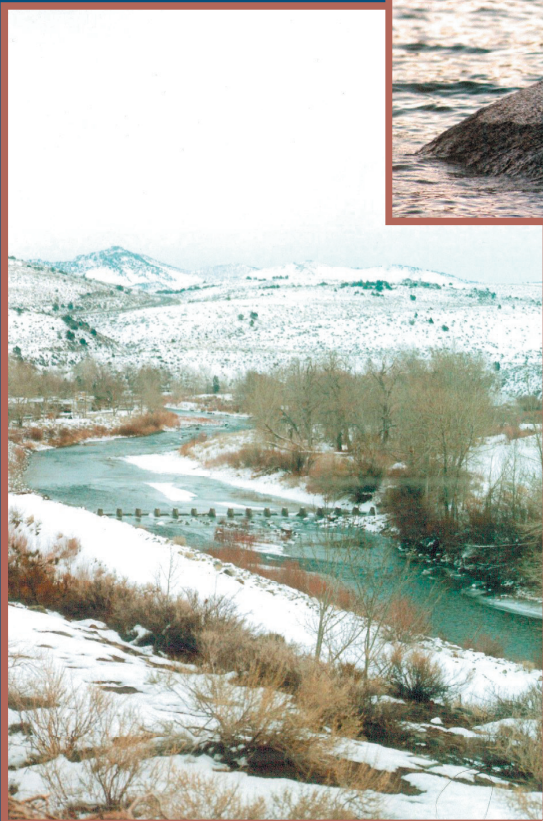
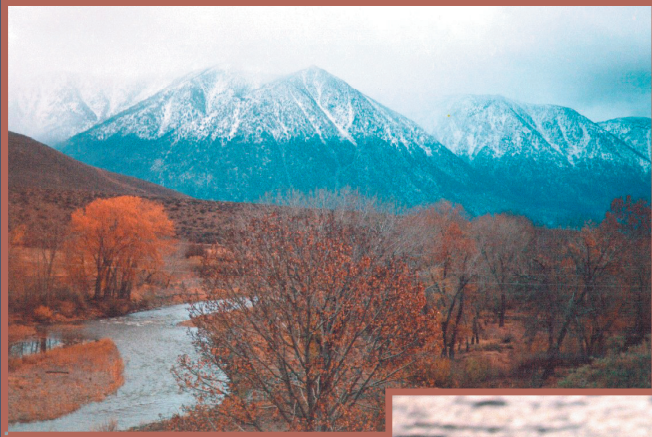


# Douglas County

N E V A D A



*FY 2007-2008 Adopted Operating and Capital Budget*

On the cover

Marsha Pratt, Accounting Operations Coordinator  
provided photographs of the natural beauty of 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 2007-08 Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of the Douglas County Board of County Commissioners. The FY07-08 Adopted Budget is the product of several months of work by the Commissioners, Elected Officials, and Department Directors. Numerous meetings were held on different budgetary issues in the development of the budget.

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

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

I hope this document enhances your understanding of Douglas County's FY07-08 budget.

Sincerely,

A handwritten signature in black ink that reads "Daniel C. Holler". The signature is written in a cursive style with a large initial 'D'.

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, 2006**

A handwritten signature in cursive script, likely belonging to the President of the GFOA.

President

A handwritten signature in cursive script, likely belonging to the Executive Director of the GFOA.

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, 2006 (FY06-07). 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 FY07-08. Each major section of the document is outlined below to assist you in finding particular information.*

### **Introduction**

General County information, an organizational chart, listing of elected officials, and a description of the various County boards and commissions.

### **Budget Overview**

An overview of the annual budget development process including budget guidelines, strategic directions, budget directives, and an explanation of County financial policies. This section includes an evaluation of the County's financial condition and also acts as a concise portrayal of the FY07-08 budget through descriptions, charts, and graphs.

### **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.

### **Fund Summaries**

A summary of the estimated resources and requirements for each of the 57 funds in Douglas County's budget. The funds are organized in this section according to their type and purpose. Within this section, summaries are also 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 FY07-08, 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 FY07-08. The Capital Budget addresses the county's infrastructure needs, including roads, utilities, parks, and buildings. The FY08-12 Capital Improvement Plan (CIP) contains considerably more detail.

### **Debt Service**

A summary of the County's total outstanding debt as well as the repayment schedule of that debt. 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.

### **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.



**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.

Douglas County also offers a fairgrounds complex. Located off Highway 395, 2 miles down Pinenut Road, this 81-acre complex encompasses a number of wonderful 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. 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.

**Population**

Douglas County is one of the fastest 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 50,752 at the end of 2006. Overall, the population of Douglas County has increased 80.8% between 1990 and 2006. Although the population of the county has grown, the county continues to provide a unique balance between suburban and rural lifestyles.

**POPULATION**

State of Nevada and Douglas County

<b>Fiscal Year<sup>1</sup></b>	<b>State</b>	<b>% Increase</b>	<b>Douglas County</b>	<b>% Increase</b>
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	30,394	8.3
1992	1,345,035	3.6	32,102	5.6
1993	1,398,840	4	33,869	5.5
1994	1,491,420	6.6	35,226	4
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	40,847	2.2
2000	2,059,433	4.7	41,674	2
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	50,108	6.8
2007	2,631,057	4.5	50,752	1.3

1 1991 through 1999 and 2001 through 2007 figures are estimates.

SOURCE: 1970, 1980, 1990 and 2000 figures: U.S. Bureau of the Census; and 1991-1999 and 2001-2007 figures: Nevada State Demographer, subject to periodic revision.- [http://www.nsbdc.org/demographer/pubs/docs/NV\\_2006\\_Projections.pdf](http://www.nsbdc.org/demographer/pubs/docs/NV_2006_Projections.pdf)

**AGE DISTRIBUTION**

Percent of Population - 2007

<b>Age</b>	<b>Douglas County</b>	<b>State</b>	<b>United States</b>
0-19	20.2	28	27.8
20-29	10.9	14.8	13.8
30-39	10.8	14.4	14.1
40-49	16.2	14.6	15.4
50-59	17.5	12.3	12.3
60-69	12.3	8.4	7.7
70-79	7.7	5.1	5.4
80 or older	3.6	2.4	3.6

*SOURCE: Nevada State Demographer and United States Census Bureau*

**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.

**Libraries**

Douglas County has two libraries to serve you. The Minden Library, located on Library Lane and County Road in Minden, contains over 80,000 books available for adults and children. The Lake Tahoe Branch Library which is located at Zephyr Cove Park contains over 35,000 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%; however, in the state of Nevada, you will not pay 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. At this time, Douglas County does not have a business license requirement other than a Fictitious Name Filing.

**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 provides county leadership, develop policies to guide the county in delivering services and achieving community goals, and encourage resident awareness and involvement.

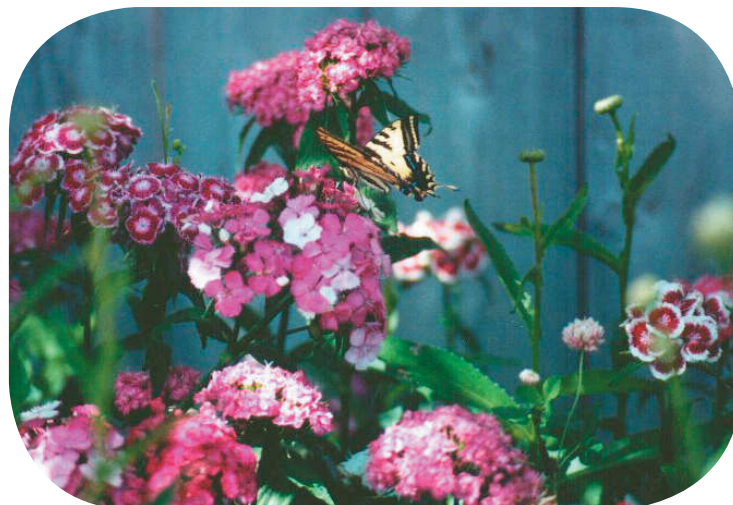
The Board of Commissioners also presides as the Board of Adjustments, Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Redevelopment Agency Board, and East Fork Fire District and Paramedic District Boards. The County Commissioners hold meetings as a Board 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 Transportation 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.

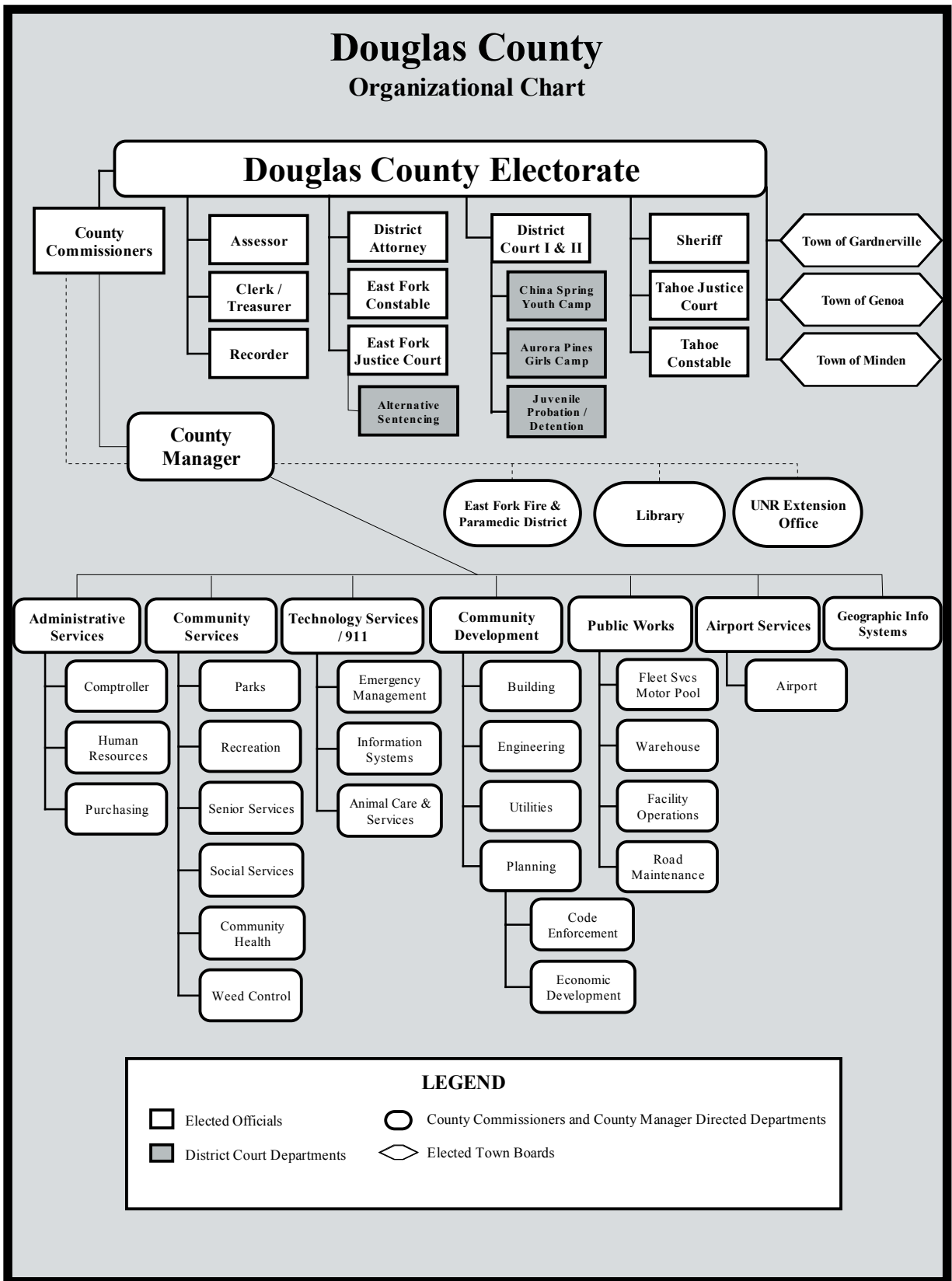
The unincorporated Towns of Gardnerville, Genoa, and Minden are governed by their own separate elected boards in those areas for which authority has been granted to them.

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 District, 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
- Building Safety
- General Administrative Services
- Law Enforcement
- District and Justice Courts
- Assessor
- Parks and Recreation
- Welfare and social services
- Animal Care and Services
- Fire Protection and Paramedic Services
- Zoning and Code Enforcement
- Street Construction and Maintenance
- District Attorney
- Clerk
- Water and sewer services
- Weed Control





## **Douglas County Officials**

### **Board of County Commissioners (Elected)**

**James L. Baushke**  
Commissioner, District 1

**David J. Brady**  
Vice Chairman, District 2

**Doug Johnson**  
Chairman, District 3

**Nancy McDermid**  
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

**Mark B. Jackson**  
District Attorney

**Ron Pierini**  
Sheriff

**Barbara Griffin**  
County Clerk/Treasurer

**Werner Christen**  
County Recorder

### **County Appointed Officials**

**Daniel C. Holler**  
County Manager

**Mimi Moss**  
Community Development Director

**T. Michael Brown**  
Assistant County Manager

**Claudette Springmeyer**  
Admin Svcs Director/Comptroller

**Dick Mirgon**  
Technology Services Director

**Scott Morgan**  
Community Services Director

**Jim Braswell**  
Airport 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 issues and potential impacts.

The boards and commissions listed below serve in an advisory capacity to the Board of Commissioners within their respective areas of county policy (except the Law Library Board and the Library Board of Trustees). Members are appointed by the Board of Commissioners for specified terms. Members are unpaid volunteers who devote literally innumerable 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 your 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, as well as 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**

Govern and manage the law library of the District Court (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 assist in Master Plan preparation (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 (5 members, 2-year terms).

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## County Manager’s FY07-08 Adopted Budget Message

**Overview**

It is a pleasure to present the Douglas County adopted budget for fiscal year 2007-08. 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 FY07-08 total adopted budget equals \$157,179,619.

<b>Organization</b>	<b>2006-2007 Adopted</b>	<b>2007-2008 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
Douglas County	124,575,999	126,078,083	1,502,084	1.21%
Redevelopment Agency	3,357,721	3,404,036	46,315	1.38%
Town of Gardnerville	2,991,088	3,296,494	305,406	10.21%
Town of Genoa	591,993	532,710	(59,283)	-10.01%
Town of Minden	9,772,782	11,396,607	1,623,825	16.62%
East Fork Fire District	6,403,746	6,527,662	123,916	1.94%
East Fork Paramedic District	5,731,610	5,944,027	212,417	3.71%
<b>Total</b>	<b>153,424,939</b>	<b>157,179,619</b>	<b>3,754,680</b>	<b>2.45%</b>

The budget was developed based on the primary direction from the Board to present balanced budgets with minimal or no impacts on services. A second goal is for all operating budgets to be balanced under the direction that operating revenues equal or exceed operating expenditures. In FY07-08, the General Fund, Room Tax Fund, and Social Services Fund were balanced using reserves so to address a number of budget challenges.

Balancing the budget this year, much like last year, had several significant areas of concern. The first was the continued impact of AB489, the property tax limitation measure. The second was the continued decline in the growth of room tax revenues. Additionally, last year’s projected 10% increase of State Consolidated Tax (CTX) distributed revenues failed to reach those levels. Aside from the slowing of these revenue streams, the County also had to increase the salaries and benefits of its employees to keep pace with regional standards of pay. These areas of concern will be further detailed in the “Significant Budget Changes” section which appears later in this message.

On the following pages you will find summarized reports highlighting both County revenues and appropriations. Discussed in these reports are the sources of County revenue and County appropriations related to both operating and non-operating budgets. Following the reports is a discussion of the significant budget changes and issues faced in FY07-08 and beyond. The message concludes with a summary of grants to various community organizations funded by the Board of County Commissioners.

**1. Revenue Highlights**

Though tempered by losses in revenue from gas taxes, room taxes, and sales taxes including CTX distributions, the County's revenues are expected to increase by 1.5%. Resources available for appropriation total \$157,279,619 of which \$98,137,970 is current revenue (excluding beginning fund balances and reserves). Current revenues are derived from 14 general revenue categories:

<b>Current Revenue</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
Property Taxes	24,556,935	27,378,590	2,821,655	11.5%
Room Taxes	5,800,775	6,497,400	696,625	12.0%
Other Taxes (Gas/Road/Res.Constr)	1,743,863	1,466,970	(276,893)	-15.9%
State Consolidated Tax	16,937,249	16,270,742	(666,507)	-3.9%
Sales Taxes (P.A.L.S.)	2,424,107	2,050,000	(374,107)	-15.4%
Licenses & Permits	3,167,000	3,324,000	157,000	5.0%
Gaming	1,860,850	1,705,540	(155,310)	-8.3%
Intergovernmental	7,622,885	6,870,862	(752,023)	-9.9%
Charges for Service	17,784,243	18,154,045	369,802	2.1%
Fines & Forfeitures	853,500	1,064,000	210,500	24.7%
Miscellaneous	5,508,851	5,341,664	(167,187)	-3.0%
Transfers In	5,838,973	5,788,603	(50,370)	-0.9%
Other Financing Sources	843,100	305,700	(537,400)	-63.7%
Depreciation	1,763,448	1,919,854	156,406	8.9%
<b>Total Current Revenue</b>	<b>96,705,779</b>	<b>98,137,970</b>	<b>1,432,191</b>	<b>1.5%</b>

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.

<b>Current Revenue By Fund Type</b>	<b>2006-2007 Adopted</b>	<b>2007-2008 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
General Fund	35,654,129	36,416,591	762,462	2.1%
Special Revenue Funds	38,439,090	40,671,152	2,232,062	5.5%
Internal Service Funds	4,442,449	4,374,808	(67,641)	-1.5%
Enterprise Funds	10,717,919	9,101,484	(1,616,435)	-17.8%
Capital Construction Funds	4,336,157	4,143,584	(192,573)	-4.6%
Debt Service Funds	3,116,778	3,070,351	(46,427)	-1.5%
<b>Total</b>	<b>96,706,522</b>	<b>98,137,970</b>	<b>1,431,448</b>	<b>1.5%</b>

An overview of the means of financing FY07-08 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.

<b>Resources</b>	<b>2006-2007 Adopted</b>	<b>2007-2008 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
Beginning Balances	56,718,471	59,041,649	2,323,178	3.9%
Current Revenue	96,706,522	98,137,970	1,431,448	1.5%
<b>Total Resources</b>	<b>153,424,939</b>	<b>157,179,619</b>	<b>3,754,680</b>	<b>2.4%</b>
Less Beginning Fund Balance/Reserves	56,718,417	59,041,649	2,323,232	3.9%
Less Interfund Charges (operating)	3,797,212	4,171,161	373,949	9.0%
Less Transfers In	5,838,973	5,788,603	(50,370)	-0.9%
Less Depreciation	1,763,448	1,919,854	156,406	8.1%
<sup>1</sup> Less Pass-Thru Revenues	3,308,143	3,524,575	216,432	6.1%
<b>Net Total Resources</b>	<b>81,998,746</b>	<b>82,733,777</b>	<b>735,031</b>	<b>0.9%</b>

<sup>1</sup> Includes Medical Assistance to Indigents, St Motor Veh Accident Indigent, WNRYS, TDVA 1%, & Erosion Control

Revenue estimates for FY07-08 are based on information provided by the State Department of Taxation, department directors and the Comptroller’s Office. The slow down in economic activity is projected to continue, resulting in relatively flat, adjusted revenues. Projected revenue from new development activity is expected to be lower in FY07-08 than in FY06-07. However, future development in the housing and commercial sector should provide increases in property values and related tax revenue. The development activity will also support increases of 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 70% of current revenues come from four sources: Property Tax (27.8%), Room Tax (6.6%), State Consolidated Taxes (16.6%) and Charges for Service (18.5%).

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, and further diversification of the County’s revenue base will be continually addressed.

**2. Appropriation Highlights**

Total appropriations for the FY07-08 Adopted Budget equal \$157,179,619 including ending fund balances and reserves. Subtracting out fund balance/reserves, interfund charges, transfers, contingencies, depreciation, and pass-thrus, net expenditures total \$94,831,625.

	<b>2006-2007</b>	<b>2007-2008</b>	<b>\$ Chg</b>	<b>% Chg</b>
	<b>Adopted</b>	<b>Adopted</b>	<b>07 to 08</b>	<b>07 to 08</b>
<b>Total Appropriations</b>				
Operating Budget	75,712,780	82,102,081	6,389,301	7.8%
Capital Projects	22,462,106	15,456,820	(7,005,286)	-45.3%
Debt Service	4,856,581	4,967,359	110,778	2.2%
Transfers Out	5,838,973	5,788,603	(50,370)	-0.9%
Contingencies	1,674,742	1,806,307	131,565	7.3%
Depreciation	1,763,448	1,919,854	156,406	8.1%
Ending Fund Balance/Reserves	41,116,309	45,138,595	4,022,286	8.9%
<b>Total Expenditures</b>	<b>153,424,939</b>	<b>157,179,619</b>	<b>3,754,680</b>	<b>2.4%</b>
Less Ending Fund Balance/Reserves	41,116,309	45,137,494	4,021,185	8.9%
Less Interfund Charges (operating)	3,797,212	4,171,161	373,949	9.0%
Less Transfers Out	5,838,973	5,788,603	(50,370)	-0.9%
Less Contingencies	1,674,742	1,806,307	131,565	7.3%
Less Depreciation	1,763,448	1,919,854	156,406	8.1%
<sup>1</sup> Less Pass-Thru Expenditures	3,308,143	3,524,575	216,432	6.1%
<b>Net Total Expenditures</b>	<b>95,926,112</b>	<b>94,831,625</b>	<b>(1,094,487)</b>	<b>-1.2%</b>

<sup>1</sup> Include Medical Assistance to Indigents, St Motor Veh Accident Indigent, WNRYS, TDVA 1%, & Erosion Control

The expenditure side of the budget is where the Board’s priorities are defined by setting forth the services and programs to be supported by the county’s available, yet limited resources. Some of the most significant challenges facing the County are health care costs, public safety, road maintenance, senior and youth services, and upgrading of utility systems. The FY07-08 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**

*The Operating Budget of Douglas County includes all expenditures related to personnel, the cost of services and the procurement of supplies, capital outlay projects, County-funded grants, and other miscellaneous expenses. The Operating Budget excludes ending fund balances and reserves.*

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 \$49,654,078 or 44.3% of total expenditures.

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 \$31,376,742 or 28% of total appropriations. 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 \$915,102 or .8% of total appropriations. 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 \$156,159.

**B. Non-Operating Budget**Capital Projects

The Capital Budget totals \$15,456,820 or 13.8% of total appropriations. Airport improvements, transportation improvements, and utility projects are a few of the projects planned for FY07-08.

Debt Service

Debt service payments total \$4,967,359 or 4.4% 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 \$5,788,603 or 5.2% of total appropriations. Transfers are amounts distributed from one fund to finance activities in another fund. Most of these consist of monies transferred from the General Fund to assist expenditures in the Room Tax Fund, County Construction Fund, and Ad Valorem Capital Projects Fund, etc.

Contingency

In certain funds an amount equal to 3% of expenditures is set aside as contingency. Contingency appropriations are used to meet the costs of unforeseen events such as equipment failure, to supplement any costs endured in response to emergencies, or for opportunities to enhance services. Contingency expenditures are used most notably in the General Fund and a few of the special revenue funds. Contingency appropriations equal \$1,806,307.

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 \$1,919,854 for FY07-08.

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 \$5,478,314 and Reserves equal \$39,659,180.

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 31 to balance the budgets (down from 32 in FY06-07). 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 usually only used to meet one-time needs or to provide a cushion due to unforeseen emergencies or drops in revenues. However, this year the County is using reserves to balance the General Fund because of tight budgets. 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 FY06-07 to FY07-08 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**

Significant personnel changes (in full-time equivalent – FTE) that have occurred from the FY06-07 adopted budget through those incorporated into the FY07-08 adopted budget are shown in the following chart. The change in personnel includes both new positions and eliminated or frozen positions, as well the reallocation of FTE among current filled positions across different funds and departments.

<b>Position</b>	<b>Department</b>	<b>Chg in FTE 07 to 08</b>
<b>General Fund</b>		
Clerk to the Board I	Civil Clerks	0.23
Deputy Sheriff/Constable	Tahoe Constable	0.75
Chief Deputy DA/DA III	District Attorney	0.50
Court Reporter I	District Court I	(1.00)
Senior Secretary, Captain	Sheriff - Admin.	2.35
Senior Secretary	Sheriff - Admin Services	(1.00)
Records Tech	Sheriff - Records	(1.00)
Assistant County Mgr., Office Mgr.	County Manager	1.38
Senior Account Clerk	Comptroller	0.55
Building Inspector	Comm Dev. - Building	(1.00)
<sup>1</sup> Asst. Comm. Dev. Director	Comm Dev. - Planning	(0.98)
<b>Total General Fund</b>		<b>0.78</b>
<b>Other County Funds</b>		
Library Tech	Library	0.25
Comm. Director, Telecomm. Tech	911/Comm.	0.50
Office Assistant	Parks	0.25
Recreation Leader I	Rec. Seasonal	1.90
Recreation leader II, Rec. Aide	Kahle Center	0.40
Community Health Nurse	Social Services- Health	(0.35)
Eligibility Specialist I	Social Services - General	(1.25)
Deputy Chief Training	EFFPD - Admin	2.00
Paramedic	EFFPD - Admin	0.38
Master Equip. Tech	EFFPD - Admin	0.38
<b>Total Other County Funds</b>		<b>4.45</b>
<b>Towns</b>		
Maint. Tech II, Maint. Asst. I	Minden Rec	2.00
<b>Total All Funds</b>		<b>7.23</b>

<sup>1</sup> The other .02 FTE was re-allocated to the Redevelopment Agency

For FY 07-08, expenditures related to personnel are expected to rise by 8.5%. Much of this increase can be attributed to the results of the County's compensation and classification study which was designed to determine the appropriate levels. From those results, the County implemented approximately a 3% adjustment for its employees. Additionally, following the completion of the County's negotiations with various employee associations, the cost of employee benefits and insurance packages also increased.

**B. Decreased Rate of Revenue Growth**

AB489, a statewide property tax limitation measure passed during the 2005 Nevada Legislative session continues to decrease the rate of growth of property tax revenues relative to the rate of growth of the rate of assessed valuation. 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. Beginning in FY06-07, in order to alleviate the strain of AB489, the Board levied the maximum tax rate available for each of the County entities. Furthermore, a 7 cent reduction in the Douglas County school debt rate shifted some revenue back to the County. These two measures allowed the County to realize a 25% growth in revenue generated from property taxes for FY06-07. However, the tax bills of County residents living in existing homes and the bills of County businesses housed in existing commercial buildings rose by only 3% and 8% respectively from their FY05-06 tax bill. These residents and commercial entities were not affected by the increased tax rate. The maximum tax rate only affected new residential and commercial properties. In fact, most of the increased revenue was generated from this new development. Therefore, even though the Board once again levied the maximum tax rate available for each of the County entities for FY07-08, because of a slowdown of new development activity, revenues generated from property taxes are only expected to increase 11.5%.

Revenues generated from the distribution of the State Consolidated Tax (CTX) were expected to grow 10% from FY06-07. However, due to the unforeseen drop in the health of the United States and Nevada housing markets coupled with a decrease in the confidence levels of consumer spending, CTX distributions are actually expected to decline roughly 4% from FY06-07. The County was projecting CTX revenues to increase approximately \$2 million, but now expect CTX revenues to decrease approximately \$700,000 from FY06-07.

Room Tax revenues are expected to increase 12% from FY06-07. However, that increase is somewhat deceiving. Room Tax revenues are still expected to be lower than FY05-06 actual levels. The 12% growth of Room Tax Revenues from FY06-07 is due to underestimated expectations of Room Tax revenues budgeted in FY06-07.

After experiencing a substantial increase in revenues generated from Charges for Services in FY06-07 mostly due to increased water and sewage rates, the County expects the growth rate of these revenues to taper off in FY07-08. These revenues are expected to grow 2.1%.

Being that property tax, CTX, Room Tax, and charges for service combine to constitute approximately 70% of the County's revenue, the Board decided to implement measures to generate additional revenue streams. As part of the budget deliberations and public hearings, The Board recently authorized the implementation of a Utility Operator Fee. The fee will be implemented in November of 2007 and is expected to generate approximately \$300,000 during FY07-08. The Board also authorized the implementation of a Business License Fee. It is anticipated that the license program will be effective sometime in the spring of 2008 and will generate approximately \$200,000 during FY07-08. In addition, the Board approved the development of the Beverly Hillbillies Resort & Casino project, the first themed casino outside of Las Vegas. It is the belief that this project will help to not only generate additional Room Tax revenues, but also stimulate the County's retail economy. For example, in the vicinity of the casino, the County is working on the development of a major regional shopping center. This center is expected to house approximately 450,000 to 500,000 square feet of commercial space. Construction of Phase 1 of this project is set to begin in FY07-08 and is expected to provide approximately 250,000 square feet of commercial space.

Though the Board will not waver on its commitment to maintain adequate services levels, it did decide to cut back on expenditures through the implementation of a modified hiring freeze. For the first sixty days all unfilled positions will remain vacant. At the conclusion of those 60 days, the County will begin actively recruiting candidates to fill those positions. This modified hiring freeze is expected to save the County approximately 90-120 days worth of wages and benefits previously allocated to those unfilled positions.

The County is also looking for ways to curtail the use of reserves in a number of the County's funds' operating budgets. The Board is committed to restoring those reserves back to pre-use levels. To that end, the County will continue the pursuit of new revenue streams and further diversification of the County's tax base. **Supported Grants.**

Each year the Board of County Commissioners funds grants to various community organizations and responds to new requests. Due to budget restraints, the County has delayed the funding of grants to many entities during FY07-08.

#### **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 FY07-08 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 the 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 57 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 18					
Budget Kick-Off	Jan 31					
Dept Revenue & Expenditure Estimates		Feb 1 - Mar 2				
Preliminary State Revenue Estimates		Feb 15				
Management Review of Budgets					Feb 16 - May 21	
State Final Revenue Estimates			Due 3/15			
Board Tentative Budget Hearings				Apr 17 & 18		
Tentative Budget to Dept of Taxation				Due 4/15		
Final Board Workshop					May 3	
Board NRS Required Budget Hearing					May 16	
Final Budget to State						June 1
State Certifies Tax Rate - Budget Adoption						June 25

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

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

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

**Budget Implementation and Monitoring**

The budget process does not end with the adoption of a completed 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 (un-promised) 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**

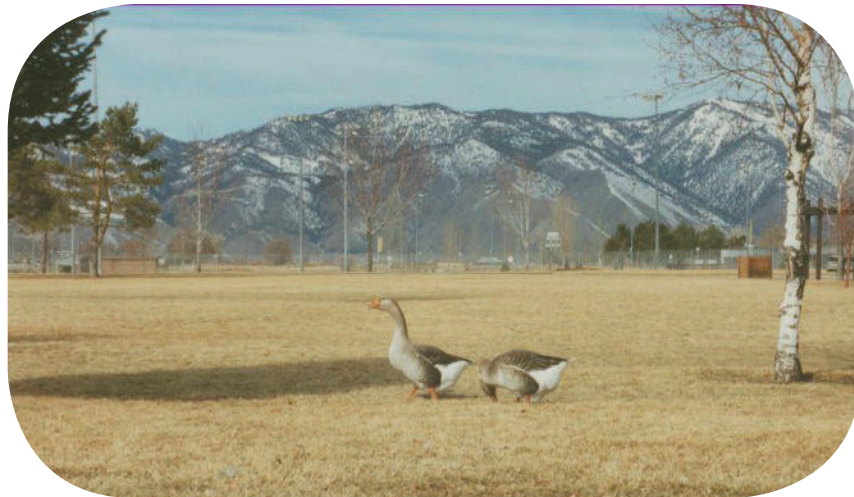
The modified, zero-based methodology is used to prepare the budget. That is, the budget is prepared on a line-item (account) basis by fund and department using historical trends and management experience. Every revenue and expenditure account is reviewed when preparing the budget.

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 un-matured 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).

## **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.



# 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.

#### *Action Steps:*

1. Complete the 10 year update of the Master Plan – Completed Jan 07
2. Complete a “Growth Management” Ordinance – Completed June 07
  - Fee Resolution – Completed May 07
  - Project Resolution – Completed June 07
  - Prepare 08 Ballot Question - by June 08
3. Update the Transportation Plan – Draft Completed March 07
  - MP update to adopt plan – Target Sept. 07
4. NDOT Hwy 395 Plan – Admin Draft Done May 07
  - Agency Review in process
  - Draft Report out – Completed May 07
5. Update CAMPO planning docs. – Target May/June 07
6. Update Open Space Plan
  - Q-1 Funding secured
  - Project assigned to Planning
7. Complete Carson Valley USGS Water Budget Study – Phase I Completed Feb 07
  - Phase II – Mountain Block refinement funded and started
  - Phase III – Groundwater Flow Model funded and started
8. Define polices to support agri-business
  - Work program to be defined
  - Code provisions needed for MP implementation
9. 07 Annual MP update - started June/July 07
10. Update to Airport Master Plan
  - Community Working Group appointed and started
  - Board policy resolution adopted – May 07
11. Review and update quality of life indicators
  - Part of 07 Annual MP update
12. Define 08 Ballot question for Airport Weight Ordinance

**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.

***Action Steps:***

1. Adopt FY 07-08 Budget – Completed May 07
2. Define revenue options to be pursued
  - Utility Operator Fee – July/Oct. 07
  - 25 cent 911 fee – July/Oct 07
  - Business License Tax – Aug 07 thru Jan 08
3. Update Com. Dev. Fees – Completed May 07
4. Prepare FY 07-08 Budget Doc. – Target Oct 07
5. Manage expenditure growth in line with revenues
  - Monthly review
  - Quarterly reporting
  - Mid-year, 3<sup>rd</sup> & 4<sup>th</sup> qtr adjustments
6. Support Questions 1 & 2 – Defeated Nov. 06
7. Develop impact fee alternatives for consideration
  - Jail fee legislation – bill did not pass
  - Road fee in review process with draft Trans. Plan – 8-12 Months
  - Drainage fee – out 18 to 24 months
8. Develop “Performance Analysis” – Target Aug 07
9. Develop 5-year operating and capital plans for all major county operating funds – work underway
10. Prepare strategies for future ballot questions related to revenue/service enhancements – work underway
11. Use the RDA to secure a new North County retail center – OPA in Place
  - Construction on Phase I set for Sept./Oct. 07
  - Target Center out pad(s) options - Discussed
12. Complete County parking structure in Minden with retail space
  - Conceptual drawings completed
  - Alternative review (surface parking vs. structure) – June 07
  - Final direction – July 07 (currently on hold)
13. Participate in the location of at least 3 companies to the County
  - AVK under construction
  - 2 buildings under construction – one CA relocation
  - Working with new business for Airport – June 07
14. Support a greater level of investment in Tourism
  - \$10K to MAGIKO (RDA) - Done
  - Arts Council Proposal (Deferred)
15. Support the funding efforts for a Tahoe Events Center – Legislation Failed
16. Support the consolidation of Tourism related agencies in Tahoe – Completed
17. N. Minden Commercial Center in review process – Target July 07
  - Need replacement for Bully’s Sports Bar
  - Completer Final Design concept with County/Town
  - Meetings held – May 07

18. S. Gardnerville Commercial Options – Target July 07
  - Work with group to secure Virginal Ranch option – Discussions May/June 07
  - Matley Ranch RA in discussions – June 07
19. Participate in the economic strategy developed with NNDA & WNDD
  - Final plans done
  - Support NNDA funding in Legislature – bill did not pass
  - Update WNDD long-range goals – June 07
  - Specific action steps to be developed
20. Finalize USFS land disposal federal legislation – Target Jan 08
  - Bill is back to County for refinement
  - Need public process
  - Will need “environmental” element
21. Review options for N. County Casino – June 07 (In Process)
22. Provide economic information on County web site

**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.

*Action Steps:*

1. Update the County’s office space plan
  - Jail/Judicial Building planning to be done July/Aug 07
  - Review/Modifications for Engineering Dept. - Completed
  - Juvenile and jail space review – Discussed with Courts – May 07
2. Complete West Valley Water System facility plan
  - Draft Report received – May 07
3. Update and revise the County’s Website – Partly done
4. Update development process policies, regulations and codes
5. Update design guidelines – To BOC June 07
6. Complete East Fork Fire and Paramedic Districts (EFFPDs) strategic plan
  - Plan is done
  - Implementation of objects is ongoing
7. Develop, deploy and maintain proper technology solutions in priority areas
8. Develop new integrated Jail and Records Management System
  - Spillman Project is being implemented – Spring/Summer 07
9. Develop options for new Senior Center
10. Expand and enhance the County’s 5-year CIP
11. Examine options to maximize county energy efficiency programs
  - New system for Historic Court House – Completed May 07
12. Coordinate water system interconnection between Carson, IHGID and County – Target Sept. 07
13. Prepare Park & Ride option for Valley to Lake connection for use of donated funds – Target Oct/Nov 07

**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.

*Action Steps:*

1. Construction of new Station 12 (North County) – Started May -07
2. Expansion of Station 4 (TRE) – Completed Jan 07
3. Expand and upgrade the 911/communications system and building
  - Plans Started – May 07
4. Flood and Drainage Planning for the Carson Valley
  - Initial studies started
5. Prepare septic ordinance to reduce the use of standard septic systems
  - Board direction provided. Ordinance due in Sept/Oct. 07
6. Design and construct Phase II of the NVWTP
  - At 60% design – June 07
7. Design and construct effluent disposal system for the NVWTP
  - SUP to BOC – June 07
8. Review the feasibility of implementing a county health department
9. Expand County Animal Services Facility – Started April 07
10. Enter into agreement with Mosquito District for services – Done June 07
11. Complete sewerage of Ridgview (phase 4) – Started May 07
12. Continue update of Sheridan water system (meters and services) – June/July 07

**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.

*Action Steps:*

1. Finalize policies implementing new compensation and classification system
  - Completed
2. Use competitive process to select a new health insurance provider
  - Completed
3. Address PERS Increase
  - Completed
4. Follow PEBS Legislation – Completed (Effective Date Oct. 08)
5. Develop new recruitment strategies for critical positions – work in progress
6. Prepare county employee survey to garner ideas and comments related to enhancing departmental and overall county efficiency and improvements in service delivery – work in progress

**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.

*Action Steps:*

1. Enhance public outreach, information and involvement
2. Participate in the development of the Tahoe Bike Path
  - Parks/Rec involved in Planning etc. - Ongoing
3. Review and update as needed effectiveness of the TDR program
4. Update the County's Trail Plan
5. Manage State Q1 program grants to secure open space areas
  - Eagle Ridge Property in Appraisal process
6. Secure agricultural easements under SNPLMA
  - River Fork to Close – July/Aug 07
  - 5 Easements in review process - Appraisals in July-Oct 07
7. Work with legislature to reduce property owner liability on trials – Completed June 07 – bill passed
8. Develop operating plans for Genoa Lane property
9. Finalize purchase of 756 property with BLM
  - Develop operating plans for River (Gilbert) property



**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's Office 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.

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**Revenue Policy #3:**

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*Sources of Revenue*

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- 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.

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**Revenue Policy #4:**

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*Revenue Collection*

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

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**Revenue Policy #5:**

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*Fees-Licenses, Permits & Misc. Items*

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

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**Revenue Policy #6:**

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*Grants*

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- 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.

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**Revenue Policy #7:**

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*Donations and Bequests*

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- 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.

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**Revenue Policy #8:**

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*Federal Funds*

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- 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.
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**Revenue Policy #9:**

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*Transfers*

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- 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.
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**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.

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**Operating Budget Policy #5:**

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*Maintenance of Capital Assets*

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- 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.

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**Operating Budget Policy #6:**

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*Personnel Services*

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- 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 Improvements 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.**

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**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.

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**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.

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**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

*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.

## **Description of Major Revenue Categories**

### **Property Taxes**

Property taxes are levied against the assessed valuation of property within the county, estimated at \$3,304,227,702 for FY07-08. 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. FY07-08 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at \$27,378,590, 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, and 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. Enterprise funds include a revenue source labeled “depreciation add-back” that matches the depreciation expensed in the expenditure category titled “Other.”

**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 is included in the Appendix.

**Other Financing Sources**

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

## **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 depreciation expenses. 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.

*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 FY07-08. 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 the decrease in value of an asset. A small amount of cash is set aside for depreciation as a condition of certain grants.

## Evaluating Financial Condition <sup>1</sup>

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).

<sup>1</sup> 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**

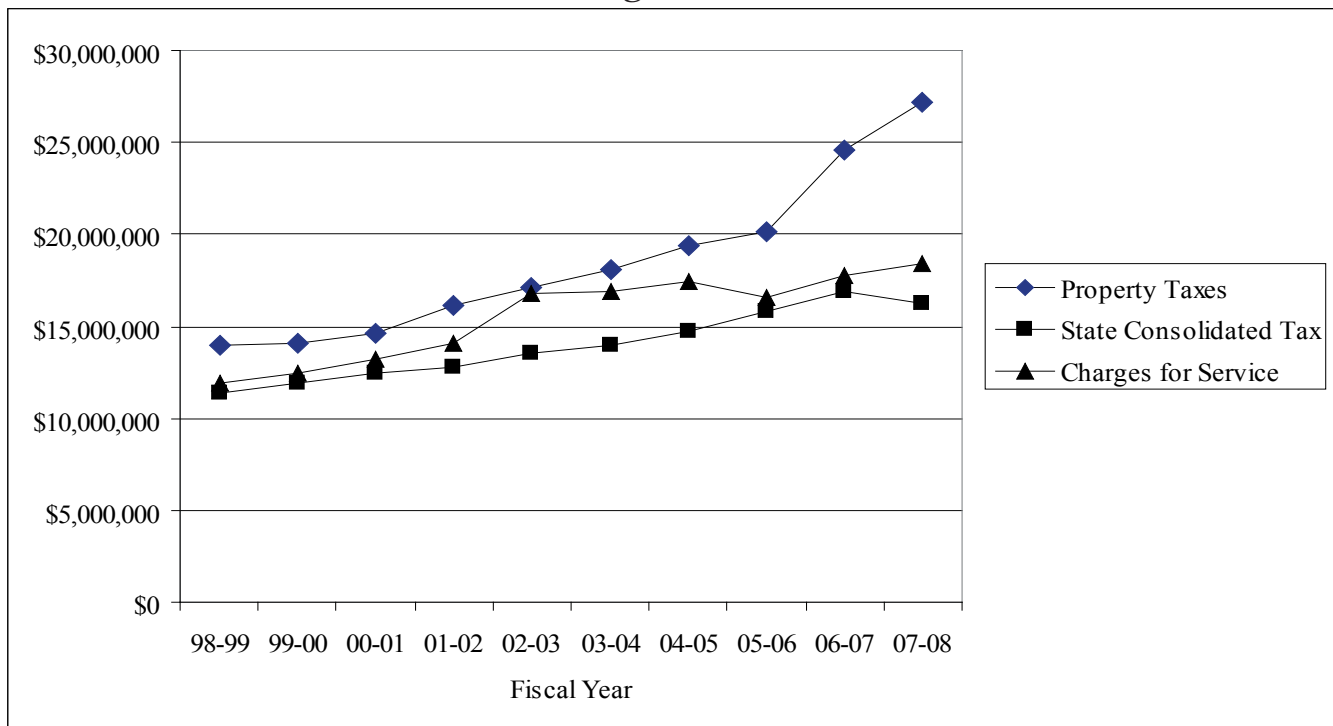
This graph includes revenues that have consistently been rising over time: Property Taxes, State Consolidated Taxes, and Charges for Service. These revenues are the largest sources of funding for County services and are heavily dependent on a vibrant economy. They are also critical to help offset the 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 FY 06-07 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.

In June of 2007, the County Board of Commissioners approved a Growth Management ordinance which includes an annual 2% fixed increase in the allotment of building permits beginning in FY07-08 throughout FY56-57. However, there were several thousand permits allocated outside of that cap. It is difficult to determine the full effect this ordinance will have upon future revenue.

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**



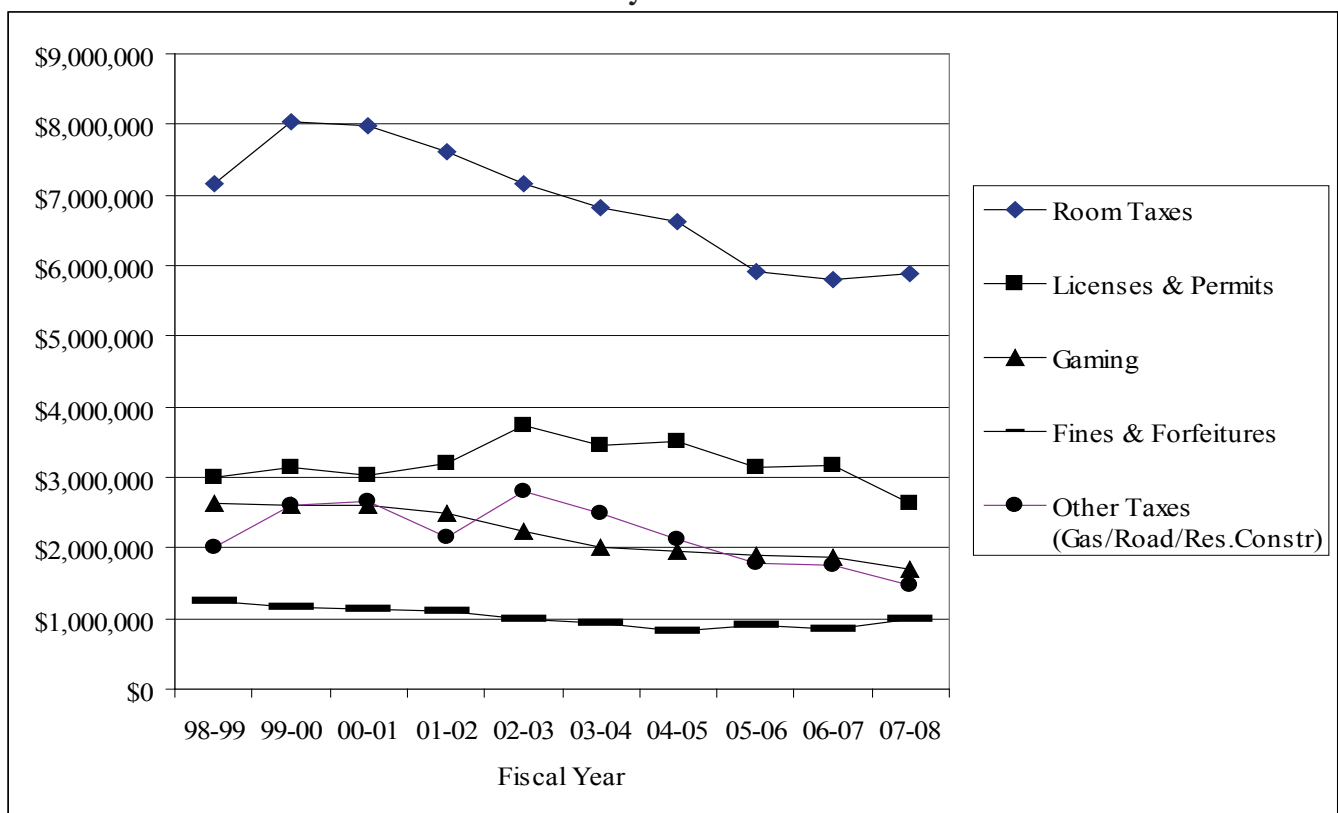
**Steady Adjusted Revenues**

This graph includes revenues that have remained essentially flat over time: 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 peaked in FY 02-03 due to voters passing the Sustainable Growth Initiative in 2002, and a 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 do not expect gas taxes to increase in the near future.

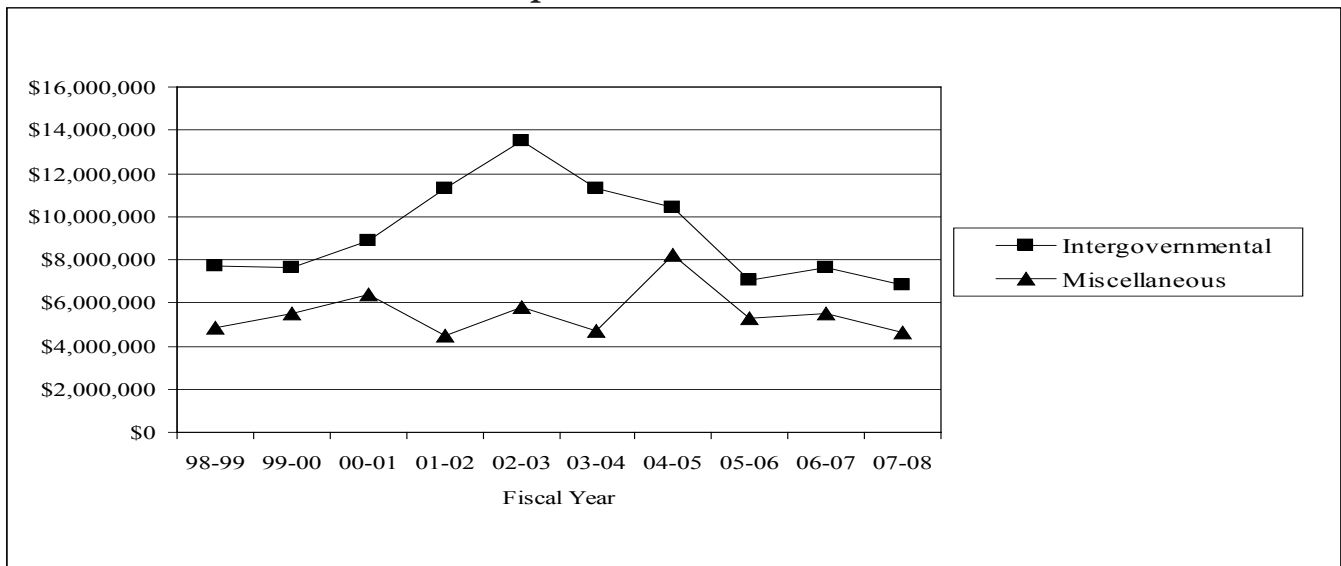
**Steady Revenues**



**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.

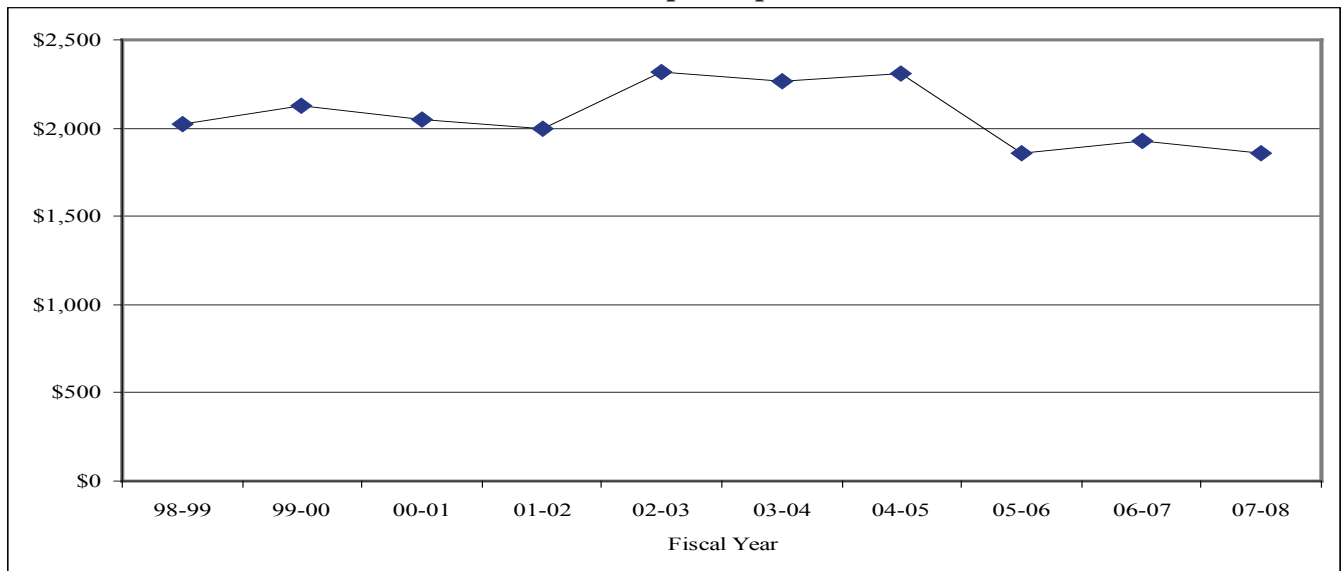
**Unpredictable Revenues**



**Revenue per Capita**

This graph provides a good indication of the revenue generated for the community as it grows. The decline beginning in FY05-06 is due to a loss in revenue generated from Room Taxes, Intergovernmental sources, and other miscellaneous sources.

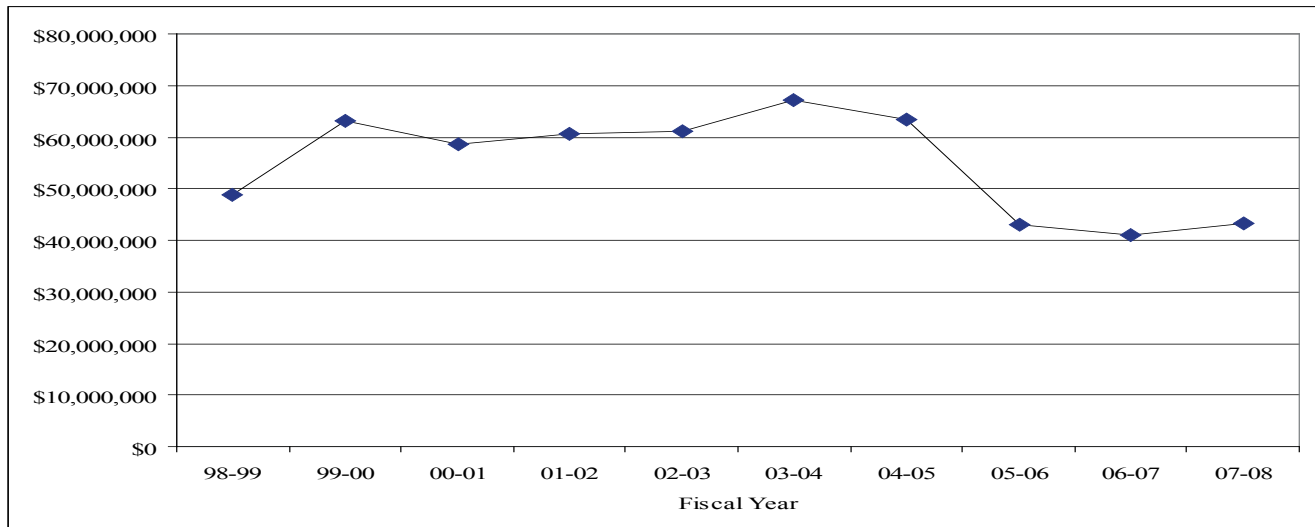
**Revenue per Capita**



**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 FY06-07 and budgeted ending fund balances for FY 06-07 and FY 07-08.

**Fund Balance**



**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:

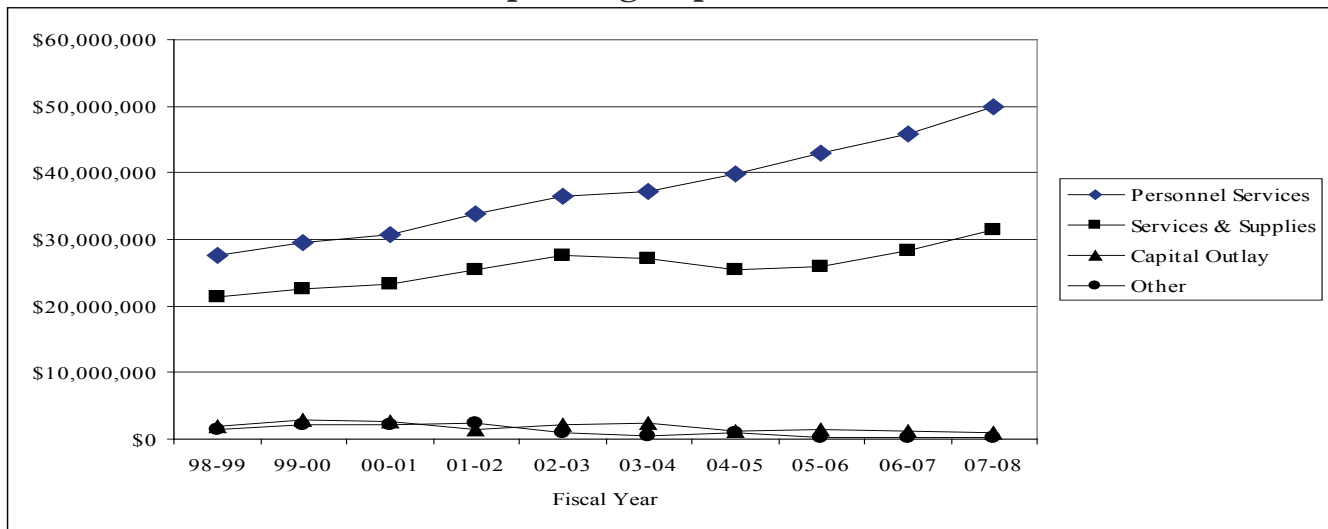
- a. Excessive growth of overall expenditures as compared to revenue growth;
- b. An undesirable increase in fixed costs;
- c. Ineffective budgetary controls;
- d. A decline in personnel productivity; and
- e. Excessive growth in programs that create future expenditure liabilities.

The following graphs 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.

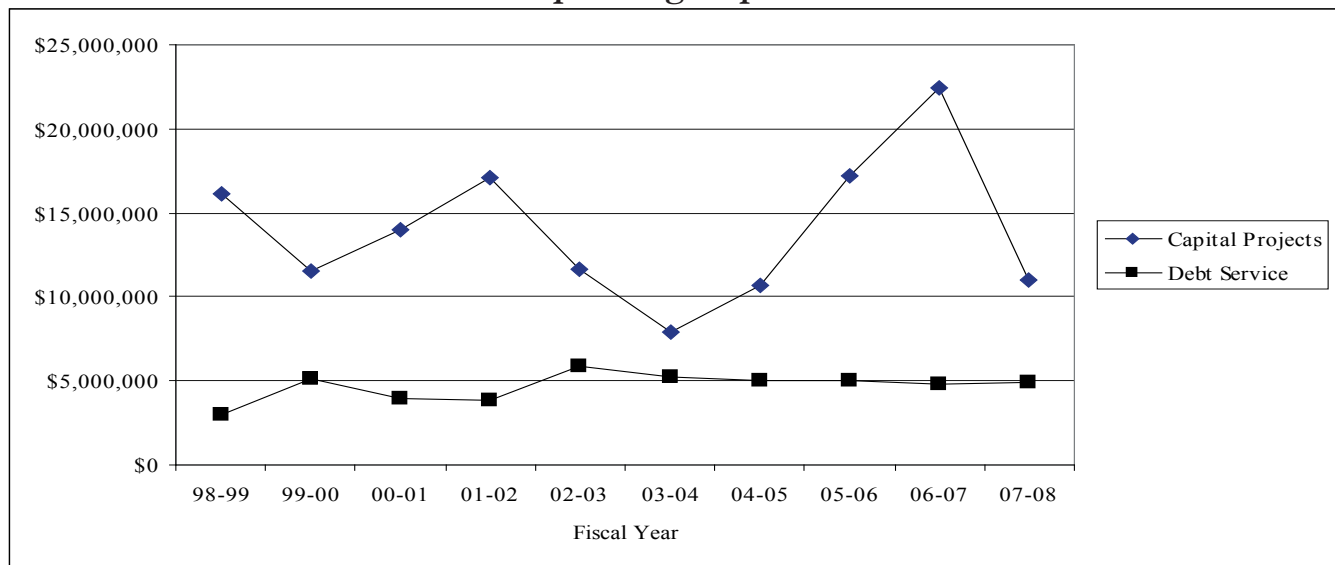
**Operating Expenditures**



**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.

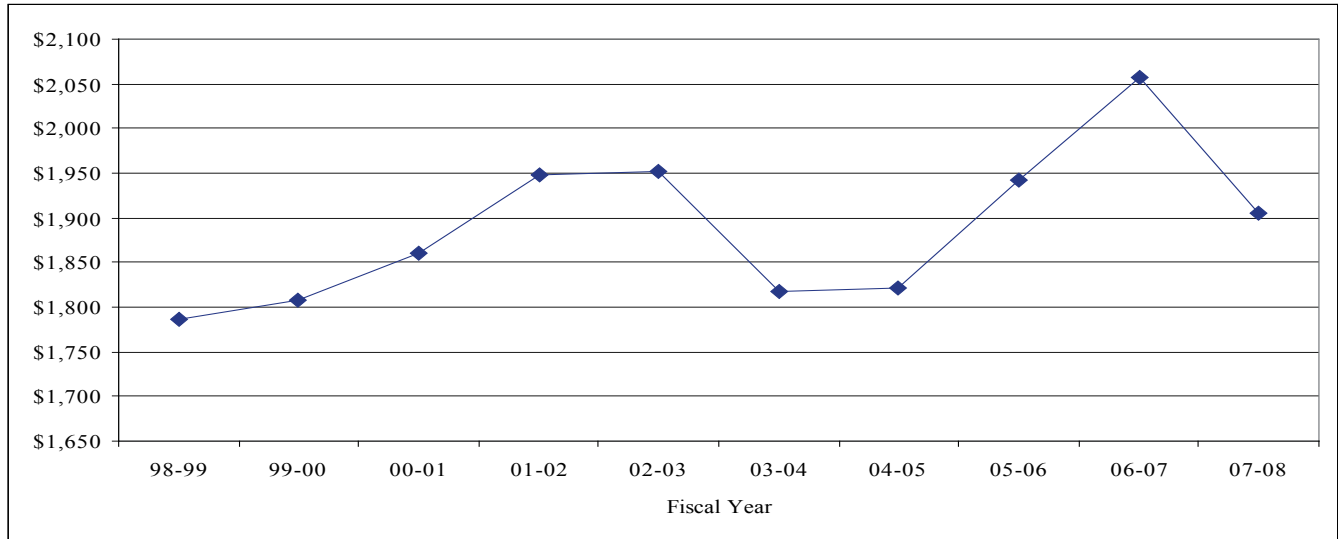
**Non-Operating Expenditures**



**Expenditures per Capita**

This graph provides a good indication of the level of spending in the community as it grows. The totals for FY 06-07 and FY 07-08 represent budgeted, not actual expenditures. To be conservative, the County tends to estimate expenditures higher than actual to ensure that funds are able to support services.

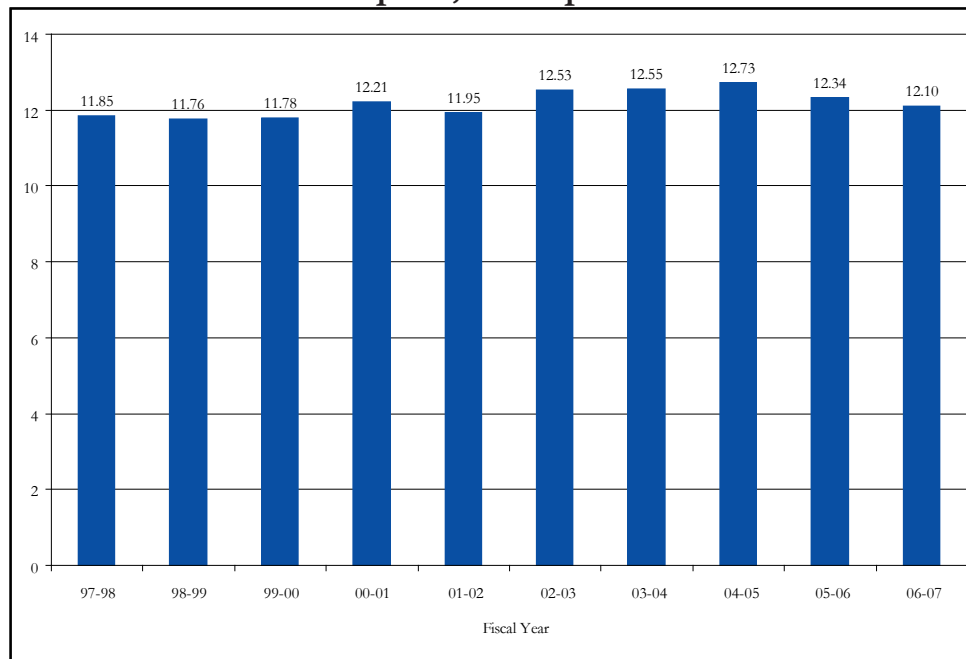
**Expenditures per Capita**



**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 data 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.

**FTE per 1,000 Population**



## 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 FY07-08 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 8% 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 4% 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%, and an additional \$400,000 will be generated annually beginning in FY08-09 from the Business License Fee.
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 8.5% in FY08-09 and FY09-10 but decrease to 7.5% the next three years based on negotiated agreements, modest cost of living adjustments, and limited merit increases. Benefit costs are expected to increase 15% per year.
10. Supplies and Services will increase 3% 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 1% each year continue support of emergency operations, parks, and senior services.
13. A Contingency of 3% and a Fund Balance of 8.3% of operating revenues will be maintained.

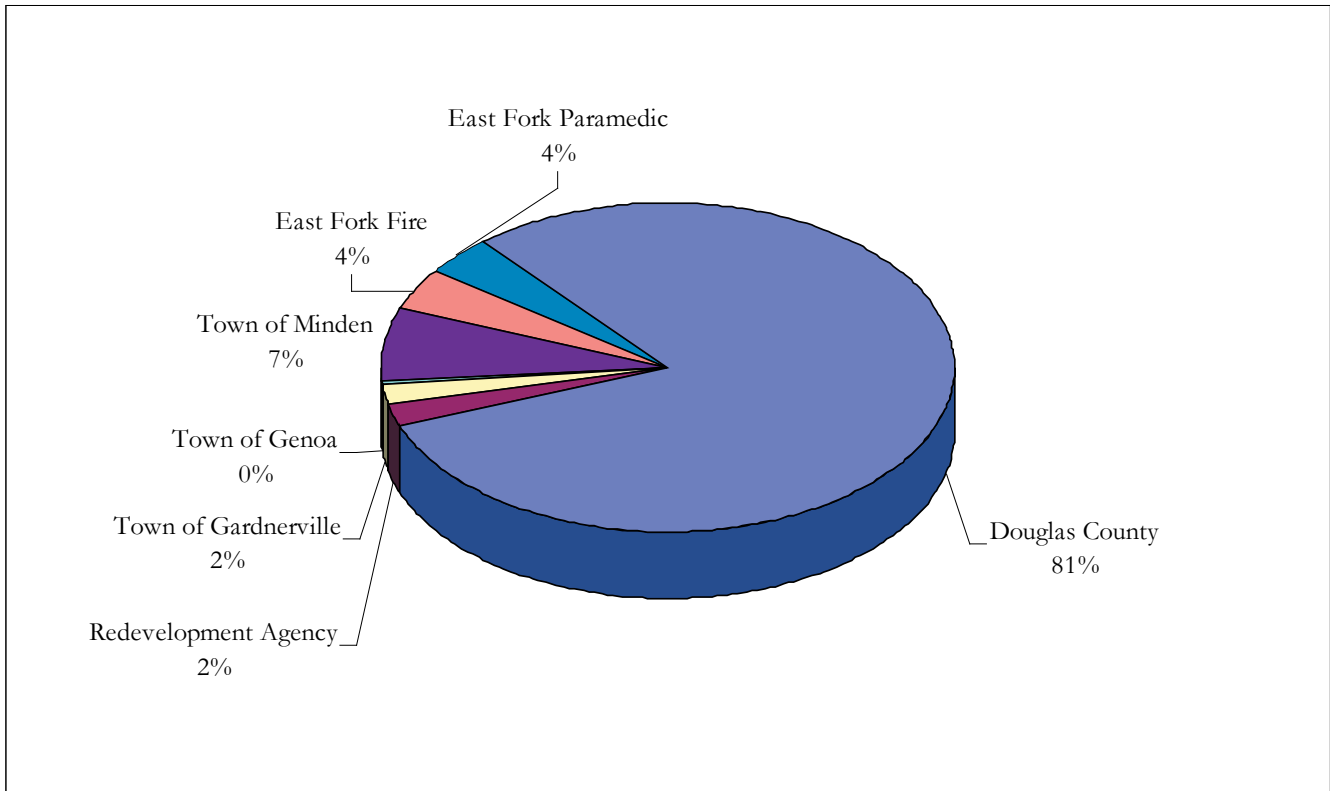
General Fund Five-Year Financial Projections

General Fund	2007-08 Adopted	2008-09 Projected	2009-10 Projected	2010-11 Projected	2011-12 Projected	2012-13 Projected
<b>Resources</b>						
Opening Fund Balance	\$2,669,075	\$2,849,628	\$2,286,275	\$1,064,103	\$0	\$0
Opening Fund Reserve	6,435,000	5,851,216	5,851,216	5,851,216	5,700,049	4,027,577
<b>Total Beginning Fund Bal</b>	<b>\$9,104,074</b>	<b>\$8,700,843</b>	<b>\$8,137,491</b>	<b>\$6,915,318</b>	<b>\$5,700,048</b>	<b>\$4,027,577</b>
<b>Current Revenue:</b>						
Property Tax	\$12,119,808	\$13,089,393	\$14,136,544	\$15,267,468	\$16,488,865	\$17,807,974
State Consolidated Taxes	13,798,836	14,350,789	14,924,821	15,521,814	16,142,686	16,788,394
Licenses & Permits	2,972,000	4,311,160	4,840,495	6,235,710	6,822,781	7,427,464
Gaming	1,315,000	1,315,000	1,315,000	1,315,000	1,315,000	1,315,000
Intergovernmental	913,000	913,000	913,000	913,000	913,000	913,000
Charges for Service	3,539,947	3,716,944	3,902,792	4,097,931	4,302,828	4,517,969
Fines & Forfeitures	991,000	991,000	991,000	991,000	991,000	991,000
Miscellaneous	727,000	741,540	756,371	771,498	786,928	802,667
Other Financing Sources	40,000	40,000	40,000	40,000	40,000	40,000
<b>Current Revenue</b>	<b>\$36,416,591</b>	<b>\$39,468,826</b>	<b>\$41,820,022</b>	<b>\$45,153,420</b>	<b>\$47,803,088</b>	<b>\$50,603,468</b>
<b>Total Resources</b>	<b>\$45,520,665</b>	<b>\$48,169,670</b>	<b>\$49,957,513</b>	<b>\$52,068,739</b>	<b>\$53,503,136</b>	<b>\$54,631,045</b>
<b>Requirements</b>						
<b>Operating:</b>						
Personnel Services	\$28,464,994	\$30,884,518	\$33,509,703	\$36,022,930	\$38,724,650	\$41,628,999
Services & Supplies	5,867,872	6,043,908	6,225,225	6,411,982	6,604,342	6,802,472
Capital Outlay	164,000	164,000	164,000	164,000	164,000	164,000
Other	0	0	0	0	0	0
<b>Total Operating</b>	<b>\$34,496,866</b>	<b>\$37,092,427</b>	<b>\$39,898,928</b>	<b>\$42,598,912</b>	<b>\$45,492,992</b>	<b>\$48,595,471</b>
<b>Non-Operating:</b>						
Transfers Out	\$1,292,970	\$1,831,900	\$1,951,219	\$2,496,731	\$2,622,698	\$2,749,925
Contingency	1,029,986	1,107,853	1,192,048	1,273,047	1,359,870	1,452,944
<b>Total Non-Operating</b>	<b>\$2,322,956</b>	<b>\$2,939,752</b>	<b>\$3,143,267</b>	<b>\$3,769,778</b>	<b>\$3,982,568</b>	<b>\$4,202,869</b>
<b>Total Requirements</b>	<b>\$36,819,822</b>	<b>\$40,032,179</b>	<b>\$43,042,195</b>	<b>\$46,368,691</b>	<b>\$49,475,560</b>	<b>\$52,798,340</b>
<b>Revenues less Expenditures</b>	<b>(\$403,231)</b>	<b>(\$563,353)</b>	<b>(\$1,222,172)</b>	<b>(\$1,215,270)</b>	<b>(\$1,672,471)</b>	<b>(\$2,194,872)</b>
Ending Fund Balance	\$2,849,628	\$2,286,275	\$1,064,103	\$0	\$0	\$0
Ending Fund Reserve	\$5,851,216	\$5,851,216	\$5,851,216	\$5,700,049	\$4,027,577	\$1,832,706
<b>Ending Fund Balance</b>						
As a Percentage of Operating Exp	8.3%	6.2%	2.7%	0.0%	0.0%	0.0%
<b>Target Fund Balance per Policy</b>						
8.3% of Operating Exp	\$2,849,628	\$3,065,059	\$3,297,999	\$3,522,098	\$3,762,306	\$4,019,812
<b>Surplus/(Deficit) per Policy</b>	<b>\$0</b>	<b>(\$778,784)</b>	<b>(\$2,233,896)</b>	<b>(\$3,522,098)</b>	<b>(\$3,762,306)</b>	<b>(\$4,019,813)</b>

## The FY07-08 Budget

*This section provides a general financial overview of the FY07-08 Douglas County budget through the use of charts and graphs. Section V: Fund Summaries provides historical information on every fund included in the budget.*

### FY07-08 Budget by Agency—\$157,179,619 (WITH ending fund balance/reserves)



**FY07-08 Adopted Budget**

**Combined Fund Statement**

<b>County Funds</b>	<b>7/1/2007 Beg. Balance/ Reserves</b>	<b>New Revenue</b>	<b>Transfers In</b>	<b>Internal Svc Fund Charges</b>	<b>Available Resources</b>	<b>Operating Budget</b>	<b>Capital Projects</b>
General	\$9,104,074	\$36,416,591	\$0	\$0	\$45,520,665	\$34,496,867	\$0
Stabilization	252,112	8,000	0	0	260,112	0	0
Cooperative Extension	115,272	257,041	0	0	372,313	250,211	49,192
Airport	59,851	845,573	0	0	905,424	723,579	100,081
Do. Co. Water District	188,904	15,000	0	0	203,904	21,750	179,696
Solid Waste	1,332,471	442,000	0	0	1,774,471	233,891	1,346,533
MV Accident Indigent	0	324,090	0	0	324,090	324,090	0
Medical Assist Indigents	2,400,000	1,756,906	0	0	4,156,906	2,006,906	0
Social Services	604,000	796,767	0	0	1,400,767	1,220,219	61,207
Law Library	18,800	23,200	0	0	42,000	37,736	0
Road Operating	1,322,319	1,641,970	0	0	2,964,289	2,318,951	400,246
Room Tax	1,782,614	9,532,900	591,500	0	11,907,014	9,753,466	0
Tahoe-Douglas Trans Dist	900,222	697,500	0	0	1,597,722	422,597	854,449
Justice Ct Admin Assess	112,213	68,000	0	0	180,213	172,760	0
China Spring	250,000	3,461,640	40,490	0	3,752,130	3,502,130	0
WNRVC	0	224,529	185,703	0	410,232	410,232	0
Erosion Control	0	630,000	0	0	630,000	0	630,000
9 1 1	370,186	1,633,351	378,777	0	2,382,314	1,953,229	165,000
Senior Services	388,063	776,020	459,545	0	1,623,628	1,418,091	96,502
Self Insurance Reserve	3,037,904	360,041	0	2,519,998	5,917,943	383,685	0
Dental Insurance	698,907	37,500	0	367,500	1,103,907	0	0
Motor Pool/Veh Maint	1,051,716	166,106	0	1,283,663	2,501,485	151,000	0
Do. Co. Water Utility	921,865	720,791	0	0	1,642,656	51,059	1,307,500
Ridgeview Water	19,919	12,700	0	0	32,619	25	0
Zephyr Water	166,676	621,153	0	0	787,829	413,375	0
West Valley Water	327,331	270,612	0	0	597,943	285,725	0
East Valley Water	2,772,619	1,318,679	0	0	4,091,298	925,529	900,000
Cave Rock Water	162,038	632,964	0	0	795,002	382,219	0
Skyland Water	217,715	363,086	0	0	580,801	247,712	0
Foothill Water	317,601	223,911	0	0	541,512	132,711	0
Sewer Utility	6,419,795	2,084,911	0	0	8,504,706	1,631,399	4,000,000
Extraordinary Maintenance	505,255	18,000	0	0	523,255	0	0
Ad Valorem Capital	10,128,741	1,450,192	0	0	11,578,933	89,937	0
County Construction	790,000	400,000	0	0	1,190,000	163,122	295,000
Park Res. Const. Tax	0	0	0	0	0	0	0
Regional Transportation	1,155,000	924,507	0	0	2,079,507	684,196	310,000
Co Debt/Other Resources	780,731	92,463	2,327,299	0	3,200,493	12,250	0
<b>Total County</b>	<b>\$48,674,914</b>	<b>\$69,248,694</b>	<b>\$3,983,314</b>	<b>\$4,171,161</b>	<b>\$126,078,083</b>	<b>\$64,820,649</b>	<b>\$10,695,406</b>

## FY07-08 Adopted Budget

### Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/08 End Bal/Reserves		Total Appropriation	Chg in Fund Balance/Rsvs
					Reserves	8.3% Fund Balance		
\$0	\$1,029,986	\$35,526,853	\$1,292,970	\$0	\$5,851,215	\$2,849,628	\$45,520,665	(\$403,231)
0	0	0	0	0	0	260,112	260,112	8,000
0	7,182	306,585	0	0	45,836	19,892	372,313	(49,544)
0	21,707	845,367	0	0	0	60,057	905,424	206
0	653	202,099	0	0	0	1,805	203,904	(187,099)
0	7,017	1,587,441	165,542	0	0	21,488	1,774,471	(1,310,983)
0	0	324,090	0	0	0	0	324,090	0
0	0	2,006,906	0	0	2,150,000	0	4,156,906	(250,000)
0	30,754	1,312,180	3,500	0	0	85,087	1,400,767	(518,913)
0	1,132	38,868	0	0	0	3,132	42,000	(15,668)
0	65,069	2,784,266	0	0	0	180,023	2,964,289	(1,142,296)
0	174,088	9,927,554	602,973	0	894,844	481,643	11,907,014	(406,127)
0	12,678	1,289,724	272,922	0	0	35,076	1,597,722	(865,146)
0	1,979	174,739	0	0	0	5,474	180,213	(106,739)
0	0	3,502,130	0	0	0	250,000	3,752,130	0
0	0	410,232	0	0	0	0	410,232	0
0	0	630,000	0	0	0	0	630,000	0
0	58,588	2,176,817	0	0	42,616	162,881	2,382,314	(164,689)
0	37,443	1,552,036	0	0	0	71,592	1,623,628	(316,471)
0	0	383,685	0	2,519,998	3,014,260	0	5,917,943	(23,644)
0	0	0	0	367,500	736,407	0	1,103,907	37,500
0	0	151,000	0	1,283,663	1,066,822	0	2,501,485	15,106
33,869	0	1,392,428	0	0	250,228	0	1,642,656	(671,637)
12,077	0	12,102	0	0	20,517	0	32,619	598
125,224	0	538,599	0	0	249,230	0	787,829	82,554
3,043	0	288,768	0	0	309,175	0	597,943	(18,156)
522,205	0	2,347,734	0	0	1,743,564	0	4,091,298	(1,029,055)
169,133	0	551,352	0	0	243,650	0	795,002	81,612
104,017	0	351,729	0	0	229,072	0	580,801	11,357
71,154	0	203,865	0	0	337,647	0	541,512	20,046
769,935	0	6,401,334	0	0	2,103,372	0	8,504,706	(4,316,423)
0	0	0	0	0	523,255	0	523,255	18,000
0	0	89,937	1,326,096	0	10,162,900	0	11,578,933	34,159
0	0	458,122	0	0	731,878	0	1,190,000	(58,122)
0	0	0	0	0	0	0	0	0
0	0	994,196	319,311	0	766,000	0	2,079,507	(389,000)
2,406,561	0	2,418,811	0	0	781,682	0	3,200,493	951
<b>\$4,217,218</b>	<b>\$1,448,276</b>	<b>\$81,181,549</b>	<b>\$3,983,314</b>	<b>\$4,171,161</b>	<b>\$32,254,170</b>	<b>\$4,487,890</b>	<b>\$126,078,083</b>	<b>(\$11,932,854)</b>

