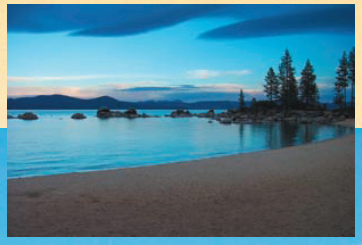
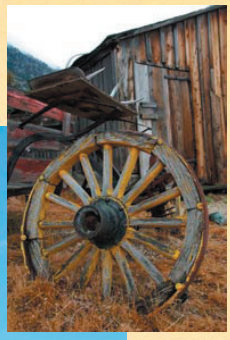
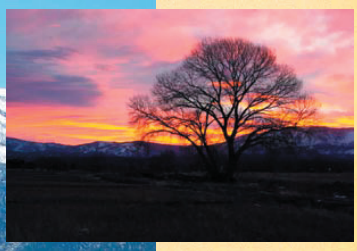
Douglas County

Nevada

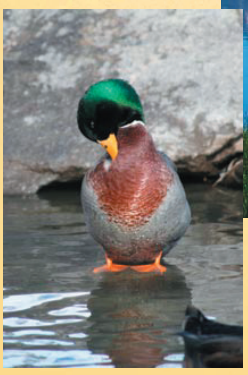














FY 2008 ~ 2009

Adopted Operating and Capital Budget

On the cover

Anne Bothwell, Computer Operator, provided photographs of the natural beauty of Douglas County.

BOARD OF COUNTY COMMISSIONERS

1594 Esmeralda Avenue, Room 307, Minden, Nevada 89423

T. Michael Brown
COUNTY MANAGER
775-782-9821
FAX: 775-782-6255

COMMISSIONERS
Kelly D. Kite, CHAIRMAN
Nancy McDermid, VICE-CHAIRMAN
James L. Baushke
David J. Brady
Doug N. Johnson

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 2008-09 Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of the Douglas County Board of County Commissioners. The FY08-09 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 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 Board of Commissioners, 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 FY08-09 budget.

Sincerely,



T. Michael Brown
County Manager



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, 2007 (FY07-08). 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 eleven 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 FY08-09. 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 FY08-09 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 58 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 FY08-09, 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 FY08-09. The Capital Budget addresses the county's infrastructure needs, including roads, utilities, parks, and buildings. The FY09-13 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 41,674. The Nevada State Demographer estimated Douglas County's population at 50,752 at the end of 2007. Overall, the population of Douglas County has increased 82.1% between 2000 and 2007. 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

Fiscal Year[1]	State	% Increase	Douglas County	% Increase
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

The following table sets forth a comparative age distribution profile for the Coutny, State, and United States as of January 01, 2007.

1 Total may not equal 100% due to rounding.

AGE DISTRIBUTION[1]

	Percent of Population					
Age	**County**	**%**	**State**	**%**	**United States**	**%**
0-5	2,449	5.01%	218,504	8.61%	24,249,659	8.06%
6-11	3,087	6.32%	219,456	8.65%	24,496,933	8.14%
12-17	4,066	8.32%	212,792	8.38%	25,130,552	8.35%
18-24	3,939	8.06%	228,817	9.01%	29,763,065	9.89%
25-34	4,587	9.39%	367,009	14.46%	40,250,638	13.37%
35-44	6,019	12.32%	380,251	14.98%	43,260,395	14.37%
45-54	7,990	16.35%	342,774	13.50%	43,462,833	14.44%
55-64	7,137	14.61%	271,947	10.71%	32,304,050	10.73%
64-74	5,503	11.26%	175,114	6.90%	19,621,612	6.52%
75+	4,087	8.36%	121,578	4.79%	18,505,785	6.15%

SOURCE: Demographics USA, County edition, 2007, Trade Dimensions

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 became the newest campus location of Western Nevada Community College in 1997. It was a public, two-year comprehensive community college. In 2007 it officially became Western Nevada College, to reflect the college's expanded academic opportunities, including a new Bachelor or Tehnology degree in Construction Management. WNC 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, limited bachelor degrees, numerous career-oriented 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 several locations to serve the public. The main library, located on Library Lane in Minden, houses a collection of 92,000+ items, public computers and internet access. The Lake Tahoe Branch Library in Zephyr Cove Park houses a collection of 32,000+ items, public computers and internet access. The library website includes access to electronic databases, eAudiobooks, and the library catalog. The North County eBranch in the Sunridge Fire Station provides electronic access to library resources. Book drops are located in Minden, Zephyr Cove Park, Holbrook Station, Sunridge, and Kahle Community Park.

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 $2.7043 to $3.6273 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.

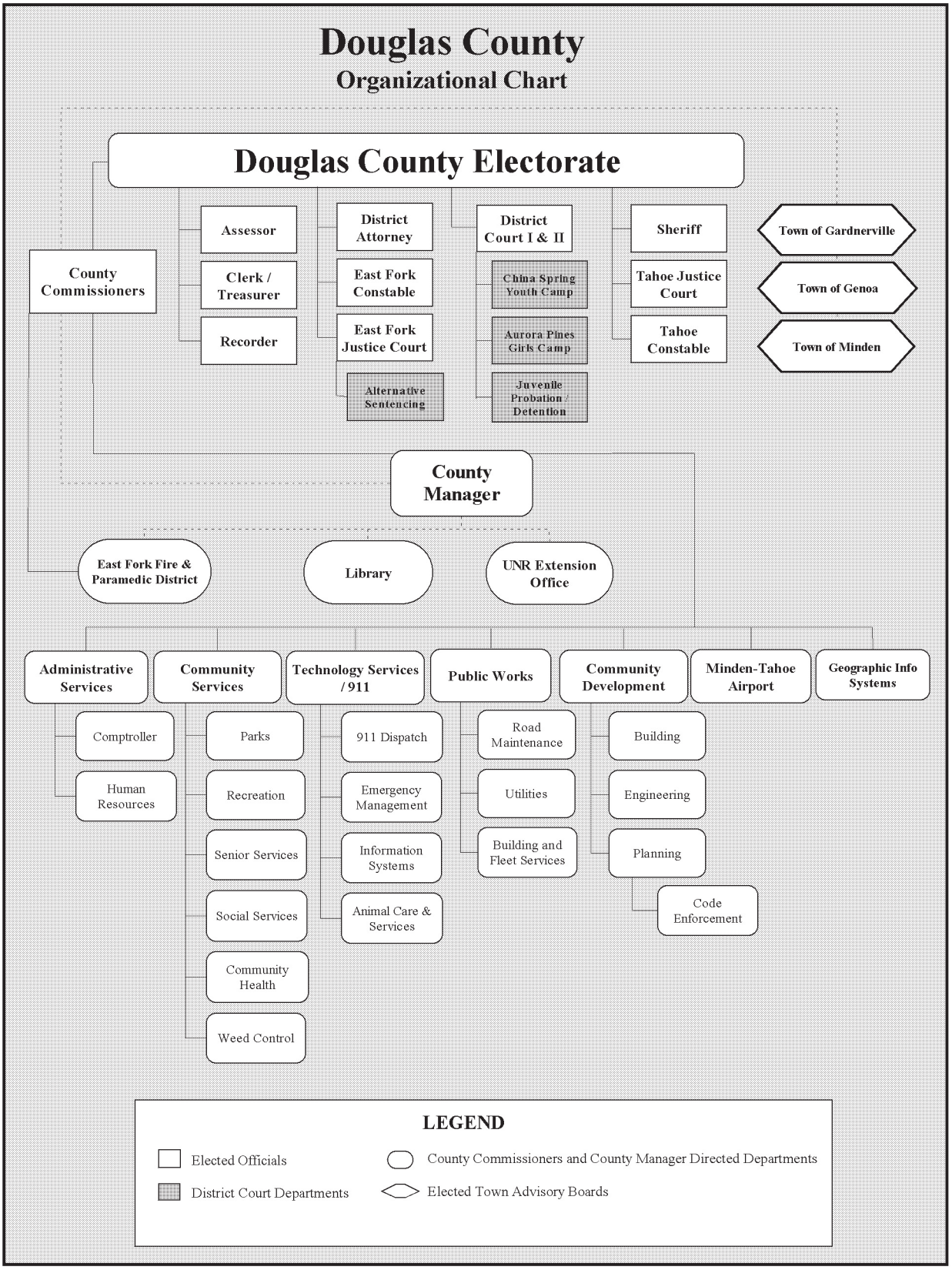
The Board of Commissioners also presides as the Board of Adjustments, Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Redevelopment Agency Board, and East Fork Fire District and Paramedic District Boards. The County Commissioners hold meetings as a Board 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
Organizational Chart
Douglas County Electorate
County Commissioners
Assessor
Clerk / Treasurer
Recorder
District Attorney
East Fork Constable
East Fork Justice Court
Alternative Sentencing
District Court I & II
China Spring Youth Camp
Aurora Pines Girls Camp
Juvenile Probation / Detention
Sheriff
Tahoe Justice Court
Tahoe Constable
Town of Gardnerville
Town of Genoa
Town of Minden
County Manager
East Fork Fire & Paramedic District
Library
UNR Extension Office
Administrative Services
Comptroller
Human Resources
Community Services
Parks
Recreation
Senior Services
Social Services
Community Health
Weed Control
Technology Services / 911
911 Dispatch
Emergency Management
Information Systems
Animal Care & Services
Public Works
Road Maintenance
Utilities
Building and Fleet Services
Community Development
Building
Engineering
Planning
Code Enforcement
Minden-Tahoe Airport
Geographic Info Systems
LEGEND
Elected Officials
District Court Departments
County Commissioners and County Manager Directed Departments
Elected Town Advisory Boards

Douglas County Officials

Board of County Commissioners (Elected)

James L. Baushke
Commissioner, District 1

David J. Brady
Commissioner, District 2

Doug N. Johnson
Commissioner, District 3

Nancy McDermid
Vice-Chair, District 4

Kelly D. Kite
Chairman, District 5

County Elected Officials

David R. Gamble
District Judge, District Court I

Michael P. Gibbons
District Judge, District Court II

Jim A. EnEarl
Justice Judge, East Fork Township

Richard Glasson
Justice Judge, Tahoe Township

Paul Gilbert
Constable, East Fork Township

Doug Sonnemann
County Assessor

Mark B. Jackson
District Attorney

Ron Pierini
Sheriff

Ted Thran
County Clerk/Treasurer

Karen Ellison
County Recorder

County Appointed Officials

T. Michael Brown
County Manager

Mimi Moss
Community Development Director

Vacant
Assistant County Manager

Claudette Springmeyer
Admin Svcs Director/Comptroller

Keith Kallman
Minden-Tahoe Airport Manager

Scott Morgan
Community Services Director

Vacant
911/Technology Services Director

Tod Carlini
East Fork Fire & Paramedic District Chief

Linda Deacy
Library Director

Carl Ruschmeyer
Public Works 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 FY08-09 Adopted Budget Message

Overview

It is a pleasure to present the Douglas County adopted budget for fiscal year 2008-09. 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 FY08-09 total adopted budget equals $156,508,008.

Organization	2007-2008 Adopted	2008-2009 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Douglas County	126,286,323	121,475,674	(4,810,649)	-3.81%
Redevelopment Agency	3,404,036	4,565,024	1,160,988	34.11%
Town of Gardnerville	3,296,494	3,214,027	(82,467)	-2.50%
Town of Genoa	532,710	559,286	26,576	4.99%
Town of Minden	11,396,607	11,823,601	426,994	3.75%
East Fork Fire District	6,527,662	8,136,519	1,608,857	24.65%
East Fork Paramedic District	5,944,027	6,733,877	789,850	13.29%
Total	**157,387,859**	**156,508,008**	**(879,851)**	**-0.56%**

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 FY08-09, 34 Funds were balanced using reserves so to address a number of budget challenges. However, several of those included funds where balances were brought forward from the prior year for planned expenditures.

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 State Consolidated Tax (CTX), which primarily consists of sales taxes continued to come in less than anticipated. 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.

Several operational changes were made this year, the largest one being the creation of the Public Works Department. It was carved out of Community Development to provide more efficiencies and a better span of control for the department heads. Public Works consists of Utility Operations, Road Operations, and Building and Fleet Services. Community Development includes Planning, Building, Engineering and Code Enforcement.

The implementation of a surcharge to enhance and improve the telephone system used for reporting emergencies went into effect this year. As required by Nevada law, a special revenue fund was established to account for transactions related to these funds.

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 FY08-09 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 5.1%. Resources available for appropriation total $156,508,008 of which $103,096,376 is current revenue (excluding beginning fund balances and reserves). Current revenues are derived from 14 general revenue categories:

Current Revenue	2007-2008 Adopted	2008-2009 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Prpoerty Taxes	27,378,590	30,444,139	3,065,549	11.2%
Room Taxes	6,497,400	6,475,838	(21,562)	-0.3%
Other Taxes (Gas/Road/Res.Constr)	1,466,970	1,402,799	(64,171)	-4.4%
State Consolidated Tax	16,270,742	16,074,058	(196,684)	-1.2%
Sales Taxes (P.A.L.S.)	2,050,000	1,900,000	(150,000)	-7.3%
Licenses & Permits	3,324,000	3,987,000	663,000	19.9%
Gaming	1,705,540	1,685,540	(20,000)	-1.2%
Intergovernmental	6,870,862	7,793,952	923,090	13.4%
Charges for Service	18,154,045	19,637,309	1,483,264	8.2%
Fines & Forfeitures	1,064,000	1,270,500	206,500	19.4%
Miscellaneous	5,341,664	4,094,572	(1,247,092)	-23.3%
Transfers In	5,788,603	6,211,815	423,212	7.3%
Other Finanacing Sources	305,700	64,500	(241,200)	-78.9%
Deprectiation	1,919,854	2,054,354	134,500	7.0%
Total	**98,137,970**	**103,096,376**	**4,958,406**	**5.1%**

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

Current Revenue By Fund Type	2007-2008 Adopted	2008-2009 Adopted	$ Chg 08 to 09	% Chg 08 to 09
General Fund	36,416,591	46,730,944	10,314,353	28.3%
Special Revenue Funds	40,671,152	34,582,930	(6,088,222)	-15.0%
Internal Service Funds	4,374,808	9,966,855	5,592,047	127.8%
Enterprise Funds	9,101,484	13,320,418	4,218,934	46.4%
Capital Construction Funds	4,143,584	13,495,068	9,351,484	225.7%
Debt Service Funds	3,070,351	3,379,459	309,108	10.1%
Total	**97,777,970**	**121,475,674**	**23,697,704**	**24.2%**

An overview of the means of financing FY08-09 final budget appropriations is illustrated below. Beginning balances, interfund operating charges, transfers, depreciation, and "pass-thrus," which do not represent new revenue, have been taken out to show net available resources.

Resources	2007-2008 Adopted	2008-2009 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Beginning Balances	59,249,889	53,411,632	(5,838,257)	-9.9%
Current Revenue	98,137,970	103,096,376	4,958,406	5.1%
Total Resources	**157,387,859**	**156,508,008**	**(879,851)**	**-0.6%**
Less Beginning Fund Balance/Reserves	59,249,889	53,411,632	(5,838,257)	-9.9%
Less Interfund Charges (operating)	4,171,161	4,266,413	95,252	2.3%
Less Transfers In	5,788,603	6,211,815	423,212	7.3%
Less Depreciation	1,919,854	2,054,354	134,500	7.0%
1 Less Pass-Thru Revenues	3,524,575	3,644,616	120,041	3.4%
Net Total Resources	**82,733,777**	**485,701,222**	**402,967,445**	**487.1%**

1 Includes Medical Assistance to Indigents, St Motor Veh Accident Indigent, WNRYC, TDVA 1%, & Erosion Control

Revenue estimates for FY08-09 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 for the second consecutive year. 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 67% of current revenues come from four sources: Property Tax (29.3%), Room Tax (6.3%), State Consolidated Taxes (15.6%) and Charges for Service (19.0%).

These four sources are dependent on a healthy, growing economy which has not been the case in the past two years. 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 FY08-09 Adopted Budget equal $156,508,008 including ending fund balances and reserves. Subtracting out fund balance/reserves, interfund charges, transfers, contingencies, depreciation, and pass-thrus, net expenditures total $109,752,154.

Total Appropriations	2007-2008 Adopted	2008-2009 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Operating Budget	82,102,081	85,482,559	3,380,478	4.1%
Capital Projects	15,588,374	19,565,500	3,977,126	25.5%
Debt Service	4,967,359	5,276,462	309,103	6.2%
Transfers Out	5,788,603	6,211,815	423,212	7.3%
Contingencies	1,806,307	1,864,624	58,317	3.2%
Deprectiation	1,919,854	2,054,354	134,500	7.0%
Ending Fund Balance/Reserves	45,215,281	36,052,694	(9,162,587)	-20.3%
Total Expenditures	**157,387,859**	**156,508,008**	**(879,851)**	**-0.6%**
Less Beginning Fund Balance/Reserves	45,215,281	36,052,694	(9,162,587)	-20.3%
Less Interfund Charges (operating)	4,171,161	4,266,413	95,252	2.3%
Less Transfers out	5,788,603	6,211,815	423,212	7.3%
Less Contingencies	1,806,307	1,864,624	58,317	3.2%
Less Depreciation	1,919,854	2,054,354	134,500	7.0%
[1] Less Pass-Thru Revenues	3,524,575	3,644,616	120,041	3.4%
Net Total Expenditures	**94,962,078**	**102,413,492**	**7,451,414**	**7.8%**

1 Includes Medical Assistance to Indigents, St Motor Veh Accident Indigent, WNRYC, 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 FY08-09 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 $51,662,066 or 43.1% of total expenditures.

Several personnel reductions are reflected in the budget. These are detailed later in this message. A few 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 $31,643,423 or 26.4% 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 $1,480,771 or 1.2% 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 $123,932.

B. Non-Operating Budget

Capital Projects
The Capital Budget totals $19,565,500 or 16.3% of total appropriations. A jail expansion, juvenile justice center, building improvements, parking lot improvements, and utility projects are a few of the projects planned for FY 08-09.

Debt Service
Debt service payments total $5,276,462 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 $6,211,815 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 $1,864,624

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 $2,054,354 for FY08-09.

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 equal $5,846,326 and Reserves equal $30,206,368.

A major emphasis in budgeting is to balance each fund with current year revenues equaling current year expenditures. Of the 58 funds used to account for services, reserves are being used in 34 to balance the budgets. However, the use of reserves in several 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. 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 FY07-08 to FY08-09 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 FY07-08 adopted budget through those incorporated into the FY08-09 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.

Position	Department	Change in FTE 08 to 09
General Fund		
Assessment Roll Supervisor	Assessor	(0.50)
Marriage License	Tahoe General Svcs	(0.33)
Justice Court Clerk	East Fork and Tahoe Justice Ct.	1.00
Slednet Invetigator II	Sheriff	(1.00)
Purchasing Administrator	Purchasing	(0.40)
Animal Services Officer	Animal Control	(1.00)
Warehouse Maint. Tech	Warehouse	(0.51)
Signal Lt Maintenance Tech	Public Works/Road Maintenance	1.00
Maintenance Assitant I	Public Works/Facilities Operation	1.00
Total General Fund		(0.74)
Other County Funds		
Emergency Mangement Tech	911 Distpatch	0.50
Telecomm Technician	911 Distpatch	0.70
Building Plans Checker	Community Development/Building	(1.00)
Office Assistant Sr.	Community Development/Building	(1.00)
Case Worker	Social Services	(1.00)
Eligibility Specialist I	Social Services	(0.28)
Office Assistant Sr.	Social Services	0.50
Recreation Coordinator	Recreation	(2.00)
Master Equip Tech	East Fork Fire & Paramedic	1.00
Total Other County Funds		(2.58)

For FY 08-09, expenditures related to personnel are expected to rise by 4.0%., down from 8.5% the prior year. Much of this increase is driven by the County's contracts with its employee associations. This is the third year of a 3-year contract with negotiations planned to begin in the spring of 2009.

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 FY08-09, because of a slowdown of new development activity, revenues generated from property taxes are only expected to increase 11.3%.

Revenues generated from the distribution of the State Consolidated Tax (CTX) were expected to decrease 1.2% from FY07-08 largely due to the drop in the health of the United States and Nevada housing markets coupled with a decrease in the confidence levels of consumer spending.

Room Tax revenues are expected to decrease .3% from FY07-08 which is attributed to both the economy and the addition of gaming establishments in the proximity to the Lake Tahoe area.

Revenues generated from Charges for Services are anticipated to increase approximately 8%.

Property tax, CTX, Room Tax, and charges for service combine to constitute over 70% of the County's revenue. the A significant portion of the General Fund's Licenses and Permits category is the Utility Operator Fee implemented in November of 2007, and anticipated to generate $1.2 million.

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 FY08-09 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, its decision last fiscal year to cut back on expenditures through the implementation of a modified hiring freeze was continued this year. 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.

C. Board 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 FY08-09.

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,



T. Michael Brown
County Manager

Budget Overview

This section provides a concise portrayal of the FY08-09 Douglas County budget. The section starts with a description of 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 58 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 the Budget Development from the Douglas County Board of Commissioners

Strategic Issues, Goals, and Objectives

MISSION STATEMENT

Working together with integrity and accountability, 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.

VALUES

Integrity..... We will demonstrate honest and ethical conduct through our actions.
Accountability..... We accept responsibility for our actions.
Customer Service..... An attitude of respect and fairness that delivers efficient and effective service.
Leadership..... We establish the tone and direction for success motivating and inspiring others to accomplish a shared vision.
Communication..... We ensure open dialogue through proactive listening and sharing of information throughout the organization and the community.
Teamwork..... Working together to achieve shared goals.

COMMUNITY PLANNING

Strategic Issue: Orderly and sustainable development and growth of community.

Strategic Goal: Douglas County will manage growth and change consistent with the County's Master Plan.

Objectives

A1. 2007 Master Plan amendments for public facilities element by 9/30/2009.
A2. Define Airport ballot question for 2010 election by 1/31/2009.
A3. Update the Airport Master Plan by 9/30/2008.
A4. Identify multi-family density levels (Title 20) by 9/30/2009.
A5. Advisory ballot question on Growth Ordinance by 11/30/2008.
A6. Define uses to support agri-business (Title 20) by 6/30/2009.
A7. Review and update TDR (Transfer Development Rights) program by 6/30/2009.

Strategic Issue #2: Economic diversity.

Strategic Goal: Douglas County will promote the economic vitality of the community.

Objectives

A1. Identify and establish a task force to create an economic development plan and strategy for Douglas County by 3/31/2009.

A2. Complete public process in development of the County's federal land bill by 9/30/2009.

A3. Define opportunities for economic revitalization in various communities by 12/31/2008.

A4. Secure one additional event to promote tourism in Douglas County by 12/31/2008. Motocross.

A5. Define strategies for Douglas County by 6/30/2008.

OPERATION DEMANDS

Strategic Issue: Efficiency and responsiveness in addressing community issues and needs.

Strategic Goal: Douglas County will provide for the maintenance and infrastructure necessary to meet current and future service levels.

Objectives

A1. Complete water system interconnections with Carson City and Minden by 9/30/2012.

A2. Complete design and construction for Phase II of the NV Wastewater Treatment Plant by 7/31/2009.

A3. Define options for necessary facility expansion by 6/30/2009
Community/Senior Center
Office Space
Tahoe Bike Path
Detention facility

A4. Define backbone utilities for Airport by 12/31/2008.

A5. Expand and enhance the County's 5-year CIP (Capital Improvement Plan) by 9/30/2009.

A6. Implement 2 new energy efficiency programs by 12/31/2008

A7. Complete the scope of feasibility study for a central combined Water District by 6/30/2009.

Strategic Goal: Work with other government entities to address regional issues.

Objectives

B1. Prepare ordinances to modify outdoor festival ordinances to address health, safety, and welfare issues by 12/31/2008.
B2. Develop a coordinated street cut policy and funding by 12/31/2009.
B3. Develop an integrated plan for water services with Indian Hills and Douglas County by 6/30/2009.
B4. Renewal of MOU (Memorandum of Understanding) between law enforcement, prosecutor, Washoe tribes, Douglas County, and Carson City by 6/30/2008.
B5. Complete interface of Spillman and Justware by 6/30/2008.
B6. Complete parking district guidelines with Gardnerville by 12/30/2008.

Strategic Issue: Financial strength and integrity of organization.

Strategic Goal: Douglas County will enhance the fiscal stability and financial structure of the County.

Objectives

A1. Develop a strategy to address a short-term (5/19/2008) and long-term financial shortfall by 3/31/2009.
A2. Prepare Master Plan for the 25 cent E-911 Fee by 3/31/2008.
A3. Prepare ordinance for Impact Fee alternatives for roads by 12/31/2008.
A4. Review and update existing financial policies by 12/31/2008.
A5. Complete at least 4 performance analyses by 6/30/2009.
A6. Develop Impact Fee and district system for flood and drainage by 12/31/2009.

PUBLIC SAFETY

Strategic Issue: Safe environment for residents, businesses, and visitors.

Strategic Goal: Douglas County will enhance and improve the provision of public safety and related services.

Objectives

A1. Prepare information to consider the creation of regional flood and drainage districts in the Carson Valley by 6/30/2010.
A2. Update sewer/septic ordinance by 9/30/2008.
A3. Start construction of redesigned jail facility by 3/31/2009.
A4. Create a victim/witness advocate program through the District Attorney's office by 12/31/2008.
A5. Update the Emergency Preparedness Plan by 6/30/2009.
A6. Complete the feasibility of developing a Mental Health Court by 6/30/2009.

A7. Complete analysis of creating second department of East Fork Justice Court by 3/31/2010.
A8. Respond to the 2008 Grand Jury Report by 1/31/2009.

ORGANIZATIONAL FACTORS

Strategic Issue: Citizen-focused, excellent public service.

Strategic Goal: Douglas County will be an employer of choice with a commitment to continuously provide courteous, professional, and responsive customer service.

Objectives

A1. Develop 4 new recruitment strategies for critical positions by 12/31/2008.
A2. Update employee evaluation system by 3/31/2009.
A3. Identify and conduct technical and related training to enhance employee performance by 12/31/2009.

QUALITY OF LIFE

Strategic Issue: Natural resource preservation.

Strategic Goal: Douglas County will preserve the County's natural environment resources, and its cultural heritage.

Objectives

A1. Complete Dangberg Home Ranch public improvements grindings for parking lot 6/30/2009.
A2. Prepare plans for phase one of Johnson Lane Park improvements by 10/31/2009.
A3. Develop operating plans for County property located adjacent to the Carson River by 8/31/2010.
A4. Amended the County's trail plan by 12/31/2008.
A5. Participate in the securing of agricultural easements under SNPLMA by 1/31/2009.
A6. Participate in the purchase of defined lands under SNPLMA by 8/31/2009.
A7. Develop plan to access, preserve, and protect natural resources by 12/31/2009.
A8. Complete Adams Canyon Trail Head by 8/31/2010.

Douglas County
GOAL PRIORITY

1. Douglas County will enhance the fiscal stability and financial structure of the County. *{Operational Demands}*
2. Douglas County will enhance and improve the provision of public safety and related services. *{Public Safety}*
3. Douglas County will promote the economic vitality of the community. *{Community Planning}*
4. Douglas County will maintain and construct infrastructure necessary to meet current and future service levels. *{Operational Demands}*
5. Douglas County will preserve the County's natural environment, resources, and its cultural heritage. *{Quality of Life}*
6. Douglas County will manage growth and change consistent with the County's master plan. *(Community Planning)*
7. Douglas County will work with other government entities to address regional issues. *{Operational Demands}*
8. Douglas County will be an employer of choice and continuously provide courteous, professional, and responsive customer service. *{Organizational Factors}*

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.

Revenue Policy #3:

Sources of Revenue

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

Revenue Policy #4:

Revenue Collection

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

Revenue Policy #5:

Fees-Licenses, Permits & Misc. Items

- All fees for licenses, permits, fines, and other miscellaneous charges other than Parks & Recreation fees shall be set to recover the county's expense in providing the attendant service. These fees shall be reviewed and reported to the Commissioners on a regular basis. Fees regulated by State law shall be set accordingly. A Revenue Manual listing all such fees and charges of the county shall be maintained by the Comptroller's Office and updated as needed.

- Fees for the direct costs of containment and cleanup of hazardous materials will be assessed to the responsible party for all hazardous material responses by the county or EFFPD.

- Utility user charges for each of the county utilities will be based on the cost of providing the service (i.e., set to fully support the total direct, indirect, and capital costs) and established so that the operating revenues of each utility are at least equal to its operating expenditures, reserves, debt coverage and annual debt service obligations, and replacement of the utility's facilities.

- Staff shall conduct a comprehensive rate review on a regular basis for water, wastewater and any other utility funds for Commissioners review.

- The Community Services/Park and Recreation Department will strive to recover costs by generating revenues through special programs, special recreation levies, fees, charges and donations. Fees and charges shall be assessed in an equitable manner in accordance with the Department's Programs and Facilities Manual.

- The Community Services/Park and Recreation Department shall conduct a regular comprehensive review of rates. The Park and Recreation Commission and the Senior Services Advisory Council shall recommend any alterations or adjustments necessary in specific fees and/or charges to reflect service demand changes, and the ability of users to support the demand.

- Through an aggressive volunteer recruitment program, the Community Services/Park and Recreation Department shall seek to minimize the subsidy required for partial and minimum fee support programs.

- Solicitation of funds through donations, fund raising events, non-traditional sources, and various other modes shall be encouraged by the Park and Recreation Commission and the Senior Services Advisory Council. Funds donated for any special purpose shall be earmarked for that purpose.

Revenue Policy #6:

Grants

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

Revenue Policy #7:

Donations and Bequests

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

Revenue Policy #8:

Federal Funds

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

Revenue Policy #9:

Transfers

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



Operating Budget Policies

Statements dealing with the expenditures of the operating budget.

Operating Budget Policy #1:

Pay-As-You-Go

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

Operating Budget Policy #2:

Budget Balance

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

Operating Budget Policy #3:

Budget Performance Reporting

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

Operating Budget Policy #4:

Maintenance, Repair & Replacement Goals

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

Operating Budget Policy #5:

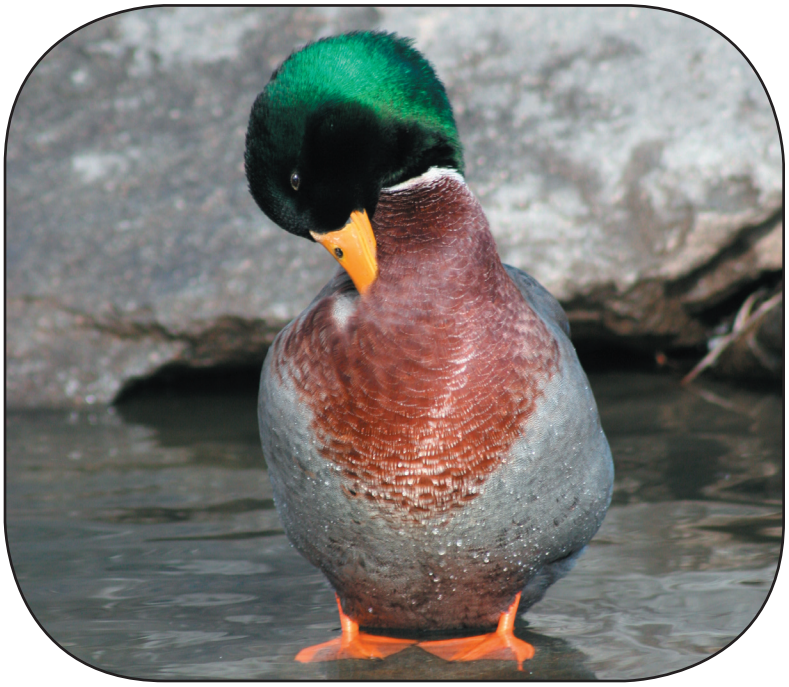
Maintenance of Capital Assets

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

Operating Budget Policy #6:

Personnel Services

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



Capital 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.

