0	0	0	0	n/a
Total	444,687	532,600	537,205	4,605	0.9%
Funding by Source					
General Fund	422,755	469,000	497,922	28,922	6.2%
Justice Court Admin Assess	21,932	63,600	39,283	(24,318)	-38.2%
Total	444,687	532,600	537,205	4,605	0.9%
FTE	5.50	5.50	5.50	0.00	0.0%

Alternative Sentencing					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	255,735	290,683	311,538	20,855	7.2%
Services & Supplies	165,762	125,784	126,284	500	0.4%
Capital Outlay	0	0	0	0	n/a
Total	421,496	416,467	437,822	21,355	5.1%
Funding by Source					
General Fund	421,496	416,467	437,822	21,355	5.1%
FTE	3.73	3.73	3.73	0.00	0.0%

FY06-07 Objectives

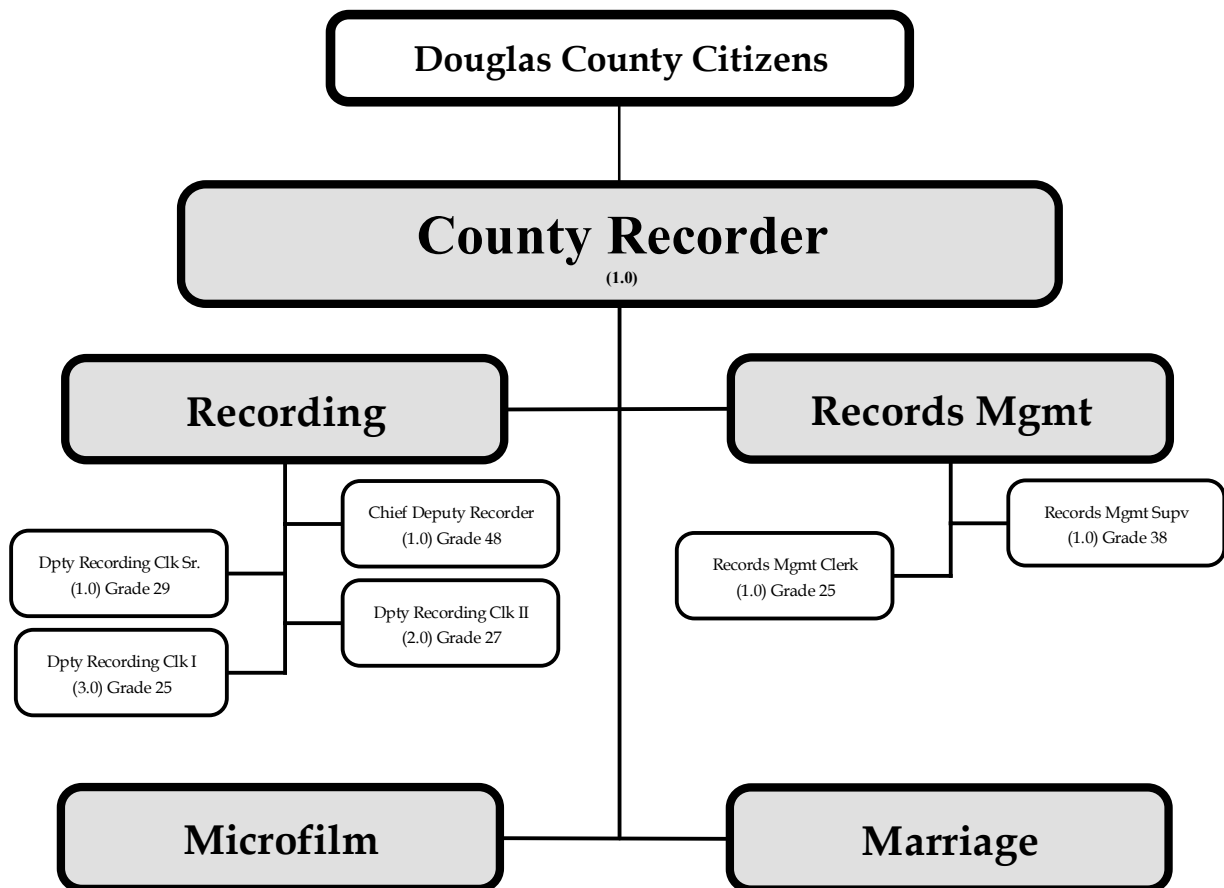
- Commitment to the goal of excellence in the administration of justice.
- Continue to serve the public in a courteous and businesslike fashion.
- Continue to perform the statutory duties/functions in a timely and cost-effective manner.
- Continue the vigorous collection of all fines, assessments and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

FY05-06 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). One clerk attended the Court Technology Conference along with Court Computer Staff. Two clerks attended the Nevada Association for Court Career Advancement's biennial conference. The Chief Deputy Clerk attended final courses for her Certification in Court Management which is offered through the National Center for State Courts and the AOC (graduation scheduled for October, 2006).*
- 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. During FY05-06, the Court collected over \$1,000,000 in fines, assessments and fees.*
- 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. In FY05-06 the Court updated and re-wrote accounting procedures for Court staff and adopted additional administrative, personnel and courtroom policies. The Court also adopted the Supreme Court's Model Code of Conduct for Judicial Employees in the State of Nevada.*

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 in order to provide quality service. We encourage employees to contribute 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 25,742 documents consisting of 134,084 microfilmed pages. The title companies, the public and our office staff use the computerized indices program extensively to search 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. In the past year we issued 4,719 marriages abstracts. 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 \$35,000 in FY06-07.

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 FY06-07 total County Recorder's budget is \$602,135, including \$473,026 for the Recorder's Office and \$129,109 for the Records Management Division.

Recorder and Records Management					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	517,825	559,187	559,565	378	0.1%
Services & Supplies	76,636	42,520	42,570	50	0.1%
Capital Outlay	52,129	0	0	0	n/a
Total	646,590	601,707	602,135	428	0.1%
Expenditures by Division					
Recorder	510,977	453,423	473,026	19,603	4.3%
Records Management	135,613	148,284	129,109	(19,175)	-12.9%
Total	646,590	601,707	602,135	428	0.1%
Funding by Source					
General Fund	646,590	601,707	602,135	428	0.1%
FTE	9.00	9.00	9.00	0.00	0.0%

FY06-07 Objectives

- Complete the installation of next generation of scanning equipment.
- Scan two years of microfilmed documents as to make them available on the Application Xtender.
- Continue to serve the residents of Douglas County with exceptional service.

Major Accomplishments of FY05-06

- Completed scanning of all recorded maps.
- Completed the conversion of PC based receipting and bar code system for recordings.
- Reduced time needed to process and return original documents to customers.

FY05-06 Objectives vs. Results

- Objective #1:** Install and implement next generation of scanning equipment.
Result: 75% complete. Scanning equipment/software is in place and the computer ordered.
- Objective #2:** Complete process of scanning all recorded maps.
Result: 100% complete. All maps have been scanned and are in the Application Xtender system. This has simplified map copy orders for our customers.
- Objective #3:** Complete process of making images available to customers on line.
Result: 0% complete. This project is on hold until the redaction issues have been worked out.

Records Management Division

Mission Statement

Records Management shall maintain and operate a center for storing and receiving records of County departments pending their disposition in a manner prescribed by law. Records Management shall maintain a service to provide micrographic and electronically scanned images to all departments of Douglas County.

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. Records Management also serves as a scanning and microfilm processing facility.

Staffing and Budget

The Records Management Division currently has two employees; a Records Manager and a Records Manager Clerk. The Records Manager reports to the County Recorder. The FY06-07 budget for Records Management is \$129,109.

FY06-07 Objectives

- Arrange hardware installation and training for the scanning system in the Records Division of the Sheriffs Department, including scanner and new computer system.
- Continue to keep all participating county departments current with inventory retention.
- Eliminate 20% to 30% of the inventory currently housed in the Douglas County Records Management Building.
- Continue to serve the departments of Douglas County with high level, efficient service.

Major Accomplishments of FY05-06

- Inventory updates of Community Development, Juvenile Probation, East Fork Fire and Paramedic as required by the NRS retention schedule.
- All Douglas County Sheriffs Department records were scanned.
- Completed two fiscal years worth of scanning for the Comptrollers Office.
- Eliminated 30% of the inventory currently housed in the Douglas County Records Management Building.

FY05-06 Objectives vs. Results

Objective #1: Implement scanning system for Sheriffs department.

Result: *50% Complete. We currently have equipment ordered and new staff has been hired.*

Objective #2: To have all user departments current with inventory retention.

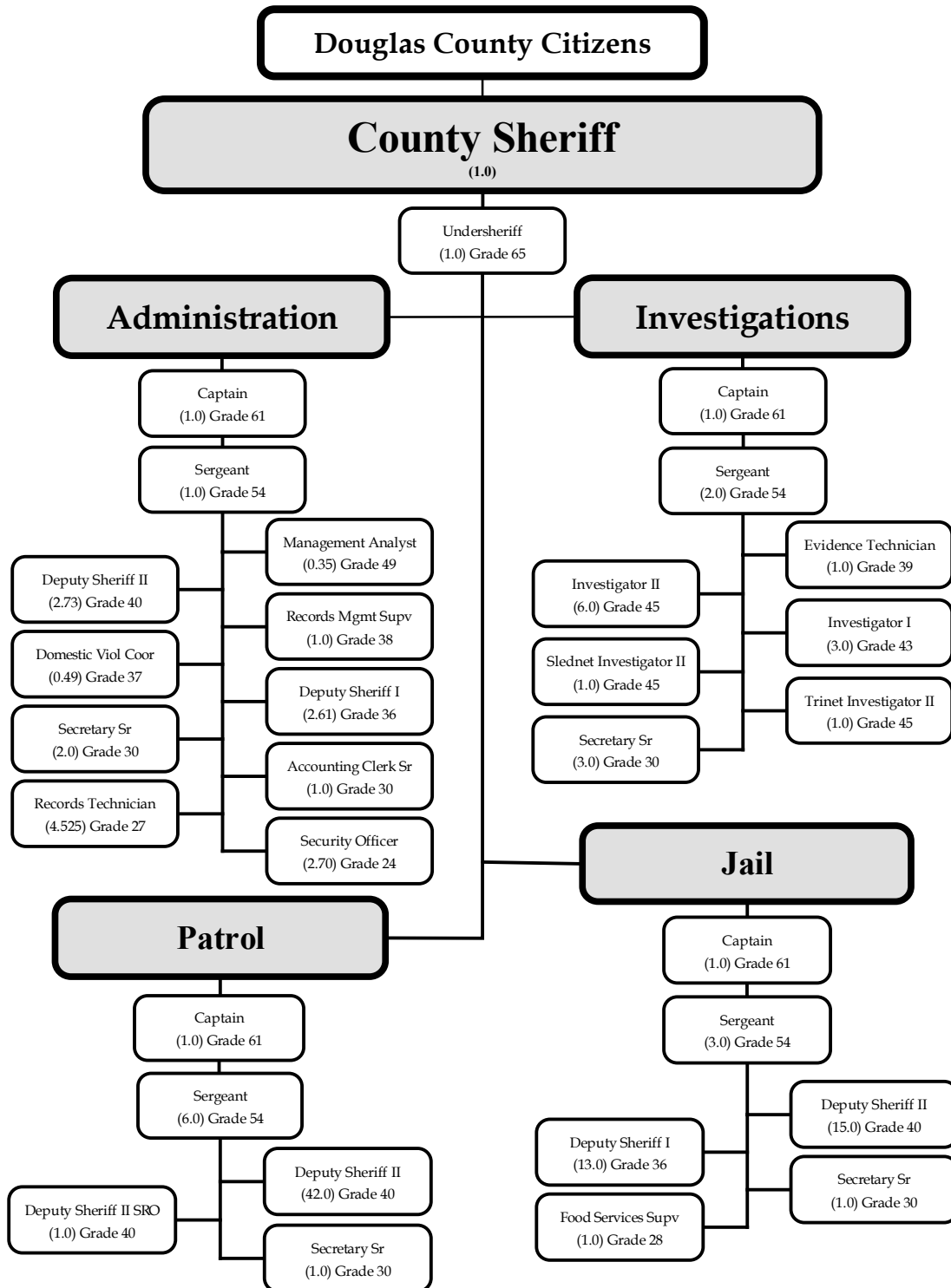
Result: *60% Complete. We have been working diligently to update all current inventories.*

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: 127
Total Full-Time Equivalents: 124.18

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 Paul Howell. He is directly responsible to the Sheriff. Undersheriff Paul Howell 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 FY06-07 is \$13,008,786. There are a total of 124.18 FTE for FY06-07.

Sheriff's Office					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	9,256,682	10,593,255	11,475,374	882,119	8.3%
Services & Supplies	1,458,328	1,174,407	1,323,412	149,005	12.7%
Capital Outlay	157,363	200,000	210,000	10,000	5.0%
Total	10,872,374	11,967,662	13,008,786	1,041,124	8.7%
Expenditures by Division					
Administration	452,596	510,312	536,662	26,350	5.2%
Administrative Services	1,140,184	1,144,688	1,248,562	103,874	9.1%
Records	268,621	271,874	292,007	20,133	7.4%
Jail	2,670,397	2,984,603	3,167,063	182,460	6.1%
COPs	85,048	88,942	99,891	10,949	12.3%
General Investigation	1,311,581	1,461,934	1,604,348	142,414	9.7%
Patrol/Traffic	287,707	368,690	561,733	193,043	52.4%
Vehicle Maintenance	456,720	341,207	410,562	69,355	20.3%
Grants	171,058	181,086	144,903	(36,183)	-20.0%
Coroner	55,493	49,500	49,500	0	0.0%
Operations/Patrol	3,785,030	4,354,762	4,669,805	315,043	7.2%
Tri-Net	102,106	120,072	126,251	6,179	5.1%
Bailiff	85,833	89,992	97,499	7,507	8.3%
Total	10,872,374	11,967,662	13,008,786	1,041,124	8.7%
Funding by Source					
General Fund	10,872,374	11,967,662	13,008,786	1,041,124	8.7%
FTE	116.66	121.00	124.18	3.18	2.6%

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. Financial grant requests are written for submittal to various State and Federal agencies. 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. The 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.

FY06-07 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 FY05-06

- 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.

FY05-06 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 John Milby, 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 that include, 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 FTO program, which provides newly hired Jail Officers with a class III Nevada POST 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.

FY06-07 Objectives

- Continue to increase Jail Staffing in accordance with the 2004 DOJ Staffing Analysis. This would be 8 more Deputies/Jail Officers and 2 more Sergeants.
- Jail Expansion/Construction. Begin to plan and build an expansion to the existing facility or a new facility to meet the needs of an expanding jail population. An expanded facility would increase general population beds by 32 and intake holding by 8 beds, with the necessary expansion and improvements to the necessary inmate support infrastructure. A new facility would be a 200 to 250 bed facility.
- Identify and obtain a state of the art RMS/JMS software program to replace the outdated JLAN program currently in use.
- Develop and implement a Use of Force Accounting/Reporting and PSU database.
- Increase nursing coverage from three to five days a week to meet the needs of the rapidly growing inmate population.
- Renew/continue our NCCHC accreditation rating via the on-site inspection and survey scheduled for spring/early summer of 2006.

FY05-06 Accomplishments

- Objective #1:** Increase Jail Staffing in accordance with the 2004 DOJ Staffing Analysis, which was an increase of 11 Deputies/Jail Officers and 3 Sergeants.
Result: *27.3 % complete on Deputies/Jail Officers. Increase of 2 positions and 1 backfill for military vacancy. 33% complete on Sergeants with increase of 1.*
- Objective #2:** Improve the surveillance/investigative capabilities of the inmate phone system and upgrade the system hardware.
Result: *100% complete.*
- Objective #3:** Develop and publish standardized critical incident manuals for Jail Division Personnel.
Result: *0% complete. The Sergeant assigned to the task was transferred to another division.*
- Objective #4:** Obtain and implement Major Disturbance/Riot Control Less Lethal capability for Jail Division Personnel.
Result: *50% complete. We obtained an FN303 Less Lethal Weapon and Extraction Shields. We are in the process of identifying and obtaining the appropriate certification to train personnel in the use of the weapon.*
- Objective #5:** Address training needs for personnel in the areas of Facility Searches/Shakedowns, Multiple Prisoner Transport, and Gang Identification.
Result: *100% complete.*
- Objective #6:** Paint the interior of the Valley and Lake Jails with Inmate Labor.
Result: *100% complete.*

INVESTIGATIONS DIVISION

Lieutenant Steven W. Orr, Division Commander

Major Programs Offered

The Investigation Division is charged with case follow-up to include burglaries, sexual assaults, homicide, death investigations, child abuse, street level narcotics investigations 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 or management of that evidence. The Division Commander oversees and administers both the Coroner function of the County and the governmental 1033 Program to obtain surplus military inventory.

Major Accomplishments of FY05-06

- The Division investigated 1,646 cases in calendar year 2005 including both crimes against persons and property.
- We recovered \$550,989 in money and property for the victims of crimes in the calendar year of 2005.
- The Warrant's Unit processed 968 warrants, 879 arrests and completed 55 extraditions both in State and out of State for calendar year 2005.
- Over 3,328 items of evidence were booked and processed through our Division during calendar year 2005.
- We investigated 81 cases of child abuse, 22 cases of sexual assault, 8 cases of Lewdness with minors in calendar year 2005.
- The Coroner Division handled 232 death cases, including 6 suicides, 11 traffic fatalities, 2 homicide, 6 accidental death cases and 2 ruled Undetermined after autopsy in calendar year 2005.
- Completed training through the FBI covering forensic interviewing of child abuse and exploitation victims.
- Set up additional regional training through the FBI covering Crisis Negotiations.
- Alcohol Grant Program - Additional sting operations were conducted this fiscal year at locations within the county. The Stings cover stores, bars, shoulder taps and are aimed at juvenile party suppression. The Stings netted arrests, citations and warnings.
- During calendar year 2005 we acquired military surplus equipment / inventory through the 1033 Program to enhance the operation of the Department and the County to respond to certain emergencies. The retail value for this inventory is at \$281,673. The County expended only the necessary funds to either pick up or have the inventory delivered.
- In May of 2004 the Investigation Division developed a part-time street level narcotics team (DCSET) to combat the rising problem within Douglas County concerning drug usage. In calendar year 2005 the Unit accomplished the following: Arrested 49 dealers (at least 4 of which have sold narcotics within 1000 feet of a school and/or public park), recovered 912.9 grams of methamphetamine, 265 grams of cocaine, 16.7 grams of psilocybin mushrooms and 2,900.8 grams (6.39 pounds) of marijuana and other prescription narcotics with a collective street value of \$414,445. Also seized as

part of these investigations were 4 vehicles, 1 residence, \$3,069 in cash and 10 weapons including one assault rifle.

- During calendar year 2005 the Investigations Division investigated two separate officer involved shootings, both resulting in the death of the suspects. Additionally, we investigated the stabbings of two Harrah's security officers, the shooting of an individual at local casino, a homicide in the Gardnerville Ranchos and the armed robbery of the Minden Bank of America. All suspects in these cases have been identified and taken into custody.

FY06-07 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.
- Acquire funding to purchase and implement the latest equipment / technology that will enhance the Division's ability to conduct covert investigations.
- Work with the Douglas County Sexual Assault Response Team (SART) to establish a fully operational SART Exam Room at the Carson Valley Medical Center. This would include the production of sexual assault protocols.

FY05-06 Objectives vs. Results

Objective #1: Continue to provide the highest level of training and certification for investigators to meet Department goals and State mandates.

Result: *100% complete: We have met all state mandated training requirements, as well as sponsored professional training in the area of child abuse and Crisis Negotiations 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.

Result: *100% Complete: We have acquired another \$12,000 grant to continue our efforts to combat under age drinking within the County. Our personnel have been speakers for two National Conferences this year.*

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.

Result: *100% Complete: We acquired another \$281,673 in equipment to be better prepared to assist the needs of our citizens and tourists within the County.*

Objective #4: 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.

Result: *0% Complete: We did not receive any new Investigator positions to meet this need during the last fiscal year.*

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.

Result: *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.

Result: *100% Complete: We have identified and acquired certain technologically advanced video equipment to enhance our investigative abilities.*

PATROL

Lieutenant Mike Biaggini, 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.

FY06-07 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.
- Continue to 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 FY05-06

- 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.
- Obtained funding, through public donations, to purchase a new narcotics detection canine to replace Jon-Jon.
- Obtained funding, through public donations, to purchase two Patrol canines to replace two retiring canines.
- Secured additional grant funding for the continued operation of the Child Passenger Safety Seat Program.
- 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 continued to aggressively address the problem of underage drinking in Douglas County.
- Through a concerted effort with radio technicians, greatly improved two-way radio communications.

FY05-06 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: Seek grant funding for acquisition and deployment of the latest generation of Taser, model X-26.

Result: *Unable to secure grant funding for this project.*

Objective #3: Seek grant funding for additional radar units for Patrol vehicles not presently outfitted with radar capabilities.

Result: *Grant funds will received to purchase four new in0car and four handheld radar units.*

Objective # 4: Seek grant funding for additional in-car video units.

Result: *Grant funds were not secured for this project.*

Objective #5: Acquire a new or used (Coast Guard) Patrol vessel for Lake Tahoe.

Result: *USCG was unable to provide DCSO with a used vessel.*

Objective #6: Acquire a second BMW motorcycle for traffic enforcement.

Result: *Second BMW was purchased and deployed.*

Objective #7: Implement and deploy various traffic enforcement tactics and equipment to address traffic related issues.

Result: *Deployed an unmarked vehicle to assist in identifying and apprehending aggressive drivers.*

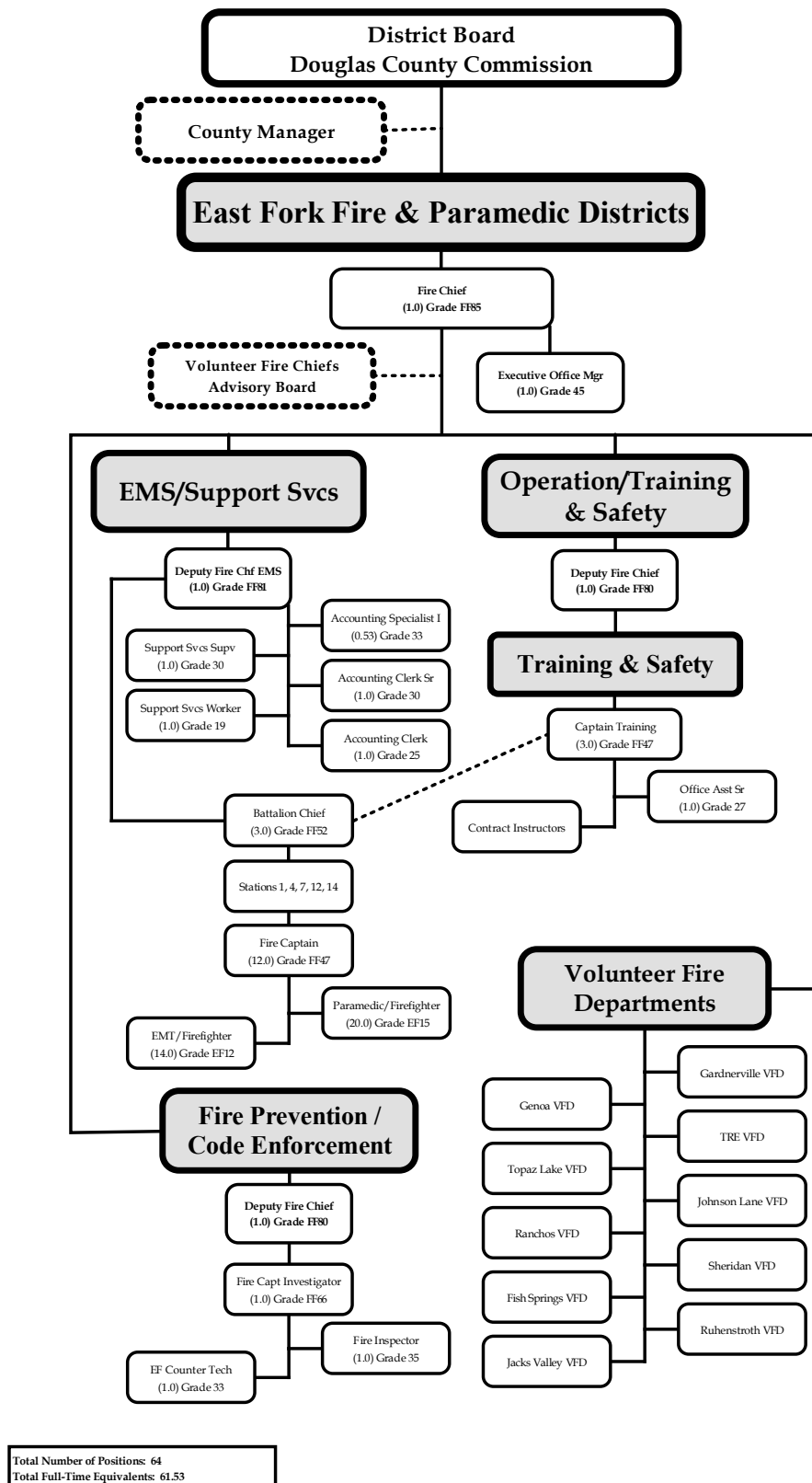
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COUNTY COMMISSIONERS - COUNTY MANAGER DIRECTED DEPARTMENTS

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 fifteen EMT/Intermediate Firefighters, fifteen Paramedic/Firefighters, twelve Fire Captains, and three Battalion Chiefs. The district will staff Station 4 in the southern portion of Douglas County on a 24 hour a day basis, early in this budget year. The district recently provided staff for Station 1 in Minden. While the volunteer component of the districts is still a viable program, some area of the district, due to demographic issues are having a hard time maintaining volunteer forces. The districts will continue to transform into a more career orientated organization in the years ahead.

The districts continue to provide service 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 FY06-07 is \$896,726.

EF Fire & Paramedic					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	4,379,644	4,827,859	5,425,525	597,666	12.4%
Services & Supplies	2,612,714	2,621,940	3,047,176	425,236	16.2%
Capital Outlay	537,251	460,000	436,000	(24,000)	-5.2%
Other	576,000	25,000	0	(25,000)	n/a
Capital Projects	360,555	652,193	988,025	335,832	51.5%
Total	8,466,164	8,586,992	9,896,726	1,309,734	15.3%
Expenditures by Department					
East Fork Fire	4,162,490	4,334,309	4,927,095	592,786	13.7%
East Fork Paramedic	4,303,674	4,252,683	4,969,631	716,948	16.9%
Total	8,466,164	8,586,992	9,896,726	1,309,734	15.3%
Funding by Source					
East Fork Fire	3,319,050	3,544,309	4,327,095	782,786	22.1%
EFFPD Equipment Reserve	530,127	320,000	265,000	(55,000)	-17.2%
East Fork Paramedic	4,303,674	4,252,683	4,969,631	716,948	16.9%
EFFPD Construction Reserve	313,313	470,000	335,000	(135,000)	-28.7%
Total	8,466,164	8,586,992	9,896,726	1,309,734	15.3%
FTE	55.53	57.53	61.53	4.00	7.0%

EAST FORK FIRE & PARAMEDIC DISTRICTS

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 Deputy Chief/Fire Marshal, a Fire Captain-Inspector/Investigator, a Fire Inspector/Plans Examiner, and a Senior Office Assistant staff the Bureau. 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.

FY06-07 Objectives

- Continue the training and education of the entry-level fire inspector position.
- Continue the Red Zone Wildland Fire safety survey program.
- Continue to provide an effective life safety plan review service.
- Update and re-implement the districts pre-plan program.
- Increase the number of fire hydrants tested and inspected within the Fire District.
- Develop a maintenance and inspection agreements/program for the static fire flow water tanks in the district.
- Develop master files and plans for each fire station facility owned or operated by the Fire District.
- Continue the maintenance and purchase of fire apparatus for the District.

Major Accomplishments of FY05-06

- 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.

FY05-06 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. The Fire District has received a new round of grant funding form the Bureau of Land Management for the continuation of this program in the next year to come.
- 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 four stations each promoting the same theme. The turnout was better than the previous year, 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 is continuing to provide positive results, the program was started late in the previous budget year. The program has been very successful and was well received by the business owners who have been through the inspection process. The Fire Inspector has worked very close with the business community on providing detailed information and guidance on fire life safety issues. The business community is utilizing the Fire District and the prevention staff as a resource on a regular basis in the management of fire life safety issues.
- Result:** *80% complete. The Fire Prevention Bureau is continuing to learn new and better ways to provide this service to the counties expanding commercial businesses.*
- Objective #4:** New Fire Inspector training. The Fire Prevention Bureau promoted an existing employee to the position of Fire Inspector. This position was created to conducted fire life safety inspections in existing commercial structures and businesses within the boundaries of the Fire District. The training for this position has included the following course work, fire and building codes, inspection principals, fire alarm systems, fire suppression equipment and systems and juvenile fire setter counseling. This position like many other positions within the Fire Prevention Bureau is responsible for duties outside the routine business inspections. This position works with juvenile fire setters and plays a very important role in fire prevention education.
- Result:** *75% complete. The world of fire prevention and codes practically changes daily. This position requires a constant attention to training; codes, regulations and laws are changed constantly to meet the current needs within our community and state. The training efforts of the Fire Inspector are ongoing as required to expand the knowledge and skills necessary to perform the duties assigned to the position.*

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 continues to strive in the effort to provide a very effective, user-friendly and efficient plan review service for the customers required to use this service. It is the goal of the Fire Prevention Bureau to conduct the plan reviews within the shortest turn-around time as practice, in most cases within 2 to 3 weeks.

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: Red Zone Wildland assessment program. The Fire District is comprised of many structures located in the wildland interface zone. A wildfire located in any one of the numerous interface zones in the District could threaten or destroy multiple structures at any given time. The Red Zone Wildland program is a computer-based program designed to take real field information and plot the finding in usable information for the fire service. The information collected provides vital information to the number of structures, how safe they are from an approaching wildfire, access, and water sources at a structure or neighborhood. All of this information is used in the efforts to reduce life and property loss from an interface wildfire.

Result: *50 % complete. The Fire District has purchased the software program and the required palm devices. The seasonal fire fighting staff has completed several hundred home inspections within the southern portion of the Fire District. This project will be ongoing for the next several years collecting new data and updating changes to the existing materials.*

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.

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.*

Objective #8: Fire District vehicle projects. The Fire District continues to grow, with this growth comes the need for additional fire apparatus. The Fire District continues to use the open bid process for the purchase of the majority equipment used by the District. The Fire Marshal and his staff continue to prepare the specifications and complete the bid process for new vehicles. In addition to the purchase of new vehicle the Fire Marshal coordinates all necessary vehicle repairs and maintenance with the vehicle maintenance department. The Fire District over the last two years has built 3 type III brush trucks in house. The labor to construct these units was provided from the volunteers and the management positions from the District office.

Result: *100 % complete. The District was very successful at the construction of the 3 type III brush trucks and the purchase of 1 type one engine for the Jacks Valley station 12.*

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 Soroptomist, 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 40 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.

FY06-07 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 Advanced 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 FY05-06

- 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.
- Work toward the complete development of combination services and foster a positive relationship of co-dependence between career staff and volunteers.
- Established a new ambulance fee rate schedule in order to maximum funding opportunities for the Paramedic District.
- Developed and initiated a new ambulance subscription program for the residents of the Paramedic Districts boundaries.

FY05-06 Objectives vs. Results

Objective #1:	Pursue the acquisition of a new Rescue ambulance.
Result:	<i>100 % complete. New Rescue placed in service November 23, 2005.</i>
Objective #2:	Address the parts of the International Association of Fire Fighters (IAFF) contract that are due for re-negotiation.
Result:	<i>90% complete. Contract negotiations began in FY05-06 and were implemented July 1, 2006.</i>
Objective #3:	Begin construction of the new North County Fire Station.
Result:	<i>5% complete. Construction has not yet begun. Chief Carlini is coordinating this project.</i>
Objective #4:	Continue to provide adequate human resources to provide for the quantity of emergency calls for service.
Result:	<i>Ongoing.</i>
Objective #5:	Establish revised patient destination criteria following the change in Carson Valley Medical Center's (CVMC) ability to admit patients. Begin using a new Field reporting software for EMS patients. Adapt to the relocation of Carson Tahoe Regional medical center
Result:	<i>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.</i>

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 with the monthly newsletter 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, incentives program records, incident accountability system records and other related materials. Our involvement in record-keeping 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 third Training Captain position is to be added during the FY06-07. The Training Captains will be placed on a 24-hour shift schedule at that time. 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 Division also utilizes 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.

FY 06-07 Objectives

- To continue to respond to all emergencies as designated in the Duty Chief and Incident Safety Officer Response guidelines.
- To continue to respond to alarms and, as necessary, to assess the proficiency of District resources.
- 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.
- To continue to develop & refine an operational policies and procedures manual.
- To continue to develop innovative methods to deliver training and refine the computerized record keeping for members.
- To expand the wildland seasonal program.
- To continue to participate in the development of the State Fire Training Standards; and the delivery of state fire service training programs.
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.
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.
- To continue to coordinate purchase, installation and repair of communications and computer equipment.
- To participate in expansion of 'all risk' protection into the Sierra Fire District.
- Continue to pursue an updated personnel incident accountability system.
- To integrate a third Training Captain into the schedule.

Major Accomplishments of FY05-06

- The Seasonal Wildland Firefighter program was expanded and continued with great success. Personnel were tested and hired, and the program drew several compliments from in-house personnel and the public. In addition to responding to fires, the seasonal firefighters completed over 700 home surveys. These surveys help homeowners and responding apparatus in case of a wildland fire emergency. The program was again expanded for the FY06-07 year.
- The Incident Safety Officer Program. This 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 a District ISO rating of 3. This is a huge accomplishment for a suburban/rural area. As a comparison, the City of Reno is also rated an ISO Class 3.
- The Aerial Truck training program. This is a very extensive program for a complex apparatus with unique characteristics. The basic and on-going training has been implemented as an in-house training program. Truck 6 is now in service.
- Upgrading of 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.
- A comprehensive proposal for a Firefighter Reserve program was developed. The program has yet to be implemented.

FY06-07 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:	<i>100% complete. On-going program.</i>
Objective #2:	To continue to respond to alarms and, as necessary, to assess the proficiency of District resources.
Result:	<i>100% complete. On-going program.</i>
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:	<i>100% complete. On-going program.</i>
Objective #4:	Establish necessary policies, procedures, and training program for aerial operations.
Result:	<i>100% complete. Truck 6 is now in service.</i>
Objective #5:	Provide for additional Safety Officer training programs.
Result:	<i>100% complete. This is also an on-going program.</i>
Objective #6:	To continue to respond to all emergencies as designated in the Duty Chief Response policy.
Result:	<i>100% complete.</i>
Objective #7:	To continue to respond to alarms and, as necessary, to assess the proficiency of District resources.
Result:	<i>100% complete. On-going program.</i>
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:	<i>100% complete. On-going program.</i>
Objective #9:	To continue to develop & refine an operational policies and procedures manual.
Result:	<i>80% complete. There have been several meetings with the insurance company resulting in several revisions. On-going program.</i>
Objective #10:	To continue to develop innovative methods to deliver training and implement computerized record keeping for members.
Result:	<i>100% complete. On-going program.</i>
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:	<i>100% complete.</i>

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.