## FY07-08 Adopted Budget

### Combined Fund Statement (continued)

Redevelopment Agency Funds	7/1/2007			Internal		Operating Budget	Capital Projects
	Beg. Balance/ Reserves	New Revenue	Transfers In	Svc Fund Charges	Available Resources		
DC Redevelop - Admin	\$308,221	\$1,737,494	\$0	\$0	\$2,045,715	\$84,387	\$795,792
DC Redevelop - Capital	198,016	1,000	650,000	0	849,016	275,000	375,000
DC Redevelop - Debt	3,305	0	506,000	0	509,305	0	0
<b>Total Redevelopment</b>	<b>\$509,542</b>	<b>\$1,738,494</b>	<b>\$1,156,000</b>	<b>\$0</b>	<b>\$3,404,036</b>	<b>\$359,387</b>	<b>\$1,170,792</b>
<b>Fire &amp; Paramedic District Funds</b>							
East Fork Fire	\$327,179	\$4,907,468	\$0	\$0	\$5,234,647	\$4,278,937	\$124,736
East Fork Fire Emergency	287,517	0	20,000	0	307,517	0	0
East Fork Equip. Res.	432,727	23,000	0	0	455,727	0	0
East Fork Const. Res.	4,723	190,048	335,000	0	529,771	0	510,000
East Fork Paramedic	626,055	5,317,972	0	0	5,944,027	5,175,139	58,618
<b>Total Fire/Paramedic</b>	<b>\$1,678,201</b>	<b>\$10,438,488</b>	<b>\$355,000</b>	<b>\$0</b>	<b>\$12,471,689</b>	<b>\$9,454,076</b>	<b>\$693,354</b>
<b>Town Funds</b>							
Gardnerville Town	\$62,135	\$1,810,589	\$50,000	\$0	\$1,922,724	\$826,399	\$880,002
G'ville Health/Sanitation	158,987	975,477	0	0	1,134,464	957,677	0
G'ville Debt	557	300	144,289		145,146	325	0
G'ville Ad Val Cap Proj	48,730	45,430	0	0	94,160	27,500	0
Genoa Town	33,999	325,820	0	0	359,819	305,379	18,976
Genoa Ad Val Cap Proj	14,696	2,099	0	0	16,795	0	0
Genoa Constr Reserve	150,096	6,000	0	0	156,096	19,650	0
Minden Town	935,260	1,611,307	100,000	0	2,646,567	1,382,884	1,109,790
Minden Ad Val Cap Proj	272,717	48,308	0	0	321,025	0	0
Minden Trash	543,531	610,000	0	0	1,153,531	778,266	12,500
Minden Cap Equip/Constr	1,889,935	50,000	0	0	1,939,935	0	0
Minden Water	4,068,349	1,267,200	0	0	5,335,549	919,684	876,000
<b>Total Towns</b>	<b>\$8,178,992</b>	<b>\$6,752,530</b>	<b>\$294,289</b>	<b>\$0</b>	<b>\$15,225,811</b>	<b>\$5,217,764</b>	<b>\$2,897,268</b>
<b>Total All Funds</b>	<b>\$59,041,649</b>	<b>\$88,178,206</b>	<b>\$5,788,603</b>	<b>\$4,171,161</b>	<b>\$157,179,619</b>	<b>\$79,851,876</b>	<b>\$15,456,820</b>

## FY07-08 Adopted Budget

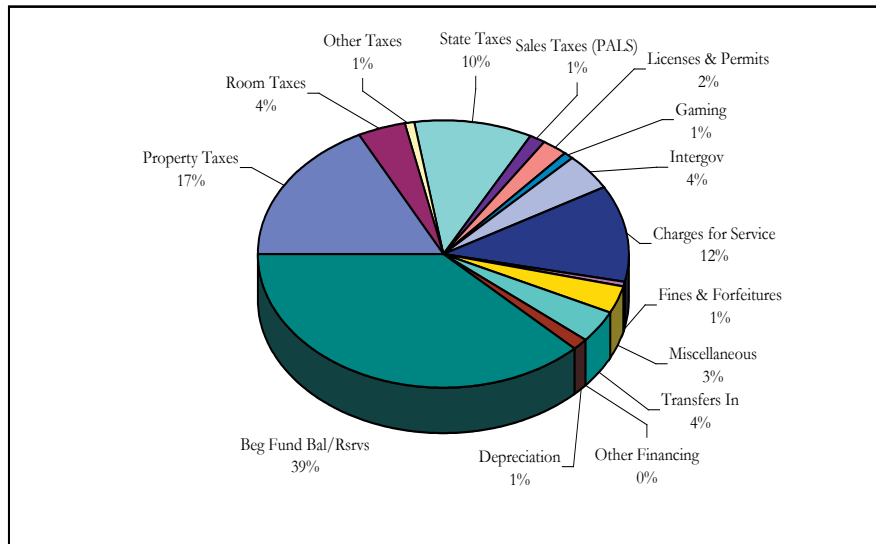
### Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/08 End Bal/Reserves		Total Appropriation	Chg in Fund Balance/Rsvs
					Reserves	8.3% Fund Balance		
\$0	\$2,532	\$882,711	\$1,156,000	\$0	\$0	\$7,004	\$2,045,715	(\$301,217)
0	0	650,000	0	0	199,016	0	849,016	1,000
506,000	0	506,000	0	0	3,305	0	509,305	0
<b>\$506,000</b>	<b>\$2,532</b>	<b>\$2,038,711</b>	<b>\$1,156,000</b>	<b>\$0</b>	<b>\$202,321</b>	<b>\$7,004</b>	<b>\$3,404,036</b>	<b>(\$300,217)</b>
\$0	\$126,365	\$4,530,038	\$355,000	\$0	\$0	\$349,609	\$5,234,647	\$22,430
0	0	0	0	0	307,517	0	307,517	20,000
78,765	0	78,765	0	0	376,962	0	455,727	(55,765)
0	0	510,000	0	0	19,771	0	529,771	15,048
0	154,054	5,387,811	0	0	130,000	426,216	5,944,027	(69,839)
<b>\$78,765</b>	<b>\$280,419</b>	<b>\$10,506,614</b>	<b>\$355,000</b>	<b>\$0</b>	<b>\$834,250</b>	<b>\$775,825</b>	<b>\$12,471,689</b>	<b>(\$68,126)</b>
\$0	\$24,775	\$1,731,176	\$123,005	\$0	\$0	\$68,543	\$1,922,724	\$6,408
21,087	0	978,764	50,000	0	105,700	0	1,134,464	(53,287)
144,289	0	144,614	0	0	532	0	145,146	(25)
0	0	27,500	21,284	0	45,376	0	94,160	(3,354)
0	9,448	333,803	0	0	0	26,016	359,819	(7,983)
0	0	0	0	0	16,795	0	16,795	2,099
0	0	19,650	0	0	136,446	0	156,096	(13,650)
0	40,857	2,533,531	0	0	0	113,036	2,646,567	(822,224)
0	0	0	0	0	321,025	0	321,025	48,308
0	0	790,766	100,000	0	262,765	0	1,153,531	(280,766)
0	0	0	0	0	1,939,935	0	1,939,935	50,000
0	0	1,795,684	0	0	3,539,865	0	5,335,549	(528,484)
<b>\$165,376</b>	<b>\$75,080</b>	<b>\$8,355,488</b>	<b>\$294,289</b>	<b>\$0</b>	<b>\$6,368,439</b>	<b>\$207,595</b>	<b>\$15,225,811</b>	<b>(\$1,602,958)</b>
<b>\$4,967,359</b>	<b>\$1,806,307</b>	<b>\$102,082,362</b>	<b>\$5,788,603</b>	<b>\$4,171,161</b>	<b>\$39,659,180</b>	<b>\$5,478,314</b>	<b>\$157,179,619</b>	<b>(\$13,904,155)</b>

**All Funds**

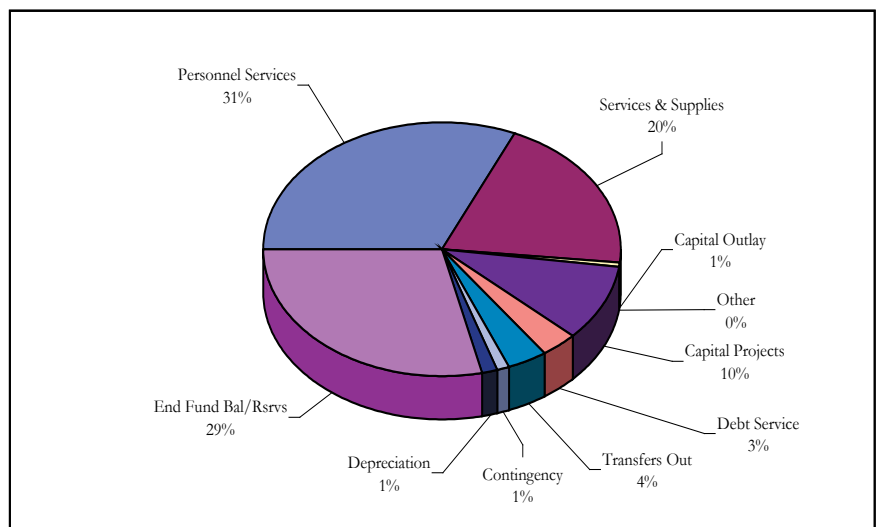
**FY07-08 Resources**

Property Taxes	\$27,378,590
Room Taxes	6,497,400
Other Taxes	1,466,970
State Taxes	16,270,742
Sales Taxes (PALS)	2,050,000
Licenses & Permits	3,324,000
Gaming	1,705,540
Intergov	6,870,862
Charges for Service	18,154,045
Fines & Forfeitures	1,064,000
Miscellaneous	5,341,664
Transfers In	5,788,603
Other Financing	305,700
Depreciation	1,919,854
Beg Fund Bal/Rsrvs	59,041,649
<b>Total</b>	<b>\$157,179,619</b>



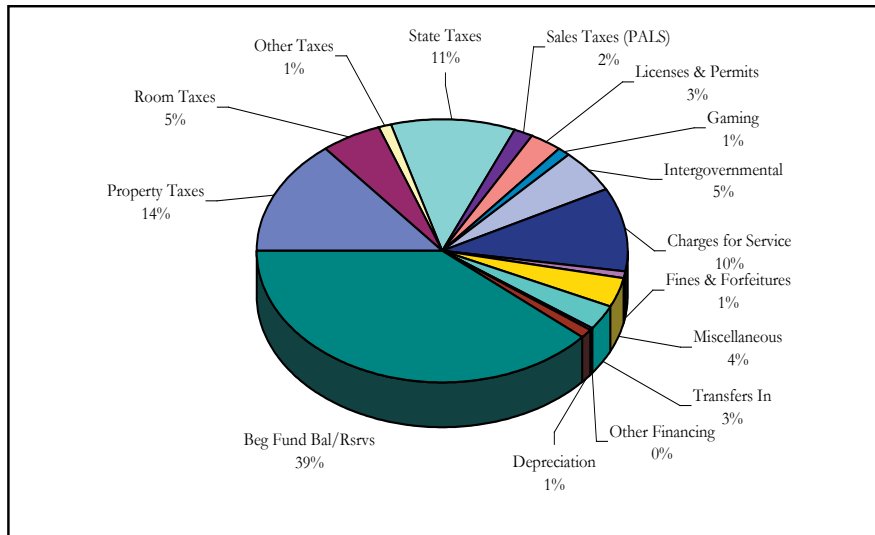
**FY07-08 Requirements**

Personnel Services	\$49,654,078
Services & Supplies	31,376,742
Capital Outlay	915,102
Other	156,159
Capital Projects	15,456,820
Debt Service	4,967,359
Transfers Out	5,788,603
Contingency	1,806,307
Depreciation	1,919,854
End Fund Bal/Rsrvs	45,138,595
<b>Total</b>	<b>\$157,179,619</b>



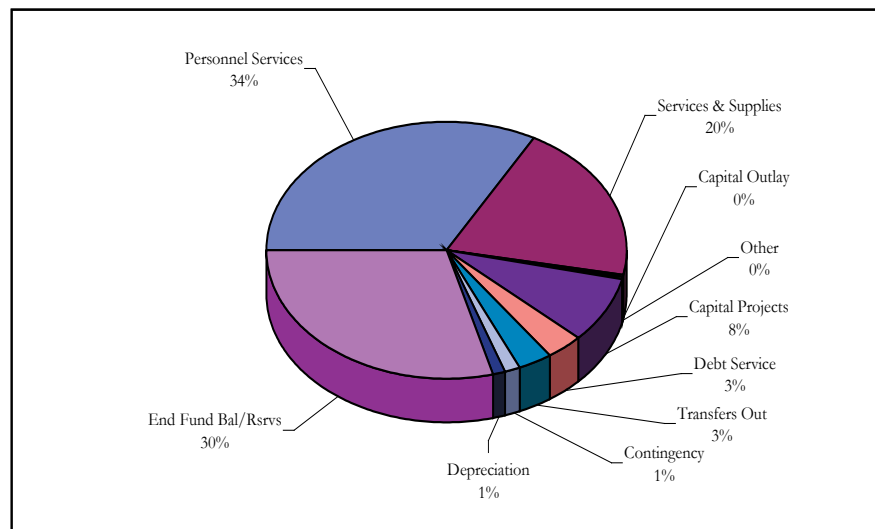
## County Funds FY07-08 Resources

Property Taxes	\$17,904,444
Room Taxes	6,497,400
Other Taxes	1,466,970
State Taxes	13,798,836
Sales Taxes (PALS)	2,050,000
Licenses & Permits	3,324,000
Gaming	1,615,000
Intergovernmental	6,473,675
Charges for Service	13,110,085
Fines & Forfeitures	1,064,000
Miscellaneous	4,501,138
Transfers In	3,983,314
Other Financing	45,000
Depreciation	1,569,307
Beg Fund Bal/Rsrvs	48,674,914
<b>Total</b>	<b>\$126,078,083</b>



## FY07-08 Requirements

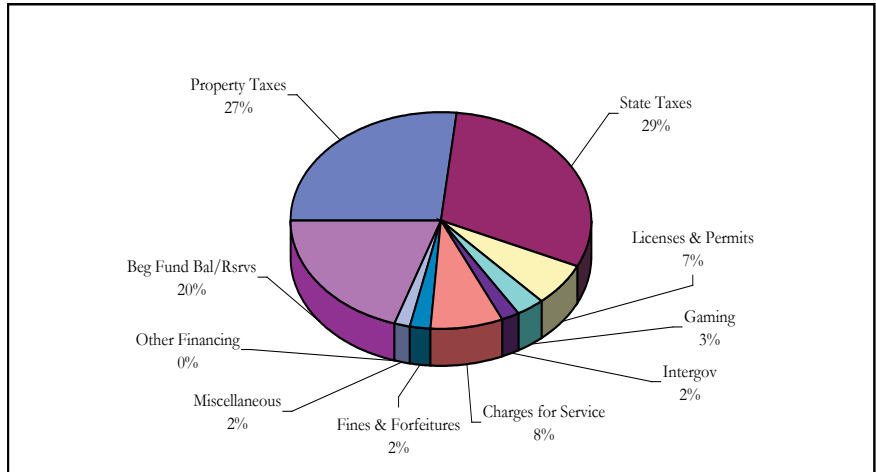
Personnel Services	\$41,568,808
Services & Supplies	25,170,613
Capital Outlay	550,821
Other	131,159
Capital Projects	10,695,406
Debt Service	4,217,218
Transfers Out	3,983,314
Contingency	1,448,276
Depreciation	1,569,307
End Fund Bal/Rsrvs	36,743,161
<b>Total</b>	<b>\$126,078,083</b>



## County General Fund

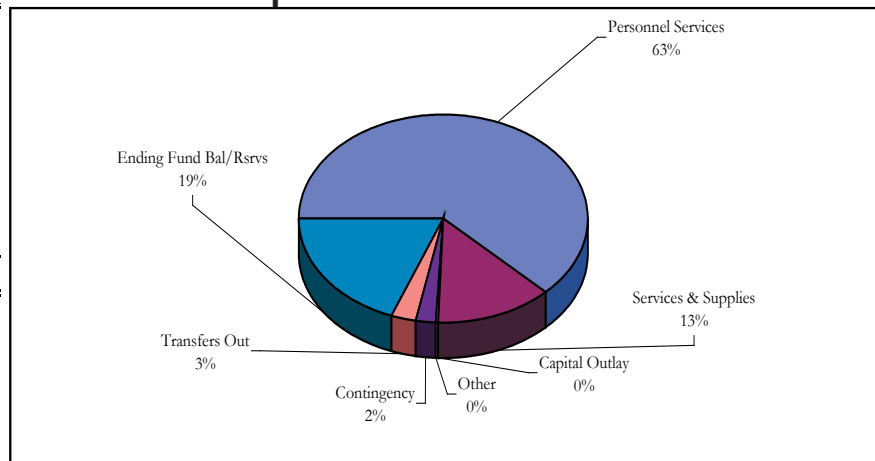
### FY07-08 Resources

Property Taxes	\$12,119,808
State Taxes	13,798,836
Licenses & Permits	2,972,000
Gaming	1,315,000
Intergov	913,000
Charges for Service	3,539,947
Fines & Forfeitures	991,000
Miscellaneous	727,000
Other Financing	40,000
Beg Fund Bal/Rsrvs	9,104,074
<b>Total</b>	<b>\$45,520,665</b>



### FY07-08 Requirements

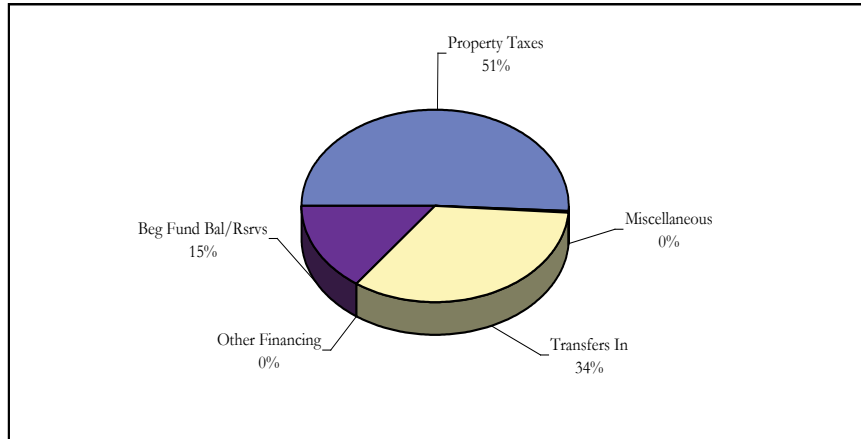
Personnel Services	\$28,464,994
Services & Supplies	5,867,872
Capital Outlay	164,000
Other	0
Contingency	1,029,986
Transfers Out	1,292,970
Ending Fund Bal/Rsrvs	8,700,843
<b>Total</b>	<b>\$45,520,665</b>



## Redevelopment Agency Funds

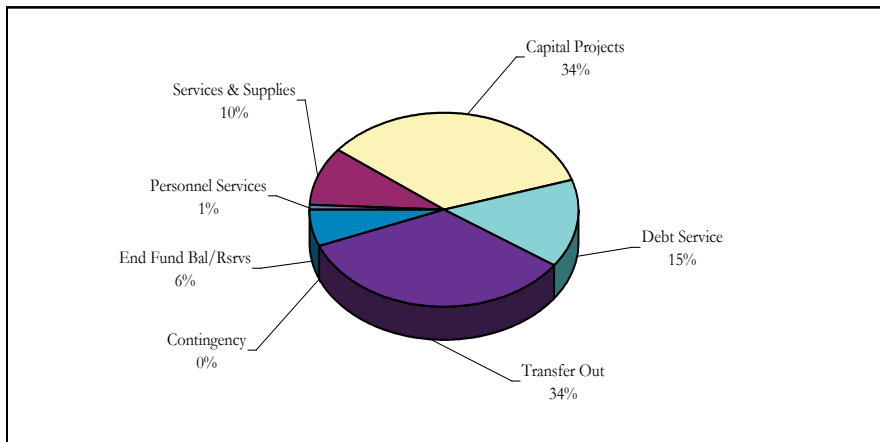
### FY07-08 Resources

Property Taxes	\$1,727,494
Miscellaneous	11,000
Transfers In	1,156,000
Other Financing	0
Beg Fund Bal/Rsrvs	509,542
<b>Total</b>	<b>\$3,404,036</b>



### FY07-08 Requirements

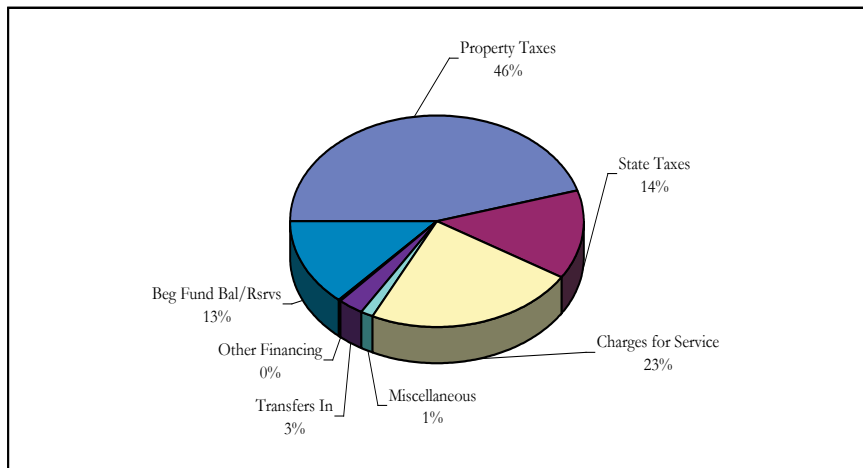
Personnel Services	\$25,401
Services & Supplies	333,986
Capital Projects	1,170,792
Debt Service	506,000
Transfer Out	1,156,000
Contingency	2,532
End Fund Bal/Rsrvs	209,325
<b>Total</b>	<b>\$3,404,036</b>



## Fire/Paramedic District Funds

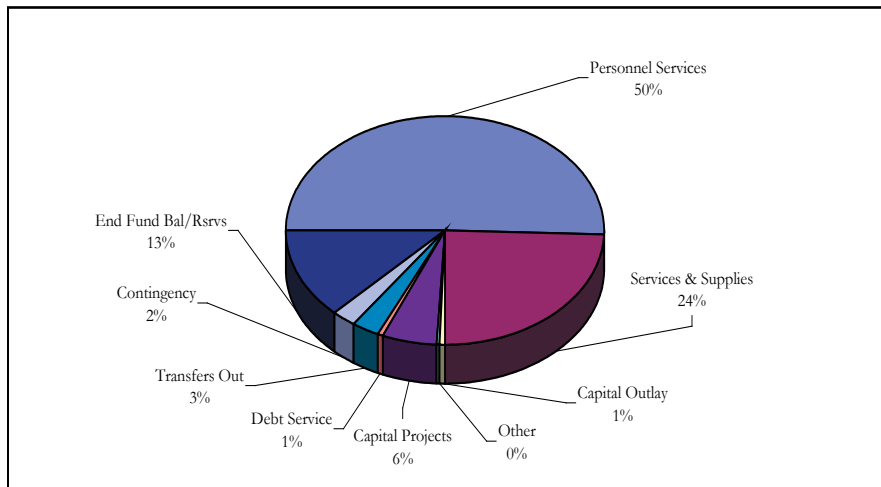
### FY07-08 Resources

Property Taxes	\$5,637,968
State Taxes	1,697,250
Charges for Service	2,904,430
Miscellaneous	173,840
Transfers In	355,000
Other Financing	25,000
Beg Fund Bal/Rsrvs	1,678,201
<b>Total</b>	<b>\$12,471,689</b>



### FY07-08 Requirements

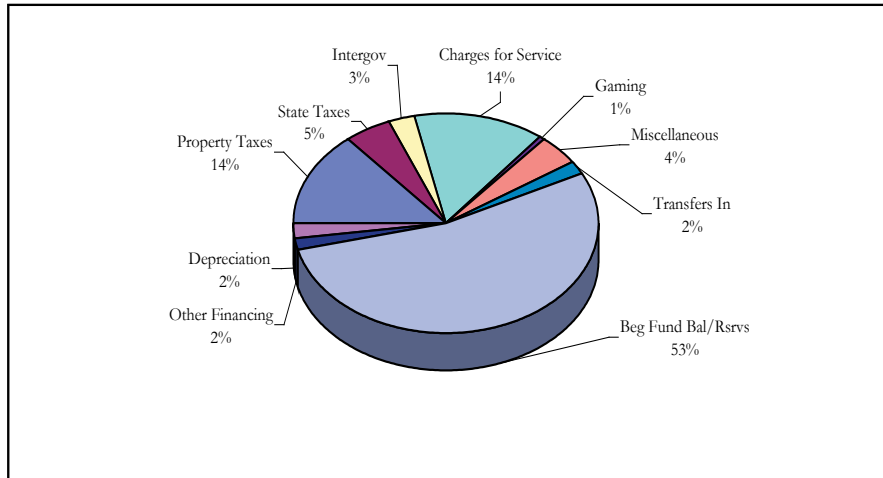
Personnel Services	\$6,294,882
Services & Supplies	3,052,413
Capital Outlay	81,781
Other	25,000
Capital Projects	693,354
Debt Service	78,765
Transfers Out	355,000
Contingency	280,419
End Fund Bal/Rsrvs	1,610,075
<b>Total</b>	<b>\$12,471,689</b>



## Gardnerville, Genoa and Minden Town Funds

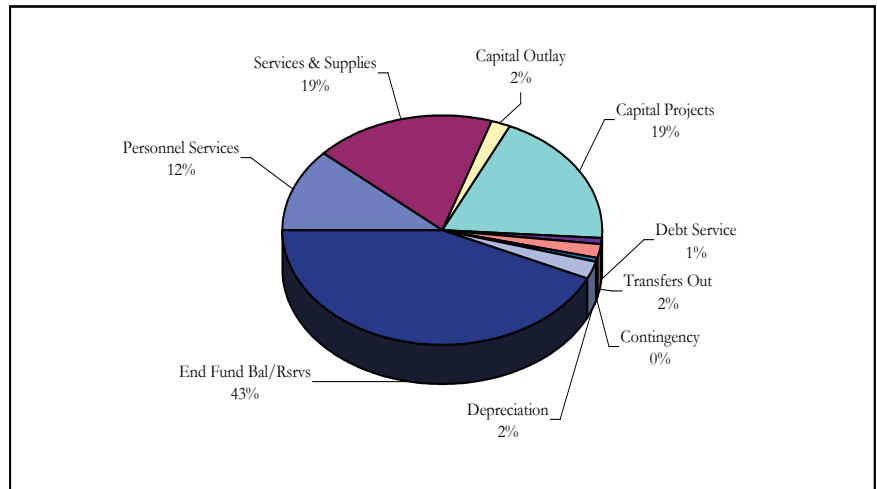
### FY07-08 Resources

Property Taxes	\$2,108,684
State Taxes	774,656
Intergov	397,187
Charges for Service	2,139,530
Gaming	90,540
Miscellaneous	655,686
Transfers In	294,289
Beg Fund Bal/Rsrvs	8,178,992
Other Financing	235,700
Depreciation	350,547
<b>Total</b>	<b>\$15,225,811</b>



### FY07-08 Requirements

Personnel Services	\$1,764,987
Services & Supplies	2,819,730
Capital Outlay	282,500
Capital Projects	2,897,268
Debt Service	165,376
Transfers Out	294,289
Contingency	75,080
Depreciation	350,547
End Fund Bal/Rsrvs	6,576,034
<b>Total</b>	<b>\$15,225,811</b>



**Assessed Value and Property Tax Rates**

<b>Douglas County</b>		<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Change 07 to 08</b>
Valuation		2,437,660,471	3,039,633,181	3,304,227,702	8.70%
Tax Rates:					
General Fund *		0.3666	0.7586	0.7569	(0.0017)
Cooperative Extension		0.0100	0.0100	0.0100	0.0000
State Motor Vehicle Accident Indigent		0.0150	0.0150	0.0150	0.0000
Medical Assistance to Indigents		0.0500	0.1000	0.1000	0.0000
Social Services **		0.0343	0.0246	0.0231	(0.0015)
China Spring Youth Camp**		0.0040	0.0035	0.0030	(0.0005)
9 1 1		0.0475	0.0475	0.0475	0.0000
Self Insurance Reserve *		0.0100	0.0100	0.0100	0.0000
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500	0.0000
Western Nevada Regional Youth Center ***		0.0156	0.0084	0.0121	0.0037
<b>Douglas County Total</b>		<b>0.6030</b>	<b>1.0276</b>	<b>1.0276</b>	<b>(0.0000)</b>
<b>Towns</b>					
Gardnerville	Valuation	139,872,906	172,910,142	180,604,387	4.45%
	Tax Rate *	0.6141	0.6141	0.6248	0.0107
Genoa	Valuation	9,065,202	9,547,110	14,062,108	47.29%
	Tax Rate *	0.2165	0.2165	0.3530	0.1365
Minden	Valuation	129,707,386	160,440,460	181,721,540	13.26%
	Tax Rate *	0.6141	0.6608	0.6951	0.0343
<b>East Fork Fire/Paramedic</b>					
Fire *	Valuation	1,293,308,421	1,385,562,193	1,815,621,522	31.04%
	Tax Rate *	0.1833	0.3038	0.3038	-
Paramedic *	Valuation	1,488,156,032	1,763,299,660	3,361,568,993	90.64%
	Tax Rate *	0.1580	0.1580	0.1580	-

**Assessed Value and Property Tax Rates**

<b>Special Districts</b>		<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Change 07 to 08</b>
Douglas County School	Valuation	2,437,660,471	3,039,633,181	3,361,568,993	10.59%
	Tax Rate **	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	2,437,660,471	3,039,633,181	3,361,568,993	10.59%
	Tax Rate	0.1780	0.1000	0.1000	-
State	Valuation	2,437,660,471	3,039,633,181	3,361,568,993	10.59%
	Tax Rate	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	951,016,353	1,275,907,668	1,282,720,473	0.53%
	Tax Rate *	0.4141	0.5881	0.5881	-
Tahoe-Douglas Sanitation	Valuation	458,913,898	666,054,398	665,868,971	-0.03%
	Tax Rate *	0.0294	0.0350	0.0350	-
Logan Creek GID	Valuation	4,555,645	6,926,201	6,922,437	-0.05%
	Tax Rate *	0.6828	0.6622	0.6737	0.0115
Cave Rock GID	Valuation	17,322,175	25,820,620	28,825,708	11.64%
	Tax Rate *	0.6644	0.3788	0.3865	0.0077
Lakeridge GID	Valuation	17,849,085	25,389,328	24,837,767	-2.17%
	Tax Rate *	0.1174	0.1338	0.1411	0.0073
Skyland GID	Valuation	73,581,529	91,619,238	91,709,900	0.10%
	Tax Rate *	0.0783	0.0783	0.0783	-
Zephyr Cove GID	Valuation	15,936,159	23,313,766	23,317,647	0.02%
	Tax Rate *	0.1000	0.1000	0.1000	-
Zephyr Heights GID	Valuation	24,550,073	41,086,359	41,203,174	0.28%
	Tax Rate *	0.2798	0.2798	0.2798	-
Zephyr Knolls GID	Valuation	6,048,475	9,561,691	9,840,876	2.92%
	Tax Rate *	0.5067	0.5257	0.5290	0.0033
Elkpoint Sanitary	Valuation	23,528,999	40,094,145	40,190,122	0.24%
	Tax Rate *	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	9,274,292	12,596,057	11,984,107	-4.86%
	Tax Rate *	0.2786	0.3644	0.3809	0.0165
Sierra Fire	Valuation	146,314,859	207,477,393	263,226,998	26.87%
	Tax Rate *	0.2202	0.4253	0.4253	-
Mosquito Abatement	Valuation	1,428,901,832	1,680,102,832	1,986,744,492	18.25%
	Tax Rate *	0.0040	0.0040	0.0190	0.0150
East Fork Swimming Pool	Valuation	1,481,791,903	1,756,554,026	2,078,600,702	18.33%
	Tax Rate *	0.0610	0.1645	0.1645	-
Indian Hills GID	Valuation	105,488,214	118,699,856	146,377,103	23.32%
	Tax Rate *	0.7500	0.8156	0.8156	-
Kingsbury GID	Valuation	169,078,955	243,427,622	262,789,367	7.95%
	Tax Rate *	0.2879	0.4182	0.3978	(0.0204)
Minden/Gardnerville Sanitation	Valuation	269,737,965	337,056,272	362,325,927	7.50%
	Tax Rate *	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	216,399,569	273,986,110	307,447,673	12.21%
	Tax Rate *	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	23,508,818	34,942,501	45,936,264	31.46%
	Tax Rate *	0.5585	0.6888	0.7232	0.0344

\* 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-seven 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 all 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.

## **Types of Funds**

### **General Fund**

The fund used to account for all financial resources except those required to be accounted for in another fund.

### **Special Revenue Funds**

Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

### **Proprietary Funds (Internal Service)**

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

### **Proprietary Funds (Enterprise)**

Funds established to account for the operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

### **Capital Projects Fund**

Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

### **Debt Service Fund**

Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Fund Organizational Chart**

<b>General</b>	<b>Special Revenue</b>	<b>Internal Service</b>	<b>Enterprise</b>	<b>Capital Projects</b>	<b>Debt Service</b>
General Fund	Stabilization Fund, Nevada Cooperative Extension Fund, Airport Fund, Douglas County Water District Fund, Solid Waste Management Fund, State Motor Vehicle Accident Indigent Fund, Medical Assistance to Indigents Fund, Social Services Fund, Law Library Fund, Road Operating Fund, Room Tax Fund, Tahoe-Douglas Transportation District Fund, Justice Court Administrative Assessments Fund, China Spring Youth Camp Fund, Western Nevada Regional Youth Center Fund, Erosion Control Fund, Technology Services/911 Fund, Senior Services Program Fund, Redevelopment Agency Administration Fund, EFF General Operations Fund, EFF Emergency Fund, EFP General Operations Fund, Gardnerville Administration Fund, Genoa Administration Fund, Minden Administration Fund	Self Insurance Fund, Dental Insurance Fund, Motor Pool/Vehicle Maintenance Fund	Douglas County Water Utility Fund, Ridgeview Water Utility District Fund, Zephyr Water utility District Fund, West Valley Water Utility District Fund, East Valley Water Utility District Fund, Cave Rock Water Utility District Fund, Skyland Water Utility District Fund, Foothill Water Utility District Fund, Sewer Utility Fund, Gardnerville Health & Sanitation Fund, Minden Health & Sanitation Fund, Minden Water Fund	Extraordinary Maintenance Fund, Ad Valorem Capital Project Fund, County Construction Fund, Park Residential Construction Tax Fund, Regional Transportation Fund, Redevelopment Agency Capital Projects Fund, EFF Equipment Reserve Fund, EFF Construction Reserve Fund, Gardnerville Ad Valorem Capital Projects Fund, Genoa Capital Construction Reserve Fund, Genoa Ad Valorem Capital Projects Fund, Minden Capital Equipment/Construction Reserve Fund, Minden Ad Valorem Capital Projects Fund	County Debt/Other Resources Fund, Redevelopment Agency Debt Service Fund, Gardnerville Debt Service Fund

**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.*

<b>All Funds Combined</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Beginning Fund Balance/Reserves</b>	54,439,494	56,718,417	59,041,649	2,323,232	4.1%
<b>Current Revenue</b>					
1 Property Taxes	18,976,187	24,556,935	27,378,590	2,821,655	11.5%
Room Taxes	6,512,858	5,800,775	6,497,400	696,625	12.0%
Other Taxes (Gas/Road/Res.Constr)	2,075,199	1,743,863	1,466,970	(276,893)	-15.9%
State Consolidated Tax	14,736,580	16,937,249	16,270,742	(666,507)	-3.9%
Sales Taxes (P.A.L.S.)	2,013,493	2,424,107	2,050,000	(374,107)	-15.4%
Licenses & Permits	430,975	3,167,000	3,324,000	157,000	5.0%
Gaming	785,337	1,860,850	1,705,540	(155,310)	-8.3%
Intergovernmental	8,136,465	7,622,885	6,870,862	(752,023)	-9.9%
Charges for Service	10,941,179	17,784,243	18,154,045	369,802	2.1%
Fines & Forfeitures	417,489	853,500	1,064,000	210,500	24.7%
Miscellaneous	5,668,504	5,508,851	5,341,664	(167,187)	-3.0%
Transfers In	6,193,647	5,838,973	5,788,603	(50,370)	-0.9%
Other Financing Sources	1,288,487	843,100	305,700	(537,400)	-63.7%
Depreciation	-	1,763,448	1,919,854	156,406	8.9%
<b>Total Current Revenue</b>	<b>78,176,399</b>	<b>96,705,779</b>	<b>98,137,970</b>	<b>1,432,191</b>	<b>1.5%</b>
<b>Total Resources</b>	<b>132,615,893</b>	<b>153,424,196</b>	<b>157,179,619</b>	<b>3,755,423</b>	<b>2.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	39,975,730	45,780,433	49,654,078	3,873,645	8.5%
Services & Supplies	26,564,157	28,426,571	31,376,742	2,950,171	10.4%
Capital Outlay	1,441,225	1,247,690	915,102	(332,588)	-26.7%
Other	490,191	258,086	156,159	(101,927)	-39.5%
<b>Total Operating</b>	<b>68,471,304</b>	<b>75,712,780</b>	<b>82,102,081</b>	<b>6,389,301</b>	<b>8.4%</b>
<b>Non-Operating</b>					
Capital Projects	6,574,166	22,462,106	15,456,820	(7,005,286)	-31.2%
Debt Service	2,708,664	4,856,581	4,967,359	110,778	2.3%
Transfers Out	6,110,021	5,838,973	5,788,603	(50,370)	-0.9%
Contingency	-	1,674,742	1,806,307	131,565	7.9%
Depreciation	420,071	1,763,448	1,919,854	156,406	8.9%
<b>Total Non-Operating</b>	<b>15,812,922</b>	<b>36,595,850</b>	<b>29,938,943</b>	<b>(6,656,907)</b>	<b>-18.2%</b>
<b>Total Requirements</b>	<b>84,284,226</b>	<b>112,308,630</b>	<b>112,041,024</b>	<b>(267,606)</b>	<b>-0.2%</b>
Ending Fund Balance/Reserves	48,331,668	41,115,566	45,138,595	4,023,029	9.8%

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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	40,861,470	47,627,346	48,674,914	1,047,568	2.2%
<b>Current Revenue</b>					
1 Property Taxes	12,952,676	16,219,892	17,904,444	1,684,552	10.4%
Room Taxes	6,512,858	5,800,775	6,497,400	696,625	12.0%
Other Taxes (Gas/Road/Res.Constr)	2,075,199	1,743,863	1,466,970	(276,893)	-15.9%
State Consolidated Taxes	12,508,270	14,394,063	13,798,836	(595,227)	-4.1%
Sales Taxes (P.A.L.S.)	2,013,493	2,424,107	2,050,000	(374,107)	-15.4%
Licenses & Permits	430,975	3,167,000	3,324,000	157,000	5.0%
Gaming	685,197	1,765,000	1,615,000	(150,000)	-8.5%
Intergovernmental	7,239,508	7,540,276	6,473,675	(1,066,601)	-14.1%
Charges for Service	6,278,605	12,667,299	13,110,085	442,786	3.5%
Fines & Forfeitures	417,489	853,500	1,064,000	210,500	24.7%
Miscellaneous	3,444,726	4,682,315	4,501,138	(181,177)	-3.9%
Transfers In	5,344,301	3,834,562	3,983,314	148,752	3.9%
Other Financing Sources	76,789	443,100	45,000	(398,100)	-89.8%
Depreciation	-	1,412,901	1,569,307	156,406	11.1%
<b>Total Current Revenue</b>	<b>59,980,085</b>	<b>76,948,653</b>	<b>77,403,169</b>	<b>454,516</b>	<b>0.6%</b>
<b>Total Resources</b>	<b>100,841,555</b>	<b>124,575,999</b>	<b>126,078,083</b>	<b>1,502,084</b>	<b>1.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	33,485,817	38,776,521	41,568,808	2,792,287	7.2%
Services & Supplies	21,540,442	22,272,603	25,170,613	2,898,010	13.0%
Capital Outlay	875,265	800,690	550,821	(249,869)	-31.2%
Other	465,191	258,086	131,159	(126,927)	-49.2%
<b>Total Operating</b>	<b>56,366,716</b>	<b>62,107,900</b>	<b>67,421,401</b>	<b>5,313,501</b>	<b>8.6%</b>
<b>Non-Operating</b>					
Capital Projects	4,093,752	19,044,476	10,695,406	(8,349,070)	-43.8%
Debt Service	2,576,628	4,093,837	4,217,218	123,381	3.0%
Transfers Out	5,260,675	3,834,562	3,983,314	148,752	3.9%
Contingency	-	1,345,720	1,448,276	102,556	7.6%
Depreciation	122,441	1,412,901	1,569,307	156,406	11.1%
<b>Total Non-Operating</b>	<b>12,053,496</b>	<b>29,731,496</b>	<b>21,913,521</b>	<b>(7,817,975)</b>	<b>-26.3%</b>
<b>Total Requirements</b>	<b>68,420,212</b>	<b>91,839,396</b>	<b>89,334,922</b>	<b>(2,504,474)</b>	<b>-2.7%</b>
Ending Fund Balance/Reserves	32,421,344	32,736,603	36,743,161	4,006,558	12.2%

1 Includes Tax Penalties & Interest and Personel Property taxes.

General Fund

General Fund	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	8,919,111	7,435,267	9,104,074	1,668,807	22.4%
<b>Current Revenue</b>					
Property Tax	8,136,874	10,745,439	12,119,808	1,374,369	12.8%
State Consolidated Taxes	12,508,270	14,394,063	13,798,836	(595,227)	-4.1%
Licenses & Permits	3,257,872	2,815,000	2,972,000	157,000	5.6%
Gaming	1,337,895	1,465,000	1,315,000	(150,000)	-10.2%
Intergovernmental	1,883,573	1,042,500	913,000	(129,500)	-12.4%
Charges for Service	4,069,733	3,862,127	3,539,946	(322,180)	-8.3%
Fines & Forfeitures	1,042,327	780,500	991,000	210,500	27.0%
Miscellaneous	696,002	537,500	727,000	189,500	35.3%
Other Financing Sources	-	12,000	40,000	28,000	233.3%
<b>Total Current Revenue</b>	<b>32,955,971</b>	<b>35,654,129</b>	<b>36,416,590</b>	<b>762,462</b>	<b>2.1%</b>
<b>Total Resources</b>	<b>41,875,082</b>	<b>43,089,396</b>	<b>45,520,665</b>	<b>2,431,269</b>	<b>5.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	23,544,351	26,751,012	28,464,994	1,713,982	6.4%
Services & Supplies	6,128,417	5,392,224	5,867,872	475,648	8.8%
Capital Outlay	573,627	210,000	164,000	(46,000)	-21.9%
1     Other	336,760	14,300	-	(14,300)	n/a
<b>Total Operating</b>	<b>30,583,155</b>	<b>32,367,536</b>	<b>34,496,866</b>	<b>2,129,330</b>	<b>6.6%</b>
<b>Non-Operating</b>					
Transfers Out	1,696,052	1,085,600	1,292,970	207,370	19.1%
Contingency	-	964,726	1,029,986	65,260	6.8%
<b>Total Non-Operating</b>	<b>1,696,052</b>	<b>2,050,326</b>	<b>2,322,956</b>	<b>272,630</b>	<b>13.3%</b>
<b>Total Requirements</b>	<b>32,279,207</b>	<b>34,417,862</b>	<b>36,819,822</b>	<b>2,401,960</b>	<b>7.0%</b>
Resources less Requirements	(1,826,525)	8,671,534	8,700,843	29,310	0.3%
<b>Expenditures by Major Function/Department</b>					
General Government	7,868,193	8,242,916	8,820,993	578,077	7.0%
Sheriff	12,039,890	13,008,786	14,050,639	1,041,853	8.0%
District Attorney	2,148,227	2,368,265	2,440,898	72,633	3.1%
2     Judicial	4,692,368	5,072,380	5,551,792	479,412	9.5%
Community Development	2,554,201	2,935,701	2,860,016	(75,685)	-2.6%
3     Other	1,280,276	739,488	772,528	33,040	4.5%
4     Non-Departmental	1,696,052	2,050,326	2,322,956	272,630	13.3%
<b>Total</b>	<b>32,279,207</b>	<b>34,417,862</b>	<b>36,819,822</b>	<b>2,401,960</b>	<b>7.0%</b>

- 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**

<b>Revenue Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Property Taxes</b>					
Ad Valorem Taxes	7,889,023	10,520,439	11,889,808	1,369,369	11.5%
Tax Penalties & Interest	247,851	225,000	230,000	5,000	2.2%
<b>Total Property Taxes</b>	<b>8,136,874</b>	<b>10,745,439</b>	<b>12,119,808</b>	<b>1,374,369</b>	<b>11.3%</b>
<b>State Consolidated Tax</b>	<b>12,508,270</b>	<b>14,394,063</b>	<b>13,798,836</b>	<b>(595,227)</b>	<b>-4.1%</b>
<b>Licenses &amp; Permits</b>					
Liquor License	177,435	175,000	177,000	2,000	1.1%
Work Permits	26,415	35,000	25,000	(10,000)	-28.6%
Building Permits	2,055,504	1,715,000	1,240,000	(475,000)	-27.7%
Marriage License	65,982	87,000	80,000	(7,000)	-8.0%
Animal License	21,451	25,000	25,000	-	0.0%
School Residential Const Priviledge Tax	9,154	10,000	10,000	-	0.0%
Franchise Fees	867,461	750,000	1,395,000	645,000	46.2%
Miscellaneous	34,470	18,000	20,000	2,000	10.0%
<b>Total Licenses &amp; Permits</b>	<b>3,257,872</b>	<b>2,815,000</b>	<b>2,972,000</b>	<b>157,000</b>	<b>5.3%</b>
<b>Local Gaming</b>					
NRS County Gaming License	793,388	850,000	780,000	(70,000)	-8.2%
Gaming Table Tax	159,535	165,000	155,000	(10,000)	-6.1%
Local County Gaming License	384,973	450,000	380,000	(70,000)	-15.6%
<b>Gaming Total</b>	<b>1,337,895</b>	<b>1,465,000</b>	<b>1,315,000</b>	<b>(150,000)</b>	<b>-10.2%</b>
<b>Intergovernmental</b>					
Federal Pay in Lieu of Tax	374,438	360,000	365,000	5,000	1.4%
Title IV - URESA	273,523	302,000	308,000	6,000	2.0%
Other Federal Revenue	120,799	-	-	-	n/a
Federal Grants	877,338	167,000	153,000	(14,000)	-8.4%
State Grants	109,834	123,500	27,000	(96,500)	-78.1%
Tri-Net Task Force Grant	77,989	90,000	60,000	(30,000)	-33.3%
Miscellaneous	49,650	-	-	-	n/a
<b>Total Intergovernmental</b>	<b>1,883,573</b>	<b>1,042,500</b>	<b>913,000</b>	<b>(129,500)</b>	<b>-12.4%</b>

**General Fund Revenue Detail (continued)**

<b>Revenue Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Charges for Service</b>					
Engineering Fees	397,760	350,000	330,000	(20,000)	-5.7%
Planning Fees	361,694	300,000	229,000	(71,000)	-23.7%
Miscellaneous Community Dev. Fees	20,938	16,000	16,000	-	0.0%
Constable Fees	55,039	50,000	50,000	-	0.0%
Alternative Sentencing Fees	171,687	120,000	180,000	60,000	50.0%
Sheriff's Fees	78,205	70,000	70,000	-	0.0%
Miscellaneous Sheriff Fees	124,063	116,000	107,000	(9,000)	-7.8%
Clerk's Fees	176,908	178,000	170,000	(8,000)	-4.5%
Recorder's Fees	658,046	615,000	500,000	(115,000)	-18.7%
Communications Services Fees	68,000	68,000	18,000	(50,000)	-73.5%
Assessor's Fees	229,859	230,000	230,000	-	0.0%
Administration & Overhead	1,008,203	1,087,627	978,947	(108,680)	-10.0%
Juvenile Detention Fees	280,178	240,000	260,000	20,000	8.3%
Motor Vehicle Tax/License	70,852	86,000	76,000	(10,000)	-11.6%
Weed Spraying	191,919	186,000	186,000	-	0.0%
Miscellaneous	176,382	149,500	139,000	(10,500)	-7.0%
<b>Total Charges for Service</b>	<b>4,069,733</b>	<b>3,862,127</b>	<b>3,539,946</b>	<b>(322,181)</b>	<b>-8.3%</b>
<b>Fines and Forfeitures</b>					
Justice Court Fines	905,672	675,000	875,000	200,000	29.6%
Juvenile Probation Traffic Fines	44,716	30,000	37,000	7,000	23.3%
Animal Control Fines	13,678	15,000	15,000	-	0.0%
Miscellaneous Fines	78,261	60,500	79,000	18,500	23.4%
<b>Total Fines &amp; Forfeitures</b>	<b>1,042,327</b>	<b>780,500</b>	<b>991,000</b>	<b>210,500</b>	<b>27.0%</b>
<b>Miscellaneous Revenue</b>					
Interest on Investments	503,474	463,500	630,500	167,000	36.0%
Donations	27,836	-	-	-	n/a
Other Revenue/Financing Sources	164,692	74,000	96,500	22,500	30.4%
<b>Total Miscellaneous Revenues</b>	<b>696,002</b>	<b>537,500</b>	<b>767,000</b>	<b>189,500</b>	<b>35.3%</b>
<b>Other Financing Sources</b>					
Sale of Property	23,426	12,000	40,000	28,000	233.3%
<b>Total Revenue</b>	<b>32,955,971</b>	<b>35,654,129</b>	<b>36,416,590</b>	<b>762,462</b>	<b>2.1%</b>
Beginning Fund Balance	2,454,032	2,591,880	2,669,075	77,195	3.0%
Beginning Reserves	6,465,079	4,843,387	6,912,870	1,591,613	32.9%
<b>Total Fund Bal/Transfers</b>	<b>8,919,111</b>	<b>7,435,267</b>	<b>9,581,945</b>	<b>1,668,807</b>	<b>22.4%</b>
<b>Total Resources</b>	<b>41,875,082</b>	<b>43,089,396</b>	<b>45,190,511</b>	<b>2,431,269</b>	<b>5.6%</b>

General Fund Expenditure Detail

Department	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>General Government</b>					
County Commissioners	414,096	406,594	376,929	(29,665)	-7.3%
County Manager	352,293	372,961	564,895	191,934	51.5%
Assessor	801,505	830,902	878,883	47,981	5.8%
M.A.G.I.C.	208,760	234,302	255,457	21,155	9.0%
Comptroller	811,995	918,842	969,008	50,166	5.5%
Recorder	531,311	473,026	491,764	18,738	4.0%
County Clerk	295,603	322,452	343,888	21,436	6.6%
Clerk Elections	50,197	134,000	134,000	-	0.0%
Tahoe DMV	240,104	263,369	277,446	14,077	5.3%
Treasurer	448,550	484,078	525,268	41,190	8.5%
Warehouse	30,726	27,278	31,527	4,249	15.6%
Communications	365,579	384,841	373,631	(11,210)	-2.9%
General Services	1,163,502	1,152,801	1,170,096	17,295	1.5%
Information Systems	664,758	765,002	836,444	71,442	9.3%
Purchasing	30,216	32,982	33,157	175	0.5%
Human Resources	521,971	495,076	525,858	30,782	6.2%
Record's Management	118,924	129,109	138,244	9,135	7.1%
Facilities Operation	818,103	815,301	894,498	79,197	9.7%
<b>Total</b>	<b>7,868,193</b>	<b>8,242,916</b>	<b>8,820,993</b>	<b>578,077</b>	<b>7.0%</b>
<b>Sheriff</b>					
Sheriff Admin	540,704	536,662	600,696	64,034	11.9%
Admin Services	1,333,029	1,248,562	1,287,834	39,272	3.1%
Records	287,209	292,007	377,312	85,305	29.2%
Jail	2,976,849	3,167,063	3,424,758	257,695	8.1%
COPs	90,713	99,891	102,044	2,153	2.2%
Gen'l Investigation	1,484,125	1,604,348	1,818,656	214,308	13.4%
Patrol/Traffic	316,064	561,733	588,336	26,603	4.7%
Vehicle Maintenance	486,122	410,562	463,140	52,578	12.8%
Grants	160,695	144,903	-	(144,903)	n/a
Coroner	57,240	49,500	50,000	500	1.0%
Operations/Patrol	4,103,885	4,669,805	5,089,115	419,310	9.0%
Tri Net	108,823	126,251	143,223	16,972	13.4%
Bailiff	94,432	97,499	105,525	8,026	8.2%
<b>Total</b>	<b>12,039,890</b>	<b>13,008,786</b>	<b>14,050,639</b>	<b>1,041,853</b>	<b>8.0%</b>
<b>District Attorney</b>					
District Attorney	1,796,213	1,972,457	1,998,115	25,658	1.3%
D. A. Child Support	352,014	395,808	442,783	46,975	11.9%
<b>Total</b>	<b>2,148,227</b>	<b>2,368,265</b>	<b>2,440,898</b>	<b>72,633</b>	<b>3.1%</b>

General Fund Expenditure Detail (continued)

Department	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Judicial</b>					
Court Clerks	304,410	332,736	361,702	28,966	8.7%
District Court I	301,374	299,997	234,165	(65,832)	-21.9%
District Court II	281,068	228,600	254,319	25,719	11.3%
C.A.S.A.	78,875	85,542	93,385	7,843	9.2%
Public Defender	364,311	415,000	587,450	172,450	41.6%
Juvenile Probation	837,203	966,590	1,064,681	98,091	10.1%
Juvenile Detention	668,173	710,093	773,910	63,817	9.0%
Court Computer	233,475	249,100	262,784	13,684	5.5%
E. F. Justice Court	520,196	594,702	624,355	29,653	5.0%
Tahoe Justice Court	459,705	497,922	531,677	33,755	6.8%
Alternative Sentencing	443,357	437,822	459,244	21,422	4.9%
E. F. Constable	119,020	145,887	159,993	14,106	9.7%
Tahoe Constable	81,201	108,389	144,127	35,738	33.0%
<b>Total</b>	<b>4,692,368</b>	<b>5,072,380</b>	<b>5,551,792</b>	<b>479,412</b>	<b>9.5%</b>
<b>Community Development</b>					
Administration	354,094	400,951	441,431	40,480	10.1%
Building	750,438	755,432	706,629	(48,803)	-6.5%
Planning	610,755	765,285	710,531	(54,754)	-7.2%
Engineering	838,914	1,014,033	1,001,425	(12,608)	-1.2%
<b>Total</b>	<b>2,554,201</b>	<b>2,935,701</b>	<b>2,860,016</b>	<b>(75,685)</b>	<b>-2.6%</b>
<b>Miscellaneous</b>					
Animal Control	343,380	350,071	371,853	21,782	6.2%
Emergency Operations	628,541	70,713	74,174	3,461	4.9%
Weed Control	308,355	318,704	326,501	7,797	2.4%
<b>Total</b>	<b>1,280,276</b>	<b>739,488</b>	<b>772,528</b>	<b>33,040</b>	<b>4.5%</b>
<b>Total Operating</b>	<b>30,583,155</b>	<b>32,367,536</b>	<b>34,496,866</b>	<b>2,129,330</b>	<b>6.6%</b>
<b>1 Non-Operating:</b>					
Transfers Out	1,696,052	1,085,600	1,292,970	207,370	19.1%
Contingency	-	964,726	1,029,986	65,260	6.8%
<b>Total</b>	<b>1,696,052</b>	<b>2,050,326</b>	<b>2,322,956</b>	<b>272,630</b>	<b>13.3%</b>
<b>Total Operating Expenditures</b>	<b>32,279,207</b>	<b>34,417,862</b>	<b>36,819,822</b>	<b>2,401,960</b>	<b>7.0%</b>
<b>Ending Fund Balance/Rsvs</b>					
2 Fund Balance	2,454,032	2,669,075	2,849,627	180,552	6.8%
3 Redevelopment Reserves	2,850,000	2,850,000	2,850,000	-	0.0%
4 Operating Reserves	3,615,079	3,152,459	3,001,215	(151,244)	-4.8%
<b>Total Ending Fund Bal/Rsvs</b>	<b>8,919,111</b>	<b>8,671,534</b>	<b>8,700,842</b>	<b>29,308</b>	<b>0.3%</b>
<b>Total Requirements</b>	<b>41,198,318</b>	<b>43,089,396</b>	<b>45,520,664</b>	<b>2,431,268</b>	<b>5.6%</b>

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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	11,107,530	9,223,543	10,097,027	873,484	9.5%
<b>Current Revenue</b>					
Property Taxes	3,521,845	4,085,637	4,284,403	198,766	4.9%
Room Taxes	6,512,858	5,800,775	6,497,400	696,625	12.0%
Other Taxes (Gas/Road/Res.Constr)	1,715,092	1,743,863	1,466,970	(276,893)	-15.9%
Sales Taxes (P.A.L.S.)	2,013,493	2,424,107	2,050,000	(374,107)	-15.4%
Licenses & Permits	396,505	352,000	352,000	-	0.0%
Intergovernmental	6,270,133	4,578,046	4,711,168	133,122	2.9%
Charges for Service	2,280,625	2,233,171	2,435,325	202,154	9.1%
Fines & Forfeitures	339,228	73,000	73,000	-	0.0%
Miscellaneous	1,843,971	1,158,414	1,259,221	100,807	8.7%
Transfers In	1,457,856	1,477,443	1,656,015	178,572	12.1%
Other Financing Sources	27,319	5,000	5,000	-	0.0%
<b>Total Current Revenue</b>	26,378,925	23,931,456	24,790,502	859,046	3.6%
<b>Total Resources</b>	37,486,455	33,154,999	34,887,529	1,732,530	5.2%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	9,166,031	10,342,326	11,287,603	945,277	9.1%
Services & Supplies	11,443,867	11,950,775	13,166,901	1,216,126	10.2%
Capital Outlay	94,575	332,490	273,011	(59,479)	-17.9%
Other	56,995	159,184	41,222	(117,962)	-74.1%
<b>Total Operating</b>	20,761,469	22,784,775	24,768,737	1,983,962	8.7%
<b>Non-Operating</b>					
Capital Projects	2,906,782	3,397,458	3,882,906	485,448	14.3%
Transfers Out	1,521,739	1,103,863	1,044,937	(58,926)	-5.3%
Contingency	-	380,994	418,290	37,296	9.8%
<b>Total Non-Operating</b>	4,428,521	4,882,315	5,346,133	463,818	9.5%
<b>Total Requirements</b>	25,189,990	27,667,090	30,114,870	2,447,780	8.8%
Ending Fund Balance/Reserves	12,296,466	5,487,909	4,772,659	(715,250)	-13.0%

### 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	188,404	214,404	252,112	37,708	17.6%
<b>Current Revenue</b>					
Miscellaneous	7,708	6,000	8,000	2,000	33.3%
Transfers In	25,000	-	-	-	n/a
<b>Total Current Revenue</b>	32,708	6,000	8,000	2,000	33.3%
<b>Total Resources</b>	221,112	220,404	260,112	39,708	18.0%
<b>Total Requirements</b>	-	-	-	-	n/a
Ending Fund Balance/Reserves	221,112	220,404	260,112	39,708	18.0%

## 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.*

	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>UNR Cooperative Extension</b>					
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	84,487	69,689	115,272	45,583	65.4%
<b>Current Revenue</b>					
Property Tax	215,661	231,468	250,041	18,573	8.0%
Intergovernmental	99	-	-	-	n/a
Miscellaneous	5,361	4,000	7,000	3,000	75.0%
<b>Total Current Revenue</b>	221,122	235,468	257,041	21,573	9.2%
<b>Total Resources</b>	305,609	305,157	372,313	67,156	22.0%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	92,035	97,879	106,196	8,317	8.5%
Services & Supplies	91,174	129,374	133,199	3,825	3.0%
Capital Outlay	-	8,000	10,000	2,000	25.0%
<b>Total Operating</b>	183,209	235,253	249,395	14,142	6.0%
<b>Non-Operating</b>					
Capital Projects	-	-	49,192	-	n/a
Contingency	-	6,818	7,182	364	5.3%
<b>Total Non-Operating</b>	-	6,818	56,374	439	7.4%
<b>Total Requirements</b>	183,209	242,071	305,769	63,698	26.3%
Ending Fund Balance/Reserves	122,400	63,086	66,544	3,458	5.5%
<b>Expenditures by Major Function/Department</b>					
UNR Cooperative Extension	183,209	242,071	305,769	63,698	26.3%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	413,140	75,665	59,851	(15,814)	-20.9%
<b>Current Revenue</b>					
Intergovernmental	1,599,272	10,000	10,000	-	0.0%
Charges for Service	87,300	56,800	72,300	15,500	27.3%
Miscellaneous	815,303	756,500	763,273	6,773	0.9%
Transfers In (Room Tax/other)	285,515	-	-	-	n/a
Other Financing Sources	279	-	-	-	n/a
<b>Total Current Revenue</b>	<b>2,787,669</b>	<b>823,300</b>	<b>845,573</b>	<b>22,273</b>	<b>2.7%</b>
<b>Total Resources</b>	<b>3,200,809</b>	<b>898,965</b>	<b>905,424</b>	<b>6,459</b>	<b>0.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	380,375	408,329	429,759	21,430	5.2%
Services & Supplies	524,843	312,768	293,820	(18,948)	-6.1%
Capital Outlay	-	5,000	-	(5,000)	n/a
<b>Total Operating</b>	<b>905,218</b>	<b>726,097</b>	<b>723,579</b>	<b>(2,518)</b>	<b>-0.3%</b>
<b>Non-Operating</b>					
Capital Projects	1,730,741	91,384	100,081	8,697	9.5%
Transfers Out	32,000	-	-	-	n/a
Contingency	-	21,633	21,707	74	0.3%
<b>Total Non-Operating</b>	<b>1,762,741</b>	<b>113,017</b>	<b>121,788</b>	<b>8,771</b>	<b>7.8%</b>
<b>Total Requirements</b>	<b>2,667,959</b>	<b>839,114</b>	<b>845,367</b>	<b>6,253</b>	<b>0.7%</b>
Ending Fund Balance/Reserves	532,850	59,851	60,057	206	0.3%
<b>Expenditures by Major Function/Department</b>					
Operational Services (Airport)	2,667,959	839,114	845,367	6,253	0.7%

## 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 FY07-08.*

Douglas County Water District	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	308,914	202,458	188,904	(13,554)	-6.7%
<b>Current Revenue</b>					
Property Tax	16	-	-	-	n/a
Miscellaneous	11,838	3,000	15,000	12,000	400.0%
<b>Total Current Revenue</b>	11,854	3,000	15,000	12,000	400.0%
<b>Total Resources</b>	320,768	205,458	203,904	(1,554)	-0.8%
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	13,114	21,750	21,750	-	0.0%
<b>Non-Operating</b>					
Capital Projects	-	181,250	179,696	(1,554)	-0.9%
Transfers Out	100,000	-	-	-	n/a
Contingency	-	653	653	-	0.0%
<b>Total Non-Operating</b>	100,000	181,903	180,349	(1,554)	-0.9%
<b>Total Requirements</b>	113,114	203,653	202,099	(1,554)	-0.8%
Ending Fund Balance/Reserves	207,654	1,805	1,805	-	0.0%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	113,114	203,653	202,099	(1,554)	-0.8%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	1,048,324	1,131,978	1,332,471	200,493	17.7%
<b>Current Revenue</b>					
Licenses & Permits	396,505	352,000	352,000	-	0.0%
Miscellaneous	105,053	70,000	90,000	20,000	28.6%
<b>Total Current Revenue</b>	501,558	422,000	442,000	20,000	4.7%
<b>Total Resources</b>	1,549,882	1,553,978	1,774,471	220,493	14.2%
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	133,636	208,605	233,891	25,286	12.1%
<b>Non-Operating</b>					
Capital Projects	-	1,153,259	1,346,533	193,274	16.8%
Transfers Out	128,627	168,542	165,542	(3,000)	-1.8%
Contingency	-	6,258	7,017	759	12.1%
<b>Total Non-Operating</b>	128,627	1,328,059	1,519,092	191,033	14.4%
<b>Total Requirements</b>	262,263	1,536,664	1,752,983	216,319	14.1%
Ending Fund Balance/Reserves	1,287,619	17,314	21,488	4,174	24.1%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	262,263	1,536,664	1,752,983	216,319	14.1%

## State Motor Vehicle Accident Indigent Fund

*The State Motor Vehicle Accident Indigent Fund was created under NRS 428.115 through 428.255. Expenditures in the fund may only be for purposes set forth in statute, which is to provide emergency hospital care to indigent persons of the County resulting from a motor vehicle accident. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.015.*

St Motor Veh Accident Indigent	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	460	-	-	-	n/a
<b>Current Revenue</b>					
Property Tax	331,984	355,133	324,090	(31,043)	-8.7%
Intergovernmental	148	-	-	-	n/a
Miscellaneous	1,490	-	-	-	n/a
<b>Total Current Revenue</b>	<b>333,622</b>	<b>355,133</b>	<b>324,090</b>	<b>(31,043)</b>	<b>-8.7%</b>
<b>Total Resources</b>	<b>334,082</b>	<b>355,133</b>	<b>324,090</b>	<b>(31,043)</b>	<b>-8.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	332,884	355,133	324,090	(31,043)	-8.7%
<b>Total Requirements</b>	<b>332,884</b>	<b>355,133</b>	<b>324,090</b>	<b>(31,043)</b>	<b>-8.7%</b>
Ending Fund Balance/Reserves	1,198	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
Community Services (Social Services)	332,884	355,133	324,090	(31,043)	-8.7%

## Medical Assistance to Indigents Fund

*The Medical Assistance to Indigents Fund is established 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 \$0.10.*

	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Medical Assistance to Indigents</b>					
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	2,754,411	2,834,411	2,400,000	(434,411)	-15.3%
<b>Current Revenue</b>					
Property Tax	1,108,200	1,468,600	1,646,906	178,306	12.1%
Intergovernmental	494	-	-	-	n/a
Charges for Service	300,263	-	-	-	n/a
Miscellaneous	124,569	110,000	110,000	-	0.0%
<b>Total Current Revenue</b>	1,533,526	1,578,600	1,756,906	178,306	11.3%
<b>Total Resources</b>	4,287,937	4,413,011	4,156,906	(256,105)	-5.8%
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	1,328,129	2,013,011	2,006,906	(6,105)	-0.3%
<b>Total Requirements</b>	1,328,129	2,013,011	2,006,906	(6,105)	-0.3%
Ending Fund Balance/Reserves	2,959,808	2,400,000	2,150,000	(250,000)	-10.4%
<b>Expenditures by Major Function/Department</b>					
Community Services (Social Services)	1,328,129	2,013,011	2,006,906	(6,105)	-0.3%

**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 FY07-08 tax rate is \$0.0231.*

<b>Social Services</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	706,345	409,845	604,000	194,155	47.4%
<b>Current Revenue</b>					
Property Tax	748,313	569,414	576,687	7,273	1.3%
Intergovernmental	192,022	210,598	195,080	(15,518)	-7.4%
Charges for Service	11,631	-	-	-	n/a
Miscellaneous	34,067	26,892	25,000	(1,892)	-7.0%
Transfers In	-	280,000	-	(280,000)	n/a
<b>Total Current Revenue</b>	<b>986,033</b>	<b>1,086,904</b>	<b>796,767</b>	<b>(290,137)</b>	<b>-26.7%</b>
<b>Total Resources</b>	<b>1,692,378</b>	<b>1,496,749</b>	<b>1,400,767</b>	<b>(95,982)</b>	<b>-6.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	336,769	474,922	447,754	(27,168)	-5.7%
Services & Supplies	521,769	704,021	772,465	68,444	9.7%
Capital Outlay	3,665	-	-	-	n/a
<b>Total Operating</b>	<b>862,203</b>	<b>1,178,943</b>	<b>1,220,219</b>	<b>41,276</b>	<b>3.5%</b>
<b>Non-Operating</b>					
Capital Projects	-	102,565	61,207	(41,358)	-40.3%
Contingency	-	29,666	30,754	1,088	3.7%
Transfers Out	3,500	3,500	3,500	-	0.0%
<b>Total Non-Operating</b>	<b>3,500</b>	<b>135,731</b>	<b>95,461</b>	<b>(40,270)</b>	<b>-29.7%</b>
<b>Total Requirements</b>	<b>865,703</b>	<b>1,314,674</b>	<b>1,315,680</b>	<b>1,006</b>	<b>0.1%</b>
Ending Fund Balance/Reserves	826,675	182,075	85,087	(96,988)	-53.3%
<b>Expenditures by Major Function/Department</b>					
Community Services (Social Services)	865,703	1,314,674	1,315,680	1,006	0.1%

**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.*

<b>Law Library</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	19,178	15,424	18,800	3,376	21.9%
<b>Current Revenue</b>					
Charges for Service	22,656	22,000	22,000	-	0.0%
Miscellaneous	863	-	1,200	1,200	n/a
<b>Total Current Revenue</b>	<b>23,519</b>	<b>22,000</b>	<b>23,200</b>	<b>1,200</b>	<b>5.5%</b>
<b>Total Resources</b>	<b>42,697</b>	<b>37,424</b>	<b>42,000</b>	<b>4,576</b>	<b>12.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	18,955	33,624	37,736	4,112	12.2%
<b>Non-Operating</b>					
Contingency	-	1,009	1,132	123	12.2%
<b>Total Requirements</b>	<b>18,955</b>	<b>34,633</b>	<b>38,868</b>	<b>4,235</b>	<b>12.2%</b>
Ending Fund Balance/Reserves	23,742	2,791	3,132	341	12.2%
<b>Expenditures by Major Function/Department</b>					
Judicial (District Courts)	18,955	34,633	38,868	4,235	12.2%

## Road Operating Fund

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

Road Operating	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	1,370,791	1,221,890	1,322,319	100,429	8.2%
<b>Current Revenue</b>					
Intergovernmental	73,529	-	-	-	n/a
Other Taxes (Gas Taxes)	1,234,748	1,308,863	1,251,970	(56,893)	-4.3%
Other Taxes (Road)	480,344	435,000	215,000	(220,000)	-50.6%
Room Tax	82,065	87,000	85,000	(2,000)	-2.3%
Charges for Service	81,749	50,000	50,000	-	0.0%
Miscellaneous	141,416	15,000	40,000	25,000	166.7%
Other Financing Sources	15,870	-	-	-	n/a
<b>Total Current Revenue</b>	2,109,721	1,895,863	1,641,970	(253,893)	-13.4%
<b>Total Resources</b>	3,480,512	3,117,753	2,964,289	(153,464)	-4.9%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	786,039	905,798	1,002,023	96,225	10.6%
Services & Supplies	946,367	884,636	1,166,928	282,292	31.9%
Capital Outlay	-	250,000	150,000	(100,000)	-40.0%
<b>Total Operating</b>	1,732,406	2,040,434	2,318,951	278,517	13.6%
<b>Non-Operating</b>					
Capital Projects	55,567	875,000	400,246	(474,754)	-54.3%
Contingency	-	53,713	65,069	11,356	21.1%
<b>Total Non-Operating</b>	55,567	928,713	465,315	(463,398)	-49.9%
<b>Total Requirements</b>	1,787,973	2,969,147	2,784,266	(184,881)	-6.2%
Ending Fund Balance/Reserves	1,692,539	148,606	180,023	31,417	21.1%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Road Maintenance)	1,787,973	2,969,147	2,784,266	(184,881)	-6.2%

## 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, and Parks).*

Room Tax	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	2,061,088	1,907,536	1,782,614	(124,922)	-6.5%
<b>Current Revenue</b>					
Room Tax	5,831,217	5,193,775	5,817,400	623,625	12.0%
Sales Tax	2,013,493	2,424,107	2,050,000	(374,107)	-15.4%
Intergovernmental	42,823	1,000	1,000	-	0.0%
Charges for Service	1,452,012	1,392,200	1,530,000	137,800	9.9%
Fines & Forfeitures	22,329	20,000	20,000	-	0.0%
Miscellaneous	268,908	87,595	109,500	21,905	25.0%
Transfers In	370,352	291,500	591,500	300,000	102.9%
Other Financing Sources	9,424	5,000	5,000	-	0.0%
<b>Total Current Revenue</b>	10,010,558	9,415,177	10,124,400	709,223	7.5%
<b>Total Resources</b>	12,071,646	11,322,713	11,907,014	584,301	5.2%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	3,129,428	3,466,624	3,776,775	310,151	8.9%
Services & Supplies	5,686,545	5,316,618	5,976,691	660,073	12.4%
Capital Outlay	53,845	-	-	-	n/a
<b>Total Operating</b>	8,869,819	8,783,242	9,753,466	970,224	11.0%
<b>Non-Operating</b>					
Capital Projects	108,114	-	-	-	n/a
Transfers Out	722,410	624,475	602,973	(21,502)	-3.4%
Contingency	-	158,176	174,088	15,912	10.1%
<b>Total Non-Operating</b>	830,524	782,651	777,061	(5,590)	-0.7%
<b>Total Requirements</b>	9,700,343	9,565,893	10,530,527	964,634	10.1%
Ending Fund Balance/Reserves	2,371,304	1,756,820	1,376,487	(380,333)	-21.6%
<b>Expenditures by Major Function/Department</b>					
Community Services (Parks/Rec/Sr Svcs)	4,366,537	4,649,230	4,992,571	343,341	7.4%
Administration/Promotion	3,934,315	3,562,220	4,079,762	517,542	14.5%
Library	1,399,491	1,354,443	1,458,194	103,751	7.7%
<b>Total</b>	9,700,343	9,565,893	10,530,527	964,634	10.1%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	903,052	162,668	900,222	737,554	453.4%
<b>Current Revenue</b>					
Room Tax	599,576	520,000	595,000	75,000	14.4%
Intergovernmental	74,003	90,000	72,500	(17,500)	-19.4%
Miscellaneous	63,877	15,000	30,000	15,000	100.0%
<b>Total Current Revenue</b>	737,456	625,000	697,500	72,500	11.6%
<b>Total Resources</b>	1,640,508	787,668	1,597,722	810,054	102.8%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	27,612	29,302	30,763	1,461	5.0%
Services & Supplies	338,786	394,274	391,834	(2,440)	-0.6%
Capital Outlay	-	26,000	-	(26,000)	n/a
<b>Total Operating</b>	366,398	449,576	422,597	(26,979)	-6.0%
<b>Non-Operating</b>					
Capital Projects	-	29,000	854,449	825,449	2846.4%
Transfers Out	239,084	261,228	272,922	11,694	4.5%
Contingency	-	12,707	12,678	(29)	-0.2%
<b>Total Non-Operating</b>	239,084	302,935	1,140,049	837,114	276.3%
<b>Total Requirements</b>	605,482	752,511	1,562,646	810,135	107.7%
Ending Fund Balance/Reserves	1,035,026	35,157	35,076	(81)	-0.2%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Engineering)	605,482	752,511	1,562,646	810,135	107.7%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	234,598	167,292	112,213	(55,079)	-32.9%
<b>Current Revenue</b>					
Fines & Forfeitures	316,899	53,000	53,000	-	0.0%
Miscellaneous	17,792	15,000	15,000	-	0.0%
<b>Total Current Revenue</b>	334,691	68,000	68,000	-	0.0%
<b>Total Resources</b>	569,289	235,292	180,213	(55,079)	-23.4%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	40,328	44,514	48,713	4,199	9.4%
Services & Supplies	34,609	63,565	17,236	(46,329)	-72.9%
Capital Outlay	10,170	15,000	106,811	91,811	612.1%
<b>Total Operating</b>	85,107	123,079	172,760	49,681	40.4%
<b>Non-Operating</b>					
Transfer Out	250,000	-	-	-	n/a
Contingency	-	3,242	1,979	(1,263)	-39.0%
<b>Total Non-Operating</b>	250,000	3,242	1,979	(1,263)	-39.0%
<b>Total Requirements</b>	335,107	126,321	174,739	48,418	38.3%
Ending Fund Balance/Reserves	234,182	108,971	5,474	(103,497)	-95.0%
<b>Expenditures by Major Function/Department</b>					
Judicial (Justice Courts)	335,107	126,321	174,739	48,418	38.3%

## China Spring Youth Camp Fund

The China Spring Youth Camp Fund accounts for the juvenile correction center operations. Revenues are received from a dedicated Ad Valorem property tax levy and contributions from other counties. The FY07-08 tax rate is \$0.0030. 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	279,491	250,000	250,000	-	0.0%
<b>Current Revenue</b>					
Property Tax	86,319	106,937	74,475	(32,462)	-30.4%
Intergovernmental	3,052,897	3,154,268	3,377,217	222,949	7.1%
Charges for Service	5,279	-	-	-	n/a
Miscellaneous	21,723	9,964	9,948	(16)	-0.2%
Transfer In	-	-	40,490	40,490	n/a
Other Financing Sources	1,709	-	-	-	n/a
<b>Total Current Revenue</b>	<b>3,167,927</b>	<b>3,271,169</b>	<b>3,502,130</b>	<b>230,961</b>	<b>7.1%</b>
<b>Total Resources</b>	<b>3,447,418</b>	<b>3,521,169</b>	<b>3,752,130</b>	<b>230,961</b>	<b>6.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	2,355,216	2,569,611	2,847,280	277,669	10.8%
Services & Supplies	666,407	534,774	607,428	72,654	13.6%
Capital Outlay	5,927	12,200	6,200	(6,000)	-49.2%
Other (Grants)	52,541	154,584	41,222	(113,362)	-73.3%
<b>Total Operating</b>	<b>3,080,091</b>	<b>3,271,169</b>	<b>3,502,130</b>	<b>230,961</b>	<b>7.1%</b>
<b>Non-Operating</b>					
Capital Projects	6,165	-	-	-	n/a
<b>Total Requirements</b>	<b>3,086,256</b>	<b>3,271,169</b>	<b>3,502,130</b>	<b>230,961</b>	<b>7.1%</b>
Ending Fund Balance/Reserves	361,162	250,000	250,000	-	0.0%
<b>Expenditures by Major Function/Department</b>					
China Spring Youth Camp	3,086,256	3,271,169	3,502,130	230,961	7.1%

## Western Nevada Regional Youth Center

*The Western Nevada Regional Youth Center (WNRYC) was created in FY01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. The counties have a dedicated county-wide property tax rate to provide funding to the center in order to support operations. The amount each county pays is based on a formula of 75% prior year bed usage and 25% school district enrollment. Prior to FY06-07, revenues collected from the tax rate were passed-through to WNRYC via a Trust & Agency Fund. A Special Revenue fund was created in FY06-07 to better account for the collection and distribution of the tax proceeds. The FY07-08 tax rate is \$0.0121.*

WNRYC	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Current Revenue</b>					
Property Tax	-	254,610	224,529	(30,081)	-11.8%
Transfers In	-	-	185,703	185,703	n/a
<b>Total Current Revenue</b>	-	254,610	410,232	155,622	61.1%
<b>Total Resources</b>	-	254,610	410,232	155,622	61.1%
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	-	254,610	410,232	155,622	61.1%
<b>Total Requirements</b>	-	254,610	410,232	155,622	61.1%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Current Revenue</b>					
Intergovernmental	831,877	715,000	630,000	(85,000)	-11.9%
Miscellaneous	174,317	-	-	-	n/a
<b>Total Current Revenue</b>	<b>1,006,194</b>	<b>715,000</b>	<b>630,000</b>	<b>(85,000)</b>	<b>-11.9%</b>
<b>Total Resources</b>	<b>1,006,194</b>	<b>715,000</b>	<b>630,000</b>	<b>(85,000)</b>	<b>-11.9%</b>
<b>Requirements</b>					
<b>Non-Operating</b>					
Capital Projects	1,006,195	715,000	630,000	(85,000)	-11.9%
<b>Total Requirements</b>	<b>1,006,195</b>	<b>715,000</b>	<b>630,000</b>	<b>(85,000)</b>	<b>-11.9%</b>
Ending Fund Balance/Reserves	-	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	1,006,195	715,000	630,000	(85,000)	-11.9%