Procurement Policy #1:

Authority

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

Procurement Policy #2:

Purchasing Policy and Practice

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

Procurement Policy #3:

Review and Approvals

- The expenditure of funds for procurement will be in accordance with County budget policies.
- For any contract over $25,000, it is the general policy of the County that no contracts may be awarded by any authorized representative without the prior approval of the Commissioners. The County Manager may approve contracts between $10,000 and $25,000. Contracts less then $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 then $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 $3,492,323,590 for FY08-09. 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. FY08-09 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at $30,209,139, 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 is 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 $5,000 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 FY08-09. More detailed information about capital budgets and capital project planning is included in the county's 5-Year Capital Improvement Program document that is typically 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.

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 FY08-09 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 decrease 3.5% in 08-09 and into the immediate future, based on the economy locally and nationally.
4. Gaming Revenues will also decrease 1.5% .
5. Overall Licenses & Permit revenues will increase 20%, with the increase attributed to the first full year of collecting the Utility Operator Fee.
6. Charges for Service revenue will increase .6% as we attempt to cover direct costs.
7. Fines and Forfeitures revenue are anticipated to increase 21% based on increases in both justice courts.
8. Miscellaneous revenue will decrease in 08-09 15%.

9. Personnel Services will increase 1.7% in FY08-09, much less than the prior year's 8% increase.
10. Supplies and Services will increase 6% in 08-09. 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 increase 61% in 08-09 with the police cars being the only expenditure budgeted in that category.
12. Transfers out will increase 9% the fiscal year in continued 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.



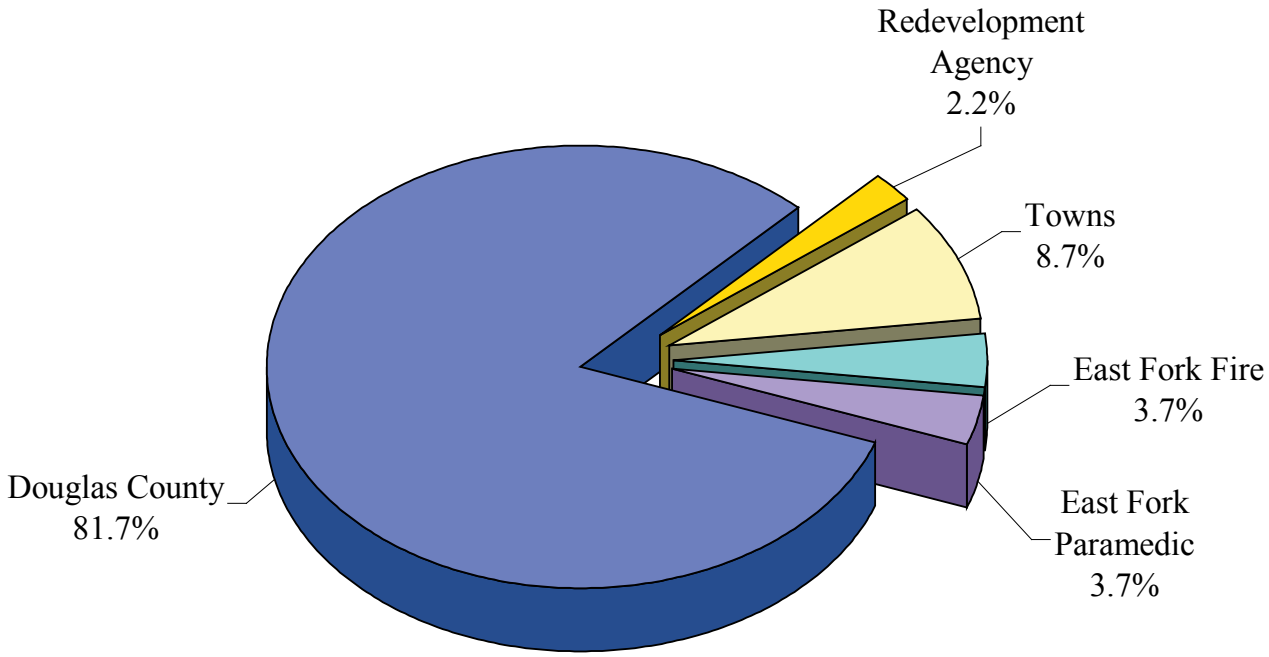
General Fund Five-Year Financial Projections

General Fund	2008-09 Adopted	2009-10 Projected	2010-11 Projected	2011-12 Projected	2012-13 Projected	2013-14 Projected
Resources						
Opening Fund Balance	$2,849,628	$2,920,998	$3,056,684	$3,198,844	$3,347,791	$3,503,856
Opening Fund Reserve	5,954,160	5,886,883	5,967,221	6,709,957	7,746,772	9,117,982
Total Beginning Fund Bal	**$8,803,788**	**$8,807,882**	**$9,023,905**	**$9,908,801**	**$11,094,564**	**$12,621,838**
Current Revenue:						
Property Tax	$13,083,000	$14,129,640	$15,260,011	$16,480,812	$17,799,277	$19,223,219
State Consolidated Taxes	13,370,000	13,637,400	13,910,148	14,188,351	14,472,118	14,761,560
Licenses & Permits	3,575,000	4,082,250	5,454,718	6,018,359	6,598,910	7,196,877
Gaming	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000
Intergovernmental	1,261,215	1,261,215	1,261,215	1,261,215	1,261,215	1,261,215
Charges for Service	3,559,441	3,737,413	3,924,284	4,120,498	4,326,523	4,542,849
Fines & Forfeitures	1,201,500	1,201,500	1,201,500	1,201,500	1,201,500	1,201,500
Miscellaneous	579,500	591,090	602,912	614,970	627,269	639,815
Other Financing Sources	2,500	2,500	2,500	2,500	2,500	2,500
Current Revenue	**$37,927,156**	**$39,938,008**	**$42,912,287**	**$45,183,205**	**$47,584,312**	**$50,124,535**
Total Resources	**$46,730,944**	**$48,745,890**	**$51,936,192**	**$55,092,006**	**$58,678,876**	**$62,746,374**
Requirements						
Operating:						
Personnel Services	28,949,568	$30,397,046	$31,916,899	$33,512,744	$35,188,381	$36,947,800
Services & Supplies	6,243,180	6,430,475	6,623,390	6,822,091	7,026,754	7,237,557
Capital Outlay	264,000	264,000	264,000	264,000	264,000	264,000
Other	0	0	0	0	0	0
Total Operating	**$35,456,748**	**$37,091,522**	**$38,804,288**	**$40,598,835**	**$42,479,135**	**$44,449,357**
Non-Operating:						
Transfers Out	1,410,532	$1,525,637	$2,066,894	$2,188,563	$2,311,448	$2,435,563
Contingency	1,055,782	1,104,826	1,156,209	1,210,045	1,266,454	1,325,561
Total Non-Operating	**$2,466,314**	**$2,630,463**	**$3,223,102**	**$3,398,608**	**$3,577,902**	**$3,761,123**
Total Requirements	**$37,923,062**	**$39,721,985**	**$42,027,391**	**$43,997,443**	**$46,057,037**	**$48,210,480**
Revenues less Expenditures	**$4,094**	**$216,023**	**$884,896**	**$1,185,762**	**$1,527,275**	**$1,914,055**
Ending Fund Balance at 8.3%	$2,920,998	$3,056,684	$3,198,844	$3,347,791	$3,503,856	$3,667,385
Ending Fund Reserve	$5,886,883	$5,967,221	$6,709,957	$7,746,772	$9,117,982	$10,868,509
Real Ending Fund Balance	**$8,807,882**	**$9,023,905**	**$9,908,801**	**$11,094,564**	**$12,621,838**	**$14,535,894**
Ending Fund Balance						
As a Percentage of Operating Exp	25.0%	24.5%	25.7%	27.5%	29.9%	32.9%
Target Fund Balance per Policy						
8.3% of Operating Exp	$2,920,998	$3,056,684	$3,198,844	$3,347,791	$3,503,856	$3,667,385
Surplus/(Deficit) per Policy	**$5,886,883**	**$5,967,221**	**$6,709,957**	**$7,746,772**	**$9,117,982**	**$10,868,509**

The FY08-09 Budget

This section provides a general financial overview of the FY08-09 Douglas County budget through the use of charts and graphs. Section V: Fund Summaries provides historical information on every fund included in the budget.

FY08-09 Budget by Agency—$156,508,008
(WITH ending fund balance/reserves)



FY08-09 Adopted Budget

Combined Fund Statement

County Funds	7/1/2008 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
General	8,803,788	37,927,156	-	-	46,730,944	35,528,454	-
Stabilization	265,983	10,000	-	-	275,983	-	-
Cooperative Extension	139,178	269,101	-	-	408,279	305,895	23,377
Airport	661,252	832,700	-	-	1,493,952	725,501	679,467
Do. Co. Water District	210,034	15,000	-	-	225,034	12,750	210,843
Solid Waste	1,510,702	502,000	-	-	2,012,702	192,321	1,636,399
MV Accident Indigent	-	329,247	-	-	329,247	329,247	-
Medical Assist Indigents	2,150,000	1,877,416	-	-	4,027,416	1,877,416	-
Social Services	564,292	842,291	-	-	1,406,583	1,278,675	2,089
Law Library	24,264	24,000	-	-	48,264	40,000	-
Road Operating	914,280	1,577,799	-	-	2,492,079	1,598,412	713,047
Room Tax	1,630,859	9,358,638	636,500	-	11,625,997	9,492,652	-
Tahoe-Douglas Trans Dist	185,961	757,010	-	-	942,971	538,495	55,001
Justice Ct Admin Assess	7,453	63,000	-	-	70,453	67,640	-
China Spring	250,000	3,537,110	31,846	-	3,818,956	3,568,956	-
WNRYC	-	381,942	30,997	-	412,939	412,939	-
Erosion Control	-	702,880	-	-	702,880	-	702,880
9 1 1	429,370	1,747,019	414,689	-	2,591,078	2,098,176	218,633
911 Surcharge	-	129,600			129,600	116,500	-
Senior Services	141,035	915,313	512,169	-	1,568,517	1,394,018	48,450
Self Insurance Reserve	3,047,076	345,044	-	2,918,271	6,310,391	79,734	-
Dental Insurance	758,591	-	-	409,375	1,167,966	-	-
Motor Pool/Veh Maint	1,086,147	175,180	-	1,227,171	2,488,498	294,286	-
Do. Co. Water Utility	236,344	103,541	-	-	339,885	60,885	-
Ridgeview Water	82,762	1,000	-	-	83,762	20	-
Zephyr Water	280,075	659,153	-	-	939,228	416,082	-
West Valley Water	357,595	311,112	-	-	668,707	289,519	-
East Valley Water	2,077,332	1,503,679	-	-	3,581,011	1,211,476	-
Cave Rock Water	251,689	684,464	-	-	936,153	396,094	-
Skyland Water	228,585	363,086	-	-	591,671	251,339	-
Foothill Water	585,849	336,911	-	-	922,760	242,961	-
Sewer Utility	3,289,530	1,967,711	-	-	5,257,241	1,357,739	-
Extraordinary Maintenance	535,049	20,000	-	-	555,049	-	-
Ad Valorem Capital	8,789,592	1,370,505	-	-	10,160,097	96,529	7,359,285
County Construction	767,710	350,000	-	-	1,117,710	432,023	70,000
Park Res. Const. Tax	-	-	-	-	-	-	-
Regional Transportation	766,000	896,212	-	-	1,662,212	327,095	174,233
Co Debt/Other Resources	932,875	59,500	2,387,084	-	3,379,459	20,800	-
Total County	**41,961,252**	**70,946,320**	**4,013,285**	**4,554,817**	**121,475,674**	**65,054,629**	**11,893,704**

FY08-09 Adopted Budget

Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/09 End Bal/Reserves Reserves	8.3% Fund Balance	Total Appropriation	Chg in Fund Balance/Rsvs
-	1,055,904	36,584,358	1,410,532	-	5,886,426	2,849,628	46,730,944	(67,734)
-	-	-	-	-	-	275,983	275,983	10,000
-	7,701	336,973	-	-	50,000	21,306	408,279	(67,872)
-	23,624	1,428,592	-	-	-	65,360	1,493,952	(595,892)
-	383	223,976	-	-	-	1,058	225,034	(208,976)
-	5,770	1,834,490	162,250	-	-	15,962	2,012,702	(1,494,740)
-	-	329,247	-	-	-	-	329,247	-
-	-	1,877,416	-	-	2,150,000	-	4,027,416	-
-	32,474	1,313,238	3,500	-	-	89,845	1,406,583	(474,447)
-	1,200	41,200	-	-	-	7,064	48,264	(17,200)
-	47,952	2,359,411	-	-	-	132,668	2,492,079	(781,612)
-	164,180	9,656,832	499,679	-	1,015,255	454,231	11,625,997	(161,373)
-	16,155	609,651	288,625	-	-	44,695	942,971	(141,266)
-	747	68,387	-	-	-	2,066	70,453	(5,387)
-	-	3,568,956	-	-	-	250,000	3,818,956	-
-	-	412,939	-	-	-	-	412,939	-
-	-	702,880	-	-	-	-	702,880	-
-	62,195	2,379,004	-	-	40,000	172,074	2,591,078	(217,296)
	3,495	119,995				9,605	129,600	9,605
-	33,464	1,475,932	-	-	-	92,585	1,568,517	(48,450)
-	-	79,734	-	2,918,271	3,312,386	-	6,310,391	265,310
-	-	-	-	409,375	758,591	-	1,167,966	-
-	-	294,286	-	1,227,171	967,041	-	2,488,498	(119,106)
33,785	-	94,670	-	-	245,215	-	339,885	8,871
11,908	-	11,928	-	-	71,834	-	83,762	(10,928)
125,256	-	541,338	-	-	397,890	-	939,228	117,815
2,984	-	292,503	-	-	376,204	-	668,707	18,609
614,298	-	1,825,774	-	-	1,755,237	-	3,581,011	(322,095)
167,873	-	563,967	-	-	372,186	-	936,153	120,497
103,059	-	354,398	-	-	237,273	-	591,671	8,688
70,525	-	313,486	-	-	609,274	-	922,760	23,425
879,695	-	2,237,434	-	-	3,019,807	-	5,257,241	(269,723)
-	-	-	-	-	555,049	-	555,049	20,000
-	-	7,455,814	1,328,815	-	1,375,468	-	10,160,097	(7,414,124)
-	-	502,023	-	-	615,687	-	1,117,710	(152,023)
-	-	-	-	-	-	-	-	-
-	-	501,328	319,884	-	841,000	-	1,662,212	75,000
2,438,693	-	2,459,493	-	-	919,966	-	3,379,459	(12,909)
4,448,076	**1,455,244**	**82,851,653**	**4,013,285**	**4,554,817**	**25,571,789**	**4,484,130**	**121,475,674**	**(11,905,333)**

FY08-09 Adopted Budget

Combined Fund Statement (continued)

Redevelopment Agency Funds	7/1/2007 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
DC Redevelop - Admin	188,632	2,282,064	-	-	2,470,696	110,904	813,010
DC Redevelop - Capital	548,815	5,000	950,000	-	1,503,815	475,000	905,000
DC Redevelop - Debt	6,163	100	584,250	-	590,513	-	-
Total Redevelopment	**743,610**	**2,287,164**	**1,534,250**	**-**	**4,565,024**	**585,904**	**1,718,010**
Fire & Paramedic District Funds							
East Fork Fire	700,109	5,997,093	-	-	6,697,202	5,685,838	64,220
East Fork Fire Emergency	502,084	10,000	190,000	-	702,084	-	-
East Fork Equip. Res.	476,962	20,000	130,000	-	626,962	345,000	-
East Fork Const. Res.	44,771	15,500	50,000	-	110,271	-	100,000
East Fork Paramedic	756,216	5,977,661	-	-	6,733,877	5,788,566	57,926
Total Fire/Paramedic	**2,480,142**	**12,020,254**	**370,000**	**-**	**14,870,396**	**11,819,404**	**222,146**
Town Funds							
Gardnerville Town	268,543	1,461,575	50,000	-	1,780,118	969,079	578,551
G'ville Health/Sanitation	179,605	981,847	-	-	1,161,452	942,701	-
G'ville Debt	3,771	300	144,280		148,351	325	-
G'ville Ad Val Cap Proj	75,376	48,730	-	-	124,106	65,000	-
Genoa Town	26,016	372,340	-	-	398,356	357,596	-
Genoa Ad Val Cap Proj	17,367	2,117	-	-	19,484	-	-
Genoa Constr Reserve	136,446	5,000	-	-	141,446	6,200	50,000
Minden Town	486,696	2,244,615	100,000	-	2,831,311	1,512,390	1,153,897
Minden Ad Val Cap Proj	330,568	53,482	-	-	384,050	-	-
Minden Trash	416,796	705,000	-	-	1,121,796	804,575	100,000
Minden Cap Equip/Constr	1,874,545	50,000	-	-	1,924,545	-	700,000
Minden Water	4,410,899	1,151,000	-	-	5,561,899	976,036	3,100,000
Total Towns	**8,226,628**	**7,076,006**	**294,280**	**-**	**15,596,914**	**5,633,902**	**5,682,448**
Total All Funds	**53,411,632**	**92,329,744**	**6,211,815**	**4,554,817**	**156,508,008**	**83,093,839**	**19,516,308**

FY08-09 Adopted Budget

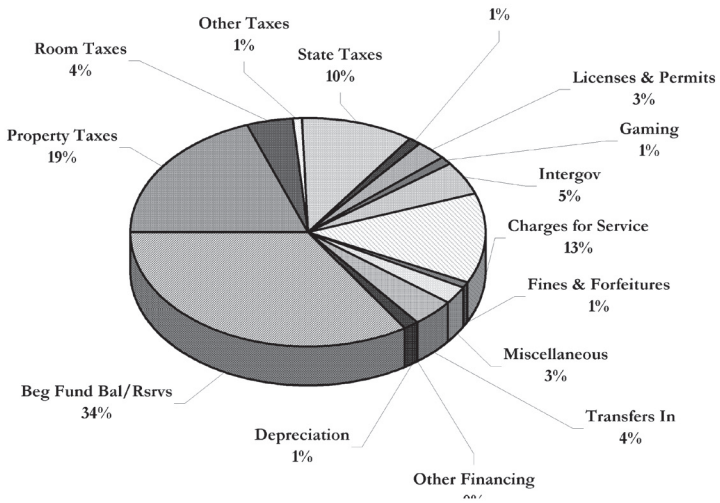
Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/08 End Bal/Reserves	8.3% Fund Balance	Total Appropriation	Chg in Fund Balance/Rsvs
-	3,327	927,241	1,534,250	-	-	9,205	2,470,696	(179,427)
-	-	1,380,000	-	-	123,815	-	1,503,815	(425,000)
584,250	-	584,250	-	-	6,263	-	590,513	100
584,250	**3,327**	**2,891,491**	**1,534,250**	**-**	**130,078**	**9,205**	**4,565,024**	**(604,327)**
-	153,224	5,903,282	370,000	-	-	423,920	6,697,202	(276,189)
-	-	-	-	-	702,084	-	702,084	200,000
78,764	-	423,764	-	-	203,198	-	626,962	(273,764)
-	-	100,000	-	-	10,271	-	110,271	(34,500)
-	169,217	6,015,709	-	-	250,000	468,168	6,733,877	(38,048)
78,764	**322,441**	**12,442,755**	**370,000**	**-**	**1,165,553**	**892,088**	**14,870,396**	**(422,501)**
-	29,072	1,576,702	122,982	-	-	80,434	1,780,118	(188,109)
21,092	-	963,793	50,000	-	147,659	-	1,161,452	(31,946)
144,280	-	144,605	-	-	3,746	-	148,351	(25)
-	-	65,000	21,298	-	37,808	-	124,106	(37,568)
-	10,728	368,324	-	-	-	30,032	398,356	4,016
-	-	-	-	-	19,484	-	19,484	2,117
-	-	56,200	-	-	85,246	-	141,446	(51,200)
-	43,812	2,710,099	-	-	-	121,212	2,831,311	(365,484)
-	-	-	-	-	384,050	-	384,050	53,482
-	-	904,575	100,000	-	117,221	-	1,121,796	(299,575)
-	-	700,000	-	-	1,224,545	-	1,924,545	(650,000)
-	-	4,076,036	-	-	1,485,863	-	5,561,899	(2,925,036)
165,372	**83,612**	**11,565,334**	**294,280**	**-**	**3,505,622**	**231,678**	**15,596,914**	**(4,489,328)**
5,276,462	**1,864,624**	**109,751,233**	**6,211,815**	**4,554,817**	**30,373,042**	**5,617,101**	**156,508,008**	**(17,421,489)**

All Funds

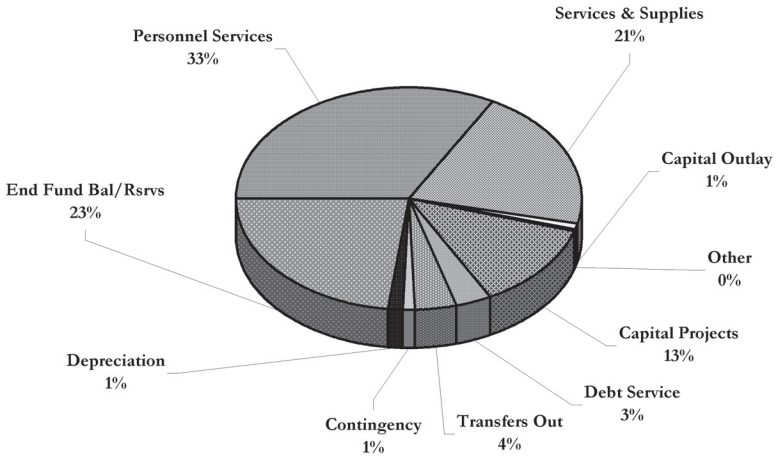
FY08-09 Resources

Property Taxes	$30,444,139
Room Taxes	6,475,838
Other Taxes	1,402,799
State Taxes	16,074,058
Sales Taxes (PALS)	1,900,000
Licenses & Permits	3,987,000
Gaming	1,685,540
Intergov	7,793,952
Charges for Service	19,637,309
Fines & Forfeitures	1,270,500
Miscellaneous	4,094,572
Transfers In	6,211,815
Other Financing	64,500
Depreciation	2,054,354
Beg Fund Bal/Rsrvs	53,411,632
Total	**$156,508,008**



FY08-09 Requirements

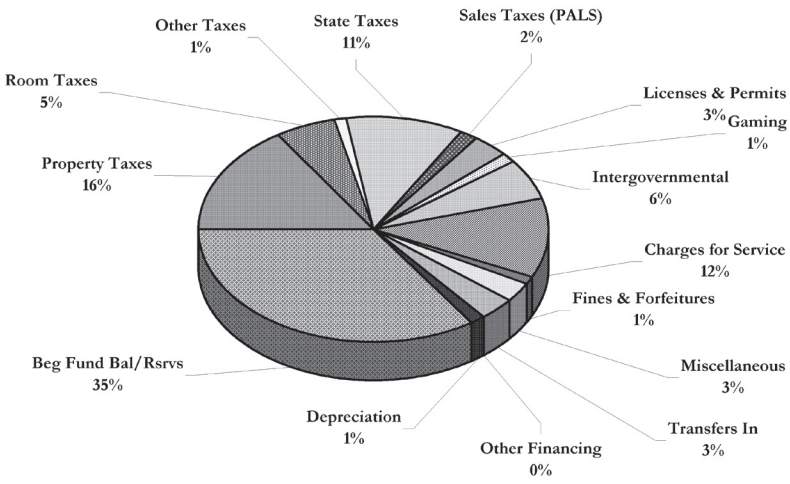
Personnel Services	$51,662,066
Services & Supplies	32,215,790
Capital Outlay	1,480,771
Other	123,932
Capital Projects	19,565,500
Debt Service	5,276,462
Transfers Out	6,211,815
Contingency	1,864,624
Depreciation	2,054,354
End Fund Bal/Rsrvs	36,052,694
Total	**$156,508,008**



County Funds

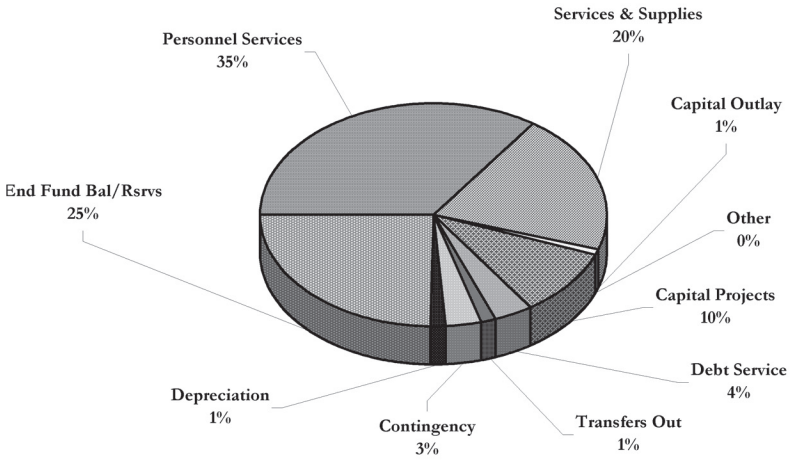
FY08-09 Resources

Property Taxes	$19,376,865
Room Taxes	6,475,838
Other Taxes	1,402,799
State Taxes	13,370,000
Sales Taxes (PALS)	1,900,000
Licenses & Permits	3,987,000
Gaming	1,595,000
Intergovernmental	7,127,423
Charges for Service	14,021,976
Fines & Forfeitures	1,270,500
Miscellaneous	3,264,429
Transfers In	4,013,285
Other Financing	5,500
Depreciation	1,703,807
Beg Fund Bal/Rsrvs	41,961,252
Total	**$121,475,674**



FY08-09 Requirements

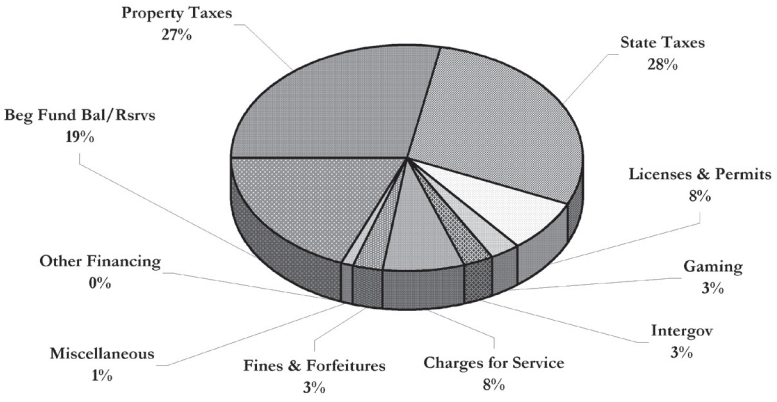
Personnel Services	42,294,069
Services & Supplies	24,676,124
Capital Outlay	699,771
Other	123,932
Capital Projects	11,942,896
Debt Service	4,448,076
Transfers Out	$1,455,244
Contingency	4,013,285
Depreciation	1,703,807
End Fund Bal/Rsrvs	30,118,470
Total	**$121,475,674**



County General Fund

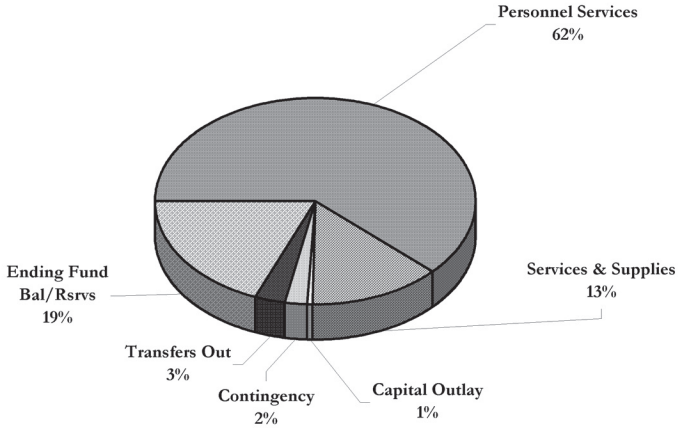
FY08-09 Resources

Property Taxes	$13,083,000
State Taxes	13,370,000
Licenses & Permits	3,575,000
Gaming	1,295,000
Intergov	1,261,215
Charges for Service	3,559,441
Fines & Forfeitures	1,201,500
Miscellaneous	579,500
Other Financing	2,500
Beg Fund Bal/Rsrvs	8,803,788
Total	**$46,730,944**



FY08-09 Requirements

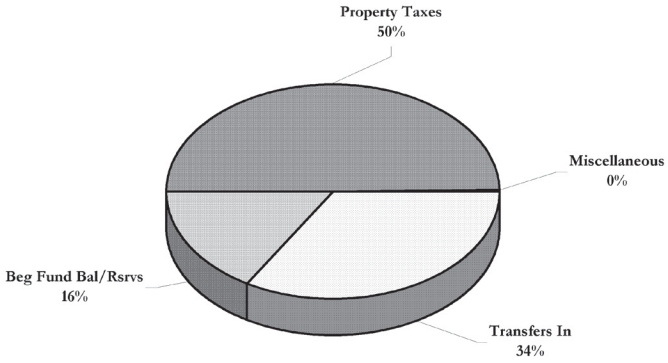
Personnel Services	28,958,723
Services & Supplies	6,243,180
Capital Outlay	264,000
Contingency	1,055,904
Transfers Out	1,410,532
Ending Fund Bal/Rsrvs	8,798,605
Total	**$46,730,944**



Redevelopment Agency Funds

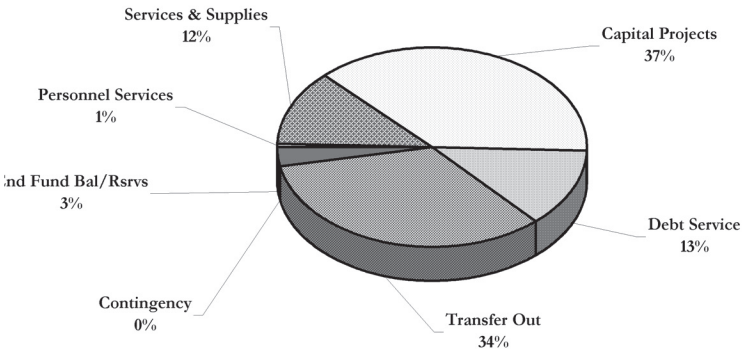
FY08-09 Resources

Property Taxes	$2,272,064
Miscellaneous	15,100
Transfers In	1,534,250
Beg Fund Bal/Rsrvs	743,610
Total	**$4,565,024**