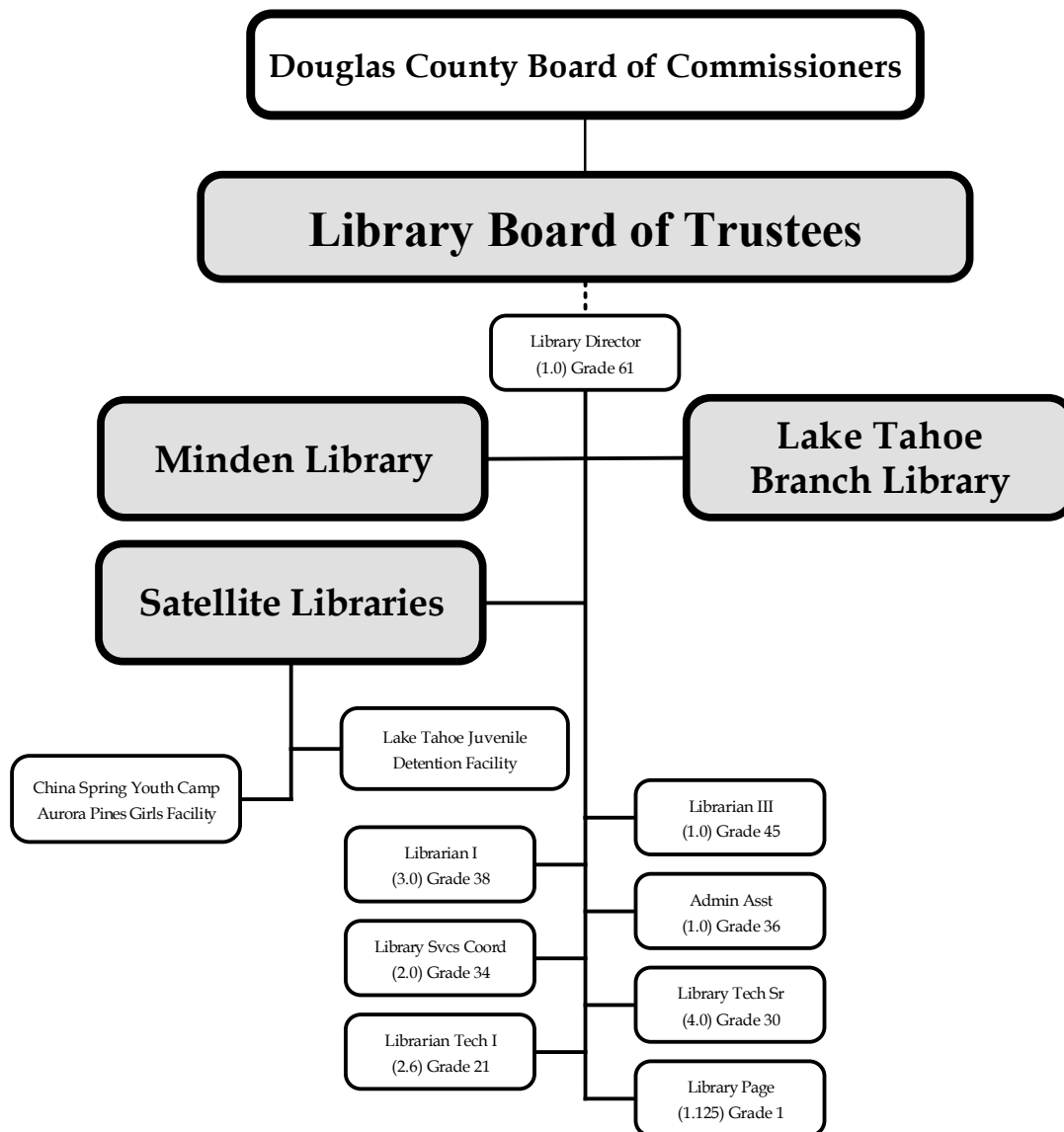
Result: *100% complete. On-going program*

Objective #16: To enhance the wildland seasonal firefighter program.

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

Douglas County Public Library

Organizational Chart



Total Number of Positions: 20
Total Full-Time Equivalents: 15.73

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 Holbrook Junction Urgent Care Facility, 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 114,000 items: books, magazines, newspapers, videocassettes, audiocassettes, books on tape, CDs, and DVDs. 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 50% of the national average per capita and 58% of the Nevada average. Per capita staffing levels are approximately 50% of the Nevada average and 62% 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; answer questions in person, by telephone and by email to assist residents in accessing the information required; provide free meeting room space to community organizations; plan and present weekly programs for children, youth and seniors; producing story times and book talks for cable access television; delivery of materials to homebound seniors; borrow materials not available locally; provide exhibit and display space for community announcements, art, and displays; conduct orientation sessions for students and other youth groups; offer access to a variety of electronic databases; provide public use typewriters and computers and printers for word processing; provide public access to the Internet; provide a wireless hotspot for patron access to the Internet and provide 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 the selection and acquisition of new materials, many of which are suggested by the public; catalog and process 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 FY06-07, the Library is staffed by 15.73 FTE. The Library is primarily funded from the Room Tax (TOT)/Sales Tax fund, providing 100% of the Library's \$1,354,443 total FY06-07 budget.

Library					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	801,483	898,890	965,645	66,755	7.4%
Services & Supplies	406,550	379,072	388,798	9,726	2.6%
Capital Outlay	7,371	0	0	0	n/a
Capital Projects	19,052	0	0	0	n/a
Total	1,234,457	1,277,962	1,354,443	76,481	6.0%
Funding by Source					
Room Tax	1,234,457	1,277,962	1,354,443	76,481	6.0%
FTE	15.48	15.48	15.73	0.25	1.6%

FY06-07 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.
- Continue with annual review and update of strategic planning process completed in 1999.
- Replace technology used at Holbrook Junction Urgent Care with more cost-efficient model.
- Replace self check machine in Minden Library.
- Initiate planning for reconstruction of Minden Library circulation desk.
- Initiate complete rework of Collection Development Policy.
- Participate in capital fundraising by the Douglas County Public Library Foundation.
- Continue Planned Giving program for solicitation of bequest donations.
- 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 FY05-06

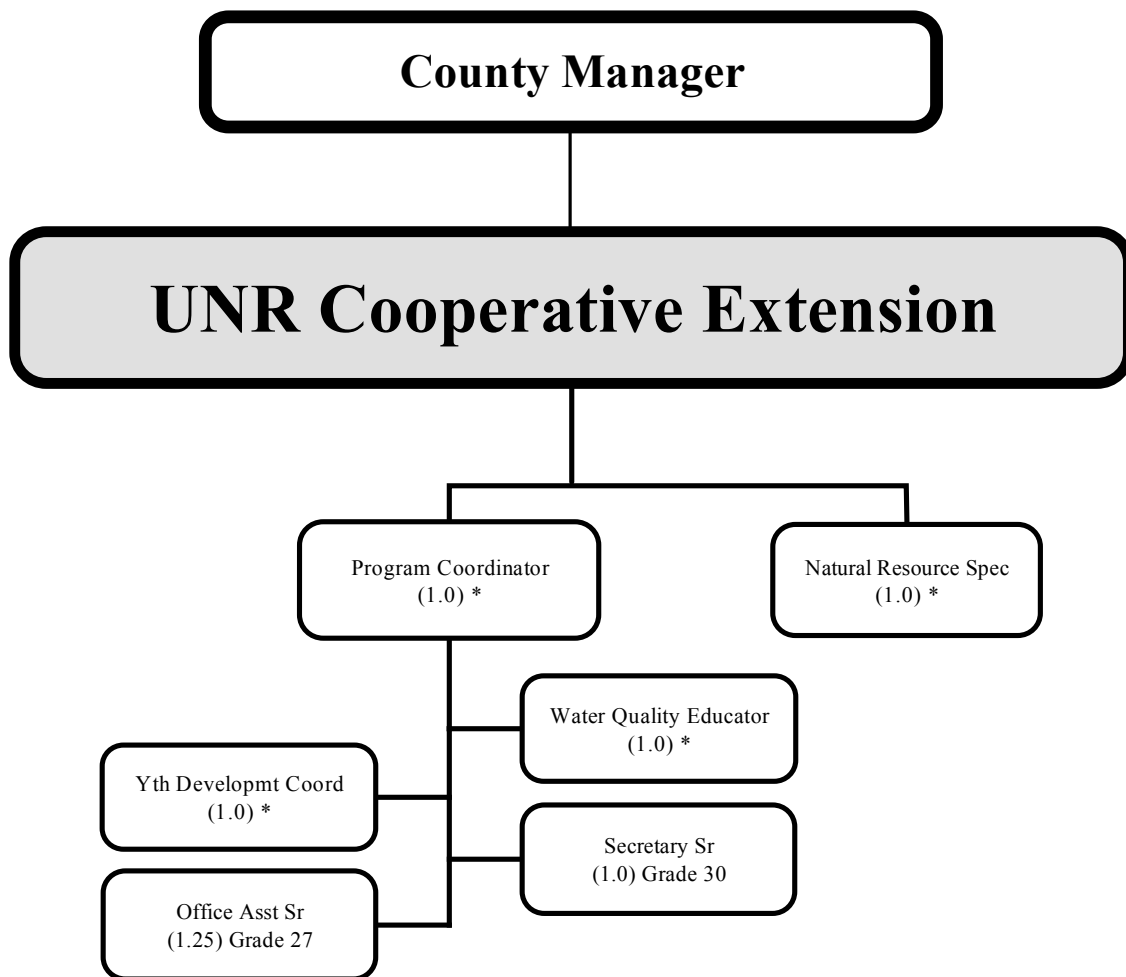
- Completed renovation and reorganization of children's area of Minden Library.
- Communicated to the public the value of the library to the community.
- Provided patron and staff training to maximize potential of Polaris system.
- Reevaluated staff processes and procedures to maximize potential of Polaris System.
- Reviewed and updated strategic planning process completed in 1999 with the 2005-2010 plan.
- Participated in capital fundraising by the Douglas County Public Library Foundation with 2nd Annual USO Dinner Dance.
- Added additional funds to Endowment Fund to support the work of 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.
- Completed new 3-year technology plan and received approval of plan from Nevada State Library.
- Implemented Print-Cost Recovery system utilizing grant from Smallwood Foundation
- 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.
- Relocated the South County E-branch to Holbrook Junction Urgent Care.
- 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.

FY05-06 Objective vs. Results

Objective #1:	To communicate to the public the value of the library to the community.
Result:	<i>Ongoing. Efforts include civic presentations, newspaper columns, newspaper articles, letters to the editor, promotional spots on KPTL and KGVM, and cable access television programming.</i>
Objective #2:	To provide patron and staff training to maximize potential of Polaris system.
Result:	<i>Ongoing. Additional patron and staff functionality continues to be added with each upgrade.</i>
Objective #3:	To implement enhancements to the Polaris library system with continuing system upgrades.
Result:	<i>Ongoing. The Summer 2005 upgrade included enhancements to Homebound Services and Interlibrary Loan functionality.</i>
Objective #4:	To continue with annual review and update of strategic planning process completed in 1999.
Result:	<i>100 % Complete. Review process for FY06-07 was conducted in September-October 2005 and completed in November 2005. FY07-08 review and update is scheduled for September-October 2006.</i>

- Objective #5:** To complete construction of Children's Resource Center in Minden.
Result: *Complete. Grand Opening was held in March 2006. Overall project cost of \$92,000 was funded entirely with private donations, grants, and fundraisers.*
- Objective #6:** To relocate South County E-branch in Holbrook Junction Urgent Care Center
Result: *Complete. Kiosk was relocated in January 2006 and reconfigured to work via microwave relay. Book drop was relocated in January 2006.*
- Objective #7:** To participate in capital fundraising by the Douglas County Public Library Foundation, including identification of annual signature event for fundraising.
Result: *Ongoing. Participated in planning and execution of 2nd Annual USO Dinner Dance in June of 2005.*
- Objective #8:** To continue Planned Giving Program by the Douglas County Public Library Foundation.
Result: *Ongoing. A second distribution of the Legacy brochure was completed in November 2005.*
- 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 general periodical databases and the Auto Reference Repair Center.*
- 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, and the Malkmus Foundation.*
- Objective #11:** To provide programming to DCCATV in digital format.
Result: *Ongoing. 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 2005, 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 2006 visitations are scheduled to begin in September 2006.*
- Objective #13:** To engage in cooperative projects, service delivery, and fundraising efforts with other County departments.
Result: *Ongoing.*

UNR Cooperative Extension Organizational Chart



Total Number of Positions: 3
Total Full-Time Equivalents: 1.88
* This position not funded by the County

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 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. Workshops are designed to 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 producers.

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 <http://www.unce.unr.edu/mastergardener/mastergardener.html>

Integrated Pest Management (IPM) is discussed on a daily basis with the public. Plant disease, weeds, insects and vertebrate pest problems are brought to the office and recommendations are given, consistent with the environmentally responsible principles of IPM <http://www.unce.unr.edu/invasive/weedpage.htm>. Pesticide applicator training is conducted once a year. http://agri.nv.gov/PLANT_Envir_PesticideCertTrain.htm

Sage Grouse Conservation - 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 plan strategies. <http://www.ndow.org/wild/conservation/sg/plan/index.shtm>

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. <http://www.livingwithfire.info/>

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. <http://www.unce.unr.edu/Western/SubWebs/MoneyOnTheBookshelf/Index.htm>

Financial Security in Later Life is a national effort by the Cooperative Extension System to give you the skills, confidence and motivation to build a financially secure future for yourself and your family. <http://www.unce.unr.edu/Western/SubWebs/FinancialSecurityInLaterLife/index.htm>

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. <http://www.unce.unr.edu/Western/SubWebs/ChildCareNevada/Index.htm><http://www.unce.unr.edu/Western/SubWebs/ChildCareNevada/Index.htm>

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. <http://www.unce.unr.edu/Western/SubWebs/TuneInTo/Index.htm>

Family Storyteller is a program that gives parents and educators ideas, resources and fun ideas for sharing books with young children. <http://www.unce.unr.edu/Western/SubWebs/FamilyStoryteller/Index.htm>

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 community projects.

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

A full-time state classified employee (Youth Development Coordinator), 2 part-time state classified employee (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 45 part-time volunteers staff the Douglas County Office. Ten area and state extension specialists assist as the need arises. The FY06-07 budget is \$235,253.

Cooperative Extension					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				06 to 07	06 to 07
Personnel Services	92,556	89,512	97,879	8,367	9.3%
Services & Supplies	96,041	109,550	129,374	19,824	18.1%
Capital Outlay	0	7,343	8,000	657	8.9%
Total	188,597	206,405	235,253	28,848	14.0%
Funding by Source					
Cooperative Extension	188,597	206,405	235,253	28,848	14.0%
FTE	1.88	1.88	1.88	0.00	0.0%

FY06-07 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.
- Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.

Major Accomplishments of FY05-06

Water quality education - Evaluations indicate that participant knowledge has increased. Landowners are becoming better educated in subjects concerning land use as it relates to impact on water quality. Additionally, some land owners are changing their land management behavior and adopting best management practices. The ultimate impact on water quality is not known at this time. These educational efforts have been of interest to the Community Development Department and complimentary to the storm water permit requirements for the county.

Watershed Awareness - Preliminary results of a questionnaire used following the Carson River Corridor presentation indicate that a Carson River corridor should be protected (n = 75). Respondents also identified factors most important to consider for determining corridor width to be, wildlife/riparian habitat, fish and aquatic life, and channel movement and meander path. Of all the incentive and regulatory options to keep corridor lands free from development, respondents feel that the best is purchasing development rights and creating conservation easements.

Niche Livestock Marketing - A \$120,638 grant from USDA Rural Development was awarded to the University of Nevada to investigate the feasibility of a meat animal slaughtering/processing facility in western Nevada. Results of the study indicated that 68% were interested in a stationary slaughtering facility as opposed to a mobile unit (26%), n = 153. Respondents (61%) were interested in investing in a business venture. Twenty six percent of the respondents expressed a willingness to invest between \$2,501 and \$5,000.

Leadership Douglas County - All students indicated that their sense of commitment to the community increased as a result of LDC (n = 14). Half of the students had increased their leadership activities in the community over the course of the eleven month period. The majority of the students felt that they had a better sense of how their background, skills and passions could be applied to leadership, in Douglas County issues (n = 14), in their professional life (n = 11), and in their personal life (n = 12).

Living With Fire - Douglas County is home to 14 Fire Safe Chapters, which includes more members than any other county 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, in addition to assessments in the other 16 counties, which makes Nevada the first in the U.S. to have all of its communities eligible for the Healthy Forest Initiative funds. Two new versions of the Living with Fire curriculum, Tahoe and Great Basin, were just released.

FY05-06 Objectives vs. Results

Objective #1: Measure the impact of the Carson Valley Land Management Education Program on changes to land management in the Carson Valley.

Result: 75 % complete.

Objective #2 Increase the 4-H youth enrollment by 10 percent.

Result: 50 % complete.

Objective #3: Assist livestock producers investigate the opportunity of local meat processing and marketing by acquiring grant funds to conduct a feasibility analysis and business plan.

Result: 50 % complete.

Objective #4: Inform Douglas County citizens of the community alert system – Reverse 911.

Result: Discontinued.

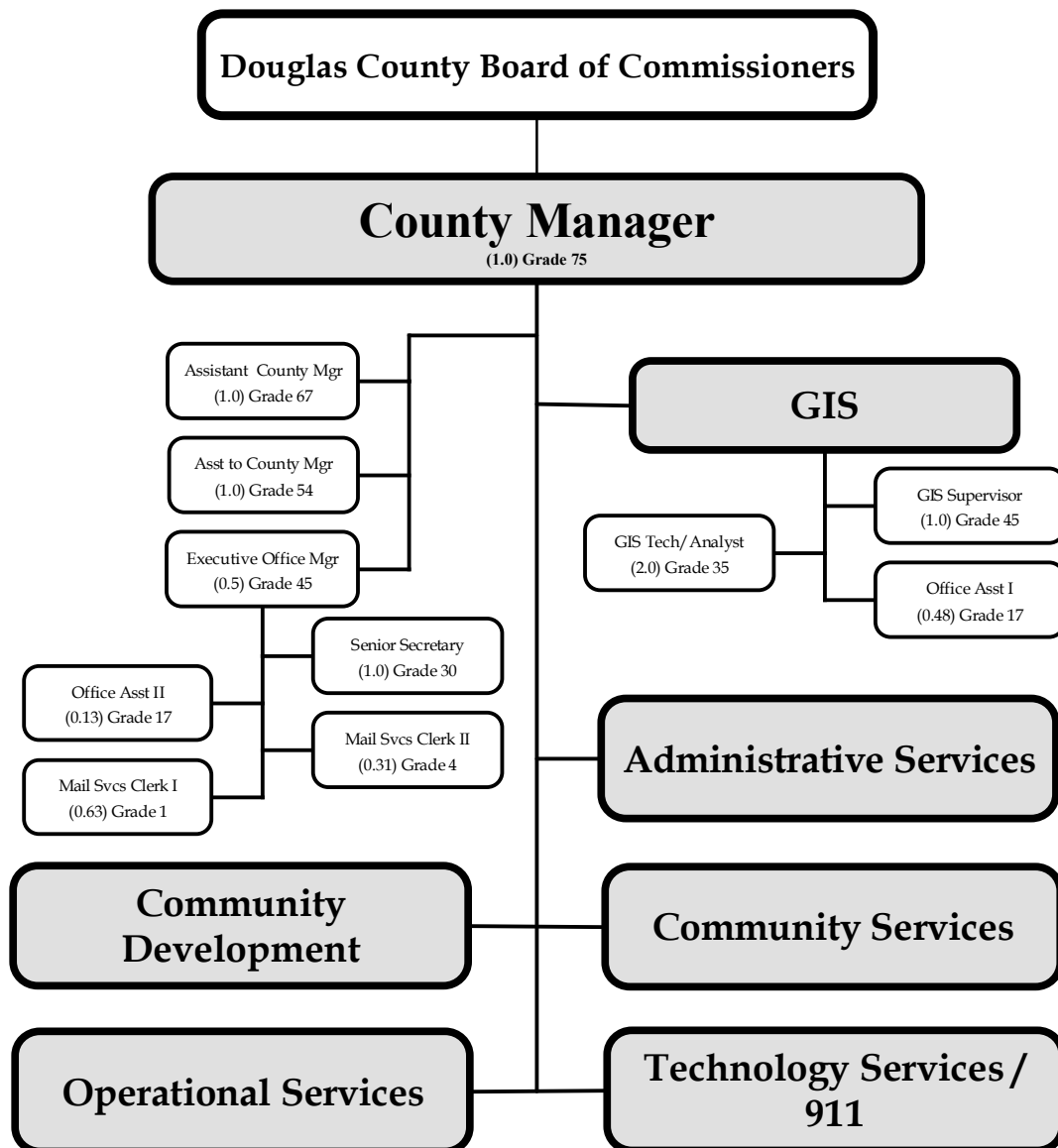
Objective #5: Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.

Result: Ongoing.

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 Board of County Commissioners in the administration of these departments.

County Manager Organizational Chart



Total Number of Positions: 10
Total Full-Time Equivalents: 7.89

COUNTY MANAGER'S OFFICE

"Transforming Vision into Reality"

Mission Statement

The County Manager's Office 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. The success of Douglas County is vested in employee accomplishments, directed and supported by effective managerial leadership and vision. 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, goals and vision for the County are achieved.

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 County 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 County 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.

The County Manager continually evaluates and enhances the effectiveness and efficiency of County services to the public, to other county departments, and other governmental agencies. The Office 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.

The County Manager oversees the work and operation of the Douglas County Redevelopment Agency and serves as the primary staff for the 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 County 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 FY06-07 County Manager budget is \$372,961.

The General Services budget is \$1,152,801 for FY06-07. General Services has three part-time employees who provide mail service for the county. MAGIC's budget is \$234,302 for FY06-07 and includes three full-time employees and one part-time.

The Redevelopment Agency budget is \$1,213,242. The redevelopment agency budget is shown here because the County Manager has responsibility over the management of this agency. Additional information regarding the Redevelopment Agency can be found in the Fund Summary section (pages IV-50 through IV-53) and the Appendix section (pages VIII-28 through VIII-29).

County Manager					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	491,799	506,722	572,876	66,154	13.1%
Services & Supplies	1,199,927	1,159,960	1,187,188	27,228	2.3%
Capital Outlay	0	0	0	0	n/a
Total	1,691,726	1,666,682	1,760,064	93,382	5.6%
Expenditures by Division					
County Manager	328,765	332,127	372,961	40,834	12.3%
M.A.G.I.C	195,215	209,344	234,302	24,958	11.9%
General Services	1,167,746	1,125,211	1,152,801	27,590	2.5%
Total	1,691,726	1,666,682	1,760,064	93,382	5.6%
Funding by Source					
General Fund	1,691,726	1,666,682	1,760,064	93,382	5.6%
FTE	7.41	7.41	7.89	0.00	0.0%

Redevelopment Agency					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	6,439	6,603	7,201	598	9.1%
Services & Supplies	321,198	337,486	340,552	3,066	0.9%
Capital Outlay	0	0	0	0	n/a
Other	0	0	0	0	n/a
Capital Projects	0	1,329,700	865,489	(464,211)	-34.9%
Total	327,637	1,673,789	1,213,242	(460,547)	-27.5%
Funding Source					
DC Redevelop - Admin	52,637	69,089	308,289	239,200	346.2%
DC Redevelop - Capital	275,000	1,604,700	904,953	(699,747)	-43.6%
DC Redevelop - Debt	0	0	0	0	n/a
Total	327,637	1,673,789	1,213,242	(460,547)	-27.5%
FTE	0.05	0.05	0.05	0.00	0.0%

FY06-07 Objectives

- Represents the interest of the County to the community by providing proactive public communications and information.
- Continue to engage the Board in a strategic planning and goal setting process to enhance the effectiveness of the organization.
- Develop a legislative agenda, monitor legislation, and actively participate in during the 2007 Legislative Session.
- Assist with the construction of the multi-use transit facility at Lake Tahoe.
- Work with property owners on proposed large development opportunities in the North Douglas County Specific Plan area, receiving areas and within the Redevelopment Areas.
- Implement a revised and updated County website to make the site easier to use with more information available.
- Work with other agencies and organizations to collaboratively seek funding, develop public access along the Carson River, improve trail access, and preserve open space.
- Explore opportunities and provide analysis on new or expanded revenue sources for the County Commissioner consideration.
- Work with the local telephone service provider and cable television provider on the development of a new franchise agreement.
- Update the County's facility space plan.
- Finalize USFS federal lands bill.

Major Accomplishments of FY05-06

- Implemented State change in PERS rates for employees.
- Removed fire fuels on County owned parcel in Skyland GID.
- Prepared increased water rates for Board adoption.
- Pursued a number of State Question 1 bond funded projects.

- Completed a number of water and sewer capital projects.
- Expanded the Roads/Utilities office building.
- Worked with Ranchos GID to secure a potential site for a Boys and Girls Club.
- Updated and approved Sierra Pacific Power Company Franchise agreement (15 year).
- Proceeded with the update of the County's website.
- Updated a number of County policies.
- Traffic report completed for North Douglas County proposed development projects.
- Developed inter-local agreement with the Mosquito District for expanded services.

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, under the State Lands Question 1 program, the County initiated the update to the Open Space Plan, pursued the purchase of 5+ acres along the Carson River and started the construction of the Jobs Peak trail. The ten-year update and review of the Master Plan was initiated and will be ongoing through FY05-06. 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 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, water and sewer rates and capital improvement planning meetings. Presentations were provided on the County budget, taxation, and a number of specific projects. County staff continues to speak at civic and business 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 local radio, a weekly Cable program "Lets Talk Douglas County" is provided and a "Focus on Douglas County" program was initiated providing information on specific County Departments. Throughout the year a large number of positive news articles on Douglas County programs and services were printed in local newspapers. Press releases are prepared on County activities and accomplishments. 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.

FY05-06 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:** Implement leadership development and strategic planning process to enhance the effectiveness of the organization.
- Result:** *The County embarked on a leadership development effort to improve communications and develop leadership potential. Implementation of the project will continue into FY05-06. In May 2006 the Board considered priorities for the strategic direction of the County. The Board identified seven strategies which will be further developed into overall County objectives and action plans in the upcoming year.*
- Objective #3:** Participate in interim legislative committees representing the interests of Douglas County.
- Result:** *County staff, working with the County's lobbyist, is monitoring interim legislative committee activity and developing potential Bill Drafts for the 2007 Legislative Session.*
- Objective #4:** Finalize plans to meet County office space and other needs and proceed with the construction of a new office building and parking facilities.
- Result:** *Conceptual planning and design is underway for the expansion of the Judicial/Law Enforcement and Jail expansion. Preliminary plans for the expansion of the Minden Inn and parking structure in Minden were completed.*
- Objective #5:** Participate in the construction and use of the multi-use transit facility at Lake Tahoe.
- Result:** *Construction on the new transit facility began this year and is expected to be complete by December 2006.*
- Objective #6:** Implement policies and strategies for employee association negotiations.
- Result:** *County management staff and labor organization representatives participated in Interest Based Bargaining Training. The methods learned were incorporated into negotiations with each of the County's three bargaining units. Negotiations started in February 2006, and continued throughout the fiscal year.*
- Objective #7:** Work with property owners of large properties on the development process and public involvement.
- Result:** *Alternative funding and development options have been considered for a North County commercial project, which may move forward in FY06-07. A number of property owners discussed potential projects and land use changes as part of the Master Plan update, to be completed in FY06-07.*
- Objective #8:** Develop alternatives for funding a new Senior Center.
- Result:** *The Board was presented various options to fund a new Senior Center. The Board considered implementing a utility user's fee to support both the construction and operation of the center. After great public concern, the Board opted to place a ¼ cent sales tax on the November 2006 ballot to construct and support the facility.*

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 and 1 part-time employees reporting to the County Manager. The budget for the department comes from the General Fund and for FY06-07 is \$234,302.

MAGIC					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	163,339	171,429	199,652	28,223	16.5%
Services & Supplies	31,876	37,915	34,650	(3,265)	-8.6%
Capital Outlay	0	0	0	0	n/a
Total	195,215	209,344	234,302	24,958	11.9%
Funding by Source					
General Fund	195,215	209,344	234,302	24,958	11.9%
FTE	3.00	3.00	3.48	0.00	0.0%

FY06-07 Objectives

- Continue development of policies and procedures manual to include:
 - Update noticing procedure and document map book production procedures for Minden/Tahoe Air Guide and Water Conveyance Advisory Committee Map Book.
 - GIS server configuration
 - Review document for general updates

- Continue development of County's water and sewer data in GIS:
 - Complete needs assessment
 - Inventory of available data
 - Integration into GIS with associated attributes as determined by needs assessment
- Implement an interactive GIS web page.
- Complete standards and guidelines for addressing and street naming to include with addressing ordinance when taken to the BOC for approval.
- Continue expansion of data inventory on GIS:
 - Demographics
 - Import 2006 aerial photography
 - Building Footprints for commercial and industrial sites
- HAZUS. Install HAZUS-MultiHazard and transfer data from HAZUS 99. Send GIS staff to HAZUS training and review currency of data and update as necessary.

Major Accomplishments of FY05-06

- Produced Ruhenstroth Trail Guide in cooperation with BLM and the Pinenut Mountain Trails Association to be placed in kiosks in the Ruhenstroth trails area.
- Converted 1' lidar 2d contours to 3d and raster file formats for use in modeling (i.e., slope maps and shaded relief maps). Tested a third-party software that creates a video 'fly-thru' by combining the 3d lidar data with aerial photography.
- Calculated the yearly development activity and development potential for Planning to use in the yearly master plan report.
- Produced a comprehensive Minden/Tahoe Airport Guide for the Airport. Automated the production of the map book to reduce staff time when the Guide is updated.
- Assisted EFFPD in identifying properties within five road miles of fire stations to determine coverage under the County's new ISO rating.
- Updated irrigation and drainage map based on new aerial photography. Locations for ditch diversions were added to the dataset. Two updated map books were produced for Community Development including cd's containing the map book in pdf format.
- Assisted Emergency Management in updating the Douglas County Natural Hazard Disaster Mitigation Plan by identifying building counts, valuation of buildings, critical facilities and infrastructure and performing an exposure analysis for various hazards, (i.e., drought, earthquake, flood, hazardous materials, thunderstorms, wild land fires, windstorms and winter storms).
- Expanded Carson City street centerline and address data for 911 to include coverage for the Boundary Drop Response Zones to satisfy the mutual aid agreement between Carson City and EFFPD.
- Provided Worldviewer training to 16 county staff having access to the application. Additional layers of data have been added as requested by users.
- Provided approximately 130 large size maps, 10,000 handouts, 24,500 labels, numerous digital files and noticing services to assist the planning department with community workshops being held for review and update of the Master Plan
- Received and imported 2004 aerial orthophotography into the GIS system resulting from participation in a regional flyover directed by Washoe County. The Worldviewer application and the criminal tracking application in Investigations were also modified to display the new photography.
- Processed 770+ jobs and generated \$43,325 in FY05-06.
- Generated 300+ copies of USGS quads for use by Search and Rescue.
- Automated the procedures for generating maps and list and labels for the annual Community Rating Outreach Project that notifies property owners who are located or partially located in a primary flood zone. Automation decreased staff time to produce the products about 75%.

- Two GIS staff attended a semester class for the Linux operating system at WNCC.
- Coordinated with Washoe County for acquisition of 2006 aerial photography for south Douglas County.

FY05-06 Objective vs. Results

Objective #1: Continued development of policies and procedures manual to include:

- Inventory of Software licensing - Completed
- GIS Server Configuration - Ongoing
- Scheduled Processes - Completed
- Custom Applications - Documented the annual Community Outreach flood awareness noticing.

Result: *75% complete. This is an ongoing project with many procedures and inventories to be included and updated in the department's manual.*

Objective #2: Continue development of County's water and sewer data in GIS:

Result: *10% complete. GIS staff is currently coordinating with other Engineering staff to determine the attributes to include while building the water and sewer networks. Discussions with engineering staff have been held to determine a method of routing information to the GIS department for input and additional services or products that can be produced as a result of the project.*

Objective #3: Establish an internet web page to provide information about:

- GIS services - Completed
- Available products and data - Completed
- Fee Schedules - Completed
- Interactive mapping and query capability - Various approaches have been considered. Evaluation of options and associated hardware/software costs have not been completed. Implementation of the interactive portion of the web site has been extended to Jan. 1, 2007 at the earliest.

Result: *50% complete. GIS staff are coordinating with the County Manager's Office in the design of the department's web page. An outline of the contents of the GIS web page has been completed with completion expected by the end of the fiscal year.*

Objective #4: Coordinate with 911 to develop an addressing and street naming ordinance to include:

- Responsibility - Completed
- Standardization - Standards and guidelines being written.
- Review Process - Completed
- Enforcement - Completed

Result: *75% complete. A draft of the proposed ordinance has been completed and reviewed by the District Attorney's Office and is ready to be presented to the BOC for hearing upon completion of the related design standards.*

- Objective #5:** Continued expansion of data inventory on the GIS:
- Wetlands - Completed
 - Vegetation - Ongoing
 - Lidar contours and hyperspectral imagery - Lidar contours have been imported and converted to 3d. Additional software is required to analyze hyperspectral data.
 - Demographics - Ongoing

Result: *50% complete. Addition of datasets to the GIS is an on-going process.*

- Objective #6:** Acquire formal training to improve staff's query skills and knowledge of GIS functionality for analyzing imagery.

Result: *100% complete. Training was provided by the department's GIS software vendor in the use of GIS software for importing and exporting various file formats and the display and manipulation of raster data (imagery). GIS staff attended a 1 semester Linux class at WNCC. An advanced Elearning Linux class was purchased for GIS staff to complete online.*

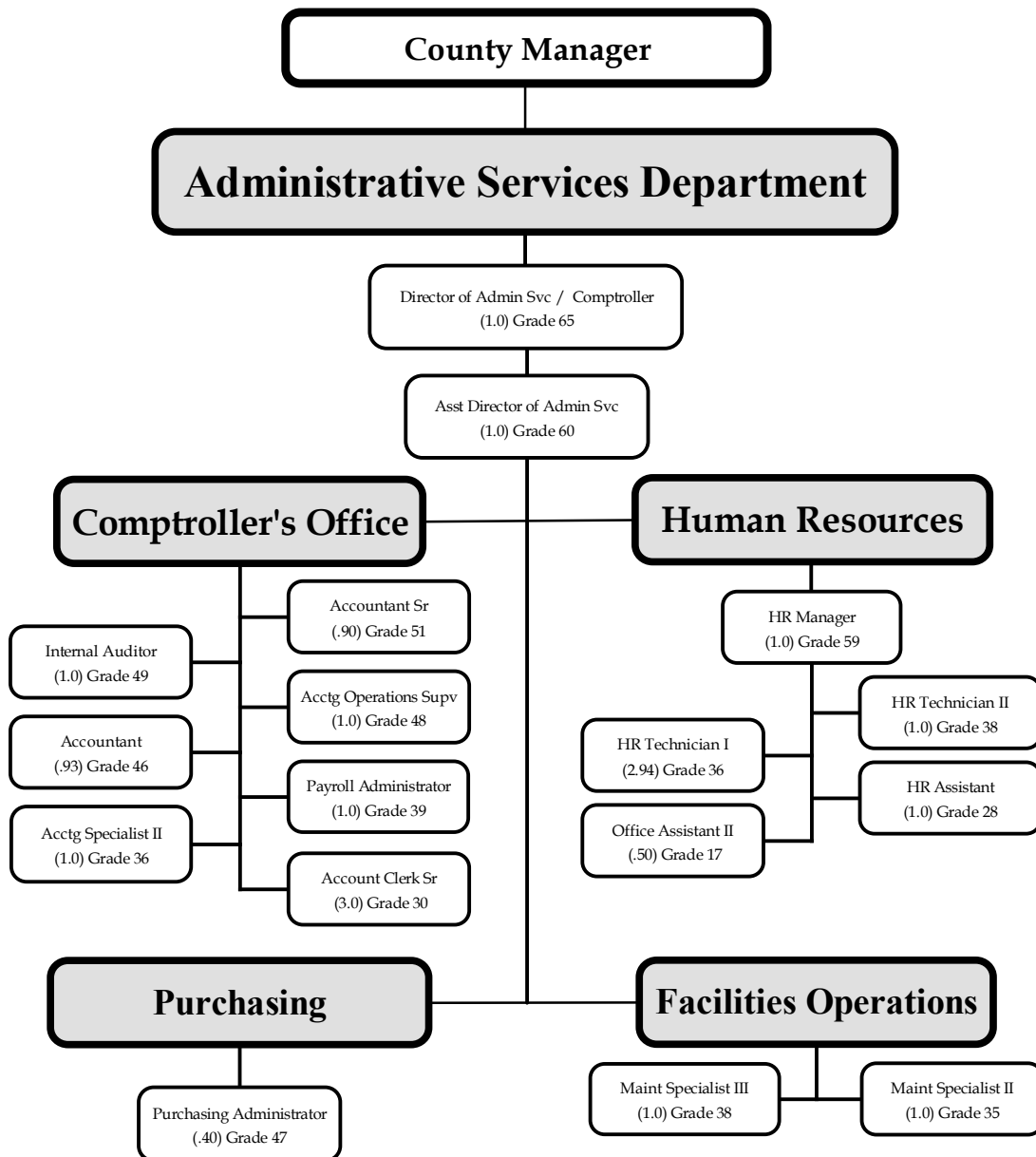
- Objective #7:** Continue to be responsive and provide excellent customer service to GIS clients.