## 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/Technology Services	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	491,918	448,579	370,186	(78,393)	-17.5%
<b>Current Revenue</b>					
Property Tax	1,031,352	1,099,475	1,187,675	88,200	8.0%
Intergovernmental	69	-	-	-	n/a
Charges for Service	314,792	381,071	430,676	49,605	13.0%
Miscellaneous	21,925	15,000	15,000	-	0.0%
Transfers In	315,435	385,600	378,777	(6,823)	-1.8%
Other Financing Sources	36	-	-	-	n/a
<b>Total Current Revenue</b>	1,683,609	1,881,146	2,012,128	130,982	7.0%
<b>Total Resources</b>	2,175,527	2,329,725	2,382,314	52,589	2.3%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,250,524	1,493,413	1,632,221	138,808	9.3%
Services & Supplies	351,161	319,091	320,723	1,632	0.5%
Capital Outlay	18,394	16,290	-	(16,290)	n/a
<b>Total Operating</b>	1,620,079	1,828,794	1,952,944	124,150	6.8%
<b>Non-Operating</b>					
Capital Projects	-	250,000	165,000	(85,000)	-34.0%
Transfers Out	46,118	46,118	-	(46,118)	n/a
Contingency	-	54,375	58,588	4,213	7.7%
<b>Total Non-Operating</b>	46,118	350,493	223,588	(126,905)	-36.2%
<b>Total Requirements</b>	1,666,197	2,179,287	2,176,532	(2,755)	-0.1%
Ending Fund Balance/Reserves	509,330	150,438	205,782	55,344	36.8%
<b>Expenditures by Major Function/Department</b>					
Communications/911	1,666,197	2,179,287	2,176,532	(2,755)	-0.1%

**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 the General Fund.*

<b>Senior Services</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	242,931	111,704	388,063	276,359	247.4%
<b>Current Revenue</b>					
Intergovernmental	402,900	397,180	425,371	28,191	7.1%
Charges for Service	305,206	331,100	330,349	(751)	-0.2%
Miscellaneous	27,761	24,463	20,300	(4,163)	-17.0%
Transfers In (Room Tax/Gen Fund)	461,554	520,343	459,545	(60,798)	-11.7%
<b>Total Current Revenue</b>	1,197,421	1,273,086	1,235,565	(37,521)	-2.9%
<b>Total Resources</b>	1,440,352	1,384,790	1,623,628	238,838	17.2%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	767,705	851,934	966,119	114,185	13.4%
Services & Supplies	455,488	404,921	451,972	47,051	11.6%
Capital Outlay	2,574	-	-	-	n/a
Other (Grants)	4,454	4,600	-	(4,600)	n/a
<b>Total Operating</b>	1,230,221	1,261,455	1,418,091	156,636	12.4%
<b>Non-Operating</b>					
Capital Projects	-	-	96,502	96,502	n/a
Contingency	-	32,744	37,443	4,699	14.4%
<b>Total Non-Operating</b>	-	32,744	133,945	101,201	309.1%
<b>Total Requirements</b>	1,230,221	1,294,199	1,552,036	257,837	19.9%
Ending Fund Balance/Reserves	210,131	90,591	71,592	(18,999)	-21.0%
<b>Expenditures by Major Function/Department</b>					
Community Services (Social Services)	1,230,221	1,294,199	1,552,036	257,837	19.9%

**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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	4,708,748	4,493,165	4,788,527	295,362	6.6%
<b>Current Revenue</b>					
Property Tax	215,636	231,468	250,041	18,573	8.0%
Intergovernmental	99	-	-	-	n/a
Charges for Service	3,521,335	3,555,981	3,784,413	228,432	6.4%
Miscellaneous	687,972	505,000	549,354	44,354	8.8%
Transfers In (General Fund)	27,348	-	-	-	n/a
Other Financing Sources	6,030	-	-	-	n/a
Depreciation	-	150,000	151,000	1,000	0.7%
<b>Total Current Revenue</b>	4,458,420	4,442,449	4,734,808	292,359	6.6%
<b>Total Resources</b>	9,167,168	8,935,614	9,523,335	587,721	6.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	619,624	662,249	672,065	9,816	1.5%
Services & Supplies	3,369,114	3,394,002	3,768,971	374,969	11.0%
Capital Outlay	-	-	113,810	113,810	n/a
<b>Total Operating</b>	3,988,738	4,056,251	4,554,846	498,595	12.3%
<b>Non-Operating</b>					
Transfers Out	285,515	-	-	-	n/a
Depreciation	122,441	150,000	151,000	1,000	0.7%
<b>Total Non-Operating</b>	407,956	150,000	151,000	15,000	11.1%
<b>Total Requirements</b>	4,396,694	4,206,251	4,705,846	499,595	11.9%
Ending Reserves	4,770,474	4,729,363	4,817,489	88,126	1.9%

### 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	2,998,404	2,853,469	3,037,904	184,435	6.5%
<b>Current Revenue</b>					
Property Tax	215,636	231,468	250,041	18,573	8.0%
Intergovernmental	99	-	-	-	n/a
Charges for Service	2,300,367	2,255,390	2,519,998	264,608	11.7%
Miscellaneous	222,607	90,000	110,000	20,000	22.2%
<b>Total Current Revenue</b>	<b>2,738,709</b>	<b>2,576,858</b>	<b>2,880,039</b>	<b>303,181</b>	<b>11.8%</b>
<b>Total Resources</b>	<b>5,737,113</b>	<b>5,430,327</b>	<b>5,917,943</b>	<b>487,616</b>	<b>9.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	72,284	80,615	80,182	(433)	-0.5%
Services & Supplies	2,398,288	2,433,814	2,823,501	389,687	16.0%
<b>Total Operating</b>	<b>2,470,572</b>	<b>2,514,429</b>	<b>2,903,683</b>	<b>389,254</b>	<b>15.5%</b>
<b>Non-Operating</b>					
Transfers Out	285,515	-	-	-	n/a
<b>Total Requirements</b>	<b>2,756,087</b>	<b>2,514,429</b>	<b>2,903,683</b>	<b>389,254</b>	<b>15.5%</b>
Ending Reserves	2,981,026	2,915,898	3,014,260	98,362	3.4%
<b>Expenditures by Major Function/Department</b>					
Admin Services (Human Resources)	2,756,087	2,514,429	2,903,683	389,254	15.5%

**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.*

<b>Self Insurance - Dental</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	650,102	675,102	698,907	23,805	3.5%
<b>Current Revenue</b>					
Miscellaneous	430,711	390,000	405,000	15,000	3.8%
<b>Total Resources</b>	<b>1,080,813</b>	<b>1,065,102</b>	<b>1,103,907</b>	<b>38,805</b>	<b>3.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	406,907	365,000	367,500	2,500	0.7%
<b>Total Requirements</b>	<b>406,907</b>	<b>365,000</b>	<b>367,500</b>	<b>2,500</b>	<b>0.7%</b>
Ending Reserves	673,906	700,102	736,407	36,305	5.2%
<b>Expenditures by Major Function/Department</b>					
Admin Services (Human Resources)	406,907	365,000	367,500	2,500	0.7%

**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.*

<b>Motor Pool/Vehicle Maint</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	<b>1,060,243</b>	<b>964,594</b>	<b>1,051,716</b>	<b>87,122</b>	<b>9.0%</b>
<b>Current Revenue</b>					
Charges for Service	1,220,968	1,300,591	1,264,415	(36,176)	-2.8%
Miscellaneous	34,654	25,000	34,354	9,354	37.4%
Transfers In	27,348	-	-	-	n/a
Other Financing Sources	6,030	-	-	-	n/a
Depreciation	-	150,000	151,000	1,000	0.7%
<b>Total Current Revenue</b>	<b>1,289,000</b>	<b>1,475,591</b>	<b>1,449,769</b>	<b>(25,822)</b>	<b>-1.7%</b>
<b>Total Resources</b>	<b>2,349,243</b>	<b>2,440,185</b>	<b>2,501,485</b>	<b>61,300</b>	<b>2.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	547,340	581,634	591,883	10,249	1.8%
Services & Supplies	563,919	595,188	577,970	(17,218)	-2.9%
Capital Outlay	-	-	113,810	113,810	n/a
<b>Total Operating</b>	<b>1,111,259</b>	<b>1,176,822</b>	<b>1,283,663</b>	<b>106,841</b>	<b>9.1%</b>
<b>Non-Operating</b>					
Depreciation	122,441	150,000	151,000	1,000	0.7%
<b>Total Requirements</b>	<b>1,233,700</b>	<b>1,326,822</b>	<b>1,434,663</b>	<b>107,841</b>	<b>8.1%</b>
Ending Reserves	1,115,543	1,113,363	1,066,822	(46,541)	-4.2%
<b>Expenditures by Major Function/Department</b>					
Operational Services (MP/Veh Maint)	1,233,700	1,326,822	1,434,663	107,841	8.1%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	13,346,147	10,523,017	11,325,559	802,542	7.6%
<b>Current Revenue</b>					
Intergovernmental	1,407,475	940,590	-	(940,590)	n/a
Charges for Service	3,094,550	3,016,020	3,350,400	334,380	11.1%
Miscellaneous	2,795,571	2,117,975	1,480,100	(637,875)	-30.1%
Other Financing Sources	350,000	426,100	-	(426,100)	n/a
Depreciation	1,266,425	1,262,901	1,418,307	155,406	12.3%
<b>Total Current Revenue</b>	8,914,021	7,763,586	6,248,807	(1,514,779)	-19.5%
<b>Total Resources</b>	22,260,168	18,286,603	17,574,366	(712,237)	-3.9%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	688,567	802,940	918,426	115,486	14.4%
Services & Supplies	1,373,414	1,407,317	1,733,021	325,704	23.1%
Capital Outlay	-	258,200	-	(258,200)	n/a
<b>Total Operating</b>	2,061,981	2,468,457	2,651,447	182,990	7.4%
<b>Non-Operating</b>					
Capital Projects	1	7,502,018	6,207,500	(1,294,518)	-17.3%
Debt Service	740,756	1,671,669	1,810,657	138,988	8.3%
Depreciation	1,266,425	1,262,901	1,418,307	155,406	12.3%
<b>Total Non-Operating</b>	2,007,182	10,436,588	9,436,464	(1,000,124)	-9.6%
<b>Total Requirements</b>	4,069,163	12,905,045	12,087,911	(817,134)	-6.3%
Ending Reserves	18,191,005	5,381,558	5,486,455	104,897	1.9%

## Douglas County Water Utility Fund

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

Douglas County Water Utility	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	54,850	12,591	921,865	909,274	7221.6%
<b>Current Revenue</b>					
Intergovernmental	138,743	-	-		
Charges for Service	66,488	64,000	64,000	-	0.0%
Other Financing Sources	100,000	-	-	-	
Miscellaneous	11,122	1,022,400	650,500	(371,900)	-36.4%
Depreciation	-	6,000	6,291	291	4.9%
<b>Total Current Revenue</b>	-	1,092,400	720,791	(371,609)	-34.0%
<b>Total Resources</b>	371,203	1,104,991	1,642,656	537,665	48.7%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	36,682	39,663	18,565	(21,098)	-53.2%
Services & Supplies	63,276	28,933	26,203	(2,730)	-9.4%
<b>Total Operating</b>	99,958	68,596	44,768	(23,828)	-34.7%
<b>Non-Operating</b>					
Capital Projects	-	995,855	1,307,500	311,645	31.3%
Debt Service	9,145	33,929	33,869	(60)	-0.2%
Depreciation	4,717	6,000	6,291	291	4.9%
<b>Total Non-Operating</b>	13,862	1,035,784	1,347,660	311,876	30.1%
<b>Total Requirements</b>	113,820	1,104,380	1,392,428	288,048	26.1%
Ending Reserves	257,383	611	250,228	249,617	40853.8%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	113,820	1,104,380	1,392,428	288,048	26.1%

**Water District Funds**

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

**Ridgeview Water Utility District**

<b>Ridgeview Water</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	26,005	18,595	19,919	1,324	7.1%
<b>Current Revenue</b>					
Charges for Service	12,108	12,000	12,000	-	0.0%
Miscellaneous	731	300	700	400	133.3%
<b>Total Current Revenue</b>	12,839	12,300	12,700	400	3.3%
<b>Total Resources</b>	38,844	30,895	32,619	1,724	5.6%
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	1	25	25	-	0.0%
<b>Non-Operating</b>					
Debt Service	8,005	11,933	12,077	144	1.2%
<b>Total Requirements</b>	8,006	11,958	12,102	144	1.2%
Ending Reserves	30,838	18,937	20,517	1,580	8.3%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	8,006	11,958	12,102	144	1.2%

### Zephyr Water Utility District

Zephyr Water	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Reserves	426,551	92,698	166,676	73,978	79.8%
<b>Current Revenue</b>					
Charges for Service	227,242	227,000	390,000	163,000	71.8%
Miscellaneous	179,661	10,000	10,000	-	0.0%
Depreciation	-	212,153	221,153	9,000	4.2%
<b>Total Current Revenue</b>	<b>406,903</b>	<b>449,153</b>	<b>621,153</b>	<b>172,000</b>	<b>38.3%</b>
<b>Total Resources</b>	<b>833,454</b>	<b>541,851</b>	<b>787,829</b>	<b>245,978</b>	<b>45.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	80,883	82,924	69,620	(13,304)	-16.0%
Services & Supplies	132,247	115,387	122,602	7,215	6.3%
<b>Total Operating</b>	<b>213,130</b>	<b>198,311</b>	<b>192,222</b>	<b>(6,089)</b>	<b>-3.1%</b>
<b>Non-Operating</b>					
Debt Service	49,567	125,126	125,224	98	0.1%
Depreciation	208,924	212,153	221,153	9,000	4.2%
<b>Total Non-Operating</b>	<b>258,491</b>	<b>337,279</b>	<b>346,377</b>	<b>9,098</b>	<b>2.7%</b>
<b>Total Requirements</b>	<b>471,621</b>	<b>535,590</b>	<b>538,599</b>	<b>3,009</b>	<b>0.6%</b>
Ending Reserves	361,833	6,261	249,230	242,969	3880.7%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	471,621	535,590	538,599	3,009	0.6%

**West Valley Water Utility District**

<b>West Valley Water</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	443,465	179,970	327,331	147,361	81.9%
<b>Current Revenue</b>					
Charges for Service	184,500	160,500	175,500	15,000	9.3%
Other Financing Sources	150,000	-	-	-	n/a
Miscellaneous	77,947	14,275	10,000	(4,275)	-29.9%
Depreciation	-	75,017	85,112	10,095	13.5%
<b>Total Current Revenue</b>	412,447	249,792	270,612	20,820	8.3%
<b>Total Resources</b>	855,912	429,762	597,943	168,181	39.1%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	70,593	71,476	82,285	10,809	15.1%
Services & Supplies	1,355	114,035	118,328	4,293	3.8%
<b>Total Operating</b>	71,948	185,511	200,613	15,102	8.1%
<b>Non-Operating</b>					
Debt Service	-	3,023	3,043	20	0.7%
Depreciation	82,028	75,017	85,112	10,095	13.5%
<b>Total Non-Operating</b>	82,028	78,040	88,155	10,115	13.0%
<b>Total Requirements</b>	153,976	263,551	288,768	25,217	9.6%
Ending Reserves	701,936	166,211	309,175	142,964	86.0%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	153,976	263,551	288,768	25,217	9.6%

East Valley Water Utility District

East Valley Water	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	3,044,877	2,927,388	2,772,619	(154,769)	-5.3%
<b>Current Revenue</b>					
Intergovernmental	350,000	-	-	-	n/a
Charges for Service	880,969	837,000	831,000	(6,000)	-0.7%
Miscellaneous	690,867	300,000	175,000	(125,000)	-41.7%
Depreciation	-	271,577	312,679	41,102	15.1%
<b>Total Current Revenue</b>	1,921,836	1,408,577	1,318,679	(89,898)	-6.4%
<b>Total Resources</b>	4,966,713	4,335,965	4,091,298	(244,667)	-5.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	191,075	212,576	250,949	38,373	18.1%
Services & Supplies	407,861	325,605	361,901	36,296	11.1%
Capital Outlay	-	95,700	-	(95,700)	n/a
<b>Total Operating</b>	598,936	633,881	612,850	(21,031)	-3.3%
<b>Non-Operating</b>					
Capital Projects	-	492,000	900,000	408,000	82.9%
Debt Service	292,267	525,705	522,205	(3,500)	-0.7%
Depreciation	286,688	271,577	312,679	41,102	15.1%
<b>Total Non-Operating</b>	578,955	1,289,282	1,734,884	445,602	34.6%
<b>Total Requirements</b>	1,177,891	1,923,163	2,347,734	424,571	22.1%
Ending Reserves	3,788,822	2,412,802	1,743,564	(669,238)	-27.7%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	1,177,891	1,923,163	2,347,734	424,571	22.1%

Cave Rock Water Utility District

Cave Rock Water	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	575,358	538,544	162,038	(376,506)	-69.9%
<b>Current Revenue</b>					
Intergovernmental	5,567	476,089	-	(476,089)	n/a
Charges for Service	336,185	330,700	450,700	120,000	36.3%
Miscellaneous	80,790	16,000	24,400	8,400	52.5%
Depreciation	-	147,880	157,864	9,984	6.8%
<b>Total Current Revenue</b>	422,542	970,669	632,964	(337,705)	-34.8%
<b>Total Resources</b>	997,900	1,509,213	795,002	(714,211)	-47.3%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	77,054	79,809	70,436	(9,373)	-11.7%
Services & Supplies	185,309	120,149	153,919	33,770	28.1%
<b>Total Operating</b>	262,363	199,958	224,355	24,397	12.2%
<b>Non-Operating</b>					
Capital Projects	-	800,150	-	(800,150)	n/a
Debt Service	-	168,068	169,133	1,065	0.6%
Depreciation	142,531	147,880	157,864	9,984	6.8%
<b>Total Non-Operating</b>	142,531	1,116,098	326,997	(789,101)	-70.7%
<b>Total Requirements</b>	404,894	1,316,056	551,352	(764,704)	-58.1%
Ending Reserves	593,006	193,157	243,650	50,493	26.1%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	404,894	1,316,056	551,352	(764,704)	-58.1%

Skyland Water Utility District

Skyland Water	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	156,547	204,615	217,715	13,100	6.4%
<b>Current Revenue</b>					
Charges for Service	258,094	260,500	260,500	-	0.0%
Miscellaneous	9,457	5,000	7,000	2,000	40.0%
Depreciation	-	85,274	95,586	10,312	12.1%
<b>Total Current Revenue</b>	267,551	350,774	363,086	12,312	3.5%
<b>Total Resources</b>	424,098	555,389	580,801	25,412	4.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	71,502	76,891	70,114	(6,777)	-8.8%
Services & Supplies	66,376	84,258	82,012	(2,246)	-2.7%
<b>Total Operating</b>	137,878	161,149	152,126	(9,023)	-5.6%
<b>Non-Operating</b>					
Debt Service	-	102,888	104,017	1,129	1.1%
Depreciation	88,231	85,274	95,586	10,312	12.1%
<b>Total Non-Operating</b>	88,231	188,162	199,603	11,441	6.1%
<b>Total Requirements</b>	226,109	349,311	351,729	2,418	0.7%
Ending Reserves	197,989	206,078	229,072	22,994	11.2%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	226,109	349,311	351,729	2,418	0.7%

**Foothill Water Utility District**

<b>Foothill Water</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	51,080	150,836	317,601	166,765	110.6%
<b>Current Revenue</b>					
Intergovernmental	674,973	464,501	-	(464,501)	n/a
Charges for Service	149,967	170,820	170,000	(820)	-0.5%
Miscellaneous	297,156	-	2,500	2,500	n/a
Other Financing Sources	100,000	426,100	-	(426,100)	n/a
Depreciation	-	25,000	51,411	26,411	105.6%
<b>Total Current Revenue</b>	<b>1,222,096</b>	<b>1,086,421</b>	<b>223,911</b>	<b>(862,510)</b>	<b>-79.4%</b>
<b>Total Resources</b>	<b>1,273,176</b>	<b>1,237,257</b>	<b>541,512</b>	<b>(695,745)</b>	<b>-56.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	15,977	16,179	30,756	14,577	90.1%
Services & Supplies	55,240	60,684	50,544	(10,140)	-16.7%
<b>Total Operating</b>	<b>71,217</b>	<b>76,863</b>	<b>81,300</b>	<b>4,437</b>	<b>5.8%</b>
<b>Non-Operating</b>					
Capital Projects	-	984,013	-	(984,013)	n/a
Debt Service	9,289	34,441	71,154	36,713	106.6%
Depreciation	1,282	25,000	51,411	26,411	105.6%
<b>Total Non-Operating</b>	<b>10,571</b>	<b>1,043,454</b>	<b>122,565</b>	<b>(920,889)</b>	<b>-88.3%</b>
<b>Total Requirements</b>	<b>81,788</b>	<b>1,120,317</b>	<b>203,865</b>	<b>(916,452)</b>	<b>-81.8%</b>
Ending Reserves	1,191,388	116,940	337,647	220,707	188.7%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	81,788	1,120,317	203,865	(916,452)	-81.8%

**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.*

<b>Sewer Utility</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	8,567,414	6,397,780	6,419,795	22,015	0.3%
<b>Current Revenue</b>					
Intergovernmental	238,192	-	-	-	n/a
Charges for Service	978,997	953,500	996,700	43,200	4.5%
Miscellaneous	1,447,840	750,000	600,000	(150,000)	-20.0%
Depreciation	-	440,000	488,211	48,211	11.0%
<b>Total Current Revenue</b>	<b>2,665,029</b>	<b>2,143,500</b>	<b>2,084,911</b>	<b>(58,589)</b>	<b>-2.7%</b>
<b>Total Resources</b>	<b>11,232,443</b>	<b>8,541,280</b>	<b>8,504,706</b>	<b>(36,574)</b>	<b>-0.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	144,801	223,422	325,701	102,279	45.8%
Services & Supplies	461,749	558,241	817,487	259,246	46.4%
Capital Outlay	-	162,500	-	(162,500)	n/a
<b>Total Operating</b>	<b>606,550</b>	<b>944,163</b>	<b>1,143,188</b>	<b>199,025</b>	<b>21.1%</b>
<b>Non-Operating</b>					
Capital Projects	1	4,230,000	4,000,000	(230,000)	-5.4%
Debt Service	372,483	666,556	769,935	103,379	15.5%
Depreciation	452,024	440,000	488,211	48,211	11.0%
<b>Total Non-Operating</b>	<b>824,508</b>	<b>5,336,556</b>	<b>5,258,146</b>	<b>(78,410)</b>	<b>-1.5%</b>
<b>Total Requirements</b>	<b>1,431,058</b>	<b>6,280,719</b>	<b>6,401,334</b>	<b>120,615</b>	<b>1.9%</b>
Ending Reserves	9,801,385	2,260,561	2,103,372	(157,189)	-7.0%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Utility Operations)	1,431,058	6,280,719	6,401,334	(120,615)	-1.9%

## Capital Construction Funds

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

### All Capital Construction Funds

County Capital Construction Funds	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	15,182,402	15,141,131	12,578,996	(2,562,135)	-16.9%
<b>Current Revenue</b>					
Property Tax	1,078,321	1,157,348	1,250,192	92,844	8.0%
Other Taxes	360,107	-	-	-	n/a
Gaming	300,224	300,000	300,000	-	0.0%
Intergovernmental	919,626	979,140	849,507	(129,633)	-13.2%
Miscellaneous	666,786	267,000	393,000	126,000	47.2%
Transfers In	1,527,578	-	-	-	n/a
Other Financing Sources	43,440	-	-	-	n/a
<b>Total Current Revenue</b>	4,896,082	2,703,488	2,792,699	89,211	3.3%
<b>Total Resources</b>	20,078,484	17,844,619	15,371,695	(2,472,924)	-13.9%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	155,811	217,994	225,720	7,726	3.5%
Services & Supplies	587,574	115,985	621,598	505,613	435.9%
Capital Outlay	207,063	-	-	-	n/a
Other (Distributions to Towns)	71,436	84,602	89,937	5,335	6.3%
<b>Total Operating</b>	1,021,884	418,581	937,255	518,674	123.9%
<b>Non-Operating</b>					
Capital Projects	1,186,970	8,145,000	605,000	(7,540,000)	-92.6%
Transfers Out	1,750,617	1,645,099	1,645,407	308	0.0%
<b>Total Non-Operating</b>	2,937,587	9,790,099	2,250,407	(7,539,692)	-77.0%
<b>Total Requirements</b>	3,959,471	10,208,680	3,187,662	(7,021,018)	-68.8%
Ending Fund Balance/Reserves	16,119,013	7,635,939	12,184,033	4,548,094	59.6%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	377,813	431,813	505,255	73,442	17.0%
<b>Current Revenue</b>					
Miscellaneous	15,442	12,000	18,000	6,000	50.0%
Transfers In	50,000	-	-	-	n/a
<b>Total Current Revenue</b>	65,442	12,000	18,000	6,000	50.0%
<b>Total Resources</b>	443,255	443,813	523,255	79,442	17.9%
Ending Fund Balance/Reserves	443,255	443,813	523,255	79,442	17.9%
<b>Expenditures by Major Function/Department</b>					

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	10,629,977	10,249,771	10,128,741	(121,030)	-1.2%
<b>Current Revenue</b>					
Property Tax	1,078,321	1,157,348	1,250,192	92,844	8.0%
Intergovernmental	494	500	-	(500)	n/a
Miscellaneous	384,659	150,000	200,000	50,000	33.3%
Transfers In	250,000	-	-	-	n/a
<b>Total Current Revenue</b>	<b>1,713,474</b>	<b>1,307,848</b>	<b>1,450,192</b>	<b>142,344</b>	<b>10.9%</b>
<b>Total Resources</b>	<b>12,343,451</b>	<b>11,557,619</b>	<b>11,578,933</b>	<b>21,314</b>	<b>0.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Other (Distributions to Towns)	71,436	84,602	89,937	5,335	6.3%
<b>Non-Operating</b>					
Capital Projects	125,563	7,280,000	-	(7,280,000)	n/a
Transfers Out	1,327,731	1,327,999	1,326,096	(1,903)	-0.1%
<b>Total Non-Operating</b>	<b>1,453,294</b>	<b>8,607,999</b>	<b>1,326,096</b>	<b>(7,281,903)</b>	<b>-84.6%</b>
<b>Total Requirements</b>	<b>1,524,730</b>	<b>8,692,601</b>	<b>1,416,033</b>	<b>(7,276,568)</b>	<b>-83.7%</b>
Ending Fund Balance/Reserves	10,818,721	2,865,018	10,162,900	7,297,882	254.7%
<b>Expenditures by Major Function/Department</b>					
Admin Services (Facility Operations)	1,524,730	8,692,601	1,416,033	(7,276,568)	-83.7%

## 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 each year.*

County Construction	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	2,992,672	3,075,162	790,000	(2,285,162)	-74.3%
<b>Current Revenue</b>					
Gaming	300,224	300,000	300,000	-	0.0%
Intergovernmental	2,123	-	-	-	n/a
Miscellaneous	196,870	75,000	100,000	25,000	33.3%
Transfers In	1,227,578	-	-	-	n/a
<b>Total Current Revenue</b>	1,726,795	375,000	400,000	25,000	6.7%
<b>Total Resources</b>	4,719,467	3,450,162	1,190,000	(2,260,162)	-65.5%
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	505,859	63,054	163,122	100,068	158.7%
Capital Outlay	207,063	-	-	-	n/a
<b>Total Operating</b>	712,922	63,054	163,122	100,068	158.7%
<b>Non-Operating</b>					
Capital Projects	661,201	215,000	295,000	80,000	37.2%
Transfers Out	105,783	-	-	-	n/a
<b>Total Non-Operating</b>	766,984	215,000	295,000	80,000	37.2%
<b>Total Requirements</b>	1,479,906	278,054	458,122	180,068	64.8%
Ending Fund Balance/Reserves	3,239,561	3,172,108	731,878	(2,440,230)	-76.9%
<b>Expenditures by Major Function/Department</b>					
Admin Services (Facility Operations)	1,479,906	278,054	458,122	180,068	64.8%

## Park Residential Construction Tax Fund

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

Park Residential Construction	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Current Revenue</b>					
Other Taxes (Res. Constr. Tax)	360,107	-	-	-	n/a
<b>Total Resources</b>	<b>360,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Capital Projects	360,108	-	-	-	n/a
<b>Total Requirements</b>	<b>360,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Expenditures by Major Function/Department</b>					
Community Services (Parks)	360,108	-	-	-	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 County-wide \$0.04 gas tax.*

Regional Transportation	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	1,181,941	1,384,385	1,155,000	(229,385)	-16.6%
<b>Current Revenue</b>					
Intergovernmental (Gas Tax)	917,009	978,640	849,507	(129,133)	-13.2%
Miscellaneous	69,815	30,000	75,000	45,000	150.0%
Other Financing Sources	43,440	-	-	-	n/a
<b>Total Current Revenue</b>	1,030,264	1,008,640	924,507	(84,133)	-8.3%
<b>Total Resources</b>	2,212,205	2,393,025	2,079,507	(313,518)	-13.1%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	155,811	217,994	225,720	7,726	3.5%
Services & Supplies	81,715	52,931	458,476	405,545	766.2%
<b>Total Operating</b>	237,526	270,925	684,196	413,271	152.5%
<b>Non-Operating</b>					
Capital Projects	40,098	650,000	310,000	(340,000)	-52.3%
Transfers Out	317,103	317,100	319,311	2,211	0.7%
<b>Total Non-Operating</b>	357,201	967,100	629,311	(337,789)	-34.9%
<b>Total Requirements</b>	594,727	1,238,025	1,313,507	75,482	6.1%
Ending Fund Balance/Reserves	1,617,478	1,155,000	766,000	(389,000)	-33.7%
<b>Expenditures by Major Function/Department</b>					
Community Dev (Engineering)	594,727	1,238,025	1,313,507	75,482	6.1%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	943,679	811,223	780,731	(30,492)	-3.8%
<b>Current Revenue</b>					
Miscellaneous (Assessments)	81,305	96,426	92,463	(3,963)	-4.1%
Transfers In	2,331,519	2,357,119	2,327,299	(29,820)	-1.3%
<b>Total Current Revenue</b>	<b>2,412,824</b>	<b>2,453,545</b>	<b>2,419,762</b>	<b>(33,783)</b>	<b>-1.4%</b>
<b>Total Resources</b>	<b>3,356,503</b>	<b>3,264,768</b>	<b>3,200,493</b>	<b>(64,275)</b>	<b>-2.0%</b>
<b>Requirements</b>					
<b>Operating</b>	11,470	12,300	12,250	(50)	-0.4%
<b>Non-Operating</b>					
Debt Service	2,576,628	2,422,168	2,406,561	(15,607)	-0.6%
Transfers Out	6,752	-	-	-	n/a
<b>Total Non-Operating</b>	<b>2,583,380</b>	<b>2,422,168</b>	<b>2,406,561</b>	<b>(198,493)</b>	<b>-7.6%</b>
<b>Total Requirements</b>	<b>2,594,850</b>	<b>2,434,468</b>	<b>2,418,811</b>	<b>(15,657)</b>	<b>-0.6%</b>
Ending Fund Balance/Reserves	761,653	830,300	781,682	(48,618)	-5.9%
<b>Expenditures by Major Function/Department</b>					
Administrative Services (Comptroller)	2,594,850	2,434,468	2,418,811	(15,657)	-0.6%

## Redevelopment Agency Funds

*These funds account for operations and activities of the separate Redevelopment Agency. The agency was created in FY98-99.*

### All Redevelopment Agency Funds

All DC Redevelopment Funds	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	617,917	545,952	509,542	(36,410)	-6.7%
<b>Current Revenue</b>					
Property Taxes	1,214,215	1,385,641	1,727,494	341,853	24.7%
Miscellaneous	32,903	11,100	11,000	(100)	-0.9%
Transfers In	1,292,700	1,415,028	1,156,000	(259,028)	-18.3%
<b>Total Current Revenue</b>	<b>2,539,818</b>	<b>2,811,769</b>	<b>2,894,494</b>	<b>82,725</b>	<b>2.9%</b>
<b>Total Resources</b>	<b>3,157,735</b>	<b>3,357,721</b>	<b>3,404,036</b>	<b>46,315</b>	<b>1.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	6,913	7,201	25,401	18,200	252.7%
Services & Supplies	415,640	340,552	333,986	(6,566)	-1.9%
<b>Total Operating</b>	<b>422,553</b>	<b>347,753</b>	<b>359,387</b>	<b>11,634</b>	<b>3.3%</b>
<b>Non-Operating</b>					
Capital Projects	141,000	865,489	1,170,792	305,303	35.3%
Debt Service	488,000	518,750	506,000	(12,750)	-2.5%
Transfers Out	1,486,140	1,415,028	1,156,000	(259,028)	-18.3%
Contingency	-	2,183	2,532	349	16.0%
<b>Total Non-Operating</b>	<b>2,115,140</b>	<b>2,801,450</b>	<b>2,835,324</b>	<b>33,874</b>	<b>1.2%</b>
<b>Total Requirements</b>	<b>2,537,693</b>	<b>3,149,203</b>	<b>3,194,711</b>	<b>45,508</b>	<b>1.4%</b>
Ending Fund Balance/Reserves	620,042	208,518	209,325	807	0.4%

**Redevelopment Agency Administration**

DC Redvlpmt - Administration	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	609,966	335,897	308,221	(27,676)	-8.2%
<b>Current Revenue</b>					
Property Taxes	1,214,215	1,385,641	1,727,494	341,853	24.7%
Miscellaneous	28,223	10,000	10,000	-	0.0%
<b>Total Current Revenue</b>	<b>1,242,438</b>	<b>1,395,641</b>	<b>1,737,494</b>	<b>341,853</b>	<b>24.5%</b>
<b>Total Resources</b>	<b>1,852,404</b>	<b>1,731,538</b>	<b>2,045,715</b>	<b>314,177</b>	<b>18.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	6,913	7,201	25,401	18,200	252.7%
Services & Supplies	140,640	65,552	58,986	(6,566)	-10.0%
<b>Total Operating</b>	<b>147,553</b>	<b>72,753</b>	<b>84,387</b>	<b>11,634</b>	<b>16.0%</b>
<b>Non-Operating</b>					
Capital Projects	-	235,536	795,792	560,256	237.9%
Transfers Out	1,292,700	1,415,028	1,156,000	(259,028)	-18.3%
Contingency	-	2,183	2,532	349	16.0%
<b>Total Non-Operating</b>	<b>1,292,700</b>	<b>1,652,747</b>	<b>1,954,324</b>	<b>301,577</b>	<b>18.2%</b>
<b>Total Requirements</b>	<b>1,440,253</b>	<b>1,725,500</b>	<b>2,038,711</b>	<b>313,211</b>	<b>18.2%</b>
Ending Fund Balance/Reserves	412,151	6,038	7,004	966	16.0%

### Redevelopment Agency Capital Projects

DC Redvlpmt - Capital Projects	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	6,675	207,675	198,016	(9,659)	-4.7%
<b>Current Revenue</b>					
Miscellaneous	3,756	1,000	1,000	-	0.0%
Transfers In	804,700	896,278	650,000	(246,278)	-27.5%
<b>Total Current Revenue</b>	<b>808,456</b>	<b>897,278</b>	<b>651,000</b>	<b>(246,278)</b>	<b>-27.4%</b>
<b>Total Resources</b>	<b>815,131</b>	<b>1,104,953</b>	<b>849,016</b>	<b>(255,937)</b>	<b>-23.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	275,000	275,000	275,000	-	0.0%
<b>Non-Operating</b>					
Capital Projects	141,000	629,953	375,000	(254,953)	-40.5%
Transfers Out	193,440	-	-	-	n/a
<b>Total Non-Operating</b>	<b>334,440</b>	<b>629,953</b>	<b>375,000</b>	<b>(254,953)</b>	<b>-40.5%</b>
<b>Total Requirements</b>	<b>609,440</b>	<b>904,953</b>	<b>650,000</b>	<b>(254,953)</b>	<b>-28.2%</b>
Ending Fund Balance/Reserves	205,691	200,000	199,016	(984)	-0.5%

### Redevelopment Agency Debt Service

DC Redvlpmt - Debt Service	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	1,276	2,380	3,305	925	38.9%
<b>Current Revenue</b>					
Miscellaneous	924	100	-	(100)	n/a
Transfers In	488,000	518,750	506,000	(12,750)	-2.5%
<b>Total Current Revenue</b>	<b>488,924</b>	<b>518,850</b>	<b>506,000</b>	<b>(12,850)</b>	<b>-2.5%</b>
<b>Total Resources</b>	<b>490,200</b>	<b>521,230</b>	<b>509,305</b>	<b>(11,925)</b>	<b>-2.3%</b>
<b>Requirements</b>					
<b>Non-Operating</b>					
Debt Service	488,000	518,750	506,000	(12,750)	-2.5%
<b>Total Requirements</b>	<b>488,000</b>	<b>518,750</b>	<b>506,000</b>	<b>(12,750)</b>	<b>-2.5%</b>
Ending Fund Balance/Reserves	2,200	2,480	3,305	825	33.3%

## East Fork Fire & Paramedic District Funds

*These funds account for operations and capital improvements for the separate five fire and paramedic districts. They include special revenue, enterprise, and capital project funds, according to their specific uses.*

### All Fire & Paramedic Districts Funds

All Fire/Paramedic Funds	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	5,845,408	1,867,516	1,678,201	(189,315)	-10.1%
<b>Current Revenue</b>					
Property Taxes	4,374,465	5,034,813	5,637,968	603,155	12.0%
State Consolidated Tax	1,526,649	1,734,969	1,697,250	(37,719)	-2.2%
Intergovernmental	453,222	-	-	-	n/a
Charges for Service	2,323,717	2,985,058	2,904,430	(80,628)	-2.7%
Miscellaneous	309,257	248,000	173,840	(74,160)	-29.9%
Transfers In	275,000	265,000	355,000	90,000	34.0%
Other Financing Sources	29,883	-	25,000	25,000	n/a
<b>Total Current Revenue</b>	<b>9,292,193</b>	<b>10,267,840</b>	<b>10,793,488</b>	<b>525,648</b>	<b>5.1%</b>
<b>Total Resources</b>	<b>15,137,601</b>	<b>12,135,356</b>	<b>12,471,689</b>	<b>336,333</b>	<b>2.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	5,056,939	5,425,525	6,294,882	869,357	16.0%
Services & Supplies	2,675,093	3,047,176	3,052,413	5,237	0.2%
Capital Outlay	462,878	436,000	81,781	(354,219)	-81.2%
Other	25,000	-	25,000	25,000	n/a
<b>Total Operating</b>	<b>8,219,910</b>	<b>8,908,701</b>	<b>9,454,076</b>	<b>545,375</b>	<b>6.1%</b>
<b>Non-Operating</b>					
Capital Projects	1,083,117	988,025	693,354	(294,671)	-29.8%
Debt Service	78,765	78,765	78,765	-	0.0%
Transfers Out	275,000	265,000	355,000	90,000	34.0%
Contingency	-	254,181	280,419	26,238	10.3%
<b>Total Non-Operating</b>	<b>1,436,882</b>	<b>1,585,971</b>	<b>1,407,538</b>	<b>(178,433)</b>	<b>-11.3%</b>
<b>Total Requirements</b>	<b>9,656,792</b>	<b>10,494,672</b>	<b>10,861,614</b>	<b>366,942</b>	<b>3.5%</b>
Ending Fund Balance/Reserves	5,480,809	1,640,684	1,610,075	(30,609)	-1.9%

**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 FY07-08 tax rate is \$0.3038.*

**East Fork General Operations Fund**

<b>East Fork General Operations</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	<b>1,365,670</b>	<b>487,692</b>	<b>327,179</b>	<b>(160,513)</b>	<b>-32.9%</b>
<b>Current Revenue</b>					
Property Tax	1,972,249	2,527,624	2,886,528	358,904	14.2%
State Consolidated Taxes	1,526,649	1,734,969	1,697,250	(37,719)	-2.2%
Intergovernmental	75,434	-	-	-	n/a
Charges for Service	142,189	255,246	269,690	14,444	5.7%
Miscellaneous	59,046	32,000	54,000	22,000	68.8%
Other Financing Sources	4,883	-	-	-	n/a
<b>Total Current Revenue</b>	<b>3,780,450</b>	<b>4,549,839</b>	<b>4,907,468</b>	<b>357,629</b>	<b>7.9%</b>
<b>Total Resources</b>	<b>5,146,120</b>	<b>5,037,531</b>	<b>5,234,647</b>	<b>197,116</b>	<b>3.9%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	2,130,331	2,368,918	2,678,840	309,922	13.1%
Services & Supplies	1,474,977	1,572,995	1,533,316	(39,679)	-2.5%
Capital Outlay	9,354	39,000	66,781	27,781	71.2%
<b>Total Operating</b>	<b>3,614,662</b>	<b>3,980,913</b>	<b>4,278,937</b>	<b>298,024</b>	<b>7.5%</b>
<b>Non-Operating</b>					
Capital Projects	19,504	346,182	124,736	(221,446)	-64.0%
Transfers Out	275,000	265,000	355,000	90,000	34.0%
Contingency	-	118,257	126,365	8,108	6.9%
<b>Total Non-Operating</b>	<b>294,504</b>	<b>729,439</b>	<b>606,101</b>	<b>(123,338)</b>	<b>-16.9%</b>
<b>Total Requirements</b>	<b>3,909,166</b>	<b>4,710,352</b>	<b>4,885,038</b>	<b>174,686</b>	<b>3.7%</b>
Ending Fund Balance/Reserves	1,236,954	327,179	349,609	22,430	6.9%

### East Fork Fire Emergency Fund

EFFPD Emergency	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	250,000	250,000	287,517	37,517	15.0%
<b>Current Revenue</b>					
Miscellaneous	9,517	-	-	-	n/a
Transfers In	25,000	-	20,000	20,000	n/a
<b>Total Current Revenue</b>	34,517	-	20,000	20,000	n/a
<b>Total Resources</b>	284,517	250,000	307,517	57,517	23.0%
Ending Fund Balance/Reserves	284,517	250,000	307,517	57,517	23.0%

### East Fork Fire Equipment Reserve Fund

EFFPD Equipment Reserve	2005-06 Actual	2006-07 Final	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	891,889	496,492	432,727	(63,765)	-12.8%
<b>Current Revenue</b>					
Property Taxes	123,020	-	-	-	n/a
Intergovernmental	14	-	-	-	n/a
Miscellaneous	30,760	15,000	23,000	8,000	53.3%
Transfers In	-	265,000	-	(265,000)	n/a
<b>Total Current Revenue</b>	153,794	280,000	23,000	(257,000)	-91.8%
<b>Total Resources</b>	1,045,683	776,492	455,727	(320,765)	-41.3%
<b>Requirements</b>					
<b>Operating</b>					
Capital Outlay	315,433	265,000	-	(265,000)	n/a
<b>Non-Operating</b>					
Debt Service	78,765	78,765	78,765	-	0.0%
<b>Total Requirements</b>	394,198	343,765	78,765	(265,000)	-77.1%
Ending Fund Balance/Reserves	651,485	432,727	376,962	(55,765)	-12.9%

**East Fork Fire Construction Reserve Fund**

<b>EFFPD Construction Reserve</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	2,420,724	52,691	4,723	(47,968)	-91.0%
<b>Current Revenue</b>					
Property Tax	121,940	132,032	145,048	13,016	9.9%
Intergovernmental	377,546	-	-	-	n/a
Miscellaneous	94,112	155,000	20,000	(135,000)	-87.1%
Transfers In	250,000	-	335,000	335,000	n/a
Other Financing Sources	25,000	-	25,000	25,000	n/a
<b>Total Current Revenue</b>	<b>868,598</b>	<b>287,032</b>	<b>525,048</b>	<b>238,016</b>	<b>82.9%</b>
<b>Total Resources</b>	<b>3,289,322</b>	<b>339,723</b>	<b>529,771</b>	<b>190,048</b>	<b>55.9%</b>
<b>Requirements</b>					
<b>Non-Operating</b>					
Capital Projects	1,063,613	335,000	510,000	175,000	52.2%
<b>Total Requirements</b>	<b>1,063,613</b>	<b>335,000</b>	<b>510,000</b>	<b>175,000</b>	<b>52.2%</b>
Ending Fund Balance/Reserves	2,225,709	4,723	19,771	15,048	318.6%

### East Fork Paramedic District Fund

As a separate district, the East Fork Paramedic District has 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 FY07-08 tax rate is \$0.1580.

### East Fork Paramedic General Operations Fund

EF Paramedic General Ops	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	917,124	580,641	626,055	45,414	7.8%
<b>Current Revenue</b>					
Property Tax	2,157,256	2,375,157	2,606,392	231,235	9.7%
Intergovernmental	228	-	-	-	n/a
Charges for Service	2,181,528	2,729,812	2,634,740	(95,072)	-3.5%
Miscellaneous	115,822	46,000	76,840	30,840	67.0%
<b>Total Current Revenue</b>	<b>4,454,834</b>	<b>5,150,969</b>	<b>5,317,972</b>	<b>167,003</b>	<b>3.2%</b>
<b>Total Resources</b>	<b>5,371,958</b>	<b>5,731,610</b>	<b>5,944,027</b>	<b>212,417</b>	<b>3.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	2,926,608	3,056,607	3,616,042	559,435	18.3%
Services & Supplies	1,200,116	1,474,181	1,519,097	44,916	3.0%
Capital Outlay	138,091	132,000	15,000	(117,000)	-88.6%
Other	25,000	-	25,000	25,000	n/a
<b>Total Operating</b>	<b>4,289,815</b>	<b>4,662,788</b>	<b>5,175,139</b>	<b>512,351</b>	<b>11.0%</b>
<b>Non-Operating</b>					
Capital Projects	-	306,843	58,618	(248,225)	-80.9%
Contingency	-	135,924	154,054	18,130	13.3%
<b>Total Non-Operating</b>	<b>-</b>	<b>442,767</b>	<b>212,672</b>	<b>(230,095)</b>	<b>-52.0%</b>
<b>Total Requirements</b>	<b>4,289,815</b>	<b>5,105,555</b>	<b>5,387,811</b>	<b>282,256</b>	<b>5.5%</b>
Ending Fund Balance/Reserves	1,082,143	626,055	556,216	(69,839)	-11.2%

## 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	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	7,732,616	6,677,603	8,178,992	1,501,389	22.5%
<b>Current Revenue</b>					
Property Taxes	1,649,046	1,916,589	2,108,684	192,095	10.0%
State Consolidated Tax	701,661	808,217	774,656	(33,561)	-4.2%
Gaming	100,140	95,850	90,540	(5,310)	-5.5%
Intergovernmental	443,735	82,609	397,187	314,578	380.8%
Charges for Service	2,338,857	2,131,886	2,139,530	7,644	0.4%
Miscellaneous	1,914,521	567,436	655,686	88,250	15.6%
Transfers In	574,346	324,383	294,289	(30,094)	-9.3%
Other Financing Sources	1,181,815	400,000	235,700	(164,300)	-41.1%
Depreciation	-	350,547	350,547	-	0.0%
<b>Total Current Revenue</b>	8,904,121	6,677,517	7,046,819	369,302	5.5%
<b>Total Resources</b>	16,636,737	13,355,120	15,225,811	1,870,691	14.0%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,432,974	1,571,186	1,764,987	193,801	12.3%
Services & Supplies	2,348,622	2,766,240	2,819,730	53,490	1.9%
Capital Outlay	103,082	11,000	282,500	271,500	2468.2%
<b>Total Operating</b>	3,884,678	4,348,426	4,867,217	518,791	11.9%
<b>Non-Operating</b>					
Capital Projects	1,397,297	1,564,116	2,897,268	1,333,152	85.2%
Debt Service	53,271	165,229	165,376	147	0.1%
Transfers Out	574,346	324,383	294,289	(30,094)	-9.3%
Contingency	-	72,658	75,080	2,422	3.3%
Depreciation	297,630	350,547	350,547	-	0.0%
<b>Total Non-Operating</b>	2,322,544	2,476,933	3,782,560	1,305,627	52.7%
<b>Total Requirements</b>	6,207,222	6,825,359	8,649,777	1,824,418	26.7%
Ending Fund Balance/Reserves	10,429,515	6,529,761	6,576,034	46,273	0.7%

**Town of Gardnerville Funds**

*As a separate district, the Town of Gardnerville maintains four separate funds: General Administration (a Special Revenue Fund), Health and Sanitation (an Enterprise Fund), Debt Service, and Ad Valorem Capital (a Capital Construction Fund). Major revenues are derived from Ad Valorem property tax, state taxes, gaming license fees, and user fees. The FY07-08 property tax rate is \$0.6248.*

**Gardnerville General Administration Fund**

<b>Gardnerville Administration</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	166,103	51,114	62,135	11,021	21.6%
<b>Current Revenue</b>					
Property Tax	844,330	977,351	1,067,656	90,305	9.2%
State Consolidated Taxes	328,547	379,313	346,757	(32,556)	-8.6%
Gaming	32,460	25,000	25,000	-	0.0%
Intergovernmental	50	1,350	307,250	305,900	22659.3%
Charges for Service	17,252	20,000	20,000	-	0.0%
Miscellaneous	52,063	5,000	43,926	38,926	778.5%
Transfers In	50,000	50,000	50,000	-	0.0%
<b>Total Current Revenue</b>	<b>1,324,702</b>	<b>1,458,014</b>	<b>1,860,589</b>	<b>402,575</b>	<b>27.6%</b>
<b>Total Resources</b>	<b>1,490,805</b>	<b>1,509,128</b>	<b>1,922,724</b>	<b>413,596</b>	<b>27.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	261,129	307,397	369,058	61,661	20.1%
Services & Supplies	399,229	419,066	457,341	38,275	9.1%
Capital Outlay	54,217	-	-	-	n/a
<b>Total Operating</b>	<b>714,575</b>	<b>726,463</b>	<b>826,399</b>	<b>99,936</b>	<b>13.8%</b>
<b>Non-Operating</b>					
Capital Projects	559,093	575,122	880,002	304,880	53.0%
Transfers Out	7,500	122,950	123,005	55	0.0%
Contingency	-	22,458	24,775	2,317	10.3%
<b>Total Non-Operating</b>	<b>566,593</b>	<b>720,530</b>	<b>1,027,782</b>	<b>307,252</b>	<b>42.6%</b>
<b>Total Requirements</b>	<b>1,281,168</b>	<b>1,446,993</b>	<b>1,854,181</b>	<b>407,188</b>	<b>28.1%</b>
Ending Fund Balance/Reserves	209,637	62,135	68,543	6,408	10.3%

**Gardnerville Health and Sanitation Fund**

<b>Gardnerville Health &amp; Sanitation</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	417,197	317,081	158,987	(158,094)	-49.9%
<b>Current Revenue</b>					
Charges for Service	858,542	829,786	849,930	20,144	2.4%
Miscellaneous	17,828	10,000	15,000	5,000	50.0%
Other Financing Sources	630	-	-	-	n/a
Depreciation	-	110,547	110,547	-	0.0%
<b>Total Current Revenue</b>	<b>877,000</b>	<b>950,333</b>	<b>975,477</b>	<b>25,144</b>	<b>2.6%</b>
<b>Total Resources</b>	<b>1,294,197</b>	<b>1,267,414</b>	<b>1,134,464</b>	<b>(132,950)</b>	<b>-10.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	348,922	384,959	418,613	33,654	8.7%
Services & Supplies	425,206	415,592	428,517	12,925	3.1%
<b>Total Operating</b>	<b>774,128</b>	<b>800,551</b>	<b>847,130</b>	<b>46,579</b>	<b>5.8%</b>
<b>Non-Operating</b>					
Debt Service	5,619	21,046	21,087	41	0.2%
Transfers Out	50,000	50,000	50,000	-	0.0%
Depreciation	77,447	110,547	110,547	-	0.0%
<b>Total Non-Operating</b>	<b>133,066</b>	<b>181,593</b>	<b>181,634</b>	<b>41</b>	<b>0.0%</b>
<b>Total Requirements</b>	<b>907,194</b>	<b>982,144</b>	<b>1,028,764</b>	<b>46,620</b>	<b>4.7%</b>
Ending Reserves	387,003	285,270	105,700	(179,570)	-62.9%

### Gardnerville Debt Service Fund

Gardnerville Debt	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	-	-	557	557	n/a
<b>Current Revenue</b>					
Miscellaneous	372	-	300	300	n/a
Transfers In	28,823	144,383	144,289	(94)	-0.1%
<b>Total Current Revenue</b>	<b>29,195</b>	<b>144,383</b>	<b>144,589</b>	<b>206</b>	<b>0.1%</b>
<b>Total Resources</b>	<b>29,195</b>	<b>144,383</b>	<b>145,146</b>	<b>763</b>	<b>0.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	200	200	325	125	62.5%
<b>Non-Operating</b>					
Debt Service	28,438	144,183	144,289	106	0.1%
<b>Total Requirements</b>	<b>28,638</b>	<b>144,383</b>	<b>144,614</b>	<b>231</b>	<b>0.2%</b>
Ending Reserves	557	-	532	532	n/a

### Gardnerville Ad Valorem Capital Projects Fund

G'Ville Ad Val Capital Projects	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	35,198	29,078	48,730	19,652	67.6%
<b>Current Revenue</b>					
Intergovernmental	364,599	40,685	45,030	4,345	10.7%
Miscellaneous	910,347	400	400	-	0.0%
<b>Total Current Revenue</b>	<b>1,274,946</b>	<b>41,085</b>	<b>45,430</b>	<b>4,345</b>	<b>10.6%</b>
<b>Total Resources</b>	<b>1,310,144</b>	<b>70,163</b>	<b>94,160</b>	<b>23,997</b>	<b>34.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Capital Outlay	23,878	-	27,500	27,500	n/a
<b>Non-Operating</b>					
Capital Projects	688,949	-	-	-	n/a
Debt Service	19,214	-	-	-	n/a
Transfers Out	21,323	21,433	21,284	(149)	-0.7%
<b>Total Non-Operating</b>	<b>729,486</b>	<b>21,433</b>	<b>21,284</b>	<b>(149)</b>	<b>-0.7%</b>
<b>Total Requirements</b>	<b>753,364</b>	<b>21,433</b>	<b>48,784</b>	<b>27,351</b>	<b>127.6%</b>
Ending Fund Balance/Reserves	556,780	48,730	45,376	(3,354)	-6.9%

**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, state taxes, gaming license fees, service charges, and revenue generated from the annual Candy Dance event. The FY07-08 property tax rate is \$0.3530.*

**Genoa General Administration Fund**

<b>Genoa Administration</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg 07 to 08</b>	<b>% Chg 07 to 08</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	132,891	51,397	33,999	(17,398)	-33.9%
<b>Current Revenue</b>					
Property Tax	18,732	22,666	25,164	2,498	11.0%
State Consolidated Taxes	11,144	12,273	12,456	183	1.5%
Gaming	540	850	540	(310)	-36.5%
Charges for Service	7,771	8,100	8,100	-	0.0%
Miscellaneous	282,761	295,336	279,560	(15,776)	-5.3%
<b>Total Current Revenue</b>	<b>320,948</b>	<b>339,225</b>	<b>325,820</b>	<b>(13,405)</b>	<b>-4.0%</b>
<b>Total Resources</b>	<b>453,839</b>	<b>390,622</b>	<b>359,819</b>	<b>(30,803)</b>	<b>-7.9%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	78,607	79,438	52,832	(26,606)	-33.5%
Services & Supplies	212,939	245,239	252,547	7,308	3.0%
<b>Total Operating</b>	<b>291,546</b>	<b>324,677</b>	<b>305,379</b>	<b>(19,298)</b>	<b>-5.9%</b>
<b>Non-Operating</b>					
Capital Projects	2,975	-	18,976	18,976	n/a
Transfers Out	110,000	30,000	-	(30,000)	n/a
Contingency	-	9,740	9,448	(292)	-3.0%
<b>Total Non-Operating</b>	<b>112,975</b>	<b>39,740</b>	<b>28,424</b>	<b>(11,316)</b>	<b>-28.5%</b>
<b>Total Requirements</b>	<b>404,521</b>	<b>364,417</b>	<b>333,803</b>	<b>(30,614)</b>	<b>-8.4%</b>
Ending Fund Balance/Reserves	49,318	26,205	26,016	(189)	-0.7%

### Genoa Capital Construction Reserve Fund

Genoa Construction Reserve	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	66,310	154,705	150,096	(4,609)	-3.0%
<b>Current Revenue</b>					
Intergovernmental	5,567	-	-	-	n/a
Miscellaneous	2,853	1,500	6,000	4,500	300.0%
Transfers In	110,000	30,000	-	(30,000)	n/a
<b>Total Current Revenue</b>	<b>118,420</b>	<b>31,500</b>	<b>6,000</b>	<b>(25,500)</b>	<b>-81.0%</b>
<b>Total Resources</b>	<b>184,730</b>	<b>186,205</b>	<b>156,096</b>	<b>(30,109)</b>	<b>-16.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	-	-	19,650	19,650	n/a
<b>Non-Operating</b>					
Capital Projects	7,656	-	-	-	n/a
<b>Total Requirements</b>	<b>7,656</b>	<b>-</b>	<b>19,650</b>	<b>19,650</b>	<b>n/a</b>
Ending Fund Balance/Reserves	177,074	186,205	136,446	(49,759)	-26.7%

### Genoa Ad Valorem Capital Projects Fund

Genoa Ad Val Capital Projects	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	11,329	12,778	14,696	1,918	15.0%
<b>Current Revenue</b>					
Intergovernmental	1,270	1,445	1,599	154	10.7%
Miscellaneous	452	200	500	300	150.0%
<b>Total Current Revenue</b>	<b>1,722</b>	<b>1,645</b>	<b>2,099</b>	<b>454</b>	<b>27.6%</b>
<b>Total Resources</b>	<b>13,051</b>	<b>14,423</b>	<b>16,795</b>	<b>2,372</b>	<b>16.4%</b>
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	13,051	14,423	16,795	2,372	16.4%

### 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 (and 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, state taxes, gaming license fees, and user fees. The FY07-08 property tax rate is \$0.6951.*

### Minden General Administration Fund

Minden Administration	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	858,929	227,360	935,260	707,900	311.4%
<b>Current Revenue</b>					
Property Tax	785,984	916,572	1,015,864	99,292	10.8%
State Consolidated Taxes	361,970	416,631	415,443	(1,188)	-0.3%
Gaming	67,140	70,000	65,000	(5,000)	-7.1%
Intergovernmental	37,850	-	-	-	n/a
Charges for Service	74,657	40,000	40,000	-	0.0%
Miscellaneous	97,094	70,000	75,000	5,000	7.1%
Transfers In	100,000	100,000	100,000	-	0.0%
<b>Total Current Revenue</b>	<b>1,524,695</b>	<b>1,613,203</b>	<b>1,711,307</b>	<b>98,104</b>	<b>6.1%</b>
<b>Total Resources</b>	<b>2,383,624</b>	<b>1,840,563</b>	<b>2,646,567</b>	<b>806,004</b>	<b>43.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	298,398	361,126	371,034	9,908	2.7%
Services & Supplies	712,975	987,543	990,850	3,307	0.3%
Capital Outlay	24,986	11,000	21,000	10,000	90.9%
<b>Total Operating</b>	<b>1,036,359</b>	<b>1,359,669</b>	<b>1,382,884</b>	<b>23,215</b>	<b>1.7%</b>
<b>Non-Operating</b>					
Capital Projects	112,424	328,494	1,109,790	781,296	237.8%
Transfers Out	285,523	-	-	-	n/a
Contingency	-	40,460	40,857	397	1.0%
<b>Total Non-Operating</b>	<b>397,947</b>	<b>368,954</b>	<b>1,150,647</b>	<b>781,693</b>	<b>211.9%</b>
<b>Total Requirements</b>	<b>1,434,306</b>	<b>1,728,623</b>	<b>2,533,531</b>	<b>804,908</b>	<b>46.6%</b>
Ending Fund Balance/Reserves	949,318	111,940	113,036	1,096	1.0%

**Minden Health and Sanitation Fund**

	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Minden Trash</b>					
<b>Resources</b>					
<b>Beginning Reserves</b>	692,641	510,069	543,531	33,462	6.6%
<b>Current Revenue</b>					
Charges for Service	536,048	500,000	500,000	-	0.0%
Miscellaneous	27,569	30,000	30,000	-	0.0%
Depreciation	-	80,000	80,000	-	0.0%
<b>Total Current Revenue</b>	563,617	610,000	610,000	-	0.0%
<b>Total Resources</b>	1,256,258	1,120,069	1,153,531	33,462	3.0%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	225,538	227,813	250,266	22,453	9.9%
Services & Supplies	208,385	264,500	283,000	18,500	7.0%
Capital Outlay	-	-	165,000	165,000	n/a
<b>Total Operating</b>	433,923	492,313	698,266	205,953	41.8%
<b>Non-Operating</b>					
Capital Projects	-	-	12,500	12,500	n/a
Transfer out	100,000	100,000	100,000	-	0.0%
Depreciation	66,421	80,000	80,000	-	0.0%
<b>Total Non-Operating</b>	166,421	180,000	192,500	12,500	6.9%
<b>Total Requirements</b>	600,344	672,313	890,766	218,453	32.5%
Ending Reserves	655,914	447,756	262,765	(184,991)	-41.3%

### Minden Water Fund

Minden Water	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
<b>Beginning Reserves</b>	3,647,455	3,279,733	4,068,349	788,616	24.0%
<b>Current Revenue</b>					
Charges for Service	844,587	734,000	721,500	(12,500)	-1.7%
Miscellaneous	452,944	100,000	150,000	50,000	50.0%
Other Financing Sources	1,181,185	400,000	235,700	(164,300)	-41.1%
Depreciation	-	160,000	160,000	-	0.0%
<b>Total Current Revenue</b>	2,478,716	1,394,000	1,267,200	(126,800)	-9.1%
<b>Total Resources</b>	6,126,171	4,673,733	5,335,549	661,816	14.2%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	220,380	210,453	303,184	92,731	44.1%
Services & Supplies	389,688	434,100	387,500	(46,600)	-10.7%
Capital Outlay	-	-	69,000	69,000	n/a
<b>Total Operating</b>	610,069	644,553	759,684	115,131	17.9%
<b>Non-Operating</b>					
Capital Projects	-	660,500	876,000	215,500	32.6%
Depreciation	153,762	160,000	160,000	-	0.0%
<b>Total Non-Operating</b>	153,762	820,500	1,036,000	215,500	26.3%
<b>Total Requirements</b>	763,831	1,465,053	1,795,684	330,631	22.6%
Ending Reserves	5,362,340	3,208,680	3,539,865	331,185	10.3%

**Minden Capital Equipment/Construction Reserve Fund**

Minden Capital Equip/Constr	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	1,518,044	1,818,567	1,889,935	71,368	3.9%
<b>Current Revenue</b>					
Miscellaneous	62,568	50,000	50,000	-	0.0%
Transfers In	285,523	-	-	-	n/a
<b>Total Current Revenue</b>	<b>348,091</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>1,866,135</b>	<b>1,868,567</b>	<b>1,939,935</b>	<b>71,368</b>	<b>3.8%</b>
<b>Requirements</b>					
<b>Non-Operating</b>					
Capital Projects	26,200	-	-	-	n/a
<b>Total Requirements</b>	<b>26,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	1,839,935	1,868,567	1,939,935	71,368	3.8%

**Minden Ad Valorem Capital Projects Fund**

Minden Ad Val Capital Projects	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg 07 to 08	% Chg 07 to 08
<b>Resources</b>					
Beginning Fund Balance/Reserves	186,519	225,721	272,717	46,996	20.8%
<b>Current Revenue</b>					
Intergovernmental	34,399	39,129	43,308	4,179	10.7%
Miscellaneous	7,670	5,000	5,000	-	0.0%
<b>Total Current Revenue</b>	<b>42,069</b>	<b>44,129</b>	<b>48,308</b>	<b>4,179</b>	<b>9.5%</b>
<b>Total Resources</b>	<b>228,588</b>	<b>269,850</b>	<b>321,025</b>	<b>51,175</b>	<b>19.0%</b>
Ending Fund Balance/Reserves	228,588	269,850	321,025	51,175	19.0%

## Summary of Financial Sources and Uses

### All Funds by Fund Type

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (25)	Internal Service (3)	Enterprise (12)	Capital Projects (13)	Debt Service (3)	Total (57)
<b>Resources</b>							
Beginning Fund Balance/Reserves	9,104,074	12,677,393	4,788,527	16,096,426	15,590,636	784,593	59,041,649
<b>Current Revenue</b>							
Property Taxes	12,119,808	13,613,501	250,041	-	1,395,240	-	27,378,590
Room Taxes	-	6,497,400	-	-	-	-	6,497,400
Other Taxes (Gas/Road/Res.Constr)	-	1,466,970	-	-	-	-	1,466,970
State Consolidated Tax	13,798,836	2,471,906	-	-	-	-	16,270,742
Sales Taxes (P.A.L.S.)	-	2,050,000	-	-	-	-	2,050,000
Licenses & Permits	2,972,000	352,000	-	-	-	-	3,324,000
Gaming	1,315,000	90,540	-	-	300,000	-	1,705,540
Intergovernmental	913,000	5,018,418	-	-	939,444	-	6,870,862
Charges for Service	3,539,947	5,407,855	3,784,413	5,421,830	-	-	18,154,045
Fines & Forfeitures	991,000	73,000	-	-	-	-	1,064,000
Miscellaneous	727,000	1,798,547	549,354	1,675,100	498,900	92,763	5,341,664
Transfers In	-	1,826,015	-	-	985,000	2,977,588	5,788,603
Other Financing Sources	40,000	5,000	-	235,700	25,000	-	305,700
Depreciation	-	-	151,000	1,768,854	-	-	1,919,854
<b>Total Current Revenue</b>	<b>36,416,591</b>	<b>40,671,152</b>	<b>4,734,808</b>	<b>9,101,484</b>	<b>4,143,584</b>	<b>3,070,351</b>	<b>98,137,970</b>
<b>Total Resources</b>	<b>45,520,665</b>	<b>53,348,545</b>	<b>9,523,335</b>	<b>25,197,910</b>	<b>19,734,220</b>	<b>3,854,944</b>	<b>157,179,619</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	28,464,994	18,400,810	672,065	1,890,489	225,720	-	49,654,078
Services & Supplies	5,867,872	17,979,038	3,768,971	2,832,038	916,248	12,575	31,376,742
Capital Outlay	164,000	375,792	113,810	234,000	27,500	-	915,102
Other	-	66,222	-	-	89,937	-	156,159
<b>Total Operating</b>	<b>34,496,866</b>	<b>36,821,862</b>	<b>4,554,846</b>	<b>4,956,527</b>	<b>1,259,405</b>	<b>12,575</b>	<b>82,102,081</b>
<b>Non-Operating</b>							
Capital Projects	-	6,870,820	-	7,096,000	1,490,000	-	15,456,820
Debt Service	-	-	-	1,831,744	78,765	3,056,850	4,967,359
Transfers Out	1,292,970	2,678,942	-	150,000	1,666,691	-	5,788,603
Contingency	1,029,986	776,321	-	-	-	-	1,806,307
Depreciation	-	-	151,000	1,768,854	-	-	1,919,854
<b>Total Non-Operating</b>	<b>2,322,956</b>	<b>10,326,083</b>	<b>151,000</b>	<b>10,846,598</b>	<b>3,235,456</b>	<b>3,056,850</b>	<b>29,938,943</b>
Ending Fund Balance/Reserves	8,700,843	6,200,600	4,817,489	9,394,785	15,239,359	785,519	45,138,595
<b>Total Requirements</b>	<b>45,520,665</b>	<b>53,348,545</b>	<b>9,523,335</b>	<b>25,197,910</b>	<b>19,734,220</b>	<b>3,854,944</b>	<b>157,179,619</b>

## Summary of Financial Sources and Uses

### All Funds by Fund Type

County Funds (# of Funds)	General Fund (1)	Special Revenue (18)	Internal Service (3)	Enterprise (9)	Capital Projects (5)	Debt Service (1)	Total (37)
<b>Resources</b>							
Beginning Fund Balance/Reserves	9,104,074	10,097,027	4,788,527	11,325,559	12,578,996	780,731	48,674,914
<b>Current Revenue</b>							
1 Property Taxes	12,119,808	4,284,403	250,041	-	1,250,192	-	17,904,444
Room Taxes	-	6,497,400	-	-	-	-	6,497,400
Other Taxes (Gas/Road/Res.Constr)	-	1,466,970	-	-	-	-	1,466,970
State Consolidated Tax	13,798,836	-	-	-	-	-	13,798,836
Sales Taxes (P.A.L.S.)	-	2,050,000	-	-	-	-	2,050,000
Licenses & Permits	2,972,000	352,000	-	-	-	-	3,324,000
Gaming	1,315,000	-	-	-	300,000	-	1,615,000
Intergovernmental	913,000	4,711,168	-	-	849,507	-	6,473,675
Charges for Service	3,539,947	2,435,325	3,784,413	3,350,400	-	-	13,110,085
Fines & Forfeitures	991,000	73,000	-	-	-	-	1,064,000
Miscellaneous	727,000	1,259,221	549,354	1,480,100	393,000	92,463	4,501,138
Transfers In	-	1,656,015	-	-	-	2,327,299	3,983,314
Other Financing Sources	40,000	5,000	-	-	-	-	45,000
Depreciation	-	-	151,000	1,418,307	-	-	1,569,307
<b>Total Current Revenue</b>	<b>36,416,591</b>	<b>24,790,502</b>	<b>4,734,808</b>	<b>6,248,807</b>	<b>2,792,699</b>	<b>2,419,762</b>	<b>77,403,169</b>
<b>Total Resources</b>	<b>45,520,665</b>	<b>34,887,529</b>	<b>9,523,335</b>	<b>17,574,366</b>	<b>15,371,695</b>	<b>3,200,493</b>	<b>126,078,083</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	28,464,994	11,287,603	672,065	918,426	225,720	-	41,568,808
Services & Supplies	5,867,872	13,166,901	3,768,971	1,733,021	621,598	12,250	25,170,613
Capital Outlay	164,000	273,011	113,810	-	-	-	550,821
Other	-	41,222	-	-	89,937	-	131,159
<b>Total Operating</b>	<b>34,496,866</b>	<b>24,768,737</b>	<b>4,554,846</b>	<b>2,651,447</b>	<b>937,255</b>	<b>12,250</b>	<b>67,421,401</b>
<b>Non-Operating</b>							
Capital Projects	-	3,882,906	-	6,207,500	605,000	-	10,695,406
Debt Service	-	-	-	1,810,657	-	2,406,561	4,217,218
Transfers Out	1,292,970	1,044,937	-	-	1,645,407	-	3,983,314
Contingency	1,029,986	418,290	-	-	-	-	1,448,276
Depreciation	-	-	151,000	1,418,307	-	-	1,569,307
<b>Total Non-Operating</b>	<b>2,322,956</b>	<b>5,346,133</b>	<b>151,000</b>	<b>9,436,464</b>	<b>2,250,407</b>	<b>2,406,561</b>	<b>21,913,521</b>
Ending Fund Balance/Reserves	8,700,843	4,772,659	4,817,489	5,486,455	12,184,033	781,682	36,743,161
<b>Total Requirements</b>	<b>45,520,665</b>	<b>34,887,529</b>	<b>9,523,335</b>	<b>17,574,366</b>	<b>15,371,695</b>	<b>3,200,493</b>	<b>126,078,083</b>

## Summary of Financial Sources and Uses

### All Funds by Fund Type

<b>Redevelopment Agency (# of Funds)</b>	<b>General Fund (0)</b>	<b>Special Revenue (1)</b>	<b>Internal Service (0)</b>	<b>Enterprise (0)</b>	<b>Capital Projects (1)</b>	<b>Debt Service (1)</b>	<b>Total (3)</b>
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	308,221	-	-	198,016	3,305	509,542
<b>Current Revenue</b>							
1 Property Taxes	-	1,727,494	-	-	-	-	1,727,494
Miscellaneous	-	10,000	-	-	1,000	-	11,000
Transfers In	-	-	-	-	650,000	506,000	1,156,000
<b>Total Current Revenue</b>	-	<b>1,737,494</b>	-	-	<b>651,000</b>	<b>506,000</b>	<b>2,894,494</b>
<b>Total Resources</b>	-	<b>2,045,715</b>	-	-	<b>849,016</b>	<b>509,305</b>	<b>3,404,036</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	25,401	-	-	-	-	25,401
Services & Supplies	-	58,986	-	-	275,000	-	333,986
<b>Total Operating</b>	-	<b>84,387</b>	-	-	<b>275,000</b>	-	<b>359,387</b>
<b>Non-Operating</b>							
Capital Projects	-	795,792	-	-	375,000	-	1,170,792
Debt Service	-	-	-	-	-	506,000	506,000
Transfers Out	-	1,156,000	-	-	-	-	1,156,000
Contingency	-	2,532	-	-	-	-	2,532
<b>Total Non-Operating</b>	-	<b>1,954,324</b>	-	-	<b>375,000</b>	<b>506,000</b>	<b>2,835,324</b>
Ending Fund Balance/Reserves	-	7,004	-	-	199,016	3,305	209,325
<b>Total Requirements</b>	-	<b>2,045,715</b>	-	-	<b>849,016</b>	<b>509,305</b>	<b>3,404,036</b>

## Summary of Financial Sources and Uses

### All Funds by Fund Type

<b>Town Funds (# of Funds)</b>	<b>General Fund (0)</b>	<b>Special Revenue (3)</b>	<b>Internal Service (0)</b>	<b>Enterprise (3)</b>	<b>Capital Projects (5)</b>	<b>Debt Service (1)</b>	<b>Total (12)</b>
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	1,031,394	-	4,770,867	2,376,174	557	8,178,992
<b>Current Revenue</b>							
1 Property Taxes	-	2,108,684	-	-	-	-	2,108,684
State Consolidated Tax	-	774,656	-	-	-	-	774,656
Gaming	-	90,540	-	-	-	-	90,540
Intergovernmental	-	307,250	-	-	89,937	-	397,187
Charges for Service	-	68,100	-	2,071,430	-	-	2,139,530
Miscellaneous	-	398,486	-	195,000	61,900	300	655,686
Transfers In	-	150,000	-	-	-	144,289	294,289
Other Financing Sources	-	-	-	235,700	-	-	235,700
Depreciation	-	-	-	350,547	-	-	350,547
<b>Total Current Revenue</b>	-	<b>3,897,716</b>	-	<b>2,852,677</b>	<b>151,837</b>	<b>144,589</b>	<b>7,046,819</b>
<b>Total Resources</b>	-	<b>4,929,110</b>	-	<b>7,623,544</b>	<b>2,528,011</b>	<b>145,146</b>	<b>15,225,811</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	792,924	-	972,063	-	-	1,764,987
Services & Supplies	-	1,700,738	-	1,099,017	19,650	325	2,819,730
Capital Outlay	-	21,000	-	234,000	27,500	-	282,500
<b>Total Operating</b>	-	<b>2,514,662</b>	-	<b>2,305,080</b>	<b>47,150</b>	<b>325</b>	<b>4,867,217</b>
<b>Non-Operating</b>							
Capital Projects	-	2,008,768	-	888,500	-	-	2,897,268
Debt Service	-	-	-	21,087	-	144,289	165,376
Transfers Out	-	123,005	-	150,000	21,284	-	294,289
Contingency	-	75,080	-	-	-	-	75,080
Depreciation	-	-	-	350,547	-	-	350,547
<b>Total Non-Operating</b>	-	<b>2,206,853</b>	-	<b>1,410,134</b>	<b>21,284</b>	<b>144,289</b>	<b>3,782,560</b>
Ending Fund Balance/Reserves	-	207,595	-	3,908,330	2,459,577	532	6,576,034
<b>Total Requirements</b>	-	<b>4,929,110</b>	-	<b>7,623,544</b>	<b>2,528,011</b>	<b>145,146</b>	<b>15,225,811</b>

## Summary of Financial Sources and Uses

### All Funds by Fund Type

<b>Gardnerville (# of Funds)</b>	<b>General Fund (0)</b>	<b>Special Revenue (1)</b>	<b>Internal Service (0)</b>	<b>Enterprise (1)</b>	<b>Capital Projects (1)</b>	<b>Debt Service (1)</b>	<b>Total (4)</b>
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	62,135	-	158,987	48,730	557	270,409
<b>Current Revenue</b>							
1 Property Taxes	-	1,067,656	-	-	-	-	1,067,656
State Consolidated Tax	-	346,757	-	-	-	-	346,757
Gaming	-	25,000	-	-	-	-	25,000
Intergovernmental	-	307,250	-	-	45,030	-	352,280
Charges for Service	-	20,000	-	849,930	-	-	869,930
Miscellaneous	-	43,926	-	15,000	400	300	59,626
Transfers In	-	50,000	-	-	-	144,289	194,289
Depreciation	-	-	-	110,547	-	-	110,547
<b>Total Current Revenue</b>	-	<b>1,860,589</b>	-	<b>975,477</b>	<b>45,430</b>	<b>144,589</b>	<b>3,026,085</b>
<b>Total Resources</b>	-	<b>1,922,724</b>	-	<b>1,134,464</b>	<b>94,160</b>	<b>145,146</b>	<b>3,296,494</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	369,058	-	418,613	-	-	787,671
Services & Supplies	-	457,341	-	428,517	-	325	886,183
Capital Outlay	-	-	-	-	27,500	-	27,500
<b>Total Operating</b>	-	<b>826,399</b>	-	<b>847,130</b>	<b>27,500</b>	<b>325</b>	<b>1,701,354</b>
<b>Non-Operating</b>							
Capital Projects	-	880,002	-	-	-	-	880,002
Debt Service	-	-	-	21,087	-	144,289	165,376
Transfers Out	-	123,005	-	50,000	21,284	-	194,289
Contingency	-	24,775	-	-	-	-	24,775
Depreciation	-	-	-	110,547	-	-	110,547
<b>Total Non-Operating</b>	-	<b>1,027,782</b>	-	<b>181,634</b>	<b>21,284</b>	<b>144,289</b>	<b>1,374,989</b>
Ending Fund Balance/Reserves	-	68,543	-	105,700	45,376	532	220,151
<b>Total Requirements</b>	-	<b>1,922,724</b>	-	<b>1,134,464</b>	<b>94,160</b>	<b>145,146</b>	<b>3,296,494</b>

## Summary of Financial Sources and Uses

### All Funds by Fund Type

<b>Genoa (# of Funds)</b>	<b>General Fund (0)</b>	<b>Special Revenue (1)</b>	<b>Internal Service (0)</b>	<b>Enterprise (0)</b>	<b>Capital Projects (2)</b>	<b>Debt Service (0)</b>	<b>Total (3)</b>
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	33,999	-	-	164,792	-	198,791
<b>Current Revenue</b>							
1 Property Taxes	-	25,164	-	-	-	-	25,164
State Consolidated Tax	-	12,456	-	-	-	-	12,456
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	-	-	-	1,599	-	1,599
Charges for Service	-	8,100	-	-	-	-	8,100
Miscellaneous	-	279,560	-	-	6,500	-	286,060
<b>Total Current Revenue</b>	-	<b>325,820</b>	-	-	<b>8,099</b>	-	<b>333,919</b>
<b>Total Resources</b>	-	<b>359,819</b>	-	-	<b>172,891</b>	-	<b>532,710</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	52,832	-	-	-	-	52,832
Services & Supplies	-	252,547	-	-	19,650	-	272,197
<b>Total Operating</b>	-	<b>305,379</b>	-	-	<b>19,650</b>	-	<b>325,029</b>
<b>Non-Operating</b>							
Capital Projects	-	18,976	-	-	-	-	18,976
Contingency	-	9,448	-	-	-	-	9,448
<b>Total Non-Operating</b>	-	<b>28,424</b>	-	-	-	-	<b>28,424</b>
Ending Fund Balance/Reserves	-	26,016	-	-	153,241	-	179,257
<b>Total Requirements</b>	-	<b>359,819</b>	-	-	<b>172,891</b>	-	<b>532,710</b>

## Summary of Financial Sources and Uses

### All Funds by Type

<b>Minden (# of Funds)</b>	<b>General Fund (0)</b>	<b>Special Revenue (1)</b>	<b>Internal Service (0)</b>	<b>Enterprise (2)</b>	<b>Capital Projects (2)</b>	<b>Debt Service (0)</b>	<b>Total (5)</b>
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	935,260	-	4,611,880	2,162,652	-	7,709,792
<b>Current Revenue</b>							
1 Property Taxes	-	1,015,864	-	-	-	-	1,015,864
State Consolidated Tax	-	415,443	-	-	-	-	415,443
Gaming	-	65,000	-	-	-	-	65,000
Intergovernmental	-	-	-	-	43,308	-	43,308
Charges for Service	-	40,000	-	1,221,500	-	-	1,261,500
Miscellaneous	-	75,000	-	180,000	55,000	-	310,000
Transfers In	-	100,000	-	-	-	-	100,000
Other Financing Sources	-	-	-	235,700	-	-	235,700
Depreciation	-	-	-	240,000	-	-	240,000
<b>Total Current Revenue</b>	-	<b>1,711,307</b>	-	<b>1,877,200</b>	<b>98,308</b>	-	<b>3,686,815</b>
<b>Total Resources</b>	-	<b>2,646,567</b>	-	<b>6,489,080</b>	<b>2,260,960</b>	-	<b>11,396,607</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	371,034	-	553,450	-	-	924,484
Services & Supplies	-	990,850	-	670,500	-	-	1,661,350
Capital Outlay	-	21,000	-	234,000	-	-	255,000
<b>Total Operating</b>	-	<b>1,382,884</b>	-	<b>1,457,950</b>	-	-	<b>2,840,834</b>
<b>Non-Operating</b>							
Capital Projects	-	1,109,790	-	888,500	-	-	1,998,290
Transfers Out	-	-	-	100,000	-	-	100,000
Contingency	-	40,857	-	-	-	-	40,857
Depreciation	-	-	-	240,000	-	-	240,000
<b>Total Non-Operating</b>	-	<b>1,150,647</b>	-	<b>1,228,500</b>	-	-	<b>2,379,147</b>
Ending Fund Balance/Reserves	-	113,036	-	3,802,630	2,260,960	-	6,176,626
<b>Total Requirements</b>	-	<b>2,646,567</b>	-	<b>6,489,080</b>	<b>2,260,960</b>	-	<b>11,396,607</b>

## Summary of Financial Sources and Uses

### All Funds by Type

East Fork Fire (# of Funds)	General Fund (0)	Special Revenue (2)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (0)	Total (4)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	614,696	-	-	437,450	-	1,052,146
<b>Current Revenue</b>							
1 Property Taxes	-	2,886,528	-	-	145,048	-	3,031,576
State Consolidated Tax	-	1,697,250	-	-	-	-	1,697,250
Charges for Service	-	269,690	-	-	-	-	269,690
Miscellaneous	-	54,000	-	-	43,000	-	97,000
Transfers In	-	20,000	-	-	335,000	-	355,000
Other Financing Sources	-	-	-	-	25,000	-	25,000
<b>Total Current Revenue</b>	-	<b>4,927,468</b>	-	-	<b>548,048</b>	-	<b>5,475,516</b>
<b>Total Resources</b>	-	<b>5,542,164</b>	-	-	<b>985,498</b>	-	<b>6,527,662</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	2,678,840	-	-	-	-	2,678,840
Services & Supplies	-	1,533,316	-	-	-	-	1,533,316
Capital Outlay	-	66,781	-	-	-	-	66,781
<b>Total Operating</b>	-	<b>4,278,937</b>	-	-	-	-	<b>4,278,937</b>
<b>Non-Operating</b>							
Capital Projects	-	124,736	-	-	510,000	-	634,736
Debt Service	-	-	-	-	78,765	-	78,765
Transfers Out	-	355,000	-	-	-	-	355,000
Contingency	-	126,365	-	-	-	-	126,365
<b>Total Non-Operating</b>	-	<b>606,101</b>	-	-	<b>588,765</b>	-	<b>1,194,866</b>
Ending Fund Balance/Reserves	-	657,126	-	-	396,733	-	1,053,859
<b>Total Requirements</b>	-	<b>5,542,164</b>	-	-	<b>985,498</b>	-	<b>6,527,662</b>

## Summary of Financial Sources and Uses

### All Funds by Type

East Fork Paramedic (# of Funds)	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (0)	Debt Service (0)	Total (1)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	626,055	-	-	-	-	626,055
<b>Current Revenue</b>							
1 Property Taxes	-	2,606,392	-	-	-	-	2,606,392
Charges for Service	-	2,634,740	-	-	-	-	2,634,740
Miscellaneous	-	76,840	-	-	-	-	76,840
<b>Total Current Revenue</b>	-	<b>5,317,972</b>	-	-	-	-	<b>5,317,972</b>
<b>Total Resources</b>	-	<b>5,944,027</b>	-	-	-	-	<b>5,944,027</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	3,616,042	-	-	-	-	3,616,042
Services & Supplies	-	1,519,097	-	-	-	-	1,519,097
Capital Outlay	-	15,000	-	-	-	-	15,000
Other	-	25,000	-	-	-	-	25,000
<b>Total Operating</b>	-	<b>5,175,139</b>	-	-	-	-	<b>5,175,139</b>
<b>Non-Operating</b>							
Capital Projects	-	58,618	-	-	-	-	58,618
Contingency	-	154,054	-	-	-	-	154,054
<b>Total Non-Operating</b>	-	<b>212,672</b>	-	-	-	-	<b>212,672</b>
Ending Fund Balance/Reserves	-	556,216	-	-	-	-	556,216
<b>Total Requirements</b>	-	<b>5,944,027</b>	-	-	-	-	<b>5,944,027</b>

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## COUNTY SERVICES

Douglas County provides a variety of services to residents, business 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, FY07-08 Objectives, Major Accomplishments of FY06-07, and FY06-07 Objectives vs. Results. The section is divided into three categories: Elected Offices, County Commissioner-County Manager Directed Departments, and County Manager Departments.