FY08-09 Requirements

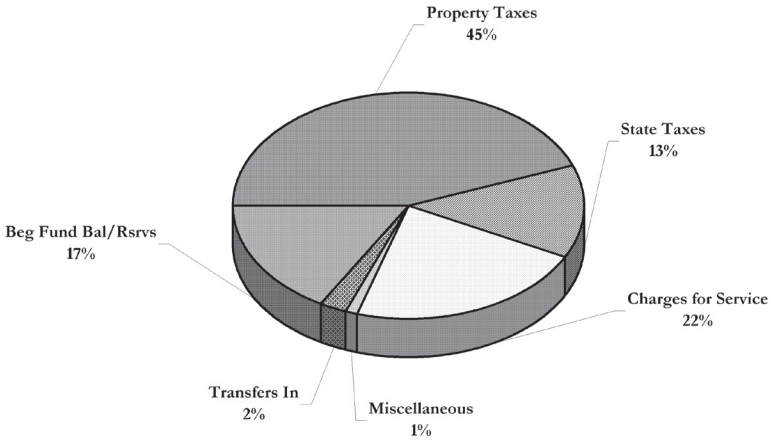
Personnel Services	28,696
Services & Supplies	557,208
Capital Projects	1,718,010
Debt Service	584,250
Transfer Out	1,534,250
Contingency	3,327
End Fund Bal/Rsrvs	139,283
Total	**$4,565,024**



Fire/Paramedic District Funds

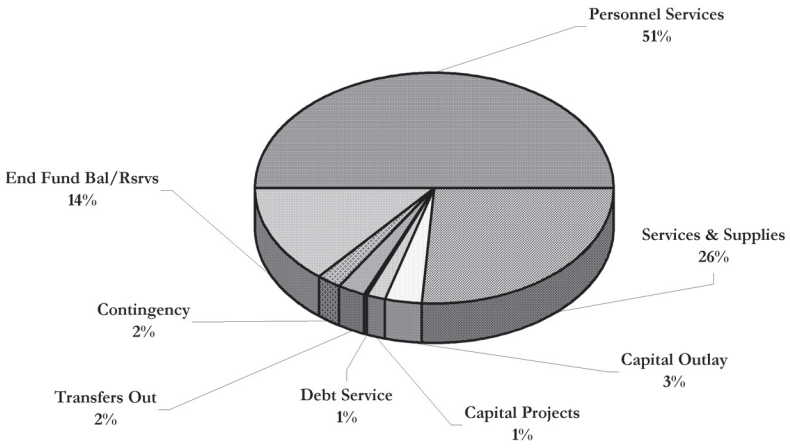
FY08-09 Resources

Property Taxes	$6,581,699
State Taxes	1,950,000
Charges for Service	3,308,305
Miscellaneous	180,250
Transfers In	370,000
Beg Fund Bal/Rsrvs	2,480,142
Total	**$14,870,396**



FY08-09 Requirements

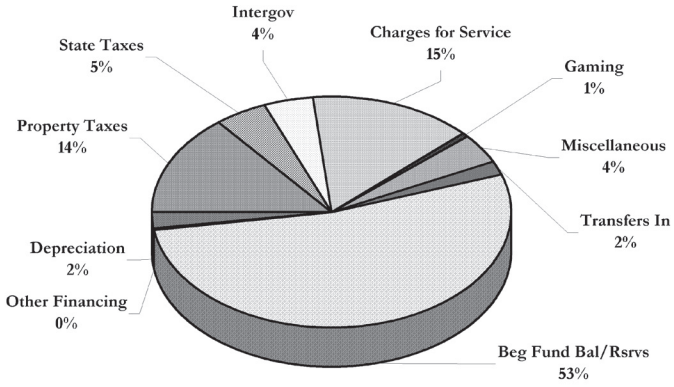
Personnel Services	$7,415,549
Services & Supplies	3,904,855
Capital Outlay	499,000
Capital Projects	222,146
Debt Service	78,764
Transfers Out	370,000
Contingency	322,441
End Fund Bal/Rsrvs	2,057,641
Total	**$14,870,396**



Gardnerville, Genoa and Minden Town Funds

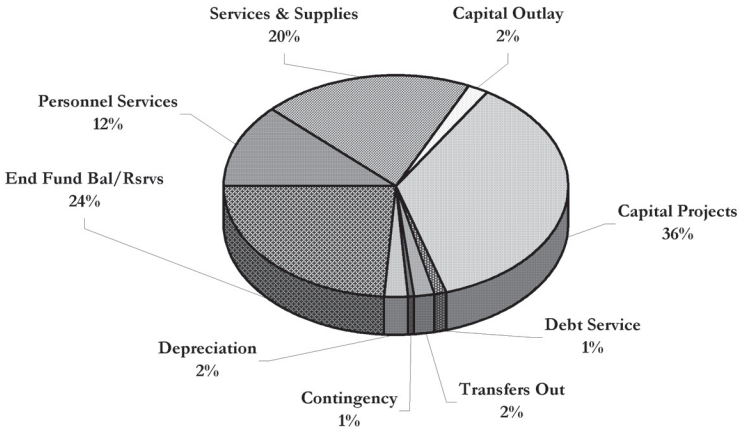
FY08-09 Resources

Property Taxes	$2,213,511
State Taxes	754,058
Intergov	666,529
Charges for Service	2,307,028
Gaming	90,540
Miscellaneous	634,793
Transfers In	294,280
Beg Fund Bal/Rsrvs	8,226,628
Other Financing	59,000
Depreciation	350,547
Total	**$15,596,914**



FY08-09 Requirements

Personnel Services	1,923,752
Services & Supplies	$3,077,603
Capital Outlay	282,000
Capital Projects	5682448
Debt Service	165372
Transfers Out	294,280
Contingency	83,612
Depreciation	350,547
End Fund Bal/Rsrvs	3,737,300
Total	**$15,596,914**



Assessed Value and Property Tax Rates

Douglas County		2006-07	2007-08	2008-09	Change 08 to 09
Valuation		3,039,633,181	3,361,568,993	3,471,506,400	3.27%
Tax Rates:					
General Fund *		0.7586	0.7569	0.7776	0.0207
Cooperative Extension		0.0100	0.0100	0.0100	-
State Motor Vehicle Accident Indigent		0.0150	0.0150	0.0150	-
Medical Assistance to Indigents		0.1000	0.1000	0.1000	-
Social Services **		0.0246	0.0231	0.0234	0.0003
China Spring Youth Camp**		0.0035	0.0030	0.0032	0.0002
9 1 1		0.0475	0.0475	0.0475	-
Self Insurance Reserve *		0.0100	0.0100	0.0100	-
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500	-
Western Nevada Regional Youth Center ***		0.0084	0.0121	0.0500	0.0379
Douglas County Total		**1.0276**	**1.0276**	**1.0867**	**0.0591**
Towns					
Gardnerville	Valuation	172,910,142	180,604,387	199,916,413	10.69%
	Tax Rate *	0.6141	0.6248	0.5935	(0.0313)
Genoa	Valuation	9,547,110	14,062,108	14,493,162	3.07%
	Tax Rate *	0.2165	0.3530	0.3704	0.0174
Minden	Valuation	160,440,460	181,721,540	192,451,218	5.90%
	Tax Rate *	0.6608	0.6951	0.7002	0.0051
East Fork Fire/Paramedic					
Fire *	Valuation	1,385,562,193	1,815,621,522	2,087,418,558	14.97%
	Tax Rate *	0.3038	0.3038	0.3113	0.0075
Paramedic *	Valuation	1,763,299,660	2,078,848,520	2,170,878,196	4.43%
	Tax Rate *	0.1580	0.1580	0.1580	-

Assessed Value and Property Tax Rates

Special Districts		2006-07	2007-08	2008-09	Change 08 to 09
Douglas County School	Valuation	3,039,633,181	3,361,568,993	3,471,506,400	3.27%
	Tax Rate **	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	3,039,633,181	3,361,568,993	3,471,506,400	3.27%
	Tax Rate	0.1000	0.1000	0.1000	-
State	Valuation	3,039,633,181	3,361,568,993	3,471,506,400	3.27%
	Tax Rate	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	1,275,907,668	1,282,720,473	1,300,628,204	1.40%
	Tax Rate *	0.5881	0.5881	0.5881	-
Tahoe-Douglas Sanitation	Valuation	666,054,398	665,868,971	673,455,451	1.14%
	Tax Rate *	0.0350	0.0350	0.0350	-
Logan Creek GID	Valuation	6,926,201	6,922,437	7,003,102	1.17%
	Tax Rate *	0.6622	0.6737	0.6737	-
Cave Rock GID	Valuation	25,820,620	25,825,708	26,229,988	1.57%
	Tax Rate *	0.3788	0.3865	0.3906	0.0041
Lakeridge GID	Valuation	25,389,328	24,837,676	25,233,499	1.59%
	Tax Rate *	0.1338	0.1411	0.1508	0.0097
Skyland GID	Valuation	91,619,238	91,709,900	92,395,345	0.75%
	Tax Rate *	0.0783	0.0783	0.0783	-
Zephry Cove GID	Valuation	23,313,766	23,317,647	23,572,476	1.09%
	Tax Rate *	0.1000	0.1000	0.1000	-
Zephry Heights GID	Valuation	41,086,359	41,203,174	41,660,573	1.11%
	Tax Rate *	0.2798	0.2798	0.2798	-
Zephry Knolls GID	Valuation	9,561,691	9,840,876	10,040,781	2.03%
	Tax Rate *	0.5257	0.5290	0.5324	0.0034
Elkpoint Sanitary	Valuation	40,094,145	40,190,122	40,161,365	-0.07%
	Tax Rate *	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	12,596,057	11,984,107	12,113,809	1.08%
	Tax Rate *	0.3644	0.3809	0.3932	0.0123
Carson Water Subconservancy	Valuation	1,812,763,434	2,132,055,423	2,225,993,326	4.41%
	Tax Rate *	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	1,680,102,832	1,986,744,492	2,078,286,268	4.61%
	Tax Rate *	0.0040	0.0190	0.0342	0.0152
East Fork Swimming Pool	Valuation	1,756,554,026	2,078,600,702	2,170,630,378	4.43%
	Tax Rate *	0.1645	0.1645	0.1645	-
Indian Hills GID	Valuation	118,699,856	146,377,103	150,976,759	3.14%
	Tax Rate *	0.8156	0.8156	0.8078	(0.0078)
Kingsbury GID	Valuation	243,427,622	262,789,367	267,073,091	1.63%
	Tax Rate *	0.4182	0.3978	0.4169	0.0191
Minden/Gardnerville Sanitation	Valuation	337,056,272	362,325,927	392,367,631	8.29%
	Tax Rate *	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	273,986,110	307,447,673	315,774,660	2.71%
	Tax Rate *	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	34,942,501	45,936,264	44,179,990	-3.82%
	Tax Rate *	0.6888	0.7232	0.7278	0.0046

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Douglas County
Fund Summaries

This section includes a brief description and financial summary of each of the fifty-eight 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

General	Special Revenue	Internal Service	Enterprise	Capital Projects	Debt Service
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, 911 Surcharge 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 Contruction 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-eight County funds, the three Redevelopment Agency funds, the five funds of the Fire and Paramedic Districts, and the twelve Town funds.

All Funds Combined	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Beginning Fund Balance/Reserves	**72,666,672**	**59,249,889**	**53,411,632**	**(5,838,257)**	**-9.9%**
Current Revenue					
1 Property Taxes	24,910,328	27,378,590	30,444,139	3,065,549	11.2%
Room Taxes	6,462,845	6,497,400	6,475,838	(21,562)	-0.3%
Other Taxes (Gas/Road/Res.Constr)	1,891,434	1,466,970	1,402,799	(64,171)	-4.4%
State Consolidated Tax	15,199,455	16,270,742	16,074,058	(196,684)	-1.2%
Sales Taxes (P.A.L.S.)	1,923,449	2,050,000	1,900,000	(150,000)	-7.3%
Licenses & Permits	2,946,361	3,324,000	3,987,000	663,000	19.9%
Gaming	1,660,322	1,705,540	1,685,540	(20,000)	-1.2%
Intergovernmental	10,324,346	6,870,862	7,793,952	923,090	13.4%
Charges for Service	20,221,719	18,154,045	19,637,309	1,483,264	8.2%
Fines & Forfeitures	1,163,753	1,064,000	1,270,500	206,500	19.4%
Miscellaneous	12,399,835	5,341,664	4,094,572	(1,247,092)	-23.3%
Transfers In	5,655,575	5,788,603	6,211,815	423,212	7.3%
Other Financing Sources	3,736,274	305,700	64,500	(241,200)	-78.9%
Depreciation	-	1,919,854	2,054,354	134,500	7.0%
Total Current Revenue	**108,495,695**	**98,137,970**	**103,096,376**	**4,958,406**	**5.1%**
Total Resources	**181,162,367**	**157,387,859**	**156,508,008**	**(879,851)**	**-0.6%**
Requirements					
Operating					
Personnel Services	44,702,779	49,654,078	51,662,066	2,007,988	4.0%
Services & Supplies	28,493,151	31,376,742	32,215,790	839,048	2.7%
Capital Outlay	2,316,285	915,102	1,480,771	565,669	61.8%
Other	597,203	156,159	123,932	(32,227)	-20.6%
Total Operating	**76,109,418**	**82,102,081**	**85,482,559**	**3,380,478**	**4.1%**
Non-Operating					
Capital Projects	8,750,406	15,588,374	19,565,500	3,977,126	25.5%
Debt Service	7,600,571	4,967,359	5,276,462	309,103	6.2%
Transfers Out	8,744,266	5,788,603	6,211,815	423,212	7.3%
Contingency	-	1,806,307	1,864,624	58,317	3.2%
Depreciation	1,839,288	1,919,854	2,054,354	134,500	7.0%
Total Non-Operating	**26,934,532**	**30,070,497**	**34,972,755**	**4,902,258**	**16.3%**
Total Requirements	**103,043,950**	**112,172,578**	**120,455,314**	**8,282,736**	**7.4%**
Ending Fund Balance/Reserves	78,118,417	45,215,281	36,052,694	(9,162,587)	-20.3%

1 Includes Tax Penalities & Interest and Personel Property taxes.

County Funds Only

The following table summarizes the thirty eight 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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**57,332,622**	**48,883,154**	**41,961,252**	**(6,921,902)**	**-14.2%**
Current Revenue					
1 Property Taxes	15,993,004	17,674,444	19,141,865	1,467,421	8.3%
Room Taxes	6,462,845	6,497,400	6,475,838	(21,562)	-0.3%
Other Taxes (Gas/Road/Res.Constr)	1,891,434	1,466,970	1,402,799	(64,171)	-4.4%
State Consolidated Taxes	12,902,587	13,798,836	13,370,000	(428,836)	-3.1%
Sales Taxes (P.A.L.S.)	1,923,449	2,050,000	1,900,000	(150,000)	-7.3%
Licenses & Permits	2,946,361	3,324,000	3,987,000	663,000	19.9%
Gaming	1,576,134	1,615,000	1,595,000	(20,000)	-1.2%
Intergovernmental	9,827,207	6,473,675	7,127,423	653,748	10.1%
Charges for Service	14,002,603	13,110,085	14,021,976	911,891	7.0%
Fines & Forfeitures	1,163,753	1,064,000	1,270,500	206,500	19.4%
Miscellaneous	10,785,565	4,731,138	3,499,429	(1,231,709)	-26.0%
Transfers In	2,978,668	3,983,314	4,013,285	29,971	0.8%
Other Financing Sources	3,400,795	45,000	5,500	(39,500)	-87.8%
Depreciation	-	1,569,307	1,703,807	134,500	8.6%
Total Current Revenue	**85,854,404**	**77,403,169**	**79,514,422**	**2,111,253**	**2.7%**
Total Resources	**143,187,026**	**126,286,323**	**121,475,674**	**(4,810,649)**	**-3.8%**
Requirements					
Operating					
Personnel Services	37,250,314	41,568,808	42,294,069	725,261	1.7%
Services & Supplies	21,359,132	25,170,613	24,676,124	(494,489)	-2.0%
Capital Outlay	1,737,542	550,821	699,771	148,950	27.0%
Other	597,203	131,159	123,932	(7,227)	-5.5%
Total Operating	**60,944,191**	**67,421,401**	**67,793,896**	**372,495**	**0.6%**
Non-Operating					
Capital Projects	5,604,697	10,826,960	11,942,896	1,115,936	10.3%
Debt Service	6,866,571	4,217,218	4,448,076	230,858	5.5%
Transfers Out	6,053,059	3,983,314	4,013,285	29,971	0.8%
Contingency	-	1,448,276	1,455,244	6,968	0.5%
Depreciation	1,520,267	1,569,307	1,703,807	134,500	8.6%
Total Non-Operating	**20,044,594**	**22,045,075**	**23,563,308**	**1,518,233**	**6.9%**
Total Requirements	**80,988,785**	**89,466,476**	**91,357,204**	**1,890,728**	**2.1%**
Ending Fund Balance/Reserves	62,198,241	36,819,847	30,118,470	(6,701,377)	-18.2%

1 Includes Tax Penalities & Interest and Personel Property taxes.

General Fund

	General Fund	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
	Resources					
	Beginning Fund Balance/Reserves	**9,595,897**	**9,104,074**	**8,803,788**	**(300,286)**	**-3.3%**
	Current Revenue					
	Property Tax	10,587,773	11,889,808	12,848,000	958,192	8.1%
	State Consolidated Taxes	12,902,587	13,798,836	13,370,000	(428,836)	-3.1%
	Licenses & Permits	2,523,009	2,972,000	3,575,000	603,000	20.3%
	Gaming	1,276,014	1,315,000	1,295,000	(20,000)	-1.5%
	Intergovernmental	1,530,311	913,000	1,261,215	348,215	38.1%
	Charges for Service	4,109,306	3,539,947	3,559,441	19,494	0.6%
	Fines & Forfeitures	1,079,656	991,000	1,201,500	210,500	21.2%
	Miscellaneous	1,283,657	957,000	814,500	(142,500)	-14.9%
	Other Financing Sources	6,797	40,000	2,500	(37,500)	-93.8%
	Transfers In	24,000	-	-	-	n/a
	Total Current Revenue	**35,323,109**	**36,416,591**	**37,927,156**	**1,510,565**	**4.1%**
	Total Resources	**44,919,006**	**45,520,665**	**46,730,944**	**2,431,269**	**2.7%**
	Requirements					
	Operating					
	Personnel Services	25,630,254	28,464,994	28,958,723	493,729	1.7%
	Services & Supplies	6,723,281	5,867,872	6,243,180	375,308	6.4%
	Capital Outlay	669,854	164,000	264,000	100,000	61.0%
1	Other	727	-	-	-	n/a
	Total Operating	**33,024,117**	**34,496,866**	**35,465,903**	**969,037**	**2.8%**
	Non-Operating					
	Transfers Out	2,679,387	1,292,970	1,410,532	117,562	9.1%
	Contingency	-	1,029,986	1,055,904	25,918	2.5%
	Total Non-Operating	**2,679,387**	**2,322,956**	**2,466,436**	**143,480**	**6.2%**
	Total Requirements	**35,703,504**	**36,819,822**	**37,932,339**	**1,112,517**	**3.0%**
	Resources less Requirements	9,215,502	8,700,843	8,798,605	97,762	1.1%
	Expenditures by Major Function/Department					
	General Government	10,468,260	8,820,993	9,685,260	864,267	9.8%
	Sheriff	13,230,443	14,050,639	15,080,877	1,030,238	7.3%
	District Attorney	2,302,423	2,440,898	2,599,677	158,779	6.5%
2	Judicial	5,115,694	5,551,792	6,004,066	452,274	8.1%
5	Community Development	929,950	2,860,016	1,738,231	(1,121,785)	-39.2%
3	Other	977,347	772,528	357,792	(414,736)	-53.7%
4	Non-Departmental	2,679,387	2,322,956	2,466,436	143,480	6.2%
	Total	**35,703,504**	**36,819,822**	**37,932,339**	**1,112,517**	**3.0%**

General Fund Revenue Detail

Revenue Category	2006-07 Adopted	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Property Taxes						
Ad Valorem Taxes	10,520,439	10,587,773	11,889,808	12,848,000	958,192	8.1%
Tax Penalties & Interest	225,000	270,228	230,000	235,000	5,000	2.2%
Total Taxes	**10,745,439**	**10,858,001**	**12,119,808**	**13,083,000**	**963,192**	**7.9%**
State Consolidated Tax	**14,394,063**	**12,902,587**	**13,798,836**	**13,370,000**	**(428,836)**	**-3.1%**
Licenses & Permits						
Liquor License	175,000	178,300	177,000	177,000	-	0.0%
Work Permits	35,000	14,415	25,000	15,000	(10,000)	-40.0%
Building Permits	1,715,000	1,282,291	1,240,000	1,150,000	(90,000)	-7.3%
Marriage License	87,000	54,621	80,000	50,000	(30,000)	-37.5%
Animal License	25,000	27,773	25,000	25,000	-	0.0%
School Residential Const Priviledge Tax	10,000	2,728	10,000	3,000	(7,000)	-70.0%
Utility Operator Fee/Business License Tax	-		570,000	1,200,000	630,000	110.5%
Franchise Fees	750,000	930,506	825,000	925,000	100,000	12.1%
Miscellaneous	18,000	32,375	20,000	30,000	10,000	50.0%
Total Licenses & Permits	**2,815,000**	**2,523,009**	**2,972,000**	**3,575,000**	**603,000**	**20.3%**
Local Gaming						
NRS County Gaming License	850,000	712,660	780,000	750,000	(30,000)	-3.8%
Gaming Table Tax	165,000	158,391	155,000	165,000	10,000	6.5%
Local County Gaming License	450,000	404,962	380,000	380,000	-	0.0%
Gaming Total	**1,465,000**	**1,276,014**	**1,315,000**	**1,295,000**	**(20,000)**	**-1.5%**
Intergovernmental						
Federal Pay in Lieu of Tax	360,000	371,253	365,000	370,000	5,000	1.4%
Title IV - URESA	302,000	276,277	308,000	250,000	(58,000)	-18.8%
Other Federal Revenue	-	345,730	-	-	-	n/a
Federal Grants	167,000	382,599	153,000	185,430	32,430	21.2%
State Grants	123,500	63,159	27,000	295,785	268,785	995.5%
Tri-Net Task Force Grant	90,000	67,698	60,000	60,000	-	0.0%
Miscellaneous	-	13,000	-	100,000	100,000	n/a
Total Intergovernmental	**1,042,500**	**1,519,716**	**913,000**	**1,261,215**	**348,215**	**38.1%**

General Fund Revenue Detail (continued)

Revenue Category	2006-07 Adopted	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Charges for Service						
Engineering Fees	350,000	434,932	330,000	375,000	45,000	13.6%
Planning Fees	300,000	246,289	229,000	240,000	11,000	4.8%
Miscellaneous Community Dev. Fees	16,000	16,497	16,000	35,000	19,000	118.8%
Constable Fees	50,000	50,314	50,000	54,200	4,200	8.4%
Marriages	-	-	-	-	-	n/a
Probation/Mediation Fees	-	-	-	-	-	n/a
Alternative Sentencing Fees	120,000	172,798	180,000	205,000	25,000	13.9%
Sheriff's Fees	70,000	81,692	70,000	95,000	25,000	35.7%
Miscellaneous Sheriff Fees	116,000	113,469	107,000	107,000	-	0.0%
Clerk's Fees	178,000	205,057	170,000	167,000	(3,000)	-1.8%
Recorder's Fees	615,000	583,975	500,000	400,000	(100,000)	-20.0%
Assessor's Fees	7,500	4,606	3,000	4,000	1,000	33.3%
Communications Services Fees	68,000	68,000	18,000	18,000	-	0.0%
Professional Fees	230,000	245,479	230,000	190,000	(40,000)	-17.4%
Administration & Overhead	1,087,627	1,087,544	978,947	988,941	9,994	1.0%
Juvenile Detention Fees	240,000	304,228	260,000	280,000	20,000	7.7%
Motor Vehicle Tax/License	86,000	64,385	76,000	79,000	3,000	3.9%
Weed Spraying	186,000	197,182	186,000	200,000	14,000	7.5%
Miscellaneous	142,000	151,333	136,000	121,300	(14,700)	-10.8%
Total Charges for Service	**3,862,127**	**4,027,782**	**3,539,947**	**3,559,441**	**19,494**	**0.6%**
Fines and Forfeitures						
Justice Court Fines	675,000	936,519	875,000	1,075,000	200,000	22.9%
Juvenile Probation Traffic Fines	30,000	48,822	37,000	40,000	3,000	8.1%
Animal Control Fines	15,000	17,435	15,000	15,000	-	0.0%
Miscellaneous Fines	60,500	76,334	64,000	71,500	7,500	11.7%
Total Fines & Forfeitures	**780,500**	**1,079,111**	**991,000**	**1,201,500**	**210,500**	**21.2%**
Miscellaneous Revenue						
Interest on Investments	463,500	754,326	630,500	500,500	(130,000)	-20.6%
Donations	-	124,645	-	-	-	n/a
Other Revenue/Financing Sources	74,000	134,459	96,500	79,000	(17,500)	-18.1%
Total Miscellaneous Revenues	**537,500**	**1,013,429**	**727,000**	**579,500**	**(147,500)**	**-20.3%**
Other Financing Sources						
Sale of Property	12,000	6,797	40,000	2,500	(37,500)	-93.8%
Total Revenue	**35,654,129**	**35,206,445**	**36,416,591**	**37,927,157**	**1,510,566**	**4.1%**
Beginning Fund Balance	2,591,880	4,752,510	2,669,075	2,849,628	180,553	6.8%
Beginning Reserves	4,843,387	4,843,387	6,435,000	5,954,160	(480,840)	-7.5%
Total Fund Bal/Transfers	**7,435,267**	**9,595,897**	**9,104,074**	**8,803,788**	**(300,286)**	**-3.3%**
Total Resources	**43,089,396**	**44,802,342**	**45,520,665**	**46,730,944**	**1,210,279**	**2.7%**

General Fund Expenditure Detail

Department	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
General Government					
County Commissioners	427,759	376,929	387,903	10,974	2.9%
County Manager	480,999	564,895	466,007	(98,888)	-17.5%
Assessor	850,726	878,883	872,855	(6,028)	-0.7%
Assessor D.M.V.	-	-		-	n/a
GIS Dept. 152	230,776	255,457	252,796	(2,661)	-1.0%
Comptroller	833,794	969,008	1,021,946	52,938	5.5%
Recorder	545,578	491,764	478,551	(13,213)	-2.7%
County Clerk	325,069	343,888	354,375	10,487	3.0%
Clerk Elections	225,330	134,000	129,200	(4,800)	-3.6%
Tahoe DMV	268,120	277,446	275,947	(1,499)	-0.5%
Treasurer	470,014	525,268	549,676	24,408	4.6%
Warehouse	28,575	31,527	-	(31,527)	n/a
Communications	377,036	373,631	379,176	5,545	1.5%
General Services	1,276,573	1,170,096	1,280,315	110,219	9.4%
Information Systems	778,584	836,444	878,827	42,383	5.1%
Purchasing	33,300	33,157	-	(33,157)	n/a
Human Resources	473,765	525,858	550,920	25,062	4.8%
Record's Management	123,788	138,244	144,596	6,352	4.6%
Facilities Operation	887,578	894,498	-	(894,498)	n/a
Total	**8,637,364**	**8,820,993**	**8,023,090**	**(797,903)**	**-9.0%**
Sheriff					
Sheriff Admin	573,144	600,696	629,706	29,010	4.8%
Admin Services	1,672,618	1,287,834	1,538,623	250,789	19.5%
Records	364,246	377,312	454,553	77,241	20.5%
Jail	3,454,089	3,424,758	3,726,416	301,658	8.8%
COPs	99,607	102,044	110,320	8,276	8.1%
Gen'l Investigation	1,700,776	1,818,656	1,735,048	(83,608)	-4.6%
Patrol/Traffic	290,386	588,336	604,339	16,003	2.7%
Vehicle Maintenance	546,897	463,140	465,000	1,860	0.4%
Grants	2,146	-	-	-	n/a
Coroner	66,445	50,000	52,500	2,500	5.0%
Operations/Patrol	4,307,377	5,089,115	5,253,485	164,370	3.2%
Tri Net	152,712	143,223	152,864	9,641	6.7%
Bailiff	106,154	105,525	113,087	7,562	7.2%
Total	**13,336,597**	**14,050,639**	**14,835,941**	**785,302**	**5.6%**
District Attorney					
District Attorney	1,929,014	1,998,115	2,234,287	236,172	11.8%
D. A. Child Support	373,409	442,783	365,390	(77,393)	-17.5%
Total	**2,302,423**	**2,440,898**	**2,599,677**	**158,779**	**6.5%**

General Fund Expenditure Detail (continued)

	Department	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 07 to 08	% Chg 08 to 09
	Judicial					
	Court Clerks	337,872	361,702	361,405	(297)	-0.1%
	District Court I	255,127	234,165	233,522	(643)	-0.3%
	District Court II	285,289	254,319	269,663	15,344	6.0%
	C.A.S.A.	82,687	93,385	99,338	5,953	6.4%
	Public Defender	372,508	587,450	687,500	100,050	17.0%
	Juvenile Probation	955,475	1,064,681	1,116,232	51,551	4.8%
	Juvenile Detention	689,560	773,910	832,812	58,902	7.6%
	Court Computer	248,681	262,784	289,073	26,289	10.0%
	E. F. Justice Court	577,620	624,355	593,562	(30,793)	-4.9%
	Tahoe Justice Court	515,737	531,677	536,107	4,430	0.8%
	Security	-	-	133,274	133,274	n/a
	Alternative Sentencing	452,158	459,244	434,518	(24,726)	-5.4%
	E. F. Constable	129,983	159,993	150,422	(9,571)	-6.0%
	Tahoe Constable	106,843	144,127	153,551	9,424	6.5%
	Grand Jury	-	-	-	-	n/a
	Total	**5,009,541**	**5,551,792**	**5,890,979**	**339,187**	**6.1%**
	Community Development					
	Administration	355,635	441,431	481,138	39,707	9.0%
	Building	710,628	706,629	609,349	(97,280)	-13.8%
	Planning	764,630	710,531	562,528	(148,003)	-20.8%
	Engineering	929,950	1,001,425	698,457	(302,968)	-30.3%
	Utilities	-	-	-	-	n/a
	Total	**2,760,844**	**2,860,016**	**2,351,472**	**(508,544)**	**-17.8%**
	Public Works					
	Bldg & Fleet Services	-	-	955,710	955,710	n/a
	Engineering	-	-	84,064	84,064	n/a
	Total			1,039,774	1,039,774	n/a
	Miscellaneous					
	Animal Control	381,898	371,853	281,587	(90,266)	-24.3%
	Emergency Operations	281,109	74,174	76,436	2,262	3.0%
	Weed Control	314,339	326,501	357,792	31,291	9.6%
	Other	-	-	-	-	n/a
	Total	**977,346**	**772,528**	**715,815**	**(56,713)**	**-7.3%**
	Total Operating	**33,024,116**	**34,496,866**	**35,456,748**	**959,882**	**2.8%**
1	**Non-Operating:**					
	Transfers Out	2,679,387	1,292,970	1,410,532	117,562	9.1%
	Contingency	-	1,029,986	1,055,904	25,918	2.5%
	Total	**2,679,387**	**2,322,956**	**2,466,436**	**143,480**	**6.2%**
	Total Operating Expenditures	**35,703,503**	**36,819,822**	**37,923,184**	**1,103,362**	**3.0%**
	Ending Fund Balance/Rsvs					
2	Fund Balance	2,669,075	2,849,628	2,921,334	71,706	2.5%
	Court Computer Reserves	-	-		-	n/a
3	Redevelopment Reserves	2,850,000	2,850,000	2,850,000	-	0.0%
4	Operating Reserves	3,585,000	3,001,215	3,036,426	35,211	1.2%
	Total Ending Fund Bal/Rsvs	**9,104,075**	**8,700,843**	**8,807,760**	**106,917**	**1.2%**
	Total Requirements	**44,807,578**	**45,520,665**	**46,730,944**	**1,210,279**	**2.7%**