Result: *100% complete. The GIS Department has processed 805 requests for products or services and generated \$43,325 in revenue.*

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Administrative Services

Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 19.34

ADMINISTRATIVE SERVICES

Mission Statement

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

Major Programs Offered

The Administrative Services Department includes the Comptroller's Office, Human Resources, Purchasing, and Facilities Operations. The Information Systems Division was moved to the 911/Technology Services Department beginning FY06-07. 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 19.34 FTE authorized for FY06-07. Positions include Accountants, Technicians, 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 FY06-07 total budget is \$16,358,806.

Administrative Services					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	1,746,330	1,858,354	1,546,069	(312,285)	-16.8%
Services & Supplies	7,554,325	7,124,217	7,233,135	108,918	1.5%
Capital Outlay	159,942	0	0	0	n/a
Other	71,217	77,258	84,602	7,344	9.5%
Capital Projects	1,160,468	4,305,618	7,495,000	3,189,382	74.1%
Total	10,692,281	13,365,447	16,358,806	2,993,359	22.4%
Expenditures by Division					
Comptroller	4,418,814	4,316,619	4,493,362	176,743	4.1%
Facilities Operations	2,695,546	5,181,178	8,457,957	3,276,779	63.2%
Human Resources	2,958,155	3,168,077	3,374,505	206,428	6.5%
Information Systems	592,266	669,625	0	(669,625)	n/a
Purchasing	27,499	29,948	32,982	3,034	10.1%
Total	10,692,281	13,365,447	16,358,806	2,993,359	22.4%
Funding by Source					
General Fund	2,593,436	2,719,851	2,262,201	(457,650)	-16.8%
Room Tax	3,628,884	3,463,367	3,562,220	98,853	2.9%
Self Insurance	2,198,597	2,367,171	2,514,429	147,258	6.2%
Lmt Liability Health Insurance	334,872	365,000	365,000	0	0.0%
Ad Valorem Capital Projects	424,222	4,077,258	7,364,602	3,287,344	80.6%
County Construction	1,512,270	359,000	278,054	(80,946)	-22.5%
County Debt/Other	12,108	13,800	12,300	(1,500)	-10.9%
Total	10,704,388	13,365,447	16,358,806	2,993,359	22.4%
FTE	25.14	25.34	19.34	(6.00)	-23.7%

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 FY06-07, the Comptroller's Office will operate with 8 full-time employees and 3 part-time employees for a total of 10.36 FTE. The Comptroller's budget for FY06-07 is \$4,493,362. 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.

Comptroller					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	710,979	770,952	851,066	80,114	10.4%
Services & Supplies	3,707,835	3,545,667	3,642,296	96,629	2.7%
Capital Outlay	0	0	0	0	n/a
Total	4,418,814	4,316,619	4,493,362	176,743	4.1%
Funding by Source					
General Fund	789,931	839,452	918,842	79,390	9.5%
Room Tax	3,628,884	3,463,367	3,562,220	98,853	2.9%
County Debt/Other	12,108	13,800	12,300	(1,500)	-10.9%
Total	4,430,922	4,316,619	4,493,362	176,743	4.1%
FTE	10.16	10.36	10.36	0.00	0.0%

FY06-07 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 ninth 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	37,920
Claims	22,927	22,654	22,287	22,572	22,805
Payable Checks	17,640	17,501	17,036	17,182	16,871
Payroll Checks	4,494	4,451	4,345	4,126	4,000
Direct Deposits	11,460	12,459	12,769	13,582	14,163
Gaming Licenses	241	273	241	239	228
Liquor Licenses	790	788	852	890	897

- The Internal Auditor spent considerable time assisting the Treasurer's Office and Information Systems with the implementation of AB489/SB509 (tax cap legislation). She tested and helped created formulas for tax bills and for revenue projections. She continued HIPAA quarterly compliance testing and has developed a system, at the external auditors request, to track/test payroll changes. Additionally she completed 8 room tax audits with 5 more in progress. Taxes and penalties collected were approximately \$24,322. She has 2 internal audits in progress.
- The audit of the financial statements 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 FY04-05 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.

FY05-06 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 were presented according to Generally Accepted Accounting Procedures and for the third year under GASB 34 requirements. There were no 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. Policies and desk procedures continue to be updated.*
- Objective # 5:** Completion of FY04-05 Audit.
Result: *100% complete. Our financial statements were completed in FY05-06 for FY04-05 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 the combined 5-year CIP.
Result: *95% complete. The FY07-11 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. 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 FY06-07, 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 FY06-07 Facility Operations budget is \$8,457,957 and is supported by the General Fund, Ad Valorem Capital Projects Fund, and the County Construction Fund.

Facilities Operations					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	168,848	189,520	206,901	17,381	9.2%
Services & Supplies	1,142,581	608,782	671,454	62,672	10.3%
Capital Outlay	152,433	0	0	0	n/a
Other	71,217	77,258	84,602	7,344	9.5%
Capital Projects	1,160,468	4,305,618	7,495,000	3,189,382	74.1%
Total	2,695,546	5,181,178	8,457,957	3,276,779	63.2%
Funding by Source					
General Fund	759,054	744,920	815,301	70,381	9.4%
Ad Valorem Capital Projects	424,222	4,077,258	7,364,602	3,287,344	80.6%
County Construction	1,512,270	359,000	278,054	(80,946)	-22.5%
Total	2,695,546	5,181,178	8,457,957	3,276,779	63.2%
FTE	2.50	2.50	2.50	0.00	0.0%

FY06-07 Objectives

- 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.

FY05-06 Major Accomplishments

- New roof over the valley jail
- Senior Center kitchen floor replacement
- Judicial/Law Enforcement Center boiler replacement
- Juvenile Detention vent grille replacement
- Tahoe Service Center stair rail and balcony upgrade
- Jail kitchen stainless steel upgrade

FY05-06 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 at the Records Management building, design/engineering for ground source heating/cooling for the Historic Courthouse complete – bids out in FY06-07, installed new wide-range heat pumps in the Historic Courthouse, received \$10,000 grant from Sierra Pacific Power for energy conservation project, installed new state-of-the-art pump and valves for heating/cooling at the Judicial/law Enforcement Center paid for by vendor.*

Objective #2: Continue to improve Energy Management System and develop for additional facilities.

Result: *Installed lighting controls for Tahoe and Minden parking lots.*

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.*

Objective #4: Be actively involved in the design of the new facilities next to advocate for the most energy efficient building systems.

Result: *Worked with architect and project manager on the design of the valley jail expansion and the Minden parking garage to incorporate energy savings ideas and facility maintenance 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 FY06-07 is \$3,374,505. The General Fund, Self-Insurance Fund, and Dental Insurance Fund, support the Division.

Human Resources					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				06 to 07	06 to 07
Personnel Services	391,547	407,851	455,920	48,069	11.8%
Services & Supplies	2,566,609	2,760,226	2,918,585	158,359	5.7%
Capital Outlay	0	0	0	0	n/a
Total	2,958,155	3,168,077	3,374,505	206,428	6.5%
Funding by Source					
General Fund	424,686	435,906	495,076	59,170	13.6%
Self Insurance	2,198,597	2,367,171	2,514,429	147,258	6.2%
Lmt Liability Health Insurance	334,872	365,000	365,000	0	0.0%
Total	2,958,155	3,168,077	3,374,505	206,428	6.5%
FTE	6.09	6.09	6.09	0.00	0.0%

FY06-07 Objectives

- 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, 2007.
- Coordinate and assist with finalization of employee association labor negotiations and contract language.
- Implement negotiated changes in labor agreements, once ratified.
- Provide management and supervisory training in several areas including labor agreements.
- 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.
- Implement revised County compensation and classification plan, once finalized.
- Review and update all County job descriptions and Performance Management System standards.
- Facilitate bid process for county insurance package to ensure quality benefit program for employees.
- Enhance HR website in conjunction with integration of County site.

Major Accomplishments of FY05-06

- Successfully negotiated quality, cost effective health coverage with minimal premium increase.
- Enhancement of “brown bag” wellness programs and implementation of employee walking program.
- Expansion and increased participation at annual health and wellness fair.
- Provided various training programs to management, County departments and outside organizations.
- Completed annual salary survey and implemented related changes to pay plan.
- Participated in bargaining unit negotiations and coordinated contract revisions.
- Enhanced department website to include numerous forms and information for employees.
- Hired 177 employees during FY05-06.
- Facilitated meetings and communication between County management, FMCS representative and contracted labor attorney for contract negotiations.
- Conducted informative open enrollment sessions for health coverage renewal package.
- Expansion and increased participation of employees in the safety incentive program.

FY05-06 Objectives vs. Results

Objective #1:	Complete internal annual salary survey, East Fork Fire and Paramedic Employees Association (EFFPEA) survey, and comprehensive compensation/classification survey.
Result:	<i>95% complete. Internal survey resulted in 2.1% compensation plan movement for County compensation plan. Outside contracted consultant finalizing recommendations and report in conjunction with the County Manager for East Fork and County Plans.</i>
Objective #2:	Provide required Health Information Portability and Accountability Act (HIPAA) training per federal regulations; review and secure Business Associate agreements for impacted departments.
Result:	<i>100% complete.</i>

- Objective #3:** Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2006.
Result: *100% complete. Successful enrollment sessions covering plan changes and offered programs including HSA plan.*
- Objective # 4:** Coordinate and assist with employee association labor negotiations and contract language.
Result: *Negotiations still in progress. 80% of contract language finalized.*
- Objective # 5:** Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management.
Result: *Negotiations still in progress.*
- Objective # 6:** Continue to develop employee retirement resources, including informative workshop presentation.
Result: *100% complete.*
- Objective # 7:** Continue development and enhancement of County staff development and wellness program.
Result: *100% complete. Implemented countywide walking program, increased participation at health and wellness fair, and offered additional opportunities for staff development.*
- 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:** Continue to provide assistance to outside organizations with innovative programs implemented.
Result: *100% complete. Consistently receive inquiries and provide assistance and resources to outside agencies.*
- Objective #10:** Finalize internal operational manual resources.
Result: *Finalization in process.*

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 FY06-07 budget is \$32,982 and is supported by the General Fund.

	Purchasing			\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
	2004-05 Actual	2005-06 Adopted	2006-07 Adopted		
Expenditures by Category					
Personnel Services	27,182	29,148	32,182	3,034	10.4%
Services & Supplies	317	800	800	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	27,499	29,948	32,982	3,034	10.1%
Funding by Source					
General Fund	27,499	29,948	32,982	3,034	10.1%
FTE	0.40	0.40	0.40	0.00	0.0%

FY06-07 Objectives

- Participate in 2007 legislative session lobbying for public purchasing activities for the County.
- 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 FY05-06

- 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.

FY05-06 Objectives vs. Results

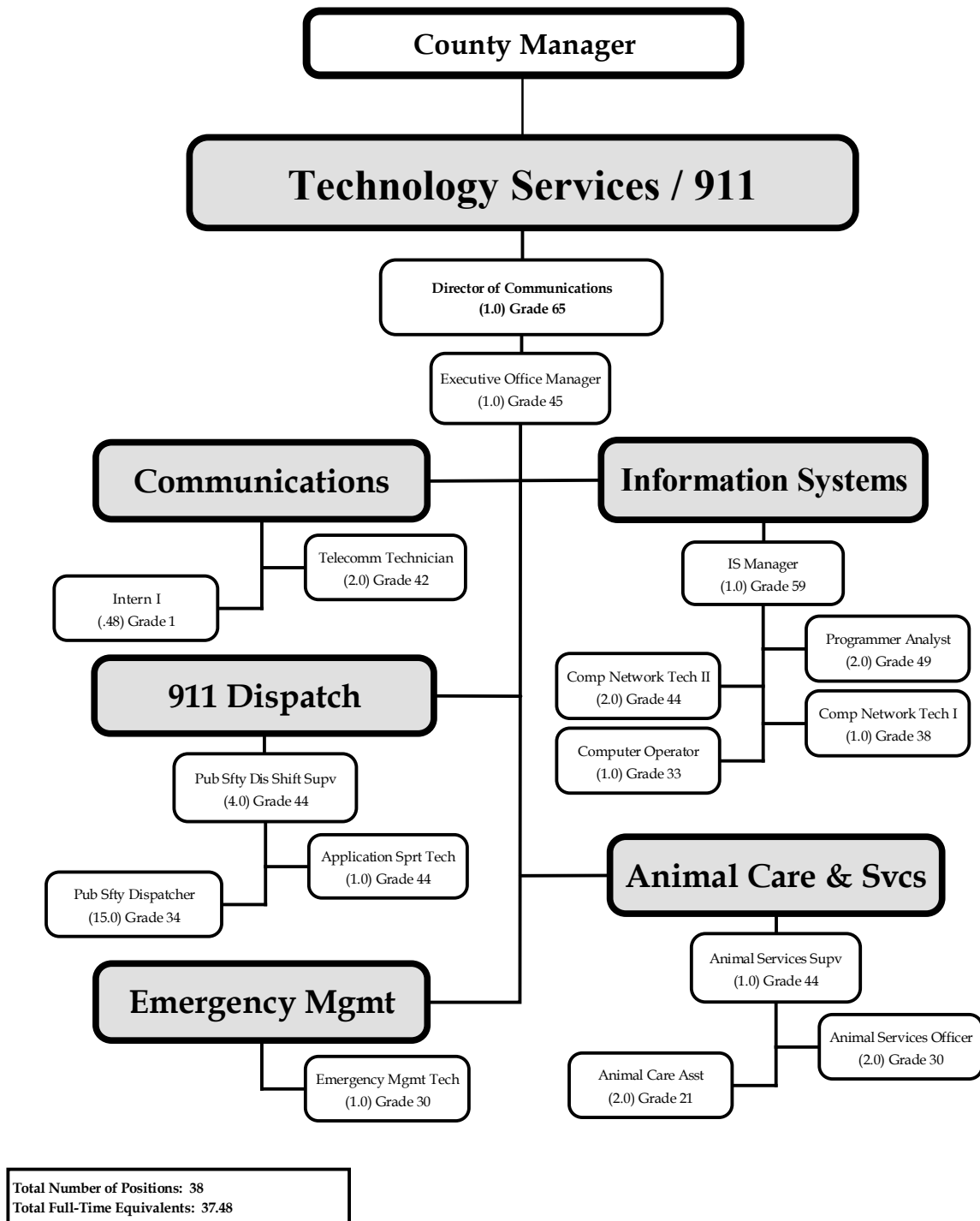
Objective #1:	Upgrade Douglas County Purchasing Policies and Procedures Manual to reflect changes in legislation from the 2005 Legislature.
Result:	<i>100% complete. Was involved in many purchasing-related bills. Successful in passing a couple of bills sponsored by the Nevada Public Purchasing Study Commission and assisting with the killing or support of bills for Douglas County.</i>
Objective #2:	Analyze and possibly increase procurement card dollar thresholds.
Result:	<i>100% complete. Reviewed thresholds for procurement card holders and adjusted them to fit the needs of each card holder.</i>
Objective #3:	Continue/increase assistance to County departments and towns with their purchasing activities.
Result:	<i>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.</i>
Objective #4:	Continue standardization, upgrade and simplification of bid and contract forms.
Result:	<i>Ongoing. These documents will continually need to be updated, clarified and/or simplified.</i>

- Objective #5:** Continue maintenance and expansion of the procurement card program.
Result: *80% complete. This program continues to expand. New employees are added when hired. There are still a few departments who have chosen not to use the program at this time.*
- Objective #6:** Maintain and expand the use of joinder bids to take advantage of economies of scale and administrative simplicity for all departments and towns
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 #7:** Encourage e-procurement within the County in accordance with statute.
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 #8:** Maintain the County Purchasing Policies and Procedures Manual.
Result: *100% complete. The County Purchasing Manual is up to date.*
- Objective #9:** Participate in and represent the County in the Nevada Public Purchasing Study Commission activities statewide.
Result: *100% complete. This is on-going. I attend every meeting and will be lobbying the legislature in their name.*

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Technology Services / 911

Organizational Chart



Technology Services / 911

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/Technology Services, Emergency Management, and Animal Care and Services. Information about each division is provided in this section. The Information Systems Division was moved to the Technology Services/911 Department beginning in FY06-07.

Staffing and Budget

The department is managed by the Communications Director, who reports to the County Manager. The Department has 36.48 FTE authorized for FY06-07. The FY06-07 total operating budget is \$3,649,421 for all divisions.

Technology Services/911					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	1,651,261	1,761,077	2,575,985	814,908	46.3%
Services & Supplies	690,112	559,192	807,146	247,954	44.3%
Capital Outlay	661,425	5,426	16,290	10,864	200.2%
Other	0	0	0	0	n/a
Capital Projects	0	0	250,000	250,000	n/a
Total	3,002,798	2,325,695	3,649,421	1,323,726	56.9%
Expenditures by Division					
Animal Care and Services	354,792	332,096	350,071	17,975	5.4%
Communications/911	1,874,996	1,928,084	2,463,635	535,551	27.8%
Information Systems	0	0	765,002	765,002	n/a
Emergency Management	773,010	65,515	70,713	5,198	7.9%
Total	3,002,798	2,325,695	3,649,421	1,323,726	56.9%
Funding by Source					
General Fund	1,497,901	773,523	1,570,627	797,104	103.0%
911 Fund	1,504,897	1,552,172	2,078,794	526,622	33.9%
Total	3,002,798	2,325,695	3,649,421	1,323,726	56.9%
FTE	29.48	29.48	37.48	8.00	27.1%

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 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, Douglas County District Attorney, Tahoe Douglas Fire Chief and Alpine County Sheriff.

Staffing and Budget

The Technology Services/911 Division has a .75 Director, 1 Office Manager, 3 Supervisors, 16 Dispatchers, 1 Communicaitons Program Technician, 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 24.68 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 FY06-07 budget for 911 Division is \$2,078,794. The Communications Division is funded entirely by the General Fund. The total FY06-07 budget is \$2,463,635.

Communications/911					
Expenditures by Category	2004-05 Actual	2005-06 Actual	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	1,290,542	1,160,202	1,638,254	250,388	18.0%
Services & Supplies	562,456	293,932	559,091	24,299	4.5%
Capital Outlay	21,998	9,908	16,290	10,864	200.2%
Capital Projects	0	0	250,000	250,000	n/a
Total	1,874,996	1,464,042	2,463,635	535,551	27.8%
Expenditures by Division					
Communications	370,100	0	384,841	8,929	2.4%
911 Dispatch	1,504,897	1,464,042	2,078,794	526,622	33.9%
Total	1,874,996	1,464,042	2,463,635	535,551	27.8%
Funding by Source					
General Fund	370,100	0	384,841	8,929	2.4%
911 Fund	1,504,897	1,464,042	2,078,794	526,622	33.9%
Total	1,874,996	1,464,042	2,463,635	535,551	27.8%
FTE	23.68	23.68	24.68	1.00	4.2%

FY06-07 Objectives

- Train all dispatchers in ICS 100 and NIMS 700 to meet the NIMS compliance for state certification to receive FY2007 federal preparedness grant funds.
- Acquire, install and implement Medical Priority's ProQA computer Emergency Medical Dispatch software.
- Install card key security lock on glass door to dispatch to enhance security and comply with NCIC rules.
- Remodel the Communications Center.

Major Accomplishments of FY05-06

- Re-wrote 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.
- Install new dispatch radio interface console equipment.

- Install mobile data interface for East Fork Fire District.
- Installed a high capacity data link between the Lake Administration building and the valley.
- Installed the tower and wireless backbone to China Springs.

FY05-06 Objectives vs. Results

Objective #1:	Re-write the department's Training Standards and Evaluation program.
Result:	<i>50% complete.</i>
Objective #2:	Implement a new testing system for Public Safety Communications applicants using a national standard testing program.
Result:	<i>50% complete.</i>
Objective #3:	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.
Result:	<i>100% complete.</i>
Objective #4:	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.
Result:	<i>75% Complete - Draft completed and reviewed by Planning, County Manager, Emergency Management and ready to be presented to BOCC.</i>
Objective #5:	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.
Result:	<i>100% Complete.</i>
Objective #6:	Redesign and place new console furniture in an ergonomic manner and comply with FBI security requirements.
Result:	<i>0% Complete. Will be completed in FY06-07.</i>
Objective # 7:	Replace current flooring material in the communications center. Current flooring has lost all static dissipating material and has become a hazard to electrical equipment.
Result:	<i>25% Complete.</i>
Objective # 8:	Install new radio interface equipment.
Result:	<i>100% Complete.</i>
Objective # 9:	Install data mobile data interface for East Fork Fire District.
Result:	<i>100% Complete.</i>

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 Director of Technology Services/911. The Division has 7 full-time employees: 1 Manager, 2 Programmer/Analysts, 3 Network Technicians, and 1 AS/400 Computer Operator. The FY06-07 budget is \$765,002 and is supported entirely through the General Fund.

Information Systems					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				06 to 07	06 to 07
Personnel Services	447,774	460,883	546,747	85,864	18.6%
Services & Supplies	136,983	208,742	218,255	9,513	4.6%
Capital Outlay	7,509	0	0	0	n/a
Total	592,266	669,625	765,002	95,377	14.2%
Funding by Source					
General Fund	592,266	669,625	765,002	95,377	14.2%
FTE	6.00	6.00	7.00	1.00	16.7%

FY06-07 Objectives

- Upgrade to Microsoft WSUS (Windows Server 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.
- Install a more robust primary RAS server, and configure the current RAS server to be a secondary backup RAS server.
- Replace the lake server with a new more robust server (1DC-TAHOE).
- Complete the decision process to purchase, and begin implementation of, a software/hardware solution to replace the current Jail and Records management software (JALAN).
- Begin discussions and formulate a team and a plan to replace the Community Development Building Permits application.
- Continue updating appropriate Information Systems related Policies and Procedures in accordance with the published update schedule.
- Continue purchasing, configuring, and installing replacement workstation computers.
- Replace the outdated McAfee e500 anti-virus and anti-spam e-mail appliance with a current generation appliance.
- Continue with the separation of the 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.
- Continue the implementation of wireless connectivity (or DSL where appropriate) for applicable remote county locations.
- Install DSL link to replace ISDN link at Social Services.
- Install new server at Social Services.
- Install new server and Disk Attached Storage device for Records Office imaging application.

Major Accomplishments of FY05-06

- New servers were purchased, installed and configured for the East Fork Fire and Paramedic District, Vehicle Maintenance, Parks and Recreation, Courts, and Information Systems.
- Replaced the backup software (Veritas) with a more robust solution from CommVault.
- Installed and configured a new server and a Disk Attached Storage device (DAS) to control and store all backups created by the new software. Configured a disk-to-tape backup solution to complement the new backup solution to have extended backup options.
- Purchased and installed a new IBM i5 series mid-range server and migrated all software from the county AS/400 to the new i5 server.
- Received Board of Commissioner's approval for new Network Technician position, and hired and filled the position.
- Hired a new Programmer Analyst following the retirement of a long-term Programmer Analyst.
- Completed construction work in the Information Systems space to create an office space for the I.S. manager, and to create additional room to accommodate the new Network Technician.
- Accomplished a major rewrite of the application that manages property taxes to conform to new legislative mandates in accordance with Treasurer's Office and Assessor's Office requirements.
- Accomplished a major rewrite of the county Animal Licensing application for Animal Control.
- Completed the physical move of server 1APPS-VA to the Recorder's Office.
- Installed and configured a new workstation (notebook PC) at roads to facilitate on-line management of the traffic light system in coordination with the State of Nevada, Carson City, and Siemens, Inc.

- Purchased and installed Network Instruments Observer Suite software for critical network monitoring and evaluation county-wide.
- Purchased and installed PRTG Network Traffic Monitoring Software
- Purchased and installed SolarWinds Network Management software.
- In coordination with Communications personnel, installed Orthogon Systems Wireless Bridges to connect the Airport, Vehicle Maintenance, Records Management, Warehouse, Utilities, EFFPD Station 4, and Topaz Urgent Care buildings to the network. Each computer and printer on each respective network was reconfigured to work correctly on the new bridge connection.
- AntiVirus (upgrade) and AntiSpam (upgrade) software was purchased and installed on all computers.
- Completed installation and configuration of two new Sheriff's Office workstations and scanners to work with Critical Reach software.
- Completed major upgrade of Internet Content Filter software from Sentian Version 3.5 to SmartFilter 4.1.
- Completed flattening of network (addressing and routing) between valley and lake LANs.
- Completed installation of DSL link for SO.
- Purchased, configured, and installed 22 replacement workstation computers.
- Completed an average of 102 service requests per month directly related to hardware problems or upgrades or software related issues.

FY05-06 Objectives vs. Results

Objective #1:	Continue and complete the upgrade of server operating systems to Microsoft Windows Server 2003.
Result:	<i>100% complete. All core servers have been upgraded to Windows Server 2003.</i>
Objective #2:	Replace the SonicWall Pro 300 firewall with a more robust and fuller featured Cisco PIX 515 firewall.
Result:	<i>100% complete.</i>
Objective #3:	Separate Emergency Management network and Sheriff's Office network from network with Firewalls in order to meet State of Nevada security requirements as mandated by U.S. Department of Homeland Security.
Result:	<i>40% complete. We have the Cisco PIXs and HP Switches to complete this project, and have installed the Emergency Management switch and PIX. The Emergency Management separation is complete. We are beginning the separation of the Sheriff's Office network.</i>
Objective #4:	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.
Result:	<i>0% complete. This project has been postponed due to higher priority projects, which have preempted it.</i>
Objective #5:	Connect the Airport and Airport Maintenance Building to the Cisco Wireless Bridge at Records Management/Vehicle Maintenance via fiber optic cable.
Result:	<i>100% complete. This project was completed using Orthogon Wireless Bridges instead of fiber optic cable. In addition, a camera at the intersection of the runways was connected via Orthogon Wireless Bridge.</i>

- Objective #6:** Continue the implementation of wireless connectivity for applicable remote locations.
Result: *75% complete. Other facilities are being considered for wireless connectivity.*
- Objective #7:** Upgrade the primary File & Print Server computer to a more robust server to keep pace with growing demand for file storage.
Result: *100% 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:** Continue updating appropriate Information Systems related Policies and Procedures in accordance with the published update schedule.
Result: *50% complete. This objective will continue to be a work in progress.*
- Objective #9:** Continue purchasing, configuring, and installing replacement workstation computers.
Result: *This objective will continue to be a work in progress. Every year a certain number of computers will be replaced in order to maintain a reasonably current base of computers.*
- Objective #9:** Replace the tape backup system with a more robust “backup to disk” solution to keep pace with growing data storage demands.
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 is allocated the cost of 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 Division is funded in part by the General Fund and Federal grants. The total FY06-07 budget is \$70,713.

Emergency Management					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	56,091	59,765	64,963	5,198	8.7%
Services & Supplies	77,491	5,750	5,750	0	0.0%
Capital Outlay	639,427	0	0	0	n/a
Other	0	0	0	0	n/a
Total	773,010	65,515	70,713	5,198	7.9%
Funding by Source					
General Fund	773,010	65,515	70,713	5,198	7.9%
FTE	0.75	0.75	0.75	0.00	0.0%

FY06-07 Objectives

- Implement grant funded Mobile Data Computers.
- Implement grant funded APCO P25 narrowband vehicle radios.
- Facilitate and complete FEMA New Years 2006 flood recovery projects.
- Research and write upcoming public safety grants.
- Participate in multi agency/multi jurisdictional public safety drills and training.

Major Accomplishments of FY05-06

- Wrote and received funds from public safety grants totaling \$386,230.
- Researched and ordered Mobile Data Computers for emergency response vehicles.
- Revised and updated county Hazard Mitigation Plan to conform to current standards.
- Wrote grant to fund county utility water tank security system equipment.
- Bomb squad equipment consisting of a new bomb suit, remote detonations system, and tool kit.
- Participate with outside agencies through in service training and drills to include the use of (MACC) Multi Agency Communications Center.
- Completed phase one of FEMA New Years flood 2006 recovery projects.
- Received first series of grant funded APCO P25 compliant narrowband vehicle radios to begin the process of upgrading county to new interoperability standard.
- Access Countywide vulnerabilities.

FY05-06 Objectives vs. Results

Objective #1:	Evaluate public safety needs and apply for grant funding to include equipment, planning, and training in the upcoming 2005 grant cycles.
Result:	<i>100% complete.</i>
Objective#2:	Develop deployment strategy and operating procedures for implementing command vehicle in public safety response.
Result:	<i>90% 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 annual countywide multi-agency exercise.
Result:	<i>Ongoing.</i>
Objective #6:	Emergency Management liaison for Douglas County.
Result:	<i>Ongoing.</i>

ANIMAL CARE & SERVICES

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 Care & Services 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 (DAWG) 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 Director of Technology Services/911. 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 FY06-07 budget is \$350,071.

Animal Care & Services					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				06 to 07	06 to 07
Personnel Services	304,628	313,446	326,021	12,575	4.0%
Services & Supplies	50,164	18,650	24,050	5,400	29.0%
Capital Outlay	0	0	0	0	n/a
Total	354,792	332,096	350,071	17,975	5.4%
Funding by Source					
General Fund	354,792	332,096	350,071	17,975	5.4%
FTE	5.05	5.05	5.05	0.00	0.0%

FY06-07 Objectives

- Working with DAWG, research costs for renovating the Shelter's dog kennels to improve air and light circulation and living conditions for the dogs.
- Make informational and educational presentations regarding pet care, being safe around animals and being a responsible pet owner to school, scouting, leadership and other community groups at local schools, libraries, parks and the shelters.
- Continue successful Staff/Volunteer Partnership.
- Host monthly adoption and quarterly micro-chip programs to prevent euthanization of adoptable animals and aide in reuniting pet owners with lost pets.
- Host semi-annual vaccination clinics to provide the opportunity for low cost vaccinations to pet owners.

Major Accomplishments of FY05-06

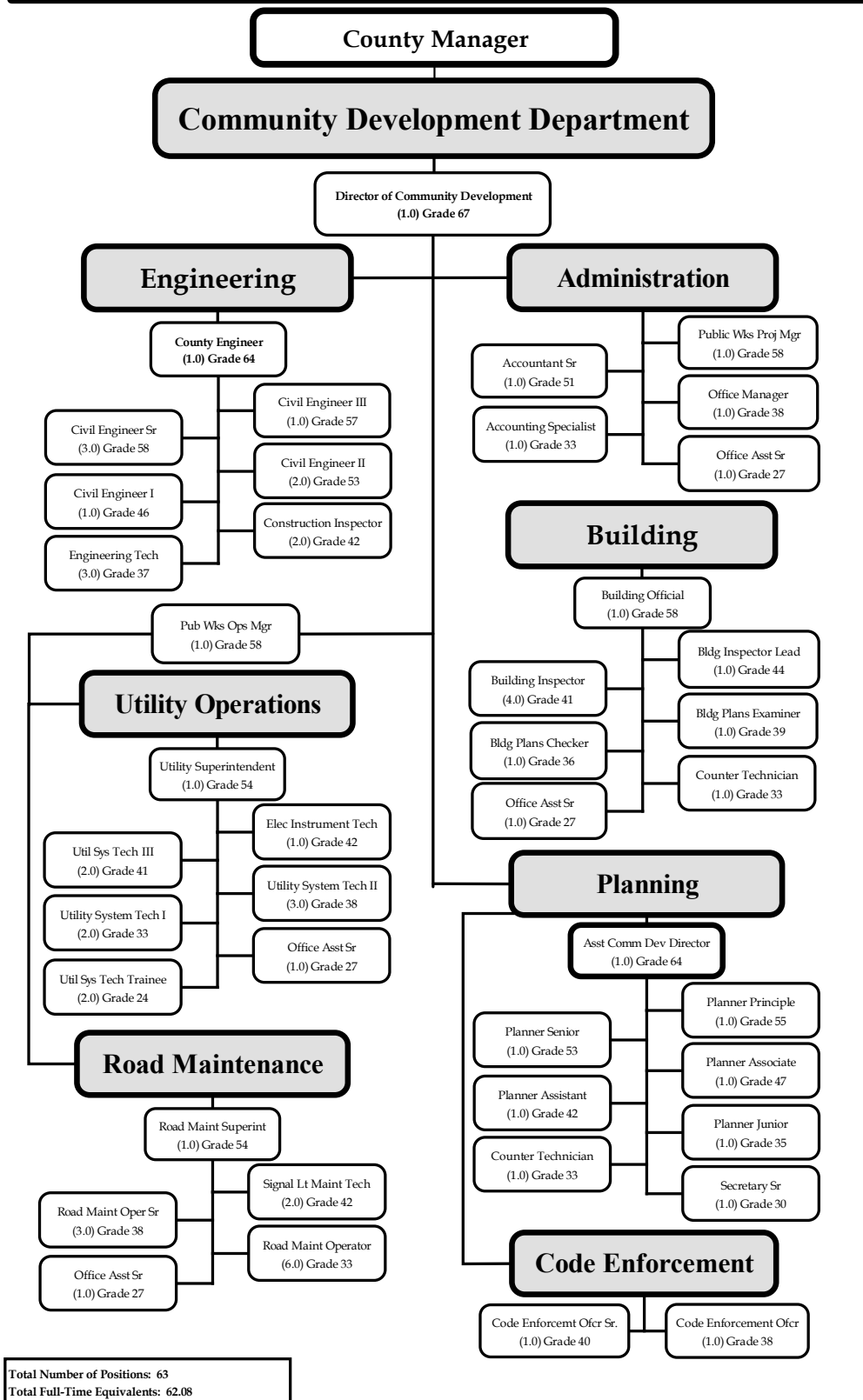
- Successful completion of Policy and Procedure Manual to provide employees and volunteers with structured guidelines for performance and departmental activities.
- Reinstated practice of hosting low cost vaccination clinics at the Shelter.
- Fourteen successful adoption events held at the Shelter and at PetCo in partnership with DAWG.
- No adoptable animals were euthanized in FY05-06.
- Increased Volunteer participation by 25%.