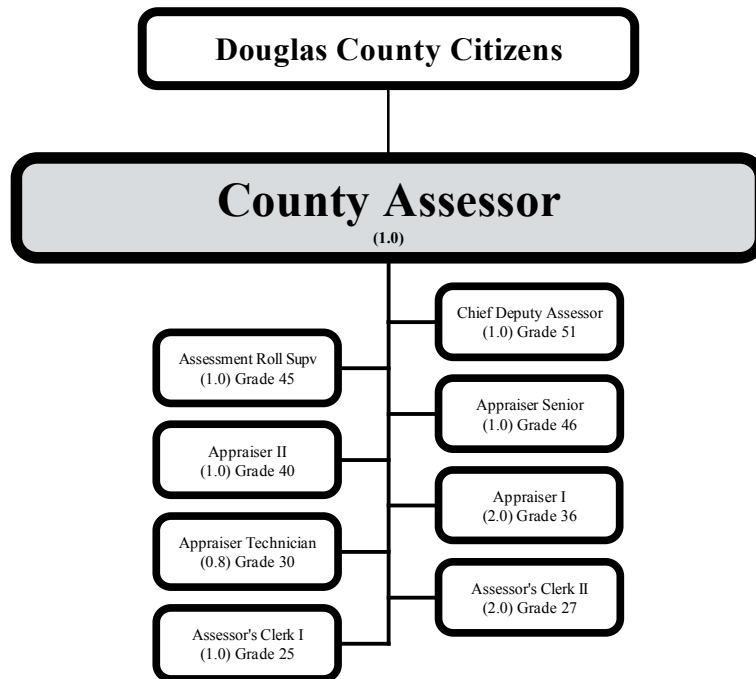
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## **ELECTED OFFICES**

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

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**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.*

### 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 10.85 FTE. The FY07-08 budget for the Assessor’s Office is \$878,883.

Assessor

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	729,896	774,902	822,683	47,781	6.2%
Services & Supplies	59,700	56,000	56,200	200	0.4%
<b>Total</b>	<b>789,596</b>	<b>830,902</b>	<b>878,883</b>	<b>47,981</b>	<b>5.8%</b>
<b>Funding by Source</b>					
General Fund	789,596	830,902	878,883	47,981	5.8%
<b>FTE</b>	<b>10.80</b>	<b>10.80</b>	<b>10.85</b>	<b>0.05</b>	<b>0.5%</b>

### FY07-08 Objectives

- Continue looking for more efficient ways to make the office more productive. Continue to work w/ our internet provider & the Information Systems Department to upgrade & enhance our technological usage and ability. With the availability of the technology funding we can continue to enhance this component of our office. (SD 2,3)
- Manage the increased number of parcels and businesses w/ the same amount of staff and other resources. (SD 2)

**Major Accomplishments of FY06-07**

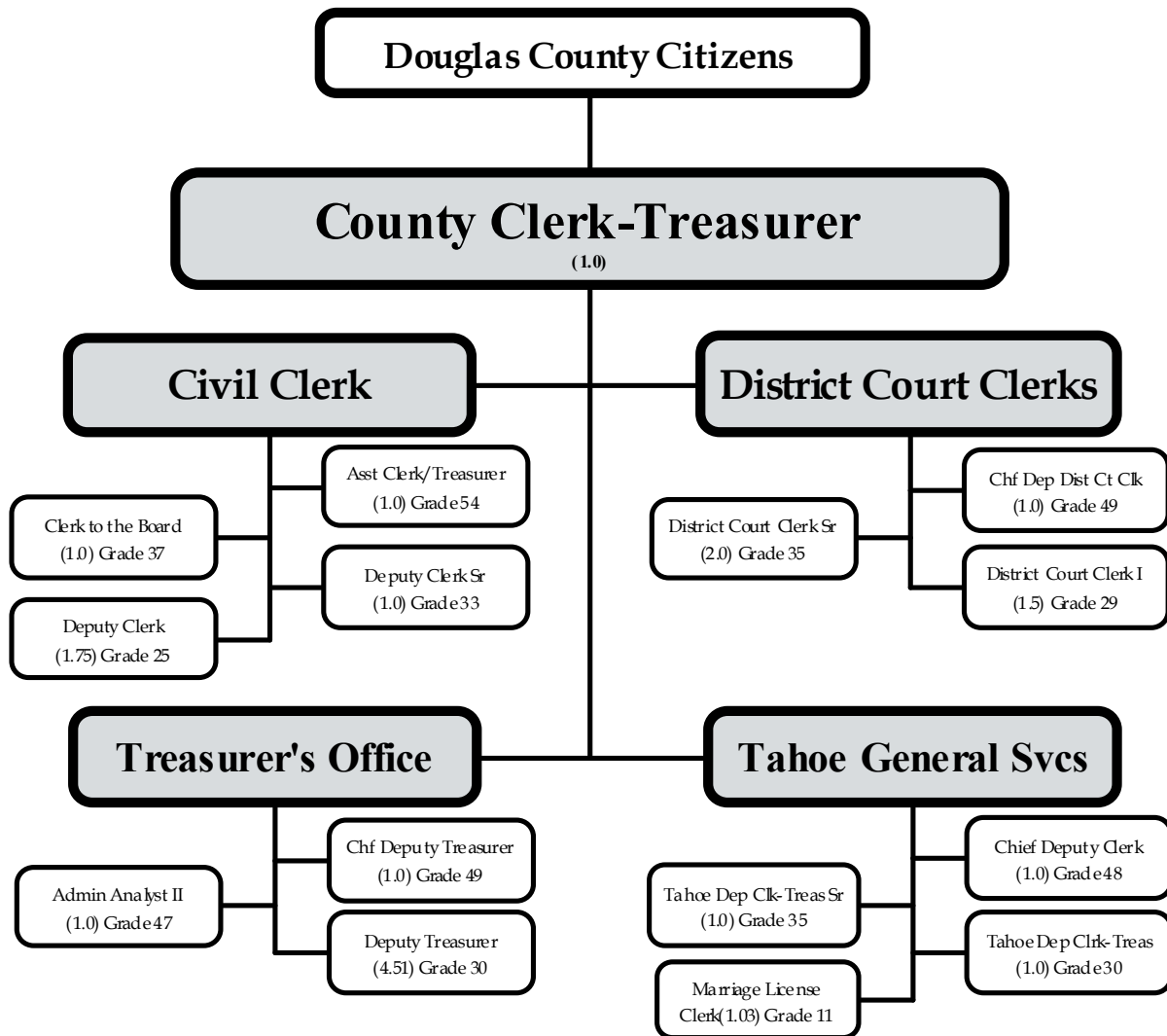
- Finalized the FY07-08 assessment roll. Principle areas for the reappraisal included the Lake Tahoe area along Kingsbury Grade and the Carson Valley area between Minden/Gardnerville and Johnson Lane (approximately 5,000 parcels).
- Finalized the assessment roll including:
  - Inspecting, valuing and keying approximately 1,700 permits for new construction.
  - Completing map changes and the valuation of parcel splits, boundary line adjustments and subdivisions.
  - Ongoing updating and verification of approximately 2,600 exemption records.
- Processed and billed approximately 4,700 unsecured properties for FY06-07, 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.
- Testified during the 2007 Legislative session on aspects and ramifications of property tax law. Provided necessary input to the Legislators in their decision making process.
- Work with and provide information to the Department of Taxation as they hold workshops and the Nevada Tax Commission updates the Nevada Administrative Code.

**FY06-07 Objectives vs. Results**

- Objective #1:** 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. We will also pursue providing personal property declaration forms on line to help ease the annual filing and updating requirements of businesses.
- Result:* *Personal property forms can now be submitted on line and entered into the computer without paper having to be printed or data having to be manually entered by staff.*
- Objective #2:** Continue to keep personnel costs as low as possible by utilizing appraisal interns to augment field inspections.
- Result:* *Use of appraisal interns has continued to be beneficial in providing lower costs of inspections and data entry.*
- Objective #3:** Continued updating of 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.
- Result:* *In FY06/07 we continued working through the Assessor’s Association to update and enhance the programs dealing with how data is processed to increase efficiency. By working with the 14 other smaller counties we can provide for more updates sooner at less cost for each county individually.*
- Objective #4:** Continue conversion of old data to electronic format to enhance usability and to decrease the storage problems incurred from ever increasing paper generation.
- Result:* *In FY06/07 we worked to code all input data into the computer so that it can be updated utilizing an automated process rather than a manual entry and paper verification.*

# 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 (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 FY07-08, authorized staffing for the combined Clerk-Treasurer’s Office totals 20.02 FTE. The combined division budgets equal \$1,642,304.

County Clerk/Treasurer					
	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg Adopted 07 to 08	% Chg Adopted 07 to 08
<b>Expenditures by Category</b>					
Personnel Services	1,246,954	1,349,248	1,443,807	94,559	7.0%
Services & Supplies	187,387	187,387	198,497	11,110	5.9%
<b>Total</b>	<b>1,434,341</b>	<b>1,536,635</b>	<b>1,642,304</b>	<b>105,669</b>	<b>6.9%</b>
<b>Expenditures by Division</b>					
Civil Clerks	292,006	322,452	343,888	21,436	6.6%
Elections	134,000	134,000	134,000	-	0.0%
Tahoe General Services	244,365	263,369	277,446	14,077	5.3%
Treasurer	454,786	484,078	525,268	41,190	8.5%
District Court Clerks	309,184	332,736	361,702	28,966	8.7%
<b>Total</b>	<b>1,434,341</b>	<b>1,536,635</b>	<b>1,642,304</b>	<b>105,669</b>	<b>6.9%</b>
<b>Funding by Source</b>					
General Fund	1,434,341	1,536,635	1,642,304	105,669	6.9%
<b>FTE</b>	<b>19.66</b>	<b>19.79</b>	<b>20.02</b>	<b>0.23</b>	<b>1.2%</b>

**CIVIL CLERK**

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

**Expanded Responsibilities Include:**

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

**Staffing and Budget**

The Civil Clerk's office has 4.675 FTE's. The FY07-08 budget is \$343,888.

Civil Clerks					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	274,526	304,972	326,408	21,436	7.0%
Services & Supplies	17,480	17,480	17,480	-	0.0%
<b>Total</b>	<b>292,006</b>	<b>322,452</b>	<b>343,888</b>	<b>21,436</b>	<b>6.6%</b>
<b>Funding by Source</b>					
General Fund	292,006	322,452	343,888	21,436	6.6%
<b>FTE</b>	<b>4.33</b>	<b>4.45</b>	<b>4.68</b>	<b>0.23</b>	<b>5.2%</b>

# 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.
- 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.

## Staffing and Budget

The Civil Clerk's Election staff has no FTE's. The FY07-08 budget is \$134,000. Temporary staff is employed during the election cycles.

Elections					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	9,900	9,900	9,900	-	0.0%
Services & Supplies	124,100	124,100	124,100	-	0.0%
<b>Total</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>	<b>-</b>	<b>0.0%</b>
<b>Funding by Source</b>					
General Fund	134,000	134,000	134,000	-	0.0%
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>n/a</b>

## DISTRICT COURT CLERK

*The Office is located in the Judicial and Law Enforcement Center, 1625 8<sup>th</sup> 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 & maintain an annual jury list, prepares jury venires, & jury payroll for each trial & summons prospective trial jurors.
- Summon Grand jurors and may serve as Clerk to the Grand Jury.
- Maintain a surety bail bond log & process bond exoneration's & forfeitures, & provide notification in bond forfeiture matters.
- Maintain a Civil Judgment roll as required by Nevada Revised Statute
- Process criminal Final Disposition sheets to be entered in the national criminal history repository.
- Prepare records for cases appealed to the Supreme Court.
- File Powers of Attorney for Bail Agents.
- Collect criminal fines, fees, and restitution and transmit to Treasurer or to the victims.
- Collect mediation fees assessed in domestic cases and prepare claims for payment to mediators.
- Prepare statistical reporting as required by the Supreme Court/State Administrative Office of the Courts.
- Maintain and reconcile a bank account for monies paid to the Court for filing fees, bonds, jury fees, etc.
- Open and maintain savings accounts for Court cases as directed by District Court Judges and issues 1099's.
- Collect juvenile fines, restitution, grants and transmit monies to Treasurer's Office.
- Issue marriage licenses and register citizens to vote (along with the Civil Clerk's Office).
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.

### Staffing and Budget

The District Court Clerk's office has 4.90 FTE's. The FY07-08 budget is \$361,702.

Court Clerks					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	295,127	318,679	347,535	28,856	9.1%
Services & Supplies	14,057	14,057	14,167	110	0.8%
<b>Total</b>	<b>309,184</b>	<b>332,736</b>	<b>361,702</b>	<b>28,966</b>	<b>8.7%</b>
<b>Funding by Source</b>					
General Fund	309,184	332,736	361,702	28,966	8.7%
<b>FTE</b>	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>	<b>0.00</b>	<b>0.0%</b>

## TREASURER'S OFFICE

### 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.
- Prepare monthly and annual investment reports.
- Administration of Real Property Tax System currently on the IBM AS400.
- Billing, collecting, and apportioning Real 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.
- Collect and apportion Personal Property Taxes,
- 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 cash basis 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 1Apps-va Server, Core Receipt System, Sequel Server, network and database 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 receipted.

**Staffing and Budget**

The Treasurer's office has 6.213 FTE's. The FY07-08 budget is \$525,268.

Treasurer

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	431,136	460,428	490,618	30,190	6.6%
Services & Supplies	23,650	23,650	34,650	11,000	46.5%
<b>Total</b>	<b>454,786</b>	<b>484,078</b>	<b>525,268</b>	<b>41,190</b>	<b>8.5%</b>
<b>Funding by Source</b>					
General Fund	454,786	484,078	525,268	41,190	8.5%
<b>FTE</b>	<b>6.21</b>	<b>6.21</b>	<b>6.21</b>	<b>0.00</b>	<b>0.0%</b>

**TAHOE GENERAL SERVICES**

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

**Expanded Responsibilities Include:**

- Perform State Department of Motor Vehicles (DMV) functions including, renewals, new registrations, titles, IVP's, ordering plates, etc.
- Work closely with the DMV on upgrades, training, and new laws.
- Issue marriage licenses and Sheriff Department work cards.
- File fictitious firm names/notary bonds.
- Process passport applications.
- Issue dog licenses.
- Register voters.
- Provide notary service.
- Collect Constable fees.
- Collect Library fees.
- Collect Justice of the Peace fees.
- Verify identifications for benefits of foreign residents.
- Process child care applications.
- 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 4.225 FTE's. The FY07-08 budget is \$277,446.

Tahoe General Svcs					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	236,265	255,269	269,346	14,077	5.5%
Services & Supplies	8,100	8,100	8,100	-	0.0%
<b>Total</b>	<b>244,365</b>	<b>263,369</b>	<b>277,446</b>	<b>14,077</b>	<b>5.3%</b>
<b>Funding by Source</b>					
General Fund	244,365	263,369	277,446	14,077	5.3%
<b>FTE</b>	<b>4.23</b>	<b>4.23</b>	<b>4.23</b>	<b>0.00</b>	<b>0.0%</b>

## Clerk-Treasurer Combined

### FY07-08 Objectives

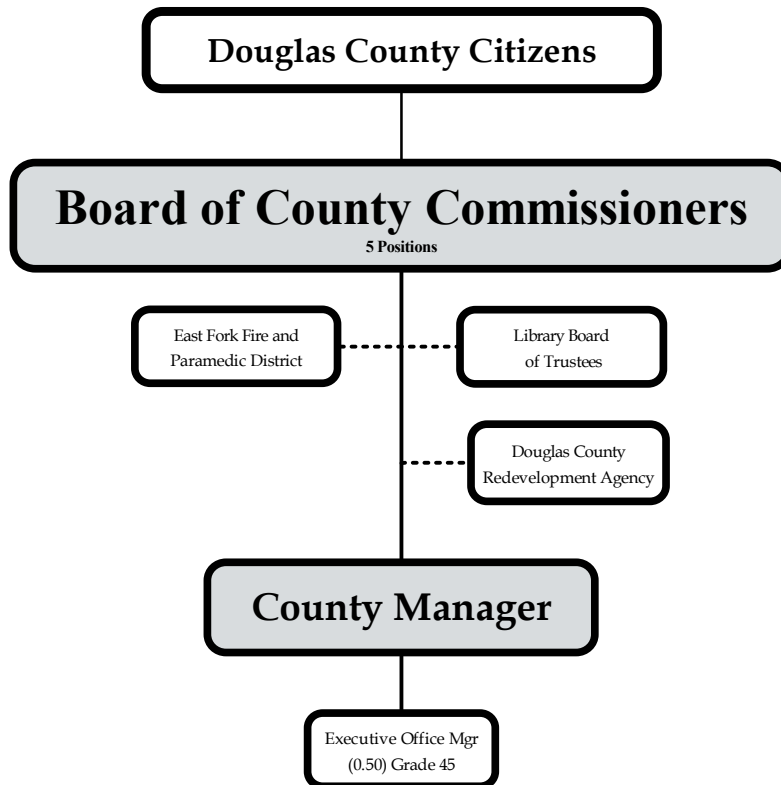
- Prepare for and begin the 2008 Presidential Election cycle. **(SD 3)**
- Build and improve on the new election procedures established in 2006/2007. **(SD 3)**
- Participate in the AOC statewide comprehensive training/education process for District Court Clerks and the AOC Legislative Field Team. **(SD 5)**
- Complete all testing and implementation for a conversion to the A.D.S. Real Property Tax Billing and Collection system. **(SD 3)**
- Provide Deputy Court Clerk's with an opportunity for additional training/networking by sending one or two Deputy Clerks to the NACCA annual seminar. **(SD 5)**
- Enhance the forms section to the Clerk-Treasurer website for downloading/printing of the existing forms for all offices. **(SD 3)**
- Continue to dispose of civil exhibits and criminal evidence, according to statutory guidelines, and then develop an inventory system for the evidence room. **(SD 3)**
- 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. **(SD 3)**
- 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. **(SD 3,5)**
- 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. **(SD 5)**
- Expand Clerk-Treasurer online services for Marriage License and Fictitious Firm Name applications along with online database searches. **(SD 3)**
- Continue work on upgrade of Commissioner meeting packets, action sheets and minutes. **(SD 3)**
- Explore digital camera image potential for passports, other county licensing and income potential. **(SD 3)**
- Begin scanning of complete history of all Marriage License applications and conversion to digital images/pdf's for archiving, searching, retrieval and printing. **(SD 3)**
- Finalize Credit Card/Direct Debit changes needed for payment policies and procedures. **(SD 2,3)**
- Complete and monitor on-line Fictitious Firm Name (F.F.N.) inquiry and database usage. **(SD 3)**
- Update Clerk-Treasurer policies and procedures manuals for all Divisions as necessary. **(SD 3)**
- Continue evaluation of investment portfolio and diversification. **(SD 2)**
- Continue cross training with all employees, where possible, within the Clerk-Treasurer Divisions. **(SD 5)**
- 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. **(SD 3)**
- Continue work on statewide election issues with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO). **(SD 3)**
- Continue to promote and increase number of DMV renewals at Tahoe General Service's office. **(SD 3)**
- Continue work with the Secretary of State on three election committees covering statewide regulations, training and technology for the statewide voter registration system and process HAVA compliance. **(SD 3)**
- Continue active discussion and participation with other Douglas County elected officers to insure we continue to provide the best possible service to our constituents. **(SD 5)**

**Major Accomplishments of FY06-07**

- Successfully conducted the 2006 Primary and General Elections for statewide, county, district, township, town, and general improvement district offices and questions.
- Implemented Ballot Question Committees in compliance with NRS 295.121.
- Helped prepare new statewide election policies and procedures.
- Participated in the 2007 Legislative cycle. Monitored all applicable legislation that applied to the Clerk-Treasurer's various offices during the session. Submitted data, made personal appearances and testified as necessary.
- Implemented all aspects of the continuing property tax changes brought forth by AB489. This included 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.
- Continued extensive work 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 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 upgrade of Commissioner recording system.
- Installed new Xerox copier/scanner and new scanning system for meeting packets and minutes with .mp3 and .pdf creation for online use.
- Installed new Voter Registration server and redundant backup Voter Registration server to replace failed unit and to improve fail-safe operations.
- Upgraded all county credit card swipe machines.  
Finalized review of all PC and server applications, administration, backups and disk images.
- Enhanced operations for utility billing, metering and handheld units.
- Enhanced software and hardware operations for all offices and elections.
- 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.
- Updated the Accounting Manual for the District Court Clerk's Office addressing the requirements of the Nevada Supreme Court "Minimum Accounting Standards".
- Updated the Procedure Manual for the Chief Deputy District Court Clerk duties and responsibilities.
- Disposed of physical evidence being held by the District Court Clerk in 50+ non-criminal cases, pursuant to NRS 3.305
- Enhanced the software for the Canon DR-7580 scanner in the District Court Clerk's Office
- Enhanced the computerized Juror selection programs and database.

# Board of County Commissioners Organizational Chart

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

## COUNTY COMMISSIONERS

### Douglas County “Experience It: Great People – Great Places”

#### Vision Statement

*Douglas County offers unsurpassed opportunities for living, working and recreating in a variety of beautiful landscapes.*

*Douglas County offers unsurpassed opportunities for living, working and recreating in a variety of beautiful landscapes from Lake Tahoe to the eastern valleys of the Sierra Nevada Range. The Western spirit of Douglas County is evident in our agricultural heritage; the way we value our open space, views, and other treasured resources; our livable neighborhoods and communities that are well-planned to integrate with services, facilities, and the surrounding natural landscape; the diverse, entrepreneurial economy that supports our families; and our commitment to collaborative decision making to ensure a sustainable high quality of life for future generations.*

#### Mission Statement

*Working together Douglas County provides efficient and effective government services to provide a safe, healthy, scenic and vibrant community in which people prosper and enjoy an exceptional standard of living.*

#### 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 employees under the direction of the County Manager or other persons who report directly to the Board and those working collaboratively with the Board. Working in conjunction with other elected officials and employees, 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 2007, Doug Johnson is Chairman and David Brady 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 Transportation (Chamber/Visitors Authority) Building in Stateline (Lake Tahoe). Special meetings are scheduled as required or needed. 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. Board Members also serve on a number of local, regional and statewide boards and committees.

**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 FY07-08 is \$376,929.

County Commissioners					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	292,540	290,774	294,329	3,555	1.2%
Services & Supplies	121,523	115,820	82,600	(33,220)	-28.7%
<b>Total</b>	<b>414,063</b>	<b>406,594</b>	<b>376,929</b>	<b>(29,665)</b>	<b>-7.3%</b>
<b>Funding by Source</b>					
General Fund	414,063	406,594	376,929	(29,665)	-7.3%
<b>FTE</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Policies, Priorities and Objectives**

- Adopt action plans based on the strategic directions identified by the Board to guide the work of County departments and focus for the Board of County Commissioners. **(SD 1,2,3,4,5,6)**
- Continue to engage the community in the adoption of policies, codes and guidelines to further the implementation of the County’s Master Plan. **(SD 1)**
- Continue to support the purchase of conservation easements and specific lands in fee ownership under SNPLMA and related funding programs. **(SD 1,2,6)**
- Complete USGS Water Budget related studies (Mountain Block recharge refinement and Groundwater Numerical Flow Model). **(SD 1,4,6)**
- Complete the update of the Minden-Tahoe Airport Master Plan **(SD 1,3,6)**
- Adopt new revenue sources to support County services and capital improvements. **(SD 2,3)**
- Complete departmental performance enhancement reviews. **(SD 1,2,3,4,5,6)**
- Prepare strategies for future ballot questions related to growth management, Airport and revenues. **(SD 1, 2,3)**
- Continue the development of facility plans and implementation of priority infrastructure projects. **(SD 1,3)**

**Major Accomplishments of FY06-07**

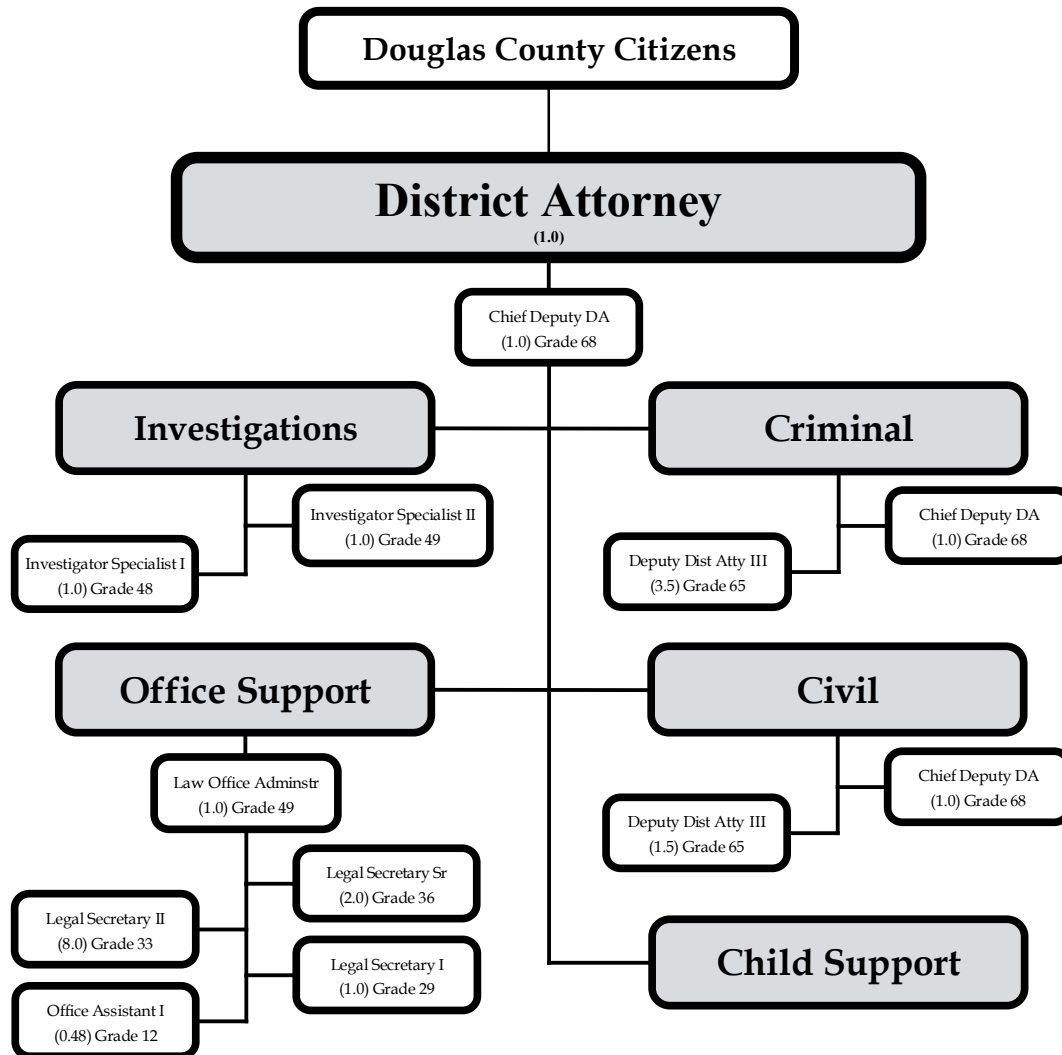
At the direction of the Board, the County Manager pursues an aggressive work program focusing on the physical and fiscal development of the County. A high priority continues to be placed on customer service, enhancing communications with the public, and being responsive to the needs of the community. The Board continues its effort to provide information to the public and plan for the future of the County.

- The 10-year update of the Master Plan was adopted with a focus on supporting agriculture and strengthening development standards.
- A growth management ordinance was developed and adopted setting a 2% growth cap for the County.
- Worked with the USGS to complete the first phase of a water budget study to assist in the defining water recharge levels in the Carson Valley.
- Successful participation in the 2007 Legislative process, supporting and providing testimony on a number of bills. Key County legislation on trail liability and water resource management were passed.
- Approved funding and contract for purchase and implementation of the Spillman system for jail records and booking; update to the 911 CAD system; and interface software for the District Attorney’s Office.
- Defined new revenue sources to be pursued in FY07-08 including a Utility Operator Fee, Business License Fee and 25 cent per line E911 fee.

**FY06-07 Objectives vs. Results**

- Objective #1:** Adopt action plans based on the strategic directions identified by the Board.  
**Result:** *Action plans have been presented to the Board with a number of action steps identified and direction provided for implementation.*
- Objective #2:** Engage the Community in the review and update process of the County’s Master Plan.  
**Result:** *The 10-year update of the Master Plan was completed and adopted.*
- 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:** *Draft reports were completed and the final reports prepared for adoption with the 2007 Master Plan update.*
- Objective #4:** Develop a growth management ordinance.  
**Result:** *Following an long public process a growth management ordinance was adopted.*
- Objective #5:** Work with the Town of Gardnerville on completing and implementing the Town’s Plan for Prosperity, including preparing design guidelines and a parking study.  
**Result:** *The parking study was completed and design guidelines prepared. The Town has moved forward with the replacement of old lighting with new decorative lamps in the downtown area.*
- Objective #6:** Continue to work with the BLM and USFS on joint planning efforts, fire and fuels treatment programs, and land disposal issues.  
**Result:** *Efforts to work with Federal Partners have continued with fire management items, land management MOUs and continued work on a federal lands bill. .*
- Objective #7:** Complete plans for the expansion of the County’s Judicial/Law Enforcement Building and Jail.  
**Result:** *Draft plans were prepared with a focus on making new facilities efficient in related operations.*
- Objective #8:** Begin the update of the Minden-Tahoe Airport Master Plan.  
**Result:** *A community based work group was appointed and the update process initiated. A consulting firm was hired and funding secured from the FAA.*
- Objective #9:** Update the County’s trail and open space plans.  
**Result:** *The update to the open space plan was initiated and will be finalized through the 2007 master plan update.*
- Objective#10:** Enhance public safety resources.  
**Result:** *Fire and paramedic resources were enhanced with the completion of the expansion of Station 4 (South County) and bids awarded for construction of a new Station 12 (North County) and three firefighter/paramedic positions were authorized. New integrated Jail and Records management system was approved and implementation started.*
- Objective#11:** Work with the private sector to develop a strategy for affordable housing in the Tahoe Basin.  
**Result:** *An affordable housing program was cooperatively developed and approved by the County and TRPA.*
- Objective#12:** 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.  
**Result:** *Additional property along the Carson River was purchased under the State Question 1 program. Jobs Peak trail was completed and opened and a parking area for a new Eagle Ridge trailhead was defined. New trails related legislation was successfully passed by the State Legislature.*

# District Attorney's Office Organizational Chart



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

# DISTRICT ATTORNEY'S OFFICE

## Mission Statement

*To uphold the public trust in the application and enforcement of the laws and to make our community safer, change lives for the better, and serve our profession honorably.*

## Functions of the District Attorney's Office

The District Attorney's Office is comprised of four Divisions: (1) Criminal Division; (2) Civil Division; (3) Investigations Division, and; (4) Family Support Division. The current organizational chart is attached hereto.

### 1. Criminal Division

The Criminal Division of the Douglas County District Attorney's Office prosecutes felonies, gross misdemeanor and misdemeanor crimes committed within the jurisdictional boundaries of Douglas County. The Criminal Division is comprised of the following personnel and assignments:

- Two full-time Deputy District Attorneys prosecuting all levels of crimes
- Two full-time Deputy District Attorneys prosecuting misdemeanors
- One full-time Deputy District Attorney prosecuting all levels of adult crimes and all juvenile cases
- Five full-time legal secretaries and an Office Manager (handles administrative duties and performs secretarial duties for Criminal Division and Civil Division)

The Criminal Division receives referrals on criminal and juvenile cases through arrests and submissions from the Douglas County Sheriff's Department, Douglas County Juvenile Probation, The State of Nevada Department of Public Safety (Nevada Highway Patrol, Investigations Division, Tri-Net Narcotic Task Force, and Parole and Probation), as well as other State and Federal law enforcement agencies and task forces. Prosecutors assigned to the Criminal Division perform the following duties and functions:

- Prepare Complaints / Informations
- Attend arraignments in TTJC, EFJC and NJDC Depts. I & II
- Legal research and draft motions, oppositions, writs and appeals
- Prepare for and conduct traffic trials, bench trials and jury trials
- Prepare for and attend juvenile petition hearings and fact findings
- Prepare arrest warrants and search warrants
- Attend bail reviews in TTJC, EFJC and NJDC
- Attend sentencing hearings in TTJC, EFJC and NJDC
- Meet & confer with defense attorneys for PTC, PPH & MSC
- Pretrial and interview victims and witnesses
- Prepare necessary correspondence
- Prepare detainers and extraditions
- Perform after hour duties as "On-Call" deputy district attorney
- Oral arguments in Justice Courts, District Courts and Nevada Supreme Court

In 2006, the Criminal Division processed 1779 misdemeanor cases, 32 gross misdemeanor cases and 664 felony cases, for a total of 2475 cases. In 2005, the total number of cases processed was 2275. In 2004, the total number of cases processed was 2133. The number of processed cases excludes traffic pretrial cases every Monday morning in the Tahoe Township Justice Court and every Tuesday afternoon in the East Fork Justice Court. The Criminal Division processes an average of 15-30 traffic pretrial cases per week.

Over the last year, the Criminal Division experienced a significant increase in the filing of felony charges against adults, including two murder cases, a bank robbery, several sexual assaults, crimes against children and the elderly, and a large number of level III drug trafficking offenses.

## **2. Civil Division**

The District Attorney, by law, serves as the County's counsel to the County Commissioners, elected County and township officers, County departments and agencies. The Civil Division is comprised of the following personnel and assignments:

- Three full-time Deputy District Attorneys
- One Deputy District Attorney who splits time between the Civil Division and the Family Support Division (½ Dept. 341 & ½ Dept. 342)
- One full-time legal secretary and an Office Manager (handles administrative duties and performs secretarial duties for Criminal Division and Civil Division)

The duties of the Civil Division include providing legal representation and advice to the Board of County Commissioners, Planning Commission, Agenda Setting Meetings, Airport Master Plan Committee, Emergency Response Committee, Debt Management, Water Conveyance Advisory Committee, and Board of Equalization. The Civil Division also provides legal services to, among others, Animal Control, Airport, Assessor's Office, Clerk's Office, Community Development, Comptroller's Office, China Springs Youth Camp, Constable's Office, County Manager's Office, East Fork Fire Protection District, Human Resources Department, Information Systems, Justice Courts, Juvenile Probation, Library, Paramedic District, Parks Department, Purchasing, Recorder's Office, Road Department, Sheriff's Department, Social Services, and Treasurer's Office. In providing legal representation, attorneys assigned to the Civil Division perform the following duties and functions:

- Researching statutes, ordinances and case law
- Issuing opinion letters
- Handling civil litigation matters
- Preparing and/or reviewing contracts, leases and ordinances
- Preparing and updating the Douglas County Code
- Handling civil asset forfeiture cases
- Enforcing safety, building and health codes
- Responding to informal requests for legal advice
- Handling large volume of telephone calls and e-mails
- Enforcing open meeting laws and ethics in government

## **3. Investigations Division**

The Investigations Division is a Division of the Douglas County District Attorney's Office and is responsible for performing investigations for the District Attorney and his appointed deputies. The Investigations Division is comprised of the following personnel and assignments:

- One full-time Chief Investigator (Special Investigator II)
- One full-time Investigator (Special Investigator I)

Both investigators are sworn peace officers. The investigations conducted by the Investigations Division cover a broad spectrum of issues including criminal cases, civil cases, internal investigations and collaborative efforts enhancing public safety.

Criminal Investigation duties and responsibilities include interaction with victims and witness of crimes, arresting criminal offenders, interviews and interrogations, preparation and/or execution of search and arrest warrants, responding to crime scenes, identification and collection of evidence, victim / witness protection, preparation of investigative reports, and testifying in court.

Civil Investigation duties and responsibilities include asset forfeiture, liability issues, N.E.R.C. complaints, and providing resources to Civil Division Attorneys on any case requiring collection of evidence, statements or information.

Internal Investigation duties and responsibilities include providing investigative resources to any Douglas County department that requests assistance investigating alleged misconduct on the part of a Douglas County employee, and assisting the Human Resources Department with investigating allegations of workplace harassment, violence, or hostile work environments.

The Investigations Division collaborates with law enforcement agencies to enhance public safety. Current collaborative efforts include the Douglas County Sheriff's Department (Investigations Division, Street Enforcement Team, and Patrol Division), Tri-Net Narcotic Task Force, "No Safe Haven" Program, and Special Victims Response Team (pending approval of grant application).

The Investigations Division will see the most significant growth over the course of the next few years. Upon approval of a federal grant application, the District Attorney's Office will seek approval of a Special Victim Investigator position as part of a collaborative Special Victims Response Team. The District Attorneys Office will be creating a bad check program in Douglas County and that unit will be supervised by the Chief Investigator. In addition, the District Attorney's Office is seeking to implement a victim / witness advocate program to assist victims of crime and provide necessary services to victims and witnesses in criminal cases.

#### **4. Family Support Division**

The Family Support Division performs a vital function of the District Attorney's Office. NRS 425.370 and 425.380(1) mandate the District Attorney to provide child support enforcement services for local applicants. Pursuant to an interlocal contract with the State of Nevada Department of Human Resources Welfare Division, Douglas County receives federal reimbursement (currently 66%) for approved activities pursuant to Title IV, Part D of the Social Security Act. The caseworkers assigned to the Child Support Division provide IV-D services for local cases as well as some intrastate and interstate cases as defined under 45 CFR 304.20. The Family Support Division is comprised of the following personnel and assignments:

- One Deputy District Attorney who splits time between the Civil Division and the Family Support Division (½ Dept. 341 & ½ Dept. 342)
- One full-time Coordinator/Caseworker
- Four full-time Caseworkers

The primary enforcement tools utilized by the caseworkers 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.

The duties of the attorney and caseworkers assigned to the Family Support Division, include, but are not limited to:

- Establish paternity
- Establish support obligations
- Enforcement of support obligations
- Enforcement of medical support
- Input IV-D child support orders and accurate balances into the statewide computer system
- Process all undistributed collections pursuant to federal regulations
- Ensure orders and balances are accurate in cases referred
- Act as the coordinating agency within the County to assure compliance with the management requirements pursuant to contract and to submit timely claims for reimbursement
- Comply with federal statutes and regulations, state statutes and regulations and program policies
- Notification of appealed child support actions to Nevada Supreme Court
- Comply with Title IV-D performance standards as identified in 45 CFR, Parts 302 and 303
- Present Title IV-D cases in court proceedings
- Assist with inquiries generated by the governor’s office, the administrator’s office or other governmental offices
- Maintain ongoing inventory of all equipment purchases utilizing federal funds and maintain inventory for duration of useful life

**Staffing and Budget**

The elected District Attorney manages the District Attorney’s Office. Staffing includes 23.85 full-time employees, including the Family Support Division. The FY07-08 budget is \$2,440,898.

*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 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 (Criminal Division) Add 1 FTE Legal Secretary	July 1, 2008
Add 1 FTE Deputy District Attorney III position (Civil Division) Add 1 FTE Family Support Case Worker Add .5 FTE Family Support Clerk Add 1 FTE Special Investigator Add 1 FTE Legal Secretary	July 1, 2010

These staffing additions may require alteration 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.

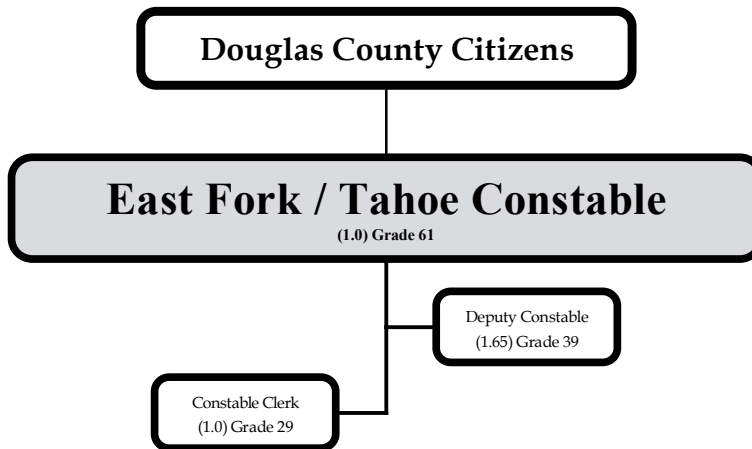
District Attorney					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	2,052,051	2,267,618	2,332,255	64,637	2.9%
Services & Supplies	94,485	100,647	108,643	7,996	7.9%
<b>Total</b>	<b>2,146,536</b>	<b>2,368,265</b>	<b>2,440,898</b>	<b>72,633</b>	<b>3.1%</b>
<b>Expenditures by Division</b>					
Civil/Criminal	1,780,588	1,972,457	1,998,115	25,658	1.3%
Family Support	365,948	395,808	442,783	46,975	11.9%
<b>Total</b>	<b>2,146,536</b>	<b>2,368,265</b>	<b>2,440,898</b>	<b>72,633</b>	<b>3.1%</b>
<b>Funding by Source</b>					
General Fund	2,146,536	2,368,265	2,440,898	72,633	3.1%
<b>FTE</b>	<b>22.95</b>	<b>23.48</b>	<b>23.85</b>	<b>0.37</b>	<b>1.6%</b>

**FY07-08 Objectives**

- The District Attorney's Office will continue to be professional in fulfilling our statutory responsibilities in a professional manner **(SD 5)**
- Assure in the midst of an ever-increasing case load, that the criminal division maintains the appropriate standards in charging decisions and case resolution **(SD 5)**
- Work in conjunction with the Sheriff's Department, to make sure community expectations concerning law enforcement are met **(SD 4,5)**
- Continue our collection efforts in our Family Support Enforcement unit **(SD 3,4)**
- "Go Live" with New Dawn Technologies JustWare Prosecutor case management system and interface with Sheriff's Office Spillman system **(SD 3)**
- Complete remodels of Civil Division offices and secured access to District Attorney's Office **(SD 3)**
- 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 **(SD 3)**
- Implement bad check program in Douglas County **(SD 3)**
- Create web site for District Attorney's Office with links to County's web site, which will include availability of the County Code to users of the internet **(SD 3)**
- Implement electronic discovery in criminal cases **(SD 3)**
- Finish conversion from WordPerfect to Microsoft Word **(SD 3)**

# Constable Organizational Chart

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

## East Fork / Tahoe Township Constables

### Mission Statement

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

### Major Programs Offered

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

### Staffing and Budget

The East Fork/Tahoe Constable is locally elected. Douglas County pays all costs of his services. The Constable Office receives assistance from part-time Deputy Constables and a part-time Clerk position (on-call personnel are not included in FTE calculations). The FY07-08 budget for the East Fork Township is \$159,993 and the Tahoe Township is \$144,127. Both Constable Offices are supported entirely by the County's General Fund.

EF Constable

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	137,455	142,672	156,478	13,806	9.7%
Services & Supplies	3,215	3,215	3,515	300	9.3%
<b>Total</b>	<b>140,670</b>	<b>145,887</b>	<b>159,993</b>	<b>14,106</b>	<b>9.7%</b>
<b>Funding by Source</b>					
General Fund	140,670	145,887	159,993	14,106	9.7%
<b>FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.0%</b>

Tahoe Constable

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	99,496	105,354	140,842	35,488	33.7%
Services & Supplies	3,035	3,035	3,285	250	8.2%
<b>Total</b>	<b>102,531</b>	<b>108,389</b>	<b>144,127</b>	<b>35,738</b>	<b>24.8%</b>
<b>Funding by Source</b>					
General Fund	102,531	108,389	144,127	35,738	33.0%
<b>FTE</b>	<b>1.65</b>	<b>1.65</b>	<b>2.40</b>	<b>0.75</b>	<b>45.5%</b>

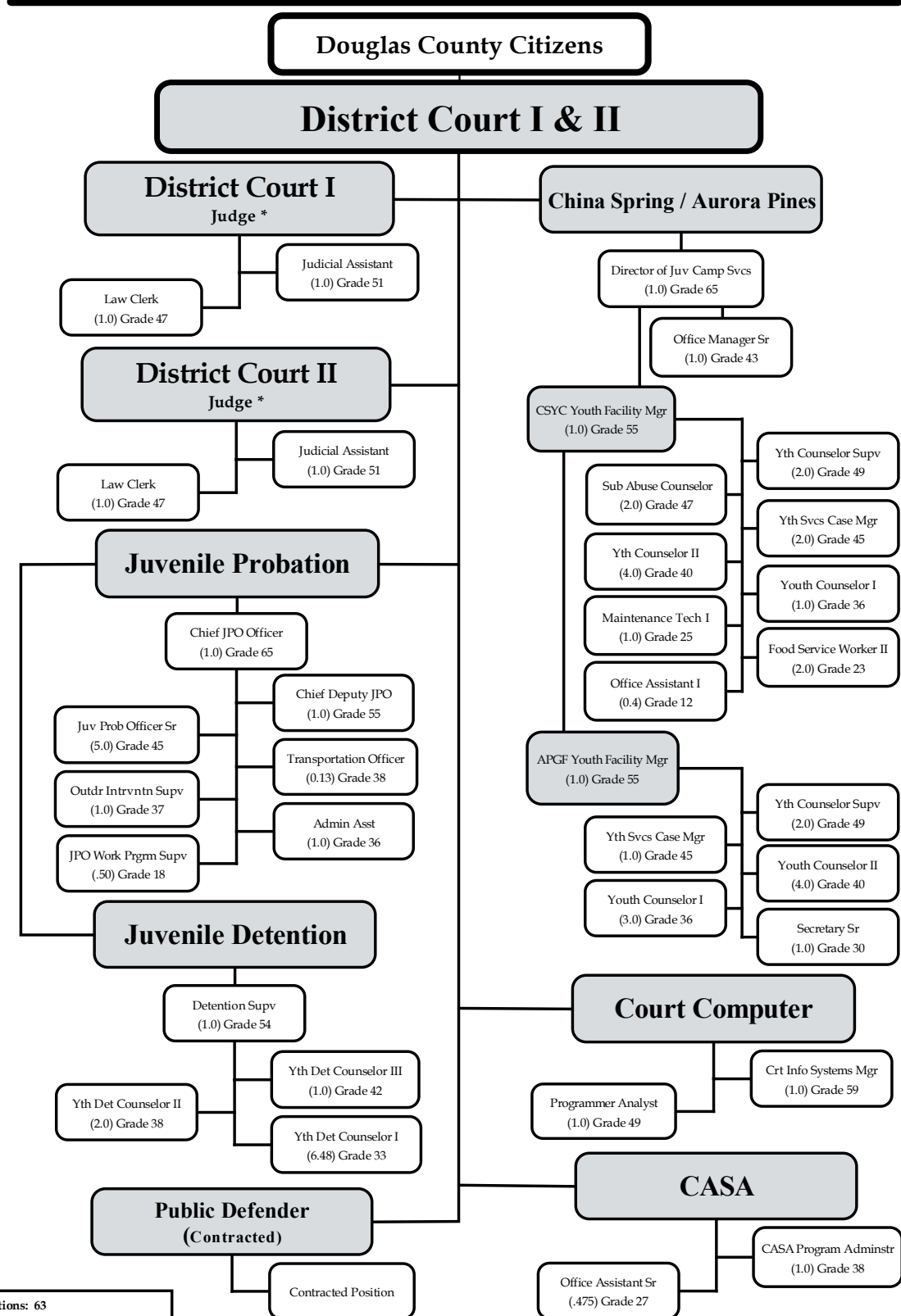
**FY07-08 Objectives**

- To provide cost effective services and programs to meet the needs of the Douglas County community.  
(SD 2,4)

**FY06-07 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 Court I, District Court II, CASA

### Mission Statement

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

### Major Programs Offered

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

### Staffing and Budget

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

*Judge David Gamble (District Court I) has a staff consisting of 2 employees, including a Judicial Assistant, and a Law Clerk for a total of 2 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 CASA program has a full-time Administrator and a part-time (19 hr/wk) Project Coordinator for a total of 1.48 FTE.*

The FY07-08 budgets are as follows: District Court I \$234,165; District Court II \$254,319; and CASA \$93,385. The county's General Fund supports both Courts and the CASA program.

#### District Court I

	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg Adopted 06 to 07	% Chg Adopted 07 to 08
<b>Expenditures by Category</b>					
Personnel Services	238,074	256,197	189,215	(66,982)	-26.1%
Services & Supplies	60,500	77,424	82,686	5,262	6.8%
<b>Total</b>	<b>298,574</b>	<b>333,621</b>	<b>271,901</b>	<b>(61,720)</b>	<b>-18.5%</b>
<b>Funding by Source</b>					
General Fund	277,574	299,997	234,165	(65,832)	-21.9%
Law Library	21,000	33,624	37,736	4,112	12.2%
<b>Total</b>	<b>298,574</b>	<b>333,621</b>	<b>271,901</b>	<b>(61,720)</b>	<b>-18.5%</b>
<b>FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>(1.00)</b>	<b>-33.3%</b>

District Court II

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	170,093	187,100	209,569	22,469	12.0%
Services & Supplies	41,500	41,500	44,750	3,250	7.8%
<b>Total</b>	<b>211,593</b>	<b>228,600</b>	<b>254,319</b>	<b>25,719</b>	<b>11.3%</b>
<b>Funding by Source</b>					
General Fund	211,593	228,600	254,319	25,719	11.3%
<b>FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.0%</b>

CASA

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	69,099	78,542	86,385	7,843	10.0%
Services & Supplies	6,000	7,000	7,000	-	0.0%
<b>Total</b>	<b>75,099</b>	<b>85,542</b>	<b>93,385</b>	<b>7,843</b>	<b>9.2%</b>
<b>Funding by Source</b>					
General Fund	75,099	85,542	93,385	7,843	9.2%
<b>FTE</b>	<b>1.48</b>	<b>1.48</b>	<b>1.48</b>	<b>0.00</b>	<b>0.3%</b>

**FY07-08 Objectives**

- *To provide cost effective services & programs to meet the needs of the Douglas County community. (SD 2)*

**FY07-08 Objectives vs. Results**

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

## CHINA SPRING

### Mission Statement

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

### Major Programs Offered

#### **Program Impact**

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

#### **Language Arts**

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

#### **Treatment Team**

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

#### **Prevocational Building Trades**

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

#### **Parenting Skills Training**

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

#### **Drug/Alcohol Abuse Counseling**

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

**Staffing and Budget**

The Director supervises the China Spring Youth Camp. The Director reports to the District Court Judges. Pursuant to County Code 2.26.010 there is also an Advisory Board to China Spring. The China Spring Youth Camp employs 26 full-time employees and one part-time employee for a total of 26.5 FTE. (The Substance Abuse Prevention Treatment Agency funds 2.5 FTE of these positions). 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 FY07-08, the State during the next biennium will provide 36.8% of the funding or \$778,898. Ad Valorem Taxes collected from all counties except Clark are estimated to be 63.2% of the overall budget or \$1,337,674. Douglas County’s Ad Valorem tax contribution for China Spring and Aurora Pines is \$111,433.00 for FY07-08. China Spring’s total budget for FY07-08 is \$2,709,631. 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 Springs Youth Camp

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	1,704,135	1,772,368	1,983,644	211,276	11.9%
Services & Supplies	386,004	387,157	348,770	(38,387)	-9.9%
Capital Outlay	3,200	7,700	4,200	(3,500)	-45.5%
Other (Grants)	145,384	119,620	123,017	3,397	2.8%
Capital Projects	18,715	-	-	-	n/a
<b>Total</b>	<b>2,257,438</b>	<b>2,286,845</b>	<b>2,459,631</b>	<b>172,786</b>	<b>7.6%</b>
<b>Funding by Source</b>					
China Spring Fund	2,257,438	2,286,845	2,459,631	172,786	7.6%
<b>FTE</b>	<b>20.90</b>	<b>24.00</b>	<b>24.00</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Objectives**

- To re-furbish the camp’s chukar pen for implementation of raising chukar. The final aviary needs to be re-furbished. **(SD 3)**
- Locate a funding source for the purpose of purchasing outdoor wilderness equipment (tents, sleeping bags, and miscellaneous camping gear). **(SD 2,3)**
- To provide a minimum of 300 hours of community service hours. **(SD 4)**
- To hold a minimum of 10 team building day for the boy’s program. **(SD 4)**
- To hold a minimum of 2 out of camp day excursion hikes. **(SD 4)**
- To hold a minimum of 4 out of camp mountain bicycle excursions **(SD 4)**
- To incorporate the use of the inside climbing wall, low course and high course for resident use. **(SD 3)**
- Establish Thinking for a Change Program into camp’s weekly schedule of events. **(SD 3)**
- To re-modify the camp’s current individual treatment plans to incorporate the Thinking for a Change philosophy. **(SD 3)**
- To continue to train camp counselors, case manager and supervisor’s in the use of JIREH. **(SD 5)**
- To participate in the two Tahoe Rim Trail outings. **(SD 4)**

**Major Accomplishments of FY-06-07**

- 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. Jacobson High School presented three residents with diplomas and 9 earned General Education Development certificates.
- Complete outfitting of the Culinary program.
- Improved and added to the screen-printing equipment (ongoing).
- Improved Camp landscaping (in progress).
- Developed new sources for fund raising opportunities. China Spring and Aurora Pines received \$30,857.00 in donations.
- Improved aftercare access.
- Continued community service projects, in conjunction with Parks and Recreation.
- Douglas County Family Support provides Adolescent Parenting once a week.
- Revision of the camp’s Policy and Procedure manual.
- The camp re-modified the punitive and reward system. More incentives were offered to reward positive behavior and provide motivation to alter negative thinking.

**FY 06-07 Objectives vs. Results**

- Objective #1:** To re-furbish the camp’s Chuckar pens.  
**Result:** *The third aviary needs to be finished - 75% completed.*
- Objective #2:** To develop an irrigation system for the baseball field  
**Result:** *The program was designed then terminated due to lack of funds.*
- Objective #3:** To located funding for the purchase of five mountain bikes.  
**Result:** *The camp received a donation of \$1,000.00 for the purchase of a bicycle rack, helmets, gloves and bicycle supplies-not completed.*
- Objective #4:** To provide over 300 hours of community service.  
**Result:** *The camp provided 645 hours of community service - 100% completed.*
- Objective #5:** To hold a minimum of 10 team building and ROPES days.  
**Result:** *The camp held eighteen team building and ROPES days - 100% completed.*
- Objective #6:** To participate in two out of camp day hikes.  
**Result:** *The boy’s participated on two day hikes, Job’s Peak and Faye Luther Canyon - 100% completed.*
- Objective #7:** To incorporate the use of the indoor climbing wall, low course and high course  
**Result:** *The boy’s used the course eighteen times - 100% completed.*

## 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 which goes beyond focusing on girls. Program offerings provide opportunities for positive female development and consider 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 FY07-08, the State will provide 36.8% of the funding or \$364,343. Ad Valorem taxes are collected from all counties except Clark and are estimated to be \$625,719. The Aurora Pines Girl’s Facility total budget for FY07-08 is \$1,042,499. 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.

Girls camp

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	768,687	797,243	863,636	66,393	8.3%
Services & Supplies	157,661	151,569	143,453	(8,116)	-5.4%
Capital Outlay	4,500	4,500	2,000	(2,500)	-55.6%
Other (Grants)	24,676	31,012	33,410	2,398	7.7%
<b>Total</b>	<b>955,524</b>	<b>984,324</b>	<b>1,042,499</b>	<b>58,175</b>	<b>5.6%</b>
<b>Funding by Source</b>					
China Spring Fund	955,524	984,324	1,042,499	58,175	5.9%
<b>FTE</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.0%</b>

**FY 07-08 Objectives**

- Continue to participate in community activities (i.e. Operation Safe Streets, Food Closet, Candy Dance, Sierra Philharmonic events, etc.) **(SD 3,4)**
- Establish curriculum for “Thinking for a Change” into weekly schedule **(SD 3)**
- Have interested staff teach at least two sessions “Thinking for a Change” to be qualified as a Master Facilitator. **(SD 3,5)**
- Recertify all staff in CPR **(SD 4,5)**
- Add new titles to the program movie library **(SD 3)**
- Refine the new badge and incentive system **(SD 3)**
- Improve resident’s treatment plans to incorporate “Thinking for a Change” and eliminate any techniques not supported by the cognitive approach **(SD 3)**
- Coordinate team building activities for staff participation and enrichment **(SD 3)**
- Coordinate team building activities for the residents **(SD 3)**
- Provide opportunity for staff to become facilitators of team building and Challenge Course elements **(SD 3)**
- Build fence in front of APGF and create lawn area **(SD 3)**

- Provide wilderness opportunities for the residents (SD 4,6)
- Continue in the effort to complete low element beautification projects (SD 3,6)
- Provide all staff with JIREH certification (SD 5)
- Increase training opportunities (SD 5)

**Major Accomplishments of FY 06-07**

- 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 Policy and procedure manual was updated and distributed to all staff.
- APGF participated in the following Wilderness education opportunities: Job’s Peak Hike, Snow Shoeing and Grover’s Hike.
- New staff and tenured staff was certified staff in CPR/First Aid.
- Funding for two bike racks, helmets, and gloves for mountain bike program was received from Soroptimist International.
- Aurora Pines Library was expanded to include more gender specific materials.
- Participate in community activities (i.e. Operation Safe Streets, Food Closet, Candy Dance, Sierra Philharmonic events, etc.)
- Refined curriculum for Baby Think It Over Program
- Movie library was revisited and changes made to current policy. Two new movies were added and holiday schedule was developed.
- Refined the new badge and incentive system. Incentives are offered to residents doing well in the program including but not limited to additional home passes, community passes, music, movies, activities, room assignments, and decorations.
- Team building activities for staff participation and enrichment have been offered and regularly used at staff meetings as well as opportunities for participation in activities. Training was provided to provide an additional three team building facilitators.
- Team building activities for the residents have been scheduled weekly for the past nine months. These activities have been going well and have benefited the residents.
- Three additional staff is beginning the training for becoming facilitators of team building and Challenge Course elements.
- Training manual revamped and used in two training sessions for new employees. Training manuals contain information for the new staff as well as syllabus for the trainers.

**FY 06-07 Objectives vs. Results**

<b>Objective #1:</b>	Participate in community activities (i.e. Operation Safe Streets, Food Closet, Candy Dance, Sierra Philharmonic events, etc.).
<b>Result:</b>	<i>100% complete. APGF residents and staff participated in the following community events:</i>
	<u><i>Operation Safe Streets</i></u> <i>Provided clean up services and general assistance with community participants</i>
	<u><i>Douglas County Library</i></u> <i>Assisted with the moving of books and shelving and set up for community volunteer recognition luncheon.</i>
	<u><i>Project Santa Claus</i></u> <i>Participated in the refurbishing of bikes and the distribution of the bike</i>
	<u><i>Sierra Philharmonic</i></u> <i>Blew up balloons and assisted in the clean up of the Fourth of July Symphony</i>
	<u><i>Smith Valley Rotary</i></u> <i>Provided set up and clean up for the fair</i>

- Objective #2:** Recertify Staff in CPR & First Aid  
**Result:** *90% complete. With staff turn over and CPR/First Aid is a revolving training and will be continually provided at regular intervals.*
- Objective #3:** Add to the movie library  
**Result:** *10% complete. Two new movies were added to the library, but work needs to continue to include movies of high interest. Movie night has returned to being a privilege and continues to remain focused on education.*
- Objective #4:** Refine the new badge and incentive system  
**Result:** *50% complete. Continues to be added to as situations and ideas for privileges develop. Resident's dormitory arrangement was redone, privileges added and incentives to do well supported. Work continues to be need in the area of defining what specifically it looks like to be eligible to be released from the facility and making the process understandable for staff and residents.*
- Objective #5:** Coordinate team building activities for staff participation and enrichment  
**Result:** *75% complete. The activities have been included in all staff meeting with days offered for to staff to become facilitators, participate in the process of team building and assisting with the activities provided the residents. Work continues to be needed in providing a regular schedule of events available for staff participation.*
- Objective #6:** Coordinate team building activities for the residents  
**Result:** *100% complete. Residents participate weekly in teambuilding/ROPES activities on a rotating schedule with dates and facilitators assigned up to one year in advance.*
- Objective #7:** Provide opportunity for staff to become facilitators of team building and Challenge Course elements  
**Result:** *100% complete. Three new facilitators are being added and additional staff member was hired with current certifications in all teambuilding, ropes and wilderness interest areas.*
- Objective #8:** Build fence in front of APGF and create lawn area  
**Result:** *0% complete. Budgetary concerns and lack of donations of trees, shrubs and bushes from the community was placed on hold.*
- Objective #9:** Provide wilderness opportunities for the residents  
**Result:** *80% complete. Winter activities are completed and summer activities are gearing up.*
- Objective #10:** Continue in the effort to complete low element beautification projects  
**Result:** *55% complete. Work remains to be done at the ropes low element course and will continue this summer.*
- Objective #11:** Add more cognitive behavioral classes  
**Result:** *60% complete. Facilitators have been trained and a schedule is being developed for implementation of Thinking for a Change curriculum.*

# 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

### **Diversions**

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 21<sup>st</sup> 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 7<sup>th</sup> 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.

**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
- American Correctional Association
- 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 of the Carson Valley

**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 FY07-08. Staff pattern consist of 8 P.O.S.T. Certified Juvenile Probation Officers, an Administrative Assistant and a Work Program Coordinator. The FY07-08 Budget is \$1,064,681 and is funded by the General Fund. It also receives funds for programming from the Bureau of Alcohol and Substance Abuse, Nevada Department of Transportation, the Office of Juvenile Justice, and Delinquency Prevention.*

Juvenile Probation					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	856,376	915,600	1,022,341	106,741	11.7%
Services & Supplies	40,800	36,690	42,340	5,650	15.4%
Other (Grants)	18,600	14,300	-	(14,300)	n/a
<b>Total Juvenile Probation</b>	<b>915,776</b>	<b>966,590</b>	<b>1,064,681</b>	<b>98,091</b>	<b>10.1%</b>
<b>Funding by Source</b>					
General Fund	915,776	966,590	1,064,681	98,091	10.1%
<b>FTE</b>	<b>9.65</b>	<b>9.65</b>	<b>9.63</b>	<b>(0.02)</b>	<b>-0.2%</b>

**Revenues for FY 06-07\***

JPO Traffic Fines	\$47,863
Administrative Assessment Fee	\$21,740
Reimbursement Public Defender	\$5,200
Drug and Alcohol Testing	\$5,646
Grants	\$66,743
<i>* The revenues were reported as of June 20, 2007. They are not final figures</i>	
Restitution Collected	\$20,005

**Probation Officer Contacts FY 06-07**

*Daily contact with probationers*

Phone Contacts	2214
Home Contacts	787
Office Contacts	2025
School Contacts	865
Employment Contacts	72
Detention Contacts	206
Other	619

**FY07-08 Objectives**

- Complete JPO Policy and Procedure Manual. **(SD 3)**
- Continue to pursue grant funding to support prevention and accountability programs. **(SD 2, 3)**
- Collect all restitution assigned to cases by the court. **(SD 2)**
- Ensure all community service hours and work hours are complete prior to termination from probation. **(SD 3)**

- 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. **(SD 3)**
- Continue to work with community agencies to offer services and resources to youth and families. **(SD 3,4,5)**
- Complete POST Training requirements for current and newly assigned officers. **(SD 5)**
- Continue to work with the school district, offering support and resources to the schools as needed. **(SD 4,5)**
- Seek out new ways to improve services to the families of the youth on probation. **(SD 3,4)**

### **Major Accomplishments of FY06-07**

- 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 \$67,734 in grant funding in FY06-07. These funds were targeted at accountability and prevention programs offered to youth on a weekly basis.
- 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 Drug and Alcohol issues have been the focus.
- Probation Officer contacts increased in FY06-07. Frequent contacts with probationers are a requirement of the department. Officers completed 6,078 separate contacts, either in person or by telephone. The emphasis on contacts is supervision and accountability to court order.
- The juvenile probation office hired a bi-lingual officer to address our Hispanic youth and families on probation or seeking prevention services.
- 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. As a result of a comprehensive team effort with the high school referrals to the juvenile probation department for truancy has been substantially reduced.

# 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 is 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 Juvenile Probation Supervisor who reports to the District Judges via the Chief Juvenile Probation Officer. The Division has 10.475 FTE for FY07-08. The FY07-08 Budget is \$773,910 and is funded by the General Fund. Average daily population for detained Douglas County Youth was 6.7 youth per month FY06-07. Average bed day of Douglas County youth and contract county youth was 13 youth for FY 06-07.

Juvenile Detention					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	598,377	678,443	741,710	63,267	9.3%
Services & Supplies	33,700	31,650	32,200	550	1.7%
<b>Total Juvenile Detention</b>	<b>632,077</b>	<b>710,093</b>	<b>773,910</b>	<b>63,817</b>	<b>9.0%</b>
<b>Funding by Source</b>					
General Fund	632,077	710,093	773,910	63,817	9.0%
<b>FTE</b>	<b>9.95</b>	<b>10.48</b>	<b>10.48</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Objectives**

- To install a 7 day Thinking for a Change detention program for high risk youth struggling with probation. **(SD 3)**
- To complete the revision of the staff training manual meeting new state standards for facilities. **(SD 5)**
- Hire a nurse to support the detention facility medical administration procedures and routine medical oversight **(SD 3,5)**
- To work on the menu for the detention center to ensure we meet nutritional standards for child care facilities **(SD 3,4)**

**Major Accomplishments of FY06-07**

- Collected Revenues for contract detention services approximately \$280,000.(June07 estimated 20,000 billed not collected)
- Installed a twelve hour shift schedule in the Douglas County Juvenile Detention Center.
- Established a contact visit policy for youth and their parents in the Douglas County Juvenile Detention Center.
- Painted the juvenile detention center floors and walls.
- To retrofit the detention center with new beds, desks, and certain safety features.
- Established further funding to support a year round instructor for the school in the Juvenile Detention Center.
- Completed Thinking for Change training and installed the program in the detention center.

## 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 and Budget

The Public Defender program is provided on a contractual basis by two private attorneys. The Public Defender program also utilizes conflict attorneys. The Board of County Commissioners awards public defender contracts based on recommendations from the District Court Judges and the District Attorney's Office. The FY07-08 budget is \$587,450 and is supported entirely by the General Fund.

Public Defender					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07 to 08</b>	<b>07 to 08</b>
Services & Supplies	364,500	415,000	587,450	172,450	41.6%
<b>Total</b>	<b>364,500</b>	<b>415,000</b>	<b>587,450</b>	<b>172,450</b>	<b>41.6%</b>
<b>Funding by Source</b>					
General Fund	364,500	415,000	587,450	172,450	41.6%
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>n/a</b>

**COURT COMPUTER**

**Mission Statement**

*To provide effective integrated computer solutions for the Judicial Branch of Douglas County's Government and the District Attorneys 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 FY07-08 budget is \$311,497 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					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	182,125	204,114	217,997	13,883	6.8%
Services & Supplies	88,800	89,500	93,500	4,000	4.5%
<b>Total</b>	<b>270,925</b>	<b>293,614</b>	<b>311,497</b>	<b>17,883</b>	<b>6.1%</b>
<b>Funding by Source</b>					
General Fund	230,103	249,100	262,784	13,684	5.5%
Justice Court Admin Assess	40,822	44,514	48,713	4,199	9.4%
<b>Total</b>	<b>270,925</b>	<b>293,614</b>	<b>311,497</b>	<b>17,883</b>	<b>6.1%</b>
<b>FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.0%</b>

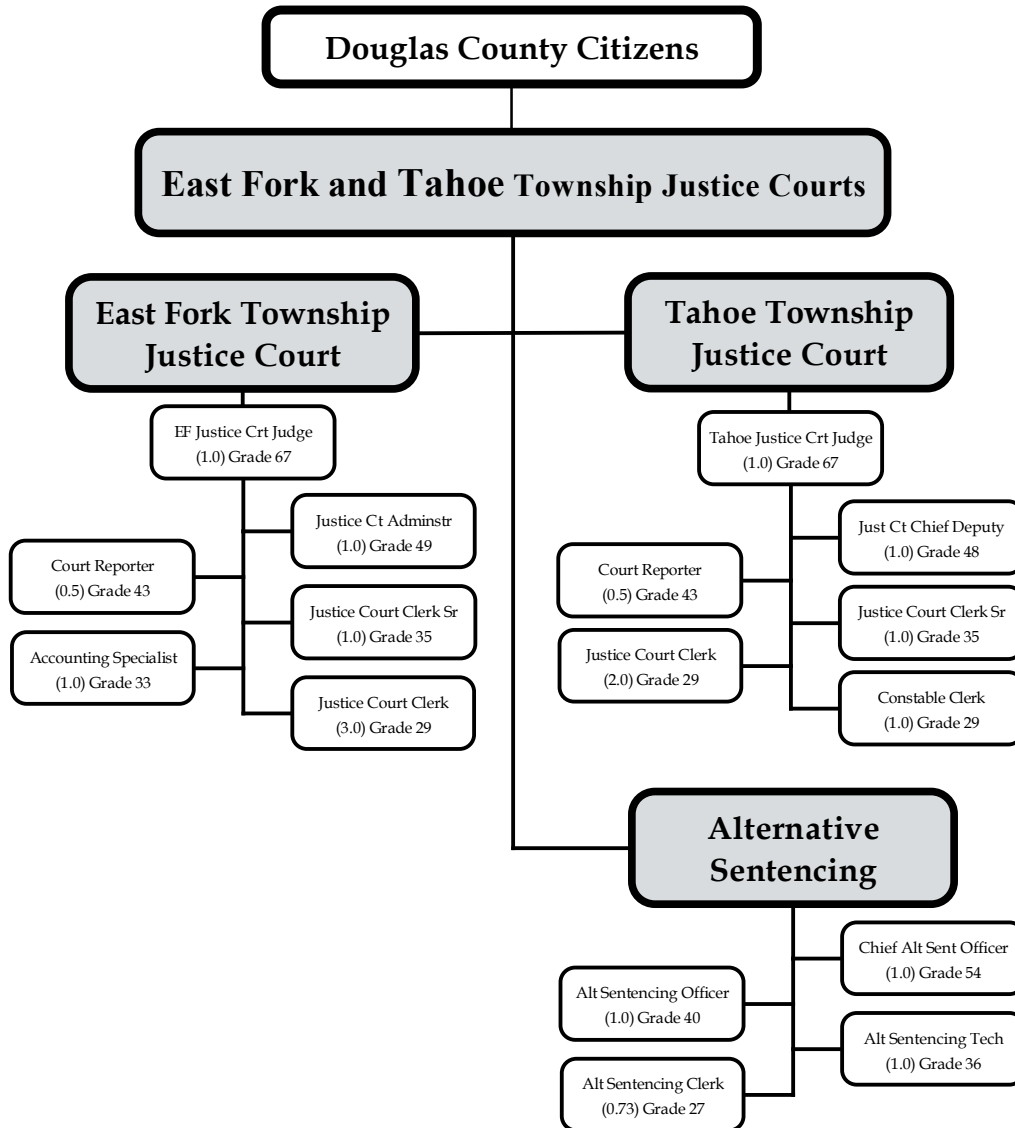
**FY07-08 Objectives**

- Continued integration of Courts and other agencies. **(SD 3)**
- Improvements to Case Management System. **(SD 3)**
- High level of support for Court personnel. **(SD 5)**

**FY06-07 Objectives vs. Results**

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

# 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. Persons appearing in Justice Court may represent themselves or choose to have an attorney present.*

### 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 6 full-time employees, including a Justice Court Administrator, 1 Senior Justice Court Clerk, 1 Accounting Specialist and 3 full-time Justice Court Clerks for a total of 7.50 FTE (including the Judge and part-time Court Reporter).*

*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 Department has a Chief Alternative Sentencing Officer who is accountable to East Fork Justice Court, an Alternative Sentencing Officer I, and an Alternative Sentencing Technician for a total of 3.0 FTE. Grant money totaling \$29,120 assists with funding a part-time Alternative Sentencing Clerk at each Justice Court. The Alternative Sentencing Department is additionally funded through the Byrne Grant.*

The FY 07-08 budget for the East Fork Justice Court is \$686,379, the Alternative Sentencing Division is \$459,244 and the Tahoe Justice Court is \$593,701. 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

	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07 to 08</b>	<b>07 to 08</b>
Personnel Services	438,372	542,252	581,430	39,178	7.2%
Services & Supplies	93,410	84,233	51,543	(32,690)	-38.8%
Capital Outlay	7,500	7,500	53,406	45,906	612.1%
<b>Total</b>	<b>539,282</b>	<b>633,985</b>	<b>686,379</b>	<b>52,394</b>	<b>8.3%</b>
<b>Funding by Source</b>					
General Fund	475,682	594,702	624,355	29,653	5.0%
Justice Court Admin Assess	63,600	39,283	62,024	22,741	57.9%
<b>Total</b>	<b>539,282</b>	<b>633,985</b>	<b>686,379</b>	<b>52,394</b>	<b>8.3%</b>
<b>FTE</b>	<b>7.18</b>	<b>7.50</b>	<b>7.50</b>	<b>0.00</b>	<b>0.0%</b>

Alternative Sentencing

	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07 to 08</b>	<b>07 to 08</b>
Personnel Services	290,683	311,538	332,960	21,422	6.9%
Services & Supplies	125,784	126,284	126,284	-	0.0%
<b>Total</b>	<b>416,467</b>	<b>437,822</b>	<b>459,244</b>	<b>21,422</b>	<b>4.9%</b>
<b>Funding by Source</b>					
General Fund	416,467	437,822	459,244	21,422	4.9%
<b>FTE</b>	<b>3.73</b>	<b>3.73</b>	<b>3.73</b>	<b>0.00</b>	<b>0.1%</b>

Tahoe Justice Court

	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07 to 08</b>	<b>07 to 08</b>
Personnel Services	433,250	462,172	492,927	30,755	6.7%
Services & Supplies	91,850	67,533	47,368	(20,165)	-29.9%
Capital Outlay	7,500	7,500	53,406	45,906	612.1%
<b>Total</b>	<b>532,600</b>	<b>537,205</b>	<b>593,701</b>	<b>56,496</b>	<b>10.5%</b>
<b>Funding by Source</b>					
General Fund	469,000	497,922	531,677	33,755	6.8%
Justice Court Admin Assess	63,600	39,283	62,024	22,741	57.9%
<b>Total</b>	<b>532,600</b>	<b>537,205</b>	<b>593,701</b>	<b>56,496</b>	<b>10.5%</b>
<b>FTE</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>	<b>0.0%</b>

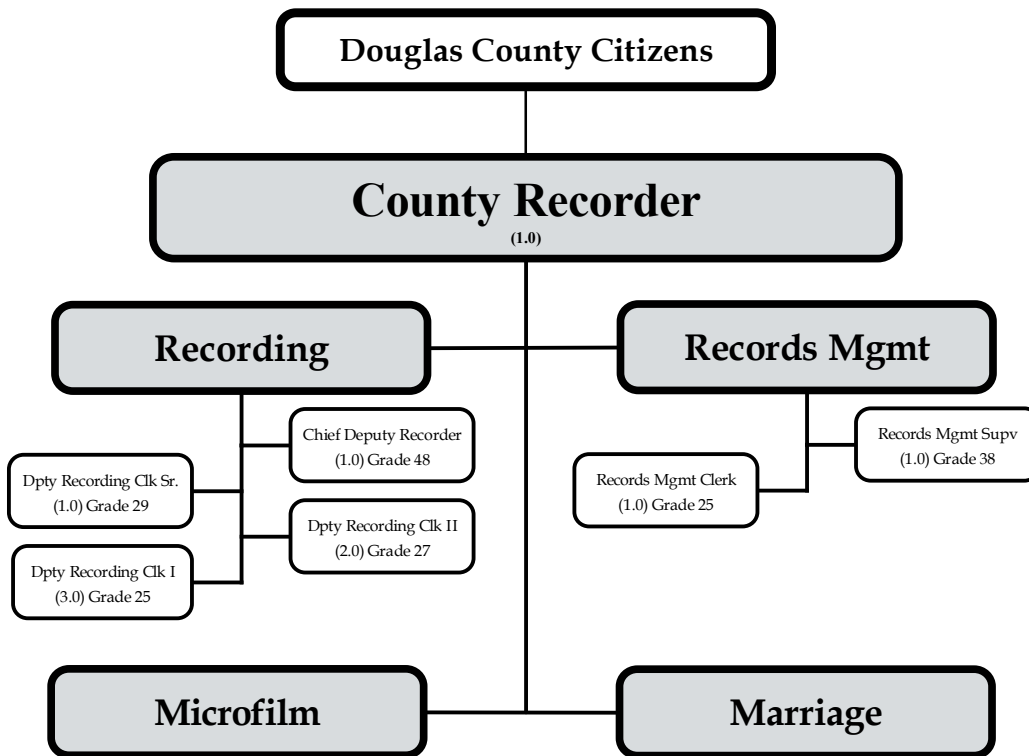
## FY 07-08 Objectives

- Commitment to the goal of excellence in the administration of justice. (SD 5)
- Continue to serve the public in a courteous and businesslike fashion. (SD 5)
- Continue to perform the statutory duties/functions in a timely and cost-effective manner. (SD 2)
- Continue the vigorous collection of all fines, assessments and fees. (SD 2)
- Continually examine and improve procedures. (SD 3)

## FY 06-07 Objectives vs. Results

- Objective #1:** Commitment to the goal of excellence in the administration of justice.  
**Result:** *The Judges continue to attend biannual training and the Court Clerks continue to attend biennial training offered by the Nevada Supreme Court's Administrative Office of the Courts (AOC). East Fork Justice Court's Court Administrator completed the Court Management Program offered through the National Center for State Courts and the AOC, and also served on the Supreme Court's Legislation and Rules Committee.*
- Objective #2:** Continue to serve the public in a courteous and businesslike fashion.  
**Result:** *Court staff and the Court Computer Department established websites to assist the public with general information concerning the East Fork Justice Court and Tahoe Justice Court. East Fork Justice Court is currently updating all Eviction forms for public use. 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. East Fork Justice Court also upgraded its filing system to save costs and increase staff productivity.*
- 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 out-of-state traffic warrants. During Fiscal Year 06-07, East Fork Justice Court collected over 1.1 Million Dollars in fines, assessments and fees. East Fork Justice Court also began collecting Restitution in March, 2007 (which previously had been collected by the District Attorney's Office). The Court has since collected \$11,405 in Restitution.*
- 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. East Fork Justice Court is currently updating administrative, personnel and courtroom policies and will continue to write additional clerk and courtroom procedures.*

# Recorder's Office Organizational Chart



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

## RECORDER'S OFFICE

### Mission Statement

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

### Major Programs Offered

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

#### **Recording Division**

The Recording Division provides for the accurate and timely filings of documents and maps. In the past year we recorded 23,835 documents consisting of 122,708-microfilmed pages. The title companies, the public and our office staff in searching the records use the computerized indices program extensively. 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 [www.douglascountynv.gov/sites/recorder](http://www.douglascountynv.gov/sites/recorder).