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**12,596,740**	**10,255,157**	**9,084,663**	**(1,170,494)**	**-11.4%**
Current Revenue					
Property Taxes	4,005,426	4,284,403	4,703,316	418,913	9.8%
Room Taxes	6,462,845	6,497,400	6,475,838	(21,562)	-0.3%
Other Taxes (Gas/Road/Res.Constr)	1,459,789	1,466,970	1,402,799	(64,171)	-4.4%
Sales Taxes (P.A.L.S.)	1,923,449	2,050,000	1,900,000	(150,000)	-7.3%
Licenses & Permits	423,352	352,000	412,000	60,000	17.0%
Intergovernmental	6,587,739	4,711,168	5,044,996	333,828	7.1%
Charges for Service	2,648,278	2,435,325	2,608,843	173,518	7.1%
Fines & Forfeitures	84,097	73,000	69,000	(4,000)	-5.5%
Miscellaneous	2,220,910	1,259,221	1,252,274	(6,947)	-0.6%
Transfers In	1,477,443	1,656,015	1,626,201	(29,814)	-1.8%
Other Financing Sources	62,467	5,000	3,000	(2,000)	-40.0%
Total Current Revenue	**27,355,795**	**24,790,502**	**25,498,267**	**707,765**	**2.9%**
Total Resources	**39,952,535**	**35,045,659**	**34,582,930**	**(462,729)**	**-1.3%**
Requirements					
Operating					
Personnel Services	9,977,232	11,287,603	11,252,657	(34,946)	-0.3%
Services & Supplies	7,804,582	13,166,901	12,630,590	(536,311)	-4.1%
Capital Outlay	412,858	273,011	89,751	(183,260)	-67.1%
Other	48,477	41,222	27,403	(13,819)	-33.5%
Total Operating	**18,243,150**	**24,768,737**	**24,000,401**	**(768,336)**	**-3.1%**
Non-Operating					
Capital Projects	3,069,815	4,014,460	4,339,378	324,918	8.1%
Debt Service	3,581,675	-	-	-	n/a
Transfers Out	1,088,490	1,044,937	954,054	(90,883)	-8.7%
Contingency	-	418,290	399,340	(18,950)	-4.5%
Total Non-Operating	**7,739,980**	**5,477,687**	**5,692,772**	**215,085**	**3.9%**
Total Requirements	**25,983,130**	**30,246,424**	**29,693,173**	**(553,251)**	**-1.8%**
Ending Fund Balance/Reserves	13,969,405	4,799,235	4,889,757	90,522	1.9%

Stabilization Fund

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

Stabilization Fund	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**221,112**	**252,112**	**265,983**	**13,871**	**5.5%**
Current Revenue					
Miscellaneous	36,871	8,000	10,000	2,000	25.0%
Transfers In		-		-	n/a
Total Current Revenue	**36,871**	**8,000**	**10,000**	**2,000**	**25.0%**
Total Resources	**257,983**	**260,112**	**275,983**	**15,871**	**6.1%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	257,983	260,112	275,983	15,871	6.1%

Nevada Cooperative Extension Fund

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

UNR Cooperative Extension	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**122,400**	**115,272**	**139,178**	**23,906**	**20.7%**
Current Revenue					
Property Tax	235,581	250,041	264,101	14,060	5.6%
Intergovernmental	44	-	-	-	n/a
Miscellaneous	8,728	7,000	5,000	(2,000)	-28.6%
Other Financing Sources	36			-	n/a
Total Current Revenue	**244,389**	**257,041**	**269,101**	**12,060**	**4.7%**
Total Resources	**366,789**	**372,313**	**408,279**	**35,966**	**9.7%**
Requirements					
Operating					
Personnel Services	97,725	106,196	111,497	5,301	5.0%
Services & Supplies	114,583	133,199	145,206	12,007	9.0%
Capital Outlay	-	10,000		(10,000)	n/a
Total Operating	**212,308**	**249,395**	**256,703**	**7,308**	**2.9%**
Non-Operating					
Capital Projects	-	49,192	72,569	23,377	47.5%
Contingency	-	7,182	7,701	519	7.2%
Total Non-Operating	**-**	**56,374**	**80,270**	**23,896**	**42.4%**
Total Requirements	**212,308**	**305,769**	**336,973**	**31,204**	**10.2%**
Ending Fund Balance/Reserves	154,481	66,544	71,306	4,762	7.2%
Expenditures by Major Function/Department					
UNR Cooperative Extension	212,308	305,769	336,973	31,204	10.2%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**532,849**	**59,851**	**661,252**	**601,401**	**1004.8%**
Current Revenue					
Intergovernmental	928,342	10,000	10,000	-	0.0%
Charges for Service	96,455	72,300	56,200	(16,100)	-22.3%
Miscellaneous	853,922	763,273	766,500	3,227	0.4%
Other Financing Sources	1,125	-	-	-	n/a
Total Current Revenue	**1,879,844**	**845,573**	**832,700**	**(12,873)**	**-1.5%**
Total Resources	**2,412,693**	**905,424**	**1,493,952**	**588,528**	**65.0%**
Requirements					
Operating					
Personnel Services	389,115	429,759	460,380	30,621	7.1%
Services & Supplies	199,814	293,820	245,121	(48,699)	-16.6%
Capital Outlay	16,023	-	20,000	20,000	n/a
Total Operating	**604,952**	**723,579**	**725,501**	**1,922**	**0.3%**
Non-Operating					
Capital Projects	992,382	100,081	679,467	579,386	578.9%
Contingency	-	21,707	23,624	1,917	8.8%
Total Non-Operating	**992,382**	**121,788**	**703,091**	**581,303**	**477.3%**
Total Requirements	**1,597,333**	**845,367**	**1,428,592**	**583,225**	**69.0%**
Ending Fund Balance/Reserves	815,360	60,057	65,360	5,303	8.8%
Expenditures by Major Function/Department					
Minden-Tahoe Airport	1,597,333	845,367	1,428,592	583,225	69.0%

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 FY08-09.

Douglas County Water District	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**207,654**	**352,458**	**210,034**	**(142,424)**	**-40.4%**
Current Revenue					
Intergovernmental	40,324	-		-	n/a
Miscellaneous	27,749	15,000	15,000	-	0.0%
Total Current Revenue	**68,073**	**15,000**	**15,000**	**-**	**0.0%**
Total Resources	**275,727**	**367,458**	**225,034**	**(142,424)**	**-38.8%**
Requirements					
Operating					
Services & Supplies	55,856	21,750	12,750	(9,000)	-41.4%
Non-Operating					
Capital Projects	-	343,250	210,843	(132,407)	-38.6%
Contingency	-	653	383	(270)	-41.3%
Total Non-Operating	**-**	**343,903**	**211,226**	**(132,677)**	**-38.6%**
Total Requirements	**55,856**	**365,653**	**223,976**	**(141,677)**	**-38.7%**
Ending Fund Balance/Reserves	219,871	1,805	1,058	(747)	-41.4%
Expenditures by Major Function/Department					
Public Works (Utiliites)	55,856	365,653	223,976	(141,677)	-38.7%

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 find accounts for revenues from disposal franchise fees and associated expenditures for general operations.

Solid Waste Management	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**1,287,618**	**1,332,471**	**1,510,702**	**178,231**	**13.4%**
Current Revenue					
Licenses & Permits	423,352	352,000	412,000	60,000	17.0%
Miscellaneous	115,528	90,000	90,000	-	0.0%
Total Current Revenue	**538,880**	**442,000**	**502,000**	**60,000**	**13.6%**
Total Resources	**1,826,498**	**1,774,471**	**2,012,702**	**238,231**	**13.4%**
Requirements					
Operating					
Personnel Services	-	-	24,327	24,327	n/a
Services & Supplies	165,882	233,891	167,994	(65,897)	-28.2%
Total Operating	**165,882**	**233,891**	**192,321**	**(41,570)**	**-17.8%**
Non-Operating					
Capital Projects	-	1,346,533	1,636,399	289,866	21.5%
Transfers Out	168,542	165,542	162,250	(3,292)	-2.0%
Contingency	-	7,017	5,770	(1,247)	-17.8%
Total Non-Operating	**168,542**	**1,519,092**	**1,804,419**	**285,327**	**18.8%**
Total Requirements	**334,424**	**1,752,983**	**1,996,740**	**243,757**	**13.9%**
Ending Fund Balance/Reserves	1,492,074	21,488	15,962	(5,526)	-25.7%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**1,198**	**-**	**-**	**-**	**n/a**
Current Revenue					
Property Tax	347,402	324,090	329,247	5,157	1.6%
Intergovernmental	67	-	-	-	n/a
Miscellaneous	2,245	-	-	-	n/a
Total Current Revenue	**349,714**	**324,090**	**329,247**	**5,157**	**1.6%**
				-	
Total Resources	**350,912**	**324,090**	**329,247**	**5,157**	**1.6%**
Requirements					
Operating					
Services & Supplies	349,755	324,090	329,247	5,157	1.6%
Non-Operating	-	-	-	-	n/a
Total Requirements	**349,755**	**324,090**	**329,247**	**5,157**	**1.6%**
Ending Fund Balance/Reserves	1,157	-	-	-	n/a
Expenditures by Major Function/Department				-	
Community Services (Social Services)	349,755	324,090	329,247	5,157	1.6%

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.

Medical Assistance to Indigents	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**2,959,809**	**2,400,000**	**2,150,000**	**(250,000)**	**-10.4%**
Current Revenue					
Property Tax	1,420,635	1,646,906	1,782,416	135,510	8.2%
Intergovernmental	444	-	-	-	n/a
Charges for Service	190,929	-	-	-	n/a
Miscellaneous	169,104	110,000	95,000	(15,000)	-13.6%
Total Current Revenue	**1,781,112**	**1,756,906**	**1,877,416**	**120,510**	**6.9%**
Total Resources	**4,740,921**	**4,156,906**	**4,027,416**	**(129,490)**	**-3.1%**
Requirements					
Operating					
Services & Supplies	1,418,694	2,006,906	1,877,416	(129,490)	-6.5%
Total Requirements	**1,418,694**	**2,006,906**	**1,877,416**	**(129,490)**	**-6.5%**
Ending Fund Balance/Reserves	3,322,228	2,150,000	2,150,000	-	0.0%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,418,694	2,006,906	1,877,416	(129,490)	-6.5%

Social Services Fund

The Social Services Fund is established under NRS 428. The fund is used to provide general assistance and medical care for indigents who reside in the County. Revenues are received from a dedicated Ad Valorem property tax levy. The FY08-09 tax rate is $0.0234.

Social Services	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**826,675**	**604,000**	**564,292**	**(39,708)**	**-6.6%**
Current Revenue					
Property Tax	574,186	576,687	611,194	34,507	6.0%
Intergovernmental	266,252	195,080	196,205	1,125	0.6%
Charges for Service	17,704	-	-	-	n/a
Miscellaneous	47,045	25,000	34,892	9,892	39.6%
Transfers In	280,000	-	-	-	n/a
Total Current Revenue	**1,185,188**	**796,767**	**842,291**	**45,524**	**5.7%**
Total Resources	**2,011,863**	**1,400,767**	**1,406,583**	**5,816**	**0.4%**
Requirements					
Operating					
Personnel Services	383,971	447,754	476,169	28,415	6.3%
Services & Supplies	630,566	772,465	802,506	30,041	3.9%
Total Operating	**1,014,537**	**1,220,219**	**1,278,675**	**58,456**	**4.8%**
Non-Operating					
Capital Projects	-	61,207	2,089	(59,118)	-96.6%
Contingency	-	30,754	32,474	1,720	5.6%
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating	**3,500**	**95,461**	**38,063**	**(57,398)**	**-60.1%**
Total Requirements	**1,018,037**	**1,315,680**	**1,316,738**	**1,058**	**0.1%**
Ending Fund Balance/Reserves	993,826	85,087	89,845	4,758	5.6%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,018,037	1,315,680	1,316,738	1,058	0.1%

Law Library

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

Law Library	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**23,742**	**18,800**	**24,264**	**5,464**	**29.1%**
Current Revenue					
Charges for Service	23,093	22,000	23,000	1,000	4.5%
Miscellaneous	1,334	1,200	1,000	(200)	-16.7%
Total Current Revenue	**24,427**	**23,200**	**24,000**	**800**	**3.4%**
Total Resources	**48,169**	**42,000**	**48,264**	**6,264**	**14.9%**
Requirements					
Operating					
Services & Supplies	21,117	37,736	40,000	2,264	6.0%
Non-Operating					
Contingency	-	1,132	1,200	68	6.0%
Total Requirements	**21,117**	**38,868**	**41,200**	**2,332**	**6.0%**
Ending Fund Balance/Reserves	27,052	3,132	7,064	3,932	125.5%
Expenditures by Major Function/Department					
Judicial (District Courts)	21,117	38,868	41,200	2,332	6.0%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**1,692,540**	**1,322,319**	**914,280**	**(408,039)**	**-30.9%**
Current Revenue					
Other Taxes (Gas Taxes)	1,209,458	1,251,970	1,222,799	(29,171)	-2.3%
Other Taxes (Road)	250,331	215,000	180,000	(35,000)	-16.3%
Room Tax	85,446	85,000	85,000	-	0.0%
Charges for Service	74,514	50,000	50,000	-	0.0%
Miscellaneous	78,838	40,000	40,000	-	0.0%
Other Financing Sources	7,585	-	-	-	n/a
Total Current Revenue	**1,706,172**	**1,641,970**	**1,577,799**	**(64,171)**	**-3.9%**
Total Resources	**3,398,712**	**2,964,289**	**2,492,079**	**(472,210)**	**-15.9%**
Requirements					
Operating					
Personnel Services	858,472	1,002,023	980,838	(21,185)	-2.1%
Services & Supplies	553,512	1,166,928	617,574	(549,354)	-47.1%
Capital Outlay	124,334	150,000	-	(150,000)	n/a
Total Operating	**1,536,318**	**2,318,951**	**1,598,412**	**(720,539)**	**-31.1%**
Non-Operating					
Capital Projects	92,836	400,246	713,047	312,801	78.2%
Contingency	-	65,069	47,952	(17,117)	-26.3%
Total Non-Operating	**92,836**	**465,315**	**760,999**	**295,684**	**63.5%**
Total Requirements	**1,629,155**	**2,784,266**	**2,359,411**	**(424,855)**	**-15.3%**
Ending Fund Balance/Reserves	1,769,557	180,023	132,668	(47,355)	-26.3%
Expenditures by Major Function/Department					
Public Works (Road Maintenance)	1,629,155	2,784,266	2,359,411	(424,855)	-15.3%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**2,371,311**	**1,777,190**	**1,630,859**	**(146,331)**	**-8.2%**
Current Revenue					
Room Tax	5,786,471	5,817,400	5,795,838	(21,562)	-0.4%
Sales Tax	1,923,449	2,050,000	1,900,000	(150,000)	-7.3%
Intergovernmental	1,021	1,000	-	(1,000)	n/a
Charges for Service	1,492,466	1,530,000	1,535,300	5,300	0.3%
Fines & Forfeitures	19,116	20,000	20,000	-	0.0%
Miscellaneous	374,286	109,500	104,500	(5,000)	-4.6%
Transfers In	291,500	591,500	636,500	45,000	7.6%
Other Financing Sources	53,253	5,000	3,000	(2,000)	-40.0%
Total Current Revenue	**9,941,562**	**10,124,400**	**9,995,138**	**(129,262)**	**-1.3%**
Total Resources	**12,312,873**	**11,901,590**	**11,625,997**	**(275,593)**	**-2.3%**
Requirements					
Operating					
Personnel Services	3,332,636	3,776,775	3,587,937	(188,838)	-5.0%
Services & Supplies	2,232,657	5,976,691	5,904,715	(71,976)	-1.2%
Capital Outlay	105,371	-	-	-	n/a
Total Operating	**5,670,664**	**9,753,466**	**9,492,652**	**(260,814)**	**-2.7%**
Non-Operating					
Capital Projects	356,565	-	-	-	n/a
Transfers Out	624,475	602,973	499,679	(103,294)	-17.1%
Contingency	-	174,088	164,180	(9,908)	-5.7%
Total Non-Operating	**4,562,715**	**777,061**	**663,859**	**(113,202)**	**-14.6%**
Total Requirements	**10,233,380**	**10,530,527**	**10,156,511**	**(374,016)**	**-3.6%**
Ending Fund Balance/Reserves	2,079,494	1,371,063	1,469,486	98,423	7.2%
Expenditures by Major Function/Department					
Community Services (Parks/Rec/Sr Svcs)	4,260,186	4,992,571	4,618,555	(374,016)	-7.5%
Administration/Promotion	4,597,459	4,079,762	4,079,762	-	0.0%
Library	1,375,734	1,458,194	1,458,194	-	0.0%
Total	**10,233,380**	**10,530,527**	**10,156,511**	**(374,016)**	**-3.6%**

Tahoe-Douglas Transportation District Fund

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

Tahoe-Douglas Trans Dist	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**1,035,026**	**900,222**	**185,961**	**(714,261)**	**-79.3%**
Current Revenue					
Room Tax	590,928	595,000	595,000	-	0.0%
Intergovernmental	72,500	72,500	132,010	59,510	82.1%
Miscellaneous	79,725	30,000	30,000	-	0.0%
Total Current Revenue	**743,152**	**697,500**	**757,010**	**59,510**	**8.5%**
Total Resources	**1,778,178**	**1,597,722**	**942,971**	**(654,751)**	**-41.0%**
Requirements					
Operating					
Personnel Services	29,919	30,763	31,636	873	2.8%
Services & Supplies	408,651	391,834	506,859	115,025	29.4%
Capital Outlay	-	-	-	-	n/a
Total Operating	**438,570**	**422,597**	**538,495**	**115,898**	**27.4%**
Non-Operating					
Capital Projects	-	854,449	55,001	(799,448)	-93.6%
Transfers Out	261,228	272,922	288,625	15,703	5.8%
Contingency	-	12,678	16,155	3,477	27.4%
Total Non-Operating	**261,228**	**1,140,049**	**359,781**	**(780,268)**	**-68.4%**
Total Requirements	**699,798**	**1,562,646**	**898,276**	**(664,370)**	**-42.5%**
Ending Fund Balance/Reserves	1,078,380	35,076	44,695	9,619	27.4%
Expenditures by Major Function/Department					
Community Dev (Engineering)	699,798	1,562,646	898,276	(664,370)	-42.5%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**234,183**	**112,213**	**7,453**	**(104,760)**	**-93.4%**
Current Revenue					
Fines & Forfeitures	64,981	53,000	49,000	(4,000)	-7.5%
Miscellaneous	18,331	15,000	14,000	(1,000)	-6.7%
Total Current Revenue	**83,312**	**68,000**	**63,000**	**(5,000)**	**-7.4%**
Total Resources	**317,495**	**180,213**	**70,453**	**(109,760)**	**-60.9%**
Requirements					
Operating					
Personnel Services	44,118	48,713	23,515	(25,198)	-51.7%
Services & Supplies	78,510	17,236	1,374	(15,862)	-92.0%
Capital Outlay	12,562	106,811	42,751	(64,060)	-60.0%
Total Operating	**135,191**	**172,760**	**67,640**	**(105,120)**	**-60.8%**
Non-Operating					
Contingency	-	1,979	747	(1,232)	-62.3%
Total Requirements	**135,191**	**174,739**	**68,387**	**(106,352)**	**-60.9%**
Ending Fund Balance/Reserves	182,304	5,474	2,066	(3,408)	-62.3%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	135,191	174,739	68,387	(106,352)	-60.9%

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 FY08-09 tax rate is $0.0032. 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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**361,161**	**250,000**	**250,000**	**-**	**0.0%**
Current Revenue					
Property Tax	106,937	74,475	79,940	5,465	7.3%
Intergovernmental	3,173,877	3,377,217	3,440,788	63,571	1.9%
Charges for Service	6,849	-	-	-	n/a
Miscellaneous	23,054	9,948	16,382	6,434	64.7%
Transfer In	-	40,490	31,846	(8,644)	-21.3%
Other Financing Sources	459	-	-	-	n/a
Total Current Revenue	**3,311,177**	**3,502,130**	**3,568,956**	**66,826**	**1.9%**
Total Resources	**3,672,338**	**3,752,130**	**3,818,956**	**66,826**	**1.8%**
Requirements					
Operating					
Personnel Services	2,611,251	2,847,280	2,918,563	71,283	2.5%
Services & Supplies	704,005	607,428	620,990	13,562	2.2%
Capital Outlay	11,248	6,200	2,000	(4,200)	-67.7%
Other (Grants)	45,654	41,222	27,403	(13,819)	-33.5%
Total Operating	**3,372,158**	**3,502,130**	**3,568,956**	**66,826**	**1.9%**
Non-Operating					
Capital Projects	-	-	-	-	n/a
Total Requirements	**3,372,158**	**3,502,130**	**3,568,956**	**66,826**	**1.9%**
Ending Fund Balance/Reserves	300,179	250,000	250,000	-	0.0%
Expenditures by Major Function/Department					
China Spring Youth Camp	3,372,158	3,502,130	3,568,956	66,826	1.9%

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 the average of the three most recent years: 35% prior year bed usage and 65% 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 FY08-09 tax rate is $0.05.

WNRYC	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**-**	**-**	**-**	**-**	**n/a**
Current Revenue					
Property Tax	199,582	224,529	381,942	157,413	70.1%
Transfers In	-	185,703	30,997	(154,706)	-83.3%
Total Current Revenue	**199,619**	**410,232**	**412,939**	**2,707**	**0.7%**
Total Resources	**199,619**	**410,232**	**412,939**	**2,707**	**0.7%**
Requirements					
Operating					
Services & Supplies	-	410,232	412,939	2,707	0.7%
Non-Operating	-	-	-	-	n/a
Total Requirements	**199,619**	**410,232**	**412,939**	**2,707**	**0.7%**
Resources less Requirements	-	-	-	-	n/a

Erosion Control Fund

The Erosion Control Fund was established to account for specific erosion control projects in the Lake Tahoe Basin. The primary funding sources are Federal and State grants. The actual amount spent depends on the approved projects and associated grant funding.

Erosion Control	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**-**	**-**	**-**	**-**	**n/a**
Current Revenue					
Licenses & Permits	-				n/a
Intergovernmental	1,288,522	630,000	702,880	72,880	11.6%
Miscellaneous	323,881	-	-	-	n/a
Total Current Revenue	**1,612,403**	**630,000**	**702,880**	**72,880**	**11.6%**
				-	
Total Resources	**1,612,403**	**630,000**	**702,880**	**72,880**	**11.6%**
Requirements					
Operating					
Services & Supplies	-	-	-	-	n/a
Non-Operating					
Capital Projects	1,612,403	630,000	702,880	72,880	11.6%
Total Requirements	**1,612,403**	**630,000**	**702,880**	**72,880**	**11.6%**
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					
Community Dev (Utility Operations)	1,612,403	630,000	702,880	72,880	11.6%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**509,331**	**370,186**	**429,370**	**59,184**	**16.0%**
Current Revenue					
Property Tax	1,121,103	1,187,675	1,254,476	66,801	5.6%
Intergovernmental	36	-	-	-	n/a
Charges for Service	392,616	430,676	472,543	41,867	9.7%
Miscellaneous	27,341	15,000	20,000	5,000	33.3%
Transfers In	385,600	378,777	414,689	35,912	9.5%
Other Financing Sources	10	-	-	-	n/a
Total Current Revenue	**1,926,706**	**2,012,128**	**2,161,708**	**149,580**	**7.4%**
Total Resources	**2,436,037**	**2,382,314**	**2,591,078**	**208,764**	**8.8%**
Requirements					
Operating					
Personnel Services	1,363,709	1,632,221	1,732,437	100,216	6.1%
Services & Supplies	378,058	320,723	340,739	20,016	6.2%
Capital Outlay	94,569	-	25,000	25,000	n/a
Total Operating	**1,836,336**	**1,952,944**	**2,098,176**	**145,232**	**7.4%**
Non-Operating					
Capital Projects	15,629	165,000	218,633	53,633	32.5%
Transfers Out	30,745	-	-	-	n/a
Contingency	-	58,588	62,195	3,607	6.2%
Total Non-Operating	**46,374**	**223,588**	**280,828**	**57,240**	**25.6%**
Total Requirements	**1,882,709**	**2,176,532**	**2,379,004**	**202,472**	**9.3%**
Ending Fund Balance/Reserves	553,328	205,782	212,074	6,292	3.1%

911 Surcharge Fund

The 911 Surcharge Fund was established in FY 08-09 pursuant to NRS 244A.7641 through 244A.7647 to account for the charges to telecommunication provider, passed through to their customers. Funds are used to enhance the telephone system for reporting an emergency.

911 Surcharge	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**-**	**-**	**-**	**-**	**n/a**
Current Revenue					
Charges for Service	-	-	129,600	129,600	n/a
Total Resources	**-**	**-**	**129,600**	**129,600**	**n/a**
Requirements					
Operating					
Services & Supplies	-	-	116,500	116,500	n/a
Total Operating	**-**	**-**	**116,500**	**116,500**	**n/a**
Non-Operating					
Contingency	-	-	3,495	3,495	n/a
Total Requirements	**-**	**-**	**119,995**	**119,995**	**n/a**
Ending Fund Balance/Reserves	-	-	9,605	9,605	n/a
Expenditures by Major Function/Department					
Community Services (Social Services)	-	-	119,995	119,995	n/a

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.

Senior Services	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**210,131**	**388,063**	**141,035**	**(247,028)**	**-63.7%**
Current Revenue					
Intergovernmental	816,311	425,371	563,113	137,742	32.4%
Charges for Service	353,652	330,349	342,200	11,851	3.6%
Miscellaneous	32,926	20,300	10,000	(10,300)	-50.7%
Transfers In (Room Tax/Gen Fund)	520,343	459,545	512,169	52,624	11.5%
Total Current Revenue	**1,723,231**	**1,235,565**	**1,427,482**	**191,917**	**15.5%**
				-	
Total Resources	**1,933,362**	**1,623,628**	**1,568,517**	**(55,111)**	**-3.4%**
Requirements					
Operating					
Personnel Services	866,317	966,119	905,358	(60,761)	-6.3%
Services & Supplies	492,923	451,972	488,660	36,688	8.1%
Capital Outlay	48,750	-	-	-	n/a
Other (Grants)	2,823	-	-	-	n/a
Total Operating	**1,410,813**	**1,418,091**	**1,394,018**	**(24,073)**	**-1.7%**
Non-Operating					
Capital Projects	-	64,502	48,450	(16,052)	-24.9%
Contingency	-	37,443	33,464	(3,979)	-10.6%
Total Non-Operating	**-**	**101,945**	**81,914**	**(20,031)**	**-19.6%**
Total Requirements	**1,410,813**	**1,520,036**	**1,475,932**	**(44,104)**	**-2.9%**
Ending Fund Balance/Reserves	522,549	103,592	92,585	(11,007)	-10.6%
Expenditures by Major Function/Department					
Community Services (Senior Services)	1,410,813	1,520,036	1,475,932	(44,104)	-2.9%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**4,666,422**	**4,788,527**	**4,891,814**	**103,287**	**2.2%**
Current Revenue					
Property Tax	229,448	250,041	270,044	20,003	8.0%
Intergovernmental	44	-	-	-	n/a
Charges for Service	3,788,324	3,784,413	4,145,442	361,029	9.5%
Miscellaneous	685,189	549,354	533,555	(15,799)	-2.9%
Transfers In (General Fund)	278,143	-	-	-	n/a
Other Financing Sources	6,698	-	-	-	n/a
Depreciation	-	151,000	126,000	(25,000)	-16.6%
Total Current Revenue	**4,987,846**	**4,734,808**	**5,075,041**	**340,233**	**7.2%**
				-	
Total Resources	**9,654,268**	**9,523,335**	**9,966,855**	**443,520**	**4.7%**
Requirements					
Operating					
Personnel Services	650,994	672,065	560,443	(111,622)	-16.6%
Services & Supplies	3,908,227	3,768,971	3,946,374	177,403	4.7%
Capital Outlay	-	113,810	296,020	182,210	160.1%
Total Operating	**4,604,034**	**4,554,846**	**4,802,837**	**247,991**	**5.4%**
Non-Operating					
Depreciation	117,221	151,000	126,000	(25,000)	-16.6%
Total Requirements	**4,721,256**	**4,705,846**	**4,928,837**	**222,991**	**4.7%**
Ending Reserves	4,933,012	4,817,489	5,038,018	220,529	4.6%

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 $0.01and charges to operating departments.