FY05-06 Objectives vs. Results

- Objective #1:** 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.
Result: *Research is ongoing. Several possible programs have been identified and the search for funding sources continues.*
- Objective #2:** Continue successful staff/volunteer partnership.
Result: *100% complete. Volunteer participation increased 25%.*
- Objective #3:** Update and continue successful adoption programs to prevent euthanization of adoptable animals.
Result: *100% complete. No adoptable animals were euthanized in FY05-06.*
- 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:** Work with Douglas County Parks to improve the turf in the shelter's animal exercise yard.
Result: *Ongoing. Douglas County Parks has made significant improvement in the irrigation system and increased weed control efforts. The turf has improved and the Shelter and Parks Department staff will continue efforts in this ongoing project.*

Community Development

Organizational Chart



COMMUNITY DEVELOPMENT DEPARTMENT

Mission Statement

To enhance the quality of life for the citizens of Douglas County by providing 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 62.08 FTE authorized for FY06-07, with an additional 0.025 FTE in the Redevelopment Agency. The FY06-07 total operating and capital budget is \$19,500,975 for all divisions. Information about each division is provided in this section.

Community Development					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	3,601,138	4,357,575	4,825,535	467,960	10.7%
Services & Supplies	3,817,418	3,142,268	3,035,713	(106,555)	-3.4%
Capital Outlay	172,225	168,000	534,200	366,200	218.0%
Other	69,769	0	0	0	n/a
Capital Projects	516,316	8,260,465	11,105,527	2,845,062	34.4%
Total	8,176,866	15,928,308	19,500,975	3,572,667	22.4%
Expenditures by Division					
Administration	303,122	338,290	400,951	62,661	18.5%
Building	624,694	698,471	755,432	56,961	8.2%
Engineering	2,197,910	2,564,695	4,490,398	1,925,703	75.1%
Planning/Code Enforcement	552,229	740,776	765,285	24,509	3.3%
Road Maintenance	2,207,778	2,315,895	2,915,434	599,539	25.9%
Utility Operations	2,291,133	9,270,181	10,173,475	903,294	9.7%
Total	8,176,866	15,928,308	19,500,975	3,572,667	22.4%
Funding by Source					
General Fund	2,275,170	2,635,931	2,935,701	299,770	11.4%
Do.Co. Water District	43,210	21,750	203,000	181,250	833.3%
Solid Waste	128,133	198,718	1,361,864	1,163,146	585.3%
County Road Improvement	0	0	0	0	n/a
County Road Operating	2,207,778	2,315,895	2,915,434	599,539	25.9%
Tahoe-Douglas Transportation	420,688	471,868	478,576	6,708	1.4%
Erosion Control	486,622	70,000	715,000	645,000	921.4%
Do.Co. Water Utility	0	0	0	0	n/a
Water Districts	1,395,649	4,495,953	4,796,312	300,359	6.7%
Sewer Utility	645,136	4,752,478	5,174,163	421,685	8.9%
Regional Transportation	574,481	965,715	920,925	(44,790)	-4.6%
Total	8,176,866	15,928,308	19,500,975	3,572,667	22.4%
FTE	58.98	60.08	62.08	2.00	3.3%

ADMINISTRATION DIVISION

Mission Statement

To provide administration ,management and accountability to department programs ensuring 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 4.45 FTE authorized for FY06-07. Staff includes the Community Development Director, a Senior Accountant, an Accounting Technician, an Administrative Assistant, a Senior Office Assistant, and a Project Manager. The FY06-07 operating budget for the division is \$400,951.

Administration					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	262,842	295,440	357,351	61,911	21.0%
Services & Supplies	40,280	42,850	43,600	750	1.8%
Capital Outlay	0	0	0	0	n/a
Total	303,122	338,290	400,951	62,661	18.5%
Funding by Source					
General Fund	303,122	338,290	400,951	62,661	18.5%
FTE	4.15	4.15	4.45	0.30	7.2%

FY06-07 Objectives

- Oversee utility rate studies and recommend new rates for water and wastewater systems.
- Conduct impact fee analysis and revise capital program to comply with NRS and Master Plan objectives.
- Pursue grants and funding opportunities to enhance quality of life for citizens of Douglas County.
- Complete next phase of website enhancements to improve customer service.

Major Accomplishments of FY05-06

- As the lead agency, Douglas County administered four Tahoe Bond Act erosion control grants for Lake Tahoe GID's and a Homeowner's Association. 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.

FY05-06 Objectives vs. Results

Objective #1:	Serve as the administrator of the grant funds for the Logan Creek and Hidden Woods HOA Water Quality Control Projects.
Result:	<i>Ongoing. The projects should be completed by Fall 2006.</i>
Objective #2:	Review and update Community Development public information including brochures, permits, application forms, and design and construction standards.
Result:	<i>Ongoing.</i>
Objective #3:	Provide project management services for County parking and building projects.
Result:	<i>Successfully managed numerous projects for all County departments including design for parking structure.</i>
Objective #4:	Begin to update the County's transportation plan and develop recommendations for impact fees.
Result:	<i>Ongoing. Recommendations to be brought forward in Master Plan update in December 2006.</i>
Objective #5:	Develop an interlocal agreement with the CWSD for upsizing/extension of the County's water systems to meet supply and Clean Water Act requirements.
Result:	<i>Ongoing.</i>
Objective #6:	Complete analysis and work program for Job's Peak water system and work with Job's Peak for dedication to the County.
Result:	<i>Completed.</i>
Objective #7:	Prepare articles for the newsletter, "Douglas County Community Update" on Community Development related projects.
Result:	<i>Ongoing.</i>
Objective #8:	Expand Community Development website.
Result:	<i>Ongoing. Significant enhancements for customer information and usability of website completed in conjunction with improvements to County website.</i>

BUILDING DIVISION

Mission Statement

To provide for the public health and safety facilitating development through helpful and timely 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 8.0 FTE authorized for FY06-07. Staff includes the Building Official, 5 Building Inspectors, 2 Plans Examiners, a Counter Technician, and a Senior Office Assistant. The FY06-07 operating budget for the division is \$755,432.

	Building			\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
	2004-05 Actual	2005-06 Adopted	2006-07 Adopted		
Expenditures by Category					
Personnel Services	574,571	691,021	747,982	56,961	8.2%
Services & Supplies	50,123	7,450	7,450	0	0.0%
Capital Outlay	0	0	0	0	n/a
Total	624,694	698,471	755,432	56,961	8.2%
Funding by Source					
General Fund	624,694	698,471	755,432	56,961	8.2%
FTE	8.00	8.00	8.00	0.00	0.0%

FY06-07 Objectives

- Implement a new computerized permitting and inspection system.
- Providing a pre-submittal/technical plan reviews for all projects.
- Providing public education and handouts on the current adopted Building Codes.
- Perform and maximize the issuance of “over-the-counter” miscellaneous building permits to better serve our customers.
- Provide a minimum of 24-hours of in-house technical and motivational training to our staff to provide an effective customer and public relations.
- Maintaining a pre-construction inspector’s participation in project meetings that provides our customers inspection procedures and trouble shooting any possible project problems.
- Update and maintain current policies and procedures to provide a better public and customer relations.
- Adoption and imputation of the new Building Codes (2005 NEC, 2006 IBC, IECC, IFC, UPC & UMC).
- Possible creation and imputation of a new building permit allocation system.

Major Accomplishments of FY05-06

- Updating and development of County Code revisions and amendments as they pertain to the new building 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 overall permitting processes.
- Continued to provide timely and effective plan reviewing and inspections services.
- Provide readily accessible public information regarding permit status, history and documentation.
- Continued to provide information regarding current building codes and building methods to the development community to support a vital County economic development.
- Maintained and assisted in the economic development efforts of the County by maintaining highly trained, certified and motivated Building Division staff members that are readily available to respond to requests for assistance.

FY05-06 Objectives vs. Results

Objective #1:	Perform and maximize the issuance of “over-the-counter” miscellaneous minor building permits for our customers by implementing a new interoffice permit fast tracking system and extending our public counter hours.
Result:	<i>100% complete. These “over-the-counter” permits have been a great success with our customers in how they can save time and money.</i>
Objective #2:	Provide a minimum of 24-hours of in-house technical and motivational training.
Result:	<i>100% complete. We exceeded this goal of 24-hours by 8 additional hours.</i>
Objective #3:	Implement a new computerized permitting and inspection system.
Result:	<i>50% complete. This is a work-in-process and we have talked with some final vendors and have possible budget funds to becoming close in completing this objective.</i>

- Objective #4:** Provide pre-submittal plan reviews for commercial/industrial projects.
Result: *100% complete. We have had some great feedback on this objective and have implemented a new appointment process to better serve our customers.*
- Objective #5:** Provide public education on the new International Building Codes.
Result: *100% complete. We have provided ample handouts explaining the major changes. And we have provided educational class and programs with our local building industry associations.*
- Objective #6:** 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 contractor the County inspections procedures and trouble shoot any possible problems.
Result: *100% complete. This has been very instrumental and has had a great response from the contractors in how the County processes are to be followed.*
- Objective #7:** Updating current procedures and policy manuals.
Result: *100% complete. With the adoption of new International Codes we have been very busy updating our procedures and policies to reflect the changes and have provide new one to better clarify the codes for our customers.*
- Objective #8:** Provide updated information to the community on the value and function of the Building Division.
Result: *This is a work in process. We have provided public information at our counter on the services of the Building Division. We have also spoken at different community functions (building associations, chamber of commerce, board of commissioners meetings, etc.) explaining how the Building Division and the Department can be of assistance.*

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 14.10 FTE authorized for FY06-07. Staff includes Engineering Manager/ County Engineer, 5 Civil Engineers, 1 Project Design/Review Engineer 3 Engineering Technicians, 1 Counter Technician, and 2 Construction Inspectors. The Division oversees 4 funds, in addition to providing General Fund support, with FY06-07 operating and capital budgets totaling \$4,490,398.

Engineering					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				06 to 07	06 to 07
Personnel Services	752,670	1,094,251	1,254,729	160,478	14.7%
Services & Supplies	930,102	679,100	662,410	(16,690)	-2.5%
Capital Outlay	0	0	26,000	26,000	n/a
Capital Projects	515,138	791,344	2,547,259	1,755,915	221.9%
Total	2,197,910	2,564,695	4,490,398	1,925,703	75.1%
Funding by Source					
General Fund	587,985	858,394	1,014,033	155,639	18.1%
Solid Waste	128,133	198,718	1,361,864	1,163,146	585.3%
Tahoe Douglas Transp District	420,688	471,868	478,576	6,708	1.4%
Erosion Control	486,622	70,000	715,000	645,000	921.4%
Regional Transportation	574,481	965,715	920,925	(44,790)	-4.6%
Total	2,197,910	2,564,695	4,490,398	1,925,703	75.1%
FTE	11.50	13.25	14.10	0.85	6.4%

FY06-07 Objectives

- Construct 2006 road seal and overlay projects.
- Complete construction of Lincoln Park and Kahle Park Water Quality Project Phase II.
- Amend Sewer Ordinance to include pretreatment and regulations for septic systems.
- Design Muller Parkway Road Improvements.
- Adopt revisions to design manual.
- Perform rate studies for NVWWTP, Zephyr Water System, Cave Rock Water System, and Foothill Water System.

Major Accomplishments of FY05-06

- 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)

FY05-06 Objectives vs. Results

Objective #1:	Construct 2005 road seal and overlay projects.
Result:	<i>100% complete.</i>
Objective #2:	Construct Lincoln Park Erosion Control Project and Kahle Park Water Quality Project Phase II.
Result:	<i>85% complete. Re-bid project, obtained additional funding and began construction.</i>
Objective #3:	Develop effluent disposal alternatives, design and seek funding for construction of necessary storage ponds for the North Valley Wastewater Treatment Plant.
Result:	<i>75% complete. Completed analysis and awarded design contract.</i>
Objective #4:	Secure grant funding and construction of needed water improvements for Sheridan Acres.
Result:	<i>100% complete. Secured AB 198 grant funding and constructed new well.</i>
Objective #5:	Complete/implement water rate analysis for Fairgrounds and Foothill Water Systems.
Result:	<i>100% complete.</i>
Objective #6:	Finalize design manual revisions.
Result:	<i>90% complete. Held review meetings with Towns and GID's.</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, Tahoe Regional Planning Agency (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 Nevada Revised Statutes (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 Transfer Development Rights (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 FY06-07. Staff includes an Assistant Community Development Director/Planning Manager, Principal Planner, 4 Planners, 1 Counter Technician, 2 Code Enforcement Officers, and a Secretary. An additional .025 FTE is allocated to the Redevelopment Agency. The FY06-07 operating budget for the division is \$765,285.

Planning/Code Enforcement					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				06 to 07	06 to 07
Personnel Services	483,139	717,226	756,735	39,509	5.5%
Services & Supplies	19,165	23,550	8,550	(15,000)	-63.7%
Capital Outlay	0	0	0	0	n/a
Other	49,925	0	0	0	n/a
Total	552,229	740,776	765,285	24,509	3.3%
Funding by Source					
General Fund	552,229	740,776	765,285	24,509	3.3%
FTE	8.23	10.23	10.23	0.00	0.0%

FY06-07 Objectives

- Update the Open Space and Agriculture Preservation Plan. (In process with Master Plan update)
- Complete 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 use of “Form Based Zoning.”
- Expand Community Development Website.

Major Accomplishments of FY05-06

- 10-year update of Master Plan begun with extensive community workshops and public involvement.
- 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 Northern Nevada Development Authority (NNDA), Chambers of Commerce, local businesses and other entities on economic development diversification.

FY05-06 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:	Assist Town of Gardnerville in development of “Gardnerville Plan for Prosperity.”
Result:	<i>Completed Spring 2006. Board of Commissioners to adopt in December 2006.</i>
Objective #3:	Initiate the 10-year update of the Master Plan.
Result:	<i>Completed. Process to end December 2006.</i>
Objective #4:	Develop a Mixed Use Overlay and Neotraditional Ordinance.
Result:	<i>Some changes have been implemented on the Mixed Use Commercial standards.</i>
Objective #5:	Amendments to Title 20 (Sign ordinance, single family residential housing, parking/landscape accessory structures design, etc.)
Result:	<i>Ongoing. Amendments to the sign ordinance are done. Remaining amendments will follow in fall 2006.</i>
Objective #6:	Research and consider revisions to downtown planning areas through the use of “Form Based Zoning.”
Result:	<i>Plans to initiate form-based tools are now being considered as part of the 10-year Master Plan update.</i>
Objective #7:	Expand Community Development Website.
Result:	<i>Initiated changes for completion September 2006.</i>

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 13.02 FTE authorized for FY06-07. Staff includes 11 Road Maintenance Workers, 1 Road Superintendent, and 1 Secretary. The General Fund provides support staff totaling .02 FTE. The FY06-07 budget is \$2,915,434.

Road Maintenance					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	750,538	862,114	905,798	43,684	5.1%
Services & Supplies	1,283,837	983,781	884,636	(99,145)	-10.1%
Capital Outlay	172,225	120,000	250,000	130,000	108.3%
Capital Projects	1,177	350,000	875,000	525,000	150.0%
Total	2,207,778	2,315,895	2,915,434	599,539	25.9%
Funding by Source					
Road Operating	2,207,778	2,315,895	2,915,434	599,539	25.9%
FTE	13.17	13.17	13.02	(0.15)	-1.1%

FY06-07 Objectives

- Complete expansion of office building utilized by Utilities and Road Department.
- Update the Road Department vehicle replacement program.
- Upgrade gravel roadways with the implementation of A/C grindings throughout the county. Focus on roads within the East Valley from Kathleen to Freemont. This will complete the East Valley corridor.
- Provide heavy equipment cross-training program for new Road Maintenance employees.
- Installation and construction of interconnect system 395 North County, Mica to Clearview.

Major Accomplishments of FY05-06

- Continued to 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.
- 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 paved/gravel road management program in a professional manner.
- Supported Douglas County's "Be Alert, Don't Get Hurt" motto with continued safety awareness training.
- Provided heavy equipment cross-training program for new Road Maintenance employees.
- Completed upgrade traffic detection (video) systems throughout Douglas County.
- Completion of implementation of countdown pedestrian heads at pedestrian crosswalks.

FY05-06 Objectives vs. Results

Objective #1: Expand office building utilized by Utilities and Road Department.

Result: 50% complete.

Objective #2: Upgrade Traffic Detection (video) Systems throughout Douglas County

Result: 100% complete.

Objective #3: Update the Road Department vehicle replacement program.

Result: 100% complete.

Objective #4: Upgrade gravel roadways with the implementation of A/C grindings throughout the county. Focus on roads within the Spring Valley and Johnson Lane areas.

Result: Ongoing.

Objective #5: Provide heavy equipment cross-training program for new Road Maintenance employees.

Result: Ongoing.

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 12.28 FTE authorized for FY06-07. Staff includes the Utilities Superintendent, Utility Operations Supervisor, Utility Distributions Supervisor, 4 Utility Operators, Electrical Instrumentations Technician, Operators-In-Training, Utility Meter Technician, Utility Maintenance Technician, and Senior Office Assistant. The Division oversees 8 funds with FY06-07 operating and capital budgets totaling \$10,173,475.

Utility Operations					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	777,379	697,523	802,940	105,417	15.1%
Services & Supplies	1,493,910	1,405,537	1,429,067	23,530	1.7%
Capital Outlay	0	48,000	258,200	210,200	437.9%
Other	19,844	0	0	0	n/a
Capital Projects	0	7,119,121	7,683,268	564,147	7.9%
Total	2,291,133	9,270,181	10,173,475	903,294	9.7%
Funding by Source					
General Fund	207,139	0	0	0	n/a
Do.Co. Water District	43,210	21,750	203,000	181,250	833.3%
Do.Co. Water Utility	0	0	0	0	n/a
Water Districts	1,395,649	4,495,953	4,796,312	300,359	6.7%
Sewer Utility	645,136	4,752,478	5,174,163	421,685	8.9%
Total	2,291,133	9,270,181	10,173,475	903,294	9.7%
FTE	13.93	11.28	12.28	1.00	8.9%

FY06-07 Objectives

- Develop Well Head Protection Program.
- Update Water Conservation Program.
- GPS all utility systems for inclusion on GIS maps.
- Construct 0.75 mgd effluent storage pond at NVWWTP.
- Construct new well and treatment facility for Job's Peak Water System.
- Install and analyze test wells in the West Valley Water System.

Major Accomplishments of FY05-06

- 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.

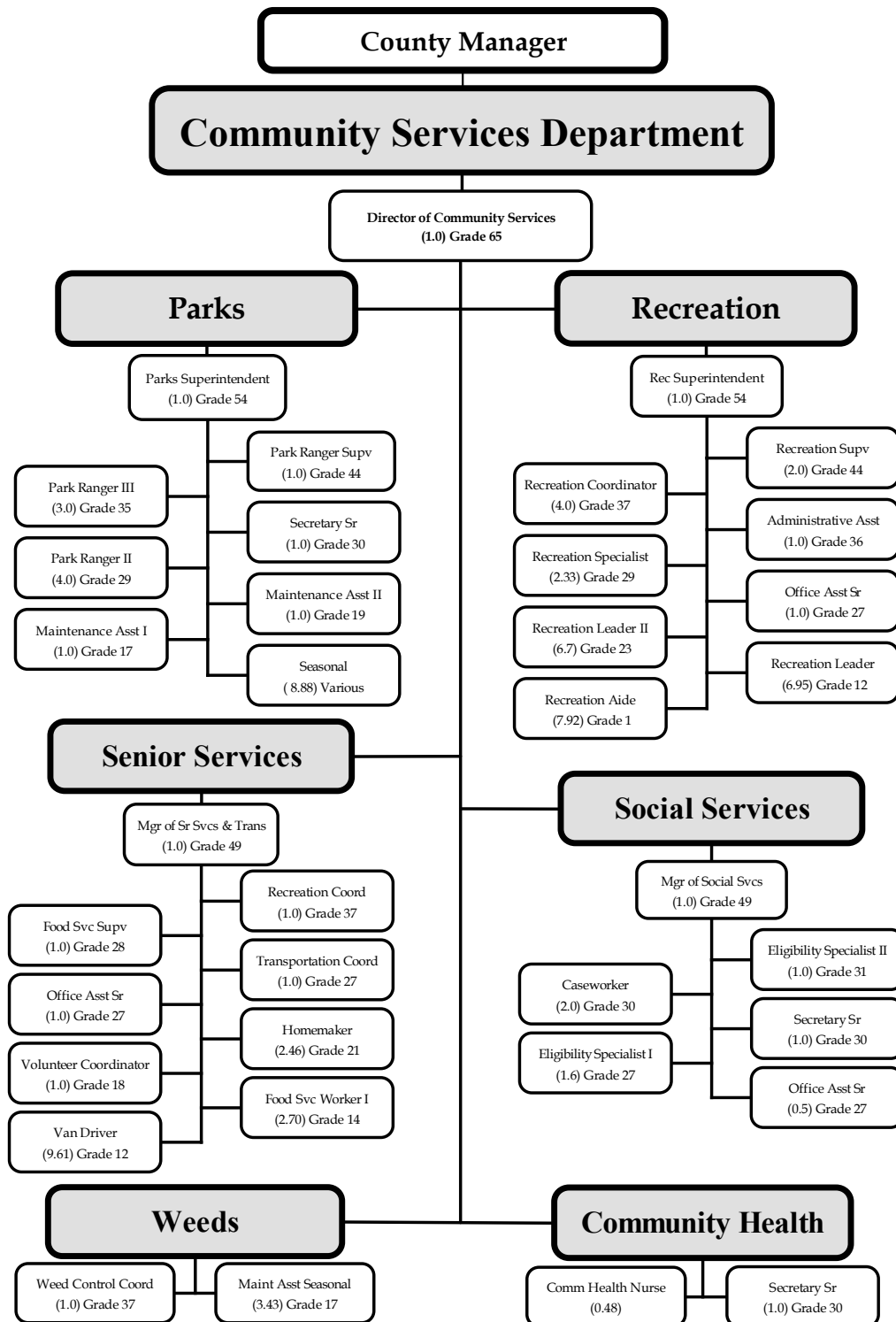
FY05-06 Objectives vs. Results

Objective #1:	Implement Sheridan Acres and Fairgrounds rate study findings.
Result:	<i>100% complete.</i>
Objective #2:	Construct North County sewer connection to NVWWTP.
Result:	<i>100% complete.</i>
Objective #3:	Construct new East Topsy Lane well.
Result:	<i>100% complete.</i>
Objective #4:	Construct Sheridan Acres well.
Result:	<i>100% complete.</i>
Objective #5:	Complete the test wells in the West Valley Water System.
Result:	<i>25% complete. Awarded engineering design contracts for the work.</i>
Objective #6:	Equip China Springs Youth Camp well.
Result:	<i>100% complete.</i>

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Community Services

Organizational Chart



Total Number of Positions: 119
Total Full-Time Equivalents: 88.55

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 88.55 FTE are authorized for FY06-07. The department utilizes 7 funds with FY06-07 operating and capital budgets totaling \$9,096,390.

Community Services					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	3,236,331	3,582,798	4,006,615	423,817	11.8%
Services & Supplies	3,717,330	3,832,470	4,982,610	1,150,140	30.0%
Capital Outlay	85,266	10,000	0	(10,000)	n/a
Other	0	5,000	4,600	(400)	-8.0%
Capital Projects	569,210	0	102,565	102,565	n/a
Total	7,608,137	7,430,268	9,096,390	1,666,122	22.4%
Expenditures by Division					
Parks	2,033,698	1,571,955	1,688,910	116,955	7.4%
Recreation	1,958,747	2,017,824	2,177,669	159,845	7.9%
Senior Services	1,134,118	1,158,532	1,261,455	102,923	8.9%
Social Svcs/Com Health	2,221,331	2,405,915	3,649,652	1,243,737	51.7%
Weed Control	260,243	276,042	318,704	42,662	15.5%
Total	7,608,137	7,430,268	9,096,390	1,666,122	22.4%
Funding by Source					
General Fund	260,243	276,042	318,704	42,662	15.5%
St. MV Accident Indigent	309,168	317,065	355,133	38,068	12.0%
Medical Assistance Indigent	1,129,523	1,056,883	2,013,011	956,128	90.5%
Social Services	782,640	1,031,967	1,281,508	249,541	24.2%
Room Tax	3,705,788	3,589,779	3,866,579	276,800	7.7%
Senior Nutrition	1,134,118	1,158,532	1,261,455	102,923	8.9%
Park Res Construction	286,657	0	0	0	n/a
Total	7,608,137	7,430,268	9,096,390	1,666,122	22.4%
FTE	84.37	84.82	88.55	3.73	4.4%

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 59.20 full-time staff comprised of the following positions: 1 Director, 2 Superintendents, 3 Supervisors, 3 Secretaries, 4 Coordinators, 7 Rangers, 1 Weed Control Supervisor, 80 Seasonal/Part-time Employees, and 35 Contract Instructors. The FY06-07 combined Parks, Weed Control and Recreation budget is \$4,185,283.

Parks & Recreation					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	06 to 07	06 to 07
Personnel Services	2,206,250	2,449,041	2,679,759	230,718	9.4%
Services & Supplies	1,409,373	1,416,780	1,505,524	88,744	6.3%
Capital Outlay	85,266	0	0	0	n/a
Other	0	0	0	0	n/a
Capital Projects	551,799	0	0	0	n/a
Total	4,252,688	3,865,821	4,185,283	319,462	8.3%
Expenditures by Division					
Parks	2,033,698	1,571,955	1,688,910	116,955	7.4%
Weed Control	260,243	276,042	318,704	42,662	15.5%
Recreation Operations	1,366,855	1,425,932	1,514,728	88,796	6.2%
Kahle Community Center	591,892	591,892	662,941	71,049	12.0%
Total	4,252,688	3,865,821	4,185,283	319,462	8.3%
Funding by Source					
General Fund	260,243	276,042	318,704	42,662	15.5%
Room Tax Fund	3,705,788	3,589,779	3,866,579	276,800	7.7%
Park Res Construction	286,657	0	0	0	n/a
Total	4,252,688	3,865,821	4,185,283	319,462	8.3%
FTE	58.78	58.23	59.20	0.98	1.7%

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 reservation of Parks facilities in accordance with the Programs and Facilities Manual.

Grounds and Facility Maintenance

We're responsible for building and 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 (14) 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 programmed activity 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 Topaz Lake Recreation Area 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 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 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, 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. Weed Control recovers most of its operating costs from fees collected.

Park Aides and Maintenance Assistants 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 Seasonal Maintenance Assistants/Park Aides, and 4 Weed Control Aides. The total FY06-07 budget for Parks and Weed Control is \$2,007,614. 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.

Parks					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	1,019,396	1,152,881	1,274,903	122,022	10.6%
Services & Supplies	677,674	695,116	732,711	37,595	5.4%
Capital Outlay	62,005	0	0	0	n/a
Other	0	0	0	0	n/a
Capital Projects	534,865	0	0	0	n/a
Total	2,293,941	1,847,997	2,007,614	159,617	8.6%
Expenditures by Division					
Parks	2,033,698	1,571,955	1,688,910	116,955	7.4%
Weed Control	260,243	276,042	318,704	42,662	15.5%
Total	2,293,941	1,847,997	2,007,614	159,617	8.6%
Funding by Source					
General Fund	260,243	276,042	318,704	42,662	15.5%
Room Tax Fund	1,747,041	1,571,955	1,688,910	116,955	7.4%
Park Res Construction	286,657	0	0	0	n/a
Total	2,293,941	1,847,997	2,007,614	159,617	8.6%
FTE	24.13	24.33	25.30	0.98	4.0%

FY06-07 Objectives

- Apply for NDOW grant for improvements at Topaz Lake Recreation Area.
- Apply for at least one state or national award.
- Complete next phase of pavers at Lampe Park.
- Construct first phase of improvements at Johnson Lane Park.
- Return all messages within 24 hours.
- Repair or remove all graffiti or vandalism within 48 hours.
- Plan and initiate modifications to building for use as registration/campground store at Topaz Lake Recreation Area.
- Continue working with Nevada State Parks towards establishment of park/museum at Dangberg Home Ranch.

Major Accomplishments of FY05-06

- Developed plans and specifications for first phase of improvements at Johnson Lane Park.
- Installed new batting cages at Ranchos Aspen Park.
- Renovated Lampe Park Field #5 from flood damages.
- Installed new bullpens on all fields at Ranchos Aspen Park.
- Moved old TRE Sheriff's substation building to Topaz Lake Recreation Area for use as registration/store building.
- Helped move modular building for expanded Recreation Division office space.
- Installed asphalt overlay and new color-coat to Douglas High School Tennis Courts.
- Continued working with Nevada State Parks to develop site master plan for Dangberg Home Ranch.
- Performed "caretaker" duties at Dangberg Home Ranch.
- Installed new countertops in restrooms of Kahle Community Center Phase II.
- 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.
- Hosted variety of activities as outlined in "Park Events and Activities" section.

FY05-06 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>100% complete. Project going out to bid for fall 2006 construction.</i>
Objective # 2:	Apply for at least one state or national award.
Result:	<i>0% complete.</i>
Objective # 3:	Complete next phase of pavers at Lampe Park.
Result:	<i>100% complete. Loop from Field #2 announcer boot, around both sides of playground to left field corner of Field #3 outfield fence. (Phase 5)</i>
Objective # 4:	Begin construction of first phase of improvements at Johnson Lane Park.
Result:	<i>0% complete. Multiple changes in scope of project forced delay of final plans and specifications. This is high priority project for next fiscal year.</i>

Park Events and Activities

KAHLE PARK

- Little League practice and games
- Community Concerts
- AYSO and Club soccer practice and games
- 22 Family/Company parties or gatherings
- 4 Soccer, Baseball, and Cross Country Youth Camps
- Youth Hockey practice and camp
- Pop Warner football games
- Farmer's Market
- 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 practice and 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 20/30 Club Truck Pulls
- Douglas County Search and Rescue Endurance Ride
- 16 Family/club dances or parties
- Chamber Business Showcase
- Minden Ranch Rodeo
- 4 Hispanic Rodeos
- 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
- Adult Soccer practice and games

TOPAZ RANCH ESTATES PARK

- Little 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
- Volunteer Fire Dept. training South

ZEPHYR COVE PARK

- Contracted tennis play
- Men's, Women's, Co-ed Softball League
- 14 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 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
- 37 Family/company/church parties, gatherings or weddings
- Whittell High School baseball and softball practice and games
- Babe Ruth baseball practices and games
- American Legion baseball practice and games
- Minden/Douglas Elks Carnival
- Valley Cruisers and Big Mama's Car Shows
- 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
- Douglas County Senior Olympics events
- Douglas High School Tennis practice and games and JV Softball games

JOHNSON LANE PARK

- 4 Family/company gatherings
- Carson Valley Girls Softball and Little League 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, 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 sponsorships 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 assists in the distribution of \$17,500 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, 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.

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.

Recreation					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				06 to 07	06 to 07
Personnel Services	1,186,854	1,296,160	1,404,856	108,696	8.4%
Services & Supplies	731,698	721,664	772,813	51,149	7.1%
Capital Outlay	23,261	0	0	0	n/a
Capital Projects	16,934	0	0	0	n/a
Total	1,958,747	2,017,824	2,177,669	159,845	7.9%
Expenditures by Division					
Recreation Operations	1,366,855	1,425,932	1,514,728	88,796	6.2%
Kahle Community Center	591,892	591,892	662,941	71,049	12.0%
Total	1,958,747	2,017,824	2,177,669	159,845	7.9%
Funding by Source					
Room Tax Fund	1,958,747	2,017,824	2,177,669	159,845	7.9%
FTE	34.65	33.90	33.90	0.00	0.0%

FY06-07 Objectives

- Continue with departmental fundraising efforts generating at least \$20,000 in Gift Catalog contributions for park facilities and recreation programs by June 2007.
- Apply for at least two state or national awards by March 2007.
- Provide at least ten family-oriented community events with complete cost recovery through donations and fees by June 2007.
- Review Gift Catalog contributions, update tracking spreadsheet and revamp park displays by June 2007.
- Update the Department's computer and printer inventory and develop a computer replacement program for the network by December 2006.
- Expand Adult Sport offerings in the Carson Valley with the addition of a Fall Men's Basketball League in FY06-07.
- Create spreadsheet analysis reports tracking monthly attendance and cost effectiveness of programs offered for FY06-07.
- Coordinate improvements to and relocate personnel into the expanded Division administrative offices by June 2007.

Major Accomplishments of FY05-06

- 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 White Lightning Wiffleball Tournament.
- 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.
- Participated in the Carson Valley Arts Council, which focuses on the need for a fixed seat performance hall to better serve community arts programs.
- Continued to accommodate individuals with special needs by providing integrated programs.
- Continued with contracted services for sports officials, Farmer's Market, Zephyr Cove Tennis Complex operation 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 10 bands and over 300 spectators.
- Added a Youth Soccer Camp at Lampe Park, enrolling over 60 participants in its first year.
- Added a Men's Open Fall Softball League.
- In its second year, the Youth Flag Football program, generated 265 participants and over \$3,400 in sponsorships.
- Offered five teen dances, averaging over 350 in attendance for each.
- Offered the Annual Tot Egg Hunt at both Lampe Park and Kahle Park.
- 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.
- Generated over \$220,000 in Gift Catalog contributions.
- The Recreation Division provided over 55% cost recovery of its operations budget through revenue collection.
- Youth sport organizations and local businesses continue to donate towards park improvements and sponsorships of the concert series and youth sport programs.
- Continued to meet community daycare needs with Kids Club programs running at all county elementary schools and with Adventure Camp programs running at three sites during school breaks.

FY05-06 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 2006.

Result: *100% complete. Over \$220,000 was generated this year in Gift Catalog contributions, highlighted by a \$200,000 donation towards Kahle Community Center improvements. 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, 2006.
Result: 50% complete. The Division applied for a Program Excellence Award with the Nevada Recreation & Park Society. Our submittal for the White Lightning Wiffleball Tournament won an award.
- Objective # 3:** Provide at least ten family-oriented community events with complete cost recovery through donations and fees by June 2006.
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 and the Valentine's Day Father/Daughter Sweetheart Dance. All programs were 100% cost recovered.
- Objective # 4:** Review Gift Catalog contributions, update tracking spreadsheet and revamp park displays by June 2006.
Result: 50% complete. Tracking of Gift Catalog contributions and recognition of those contributions remains current. The master spreadsheet with a consolidated history remains to be revised. Replacement plaques have been ordered and received but engraving and mounting on park displays is incomplete.
- Objective # 5:** Develop a site-specific plan for the construction of future facilities, including a multi generational community center in the Carson Valley by October 2005.
Result: 75% complete. Following the Question 1 ballot issue during the 2004 Primary Election, conceptual designs for a multi generational community center were completed with the Bently Depot site in mind. This project still lacks a funding source and is now part of a ¼ cent sales tax initiative to be considered during the November 2006 election.
- Objective # 6:** Expand Adult Sport offerings with the addition of a Fall Men's Softball in FY05-06.
Result: 100% complete. The Men's Open Softball League was added during the fall of 2005. Six teams registered and participated in the new league.
- Objective # 7:** Create spreadsheet analysis reports tracking monthly attendance and cost effectiveness of programs offered for FY05-06.
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 Department administrative offices by June 2006.
Result: 100% complete. An analysis was completed and a plan put in place to purchase a 24' x 44' modular unit to serve as an office addition. By the end of May 2006 the unit had been delivered and future work will be needed to complete the transition into the new space.