#### **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 2,298 new marriages abstracts and 4,297 previously recorded marriage 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. This year we have added the marriage index to our website for public searching. The public can also order marriage abstracts by using our website. 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 \$38,000 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 FY07-08 total County Recorder's budget is \$630,008, including \$491,764 for the Recorder's Office and \$138,244 for the Records Management Division.*

Recorder					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	559,187	559,565	583,588	24,023	4.3%
Services & Supplies	42,520	42,570	46,420	3,850	9.0%
<b>Total</b>	<b>601,707</b>	<b>602,135</b>	<b>630,008</b>	<b>27,873</b>	<b>4.6%</b>
<b>Expenditures by Division</b>					
Recorder	453,423	473,026	491,764	18,738	4.0%
Records Management	148,284	129,109	138,244	9,135	7.1%
<b>Total</b>	<b>601,707</b>	<b>602,135</b>	<b>630,008</b>	<b>27,873</b>	<b>4.6%</b>
<b>Funding by Source</b>					
General Fund	601,707	602,135	630,008	27,873	4.6%
<b>FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>	<b>0.0%</b>

Recorder's Office					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	442,073	461,626	476,514	14,888	3.2%
Services & Supplies	11,350	11,400	15,250	3,850	33.8%
<b>Total</b>	<b>453,423</b>	<b>473,026</b>	<b>491,764</b>	<b>18,738</b>	<b>4.0%</b>
<b>Funding by Source</b>					
General Fund	453,423	473,026	491,764	18,738	4.0%
<b>FTE</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>	<b>0.0%</b>

### FY07-08 Objectives

- Complete the installation of next generation of scanning equipment. **(SD 3)**
- Continue to index older marriages into our index system making marriage requests easier to complete in a timely fashion. **(SD 3)**
- Our office was tasked with redacting all Social Security Numbers from recorded documents. Our objective is to streamline the scanning/redacting process. **(SD 3)**
- Create a position for a Real Property Transfer Tax Auditor to better the process of recording taxable transfers. **(SD 5)**
- Create one master index for all recorded maps. **(SD 3)**
- Continue to serve the residents of Douglas County with exceptional service. **(SD 5)**

### Major Accomplishments of FY06-07

- Recreated a user-friendlier web page with more search options.
- Created a database for searching marriage certificates on line and ordering/paying for copies.
- Index 700 marriages from 1974 into the AS400 marriage index.

### FY06-07 Objectives vs. Results

**Objective #1:** Install and implement next generation of scanning equipment.

**Result:** *100% complete. New computers are installed in working.*

**Objective #2:** Scan two years of microfilmed documents as to make them available on the Application Xtender program.

**Result:** *0% complete. We had six months scanned and the project was put on hold, as it was costly to the department. We are in the process of researching equipment and software to purchase so that we can scan microfilm ourselves.*

**Objective #3:** Continue to serve the residents of Douglas County with exceptional service.

**Result:** *100% complete. Our customer service continues to be above standards.*

## RECORDS MANAGEMENT DIVISION

### Mission Statement

*Records Management shall maintain and operate a center for storing and receiving records of the County Offices pending their disposition in a manner prescribed by law. Records Management shall maintain a service to provide micrographic and electronically scanned images to all offices 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. The Records Management division also serves as a scanning and microfilm processing facility.

### Staffing and Budget

The Records Management Division currently has two employees. The Records Manager reports to the County Recorder. The FY07-08 budget for Records Management is \$138,224.

Records Management					
Expenditures by Category	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg Adopted 07 to 08	% Chg Adopted 07 to 08
Personnel Services	117,114	97,939	107,074	9,135	9.3%
Services & Supplies	31,170	31,170	31,170	-	0.0%
<b>Total</b>	<b>148,284</b>	<b>129,109</b>	<b>138,244</b>	<b>9,135</b>	<b>6.6%</b>
<b>Funding by Source</b>					
General Fund	148,284	129,109	138,244	9,135	7.1%
<b>FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.0%</b>

### FY07-08 Objectives

- Research cost and effectiveness of installing an old book index. This would involve scanning and rebinding the old record books dating from the 1800's. **(SD 2,3)**
- Continue to keep all participating county departments current with inventory retention. **(SD 3)**
- Update the retention schedules of all the inventory currently housed in the Douglas County Records Management Building and make this schedule available to the participating departments. **(SD 3)**
- Continue to serve the departments of Douglas County with high level, efficient service. **(SD 5)**

**Major Accomplishments of FY06-07**

- All participating county department's inventories are current and each department has copies of the latest inventory.
- Hardware installation and training for the scanning system in the Records Division of the Douglas County Sheriffs Department has been completed.

**FY06-07 Objectives vs. Results**

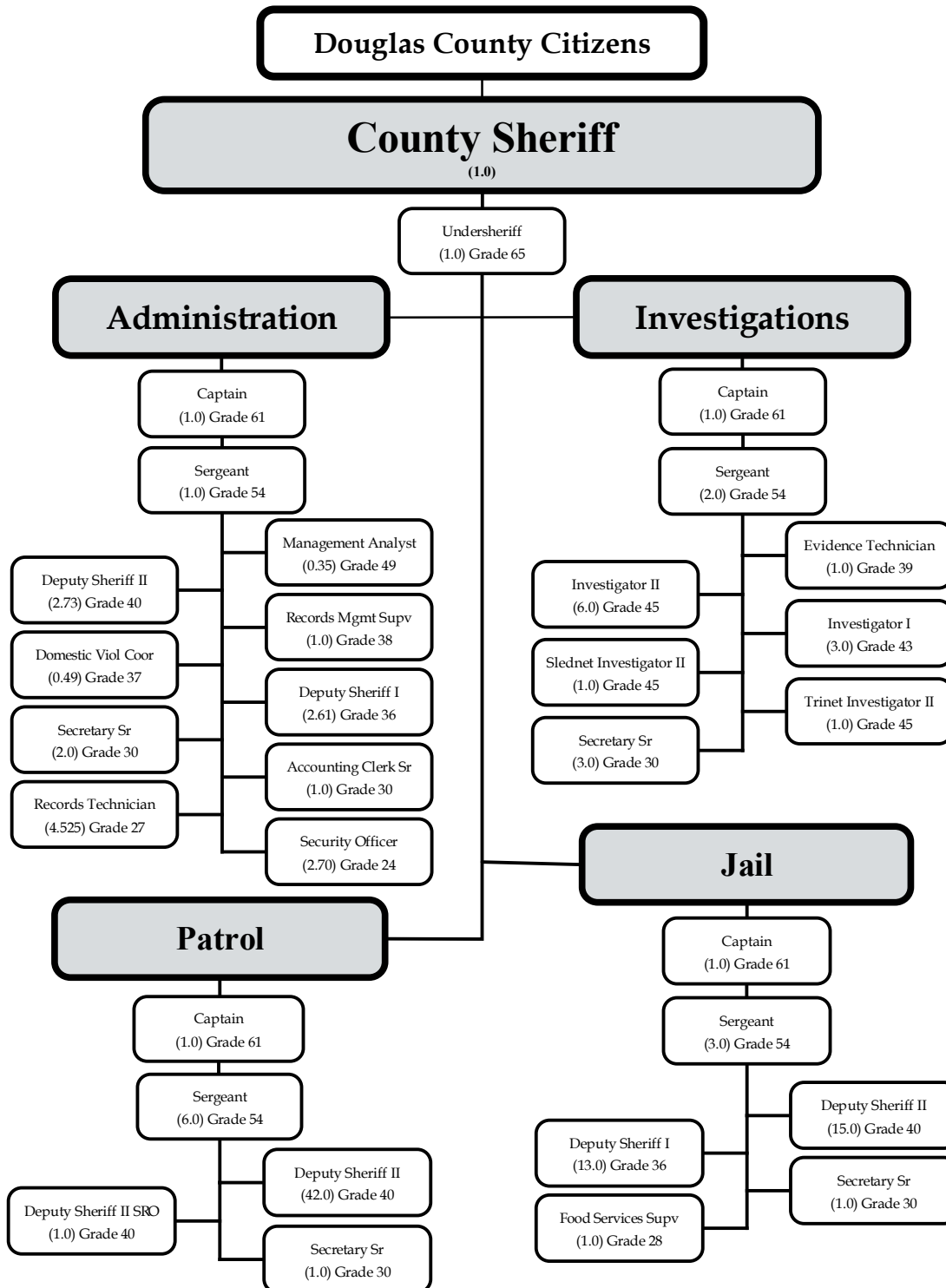
**Objective #1:** Implement scanning system for Sheriffs department.

**Result:** *100% Complete. Sheriff's Office is now scanning.*

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

**Result:** *100% Complete. All participating departments have current copies of inventories and retention schedules.*

# 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 Office 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 Office is comprised of four major Divisions, the Administration, Jail, Investigations and Patrol Divisions. Each of these Divisions is discussed separately in this section.

### Staffing and Budget

Sheriff Ron Pierini is the elected official. 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 FY07-08 is \$14,050,639. There are a total of 124.70 FTE for FY07-08.

Sheriff's Office

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	10,593,255	11,475,374	12,430,349	954,975	8.3%
Services & Supplies	1,174,407	1,323,412	1,456,290	132,878	10.0%
Capital Outlay	200,000	210,000	164,000	(46,000)	-21.9%
<b>Total</b>	<b>11,967,662</b>	<b>13,008,786</b>	<b>14,050,639</b>	<b>1,041,853</b>	<b>8.0%</b>
<b>Expenditures by Division</b>					
Administration	510,312	536,662	600,696	64,034	11.9%
Administrative Services	1,144,688	1,248,562	1,287,834	39,272	3.1%
Records	271,874	292,007	377,312	85,305	29.2%
Jail	2,984,603	3,167,063	3,424,758	257,695	8.1%
COPs	88,942	99,891	102,044	2,153	2.2%
General Investigation	1,461,934	1,604,348	1,818,656	214,308	13.4%
Patrol/Traffic	368,690	561,733	588,336	26,603	4.7%
Vehicle Maintenance	341,207	410,562	463,140	52,578	12.8%
Grants	181,086	144,903	-	(144,903)	n/a
Coroner	49,500	49,500	50,000	500	1.0%
Operations/Patrol	4,354,762	4,669,805	5,089,115	419,310	9.0%
Tri-Net	120,072	126,251	143,223	16,972	13.4%
Bailiff	89,992	97,499	105,525	8,026	8.2%
<b>Total</b>	<b>11,967,662</b>	<b>13,008,786</b>	<b>14,050,639</b>	<b>1,041,853</b>	<b>8.0%</b>
<b>Funding by Source</b>					
General Fund	11,967,662	13,008,786	14,050,639	1,041,853	8.0%
<b>FTE</b>	<b>121.00</b>	<b>124.18</b>	<b>124.70</b>	<b>0.53</b>	<b>0.4%</b>

## **ADMINISTRATION DIVISION**

Captain Keith A. Logan, Division Commander

### **Major Programs Offered**

The Administration Division of the Sheriff's Office 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 Office. From this division the budget is formulated, reviewed, submitted, and administered.

#### **Licensing Section**

The Licensing Section is responsible for liquor 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 Office and the processing of all billing to the Sheriff's Office 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.

**Professional Standards Unit**

The Professional Standards Unit conducts all investigative responsibility for commendations and complaints into officer conduct with relationship to departmental policy and Nevada Revised Statutes. All investigations are conducted in compliance with Chapter 289 of Nevada Revised Statutes and the constitutions of the United States and the State of Nevada. An annual report is also prepared for the Sheriff detailing all outcomes of these investigations. The Professional Standards Unit also maintains all officer training files, P.O.S.T. training requirements and professional development programs.

**Public Information Officer**

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

**FY07-08 Objectives**

- Work in conjunction with Emergency Management Director to obtain Mobile Computer Terminals for the entire Patrol and Administrative Units for field deployment of Spillman Technologies Mobil Applications. **(SD 3,4)**
- Continue to reduce the amount of current paper storage in the Records Division. **(SD 3)**
- Continue to 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, record storage and general workspace in a capital improvement. **(SD 3)**
- Seek funding for increased training budgets to improve officer development programs to include the securing of an Academy Director to operate an in-house Category I Peace Officers Program that is P.O.S.T. Certified **(SD 2)**

**Major Accomplishments of FY06-07**

- Received funding for Domestic violence coordinator through Smallwood foundation grant.
- Purchased, trained and implemented a new computer system for computer aided dispatch, jail management, records management and investigations management
- Implemented Records microfilming program.
- The continuation of our very successful volunteer programs, including enhanced citizen patrol program.

**FY06-07 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:* 80% complete.
- Objective #2:** Update the comprehensive five-year plan to include needs for future personnel within the department.
- Result:* 100% complete.
- Objective #3:** Replace the Live-scan fingerprint machine in the Records Section, to include updated service contracts and training.
- Result:* 100% complete
- Objective #4:** 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.
- Result:* 60% complete.
- Objective #5:** 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.
- Result:* 25% Complete

## JAIL DIVISION

Captain John Milby, Division Commander

### Major Programs Offered

The Douglas County Sheriff maintains two Jail facilities, one located in Minden and the other at Stateline. It is the primary function of the Jail Division to serve the public safety needs of the community by incarcerating pre-trial detainees and convicted persons in a manner that provides a constitutional level of care and supervision to those incarcerated. In addition to the incarceration of inmates, the Jail Division is also responsible for the service of civil papers and judgments for the courts, and security/bailiff duties in the county's two District Courts.

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 also provides supervised inmate labor to various county government agencies.

The Douglas County Jail is one of three jails in Nevada accredited by the National Commission on Correctional Health Care, and its policies are consistent with that body's 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 Deputies with a class III Nevada POST certificate upon graduation. The Jail Division is involved in the applicant screening and hiring process for the position of Deputy Sheriff. The Division schedules and supports officers assigned to attend the Nevada Category I P.O.S.T. academy.

In addition to supporting its own inmate population, The Jail Division provides daily food and laundry service for the Youth Detention Facility at Stateline.

### FY07-08 Objectives

- Continue to increase Jail Staffing in accordance with the 2004 DOJ Staffing Analysis. This would be 8 more Deputies and 1 more Sergeant. **(SD 5)**
- Jail Expansion/Construction. The current Jail Facilities are constantly operating at or near their operational capacity. A newly expanded facility in Minden would be a 200 to 250 bed facility. Also explore the conversion of the current Youth Detention Facility back into adult inmate bed space, which would immediately provide an additional 30+ beds to existing capacity. **(SD 3)**
- Deploy the FN303 at the Stateline Jail Facility, and acquire the attendant training in the use of this less lethal weapon for all sworn Jail Division personnel. **(SD 4,5)**
- Replace/expand inmate mental health services currently provided by Douglas County Mental Health which were lost due to legislative budget cuts. **(SD 3)**
- Complete and deploy a Critical Incident Manual designed to aid personnel in managing low frequency critical incidents in a safe, comprehensive manner. **(SD 3,4)**
- Place all inmate televisions located in cell blocks into secure metal boxes to reduce fire hazard from inmates tampering with electric wiring. **(SD 3,4)**

- Initiate a pilot program aimed at educating inmates about the psychology and physiology of chemical addiction. This program lasts several weeks and consists of watching a program followed by a forum discussion with a psychologist and a licensed substance abuse counselor. **(SD 3,4)**
- Upgrade lights in cell blocks to high output, energy efficient lighting. **(SD 3)**

### **FY06-07 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:* 0 % Complete on Deputies. 50% Complete on Sergeants with increase of 1.

**Objective #2:** Jail Expansion/Construction

*Result:* 0% Complete, currently in design concept finalization.

**Objective #3:** Identify/Obtain new RMS/JMS software program

*Result:* 100% Complete. Implemented in Jail Division June 2007.

**Objective #4:** Implement Use of Force Accounting/Reporting database.

*Result:* 100% Complete.

**Objective #5:** Increase nursing coverage to 5 days per week in jail.

*Result:* 75% Complete. We operated for most of fiscal 2006/2007 with five day nursing coverage, however there have been periods of 3-4 day coverage due to turnover/retention issues with the jail nurses.

**Objective #6:** Renew NCCHC Accreditation.

*Result:* 100% Complete. Successful on-site inspection and survey conducted in June 2006.

### **Other FY06-07 Accomplishments**

**Item #1** Jail Division Kitchen Improvements

*100% complete. The Stateline Jail Kitchen received several upgrades including a new commercial grade stove, toaster, and dishwasher in March of 2007. The Minden Jail required a larger hot cart due to an increase in inmate population, which was obtained in May of 2007.*

**Item #2** Automation of Minden Jail Roll-up Door

*100% complete. The back roll-up door of the Minden Jail was identified as a security concern and was addressed through the installation of electronic key controlled access.*

## INVESTIGATIONS DIVISION

Captain Steven W. Orr, Division Commander

### Major Programs Offered

The Investigations 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, Polygraph Examiners, Special Weapons and Tactics Team, Crisis Negotiations Team and the Bomb Squad. 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. The Evidence Technician maintains all evidence and property related to criminal and non-criminal cases and is further responsible for the processing and management of that evidence.

### Major Accomplishments of FY06-07

- The Investigations Division investigated 1,698 cases in calendar year 2006 to include both crimes against persons and property.
- We recovered \$366,000.00 in money and property for the victims of crimes in the calendar year of 2006.
- Over 3,160 items of evidence were booked and processed through our Division during the 2006 calendar year.
- We have investigated 82 cases of child abuse, 40 cases of sexual assault, 6 cases of Lewdness with minors in the 2006 calendar year.
- 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.
- The Investigation Division developed and implemented a street level narcotics team (DCSET) to combat the rising problem within Douglas County concerning drug usage. In calendar year 2006 the unit has accomplished the following; made 66 arrests; recovered 2283.5 grams of methamphetamine; 2553.3 grams of cocaine; 563.2 grams of psilocybin mushrooms and 1200.8 grams (2.79 pounds) of processed marijuana and 11 mature marijuana plants; .5 grams of hashish. This seizure of illegal narcotics represents a street value of \$515,791.00. Also seized as part of these investigations were 5 vehicles, 1 residence, \$30,739.00 in cash.
- During the 2006 calendar year the Investigations Division investigated two homicides related to domestic violence. All suspects in these cases have been identified and taken into custody.

### FY07-08 Objectives

- Continue to provide the highest level of training and certification for investigators to meet Department goals and State mandates. **(SD 5)**
- 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. **(SD 2)**
- Take steps to hire one narcotics investigator and a narcotics supervisor in order to enhance our narcotics unit to address the trafficking of illegal narcotics in Douglas County. **(SD 5)**
- Acquire funding to purchase and implement the latest equipment / technology that will enhance the Division's ability to conduct covert investigations. **(SD 2,3)**
- Continue to develop and improve the effectiveness of the Douglas County Sexual Assault Response Team (SART). This includes the continuous review of sexual assault investigative and medical protocols. **(SD 3,4,5)**

**FY06-07 Objectives vs. Results**

- Objective #1:** Continue to provide the highest level of training and certification for investigators to meet Department goals and State mandates.
- Results:** *Ongoing: We have met all state mandated training requirements with the exception of a P.O.S.T. NAC requirement concerning yearly refresher courses related to child sexual assault investigations and interview strategies. Per statute this training is to be sponsored by P.O.S.T. We are in negotiations with a private vendor to provide this training. Individual investigators have attended other professional courses covering such categories as homicide, death investigation, professional standards, courtroom testimony, and interview and interrogation.*
- Objective #2:** Continue to identify grant-funding sources for the Alcohol Grant Program. Continued funding of this grant provides operation costs to combat underage alcohol usage and to continue inspections of retail liquor distribution.
- Results:** *100% Complete: We have acquired another \$12,000.00 grant to continue our efforts to combat underage drinking within the County. Underage drinking is of great concern for the Douglas County Sheriff's Office.*
- Objective #3:** Continue to identify and convert government surplus inventory for use by the Department and County to improve operational capabilities at little to no cost to the County.
- Results:** *Ongoing: Available equipment lists are monitored and applications filed for equipment that will enhance the mission and objectives of the Department.*
- Objective #4:** Take steps to hire two narcotic investigators in order to combat the narcotics problem within Douglas County on a full time basis.
- Results:** *0% Complete: We have not received any new Investigator positions to meet this need during this last fiscal year. One existing Investigator was returned from a narcotics task force and that position was assigned to the street enforcement team.*
- Objective #5:** Enhance our intelligence gathering capabilities through training and the possible acquirement of certain computer software, equipment and/or association with other professional groups.
- Results:** *100% Complete: Certain equipment has been acquired this past year to enhance our capabilities as well as our association with other professional groups to share intelligence information.*
- Objective #6:** Acquire funding to purchase and implement the latest equipment / technology that will enhance the Division's ability to conduct covert investigations.
- Results:** *100% Complete: We have identified and acquired certain technologically advanced video equipment to enhance our investigative abilities. Several Investigator computers were upgraded and office equipment, related to maintain confidentiality was purchased.*

## PATROL

Captain Mike Biaggini Division Commander

### Major Programs Offered

The uniformed Patrol Division is 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.

**FY07-08 Objectives**

- Seek grant funding for acquisition and deployment of the latest generation of Taser, model X-26. **(SD 2,3)**
- Seek grant funding for additional radar units for Patrol vehicles not presently outfitted with radar capabilities. **(SD 2,3)**
- Seek grant funding for additional in-car video units. **(SD 2,3)**
- Continue to implement and deploy various traffic enforcement tactics and equipment to address traffic related issues. **(SD 3)**
- Maintain and exceed State of Nevada mandated law enforcement training. **(SD 5)**

**Major Accomplishments of FY06-07**

- 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.

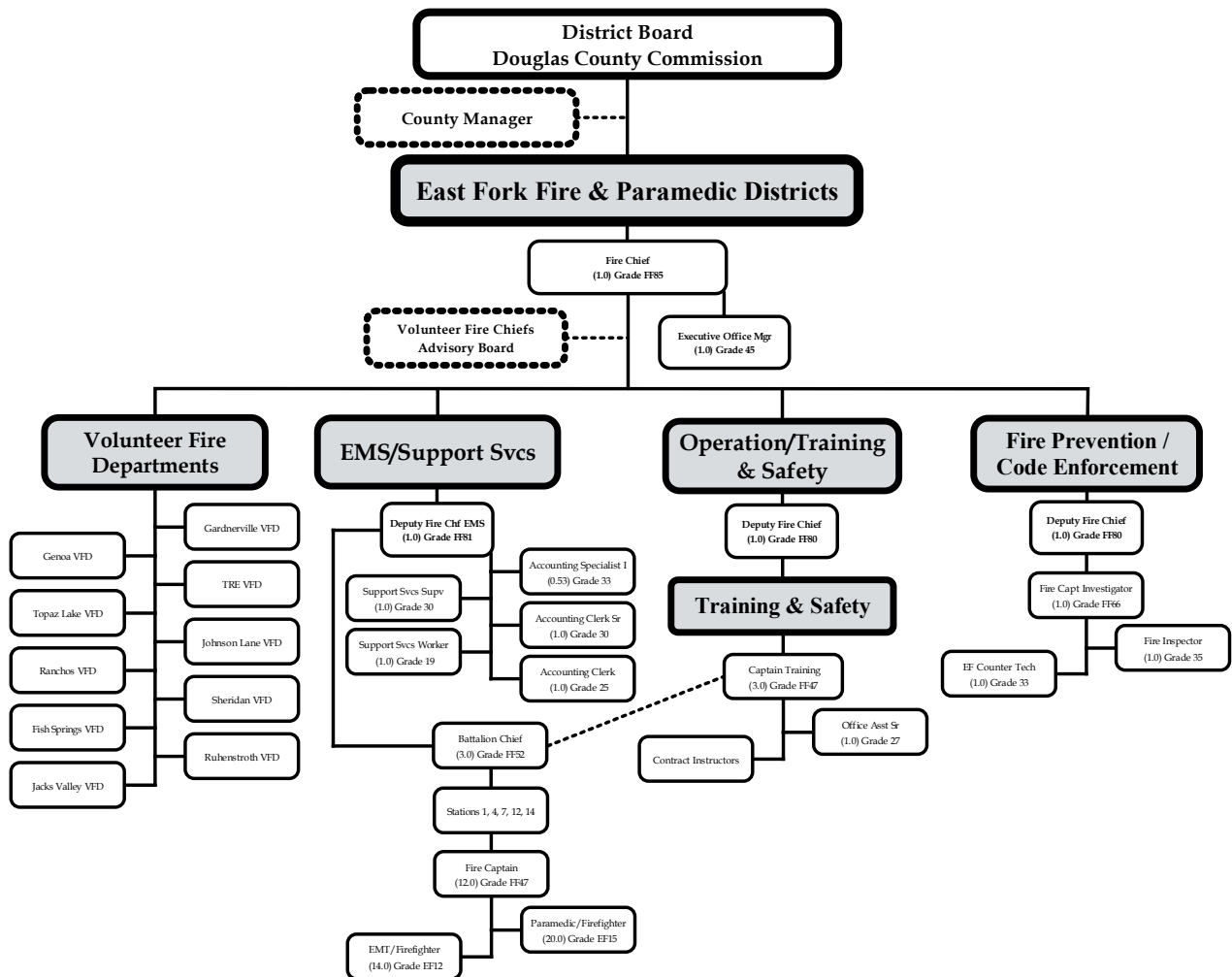
**FY06-07 Objectives vs. Results**

- 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 be received to purchase four new in-car 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 DCSSO 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.

## **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



**Total Number of Positions: 64**  
**Total Full-Time Equivalents: 61.53**

## 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 150 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 FY07-08 is \$10,147,430.

East Fork Fire & Paramedic					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	4,827,859	5,425,525	6,294,882	869,357	16.0%
Services & Supplies	2,621,940	3,047,176	3,052,413	5,237	0.2%
Capital Outlay	460,000	436,000	81,781	(354,219)	-81.2%
Other	25,000	-	25,000	25,000	n/a
Capital Projects	652,193	988,025	693,354	(294,671)	-29.8%
<b>Total</b>	<b>8,586,992</b>	<b>9,896,726</b>	<b>10,147,430</b>	<b>250,704</b>	<b>2.5%</b>
<b>Expenditures by Department</b>					
East Fork Fire	4,334,309	4,927,095	4,913,673	(13,422)	-0.3%
East Fork Paramedic	4,252,683	4,969,631	5,233,757	264,126	5.3%
<b>Total</b>	<b>8,586,992</b>	<b>9,896,726</b>	<b>10,147,430</b>	<b>250,704</b>	<b>2.5%</b>
<b>Funding by Source</b>					
East Fork Fire	3,544,309	4,327,095	4,403,673	76,578	1.8%
EFFPD Equipment Reserve	320,000	265,000	-	(265,000)	n/a
East Fork Paramedic	4,252,683	4,969,631	5,233,757	264,126	5.3%
EFFPD Construction Reserve	470,000	335,000	510,000	175,000	52.2%
<b>Total</b>	<b>8,586,992</b>	<b>9,896,726</b>	<b>10,147,430</b>	<b>250,704</b>	<b>2.5%</b>
<b>FTE</b>	<b>57.53</b>	<b>61.53</b>	<b>63.53</b>	<b>2.01</b>	<b>3.3%</b>

# 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.

### FY07-08 Objectives

- Continue the training and education of the entry-level fire inspector position. **(SD 4,5)**
- Continue the Red Zone Wildland Fire safety survey program. **(SD 4)**
- Continue to provide an effective life safety plan review service. **(SD 4)**
- Update and re-implement the districts pre-plan program **(SD 3)**
- Increase the number of fire hydrants tested and inspected within the fire district. **(SD 3,4)**
- Develop a maintenance and inspection agreements/program for the static fire flow water tanks in the district. **(SD 3,4)**
- Continue the maintenance and purchase of fire apparatus for the district. **(SD 2,3,4)**
- Develop master files and plans for each fire station facility owned or operated by the fire district. **(SD 1,2,3)**

### Major Accomplishments of FY06-07

- 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.

## FY06-07 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 almost 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 grow 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.

### FY07-08 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. **(SD 4,5)**
- Continue to upgrade and replace emergency medical equipment and apparatus as needed to maintain the highest levels of patient care. **(SD 3,4)**
- 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. **(SD 3,4,5)**
- Continue to develop the Support Services Division in the areas of Hydrant and ladder inspections. **(SD 3,4)**
- Facilitate a comprehensive approach to small equipment management among the Volunteer Fire Stations in the District. **(SD 3,4)**
- Purchase one new 4x4 ambulance rescue unit, and maintain a reserve ambulance in South County. **(SD 2,3,4)**

### Major Accomplishments of FY06-07

- 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.

**FY06-07 Objectives vs. Results**

- Objective #1:** Pursue the acquisition of a new Rescue ambulance.  
*Result:* 100 % complete. New Rescue placed in service.
- Objective #2:** Address the parts of the IAFF contract that are due for re-negotiation.  
*Result:* 90% complete. Contract negotiations began this year and were implemented July 1, 2006.
- Objective #3:** Begin construction of the new North County Fire Station.  
*Result:* 5% complete. Construction has not yet begun. Chief Carlini is coordinating this project.
- Objective #4:** Continue to provide adequate human resources to provide for the quantity of emergency calls for service.  
*Result:* Ongoing.
- Objective #5:** Establish revised patient destination criteria following the change in Carson Valley Medical Centers ability to admit patients. Begin using a new Field reporting software for EMS patients. Adapt to the relocation of Carson Tahoe Regional medical center  
*Result:* 85% complete. Carson Valley Medical Center now has 15 beds capable of short term stay admissions. EFFPD continues to transport patients to CVMC when appropriate.

## Training, Operations, and Safety Division

### Mission Statement

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

### Major Programs Offered

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

Training is scheduled in six-month time frames. Training Task Force meetings are held to determine the training subjects that the members feel they need. These needs are combined with a needs-assessment based on past incidents and past training sessions. Regulatory requirements are also considered. The Training Task Force establishes the final calendar. This group is comprised of the training officer of the eleven member departments, and career staff. The training schedule is updated monthly and delivered to each member 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 '06/'07 FY. 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 07-08 Objectives**

- To continue to respond to all emergencies as designated in the Duty Chief and Incident Safety Officer Response guidelines. **(SD 4)**
- To continue to respond to alarms and, as necessary, to assess the proficiency of District resources. **(SD 2,4)**
- 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. **(SD 3,4,5)**
- To continue to develop & refine an operational policies and procedures manual. **(SD 3)**
- To continue to develop innovative methods to deliver training and refine the computerized record keeping for members. **(SD 3)**
- To expand the wildland seasonal program. **(SD 3)**
- To continue to participate in the development of the State Fire Training Standards; and the delivery of state fire service training programs. **(SD 3,4,5)**  
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. **(SD 3,4,5)**  
To continue to participate in the District Safety Committee, WNCC EMS Advisory Board, B'ILS of Nevada Board of Directors, West Central Nevada Training Officer's Task Force, and the Quad-County Haz Mat Training Committee. **(SD 3,4,5)**
- To continue to coordinate purchase, installation and repair of communications & computer equipment. **(SD 3,4)**
- To participate in expansion of 'all risk' protection into the Sierra Fire District. **(SD 4)**
- Continue to pursue an updated personnel incident accountability system. **(SD 3,4)**
- To integrate a third Training Captain into the schedule. **(SD 5)**

**Major Accomplishments of FY06-07**

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 FY 07-08 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.

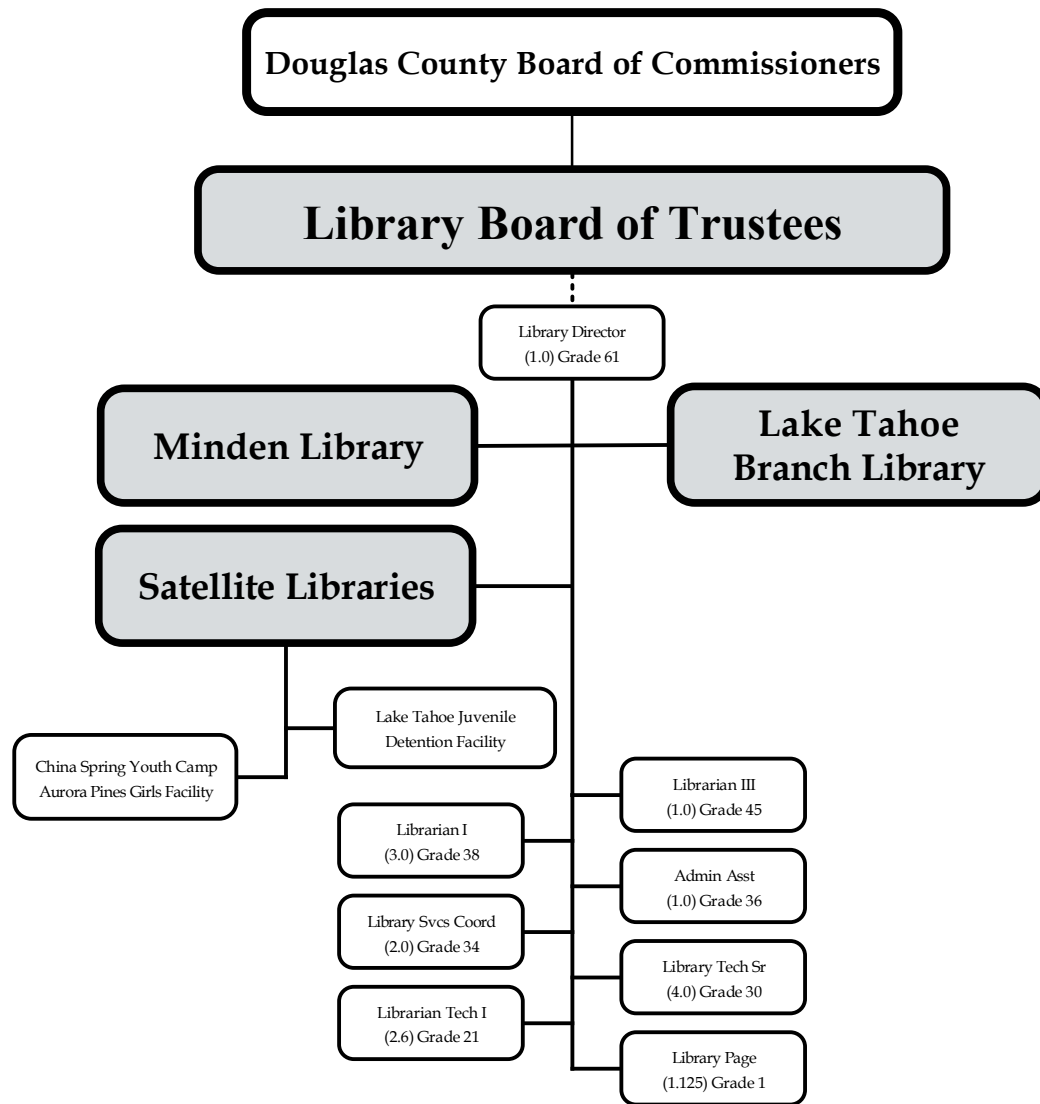
A comprehensive proposal for a Firefighter Reserve program was developed. The program has yet to be implemented.

**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: 100% complete. On-going program.*
- Objective #2:** To continue to respond to alarms and, as necessary, to assess the proficiency of District resources.  
*Result: 100% complete. On-going program.*
- Objective #3:** To continue to develop and refine a comprehensive Fire and EMS training program for career and volunteer members – and to continue to integrate a Rescue program.  
*Result: 100% complete. On-going program.*
- Objective #4:** Establish necessary policies, procedures, and training program for aerial operations.  
*Result: 100% complete. Truck 6 is now in service.*
- Objective #5:** Provide for additional Safety Officer training programs.  
*Result: 100% complete. This is also an on-going program.*
- Objective #6:** To continue to respond to all emergencies as designated in the Duty Chief Response policy.  
*Result: 100% complete.*
- Objective #7:** To continue to respond to alarms and, as necessary, to assess the proficiency of District resources.  
*Result: 100% complete. On-going program.*
- Objective #8:** To continue to develop and refine a comprehensive Fire and EMS training program for career and volunteer members – and to continue to integrate a Rescue program.  
*Result: 100% complete. On-going program.*
- Objective #9:** To continue to develop & refine an operational policies and procedures manual.  
*Result: 80% complete. There have been several meetings with the insurance company resulting in several revisions. On-going program.*
- Objective #10:** To continue to develop innovative methods to deliver training and implement computerized record keeping for members.  
*Result: 100% complete. On-going program.*
- Objective #11:** To continue to participate with the Recruitment and Retention, Standard Procedures, Goals and objectives, Extrication Equipment, and Equipment Standardization sub-committees. Theses are sub-committees of the Volunteer Fire Chief’s Advisory Board.  
*Result: 100% complete.*

- Objective #12:** To continue to participate in the District Safety Committee, WNCC EMS Advisory Board, BTLS of Nevada Board of Directors, West Central Nevada Training Officer's Task Force, and the Quad-County Haz Mat Training Committee.  
*Result:* 100% complete.
- Objective #13:** To continue to coordinate purchase, installation and repair of communications equipment.  
*Result:* 100% complete. On-going program
- Objective #14:** To continue to provide Incident Safety Officers for emergencies per the ISO guidelines.  
*Result:* 100% complete. On-going program
- Objective #15:** Develop standard minimum apparatus inventories.  
*Result:* 100% complete. On-going program
- Objective #16:** To 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, 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 2.47 items per capita, which is below the national average of 4.3 items per capita, and above the Nevada average of 3.3 items per capita. The Library spends on materials approximately 47% of the national average per capita. Per capita staffing levels are approximately 71% of the Nevada average and 51% of the national average.

#### Public Services

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

#### Technical Services

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

**Staffing and Budget**

The Library is governed by a five-member Library Board of Trustees appointed by the Board of County Commissioners. The Library Director reports to the Board of Trustees. For FY07-08, the Library is staffed by 14.43 FTE. The Library is primarily funded from the Room Tax (TOT)/Sales Tax fund, providing 100% of the Library's \$1,458,194 total FY07-08 budget. Revenue from library fines, collected in the Room Tax/Sales Tax fund, is estimated to make up the remaining \$20,000.

Library					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	898,890	965,645	1,042,090	76,445	7.9%
Services & Supplies	379,072	388,798	416,104	27,306	7.0%
<b>Total</b>	<b>1,277,962</b>	<b>1,354,443</b>	<b>1,458,194</b>	<b>103,751</b>	<b>7.7%</b>
<b>Funding by Source</b>					
Room Tax	1,277,962	1,354,443	1,458,194	103,751	7.7%
<b>FTE</b>	<b>15.48</b>	<b>15.73</b>	<b>14.43</b>	<b>(1.30)</b>	<b>-8.2%</b>

**FY07-08 Objectives**

- Communicate to the public the value of the library to the community. **(SD 4,5)**
- Provide patron and staff training to maximize potential of Polaris system. **(SD 3,5)**
- Implement enhancements to the Polaris library system with continuing system upgrades. **(SD 3)**
- Continue with annual review and update of strategic planning process completed in 1999. **(SD 1,3)**
- Relocate book drop in South County to TRE Park Building. **(SD 3)**
- Implement reservation/booking system for patron Internet machines. **(SD 3)**
- Initiate planning for reconstruction of Minden Library circulation desk. **(SD 3)**
- Explore expansion possibilities for Minden Library. **(SD 3)**
- Participate in capital fundraising by the Douglas County Public Library Foundation. **(SD 2,3)**
- Continue Planned Giving program for solicitation of bequest donations. **(SD 2)**
- Expand training of staff, especially in the areas of systems, reference, automation, cataloging and customer service. **(SD 5)**
- Establish deposit collection in Austin's House. **(SD 3)**
- Continue to explore alternative funding sources, both public and private. **(SD 2)**
- Provide programming to DCCATV in digital format. **(SD 3)**
- Continue the program to visit every third grade classroom in Douglas County. **(SD 4)**
- Engage in cooperative projects, service delivery, and fundraising efforts with other county departments. **(SD 3,5)**

**Major Accomplishments of FY06-07**

- 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 25 Year Anniversary celebration for CLAN libraries.
- Participated with Town of Minden to host for The Great Race.
- 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.
- Increased participation in Summer Reading Program by 140%.
- Increased circulation of children’s materials during Summer Reading Program by 242%.
- Continued to explore alternative funding sources, public and private.
- Implemented Self Check machine utilizing grant from Smallwood Foundation.
- Increased patron Internet machines.
- Initiated downloadable audio books program for patrons.
- Increased programming provided to DCCATV in addition to the story times and senior book talks currently provided. Migrated all 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.
- 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.

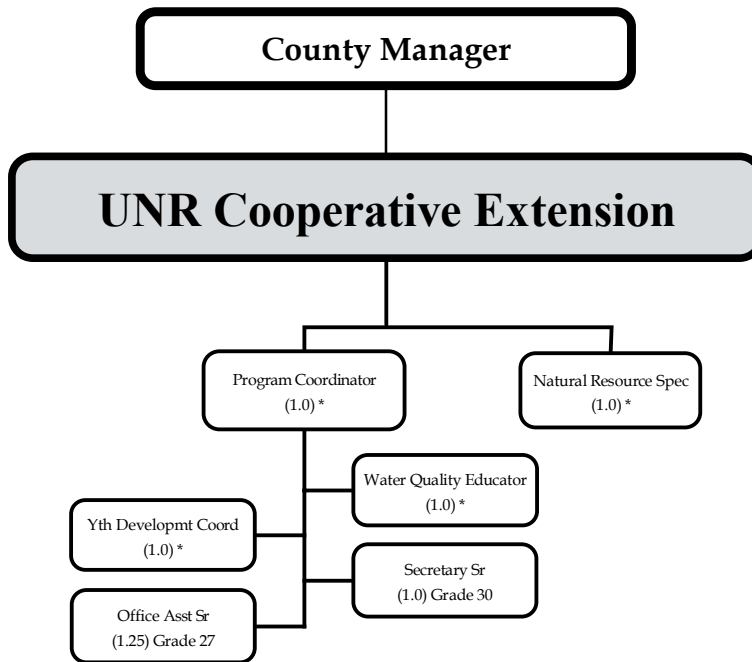
**FY06-07 Objective vs. Results**

- Objective #1:** To communicate to the public the value of the library to the community.  
**Result:** *Ongoing. Efforts include civic presentations, newspaper columns, newspaper articles, letters to the editor, promotional radio spots, and cable access television programming.*
- Objective #2:** To provide patron and staff training to maximize potential of Polaris system.  
**Result:** *Ongoing. Additional patron and staff functionality continues to be added with each upgrade.*
- Objective #3:** To implement enhancements to the Polaris library system with continuing system upgrades.  
**Result:** *Ongoing. The Fall 2006 upgrade included enhancements to Homebound Services and Interlibrary Loan functionality.*
- Objective #4:** To continue with annual review and update of strategic planning process completed in 1999.  
**Result:** *100 % Complete. Review process for FY06-07 was conducted in September-October 2006 and completed in November 2006. FY07-08 review and update is scheduled for September-October 2007.*

- Objective #5:** Replace technology used at South County E-branch in Holbrook Junction Urgent Care Center with more cost-efficient model.  
**Result:** *Objective revised. Loss of medical provider made provision of electronic services undeliverable. Summer of 2007 will see relocation of bookdrop to TRE Park Building.*
- Objective #6:** Replace self check machine in Minden Library.  
**Result:** *Complete. Project was 50% funded by Smallwood Foundation grant.*
- Objective #7:** Initiate planning for reconstruction of Minden Library circulation desk.  
**Result:** *Project deferred due to budget restrictions.*
- Objective #8:** Initiate complete rework of Collection Development Policy  
**Result:** *Complete. Adopted by Library Board of Trustees, May 2007.*
- Objective #9:** Participate in capital fundraising by the Douglas County Public Library Foundation.  
**Result:** *Ongoing. 2007 event is a Silent Auction and Raffle in conjunction with the Wings of Change Dinner Dance on June 23, 2007.*
- Objective #10:** Continue Planned Giving program for solicitation of bequest donations.  
**Result:** *Ongoing. Program brochures placed with financial planners, accountants, lawyers, and funeral directors in Fall 2006.*
- Objective #11:** Expand training of staff, especially in the areas of systems, reference, automation, cataloging, and customer service.  
**Result:** *Ongoing. Recruitment of a Special Projects and Circulation Librarian in December 2006 has resulted in an increase in trainings provided to staff.*
- Objective #12:** To continue to explore alternative funding sources, both public and private.  
**Result:** *Ongoing. Successful grants this year include the Library Services and Technology Ac and the Smallwood Foundation.*
- Objective #13:** 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 #14:** To continue the program to visit every third grade classroom in Douglas County.  
**Result:** *Ongoing. During September and October 2006, 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 2007 visitations are scheduled to begin in September 2007.*
- Objective #15:** To engage in cooperative projects, service delivery, and fundraising efforts with other County departments.  
**Result:** *Ongoing. Most recent project is a 2007 joint venture between the Library Foundation and the Minden-Taboe Airport. In the planning stages are projects to establish a deposit collection at Austin's House and provide a Library presence at East Fork Fire Department Station 12.*

# UNR Cooperative Extension Organizational Chart

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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.

**Living on the Land: Stewardship for Small Acreages** - As communities grow, the land at urban fringes is being rezoned from large agricultural enterprises to smaller, one to 40+ acre parcels that maintain some agricultural uses while attracting a more diverse ownership. More than half of Nevada's farms comprise less than 10 acres. Local and regional impacts on soil and water resources often increase as larger parcels are rezoned into small acreage parcels. This is due to increased densities of wells and septic systems, a rise in amounts of impervious surface, and the owners' lack of knowledge and experience with integrated pest management and forage and grazing management techniques. Changes in land management may also result in accelerated rates of soil erosion and increases in nutrient loads, pesticides and total dissolved solids in surface and groundwater supplies. The challenge is how to reach this audience and teach them the importance of land stewardship.

**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](http://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](mailto:extensioncoffeeshop@unr.edu).

**Pesticide Safety Education Program** - The Pesticide Safety Education Program trains pesticide applicators to apply restricted and general use pesticides safely, properly and according to the law. In order to buy and apply restricted use pesticides in Nevada, an applicator must be certified by passing the certification examination administered by the Nevada Department of Agriculture and must retest every four years to keep their certification.

**Processing and Marketing of Local Meat Products: A Feasibility Analysis** - Cooperative Extension conducted a feasibility study of a producer-owned slaughter, processing and packing facility (USDA inspected and certified) to be located in western Nevada. A complete feasibility analysis and report has been produced along with educational programming on business planning, business organization, marketing, packaging and health inspections.

**Nevada Supporting Nevada Market Initiative** - To increase the use of Nevada-grown food products in the state, the needs of high-end (gourmet) restaurants and specialty food stores were surveyed. Agricultural producers in Nevada, who grow/raise ingredients/foods for human consumption, were also surveyed.

**Risk Management** - Risk management education programs are targeted to livestock and forage producers in Nevada. These programs help producers understand the risks they face in agricultural production and teaches strategies to mitigate those risks in order to increase the probability of economic survival for the farm and the personal security of the farm family.

**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 <http://www.unce.unr.edu/invasive/weedpage.htm>, insects and vertebrate pest problems are brought to the office and recommendations are given, consistent with the environmentally responsible principles of IPM. Pesticide applicator training is conducted once a year. [http://agri.nv.gov/PLANT\\_Envir\\_PesticideCertTrain.htm](http://agri.nv.gov/PLANT_Envir_PesticideCertTrain.htm)

**Riparian and Watershed Assessment and Management** - Cooperative Extension faculty work on an interagency and interdisciplinary cadre that puts on Riparian Proper Functioning Condition Assessment trainings and works with agencies and watershed groups to develop collaboration about riparian management.

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

**Invasive Species (Weeds)** - Weeds are one of the most serious threats to Nevada rangelands and lawns. Hundreds of Weed Warriors, Woad Warriors, and other volunteers have been trained by Cooperative Extension personnel in how to spot, control and eradicate noxious weeds.

#### 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.

**Nevada Youth Range Camp** - The Nevada Youth Range Camp provides a week-long camping and instructional experience for Nevada high school-age youth from across the state. University of Nevada Cooperative Extension faculty along with resource management professionals from a diversity of state and federal agencies teach curriculum. The focus of the curriculum is the land, ecology (such as plant identification and sagebrush ecology) and management of the Central Great Basin

**Nevada State GEAR UP** - Nevada GEAR UP is a federally funded project administered through the Nevada Department of Education in collaboration with the Nevada System of Higher Education, the Office of the Governor and six school districts. The goal is to provide continual academic support to first generation college-going students throughout their middle and high school years so they are better prepared to enter and succeed in college.

**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>

**Keeping Kids Safe: Recognizing, Reporting and Responding to Child Maltreatment** - The well-being of children, especially those who have been abused or neglected, has been a longstanding concern. Child caregivers, youth workers and volunteers working with youth are all mandated reporters of suspected child maltreatment. Caregivers have regular contact with the young children in their care. Cooperative Extension faculty have developed a variety of educational materials to educate adults about the recognition and reporting of suspicions of child maltreatment and responding to a disclosure of maltreatment.

**Nevada Care Connection** - Nevada Care Connection program creates a network at a single point of entry for all Nevada seniors and their caregivers or relatives, who need information, referral, social or health care services and case management. A single point of entry avoids duplication in the application process, is easily accessible (phone, Internet, in-person) and available 24-hours a day.

**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>

**Child Care In-Service Education: Unlocking the Mysteries of Positive Guidance** - University of Nevada Cooperative Extension's child care curriculum development for 2006 included Unlocking the Mysteries of Positive Guidance, a 3-hour workshop focused on positive guidance techniques. It is one in a series of workshops funded by the State Bureau of Child Care Services that provides in-service education for child care providers across the state of Nevada.

**Follow My Lead** - teaches Pre-K standards to child caregivers - Pre-Kindergarten Education Standards for Physical Development for infants and toddlers as well as for preschool-aged children were incorporated into curriculum, and University of Nevada Cooperative Extension piloted the state's first child care workshop that explained the Pre-K Standards to caregivers.

**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.

**Food Safety Project** - Preventing food-borne illness and death remains a major public health challenge in the United States: one in every five individuals in the nation falls into an at-risk category. Substantially reducing food-borne disease outbreaks is a goal of University of Nevada Cooperative Extension's Healthy People 2010 program. Because of Nevada's growing elderly and young populations and the state's economic dependency on food-service related tourism, Nevadans are particularly vulnerable. Cooperative Extension has been instrumental in bringing about the "Nevada Food Safety Task Force," which strives to provide a working forum for food safety experts and to improve communication between all entities that are held accountable for food safety and security within our state. Also, food handling and eating preferences questionnaires were mailed to elderly/adult care and child care facilities in Nevada to determine their food safety education needs.

**Caring 4 Kids Self-study Guides** - In 2006, University of Nevada Cooperative Extension focused on distribution and evaluation of two self-study guides-Recognizing and Reporting Child Abuse and Neglect, and Early Care and Education: Getting Started in Your New Profession. Both self-study guides provide easy access to in-service education for child care providers across the state.

**Tune In To Kids** - <http://www.unce.unr.edu/Western/SubWebs/TuneInTo/Index.htm>

is a series of educational brochures distributed to parents of preschoolers through local childcare providers.

**Family Storyteller** - <http://www.unce.unr.edu/Western/SubWebs/FamilyStoryteller/Index.htm>

is a program that gives parents and educators ideas, resources and fun ideas for sharing books with young children.

#### 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.

**eXtension Communities of Practice** - eXtension is a national project that will share the resources of land grant universities through an Internet system. Expertise and information from all states will be available to citizens across the country and this project will enhance the work that University of Nevada Cooperative Extension currently does while bringing greater resources to individuals.

**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 FY07-08 budget is \$249,395.

Cooperative Ext

<b>Expenditures by Category</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>\$ Chg</b>	<b>% Chg</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07 to 08</b>	<b>07 to 08</b>
Personnel Services	89,512	97,879	106,196	8,317	8.5%
Services & Supplies	109,550	129,374	133,199	3,825	3.0%
Capital Outlay	7,343	8,000	10,000	2,000	25.0%
<b>Total</b>	<b>206,405</b>	<b>235,253</b>	<b>249,395</b>	<b>14,142</b>	<b>6.0%</b>
<b>Funding by Source</b>					
Cooperative Extension	206,405	235,253	249,395	14,142	6.0%
<b>FTE</b>	<b>1.88</b>	<b>1.88</b>	<b>1.90</b>	<b>0.02</b>	<b>1.3%</b>

**FY07-08 Objectives**

- Measure the impact of 4-H programming on 5<sup>th</sup>, 7<sup>th</sup>, and 9<sup>th</sup> grade youth throughout Nevada. **(SD 3)**
- Publish Carson Valley Landowner Tips. **(SD 3,4,6)**
- Increase the 4-H youth enrollment by 10 percent. **(SD 3)**
- Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes. **(SD 3,4,5,6)**
- Assess community, family and individual needs in Douglas County. **(SD 4,5)**

**Major Accomplishments of FY06-07**

**Water quality education** - Results of the builders survey indicated they (n=8) believe there is a need to address natural resource issues, such as water quality, in the local building industry. Most contractors/developers (75%) identified Carson River water quality as an important natural resource issue facing Douglas County followed by 38% feeling that erosion/runoff, debris/litter, and building in the floodplain were the important issues. One developer stated that they modified their company’s practices to “established low water use vegetation for water conservation, and weed and erosion control.” They learned that “maintenance of open space with permeable groundcover enhances water quality and wildlife habitat.” Case studies were conducted on ten small acreage owners, representing 120 acres, who adopted best management practices learned through the Living on the Land project segment. Practices were changed in septic maintenance, and vegetation, soil, and water management, to name a few. The most prevalent, adopted across these landowners, was the practice of water conservation by planting drought tolerant species and improving irrigation efficiency.

**Watershed awareness** - Participants of the *Agriculture's value to communities* workshop (n=22) rated “agriculture enhances our quality of life,” 4.8 on a scale of 1 (strongly disagree) to 5 (strongly agree). “Agriculture should be compensated for the values it brings to our communities”, “compensation will help farm and ranch enterprises be more sustainable”, and “compensating agriculture is a pertinent topic that needs to be explored in greater detail” were rated 4.5. Agricultural land use is complimentary to floodplain function and thus the sustainability of agriculture is thought to be a societal good. Preservation of agricultural lands within the river corridor is of critical import due to the many ecosystem functions they afford. Some lands are being preserved. A Carson Valley ranch straddling the Carson River was granted a conservation easement as the owners successfully navigated through the complex and arduous Southern Nevada Public Land Management Act process ending an eight year endeavor. Of the 292 individuals that were audience to the *Protecting our lifeline in the desert* presentation, 90 completed evaluations, and of those, 100% were in favor of preserving a river corridor. Respondents also identified factors most important to consider for determining corridor width to be, wildlife/riparian habitat, flood protection, and channel movement and meander path. Of all the incentive and regulatory options to keep corridor lands free from development, respondents felt the best options are zoning/regulation setback, purchasing development rights and create conservation easements, and compensating landowners for not developing.

**Niche Livestock Marketing** – Preliminary results of the feasibility study indicate that 45% of the 800 respondents to the survey sent to livestock producers in western Nevada would invest \$1 - \$2,500 toward a local meat processing venture. Twenty-six percent claimed they would invest \$2,501 - \$5,000, and 16% stated they would commit more than \$5,000. Two local livestock producers have begun processing their beef and marketing it through local restaurants and farmers markets. Interest in such an enterprise has heightened locally and throughout the country. The feasibility study demonstrates a commitment within the livestock industry. What remains is an industry champion to emerge.

**Leadership Douglas County** - LDC met 86% of the candidate's expectations while 69% felt LDC exceeded their expectations (n=15). Sense of commitment to the community was increased in the minds of 80% of the class. Over half of the candidates (53%) increased their community leadership activities over the course of the eleven month program. One hundred percent of the class felt they have a better sense of applying their background, skills and passions to leadership in Douglas County issues, 93% to leadership in their professional life, and 80% to leadership in their personal life. One individual described LDC as an “informative, interactive learning experience about Douglas County and it's many knowledgeable leaders.”

**Living With Fire** – Living With Fire workshops were taught at Holbrook Junction and Skyland. Cooperative Extension also provided training to community leaders from Skyland, Hidden Woods, Chimney Rock, Job's Peak, and Holbrook Junction. The “Living With Fire... Before, During, and After” program aired on KOLO Channel 8 television as well as Douglas County local cable access television. Governor Gibbons provided the introduction to this program. Cooperative Extension completed a summary of Nevada's high and extreme hazard communities which indicated that 32% of Nevada's high/extreme wildfire hazard communities are located in Douglas County. Surveys of homeowner wildfire knowledge and attitudes living in Douglas County's extreme communities, Bodie Flats and Chimney Rock, were conducted. Douglas County continues have the greatest number of Nevada Fire Safe Council chapters at 16.

**FY06-07 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:* 100 % 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:* 100 % complete

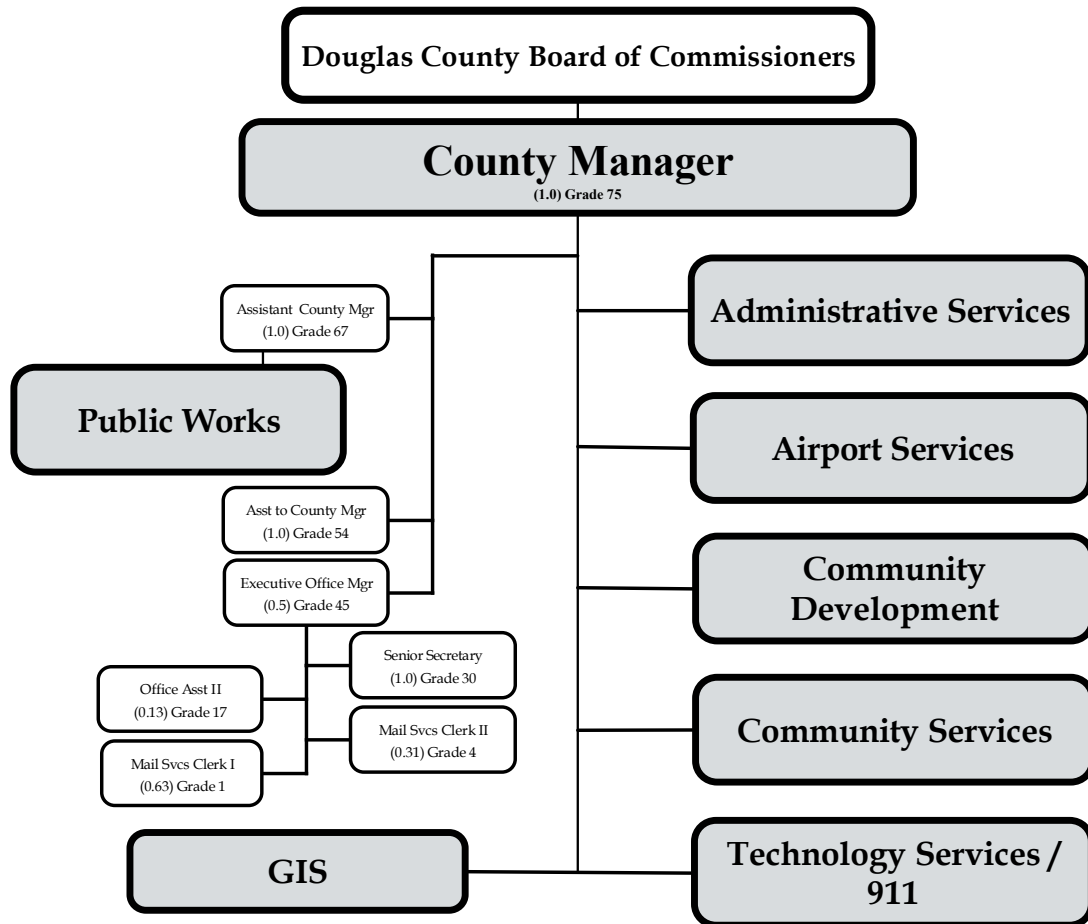
**Objective #4:** Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.

*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: 9  
Total Full-Time Equivalents: 5.57

**COUNTY MANAGER'S OFFICE**

**Re-Organization Note**

*The County Manager is now responsible for the oversight of the Public Works Division which includes: Fleet Services/ Motor Pool, Warehouse, Facility Operations, and Road Maintenance. It is also responsible for the Redevelopment Agency. Magic (GIS) will remain a division of the County Manager.*

**Staffing and Budget**

The County Manager department's total budget during FY07-08 is \$8,997,571. The department also has a total of 37.86 FTE.

County Manager					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	506,722	572,876	2,654,017	2,081,141	363.3%
Services & Supplies	1,159,960	1,187,188	4,123,769	2,936,581	247.4%
Capital Outlay	-	-	263,810	263,810	n/a
Other	n/a	n/a	89,937	n/a	n/a
Capital Projects	n/a	n/a	1,866,038	n/a	n/a
<b>Total</b>	<b>1,666,682</b>	<b>1,760,064</b>	<b>8,997,571</b>	<b>7,237,507</b>	<b>411.2%</b>
<b>Expenditures by Division</b>					
County Manager	332,127	372,961	564,895	191,934	51.5%
M.A.G.I.C	209,344	234,302	255,457	21,155	9.0%
General Services	1,125,211	1,152,801	1,170,096	17,295	1.5%
Fleet Services/Motor Pool	n/a	n/a	1,283,663	n/a	n/a
Warehouse	n/a	n/a	31,527	n/a	n/a
Facility Operations	n/a	n/a	1,442,557	n/a	n/a
Road Maintenance	n/a	n/a	2,719,197	n/a	n/a
Redevelopment Agency	n/a	n/a	1,530,179	n/a	n/a
<b>Total</b>	<b>1,666,682</b>	<b>1,760,064</b>	<b>8,997,571</b>	<b>7,237,507</b>	<b>411.2%</b>
<b>Funding by Source</b>					
General Fund	1,666,682	1,760,064	2,916,473	1,156,409	65.7%
Motor Pool/Vehicle Maint.	n/a	n/a	1,283,663	n/a	n/a
Ad Valorem Capital Projects	n/a	n/a	89,937	n/a	n/a
County Construction	n/a	n/a	458,122	n/a	n/a
Road Operating	n/a	n/a	2,719,197	n/a	n/a
DC Redev - Admin	n/a	n/a	880,179	n/a	n/a
DC Redev - Capital	n/a	n/a	650,000	n/a	n/a
<b>FTE</b>	<b>7.41</b>	<b>7.89</b>	<b>37.86</b>	<b>29.97</b>	<b>379.9%</b>

## 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 and office employees are the administrative staff for the Board of County Commissioners. They provide 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. 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. The County Manager is responsible for the overall budget of the County. 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 promotes 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 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 leadership, customer service, integrity, respect, accountability, teamwork, transparency and community involvement. 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 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**

Five 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 (10%). Funding for part-time intern support on various projects is also provided. All of the employees work as staff for the Board of Commissioners, as necessary. The FY07-08 County Manager budget is \$564,895.

The General Services budget is \$1,170,996 for FY07-08. General Services has three part-time employees who provide mail service for the county.

County Manager

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	318,327	354,611	541,095	186,484	52.6%
Services & Supplies	13,800	18,350	23,800	5,450	29.7%
<b>Total</b>	<b>332,127</b>	<b>372,961</b>	<b>564,895</b>	<b>191,934</b>	<b>51.5%</b>
<b>Funding by Source</b>					
General Fund	332,127	372,961	564,895	191,934	51.5%
<b>FTE</b>	<b>3.48</b>	<b>3.48</b>	<b>4.85</b>	<b>1.38</b>	<b>39.6%</b>

General Services

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	16,966	18,613	20,563	1,950	10.5%
Services & Supplies	1,108,245	1,134,188	1,149,533	15,345	1.4%
<b>Total</b>	<b>1,125,211</b>	<b>1,152,801</b>	<b>1,170,096</b>	<b>17,295</b>	<b>1.5%</b>
<b>Funding by Source</b>					
General Fund	1,125,211	1,152,801	1,170,096	17,295	1.5%
<b>FTE</b>	<b>0.94</b>	<b>0.94</b>	<b>0.94</b>	<b>0.00</b>	<b>0.1%</b>

**FY07-08 Priorities and Objectives**

- Prepare financial information and alternatives as needed to meet fiscal challenges. (SD 2)
- Develop and implement a departmental enhancement and review process. (SD 2,3)
- Assist the Board in setting priorities and strategies through Board workshops. (SD 1,5)
- Fully integrate the new Assistant County Manager Position into the organizations' operations. (SD 1,5)
- Manage the implementation of new revenue sources (Utility Operator Fee and E911 Fee). (SD 2)
- Work with the business community on development of a business license system. (SD 1,2)
- Develop broad economic development strategies in conjunction with regional partners. (SD 1,2)
- Update federal lands bill through public process for legislative processing. (SD 1,6)
- Assist property owners in working with the BLM for conservation easement purchases (SD 1,4,6)

**Major Accomplishments of FY06-07**

- Worked with the Board, Planning Commission, staff and community members to adopt a growth management ordinance.
- Funded and worked with NDOT to install high – T, ½ signal intersections at Stephanie Lane and Highway 395.
- Provided detailed analysis on water rates for Lake Tahoe systems and recommended new water rates for Board adoption to meet the financial requirements of the systems.
- Finalized three year agreements with employee associations.
- Updated and revised the County's Compensation and Classification plan.
- Completed a number of infrastructure projects and facility plan updates.
- Enhanced energy efficiency of County facilities with upgrades and new technology.
- Secured CDB G funding to finalize Ridgeview sewer project.
- Entered into an inter-local agreement to provide management services for the Town of Genoa.
- Started public discussions on the potential use of bear proof trash containers to assist in managing trash from becoming a food source for bears.
- Expanded the definition of Mixed Use Commercial as Zoning overlay district.
- Worked with the public to adopt resolution setting policy guidance for the Minden-Tahoe Airport.
- Ordinances were updated to promote water conservation in landscape options.

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, purchased 5.42 acres along the Carson River, opened the Jobs Peak trail, and added 4.7 acres to Stodick Park. The County is participating in the development of a bike route around Lake Tahoe. The ten-year update and review of the Master Plan was completed. The Draft Transportation Element was completed and in conjunction with NDOT's Highway 395 corridor study will be considered for adoption as part of the 2007 Master Plan Update. The County continues to work with the BLM, individuals and other parties on the acquisition of a number of 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 to complete the second phase of a "Water Budget" project to identify the recharge capacity of the Carson Valley and a "Groundwater Flow Model" for the Carson Valley to assist in planning efforts.

Douglas County continued its efforts to increase understanding of the expectations held by community leaders and residents. A concentrated effort is made to provide information and to change 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 other specific projects. County staff continues to speak at civic and business organization meetings. 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. 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.

### **FY06-07 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. A number of special meetings were held for the Master Plan update, Transportation Element and utility fee and infrastructure planning.

**Objective #2:** Continue to engage the Board in a strategic planning and goal setting process to enhance the effectiveness of the organization.

*Result:* The County embarked on a leadership development effort to improve communications and develop leadership potential of employees throughout the organization. As part of the 10-year Master Plan update the Board adopted a vision statement. The Board also identified seven strategies to assist County departments in prioritizing programs and services.

**Objective #3:** Develop a legislative agenda, monitor legislation, and actively participate in during the 2007 Legislative Session.

*Result:* County staff, working with the County’s lobbyist took a proactive role in the 2007 legislative process. The County Manager and other staff presented testimony on a number of issues and provided information to legislators.

**Objective #4:** Assist with the construction of the multi-use transit facility at Lake Tahoe.

*Result:* The multi-use building was completed. The facility provides space for the LTV and Chamber of Commerce, Visitor’s Center; transportation center; and Board meeting space.

**Objective #5:** Work with property owners on proposed large development opportunities in the North Douglas County Specific Plan area, receiving areas and within the Redevelopment Areas.

*Result:* An Owner Participation Agreement was entered into to stimulate commercial development in North County. A preliminary plan for the Ranchos’ Receiving area was presented to staff with final plans to be developed in FY07-08.

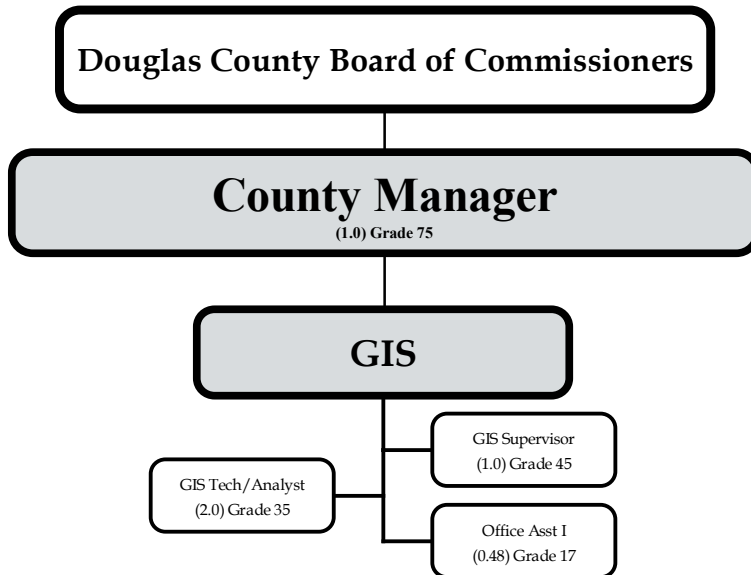
**Objective #6:** Implement a revised and updated County website to make the site easier to use with more information available.

*Result:* A new website was developed and launched. New material on county services and programs has been added.

- Objective #7:** Work with other agencies and organizations to collaboratively seek funding, develop public access along the Carson River, improve trail access, and preserve open space.
- Result:** *Property along the Carson River, just off Genoa Lane was purchased under the State Q-1 program. The BLM finalized a conservation easement purchase on the River Fork Ranch. Work on four additional easements and one fee purchase of property also advanced through the year with closing on some of the projects anticipated in FY 07-08.*
- Objective #8:** Explore opportunities and provide analysis on new or expanded revenue sources for the County Commissioner consideration.
- Result:** *As part of the FY 07-08 budget development process a variety of new revenue options were presented to the Board for consideration, including a utility operator fee, 25 cent E911 fee and a business license fee. Impact fee for jail facilities was also considered, but was not approved by the Legislature. A number of fees and charges were reviewed and several increased to reflect the cost of services.*
- Objective #9** Work with the local telephone service provider and cable television provider on the development of a new franchise agreement.
- Result:** *Work on new franchise agreements was initiated. The negotiations will continue into FY 07-08.*
- Objective #10** Update the County's facility space plan.
- Result:** *A space study for the judicial building was initiated and draft plans were developed to be phased in over time. The process was started to address jail bed space. Modifications to the Minden Inn were made to address Community Development space needs, plans to expand the 911/Communications building were prepared and the Animal Services and Care facility is being remodeled.*
- Objective #11** Finalize USFS federal lands bill.
- Result:** *The federal lands bill designed to allow the disposal of defined properties was reviewed with federal legislative delegation. The County was requested to modify the proposed bill and to add some additional public processes in developing a revised bill.*

# Geographic Information Systems Organizational Chart

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Total Number of Positions: 4  
Total Full-Time Equivalents: 3.48

## MAGIC (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 department. The utilization of GIS is to increase efficiency, improve accuracy, reduce redundancy, and provide an analytical tool for decision making. Responsive and quality GIS services are provided to County Departments, residents, businesses and visitors of Douglas County.*

### 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 FY07-08 is \$255,457.

MAGIC

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	171,429	199,652	220,857	21,205	10.6%
Services & Supplies	37,915	34,650	34,600	(50)	-0.1%
<b>Total</b>	<b>209,344</b>	<b>234,302</b>	<b>255,457</b>	<b>21,155</b>	<b>9.0%</b>
<b>Funding by Source</b>					
General Fund	209,344	234,302	255,457	21,155	9.0%
<b>FTE</b>	<b>3.00</b>	<b>3.48</b>	<b>3.48</b>	<b>0.00</b>	<b>0.1%</b>

### FY07-08 Objectives

- Complete mapping of County storm drain facilities. **(SD 3,4)**
- Coordinate with Utility division to acquire GPS data for water facilities such as valves, drop boxes, inlets, sample stations and fill stations to assist in mapping of County water systems. **(SD 3,4)**
- Complete implementation of an interactive GIS mapping web page. **(SD 3)**
- Enhance 911 routing through construction of manual turn restrictions, barriers, one-way streets and height restrictions in the Quickest Route module. **(SD 3,4)**
- Transfer data from HAZUS 99 to current HAZUS Multi-Hazard, review currency of data and update as necessary. Send GIS staff to HAZUS training. **(SD 3,4)**

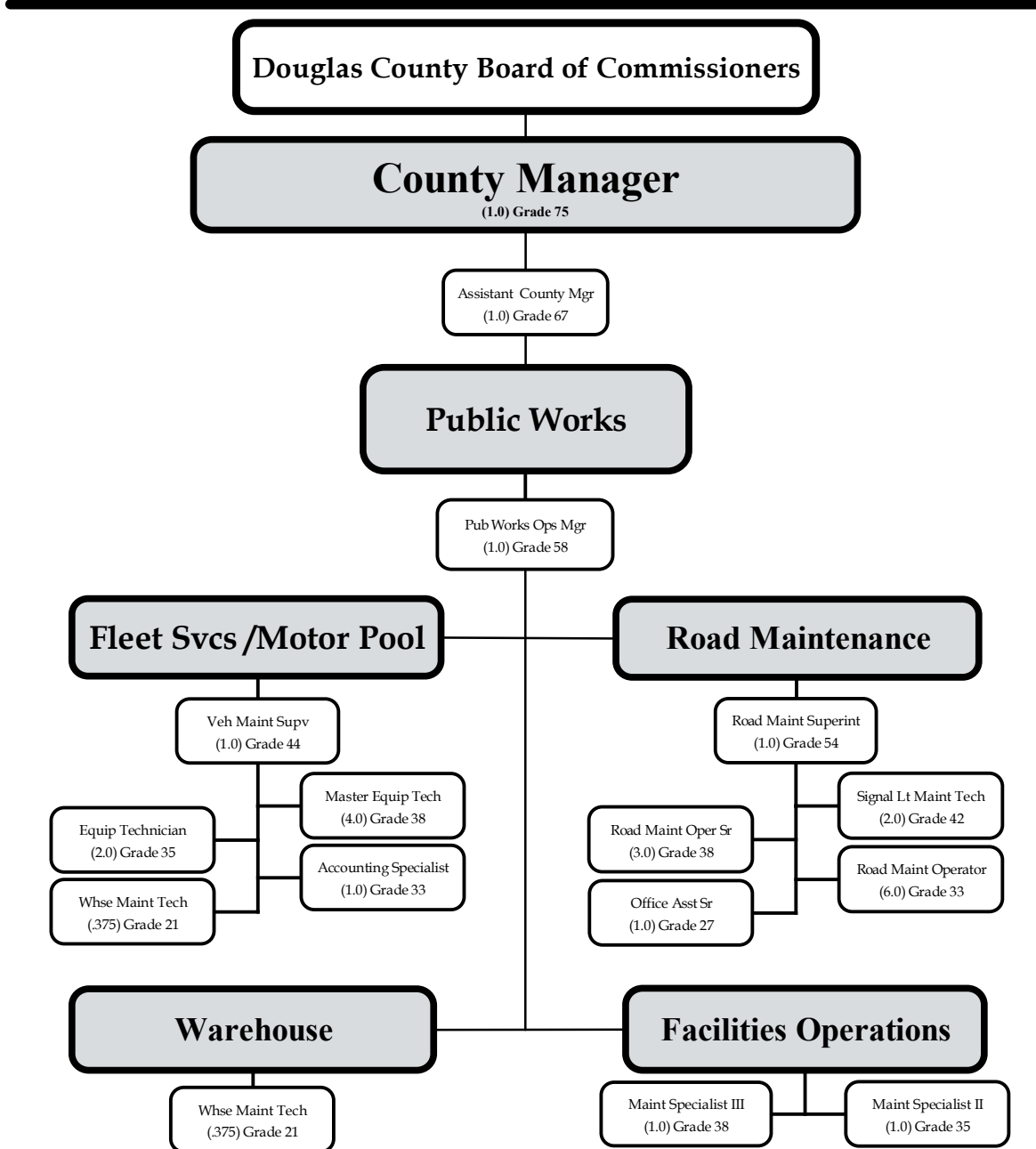
**Major Accomplishments of FY06-07**

- Calculated development activity and potential for use by Planning in the yearly master plan report.
- Mapped County storm drain facilities for Indian Hills and Johnson Lane from improvement plans and asbuilts for Douglas County Engineering. The mapping was used as back up documentation in a submittal to the State.
- Organized department files and data.
  1. Organized GIS office files consisting of maps, deeds, resolutions, ordinances, reference materials.
  2. Organized, labeled and cataloged all data and software CDs.
  3. Organized and catalogued all hardware and software documentation and equipment. Set up tickler files for warranty and subscription expirations.
- Worked with District Attorney's office to update seven Interlocal agreements with Towns and GIDS which were subsequently approved by the Douglas County Board of Commissioners. The Interlocal Agreements establish an avenue for the exchange of digital data between the Towns, GIDS and the County for mutual benefit.
- Produced a map set of 13 maps for East Fork Fire District for use during wild land fires. Information reflected on the maps includes 3d shaded relief, public lands, hydrology, contours, streets and trails. The maps provide a means for locating the origination of fires by use of latitude/longitude coordinates or township/range/section. This enables the fire district to determine land ownership and agency responsibility.
- GIS staff participated in hosting the Nevada State GIS Conference held at Lake Tahoe. It was the first time the conference had been held in Douglas County. GIS staff coordinated with vendors and judging of posters.
- GIS is assisting DC Utilities and Far West Engineering in the inventory and mapping of potential water contaminate sources funded through the Nevada Rural Water Association grant program. The program identifies potential contamination sources of water supplies. GIS has mapped potential contaminate sources and tank data provided by Far West and imported well data from NDEP. A map book was created of all areas being studied in the Carson Valley that have a well, septic, and potential contaminate source or water tank and provided to the engineer from which to conduct field surveys. The engineer will return the data to the GIS staff from which wellhead protection areas will be determined. This project will extend into the 07/08 fiscal year.
- Received and imported 2006 aerial ortho-photography into the GIS system resulting from participation in a regional flyover directed by Washoe County. The 2006 photography included the east and south portions of the County. The GIS Worldviewer application was updated to display the new photography which is used by staff throughout the County.
- Coordinated with Washoe County for acquisition of 2007 aerial photography of the Carson Valley.
- The GIS Department was instrumental in the implementation of a new 911 dispatch system by Spillman Technologies Inc. GIS has maintained street and address data for the dispatch system for several years. With the implementation of the Spillman system enhancement of existing data was required and construction of several new layers of mapping i.e., fire, law and EMS response and reporting zones, hydranted areas, mutual response areas, street alias's, landmarks, community areas, geocoded street centerlines, street addresses, zipcodes. Approximately 800 hours of staff time was required to provide the mapping necessary for implementation of the dispatch system.
- Processed 620 service requests and generated \$34,572+ of revenue as of June 29, 2007.