Self Insurance	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**2,981,025**	**3,037,904**	**3,047,076**	**9,172**	**0.3%**
Current Revenue					
Property Tax	229,448	250,041	270,044	20,003	8.0%
Intergovernmental	44	-	-	-	n/a
Charges for Service	2,428,249	2,519,998	2,918,271	398,273	15.8%
Miscellaneous	185,824	110,000	75,000	(35,000)	-31.8%
Transfers In (General Fund)	250,000	-	-	-	n/a
Total Current Revenue	**3,093,566**	**2,880,039**	**3,263,315**	**383,276**	**13.3%**
Total Resources	**6,074,591**	**5,917,943**	**6,310,391**	**392,448**	**6.6%**
Requirements					
Operating					
Personnel Services	54,986	80,182	77,032	(3,150)	-3.9%
Services & Supplies	2,856,126	2,823,501	2,920,973	97,472	3.5%
Total Operating	**2,939,255**	**2,903,683**	**2,998,005**	**94,322**	**3.2%**
Non-Operating	-	-	-	-	n/a
Total Requirements	**2,939,255**	**2,903,683**	**2,998,005**	**94,322**	**3.2%**
Ending Reserves	3,135,336	3,014,260	3,312,386	298,126	9.9%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	2,939,255	2,903,683	2,998,005	94,322	3.2%

Dental Insurance Fund

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

Self Insurance - Dental	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**673,907**	**698,907**	**758,591**	**59,684**	**8.5%**
Current Revenue					
Miscellaneous	450,185	405,000	409,375	4,375	1.1%
Total Resources	**1,124,092**	**1,103,907**	**1,167,966**	**64,059**	**5.8%**
Requirements					
Operating					
Services & Supplies	410,502	367,500	409,375	41,875	11.4%
Non-Operating	-	-	-	-	n/a n/a
Total Requirements	**410,502**	**367,500**	**409,375**	**41,875**	**11.4%**
Ending Reserves	713,590	736,407	758,591	22,184	3.0%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	410,502	367,500	409,375	41,875	11.4%

Motor Pool/Vehicle Maintenance Fund

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

Motor Pool/Vehicle Maint	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**1,011,490**	**1,051,716**	**1,086,147**	**34,431**	**3.3%**
Current Revenue					
Charges for Service	1,360,075	1,264,415	1,227,171	(37,244)	-2.9%
Miscellaneous	49,180	34,354	49,180	14,826	43.2%
Transfers In	28,143	-	-	-	n/a
Other Financing Sources	6,698	-	-	-	n/a
Depreciation	-	151,000	126,000	(25,000)	-16.6%
Total Current Revenue	**1,444,095**	**1,449,769**	**1,402,351**	**(47,418)**	**-3.3%**
Total Resources	**2,455,585**	**2,501,485**	**2,488,498**	**(12,987)**	**-0.5%**
Requirements					
Operating					
Personnel Services	596,008	591,883	483,411	(108,472)	-18.3%
Services & Supplies	641,600	577,970	616,026	38,056	6.6%
Capital Outlay	-	113,810	296,020	182,210	160.1%
Other	16,670	-	-	-	n/a
Total Operating	**1,254,278**	**1,283,663**	**1,395,457**	**111,794**	**8.7%**
Non-Operating					
Depreciation	117,221	151,000	126,000	(25,000)	-16.6%
Total Requirements	**1,371,499**	**1,434,663**	**1,521,457**	**86,794**	**6.0%**
Ending Reserves	1,084,086	1,066,822	967,041	(99,781)	-9.4%
Expenditures by Major Function/Department					
Public Works (Fleet Services)	1,371,499	1,434,663	1,521,457	86,794	6.0%

Proprietary Funds:
Enterprise

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

All Enterprise Funds

All Enterprise Funds	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**13,592,894**	**11,325,559**	**7,389,761**	**(3,935,798)**	**-34.8%**
Current Revenue					
Intergovernmental	654,843	-	-	-	n/a
Charges for Service	3,456,695	3,350,400	3,708,250	357,850	10.7%
Miscellaneous	4,927,280	1,480,100	644,600	(835,500)	-56.4%
Transfers In	565,000	-	-	-	n/a
Depreciation	-	1,418,307	1,577,807	159,500	11.2%
Total Current Revenue	**9,603,818**	**6,248,807**	**5,930,657**	**(318,150)**	**-5.1%**
Total Resources	**23,196,712**	**17,574,366**	**13,320,418**	**(4,253,948)**	**-24.2%**
Requirements					
Operating					
Personnel Services	812,911	918,426	1,288,631	370,205	40.3%
Services & Supplies	1,705,972	1,733,021	1,359,677	(373,344)	-21.5%
Other	353,639	-	-	-	n/a
Total Operating	**2,872,522**	**2,651,447**	**2,648,308**	**(3,139)**	**-0.1%**
Non-Operating					
Capital Projects	-	6,207,500	-	(6,207,500)	n/a
Debt Service	843,716	1,810,657	2,009,383	198,726	11.0%
Depreciation	1,403,046	1,418,307	1,577,807	159,500	11.2%
Total Non-Operating	**2,246,761**	**9,436,464**	**3,587,190**	**(5,849,274)**	**-62.0%**
Total Requirements	**5,119,283**	**12,087,911**	**6,235,498**	**(5,852,413)**	**-48.4%**
Ending Reserves	18,077,428	5,486,455	7,084,920	1,598,465	29.1%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**540,490**	**921,865**	**236,344**	**(685,521)**	**-74.4%**
Current Revenue					
Intergovernmental	-	-	-	-	n/a
Charges for Service	69,726	64,000	62,750	(1,250)	-2.0%
Miscellaneous	29,383	650,500	10,500	(640,000)	-98.4%
Transfer In	565,000	-	-	-	n/a
Depreciation	-	6,291	30,291	24,000	381.5%
Total Current Revenue	**664,109**	**720,791**	**103,541**	**(617,250)**	**-85.6%**
Total Resources	**1,204,599**	**1,642,656**	**339,885**	**(1,302,771)**	**-79.3%**
Requirements					
Operating					
Personnel Services	41,762	18,565	5,153	(13,412)	-72.2%
Services & Supplies	31,090	26,203	25,441	(762)	-2.9%
Other	-	-	-	-	n/a
Total Operating	**72,852**	**44,768**	**30,594**	**(14,174)**	**-31.7%**
Non-Operating					
Capital Projects	-	1,307,500	-	(1,307,500)	n/a
Debt Service	18,235	33,869	33,785	(84)	-0.2%
Transfers Out	-	-	-	-	n/a
Depreciation	29,666	6,291	30,291	24,000	381.5%
Total Non-Operating	**47,902**	**1,347,660**	**64,076**	**(1,283,584)**	**-95.2%**
Total Requirements	**120,753**	**1,392,428**	**94,670**	**(1,297,758)**	**-93.2%**
Ending Reserves	1,083,846	250,228	245,215	(5,013)	-2.0%
Expenditures by Major Function/Department					
Public Works (Utilities)	120,753	1,392,428	94,670	(1,297,758)	-93.2%

Water District Funds

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

Ridgeview Water Utility District

Ridgeview Water	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**19,577**	**19,919**	**82,762**	**62,843**	**315.5%**
Current Revenue					
Charges for Service	12,000	12,000	-	(12,000)	n/a
Miscellaneous	1,057	700	1,000	300	42.9%
Total Current Revenue	**13,057**	**12,700**	**1,000**	**(11,700)**	**-92.1%**
Total Resources	**32,634**	**32,619**	**83,762**	**51,143**	**156.8%**
Requirements					
Operating					
Services & Supplies	7	25	20	(5)	-20.0%
Non-Operating					
Debt Service	3,548	12,077	11,908	(169)	-1.4%
Total Requirements	**3,555**	**12,102**	**11,928**	**(174)**	**-1.4%**
Ending Reserves	29,079	20,517	71,834	51,317	250.1%
Expenditures by Major Function/Department					
Public Works (Utilities)	3,555	12,102	11,928	(174)	-1.4%

Zephyr Water Utility District

Zephyr Water	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**285,732**	**166,676**	**280,075**	**113,399**	**68.0%**
Current Revenue					
Charges for Service	281,367	390,000	430,000	40,000	10.3%
Miscellaneous	24,332	10,000	8,000	(2,000)	-20.0%
Depreciation	-	221,153	221,153	-	0.0%
Total Current Revenue	**305,699**	**621,153**	**659,153**	**38,000**	**6.1%**
Total Resources	**591,431**	**787,829**	**939,228**	**151,399**	**19.2%**
Requirements					
Operating					
Personnel Services	93,934	69,620	70,305	685	1.0%
Services & Supplies	117,064	122,602	124,624	2,022	1.6%
Total Operating	**210,998**	**192,222**	**194,929**	**2,707**	**1.4%**
Non-Operating					
Debt Service	45,729	125,224	125,256	32	0.0%
Depreciation	212,785	221,153	221,153	-	0.0%
Total Non-Operating	**258,514**	**346,377**	**346,409**	**32**	**0.0%**
Total Requirements	**469,512**	**538,599**	**541,338**	**2,739**	**0.5%**
Ending Reserves	121,920	249,230	397,890	148,660	59.6%
Expenditures by Major Function/Department					
Public Works (Utilities)	469,512	538,599	541,338	2,739	0.5%

West Valley Water Utility District

West Valley Water	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**651,475**	**327,331**	**357,595**	**30,264**	**9.2%**
Current Revenue					
Charges for Service	223,554	175,500	216,000	40,500	23.1%
Miscellaneous	69,480	10,000	10,000	-	0.0%
Other	-	-	-	-	n/a
Depreciation	-	85,112	85,112	-	0.0%
Total Current Revenue	**293,034**	**270,612**	**311,112**	**40,500**	**15.0%**
Total Resources	**944,509**	**597,943**	**668,707**	**70,764**	**11.8%**
Requirements					
Operating					
Personnel Services	80,992	82,285	78,230	(4,055)	-4.9%
Services & Supplies	162,546	118,328	126,177	7,849	6.6%
Total Operating	**243,538**	**200,613**	**204,407**	**3,794**	**1.9%**
Non-Operating					
Debt Service	1,254	3,043	2,984	(59)	-1.9%
Depreciation	80,018	85,112	85,112	-	0.0%
Total Non-Operating	**81,273**	**88,155**	**88,096**	**(59)**	**-0.1%**
Total Requirements	**324,810**	**288,768**	**292,503**	**3,735**	**1.3%**
Ending Reserves	619,699	309,175	376,204	67,029	21.7%
Expenditures by Major Function/Department					
Public Works (Utilities)	324,810	288,768	292,503	3,735	1.3%

East Valley Water Utility District

East Valley Water	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**3,106,089**	**2,772,619**	**2,077,332**	**(695,287)**	**-25.1%**
Current Revenue					
Charges for Service	986,999	831,000	981,000	150,000	18.1%
Miscellaneous	1,150,637	175,000	175,000	-	0.0%
Transfers In	-	-	-	-	n/a
Depreciation	-	312,679	347,679	35,000	11.2%
Total Current Revenue	**2,137,636**	**1,318,679**	**1,503,679**	**185,000**	**14.0%**
Total Resources	**5,243,725**	**4,091,298**	**3,581,011**	**(510,287)**	**-12.5%**
Requirements					
Operating					
Personnel Services	244,003	250,949	551,333	300,384	119.7%
Services & Supplies	470,402	361,901	312,464	(49,437)	-13.7%
Total Operating	**714,405**	**612,850**	**863,797**	**250,947**	**40.9%**
Non-Operating					
Capital Projects	-	900,000	-	(900,000)	n/a
Debt Service	279,459	522,205	614,298	92,093	17.6%
Depreciation	332,379	312,679	347,679	35,000	11.2%
Total Non-Operating	**611,838**	**1,734,884**	**961,977**	**(772,907)**	**-44.6%**
Total Requirements	**1,326,243**	**2,347,734**	**1,825,774**	**(521,960)**	**-22.2%**
Ending Reserves	3,917,483	1,743,564	1,755,237	11,673	0.7%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,326,243	2,347,734	1,825,774	(521,960)	-22.2%

Cave Rock Water Utility District

Cave Rock Water	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**525,647**	**162,038**	**251,689**	**89,651**	**55.3%**
Current Revenue					
Intergovernmental	48,927	-	-	-	n/a
Charges for Service	381,809	450,700	501,000	50,300	11.2%
Miscellaneous	66,412	24,400	25,600	1,200	4.9%
Depreciation	-	157,864	157,864	-	0.0%
Total Current Revenue	**497,148**	**632,964**	**684,464**	**51,500**	**8.1%**
Total Resources	**1,022,795**	**795,002**	**936,153**	**141,151**	**17.8%**
Requirements					
Operating					
Personnel Services	85,831	70,436	71,198	762	1.1%
Services & Supplies	169,951	153,919	167,032	13,113	8.5%
Total Operating	**255,782**	**224,355**	**238,230**	**13,875**	**6.2%**
Non-Operating					
Debt Service	88,000	169,133	167,873	(1,260)	-0.7%
Depreciation	155,030	157,864	157,864	-	0.0%
Total Non-Operating	**243,031**	**326,997**	**325,737**	**(1,260)**	**-0.4%**
Total Requirements	**498,812**	**551,352**	**563,967**	**12,615**	**2.3%**
Ending Reserves	523,983	243,650	372,186	128,536	52.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	498,812	551,352	563,967	12,615	2.3%

Skyland Water Utility District

Skyland Water	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**216,252**	**217,715**	**228,585**	**10,870**	**5.0%**
Current Revenue					
Charges for Service	261,580	260,500	260,500	-	0.0%
Miscellaneous	12,635	7,000	7,000	-	0.0%
Depreciation	-	95,586	95,586	-	0.0%
Total Current Revenue	**274,214**	**363,086**	**363,086**	**-**	**0.0%**
Total Resources	**490,466**	**580,801**	**591,671**	**10,870**	**1.9%**
Requirements					
Operating					
Personnel Services	80,177	70,114	70,851	737	1.1%
Services & Supplies	72,903	82,012	84,902	2,890	3.5%
Other	-	-	-	-	n/a
Total Operating	**153,080**	**152,126**	**155,753**	**3,627**	**2.4%**
Non-Operating					
Debt Service	28,852	104,017	103,059	(958)	-0.9%
Depreciation	92,823	95,586	95,586	-	0.0%
Total Non-Operating	**121,675**	**199,603**	**198,645**	**(958)**	**-0.5%**
Total Requirements	**274,755**	**351,729**	**354,398**	**2,669**	**0.8%**
Ending Reserves	215,711	229,072	237,273	8,201	3.6%
Expenditures by Major Function/Department					
Public Works (Utilities)	274,755	351,729	354,398	2,669	0.8%

Foothill Water Utility District

Foothill Water	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**559,796**	**317,601**	**585,849**	**268,248**	**84.5%**
Current Revenue					
Intergovernmental	554,017	-	-	-	n/a
Charges for Service	178,106	170,000	172,000	2,000	1.2%
Miscellaneous	2,194,715	2,500	7,500	5,000	200.0%
Depreciation	-	51,411	157,411	106,000	206.2%
Total Current Revenue	**2,926,839**	**223,911**	**336,911**	**113,000**	**50.5%**
Total Resources	**3,486,635**	**541,512**	**922,760**	**381,248**	**70.4%**
Requirements					
Operating					
Personnel Services	17,907	30,756	29,141	(1,615)	-5.3%
Services & Supplies	57,430	50,544	56,409	5,865	11.6%
Total Operating	**75,337**	**81,300**	**85,550**	**4,250**	**5.2%**
Non-Operating					
Debt Service	26,011	71,154	70,525	(629)	-0.9%
Depreciation	70,859	51,411	157,411	106,000	206.2%
Total Non-Operating	**96,870**	**122,565**	**227,936**	**105,371**	**86.0%**
Total Requirements	**172,208**	**203,865**	**313,486**	**109,621**	**53.8%**
Ending Reserves	3,314,427	337,647	609,274	271,627	80.4%
Expenditures by Major Function/Department					
Public Works (Utilities)	172,208	203,865	313,486	109,621	53.8%

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.

Sewer Utility	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**7,687,836**	**6,419,795**	**3,289,530**	**(3,130,265)**	**-48.8%**
Current Revenue					
Intergovernmental	51,898	-	-	-	n/a
Charges for Service	1,061,555	996,700	1,085,000	88,300	8.9%
Miscellaneous	1,378,628	600,000	400,000	(200,000)	-33.3%
Depreciation	-	488,211	482,711	(5,500)	-1.1%
Total Current Revenue	**2,492,080**	**2,084,911**	**1,967,711**	**(117,200)**	**-5.6%**
Total Resources	**10,179,916**	**8,504,706**	**5,257,241**	**(3,247,465)**	**-38.2%**
Requirements					
Operating					
Personnel Services	168,304	325,701	412,420	86,719	26.6%
Services & Supplies	624,581	817,487	462,608	(354,879)	-43.4%
Other	353,639	-	-	-	n/a
Total Operating	**1,146,524**	**1,143,188**	**875,028**	**(268,160)**	**-23.5%**
Non-Operating					
Capital Projects	-	4,000,000	-	(4,000,000)	n/a
Debt Service	352,626	769,935	879,695	109,760	14.3%
Depreciation	429,484	488,211	482,711	(5,500)	-1.1%
Total Non-Operating	**782,111**	**5,258,146**	**1,362,406**	**(3,895,740)**	**-74.1%**
Total Requirements	**1,928,635**	**6,401,334**	**2,237,434**	**(4,163,900)**	**-65.0%**
Ending Reserves	8,251,281	2,103,372	3,019,807	916,435	43.6%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,928,635	6,401,334	2,237,434	(4,163,900)	-65.0%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**16,119,015**	**12,578,996**	**10,858,351**	**(1,720,645)**	**-13.7%**
Current Revenue					
Property Tax	1,170,357	1,250,192	1,320,505	70,313	5.6%
Other Taxes	431,645	-	-	-	n/a
Gaming	300,120	300,000	300,000	-	0.0%
Intergovernmental	1,054,271	849,507	821,212	(28,295)	-3.3%
Miscellaneous	1,668,529	393,000	195,000	(198,000)	-50.4%
Transfers In	350,000	-	-	-	n/a
Other Financing Sources	14,300	-	-	-	n/a
Total Current Revenue	**4,989,222**	**2,792,699**	**2,636,717**	**(155,982)**	**-5.6%**
Total Resources	**21,108,237**	**15,371,695**	**13,495,068**	**(1,876,627)**	**-12.2%**
Requirements					
Operating					
Personnel Services	178,923	225,720	233,615	7,895	3.5%
Services & Supplies	1,204,437	621,598	475,503	(146,095)	-23.5%
Capital Outlay	654,830	-	50,000	50,000	n/a
Other (Distributions to Towns)	149,546	89,937	96,529	6,592	7.3%
Total Operating	**2,187,736**	**937,255**	**855,647**	**(81,608)**	**-8.7%**
Non-Operating					
Capital Projects	2,534,882	605,000	7,603,518	6,998,518	1156.8%
Transfers Out	2,283,435	1,645,407	1,648,699	3,292	0.2%
Total Non-Operating	**4,818,317**	**2,250,407**	**9,252,217**	**7,001,810**	**311.1%**
Total Requirements	**7,006,054**	**3,187,662**	**10,107,864**	**6,920,202**	**217.1%**
Ending Fund Balance/Reserves	14,102,183	12,184,033	3,387,204	(8,796,829)	-72.2%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**443,255**	**505,255**	**535,049**	**29,794**	**5.9%**
Current Revenue					
Miscellaneous	23,794	18,000	20,000	2,000	11.1%
Transfers In	50,000	-	-	-	n/a
Total Current Revenue	**73,794**	**18,000**	**20,000**	**2,000**	**11.1%**
Total Resources	**517,049**	**523,255**	**555,049**	**31,794**	**6.1%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	517,049	523,255	555,049	31,794	6.1%
Expenditures by Major Function/Department					
Admin Services (Comptroller)	-	-	-	-	n/a

Ad Valorem Capital Project Fund

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

Ad Valorem Capital Projects	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**10,818,719**	**10,128,741**	**8,789,592**	**(1,339,149)**	**-13.2%**
Current Revenue					
Property Tax	1,170,357	1,250,192	1,320,505	70,313	5.6%
Intergovernmental	222	-	-	-	n/a
Miscellaneous	528,224	200,000	50,000	(150,000)	-75.0%
Transfers In	300,000	-	-	-	n/a
Total Current Revenue	**1,998,803**	**1,450,192**	**1,370,505**	**(79,687)**	**-5.5%**
Total Resources	**12,817,522**	**11,578,933**	**10,160,097**	**(1,418,836)**	**-12.3%**
Requirements					
Operating					
Other (Distributions to Towns)	85,570	89,937	96,529	6,592	7.3%
Non-Operating					
Capital Projects	575,654	-	7,359,285	7,359,285	n/a
Transfers Out	1,327,999	1,326,096	1,328,815	2,719	0.2%
Total Non-Operating	**1,903,653**	**1,326,096**	**8,688,100**	**7,362,004**	**555.2%**
Total Requirements	**1,989,224**	**1,416,033**	**8,784,629**	**7,368,596**	**520.4%**
Ending Fund Balance/Reserves	10,828,298	10,162,900	1,375,468	(8,787,432)	-86.5%
Expenditures by Major Function/Department					
Public Works (Building Services)	1,989,224	1,416,033	8,784,629	7,368,596	520.4%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**3,239,563**	**790,000**	**767,710**	**(22,290)**	**-2.8%**
Current Revenue					
Gaming	300,120	300,000	300,000	-	0.0%
Intergovernmental	208,466	-	-	-	n/a
Miscellaneous	163,574	100,000	50,000	(50,000)	-50.0%
Other Financing Sources	968,787	-	-	-	n/a
Total Current Revenue	**1,640,947**	**400,000**	**350,000**	**(50,000)**	**-12.5%**
Total Resources	**4,880,510**	**1,190,000**	**1,117,710**	**(72,290)**	**-6.1%**
Requirements					
Operating					
Services & Supplies	1,078,838	163,122	382,023	218,901	134.2%
Capital Outlay	654,830	-	50,000	50,000	n/a
Total Operating	**1,733,668**	**163,122**	**432,023**	**268,901**	**164.8%**
Non-Operating					
Capital Projects	687,758	295,000	70,000	(225,000)	-76.3%
Transfers Out	587,253	-	-	-	n/a
Total Non-Operating	**1,275,011**	**295,000**	**70,000**	**(225,000)**	**-76.3%**
Total Requirements	**3,008,679**	**458,122**	**502,023**	**43,901**	**9.6%**
Ending Fund Balance/Reserves	1,871,831	731,878	615,687	(116,191)	-15.9%
Expenditures by Major Function/Department					
Public Works (Building Services)	3,008,679	458,122	502,023	43,901	9.6%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**-**	**-**	**-**	**-**	**n/a**
Current Revenue					
Other Taxes (Res. Constr. Tax)	431,645	-	-	-	n/a
Miscellaneous	766,476	-	-	-	n/a
Total Current Revenue	**1,198,121**	**-**	**-**	**-**	**n/a**
Total Resources	**1,198,121**	**-**	**-**	**-**	**n/a**
Requirements					
Operating					
Other (Distributions to Agencies)	63,976	-	-	-	n/a
Non-Operating					
Capital Projects	1,083,062	-	-	-	n/a
Transfers Out	51,083	-	-	-	n/a
Total Non-Operating	**1,134,145**	**-**	**-**	**-**	**n/a**
Total Requirements	**1,198,121**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	-	-	-	-	n/a
					n/a
Expenditures by Major Function/Department					
Community Services (Parks)	1,198,121	-	-	-	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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**1,617,478**	**1,155,000**	**766,000**	**(389,000)**	**-33.7%**
Current Revenue					
Intergovernmental (Gas Tax)	845,583	849,507	821,212	(28,295)	-3.3%
Miscellaneous	186,462	75,000	75,000	-	0.0%
Other Financing Sources	14,300	-	-	-	n/a
Total Current Revenue	**1,046,345**	**924,507**	**896,212**	**(28,295)**	**-3.1%**
Total Resources	**2,663,823**	**2,079,507**	**1,662,212**	**(417,295)**	**-20.1%**
Requirements					
Operating					
Personnel Services	178,923	225,720	233,615	7,895	3.5%
Services & Supplies	125,599	458,476	93,480	(364,996)	-79.6%
Total Operating	**304,522**	**684,196**	**327,095**	**(357,101)**	**-52.2%**
Non-Operating					
Capital Projects	188,408	310,000	174,233	(135,767)	-43.8%
Transfers Out	317,100	319,311	319,884	573	0.2%
Total Non-Operating	**505,508**	**629,311**	**494,117**	**(135,194)**	**-21.5%**
Total Requirements	**810,030**	**1,313,507**	**821,212**	**(492,295)**	**-37.5%**
Ending Fund Balance/Reserves	1,853,792	766,000	841,000	75,000	9.8%
Expenditures by Major Function/Department					
Community Dev (Engineering)	810,030	1,313,507	821,212	(492,295)	-37.5%

Debt Service Fund

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

County Debt/Other Resources Fund

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

County Debt/Other Resources	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**761,654**	**830,841**	**932,875**	**102,034**	**12.3%**
Current Revenue					
Miscellaneous (Assessments)	-	92,463	59,500	(32,963)	-35.6%
Transfers In	284,082	2,327,299	2,387,084	59,785	2.6%
Other Financing Sources	2,341,746	-	-	-	n/a
Total Current Revenue	**2,625,828**	**2,419,762**	**2,446,584**	**26,822**	**1.1%**
Total Resources	**3,387,482**	**3,250,603**	**3,379,459**	**128,856**	**4.0%**
Requirements					
Operating	12,632	12,250	20,800	8,550	69.8%
Non-Operating					
Debt Service	2,441,180	2,406,561	2,438,693	32,132	1.3%
Transfers Out	1,747	-	-	-	n/a
Total Non-Operating	**2,442,927**	**2,406,561**	**2,438,693**	**32,132**	**1.3%**
Total Requirements	**2,455,559**	**2,418,811**	**2,459,493**	**40,682**	**1.7%**
Ending Fund Balance/Reserves	931,923	831,792	919,966	88,174	10.6%
Expenditures by Major Function/Department					
Administrative Services (Comptroller)	2,455,559	2,418,811	2,459,493	40,682	1.7%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**621,049**	**509,542**	**743,610**	**234,068**	**45.9%**
Current Revenue					
Property Taxes	1,615,481	1,727,494	2,272,064	544,570	31.5%
Miscellaneous	54,457	11,000	15,100	4,100	37.3%
Transfers In	1,664,243	1,156,000	1,534,250	378,250	32.7%
Total Current Revenue	**3,334,181**	**2,894,494**	**3,821,414**	**926,920**	**32.0%**
Total Resources	**3,955,230**	**3,404,036**	**4,565,024**	**1,160,988**	**34.1%**
Requirements					
Operating					
Personnel Services	7,262	25,401	28,696	3,295	13.0%
Services & Supplies	314,842	333,986	557,208	223,222	66.8%
Total Operating	**322,104**	**359,387**	**585,904**	**226,517**	**63.0%**
Non-Operating					
Capital Projects	566,432	1,170,792	1,718,010	547,218	46.7%
Debt Service	506,125	506,000	584,250	78,250	15.5%
Transfers Out	1,664,243	1,156,000	1,534,250	378,250	32.7%
Contingency	-	2,532	3,327	795	31.4%
Total Non-Operating	**2,736,800**	**2,835,324**	**3,839,837**	**1,004,513**	**35.4%**
Total Requirements	**3,058,904**	**3,194,711**	**4,425,741**	**1,231,030**	**38.5%**
Ending Fund Balance/Reserves	896,326	209,325	139,283	(70,042)	-33.5%

Redevelopment Agency Administration

DC Redvlpmt - Administration	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**412,153**	**308,221**	**188,632**	**(119,589)**	**-38.8%**
Current Revenue					
Property Taxes	1,615,481	1,727,494	2,272,064	544,570	31.5%
Miscellaneous	34,047	10,000	10,000	-	0.0%
Total Current Revenue	**1,649,528**	**1,737,494**	**2,282,064**	**544,570**	**31.3%**
Total Resources	**2,061,681**	**2,045,715**	**2,470,696**	**424,981**	**20.8%**
Requirements					
Operating					
Personnel Services	7,262	25,401	28,696	3,295	13.0%
Services & Supplies	33,318	58,986	82,208	23,222	39.4%
Total Operating	**40,580**	**84,387**	**110,904**	**26,517**	**31.4%**
Non-Operating					
Capital Projects	-	795,792	813,010	17,218	2.2%
Transfers Out	1,664,243	1,156,000	1,534,250	378,250	32.7%
Contingency	-	2,532	3,327	795	31.4%
Total Non-Operating	**1,664,243**	**1,954,324**	**2,350,587**	**396,263**	**20.3%**
Total Requirements	**1,704,823**	**2,038,711**	**2,461,491**	**422,780**	**20.7%**
Ending Fund Balance/Reserves	356,858	7,004	9,205	2,201	31.4%

Redevelopment Agency Capital Projects

DC Redvlpmt - Capital Projects	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**205,691**	**198,016**	**548,815**	**350,799**	**177.2%**
Current Revenue					
Intergovernmental	14,512	-	-	-	n/a
Miscellaneous	17,451	1,000	5,000	4,000	400.0%
Transfers In	1,158,118	650,000	950,000	300,000	46.2%
Total Current Revenue	**1,190,080**	**651,000**	**955,000**	**304,000**	**46.7%**
Total Resources	**1,395,771**	**849,016**	**1,503,815**	**654,799**	**77.1%**
Requirements					
Operating					
Services & Supplies	281,524	275,000	475,000	200,000	72.7%
Total Operating	**281,524**	**275,000**	**475,000**	**200,000**	**72.7%**
Non-Operating					
Capital Projects	566,432	375,000	905,000	530,000	141.3%
Transfers Out	-	-	-	-	n/a
Total Non-Operating	**566,432**	**375,000**	**905,000**	**530,000**	**141.3%**
Total Requirements	**847,956**	**650,000**	**1,380,000**	**730,000**	**112.3%**
Ending Fund Balance/Reserves	547,815	199,016	123,815	(75,201)	-37.8%

Redevelopment Agency Debt Service

DC Redvlpmt - Debt Service	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**3,205**	**3,305**	**6,163**	**2,858**	**86.5%**
Current Revenue					
Miscellaneous	2,959	-	100	100	n/a
Transfers In	506,125	506,000	584,250	78,250	15.5%
Total Current Revenue	**509,084**	**506,000**	**584,350**	**78,350**	**15.5%**
Total Resources	**512,289**	**509,305**	**590,513**	**81,208**	**15.9%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Debt Service	506,125	506,000	584,250	78,250	15.5%
Total Requirements	**506,125**	**506,000**	**584,250**	**78,250**	**15.5%**
Ending Fund Balance/Reserves	6,164	3,305	6,263	2,958	89.5%

East Fork Fire & Paramedic District Funds

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

All Fire & Paramedic Districts Funds

All Fire/Paramedic Funds	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**5,480,808**	**1,678,201**	**2,480,142**	**801,941**	**47.8%**
Current Revenue					
Property Taxes	5,107,918	5,637,968	6,581,699	943,731	16.7%
State Consolidated Tax	1,572,081	1,697,250	1,950,000	252,750	14.9%
Intergovernmental	325,516	-	-	-	n/a
Charges for Service	3,653,290	2,904,430	3,308,305	403,875	13.9%
Miscellaneous	560,028	173,840	180,250	6,410	3.7%
Transfers In	538,281	355,000	370,000	15,000	4.2%
Other Financing Sources	7,282	25,000	-	(25,000)	n/a
Total Current Revenue	**11,764,395**	**10,793,488**	**12,390,254**	**1,596,766**	**14.8%**
Total Resources	**17,245,203**	**12,471,689**	**14,870,396**	**2,398,707**	**19.2%**
Requirements					
Operating					
Personnel Services	5,866,816	6,294,882	7,415,549	1,120,667	17.8%
Services & Supplies	3,562,741	3,052,413	3,904,855	852,442	27.9%
Capital Outlay	497,347	81,781	499,000	417,219	510.2%
Other	-	25,000	-	(25,000)	n/a
Total Operating	**9,926,903**	**9,454,076**	**11,819,404**	**2,365,328**	**25.0%**
Non-Operating					
Capital Projects	1,052,236	693,354	222,146	(471,208)	-68.0%
Debt Service	78,765	78,765	78,764	(1)	0.0%
Transfers Out	538,281	355,000	370,000	15,000	4.2%
Contingency	-	280,419	322,441	42,022	15.0%
Total Non-Operating	**1,669,282**	**1,407,538**	**993,351**	**(414,187)**	**-29.4%**
Total Requirements	**11,596,185**	**10,861,614**	**12,812,755**	**1,951,141**	**18.0%**
Ending Fund Balance/Reserves	5,649,018	1,610,075	2,057,641	447,566	27.8%

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 FY08-09 tax rate is $0.3113.