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 and encouraging better health practices, so that 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 FY06-07:
 - Provide congregate meals at the Minden/Gardnerville Senior Center and Topaz Ranch Estates Parks and Recreation Building; 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 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.
 - Oversee the recently inherited Home Companion, Medic Alert, Nevada Legal Services and Resistance Exercise programs.

Recreation and Socialization

- Regular senior excursions for recreation and socialization.
- Provide Bingo three days a week to congregate diners and monthly for the community.
- Bi-weekly ceramics classes offered.
- Monthly and holiday theme celebrations to include Back to School Week, Easter Hat Parade, Halloween Costume Contest, and Volunteer Week Celebrations among others.
- Veterans Day "USO" Celebration.
- Summer barbeques in the park.
- Monthly Birthday days, including the annual 90+ day, in which seventy-eight (78) 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 131 cars and 17 vendors.
- Monthly, Young at Heart, potlucks.
- Conducted quarterly dances.
- Began monthly craft project for senior participants.
- 8th Annual Senior Games.
- Douglas County Volunteer Recognition Dinner.
- Alzheimer's Memory Walk.

Wellness

- Resistance exercise classes three times per week.
- The addition of weekly Yoga classes.
- Monthly blood pressure checks.
- Monthly audiologist checks.
- Annual “Senior Health Fair” which enjoyed the largest participation to date, which included over 600 participants.
- Conducted the 8th 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 to Pride and JAC at Wal-Mart to allow DART riders to go to Carson City and Reno.
- Expanded Alpine County transportation to make weekly trips to Lake Tahoe.
- 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.
- 27,000 congregate meals.
- 35,000 Meals on Wheels. Representing an increase of 6,000 meals, or 20.7% from the previous year and we served 178 unduplicated clients, or an increase of 23.6% from the previous year.
- 3,000 units of homemaker service.
- 12,000 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 AVID, TRIAD, American Association of Retired Persons (AARP) and Transportation Boards.
- Publish and print Douglas Area Rural Transportation (DART) ride guides in English and Spanish.
- Toured with veterans to speak at elementary schools for Veterans Day.
- Worked with AARP representatives to distribute Quality of Life Information.
- Continued to host quarterly meetings for Congressman Jim Gibbons and his representatives.

Fundraising

- Toys for Tots and Project Santa Claus.
- Annual “Senior Health Fair” with the largest participation to date, which included 600 participants.
- Continue “Show n’ Shine” Car Show fundraiser with a growth to 131 cars and 17 vendors.
- 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, a Volunteer Coordinator, 19 hours and a portion of the cost of the Community Services Director and Accountant. The FY06-07 budget is \$1,261,455.

Senior Services					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	709,231	775,505	851,934	76,429	9.9%
Services & Supplies	424,887	378,027	404,921	26,894	7.1%
Capital Outlay	0	0	0	0	n/a
Other	0	5,000	4,600	(400)	-8.0%
Capital Projects	0	0	0	0	n/a
Total	1,134,118	1,158,532	1,261,455	102,923	8.9%
Funding by Source					
Senior Nutrition Fund	1,134,118	1,158,532	1,261,455	102,923	8.9%
FTE	20.30	20.30	20.77	0.48	2.3%

FY06-07 Objectives

- Pass all Division for Aging Service/Division of Transportation audits without discrepancies.
- Work to pursue the successful passing of a ballot initiative that would provide a new senior facility and a county adult day care center.
- 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.
- Work with the Senior Advisory Board and the County Health Nurse to establish Homemaker client guidelines and create openings in homemaker schedules for priority clients.
- Work with Young at Heart and the Garden Club to landscape the Senior Center.
- Explore reducing and consolidating services to accommodate the growing senior population while anticipating a reduction in staff, to include homemaker, transportation, nutrition and dining room operations.
- Expand exercise program to include two yoga classes, low impact and advanced.
- Work with the Senior Advisory Board to update and establish client disciplinary practices.

Major Accomplishments of FY05-06

- Conducted a fact finding trip to Arizona to explore new innovations in senior care facilities.
- Generated a report on the next generation of senior citizens and senior and senior facilities and worked with the Community Service Director on a presentation to our Board of Commissioners regarding a new facility.
- Participated in TRIAD, AARP, NDOT and Transportation Boards.
- The Transportation program serves 2,000 monthly public transportation rides and 5,000 total rides, averaging 250 rides per day.
- Took over operation of RSVP volunteer program to include Medic Alert, Home Companion, Elder Law and Resistance Exercise.
- Began Yoga classes to enhance exercise options available to participants.
- Worked with Sanford Center on Aging to provide 3 Alzheimer's Caregiver Seminars.
- Worked with Young at Heart in the purchase of a new freezer, storage area, table and chairs for the dining room, and the repainting of the outside of our facility.
- Passed all DAS audits with high grades.
- Worked with Toys for Tots and Project Santa Claus.
- Worked with Junior Honors Society to provide volunteer opportunities.
- Established Court worker community service hour program.
- Continued participation in the Memory Walk group for the support of Alzheimer's and won an award for the most participation at the event.
- Worked with AARP representatives to educate and distribute Medicare drug prescription cards, and assisted over 200 seniors in the selection of their Medicare Part D benefits.
- Worked with DAWG to assist in the pets for Seniors program.
- Expanded Transportation program to include the northern part of Douglas County, Alpine County and now once a week in Lake Tahoe.
- Provided 6,500 rides at Candy Dance.
- Hosted Congressman Jim Gibbons and his representatives for quarterly town meetings.
- Meals on Wheels grew to 178 participants and 35,000 meals, or 6,000 more than the previous year.
- Provide a connection service with the new Jump Around Carson public transportation program
- Attended an NDOT Conference on connectivity.
- Big Mama's Car Show grew to 131 cars and was our largest fund raiser to date.
- Hire a Volunteer Coordinator to organize all volunteer events.

FY05-06 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 with scores of 96 or higher and without incident.</i>
Objective #2:	Work cooperatively with County leaders to pursue a new senior facility in the Gardnerville/Ranchos and a county adult day care facility.
Result:	<i>Not completed. Although there was significant discussion and action regarding a new senior facility, nothing was ultimately finalized. An upcoming ballot initiative will provide another opportunity to secure the necessary funding.</i>

- Objective #3:** Work to have all drivers in Transportation Department acquire commercial drivers licenses.
- Result:** *90% Complete. Nine of our eleven drivers have achieved a Class C with a Passenger Endorsement. Two new hires are in the process of attaining their license.*
- Objective #4:** Work cooperatively with Young At Heart to generate at least \$15,000 in fundraising and contributions for Senior Service operations.
- Result:** *100% complete. Young at Heart received their annual grant and donations have reached \$12,000 and the annual Car Show generated \$12,000.*
- Objective #5:** Have all Kitchen and Volunteer personnel complete DAS Serve Safe CD Training.
- Result:** *100% complete. All kitchen staff has completed Serv-Safe Training. A training DVD has been purchased and all volunteers are in the process of completing the instruction.*
- Objective #6:** 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 #7:** Develop and oversee the Court Appointed Volunteer Program.
- Result:** *100% complete. Working cooperatively with Judge Glasson and the Tahoe Court, the Senior Center has established a court worker program that provides work opportunities and records attendance and hours to present to the court system.*
- Objective # 8** Create Thursday Bingo to increase nutritional numbers.
- Result:** *100% complete. Thursday bingo was established and served to generate more attendance on Thursdays, which is typically the slowest day of the week. But the seed money provided by Young at Heart did not hold out and Thursday bingo was ultimately cancelled.*
- Objective # 9** Explore expanded lunch hours to provide increased nutrition opportunities to our growing senior population.
- Result:** *100% complete. Research was completed and it was determined the best option available to provide nutrition services to more participants without jeopardizing the important social aspect of operations would be to expand lunch hours. Conceptually, we would begin lunch at 11:30 am and close at 1:30 pm, allowing some participants to dine and leave, while others could remain for social activities. Cafeteria styling dining or self set up would be necessary for the successful operation of the new dining hours.*

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 which 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 occur 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.

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.

Support Services

The Division provides assistance with multiple referrals, application assistance and screening for other available services including the following: Nevada State Welfare programs, Energy Assistance Program, Nevada Rural Housing, local Thrift Stores, the Community Emergency Fund and the Needy Meds program.

Homeward Bound Transitional Housing Program

Through a grant from Department of Housing and Urban Development (HUD)'s Continuum of Care, the program provides rental and utility assistance under the supervision of a caseworker. 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 there from. 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 caseworker.

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 FY06-07 budget for both divisions is \$3,649,652.

Social Services					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	320,849	358,252	474,922	116,670	32.6%
Services & Supplies	1,883,071	2,037,663	3,072,165	1,034,502	50.8%
Capital Outlay	0	10,000	0	(10,000)	n/a
Capital Projects	17,411	0	102,565	102,565	n/a
Total	2,221,331	2,405,915	3,649,652	1,243,737	51.7%
Funding by Source					
St. MV Accident Indigent	309,168	317,065	355,133	38,068	12.0%
Medical Assistance Indigent	1,129,523	1,056,883	2,013,011	956,128	90.5%
Social Services	782,640	1,031,967	1,281,508	249,541	24.2%
Total	2,221,331	2,405,915	3,649,652	1,243,737	51.7%
FTE	5.30	6.30	8.58	2.28	36.1%

FY06-07 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 State Prescription Drug Program.
- 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, Western Nevada Home Coalition, Community Services Block Grant and Transitional Housing Grant.
- Complete a new Policies and Procedures manual in accordance with the new guidelines and standards.
- Continue to work on 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.

- Continue to participate on a committee of Nevada Welfare Directors to assist and train other rural counties to adopt new Guidelines and Standards.
- Complete a Community Needs Assessment to determine the needs of low-income residents of Douglas County.

Major Accomplishments of FY05-06

- 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 identification of needs and development of programs for the senior population.
- Continued a program to monitor, on a quarterly basis, 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.
- Continued to assist in planning the Carson Valley Children's Center. Accepted a position on the board of directors.
- Became an active participant in the Western Nevada Home Consortium.
- Assisted in implementing the Douglas County Rx plan for all residents.
- Secured a \$4,046 United Way grant for temporary housing program, which also helps to match HUD grant funds.
- Implemented a new client tracking system.
- Expanded and engaged in staff, in-service training with 11 outside agencies.
- Continued to partner with Consumer Credit Counseling as a "satellite center" for clients in need.
- Actively participated in a committee of Nevada County Welfare Directors to assist and train other rural counties on how to adopt new Guidelines and Standards.
- Wrote and received a Community Services Block Grant of \$66,982 for transitional housing and literacy programs for Douglas County, which also helped to match HUD funds.
- Facilitated a contract and partnership with the State of Nevada, Energy Assistance Program (EAP), in order to do intake on EAP applications.
- Initiated a new program within Social Services to access free/low cost prescriptions for clients via Needy Meds.com.
- Wrote and received an Emergency Shelter grant for \$8,365 for Douglas County citizens, which also helps to match HUD funds. Also wrote program guidelines and policies.
- Represented Douglas County on the Interim Health Study Committee for the Nevada Legislature.
- Held a training with Nevada State Welfare staff in order to promote better linkages between staff.
- Held trainings for all staff on adoption and compliance with Health Insurance Portability and Accountability Act (HIPAA).
- Spoke to the Carson Valley Lion's Club and facilitated a better partnership between the Lion's and the Food Closet.

FY05-06 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:	<i>100% complete.</i>
Objective # 2:	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.
Result:	<i>100% complete.</i>
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:	<i>100% complete.</i>
Objective # 4:	Continue a program to monitor the performance of all day care, group care and convalescent care of patients.
Result:	<i>100% complete.</i>
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:	<i>100% complete.</i>
Objective # 6:	Perform within and pass all grant and audit requirements for the Housing Division, Community Services Block Grant and United Way.
Result:	<i>100% complete.</i>
Objective # 7:	Continue work on a new Policies and Procedures manual in accordance with the new guidelines and standards.
Result:	<i>80% complete.</i>
Objective # 8:	Continue to work on statewide solution for long-term care funding.
Result:	<i>80% complete.</i>
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:	<i>100% complete.</i>
Objective #10:	Participate on a committee of Nevada Welfare Directors to assist and train other rural counties to adopt new Guidelines and Standards
Result:	<i>100% complete.</i>
Objective #11:	Continue to research and apply for grants in order to continue the Transitional Housing Program.
Result:	<i>80% complete.</i>

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.
- Early Periodic Screening, Diagnosis and Treatment (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.

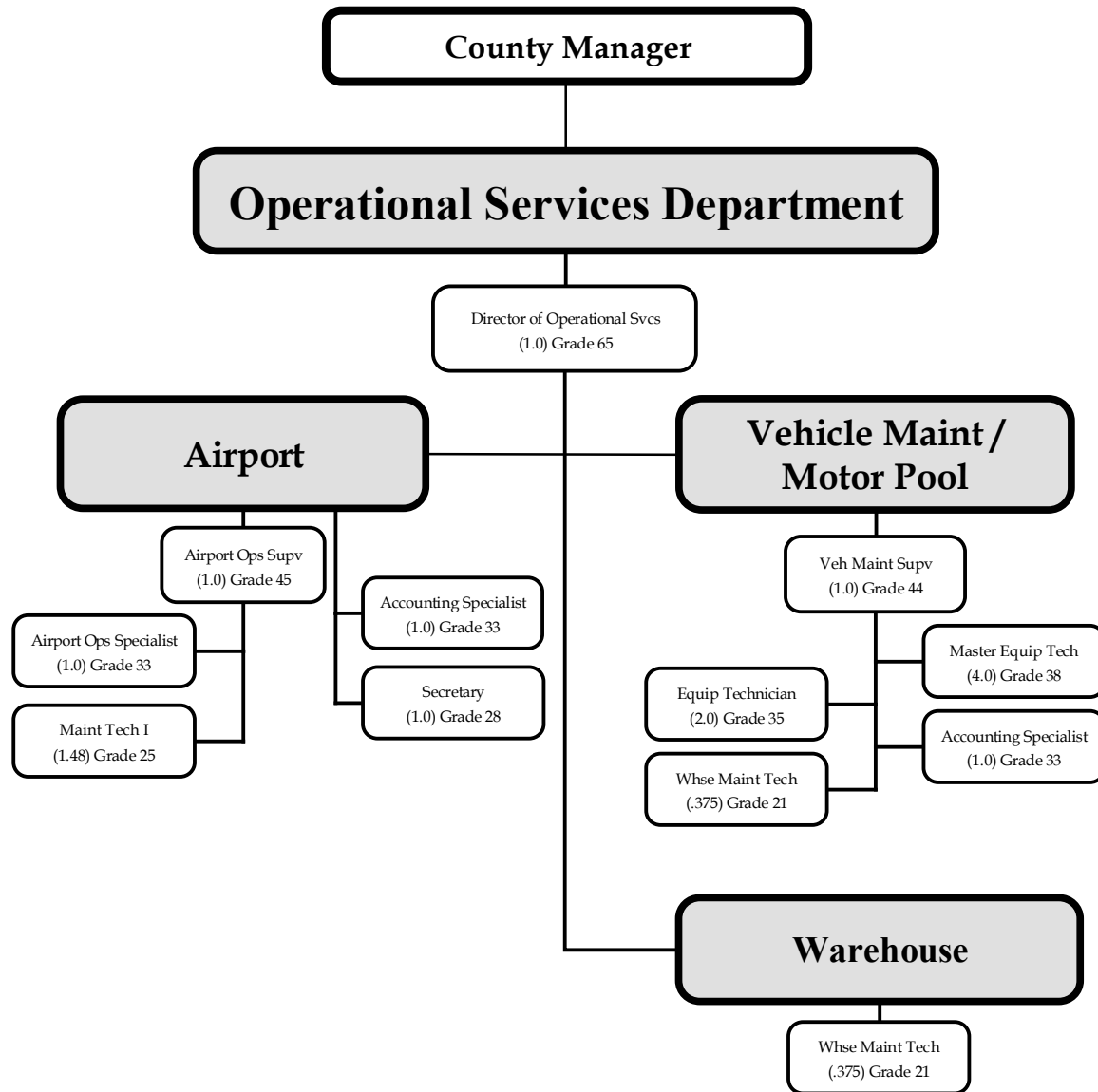
Staffing and Budget

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 economically viable general aviation airport for the flying public and provide prompt and cost effective vehicle maintenance services and warehouse services to all County departments and agencies.

Major Programs Offered

The Operational Services Department consists of three separate divisions: one serving the public directly (Minden-Tahoe Airport) and two divisions providing essential services to all County departments and agencies (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 FY06-07. The FY06-07 total budget for the department equals \$2,021,581.

Operational Services					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	904,939	949,255	1,014,841	65,586	6.9%
Services & Supplies	1,187,397	757,056	910,356	153,300	20.2%
Capital Outlay	0	115,111	5,000	(110,111)	-95.7%
Other	0	0	0	0	n/a
Capital Projects	2,831,232	40,796	91,384	50,588	124.0%
Total	4,923,568	1,862,218	2,021,581	159,363	8.6%
Expenditures by Division					
Airport	3,845,779	715,400	817,481	102,081	14.3%
Motor Pool/Vehicle Maint.	1,051,704	1,117,174	1,176,822	59,648	5.3%
Warehouse	26,085	29,644	27,278	(2,366)	-8.0%
Total	4,923,568	1,862,218	2,021,581	159,363	8.6%
Funding by Source					
General Fund	26,085	29,644	27,278	(2,366)	-8.0%
Airport	3,845,779	715,400	817,481	102,081	14.3%
Motor Pool/Vehicle Maint	1,051,704	1,117,174	1,176,822	59,648	5.3%
Total	4,923,568	1,862,218	2,021,581	159,363	8.6%
FTE	15.23	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 FY06-07 budget is \$817,481. 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. No part of the Airport budget comes from the County's General Fund.

Airport					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	360,700	386,088	408,329	22,241	5.8%
Services & Supplies	653,847	283,516	312,768	29,252	10.3%
Capital Outlay	0	5,000	5,000	0	0.0%
Capital Projects	2,831,232	40,796	91,384	50,588	124.0%
Total	3,845,779	715,400	817,481	102,081	14.3%
Funding by Source					
Airport Fund	3,845,779	715,400	817,481	102,081	14.3%
FTE	6.30	6.30	6.30	0.00	0.0%

FY06-07 Objectives

- To construct projects in AIP-15 Burial of a distribution line at the end of Runway 30, and phase in the transmission line burial at the end of the same Runway 30.
- Continue to work on award of AIP-16 (Airport Master Plan Update).
- Update Airport Website.
- 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 2007 "Wings of Change".
- Market the airport as a soaring and pilot destination for business and pleasure, jointly with airport businesses.

Major Accomplishments of FY05-06

- Obtained \$2.1 million in funding for AIP-13, 14 and 15 grants from FAA.
- Completed two FAA Grants AIP 13 & 14.
- Met with FAA in Burlingame, California to discuss AIP/ALP and other Airport issues in January 2006.
- Continued development of Airport through marketing, two new businesses were established.
- Continued promoting safe operations at the Airport through awareness and education of flying community with four safety briefings.

FY05-06 Objectives vs. Results

Objective #1: To construct projects in AIP -13 (Runway 16/34overlay) and AIP15 (purchase land, underground/overhead electric on end of Runway 30 and Phase II of Runway Overlay).

Result: 100% complete of Runway 16/34 Overlay AIP 13 & 15.

Objective #2: Complete Economic Contribution (Indicator) Study started by University of Nevada/ Reno and NDOT.

Result: *100% complete. Study indicated that the Airport generates \$48 million toward economy of Douglas County and approximately 500 jobs.*

Objective # 3: Hold four (4) safety briefing during fiscal year.

Result: *100% complete.*

Objective #4: Conduct an Open House in 2006 “Wings of Change”.

Result: *Event was not held in 2006.*

Objective#5: Market the airport as a pilot destination, jointly along with airport businesses.

Result: *100% complete. Held a fly-in for the Sectional 99’s with 150 women pilots attending.*

VEHICLE MAINTENANCE/MOTOR POOL

Mission Statement

To maintain the County owned fleet of vehicles and equipment in a safe and cost efficient manor. To those departments who utilize the Motor Pool fleet, provide a safe and cost efficient fleet of vehicles and equipment.

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. The Division manages the Motor Pool Replacement Fund by maintaining a fleet of Motor Pool vehicles that are purchased, maintained and rotated in order to maximize the assets.

Staffing and Budget

The Division has 8.43 FTE authorized for FY06-07. Vehicle Maintenance/Motor Pool funds a Supervisor, 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 FY06-07 budget is \$1,176,822.

Motor Pool/Vehicle Maintenance					
Expenditures by Category	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 06 to 07
Personnel Services	519,698	535,723	581,634	45,911	8.6%
Services & Supplies	532,005	471,340	595,188	123,848	26.3%
Capital Outlay	0	110,111	0	(110,111)	n/a
Other	0	0	0	0	n/a
Total	1,051,704	1,117,174	1,176,822	59,648	5.3%
Funding by Source					
Motor Pool/Vehicle Maint.	1,051,704	1,117,174	1,176,822	59,648	5.3%
FTE	8.43	8.43	8.43	0.00	0.0%

FY 06-07 Objectives

- To provide a cost effective and cost efficient fleet maintenance program to all users.
- Maintain a trained maintenance work force.

FY05-06 Objectives vs. Results

Objective #1: To provide a cost-effective and cost-efficient fleet maintenance program.
Result: *100% complete. We provided the best quality service at the lowest cost possible.*

Objective #2: Have a trained maintenance work force
Result: *100% complete. All Equipment Technicians have some ASE certifications. Two have certifications with the California Fire Academy and Emergency Vehicle Training. The Supervisor is a Certified Equipment Manager through the Association of Equipment Management Professional. Employees have attended County training seminars throughout the year, as well as after-hours training provided by vendors.*

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 noon and 12:30 p.m. 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 FY06-07 budget is \$27,278.

Warehouse					
	2004-05	2005-06	2006-07	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 06 to 07	Adopted 06 to 07
Personnel Services	24,540	27,444	24,878	(2,566)	-9.3%
Services & Supplies	1,545	2,200	2,400	200	9.1%
Capital Outlay	0	0	0	0	n/a
Total	26,085	29,644	27,278	(2,366)	-8.0%
Funding by Source					
General Fund	26,085	29,644	27,278	(2,366)	-8.0%
FTE	0.51	0.51	0.51	0.00	0.0%

FY06-07 Objectives

- Continue the online auction for surplus materials with LightGov.com.
- Hold a county auction annually to sell surplus equipment, vehicles, office furniture and fixtures.
- Enhance notification to County departments of what is available as surplus items come available.
- Continue to work with Community Development in the paving project for the surplus sale parking area.

FY05-06 Objectives vs. Results

Objective #1: Continue the online auction for surplus materials with LightGov.

Result: *100% complete. The online auction produced \$14,090.*

Objective #2: Plan to move storage containers to a different location in the yard.

Result: *100% complete. Containers will be relocated when yard paving project is complete.*

Objective #3: Complete paving project to be accomplished by Community Development for surplus sales and parking area.

Result: *100% complete. Funding is included in the FY06-07 budget.*

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Capital Budget

Totaling \$22,462,106, the FY06-07 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY06-07 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 FY07-11 CIP document for more detailed information about the FY07-11 capital budget, the planning process, and the individual projects, including operating cost impacts.

The FY06-07 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 FY06-07 Capital Budget is \$22,462,106.

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 FY06-07 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

Airport Improvements	\$ 91,384

Building/Facility Projects

9-1-1 Building Improvements	\$ 250,000
EF Fire & Paramedic Station Improvements	365,000
HVAC Improvements	100,000
Minden Parking Structure	4,300,000
New Building Next to Minden Inn	500,000
Parking Lot Improvements	100,000
Road/Utilities Building Improvements	100,000
Valley Jail Expansion	2,200,000
Total	\$ 7,915,000

Leisure/Community Enhancement Projects

Minden Parks/Rec/Open Space Improvements	\$ 233,000

Undetermined Capital Projects

Improvement Reserves	\$ 2,870,593

Transportation Projects

County Intersection Improvements	\$ 455,000
County Transportation Improvements	629,000
Gardnerville Road Improvements	531,122
RDA Road Improvements	235,536
Total	\$ 1,850,658

Utility Projects

Cave Rock Water System Improvements	\$ 800,150
Foothill/N. County Well & Pipeline	357,000
Gardnerville Drainage Improvements	44,000
Heybourne Road Sewer Main Upgrade Phase I	700,000
Johnson Lane Water Line Improvements	115,000
Minden Drainage Improvements	225,500
Minden Water Improvements	435,000
N. County Infrastructure	629,953
NVWWTP Effluent Storage Pond	3,000,000
NVWWTP Phase II	500,000
Sheridan Acres Water System Improvements	984,013
Sunrise Estates Interconnection/Improvements	995,855
Lincoln Park Water Quality Improvement Project	715,000
Total	\$ 9,501,471

Airport Projects

Dedicated to the improvement of the Airport through the construction of new or reconstruction of old facilities (\$91,384).

Buildings/Facilities

Protection of the community's investment in community-owned buildings through renovation, acquisition and construction (\$7,915,000).

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 (\$233,000). 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 (\$1,850,658).

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 (\$9,501,471).

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 FY06-07 Capital Budget is \$22,462,106.

Airport Fund

Airport Improvements	\$ 91,384

Water District Fund

Improvements Reserve	\$ 181,250

Solid Waste Fund

Improvement Reserves	\$ 1,153,259

Social Services

Improvement Reserves	\$ 102,565

Road Operating Fund

County Intersection Improvements	\$ 25,000
County Transportation Improvements	200,000
Improvement Reserves	600,000
Road/Utilities Building Improvements	50,000
Total	\$ 875,000

Tahoe-Douglas Transportation District Fund

County Transportation Improvements	\$ 29,000

Erosion Control Fund

Lincoln Park Water Quality Improvement Project	\$ 715,000

9-1-1 Fund

9-1-1 Building Improvements	\$ 250,000

Water Utility Fund

Sunrise Estates Interconnection/Improvements	\$ 995,855

East Valley Water

Foothill/N. County Well & Pipeline	\$ 357,000
Johnson Lane Water Line Improvements	115,000
Road/Utilities Building Improvements	20,000
Total	\$ 492,000

Cave Rock Water Fund

Cave Rock Water System Improvements	\$ 800,150

Foothill Water System

Sheridan Acres Water System Improvements	\$ 984,013

Sewer Utility Fund

Heybourne Road Sewer Main Upgrade Phase I	\$ 700,000
NVWWTP Phase II	500,000
NVWWTP Effluent Storage Mgmt Program	3,000,000
Road/Utilities Building Improvements	30,000
Total	\$ 4,230,000

Ad Valorem Capital Projects Fund

County Intersection Improvements	\$ 180,000
HVAC Improvements	100,000
Minden Parking Structure	4,300,000
New Building Next to Minden Inn	500,000
Valley Jail Expansion	2,200,000
Total	\$ 7,280,000

County Construction Fund

Improvements Reserve	\$ 115,000
Parking Lot Improvements	100,000
Total	\$ 215,000

Regional Transportation Fund

County Transportation Improvements	\$ 400,000
County Intersection Improvements	250,000
Total	\$ 650,000

Redevelopment Agency Administration Fund

RDA Road Improvements	\$ 235,536

Redevelopment Agency Capital Projects Fund

N. County Infrastructure	\$ 629,953

East Fork Fire Administration Fund

EF Fire & Paramedic Station Improvements	\$ 30,000
Improvement Reserves	316,182
Total	\$ 346,182

East Fork Paramedic Administration Fund

Improvement Reserves	\$ 306,843

East Fork Fire & Paramedic Construction Reserve

EF Fire & Paramedic Station Improvements	\$ 335,000

Town of Gardnerville

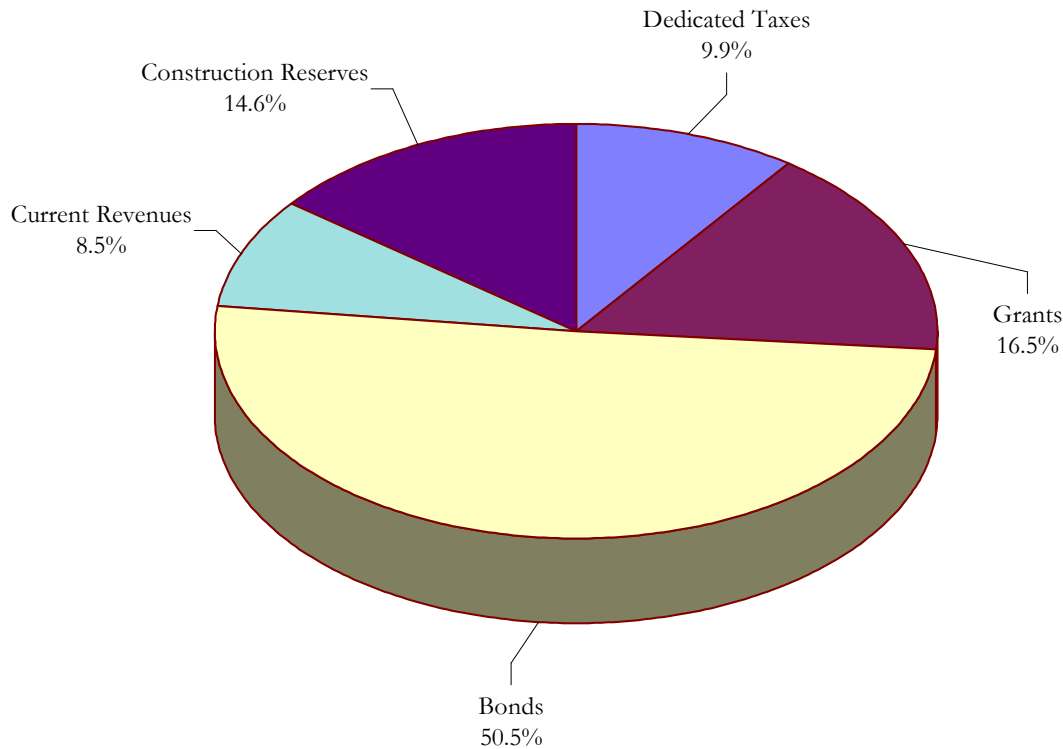
Gardnerville Drainage Improvements	\$ 44,000
Gardnerville Road Improvements	531,122
Total	\$ 575,122

Town of Minden

Improvement Reserves	\$ 95,494
Minden Drainage Improvements	225,500
Minden Parks/Rec/Open Space Improvements	233,000
Minden Water Improvements	435,000
Total	\$ 988,994

Project Financing

Funding for projects in the FY06-07 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): \$2,216,873.
Grants:	Federal grants, State grants, or revenue sharing. Many grants require partial matching funds by the county through current revenues: \$3,715,000.
Bonds:	Funds received from the sale of bonds, including general obligation and revenue bonds: \$11,337,018.
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): \$1,918,116.
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: \$3,275,099.

Capital Project Descriptions

Airport Projects

Airport Improvements

Crack and slurry seal runway 12/30, taxiway B, heavy ramp, and hangar area and pavement maintenance of taxiway intersections. The amount shown is the County's Federal grant matching funds for the \$1.14 million project.

Building Projects

9-1-1 Building Improvements

Expansion of the building to increase space for dispatch, radio work area, equipment room and Douglas County Community Access Television.

EF Fire & Paramedic Station Improvements

A variety of minor building improvements to volunteer fire stations throughout the county.

HVAC Improvements

Replacement of one of the two large air handlers and retrofit of the cooling tower at the Lake Tahoe Service Center.

Minden Parking Structure

The construction of parking and retail/office structure adjacent to the Minden Inn building in downtown Minden.

New Building Next to Minden Inn

Construction of an administrative office building for the County behind the Minden Inn building in downtown Minden.

Parking Lot Improvements

Construction of an asphalt parking lot at the County Warehouse.

Road/Utilities Building Improvements

Construction of additional office space and shower/changing rooms onto the existing roads/utilities building.

Valley Jail Expansion

Construction of additional jail space for the valley jail onto the existing Judicial/Law Enforcement Center in downtown Minden.

Leisure/Com Enhancement Projects

Minden Parks/Rec/Open Space Improvements

Various parks and street beautification projects throughout the town of Minden.

Undetermined Projects

Improvement Reserves

Appropriated reserves set aside for projects that have not yet been prioritized for expenditure during the current fiscal year.

Transportation Projects

County Intersection Improvements

Improvements to the intersection at US395 and Stephanie Way.

County Transportation Improvements

Countywide transportation projects that may include rehabilitation or new construction as identified in the County's 5-year Transportation Plan.

Gardnerville Road Improvements

Overlays of Hussman Avenue, Village Drive, Spruce Street, and Wildrose Avenue in the town of Gardnerville.

RDA Road Improvements

Redevelopment Agency contributions toward street improvements in the town of Genoa and the North County Redevelopment District.

Utility Projects**Cave Rock Water System Improvements**

Replacement of water lines and additional water storage to meet current codes and standards.

Foothill/N. County Well & Pipeline

Construction of a new domestic well, well control building and interconnection of the North County Water and Foothill Water systems.

Gardnerville Drainage Improvements

Improvement of stormwater drainage on various streets in downtown Gardnerville.

Heybourne Road Sewer Main Upgrade Phase I

Upgrade of the sewer main along Heybourne Road from Firebrand Drive to Johnson Lane.

Johnson Lane Water Line Improvements

Installation of a parallel water line on Johnson Lane between Nowlin Road and Wlidhorse Lane.

Minden Drainage Improvements

Construction of Martin Slough Phase I to improve stormwater drainage.

Minden Water Improvements

Development of a water system Master Plan and the continuation of the alley waterline replacement project.

N. County Infrastructure

Redevelopment Agency contributions toward water and sewer infrastructure to aid in development of the east side of US395 in North County.

NVWWTP Effluent Storage Pond

Construction of an off-site effluent storage and management system including a pond and pump station.

NVWWTP Phase II

Increase the capacity of the North Valley Wastewater Treatment Plan to 1 million gallons per day.

Sheridan Acres Water System Improvements

Construction of a water storage tank.

Sunrise Estates Interconnection/Improvements

Construction of water line to connect the Sunrise and Fairgrounds water systems.

Lincoln Park Water Quality Improvement Project

Construction of a drainage system to channel and treat stormwater runoff.