### FY06-07 Objective vs. Results

- Objective #1:** Continued development of policies and procedures manual to include
1. Update noticing procedure and document map book production procedures for Minden/Tahoe Air Guide and Water Conveyance Advisory Committee Map Book. Updated noticing procedure.
  2. GIS server configuration. Not complete.
  3. Review document for general updates. Catalogued all reference material, hardware and software including maintenance schedules, Memorandums of Understanding with other agencies and all data CDs.
- Result:** *65% 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
1. Complete needs assessment. **Completed**
  2. Inventory of available data. **Completed**
  3. Integration into GIS with associated attributes as determined by needs assessment.
- Result:** *65% complete. Request for storm drain facility data and the Spillman 911 dispatch mapping project preempted further work on this project. GIS is coordinating with Utilities to obtain GPS data being taken of water facilities to assist in future mapping of water system.*
- Objective #3:** Implement an interactive GIS web page.
- Result:** *25% complete. A consultant has been retained to develop the application and a server purchased to be dedicated to the mapping application. Other unanticipated projected preempted further work on this project which will continue into the 07/08 fiscal year.*
- Objective #4:** Complete standards and guidelines for addressing and street naming to include with addressing ordinance when taken to the BOC for approval.
- Result:** *100% complete.*
- Objective #5:** Continue expansion of data inventory on the GIS
1. Demographics – Demographic data for the County was acquired. Incorporation in the GIS is required in order to provide demographic analysis.
  2. Import 2006 aerial photography - Completed
  3. Building footprints for commercial and industrial sites. Not completed.
  4. Imported data from NDEP of wells in the Carson Valley with high nitrate levels.
- Result:** *65% complete. Addition of datasets to the GIS is an on-going process.*
- Objective #6:** Install HAZUS-MultiHazard and transfer data from HAZUS 99. Send GIS staff to HAZUS training and review currency of data and update as necessary.
- Result:** *50% complete. Installation of HAZUS MultiHazard has been completed. GIS staff attended training for Basic Multi-Hazard and Comprehensive Database Management.*
- Objective #7:** Continue to be responsive and provide excellent customer service to GIS clients.
- Result:** *100 % complete. As of June 29, 2007 the GIS Department has processed 620 requests for products or services and generated \$34,572 in revenue.*

# Public Works Organizational Chart



Total Number of Positions: 26  
Total Full-Time Equivalents: 24.75

## FLEET SERVICES/MOTOR POOL

### Mission Statement

*To maintain the Vehicle Maintenance Group's County owned fleet of vehicles and equipment in a safe and cost efficient manner. 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. Fleet Services 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. Fleet Services manages the Motor Pool Replacement Fund by maintaining a fleet of Motor Pool vehicles that are purchased, maintained and rotated in order to maximize County assets.

### Staffing and Budget

The Division has 8.43 FTE authorized for FY07-08. Fleet Services/Motor Pool funds a Supervisor, 5.5 full-time Mechanics, 1.0 Accounting Technician and 2.0 partial positions. Motor Pool provides different types of vehicles to various departments on a permanently assigned or short-term basis. Fleet Services provides preventative maintenance services, major repairs, equipment changes, and “get-ready” work for all County vehicles and equipment. Fleet Services/Motor Pool also assists in preparing specifications for purchase of new vehicles and equipment, obtaining titles and licenses, fuel and parts billing. The FY07-08 budget is \$1,283,663.

#### Motor Pool/Veh Maint

	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				07 to 08	07 to 08
Personnel Services	535,723	581,634	591,883	10,249	1.8%
Services & Supplies	471,340	595,188	577,970	(17,218)	-2.9%
Capital Outlay	110,111	-	113,810	113,810	n/a
<b>Total</b>	<b>1,117,174</b>	<b>1,176,822</b>	<b>1,283,663</b>	<b>106,841</b>	<b>8.3%</b>
<b>Funding by Source</b>					
Motor Pool/Vehicle Maint.	1,117,174	1,176,822	1,283,663	106,841	9.1%
<b>FTE</b>	<b>8.43</b>	<b>8.43</b>	<b>8.43</b>	<b>0.00</b>	<b>0.0%</b>

### FY 2007-08 Objectives

- To provide a cost effective and cost-efficient fleet maintenance program to all users. (SD 2, 3)
- To have a trained maintenance work force. (SD 5)
- To provide a more efficient work force. (SD 5)

**FY 06-07 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:** *85% 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 Professionals. Employees have attended County training seminars throughout the year, as well as after-hours training provided by vendors.*

**Objective #3:** Provide more efficient work force.

**Result:** *100% complete. We have had more outfitting of vehicles than in any other year. We believe that we turn out more work than any other agency with the limited amount of staff.*

# 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 goods, as well as the 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 Storekeeper reports directly to the Fleet Services Supervisor. 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 FY07-08 budget is \$31,527.

Warehouse					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	27,444	24,878	29,127	4,249	17.1%
Services & Supplies	2,200	2,400	2,400	-	0.0%
<b>Total</b>	<b>29,644</b>	<b>27,278</b>	<b>31,527</b>	<b>4,249</b>	<b>15.6%</b>
<b>Funding by Source</b>					
General Fund	29,644	27,278	31,527	4,249	15.6%
<b>FTE</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Objectives**

- Continue the online auction for surplus materials with LightGov.com. **(SD 2,3)**
- Hold a county auction annually to sell surplus equipment, vehicles, office furniture and fixtures. **(SD 2)**
- Continue to enhance notification to county departments of what is available as surplus items come available. **(SD 2)**
- Continue to work with Community Development in the paving project for the surplus sale parking area. **(SD 1,2,3)**

**FY06-07 Objectives vs. Results**

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

*Result: 100% complete. The online auction produced \$22,545.*

**Objective #2:** Hold a county auction annually to sell surplus equipment, vehicles, office furniture and fixtures.

*Result: 100% complete. The County Auction produced \$38,609.55 in funds for the different County funds.*

**Objective #3:** Continue to enhance notification to County departments of what is available as surplus items when they come available.

*Result: 100% complete. Staff sends out emails to departments on items available from the Warehouse.*

**Objective #4:** Continue to work with Community Development in the paving project for the surplus sale parking area.

*Result: 100% Complete. The Fleet Services Supervisor and Warehouse Maintenance person is continuing to work with Community Development and Capital Projects in an attempt to get the project funded.*

## 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, part-time assistance from a Senior Secretary in the County Manager's Office, and the Assistant County Manager who supervises the Division. A total of 2.5 FTE are authorized for FY07-08, 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 FY07-08 Facility Operations budget is \$1,442,557 and is supported by the General Fund, Ad Valorem Capital Projects Fund, and the County Construction Fund.

Facilities Operations					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
<b>Expenditures by Category</b>				07 to 08	07 to 08
Personnel Services	189,520	206,901	223,068	16,167	7.8%
Services & Supplies	608,782	671,454	834,552	163,098	24.3%
Other	77,258	84,602	89,937	5,335	6.3%
Capital Projects	4,305,618	7,495,000	295,000	(7,200,000)	-96.1%
<b>Total</b>	<b>5,181,178</b>	<b>8,457,957</b>	<b>1,442,557</b>	<b>(7,015,400)</b>	<b>-486.3%</b>
<b>Funding by Source</b>					
General Fund	744,920	815,301	894,498	79,197	9.7%
Ad Valorem Capital Projects	4,077,258	7,364,602	89,937	(7,274,665)	-98.8%
County Construction	359,000	278,054	458,122	180,068	64.8%
<b>Total</b>	<b>5,181,178</b>	<b>8,457,957</b>	<b>1,442,557</b>	<b>(7,015,400)</b>	<b>-486.3%</b>
<b>FTE</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>0.00</b>	<b>n/a</b>

**FY07-08 Objectives**

- Continue to seek ways to reduce utility costs through lighting programs, purchases of equipment with high efficiency, reduced consumption, and other methods. **(SD 2)**
- Continue to improve the Energy Management System and develop for additional facilities. **(SD 3)**
- Increase facility inspection intervals for supervisor to view overall appearances and conditions of assigned facilities. **(SD 3)**
- Be actively involved in the design of the new facilities next to advocate for the most energy efficient building systems. **(SD 3)**

**FY06-07 Major Accomplishments**

- Ground source heating & cooling system installed at the Historic Courthouse
- Carpet replacement at the Historic Courthouse
- District Attorney’s office remodeled
- New lighting in the Valley Jail day rooms
- New roof for Senior Center and Lake Library

**FY06-07 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 energy efficient lighting at the Valley Jail; ground source HVAC project at Historic Courthouse will eliminate natural gas bill and reduce electrical consumption by 35-40%.*
- Objective #2:** 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 #3:** 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.*

## 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, 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 13.52 FTE authorized for FY07-08. Staff includes 11 Road Maintenance Workers, 1 Road Superintendent, and 1 Secretary. The General Fund provides support staff totaling .02 FTE. The FY07-08 budget is \$2,719,197.

Road Maintenance					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	862,114	905,798	1,002,023	96,225	10.6%
Services & Supplies	983,781	884,636	1,166,928	282,292	31.9%
Capital Outlay	120,000	250,000	150,000	(100,000)	-40.0%
Capital Projects	350,000	875,000	400,246	(474,754)	-54.3%
<b>Total</b>	<b>2,315,895</b>	<b>2,915,434</b>	<b>2,719,197</b>	<b>(196,237)</b>	<b>-6.7%</b>
<b>Funding by Source</b>					
Road Operating	2,315,895	2,915,434	2,719,197	(196,237)	-6.7%
<b>FTE</b>	<b>13.17</b>	<b>13.02</b>	<b>13.52</b>	<b>0.50</b>	<b>3.8%</b>

**FY07-08 Objectives**

- Update the Road Department vehicle replacement program. **(SD 3)**
- Upgrade gravel roadways with the implementation of A/C grindings throughout the county. To date, the Road Department has enhanced approximately 40 miles of gravel roadways from gravel to A/C grindings. Focus on roads within the East Valley Phase II Freemont to Johnson Lane. Completion will enhance traffic flow from the Johnson Lane area north and south to 395 Corridor. **(SD 3,4)**
- Provide heavy equipment cross-training program for new Road Maintenance employees. **(SD 3)**

**Major Accomplishments of FY06-07**

- Construction and implementation of signal at the intersection of U.S. Hwy 395 @ Stephanie.
- 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; interconnect system throughout 395 corridor to enhance traffic movement north and south 395.
- Continued utilization of the paved/gravel road management program in a professional manner.
- Supported Douglas County's "Safety is No Accident" motto with continued safety awareness training.
- Provided heavy equipment cross-training program for new Road Maintenance employees.
- Completed upgrade traffic detection (video) systems throughout Douglas County.
- Completion of implementation of countdown pedestrian heads at pedestrian crosswalks.

**FY06-07 Objectives vs. Results**

**Objective #1:** Complete expansion of office building utilized by Utilities and Road Department.

*Result:* 100% complete.

**Objective #2:** Update the Road Department vehicle replacement program.

*Result:* 100% complete.

**Objective #3:** Upgrade gravel roadways with the implementation of A/C grindings throughout the county. To date, the Road Department has enhanced approximately 40 miles of gravel roadways from gravel to A/C grindings. Focus on roads within the East Valley from Kathleen to Freemont. This will complete the East Valley corridor.

*Result:* Ongoing.

**Objective #4:** Provide heavy equipment cross-training program for new Road Maintenance employees.

*Result:* Ongoing.

**Objective #5:** Installation and construction of interconnect system 395 North County, Mica to Clearview.

*Result:* 100% complete.

# REDEVELOPMENT AGENCY

*“Creating Opportunity”*

## Mission Statement

*The Douglas County Redevelopment Agency is focused on the implementation of the Redevelopment Plan to enhance opportunities to expand the economic base of the County working cooperatively with property to revitalize the Redevelopment area.*

## Major Programs Offered

The Redevelopment Agency’s work is guided by the goals and policies outlined in the Redevelopment Area Plan. The Plan recognizes the importance of the Redevelopment Area to residents, business interests, and visitors alike. It acknowledges that in order to continue to improve the quality of life and attractiveness of the Redevelopment Area there are complex tasks which require participation and coordination by the public sector through the auspices of the Douglas County Redevelopment Agency. This Plan provides the Agency with the powers, duties and obligations authorized or required in the Nevada Community Redevelopment Law in order to implement and further the program generally formulated in this Plan for the redevelopment of the Redevelopment Area. The term “redevelopment,” as used in the Nevada Community Redevelopment Law and this Plan means the planning, development, replanning, redesign, clearance, reconstruction or rehabilitation, or any combination of these, of all or part of the Redevelopment Area, and the replanning, redesign or original development of undeveloped areas. Because of the long-term nature of this Plan, the Agency retains flexibility in order to respond to market and economic conditions, property owner and developer interests, and opportunities presented for redevelopment.

**The purposes of the Community Redevelopment Law that will be attained through the Redevelopment Plan include the following:**

- a. The elimination of blight conditions in the Redevelopment Area, including, among others, inadequate public streets and utilities, inadequate recreational facilities, obsolete or aged building types, substandard additions with inadequate ventilation and light, lots of irregular form, shape or size, impaired investments and economic maladjustment.
- b. The assembly of land into parcels suitable for modern, integrated development with improved pedestrian and vehicular circulation in the Redevelopment Area.
- c. The replanning, redesign and development of undeveloped areas which are stagnant or improperly utilized.
- d. The strengthening of the economic base of the Redevelopment Area by the installation of needed site improvements to stimulate new commercial development.
- e. The expansion of employment opportunities.
- f. The preservation of the public health and safety and the maintaining of adequate public services, utilities and recreational facilities.
- g. The provision of opportunities for participation by owners in the improvement of their properties.
- h. The provision of adequate land for parking and open spaces.

**The goals of the Redevelopment Agency plan include the following:**

- a. Promote new, and replacement of deficient, public improvements to complement and invite private development, which are modern and cost effective to maintain.
- b. Encourage the elimination of environmental and physical manifestations of blight and deterioration of structures and lack of public improvements within the Redevelopment Area to improve the health, safety, and general welfare of residents and visitors alike.
- c. Diversify the commercial opportunities in North Douglas County through the creation of new and the replacement of deficient public utilities and improvements, consolidation of properties and improvements of traffic circulation within commercially zoned properties.
- d. Preserve the presence of the natural landscape and open space areas by improving public utilities to improve the clustering of development, dedication of open areas and possible creation of access points which may improve access to public lands and related facilities.
- e. Increase the range of experiences to be had in the Redevelopment Area, by providing residents and visitors with more shopping, employment and recreational opportunities within the Redevelopment Area.
- f. Improve the outdoor environment with greater access to public lands to increase opportunities for enhanced outdoor activities and improvement of park facilities.
- g. Preservation, through rehabilitation and retrofitting, among other means, of structures, facilities and properties which are historically or culturally significant by reason of architectural, economic or social contributions to Douglas County and the State of Nevada.
- h. Improve public infrastructure and long range planning through the development and implementation of regional water and sewer systems to address existing deficiencies and to serve future residential and commercial development.
- i. Enhance the level of fire protection for residents and businesses through the planning and implementation of community water systems with increased storage and fire flow capacity to protect the public health, safety and welfare of the Redevelopment Area.
- j. Improve public rights-of-way and other related facilities to reduce or eliminate the threat of property damage due to excessive drainage to better protect the public health, safety and welfare of the Redevelopment Area.
- k. Support the orderly and coordinated development and improvement of the Redevelopment Area in such a way as to maximize private and public sector cooperation, and to minimize impediments to ensure and enhance economic stability and growth.
- l. Promote implementation of the goals and policies of the Master Plan to assure retention of the historic/rural character of existing residential areas, provide for coordinated development efforts to maintain a high quality of life for residents, employees, visitors and businesses in the Redevelopment Area.
- m. Encourage the provision of sufficient office, retail and other business uses to enhance the Redevelopment Area's attractiveness and economic viability for private development.
- n. Promote the removal of conditions endangering life, safety, public health, welfare and economic viability of the Redevelopment Area.

- o. Promote the strengthening and improvement of the economic base of the Redevelopment Area specifically, and the community as a whole, by encouraging investment in projects, improvements and programs which enhance the economic vitality and desirability of real and other property in the Redevelopment Area.
- p. Promote participation by the community in the continued improvement of the Redevelopment Area.
- q. Promote the establishment of methods and programs to protect the quantity and quality of ground and surface water in the Project Area. Promote the establishment of groundwater re-charge within the foothill area.

**FY07-08 Priorities and Objectives**

- Secure final water system easements and property for West Valley System **(SD 1,3,6)**
- Assist in the development of adequate water supplies for the Redevelopment area. **(SD 1,3,4,6)**
- Continue to work with the Town of Genoa in addressing drainage **(SD 1,3,4,6)**
- Continue to work with the Douglas County School District for improvements to Jacks Valley Elementary School. **(SD 3,4)**
- Assist in the development of greater public access to public lands within the Sierra Nevada range. **(SD 1,3,6)**
- Ensure the successful development of new retail center in the North County Redevelopment Area. **(SD 1)**

**Staffing and Budget**

The Redevelopment Agency is staffed through the County Manager’s Office and Community Development. A portion of time is allocated to the Agency for the County Manager and Director of Community Development. The Agency’s budget for FY 2007-08 is \$1,530,179. The County Manager has responsibility over the management of this Agency. The Board of County Commissioner serves as the Agency Board.

Redevelopment Agency					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	6,603	7,201	25,401	18,200	252.7%
Services & Supplies	337,486	340,552	333,986	(6,566)	-1.9%
Capital Projects	1,329,700	865,489	1,170,792	305,303	35.3%
<b>Total</b>	<b>1,673,789</b>	<b>1,213,242</b>	<b>1,530,179</b>	<b>316,937</b>	<b>26.1%</b>
<b>Funding Source</b>					
DC Redevelop - Admin	69,089	308,289	880,179	571,890	185.5%
DC Redevelop - Capital	1,604,700	904,953	650,000	(254,953)	-28.2%
<b>Total</b>	<b>1,673,789</b>	<b>1,213,242</b>	<b>1,530,179</b>	<b>316,937</b>	<b>26.1%</b>
<b>FTE</b>	<b>0.05</b>	<b>0.05</b>	<b>0.15</b>	<b>0.10</b>	<b>200.0%</b>

**Major Accomplishments of FY06-07**

- Assisted the Town of Genoa in completion of a Phase I drainage improvements
- Assisted the Town of Genoa in responding to a failed septic system and connecting Town properties to the Sanitary Sewer System
- Provided financial assistance for the Ridgeview sewer project.
- Approved an Owner Participation Agreement (OPA) with Riverwood Redevelopment LLC for the development of property on the East Side of Highway 395 in North Douglas County.
- Finalized agreements for water system easements for the West Valley water system
- Finalized purchase of two well sites.

**FY06-07 Objectives vs. Results**

**Objective #1:** Improve infrastructure services properties within and adjacent to the Redevelopment Area.

*Result:* Sewer services in Genoa were improved. Funding was provided for the Ridgeview sewer project. Water system easements and well sites were obtained.

**Objective #2:** Work with property owners to enhance opportunities for expanded retail/commercial development.

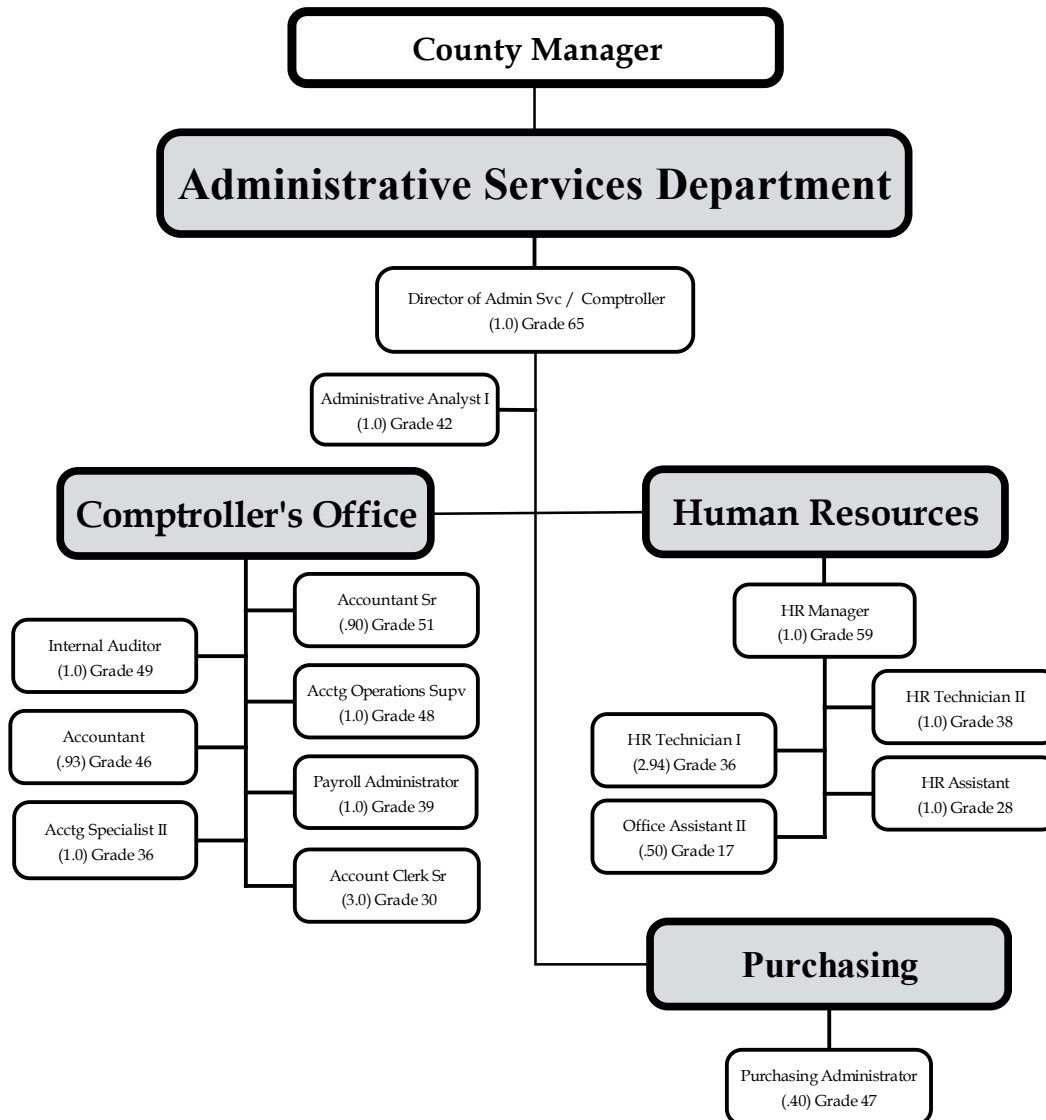
*Result:* An OPA was entered into with Riverwood Redevelopment LLC to provide a land write down to assist in the development of added retail/commercial properties

**Objective #3:** Monitor and respond to issues during the 2007 Legislative Session.

*Result:* County staff, working with the County's provided input into legislation impacting redevelopment efforts.

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# Administrative Services Organizational Chart



Total Number of Positions: 19 Total Full-Time Equivalents: 17.34
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## **ADMINISTRATIVE SERVICES**

### **Mission Statement**

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

### **Major Programs Offered**

The Administrative Services Department includes the Comptroller's Office, Human Resources, and Purchasing. 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 17.06 FTE authorized for FY07-08. Positions include Accountants, Analysts, Clerks, Managers, and Technicians to provide a diverse range of internal service functions. All staff in Administrative Services Department is 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 six funds: Extraordinary Maintenance Fund, Stabilization Fund, Self Insurance Fund, Limited Liability Health Insurance Fund, and the County Debt/Other Resources Fund. Therefore, these funds are included as part of the Department's budget.

Administrative Services					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	1,858,354	1,546,069	1,388,949	(157,120)	-10.2%
Services & Supplies	7,124,217	7,233,135	7,502,269	269,134	3.7%
Other	77,258	84,602	n/a	n/a	n/a
Capital Projects	4,305,618	7,495,000	n/a	n/a	n/a
<b>Total</b>	<b>13,365,447</b>	<b>16,358,806</b>	<b>8,891,218</b>	<b>(7,467,588)</b>	<b>-45.6%</b>
<b>Expenditures by Division</b>					
Comptroller	4,316,619	4,493,362	5,061,020	567,658	12.6%
Facilities Operations	5,181,178	8,457,957	n/a	n/a	n/a
Human Resources	3,168,077	3,374,505	3,797,041	422,536	12.5%
Information Systems	669,625	n/a	n/a	n/a	n/a
Purchasing	29,948	32,982	33,157	175	0.5%
<b>Total</b>	<b>13,365,447</b>	<b>16,358,806</b>	<b>8,891,218</b>	<b>(7,467,588)</b>	<b>-45.6%</b>
<b>Funding by Source</b>					
General Fund	2,719,851	2,262,201	2,422,521	160,320	7.1%
Room Tax	3,463,367	3,562,220	4,079,762	517,542	14.5%
Self Insurance	2,367,171	2,514,429	2,903,683	389,254	15.5%
Lmt Liability Health Insurance	365,000	365,000	367,500	2,500	0.7%
Ad Valorem Capital Projects	4,077,258	7,364,602	n/a	n/a	n/a
County Construction	359,000	278,054	n/a	n/a	n/a
County Debt/Other	13,800	12,300	12,250	(50)	-0.4%
<b>Total</b>	<b>13,365,447</b>	<b>16,358,806</b>	<b>9,785,716</b>	<b>(6,573,090)</b>	<b>-40.2%</b>
<b>FTE</b>	<b>25.34</b>	<b>19.34</b>	<b>17.06</b>	<b>(2.28)</b>	<b>-11.8%</b>

# COMPTROLLER'S OFFICE

## 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 FY07-08, the Comptroller's Office will operate with 7 full-time employees, 3 part-time employees and a full time ICMA Intern for a total of 10.91 FTE. The Comptroller's budget for FY07-08 is \$5,061,020. The Comptroller's Office is funded by the General Fund, Room Tax Fund, and the Senior Services 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					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07 to 08</b>	<b>07 to 08</b>
Personnel Services	770,952	851,066	897,888	46,822	5.5%
Services & Supplies	3,545,667	3,642,296	4,163,132	520,836	14.3%
<b>Total</b>	<b>4,316,619</b>	<b>4,493,362</b>	<b>5,061,020</b>	<b>567,658</b>	<b>12.6%</b>
<b>Funding by Source</b>					
General Fund	839,452	918,842	969,008	50,166	5.5%
Room Tax	3,463,367	3,562,220	4,079,762	517,542	14.5%
County Debt/Other	13,800	12,300	12,250	(50)	-0.4%
<b>Total</b>	<b>4,316,619</b>	<b>4,493,362</b>	<b>5,061,020</b>	<b>567,658</b>	<b>12.6%</b>
<b>FTE</b>	<b>10.36</b>	<b>10.36</b>	<b>10.91</b>	<b>0.55</b>	<b>5.3%</b>

**FY07-08 Objectives**

- Enhance the skills and knowledge of employees through training and professional personnel development and empowering them to solve problems. **(SD 5)**
- Complete the review of all job descriptions and associated PMP evaluations. **(SD 5)**
- Develop performance auditing policies, objectives and procedures. **(SD 2)**
- Maintain the financial integrity of the County through use of generally accepted accounting/auditing practices and principles and sound financial management. Prepare budget for GFOA recognition. **(SD 2)**
- 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. **(SD 2)**
- 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. **(SD 5)**
- Continue implementation of GASB 34 by bringing the remainder of the infrastructure into fixed assets reporting. **(SD 2)**
- Develop a combined CIP for FY08-12. **(SD 2,3)**
- Establish an equipment replacement schedule. **(SD 3)**

**Major Accomplishments of FY06-07**

- The Comptroller’s Office was honored as a recipient of GFOA’s Distinguished Budget Presentation Award for the tenth 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.

<b>Item</b>	<b>FY02-03</b>	<b>FY03-04</b>	<b>FY04-05</b>	<b>FY05-06</b>	<b>FY06-07</b>
Invoices	33,254	36,278	37,754	37,920	38,153
Claims	22,654	22,287	22,572	22,805	22,256
Payable Checks	17,501	17,036	17,182	16,871	16,782
Payroll Checks	4,451	4,345	4,126	4,000	3,882
Direct Deposits	12,459	12,769	13,582	14,163	14,583
Gaming Licenses	273	241	239	228	236
Liquor Licenses	788	852	890	897	902

- The Internal Auditor spent considerable time assisting the Treasurer’s Office and Information Systems with the continuation of AB489/SB509 (tax cap legislation). She tested and helped create formulas for tax bills and for revenue projections and assisted with the apportionment program. She continued HIPAA quarterly compliance testing and payroll audits. Additionally, she completed 5 room tax audits and has begun the process of auditing homeowners that do short term rentals. Taxes and penalties collected were approximately \$44,295. She conducted the petty cash count of the county and several internal audits. She reviewed prevailing wages for the HVAC project at the Administrative building. She is working with the Jail to implement controls on the new system for the Commissary. Kathy also analyzed potential legislation.
- 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 FY05-06 audit.
- The 5-year Capital Improvement Plan was updated and will be presented to the County Commissioners.
- 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.

**FY06-07 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 FY05-06 were presented according to Generally Accepted Accounting Procedures and for the fourth 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 FY05-06 Audit.  
**Result:** *100% complete. Our financial statements were completed in FY06-07 for FY05-06 according to the requirements of GASB 34. The process went very smoothly because of all the up-front work that was done. We will complete the process of booking the remainder of the infrastructure.*
- Objective # 6:** Refine combined 5 year CIP.  
**Result:** *95% complete. The FY08-12 CIP will be completed and submitted to the Commissioners.*

## 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 and Budget

The Human Resources Manager reports directly to the Director of Administrative Services/Comptroller. The Division has five full-time employees and two part-time employees for a total of 6.15 FTE. The Human Resource’s budget for FY07-08 is \$3,797,041. The General Fund, Self-Insurance Fund, and Dental Insurance Fund, support the Division.

Human Resources					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
<u>Expenditures by Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>07 to 08</u>	<u>07 to 08</u>
Personnel Services	407,851	455,920	458,704	2,784	0.6%
Services & Supplies	2,760,226	2,918,585	3,338,337	419,752	14.4%
<b>Total</b>	<b>3,168,077</b>	<b>3,374,505</b>	<b>3,797,041</b>	<b>422,536</b>	<b>12.5%</b>
<b>Funding by Source</b>					
General Fund	435,906	495,076	525,858	30,782	6.2%
Self Insurance	2,367,171	2,514,429	2,903,683	389,254	15.5%
Lmt Liability Health Insurance	365,000	365,000	367,500	2,500	0.7%
<b>Total</b>	<b>3,168,077</b>	<b>3,374,505</b>	<b>3,797,041</b>	<b>422,536</b>	<b>12.5%</b>
<b>FTE</b>	<b>6.09</b>	<b>6.09</b>	<b>6.15</b>	<b>0.07</b>	<b>1.1%</b>

**FY07-08 Objectives**

- Provide required Health Information Portability and Accountability Act (HIPAA) training per federal regulations; review and secure Business Associate agreements for impacted departments. **(SD 5)**
- Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2008. **(SD 5)**
- Provide management, supervisory, and employee training. **(SD 5)**
- Continue to develop employee retirement resources, including informative workshop presentation. **(SD 5)**
- Continue development and enhancement of County staff development and wellness program. **(SD 5)**
- Continue development and enhancement of employee incentive program and staff involvement in safety awareness program. **(SD 5)**
- Continue to provide assistance to outside organizations with innovative programs implemented. **(SD 5)**
- Finalize internal operational manual resource. **(SD 5)**
- Review and update all County job descriptions and Performance Management System standards. **(SD 5)**
- Facilitate bid process for county insurance package to ensure quality benefit program for employees. **(SD 5)**
- Implement Cardiac Wellness Program for Police/Fire employees. **(SD 5)**
- Update HR website to include policies, pay plan, and job descriptions. **(SD 5)**

**Major Accomplishments of FY06-07**

- Successfully selected and implemented new health insurance program resulting in a reduction in health insurance premium rates utilizing a benefits subcommittee of employees from all three associations and management.
- Implemented Essentials of Management training program for approximately 30 managers/supervisors.
- Implemented compensation/classification plan.
- Implemented computer training program.
- Implemented E-Learning “Harassment in the Workplace” and “Drug & Alcohol Awareness” programs.
- Provided “The Basics of Harassment” training.
- Ratified bargaining unit contracts.
- Hired 135 employees during FY06-07.
- Provided management/supervisor training regarding contract revisions.
- Updated 14 county policies and Title 2, Personnel Regulations.
- Conducted informative open enrollment sessions for health coverage renewal package.
- Expansion and increased participation of employees in the safety incentive program.
- Redesigned the physical procedures related to the police/fire heart/lung statute.
- Achieved a higher level of staff and document security through remodel of offices and cabinets.

**FY06-07 Objectives vs. Results**

- Objective #1:** Provide required Health Information Portability and Accountability Act (HIPAA) training per federal regulations; review and secure Business Associate agreements for impacted departments.
- Result:* *HIPAA training is completed on an ongoing basis during new hire process and annual training. Annual training is scheduled for July 2008.*
- Objective #2:** Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2007.
- Result:* *100% complete. Successful enrollment sessions covering plan changes and offered programs including HSA plan.*
- Objective #3:** Coordinate and assist with finalization of employee association labor negotiations and contract language.
- Result:* *100% complete.*

- Objective #4:** Coordinate and assist with employee association labor negotiations and contract language.  
*Result:* 100% complete.
- Objective #5:** Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management.  
*Result:* Ongoing.
- Objective #6:** Provide management and supervisory training in several areas including labor agreements.  
*Result:* 100% complete. Management/supervisory training regarding labor agreements completed and new training programs, such as Essentials of Management, began in March 2007. Employee training on various computer programs was implemented in Spring 2007.
- Objective #7:** Continue to develop employee retirement resources, including informative workshop presentation.  
*Result:* 100% complete. Pre-retirement seminar was held in January 2007 and additional retirement resource, ING, was added to employee benefit plan in Winter 2006.
- Objective #8:** Continue development and enhancement of County staff development and wellness program.  
*Result:* 100% complete. Countywide walking program continues to be successful, West Nile Virus training and Customer Service In the Public Sector training were successful. Implementation of Cardiac Wellness Program is scheduled for 2008.
- Objective #9:** Continue development and enhancement of employee incentive program and staff involvement in safety awareness program.  
*Result:* 100% complete. The County Safety Incentive Program now includes a Safety Lotto program and safety "give-aways" have been revised to provide greater incentive to participate in safety programs.
- Objective #10:** 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. Specifically, assistance was provided to "Austin's House" to recruit and hire an Executive Director as well as job descriptions. Assistance was also provided to Douglas County Social Services clients regarding interviewing skills, how to fill out an application, how to keep a job, etc.
- Objective #11:** Finalize internal operational manual resources.  
*Result:* Finalization in process.
- Objective #12:** Implement revised County compensation and classification plan, once finalized.  
*Result:* 100% complete.
- Objective #13:** Review and update all County job descriptions and Performance Management System standards.  
*Result:* 50% complete.
- Objective #14:** Facilitate bid process for county insurance package to ensure quality benefit program for employees.  
*Result:* 100% complete.
- Objective #15:** Enhance HR website in conjunction with integration of County site.  
*Result:* Project has been placed on hold until County website has been redesigned.
-

## 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 FY07-08 budget is \$33,157 and is supported by the General Fund.

Purchasing					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07 to 08</b>	<b>07 to 08</b>
Personnel Services	29,148	32,182	32,357	175	0.5%
Services & Supplies	800	800	800	-	0.0%
<b>Total</b>	<b>29,948</b>	<b>32,982</b>	<b>33,157</b>	<b>175</b>	<b>0.5%</b>
<b>Funding by Source</b>					
General Fund	29,948	32,982	33,157	175	0.5%
<b>FTE</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Objectives**

- Analyze, describe and post 2007 legislative session results for public purchasing activities for the County. **(SD 2)**
- Analyze and evaluate new procurement card programs. **(SD 2)**
- Continue/increase purchasing assistance to County departments and towns. **(SD 2)**
- Continue the upgrade, standardization and simplification of bid and contract documents for use throughout the County. **(SD 2)**
- Continue the expansion and maintenance of the procurement card program, including expansion of automated functions to using departments. **(SD 2)**
- Standardize Office Max products list for maximum savings and expand use of the program **(SD 2)**
- Maintain and expand use of joinder bids to take advantage of economies of scale and administrative simplicity for all departments and towns. **(SD 2)**
- Encourage e-procurement within the County in accordance with statute. **(SD 2)**
- Maintain and update Purchasing Policies and Procedures Manual. **(SD 2)**
- Participate in and represent the County in the Nevada Public Purchasing Study Commission activities state-wide. **(SD 2)**

**Major Accomplishments of FY06-07**

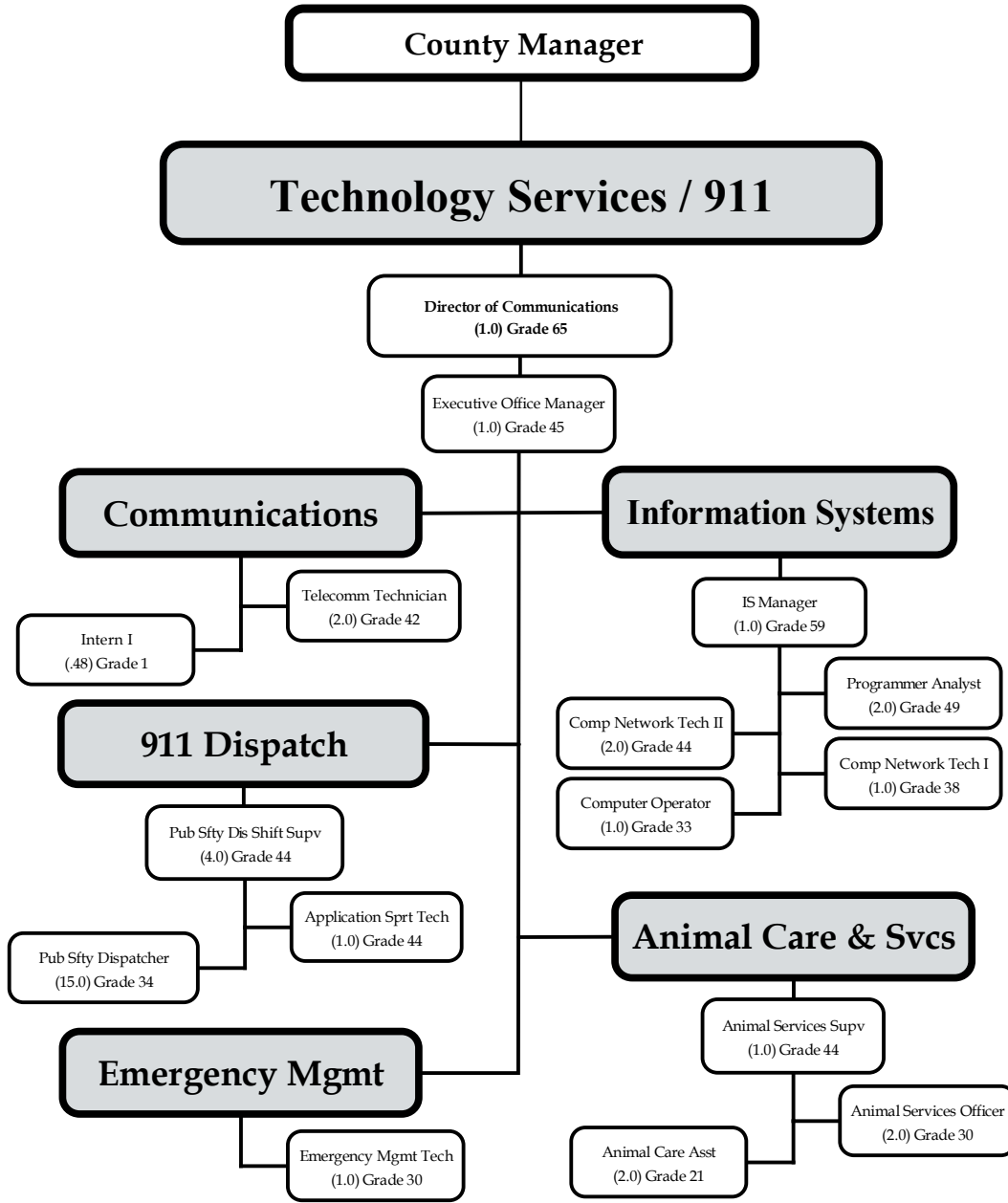
- Continued the upgrade, standardization and simplification of bid and contract forms.
- Continued expansion and maintenance of the procurement card program.
- Continued benchmarking purchasing programs, policies and procedures.
- Increased use of joinder bids to take advantage of economies of scale.
- Maintained the County Purchasing Policies and Procedures Manual.
- Lobbied for procurement-related legislation favorable to the county and against procurement-related legislation unfavorable to the county. Successful on both counts.

**FY06-07 Objectives vs. Results**

- Objective #1:** Participate in 2007 legislative session lobbying for public purchasing activities for the county.  
**Result:** *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.*
- Objective #2:** Analyze and possibly increase procurement card dollar thresholds.  
**Result:** *100% complete. Reviewed thresholds for procurement card holders and determined that thresholds were adequate, within statute and met the needs of each card holder.*
- Objective #3:** Continue/increase assistance to County departments and towns with their purchasing activities.  
**Result:** *100% complete. Many departments, the towns and the East Fork Fire and Paramedic Districts have requested and received assistance during the year. However, this task is never complete as there could always be more assistance requested and provided.*
- Objective #4:** Continue standardization, upgrade and simplification of bid and contract forms.  
**Result:** *Ongoing. These documents will continually need to be updated, clarified and/or simplified; especially as a result of the 2007 legislative session.*

- Objective #5:** Continue maintenance and expansion of the procurement card program.  
**Result:** *90% complete. This program continues to expand. New employees are added when hired. There are fewer 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:** *50% 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:** *35% 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. No new statutes were passed in the 2007 session that further facilitated e-procurement.*
- Objective #8:** Maintain the County Purchasing Policies and Procedures Manual.  
**Result:** *75% complete. The County Purchasing Manual must be updated to reflect new legislation from the 2007 legislative session. Will be completed first quarter of the new FY.*
- 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.*

# Technology Services / 911 Organizational Chart



Total Number of Positions: 38  
Total Full-Time Equivalents: 37.48

# TECHNOLOGY SERVICES

## 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 and to provide the highest level of Technology support to County Departments*

## Major Programs Offered

The Technology Services Department consists of four divisions: 911/Communications, Information System, Emergency Management, and Animal Control. Information about each division is provided in this section.

## Staffing and Budget

The department is managed by the Director of Technology Services, who reports to the County Manager. The Department has 37.48 FTE authorized for FY07-08. The FY07-08 total operating budget is \$3,774,046 for all divisions.

Tech Services

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	1,761,077	2,575,985	2,785,283	209,298	8.1%
Services & Supplies	559,192	807,146	823,763	16,617	2.1%
Capital Outlay	5,426	16,290	-	(16,290)	n/a
Capital Projects	-	250,000	165,000	(85,000)	-34.0%
<b>Total</b>	<b>2,325,695</b>	<b>3,649,421</b>	<b>3,774,046</b>	<b>124,625</b>	<b>3.4%</b>
<b>Expenditures by Division</b>					
Animal Control	332,096	350,071	371,853	21,782	6.2%
Communications/911	1,928,084	2,463,635	2,491,575	27,940	1.1%
Information Systems	-	765,002	836,444	71,442	9.3%
Emergency Management	65,515	70,713	74,174	3,461	4.9%
<b>Total</b>	<b>2,325,695</b>	<b>3,649,421</b>	<b>3,774,046</b>	<b>124,625</b>	<b>3.4%</b>
<b>Funding by Source</b>					
General Fund	773,523	1,570,627	1,656,102	85,475	5.4%
911 Fund	1,552,172	2,078,794	2,117,944	39,150	1.9%
<b>Total</b>	<b>2,325,695</b>	<b>3,649,421</b>	<b>3,774,046</b>	<b>124,625</b>	<b>3.4%</b>
<b>FTE</b>	<b>29.48</b>	<b>37.48</b>	<b>37.48</b>	<b>0.00</b>	<b>0.0%</b>

## **911/COMMUNICATIONS**

### **Mission Statement**

Douglas County Communications Center is dedicated to providing 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 Director of Technology Services 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 Communications/911 Division has a .75 Director, 1 Executive Office Manager, 3 Supervisors, 16 Dispatchers, 2 Radio Technicians, 1 Applications Specialist and 0.5 Emergency Management Technician (The Director and .5 Emergency Management Technician are shared with Emergency Management) for a total of 24.58 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 FY07-08 budget for 911 Division is \$ 2,117,944. The Communications Division is funded entirely by the General Fund. The total FY07-08 budget is \$ 373,631

Communications/911					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	1,387,866	1,638,254	1,756,852	118,598	7.2%
Services & Supplies	534,792	559,091	569,723	10,632	1.9%
Capital Outlay	5,426	16,290	-	(16,290)	n/a
Capital Projects	-	250,000	165,000	(85,000)	-34.0%
<b>Total</b>	<b>1,928,084</b>	<b>2,463,635</b>	<b>2,491,575</b>	<b>27,940</b>	<b>1.1%</b>
<b>Expenditures by Division</b>					
Communications	375,912	384,841	373,631	(11,210)	-2.9%
911 Dispatch	1,552,172	2,078,794	2,117,944	39,150	1.9%
<b>Total</b>	<b>1,928,084</b>	<b>2,463,635</b>	<b>2,491,575</b>	<b>27,940</b>	<b>1.1%</b>
<b>Funding by Source</b>					
General Fund	375,912	384,841	373,631	(11,210)	-2.9%
911 Fund	1,552,172	2,078,794	2,117,944	39,150	1.9%
<b>Total</b>	<b>1,928,084</b>	<b>2,463,635</b>	<b>2,491,575</b>	<b>27,940</b>	<b>1.1%</b>
<b>FTE</b>	<b>23.68</b>	<b>24.68</b>	<b>24.58</b>	<b>(0.10)</b>	<b>-0.4%</b>

### FY07-08 Objectives

- Addition to Communications Center for an EOC Conference room. **(SD 3)**
- Implement a new 911 tax. 25 cents. **(SD 2)**
- Install mobile data computers in both DCSO and EFF vehicles. **(SD 3,4)**
- Complete the SCADA data link for the utilities water tanks to be used a part of the backbone for mobile data computers. **(SD 3,4)**
- Implement the use of vehicle repeaters in the Sheriff's department vehicles. **(SD 3)**
- Train all dispatchers in ICS 100 and NIMS 700 to meet the NIMS compliance for state certification to receive FY 2007 federal preparedness grant funds. **(SD 1,4,5)**
- Acquire, install & implement Medical Priority's ProQA Emergency Medical Dispatch software. **(SD 3,4)**
- Install card key security lock on glass door to dispatch to enhance security and comply with NCIC rules. **(SD 3,4)**
- Upgrade outdated 911 equipment. **(SD 1,3,4)**

### Major Accomplishments of FY06-07

- Completed the data link ring for both the Valley and the Lake network.
- Install various security cameras in county facilities, Lake BOCC, Slide Mountain, Airport.
- Did major study on the utilization of vehicle repeaters in public safety vehicles.
- Reconfiguration of Communications Center along with painting.
- Upgraded 911 Dispatch consoles with ergonomically correct work stations.
- Upgraded both the UPS power and commercial power to the 911 Communications Center.
- Applied for FCC licenses to operate SVR's on 172 frequency.
- 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.
- Replaced current flooring material in the communications center. Current flooring has lost all static dissipating material and has become a hazard to electrical equipment.

### **FY06-07 Objectives vs. Results**

- Objective #1:** Re-write the department’s Training Standards and Evaluation program.  
*Result:* 75 % completed – remainder due to Spillman CAD implementation
- Objective #2:** Implement a new testing system for Public Safety Communications applicants using a national standard testing program.  
*Result:* 100% complete
- 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:* 100% complete
- 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:* 75% Complete - Draft completed and reviewed by Planning, County Manager, Emergency Management and ready to be presented to BOCC
- 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:* 100% Complete
- Objective #6:** Redesign and place new console furniture in an ergonomic manner and comply with FBI security requirements.  
*Result:* 100% completed
- 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:* 100% completed
- Objective #8:** Install new radio interface equipment.  
*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 ensure that disaster coordination occurs between law enforcement, fire, medical, public works, state & federal agencies and private resources.

### Grants

Prepares and submits grants for county, emergency response agencies. This allows for Federal funding of local programs that directly benefit first responders and the community without using local tax dollars and recovering Federal tax dollars for local use that directly benefits the citizens of Douglas County.

## Staffing and Budget

The Division has a 0.25 Director and 0.5 Technician for a total of 0.75 FTE. The Director and Technician are shared with the Communications Division. The Emergency Management Director reports directly to the County Manager. The Division is funded in part by the General Fund and Federal grants. The total FY07-08 budget is \$ 74,174.

Emergency Management					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
<u>Expenditures by Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
				07 to 08	07 to 08
Personnel Services	59,765	64,963	69,374	4,411	6.8%
Services & Supplies	5,750	5,750	4,800	(950)	-16.5%
<b>Total</b>	<b>65,515</b>	<b>70,713</b>	<b>74,174</b>	<b>3,461</b>	<b>4.7%</b>
<b>Funding by Source</b>					
General Fund	65,515	70,713	74,174	3,461	4.9%
<b>FTE</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Objectives**

- Re-write Emergency Operations Plan to include new format. **(SD 3,4)**
- Write grant for, and implement new P25 repeater system for communications. **(SD 2,3)**
- Receive and implement newly awarded FY 07/08 grant funded emergency equipment. **(SD 2,3,4)**
- Strengthen County LEPC membership to include broader range of members. **(SD 5)**
- Maintain department operations through EMPG grant program. **(SD 2)**
- Close out FEMA 06 flood project at the State and Federal level. **(SD 2)**
- Research and write upcoming public safety grants. **(SD 2,4)**
- Participate in multi agency/multi jurisdictional public safety drills and training. **(SD 4,5)**

**Major Accomplishments of FY06-07**

- Wrote and received funds from public safety grants totaling \$121,025.18.
- Researched and wrote grant for wireless data interconnect and 3 MDC Panasonic Toughbooks.
- Re-wrote entire county Hazard Mitigation Plan which was officially approved by FEMA.
- Re-wrote entire county Hazardous Materials Response plan to include state approval.
- Participated with outside agencies through in service training and drills to include the use of (MACC) Multi Agency Communications Center.
- In wrap up phase of FEMA New Years flood 2006 recovery projects.
- Access Countywide vulnerabilities.

**FY06-07 Objectives vs. Results**

- Objective #1:** Implement grant funded Mobile Data Computers.  
*Result:* 90% complete.
- Objective#2:** Implement grant funded APCO P25 narrowband vehicle radios.  
*Result:* 100% complete.
- Objective #3:** Facilitate and complete FEMA New Years 2006 flood recovery projects.  
*Result:* 99% complete.
- Objective #4:** Assess countywide vulnerabilities.  
*Result:* Ongoing.
- Objective #5:** Research and write upcoming public safety grants.  
*Result:* 100% complete.
- Objective #6:** Assist in the coordination of the annual countywide multi-agency exercise.  
*Result:* Ongoing.
- Objective #7:** Emergency Management liaison for Douglas County.  
*Result:* Ongoing.

# 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 Department reports directly to the Technology Services Director. The Department has 7 full-time employees: 1 Manager, 2 Programmer/Analysts, 3 Network Technicians, and 1 AS/400 Computer Operator. The FY07-08 budget is \$836,444 and is supported entirely through the General Fund.

Information Systems					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
<u>Expenditures by Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
				07 to 08	07 to 08
Personnel Services	460,883	546,747	609,954	63,207	11.6%
Services & Supplies	208,742	218,255	226,490	8,235	3.8%
<b>Total</b>	<b>669,625</b>	<b>765,002</b>	<b>836,444</b>	<b>71,442</b>	<b>9.3%</b>
<b>Funding by Source</b>					
General Fund	669,625	765,002	836,444	71,442	9.3%
<b>FTE</b>	<b>6.00</b>	<b>7.00</b>	<b>7.10</b>	<b>0.10</b>	<b>1.4%</b>

**FY07-08 Objectives**

- Install a more robust primary RAS server. **(SD 3)**
- Implement a solution that is PHIPS 140-2 compliant for allowing secure mobile connectivity to our county law enforcement protected network. **(SD 3,4)**
- Implement an IPSec VPN Solution for the Sheriff's Department Mobile Data Terminals that will be installed in the next fiscal year. **(SD 3)**
- Explore the option of implementing an email server high availability failover solution. **(SD 3)**
- Explore the option of implementing an email archiving solution. **(SD 3)**
- Replace the lake server with a new more robust server. This server has already been purchased. **(SD 3)**
- Replace the primary application server with a more robust server. This server has already been installed. **(SD 3)**
- Replace the terminal services server with a more robust server. This server has already been purchased. **(SD 3)**
- Replace an Emergency Management domain controller server with a more robust server. This server has already been purchased. **(SD 3,4)**
- Install a data storage solution for the County Manager's office. The hardware for this has already been purchased. **(SD 3)**
- Complete the decision process to purchase, and begin implementation of, a software/hardware solution to replace the county's current Building Permit software. The Building Permit data on record dates back to 1970, and currently a custom solution is being used to manage the Building Permit process. Upcoming changes to the way Building Permits will be allocated and tracked, and the strong potential to implement a requirement for Business Licenses in Douglas County is driving the requirement this change. **(SD 2,3)**
- Continue the implementation of the Spillman Technologies CAD and Sheriff's Records & Jail Records application for the Emergency Management Department and the Sheriff's Department. Major tasks yet to be completed for the implementation will include completing an interface for the new District Attorney's & Courts application, installation of approximately 40 Mobile Data Terminals for Sheriff's Department vehicles and for East Fork Fire Protection District vehicles, installation and configuration of the Spillman Client in the District Attorney's office, & installation of a Disaster Recovery rapid failover solution for the Spillman application. **(SD 3)**
- Continue updating appropriate Information Systems related Policies and Procedures in accordance with the published update schedule. **(SD 3)**
- Continue purchasing, configuring, and installing replacement workstation computers for the County. This will be an ongoing proactive process from year to year. **(SD 3)**
- Continue the implementation of wireless connectivity (or DSL where appropriate) for applicable remote county locations. **(SD 3)**
- Install alternative link to replace ISDN link at Social Services. **(SD 3)**
- Configure new fiber connections to county offices in the Bentley Creamery Building. **(SD 3)**

**Major Accomplishments of FY06-07**

- Have been heavily involved with the implementation of the Spillman application, which includes installing two mid-range IBM AIX servers, installing all client software in both departments, and working to help accomplish nearly every major aspect of the application. I estimate that we are approximately two thirds of the way through the project.
- We upgraded hardware and software on all PCs in the GIS Department.
- New servers were purchased, installed and configured for Information Systems and the Sheriff's Office.
- Purchased and installed Altiris Client Management Suite to perform remote software installs, software updates, and PC inventories.

- Installed a new VOIP Server and phones and worked with outside contractors to reprogram the county's Nortel Option 61 communications switch to work with the new VOIP system from ShoreTel.
- Purchased and installed multiple peripheral computer components to include monitors, printers, scanners, cameras, keyboards and mice in many offices throughout the county.
- Purchased and installed replacement server for the county Card Access security at county buildings.
- Configured multiple Xerox copier/printer/scanner devices in the county which included setting up a large number of clients to enable printing to the Xerox devices.
- Assisted with the install of a camera system and wireless connectivity at the Airport.
- Worked with Communications to migrate numerous remote offices to new wireless connections.
- Worked with Communications to configure a backup DSL connection for county offices at South Lake Tahoe.
- Completed upgrades for EFFPD software, which includes Ortivis Sweetsoft and Amazon Fire RMS software.
- Hired a new Network Technician for Communications to assist with supporting the Spillman application and EFFPD applications.
- Purchased and installed, or "refurbished" in excess of 40 PCs and offices throughout the county.
- Worked with the Recorder's Office and their private contractor to expand the current Recorder imaging solution into Community Development and Sheriff's Records. This expansion included new imaging recorders, a new server, a new KIP printer, a new scanning PC, and new client software on multiple PCs in both offices.
- Configured and installed 13 computers for the county training room and/or EM Dispatch training.
- Configured and installed six computers for the Emergency Management Dispatch office.
- Installed 16 DVD-RWs and upgraded memory on 16 computers in the Sheriff's Office.
- Completed a full version upgrade to the TrackIt! Support Tracking application.
- At Social Services we resolved an ongoing issue that was causing degraded login ability for their users. At Social Services we also installed a new Xerox device, and installed a new Public PC along with a new DSL connection and hardware firewall. We also moved all of their server and network equipment into a new server closet.
- Completed an average of 115 service requests per month directly related to hardware problems or upgrades or software related issues.

**FY06-07 Objectives vs. Results**

- Objective #1:** 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.
- Result:* 100% complete. We completed this objective with the purchase and installation of Altiris Client Management Suite instead of using WSUS.
- Objective #2:** Install a more robust primary RAS server, and configure the current RAS server to be a secondary backup RAS server.
- Result:* 50% complete. This server has been purchased but has not yet been installed.
- Objective #3:** Replace the lake server with a new more robust server (IDC-TAHOE).
- Result:* 50% complete. This server has been purchased but has not yet been installed.

- Objective #4:** Complete the decision process to purchase, and begin implementation of, a software/hardware solution to replace the county's current Jail and Records management software (JALAN).
- Result:* 65% complete. This project implementation is on-going.
- Objective #5:** Begin discussions and formulate a team and a plan to replace the Community Development Building Permits application.
- Result:* 5% complete. We have just begun this process.
- Objective #6:** Continue updating appropriate Information Systems related Policies and Procedures in accordance with the published update schedule.
- Result:* 60% complete. This objective will continue to be a work in progress.
- Objective #7:** Continue purchasing, configuring, and installing replacement workstation computers for the County.
- Result:* This objective will continue to be a work in progress. Every year a certain number of county computers will be replaced in order to maintain a reasonably current base of computers at the county.
- Objective #8:** Replace the outdated McAfee e500 anti-virus and anti-spam e-mail appliance with a current generation appliance.
- Result:* 100% complete. The McAfee appliance was replaced successfully with an appliance from NMGI called DoubleCheck.
- Objective #9:** 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.
- Result:* 80% complete. All hardware has been installed and configured. Patch cable migration and PC reconfiguration still remain.
- Objective #10:** Continue the implementation of wireless connectivity (or DSL where appropriate) for applicable remote county locations.
- Result:* This objective will continue to be a work in progress. Every year a certain number of county computers will be replaced in order to maintain a reasonably current base of computers at the county.
- Objective #11:** Install DSL link to replace ISDN link at Social Services.
- Result:* 100% complete.
- Objective #12:** Install new server at Social Services.
- Result:* 100% complete.
- Objective #13:** Install new server and Disk Attached Storage device for Records Office imaging application.
- Result:* 100% complete.

## ANIMAL CARE AND SERVICES

### Mission Statement

*To protect the safety, health and welfare of Douglas County's citizens and visitors through rabies control and enforcement programs. To educate the public about rabies prevention and responsible pet ownership. To provide innovative, caring customer service for our expanding community through education and enforcement, promoting humane ethics and facilitating successful adoptions of stray or unwanted animals.*

### Major Programs Offered

#### **Licensing Program**

This is an ongoing program to remind and encourage community members to license their animals for the purpose of rabies control through personal contacts with dog owners and reminder cards sent 30 days before expiration. A discounted license fee for early renewal is offered as an additional incentive for owners to keep their dogs' licenses current. Licenses can be purchased for one, two, or three years. Currently over five thousand dogs are licensed in Douglas County.

#### **Rabies Program**

Animal Care and Services investigates all reports of animal bites to humans by "rabies susceptible species". Animal and Care and Services is responsible for ensuring that the animals are quarantined or tested in an approved manner and that bite victims are notified about the animals' condition and the status of the rabies vaccinations. The division is also required to maintain rabies vaccination information of all licensed dogs.

#### **Adoption Programs**

For a nominal fee the public may adopt animals. Adoption fees go towards spaying or neutering, rabies vaccinations and licensing. Spay/Neuter is required and helps to reduce over population of unwanted pets. Rabies vaccinations are also required to meet established rabies control laws and protect pets from exposure to the disease through contact with other rabies susceptible species. Additionally, local veterinarians offer a free exam and a free Distemper/Parvo-virus vaccination upon adoption of all animals.

#### **Volunteers**

The Animal Shelter has over seventy active volunteers and is partnered with the Douglas Animal Welfare Group (DAWG). Each day volunteers walk dogs and spend time socializing, training, grooming etc. the Shelter's dogs and cats. DAWG and its members host adoption events and fundraisers as well as an annual "DAWG Day" event at the Douglas County Fairgrounds that promotes education about animal issues in the county, caring for pets and reducing the number of unwanted pets.

#### **Pet of the Week**

The Record-Courier newspaper donates space each week for "Pet of the Week" pictures. This free advertisement aids in our successful adoption program.

**Staffing and Budget**

The Division has 1 Animal Services and Care Supervisor, who reports directly to the Technology Services Director, 2 Animal Services Officer/Euthanasia Technicians and 2 Animal Care 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 FY07-08 budget is \$ 371,853.

Animal Control					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	313,446	326,021	349,103	23,082	7.1%
Services & Supplies	18,650	24,050	22,750	(1,300)	-5.4%
<b>Total</b>	<b>332,096</b>	<b>350,071</b>	<b>371,853</b>	<b>21,782</b>	<b>6.2%</b>
<b>Funding by Source</b>					
General Fund	332,096	350,071	371,853	21,782	6.2%
<b>FTE</b>	<b>5.05</b>	<b>5.05</b>	<b>5.05</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Objectives**

- Renovation of the Shelter’s dog kennels to improve air and light circulation and living conditions for the dogs. This project was researched by Animals Care and Services and DAWG during FY 06-07 and is set to begin with demolition of the existing kennels in Mid-July 2007. **(SD 3)**
- Restructure the process for spaying and neutering of Shelter animals including establishment of a fixed fee for spaying and neutering to make the adoption process simpler and more attractive for potential adopters. **(SD 2)**
- Expand Staff/Volunteer Partnership including support for DAWG’s monthly PetCo adoption events and other activities. **(SD 5)**
- Host adoption and micro-chip events to prevent euthanization of adoptable animals and aide in reuniting pet owners with lost pets. **(SD 3)**
- Add additional vaccination clinics to increase the opportunity for low cost vaccinations to pet owners. **(SD 3)**
- Continue giving 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. **(SD 4)**

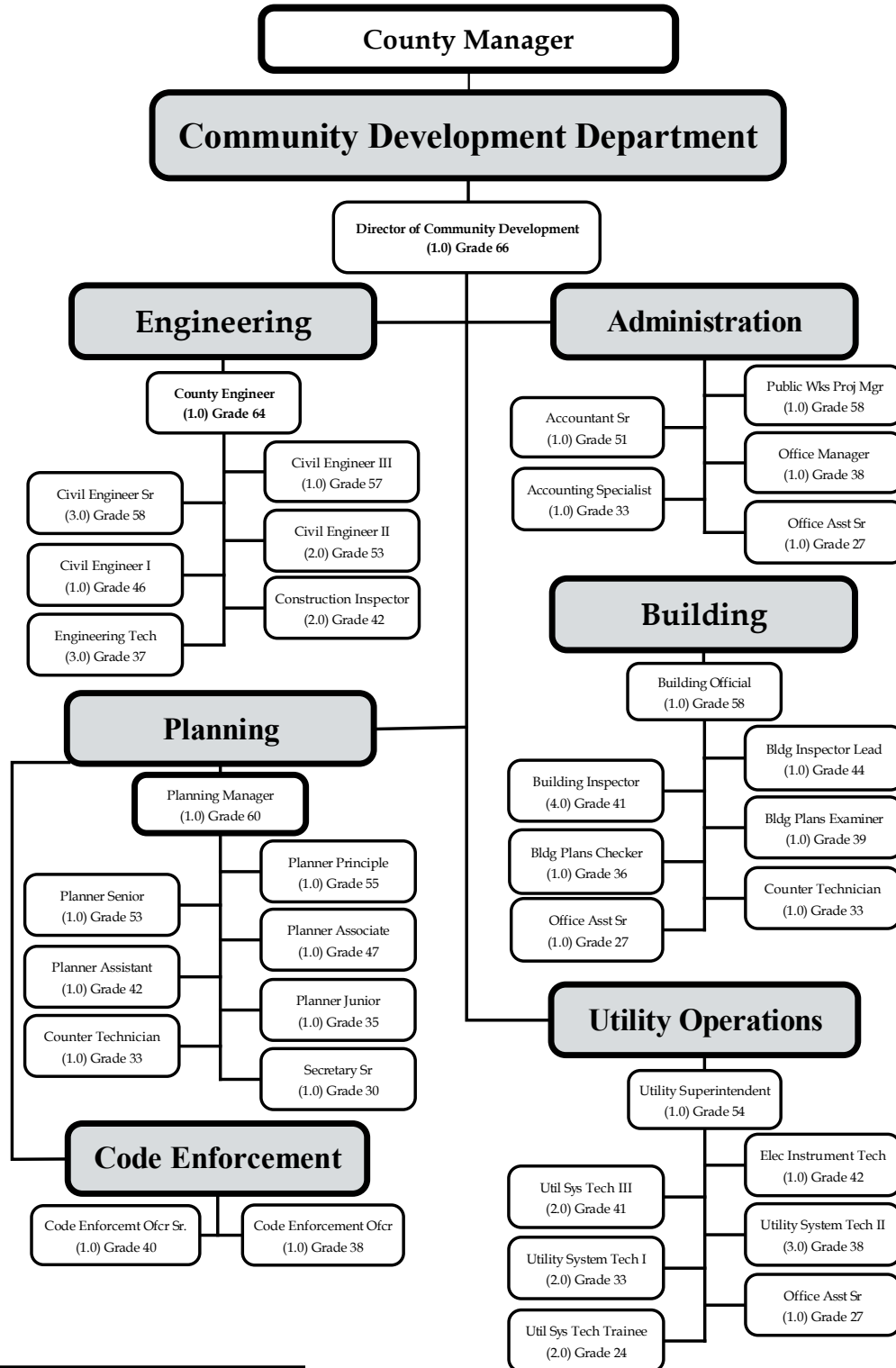
**Major Accomplishments of FY 06-07**

- Revised Chapter Six of the County Code to allow small Rescue and Breeder/Fancier operations to operate in compliance with the code. Created separate categories for Pet Shops and Pet Service Licenses. Changes in language regarding the number of dogs allowed, vicious dogs and definitions were made as well.
- Purchased and installed vinyl flaps over the openings between the indoor and outdoor kennel areas to reduce heating and cooling losses and costs.
- Hosted low cost vaccination and micro chip clinic at the Shelter. Over one hundred pets were vaccinated and/or micro chipped.
- In partnership with DAWG sixteen successful adoption events were held at the Shelter, the Fairgrounds and at PetCo.
- No adoptable animals were euthanized in FY06-07.

**FY 06-07 Objectives vs. Results**

- Objective #1:** Working with DAWG, research costs for renovating the Shelter's dog kennels to improve air and light circulation and living conditions for the dogs.  
**Result:** *100% complete. The replacement kennels were selected and have been ordered. Demolition of the existing kennels is set to begin in Mid-July.*
- Objective #2:** 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 Shelter.  
**Result:** *100% complete. Presentations made at both Douglas County Libraries, two elementary schools and the Shelter to approximately 45 adults and 250 children.*
- Objective #3:** Continue successful Staff/Volunteer Partnership.  
**Result:** *100% complete. Number of active volunteers increased to over seventy. Partnered with DAWG to research, design and fund the renovation of the existing kennels.*
- Objective #4:** Host monthly adoption and quarterly micro-chip programs to prevent euthanization of adoptable animals and aide in reuniting pet owners with lost pets.  
**Result:** *100% complete. Sixteen successful events held at PetCo, the Shelter and the Fairgrounds. Twenty two animals adopted and fifty five pets micro-chipped.*
- Objective #5:** Host semi-annual vaccination clinics to provide the opportunity for low cost vaccinations to pet owners.  
**Result:** *100% complete. Seventy eight pets vaccinated.*

# Community Development Organizational Chart



Total Number of Positions: 49  
Total Full-Time Equivalents: 48.08

# **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, and Water/Sewer Utilities.*

## **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 48.43 FTE authorized for FY07-08. The FY07-08 total operating and capital budget is \$16,402,075 for all divisions. Information about each division is provided in this section.

Community Development					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	4,357,575	4,825,535	3,931,541	(893,994)	-22.7%
Services & Supplies	3,142,268	3,035,713	2,942,356	(93,357)	-3.2%
Capital Outlay	168,000	534,200	-	(534,200)	n/a
Capital Projects	8,260,465	11,105,527	9,528,178	(1,577,349)	-16.6%
<b>Total</b>	<b>15,928,308</b>	<b>19,500,975</b>	<b>16,402,075</b>	<b>(3,098,900)</b>	<b>-18.9%</b>
<b>Expenditures by Division</b>					
Administration	338,290	400,951	441,431	40,480	10.1%
Building	698,471	755,432	706,629	(48,803)	-6.5%
Engineering	2,564,695	4,490,398	5,483,091	992,693	22.1%
Planning/Code Enforcement	740,776	765,285	710,531	(54,754)	-7.2%
Road Maintenance	2,315,895	2,915,434	n/a	(2,915,434)	n/a
Utility Operations	9,270,181	10,173,475	9,060,393	(1,113,082)	-10.9%
<b>Total</b>	<b>15,928,308</b>	<b>19,500,975</b>	<b>16,402,075</b>	<b>(3,098,900)</b>	<b>-18.9%</b>
<b>Funding by Source</b>					
General Fund	2,635,931	2,935,701	2,860,016	(75,685)	-2.6%
Do.Co. Water District	21,750	203,000	201,446	(1,554)	-0.8%
Solid Waste	198,718	1,361,864	1,580,424	218,560	16.0%
County Road Operating	2,315,895	2,915,434	n/a	(2,915,434)	n/a
Tahoe-Douglas Transportation	471,868	478,576	1,277,046	798,470	166.8%
Erosion Control	70,000	715,000	630,000	(85,000)	-11.9%
Water Districts	4,495,953	4,796,312	3,715,759	(1,080,553)	-22.5%
Sewer Utility	4,752,478	5,174,163	5,143,188	(30,975)	-0.6%
Regional Transportation	965,715	920,925	994,196	73,271	8.0%
<b>Total</b>	<b>15,928,308</b>	<b>19,500,975</b>	<b>16,402,075</b>	<b>(3,098,900)</b>	<b>-18.9%</b>
<b>FTE</b>	<b>60.08</b>	<b>64.08</b>	<b>48.43</b>	<b>(15.65)</b>	<b>-32.3%</b>

## 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 4.40 FTE authorized for FY07-08. Staff includes the Community Development Director, a Senior Accountant, an Accounting Technician, an Administrative Assistant, a Senior Office Assistant, and a Project Manager. The FY07-08 operating budget for the division is \$441,431.

Administration					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	295,440	357,351	382,797	25,446	7.1%
Services & Supplies	42,850	43,600	58,634	15,034	34.5%
<b>Total</b>	<b>338,290</b>	<b>400,951</b>	<b>441,431</b>	<b>40,480</b>	<b>10.1%</b>
<b>Funding by Source</b>					
General Fund	338,290	400,951	441,431	40,480	10.1%
<b>FTE</b>	<b>4.15</b>	<b>4.45</b>	<b>4.40</b>	<b>(0.05)</b>	<b>-1.1%</b>

### FY07-08 Objectives

- Oversee utility rate studies and recommend new rates for water and wastewater systems. **(SD 1,3)**
- Conduct impact fee analysis and revise capital program to comply with NRS and Master Plan objectives. **(SD 2,3)**
- Pursue grants and funding opportunities to enhance quality of life for citizens of Douglas County. **(SD 1,2,4)**
- Complete next phase of website enhancements to improve customer service. **(SD 4,5)**

**Major Accomplishments of FY06-07**

- 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.
- Implemented new scanning program for digital file storage and data recovery.

**FY06-07 Objectives vs. Results**

- Objective #1:** Oversee utility rate studies and recommend new rates for water and wastewater systems.  
*Result:* *Implemented new water rates for Cave Rock and Zephyr Water Utilities.*
- Objective #2:** Conduct impact fee analysis and revise capital program to comply with NRS and Master Plan objectives.  
*Result:* *Ongoing.*
- Objective #3:** Pursue grants and funding opportunities to enhance quality of life for citizens of Douglas County.  
*Result:* *Ongoing.*
- Objective #4:** Complete next phase of website enhancements to improve customer service.  
*Result:* *Ongoing.*

## 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 10 FTE authorized for FY07-08. Staff includes the Building Official, 5 Building Inspectors, 2 Plans Examiners, a Counter Technician, and a Senior Office Assistant. The FY07-08 operating budget for the division is \$706,629.

Building					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	691,021	747,982	695,229	(52,753)	-7.1%
Services & Supplies	7,450	7,450	11,400	3,950	53.0%
<b>Total</b>	<b>698,471</b>	<b>755,432</b>	<b>706,629</b>	<b>(48,803)</b>	<b>-6.9%</b>
<b>Funding by Source</b>					
General Fund	698,471	755,432	706,629	(48,803)	-6.5%
<b>FTE</b>	<b>8.00</b>	<b>10.00</b>	<b>9.00</b>	<b>(1.00)</b>	<b>-10.0%</b>

### FY07-08 Objectives

- Implement a new computerized permitting & inspection system and interface with other departments. (SD 2,3,5)

- Provide public education and handouts on the current adopted Building Codes. **(SD 4)**
- Enhance and maximize the issuance of “over-the-counter” miscellaneous building permits to better serve our customers. **(SD 2)**
- Update and maintain current policies and procedures to provide better public and customer relations. **(SD 1,4)**
- Creation and implementation of a new building permit allocation system along with a streamlined tracking system to keep accurate accounts of new dwelling permits and construction. **(SD 2)**

**Major Accomplishments of FY06-07**

- Adopted the 2006 model codes.
- Amended Appendix B to fit the policy and procedures already in place.
- Adopted the 2006 Marshall Swift Building Valuation system replacing an antiquated 1993 system.
- Provided an additional education opportunity for our plans checker in order to become certified.
- Kept all commercial plan checks in-house which in turn contributed to the County’s revenues.

**FY06-07 Objectives vs. Results**

- Objective #1:** Implement a new computerized permitting and inspection system.  
**Result:** *10% complete. Progress was not made on this objective. We are starting over and including all departments that are associated with building in this process and are hopeful of an interface with these departments.*
- Objective #2:** Providing a pre-submittal/technical plan review for all projects.  
**Result:** *100% complete. We have had pre-application meetings for all major projects this year, and it has proved to be very successful.*
- Objective #3:** Providing public education and handouts on the current adopted Building Codes.  
**Result:** *100% complete. We have continually updated and enhanced our technical handouts.*
- Objective #4:** Perform and maximize the issuance of “over-the-counter” miscellaneous building permits to better serve our customers.  
**Result:** *100% complete. We are continually enhancing our “over-the-counter” process and plan to add a new level of service this year.*
- Objective #5:** Provide a minimum of 24-hours of in-house technical and motivational training to our staff to provide an effective customer and public relations.  
**Result:** *Ongoing.*
- Objective #6:** Maintaining a pre-construction inspector’s participation in project meetings that provides our customers inspection procedures and trouble shooting any possible project problems.  
**Result:** *100% complete. Inspectors have attended pre-construction meetings for all major projects. It has been a great asset to the builders.*
- Objective #7:** Update and maintain current policies and procedures to provide a better public and customer relations.  
**Result:** *Ongoing.*
- Objective #8:** Adoption and imputation of the new Building Codes (2005 NEC, 2006 IBC, IEFF, IFC, UPC & UMC).  
**Result:** *100% complete. All 2006 model codes were adopted by the Board of Commissioners on June 7, 2007.*
- Objective #9:** Possible creation and imputation of a new building permit allocation system.  
**Result:** *50% complete. The allocation ordinance was adopted June 7, 2007. We currently have a tracking system in place and are working with Information Systems to create an overall system.*

# 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 13.10 FTE authorized for FY07-08. Staff includes Engineering Manager/ County Engineer, 5 Civil Engineers, Project Design/Review Engineer 3 Engineering Technicians, Counter Technician, and 2 Construction Inspectors. The Division oversees 4 funds, in addition to providing General Fund support, with FY07-08 operating and capital budgets totaling \$5,483,091.