East Fork General Operations Fund

East Fork General Operations	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**1,236,956**	**327,179**	**700,109**	**372,930**	**114.0%**
Current Revenue					
Property Tax	2,595,150	2,886,528	3,827,093	940,565	32.6%
State Consolidated Taxes	1,572,081	1,697,250	1,950,000	252,750	14.9%
Intergovernmental	139,587	-	-	-	n/a
Charges for Service	268,259	269,690	160,000	(109,690)	-40.7%
Miscellaneous	158,664	54,000	60,000	6,000	11.1%
Other Financing Sources	3,282	-	-	-	n/a
Total Current Revenue	**4,737,023**	**4,907,468**	**5,997,093**	**1,089,625**	**22.2%**
Total Resources	**5,973,979**	**5,234,647**	**6,697,202**	**1,462,555**	**27.9%**
Requirements					
Operating					
Personnel Services	2,384,348	2,678,840	3,726,140	1,047,300	39.1%
Services & Supplies	1,497,305	1,533,316	1,381,331	(151,985)	-9.9%
Capital Outlay	105,788	66,781	6,000	(60,781)	-91.0%
Total Operating	**3,987,440**	**4,278,937**	**5,113,471**	**834,534**	**19.5%**
Non-Operating					
Capital Projects	9,175	124,736	64,220	(60,516)	-48.5%
Transfers Out	538,281	355,000	370,000	15,000	4.2%
Distrib.-other districts	-	-	572,367	572,367	n/a
Contingency	-	126,365	153,224	26,859	21.3%
Total Non-Operating	**547,456**	**606,101**	**1,159,811**	**553,710**	**91.4%**
Total Requirements	**4,534,897**	**4,885,038**	**6,273,282**	**1,388,244**	**28.4%**
Ending Fund Balance/Reserves	1,439,083	349,609	423,920	74,311	21.3%

East Fork Fire Emergency Fund

EFFPD Emergency	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**284,517**	**287,517**	**502,084**	**214,567**	**74.6%**
Current Revenue					
Miscellaneous	14,567	-	10,000	10,000	n/a
Transfers In	20,000	20,000	190,000	170,000	850.0%
Total Current Revenue	**34,567**	**20,000**	**200,000**	**180,000**	**900.0%**
Total Resources	**319,084**	**307,517**	**702,084**	**394,567**	**128.3%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	319,084	307,517	702,084	394,567	128.3%

East Fork Fire Equipment Reserve Fund

EFFPD Equipment Reserve	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**651,485**	**432,727**	**476,962**	**44,235**	**10.2%**
Current Revenue					
Property Taxes	(17,378)	-	-	-	n/a
Miscellaneous	34,137	23,000	20,000	(3,000)	-13.0%
Transfers In	268,281	-	130,000	130,000	n/a
Total Current Revenue	**285,040**	**23,000**	**150,000**	**127,000**	**552.2%**
Total Resources	**936,525**	**455,727**	**626,962**	**171,235**	**37.6%**
Requirements					
Operating					
Capital Outlay	268,025	-	345,000	345,000	n/a
Non-Operating					
Debt Service	78,765	78,765	78,764	(1)	0.0%
Total Requirements	**346,790**	**78,765**	**423,764**	**344,999**	**438.0%**
Ending Fund Balance/Reserves	589,736	376,962	203,198	(173,764)	-46.1%

East Fork Fire Construction Reserve Fund

EFFPD Construction Reserve	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**2,225,709**	**4,723**	**44,771**	**40,048**	**847.9%**
Current Revenue					
Property Tax	134,084	145,048	-	(145,048)	n/a
Intergovernmental	125,809	-	-	-	n/a
Miscellaneous	248,256	20,000	15,500	(4,500)	-22.5%
Transfers In	250,000	335,000	50,000	(285,000)	-85.1%
Other Financing Sources	-	25,000	-	(25,000)	n/a
Total Current Revenue	**758,149**	**525,048**	**65,500**	**(459,548)**	**-87.5%**
Total Resources	**2,983,858**	**529,771**	**110,271**	**(419,500)**	**-79.2%**
Requirements					
Operating					
Services & Supplies	475	-	-	-	n/a
Non-Operating					
Capital Projects	1,043,061	510,000	100,000	(410,000)	-80.4%
Total Requirements	**1,043,536**	**510,000**	**100,000**	**(410,000)**	**-80.4%**
Ending Fund Balance/Reserves	1,940,322	19,771	10,271	(9,500)	-48.1%

East Fork Paramedic District

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 FY08-09 tax rate is $0.1580.

East Fork Paramedic General Operations Fund

EF Paramedic General Ops	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**1,082,141**	**626,055**	**756,216**	**130,161**	**20.8%**
Current Revenue					
Property Tax	2,396,061	2,606,392	2,754,606	148,214	5.7%
Intergovernmental	60,120	-	-	-	n/a
Charges for Service	3,385,030	2,634,740	3,148,305	513,565	19.5%
Miscellaneous	104,404	76,840	74,750	(2,090)	-2.7%
Other Financing Sources	4,000	-	-	-	n/a
Total Current Revenue	**5,949,616**	**5,317,972**	**5,977,661**	**659,689**	**12.4%**
Total Resources	**7,031,757**	**5,944,027**	**6,733,877**	**789,850**	**13.3%**
Requirements					
Operating					
Personnel Services	3,482,468	3,616,042	3,689,409	73,367	2.0%
Services & Supplies	2,064,961	1,519,097	1,951,157	432,060	28.4%
Capital Outlay	123,534	15,000	148,000	133,000	886.7%
Other	-	25,000	-	(25,000)	n/a
Total Operating	**5,670,963**	**5,175,139**	**5,788,566**	**613,427**	**11.9%**
Non-Operating					
Capital Projects	-	58,618	57,926	(692)	-1.2%
Contingency	-	154,054	169,217	15,163	9.8%
Total Non-Operating	**-**	**212,672**	**227,143**	**14,471**	**6.8%**
Total Requirements	**5,670,963**	**5,387,811**	**6,015,709**	**627,898**	**11.7%**
Ending Fund Balance/Reserves	1,360,793	556,216	718,168	161,952	29.1%

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	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**9,232,193**	**8,178,992**	**8,226,628**	**47,636**	**0.6%**
Current Revenue					
Property Taxes	1,923,697	2,108,684	2,213,511	104,827	5.0%
State Consolidated Tax	724,787	774,656	754,058	(20,598)	-2.7%
Gaming	84,189	90,540	90,540	-	0.0%
Intergovernmental	171,623	397,187	666,529	269,342	67.8%
Charges for Service	2,565,826	2,139,530	2,307,028	167,498	7.8%
Miscellaneous	1,270,013	655,686	634,793	(20,893)	-3.2%
Transfers In	474,383	294,289	294,280	(9)	0.0%
Other Financing Sources	328,197	235,700	59,000	(176,700)	-75.0%
Depreciation	-	350,547	350,547	-	0.0%
Total Current Revenue	**7,542,715**	**7,046,819**	**7,370,286**	**323,467**	**4.6%**
Total Resources	**16,774,908**	**15,225,811**	**15,596,914**	**371,103**	**2.4%**
Requirements					
Operating					
Personnel Services	1,578,387	1,764,987	1,923,752	158,765	9.0%
Services & Supplies	3,256,436	2,819,730	3,077,603	257,873	9.1%
Capital Outlay	81,396	282,500	282,000	(500)	-0.2%
Total Operating	**4,916,220**	**4,867,217**	**5,283,355**	**416,138**	**8.5%**
Non-Operating					
Capital Projects	1,527,041	2,897,268	5,682,448	2,785,180	96.1%
Debt Service	149,111	165,376	165,372	(4)	0.0%
Transfers Out	488,683	294,289	294,280	(9)	0.0%
Contingency	-	75,080	83,612	8,532	11.4%
Depreciation	319,021	350,547	350,547	-	0.0%
Total Non-Operating	**2,483,856**	**3,782,560**	**6,576,259**	**2,793,699**	**73.9%**
Total Requirements	**7,400,076**	**8,649,777**	**11,859,614**	**3,209,837**	**37.1%**
Ending Fund Balance/Reserves	9,374,832	6,576,034	3,737,300	(2,838,734)	-43.2%

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 FY08-09 property tax rate is $0.5935.

Gardnerville General Administration Fund

Gardnerville Administration	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**209,640**	**62,135**	**268,543**	**206,408**	**332.2%**
Current Revenue					
Property Tax	960,761	1,067,656	1,084,882	17,226	1.6%
State Consolidated Taxes	330,510	346,757	326,693	(20,064)	-5.8%
Gaming	31,478	25,000	25,000	-	0.0%
Intergovernmental	600	307,250	-	(307,250)	n/a
Charges for Service	38,490	20,000	20,000	-	0.0%
Miscellaneous	51,500	43,926	5,000	(38,926)	-88.6%
Transfers In	50,000	50,000	50,000	-	0.0%
Other Financing Sources	30,062	-	-	-	n/a
Total Current Revenue	**1,493,401**	**1,860,589**	**1,511,575**	**(349,014)**	**-18.8%**
Total Resources	**1,703,041**	**1,922,724**	**1,780,118**	**(142,606)**	**-7.4%**
Requirements					
Operating					
Personnel Services	310,528	369,058	421,824	52,766	14.3%
Services & Supplies	521,080	457,341	547,255	89,914	19.7%
Capital Outlay	13,900	-	-	-	n/a
Total Operating	**845,508**	**826,399**	**969,079**	**142,680**	**17.3%**
Non-Operating					
Capital Projects	437,459	880,002	578,551	(301,451)	-34.3%
Transfers Out	202,950	123,005	122,982	(23)	0.0%
Contingency	-	24,775	29,072	4,297	17.3%
Total Non-Operating	**640,409**	**1,027,782**	**730,605**	**(297,177)**	**-28.9%**
Total Requirements	**1,485,917**	**1,854,181**	**1,699,684**	**(154,497)**	**-8.3%**
Ending Fund Balance/Reserves	217,124	68,543	80,434	11,891	17.3%

Gardnerville Health and Sanitation Fund

Gardnerville Health & Sanitation	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**344,798**	**158,987**	**179,605**	**20,618**	**13.0%**
Current Revenue					
Charges for Service	920,390	849,930	863,800	13,870	1.6%
Miscellaneous	18,819	15,000	7,500	(7,500)	-50.0%
Depreciation	-	110,547	110,547	-	0.0%
Total Current Revenue	**939,208**	**975,477**	**981,847**	**6,370**	**0.7%**
Total Resources	**1,284,006**	**1,134,464**	**1,161,452**	**26,988**	**2.4%**
Requirements					
Operating					
Personnel Services	375,355	418,613	395,837	(22,776)	-5.4%
Services & Supplies	440,837	428,517	436,317	7,800	1.8%
Total Operating	**816,192**	**847,130**	**832,154**	**(14,976)**	**-1.8%**
Non-Operating					
Debt Service	4,896	21,087	21,092	5	0.0%
Transfers Out	50,000	50,000	50,000	-	0.0%
Depreciation	86,296	110,547	110,547	-	0.0%
Total Non-Operating	**141,192**	**181,634**	**181,639**	**5**	**0.0%**
Total Requirements	**957,383**	**1,028,764**	**1,013,793**	**(14,971)**	**-1.5%**
Ending Reserves	326,623	105,700	147,659	41,959	39.7%

Gardnerville Debt Service Fund

Gardnerville Debt	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**557**	**557**	**3,771**	**3,214**	**577.0%**
Current Revenue					
Miscellaneous	3,271	300	300	-	0.0%
Transfers In	144,383	144,289	144,280	(9)	0.0%
Total Current Revenue	**147,654**	**144,589**	**144,580**	**(9)**	**0.0%**
Total Resources	**148,211**	**145,146**	**148,351**	**3,205**	**2.2%**
Requirements					
Operating					
Services & Supplies	200	325	325	-	0.0%
Non-Operating					
Debt Service	144,215	144,289	144,280	(9)	0.0%
Total Requirements	**144,415**	**144,614**	**144,605**	**(9)**	**0.0%**
Ending Reserves	3,796	532	3,746	3,214	604.1%

Gardnerville Ad Valorem Capital Projects Fund

G'Ville Ad Val Capital Projects	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**556,781**	**48,730**	**75,376**	**26,646**	**54.7%**
Current Revenue					
Intergovernmental	42,844	45,030	48,330	3,300	7.3%
Miscellaneous	26,787	400	400	-	0.0%
Transfers In	80,000	-	-	-	n/a
Total Current Revenue	**149,631**	**45,430**	**48,730**	**3,300**	**7.3%**
Total Resources	**706,412**	**94,160**	**124,106**	**29,946**	**31.8%**
Requirements					
Operating					
Capital Outlay	-	27,500	65,000	37,500	136.4%
Non-Operating					
Capital Projects	527,778	-	-	-	n/a
Transfers Out	21,433	21,284	21,298	14	0.1%
Total Non-Operating	**549,211**	**21,284**	**21,298**	**14**	0.1%
Total Requirements	**549,211**	**48,784**	**86,298**	**37,514**	**76.9%**
Ending Fund Balance/Reserves	157,201	45,376	37,808	(7,568)	-16.7%

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 FY08-09 property tax rate is $0.3704.

Genoa General Administration Fund

Genoa Administration	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**49,316**	**33,999**	**26,016**	**(7,983)**	**-23.5%**
Current Revenue					
Property Tax	22,963	25,164	24,066	(1,098)	-4.4%
State Consolidated Taxes	11,466	12,456	12,313	(143)	-1.1%
Gaming	540	540	540	-	0.0%
Charges for Service	9,017	8,100	21,228	13,128	162.1%
Miscellaneous	305,247	279,560	314,193	34,633	12.4%
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	**349,233**	**325,820**	**372,340**	**46,520**	**14.3%**
Total Resources	**398,549**	**359,819**	**398,356**	**38,537**	**10.7%**
Requirements					
Operating					
Personnel Services	45,411	52,832	125,890	73,058	138.3%
Services & Supplies	241,620	252,547	231,706	(20,841)	-8.3%
Capital Outlay	-	-	-	-	n/a
Total Operating	**287,031**	**305,379**	**357,596**	**52,217**	**17.1%**
Non-Operating					
Capital Projects	-	18,976	-	(18,976)	n/a
Contingency	-	9,448	10,728	1,280	13.5%
Total Non-Operating	**-**	**28,424**	**10,728**	**(17,696)**	**-62.3%**
Total Requirements	**287,031**	**333,803**	**368,324**	**34,521**	**10.3%**
Ending Fund Balance/Reserves	111,518	26,016	30,032	4,016	15.4%

Genoa Capital Construction Reserve Fund

Genoa Construction Reserve	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**177,074**	**150,096**	**136,446**	**(13,650)**	**-9.1%**
Current Revenue					
Miscellaneous	15,689	6,000	5,000	(1,000)	-16.7%
Total Resources	**192,763**	**156,096**	**141,446**	**(14,650)**	**-9.4%**
Requirements					
Operating					
Services & Supplies	6,522	19,650	6,200	(13,450)	-68.4%
Non-Operating					
Capital Projects	17,952	-	50,000	50,000	n/a
Transfers Out	14,300	-	-	-	n/a
Total Non-Operating	32,252	-	50,000	50,000	n/a
Total Requirements	**38,774**	**19,650**	**56,200**	**36,550**	**186.0%**
Ending Fund Balance/Reserves	153,989	136,446	85,246	(51,200)	-37.5%

Genoa Ad Valorem Capital Projects Fund

Genoa Ad Val Capital Projects	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**13,051**	**14,696**	**17,367**	**2,671**	**18.2%**
Current Revenue					
Intergovernmental	1,522	1,599	1,717	118	7.4%
Miscellaneous	695	500	400	(100)	-20.0%
Total Current Revenue	**2,217**	**2,099**	**2,117**	**18**	**0.9%**
Total Resources	**15,268**	**16,795**	**19,484**	**2,689**	**16.0%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	15,268	16,795	19,484	2,689	16.0%

Town of Minden Funds

As a separate district, the town of Minden maintains five separate funds: General Administration (a Special Revenue Fund), Health and Sanitation (an Enterprise Fund), Water (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 FY08-09 property tax rate is $0.7002.

Minden General Administration Fund

Minden Administration	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**949,315**	**935,260**	**486,696**	**(448,564)**	**-48.0%**
Current Revenue					
Property Tax	939,973	1,015,864	1,104,563	88,699	8.7%
State Consolidated Taxes	382,811	415,443	415,052	(391)	-0.1%
Gaming	52,171	65,000	65,000	-	0.0%
Intergovernmental	85,453	-	570,000	570,000	n/a
Charges for Service	77,246	40,000	20,000	(20,000)	-50.0%
Miscellaneous	120,324	75,000	70,000	(5,000)	-6.7%
Transfers In	200,000	100,000	100,000	-	0.0%
Other Financing Sources	4,189	-	-	-	n/a
Total Current Revenue	**1,862,166**	**1,711,307**	**2,344,615**	**633,308**	**37.0%**
Total Resources	**2,811,481**	**2,646,567**	**2,831,311**	**184,744**	**7.0%**
Requirements					
Operating					
Personnel Services	355,983	371,034	453,690	82,656	22.3%
Services & Supplies	1,484,304	990,850	1,006,700	15,850	1.6%
Capital Outlay	67,496	21,000	52,000	31,000	147.6%
Total Operating	**1,907,782**	**1,382,884**	**1,512,390**	**129,506**	**9.4%**
Non-Operating					
Capital Projects	535,192	1,109,790	1,153,897	44,107	4.0%
Contingency	-	40,857	43,812	2,955	7.2%
Total Non-Operating	**535,192**	**1,150,647**	**1,197,709**	**47,062**	**4.1%**
Total Requirements	**2,442,974**	**2,533,531**	**2,710,099**	**176,568**	**7.0%**
Ending Fund Balance/Reserves	368,508	113,036	121,212	8,176	7.2%

Minden Health and Sanitation Fund

Minden Trash	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**617,289**	**543,531**	**416,796**	**(126,735)**	**-23.3%**
Current Revenue					
Charges for Service	622,361	500,000	600,000	100,000	20.0%
Miscellaneous	32,250	30,000	25,000	(5,000)	-16.7%
Depreciation	-	80,000	80,000	-	0.0%
Total Current Revenue	**654,611**	**610,000**	**705,000**	**95,000**	**15.6%**
Total Resources	**1,271,900**	**1,153,531**	**1,121,796**	**(31,735)**	**-2.8%**
Requirements					
Operating					
Personnel Services	248,930	250,266	271,175	20,909	8.4%
Services & Supplies	228,486	283,000	288,400	5,400	1.9%
Capital Outlay	-	165,000	165,000	-	0.0%
Total Operating	**477,416**	**698,266**	**724,575**	**26,309**	**3.8%**
Non-Operating					
Capital Projects	-	12,500	100,000	87,500	700.0%
Transfer out	100,000	100,000	100,000	-	0.0%
Depreciation	76,758	80,000	80,000	-	0.0%
Total Non-Operating	**176,758**	**192,500**	**280,000**	**87,500**	**45.5%**
Total Requirements	**654,175**	**890,766**	**1,004,575**	**113,809**	**12.8%**
Ending Reserves	617,725	262,765	117,221	(145,544)	-55.4%

Minden Water Fund

Minden Water	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Reserves	**4,245,849**	**4,068,349**	**4,410,899**	**342,550**	**8.4%**
Current Revenue					
Charges for Service	898,323	721,500	782,000	60,500	8.4%
Miscellaneous	589,694	150,000	150,000	-	0.0%
Other Financing Sources	293,945	235,700	59,000	(176,700)	-75.0%
Depreciation	-	160,000	160,000	-	0.0%
Total Current Revenue	**1,781,962**	**1,267,200**	**1,151,000**	**(116,200)**	**-9.2%**
Total Resources	**6,027,811**	**5,335,549**	**5,561,899**	**226,350**	**4.2%**
Requirements					
Operating					
Personnel Services	242,180	303,184	255,336	(47,848)	-15.8%
Services & Supplies	333,387	387,500	560,700	173,200	44.7%
Capital Outlay	-	69,000	-	(69,000)	n/a
Total Operating	**575,567**	**759,684**	**816,036**	**56,352**	**7.4%**
Non-Operating					
Capital Projects	-	876,000	3,100,000	2,224,000	253.9%
Depreciation	155,967	160,000	160,000	-	0.0%
Total Non-Operating	**155,967**	**1,036,000**	**3,260,000**	**2,224,000**	**214.7%**
Total Requirements	**731,535**	**1,795,684**	**4,076,036**	**2,280,352**	**127.0%**
Ending Reserves	5,296,277	3,539,865	1,485,863	(2,054,002)	-58.0%

Minden Capital Equipment/Construction Reserve Fund

Minden Capital Equip/Constr	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**1,839,935**	**1,889,935**	**1,874,545**	**(15,390)**	**-0.8%**
Current Revenue					
Miscellaneous	93,270	50,000	50,000	-	0.0%
Total Resources	**1,933,205**	**1,939,935**	**1,924,545**	**(15,390)**	**-0.8%**
Requirements					
Operating					
Capital Outlay	-	-	-	-	n/a
Non-Operating					
Capital Projects	8,661	-	700,000	700,000	n/a
Transfers Out	100,000	-	-	-	n/a
Total Non-Operating	108,661	-	700,000	700,000	n/a
Total Requirements	**108,661**	**-**	**700,000**	**700,000**	**n/a**
Ending Fund Balance/Reserves	1,824,544	1,939,935	1,224,545	(715,390)	-36.9%

Minden Ad Valorem Capital Projects Fund

Minden Ad Val Capital Projects	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg 08 to 09	% Chg 08 to 09
Resources					
Beginning Fund Balance/Reserves	**228,588**	**272,717**	**330,568**	**57,851**	**21.2%**
Current Revenue					
Intergovernmental	41,205	43,308	46,482	3,174	7.3%
Miscellaneous	12,467	5,000	7,000	2,000	40.0%
Total Current Revenue	**53,672**	**48,308**	**53,482**	**5,174**	**10.7%**
Total Resources	**282,260**	**321,025**	**384,050**	**63,025**	**19.6%**
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	282,260	321,025	384,050	63,025	19.6%

Summary of Financial Sources and Uses

All Funds by Fund Type

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (26)	Internal Service (3)	Enterprise (12)	Capital Projects (13)	Debt Service (3)	Total (58)
Resources							
Beginning Fund Balance/Reserves	**8,803,788**	**12,012,959**	**4,891,814**	**12,397,061**	**14,363,201**	**942,809**	**53,411,632**
Current Revenue							
1 Property Taxes	12,848,000	15,770,590	270,044	-	1,320,505	-	30,209,139
Room Taxes	-	6,475,838	-	-	-	-	6,475,838
Other Taxes (Gas/Road/Res.Constr)	-	1,402,799	-	-	-	-	1,402,799
State Consolidated Tax	13,370,000	2,704,058	-	-	-	-	16,074,058
Sales Taxes (P.A.L.S.)	-	1,900,000	-	-	-	-	1,900,000
Licenses & Permits	3,575,000	412,000	-	-	-	-	3,987,000
Gaming	1,295,000	90,540	-	-	300,000	-	1,685,540
Intergovernmental	1,261,215	5,614,996	-	-	917,741	-	7,793,952
Charges for Service	3,559,441	5,978,376	4,145,442	5,954,050	-	-	19,637,309
Fines & Forfeitures	1,201,500	69,000	-	-	-	-	1,270,500
Miscellaneous	814,500	1,796,217	533,555	827,100	298,300	59,900	4,329,572
Transfers In	-	1,966,201	-	-	1,130,000	3,115,614	6,211,815
Other Financing Sources	2,500	3,000	-	59,000	-	-	64,500
Depreciation	-	-	126,000	1,928,354	-	-	2,054,354
Total Current Revenue	**37,927,156**	**44,183,615**	**5,075,041**	**8,768,504**	**3,966,546**	**3,175,514**	**103,096,376**
Total Resources	**46,730,944**	**56,196,574**	**9,966,855**	**21,165,565**	**18,329,747**	**4,118,323**	**156,508,008**
Requirements							
Operating							
Personnel Services	28,958,723	19,698,306	560,443	2,210,979	233,615	-	51,662,066
Services & Supplies	6,243,180	18,403,314	3,946,374	2,645,094	956,703	21,125	32,215,790
Capital Outlay	264,000	295,751	296,020	165,000	460,000	-	1,480,771
Other	-	27,403	-	-	96,529	-	123,932
Total Operating	35,465,903	38,424,774	4,802,837	5,021,073	1,746,847	21,125	85,482,559
Non-Operating							
Capital Projects	-	7,006,982	-	3,200,000	9,358,518	-	19,565,500
Debt Service	-	-	-	2,030,475	78,764	3,167,223	5,276,462
Transfers Out	1,410,532	2,981,286	-	150,000	1,669,997	-	6,211,815
Contingency	1,055,904	808,720	-	-	-	-	1,864,624
Depreciation	-	-	126,000	1,928,354	-	-	2,054,354
Total Non-Operating	2,466,436	10,796,988	126,000	7,308,829	11,107,279	3,167,223	34,972,755
Ending Fund Balance/Reserves	8,798,605	6,974,812	5,038,018	8,835,663	5,475,621	929,975	36,052,694
Total Requirements	**46,730,944**	**56,196,574**	**9,966,855**	**21,165,565**	**18,329,747**	**4,118,323**	**156,508,008**

Summary of Financial Sources and Uses

All Funds by Fund Type

County Funds	General Fund (1)	Special Revenue (19)	Internal Service (3)	Enterprise (9)	Capital Projects (5)	Debt Service (1)	Total (38)
Resources							
Beginning Fund Balance/Reserves	**8,803,788**	**9,084,663**	**4,891,814**	**7,389,761**	**10,858,351**	**932,875**	**41,961,252**
Current Revenue							
1 Property Taxes	13,083,000	4,703,316	270,044	-	1,320,505	-	19,376,865
Room Taxes	-	6,475,838	-	-	-	-	6,475,838
Other Taxes (Gas/Road/Res.Constr)	-	1,402,799	-	-	-	-	1,402,799
State Consolidated Tax	13,370,000	-	-	-	-	-	13,370,000
Sales Taxes (P.A.L.S.)	-	1,900,000	-	-	-	-	1,900,000
Licenses & Permits	3,575,000	412,000	-	-	-	-	3,987,000
Gaming	1,295,000	-	-	-	300,000	-	1,595,000
Intergovernmental	1,261,215	5,044,996	-	-	821,212	-	7,127,423
Charges for Service	3,559,441	2,608,843	4,145,442	3,708,250	-	-	14,021,976
Fines & Forfeitures	1,201,500	69,000	-	-	-	-	1,270,500
Miscellaneous	579,500	1,252,274	533,555	644,600	195,000	59,500	3,264,429
Transfers In	-	1,626,201	-	-	-	2,387,084	4,013,285
Other Financing Sources	2,500	3,000	-	-	-	-	5,500
Depreciation	-	-	126,000	1,577,807	-	-	1,703,807
Total Current Revenue	**37,927,156**	**25,498,267**	**5,075,041**	**5,930,657**	**2,636,717**	**2,446,584**	**79,514,422**
Total Resources	**46,730,944**	**34,582,930**	**9,966,855**	**13,320,418**	**13,495,068**	**3,379,459**	**121,475,674**
Requirements							
Operating							
Personnel Services	28,958,723	11,252,657	560,443	1,288,631	233,615	-	42,294,069
Services & Supplies	6,243,180	12,630,590	3,946,374	1,359,677	475,503	20,800	24,676,124
Capital Outlay	264,000	89,751	296,020	-	50,000	-	699,771
Other	-	27,403	-	-	96,529	-	123,932
Total Operating	35,465,903	24,000,401	4,802,837	2,648,308	855,647	20,800	67,793,896
Non-Operating							
Capital Projects	-	4,339,378	-	-	7,603,518	-	11,942,896
Debt Service	-	-	-	2,009,383	-	2,438,693	4,448,076
Transfers Out	1,410,532	954,054	-	-	1,648,699	-	4,013,285
Contingency	1,055,904	399,340	-	-	-	-	1,455,244
Depreciation	-	-	126,000	1,577,807	-	-	1,703,807
Total Non-Operating	2,466,436	5,692,772	126,000	3,587,190	9,252,217	2,438,693	23,563,308
Ending Fund Balance/Reserves	8,798,605	4,889,757	5,038,018	7,084,920	3,387,204	919,966	30,118,470
Total Requirements	**46,730,944**	**34,582,930**	**9,966,855**	**13,320,418**	**13,495,068**	**3,379,459**	**121,475,674**

Summary of Financial Sources and Uses

All Funds by Fund Type

Redevelopment Agency	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (1)	Debt Service (1)	Total (3)
Resources							
Beginning Fund Balance/Reserves	**-**	**188,632**	**-**	**-**	**548,815**	**6,163**	**743,610**
Current Revenue							
1 Property Taxes	-	2,272,064	-	-	-	-	2,272,064
Miscellaneous	-	10,000	-	-	5,000	100	15,100
Transfers In	-	-	-	-	950,000	584,250	1,534,250
Total Current Revenue	**-**	**2,282,064**	**-**	**-**	**955,000**	**584,350**	**3,821,414**
Total Resources	**-**	**2,470,696**	**-**	**-**	**1,503,815**	**590,513**	**4,565,024**
Requirements							
Operating							
Personnel Services	-	28,696	-	-	-	-	28,696
Services & Supplies	-	82,208	-	-	475,000	-	557,208
Total Operating	-	110,904	-	-	475,000	-	585,904
Non-Operating							
Capital Projects	-	813,010	-	-	905,000	-	1,718,010
Debt Service	-	-	-	-	-	584,250	584,250
Transfers Out	-	1,534,250	-	-	-	-	1,534,250
Contingency	-	3,327	-	-	-	-	3,327
Total Non-Operating	-	2,350,587	-	-	905,000	584,250	3,839,837
Ending Fund Balance/Reserves	-	9,205	-	-	123,815	6,263	139,283
Total Requirements	**-**	**2,470,696**	**-**	**-**	**1,503,815**	**590,513**	**4,565,024**

Summary of Financial Sources and Uses

All Funds by Fund Type

Town Funds	General Fund (0)	Special Revenue (3)	Internal Service (0)	Enterprise (3)	Capital Projects (5)	Debt Service (1)	Total (12)
Resources							
Beginning Fund Balance/Reserves	**-**	**781,255**	**-**	**5,007,300**	**2,434,302**	**3,771**	**8,226,628**
Current Revenue							
1 Property Taxes	-	2,213,511	-	-	-	-	2,213,511
State Consolidated Tax	-	754,058	-	-	-	-	754,058
Gaming	-	90,540	-	-	-	-	90,540
Intergovernmental	-	570,000	-	-	96,529	-	666,529
Charges for Service	-	61,228	-	2,245,800	-	-	2,307,028
Miscellaneous	-	389,193	-	182,500	62,800	300	634,793
Transfers In	-	150,000	-	-	-	144,280	294,280
Other Financing Sources	-	-	-	59,000	-	-	59,000
Depreciation	-	-	-	350,547	-	-	350,547
Total Current Revenue	**-**	**4,228,530**	**-**	**2,837,847**	**159,329**	**144,580**	**7,370,286**
Total Resources	**-**	**5,009,785**	**-**	**7,845,147**	**2,593,631**	**148,351**	**15,596,914**
Requirements							
Operating							
Personnel Services	-	1,001,404	-	922,348	-	-	1,923,752
Services & Supplies	-	1,785,661	-	1,285,417	6,200	325	3,077,603
Capital Outlay	-	52,000	-	165,000	65,000	-	282,000
Total Operating	-	2,839,065	-	2,372,765	71,200	325	5,283,355
Non-Operating							
Capital Projects	-	1,732,448	-	3,200,000	750,000	-	5,682,448
Debt Service	-	-	-	21,092	-	144,280	165,372
Transfers Out	-	122,982	-	150,000	21,298	-	294,280
Contingency	-	83,612	-	-	-	-	83,612
Depreciation	-	-	-	350,547	-	-	350,547
Total Non-Operating	-	1,939,042	-	3,721,639	771,298	144,280	6,576,259
Ending Fund Balance/Reserves	-	231,678	-	1,750,743	1,751,133	3,746	3,737,300
Total Requirements	**-**	**5,009,785**	**-**	**7,845,147**	**2,593,631**	**148,351**	**15,596,914**

Summary of Financial Sources and Uses

All Funds by Fund Type

Gardnerville	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (1)	Capital Projects (1)	Debt Service (1)	Total (4)
Resources							
Beginning Fund Balance/Reserves	**-**	**268,543**	**-**	**179,605**	**75,376**	**3,771**	**527,295**
Current Revenue							
1 Property Taxes	-	1,084,882	-	-	-	-	1,084,882
State Consolidated Tax	-	326,693	-	-	-	-	326,693
Gaming	-	25,000	-	-	-	-	25,000
Intergovernmental	-	-	-	-	48,330	-	48,330
Charges for Service	-	20,000	-	863,800	-	-	883,800
Miscellaneous	-	5,000	-	7,500	400	300	13,200
Transfers In	-	50,000	-	-	-	144,280	194,280
Depreciation	-		-	110,547	-	-	110,547
Total Current Revenue	**-**	**1,511,575**	**-**	**981,847**	**48,730**	**144,580**	**2,686,732**
Total Resources	**-**	**1,780,118**	**-**	**1,161,452**	**124,106**	**148,351**	**3,214,027**
Requirements							
Operating							
Personnel Services	-	421,824	-	395,837	-	-	817,661
Services & Supplies	-	547,255	-	436,317	-	325	983,897
Capital Outlay	-	-	-	-	65,000	-	65,000
Total Operating	-	969,079	-	832,154	65,000	325	1,866,558
Non-Operating							
Capital Projects	-	578,551	-	-	-	-	578,551
Debt Service	-	-	-	21,092	-	144,280	165,372
Transfers Out	-	122,982	-	50,000	21,298	-	194,280
Contingency	-	29,072	-	-	-	-	29,072
Depreciation	-		-	110,547	-	-	110,547
Total Non-Operating	-	730,605	-	181,639	21,298	144,280	1,077,822
Ending Fund Balance/Reserves	-	80,434	-	147,659	37,808	3,746	269,647
Total Requirements	**-**	**1,780,118**	**-**	**1,161,452**	**124,106**	**148,351**	**3,214,027**