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 budgets for each associated fund. The FY06-07 net operating costs for each fund are shown below:

FY06-07 Operating Costs/(Savings)

Capital Project	Fund	Cost/(Savings)
9-1-1 Building Improvements	911 Fund	\$ 15,000
HVAC Improvements	General Fund	(2,000)
Road/Utilities Building Improvements	Road Operating Fund	4,000
County Intersection Improvements	Road Operating Fund	2,500
County Transportation Improvements	Road Operating/Regional Trans Funds	5,000
Cave Rock Water System Improvements	Cave Rock Water Fund	(25,000)
Heybourne Road Sewer Main Upgrade Phase I	Sewer Utility Fund	3,000
Minden Drainage Improvements	Minden Water Fund	(2,000)
Sheridan Acres Water System Improvements	Foothill Water Fund	15,000
Net Total		\$ 15,500

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 FY06-07 of \$3,039,633,181, the County is limited to general obligation indebtedness in the aggregate amount of \$303,963,318. The County will have \$24,339,554 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

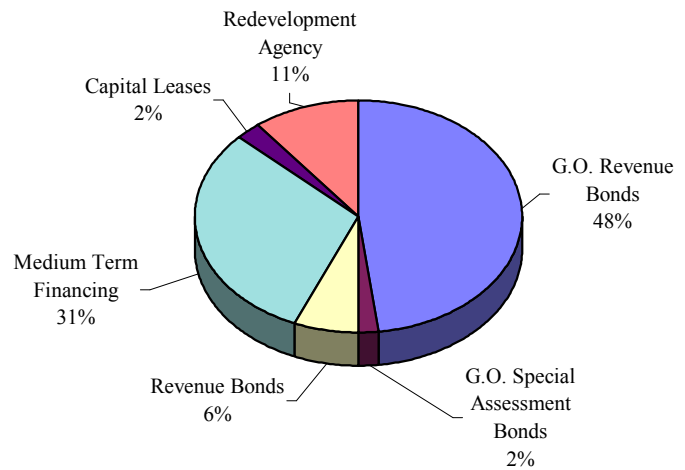
<u>Fiscal Year Ended June 30</u>	<u>Assessed Valuation</u>	<u>Debt Limit</u>	<u>Outstanding General Obligation Debt</u>	<u>Additional Statutory Debt Capacity</u>
1997	1,269,833,857	126,983,385	11,064,263	115,919,123
1998	1,323,618,935	132,361,893	10,704,263	121,657,630
1999	1,370,934,871	137,093,487	12,375,955	124,663,532
2000	1,413,035,513	141,303,551	11,822,877	129,480,674
2001	1,469,943,984	146,994,398	21,135,000	125,859,398
2002	1,639,837,048	163,983,704	21,655,000	142,328,705
2003	1,737,265,060	173,726,506	20,545,000	153,181,506
2004	1,858,278,871	185,827,887	19,350,000	166,477,887
2005	2,000,179,481	200,179,948	25,684,000	174,333,948
2006	2,437,660,471	243,766,047	25,640,277	218,125,770
2007	3,039,633,181	303,963,318	24,339,554	279,623,764

SOURCE: Douglas County Audited Financial Statements, FY96-97 – FY06-07 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.

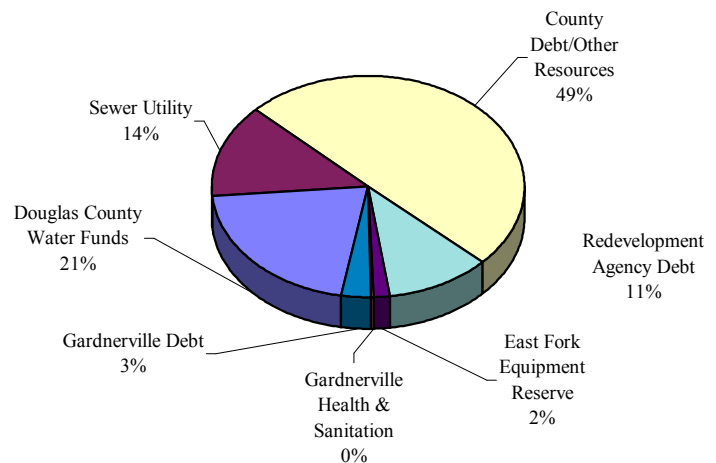
FY06-07 Debt Service by Type

Type	Budget
G.O. Revenue Bonds	2,338,054
G.O. Special Assessment Bonds	86,915
Revenue Bonds	314,624
Medium Term Financing	1,488,729
Capital Leases	109,510
Redevelopment Agency	518,750
Total	4,856,581



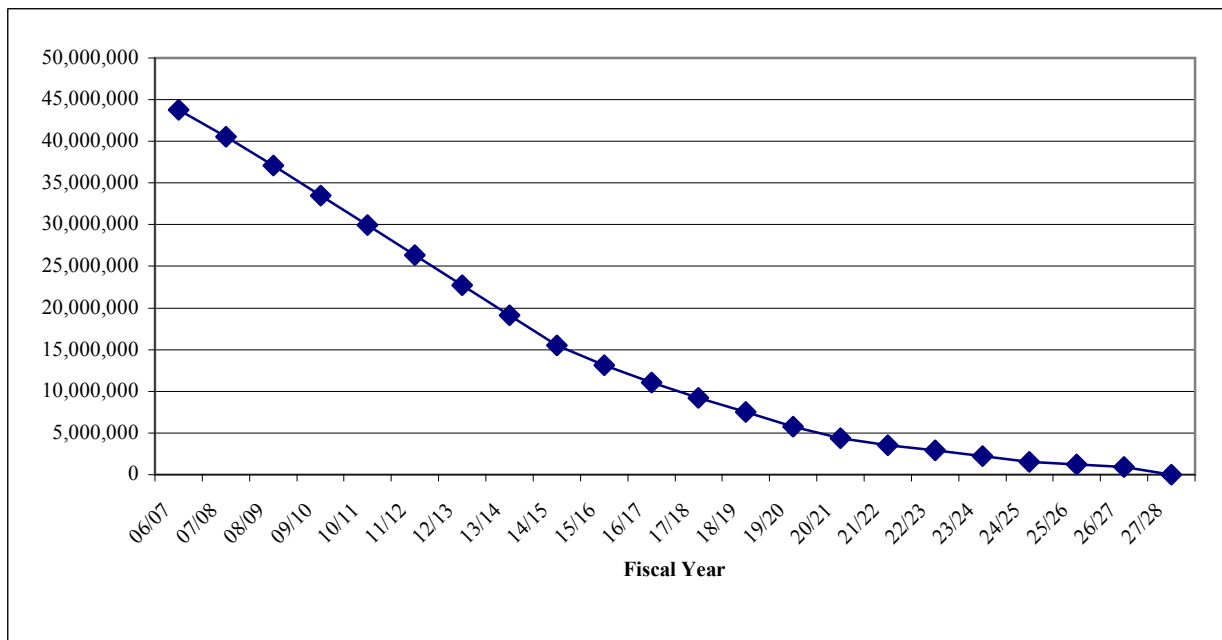
FY06-07 Debt Service by Fund

Type	Budget
Douglas County Water Funds	1,005,113
Sewer Utility	666,556
County Debt/Other Resources	2,422,168
Redevelopment Agency Debt	518,750
East Fork Equipment Reserve	78,765
Gardnerville Health & Sanitation	21,046
Gardnerville Debt	144,183
Total	4,856,581



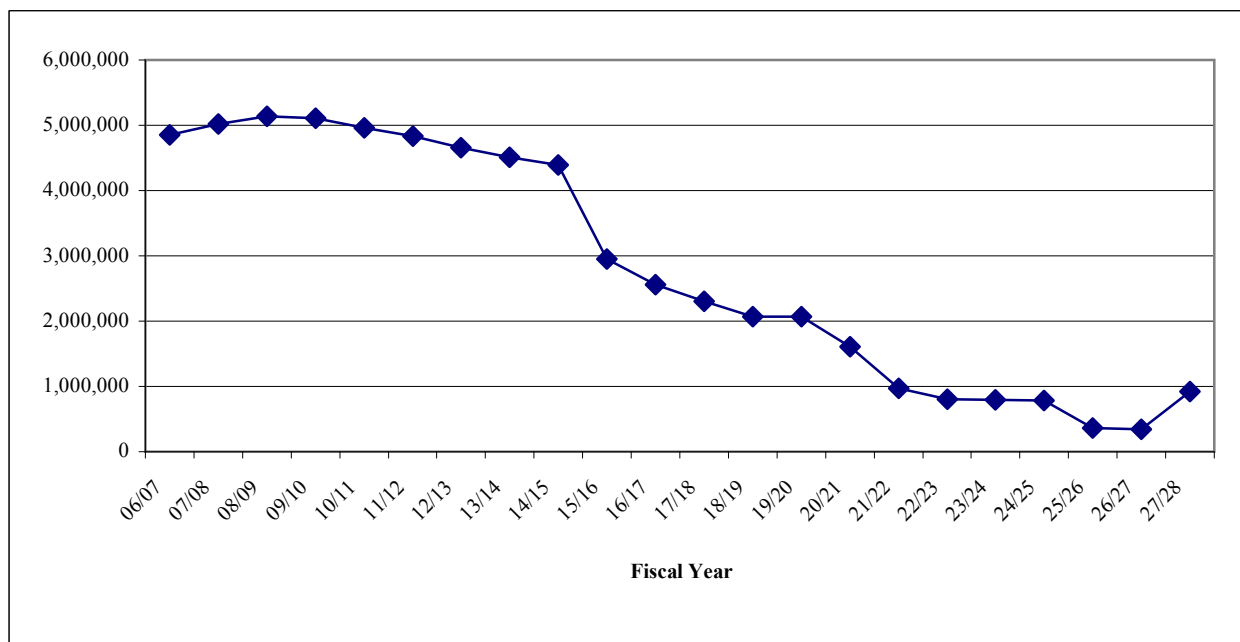
Total Outstanding Debt by Year

Fiscal Year	G.O. Revenue Bonds	G.O. Special Assessment Bonds	Revenue Bonds	Medium Term Financing	Capital Leases	Redevelopment Agency	Total
06/07	24,046,000	293,554	2,295,000	9,918,000	289,860	6,900,000	43,742,414
07/08	22,633,000	204,831	2,055,000	8,826,600	221,008	6,600,000	40,540,439
08/09	20,994,000	146,308	1,805,000	7,689,800	149,802	6,300,000	37,084,910
09/10	19,282,000	87,785	1,550,000	6,512,200	76,160	6,000,000	33,508,145
10/11	17,524,000	29,262	1,380,000	5,288,700	-	5,700,000	29,921,962
11/12	15,695,000	-	1,205,000	4,009,000		5,400,000	26,309,000
12/13	13,869,000		1,020,000	2,720,800		5,100,000	22,709,800
13/14	12,094,000		830,000	1,387,900		4,800,000	19,111,900
14/15	10,342,000		635,000	-		4,500,000	15,477,000
15/16	8,505,000		430,000			4,200,000	13,135,000
16/17	6,970,000		220,000			3,900,000	11,090,000
17/18	5,626,000		-			3,600,000	9,226,000
18/19	4,220,000					3,300,000	7,520,000
19/20	2,743,000					3,000,000	5,743,000
20/21	1,655,000					2,700,000	4,355,000
21/22	1,155,000					2,400,000	3,555,000
22/23	790,000					2,100,000	2,890,000
23/24	405,000					1,800,000	2,205,000
24/25	-					1,500,000	1,500,000
25/26						1,200,000	1,200,000
26/27						900,000	900,000
27/28						-	-



Total Debt Service by Year

	G.O. Revenue	G.O. Special Assessment	Medium Term Revenue	Capital Leases	Redevelopment Agency		
Fiscal Year	Bonds	Bonds	Bonds	Financing	Leases	Agency	Total
06/07	2,338,054	86,915	314,624	1,488,729	109,510	518,750	4,856,581
07/08	2,436,953	98,266	313,980	1,486,833	78,765	603,750	5,018,548
08/09	2,593,189	64,419	317,543	1,489,413	78,765	590,250	5,133,578
09/10	2,589,956	62,605	315,280	1,486,844	78,765	576,750	5,110,200
10/11	2,554,030	60,791	223,480	1,484,004	78,765	563,250	4,964,320
11/12	2,543,905	29,715	222,443	1,486,166		549,750	4,831,979
12/13	2,458,702		226,143	1,437,759		536,250	4,658,854
13/14	2,327,174		224,533	1,434,752		522,750	4,509,209
14/15	2,225,027		222,650	1,437,004		509,250	4,393,931
15/16	2,231,773		225,348			495,750	2,952,871
16/17	1,858,774		222,513			482,250	2,563,536
17/18	1,608,824		224,235			468,750	2,301,809
18/19	1,613,942					455,250	2,069,192
19/20	1,624,809					441,750	2,066,559
20/21	1,178,884					428,250	1,607,134
21/22	557,648					414,750	972,398
22/23	403,519					401,250	804,769
23/24	405,619					387,750	793,369
24/25	406,593					374,250	780,843
25/26						360,750	360,750
26/27						347,250	347,250
27/28						920,250	920,250
	61,220,382	1,522,678	5,130,441	20,172,789	781,940	12,329,013	101,157,242



Total Outstanding Debt by Year

G.O. Revenue Bonds

Fiscal Year	Recreational 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 1996A 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				684,263				2,060,000
94/95	244,670	99,670	145,000	1,820,000								
95/96	257,095	87,095	170,000	1,650,000					51,537	51,537		2,060,000
96/97	255,125	80,125	175,000	1,475,000	89,950	19,950	70,000	614,263	103,074	103,074		2,060,000
97/98	252,600	72,600	180,000	1,295,000	111,225	36,225	75,000	539,263	171,674	101,674	70,000	1,990,000
98/99	254,500	64,500	190,000	1,105,000	112,100	33,792	78,309	460,955	168,821	98,821	70,000	1,920,000
99/00	255,570	55,570	200,000	905,000	112,825	29,748	83,077	377,877	170,756	95,756	75,000	1,845,000
00/01	255,970	45,970	210,000	695,000	108,105	25,228	82,877	295,000	167,494	92,494	75,000	1,770,000
01/02	255,470	35,470	220,000	475,000	108,305	18,305	90,000	205,000	169,044	89,044	80,000	1,690,000
02/03	254,470	24,470	230,000	245,000	112,815	12,815	100,000	105,000	170,289	85,289	85,000	1,605,000
03/04	257,740	12,740	245,000	-	111,615	6,615	105,000	-	171,219	81,219	90,000	1,515,000
04/05									1,354,628	44,628	1,310,000	205,000
05/06									107,700	7,700	100,000	105,000
06/07									107,625	2,625	105,000	-
07/08												
08/09												
09/10												
10/11												
11/12												
12/13												
13/14												
14/15												
15/16												
16/17												
17/18												
18/19												
19/20												
20/21												
21/22												
22/23												
23/24												
24/25												
Totals	2,543,210	578,210	1,965,000		866,940	182,677	684,263		2,913,860	853,860	2,060,000	

Fiscal Year	Sewer Utility Fund 325 1996A Issue Non-Taxable				Sewer Utility Fund 325 1996B 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				840,000				3,000,000
94/95												
95/96	43,734	43,734		1,655,000	24,798	24,798		840,000	12,394	12,394		3,000,000
96/97	87,469	87,469		1,655,000	49,595	49,595		840,000	165,256	165,256		3,000,000
97/98	87,469	87,469		1,655,000	49,595	49,595		840,000	253,756	163,756	90,000	2,910,000
98/99	87,469	87,469		1,655,000	117,705	47,705	70,000	770,000	253,698	158,698	95,000	2,815,000
99/00	87,469	87,469		1,655,000	123,575	43,575	80,000	690,000	252,415	152,415	100,000	2,715,000
00/01	87,469	87,469		1,655,000	128,770	38,770	90,000	600,000	255,698	145,698	110,000	2,605,000
01/02	87,469	87,469		1,655,000	128,450	33,450	95,000	505,000	253,631	138,631	115,000	2,490,000
02/03	87,469	87,469		1,655,000	127,745	27,745	100,000	405,000	251,631	131,631	120,000	2,370,000
03/04	87,469	87,469		1,655,000	131,495	21,495	110,000	295,000	2,027,737	92,737	1,935,000	435,000
04/05	1,615,859	45,859	1,570,000	85,000	134,535	14,535	120,000	175,000	156,850	21,850	135,000	300,000
05/06	4,250	4,250	-	85,000	132,000	7,000	125,000	50,000	158,550	13,550	145,000	155,000
06/07	87,125	2,125	85,000	-	51,563	1,563	50,000	-	160,167	5,167	155,000	-
07/08												
08/09												
09/10												
10/11												
11/12												
12/13												
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16/17												
17/18												
18/19												
19/20												
20/21												
21/22												
22/23												
23/24												
24/25												
Totals	2,450,719	795,719	1,655,000		1,199,825	359,825	840,000		4,201,783	1,201,783	3,000,000	

G.O. Revenue Bonds (continued)

Fiscal Year	Various splits to Cave Rock, Skyland & Ridgeview Funds 319, 320 & 315 1997B Refunding Issue				Recreational 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				1,185,000				2,200,000				1,670,000
94/95												
95/96												
96/97	4,804	4,804		1,185,000								
97/98	83,723	63,723	20,000	1,165,000								
98/99	67,973	62,973	5,000	1,160,000				2,200,000				
99/00	67,698	62,698	5,000	1,155,000	127,700	127,700		2,200,000				
00/01	67,373	62,373	5,000	1,150,000	90,141	90,141		2,200,000				
01/02	67,048	62,048	5,000	1,145,000	90,141	90,141		2,200,000				
02/03	66,731	61,731	5,000	1,140,000	235,141	90,141	145,000	2,055,000				
03/04	66,431	61,431	5,000	1,135,000	234,776	84,776	150,000	1,905,000				
04/05	173,931	58,931	115,000	1,020,000	234,076	79,076	155,000	1,750,000	51,163	51,163	-	1,670,000
05/06	176,831	51,831	125,000	895,000	238,031	73,031	165,000	1,585,000	70,300	70,300	-	1,670,000
06/07	174,231	44,231	130,000	765,000	236,431	66,431	170,000	1,415,000	168,800	68,800	100,000	1,570,000
07/08	176,698	36,698	140,000	625,000	234,631	59,631	175,000	1,240,000	165,800	65,800	100,000	1,470,000
08/09	174,554	29,554	145,000	480,000	287,456	52,456	235,000	1,005,000	162,550	62,550	100,000	1,370,000
09/10	172,038	22,038	150,000	330,000	287,821	42,821	245,000	760,000	158,925	58,925	100,000	1,270,000
10/11	174,179	14,179	160,000	170,000	262,715	32,715	230,000	530,000	155,050	55,050	100,000	1,170,000
11/12	175,808	5,808	170,000	-	233,055	23,055	210,000	320,000	155,819	50,819	105,000	1,065,000
12/13					234,025	14,025	220,000	100,000	161,144	46,144	115,000	950,000
13/14					104,400	4,400	100,000	-	161,000	41,000	120,000	830,000
14/15									155,600	35,600	120,000	710,000
15/16									160,056	30,056	130,000	580,000
16/17									159,175	24,175	135,000	445,000
17/18									157,813	17,813	140,000	305,000
18/19									160,925	10,925	150,000	155,000
19/20									158,681	3,681	155,000	-
20/21												
21/22												
22/23												
23/24												
24/25												
Totals	1,890,052	705,052	1,185,000		3,130,543	930,543	2,200,000		2,362,800	692,800	1,670,000	

Fiscal Year	Transportation Bonds Fund 541 2000 Issue				Water Bonds Fund 318 2000A Issue				Sewer Bonds Fund 325 2000B 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				3,500,000				2,500,000				4,000,000
94/95												
95/96												
96/97												
97/98												
98/99												
99/00												
00/01	313,485	213,485	100,000	3,400,000	67,861	67,861		2,500,000	108,587	108,587		4,000,000
01/02	305,735	205,735	100,000	3,300,000	127,239	127,239		2,500,000	203,600	203,600		4,000,000
02/03	302,985	197,985	105,000	3,195,000	204,964	124,964	80,000	2,420,000	329,903	199,903	130,000	3,870,000
03/04	304,848	189,848	115,000	3,080,000	205,922	120,922	85,000	2,335,000	328,423	193,423	135,000	3,735,000
04/05	2,530,935	180,935	2,350,000	730,000	206,636	116,636	90,000	2,245,000	326,700	186,700	140,000	3,595,000
05/06	175,450	45,450	130,000	600,000	1,646,747	66,747	1,580,000	665,000	2,636,893	106,893	2,530,000	1,065,000
06/07	170,375	35,375	135,000	465,000	141,780	41,780	100,000	565,000	202,511	47,511	155,000	910,000
07/08	170,048	25,048	145,000	320,000	124,700	24,700	100,000	465,000	204,670	39,670	165,000	745,000
08/09	172,363	17,363	155,000	165,000	124,683	19,683	105,000	360,000	206,342	31,342	175,000	570,000
09/10	173,993	8,993	165,000	-	129,280	14,280	115,000	245,000	202,669	22,669	180,000	390,000
10/11					128,531	8,531	120,000	125,000	203,609	13,609	190,000	200,000
11/12					127,539	2,539	125,000	-	204,063	4,063	200,000	-
12/13												
13/14												
14/15												
15/16												
16/17												
17/18												
18/19												
19/20												
20/21												
21/22												
22/23												
23/24												
24/25												
Totals	4,620,215	1,120,215	3,500,000		3,235,880	735,880	2,500,000		5,157,970	1,157,970	4,000,000	

G.O. Revenue Bonds (continued)

Fiscal Year	Water Bonds Fund 319 2002C Issue				Water Bonds Fund 318 2004A Issue				Sewer Bonds Fund 325 2004B 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				1,250,000				2,065,000				3,000,000
94/95												
95/96												
96/97												
97/98												
98/99												
99/00												
00/01												
01/02	23,089	23,089		1,250,000								
02/03	65,619	60,619	5,000	1,245,000								
03/04	65,521	60,521	5,000	1,240,000								
04/05	65,398	60,398	5,000	1,235,000	74,370	74,370	-	2,065,000	109,055	109,055	-	3,000,000
05/06	65,252	60,252	5,000	1,230,000	85,811	85,811	-	2,065,000	125,833	125,833	-	3,000,000
06/07	65,087	60,087	5,000	1,225,000	85,811	85,811	-	2,065,000	125,833	125,833	-	3,000,000
07/08	64,907	59,907	5,000	1,220,000	85,811	85,811	-	2,065,000	237,143	122,143	115,000	2,885,000
08/09	64,715	59,715	5,000	1,215,000	182,832	82,832	100,000	1,965,000	237,958	117,958	120,000	2,765,000
09/10	64,515	59,515	5,000	1,210,000	179,468	79,468	100,000	1,865,000	238,311	113,311	125,000	2,640,000
10/11	64,306	59,306	5,000	1,205,000	175,978	75,978	100,000	1,765,000	238,302	108,302	130,000	2,510,000
11/12	64,090	59,090	5,000	1,200,000	172,249	72,249	100,000	1,665,000	237,933	102,933	135,000	2,375,000
12/13	151,199	56,199	95,000	1,105,000	168,499	68,499	100,000	1,565,000	237,349	97,349	140,000	2,235,000
13/14	151,757	51,757	100,000	1,005,000	164,520	64,520	100,000	1,465,000	236,566	91,566	145,000	2,090,000
14/15	151,950	46,950	105,000	900,000	165,216	60,216	105,000	1,360,000	235,411	85,411	150,000	1,940,000
15/16	151,785	41,785	110,000	790,000	165,570	55,570	110,000	1,250,000	234,354	79,354	155,000	1,785,000
16/17	151,268	36,268	115,000	675,000	165,700	50,700	115,000	1,135,000	237,800	72,800	165,000	1,620,000
17/18	150,390	30,390	120,000	555,000	165,783	45,783	120,000	1,015,000	235,861	65,861	170,000	1,450,000
18/19	149,182	24,182	125,000	430,000	165,560	40,560	125,000	890,000	238,350	58,350	180,000	1,270,000
19/20	152,488	17,488	135,000	295,000	164,998	34,998	130,000	760,000	240,231	50,231	190,000	1,080,000
20/21	155,214	10,214	145,000	150,000	168,918	28,918	140,000	620,000	236,685	41,685	195,000	885,000
21/22	152,575	2,575	150,000	-	167,559	22,559	145,000	475,000	237,514	32,514	205,000	680,000
22/23					165,840	15,840	150,000	325,000	237,679	22,679	215,000	465,000
23/24					168,458	8,458	160,000	165,000	237,161	12,161	225,000	240,000
24/25					165,653	653	165,000	-	240,940	940	240,000	-
Totals	2,190,306	940,306	1,250,000		3,204,602	1,139,602	2,065,000		4,636,266	1,636,266	3,000,000	

Fiscal Year	Transportation Refunding Bonds Fund 541 2005 Issue				Sewer Refunding Bonds Fund 325 2005B Issue				Water Refunding Bonds - Lake Systems Split between 316, 319 & 320 2005A 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				2,488,000				1,540,000				1,190,000
94/95												
95/96												
96/97												
97/98												
98/99												
99/00												
00/01												
01/02												
02/03												
03/04												
04/05				2,488,000	9,154	9,154	-	1,540,000	7,071	7,071	-	1,190,000
05/06	80,946	80,946	-	2,488,000	74,900	74,900	-	1,540,000	57,850	57,850	-	1,190,000
06/07	88,573	88,573	-	2,488,000	74,900	74,900	-	1,540,000	57,850	57,850	-	1,190,000
07/08	102,573	88,573	14,000	2,474,000	212,042	72,042	140,000	1,400,000	165,604	55,604	110,000	1,080,000
08/09	115,825	87,825	28,000	2,446,000	210,771	65,771	145,000	1,255,000	165,646	50,646	115,000	965,000
09/10	116,811	86,811	30,000	2,416,000	213,229	58,229	155,000	1,100,000	164,750	44,750	120,000	845,000
10/11	286,230	84,230	202,000	2,214,000	210,333	50,333	160,000	940,000	163,604	38,604	125,000	720,000
11/12	286,967	76,967	210,000	2,004,000	212,042	42,042	170,000	770,000	162,208	32,208	130,000	590,000
12/13	287,420	69,420	218,000	1,786,000	208,396	33,396	175,000	595,000	160,563	25,563	135,000	455,000
13/14	287,588	61,588	226,000	1,560,000	209,354	24,354	185,000	410,000	163,521	18,521	145,000	310,000
14/15	291,436	53,436	238,000	1,322,000	214,667	14,667	200,000	210,000	161,125	11,125	150,000	160,000
15/16	288,909	44,909	244,000	1,078,000	214,375	4,375	210,000	-	163,333	3,333	160,000	-
16/17	290,134	36,134	254,000	824,000								
17/18	292,003	27,003	265,000	559,000								
18/19	292,480	17,480	275,000	284,000								
19/20	291,601	7,601	284,000	-								
20/21												
21/22												
22/23												
23/24												
24/25												
Totals		911,494	2,488,000			524,163	1,540,000			403,125	1,190,000	

G.O. Revenue Bonds (continued)

Fiscal Year	Water Refunding Bonds - Valley Systems Split between 315, 317 & 318 2005C Issue				Sewer Refunding Bonds Fund 325 2005E Issue				Water Refunding Bonds Split between Funds 318, 314 & 321 2006A 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				1,785,000				2,558,000				2,397,000
94/95												
95/96												
96/97												
97/98												
98/99												
99/00												
00/01												
01/02												
02/03												
03/04												
04/05	10,908	10,908	-	1,785,000								
05/06	89,250	89,250	-	1,785,000	53,608	53,608	-	2,558,000	47,141	47,141	-	2,397,000
06/07	89,250	89,250	-	1,785,000	124,626	109,626	15,000	2,543,000	127,133	95,133	32,000	2,365,000
07/08	89,250	89,250	-	1,785,000	116,080	100,080	16,000	2,527,000	126,830	93,830	33,000	2,332,000
08/09	244,583	84,583	160,000	1,625,000	116,425	99,425	17,000	2,510,000	126,486	92,486	34,000	2,298,000
09/10	246,292	76,292	170,000	1,455,000	115,753	98,753	17,000	2,493,000	126,103	91,103	35,000	2,263,000
10/11	247,500	67,500	180,000	1,275,000	116,059	98,059	18,000	2,475,000	127,633	89,633	38,000	2,225,000
11/12	248,208	58,208	190,000	1,085,000	116,325	97,325	19,000	2,456,000	147,600	87,600	60,000	2,165,000
12/13	248,417	48,417	200,000	885,000	319,759	91,759	228,000	2,228,000	281,933	81,933	200,000	1,965,000
13/14	243,271	38,271	205,000	680,000	319,545	82,545	237,000	1,991,000	285,653	73,653	212,000	1,753,000
14/15	242,729	27,729	215,000	465,000	322,884	72,884	250,000	1,741,000	284,010	65,010	219,000	1,534,000
15/16	241,688	16,688	225,000	240,000	325,710	62,710	263,000	1,478,000	285,994	55,994	230,000	1,304,000
16/17	245,000	5,000	240,000	-	322,160	52,160	270,000	1,208,000	287,537	46,537	241,000	1,063,000
17/18					323,218	41,218	282,000	926,000	283,757	36,757	247,000	816,000
18/19					322,826	29,826	293,000	633,000	284,620	26,620	258,000	558,000
19/20					326,884	17,884	309,000	324,000	289,927	15,927	274,000	284,000
20/21					329,333	5,333	324,000	-	288,734	4,734	284,000	-
21/22												
22/23												
23/24												
24/25												
Totals	701,346	1,785,000			1,113,193	2,558,000			1,004,091	2,397,000		

Fiscal Year	Total Yr End Prin Balances	Total Debt Service
Issue		
94/95	1,820,000	244,670
95/96	6,205,000	377,164
96/97	10,829,263	602,411
97/98	10,484,263	921,542
98/99	12,180,955	1,062,324
99/00	11,642,877	1,199,291
00/01	20,980,000	1,647,669
01/02	21,530,000	1,821,288
02/03	20,430,000	2,211,762
03/04	19,265,000	2,217,090
04/05	25,213,000	8,932,157
05/06	25,273,000	6,025,643
06/07	24,046,000	2,338,054
07/08	22,633,000	2,436,953
08/09	20,994,000	2,593,189
09/10	19,282,000	2,589,956
10/11	17,524,000	2,554,030
11/12	15,695,000	2,543,905
12/13	13,869,000	2,458,702
13/14	12,094,000	2,327,174
14/15	10,342,000	2,225,027
15/16	8,505,000	2,231,773
16/17	6,970,000	1,858,774
17/18	5,626,000	1,608,824
18/19	4,220,000	1,613,942
19/20	2,743,000	1,624,809
20/21	1,655,000	1,178,884
21/22	1,155,000	557,648
22/23	790,000	403,519
23/24	405,000	405,619
24/25	-	406,593
		-
Totals	61,220,382	

G.O. Special Assessment Bonds

	1989 Water/Sewer Assessment Bonds Fund 541				2004 Zephyr Water Assessment "Note" Fund 541					
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Combined Principal Balances	Combined Annual Debt Service
Issue				550,000				540,000		
88/89	31,254	21,254	10,000	540,000					540,000	31,254
89/90	71,370	41,370	30,000	510,000					510,000	71,370
90/91	64,533	39,533	25,000	485,000					485,000	64,533
91/92	182,620	37,620	145,000	340,000					340,000	182,620
92/93	36,556	26,556	10,000	330,000					330,000	36,556
93/94	55,639	25,639	30,000	300,000					300,000	55,639
94/95	33,584	23,584	10,000	290,000					290,000	33,584
95/96	52,639	22,639	30,000	260,000					260,000	52,639
96/97	45,529	20,529	25,000	235,000					235,000	45,529
97/98	33,974	18,974	15,000	220,000					220,000	33,974
98/99	42,394	17,394	25,000	195,000					195,000	42,394
99/00	30,199	15,199	15,000	180,000					180,000	30,199
00/01	39,199	14,199	25,000	155,000					155,000	39,199
01/02	41,976	11,976	30,000	125,000					125,000	41,976
02/03	19,749	9,749	10,000	115,000					115,000	19,749
03/04	38,734	8,734	30,000	85,000					85,000	38,734
04/05	16,500	6,500	10,000	75,000	162,507	18,507	144,000	396,000	471,000	179,007
05/06	35,484	5,484	30,000	45,000	85,527	11,804	73,723	322,277	367,277	121,011
06/07	18,656	3,656	15,000	30,000	68,259	9,535	58,723	263,554	293,554	86,915
07/08	31,828	1,828	30,000	-	66,438	7,715	58,723	204,831	204,831	98,266
08/09					64,419	5,896	58,523	146,308	146,308	64,419
09/10					62,605	4,082	58,523	87,785	87,785	62,605
10/11					60,791	2,268	58,523	29,262	29,262	60,791
11/12					29,715	454	29,262			29,715
Totals	922,417	372,417	550,000		600,261	60,261	540,000			1,522,678

Revenue Bonds

	Airport Improvement & Refunding - 1999 Fund 541				Highway Revenue Impr & Refunding - 2003 Fund 541					
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Combined Principal Balances	Combined Annual Debt Service
Issue				989,000				3,145,000		
99/00	54,461	29,761	24,700	964,300					964,300	54,461
00/01	169,231	46,131	123,100	841,200					841,200	169,231
01/02	177,752	39,452	138,300	702,900					702,900	177,752
02/03	185,107	32,007	153,100	549,800					549,800	185,107
03/04	191,510	23,810	167,700	382,100	263,779	108,779	155,000	2,990,000	3,372,100	455,289
04/05	196,680	14,880	181,800	200,300	319,168	89,168	230,000	2,760,000	2,960,300	515,848
05/06	205,418	5,118	200,300	-	314,568	84,568	230,000	2,530,000	2,530,000	519,985
06/07					314,624	79,624	235,000	2,295,000	2,295,000	314,624
07/08					313,980	73,980	240,000	2,055,000	2,055,000	313,980
08/09					317,543	67,543	250,000	1,805,000	1,805,000	317,543
09/10					315,280	60,280	255,000	1,550,000	1,550,000	315,280
10/11					223,480	53,480	170,000	1,380,000	1,380,000	223,480
11/12					222,443	47,443	175,000	1,205,000	1,205,000	222,443
12/13					226,143	41,143	185,000	1,020,000	1,020,000	226,143
13/14					224,533	34,533	190,000	830,000	830,000	224,533
14/15					222,650	27,650	195,000	635,000	635,000	222,650
15/16					225,348	20,348	205,000	430,000	430,000	225,348
16/17					222,513	12,513	210,000	220,000	220,000	222,513
17/18					224,235	4,235	220,000	-	-	224,235
Totals	1,180,158	191,158	989,000		3,950,283	805,283	3,145,000			5,130,441

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				3,000,000				1,500,000
95/96	114,640	54,640	60,000	990,000								
96/97	119,895	54,895	65,000	925,000								
97/98	126,320	51,320	75,000	850,000								
98/99	132,195	47,195	85,000	765,000	55,386	55,386		3,000,000				
99/00	137,520	42,520	95,000	670,000	356,396	106,396	250,000	2,750,000	34,275	34,275	-	1,500,000
00/01	142,295	37,295	105,000	565,000	352,559	97,559	255,000	2,495,000	181,135	66,135	115,000	1,385,000
01/02	151,520	31,520	120,000	445,000	358,371	88,371	270,000	2,225,000	181,200	61,200	120,000	1,265,000
02/03	159,920	24,920	135,000	310,000	358,676	78,676	280,000	1,945,000	185,950	55,950	130,000	1,135,000
03/04	162,360	17,360	145,000	165,000	357,544	67,544	290,000	1,655,000	185,250	50,250	135,000	1,000,000
04/05	174,240	9,240	165,000	-	360,853	55,853	305,000	1,350,000	189,018	44,018	145,000	855,000
05/06					359,576	44,576	315,000	1,035,000	192,190	37,190	155,000	700,000
06/07					362,723	32,723	330,000	705,000	189,865	29,865	160,000	540,000
07/08					365,149	20,149	345,000	360,000	192,025	22,025	170,000	370,000
08/09					366,840	6,840	360,000	-	193,580	13,580	180,000	190,000
09/10									194,608	4,608	190,000	-
10/11												
11/12												
12/13												
13/14												
14/15												
Totals	#####	370,905	1,050,000		3,654,073	654,073	3,000,000		1,919,095	419,095	1,500,000	