Engineering					
Expenditures by Category	2005-06 Actual	2006-07 Adopted	2007-08 Adopted	\$ Chg Adopted 07 to 08	% Chg Adopted 07 to 08
Personnel Services	1,094,251	1,254,729	1,239,608	(15,121)	-1.2%
Services & Supplies	679,100	662,410	1,102,501	440,091	66.4%
Capital Outlay	-	26,000	-	(26,000)	n/a
Capital Projects	791,344	2,547,259	3,140,982	593,723	23.3%
<b>Total</b>	<b>2,564,695</b>	<b>4,490,398</b>	<b>5,483,091</b>	<b>992,693</b>	<b>22.1%</b>
<b>Funding by Source</b>					
General Fund	858,394	1,014,033	1,001,425	(12,608)	-1.2%
Solid Waste	198,718	1,361,864	1,580,424	218,560	16.0%
Tahoe Douglas Transp District	471,868	478,576	1,277,046	798,470	166.8%
Erosion Control	70,000	715,000	630,000	(85,000)	-11.9%
Regional Transportation	965,715	920,925	994,196	73,271	8.0%
<b>Total</b>	<b>2,564,695</b>	<b>4,490,398</b>	<b>5,483,091</b>	<b>992,693</b>	<b>22.1%</b>
<b>FTE</b>	<b>13.25</b>	<b>14.10</b>	<b>13.10</b>	<b>(1.00)</b>	<b>-7.1%</b>

**FY07-08 Objectives**

- Complete Ridgeview Phase 4 improvements and transfer assets to IHGID (SD 1,3,6)
- Complete design of Muller Parkway (SD 1, 3)
- Reconstruct Toler Lane (SD 1,3)
- Construct 07/08 Road Seal and Overlay Projects (SD 1, 3)
- Amend and implement Drainage Standards of Design Manual (SD 1, 3,4,6)
- Design Lake Village Water Quality Project (SD 1, 3, 4,6)
- Complete and adopt Foothill Water System facilities plan (SD 1, 3,6)
- Complete and Adopt Pretreatment Ordinance (SD 1,4,6)

**Major Accomplishments of FY06-07**

- 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)

**FY06-07 Objectives vs. Results**

- Objective #1:** Construct 2006 road seal and overlay projects.  
**Result:** *Cancelled contract award due to funding..*
- Objective #2:** Construct Lincoln Park Erosion Control Project and Kahle Park Water Quality Project Phase II.  
**Result:** *100% complete.*
- Objective #3:** Amend Sewer Ordinance to include pretreatment and regulations of septic systems.  
**Result:** *50%. Completed sampling*
- Objective #4:** Design Muller Parkway Road Improvements.  
**Result:** *50% complete.*
- Objective #5:** Adopt revision to design manual.  
**Result:** *90% complete. Implemented revisions except drainage standards.*
- Objective #6:** Perform rate studies for NVWWTP, ZWUD, Cave Rock, Skyland and Foothill Water Systems.  
**Result:** *100% complete. Implemented rates for NVWWTP, ZWUD, Cave Rock, and Skyland. Foothill rate study 50% complete.*

## PLANNING DIVISION

### Mission Statement

*To assist the community in defining and shaping its future through citizen involvement, long-range/strategic planning, and code compliance, and through the development, analysis and implementation of planning policies; to achieve community goals through the timely completion of planning projects; to improve the local economy through the retention and expansion of local business and the recruitment of new businesses.*

### Major Programs Offered

The Planning Division is responsible for ensuring the protection of the public health, safety, and welfare through the administration of the Douglas County Development Code. The Division also provides staffing for a variety of advisory committees, including the Planning Commission, Water Conveyance Advisory Committee, TRPA Advisory Planning Commission, and the Board of County Commissioners.

#### **Zoning Information**

Provides zoning and other information to the general public, appraisers, realtors, attorneys, developers, etc.

#### **Development Review**

Coordinates and acts as 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 County Code, the Master Plan, and NRS. The Division is also responsible for performing final inspections of projects to ensure compliance with applicable conditions of approval.

#### **Ordinance Drafting and Review**

Prepares, with consultation from the other County departments, agencies and the public, land development ordinances; 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 County Code 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 maps.

#### **Master Plan Implementation**

Serves as the primary contact point for programs and report preparation on issues relating to the implementation of the 2006 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 also increases public safety, reduces damage to property and public infrastructure and protects the environment.

#### **Addressing**

Is responsible for addressing all new parcels created within the county.

#### **TRPA Allocations**

Administers the distribution and awarding of residential and preliminary commercial allocations for Douglas County under the Tahoe Basin 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**

Prepares grant applications for various Federal and State grants; 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 engaged in the provision of affordable housing and assists in the preparation of Density Bonus Agreements and affordable housing agreements. Maintains and ensures compliance with such agreements.

**Transfer Development Rights (TDR)**

Issues certificates, maintains records, and coordinates the preparation of Open Space Conservation Easements for properties involved in the TDR program.

**Code Enforcement**

Responds to complaints and enforces development code provisions.

**Economic Development**

Coordinates the County's economic development functions and activities.

**Staffing and Budget**

The Planning Division has 9.25 FTE authorized for FY07-08. Staff includes a 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 FY07-08 operating budget for the division is \$710,531.

Planning/Code Enforcement					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07to 08</b>	<b>07 to 08</b>
Personnel Services	717,226	756,735	695,481	(61,254)	-8.1%
Services & Supplies	23,550	8,550	15,050	6,500	76.0%
<b>Total</b>	<b>740,776</b>	<b>765,285</b>	<b>710,531</b>	<b>(54,754)</b>	<b>-7.2%</b>
<b>Funding by Source</b>					
General Fund	740,776	765,285	710,531	(54,754)	-7.2%
<b>FTE</b>	<b>10.23</b>	<b>10.23</b>	<b>9.25</b>	<b>(0.98)</b>	<b>-9.5%</b>

**FY07-08 Objectives**

- Update the Open Space and Agriculture Preservation Plan. **(SD 1,3,6)**
- Develop a Mixed Use Overlay and Single Family Residential Traditional (SFR-T) Zoning District and standards. **(SD 1)**
- Generate amendments to Title 20 (Clustered Subdivision, Agricultural Uses and Lot Sizes, Sign Ordinance, Floodplain Management, and Planned Development). **(SD 1,6)**
- Evaluate and adjust the TDR program. **(SD 1,6)**
- Establish tracking system for building permit allocations. **(SD 3)**
- Expand Community Development Website. **(SD 3)**

**Major Accomplishments of FY06-07**

- 10-year update of Master Plan completed.
- Growth management (Building allocation) ordinance in place.
- Continued implementation of the Master Plan, including preparation of an integrated County Capital Improvement Plan.
- Continued to provide accurate information, plan check and inspection services in a timely manner.
- Continued to provide thorough, complete, and responsive review of all development-related applications and to complete such reviews in accordance with development schedules.
- Continued to operate in a “business-like” fashion, including implementing a cost recovery fee system.
- Continued the community education process regarding the activities of the Douglas County Redevelopment Agency.
- Continued working with NNDA, Chambers of Commerce, local businesses and other entities on economic development diversification.

**FY06-07 Objectives vs. Results**

- Objective #1:** Update the Open space and Agriculture Preservation Plan.  
**Result:** *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. Completion by September 2007.*
- Objective #2:** Complete the 10-year update of the Master Plan.  
**Result:** *Completed. Process ended January 2007.*
- Objective #3:** Develop a Mixed Use Overlay and Neotraditional Ordinance.  
**Result:** *Some changes have been implemented on the Mixed Use Commercial standards. Working with the towns to create the single-family traditional zoning district and standards.*
- Objective #4:** Amendments to Title 20 (Sign Ordinance, Single Family Design Standards, Planned Development Overlay, etc.).  
**Result:** *Ongoing. Amendments to the sign ordinance are done. Single family residence design standards are complete. Landscape and accessory structure standards completed.*
- Objective #5:** Research and consider revisions to downtown planning areas through the use of “Form Based Zoning”  
**Result:** *The 10-year Master Plan update considered traditional zoning standards for specific areas of the county vs. “Form Based Zoning.” Ongoing process with the towns.*
- Objective #6:** Expand Community Development Website.  
**Result:** *Ongoing. Additional changes for completion December 2007.*

# 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 12.68 FTE authorized for FY07-08. 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 General Fund provides engineering support staff totaling .18 FTE. The Division oversees 8 funds with FY07-08 operating and capital budgets totaling \$9,060,393.

Utility Operations					
	2005-06	2006-07	2007-08	\$ Chg	% Chg
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>07 to 08</b>	<b>07 to 08</b>
Personnel Services	697,523	802,940	918,426	115,486	14.4%
Services & Supplies	1,405,537	1,429,067	1,754,771	325,704	22.8%
Capital Outlay	48,000	258,200	-	(258,200)	n/a
Capital Projects	7,119,121	7,683,268	6,387,196	(1,296,072)	-16.9%
<b>Total</b>	<b>9,270,181</b>	<b>10,173,475</b>	<b>9,060,393</b>	<b>(1,113,082)</b>	<b>-10.9%</b>
<b>Funding by Source</b>					
Do.Co. Water District	21,750	203,000	201,446	(1,554)	-0.8%
Water Districts	4,495,953	4,796,312	3,715,759	(1,080,553)	-22.5%
Sewer Utility	4,752,478	5,174,163	5,143,188	(30,975)	-0.6%
<b>Total</b>	<b>9,270,181</b>	<b>10,173,475</b>	<b>9,060,393</b>	<b>(1,113,082)</b>	<b>-10.9%</b>
<b>FTE</b>	<b>11.28</b>	<b>12.28</b>	<b>12.68</b>	<b>0.40</b>	<b>3.2%</b>

**FY07-08 Objectives**

- Implement Well Head Protection Program (SD 3,4)
- Implement Water Conservation Program (SD 3,6)
- To complete GPS of all utility systems for inclusion on GIS maps (SD 3)
- Construct 0.75 mgd effluent storage pond at NVWWTP (SD 3,6)
- Construct new well and treatment facility for Job’s Peak Water System (SD 3,6)
- Install and analyze test wells in the West Valley Water System (SD 3,6)
- Phase III Sheridan Acres service connection upgrade and meter replacement (SD 3)
- Regionalize West Valley Water system with Eagle Ridge and Montana (SD 3,6)
- Connect the Sunrise Estates Water System with Fairgrounds Water System (SD 3,6)
- Upgrade completed SCADA software for monitoring of Lake and Valley systems (SD 3)
- Complete our Pre-Treatment Ordinance (SD 1,3,6)
- Construct a new Water Storage Facility for Cave Rock (SD 3,6)

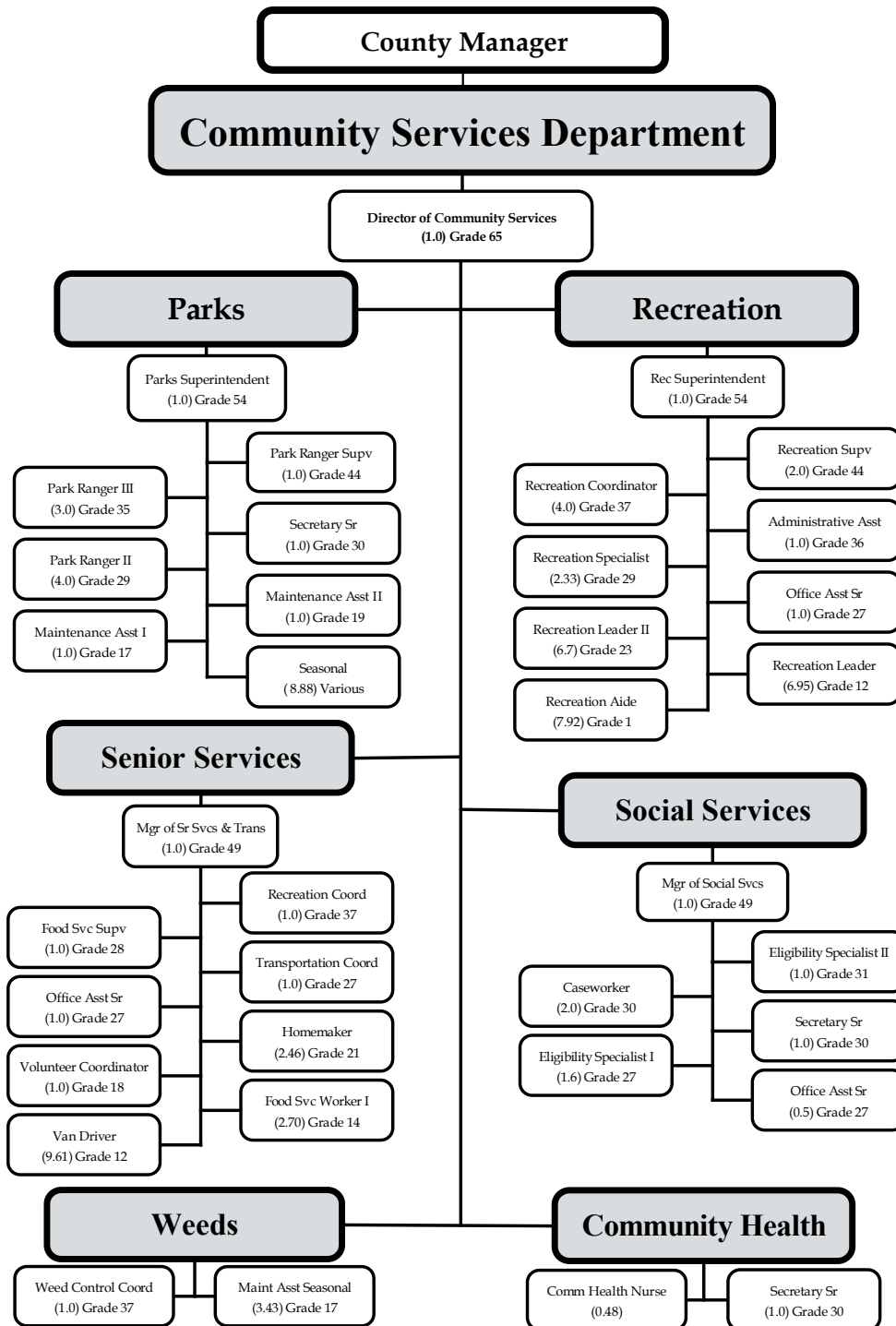
**Major Accomplishments of FY06-07**

- 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.
- Developed Well Head Protection Program.
- Updated Water Conservation Program.
- We have completed 25% of GPS all utility systems for inclusion on GIS maps.
- Completed water main extension and new service connections for Skyland Court.
- Completed the expansion project on the Road Department/Utilities building.

**FY06-07 Objectives vs. Results**

<b>Objective #1:</b>	Develop Well Head Protection Program.
<i>Result:</i>	<i>90% complete.</i>
<b>Objective #2:</b>	Update Water Conservation Program.
<i>Result:</i>	<i>90% complete.</i>
<b>Objective #3:</b>	GPS all utility systems for inclusion on GIS maps.
<i>Result:</i>	<i>75% complete.</i>
<b>Objective #4:</b>	Completed design of effluent storage pond at NVWWTP.
<i>Result:</i>	<i>50% complete.</i>
<b>Objective #5:</b>	Implemented design of new well and treatment facility for Job’s Peak Water System.
<i>Result:</i>	<i>25% complete.</i>
<b>Objective #6:</b>	Obtained easements for new well sites in West Valley Water System.
<i>Result:</i>	<i>10% complete.</i>

# 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.*

**Staffing and Budget**

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 89.02 FTE are authorized for FY07-08. The department budgets with 6 funds; with FY07-08 operating and capital budgets totaling \$9,669,026.

Community Services					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	3,582,798	4,006,615	4,330,229	323,614	8.1%
Services & Supplies	3,832,470	4,982,610	5,181,088	198,478	4.0%
Capital Outlay	10,000	-	-	-	n/a
Other	5,000	4,600	-	(4,600)	n/a
Capital Projects	-	102,565	157,709	55,144	53.8%
<b>Total</b>	<b>7,430,268</b>	<b>9,096,390</b>	<b>9,669,026</b>	<b>572,636</b>	<b>6.3%</b>
<b>Expenditures by Division</b>					
Parks	1,571,955	1,688,910	1,771,489	82,579	4.9%
Recreation	2,017,824	2,177,669	2,444,021	266,352	12.2%
Senior Services	1,158,532	1,261,455	1,514,593	253,138	20.1%
Social Svcs/Com Health	2,405,915	3,649,652	3,612,422	(37,230)	-1.0%
Weed Control	276,042	318,704	326,501	7,797	2.4%
<b>Total</b>	<b>7,430,268</b>	<b>9,096,390</b>	<b>9,669,026</b>	<b>572,636</b>	<b>6.3%</b>
<b>Funding by Source</b>					
General Fund	276,042	318,704	326,501	7,797	2.4%
St. MV Accident Indigent	317,065	355,133	324,090	(31,043)	-8.7%
Medical Assistance Indigent	1,056,883	2,013,011	2,006,906	(6,105)	-0.3%
Social Services	1,031,967	1,281,508	1,281,426	(82)	0.0%
Room Tax	3,589,779	3,866,579	4,215,510	348,931	9.0%
Senior Nutrition	1,158,532	1,261,455	1,514,593	253,138	20.1%
<b>Total</b>	<b>7,430,268</b>	<b>9,096,390</b>	<b>9,669,026</b>	<b>572,636</b>	<b>6.3%</b>
<b>FTE</b>	<b>84.82</b>	<b>88.55</b>	<b>89.02</b>	<b>0.47</b>	<b>0.5%</b>

## **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: 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 61.28 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 FY07-08 combined Parks, Weed Control and Recreation budget is \$4,542,011.

Parks & Recreation

<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	2,449,041	2,679,759	2,916,356	236,597	8.8%
Services & Supplies	1,416,780	1,505,524	1,625,655	120,131	8.0%
<b>Total</b>	<b>3,865,821</b>	<b>4,185,283</b>	<b>4,542,011</b>	<b>356,728</b>	<b>8.5%</b>
<b>Expenditures by Division</b>					
Parks	1,571,955	1,688,910	1,771,489	82,579	4.9%
Weed Control	276,042	318,704	326,501	7,797	2.4%
Recreation Operations	1,425,932	1,514,728	1,781,080	266,352	17.6%
Kahle Community Center	591,892	662,941	662,941	-	0.0%
<b>Total</b>	<b>3,865,821</b>	<b>4,185,283</b>	<b>4,542,011</b>	<b>356,728</b>	<b>8.5%</b>
<b>Funding by Source</b>					
General Fund	276,042	318,704	326,501	7,797	2.4%
Room Tax Fund	3,589,779	3,866,579	4,215,510	348,931	9.0%
<b>Total</b>	<b>3,865,821</b>	<b>4,185,283</b>	<b>4,542,011</b>	<b>356,728</b>	<b>8.5%</b>
<b>FTE</b>	<b>58.23</b>	<b>59.20</b>	<b>61.28</b>	<b>2.07</b>	<b>3.5%</b>

## PARKS

### Major Programs Offered

#### Park Security and Operations

We provide for enforcement of park regulations, based on Title 13 of the County Code. We're responsible for security and safety for special events, tournaments, and community functions associated with park and recreation facilities. We coordinate the usage of parks for reservation of facilities in accordance with the Programs and Facilities Manual.

#### Grounds and Facility Maintenance

We're responsible for 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, eighteen (18) ball fields, fourteen (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 ten governmental/roadside 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 ten governmental landscape/roadway 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, as well as helping property owners abate all other weeds. 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 Parks 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 and facilities, tennis court light fees, gift catalog donations, State and Federal grants, and the Topaz Lake Park facility that includes 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 23 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 6 Weed Control Aides. The total FY07-08 budget for Parks and Weed Control is \$2,097,990. 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					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	1,152,881	1,274,903	1,330,858	55,955	4.4%
Services & Supplies	695,116	732,711	767,132	34,421	4.7%
<b>Total</b>	<b>1,847,997</b>	<b>2,007,614</b>	<b>2,097,990</b>	<b>90,376</b>	<b>4.3%</b>
<b>Expenditures by Division</b>					
Parks	1,571,955	1,688,910	1,771,489	82,579	4.9%
Weed Control	276,042	318,704	326,501	7,797	2.4%
<b>Total</b>	<b>1,847,997</b>	<b>2,007,614</b>	<b>2,097,990</b>	<b>90,376</b>	<b>4.3%</b>
<b>Funding by Source</b>					
General Fund	276,042	318,704	326,501	7,797	2.4%
Room Tax Fund	1,571,955	1,688,910	1,771,489	82,579	4.9%
<b>Total</b>	<b>1,847,997</b>	<b>2,007,614</b>	<b>2,097,990</b>	<b>90,376</b>	<b>4.3%</b>
<b>FTE</b>	<b>24.33</b>	<b>25.30</b>	<b>25.10</b>	<b>(0.20)</b>	<b>-0.8%</b>

**FY07-08 Objectives**

- Develop operating plans for Genoa Lane property in accordance with (SD 1,6)
- Develop operating plans for south river property in accordance with (SD 1,6)
- Update and revise website in accordance with (SD 3)
- Expand and enhance 5 year CIP in accordance with (SD 3)
- Apply for NDOW grant for improvements at Topaz Lake Recreation Area (SD 3,6)
- Construct new batting cages at Stodick Park in accordance with (SD 3)
- Apply for at least one state or national award (SD 1)
- Complete next phase of pavers at Lampe Park in accordance with (SD 1,3,6)
- Bid for construction of first phase of improvements at Johnson Lane Park in accordance with (SD 1,3,6)
- Return all messages within 24 hours (SD 4,5)
- Repair or remove all graffiti or vandalism within 48 hours (SD 4)
- Develop annual operating plans for all major parks in accordance with (SD 1)
- Working with State Parks, enhance grounds at Dangberg Home Ranch in accordance with (SD 1,3,6)

**Major Accomplishments of FY06-07**

- Developed plans and specifications for first phase of improvements at Johnson Lane Park.
- Redesigned and reconstructed pistol range at Shooting Facility.
- Installed security cameras at Shooting Facility and Ranchos Aspen Park.
- Relocated donated metal building to Douglas County Fairgrounds.
- Modified old TRE Sheriff's substation building at Topaz Lake Recreation Area for use as registration/store building. Included: demolition of undesired walls, re-sheetrocking all interior walls, electrical/plumbing modifications, extension of sewer line, installation of counters/cabinets, installation of concrete deck and retaining wall, installation of hand/guardrail, installation of new flooring, repainting interior and exterior.
- Completed phase 6 of pavers at Lampe Park.
- Installed new Maxicom Cluster Control Unit and satellite controllers at Lampe Field #5 site.
- Installed new bear proof trash receptacles at Kahle, Zephyr and Brautovich Parks.
- Installed new 3 phase pump and backflow preventer at Lampe Park.
- Revamped dugouts and bullpens on Lampe Field #1.
- Developed informational piece on all park facilities for use on cable access TV.
- Coordinated and led cleanup day at Tillman Pit area, involving; USFS, Washoe Tribe, ROP, JPO, CSYC, and private citizens.
- Assumed maintenance responsibilities for two right-of-way landscape median projects.
- Reviewed plans and specifications for multiple future right-of-way landscape median projects.
- Installed new ADA accessible drinking fountain at High School tennis courts.
- Augmented walk-on bark in planting beds of all RPF sites.
- Sealed and crack filled parking lots at Ranchos Aspen Park, department office complex and Kahle Park.
- Continued working with Nevada State Parks to develop site master plan for Dangberg Home Ranch.
- Performed "caretaker" duties at Dangberg Home Ranch.
- Modified plumbing for showers at Topaz Lake Recreation Area.
- Performed snow removal at all County office sites.
- Installed new 40 foot flagpole at Ranchos Aspen Park.
- Painted interior of pavilion and exterior of horse barn at Fairgrounds.
- Chipped 3,000 Christmas trees.
- Continued maintenance on US Forest Service river takeout.
- Set up and broke down stage and delivered and picked up bleachers for various community events occurring outside of County parks.
- Hosted variety of activities as outlined in "Park Events and Activities" section.
- Treated noxious weeds on private and public lands- Weed Control.
- Released weevils for control trial on Canada Thistle and Diffuse Knapweed with NV Dept. of Agriculture- Weed Control.
- Worked on Alpine/Upper Carson Strategic Weed Plan- Weed Control.

## FY06-07 Objectives vs. Results

- Objective # 1:** Apply for NDOW grant for improvements at Topaz Lake Recreation Area.  
**Result:** 0% complete. Funding cycle for grant funds was interrupted by federal government.
- Objective # 2:** Apply for at least one state or national award.  
**Result:** 0% complete.
- Objective # 3:** Complete next phase of pavers at Lampe Park.  
**Result:** 100% complete .Link existing paths from Field #1 announcer booth, around the outfield fence of Field #2 to third base dugout of Field #3. (Phase 6)
- Objective # 4:** Begin construction of first phase of improvements at Johnson Lane Park.  
**Result:** 0% complete. Multiple changes in scope of project forced delay of final plans and specifications. This is high priority project for next FY.
- Objective #5:** Plan and initiate modifications to building for use as registration/campground store at Topaz Lake Recreation Area.  
**Result:** 99% complete. All modifications planned and constructed including: demolition of undesired walls, re-sheetrocking all interior walls, electrical/plumbing modifications, extension of sewer line, installation of counters/cabinets, installation of concrete deck and retaining wall, installation of hand/guardrail, installation of new flooring, repainting interior and exterior. Vendors contacted to supply equipment and product for sale.
- Objective #6:** Continue working with Nevada State Parks towards establishment of park/museum at Dangberg Home Ranch.  
**Result:** 100% complete. Buildings cleaned up to where tours could be conducted. Beginning in April, tours offered on Wednesdays and Sundays by appointment. All buildings were re-roofed and much of collection transported off-site for storage.

**Park Events and Activities**

**KAHLE PARK**

- Little League practice and games
- 5 Soccer, Baseball, and Cross Country Youth Camps
- March of Dimes Snoball softball Tournament
- AYSO and Club soccer practice and games
- 16 Family/Company parties or gatherings

**STODICK PARK**

- Carson Valley Girls Softball Association practice and games
- Whiffle Ball Tournament
- ASA girls softball tournament
- Pop Warner Football practice and games

**FAIRGROUNDS**

- 4-H and FFA events 4-H Junior Livestock Show
- Silver State Gymkhana Events
- 3 Team roping 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
- Pinenut Cracker Bicycle Race
- Douglas County Sheriff's Mounted Posse events
- 8 NBHA Barrel Races
- Carson Valley 20/30 Club Truck Pulls
- Douglas County Search and Rescue Endurance Ride
- 11 Family/club dances or parties
- Chamber Business Showcase
- Minden Ranch Rodeo
- Motocross/Supercross Race
- 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
- District Hooligan/Renegade tournament

**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
- AA and NA meetings
- Primary and general election polling place
- 14 Family/club dances or parties

**ZEPHYR COVE PARK**

- Contracted tennis play
- Men's, Women's, Co-ed Softball League
- 24 Family/Company parties or gatherings
- 18 Softball tournaments
- Volleyball Tournament
- 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
- 8 Youth sport camps
- County Softball Tournament and Games
- Kid's Fishing Derby
- Wacky Waddles Duck Race
- 40 Family/company/church parties, gatherings or weddings
- Whittell High School baseball and softball practice and games
- Relay for Life cancer walk.
- Douglas County Senior Olympics events
- American Legion baseball practice and games
- Minden/Douglas Elks Carnival
- Valley Cruisers, Porsche and Big Mama's Car Shows
- Men's Flag Football League
- AYSO practice and games
- End of school year picnics
- NSA Softball Tournament
- 20-30 Easter egg hunt
- Carson Valley Days activities
- 4-H Fall Festival
- Douglas High School Tennis practice and games and JV Softball games
- Douglas High School JV Softball games
- Elks Soccer Shoot

**JOHNSON LANE PARK**

- 6 Family/company gatherings
- Carson Valley Girls Softball and Little League practices
- Johnson Lane Fire Dept. activities
- AYSO soccer practice and games
- Pinion Hills Elementary School Activities

**TOPAZ LAKE PARK**

- 17 Family/company gatherings

**SHOOTING RANGE**

- Daily target shooting
- Concealed weapons/Hunter Safety classes
- Douglas County Sheriff's Training activities

**REMOTE CONTROL COMPLEX**

- Sierra Sagebrush Flyers events
- RC Airplane activities
- RC Car activities

## 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 Aides 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, 51 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, 14 Recreation Leaders II, 20 Recreation Leaders, 15 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					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	1,296,160	1,404,856	1,585,498	180,642	12.9%
Services & Supplies	721,664	772,813	858,523	85,710	11.1%
<b>Total</b>	<b>2,017,824</b>	<b>2,177,669</b>	<b>2,444,021</b>	<b>266,352</b>	<b>12.2%</b>
<b>Expenditures by Division</b>					
Recreation Operations	1,425,932	1,514,728	1,781,080	266,352	17.6%
Kahle Community Center	591,892	662,941	662,941	-	0.0%
<b>Total</b>	<b>2,017,824</b>	<b>2,177,669</b>	<b>2,444,021</b>	<b>266,352</b>	<b>12.2%</b>
<b>Funding by Source</b>					
Room Tax Fund	2,017,824	2,177,669	2,444,021	266,352	12.2%
<b>FTE</b>	<b>33.90</b>	<b>33.90</b>	<b>36.18</b>	<b>2.27</b>	<b>6.7%</b>

### FY07-08 Objectives

- Continue with departmental fundraising efforts generating at least \$20,000 in Gift Catalog contributions for park facilities and recreation programs by June 2008. **(SD 2,3)**
- Review fee structures for programs and facility use and update the department's Programs and Facilities Manual by October 2007. **(SD 2,3)**
- Provide at least ten family-oriented community events with complete cost recovery through donations and fees by June 2008. **(SD 1,4)**
- Review Gift Catalog contributions, update tracking spreadsheet and revamp park displays by June 2008.
- Update the Department's computer and printer inventory and develop a computer replacement program for the network by December 2007 **(SD 3)**
- Create spreadsheet analysis reports tracking attendance at Kahle Community Center for FY07-08 and provide conclusions related to expenditure efficiencies & any recommended changes to facility hours of operation. **(SD 2)**
- Create spreadsheet analysis reports tracking monthly attendance and cost effectiveness of programs offered for FY07-08. **(SD 2)**
- Invest in infrastructure with the relocation of the department file server hub and address improved service levels with the development of a hosted web site for online registrations by June 2008. **(SD 3)**

### Major Accomplishments of FY06-07

- 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 Fall Football Fitness Challenge.
- Held five concerts as part of the Family Concert Series at Minden Park, which were entirely funded by donations.
- In an effort to review and update quality of life indicators per Douglas County Strategic Directive SD-1; participated in the Community Partnership, which focuses on community needs and at risk youths.

- In an effort to promote the economic vitality of the community per Douglas County Strategic Directive SD-3; participated in the Carson Valley Arts Council, which focuses on the need for a fixed seat performance hall to better serve community arts programs.
- In an effort to promote the economic vitality of the community per Douglas County Strategic Directive SD-3; participated in Carson Valley Chamber of Commerce and Visitors Authority committee meetings including Tourism Marketing and Economic & Community Development.
- 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 350 spectators.
- Added a Youth Soccer Camp at Lampe Park, enrolling over 60 participants in its first year.
- Added a Men's Fall Basketball League which attracted 8 new teams.
- In its third year, the Youth Flag Football program, generated 205 participants and over \$2,800 in sponsorships.
- Offered the White Lightning Wiffleball Tournament which attracted 9 teams.
- Offered a Men's 'E' Softball Tournament which attracted 5 teams.
- Offered five summer trips for teens which attracted over 30 participants.
- 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.
- In an effort to expand county facilities and improve current and future service levels per Douglas County Strategic Directive SD-4; completed an expansion of the Kahle Community Center fitness area funded entirely by donations.
- Hosted the summer training camp for the Portland Trailblazers at Kahle Community Center.
- Continue to maintain over 1,000 active Kahle Passes.
- Averaged over \$98,000 in revenue collection per month.
- Generated over \$60,000 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.

## FY06-07 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 2007.  
*Result:* 100% complete. Over \$60,000 was generated this year in Gift Catalog contributions. Youth sport organizations and local businesses continue to donate towards park improvements and sponsorships of the concert series and youth sport programs.
- Objective # 2:** Apply for at least two state or national awards by March 31, 2007.  
*Result:* 50% complete. The Division applied for a Program Excellence Award with the Nevada Recreation & Park Society. Our submittal for the Fall Football Fitness Challenge won an award.
- Objective # 3:** Provide at least ten family-oriented community events with complete cost recovery through donations and fees by June 2007.  
*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 2007.  
*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:** Update the Department's computer and printer inventory and develop a computer replacement program for the network by December 2006.  
*Result:* 50% complete. The computer and printer inventory spreadsheet still needs to be updated. Replacement computers and printers were purchased. Most of the computers have been processed and prepared to be added to the network. All printers purchased have been added to the network.
- Objective # 6:** Expand Adult Sport offerings in the Carson Valley with the addition of a Fall Men's Basketball League in FY06-07.  
*Result:* 100% complete. The Men's Fall Basketball League was added during the month of September 2006. Eight teams registered and participated in the new league.
- Objective # 7:** Create spreadsheet analysis reports tracking monthly attendance and cost effectiveness of programs offered for FY06-07.  
*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:** Coordinate improvements to and relocate personnel into the expanded Division administrative offices by June 2007.  
*Result:* 100% complete. All planned improvements to the 24' x 44' modular unit office addition were completed and three staff members have been relocated into their new offices.

## 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 FY07-08:
  - Provide congregate meals at the Minden/Gardnerville Senior Center and Topaz Ranch Estates, provide homebound meals to (In-Town) Minden/Gardnerville, TRE, Indian Hills, Johnson Lane, Genoa, Foothills, Fish Springs, Ruhestroth, 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 to the Carson Valley and Alpine County
  - Oversee the Companion program, 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 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
- Monthly Senior Center Wilderness Hikes
- Continue "Show n' Shine" Car Show fundraiser
- Monthly Young at Heart potlucks
- Young at Heart Super Bowl party
- Conducted monthly dances
- Douglas County Volunteer Recognition Dinner
- Alzheimer's Memory Walk
- U-Pick-It Raffles
- Melissa Warren's Art Class
- 30<sup>th</sup> Anniversary Celebration

**Wellness**

- Installed new Loop hearing aid system for the dining room
- Resistance exercise classes three times per week
- Yoga classes
- Blood pressure checks
- Audiologist checks
- Annual “Senior Health Fair”
- Monthly nutrition trainings
- Schedule speakers on areas of senior interests (i.e. Fire Safety, Fraud Awareness, Nutrition)
- Provide Connector Service to Pride and JAC in north Douglas County
- Alpine County transportation
- 55 Alive driving courses
- 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
- Food Bank food distribution
- 29,000 congregate meals
- 35,000 Meals on Wheels
- 3,000 units of homemaker service
- 12,000 medical transportation rides

**Education**

- Provided facility availability for SHIP to conduct one on one health care and drug prescription training
- Income tax assistance
- Elder Law Program assistance for seniors at the Senior Center
- Senior Abuse Awareness Programs
- 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
- Worked with AARP representatives to distribute Quality of Life Information
- Monthly visits from the Family Support Council
- Host Leadership Douglas County
- Hosted candidates Mark DeStefano, Danny Tarkainian, Dawn Gibbons, Joetta Brown, Nancy McDermid

**Fundraising**

- Toys for Tots and Project Santa Claus
- Annual “Senior Health Fair”
- Continue “Show n’ Shine”
- Young At Heart Craft Fair
- March of the Mayors
- U-Pick-It Raffles

**Staffing and Budget**

The Senior Services Supervisor reports directly to the Community Services Director. The staff includes a Recreation Coordinator, Sr. Office Assistant, Transportation Coordinator, ten (10) Van Drivers, Food Service Worker Supervisor, 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 FY07-08 budget is \$1,514,593.

Senior Services

<b>Expenditures by Category</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>\$ Chg</b>	<b>% Chg</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
Personnel Services	775,505	851,934	966,119	114,185	13.4%
Services & Supplies	378,027	404,921	451,972	47,051	11.6%
Other	5,000	4,600	-	(4,600)	n/a
Capital Projects	-	-	96,502	96,502	n/a
<b>Total</b>	<b>1,158,532</b>	<b>1,261,455</b>	<b>1,514,593</b>	<b>253,138</b>	<b>20.1%</b>
<b>Funding by Source</b>					
Senior Nutrition Fund	1,158,532	1,261,455	1,514,593	253,138	20.1%
<b>FTE</b>	<b>20.30</b>	<b>20.77</b>	<b>20.77</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Objectives**

- Re-locate transportation electrical stations (SD 3)
- Place bus shelters in major Campo bus stop locations (SD 3,4)
- Establish third in-town public transportation route (SD 3,4)
- Purchase (4) new vehicles for public transportation (SD 3,4)
- Pursue a new central air conditioner for the center (SD 3,4)
- Upgrade operations with Active Network software system (SD 3)
- Pass all Division for Aging Service/Division of Transportation audits without discrepancies (SD 2)
- Work to have all drivers in the Transportation Department acquire commercial drivers licenses (SD 4)
- Work with Young At Heart Senior Citizen’s Club to generate at least \$15,000 in fundraising and contributions for Senior Services operations (SD 2)
- Have all kitchen and volunteer personnel complete DAS Serve Safe CD Training (SD 4,5)

**Major Accomplishments of FY06-07**

- Installed new loop hearing aid system for the dining room
- Networked with outside Senior Service organizations through Directors meetings and interview assistance
- Worked with Karen Goode of Social Services and CDBG funds to secure a new public transportation vehicle
- Completed Drug Training
- The Manager and all kitchen staff completed Serv-Safe training
- Held conferences with Carol Lark, School Superintendent
- Repaired center’s public-address system

- Installed a new air conditioner for the kitchen
- Installed an alarm on the walk-in refrigerator
- Hosted education seminars from the Sanford Center on Aging
- Hosted Leadership Douglas County, and presently working cooperatively on a program to increase program opportunities for seniors
- Established new Alpine County Public Transportation agreement
- Participated in the Harrah’s Crab Feed and Auction fundraiser
- Work with Sertoma on a monthly fundraising bingo
- Generated a \$20,000 dollar grant for daily soup for clients
- Provided transportation services for airport functions and for the comptrollers’ conference
- Participated in TRIAD, AARP, NDOT and ACT Transportation Boards
- The Transportation program serves 2,500 monthly public transportation rides and 6,000 total
- Maintained Medic Alert, Companion, Elder Law and Resistance Exercise programs
- Yoga classes outgrew the facility, averaging 30+ students
- Worked with Sanford Center on Aging to provide an Alzheimer’s Caregiver and Senior Nutrition Seminars
- Installed shower bars in a number of senior citizen homes
- Worked with Young at Heart in the purchase of a new air conditioner
- The center received a new roof, provided by County funds
- Passed all DAS audits with 100% grades
- Worked with Toys for Tots and Project Santa Claus
- Worked with Junior Honors Society to provide volunteer opportunities
- Provided 371 court worker community service hours
- Continued participation in the Memory Walk group for the support of Alzheimer’s
- Worked with SHIP representatives to educate clients one on one, and distribute Medicare drug prescription information
- Worked with DAWG to assist in the pets for seniors program
- Meals on Wheels were converted to weekly frozen delivery without any significant reduction in service
- Provide a connection service with the new Jump Around Carson public transportation program
- Big Mama’s Car Show
- Hire a Volunteer Coordinator to organize all volunteer events

**FY06-07 Objectives vs. Results**

**Objective #1:** Pass all Division for Aging Service/Division of Transportation audits without discrepancies.

**Result:** *100% complete. There was a financial audit with DAS that went positively. Our kitchen was audited twice, including a surprise Saturday audit, during a Sertoma function, and in each instance we received 100%.*

**Objective #2:** Work to pursue the successful passing of a ballot initiative that would provide a new senior facility and a county adult day care facility.

**Result:** *Senior Services worked with Young at Heart and the Initiative Leadership to present our purpose and aspirations. We accomplished a 10 % increase in support on the ballot for the new center.*

**Objective #3:** Work to have all drivers in Transportation Department acquire commercial driver’s licenses.

**Result:** *100% Complete. All eleven of our drivers have achieved a Class C with a Passenger Endorsement.*

- 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. Even with some budgetary challenges Young at Heart was able to secure their annual \$10,000 grant from the County. Young at Heart, to date, has generated \$37,312 in donations, enhanced by a \$ 20,000 donation to provide soup at the center.*
- Objective #5:** Have all Kitchen and Volunteer personnel complete DAS Serve Safe CD Training.  
**Result:** *100% complete. In this past year, Manager Warren Bottino, Food Service Supervisor Tammy McComb and Food Service 1 Marlane Alioto all passed Serv-Safe Training. A fourth had also passed, so at one time we had them all completed. There has been a recent new hire who will need to complete the training in the next year. A training DVD has been purchased and all volunteers are in the process of completing the instruction..*
- Objective #6:** Work with the Senior Advisory Board and the County Health Nurse to establish homemaker client guidelines and create opening in homemaker schedules for priority clients.  
**Result:** *100% complete. Guidelines were established and any client determined to be no longer eligible has been removed. New clients are assessed and prioritized according to need.*
- Objective #7:** Work with Young at Heart and the Garden Club to landscape the Senior Center.  
**Result:** *100% complete. Through the efforts of Howard and Harriet Althouse and the Garden Club, the Senior Center has never looked better.*
- Objective # 8** Explore reducing and consolidating services to accommodate the growing senior population, while anticipating a reduction in staff, to include homemaker, transportation, and nutrition and dining room operations.  
**Result:** *Completed. Homebound nutrition went to weekly frozen delivery to accommodate increased demand, inadequate facility space, and limited transportation vehicles and staffing. TRE dining and Homemaker services avoided elimination through the use of a County reserve fund. Homemaker services have been restructured through prioritization of clients. Future demands may require greater focus on essential core care programs and a reduction in social or recreational offerings.*
- Objective # 9** Expand exercise program to include two yoga classes, low impact and advanced.  
**Result:** *100% complete. Yoga takes place twice weekly and averages 30 students. It grew too large for our lobby and moved to the Methodist Church.*
- Objective # 10** Work with the Senior Advisory Board to update and establish client disciplinary practices.  
**Result:** *100% complete. Established and updated disciplinary practices to include procedures and letters addressing warnings, suspensions and terminations.*

## SOCIAL SERVICES

### Mission Statement

*Providing support, education, and personal case planning for low-income families and individuals, to promote and encourage self-sufficiency.*

### 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. Social Services is a community action agency dedicated to providing those services along with case management to include referrals to other community service agencies and mainstream resources. 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 one time in a 12-month period.

#### **Medical Assistance**

NRS 428 requires that counties provide medical care to indigents. 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.
- Medical care for eligible inmates of the Douglas County jail.
- Case Workers assist applicants with referrals to other programs for which they may be eligible.

#### **Sexual Assault Fund**

NRS 217.300 requires counties in whose jurisdiction a sexual assault occurs, to pay for initial medical care and counseling for the victim up to a maximum of \$1,000. Eligibility is determined only by geographical location of the 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 other prior resources and/or eligibility for county burial or cremation.

## **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, USDA Senior Nutrition program and the Needy Meds program.

### **Homeward Bound Transitional Housing Program**

Through a grant from HUD's Continuum of Care, the program provides rental and utility assistance under the close supervision of a caseworker. Target population includes all criteria put forth by HUD including being defined as homeless, residency in Douglas County, household income not to exceed 30% of the median for the county, and 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 as well as 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 grants from the United Way, Western Nevada Home Consortium, and State of Nevada Housing Division Emergency Shelter Grant, the program provides for 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 or other motels as appropriate. 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 a Secretary and a Senior Office Assistant. 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 FY 07-08 budget for both divisions is \$3,612,422.

Social Services					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	358,252	474,922	447,754	(27,168)	-5.7%
Services & Supplies	2,037,663	3,072,165	3,103,461	31,296	1.0%
Capital Projects	-	102,565	61,207	(41,358)	-40.3%
<b>Total</b>	<b>2,405,915</b>	<b>3,649,652</b>	<b>3,612,422</b>	<b>(37,230)</b>	<b>-1.0%</b>
<b>Funding by Source</b>					
St. MV Accident Indigent	317,065	355,133	324,090	(31,043)	-8.7%
Medical Assistance Indigent	1,056,883	2,013,011	2,006,906	(6,105)	-0.3%
Social Services	1,031,967	1,281,508	1,281,426	(82)	0.0%
<b>Total</b>	<b>2,405,915</b>	<b>3,649,652</b>	<b>3,612,422</b>	<b>(37,230)</b>	<b>-1.0%</b>
<b>FTE</b>	<b>6.30</b>	<b>8.58</b>	<b>6.98</b>	<b>(1.60)</b>	<b>-18.7%</b>

**FY07-08 Objectives**

- Continue to attend and participate in the Nevada County Welfare Directors Association meetings to obtain information and network with other Nevada counties. **(SD 3)**
- Participate with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program. **(SD 3)**
- Meet with the Senior Services Supervisor on a monthly basis to participate in the needs and development of programs for the senior population. **(SD 3,4)**
- Continue a program to monitor the performance of all day care, group care and convalescent care of patients. **(SD 4)**
- 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. **(SD 4)**
- Perform within and pass all grant and audit requirements for the Housing Division, Western Nevada Home Coalition, Community Services Block Grant and Emergency Services Grant. **(SD 2,3)**
- Complete a new Policies and Procedures manual in accordance with the new guidelines and standards. **(SD 3)**
- Continue to work on statewide solution for long-term care funding. **(SD 2)**
- Continue to work with the Sheriff’s Office Jail Division, to identify and pay medical bills for indigent inmates. **(SD 2,4)**
- Continue to participate on a committee of Nevada Welfare Directors to assist and train other rural counties to adopt new Guidelines and Standards. **(SD 3)**

**Major Accomplishments of FY06-07**

- In accordance with Strategic Directive 2 – *Douglas County will work to enhance the fiscal stability and financial structure of the County*; Wrote a grant for a Housing and Urban Development (HUD) grant, received award of \$60,000 for the coming year to fund transitional housing programs for Douglas County homeless residents.
- In accordance with Strategic Directive 5 – *Douglas County will enhance and improve the provision of public safety and related services*; met all mandated and statutory requirements of federal, state and local policy to care for the health and welfare of the indigent residents in the community, Provided temporary and emergency assistance to clients in need, including direct assistance, counseling, appropriate referrals and case monitoring.
- Developed a Community Needs Assessment to determine the needs of low-income residents of Douglas County.
- Attended 2007 Legislative Session, tracked and responded to bills and represented Douglas County on all social service issues.
- Developed and implemented a fully equipped ‘resource room’ for use by community residents to conduct job searches, file for Social Security, etc.
- Negotiated a discount rate with local Emergency Rooms for payment of indigent medical services.
- Completed a Social Services Strategic Plan which was presented and approved by the Board of Commissioners.
- Continued to attend and participate in the Nevada County Welfare Directors Association meetings to obtain information and network with other Nevada counties.
- Participated with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program.
- Met with the Senior Services Supervisor on a monthly basis to participate in the needs and development of programs for the senior population.
- Continued a program to monitor, on a quarterly basis, the performance of all day care, group care and convalescent care of patients.
- Performed within and passed all grant and audit requirements for the Housing Division, Western Nevada Home Consortium and Community Services Block Grant.
- Continued work on the new Policies and Procedures manual in accordance with the new guidelines and standards.
- Continued to train staff with the Sheriff’s Office Jail Division to develop a program to identify and pay medical bills for indigent inmates.
- Continued to assist in planning the “Carson Valley Children’s Center/Austin’s House”, currently with a grand-opening date of August 2, 2007.
- Continued to be an active participant in the Western Nevada Home Consortium.
- Continued to assist in implementing the Douglas County Rx plan for all residents.
- Secured a \$3873 United Way grant for the temporary housing program, which also helps to match HUD grant funds
- 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.
- Partnered with Job Opportunities in Nevada (JOIN) to act as a “satellite center” for clients in need.
- Continued to actively participate on a committee of Nevada County Welfare Directors to assist and train other rural counties on how to adopt new Guidelines and Standards;
- Wrote a grant for a Community Services Block Grant, received a total of \$104,310 to fund the transitional housing programs and the Resource Center for Douglas County, which also helped to match HUD funds;
- Facilitated a new contract with the State of Nevada, Energy Assistance Program in order to continue to do intake on EAP applications.
- Continued to develop a new program within Social Services to access free/low cost prescriptions for clients via Needy Meds.com.
- Facilitated a new contract with the State of Nevada in order to provide Douglas County with more Community Health Nursing hours.

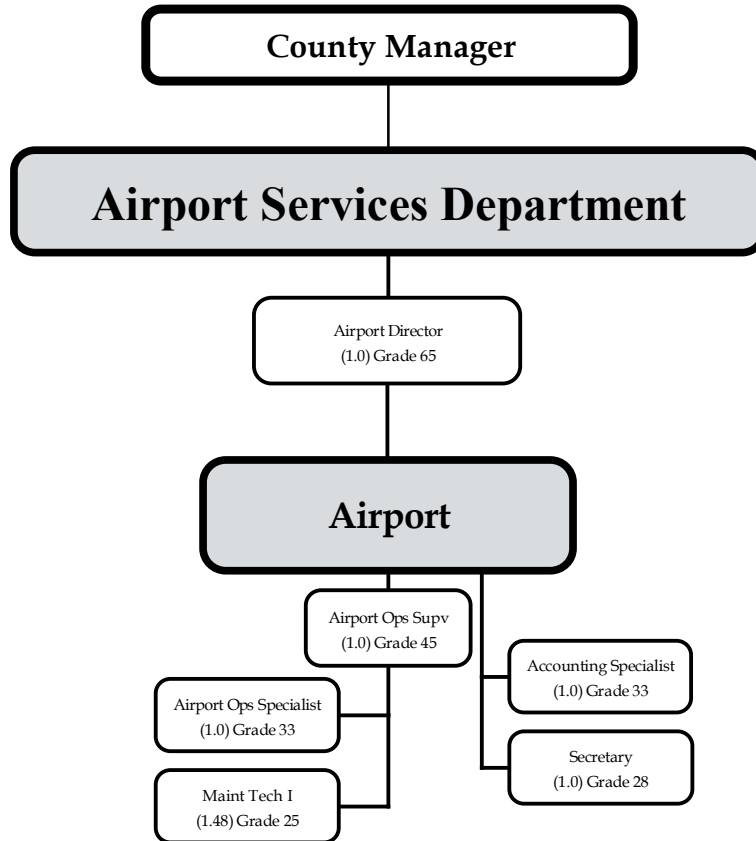
- Wrote and received an Emergency Shelter grant for \$25,543 for Douglas County citizens, which also helps to match HUD funds; revised program guidelines and policies.
- Held trainings for all staff on adoption and compliance with HIPPA.
- Spoke to 2007 Leadership Douglas County and assisted in facilitation of Social Services Day.

**FY06-07 Objectives vs. Results**

- Objective # 1:** Continue to attend and participate in the Nevada County Welfare Directors Association meetings to obtain information and network with other Nevada counties.  
*Result:* 100% complete.
- Objective # 2:** Participate with the State of Nevada in the delivery of information and applications for the Energy Assistance Program, Senior Prescription Drug Program and all State Welfare Programs.  
*Result:* 100% complete.
- Objective # 3:** Meet with the Senior Services Supervisor on a monthly basis to participate in the needs and development of programs for the senior population.  
*Result:* 100% complete.
- Objective # 4:** Continue a program to monitor the performance of all day care, group care and convalescent care of patients.  
*Result:* 100% complete.
- Objective # 5:** Provide temporary and emergency assistance to clients in need, in accordance with NRS and Douglas County Policy, including direct assistance counseling, appropriate referrals and case monitoring.  
*Result:* 100% complete.
- Objective # 6:** Perform within and pass all grant and audit requirements for the Housing Division, Community Services Block Grant and United Way.  
*Result:* 100% complete.
- Objective # 7:** Continue work on a new Policies and Procedures manual in accordance with the new guidelines and standards.  
*Result:* 80% complete.
- Objective # 8:** Continue to work on statewide solution for long-term care funding.  
*Result:* 80% complete.
- Objective # 9:** Continue to assist in training staff and work with the Douglas County Sheriff's Office jail to create an indigent program and guidelines.  
*Result:* 100% complete.
- Objective #10:** Participate on a committee of Nevada Welfare Directors to assist and train other rural counties to adopt new Guidelines and Standards  
*Result:* 100% complete.
- Objective #11:** Continue to research and apply for grants in order to continue the Transitional Housing Program.  
*Result:* Ongoing.

# Airport Services Organizational Chart

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Total Number of Positions: 7  
Total Full-Time Equivalents: 6.48

# 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 300 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-inn'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-inns.

**Staffing and Budget**

Airport staff consists of the Airport Manager, an Airport Operations Supervisor, one and a half Maintenance Technician I, Maintenance Assistant II, and a Secretary 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 FY07-08 budget is \$ 823,660. 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					
<b>Expenditures by Category</b>	<b>2005-06 Actual</b>	<b>2006-07 Adopted</b>	<b>2007-08 Adopted</b>	<b>\$ Chg Adopted 07 to 08</b>	<b>% Chg Adopted 07 to 08</b>
Personnel Services	386,088	408,329	429,759	21,430	5.2%
Services & Supplies	283,516	312,768	293,820	(18,948)	-6.1%
Capital Outlay	5,000	5,000	-	(5,000)	n/a
Capital Projects	40,796	91,384	100,081	8,697	9.5%
<b>Total</b>	<b>715,400</b>	<b>817,481</b>	<b>823,660</b>	<b>6,179</b>	<b>0.8%</b>
<b>Funding by Source</b>					
Airport Fund	715,400	817,481	823,660	6,179	0.8%
<b>FTE</b>	<b>6.30</b>	<b>6.30</b>	<b>6.30</b>	<b>0.00</b>	<b>0.0%</b>

**FY07-08 Objectives**

- To finalize the burial of a transmission line at the end of Runway 30, (three grants: AIP 15, 16 and 18). **(SD 3, 4)**
- Continue and finalize the (AIP -17) Airport Master Plan Update with the Airport Master Plan Work Group for adoption of the Airport Advisory Committee, FAA and County Commission. **(SD 1,3)**
- Hold four (4) safety briefings during fiscal year. **(SD 4)**
- Meet with Federal Aviation Administration (FAA) to discuss Airport Improvement Project (AIP) and other Airport compliance concerns. **(SD 3, 4)**
- Work with a non-profit organization for an open house in 2008 “Wings of Change” event. **(SD 2,3,6)**
- Market the airport as a soaring @ pilot destination for business and pleasure, jointly w/ airport businesses. **(SD 2)**
- Work with the County Commission and community on a voter initiative for the airport concerning a weight limit that meets with the community and FAA objectives for the Minden-Tahoe Airport in the 2008 General Election. **(SD 3, 4)**

**FY06-07 Objectives vs. Results**

- Objective #1:** Obtain \$1.9 million in funding for AIP-15, \$200,000 in AIP 16 and \$348,000 in AIP-17 (Master Plan) grants from FAA.  
*Result:* 100% complete. Obtained funding for all three grants.
- Objective #2:** Completed FAA Grants AIP 13 & 14.  
*Result:* 100% complete. Completed overlay of Runway 16-34 and Taxiway D.
- Objective # 3:** Meet with FAA in Burlingame, California to discuss AIP/ALP and other Airport Issues.  
*Result:* 100% complete. Met with FAA in December 2006 and May 2007 with County Manager, County Commissioners and District Attorney in Burlingame.
- Objective #4:** Conduct an Open House in 2007 “Wings of Change”.  
*Result:* 100% Complete. The Wings of Change air show was held on June 23, 2007 with an estimated 2,500 attendees.
- Objective#5:** Continued promoting safe operations at the Airport through awareness and education of flying community with safety briefings.  
*Result:* 100% complete. Held safety briefings in conjunction with Civil Air Patrol for flying public.

# Capital Budget

**Totaling \$15,456,820, the FY07-08 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY07-08 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 FY08-12 CIP document for more detailed information about the FY08-12 capital budget, the planning process, and the individual projects, including operating cost impacts.**

## The FY07-08 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 FY07-08 Capital Budget is \$15,456,820.

### 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.

Below is a financial summary of the FY08-12 CIP:

<b>FY08-12 CIP Projects</b>	<b>FY07-08 Budget</b>	<b>FY07-08 Plan</b>	<b>FY08-09</b>	<b>FY09-10</b>	<b>FY10-11</b>	<b>FY11-12</b>	<b>Total</b>
County Airport Projects	100,150	1,591,000	1,458,000	1,550,000	1,600,000	1,705,848	7,904,848
County Building/Facility Projects	125,000	6,715,000	3,975,000	175,000	100,000	3,100,000	14,065,000
County Leisure/Com Enhancement Projects	-	10,304,000	11,120,000	570,000	1,597,000	200,000	23,791,000
County Transportation Projects	1,164,449	2,237,521	1,250,000	375,000	3,975,000	375,000	8,212,521
County Utility (Water/Sewer) Projects	6,837,500	10,914,500	14,717,000	2,765,000	4,361,000	2,136,000	34,893,500
County Vehicles/Large Equipment	614,821	614,821	1,026,843	524,948	1,712,625	5,712,080	9,591,317
Douglas County Redev. Agency Projects	1,170,792	1,180,792	130,000	50,000	50,000	-	1,410,792
East Fork Fire & Paramedic District Projects	609,281	1,112,000	1,860,000	2,310,000	2,920,000	-	8,202,000
Town Projects	1,076,000	2,516,000	2,047,000	2,960,000	1,537,000	-	9,060,000
Undetermined Capital Projects	4,455,429	-	-	-	-	-	-
<b>Total CIP</b>	<b>16,153,422</b>	<b>37,185,634</b>	<b>37,583,843</b>	<b>11,279,948</b>	<b>17,852,625</b>	<b>13,228,928</b>	<b>117,130,978</b>
Sub-Total All Capital Projects	15,456,820	36,089,813	36,034,000	9,809,000	15,463,000	7,597,848	104,993,661
Sub-Total All Capital Outlay	696,602	1,095,821	1,549,843	1,470,948	2,389,625	5,631,080	12,137,317
<b>Total CIP</b>	<b>16,153,422</b>	<b>37,185,634</b>	<b>37,583,843</b>	<b>11,279,948</b>	<b>17,852,625</b>	<b>13,228,928</b>	<b>117,130,978</b>

### 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 impacts 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 FY07-08 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:

**Total Capital Budget \$ 15,456,820**

**Airport Projects**

Airport Improvements \$ 100,150

**Building/Facility Projects**

EF Fire & Paramedic Station Improvements \$ 527,500  
 Jacks Valley Elementary School Improvements 50,000  
 Minden Parking Structure -  
 Parking Lot Improvements 125,000  
 Valley Jail Expansion -

**Total \$ 702,500**

**Leisure/Community Enhancement Projects**

Minden Parks/Rec/Open Space Improvements \$ 200,000

**Undetermined Capital Projects**

Improvement Reserves \$ 4,090,183  
 Equipment Reserves 365,246

**Total \$ 4,455,429**

**Transportation Projects**

County Intersection Improvements \$ 250,000  
 Lake Parkway Sidewalk Improvements 29,000  
 Kahle Drive Reconstruction 378,000  
 Dorla Court Reconstruction 179,000  
 Warrior Way Reconstruction 268,449  
 Klauber Way to Muller 30,000  
 County Road/SR88 Intersection Improvements 30,000  
 RDA Road Improvements 795,792

**Total \$ 1,960,241**

**Utility Projects**

East Valley Arsenic Water Treatment Facility \$ 500,000  
 Fairgrounds to Ruthenstroth Water Line Extend 255,000  
 Genoa Drainage Improvements 25,000  
 Hidden Woods Improvements 330,000  
 Lake Village Drive Improvements 300,000  
 Minden Water Improvements 876,000  
 Minden Water System Interconnection 400,000  
 NVWWTP Effluent Storage Mgmt Program 4,000,000  
 Sunrise Estates Interconnection/Improvements 1,052,500  
 Water System Improvements 300,000

**Total \$ 8,038,500**

**Airport Projects**

Dedicated to the improvement of the Airport through the construction of new or reconstruction of old facilities (\$100,150)

***Airport Improvements - \$100,150***

Taxiway reconstruction, ramp crack and seal repair, runway 34 & 16 pavement maintenance, Super AWOS purchase, and phase 3 of undergrounding of power lines. Amount budgeted is the County’s Federal grant matching funds for the \$1.59 million project.

**Buildings/Facilities**

Protection of the community’s investment in community-owned buildings through renovation, acquisition and construction (\$702,500)

***EFFPD Station Improvements - \$527,500***

North County fire station (portion of costs and a variety of minor building improvements to volunteer fire stations throughout the County.

***Jacks Valley Elementary School Improvements - \$50,000***

Contribution toward the replacement of the school roof.

***Parking Lot Improvements - \$125,000***

Construction of an asphalt parking lot at the County Warehouse.

**Leisure/Community Enhancement Facilities**

Replacement and construction of leisure and recreational facilities that enrich the quality of life for residents and visitors of the County. (\$200,000) 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.

***Minden Parks/Rec/Open Space Improvements - \$200,000***

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

**Undetermined Projects*****Improvement Reserves - \$4,090,183***

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

***Equipment Reserves - \$365,246***

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

**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. (\$1,960,241)

***County Intersection Improvements - \$250,000***

Improvements to the intersection at US395 and Stephanie Way.

***Lake Parkway Sidewalk Improvements - \$29,000***

Construction of a sidewalk on Lake Parkway East on the casino side of the road and on Lake Parkway West on the lake side of the road south of the Englewood Golf Course entrance. Amount budgeted is the County's State grant matching funds for the \$150,000 project.

***Kable Drive Reconstruction - \$378,000***

Reconstruction of the road base and pavement of the road.

***Dorla Court Reconstruction - \$179,000***

Reconstruction of the road base and pavement of the road.

***Warrior Way Reconstruction - \$268,499***

Reconstruction of the road base and pavement of the road.

***Klauber Way Extension - \$30,000***

Extension of Klauber Way north to Muller Lane.

***County Road/SR88 Intersection Improvements - \$30,000***

Landscaping work at the round-a-bout.

***RDA Road Improvements - \$795,792***

Construction of new roads and signal improvements to serve commercial development in the North County area and to improve traffic flow.

**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. (\$8,038,500)

***East Valley Arsenic Water Treatment Facility - \$500,000***

Installation of the regional water treatment plant to address the newly adopted arsenic standards. A pilot study for alternative treatment solutions for arsenic will be done in FY07-08 in conjunction with the USGS and the CWSD. Design and construction is scheduled for FY08-09.

***Fairgrounds to Ruhenstroth Water Line Extension - \$255,000***

Extension of water service from the Douglas County Fairgrounds to the Ruhenstroth area.

***Genoa Drainage Improvements - \$25,000***

Improvements to ditches along streets in Genoa.

***Hidden Woods Improvements - \$330,000***

A pass-through water quality/erosion control project. Funded with a Burton – Santini grant, a state grant that supports water quality at Lake Tahoe. The County is acting as the grantee for this HOA.

***Lake Village Drive Improvements - \$300,000***

A water quality/erosion control project on Lake Village Drive at Lake Tahoe. Funded with the aid of a grant.

***Minden Water Improvements - \$876,000***

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

***Minden Water System Interconnection - \$400,000***

Installation of a water line to connect the East Valley Water System and the Town of Minden Water System.

***NVWWTP Effluent Storage Management Program - \$4,000,000***

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

***Sunrise Estates Interconnection/Improvements - \$1,052,500***

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

***Water System Improvements - \$300,000***

Various improvements to the County's Water System such as: reconstruction, repair, refurbishment, and minor new upgrades.

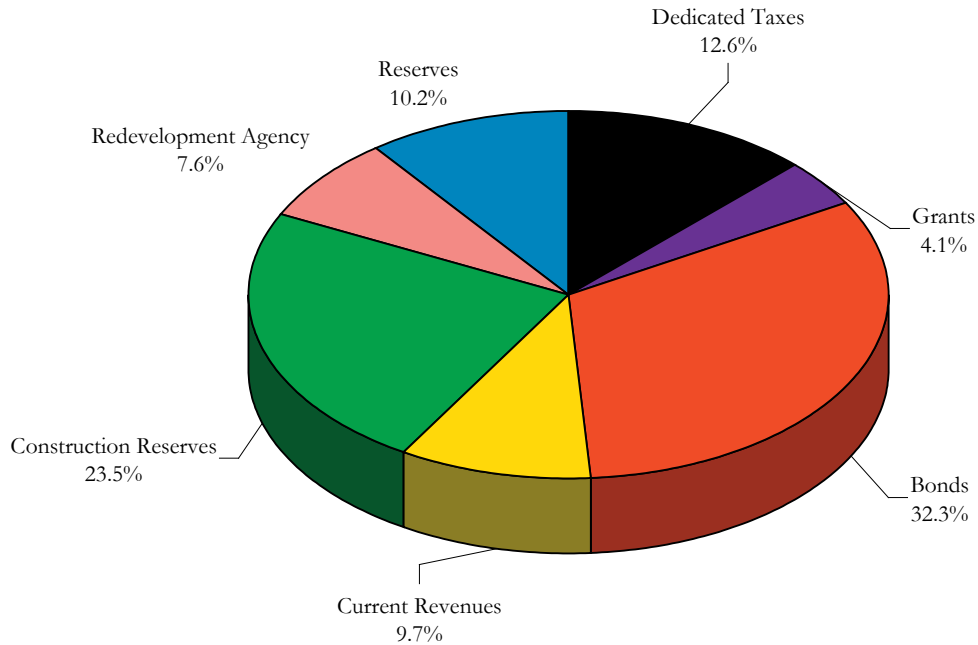
**Projects by Fund**

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 FY07-08 Capital Budget is \$15,456,820.

<b>Total Capital Budget</b>	<b>\$ 15,456,820</b>		
<b>Cooperative Extension Fund</b>		<b>Sewer Utility Fund</b>	
Improvement Reserves	\$ 50,000	NVWWTP Effluent Storage Mgmt Program	\$ 4,000,000
<b>Airport Fund</b>		<b>Ad Valorem Capital Projects Fund</b>	
Airport Improvements	\$ 100,150	Minden Parking Structure	-
<b>Water District Fund</b>		Valley Jail Expansion	-
Improvement Reserves	\$ 179,696	<b>Total</b>	<b>\$ -</b>
<b>Solid Waste Fund</b>		<b>County Construction Fund</b>	
Improvement Reserves	\$ 1,348,608	Improvement Reserves	\$ 170,000
<b>Social Services</b>		Roads/Drainage Improvements	125,000
Improvement Reserves	\$ 60,384	<b>Total</b>	<b>\$ 295,000</b>
<b>Road Operating Fund</b>		<b>Regional Transportation Fund</b>	
Improvement Reserves	\$ 200,000	Klauber Way to Muller	\$ 30,000
Equipment Reserves	200,246	County Road/SR88 Intersection Improvements	30,000
<b>Total</b>	<b>\$ 400,246</b>	County Intersection Improvements	250,000
<b>Tahoe-Douglas Transportation District Fund</b>		<b>Total</b>	<b>\$ 310,000</b>
Lake Parkway Sidewalk Improvements	\$ 29,000	<b>Redevelopment Agency Administration Fund</b>	
Kahle Drive Reconstruction	378,000	RDA Road Improvements	\$ 795,792
Dorla Court Reconstruction	179,000	<b>Redevelopment Agency Capital Projects Fund</b>	
Warrior Way Reconstruction	268,449	Genoa Drainage Improvements	\$ 25,000
<b>Total</b>	<b>\$ 854,449</b>	Jacks Valley Elementary School Improvements	50,000
<b>Erosion Control Fund</b>		Water System Improvements	300,000
Lake Village Drive Improvements	\$ 300,000	<b>Total</b>	<b>\$ 375,000</b>
Hidden Woods Improvements	330,000	<b>East Fork Fire Administration Fund</b>	
<b>Total</b>	<b>\$ 630,000</b>	EF Fire & Paramedic Station Improvements	\$ 17,500
<b>9-1-1 Fund</b>		Improvement Reserves	107,236
Equipment Reserves	\$ 165,000	<b>Total</b>	<b>\$ 124,736</b>
<b>Senior Services Fund</b>		<b>East Fork Paramedic Administration Fund</b>	
Improvement Reserves	\$ 96,502	Improvement Reserves	\$ 58,618
<b>Water Utility Fund</b>		<b>East Fork Fire &amp; Paramedic Construction Reserve</b>	
Sunrise Estates Interconnection/Improvements	\$ 1,052,500	EF Fire & Paramedic Station Improvements	\$ 510,000
Fairgrounds to Ruthenstroth Water Line Extend	255,000	<b>Town of Gardnerville</b>	
<b>Total</b>	<b>\$ 1,307,500</b>	Improvement Reserves	\$ 880,002
<b>East Valley Water</b>		<b>Town of Genoa</b>	
East Valley Arsenic Water Treatment Facility	\$ 500,000	Improvement Reserves	\$ 18,976
Minden Water System Interconnection	400,000	<b>Town of Minden</b>	
<b>Total</b>	<b>\$ 900,000</b>	Improvement Reserves	\$ 920,202
		Minden Parks/Rec/Open Space Improvements	200,000

**Project Financing**

Funding for projects in the FY07-08 Capital Budget come from a variety of sources.



- Dedicated Taxes: Funds received through taxes raised specifically for road improvements (i.e. Room and Gas taxes) or general county improvements (Property Tax): \$1,951,246.
- Grants: Federal grants, State grants, or revenue sharing. Many grants require partial matching funds by the county through current revenues: \$630,000.
- Bonds: Funds received from the sale of bonds, including general obligation and revenue bonds: \$4,996,502.
- 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): \$1,500,583.
- 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: \$3,632,276.
- Reserves: Funds used for Capital Projects that originate from the County’s Fund Reserves: \$1,575,421.
- Redevelopment Agency: Funds from the Redevelopment Agency to be used on Capital Projects in areas zoned for redevelopment: \$1,170,792.

## **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.

# FY07-08 Annual Budget

Douglas County, Nevada

The costs or savings for all projects have been incorporated into the operating budget for each associated fund.  
The FY07-08 net operating costs for each fund are shown below:

Total Capital Budget	\$ 15,456,820		Operating Cost/(Savings)	Reason
<b>Tahoe-Douglas Transportation District Fund</b>				
Lake Parkway Sidewalk Improvements	\$ 29,000	\$	1,000	Maintenance of sidewalk (cleaning, etc.).
Kahle Drive Reconstruction	378,000	\$	-	New pavement creates no incremental operating costs.
Dorla Court Reconstruction	179,000	\$	(2,000)	Reduction on maintenance (crack/fog/chip seal)
Warrior Way Reconstruction	268,449	\$	-	New pavement creates no additional operating costs.
<b>Total</b>	<b>\$ 854,449</b>	<b>\$</b>	<b>(1,000)</b>	
<b>Water Utility Fund</b>				
Sunrise Estates Interconnection/Improvements	\$ 1,052,500	\$	4,000	\$2,000 personnel, \$2,000 electrical, maintenance parts, etc.
Fairgrounds to Ruthenstroth Water Line Extend	255,000	\$	-	New line - no anticipated maintenance costs.
<b>Total</b>	<b>\$ 1,307,500</b>	<b>\$</b>	<b>4,000</b>	
<b>East Valley Water</b>				
East Valley Arsenic Water Treatment Facility	\$ 500,000	\$	-	Design cost only so no impact on operating costs.
Minden Water System Interconnection	400,000	\$	7,000	\$5,000 personnel, \$2,000 maintenance parts, etc.
<b>Total</b>	<b>\$ 900,000</b>	<b>\$</b>	<b>7,000</b>	
<b>Sewer Utility Fund</b>				
NVWWTTP Effluent Storage Mgmt Program	\$ 4,000,000	\$	12,000	\$10,000 personnel, \$2,000 maintenance parts, etc.
<b>Regional Transportation Fund</b>				
Klauber Way to Muller	\$ 30,000	\$	500	New pavement creates no incremental operating costs.
County Road/SR88 Intersection Improvements	30,000	\$	500	Electricity costs of signals.
County Intersection Improvements	250,000	\$	3,000	Electricity costs of signals.
<b>Total</b>	<b>\$ 310,000</b>	<b>\$</b>	<b>4,000</b>	
<b>Town of Minden</b>				
Improvement Reserves	\$ 922,290	\$	-	Reserves only. No projects currently identified.
Minden Parks/Rec/Open Space Improvements	200,000	\$	3,000	\$2,000 personnel, \$1,000 maintenance supplies, etc.
Minden Water Improvements	876,000	\$	10,000	\$8,000 personnel, \$2,000 maintenance parts, etc.
<b>Total</b>	<b>\$ 1,998,290</b>	<b>\$</b>	<b>13,000</b>	

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## 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 FY07-08 of \$3,304,227,702, the County is limited to general obligation indebtedness in the aggregate amount of \$330,422,770. The County will have \$22,837,831 of general obligation debt outstanding as of June 30, 2007.

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

Fiscal Year Ended June 30	Assessed Valuation	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
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	25,640,227	218,125,770
2007	2,971,417,791	297,141,779	24,339,554	272,802,225
2008	3,304,227,702	330,422,770	22,837,831	307,584,939

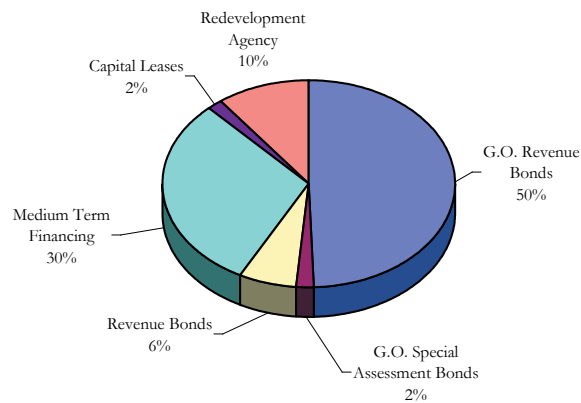
*SOURCE: Douglas County Audited Financial Statements, FY96-97 – FY07-08 Final Budget, State of Nevada Department of Taxation*

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.