Summary of Financial Sources and Uses

All Funds by Fund Type

Genoa	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (0)	Total (3)
Resources							
Beginning Fund Balance/Reserves	**-**	**26,016**	**-**	**-**	**153,813**	**-**	**179,829**
Current Revenue							
1 Property Taxes	-	24,066	-	-	-	-	24,066
State Consolidated Tax	-	12,313	-	-	-	-	12,313
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	-	-	-	1,717	-	1,717
Charges for Service	-	21,228	-	-	-	-	21,228
Miscellaneous	-	314,193	-	-	5,400	-	319,593
Total Current Revenue	**-**	**372,340**	**-**	**-**	**7,117**	**-**	**379,457**
Total Resources	**-**	**398,356**	**-**	**-**	**160,930**	**-**	**559,286**
Requirements							
Operating							
Personnel Services	-	125,890	-	-	-	-	125,890
Services & Supplies	-	231,706	-	-	6,200	-	237,906
Total Operating	-	357,596	-	-	6,200	-	363,796
Non-Operating							
Capital Projects	-	-	-	-	50,000	-	50,000
Contingency	-	10,728	-	-	-	-	10,728
Total Non-Operating	-	10,728	-	-	50,000	-	60,728
Ending Fund Balance/Reserves	-	30,032	-	-	104,730	-	134,762
Total Requirements	**-**	**398,356**	**-**	**-**	**160,930**	**-**	**559,286**

Summary of Financial Sources and Uses

All Funds by Type

Minden	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (2)	Capital Projects (2)	Debt Service (0)	Total (5)
Resources							
Beginning Fund Balance/Reserves	**-**	**486,696**	**-**	**4,827,695**	**2,205,113**	**-**	**7,519,504**
Current Revenue							
1 Property Taxes	-	1,104,563	-	-	-	-	1,104,563
State Consolidated Tax	-	415,052	-	-	-	-	415,052
Gaming	-	65,000	-	-	-	-	65,000
Intergovernmental	-	570,000	-	-	46,482	-	616,482
Charges for Service	-	20,000	-	1,382,000	-	-	1,402,000
Miscellaneous	-	70,000	-	175,000	57,000	-	302,000
Transfers In	-	100,000	-	-	-	-	100,000
Other Financing Sources	-	-	-	59,000	-	-	59,000
Depreciation	-	-	-	240,000	-	-	240,000
Total Current Revenue	**-**	**2,344,615**	**-**	**1,856,000**	**103,482**	**-**	**4,304,097**
Total Resources	**-**	**2,831,311**	**-**	**6,683,695**	**2,308,595**	**-**	**11,823,601**
Requirements							
Operating							
Personnel Services	-	453,690	-	526,511	-	-	980,201
Services & Supplies	-	1,006,700	-	849,100	-	-	1,855,800
Capital Outlay	-	52,000	-	165,000	-	-	217,000
Total Operating	-	1,512,390	-	1,540,611	-	-	3,053,001
Non-Operating							
Capital Projects	-	1,153,897	-	3,200,000	700,000	-	5,053,897
Transfers Out	-	-	-	100,000	-	-	100,000
Contingency	-	43,812	-	-	-	-	43,812
Depreciation	-	-	-	240,000	-	-	240,000
Total Non-Operating	-	1,197,709	-	3,540,000	700,000	-	5,437,709
Ending Fund Balance/Reserves	-	121,212	-	1,603,084	1,608,595	-	3,332,891
Total Requirements	**-**	**2,831,311**	**-**	**6,683,695**	**2,308,595**	**-**	**11,823,601**

Summary of Financial Sources and Uses

All Funds by Type

East Fork Fire	General Fund (0)	Special Revenue (2)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (0)	Total (4)
Resources							
Beginning Fund Balance/Reserves	**-**	**1,202,193**	**-**	**-**	**521,733**	**-**	**1,723,926**
Current Revenue							
1 Property Taxes	-	3,827,093	-	-	-	-	3,827,093
State Consolidated Tax	-	1,950,000	-	-	-	-	1,950,000
Charges for Service	-	160,000	-	-	-	-	160,000
Miscellaneous	-	70,000	-	-	35,500	-	105,500
Transfers In	-	190,000	-	-	180,000	-	370,000
Total Current Revenue	**-**	**6,197,093**	**-**	**-**	**215,500**	**-**	**6,412,593**
Total Resources	**-**	**7,399,286**	**-**	**-**	**737,233**	**-**	**8,136,519**
Requirements							
Operating							
Personnel Services	-	3,726,140	-	-	-	-	3,726,140
Services & Supplies	-	1,953,698	-	-	-	-	1,953,698
Capital Outlay	-	6,000	-	-	345,000	-	351,000
Total Operating	-	5,685,838	-	-	345,000	-	6,030,838
Non-Operating							
Capital Projects	-	64,220	-	-	100,000	-	164,220
Debt Service	-	-	-	-	78,764	-	78,764
Transfers Out	-	370,000	-	-	-	-	370,000
Contingency	-	153,224	-	-	-	-	153,224
Total Non-Operating	-	587,444	-	-	178,764	-	766,208
Ending Fund Balance/Reserves	-	1,126,004	-	-	213,469	-	1,339,473
Total Requirements	**-**	**7,399,286**	**-**	**-**	**737,233**	**-**	**8,136,519**

Summary of Financial Sources and Uses

All Funds by Type

East Fork Paramedic	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (0)	Debt Service (0)	Total (1)
Resources							
Beginning Fund Balance/Reserves	-	756,216	-	-	-	-	756,216
Current Revenue							
1 Property Taxes	-	2,754,606	-	-	-	-	2,754,606
Charges for Service	-	3,148,305	-	-	-	-	3,148,305
Miscellaneous	-	74,750	-	-	-	-	74,750
Total Current Revenue	**-**	**5,977,661**	**-**	**-**	**-**	**-**	**5,977,661**
Total Resources	**-**	**6,733,877**	**-**	**-**	**-**	**-**	**6,733,877**
Requirements							
Operating							
Personnel Services	-	3,689,409	-	-	-	-	3,689,409
Services & Supplies	-	1,951,157	-	-	-	-	1,951,157
Capital Outlay	-	148,000	-	-	-	-	148,000
Total Operating	-	5,788,566	-	-	-	-	5,788,566
Non-Operating							
Capital Projects	-	57,926	-	-	-	-	57,926
Contingency	-	169,217	-	-	-	-	169,217
Total Non-Operating	-	227,143	-	-	-	-	227,143
Ending Fund Balance/Reserves	-	718,168	-	-	-	-	718,168
Total Requirements	**-**	**6,733,877**	**-**	**-**	**-**	**-**	**6,733,877**

County Services

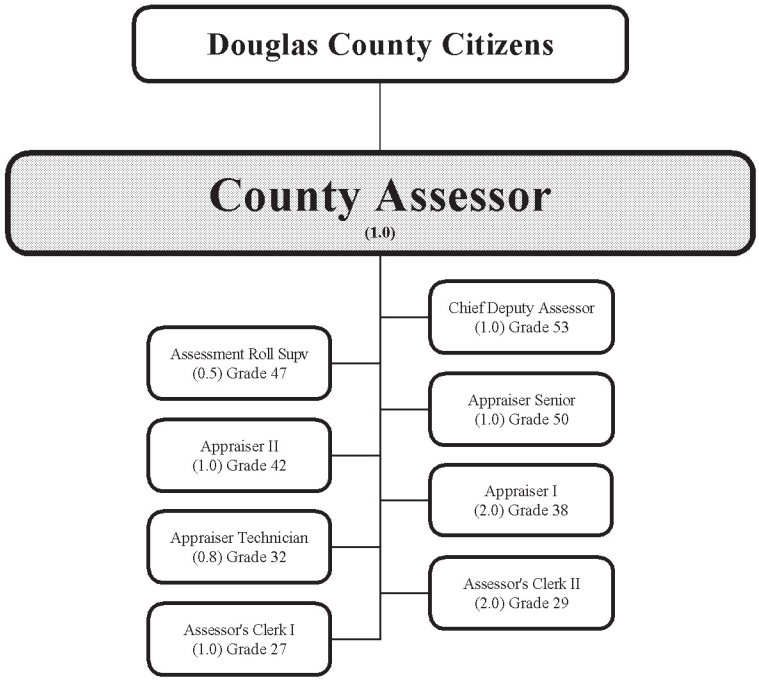
Douglas County provides a variety of services to residents, business and visitors through numerous departments. Most departments are comprised of two or more divisions, which account for particular activities or programs. This section includes each department's Mission Statement, description of Major Programs Offered, Staffing and Budget, FY08-09 Objectives, Major Accomplishments of FY07-08, and FY07-08 Objectives vs. Results. The section is divided into three categories: Elected Offices, County Commissioner-County Manager Directed Departments, and County Manager Departments.

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Elected Offices

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

Assessor's Office
Organizational Chart



Total Number of Positions: 11
Total Full-Time Equivalents: 10.30

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

- Reassessing all property in Douglas County on an annual basis.
- Measure and value all new construction occurring within Douglas County.
- Provide phone and counter service to explain the programs, resources and valuations.
- 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 real property 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 10.30 FTE. The FY08-09 budget for the Assessor's Office is $872,855.

Assessor

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	749,240	822,683	819,535	(3,148)	-0.4%
Services & Supplies	101,486	56,200	53,320	(2,880)	-5.1%
Capital Outlay	-	-	-	-	n/a
Total	**850,726**	**878,883**	**872,855**	**(6,028)**	**-0.7%**
Funding by Source					
General Fund	850,726	878,883	872,855	(6,028)	-0.7%
FTE	**10.80**	**10.85**	**10.30**	**(0.55)**	**-5.1%**

FY08-09 Objectives

- Continue to work with our internet provider and the Information Systems Department to upgrade and enhance our technological usage and ability. With the availability of the technology funding we will continue to enhance this component of our Office.
- Continue to look for more efficient ways to make the office more productive. Our focus is to manage the increased number of parcels and businesses with the same amount of staff and other resources.
- Make the transition from a Five Year Reappraisal Cycle to an Annual Reappraisal Cycle for all property in Douglas County.

Major Accomplishments of FY07-08

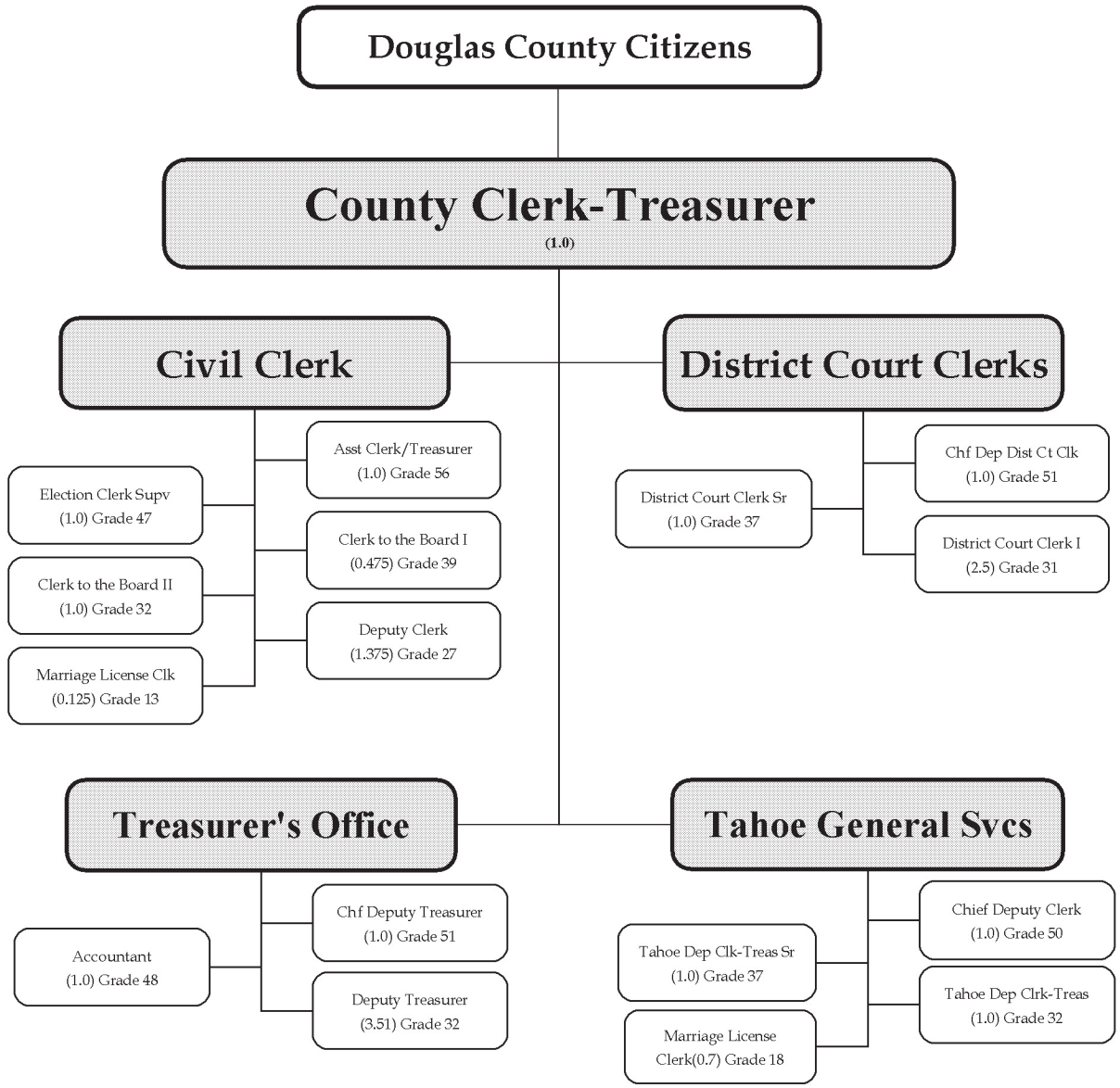
- Finalized the FY08-09 assessment roll. Principle areas for the reappraisal included the Towns of Minden and Gardnerville and the South and East portions of the County including Topaz Ranch Estates and Topaz Lake (approximately 7,000 parcels).
- Finalized the assessment roll including:
    - Inspecting, valuing and keying approximately 1,800 permits for new construction.
    - Completing map changes and the valuation of parcel splits, boundary line adjustments and subdivisions.
    - Ongoing update and verification of approximately 2,400 exemption records.
- Processed and billed approximately 4,700 unsecured properties, including commercial accounts, manufactured homes, and aircraft.
- Prepared and presented information and documentation for appeals of assessed value to the County and State Boards of Equalization.
- Created computerized drawings and digital photographs based on new construction inspections and valuations.
- Processed approximately 315 senior citizen applications for property tax assistance.
- Provided the necessary reports of valuations that are used statewide in the budgeting process.
- Completed numerous reports to Federal, State and Local agencies as well as the private sector to meet their needs for data and information.
- Worked with and provided information to the Department of Taxation as they held workshops with the Nevada Tax Commission to update the Nevada Administrative Code.
- Updated and modified database appraisal records to allow greater efficiency and automation in our conversion to an annual reappraisal cycle.
- Maintained and verified assessment roll records for the administration of the legislatively enacted tax abatements.

FY07-08 Objectives vs. Results

Objective #1: Continue to keep personnel costs as low as possible by utilizing appraisal interns to augment field inspections.

Result: *Ongoing. Use of appraisal interns has continued to be beneficial in providing lower costs of inspections and data entry.*

Clerk-Treasurer's Office
Organizational Chart



Total Number of Positions: 24
Total Full-Time Equivalents: 19.69

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. Revenues are generated 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 FY08-09, authorized staffing for the combined Clerk-Treasurer's Office totals 19.69 FTE. The combined division budgets equal $1,670,603.

County Clerk/Treasurer

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	1,364,895	1,443,807	1,481,406	37,599	2.6%
Services & Supplies	261,511	198,497	189,197	(9,300)	-4.7%
Total	**1,626,406**	**1,642,304**	**1,670,603**	**28,299**	**1.7%**
Expenditures by Division					
Civil Clerks	325,069	343,888	354,375	10,487	3.0%
Elections	225,330	134,000	129,200	(4,800)	-3.6%
Tahoe General Services	268,120	277,446	275,947	(1,499)	-0.5%
Treasurer	470,014	525,268	549,676	24,408	4.6%
District Court Clerks	337,872	361,702	361,405	(297)	-0.1%
Total	**1,626,406**	**1,642,304**	**1,670,603**	**28,299**	**1.7%**
Funding by Source					
General Fund	1,626,406	1,642,304	1,670,603	28,299	1.7%
FTE	**19.79**	**18.92**	**19.69**	**0.77**	**4.1%**

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 in compliance with Nevada open meeting laws.
- Clerk and transcribe the County Commissioner, Board of Equalization, Planning Commission, and Debt Management Commission meetings in compliance with Nevada open meeting laws.
- 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.
- Take passport photos.
- 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 5.98 FTE's. The FY08-09 budget is $354,375.

Civil Clerks

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	308,545	326,408	338,245	11,837	3.6%
Services & Supplies	16,524	17,480	16,130	(1,350)	-7.7%
Total	**325,069**	**343,888**	**354,375**	**10,487**	**3.0%**
Funding by Source					
General Fund	325,069	343,888	354,375	10,487	3.0%
FTE	**4.45**	**4.68**	**5.98**	**1.30**	**27.8%**

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 and mail in precinct process.
- Responsible for calculating correct quantity and ordering of absentee and mail 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 120 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 170 electronic voting machines and related equipment.
- Prepare, distribute and setup 170 electronic voting machines in 12 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, State Senate and Assembly boundaries.
- Prepare the election data for programming.
- Prepare and comply with all required noticing and publications.
- Implement all Federal and State Election Laws and Nevada Administrative Code.
- Maintain permanent voter registration applications for over 28,000 registered voters.
- Responsible for administering Ballot Question Committee requirements and processes.
- Maintain on-line voter inquiry system.
- Responsible for receiving, processing and verifying petitions.
- Provide handouts, answer phone, email, and over-the-counter questions from the general public.
- Provide voter lists and precinct maps upon request to political parties and candidates.
- Complete all required Federal, State, and County reporting requirements.
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Work closely with the Secretary of State regarding election matters.
- Prepare legislation and provide testimony and information to the legislature.

Staffing and Budget

The Civil Clerk's Election staff has no FTE's. The FY08-09 budget is $129,200. Temporary staff is employed during the election cycles.

Elections

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	24,857	9,900	9,900	-	0.0%
Services & Supplies	200,474	124,100	119,300	(4,800)	-3.9%
Total	**225,330**	**134,000**	**129,200**	**(4,800)**	**-3.6%**
Funding by Source					
General Fund	225,330	134,000	129,200	(4,800)	-3.6%
FTE	**-**	**-**	**-**	**-**	n/a

DISTRICT COURT CLERK

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

Expanded Responsibilities Include:

- Staff acts as physical custodian of all records and evidence for two District Courts in compliance with the Nevada Constitution and Nevada Revised Statues.
- File and docket all legal documents and maintain files utilized in two District Courts.
- Scan all court pleadings filed in each District Court case.
- File legal documents and maintain files utilized by the Western Nevada Regional Drug Court (WNRDC) and Western Nevada Regional DUI Court (WNRDUI).
- Maintain an automated court calendar system for all cases in two District Courts, the WNRDC and the WNRDUI.
- Provide for case docketing and tracking through a comprehensive, automated case management system.
- Serve as Clerk for the two District Courts, the WNRDC and the WNRDUI for all Court proceedings.
- Provide support services as required by the District Court Arbitration Master.
- Compile and maintain an annual jury list, prepares jury venires, and jury payroll for each trial and summons prospective trial jurors.
- Summon Grand jurors and may serve as Clerk to the Grand Jury.
- Maintain a surety bail bond log and process bond exoneration's and forfeitures, and provide notification in bond forfeiture matters.
- 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.
- Download case files to CD as necessary.
- 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).
- Provide informational handouts and answer questions received by phone, over-the-counter or from the website from the general public.
- Perform record searches for District Court cases, and process requests for copies from other governmental agencies and the public.
- Research and apply Nevada Revised Statutes and County Ordinances and completes required Federal, State and County reporting requirements.
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Prepare legislation and provide testimony and information to the legislature.

Staffing and Budget

The District Court Clerk's office has 4.50 FTE's. The FY08-09 budget is $361,702.

Court Clerks

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	324,245	347,535	347,838	303	0.1%
Services & Supplies	13,628	14,167	13,567	(600)	-4.2%
Total	**337,872**	**361,702**	**361,405**	**(297)**	**-0.1%**
Funding by Source					
General Fund	337,872	361,702	361,405	(297)	-0.1%
FTE	**5**	**4.90**	**4.50**	**(0.40)**	**-8.2%**

TREASURER'S OFFICE

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

Expanded Responsibilities Include:

- Responsible for the administration of the County investment portfolio and calculation and apportionment of investment earnings. Responsible for final receipt of all monies received by Douglas County.
- Receive and issue Treasury receipts for collections by all other County departments and balance, combine, and deposit in bank daily all funds received.
- Prepare monthly and annual investment reports.
- Administration of Real Property Tax System currently on the IBM AS400.
- Bill, collect, and apportion 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 5.51 FTE's. The FY08-09 budget is $549,676.

Treasurer

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	447,409	490,618	517,376	26,758	5.5%
Services & Supplies	22,605	34,650	32,300	(2,350)	-6.8%
Total	**470,014**	**525,268**	**549,676**	**24,408**	**4.6%**
Funding by Source					
General Fund	470,014	525,268	549,676	24,408	4.6%
FTE	**6.21**	**6.21**	**5.51**	**(0.70)**	**-11.3%**

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 gaming registrations.
- File fictitious firm names/notary bonds.
- Process passport applications.
- Take passport photos
- 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 county 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.
- 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 3.7 FTE's. The FY08-09 budget is $275,947.

Tahoe General Svcs

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	259,839	269,346	268,047	(1,299)	-0.5%
Services & Supplies	8,281	8,100	7,900	(200)	-2.5%
Total	**268,120**	**277,446**	**275,947**	**(1,499)**	**-0.5%**
Funding by Source					
General Fund	268,120	277,446	275,947	(1,499)	-0.5%
FTE	**4.23**	**4.23**	**3.70**	**(0.52)**	**-12.4%**

Clerk-Treasurer Combined

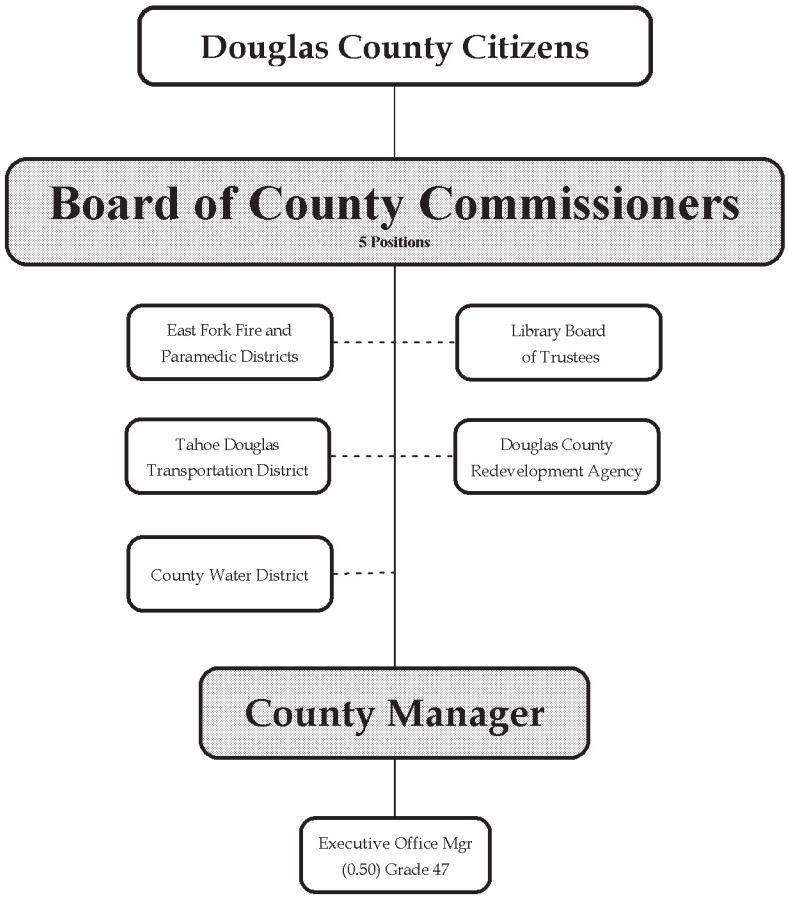
FY08-09 Objectives

- Successfully conduct the 2008 Primary and General Election cycles.
- Build and improve on the new election systems and procedures established in 2007-2008.
- Participate in the AOC statewide comprehensive training/education process for District Court Clerks and the AOC Legislative Field Team.
- Complete all testing and implementation for conversion to the A.D.S. Real Property Tax Billing and Collection system.
- Provide Deputy Court Clerk's with an opportunity for additional training/networking by sending one or two Deputy Clerks to the NACCA annual seminar.
- Enhance the forms section to the Clerk-Treasurer website for downloading/printing of the existing forms for all offices.
- Continue to dispose of civil exhibits and criminal evidence, according to statutory guidelines, and then develop an inventory system for the evidence room.
- Continue work on upgrading the automated jury program to include modifying the jury program within the UCS by working in conjunction with the Court Computer System Manager.
- Participate in the Nevada Association of Court Administrators (NACE) to keep abreast of Court Administration and Legislative issues affecting the District Court Clerk's Office.
- Participate in training provided by the Supreme Court, District Court Library Commission, and Administrative Office of the Courts relating to adoption and use of standardized forms for cases involving a joint petition for divorce.
- Expand Clerk-Treasurer online services for Marriage License and Fictitious Firm Name applications along with online database searches.
- Continue work on upgrade of Commissioner meeting packets, action sheets and minutes.
- Expand District Court services for downloading case files to CD's.
- Finalize Credit Card/Direct Debit changes needed for payment policies and procedures.
- Complete purchase and install of New World Licensing System on a Sequel/.Net Platform.
- Expand electronic fingerprinting options when transmitting to State Repository.
- Continue evaluation of investment portfolio and diversification.
- Continue cross training with all employees, where possible, within the Clerk-Treasurer Divisions.
- Continue work on statewide issues with other counties in conjunction with County Fiscal Officers Association (CFOA), Association of County Treasurers of Nevada (ACTN) and their websites.
- Continue work on statewide election issues with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO).
- Continue to promote and increase number of DMV renewals at Tahoe General Service's office.
- 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.
- Continue to monitor Federal Election Legislation.
- Continue active discussion and participation with other Douglas County elected officers to insure we continue to provide the best possible service to our constituents.

Major Accomplishments of FY07-08

- Completed scanning of complete history of all Marriage License applications and conversion to digital images/pdf's for archiving, searching, retrieval and printing.
- Helped prepare new statewide election policies and procedures.
- Participated in wrap-up of the 2007 Legislative cycle.
- Completed the conversion to a new Property Tax Billing System – (ADS). This included installation of new 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 development and use of the Statewide Voter Registration System.
- Worked on 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 sites for all divisions.
- Implemented investment pool diversification with Mellon/BNY.
- Implemented digital/PDF version of Commissioner meeting packets, action sheets and minutes.
- Implemented new scanner system for early voting.
- Completed re-write of property tax web inquiry systems for ADS rollover thru modification of the county on-line credit card payment system.
- Enhanced operations for utility billing, metering and handheld units.
- Enhanced software and hardware operations for all offices and elections.
- Implemented digital camera image processing for passports in the valley and at Tahoe.

Board of County Commissioners
Organizational Chart



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

COUNTY COMMISSIONERS

Vision Statement

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 will-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 and a high quality of life, which we define as the level of enjoyment, sense of well-being, and fulfillment derived by residents from the life they live within their local economic, cultural, social, and environmental conditions.

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 2008, Kelly Kite is the Chairman and Nancy McDermid 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 FY08-09 is $387,903.

County Commissioners

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	279,918	294,329	310,395	16,066	5.5%
Services & Supplies	147,841	82,600	77,508	(5,092)	-6.2%
Total	**427,759**	**376,929**	**387,903**	**10,974**	**2.9%**
Funding by Source					
General Fund	427,759	376,929	387,903	10,974	2.9%
FTE	**0.50**	**0.50**	**0.50**	-	**0.0%**

FY08-09 Policies, Priorities and Objectives

- Monitor and adjust the County Strategic Plan to ensure the strategic directions identified by the Board are guiding the work of County departments and the focus of the Board of County Commissioners. **(SD 1,2,3,4,5,6)**
- Develop and approve a revised floodplain ordinance. **(SD 1)**
- Continue to support the purchase of conservation easements and lands. **(SD 1,2,6)**
- Complete USGS Water Budget related studies (Mountain Block recharge refinement and Groundwater Numerical Flow Model). **(SD 1,4,6)**
- Update financial policies for the County Enterprise Funds to guide staff in the development of financial plans and water rates. **(SD 1,3,6)**
- Develop a legislative agenda, monitor legislation, and actively participate in during the 2009 Legislative Session. (**SD 1)**
- Develop a balanced budget for FY09-10 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 in 2010. **(SD 1, 2,3)**
- Continue the development of facility plans and implementation of priority infrastructure projects. **(SD 1,3)**

Major Accomplishments of FY07-08

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.

FY07-08 Objectives vs. Results

Objective #1: 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.

Result: *A Strategic Plan was developed by the Board including numerous actions plans.*

Objective #2: Continue to engage the community in the adoption of policies, codes and guidelines to further the implementation of the County's Master Plan.

Result: *The annual update to the Master Plan was completed and adopted. Work was started on an update to the County's floodplain management ordinance and FEMA Flood Insurance Rate Maps.*

Objective #3: Complete USGS Water Budget related studies (Mountain Block recharge refinement and Groundwater Numerical Flow Model).

Result: *Draft reports were completed and the final report is due in the Spring of 2009.*

Objective #4: Complete the update of the Minden-Tahoe Airport Master Plan.

Result: *Following a long public process, the Board adopted the Master Plan for the airport.*

Objective #5: Adopt new revenue sources to support County services and capital improvements.

Result: *The Board approved the utility operator fee and 911 surcharge fee. Both fees were implemented in FY07-08. The Board decided not to implement a Business License Fee after several months of public and staff meetings.*

Objective #6: Complete departmental performance enhancement reviews.