Fiscal Year	Various Purpose Bonds - 2002 Fund 541				Gardnerville-Med Term Financing 2002 Split between 613 & 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				325,000				2,780,000
95/96												
96/97												
97/98												
98/99												
99/00												
00/01												
01/02												
02/03					31,481	13,781	17,700	307,300				
03/04	434,471	159,471	275,000	2,825,000	42,259	14,259	28,000	279,300				
04/05	380,375	100,375	280,000	2,545,000	42,360	12,960	29,400	249,900	62,788	62,788	-	2,780,000
05/06	375,475	90,475	285,000	2,260,000	42,395	11,595	30,800	219,100	124,180	124,180	-	2,780,000
06/07	368,975	78,975	290,000	1,970,000	42,466	10,166	32,300	186,800	125,575	125,575	-	2,780,000
07/08	367,175	67,175	300,000	1,670,000	42,568	8,668	33,900	152,900	125,575	125,575	-	2,780,000
08/09	366,138	56,138	310,000	1,360,000	42,595	7,095	35,500	117,400	125,575	125,575	-	2,780,000
09/10	365,500	45,500	320,000	1,040,000	42,747	5,447	37,300	80,100	379,075	119,075	260,000	2,520,000
10/11	368,619	33,619	335,000	705,000	42,817	3,717	39,100	41,000	565,950	100,950	465,000	2,055,000
11/12	365,869	20,869	345,000	360,000	42,902	1,902	41,000	-	562,200	77,200	485,000	1,570,000
12/13	367,200	7,200	360,000	-					552,575	52,575	500,000	1,070,000
13/14									554,575	29,575	525,000	545,000
14/15									554,538	9,538	545,000	-
Totals	3,759,796	659,796	3,100,000		414,590	89,590	325,000		3,732,605	952,605	2,780,000	

Medium Term Financing (continued)

Fiscal Year	Gardnerville-Med. Term Financing 2005 Fund 613				Medium Term Parking Garage - 2005 Fund 541				Combined Principal Balances	Combined Annual Debt Serv
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				900,000				3,220,000		
95/96									990,000	114,640
96/97									925,000	119,895
97/98									850,000	126,320
98/99									3,765,000	187,581
99/00									4,920,000	528,191
00/01									4,445,000	675,989
01/02									3,935,000	691,091
02/03									3,697,300	736,028
03/04									5,924,300	1,181,884
04/05					-	-	-	3,220,000	10,999,900	1,209,633
05/06	6,575	6,575	-	900,000	269,641	124,641	145,000	3,075,000	10,969,100	1,370,032
06/07	123,138	39,338	83,800	816,200	275,988	120,988	155,000	2,920,000	9,918,000	1,488,729
07/08	123,005	35,505	87,500	728,700	271,338	116,338	155,000	2,765,000	8,826,600	1,486,833
08/09	122,998	31,698	91,300	637,400	271,688	111,688	160,000	2,605,000	7,689,800	1,489,413
09/10	123,027	27,727	95,300	542,100	381,888	106,888	275,000	2,330,000	6,512,200	1,486,844
10/11	122,981	23,581	99,400	442,700	383,638	98,638	285,000	2,045,000	5,288,700	1,484,004
11/12	122,957	19,257	103,700	339,000	392,238	87,238	305,000	1,740,000	4,009,000	1,486,166
12/13	122,947	14,747	108,200	230,800	395,038	75,038	320,000	1,420,000	2,720,800	1,437,759
13/14	122,940	10,040	112,900	117,900	757,238	62,238	695,000	725,000	1,387,900	1,434,752
14/15	123,029	5,129	117,900	-	759,438	34,438	725,000	-	-	1,437,004
Totals	1,113,596	213,596	900,000		4,158,129	938,129	3,220,000			20,172,789

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				474,976		
01/02	15,372	3,507	11,865	190,190					190,190	15,372
02/03	46,117	9,234	36,883	153,307					153,307	46,117
03/04	46,117	7,222	38,895	114,412					114,412	46,117
04/05	46,117	5,100	41,017	73,395	78,765	24,597	54,168	420,808	494,203	124,882
05/06	46,117	2,862	43,255	30,140	78,765	14,392	64,373	356,435	386,575	124,882
06/07	30,745	605	30,140	-	78,765	12,190	66,575	289,860	289,860	109,510
07/08					78,765	9,913	68,852	221,008	221,008	78,765
08/09					78,765	7,558	71,206	149,802	149,802	78,765
09/10					78,765	5,123	73,642	76,160	76,160	78,765
10/11					78,765	2,605	76,160	-	-	78,765
Totals	230,585	28,530	202,055		551,355	76,379	474,976			781,940

Redevelopment Agency

2003 Redevelopment Note						
Fiscal Year	Total Payment	Interest Rate	Interest Payment	Principal Payment	Additional Principal Advances	Principal Balance
Issue						7,300,000
6/1/05	407,563	0	132,563	275,000		7,300,000
12/1/05	346,000	0	146,000	200,000		7,100,000
6/1/06	142,000	0	142,000	-		7,100,000
12/1/06	363,500	0	163,500	200,000		6,900,000
6/1/07	155,250	0	155,250			6,900,000
12/1/07	455,250		155,250	300,000		6,600,000
6/1/08	148,500		148,500			6,600,000
12/1/08	448,500		148,500	300,000		6,300,000
6/1/09	141,750		141,750			6,300,000
12/1/09	441,750		141,750	300,000		6,000,000
6/1/10	135,000		135,000			6,000,000
12/1/10	435,000		135,000	300,000		5,700,000
6/1/11	128,250		128,250			5,700,000
12/1/11	428,250		128,250	300,000		5,400,000
6/1/12	121,500		121,500			5,400,000
12/1/12	421,500		121,500	300,000		5,100,000
6/1/13	114,750		114,750			5,100,000
12/1/13	414,750		114,750	300,000		4,800,000
6/1/14	108,000		108,000			4,800,000
12/1/14	408,000		108,000	300,000		4,500,000
6/1/15	101,250		101,250			4,500,000
12/1/15	401,250		101,250	300,000		4,200,000
6/1/16	94,500		94,500			4,200,000
12/1/16	394,500		94,500	300,000		3,900,000
6/1/17	87,750		87,750			3,900,000
12/1/17	387,750		87,750	300,000		3,600,000
6/1/18	81,000		81,000			3,600,000
12/1/18	381,000		81,000	300,000		3,300,000
6/1/19	74,250		74,250			3,300,000
12/1/19	374,250		74,250	300,000		3,000,000
6/1/20	67,500		67,500			3,000,000
12/1/20	367,500		67,500	300,000		2,700,000
6/1/21	60,750		60,750			2,700,000
12/1/21	360,750		60,750	300,000		2,400,000
6/1/22	54,000		54,000			2,400,000
12/1/22	354,000		54,000	300,000		2,100,000
6/1/23	47,250		47,250			2,100,000
12/1/23	347,250		47,250	300,000		1,800,000
6/1/24	40,500		40,500			1,800,000
12/1/24	340,500		40,500	300,000		1,500,000
6/1/25	33,750		33,750			1,500,000
12/1/25	333,750		33,750	300,000		1,200,000
6/1/26	27,000		27,000			1,200,000
12/1/26	327,000		27,000	300,000		900,000
6/1/27	20,250		20,250			900,000
12/1/27	920,250		20,250	900,000		-
6/1/28	-					-
Totals	12,292,513		4,517,513	7,775,000		

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. FY06-07 Adopted transfers are shown below.

FY06-07 Transfers			
FROM	TO	PURPOSE	TOTAL
County Funds:			
General Fund	Room Tax Fund	To support building grounds maintenance	\$160,000
	Room Tax Fund	To cover revenue shortfall	128,000
	Social Services Fund	To support indigent care	280,000
	9-1-1 Fund	Payment for 911 services (Sheriff)	331,765
	9-1-1 Fund	To support Programming Tech position	40,000
	9-1-1 Fund	Verizon Credit Lease payment	13,835
	Senior Services Fund	To support Senior transportation program	100,000
	Senior Services Fund	To cover revenue shortfall	<u>32,000</u>
			\$1,085,600
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)	\$168,542
Social Services	Room Tax Fund	Payment for grounds maintenance	\$3,500
Room Tax	Senior Services Fund	Senior Center operations	\$388,343
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	<u>236,132</u>
			\$624,475
Tahoe Douglas Trans District	County Debt/Other Fund	Transportation bonds 2000	\$261,228
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	\$362,723
		Facility improvement bonds 1999	189,866
		Facility improvement bonds 2002	373,846
		Parking garage bonds 2004	125,576
		Parking garage bonds 2005	<u>275,988</u>
			\$1,327,999
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment	\$317,100
Total County Funds			\$3,834,562
Redevelopment Agency Funds:			
Administration Fund	Capital Projects Fund	Payments on land write-down	\$275,000
	Capital Projects Fund	For capital projects	421,278
	Capital Projects Fund	Reserve for North County projects	200,000
	Debt Service Fund	Redevelopment Agency bonds	518,750
Total Redevelopment Agency Funds			\$1,415,028
Town Funds:			
G'Ville Town Admin	G'Ville Debt Fund	Building Bonds 2005	\$122,950
G'Ville Health & Sanitation	G'Ville Town Admin	Town street projects	\$50,000
G'Ville Ad Val Capital Proj	G'Ville Debt Fund	Building Bonds 2005	\$21,433
Genoa Town Admin	Genoa Construction Reserve	Town street projects	\$30,000
Minden Trash	Minden Town Admin	Town street projects	\$100,000
Total Town Funds			\$324,383
East Fork Fire District Funds:			
EF Fire Admin	EF Equip Reserve	Equipment Reserve	\$265,000
Total All Funds			\$5,838,973

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	\$2,669,075	\$6,002,459	\$964,726
Stabilization	220,404	-	-
NV Cooperative Extension	18,862	44,224	6,818
Airport	59,851	-	21,633
Douglas County Water District	1,805	-	653
Solid Waste	17,314	-	6,258
MV Accident Indigent	-	-	-
Medical Assistance to Indigents	-	2,400,000	-
Social Services	82,075	100,000	29,666
Law Library	2,791	-	1,009
Road Operating	148,606	-	53,713
Room Tax	437,620	1,319,200	158,176
Tahoe-Douglas Transportation District	35,157	-	12,707
Justice Court Administrative Assessment	8,971	100,000	3,242
China Spring	250,000	-	-
Western Nevada Regional Youth Center	-	-	-
Erosion Control	-	-	-
9 1 1	150,438	-	54,375
Senior Services Program	90,591	-	32,744
Self Insurance Reserve	-	2,915,898	-
Liability Health Insurance	-	700,102	-
Motor Pool/Vehicle Maintenance	-	1,113,363	-
Douglas County Water Utility	-	611	-
Ridgeview Water System	-	18,937	-
Zephyr Water System	-	6,261	-
Genoa Water System	-	166,211	-
East Valley Water System	-	2,412,802	-
Cave Rock Water System	-	193,157	-
Skyland Water System	-	206,078	-
Foothill Water	-	116,940	-
Sewer Utility	-	2,260,561	-
Extraordinary Maintenance	-	443,813	-
Ad Valorem Capital Construction	-	2,865,018	-
County Construction	-	3,172,108	-
Regional Transportation	-	1,155,000	-
County Debt/Other Resources	-	830,300	-
Total County	\$4,193,560	\$28,543,043	\$1,345,720

Redevelopment Agency	8.3% Fund Balance	Reserves	3% Contingency
DC Redevelop - Admin	\$6,038	\$0	\$2,183
DC Redevelop - Capital	-	200,000	-
DC Redevelop - Debt	-	2,480	-
Total Redevelopment Agency	\$6,038	\$202,480	\$2,183

Fire/Paramedic District Funds	8.3% Fund Balance	Reserves	3% Contingency
East Fork Fire	\$327,179	\$0	\$118,257
East Fork Fire Emergency	-	250,000	-
East Fork Equipment Reserve	-	432,727	-
East Fork Construction Reserve	-	4,723	-
East Fork Paramedic	376,055	250,000	135,924
Total Fire/Paramedic	\$703,234	\$937,450	\$254,181

Town Funds	8.3% Fund Balance	Reserves	3% Contingency
Gardnerville Town	\$62,135	\$0	\$22,458
Gardnerville Health & Sanitation	-	285,270	-
Gardnerville Debt	-	-	-
Gardnerville Ad Valorem Capital Projects	-	48,730	-
Genoa Town	26,948	-	9,740
Genoa Ad Valorem Capital Projects	-	14,423	-
Genoa Construction Reserve	-	186,205	-
Minden Town	111,940	-	40,460
Minden Ad Valorem Capital Projects	-	269,850	-
Minden Trash	-	447,756	-
Minden Capital Equipment and Construction	-	1,868,567	-
Minden Water	-	3,208,680	-
Total Towns	\$201,023	\$6,329,481	\$72,658
Total All Funds	\$5,103,855	\$36,012,454	\$1,674,742

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

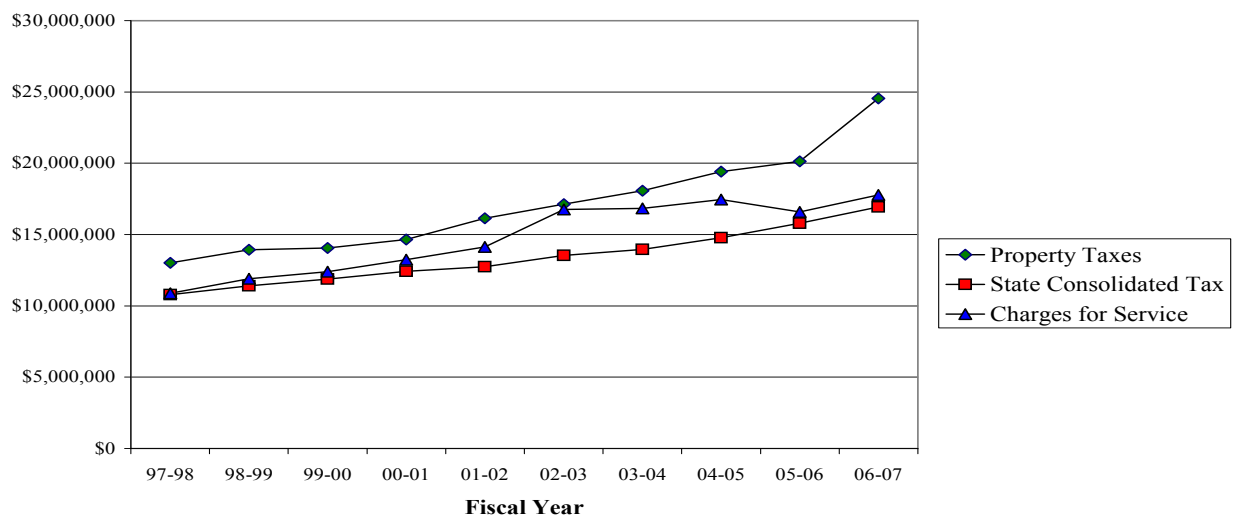
This graph includes revenues that have consistently been rising over time: Property Taxes, State Consolidated Taxes, and Charges for Service. These revenues are the largest sources of funding for County services and are heavily dependent on a vibrant economy. They are also critical to help offset the 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.

The consistent growth in property tax revenue is due to the rise in assessed valuation attributable to escalating home prices. The large increase in FY06-07 is because the most local jurisdictions, including those within Douglas County, raised tax rates to the maximum allowed by state law due to the passage of AB489, the property bill cap passed during the 2005 Nevada Legislative session. The law limits the increase in residential tax bills to 3% each year - 8% for commercial properties.

After FY06-07, we expect property tax revenues to increase an average of 6.5%, reflecting a more modest increase in home prices and the construction of fewer homes annually.

We are projecting a more modest increase in state consolidated taxes (primarily sales tax) due to reduced growth in new retail construction. Charges for Services revenues are expected to grow by 5% annually as the county keeps fees and charges at levels to support the cost of providing services and growth in the customer base.

Rising Revenues



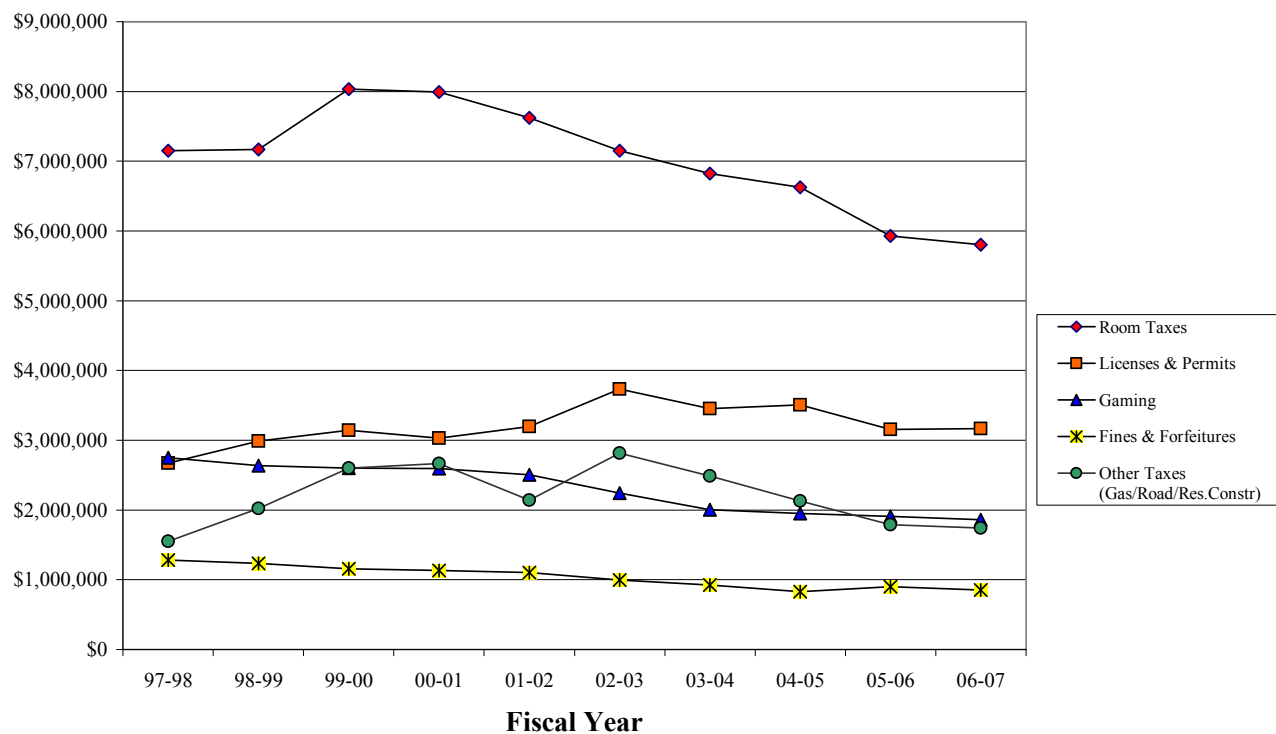
Steady Adjusted Revenues

This graph includes revenues that have remained essentially flat over time or have shown a consistent decline: 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.

Room Taxes have continually declined, primarily due to the growth of Indian gaming in California. Licenses & Permits revenue peak in FY02-03 due to voters passing the Sustainable Growth Initiative in 2002, and citizen's referendum that limits the issuance of building permits to 280 annually. Although the limitation has yet to go into effect, the passage of the initiative prompted builders to obtain their permits quickly prior to the implementation of the 280 cap.

Fines & Forfeitures revenue comes primarily from Justice Court fines. We expect these revenues will remain relatively the same in the future. We also do not expect gas taxes to increase in the near future.

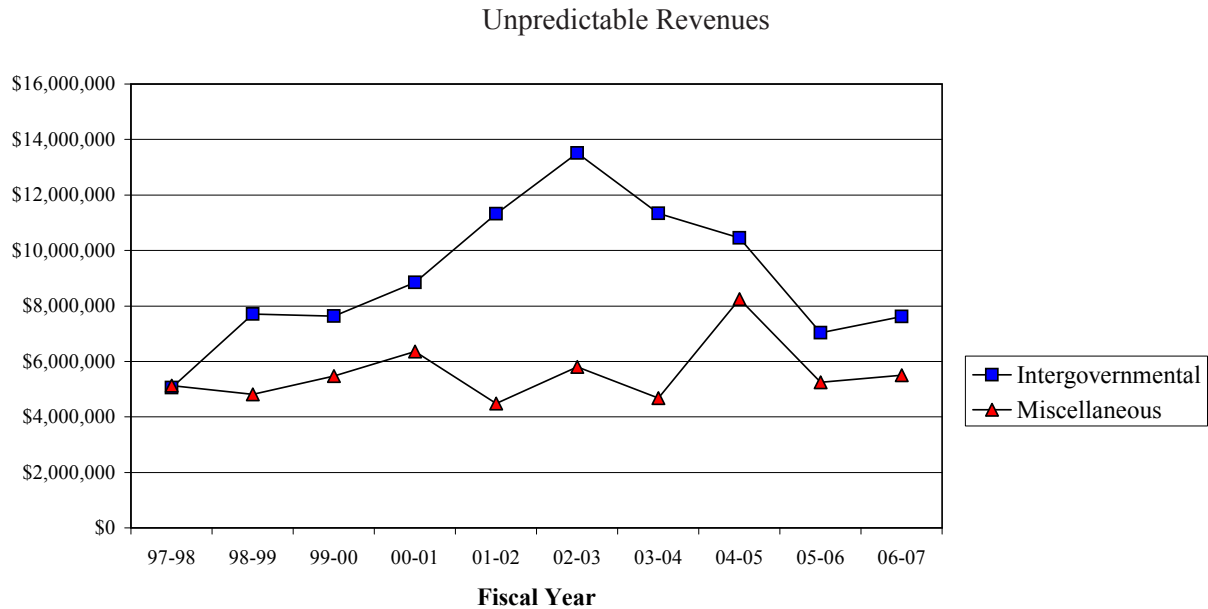
Steady Revenues



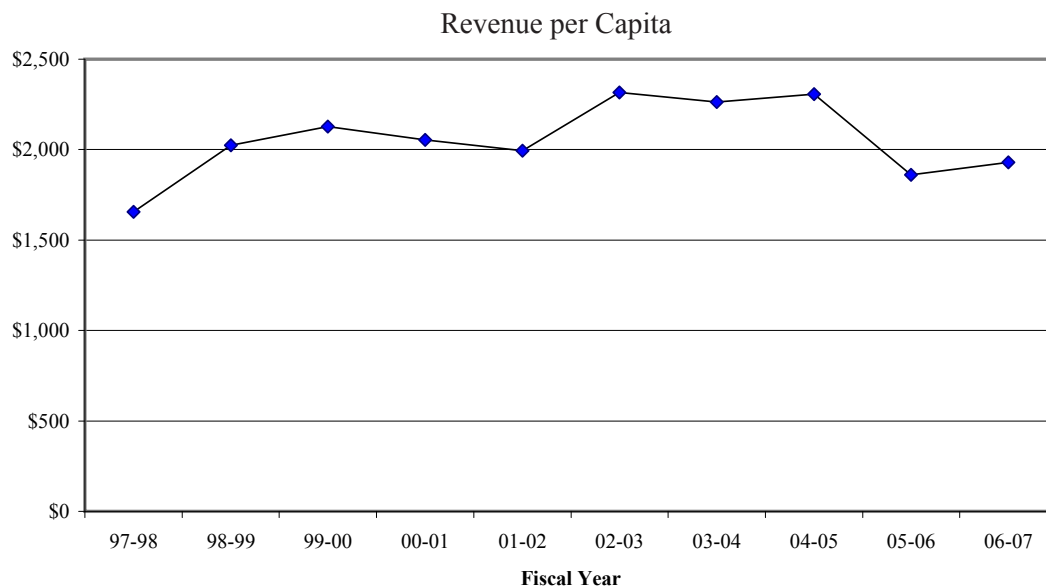
Unpredictable Revenues

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.

We expect Intergovernmental and Miscellaneous revenues to change in an unpredictable manner.

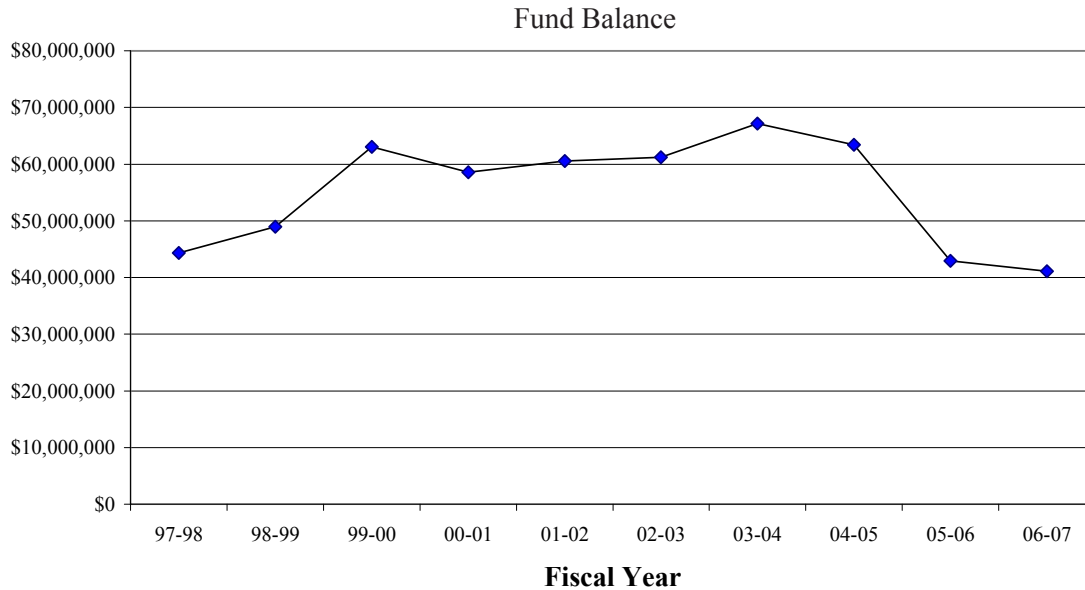
Revenue per Capita

This graph provides a good indication of the revenue generated for the community as it grows. The decline in FY05-06 and FY06-07 is because these years represent budgeted, not actual revenues. The County is conservative when estimating revenues. Actual revenues for FY05-06 and FY06-07 will be higher.



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 FY04-05 and budgeted ending fund balances for FY05-06 and FY06-07.

**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:

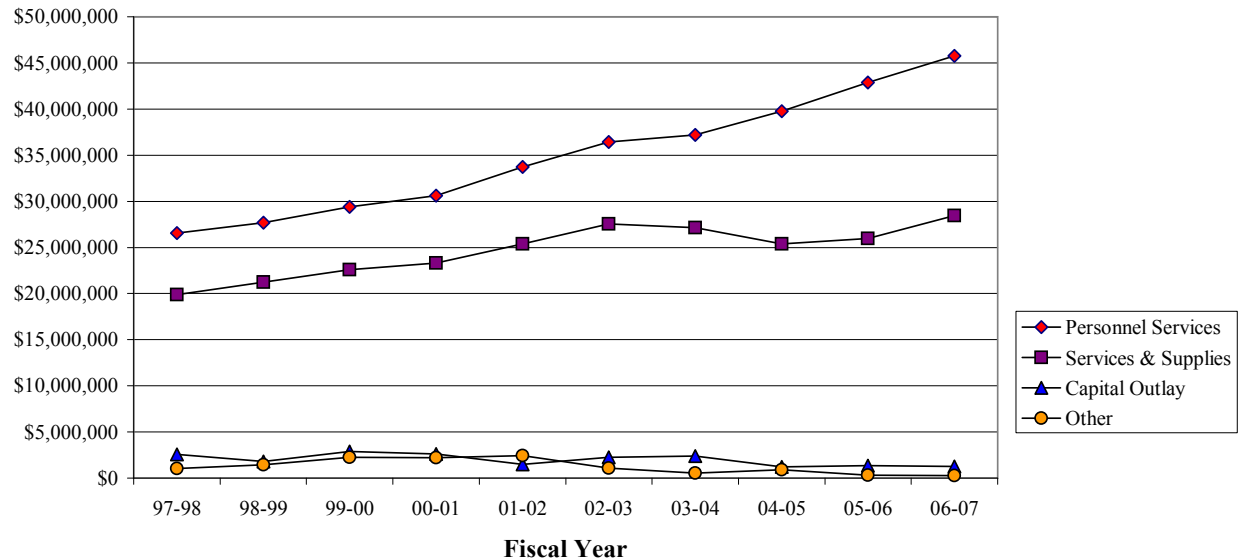
- a. Excessive growth of overall expenditures as compared to revenue growth;
- b. An undesirable increase in fixed costs;
- c. Ineffective budgetary controls;
- d. A decline in personnel productivity; and
- e. Excessive growth in programs that create future expenditure liabilities.

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.

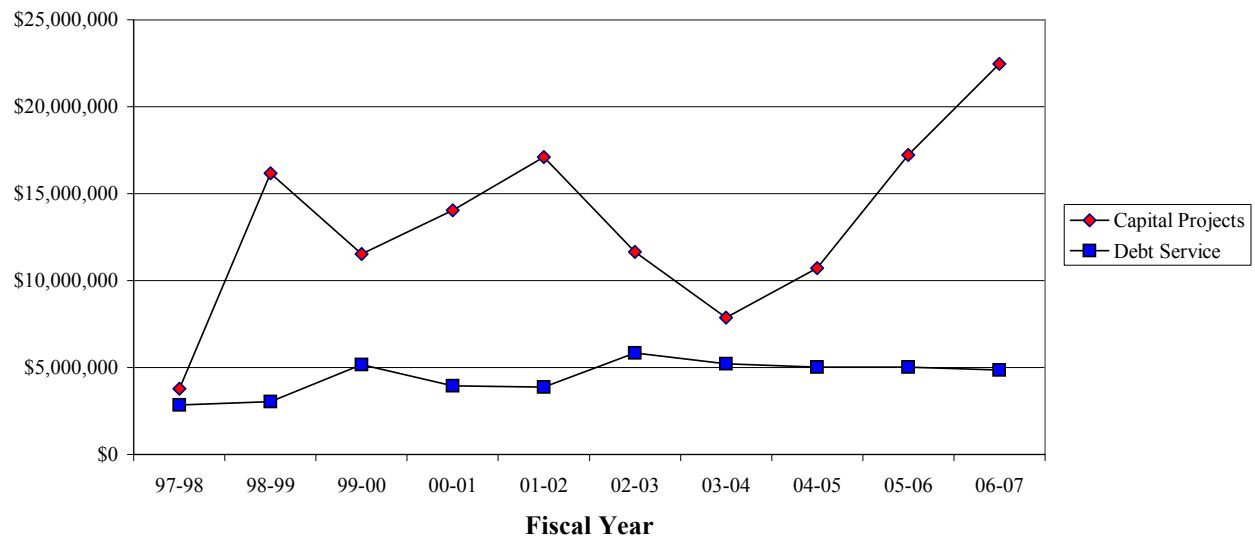
Operating Expenditures



Non-Operating Expenditures

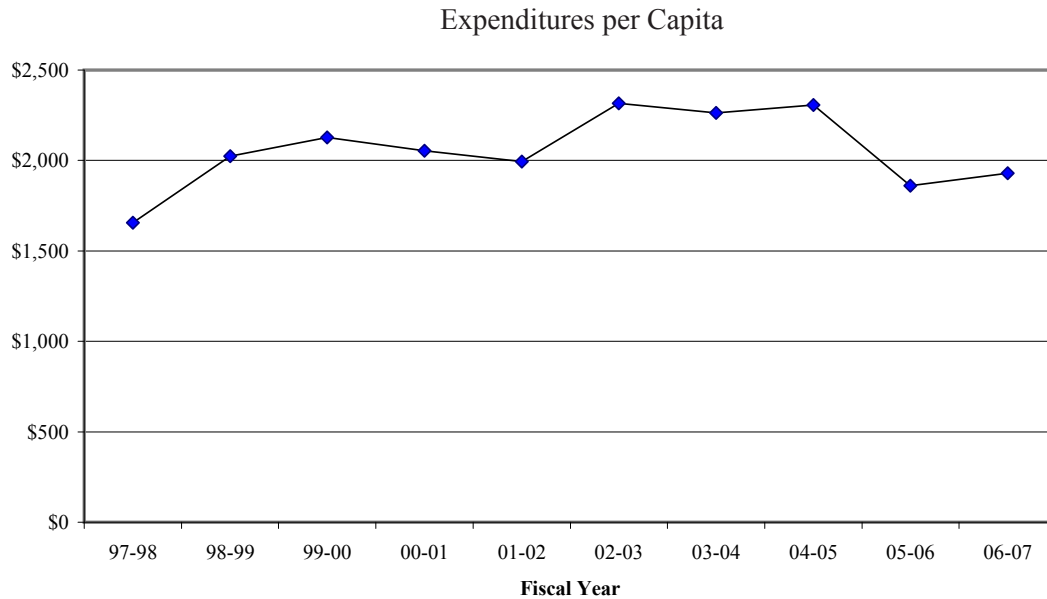
The non-operating expenditures shown in the graph below include Capital Projects and Debt Service. Borrowing, or debt, is one of the largest sources of funding for large-scale capital projects. The amount of borrowing or outstanding debt is an important element in the budget process as the repayment of debt can significantly impact the budget available for operating costs.

Non-Operating Expenditures

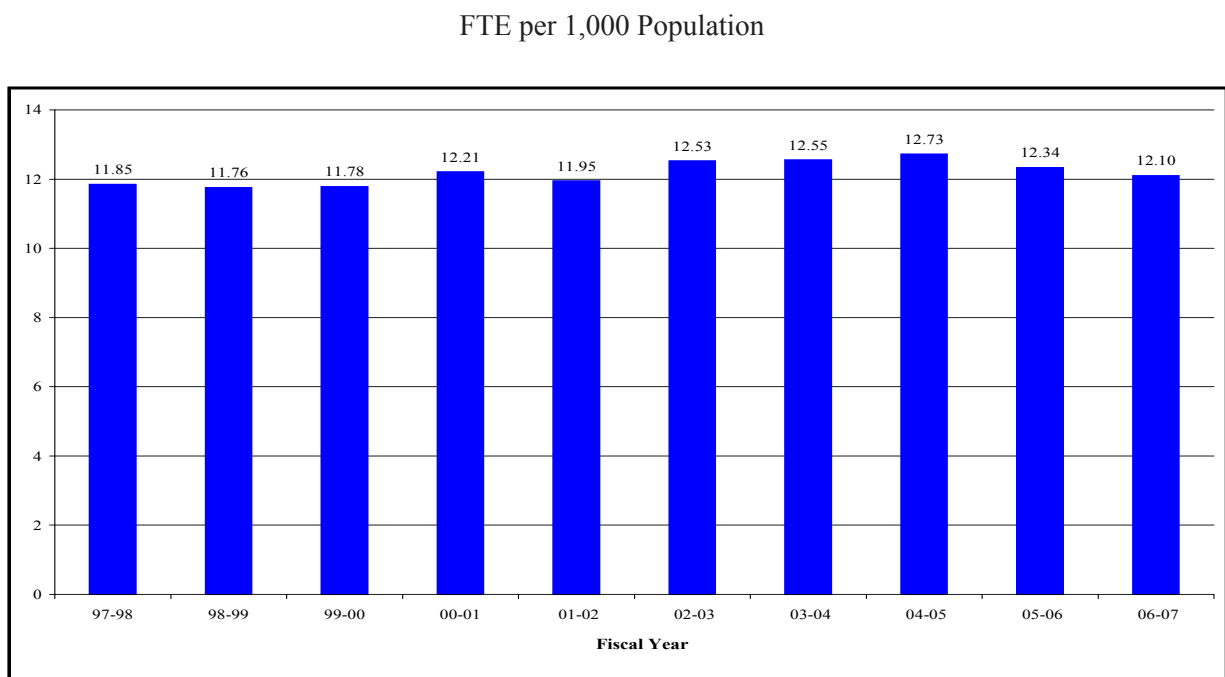


Expenditures per Capita

This graph provides a good indication of the level of spending in the community as it grows. The increase in FY05-06 and FY06-07 is because these years represent budgeted, not actual expenditures. To be conservative, the County tends to estimate expenditures higher than actual to ensure that funds are available to support services.