## FY07-08 Debt Service by Type

**Debt Service by Type**

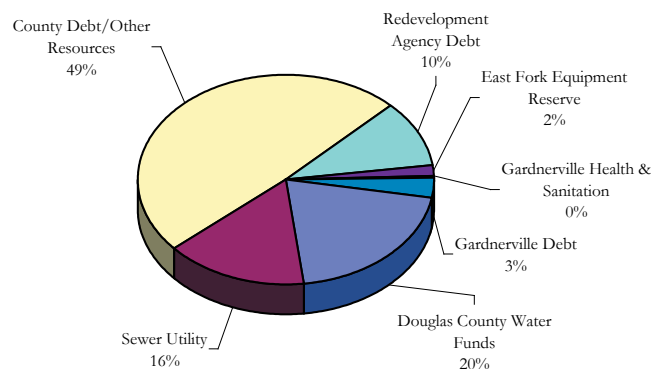
<b>Type</b>	<b>Budget</b>
G.O. Revenue Bonds	2,436,953
G.O. Special Assessment Bonds	98,266
Revenue Bonds	313,980
Medium Term Financing	1,486,638
Capital Leases	78,765
Redevelopment Agency	506,000
<b>Total</b>	<b>4,920,603</b>



## FY07-08 Debt Service by Fund

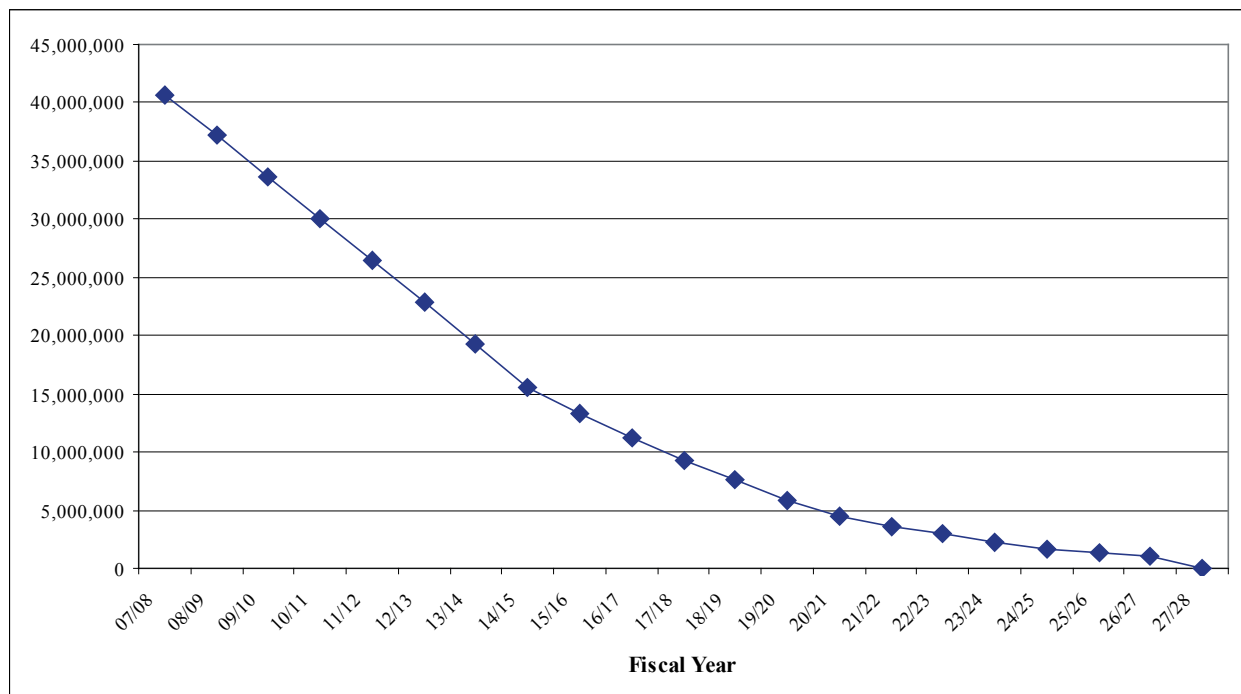
**Debt Service by Fund**

<b>Type</b>	<b>Budget</b>
Douglas County Water Funds	993,966
Sewer Utility	769,935
County Debt/Other Resources	2,406,561
Redevelopment Agency Debt	506,000
East Fork Equipment Reserve	78,765
Gardnerville Health & Sanitation	21,087
Gardnerville Debt	144,289
<b>Total</b>	<b>4,920,603</b>



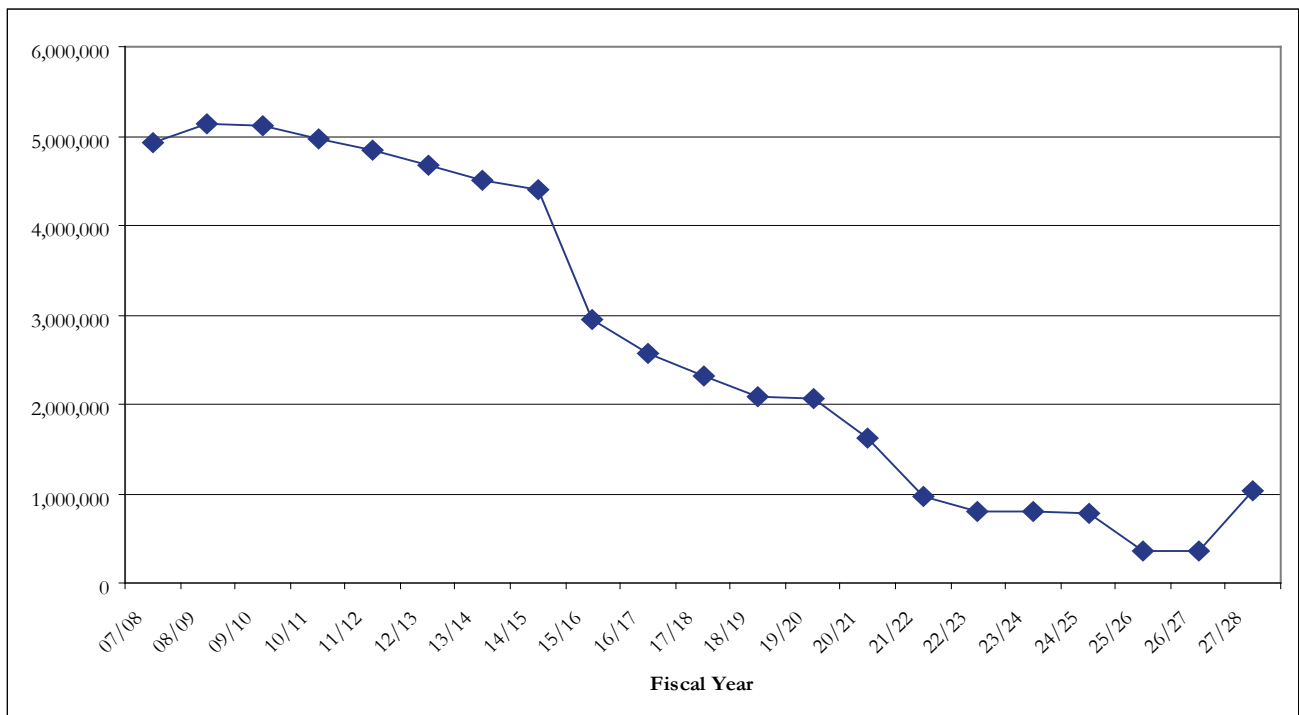
### Total Outstanding Debt by Year

Fiscal Year	G.O. Revenue Bonds	Special Assessment Bonds	Revenue Bonds	Medium Term Financing	Capital Leases	Redevelopment Agency	Total
07/08	22,633,000	204,831	2,055,000	8,826,590	221,008	6,700,000	40,640,429
08/09	20,994,000	146,308	1,805,000	7,689,806	149,802	6,400,000	37,184,916
09/10	19,282,000	87,785	1,550,000	6,512,251	76,160	6,100,000	33,608,196
10/11	17,524,000	29,262	1,380,000	5,288,753	-	5,800,000	30,022,015
11/12	15,695,000	-	1,205,000	4,009,031	-	5,500,000	26,409,031
12/13	13,869,000	-	1,020,000	2,720,797	-	5,200,000	22,809,797
13/14	12,094,000	-	830,000	1,387,855	-	4,900,000	19,211,855
14/15	10,342,000	-	635,000	-	-	4,600,000	15,577,000
15/16	8,505,000	-	430,000	-	-	4,300,000	13,235,000
16/17	6,970,000	-	220,000	-	-	4,000,000	11,190,000
17/18	5,626,000	-	-	-	-	3,700,000	9,326,000
18/19	4,220,000	-	-	-	-	3,400,000	7,620,000
19/20	2,743,000	-	-	-	-	3,100,000	5,843,000
20/21	1,655,000	-	-	-	-	2,800,000	4,455,000
21/22	1,155,000	-	-	-	-	2,500,000	3,655,000
22/23	790,000	-	-	-	-	2,200,000	2,990,000
23/24	405,000	-	-	-	-	1,900,000	2,305,000
24/25	-	-	-	-	-	1,600,000	1,600,000
25/26	-	-	-	-	-	1,300,000	1,300,000
26/27	-	-	-	-	-	1,000,000	1,000,000
27/28	-	-	-	-	-	-	-



### Total Debt Service by Year

Fiscal Year	G.O. Revenue Bonds	G.O. Special Assessment Bonds	Revenue Bonds	Medium Term Financing	Capital Leases	Redevelopment Agency	Total
07/08	2,436,953	98,266	313,980	1,486,638	78,765	506,000	4,920,603
08/09	2,593,189	64,419	317,543	1,489,191	78,765	594,750	5,137,856
09/10	2,589,956	62,605	315,280	1,486,583	78,765	581,250	5,114,439
10/11	2,554,030	60,791	223,480	1,483,778	78,765	567,750	4,968,593
11/12	2,543,905	29,715	222,443	1,485,953		554,250	4,836,265
12/13	2,458,702		226,143	1,437,794		540,750	4,663,389
13/14	2,327,174		224,533	1,434,794		527,250	4,513,751
14/15	2,225,027		222,650	1,436,957		513,750	4,398,384
15/16	2,231,773		225,348			500,250	2,957,371
16/17	1,858,774		222,513			486,750	2,568,036
17/18	1,608,824		224,235			473,250	2,306,309
18/19	1,613,942					459,750	2,073,692
19/20	1,624,809					446,250	2,071,059
20/21	1,178,884					432,750	1,611,634
21/22	557,648					419,250	976,898
22/23	403,519					405,750	809,269
23/24	405,619					392,250	797,869
24/25	406,593					378,750	785,343
25/26						365,250	365,250
26/27						351,750	351,750
27/28						1,022,500	1,022,500
	<b>61,199,246</b>	<b>1,522,678</b>	<b>5,130,441</b>	<b>20,172,628</b>	<b>781,940</b>	<b>12,406,388</b>	<b>101,213,320</b>



## Total Outstanding Debt by Year G.O. Revenue Bonds

Fiscal Year	Various splits to Mtn. View, Genoa & Ridgeview Funds 318, 317 & 315 1997A Issue				Various splits to Cave Rock, Skyland & Ridgeview Funds 319, 320 & 315 1997B Refunding Issue				Recreational Kahle Park - Phase 2 Fund 541 1998 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				3,000,000				1,185,000				2,200,000
94/95												
95/96												
96/97	12,394	12,394		3,000,000	4,804	4,804		1,185,000				
97/98	165,256	165,256		3,000,000	83,723	63,723	20,000	1,165,000				
98/99	253,756	163,756	90,000	2,910,000	67,973	62,973	5,000	1,160,000				2,200,000
99/00	253,698	158,698	95,000	2,815,000	67,698	62,698	5,000	1,155,000	127,700	127,700		2,200,000
00/01	252,415	152,415	100,000	2,715,000	67,373	62,373	5,000	1,150,000	90,141	90,141		2,200,000
01/02	255,698	145,698	110,000	2,605,000	67,048	62,048	5,000	1,145,000	90,141	90,141		2,200,000
02/03	253,631	138,631	115,000	2,490,000	66,731	61,731	5,000	1,140,000	235,141	90,141	145,000	2,055,000
03/04	251,631	131,631	120,000	2,370,000	66,431	61,431	5,000	1,135,000	234,776	84,776	150,000	1,905,000
04/05	2,027,737	92,737	1,935,000	435,000	173,931	58,931	115,000	1,020,000	234,076	79,076	155,000	1,750,000
05/06	156,850	21,850	135,000	300,000	176,831	51,831	125,000	895,000	238,031	73,031	165,000	1,585,000
06/07	158,550	13,550	145,000	155,000	174,231	44,231	130,000	765,000	236,431	66,431	170,000	1,415,000
07/08	160,167	5,167	155,000	-	176,698	36,698	140,000	625,000	234,631	59,631	175,000	1,240,000
08/09					174,554	29,554	145,000	480,000	287,456	52,456	235,000	1,005,000
09/10					172,038	22,038	150,000	330,000	287,821	42,821	245,000	760,000
10/11					174,179	14,179	160,000	170,000	262,715	32,715	230,000	530,000
11/12					175,808	5,808	170,000	-	233,055	23,055	210,000	320,000
12/13									234,025	14,025	220,000	100,000
13/14									104,400	4,400	100,000	-
14/15												
15/16												
16/17												
17/18												
18/19												
19/20												
20/21												
21/22												
22/23												
23/24												
24/25												
<b>Totals</b>	<b>4,201,783</b>	<b>1,201,783</b>	<b>3,000,000</b>		<b>1,890,052</b>	<b>705,052</b>	<b>1,185,000</b>		<b>3,130,543</b>	<b>930,543</b>	<b>2,200,000</b>	

G.O. Revenue Bonds (continued)

Fiscal Year	Solid Waste Refunding Bonds Fund 541 2004 Issue				Water Bonds Fund 319 2002C Issue				Water Bonds Fund 318 2004A 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				1,670,000				1,250,000				2,065,000
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	51,163	51,163	-	1,670,000	65,398	60,398	5,000	1,235,000	74,370	74,370	-	2,065,000
05/06	70,300	70,300	-	1,670,000	65,252	60,252	5,000	1,230,000	85,811	85,811	-	2,065,000
06/07	168,800	68,800	100,000	1,570,000	65,087	60,087	5,000	1,225,000	85,811	85,811	-	2,065,000
07/08	165,800	65,800	100,000	1,470,000	64,907	59,907	5,000	1,220,000	85,811	85,811	-	2,065,000
08/09	162,550	62,550	100,000	1,370,000	64,715	59,715	5,000	1,215,000	182,832	82,832	100,000	1,965,000
09/10	158,925	58,925	100,000	1,270,000	64,515	59,515	5,000	1,210,000	179,468	79,468	100,000	1,865,000
10/11	155,050	55,050	100,000	1,170,000	64,306	59,306	5,000	1,205,000	175,978	75,978	100,000	1,765,000
11/12	155,819	50,819	105,000	1,065,000	64,090	59,090	5,000	1,200,000	172,249	72,249	100,000	1,665,000
12/13	161,144	46,144	115,000	950,000	151,199	56,199	95,000	1,105,000	168,499	68,499	100,000	1,565,000
13/14	161,000	41,000	120,000	830,000	151,757	51,757	100,000	1,005,000	164,520	64,520	100,000	1,465,000
14/15	155,600	35,600	120,000	710,000	151,950	46,950	105,000	900,000	165,216	60,216	105,000	1,360,000
15/16	160,056	30,056	130,000	580,000	151,785	41,785	110,000	790,000	165,570	55,570	110,000	1,250,000
16/17	159,175	24,175	135,000	445,000	151,268	36,268	115,000	675,000	165,700	50,700	115,000	1,135,000
17/18	157,813	17,813	140,000	305,000	150,390	30,390	120,000	555,000	165,783	45,783	120,000	1,015,000
18/19	160,925	10,925	150,000	155,000	149,182	24,182	125,000	430,000	165,560	40,560	125,000	890,000
19/20	158,681	3,681	155,000	-	152,488	17,488	135,000	295,000	164,998	34,998	130,000	760,000
20/21					155,214	10,214	145,000	150,000	168,918	28,918	140,000	620,000
21/22					152,575	2,575	150,000	-	167,559	22,559	145,000	475,000
22/23									165,840	15,840	150,000	325,000
23/24									168,458	8,458	160,000	165,000
24/25									165,653	653	165,000	-
Totals	2,362,800	692,800	1,670,000		2,190,306	940,306	1,250,000		3,204,602	1,139,602	2,065,000	

G.O. Revenue Bonds (continued)

Fiscal Year	Sewer Bonds Fund 325 2004B Issue				Transportation Refunding Bonds Fund 541 2005 Issue				Sewer Refunding Bonds Fund 325 2005B 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				3,000,000				2,488,000				1,540,000
94/95												
95/96												
96/97												
97/98												
98/99												
99/00												
00/01												
01/02												
02/03												
03/04												
04/05	109,055	109,055	-	3,000,000				2,488,000	9,154	9,154	-	1,540,000
05/06	125,833	125,833	-	3,000,000	80,946	80,946	-	2,488,000	74,900	74,900	-	1,540,000
06/07	125,833	125,833	-	3,000,000	88,573	88,573	-	2,488,000	74,900	74,900	-	1,540,000
07/08	237,143	122,143	115,000	2,885,000	102,573	88,573	14,000	2,474,000	212,042	72,042	140,000	1,400,000
08/09	237,958	117,958	120,000	2,765,000	115,825	87,825	28,000	2,446,000	210,771	65,771	145,000	1,255,000
09/10	238,311	113,311	125,000	2,640,000	116,811	86,811	30,000	2,416,000	213,229	58,229	155,000	1,100,000
10/11	238,302	108,302	130,000	2,510,000	286,230	84,230	202,000	2,214,000	210,333	50,333	160,000	940,000
11/12	237,933	102,933	135,000	2,375,000	286,967	76,967	210,000	2,004,000	212,042	42,042	170,000	770,000
12/13	237,349	97,349	140,000	2,235,000	287,420	69,420	218,000	1,786,000	208,396	33,396	175,000	595,000
13/14	236,566	91,566	145,000	2,090,000	287,588	61,588	226,000	1,560,000	209,354	24,354	185,000	410,000
14/15	235,411	85,411	150,000	1,940,000	291,436	53,436	238,000	1,322,000	214,667	14,667	200,000	210,000
15/16	234,354	79,354	155,000	1,785,000	288,909	44,909	244,000	1,078,000	214,375	4,375	210,000	-
16/17	237,800	72,800	165,000	1,620,000	290,134	36,134	254,000	824,000				
17/18	235,861	65,861	170,000	1,450,000	292,003	27,003	265,000	559,000				
18/19	238,350	58,350	180,000	1,270,000	292,480	17,480	275,000	284,000				
19/20	240,231	50,231	190,000	1,080,000	291,601	7,601	284,000	-				
20/21	236,685	41,685	195,000	885,000								
21/22	237,514	32,514	205,000	680,000								
22/23	237,679	22,679	215,000	465,000								
23/24	237,161	12,161	225,000	240,000								
24/25	240,940	940	240,000	-								
Totals	4,636,266	1,636,266	3,000,000			911,494	2,488,000		524,163	1,540,000		

G.O. Revenue Bonds (continued)

Fiscal Year	Water Refunding Bonds - Lake Systems Split between 316, 319 & 320 2005A Issue				Water Refunding Bonds - Valley Systems Split between 315, 317 & 318 2005C Issue				Sewer Refunding Bonds Fund 325 2005E 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				1,190,000				1,785,000				2,558,000
94/95												
95/96												
96/97												
97/98												
98/99												
99/00												
00/01												
01/02												
02/03												
03/04												
04/05	7,071	7,071	-	1,190,000	10,908	10,908	-	1,785,000				
05/06	57,850	57,850	-	1,190,000	89,250	89,250	-	1,785,000	53,608	53,608	-	2,558,000
06/07	57,850	57,850	-	1,190,000	89,250	89,250	-	1,785,000	115,695	100,695	15,000	2,543,000
07/08	165,604	55,604	110,000	1,080,000	89,250	89,250	-	1,785,000	116,080	100,080	16,000	2,527,000
08/09	165,646	50,646	115,000	965,000	244,583	84,583	160,000	1,625,000	116,425	99,425	17,000	2,510,000
09/10	164,750	44,750	120,000	845,000	246,292	76,292	170,000	1,455,000	115,753	98,753	17,000	2,493,000
10/11	163,604	38,604	125,000	720,000	247,500	67,500	180,000	1,275,000	116,059	98,059	18,000	2,475,000
11/12	162,208	32,208	130,000	590,000	248,208	58,208	190,000	1,085,000	116,325	97,325	19,000	2,456,000
12/13	160,563	25,563	135,000	455,000	248,417	48,417	200,000	885,000	319,759	91,759	228,000	2,228,000
13/14	163,521	18,521	145,000	310,000	243,271	38,271	205,000	680,000	319,545	82,545	237,000	1,991,000
14/15	161,125	11,125	150,000	160,000	242,729	27,729	215,000	465,000	322,884	72,884	250,000	1,741,000
15/16	163,333	3,333	160,000	-	241,688	16,688	225,000	240,000	325,710	62,710	263,000	1,478,000
16/17					245,000	5,000	240,000	-	322,160	52,160	270,000	1,208,000
17/18									323,218	41,218	282,000	926,000
18/19									322,826	29,826	293,000	633,000
19/20									326,884	17,884	309,000	324,000
20/21									329,333	5,333	324,000	-
21/22												
22/23												
23/24												
24/25												
Totals	403,125		1,190,000		701,346		1,785,000		1,104,262		2,558,000	

G.O. Revenue Bonds (continued)

Water Refunding Bonds Split between Funds 318, 314 & 321 2006A Issue				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				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				
05/06	47,141	47,141	-	2,397,000
06/07	127,133	95,133	32,000	2,365,000
07/08	126,830	93,830	33,000	2,332,000
08/09	126,486	92,486	34,000	2,298,000
09/10	126,103	91,103	35,000	2,263,000
10/11	127,633	89,633	38,000	2,225,000
11/12	147,600	87,600	60,000	2,165,000
12/13	281,933	81,933	200,000	1,965,000
13/14	285,653	73,653	212,000	1,753,000
14/15	284,010	65,010	219,000	1,534,000
15/16	285,994	55,994	230,000	1,304,000
16/17	287,537	46,537	241,000	1,063,000
17/18	283,757	36,757	247,000	816,000
18/19	284,620	26,620	258,000	558,000
19/20	289,927	15,927	274,000	284,000
20/21	288,734	4,734	284,000	-
21/22				
22/23				
23/24				
24/25				
<b>Totals</b>		1,004,091	2,397,000	

G.O. Special Assessment Bonds

Fiscal Year	1989 Water/Sewer Assessment Bonds Fund 541				2004 Zephyr Water Assessment "Note" Fund 541				Combined Principal Balances	Combined Annual Debt Service
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				550,000				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

Fiscal Year	Airport Improvement & Refunding - 1999 Fund 541				Highway Revenue Impr & Refunding - 2003 Fund 541				Combined Principal Balances	Combined Annual Debt Service
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				989,000				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	Minden Inn Bonds - 1998 Fund 541				Various Purpose Bonds - 1999 Fund 541				Various Purpose Bonds - 2002 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				3,000,000				1,500,000				3,100,000
95/96												
96/97												
97/98												
98/99	55,386	55,386		3,000,000								
99/00	356,396	106,396	250,000	2,750,000	34,275	34,275	-	1,500,000				
00/01	352,559	97,559	255,000	2,495,000	181,135	66,135	115,000	1,385,000				
01/02	358,371	88,371	270,000	2,225,000	181,200	61,200	120,000	1,265,000				
02/03	358,676	78,676	280,000	1,945,000	185,950	55,950	130,000	1,135,000				
03/04	357,544	67,544	290,000	1,655,000	185,250	50,250	135,000	1,000,000	434,471	159,471	275,000	2,825,000
04/05	360,853	55,853	305,000	1,350,000	189,018	44,018	145,000	855,000	380,375	100,375	280,000	2,545,000
05/06	359,576	44,576	315,000	1,035,000	192,190	37,190	155,000	700,000	375,475	90,475	285,000	2,260,000
06/07	362,723	32,723	330,000	705,000	189,865	29,865	160,000	540,000	368,975	78,975	290,000	1,970,000
07/08	365,149	20,149	345,000	360,000	192,025	22,025	170,000	370,000	367,175	67,175	300,000	1,670,000
08/09	366,840	6,840	360,000	-	193,580	13,580	180,000	190,000	366,138	56,138	310,000	1,360,000
09/10					194,608	4,608	190,000	-	365,500	45,500	320,000	1,040,000
10/11									368,619	33,619	335,000	705,000
11/12									365,869	20,869	345,000	360,000
12/13									367,200	7,200	360,000	-
13/14												
14/15												
Totals	3,654,073	654,073	3,000,000		1,919,095	419,095	1,500,000		3,759,796	659,796	3,100,000	

Fiscal Year	Gardnerville-Med Term Financing 2002 Split between 613 & 611 (613 only)				Gardnerville-Med Term Financing 2002 Split between 613 & 611 (611 only)				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				162,500				162,500				2,780,000
95/96												
96/97												
97/98												
98/99												
99/00												
00/01												
01/02					1,248.29	1,248						
02/03	15,741	6,891	8,850	153,650	16,274.77	7,425	8,850	153,650				
03/04	21,129	7,129	14,000	139,650	20,966.96	6,967	14,000	139,650				
04/05	21,180	6,480	14,700	124,950	21,009.24	6,309	14,700	124,950	62,788	62,788	-	2,780,000
05/06	21,198	5,798	15,400	109,550	21,019.04	5,619	15,400	109,550	124,180	124,180	-	2,780,000
06/07	21,233	5,083	16,150	93,400	21,045.78	4,896	16,150	93,400	125,575	125,575	-	2,780,000
07/08	21,284	4,334	16,950	76,450	21,087.14	4,137	16,950	76,450	125,575	125,575	-	2,780,000
08/09	21,297	3,547	17,750	58,700	21,091.38	3,341	17,750	58,700	125,575	125,575	-	2,780,000
09/10	21,374	2,724	18,650	40,050	21,157.34	2,507	18,650	40,050	379,075	119,075	260,000	2,520,000
10/11	21,408	1,858	19,550	20,500	21,181.54	1,632	19,550	20,500	565,950	100,950	465,000	2,055,000
11/12	21,451	951	20,500	-	21,213.40	713	20,500	-	562,200	77,200	485,000	1,570,000
12/13									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	207,295	44,795	162,500		207,295	44,795	162,500		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	692,340
02/03									3,697,300	736,562
03/04									5,924,300	1,181,721
04/05					-	-	-	3,220,000	10,999,900	1,209,462
05/06	6,575	6,575	-	900,000	269,641	124,641	145,000	3,075,000	10,969,100	1,369,854
06/07	122,982	39,150	83,832	816,168	275,988	120,988	155,000	2,920,000	9,917,968	1,488,386
07/08	122,981	35,503	87,478	728,690	271,338	116,338	155,000	2,765,000	8,826,590	1,486,638
08/09	122,982	31,698	91,284	637,406	271,688	111,688	160,000	2,605,000	7,689,806	1,489,191
09/10	122,982	27,727	95,255	542,151	381,888	106,888	275,000	2,330,000	6,512,251	1,486,583
10/11	122,982	23,584	99,398	442,753	383,638	98,638	285,000	2,045,000	5,288,753	1,483,778
11/12	122,982	19,260	103,722	339,031	392,238	87,238	305,000	1,740,000	4,009,031	1,485,953
12/13	122,982	14,748	108,234	230,797	395,038	75,038	320,000	1,420,000	2,720,797	1,437,794
13/14	122,982	10,040	112,942	117,855	757,238	62,238	695,000	725,000	1,387,855	1,434,794
14/15	122,982	5,127	117,855	-	759,438	34,438	725,000	-	-	1,436,957
<b>Totals</b>	<b>1,113,410</b>	<b>213,410</b>	<b>900,000</b>		<b>4,158,129</b>	<b>938,129</b>	<b>3,220,000</b>			<b>20,172,628</b>

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
<b>Totals</b>	<b>230,585</b>	<b>28,530</b>	<b>202,055</b>		<b>551,355</b>	<b>76,379</b>	<b>474,976</b>			<b>781,940</b>

Redevelopment Agency

Fiscal Year	2003 Redevelopment Note					
	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	350,875	0	150,875	200,000		6,900,000
6/1/07	155,250	0	155,250			6,900,000
12/1/07	355,250		155,250	200,000		6,700,000
6/1/08	150,750		150,750			6,700,000
12/1/08	450,750		150,750	300,000		6,400,000
6/1/09	144,000		144,000			6,400,000
12/1/09	444,000		144,000	300,000		6,100,000
6/1/10	137,250		137,250			6,100,000
12/1/10	437,250		137,250	300,000		5,800,000
6/1/11	130,500		130,500			5,800,000
12/1/11	430,500		130,500	300,000		5,500,000
6/1/12	123,750		123,750			5,500,000
12/1/12	423,750		123,750	300,000		5,200,000
6/1/13	117,000		117,000			5,200,000
12/1/13	417,000		117,000	300,000		4,900,000
6/1/14	110,250		110,250			4,900,000
12/1/14	410,250		110,250	300,000		4,600,000
6/1/15	103,500		103,500			4,600,000
12/1/15	403,500		103,500	300,000		4,300,000
6/1/16	96,750		96,750			4,300,000
12/1/16	396,750		96,750	300,000		4,000,000
6/1/17	90,000		90,000			4,000,000
12/1/17	390,000		90,000	300,000		3,700,000
6/1/18	83,250		83,250			3,700,000
12/1/18	383,250		83,250	300,000		3,400,000
6/1/19	76,500		76,500			3,400,000
12/1/19	376,500		76,500	300,000		3,100,000
6/1/20	69,750		69,750			3,100,000
12/1/20	369,750		69,750	300,000		2,800,000
6/1/21	63,000		63,000			2,800,000
12/1/21	363,000		63,000	300,000		2,500,000
6/1/22	56,250		56,250			2,500,000
12/1/22	356,250		56,250	300,000		2,200,000
6/1/23	49,500		49,500			2,200,000
12/1/23	349,500		49,500	300,000		1,900,000
6/1/24	42,750		42,750			1,900,000
12/1/24	342,750		42,750	300,000		1,600,000
6/1/25	36,000		36,000			1,600,000
12/1/25	336,000		36,000	300,000		1,300,000
6/1/26	29,250		29,250			1,300,000
12/1/26	329,250		29,250	300,000		1,000,000
6/1/27	22,500		22,500			1,000,000
12/1/27	1,022,500		22,500	1,000,000		-
6/1/28	-					-
Totals	12,369,888		4,594,888	7,775,000		

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# Appendix

A resource for additional information on budget related items, including augmentations, transfers, fund balances, 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. Augmentation of 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. FY07-08 Adopted transfers are shown on the following page.

<b>FY07-08 Transfers</b>			
<b>FROM</b>	<b>TO</b>	<b>PURPOSE</b>	<b>TOTAL</b>
<b>County Funds:</b>			
General Fund	Room Tax Fund	To support parks operations	\$160,000
	Room Tax Fund	To cover revenue shortfall	128,000
	Room Tax Fund	Allocation of new revenue sources	300,000
	China Spring Fund	To cover property tax revenue shortfall	40,490
	WNYRC	To cover property tax revenue shortfall	185,703
	Senior Services Fund	Tranportation services	100,000
	911/Technology Svcs Fund	Payment for 911 services (Sheriff)	364,942
	911/Technology Svcs Fund	Verizon Credit Lease payment	<u>13,835</u>
			\$1,292,970
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)	\$165,542
Social Services	Room Tax Fund	Payment for grounds maintenance	\$3,500
Room Tax	Senior Services Fund	Senior Center operations	\$359,545
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	<u>243,428</u>
			\$602,973
Tahoe Douglas Trans District	County Debt/Other Fund	Transportation bonds 2000	\$170,428
		Transportation bonds 2005	<u>102,494</u>
			\$272,922
Ad Val Capital Projects	County Debt/Other Fund	Minden Inn bonds 1998	\$365,149
		Facility improvement bonds 1999	192,026
		Facility improvement bonds 2002	372,007
		Parking garage bonds 2004	125,576
		Parking garage bonds 2005	<u>271,338</u>
			\$1,326,096
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment	<u>\$319,311</u>
<b>Total County Funds</b>			<b>\$3,983,314</b>
<b>Redevelopment Agency Funds:</b>			
Administration Fund	Capital Projects Fund	Payments on land write-down	\$275,000
	Capital Projects Fund	For capital projects	375,000
	Debt Service Fund	Redevelopment Agency bonds	<u>506,000</u>
<b>Total Redevelopment Agency Funds</b>			<b>\$1,156,000</b>
<b>Town Funds:</b>			
G'Vill Administration	G'Vill Debt	Building bonds 2005	\$123,005
		Town street projects	50,000
		Building bonds 2005	<u>21,284</u>
			\$194,289
G'Vill Health & Sanitation	G'Ville Administration - PW	Town street projects	50,000
G'Vill Ad Val Capital Projects	G'Vill Debt	Building bonds 2005	<u>21,284</u>
			\$194,289
Minden Trash	Minden Town Admin	Town street projects	<u>\$100,000</u>
<b>Total Town Funds</b>			<b>\$294,289</b>
<b>East Fork Fire &amp; Paramedic District Funds:</b>			
EF Fire Administration	EF Fire Emergency Reserve	Build reserves	\$20,000
	EF Construction Reserve	Station 12 construction	<u>335,000</u>
<b>Total East Fork Fire &amp; Paramedic District Funds</b>			<b>\$355,000</b>
<b>Total All Funds</b>			<b>\$5,788,603</b>

## 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**

<b>County Funds</b>	<b>8.3% Fund Balance</b>	<b>Reserves</b>	<b>3% Contingency</b>
General	\$2,849,628	\$5,851,215	\$1,029,986
Stabilization	260,112	-	-
NV Cooperative Extension	19,892	45,836	7,182
Airport	60,057	-	21,707
Douglas County Water District	1,805	-	653
Solid Waste	21,488	-	7,017
MV Accident Indigent	-	-	-
Medical Assistance to Indigents	-	2,150,000	-
Social Services	85,087	-	30,754
Law Library	3,132	-	1,132
Road Operating	180,023	-	65,069
Room Tax	481,643	894,844	174,088
Tahoe-Douglas Transportation District	35,076	-	12,678
Justice Court Administrative Assessment	5,474	-	1,979
China Spring	250,000	-	-
Western Nevada Regional Youth Center	-	-	-
Erosion Control	-	-	-
9 1 1	162,881	42,616	58,588
Senior Services Program	71,592	-	37,443
Self Insurance Reserve	-	3,014,260	-
Dental Insurance	-	736,407	-
Motor Pool/Vehicle Maintenance	-	1,066,822	-
Douglas County Water Utility	-	250,228	-
Ridgeview Water System	-	20,517	-
Zephyr Water System	-	249,230	-
West Valley Water System	-	309,175	-
East Valley Water System	-	1,743,564	-
Cave Rock Water System	-	243,650	-
Skyland Water System	-	229,072	-
Foothill Water	-	337,647	-
Sewer Utility	-	2,103,372	-
Extraordinary Maintenance	-	523,255	-
Ad Valorem Capital Construction	-	10,162,900	-
County Construction	-	731,878	-
Park Res. Const. Tax	-	-	-
Regional Transportation	-	766,000	-
County Debt/Other Resources	-	781,682	-
<b>Total County</b>	<b>\$4,487,890</b>	<b>\$32,254,170</b>	<b>\$1,448,276</b>

<b>Redevelopment Agency</b>	<b>8.3% Fund Balance</b>	<b>Reserves</b>	<b>3% Contingency</b>
DC Redevelop - Admin	\$7,004	\$0	\$2,532
DC Redevelop - Capital	-	199,016	-
DC Redevelop - Debt	-	3,305	-
<b>Total Redevelopment Agency</b>	<b>\$7,004</b>	<b>\$202,321</b>	<b>\$2,532</b>
<b>Fire/Paramedic District Funds</b>			
East Fork Fire	\$349,609	\$0	\$126,365
East Fork Fire Emergency	-	307,517	-
East Fork Equipment Reserve	-	376,962	-
East Fork Construction Reserve	-	19,771	-
East Fork Paramedic	426,216	130,000	154,054
<b>Total Fire/Paramedic</b>	<b>\$775,825</b>	<b>\$834,250</b>	<b>\$280,419</b>
<b>Town Funds</b>			
Gardnerville Town	\$68,543	\$0	\$24,775
Gardnerville Health & Sanitation	-	105,700	-
Gardnerville Debt	-	532	-
Gardnerville Ad Valorem Capital Projects	-	45,376	-
Genoa Town	26,016	-	9,448
Genoa Ad Valorem Capital Projects	-	16,795	-
Genoa Construction Reserve	-	136,446	-
Minden Town	113,036	-	40,857
Minden Ad Valorem Capital Projects	-	321,025	-
Minden Trash	-	262,765	-
Minden Capital Equipment and Construction	-	1,939,935	-
Minden Water	-	3,539,865	-
<b>Total Towns</b>	<b>\$207,595</b>	<b>\$6,368,439</b>	<b>\$75,080</b>
<b>Total All Funds</b>	<b>\$5,478,314</b>	<b>\$39,659,180</b>	<b>\$1,806,307</b>

## **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 FTE Method**

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	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
	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	11.46	11.46	11.46	11.80	10.80	10.80	10.80	10.80	10.80	10.85
Tahoe General Services	2.57	2.57	2.57	-	-	-	-	-	-	-
MAGIC (GIS)	2.00	2.00	2.00	2.00	-	-	-	-	-	-
Sub-Total	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.80	10.85
E Clerk/Treasurer										
Civil Clerks	6.28	6.56	6.29	4.42	4.33	4.33	4.33	4.33	4.45	4.68
Tahoe General Services	-	-	-	4.03	4.23	4.23	4.23	4.23	4.23	4.23
District Court Clerks	4.44	4.43	4.93	4.93	4.90	4.90	4.90	4.90	4.90	4.90
Treasurer	6.00	6.30	6.29	6.29	6.21	6.21	6.21	6.21	6.21	6.21
Sub-Total	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66	19.79	20.01
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	1.10	1.65	1.65	1.65	2.40
E District Attorney										
Civil/Criminal	16.37	17.33	17.83	17.83	17.33	17.33	17.33	17.33	17.85	18.35
Family Support	4.49	4.49	4.98	4.98	5.48	5.48	5.48	5.48	5.48	5.50
Sub-Total	20.85	21.81	22.80	22.80	22.80	22.80	22.80	22.80	23.33	23.85
E District Court I	3.10	3.10	3.10	3.00	3.00	3.00	3.00	3.00	3.00	2.00
E District Court II	2.10	2.10	2.10	1.90	1.90	1.90	2.00	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	1.48
E District Court - Juvenile Probation	10.24	10.48	10.48	9.00	9.00	9.65	9.65	9.65	9.65	9.63
E District Court - Juvenile Detention	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	10.48	10.48
A Court Computer Systems	1.00	1.00	1.00	1.00	1.00	1.45	1.45	1.45	1.45	1.45
E East Fork Justice Court	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18	7.50	7.50
E Alternative Sentencing	-	-	-	3.00	3.00	3.00	3.73	3.73	3.73	3.73
E Tahoe Justice Court	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50
E Recorder										
Recorder	6.05	6.05	6.05	7.00	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	9.00	9.00	9.00	9.00	9.00	9.00	9.00
E 2 Sheriff										
Administration	4.50	4.53	4.65	4.65	4.68	4.65	4.65	4.65	4.65	4.70
Administrative Services	6.00	7.48	7.48	7.48	6.71	6.71	6.83	7.13	7.30	7.78
Security	2.70	1.90	1.90	1.90	1.66	1.66	1.66	2.70	2.70	2.70
Records	5.05	5.05	5.05	5.05	5.05	5.05	5.53	5.53	5.53	6.53
Jail	28.00	27.00	27.00	27.00	28.00	28.00	28.00	31.00	31.00	31.00
COPS grant	3.00	-	5.00	6.00	6.00	1.00	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	16.00
Patrol/Traffic	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00
Grants	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Operations/Patrol	35.50	41.00	41.00	41.00	41.00	46.00	46.00	46.00	47.00	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	109.95	115.08	116.08	116.10	116.08	116.66	121.00	124.18	124.70

### FTE by Department General Fund (Continued)

Department	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	07-08 Adopted
A County Manager										
County Manager's Office	2.43	2.43	2.45	2.48	3.48	3.48	3.48	3.48	3.48	4.85
Facilities Operations				-	-	-	-	-	-	2.50
General Services	0.95	0.95	0.94	0.94	0.94	1.41	0.94	0.94	0.94	0.94
Purchasing				-	-	-	-	-	-	0.40
<u>MAGIC (GIS)</u>	-	-	-	-	3.00	3.00	3.00	3.00	3.48	3.48
Sub-Total	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41	7.89	12.16
A Administrative Services										
3 Comptroller	8.93	8.82	9.28	9.73	9.74	9.81	9.81	10.01	10.01	10.91
Facilities Operations	2.53	3.03	3.03	3.03	3.03	3.03	2.50	2.50	2.50	-
Human Resources	4.96	4.92	5.33	5.40	5.40	5.40	5.40	5.40	5.40	6.15
Information Systems	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	-	-
<u>Purchasing</u>	1.20	1.20	1.00	1.00	0.40	0.40	0.40	0.40	0.40	0.40
Sub-Total	22.62	22.96	23.63	24.16	24.56	24.63	24.11	24.31	18.31	17.46
A Community Development										
Administration	2.20	2.08	3.10	3.15	3.15	3.15	4.15	4.15	4.45	4.40
Building	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	10.00	9.00
Planning	9.05	8.10	8.23	8.23	8.23	8.23	8.23	10.23	10.23	9.25
Engineering	6.72	8.80	8.70	9.10	8.70	8.20	9.20	10.95	11.95	10.95
<u>Utilities</u>	2.98	3.40	2.78	3.03	2.83	2.65	2.75	-	-	-
Sub-Total	27.95	29.38	29.81	30.51	30.91	30.23	32.33	33.33	36.63	33.60
A Operational Services										
Animal Control	-	-	-	-	-	-	-	-	-	-
Facilities Operations	-	-	-	-	-	-	-	-	-	-
<u>Warehouse</u>	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Sub-Total	0.66	0.66	0.51	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	1.88
Emergency Management	0.75	0.75	0.75	0.75	1.75	0.75	0.75	0.75	0.75	0.75
Information Systems	-	-	-	-	-	-	-	-	7.00	7.10
<u>Animal Control</u>	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Sub-Total	6.80	6.80	6.80	6.80	7.80	7.80	8.28	8.28	15.28	14.78
A <u>Weed Control (Community Svcs)</u>	3.25	2.938	3.273	3.25	3.25	3.25	3.40	3.45	4.43	4.38
<b>Total</b>	<b>278.68</b>	<b>281.99</b>	<b>290.42</b>	<b>292.74</b>	<b>295.82</b>	<b>297.86</b>	<b>302.03</b>	<b>307.62</b>	<b>318.04</b>	<b>318.94</b>

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)

Department	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
	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	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.80	10.85
E Clerk/Treasurer	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66	19.79	20.01
E Constables	2.00	2.00	2.00	2.00	2.00	2.10	2.65	2.65	2.65	3.40
E 3 District Attorney	20.85	21.81	22.80	22.80	22.80	22.80	22.80	22.80	23.33	23.85
E District Court I	3.10	3.10	3.10	3.00	3.00	3.00	3.00	3.00	3.00	2.00
E District Court II	2.10	2.10	2.10	1.90	1.90	1.90	2.00	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	1.48
E District Court - Juvenile Probation	10.24	10.48	10.48	9.00	9.00	9.65	9.65	9.65	9.65	9.63
E District Court - Juvenile Detention	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	10.48	10.48
A Court Computer Systems	1.00	1.00	1.00	1.00	1.00	1.45	1.45	1.45	1.45	1.45
E East Fork Justice Court	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18	7.50	7.50
E Alternative Sentencing	-	-	-	3.00	3.00	3.00	3.73	3.73	3.73	3.73
E Tahoe Justice Court	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50
E Recorder	8.05	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00	9.00
E 4 Sheriff	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00	124.18	124.70
A County Manager	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41	7.89	12.16
A Administrative Services	22.62	22.96	23.63	24.16	24.56	24.63	24.11	24.31	18.31	17.46
A Community Development	27.95	29.38	29.81	30.51	30.91	30.23	32.33	33.33	36.63	33.60
A Operational Services	0.66	0.66	0.51	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	14.78
A Weed Control (Community Svcs)	3.25	2.94	3.27	3.25	3.25	3.25	3.40	3.45	4.43	4.38
<b>Total</b>	<b>278.68</b>	<b>281.99</b>	<b>290.42</b>	<b>292.74</b>	<b>295.82</b>	<b>297.86</b>	<b>302.03</b>	<b>307.62</b>	<b>318.04</b>	<b>318.94</b>

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

Department		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
		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	11.46	11.46	11.46	11.80	10.80	10.80	10.80	10.80	10.80	10.85
	DMV	2.57	2.57	2.57	-	-	-	-	-	-	-
	MAGIC (GIS)	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Sub-Total	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.80	10.85
E	Clerk/Treasurer										
	Civil Clerks	6.28	6.56	6.29	4.42	4.33	4.33	4.33	4.33	4.45	4.68
	Tahoe General Services	-	-	-	4.03	4.23	4.23	4.23	4.23	4.23	4.23
	District Court Clerks	4.44	4.43	4.93	4.93	4.90	4.90	4.90	4.90	4.90	4.90
	Treasurer	6.00	6.30	6.29	6.29	6.21	6.21	6.21	6.21	6.21	6.21
	Sub-Total	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66	19.79	20.01
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	1.10	1.65	1.65	1.65	2.40
E	District Attorney										
	Civil/Criminal	16.48	17.48	17.98	17.98	17.48	17.48	17.48	17.48	18.00	18.50
	Family Support	4.49	4.49	4.98	4.98	5.48	5.48	5.48	5.48	5.48	5.50
	Sub-Total	20.96	21.96	22.95	22.95	22.95	22.95	22.95	22.95	23.48	24.00
E	District Courts I & II										
	Administration	5.20	5.20	5.20	4.90	4.90	4.90	5.00	5.00	5.00	4.00
	CASA	0.75	0.75	0.75	0.75	1.00	1.00	1.48	1.48	1.48	1.48
	Juvenile Probation	10.24	10.48	10.48	9.00	9.00	9.65	9.65	9.65	9.65	9.63
	Juvenile Detention	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	10.48	10.48
	China Spring Youth Camp	17.40	17.40	17.40	17.40	19.80	19.80	20.88	20.90	24.00	24.00
	Aurora Pines Girls Camp	-	-	-	-	12.00	12.00	12.00	12.00	12.00	12.00
	Sub-Total	43.54	43.78	43.78	42.00	56.65	57.30	58.95	58.98	62.60	61.58
A	Court Computer Systems	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
E	East Fork Justice Court	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18	7.50	7.50
E	Alternative Sentencing	-	-	-	3.00	3.00	3.00	3.73	3.73	3.73	3.73
E	Tahoe Justice Court	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50
E	Recorder	8.05	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00	9.00
E 2	Sheriff	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00	124.18	124.70
A	Cooperative Extension	1.00	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.88	1.90
A	Library	13.23	13.28	13.85	14.48	14.48	15.48	15.48	15.48	15.73	14.43
A	County Manager										
	County Manager's Office	2.43	2.43	2.45	2.48	3.48	3.48	3.48	3.48	3.48	4.85
	Facility Operations	-	-	-	-	-	-	-	-	-	2.50
	General Services	0.95	0.95	0.94	0.94	0.94	1.41	0.94	0.94	0.94	0.94
	Purchasing	-	-	-	-	-	-	-	-	-	0.40
	MAGIC (GIS)	-	-	-	-	3.00	3.00	3.00	3.00	3.48	3.48
	Sub-Total	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41	7.89	12.16
	Administrative Services										
	Comptroller	9.14	9.13	9.54	10.05	10.06	10.16	10.16	10.36	10.36	10.91
	Facilities Operations	2.53	3.03	3.03	3.03	3.03	3.03	2.50	2.50	2.50	-
	Human Resources	5.50	5.56	5.96	6.09	6.09	6.09	6.09	6.09	6.09	6.15
	Information Systems	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	-	-
	Purchasing	1.20	1.20	1.00	1.00	0.40	0.40	0.40	0.40	0.40	0.40
	Sub-Total	23.37	23.91	24.52	25.16	25.57	25.67	25.14	25.34	19.34	17.46

FTE by Department  
All County Funds (Continued)

Department	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	07-08 Adopted
A Communications/911										
911/Dispatch	17.20	17.20	17.20	18.20	18.20	18.20	21.20	21.20	22.20	22.70
Animal Control	5.05	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	1.88
Information Systems	-	-	-	-	-	-	-	-	7.00	7.10
Emergency Management	-	-	0.75	0.75	1.75	0.75	0.75	0.75	0.75	0.75
Sub-Total	23.25	23.25	24.00	25.00	26.00	26.00	29.48	29.48	37.48	37.48
A Community Development										
Administration	2.20	2.08	3.10	3.15	3.15	3.15	4.15	4.15	4.45	4.40
Building	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	10.00	9.00
Planning	9.05	8.10	8.23	8.23	8.23	8.23	8.23	10.23	10.23	9.25
Engineering	8.59	10.47	11.20	11.55	11.00	10.50	11.50	13.25	14.10	13.10
Roads	13.05	13.37	13.25	13.17	13.17	13.17	13.17	13.17	13.02	13.52
Utilities	13.24	11.91	11.28	11.88	11.43	11.93	13.93	11.28	12.28	12.68
Sub-Total	53.13	52.93	54.05	54.98	54.98	54.98	58.98	60.08	64.08	61.95
A Community Services										
3 Parks										
- Parks Permanent (805)	10.38	10.08	10.08	11.83	12.08	12.08	11.93	11.93	11.93	11.78
- Parks Seasonals (807)	12.01	11.89	11.63	8.52	8.52	8.52	8.80	8.95	8.95	8.95
Parks Sub-Total	22.38	21.96	21.70	20.34	20.59	20.59	20.73	20.88	20.88	20.73
3 Recreation										
- Rec Permanent (810)	8.40	8.13	7.80	8.38	8.38	9.38	9.38	9.38	9.38	9.38
- Rec Seasonals (811)	23.54	22.40	19.45	20.23	19.20	13.61	14.20	13.60	13.60	15.50
- Kahle Park (812)	-	-	8.23	8.28	8.38	11.55	11.08	10.93	10.93	11.30
Rec Sub-Total	31.94	30.53	35.48	36.88	35.96	34.53	34.65	33.90	33.90	36.18
Senior Services	7.92	9.38	12.25	17.00	17.55	18.10	20.30	20.30	20.77	20.77
Social Svcs/Com. Health	4.38	4.38	4.38	4.38	4.58	5.30	5.30	6.30	8.58	6.98
Weed Control	3.25	2.94	3.27	3.25	3.2500	3.25	3.40	3.45	4.43	4.38
Com Svcs Sub-Total	69.86	69.17	77.07	81.85	81.92	81.77	84.37	84.82	88.55	89.02
A Operational Services										
Animal Control	-	-	-	-	-	-	-	-	-	-
Airport	4.31	5.45	4.45	4.70	4.70	6.18	6.30	6.30	6.30	6.30
Facilities Operations	-	-	-	-	-	-	-	-	-	-
Motor Pool/Veh. Maint.	6.61	6.66	7.66	7.55	7.55	7.55	8.43	8.43	8.43	8.43
Warehouse	0.66	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Sub-Total	11.57	12.76	12.61	12.75	12.75	14.23	15.23	15.23	15.23	15.23
<b>Total</b>	<b>430.32</b>	<b>433.10</b>	<b>451.19</b>	<b>461.16</b>	<b>478.32</b>	<b>483.94</b>	<b>497.53</b>	<b>503.64</b>	<b>521.87</b>	<b>522.38</b>

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)**

<b>Department</b>	<b>98-99 Adopted</b>	<b>99-00 Adopted</b>	<b>00-01 Adopted</b>	<b>01-02 Adopted</b>	<b>02-03 Adopted</b>	<b>03-04 Adopted</b>	<b>04-05 Adopted</b>	<b>05-06 Adopted</b>	<b>06-07 Adopted</b>	<b>07-08 Adopted</b>
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	16.03	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.80	10.85
E Clerk/Treasurer	16.72	17.29	17.51	19.66	19.66	19.66	19.66	19.66	19.79	20.01
E Constables	2.00	2.00	2.00	2.00	2.00	2.10	2.65	2.65	2.65	3.40
E District Attorney	20.96	21.96	22.95	22.95	22.95	22.95	22.95	22.95	23.48	24.00
E District Courts I & II	43.54	43.78	43.78	42.00	56.65	57.30	58.95	58.98	62.60	61.58
A Court Computer Systems	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
E East Fork Justice Court	7.00	7.88	8.68	6.68	6.68	7.18	7.18	7.18	7.50	7.50
E Alternative Sentencing	-	-	-	3.00	3.00	3.00	3.73	3.73	3.73	3.73
E Tahoe Justice Court	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50
E Recorder	8.05	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00	9.00
E 3 Sheriff	110.75	109.95	115.08	116.08	116.10	116.08	116.66	121.00	124.18	124.70
A Cooperative Extension	1.00	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.88	1.90
A Library	13.23	13.28	13.85	14.48	14.48	15.48	15.48	15.48	15.73	14.43
A County Manager	3.38	3.38	3.39	3.41	7.41	7.89	7.41	7.41	7.89	12.16
A Administrative Services	23.37	23.91	24.52	25.16	25.57	25.67	25.14	25.34	19.34	17.46
A Communications/911	23.25	23.25	24.00	25.00	26.00	26.00	29.48	29.48	37.48	37.48
A Community Development	53.13	52.93	54.05	54.98	54.98	54.98	58.98	60.08	64.08	61.95
A 4 Community Services	69.86	69.17	77.07	81.85	81.92	81.77	84.37	84.82	88.55	89.02
A Operational Services	11.57	12.76	12.61	12.75	12.75	14.23	15.23	15.23	15.23	15.23
<b>Total</b>	<b>430.32</b>	<b>433.10</b>	<b>451.19</b>	<b>461.16</b>	<b>478.32</b>	<b>483.94</b>	<b>497.53</b>	<b>503.64</b>	<b>521.87</b>	<b>522.38</b>

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

Fund	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	07-08 Adopted
General Fund	278.68	281.99	290.42	292.74	295.82	297.86	302.03	307.62	318.04	318.94
Cooperative Extension	1.00	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.88	1.90
Airport	4.31	5.45	4.45	4.70	4.70	6.18	6.30	6.30	6.30	6.30
Douglas County Water District	2.50	0.60	0.60	0.25	-	-	-	-	-	-
Solid Waste	0.37	0.37	0.40	0.10	-	-	-	-	-	-
Social Services	4.38	4.38	4.38	4.38	4.58	5.30	5.30	6.30	8.58	6.98
Road Improvement	0.12	0.12	-	-	-	-	-	-	-	-
Road Operating	12.93	13.25	13.25	13.17	13.17	13.17	13.17	13.17	13.02	13.52
Room Tax	67.76	65.97	71.24	71.97	71.30	70.90	71.15	70.55	70.80	71.63
Tahoe-Douglas Transp District	0.54	0.49	0.45	0.40	0.30	0.30	0.30	0.30	0.25	0.25
Justice Court Admin Assess	-	-	-	-	-	0.55	0.55	0.55	0.55	0.55
China Spring	17.40	17.40	17.40	17.40	31.80	31.80	32.88	32.90	36.00	36.00
Erosion Control	0.14	0.19	-	-	-	-	-	-	-	-
911	17.20	17.20	17.20	18.20	18.20	18.20	21.20	21.20	22.20	22.70
Senior Nutrition	7.92	9.38	12.25	17.00	17.55	18.10	20.30	20.30	20.77	20.77
Self Insurance Reserve	0.65	0.89	0.84	0.89	0.89	0.89	0.89	0.89	0.89	0.89
Lmt Liability Health Insurance	-	-	-	-	-	-	-	-	-	-
Motor Pool/Vehicle Maintenance	6.61	6.66	7.66	7.55	7.55	7.55	8.43	8.43	8.43	8.43
Douglas County Water Utility	0.30	0.28	0.48	0.38	0.35	0.55	0.53	0.55	0.55	0.24
Water Systems										
Ridgeview			-	-	-	-	-	-	-	-
Zephyr			1.07	1.02	1.07	1.29	1.41	1.16	1.16	1.00
West Valley			1.12	0.67	0.63	1.05	1.10	1.17	1.17	1.09
East Valley			1.85	1.87	2.05	1.85	3.19	3.19	3.44	3.31
Cave Rock			0.84	0.81	0.81	1.12	1.13	1.08	1.08	1.01
Skyland			0.62	0.82	0.81	1.05	1.07	1.02	1.02	1.01
Foothill						-	-	0.25	0.25	0.41
Water Systems	4.80	5.55	5.50	5.19	5.37	6.36	7.90	7.87	8.12	7.81
Sewer Utility	2.15	1.53	1.53	2.93	2.88	2.37	2.75	2.86	3.61	4.63
Park Res Construction Tax	-	-	-	-	-	-	-	-	-	-
Regional Transportation	1.33	1.18	2.05	2.05	2.00	2.00	2.00	2.00	1.90	1.90
<b>County Total</b>	<b>431.07</b>	<b>433.85</b>	<b>451.19</b>	<b>461.16</b>	<b>478.32</b>	<b>483.94</b>	<b>497.53</b>	<b>503.64</b>	<b>521.87</b>	<b>522.38</b>
<b>Redevelopment Agency</b>	<b>0.275</b>	<b>0.225</b>	<b>0.075</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.15</b>
<b>Fire/Paramedic &amp; Towns</b>										
East Fork Fire District	6.82	6.82	7.13	11.95	14.20	15.70	23.14	23.64	25.39	26.14
East Fork Paramedic District	18.53	24.53	27.38	28.08	31.83	31.83	32.38	33.88	36.13	37.38
<b>Sub-Total</b>	<b>25.35</b>	<b>31.35</b>	<b>34.50</b>	<b>40.03</b>	<b>46.03</b>	<b>47.53</b>	<b>55.53</b>	<b>57.53</b>	<b>61.53</b>	<b>63.53</b>
Town of Gardnerville	5.23	4.75	7.25	7.00	7.00	10.00	9.38	11.61	11.06	12.56
Town of Genoa	2.44	1.75	1.00	1.48	1.50	1.50	1.50	1.50	1.50	1.60
Town of Minden	8.99	9.38	9.45	9.38	11.88	11.88	16.35	15.35	15.38	15.33
<b>Sub-Total</b>	<b>16.65</b>	<b>15.88</b>	<b>17.70</b>	<b>17.85</b>	<b>20.38</b>	<b>23.38</b>	<b>27.23</b>	<b>28.46</b>	<b>27.94</b>	<b>29.49</b>
<b>Total Fire/Paramedic &amp; Towns</b>	<b>42.00</b>	<b>47.23</b>	<b>52.20</b>	<b>57.88</b>	<b>66.40</b>	<b>70.90</b>	<b>82.75</b>	<b>85.99</b>	<b>89.46</b>	<b>93.01</b>
<b>Grand Total All Funds</b>	<b>473.35</b>	<b>481.30</b>	<b>503.47</b>	<b>519.09</b>	<b>544.77</b>	<b>554.89</b>	<b>580.33</b>	<b>589.68</b>	<b>611.38</b>	<b>615.54</b>

## 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 \$3,304,227,702 for the fiscal year ending June 30, 2008. This represents a 11.2% increase over FY06-07’s assessed valuation of \$2,971,417,791. 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.

<b>ASSESSED VALUATION</b>		
<b>Fiscal Year</b>	<b>Valuation</b>	<b>Percent Change</b>
94-95	\$1,043,991,818	4.09
95-96	1,143,674,698	9.55
96-97	1,269,833,857	11.03
97-98	1,323,618,935	4.24
98-99	1,370,934,871	3.57
99-00	1,413,035,513	3.07
00-01	1,469,943,984	4.03
01-02	1,639,837,048	11.56
02-03	1,737,265,060	5.94
03-04	1,858,278,871	6.97
04-05	2,000,179,481	7.64
05-06	2,466,472,845	23.3
06-07	2,971,417,791	21.72
07-08	3,304,227,702	11.2

SOURCE: 94-07-Ad Valorem Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation  
07-08-Estimate from Douglas County Assessor’s Office

Per Nevada Revised Statutes, all property owners of real or personal property in Nevada may appeal their assessments to various Boards of Equalizations. All secured property must be appealed by January 15 to the County Board of Equalization. At that time the Board will hear appeals based on comparable sales, adverse factors effecting value, fair economic expectancy, errors or any combination of these.

All owners of properties valued after December 15 can appeal directly to the State Board of Equalization. Also, those who appeal to the County Board of Equalization and do not agree with the decision can then appeal to the State Board of Equalization. Contact the Assessor’s Office for further information and for appeal forms.

In Nevada, county assessors are responsible for assessments in each county, except for property centrally assessed by the State. County treasurers are responsible for the collection of property taxes and forwarding the allocable portions thereof to the overlapping taxing units within the counties. The county’s tax roll collection record appears in the following table.

**TAX LEVIES, COLLECTIONS, AND DELINQUENCIES**

Douglas County, Nevada

Fiscal Year Ended 6/30	Net Levy Roll	Current Tax Collected	% of Levy Collected	Delinquent Tax Collected	Total Taxes Collected as % of Net Levy Roll
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
2007	58,312,147	57,948,527	99.38	258,957	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 FY07-08. 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, NV - FY07/08

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Value</b>	<b>% of County Assessed Value<sup>1</sup></b>
Harrah's/Harvey's	Resort/Casino	\$91,074,103	2.73
Park Cattle Company	Resort/Casino	49,688,904	1.49
Harich Tahoe Development	Time Share Development	29,133,315	0.87
Sierra Pacific Power Co.	Electric Utility	18,236,956	0.55
Syncon Homes	Developer	17,288,808	0.52
Carson Valley Center LLC	Shopping Center	12,703,730	0.38
Verizon	Public Utility	10,730,689	0.32
Sierra Sunset	Homeowner/Estate	10,234,109	0.31
Starbuck's	Manufacturer	10,136,713	0.30
Bently Nevada LLC (GE)	Manufacturer	9,320,849	0.28
<b>TOTAL</b>		<b>\$245,001,225</b>	<b>10.74</b>

1 - Based on FY07/08 total county assessed valuation of \$3,304,227,702. (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 the 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 \***

<b>Fiscal Year Ended</b>								
<b>June 30</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Carson City	2.5490	2.5904	2.6279	2.6431	2.6842	2.6967	2.6961	3.0004
Churchill	2.8274	2.7750	2.8509	2.9196	2.9401	2.9489	2.9534	2.9341
Clark	2.9675	3.0181	3.0334	3.0321	3.0676	3.0815	3.0782	3.1029
Douglas	2.3327	2.3583	2.3532	2.3626	2.3943	2.4160	2.3890	2.9742
Elko	2.7114	2.7216	2.7663	2.8539	2.9090	2.9344	2.9739	3.0040
Esmeralda	2.8259	2.8150	2.8150	2.8150	2.8350	3.0190	3.0190	3.0195
Eureka	1.7017	1.7029	1.7088	1.7677	1.7856	1.7804	1.9436	1.9429
Humboldt	2.4257	2.2510	2.2855	2.3005	2.4422	2.6039	2.6615	2.8988
Lander	3.1593	3.1509	3.1515	3.1542	3.3644	3.3647	3.3647	3.3675
Lincoln	2.8321	2.8477	2.8819	2.8716	2.8933	2.9063	2.9204	3.0766
Lyon	2.7437	2.8991	2.7864	2.8208	2.9384	2.9621	2.9544	3.0316
Mineral	3.6400	3.6400	3.6400	3.6400	3.6600	3.6600	3.6600	3.6600
Nye	3.3515	3.3519	3.3399	3.3528	3.3652	3.3978	3.3056	3.2151
Pershing	3.0751	3.0769	3.0815	3.0809	3.0995	3.1045	3.1626	3.1077
Storey	2.6502	2.7128	2.7240	2.7701	2.9922	3.5337	3.5043	3.4903
Washoe	3.4455	3.4278	3.4837	3.5511	3.5596	3.5402	3.5492	3.5554
White Pine	3.5882	3.6400	3.6399	3.6400	3.6597	3.6600	3.6600	3.6600
Average Statewide Rate	3.0042	3.0339	3.0548	3.0758	3.1115	3.1182	3.0460	3.1471

SOURCE: *Local Government Finance Redbook - State of Nevada Department of Taxation*

\*Figures are per 100 dollars of assessed valuation

**Income Statistics**

**MEDIAN HOUSEHOLD EFFECTIVE  
BUYING INCOME**

<b>Year<sup>1</sup></b>	<b>Douglas</b>		
	<b>County</b>	<b>State</b>	<b>United States</b>
1992	37,985	32,149	33,178
1993	42,153	35,214	35,056
1994	44,138	36,713	37,070
1995	36,442	34,802	32,238
1996	37,681	36,240	33,482
1997	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

<b>Effective Buying Income Group</b>	<b>Douglas County</b>		<b>United States</b>
	<b>Households</b>	<b>State Households</b>	<b>Households<sup>1</sup></b>
\$20,000 - \$34,999	18.1	22.1	24,948
\$35,000 - \$49,999	18	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<sup>1</sup>**

Douglas County, Nevada

<b>Calendar Year</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Total Labor Force	17,190	17,440	18,050	18,620	19,060	20,180	22,007	21,886	22,004	22,442
Unemployment	870	850	750	890	980	1,050	941	971	1,036	1,083
Unemployment Rate	5.1%	4.8%	4.1%	4.8%	5.1%	5.2%	4.3%	4.4%	4.7%	4.8%
Total Employment <sup>2</sup>	16,320	16,900	17,300	17,730	18,080	19,130	21,066	20,915	20,968	21,359

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- <http://www.nevadaworkforce.com>

The following table indicates the number of persons employed by type of employment in the county.

**ESTABLISHMENT BASED INDUSTRIAL EMPLOYMENT<sup>1,2,3,4</sup>**

Douglas County, Nevada

<b>Calendar Year</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Total All Industries	19,520	20,410	21,120	20,630	20,430	21,730	21,730	21,780	22,891
Mining	50	40	50	50	50	0	0	0	56
Construction	1,390	1,530	1,150	1,550	1,570	1,980	1,940	2,030	1,964
Manufacturing	1,640	1,650	1,690	1,780	1,740	1,720	1,720	1,720	1,724
Transportation & Public Utilities	230	230	270	300	250	*	0	0	0
Wholesale & Retail Trade	2,280	2,350	2,490	2,850	3,080	2,830*	2,760	2,750	3,269
Finance, Insurance, & Real Estate	730	690	650	560	700	850	790	850	885
Hotel/Gaming & Other Service Ind.	11,390	11,800	12,030	11,230	11,760	11,630	11,820	11,760	12,120
Government	1,750	1,980	2,060	2,090	2,280	2,420	2,380	2,380	867

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 Workers previously included in the Government category have been shifted to the category of Other Service Industries. Some workers previously included in the Other Service Industries category have now been shifted to the Wholesale & Retail Trade category.

\* Transportation and Public Utilities along with Wholesale & Retail Trade are grouped as of 2004

SOURCE: State of Nevada - Department of Employment, Training and Rehabilitation

According to the Nevada Department of Employment, the 2001 average indicates that 58.2% of the county work force is employed by the resort industry (hotels, gaming and recreation), which is labor-intensive. This industry comprises a significant number of the largest employers in the county. However, as the following table demonstrates, local government agencies are also major employers in the county. No independent investigation has been made of and consequently no assurances can be given as to the financial condition or stability of the employers listed on the next page 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, 2006)

<b>Employer</b>	<b>Type of Business</b>	<b>Number of Employees</b>
Harrah's	Hotel/Gaming	1,500 - 1,999
Caesar's Tahoe Palace	Hotel/Gaming	1,000 - 1,499
Douglas County School District	Government	1,000 - 1,499
Harvey's	Hotel/Gaming	900 - 999
Bently, NV	Industrial Process	600 - 699
Douglas County	Government	600 - 699
Horizon	Hotel/Gaming	600 - 699
Carson Valley Inn	Hotel/Gaming	500 - 599
Wal-Mart	Retail	400 - 499
Lakeside Inn & Casino	Hotel/Gaming	300 - 399

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

**Retail Sales**

Retail sales in Douglas County for FY06-07 registered an increase of 1.2% from FY05-06.

**TAXABLE SALES<sup>1,2</sup>**

Douglas County, Nevada

<b>Fiscal Year</b>	<b>Douglas</b>		<b>State Total</b>	<b>% Change</b>
	<b>County Total</b>	<b>% Change</b>		
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	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	808,566,389	7.1	44,192,447,817	13.5
2006	818,057,923	1.2	48,581,095,724	9.9

- 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:

<b><u>Component</u></b>	<b><u>Benefiting Agency</u></b>
2.00% Sales Tax Distribution	State General Fund.
2.25% Local School Support Tax	School District in which business is located.
0.50% Basic City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. BCCRT revenues are a portion of the State's consolidated tax distribution.
1.75% Supplemental City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. SCCRT revenues are a portion of the State's consolidated tax distribution.
0.25% Parks/Recreation/Airport/Sr. Services	Douglas County.

**Construction**

The following table illustrates a history of the total valuation of building permits issued within the boundaries of Douglas County.

**BUILDING PERMITS**

Douglas County, Nevada

Calendar Year	Residential <sup>1</sup>		New Commercial		Other <sup>2</sup>		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
1997	436	64,240,674	36	20,088,904	1,268	27,305,266	1,740	111,634,844
1998	435	74,375,143	44	40,854,631	1,158	31,624,542	1,637	146,854,316
1999	517	76,676,237	34	26,073,755	1,302	34,226,068	1,853	136,976,060
2000	578	96,326,212	29	21,606,243	1,161	37,864,640	1,768	155,797,095
2001	609	95,499,838	33	31,076,429	1,113	43,113,303	1,755	169,689,570
2002	715	113,401,542	25	13,126,791	1,269	29,211,886	2,009	155,740,219
2003	570	107,865,401	34	21,344,322	1,581	37,268,594	2,185	166,478,317
2004	536	108,544,435	44	16,679,829	1,526	30,623,153	2,106	155,847,417
2005	565	122,744,267	42	17,403,322	1,543	36,173,248	2,150	176,320,837
2006	484	104,896,384	39	23,308,488	1,509	37,809,143	2,032	166,014,015

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<sup>1</sup>**

Douglas County, Nevada

Fiscal Year Ended June 30	Gross Taxable Gaming Revenue <sup>2</sup>			State Gaming Collection <sup>3</sup>		
	State Total	Douglas County South Shore of Lake Tahoe <sup>4</sup>	% Change Douglas County	State Total	Douglas County South Shore of Lake Tahoe <sup>4</sup>	% Change Douglas County
1993	5,871,507,080	329,029,944	---	455,176,216	24,689,173	---
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	2.0	779,104,345	26,584,170	11.0
2004	9,922,803,000	337,357,000	2.1	854,616,140	28,370,229	6.7
2005	10,609,996,649	333,166,707	1.2	907,119,571	25,864,099	8.8
2006	12,060,201,290	328,695,308	(1.3)	1,012,546,561	24,682,946	(0.5)

- 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.

<http://gaming.nv.gov/gamefact04.htm> viewed on 6-21-05 (for State Gaming Collection Data)

[http://gaming.nv.gov/documents/pdf/1g\\_04jun.pdf](http://gaming.nv.gov/documents/pdf/1g_04jun.pdf) viewed on 6-21-05 (For Gross Taxable Gaming Revenue)

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 customers a considerably different gaming product than that offered in Nevada. The county cannot predict the impact on the State's or the county's economy of legalization of state lotteries and casino gaming in other states.

**County Transportation**

U.S. Highway 395 connects Minden to Carson City and Reno to the north and US Highway 50 is the link to Lake Tahoe to the west. The Southern Pacific Railroad crosses the State. Amtrak passenger service is available from Reno. Major trucking lines serve the area. Greyhound provides local and transcontinental bus service. Gray Line provides a charter service and lectured sightseeing tours. Douglas County operates a general aviation airport providing private & charter air service and car rentals. Similar services are also available from the South Lake Tahoe and Carson City Airports. International and interstate air carriers are available from Reno.

**County Utilities**

*Water* - Water in Douglas County is principally derived from Lake Tahoe water in the Tahoe Township and ground water in the East Fork Township. A minor amount of ground water is also used to supplement lake water in the Tahoe Township. Water for drinking purposes within Douglas County is supplied by numerous entities, both public and private. Public entities include general improvement districts, a special water utility district, a town, and Douglas County. Private entities include privately owned water companies, a nonprofit homeowner's association, and a nonprofit town water company.

*Sewer Service* - Wastewater collection and treatment is provided by special districts and Douglas County. The Tahoe Township is entirely sewerred. 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 sewerred areas of the East Fork Township is treated and disposed of by the Minden-Gardnerville Sanitation District for the Town of Minden, Town of Gardnerville, and Gardnerville Ranchos subdivision. A plant owned and operated by Douglas County serves the North Valley area. Indian Hills General Improvement District provides wastewater service in the Northwest portion of the Carson Valley. The balance of residential development in Douglas County is served by individual sewage disposal systems.

*Power & Telephone* - Sierra Pacific Power Company provides electricity, Southwest Gas provides natural gas service, and telephone service is provided by GTE.

**The Douglas County Redevelopment Agency**

Redevelopment is a process created to assist both city and county governments in their efforts to eliminate blight from a designated area, and to achieve desired development goals. Redevelopment projects may take the form of new development, reconstruction, or rehabilitation, including residential, commercial, industrial and retail developments. It is one of the most effective ways to breathe new life into areas of a community that may be troubled by social, physical, environmental or economic conditions that act as a barrier to new investment by private enterprise. Through the redevelopment process, a project area will receive focused attention and financial investment intended to reverse worsening trends. As a result, there will be revitalization in the business climate, with new jobs created, and rehabilitation and/or additions to the local housing market. Additionally, targeted areas may gain active participation and investment by citizens, which would not otherwise occur.

A project area is merely a designated geographic area within which actual redevelopment efforts and projects may take place. Before a city or county may establish a project area, however, there must be extensive review and study of the area being considered, including making certain findings of blight. After the determination of such findings, a project area may only be established after a public hearing in which residents and businesses that will be included in the project may express their views and concerns. A redevelopment plan establishes a process and a basic framework within which specific redevelopment projects will be undertaken. The plan provides the redevelopment agency with powers to make certain acquisitions, such as to buy and sell land with the area covered by the plan (the project area), make improvements to the project area, such as the provision of infrastructure, and to use tax increment financing.

Tax increment is derived from property taxes that were originally levied by other taxing agencies on the growth in property values created by redevelopment. Redevelopment agencies themselves do not have the authority to levy a property tax. Instead, the property tax revenue that becomes an increment is revenue that would have gone to other taxing entities in the absence of redevelopment efforts. On the other hand, if redevelopment does not create growth in property values, there would be no additional revenue. When a redevelopment project area is established, the property tax values on the tax roll last secured prior to the formation of the project area becomes the project area's frozen base, or "base year. As property values in the project grow, the values in excess of the base year are the incremental assessed value. The property tax revenues derived from the growth in value over the base year are tax increment revenues.

Although tax increment is derived from property tax revenue, once that increment is allocated to the redevelopment agency as tax increment, it carries with it restrictions and limitations that do not apply to property tax, including:

- Tax increment must be used within the redevelopment area from which it is generated, except for public improvements that are of benefit to the project area.
- Tax increment should not be used for the purposes of paying for employee or contractual services of any local governmental agency unless the services are directly related to redevelopment purposes.
- Before any property acquired with tax increment may be sold or leased, the transaction must be approved by the legislative body of the agency after finding that consideration is not less than the fair market value of the property in accordance with the redevelopment plan (other alternatives may also apply).

Conversely, some of the accepted uses for tax increment within a project area include:

- Acquisition and lease of property, including acquisition by eminent domain.
- Loans to owners or tenants for the rehabilitation of commercial buildings or structures.
- Payment of all or part of the value of land and construction of public improvements (including those outside of a project area), if the agency's legislative body determines the improvements are of benefit to the project area and consistent with the area's implementation plan, and no other reasonable financing options are available.
- Pledge for the repayment (principal and interest) of bonds and other indebtedness.

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’s staff provides management, planning, and engineering support to the agency, although consultants provide the majority of financial planning and engineering services. All construction is performed by private companies.

**ASSESSED VALUATION**

<u>Fiscal Year</u>	<u>Valuation</u>	<u>% Change</u>
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
07-08	83,165,607	18.4

*SOURCE: Ad Valorem Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation.* The assessed valuation for the Douglas County Redevelopment Agency is excluded from the valuation of Douglas County, Douglas County School District, Carson Truckee Water Conservancy, and Carson Water Conservancy. The allocation of tax increment revenue to redevelopment agencies is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

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## Glossary

The following are definitions and explanations of terms that are used throughout the budget document or that may aid in understanding the county's budget.

**Account** - A systematic arrangement of items, showing the effect of transactions on a specific asset, liability, equity, revenue or expenditure.

**Accrual Basis** - The basis of accounting under which expenses are recorded as soon as they result in liabilities for benefits received and revenues are recorded when earned, despite the possibility that the receipt of the revenue or the payment of expenses may take place, in whole or in part, in another accounting period. This basis is used for proprietary (enterprise and internal service) funds.

**Ad Valorem Tax** - A tax based on the assessed value of taxable property.

**Appropriation** - An authorization by the County Commissioners to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in amount and in the time when it may be expended (i.e., fiscal year). Multi-year appropriation authority may be established for capital projects and other special purpose funds. The appropriation authority will remain in effect until the project is closed.

**Appropriation Resolution** - The official enactment by the legislative body (Board of Commissioners) establishing the legal authority for officials to obligate and expend resources.

**Assessed Valuation** - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes. Assessed valuation in Douglas County is based on 35% of appraised value as determined by the County Assessor's Office.

**Assessments** - Charges made to parties for actual services or benefits received. These are considered Direct Benefit Charge Revenues to the county.

**Bond (Debt Instrument)** - A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

**Budget** - A plan of financial operation listing an estimate of proposed appropriations or expenses for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The budget is also used for control and reporting of data to management. Upon approval by the Board of Commissioners, the adopted budget resolution is the legal basis for expenditures in the budget year.

**Budget Augmentation** - A procedure for increasing appropriations of a fund through the addition of previously unbudgeted resources. For example, a capital project budget account may be augmented when an unbudgeted grant comes in. Board of Commissioners approval is required to augment the adopted budget.

**Budget Calendar** - A schedule of key dates or milestones which the county follows in the preparation and adoption of the budget.

**Budget Message** - A general discussion of the proposed budget as presented in writing by the County Manager to the Board of Commissioners. The message contains an explanation of the principal budget items and summaries, major issues impacting the Budget, and challenges facing the county.

**Budget Year** - Refers to the fiscal year for which a budget is adopted. The county's fiscal year runs from July 1 to June 30.

**Capital Budget** - A plan of capital expenditures and the means of financing them. The Capital budget is part of the county's overall budget and is based on the Capital Improvement Program.

**Capital Project** - A permanent addition to the county's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of the same.

**Capital Improvement Program (CIP)** - A plan of proposed capital improvement projects with single- and multiple-year capital expenditures, generally for at least a five year period. The CIP is updated annually.

**Capital Outlay** - An operating budget category which includes equipment having a unit cost of more than \$3,000 and an estimated useful life of over one year.

**Charges for Service** - Various operating fees assessed for specific goods or services delivered.

**Contingency** - An appropriation of funds to provide for unforeseen, emergency expenditures or anticipated expenditures of an uncertain amount. The Board of Commissioners must approve the use of any contingency appropriations.

**Cost Allocation** - A costing of county services to identify the full cost of government services. Funds and departments are charged for the goods or services received from another fund or department.

**Current Revenues** - Those revenues received within the present fiscal year. Beginning fund balance is not considered current revenue.

**D.A.R.E.** - Drug Awareness Resistance Education. A Sheriff's Department program for youths.

**Debt Service** – payment of interest and repayment of principal to holders of the county's debt instruments.

**Debt Service Fund** - A fund to account for the accumulation of resources and the payment of principal or interest on general long-term debt.

**Department** - An organizational unit which has the responsibility for providing programs, activities, and/or functions in a related field.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. The county accounts for depreciation in proprietary funds by identifying that portion of the cost of a capital asset that is charged as an expense during a particular fiscal year.

**Enterprise Fund** - A fund established to account for operations: a) which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods and services on a continuing basis recovered primarily through charges to the users.

**Expenditure/Expense** - Under the accrual basis (expense) or the modified accrual basis (expenditure), the cost of goods delivered or services rendered, whether paid or unpaid, and the retirement of debt.

**Financial Audit** - A systematic examination of resource utilization concluding in a written report. An audit of the county is performed each year by an outside, independent auditing firm.

**Financial Condition** - The county's ability to pay all costs of doing business and to provide services at the level and quality that are required and desired for the health, safety, and welfare of the community.

**Fiscal Policies** – Board of County Commissioners and administrative policies established to govern the county's accounting, investment management, revenue collection, debt, financial management, budgetary, and fund maintenance practices and procedures to ensure the long-term viability of the county's resources and services.

**Fiscal Year** - A twelve-month period of time to which the budget applies. For Douglas County, it is July 1 through June 30.

**Full-Time Equivalent Employee** - The conversion of part-time positions to the decimal equivalent of a full-time position based on 2,080 hours per year (52 weeks times 40 hours/wk).

**Fund** - An independent fiscal and accounting entity having a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Balance** - The excess of assets over liabilities and reserves in a governmental fund.

**Fund for Capital Projects** - A fund created to account for all resources used for the acquisition or construction of designated fixed assets by a governmental unit except those financed by a proprietary or trust fund.

**GAAP** - Generally Accepted Accounting Principles.

**General Fund** - The primary fund of the county used to account for all revenues and expenditures of the county not legally or otherwise restricted as to use.

**General Obligation Bonds** - Bonds issued and backed by the full faith and credit of the county for the repayment of the bonds.

**Grant** - Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

**Indirect Cost** - A cost incurred in the production and/or provision of a service that usually cannot be directly associated with any one particular good or service, but rather results from general productive activity. Examples include the salaries of supervisory and administrative personnel, occupancy and maintenance of buildings, and utility costs.

**Intergovernmental Revenue** - Revenues received from another governmental entity.

**Internal Charges** - Various, specific charges set to recover the cost of providing goods and/or services to particular funds or departments within the organization.

**Internal Service Fund** - A fund used to account for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs.

**Investment** - Securities purchased and held for the production of income in the form of interest, dividends, or base payment.

**Long-Term Debt** - Debt which is legally payable from general revenues and is backed by the full faith and credit of a governmental unit. The term includes debt instruments such as property tax and revenue bonds, notes, and lease agreements.

**Long-Range Financial Plan** - A course of action set forth by the Commission consisting of several financial components to be implemented over time to provide for the fiscal stability of the county.

**Long-Term Goals** - Statements of high aspirations, usually representing an end result or condition toward which efforts are directed, i.e., meeting the needs of the county as set forth by the elected officials through policy directives.

**Master Plan** - A comprehensive plan, normally covering a 5-10 year period, developed to guide delivery of specific services, to identify future needs and challenges, and to identify future infrastructure needs.

**Modified Accrual Basis** - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the fiscal period.

**N.D.O.T.** - Nevada Department of Transportation.

**Non-Restricted Revenues** - Revenues received by the county that can be expended for any governmental activity.

**One-Time Revenue** - Revenue that cannot reasonably be expected to continue, such as some Federal grants, interfund transfers, or the use of reserves.

**Operating Budget** - The appropriated budget supporting current operations.

**Operating Funds** - Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**Personnel Services** - A budgetary category encompassing all salaries, wages, benefits, and other miscellaneous costs associated with personnel expenditures.

**Priority Budgeting** - A process for allocating financial resources that provides for the comparison and prioritizing of existing programs and services relative to each other and the need for new programs and services.

**Purchase Order** - A document issued to authorize a vendor or vendors to deliver specific merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**Reserves** - An account used to indicate that a portion of the fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Restricted Revenues** - Revenues received by the county that must be expended in specific areas or for specific purposes. For example, State gas tax revenues may only be used for road maintenance or road improvement projects.

**Resources** - Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**Retained Earnings** - An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore represents the asset replacement reserve being accumulated.

**Revenues** - Monies received or anticipated by a local government from either tax or non-tax sources in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest, sales tax, etc.

**Revenue Estimates** - A formal projection of revenues to be earned from a specific revenue source for some future period (typically one fiscal year).

**Salaries and Benefits** - A budget category that accounts for full-time and limited service employees, overtime expenses, and all employee benefits.

**Services and Supplies** - A category of operating expenditures which includes such items as contractual services, charges for service, office supplies, maintenance fees, etc., which are ordinarily consumed within a fiscal year.

**Strategies** - Describes in general terms those actions or activities that will be expedited to achieve the fiscal year goals and objectives.

**Taxes** - Mandatory charges levied by a governmental unit against the wealth of a person, natural or corporate, for the common benefit of all. The term does not include charges made against particular persons or property for current benefits and privileges accruing only to those paying such charges, such as licenses, permits and assessments, nor does it include water, sewer, garbage or other service or use fees furnished through municipally operated utilities.

**Tax Rate** - The amount of tax stated in terms of a unit of the tax base. In Douglas County the tax rate means the dollar amount levied per \$100 of assessed valuation.

**Transfer** - Amounts distributed from one fund to finance activities in another fund. Transfers are shown as an expenditure in the originating fund and as a revenue in the receiving fund.

**Trust and Agency Fund** - Fund used to account for assets held by a governmental unit as a trustee or an agent for persons, private organizations, other governmental units, other funds or any combination of them. The term includes an expendable trust fund, a non-expendable trust fund or a pension trust fund. The county maintains trust funds for some special districts, the School District, and specific State revenues to be dispersed according to each respective agency.

**Unfunded Liability** - A liability that has been incurred during the current year or a prior year that does not have to be repaid until a future year, and for which reserves have not been set aside. It is similar to long-term debt in that it represents a legal commitment to pay at some time in the future.

**User Fees and Charges** - The levy and payment of a fee for direct receipt of a public service by the person benefiting from the service (i.e. fees for recreation programs, charges for water & sewer services).