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 FY06-07 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.

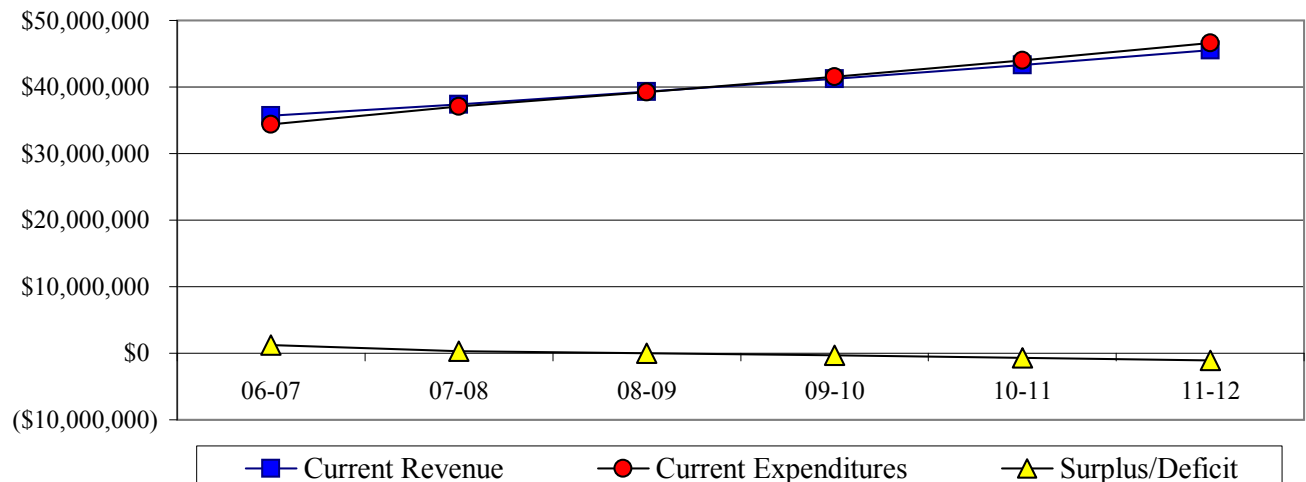
General Fund Projection Assumptions

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 7.0% 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 FY06-07 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 FY06-07 level.
8. Miscellaneous revenue will increase 2% each year.
9. Personnel Services will increase 6.5% each year based on negotiated agreements, modest cost of living adjustments, and limited merit increases. Benefit costs are expected to increase 10% per year. The FY07-08 projected amount includes an additional \$500,000 increase from FY06-07 to account for the impact of FY05-06 negotiations.
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 FY06-07 level.
12. Transfers out will increase \$200,000 in FY07-08 and \$100,000 for future years to 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	2006-07 Adopted	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected	2011-12 Projected
Resources						
Opening Fund Balance	\$2,591,880	\$2,669,075	\$2,992,142	\$3,006,109	\$2,688,363	\$2,014,446
Opening Fund Reserve	4,843,387	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Beginning Fund Bal	\$7,435,267	\$6,669,075	\$6,992,142	\$7,006,109	\$6,688,363	\$6,014,446
Current Revenue:						
Property Tax	\$10,745,439	\$11,497,620	\$12,302,453	\$13,163,625	\$14,085,079	\$15,071,034
State Consolidated Taxes	14,394,063	15,113,766	15,869,454	16,662,927	17,496,074	18,370,877
Licenses & Permits	2,815,000	2,899,450	2,986,434	3,076,027	3,168,307	3,263,357
Gaming	1,465,000	1,465,000	1,465,000	1,465,000	1,465,000	1,465,000
Intergovernmental	1,042,500	1,042,500	1,042,500	1,042,500	1,042,500	1,042,500
Charges for Service	3,862,127	4,055,233	4,257,995	4,470,895	4,694,440	4,929,161
Fines & Forfeitures	780,500	780,500	780,500	780,500	780,500	780,500
Miscellaneous	537,500	548,250	559,215	570,399	581,807	593,443
Other Financing Sources	12,000	12,000	12,000	12,000	12,000	12,000
Current Revenue	\$35,654,129	\$37,414,319	\$39,275,551	\$41,243,873	\$43,325,706	\$45,527,873
Total Resources	\$43,089,396	\$44,083,395	\$46,267,693	\$48,249,981	\$50,014,069	\$51,542,319
Requirements						
Operating:						
Personnel Services	\$26,751,012	\$29,022,328	\$30,908,779	\$32,917,850	\$35,057,510	\$37,336,248
Services & Supplies	5,392,224	5,500,068	5,610,070	5,722,271	5,836,717	5,953,451
Capital Outlay	210,000	220,000	220,000	220,000	220,000	220,000
Other	14,300	14,300	14,300	14,300	14,300	14,300
Total Operating	\$32,367,536	\$34,756,696	\$36,753,149	\$38,874,421	\$41,128,527	\$43,523,999
Non-Operating:						
Transfers Out	\$1,085,600	\$1,298,456	\$1,412,441	\$1,527,565	\$1,643,841	\$1,761,279
Contingency	964,726	1,036,101	1,095,994	1,159,633	1,227,256	1,299,120
Total Non-Operating	\$2,050,326	\$2,334,557	\$2,508,435	\$2,687,198	\$2,871,096	\$3,060,399
Total Requirements	\$34,417,862	\$37,091,253	\$39,261,584	\$41,561,619	\$43,999,623	\$46,584,398
Revenues less Expenditures	\$1,236,267	\$323,066	\$13,967	(\$317,746)	(\$673,917)	(\$1,056,525)
Ending Fund Balance	\$2,669,075	\$2,992,142	\$3,006,109	\$2,688,363	\$2,014,446	\$957,920
Ending Fund Reserve	\$6,002,458	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
Ending Fund Balance						
As a Percentage of Operating Exp	8.3%	8.7%	8.2%	7.0%	4.9%	2.2%
Target Fund Balance per Policy						
8.3% of Operating Exp	\$2,669,075	\$2,866,546	\$3,032,251	\$3,208,317	\$3,395,408	\$3,594,232
Surplus/(Deficit) per Policy	\$0	\$125,596	(\$26,143)	(\$519,954)	(\$1,380,962)	(\$2,636,311)



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 Department General Fund

Department		97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07
		Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	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	11.20	11.46	11.46	11.46	11.80	10.80	10.80	10.80	10.80	10.80
	Tahoe General Services	2.00	2.57	2.57	2.57	-	-	-	-	-	-
	MAGIC (GIS)	1.00	2.00	2.00	2.00	2.00	-	-	-	-	-
	Sub-Total	14.20	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.80
E	Clerk/Treasurer										
	Civil Clerks	7.50	6.28	6.56	6.29	4.42	4.33	4.33	4.33	4.33	4.45
	Tahoe General Services	-	-	-	-	4.03	4.23	4.23	4.23	4.23	4.23
	District Court Clerks	4.00	4.44	4.43	4.93	4.93	4.90	4.90	4.90	4.90	4.90
	Treasurer	5.60	6.00	6.30	6.29	6.29	6.21	6.21	6.21	6.21	6.21
	Sub-Total	17.10	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66	19.79
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	1.10	1.65	1.65	1.65
E	District Attorney										
	Civil/Criminal	16.37	16.37	17.33	17.83	17.83	17.33	17.33	17.33	17.33	17.85
	Family Support	4.49	4.49	4.49	4.98	4.98	5.48	5.48	5.48	5.48	5.48
	Sub-Total	20.85	20.85	21.81	22.80	22.80	22.80	22.80	22.80	22.80	23.33
E	District Court I	3.10	3.10	3.10	3.10	3.00	3.00	3.00	3.00	3.00	3.00
E	District Court II	2.10	2.10	2.10	2.10	1.90	1.90	1.90	2.00	2.00	2.00
A	District Court - CASA	-	0.75	0.75	0.75	0.75	1.00	1.00	1.48	1.48	1.48
E	District Court - Juvenile Probation	9.20	10.24	10.48	10.48	9.00	9.00	9.65	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	10.48
A	Court Computer Systems	1.00	1.00	1.00	1.00	1.00	1.00	1.45	1.45	1.45	1.45
E	East Fork Justice Court	6.00	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18	7.18
E	Alternative Sentencing	-	-	-	-	3.00	3.00	3.00	3.73	3.73	3.73
E	Tahoe Justice Court	5.00	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50
E	Recorder										
	Recorder	6.05	6.05	6.05	6.05	7.00	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	9.00	9.00	9.00	9.00	9.00	9.00
E 2	Sheriff										
	Administration	4.50	4.50	4.53	4.65	4.65	4.68	4.65	4.65	4.65	4.65
	Administrative Services	6.00	6.00	7.48	7.48	7.48	6.71	6.71	6.83	7.13	7.30
	Security	2.70	2.70	1.90	1.90	1.90	1.66	1.66	1.66	2.70	2.70
	Records	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.53	5.53	5.53
	Jail	28.00	28.00	27.00	27.00	27.00	28.00	28.00	28.00	31.00	31.00
	COPS grant	3.00	3.00	-	5.00	6.00	6.00	1.00	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	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00
	Grants	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Operations/Patrol	35.50	35.50	41.00	41.00	41.00	41.00	46.00	46.00	46.00	47.00
	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	110.75	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00	124.18

FTE by Department General Fund *(Continued)*

Department	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	06-07 Adopted
A County Manager										
County Manager's Office	2.50	2.43	2.43	2.45	2.48	3.48	3.48	3.48	3.48	3.48
General Services	0.90	0.95	0.95	0.94	0.94	0.94	1.41	0.94	0.94	0.94
MAGIC (GIS)	-	-	-	-	-	3.00	3.00	3.00	3.00	3.00
Sub-Total	3.40	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41	7.41
A Administrative Services										
3 Comptroller	8.30	8.93	8.82	9.28	9.73	9.74	9.81	9.81	10.01	10.01
Facilities Operations	-	2.53	3.03	3.03	3.03	3.03	3.03	2.50	2.50	2.50
Human Resources	4.60	4.96	4.92	5.33	5.40	5.40	5.40	5.40	5.40	5.40
Information Systems	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	-
Purchasing	1.50	1.20	1.20	1.00	1.00	0.40	0.40	0.40	0.40	0.40
Sub-Total	19.40	22.62	22.96	23.63	24.16	24.56	24.63	24.11	24.31	18.31
A Community Development										
Administration	2.50	2.20	2.08	3.10	3.15	3.15	3.15	4.15	4.15	4.45
Building	8.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
Planning	9.50	9.05	8.10	8.23	8.23	8.23	8.23	8.23	8.23	8.23
Engineering	8.80	6.72	8.80	8.70	9.10	8.70	8.20	9.20	8.45	11.95
Utilities	-	2.98	3.40	2.78	3.03	2.83	2.65	2.75	2.50	-
Sub-Total	28.80	27.95	29.38	29.81	30.51	30.91	30.23	32.33	31.33	32.63
A Operational Services										
Animal Control	4.70	-	-	-	-	-	-	-	-	-
Facilities Operations	3.80	-	-	-	-	-	-	-	-	-
Warehouse	0.50	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Sub-Total	9.00	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51
911/Communications										
Communications	-	1.00	1.00	1.00	1.00	1.00	2.00	2.48	2.48	2.48
Emergency Management	0.80	0.75	0.75	0.75	0.75	1.75	0.75	0.75	0.75	0.75
Information Systems	-	-	-	-	-	-	-	-	-	7.00
Animal Control	-	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Sub-Total	0.80	6.80	6.80	6.80	6.80	7.80	7.80	8.28	8.28	15.28
A Weed Control (Community Svcs)	3.00	3.25	2.938	3.273	3.25	3.25	3.25	3.40	3.45	4.43
Total	264.25	278.68	281.99	290.42	292.74	295.82	297.86	302.03	305.62	313.24

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.

FTE by Department General Fund *(Continued)*

		97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07
	Department	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	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	2 Assessor	14.20	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.80
E	Clerk/Treasurer	17.10	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66	19.79
E	Constables	2.00	2.00	2.00	2.00	2.00	2.00	2.10	2.65	2.65	2.65
E	3 District Attorney	20.85	20.85	21.81	22.80	22.80	22.80	22.80	22.80	22.80	23.33
E	District Court I	3.10	3.10	3.10	3.10	3.00	3.00	3.00	3.00	3.00	3.00
E	District Court II	2.10	2.10	2.10	2.10	1.90	1.90	1.90	2.00	2.00	2.00
A	District Court - CASA	-	0.75	0.75	0.75	0.75	1.00	1.00	1.48	1.48	1.48
E	District Court - Juvenile Probation	9.20	10.24	10.48	10.48	9.00	9.00	9.65	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	10.48
A	Court Computer Systems	1.00	1.00	1.00	1.00	1.00	1.00	1.45	1.45	1.45	1.45
E	East Fork Justice Court	6.00	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18	7.18
E	Alternative Sentencing	-	-	-	-	3.00	3.00	3.00	3.73	3.73	3.73
E	Tahoe Justice Court	5.00	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50
E	Recorder	8.05	8.05	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00
E	4 Sheriff	110.75	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00	124.18
A	County Manager	3.40	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41	7.41
A	Administrative Services	19.40	22.62	22.96	23.63	24.16	24.56	24.63	24.11	24.31	18.31
A	Community Development	28.80	27.95	29.38	29.81	30.51	30.91	30.23	32.33	31.33	32.63
A	Operational Services	9.00	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51
A	Communications/Emergency Mgmt	-	6.80	6.80	6.80	6.80	7.80	7.80	8.28	8.28	15.28
A	Weed Control (Community Svcs)	3.00	3.25	2.94	3.27	3.25	3.25	3.25	3.40	3.45	4.43
Total		263.45	278.68	281.99	290.42	292.74	295.82	297.86	302.03	305.62	313.24

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 Includes 1 FTE in M.A.G.I.C.(GIS)

3 One position is authorized but unfunded.

4 FY98-99 includes 2 Deputy positions that were not funded in FY97-98.

FTE by Department All County Funds

		97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07
Department		Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	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	11.20	11.46	11.46	11.46	11.80	10.80	10.80	10.80	10.80	10.80
	MAGIC (GIS)	1.00	2.00	2.00	2.00	2.00	-	-	-	-	-
	Sub-Total	14.20	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.80
E	Clerk/Treasurer										
	Civil Clerks	7.50	6.28	6.56	6.29	4.42	4.33	4.33	4.33	4.33	4.45
	Tahoe General Services	-	-	-	-	4.03	4.23	4.23	4.23	4.23	4.23
	District Court Clerks	4.00	4.44	4.43	4.93	4.93	4.90	4.90	4.90	4.90	4.90
	Treasurer	5.60	6.00	6.30	6.29	6.29	6.21	6.21	6.21	6.21	6.21
	Sub-Total	17.10	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66	19.79
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	1.10	1.65	1.65	1.65
E	District Attorney										
	Civil/Criminal	16.48	16.48	17.48	17.98	17.98	17.48	17.48	17.48	17.48	18.00
	Family Support	4.49	4.49	4.49	4.98	4.98	5.48	5.48	5.48	5.48	5.48
	Sub-Total	20.96	20.96	21.96	22.95	22.95	22.95	22.95	22.95	22.95	23.48
E	District Courts I & II										
	Administration	5.20	5.20	5.20	5.20	4.90	4.90	4.90	5.00	5.00	5.00
	CASA	-	0.75	0.75	0.75	0.75	1.00	1.00	1.48	1.48	1.48
	Juvenile Probation	9.20	10.24	10.48	10.48	9.00	9.00	9.65	9.65	9.65	9.65
	Juvenile Detention	-	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	10.48
	China Spring Youth Camp	15.40	17.40	17.40	17.40	17.40	19.80	19.80	20.88	20.90	20.90
	Aurora Pines Girls Camp	-	-	-	-	-	12.00	12.00	12.00	12.00	12.00
	Sub-Total	29.80	43.54	43.78	43.78	42.00	56.65	57.30	58.95	58.98	59.50
A	Court Computer Systems	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
E	East Fork Justice Court	6.00	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18	7.18
E	Alternative Sentencing	-	-	-	-	3.00	3.00	3.00	3.73	3.73	3.73
E	Tahoe Justice Court	5.00	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50
E	Recorder	8.05	8.05	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00
E 2	Sheriff	110.75	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00	124.18
A	Cooperative Extension	2.00	1.00	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.88
A	Library	12.90	13.23	13.28	13.85	14.48	14.48	15.48	15.48	15.48	15.73
A	County Manager										
	County Manager's Office	2.50	2.43	2.43	2.45	2.48	3.48	3.48	3.48	3.48	3.48
	General Services	0.90	0.95	0.95	0.94	0.94	0.94	1.41	0.94	0.94	0.94
	MAGIC (GIS)	-	-	-	-	-	3.00	3.00	3.00	3.00	3.00
	Sub-Total	3.40	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41	7.41
	Administrative Services										
	Comptroller	8.51	9.14	9.13	9.54	10.05	10.06	10.16	10.16	10.36	10.36
	Facilities Operations	-	2.53	3.03	3.03	3.03	3.03	3.03	2.50	2.50	2.50
	Human Resources	5.19	5.50	5.56	5.96	6.09	6.09	6.09	6.09	6.09	6.09
	Information Systems	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	-
	Purchasing	1.50	1.20	1.20	1.00	1.00	0.40	0.40	0.40	0.40	0.40
	Sub-Total	20.20	23.37	23.91	24.52	25.16	25.57	25.67	25.14	25.34	19.34

FTE by Department All County Funds (Continued)

		97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07
Department		Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
A	Communications/911										
	911/Dispatch	17.30	17.20	17.20	17.20	18.20	18.20	18.20	21.20	21.20	21.20
	Animal Control	-	5.05	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	2.48
	Emergency Management	-	-	-	0.75	0.75	1.75	0.75	0.75	0.75	0.75
	Sub-Total	17.30	23.25	23.25	24.00	25.00	26.00	26.00	29.48	29.48	29.48
A	Community Development	19.40	see below	see below	see below	see below	see below	see below	see below	see below	see below
	Administration	2.50	2.20	2.08	3.10	3.15	3.15	3.15	4.15	4.15	4.45
	Building	8.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
	Planning	9.50	9.05	8.10	8.23	8.23	8.23	8.23	8.23	8.23	8.23
	Engineering	not avail	8.59	10.47	11.20	11.55	11.00	10.50	11.50	10.75	14.10
	Roads	12.90	13.05	13.37	13.25	13.17	13.17	13.17	13.17	13.17	13.02
	Utilities	not avail	13.24	11.91	11.28	11.88	11.43	11.93	13.93	13.78	12.28
	Sub-Total	52.30	53.13	52.93	54.05	54.98	54.98	54.98	58.98	58.08	60.08
A	Community Services										
3	Parks										
	- Parks Permanent (805)	12.10	10.38	10.08	10.08	11.83	12.08	12.08	11.93	11.93	11.93
	- Parks Seasonals (807)	14.90	12.01	11.89	11.63	8.52	8.52	8.52	8.80	8.95	8.95
	Parks Sub-Total	27.00	22.38	21.96	21.70	20.34	20.59	20.59	20.73	20.88	20.88
3	Recreation										
	- Rec Permanent (810)	9.90	8.40	8.13	7.80	8.38	8.38	9.38	9.38	9.38	9.38
	- Rec Seasonals (811)	20.80	23.54	22.40	19.45	20.23	19.20	13.61	14.20	13.60	13.60
	- Kahle Park (812)	-	-	-	8.23	8.28	8.38	11.55	11.08	10.93	10.93
	Rec Sub-Total	30.70	31.94	30.53	35.48	36.88	35.96	34.53	34.65	33.90	33.90
	Senior Services	6.80	7.92	9.38	12.25	17.00	17.55	18.10	20.30	20.30	20.77
	Social Svcs/Com. Health	4.40	4.38	4.38	4.38	4.38	4.58	5.30	5.30	6.30	8.58
	Weed Control	3.00	3.25	2.94	3.27	3.25	3.2500	3.25	3.40	3.45	4.43
	Com Svcs Sub-Total	71.90	69.86	69.17	77.07	81.85	81.92	81.77	84.37	84.82	88.55
A	Operational Services										
	Animal Control	4.70	-	-	-	-	-	-	-	-	-
	Airport	3.60	4.31	5.45	4.45	4.70	4.70	6.18	6.30	6.30	6.30
	Facilities Operations	3.80	-	-	-	-	-	-	-	-	-
	Motor Pool/Veh. Maint.	6.30	6.61	6.66	7.66	7.55	7.55	7.55	8.43	8.43	8.43
	Warehouse	0.50	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51
	Sub-Total	18.90	11.57	12.76	12.61	12.75	12.75	14.23	15.23	15.23	15.23
Total		414.26	430.32	433.10	451.19	461.16	478.32	483.94	497.53	501.64	505.97

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

All County Funds *(Continued)*

		97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07
	Department	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	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	2 Assessor	14.20	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.80
E	Clerk/Treasurer	17.10	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66	19.79
E	Constables	2.00	2.00	2.00	2.00	2.00	2.00	2.10	2.65	2.65	2.65
E	District Attorney	20.96	20.96	21.96	22.95	22.95	22.95	22.95	22.95	22.95	23.48
E	District Courts I & II	29.80	43.54	43.78	43.78	42.00	56.65	57.30	58.95	58.98	59.50
A	Court Computer Systems	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
E	East Fork Justice Court	6.00	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18	7.18
E	Alternative Sentencing	-	-	-	-	3.00	3.00	3.00	3.73	3.73	3.73
E	Tahoe Justice Court	5.00	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50
E	Recorder	8.05	8.05	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00
E	3 Sheriff	110.75	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00	124.18
A	Cooperative Extension	2.00	1.00	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.88
A	Library	12.90	13.23	13.28	13.85	14.48	14.48	15.48	15.48	15.48	15.73
A	County Manager	3.40	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41	7.41
A	Administrative Services	20.20	23.37	23.91	24.52	25.16	25.57	25.67	25.14	25.34	19.34
A	Communications/911	17.30	23.25	23.25	24.00	25.00	26.00	26.00	29.48	29.48	29.48
A	Community Development	52.30	53.13	52.93	54.05	54.98	54.98	54.98	58.98	58.08	60.08
A	4 Community Services	71.90	69.86	69.17	77.07	81.85	81.92	81.77	84.37	84.82	88.55
A	Operational Services	18.90	11.57	12.76	12.61	12.75	12.75	14.23	15.23	15.23	15.23
Total		414.26	430.32	433.10	451.19	461.16	478.32	483.94	497.53	501.64	505.97

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 Includes 1 FTE in M.A.G.I.C.(GIS)

3 FY98-99 includes 2 Deputy positions that were not funded in FY97-98.

4 Includes part-time and seasonal positions.

FTE by Fund All County Funds

	97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07
Fund	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
General Fund	264.25	278.68	281.99	290.42	292.74	295.82	297.86	302.03	305.62	313.24
Cooperative Extension	2.00	1.00	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.88
Airport	3.60	4.31	5.45	4.45	4.70	4.70	6.18	6.30	6.30	6.30
Douglas County Water District	3.60	2.50	0.60	0.60	0.25	-	-	-	-	-
Solid Waste	0.40	0.37	0.37	0.40	0.10	-	-	-	-	-
Social Services	4.40	4.38	4.38	4.38	4.38	4.58	5.30	5.30	6.30	8.58
Road Improvement	-	0.12	0.12	-	-	-	-	-	-	-
Road Operating	12.90	12.93	13.25	13.25	13.17	13.17	13.17	13.17	13.17	13.02
Room Tax	69.81	67.76	65.97	71.24	71.97	71.30	70.90	71.15	70.55	70.80
Tahoe-Douglas Transp District	0.50	0.54	0.49	0.45	0.40	0.30	0.30	0.30	0.30	0.25
Justice Court Admin Assess	-	-	-	-	-	-	0.55	0.55	0.55	0.55
China Spring	15.40	17.40	17.40	17.40	17.40	31.80	31.80	32.88	32.90	32.90
Erosion Control	0.10	0.14	0.19	-	-	-	-	-	-	-
911	17.30	17.20	17.20	17.20	18.20	18.20	18.20	21.20	21.20	21.20
Senior Nutrition	6.80	7.92	9.38	12.25	17.00	17.55	18.10	20.30	20.30	20.77
Self Insurance Reserve	0.60	0.65	0.89	0.84	0.89	0.89	0.89	0.89	0.89	0.89
Lmt Liability Health Insurance	0.10	-	-	-	-	-	-	-	-	-
Motor Pool/Vehicle Maintenance	6.30	6.61	6.66	7.66	7.55	7.55	7.55	8.43	8.43	8.43
Douglas County Water Utility	0.50	0.30	0.28	0.48	0.38	0.35	0.55	0.53	0.55	0.55
Water Systems										
Ridgeview	0.70			-	-	-	-	-	-	-
Zephyr	0.70			1.07	1.02	1.07	1.29	1.41	1.16	1.16
West Valley	0.90			1.12	0.67	0.63	1.05	1.10	1.17	1.17
East Valley	0.40			1.85	1.87	2.05	1.85	3.19	3.19	3.44
Cave Rock	0.70			0.84	0.81	0.81	1.12	1.13	1.08	1.08
Skyland	0.30			0.62	0.82	0.81	1.05	1.07	1.02	1.02
Foothill									0.25	0.25
Water Systems	3.70	4.80	5.55	5.50	5.19	5.37	6.36	7.90	7.87	8.12
Sewer Utility	0.70	2.15	1.53	1.53	2.93	2.88	2.37	2.75	2.86	3.61
Park Res Construction Tax	1.00	-	-	-	-	-	-	-	-	-
Regional Transportation	1.10	1.33	1.18	2.05	2.05	2.00	2.00	2.00	2.00	1.90
County Total	415.06	431.07	433.85	451.19	461.16	478.32	483.94	497.53	501.64	512.97
Redevelopment Agency	-	0.275	0.225	0.075	0.05	0.05	0.05	0.05	0.05	0.05
Fire/Paramedic & Towns										
East Fork Fire District	5.90	6.82	6.82	7.13	11.95	14.20	15.70	23.14	23.64	25.39
East Fork Paramedic District	18.40	18.53	24.53	27.38	28.08	31.83	31.83	32.38	33.88	36.13
Sub-Total	24.30	25.35	31.35	34.50	40.03	46.03	47.53	55.53	57.53	61.53
Town of Gardnerville	4.10	5.23	4.75	7.25	7.00	7.00	10.00	9.38	11.61	11.06
Town of Genoa	0.90	2.44	1.75	1.00	1.48	1.50	1.50	1.50	1.50	1.50
Town of Minden	7.90	8.99	9.38	9.45	9.38	11.88	11.88	16.35	15.35	13.88
Sub-Total	12.90	16.65	15.88	17.70	17.85	20.38	23.38	27.23	28.46	26.44
Total Fire/Paramedic & Towns	37.20	42.00	47.23	52.20	57.88	66.40	70.90	82.75	85.99	87.96
Grand Total All Funds	452.26	473.35	481.30	503.47	519.09	544.77	554.89	580.33	587.68	600.98

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 \$3,039,633,181 for the fiscal year ending June 30, 2007. This represents a 24.69% increase over FY05-06's assessed valuation of \$2,437,660,471. 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	2,000,189,481	7.64
05-06	2,437,660,471	21.87
06-07	3,039,633,181	24.69

SOURCE: 94-06 *Ad Valorem Tax Rates for Nevada Local Governments* - State of Nevada Department of Taxation

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
2006	51,954,311	51,749,526	99.61	109,896	99.82

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 FY06-07. 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 - FY06-07

Taxpayer	Type of Business	Assessed Value	% of County Assessed Value ¹
1. Harrah's/Harvey's	Resort/Casino	\$90,212,169	3.03
2. Park Cattle Company	Resort/Casino	51,588,016	1.73
3. Harich Tahoe Development	Time Share Development	26,986,464	0.91
4. Sierra Pacific Power Co.	Public Utility	17,896,681	0.60
5. Carson Valley Center LLC	Shopping Center	12,580,916	0.42
6. Syncon Homes	Developer	12,003,631	0.40
7. Verizon	Public Utility	11,018,955	0.37
8. Sierra Sunset	Developer	10,208,207	0.34
9. Starbucks	Manufacturing	9,207,248	0.31
10. Horowitz, Joel & Ann	Resort/Casino	9,095,357	0.31
TOTAL		\$250,797,644	8.42

¹ - Based on FY06-07 total county assessed valuation of \$3,029,690,783 (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	2006
Carson City	\$2.5490	\$2.5904	\$2.6279	\$2.6431	\$2.6842	\$2.6967	\$2.6961
Churchill	\$2.8274	\$2.7750	\$2.8509	\$2.9196	\$2.9401	\$2.9489	\$2.9534
Clark	\$2.9675	\$3.0181	\$3.0334	\$3.0321	\$3.0676	\$3.0815	\$3.0782
Douglas	\$2.3327	\$2.3583	\$2.3532	\$2.3626	\$2.3943	\$2.4160	\$2.3890
Elko	\$2.7114	\$2.7216	\$2.7663	\$2.8539	\$2.9090	\$2.9344	\$2.9739
Esmeralda	\$2.8259	\$2.8150	\$2.8150	\$2.8150	\$2.8350	\$3.0190	\$3.0190
Eureka	\$1.7017	\$1.7029	\$1.7088	\$1.7677	\$1.7856	\$1.7804	\$1.9436
Humboldt	\$2.4257	\$2.2510	\$2.2855	\$2.3005	\$2.4422	\$2.6039	\$2.6615
Lander	\$3.1593	\$3.1509	\$3.1515	\$3.1542	\$3.3644	\$3.3647	\$3.3647
Lincoln	\$2.8321	\$2.8477	\$2.8819	\$2.8716	\$2.8933	\$2.9063	\$2.9204
Lyon	\$2.7437	\$2.8991	\$2.7864	\$2.8208	\$2.9384	\$2.9621	\$2.9544
Mineral	\$3.6400	\$3.6400	\$3.6400	\$3.6400	\$3.6600	\$3.6600	\$3.6600
Nye	\$3.3515	\$3.3519	\$3.3399	\$3.3528	\$3.3652	\$3.3978	\$3.3056
Pershing	\$3.0751	\$3.0769	\$3.0815	\$3.0809	\$3.0995	\$3.1045	\$3.1626
Storey	\$2.6502	\$2.7128	\$2.7240	\$2.7701	\$2.9922	\$3.5337	\$3.5043
Washoe	\$3.4455	\$3.4278	\$3.4837	\$3.5511	\$3.5596	\$3.5402	\$3.5492
White Pine	\$3.5882	\$3.6400	\$3.6399	\$3.6400	\$3.6597	\$3.6600	\$3.6600
Average Statewide Rate	\$3.0042	\$3.0339	\$3.0548	\$3.0758	\$3.1115	\$3.1182	\$3.0460

SOURCE: Local Government Finance Redbook - 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
2006	2,518,869	1.0	50,108	6.8

1 - 1991 through 1999 and 2001 through 2006 figures are estimates.

SOURCE: 1970, 1980, 1990 and 2000 figures: U.S. Bureau of the Census; and 1991-1999 and 2001-2006 figures: Nevada State Demographer, subject to periodic revision

AGE DISTRIBUTION
Percent of Population – 2005

<u>Age</u>	<u>Douglas County</u>	<u>State</u>	<u>United States</u>
0 - 19	21.4	27.9	27.7
20 - 29	10.9	14.6	13.8
30 - 39	10.3	14.5	14.1
40 - 49	16.8	14.8	15.4
50 - 59	17.2	12.2	12.3
60 - 69	11.8	8.4	7.7
70 - 79	7.8	5.2	5.4
80 & older	3.8	2.4	3.6

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	41,259	40,213	39,129
2001	43,450	43,061	38,365
2002	44,212	41,114	38,035
2003	45,603	41,274	38,126
2004	47,803	41,389	38,201
2005	50,108	42,322	39,324

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.

SOURCE: *Sales and Marketing Management*, "Survey of Buying Power," 2005 Ed.

% and Total of HOUSEHOLDS BY EFFECTIVE BUYING INCOME
2005

Effective Buying Income Group	Douglas County Households	State Households	United States Households ¹
\$20,000 - \$34,999	18.1	22.1	24,948
\$35,000 - \$49,000	18.0	19.3	21,469
\$50,000 and over	49.5	40.9	40,759

SOURCE: *Sales and Marketing Management*, "Survey of Buying Power," 2005 Ed.

1 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	2005	2006
Total Labor Force	17,190	17,440	18,050	18,620	19,060	20,180	22,007	21,886	22,004
Unemployment	870	850	750	890	980	1,050	941	971	1,036
Unemployment Rate	5.1%	4.8%	4.1%	4.8%	5.1%	5.2%	4.3%	4.4%	4.7%
Total Employment ²	16,320	16,900	17,300	17,730	18,080	19,130	21,066	20,915	20,968

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	2004	2005
Total All Industries	19,520	20,410	21,120	20,630	20,430	21,730	21,730	21,780
Mining	50	40	50	50	50	0	0	0
Construction	1,390	1,530	1,150	1,550	1,570	1,980	1,940	2,030
Manufacturing	1,640	1,650	1,690	1,780	1,740	1,720	1,720	1,720
Transportation and Public Utilities	230	230	270	300	250	-	-	-
Wholesale & Retail Trade	2,280	2,350	2,490	2,850	3,080	2,830 ⁴	2,760	2,750
Finance, Insurance and Real Estate	730	690	650	560	700	850	790	850
Hotel/Gaming & Other Service Industries	11,390	11,800	12,030	11,230	11,760	11,630	11,820	11,760
Government	1,750	1,980	2,060	2,090	2,280	2,420	2,380	2,380

- 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 beginning 2003.

SOURCE: State of Nevada – Department of Employment, Training and Rehabilitation - www.nevadaworkforce.com

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. Douglas County School District	Government	1,000 - 1,499
4. Caesar's Tahoe Palace	Hotel/Gaming	800 - 899
5. Bently, NV	Industrial Process	600 - 699
6. Douglas County	Government	600 - 699
7. Wal-Mart	Retail	500 - 599
8. Carson Valley Inn	Hotel/Gaming	500 - 599
9. Lakeside Inn & Casino	Hotel/Gaming	300 - 399
10. Heavenly Valley, LTD	Recreation	200 - 299

SOURCE: State of Nevada, Department of Employment, Training & Rehabilitation, Employment Security Department.

Retail Sales

Retail sales in Douglas County for FY05-06 registered an increase of 12.8% from FY04-05.

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
2005	815,589,715	8.6	48,402,487,258	9.5

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:

<u>Component</u>	<u>Benefiting Agency</u>
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	Residential ¹		New Commercial		Other ²		Total	
Year	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
2005	565	122,744,267	42	17,403,322	1,543	36,173,248	2,150	176,320,837

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	<u>Gross Taxable Gaming Revenue</u> ²			<u>State Gaming Collection</u> ³		
	State Total	Douglas County South Shore of Lake Tahoe ⁴	Percent Change Douglas County	State Total	Douglas County South Shore of Lake Tahoe ⁴	Percent Change Douglas County
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	11.0
2004	9,922,803,000	337,357,000	2.13	854,616,140	28,370,229	6.7
2005	10,609,996,649	333,166,707	1.20	907,119,571	25,864,099	8.8

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 U.S. 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 sewer. 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 sewer 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 Verizon.

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 FY06-07 totals \$518,750. A number of capital projects are also planned for FY06-07 including work on water systems, drainage facilities and road improvement projects.

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	44.3
05-06	58,227,080	57.2
06-07	70,250,195	20.7

*SOURCE: 1999-2005 Ad Valorem Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation.
2005-2006 Douglas County Assessor*

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).