Result: *The Board received the first Performance Analysis of the Public Safety Dispatch Center. The report identified numerous recommendations for improvements to operations and management of the Division.*

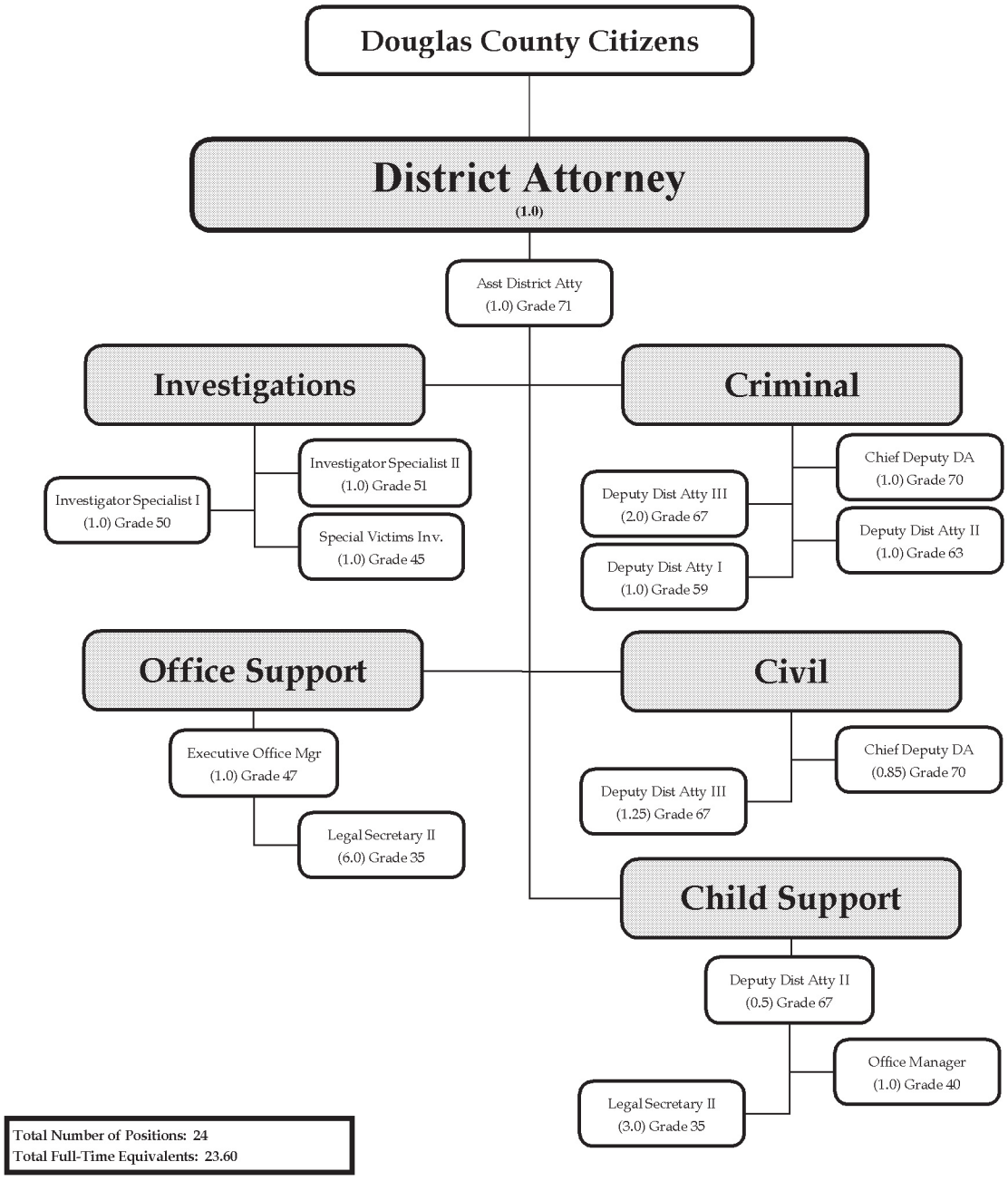
Objective #7: Prepare strategies for future ballot questions related to growth management, Airport and revenues.

Result: *The Board put the Advisory question for the Growth Management Ordinance on the November 2008 ballot. The Board decided not to put a question on the 2008 ballot regarding the Airport weight ordinance, but suggested that this might be placed on the 2010 ballot. No County financial-related items were put on the 2008 ballot.*

Objective #8: Continue the development of facility plans and implementation of priority infrastructure projects.

Result: *The Board approved the design for Phase 1-3 of the Valley jail expansion, improvements to the Minden Inn parking lot, and numerous water, sewer and transportation maintenance projects during FY07-08.*

District Attorney's Office
Organizational Chart



Total Number of Positions: 24
Total Full-Time Equivalents: 23.60

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.

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:

- Three full-time Deputy District Attorneys prosecuting all levels of crimes.
- One full-time Deputy District Attorneys prosecuting misdemeanors.
- One full-time Deputy District Attorney prosecuting all levels of adult crimes and all juvenile cases.
- Four 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, Indictments and Informations.
- Attend arraignments in the Tahoe Township Justice Court (TTJC), East Fork Justice Court (EFJC) and Ninth Judicial District Court (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 pre-trial conferences, mandatory status conferences and pre-preliminary hearings.
- 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 2007, the Criminal Division processed 2012 misdemeanor cases, 24 gross misdemeanor cases and 512 felony cases, for a total of 2548 cases. In 2006, the total number of cases processed was 2475. 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. In addition to the 2548 cases filed in 2007, the Criminal Division processed an average of 40 traffic pretrial cases per week.

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:

- Two full-time Deputy District Attorneys.
- One part-time Deputy District Attorney.
- 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.

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 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).
- Two full-time Investigators (Special Investigator I) (One position is grant funded).

The investigators are sworn peace officers pursuant to Chapter 289 of Nevada Revised Statutes. 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, assisting in the 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.

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.
- Three full-time Caseworkers.
- One part-time clerk.

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 23.60 full-time employees, including the Family Support Division. The FY08-09 budget is $2,599,677.

District Attorney

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	2,164,494	2,332,255	2,458,347	126,092	5.4%
Services & Supplies	137,930	108,643	141,330	32,687	30.1%
Total	**2,302,423**	**2,440,898**	**2,599,677**	**158,779**	**6.5%**
Expenditures by Division					
Civil/Criminal	1,929,014	1,998,115	2,234,287	236,172	11.8%
Family Support	373,409	442,783	365,390	(77,393)	-17.5%
Total	**2,302,423**	**2,440,898**	**2,599,677**	**158,779**	**6.5%**
Funding by Source					
General Fund	2,302,423	2,440,898	2,599,677	158,779	**6.5%**
FTE	**23.85**	**23.85**	**23.60**	**(0.25)**	**-1.0%**

FY08-09 Objectives

- The District Attorney's Office will continue to be professional in fulfilling our statutory responsibilities in a professional manner.
- Assure in the midst of an ever-increasing case load, that the criminal division maintains the appropriate standards in charging decisions and case resolution.
- Work in conjunction with the Sheriff's Department, to make sure community expectations concerning law enforcement are met.
- Continue our collection efforts in our Family Support Enforcement unit.
- Assist with continued planning for either a remodel or reconstruction of the Judicial and Law Enforcement Center which is at the end of its expected design life.
- Implement bad check program in Douglas County.
- 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.
- Implement electronic discovery in criminal cases.
- Seek continuation grant from United States Department of Justice, Office on Violence Against Women, for Special Victims Response Team.
- Assist in development and implementation of Mental Health Court.

PUBLIC DEFENDER

Mission Statement

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

Major Programs Offered

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

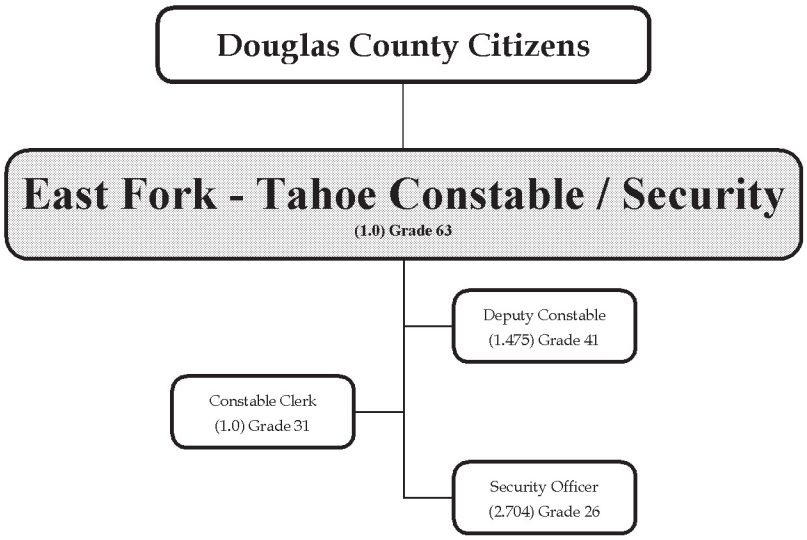
Staffing & Budget

The Public Defender program is provided on a contractual basis by three 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 FY08-09 budget is $687,500 and is supported entirely by the General Fund.

Public Defender

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 07 to 08	% Chg Adopted 07 to 08
Services & Supplies	372,508	587,450	687,500	100,050	17.0%
Funding by Source					
General Fund	372,508	587,450	687,500	100,050	17.0%
FTE	**-**	**-**	**-**	**-**	**n/a**

Constable
Organizational Chart



Total Number of Positions: 12
Total Full-Time Equivalents: 6.179

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 FY08-09 budget for the East Fork Township is $150,422 and the Tahoe Township is $153,551. Both Constable Offices are supported entirely by the County's General Fund.

EF Constable/Security

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	127,673	156,478	147,232	(9,246)	-5.9%
Services & Supplies	2,311	3,515	3,190	(325)	-9.2%
Total	**129,983**	**159,993**	**150,422**	**(9,571)**	**-6.0%**
Funding by Source					
General Fund	129,983	159,993	150,422	(9,571)	-6.0%
FTE	**1.00**	**1.00**	**3.70**	**2.70**	**270.4%**

Tahoe Constable

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	104,620	140,842	151,191	10,349	7.3%
Services & Supplies	2,223	3,285	2,360	(925)	-28.2%
Total	**106,843**	**144,127**	**153,551**	**9,424**	**6.1%**
Funding by Source					
General Fund	106,843	144,127	153,551	9,424	6.5%
FTE	**2.40**	**2.40**	**2.48**	**0.08**	**3.1%**

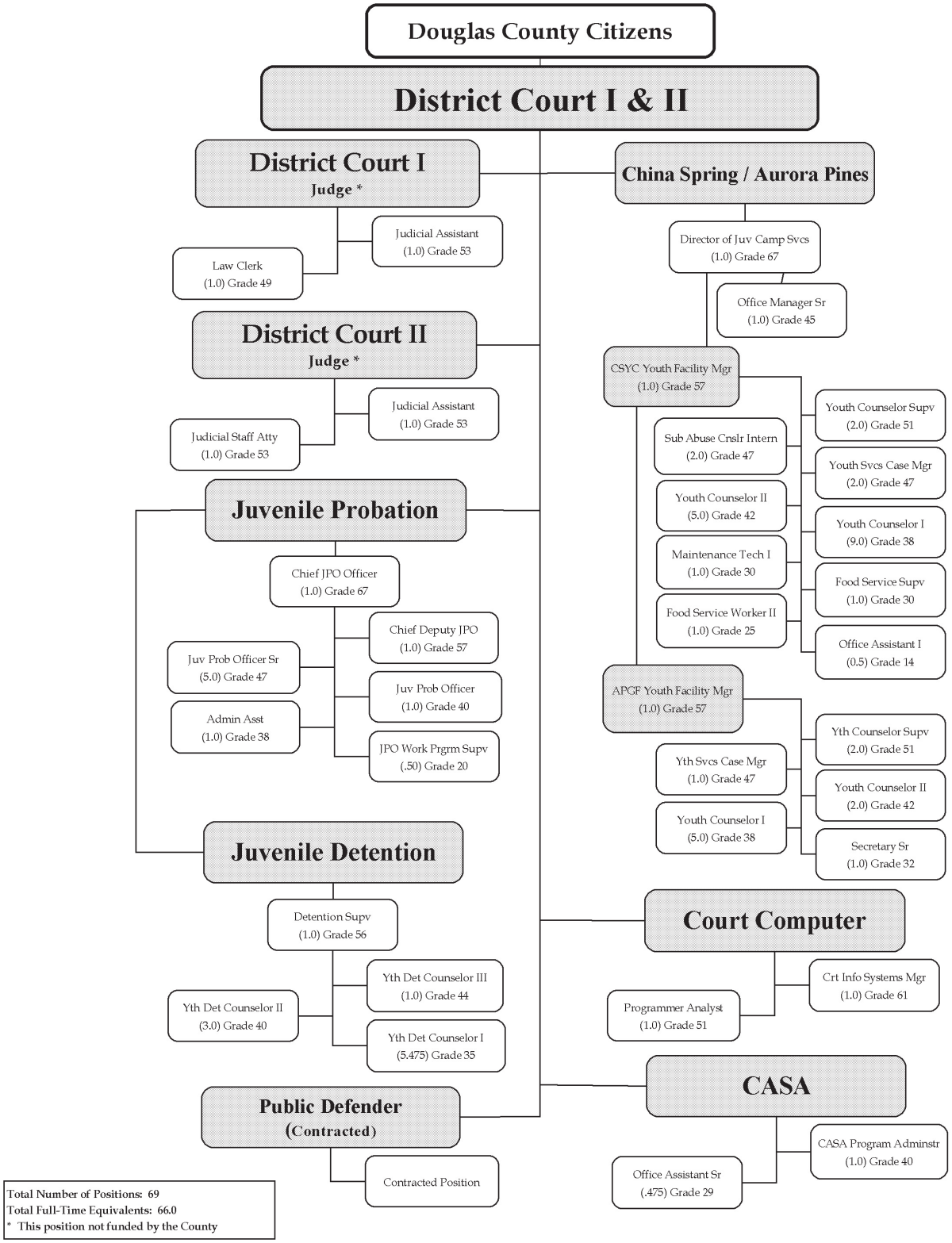
FY08-09 Objectives

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

FY07-08 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: 69
Total Full-Time Equivalents: 66.0
* 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 $273,522; District Court II $269,663; and CASA $99,338. The county's General Fund supports both Courts and the CASA program.

District Court I

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	196,579	189,215	188,572	(643)	-0.3%
Services & Supplies	79,665	82,686	84,950	2,264	2.7%
Total	**276,244**	**271,901**	**273,522**	**1,621**	**0.6%**
Funding by Source					
General Fund	255,127	234,165	233,522	(643)	-0.3%
Law Library	21,117	37,736	40,000	2,264	6.0%
Total	**276,244**	**271,901**	**273,522**	**1,621**	**0.6%**
FTE	**1.00**	**2.00**	**2.00**	**-**	**0.0%**

District Court II

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	192,683	209,569	224,913	15,344	7.3%
Services & Supplies	92,606	44,750	44,750	-	0.0%
Total	**285,289**	**254,319**	**269,663**	**15,344**	**6.0%**
Funding by Source					
General Fund	285,289	254,319	269,663	15,344	6.0%
FTE	**2.00**	**2.00**	**2.00**	**-**	**0.0%**

CASA

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	78,706	86,385	93,338	6,953	8.0%
Services & Supplies	3,981	7,000	6,000	(1,000)	-14.3%
Total	**82,687**	**93,385**	**99,338**	**5,953**	**6.4%**
Funding by Source					
General Fund	82,687	93,385	99,338	5,953	6.4%
FTE	**1.48**	**1.48**	**1.48**	**-**	**0.0%**

FY07-08 Objectives

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

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.

Community Service - Residents and staff of the facility provide community service to local service clubs, county and town entities. Some of these activities include: Project Santa Claus, Operation Safe Streets, Oktoberfest, Fun Days, and Concerts in the Park, Pops in the Park, Candy Dance, and Chili Cook Off. Services provided included: general clean up, set up, take down, and general labor. Some of the organizations supported include: Douglas County Sheriff's Office, Douglas County Library, Sertoma, Kiwanis, Rotary, Town of Genoa, Town of Minden and various other non-profit groups.

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.

Family Integration - Families of youth are included in the resident's program. Families are encouraged to participate in open communication of the needs and issues in their youth's life. Visitations are essential and allow the participants an opportunity to work through unresolved emotions, issues, concerns and fears.

Residents and their families participate in classes, both individual and group. These classes 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.

Social Development and Coping Skills - Most activities occur within the context of a social setting. It is through the daily interactions with others the youth will get the majority of their experience in learning appropriate and effective means of communication, empathy, and understanding of others and themselves.

Drug/Alcohol Abuse Counseling - The facility receives a grant from SAPTA to provide Intensive Outpatient Services to residents who qualify. 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.

Religious Education – Religious education is provided to the facility by local church organizations who work in cooperation to assist the residents and their families with religious opportunities.

Thinking for a Change - Programming and Training provided by National Institute of Corrections. Thinking for a Change (T4C) is an integrated, cognitive behavior change program, for offenders, which includes cognitive restructuring, social skills development and development of problem solving skills. The program is a twenty-five lesson curriculum in which participants watch, memorize and practice social skills including but not limited to: "How to Disagree"; "How to Problem Solve"; "How to Accept Feedback"; etc.

Individual Counseling - Counseling services are available on a daily basis. Typically, youth will receive approximately four hours of individual counseling per week from various staff members.

Group Counseling/Classes - Programming includes: drug and alcohol abuse counseling, feelings and communication, relationship building, parenting, health, hygiene, relationship education, family planning, crisis, self-image, problem solving and gang issues.

Medical Services - The resident have 24 hour access to medical care (including emergency medical care). Services provided prior placement: physical examination, STD testing, HIV testing (upon request), gynecological examination.

Physical Fitness, Wilderness Education and Recreation - Physical Fitness, wilderness trips and recreational activities are essential to the growth and development of youth.

Ropes Challenge Course C.H.O.I.C.E.S – A ropes challenge course is a tool for personal and interpersonal growth. The CHOICES program uses a collection of teambuilding, initiative games, low elements and high elements in a way to challenge individuals and groups.

Psychological Services - A licensed psychologist and a marriage and family therapist are employed part-time to provide both individual and group therapy to the youth and their families. Additional services include after care sessions for residents and their families.

Educational Services - Douglas County School District provides a teaching faculty for the residents through Jacobsen High School. Jacobsen High uses assessments to measure youth's strengths and their improvement over the course of their attendance, prepares youth to return to community schools, provide access to GED preparation, GED Testing, and culinary arts instruction.

Library Services - Douglas County Library provides and maintains three libraries sections on site at the facility. One site is located in the boy's dormitory and contains books of high interest to males. The second site is located in the girl's dormitory and contains books of high interest to females. The third site is located in McKibben Hall and is accessed by both facilities and contains books of general interest. Douglas County Library provides books to the residents of the facility.

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 36 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 FY08-09, 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 $119,940 for FY08-09. China Spring's total budget for FY08-09 is $2,480,594. This does not include the Aurora Pines Girls Facility. The Camp currently is designed to house 40 residents representing 16 Counties and 8 Judicial Districts. At the date of this report our population has consistently ranged between 40-41 residents.

China Spring Youth Camp

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	2,611,251	2,847,280	2,918,563	71,283	2.5%
Services & Supplies	704,005	607,428	620,990	13,562	2.2%
Capital Outlay	11,248	6,200	2,000	(4,200)	-67.7%
Other (Grants)	45,654	41,222	27,403	(13,819)	-33.5%
Total	**3,372,158**	**3,502,130**	**3,568,956**	**66,826**	**1.9%**
Expenditures by Division					
China Spring Boys Camp	2,369,488	2,459,631	2,480,594	20,963	0.9%
Aurora Pines Girls Camp	1,002,670	1,042,499	1,088,362	45,863	4.4%
Total	**3,372,158**	**3,502,130**	**3,568,956**	**66,826**	**1.9%**
Funding by Source					
China Spring Fund	3,372,158	3,502,130	3,568,956	66,826	1.9%
FTE	**38.50**	**38.50**	**38.50**	-	**0.0%**

FY08-09 Objectives

- Improve resident's treatment plans to incorporate "Thinking for a Change" and eliminate any techniques not supported by the cognitive approach.
- Recertify all staff in CPR and First Aid Rewrite.
- Youth Development System to incorporate new programming.
- Train ROPES facilitators to be level one certified facilitators as required.
- Create in camp bike and hiking trail.
- To train two staff in Boy's Council curriculum.
- Incorporate Boy's Council curriculum into weekly group sessions.
- To initiate a tree sapling program.
- Build and fund a flight pen for the chukar program.

Major Accomplishments of FY07-08

- Purchased wilderness equipment from grant funding source.
- Residents participated in projects related to: Douglas County Library, Project Santa Claus, Genoa Candy Dance, Sierra Philharmonic Fourth of July Symphony, Tahoe Rim Association and Concerts in the Park.
- Facility store containing camp supplies of hygiene items and clothing available for resident use.
- 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.
- Team building activities for the residents have been scheduled weekly and used in activities including "Good Bye Groups" and "Welcome Groups". These activities have been going well and have benefited the residents.
- 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 in accordance with recommended guidelines from State Oversight.
- "Thinking for a Change" into weekly schedule incorporated into weekly schedule. Currently 2-3 classes occur weekly.
- Recertified staff in CPR.
- JIREH certification is being provided to all staff with training being provided at regular intervals.
- In Service Training is being offered on a regular schedule currently quarterly meetings are scheduled with additional meeting as necessary.
- Medical requests and discrepancies system of documentation upgraded.
- Family support council facilitator provides parents and parent's to be with parenting classes and pregnancy wellness counseling.
- Thinking for a Change established into weekly curriculum.
- Residents participated in the following Wilderness education opportunities: Job's Peak Hike, Snow Shoeing and camping.
- Refurbished the chukar pens and implemented program to raise chukar.
- More organized and efficient system used to document community service hours.
- Outdoor quad area developed for the boy's dormitory.

FY 07-08 Objectives vs. Results

Objective #1: To re-furbish the camp's chukar pens for implementation of raising chukar.
Result: *75% complete. Hatchery is up and running. Working on squirrel-proofing the pens and flight pen to be completed next year.*

Objective #2: Locate a funding source for the purpose of purchasing outdoor wilderness equipment.
Result: *100% complete. Rotary has provided the facility with the funds necessary to accomplish this goal.*

Objective #3: To provide a minimum of 300 hours of community service.
Result: *100% complete. The camp provided 645 hours of community service.*

Objective #4: To hold a minimum of ten team building activities for the boy's program.
Result: *100% complete. The camp held eighteen team building and ROPES days.*

Objective #5: To participate in two out of camp day hikes.
Result: *100% complete. The boy's participated on two day hikes, Job's Peak and Faye Luther Canyon - completed.*

Objective #6: To hold a minimum of four out of camp mountain bike excursions.
Result: *100% complete.*

Objective #7: To hold incorporate the use of the indoor climbing wall.
Result: *100% complete.*

Objective #8: Establish Thinking for a Change Program into camp's weekly schedule of activities.
Result: *100% complete. The boys are provided 1-2 classes per week in two separate groups.*

Objective #9: Modify individual treatment plans to include Thinking for a Change.
Result: *10% complete. Modifications have been made to plans, but a new form is necessary.*

Objective #10: To continue to train counselors, case managers and supervisors in JIREH.
Result: *100% complete. All line staff is currently trained with a system in place to ensure yearly requirements are met to keep the certifications current.*

Objective #11: To participate in two Tahoe Rim outings.
Result: *50% complete. The boys have participated in two outings.*

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.

Community Service - Residents and staff of the facility provide community service to local service clubs, county and town entities. Some of these activities include: Project Santa Claus, Operation Safe Streets, Oktoberfest, Fun Days, and Concerts in the Park, Pops in the Park, Candy Dance, and Chili Cook Off. Services provided included: general clean up, set up, take down, and general labor. Some of the organizations supported include: Douglas County Sheriff's Office, Douglas County Library, Sertoma, Kiwanis, Rotary, Town of Genoa, Town of Minden and various other non-profit groups.

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.

Family Integration - Families of youth are included in the resident's program. Families are encouraged to participate in open communication of the needs and issues in their youth's life. Visitations are essential and allow the participants an opportunity to work through unresolved emotions, issues, concerns and fears.

Residents and their families participate in classes, both individual and group. These classes 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.

Social Development and Coping Skills - Most activities occur within the context of a social setting. It is through the daily interactions with others the youth will get the majority of their experience in learning appropriate and effective means of communication, empathy, and understanding of others and themselves.

Drug/Alcohol Abuse Counseling - The facility receives a grant from SAPTA to provide Intensive Outpatient Services to residents who qualify.

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.

Religious Education – Religious education is provided to the facility by local church organizations who work in cooperation to assist the residents and their families with religious opportunities.

Thinking for a Change - Programming and Training provided by National Institute of Corrections. Thinking for a Change (T4C) is an integrated, cognitive behavior change program, for offenders, which includes cognitive restructuring, social skills development and development of problem solving skills. The program is a twenty-five lesson curriculum in which participants watch, memorize and practice social skills including but not limited to: "How to disagree"; "How to Problem Solve"; "How to Accept Feedback"; etc.

Individual Counseling - Counseling services are available on a daily basis. Typically, youth will receive approximately four hours of individual counseling per week from various staff members.

Group Counseling/Classes - Programming includes: drug and alcohol abuse counseling, feelings and communication, relationship building, parenting, health, hygiene, relationship education, family planning, crisis, self-image, problem solving and gang issues.

Medical Services - The resident have 24 hour access to medical care (including emergency medical care). Services provided prior placement: physical examination, STD testing, HIV testing (upon request), gynecological examination.

Physical Fitness, Wilderness Education and Recreation - Physical Fitness, wilderness trips and recreational activities are essential to the growth and development of youth.

Ropes Challenge Course C.H.O.I.C.E.S – A ropes challenge course is a tool for personal and interpersonal growth. The CHOICES program uses a collection of teambuilding, initiative games, low elements and high elements in a way to challenge individuals and groups.

Psychological Services - A licensed psychologist and a marriage and family therapist are employed part-time to provide both individual and group therapy to the youth and their families. Additional services include after care sessions for residents and their families.

Educational Services - Douglas County School District provides a teaching faculty for the residents through Jacobsen High School. Jacobsen High uses assessments to measure youth's strengths and their improvement over the course of their attendance, prepares youth to return to community schools, provide access to GED preparation, GED Testing, and vocational instruction.

Library Services - Douglas County Library provides and maintains three libraries sections on site at the facility. One site is located in the boy's dormitory and contains books of high interest to males. The second site is located in the girl's dormitory and contains books of high interest to females. The third site is located in McKibben Hall and is accessed by both facilities and contains books of general interest. Douglas County Library provides books to the residents of the facility.

Baby Think It Over - Baby Think It Over is a parenting education program which strives to increase participants' awareness about issues related to the parenting of an infant. The program helps students explore the physical, emotional, social and financial consequences of parenthood. The facility has ten infant simulators, one Fetal Alcohol Model and one Drug Affected simulator. Baby simulators, cry according to a twenty-four hour pre-programmed schedule, and require the participant to provide care for it. The student responds by bringing an electronic ID near baby so Baby can recognize its correct "parent" and the parent is to begin to discern what kind of care the baby needs. Baby needs include: feeding, burping, rocking, and diaper changes. Baby will also cry if it is roughly handled, held in a position it does not like, or if the head is not properly supported. There are also happy and fussy times. The simulators provide program operators with an electronic print out with an accurate description of the care the parent gave their infant.

Girls Circle - Girls Circle specializes in programs built on the research-based model proven to increase girls' self-efficacy, body image, and social support. Girls Circle is a strength-based, skill building approach which creates a safe space for girls to address risky behaviors, build on protective factors, and improve relationships in a format which interests and engages girls.

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 FY08-09, 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 1,088,362. The Aurora Pines Girls Facility currently is designed to house 24 residents representing 16 Counties and 8 Judicial Districts. The State has only funded the operation for 16 beds to be utilized.

Aurora Pines

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	797,578	863,636	908,514	44,878	5.2%
Services & Supplies	205,092	176,863	179,848	2,985	1.7%
Capital Outlay	-	2,000	-	(2,000)	n/a
Total	**1,002,670**	**1,042,499**	**1,088,362**	**45,863**	**4.4%**
Funding by Source					
China Spring Fund	1,002,670	1,042,499	1,088,362	45,863	4.4%
FTE	**12.00**	**12.00**	**12.00**	**-**	**0.0%**

FY 08-09 Objectives

- Improve resident's treatment plans to incorporate "Thinking for a Change" and eliminate any techniques not supported by the cognitive approach.
- Recertify all staff in CPR and First Aid.
- Rewrite Youth Development System to incorporate new programming.
- Train ROPES facilitators to be level one certified facilitators as required.
- Have at least two "Thinking for a Change" facilitators who have taught all 25 sessions at least three times.
- Improve APGF landscape (add flower beds, tables & quad area).
- Develop Resident Accomplishment Checklist to streamline resident progress and tasks.
- Apply for Master Facilitator training from National Institute of Corrections.
- Train two additional staff in girls circle curriculum.
- Determine a reasonable use for barn facilities.

Major Accomplishments of FY 07-08

- Purchased wilderness equipment from grant funding source.
- Residents participated in projects related to: Operation Safe Streets, Douglas County Library, Genoa Candy Dance, Sierra Philharmonic Fourth of July Symphony, Community Food Closet and Smith Valley Rotary Fair, Tahoe Rim Association, and Concerts in the Park.
- Facility store containing camp supplies of hygiene items and clothing available for resident use.
- 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.
- Team building activities for the residents have been scheduled weekly and used in activities including "Good Bye Groups" and "Welcome Groups". These activities have been going well and have benefited the residents.
- 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 in accordance with recommended guidelines from State Oversight.
- "Thinking for a Change" into weekly schedule incorporated into weekly schedule. Currently 2-3 classes occur weekly.
- Recertified staff in CPR.
- JIREH certification is being provided to all staff with training being provided at regular intervals.
- In Service Training is being offered on a regular schedule currently quarterly meetings are scheduled with additional meeting as necessary.
- Medical requests and discrepancies system of documentation upgraded.
- Family support council facilitator provides parents and parent's to be with parenting classes and pregnancy wellness counseling.
- Thinking for a Change established into weekly curriculum.
- APGF participated in the following Wilderness education opportunities: Job's Peak Hike, Snow Shoeing and Grover's Hike.
- 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.
- Funding for clothing for girls facility was received from Soroptimist International.
- Refined curriculum for Baby Think It Over Program to include a consistent application of curriculum.
- 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.

FY 07-08 Objectives vs. Results

Objective #1: Participate in community activities (i.e. Operation Safe Streets, Food Closet, Candy Dance, Sierra Philharmonic events, etc.).

Result: *100% complete. APGF residents and staff participated in the following community events:*

Operation Safe Streets	*Provided clean up services and general assistance with community participants.*
Douglas County Library	*Assisted with the moving of books and shelving and set up for community volunteer recognition luncheon.*
Sierra Philharmonic	*Blew up balloons and assisted in the clean up of the Fourth of July Symphony.*
Smith Valley Rotary	*Provided set up and clean up for the fair.*
Concert in the Park	*Provided trash clean up at Minden Park for concert series.*

Objective #2: Establish curriculum for Thinking for a Change into weekly Schedule.

Result: *100% complete. Five APGF staff is trained in the curriculum for Thinking for a change. Currently there are 2-3 classes weekly and two groups running concurrently.*

Objective #3: Have interested staff teach at least two sessions of thinking for a Change to be qualified Master Facilitator.

Result: *50% complete. We have two staff who has taught the curriculum at least twice. A request will be made through the National Institute of Corrections for a Master Facilitator training.*

Objective #4: Recertify Staff in CPR.

Result: *85% complete. There is five staff remaining to be certified in CPR for this past year. The next training date is set for August 2008 to accommodate these staff.*

Objective #5: Add new titles to program movie library.

Result: *100% complete. We added some new movies this last year with high interest for our juvenile population. We are continuing to add movies and review appropriate titles when presented.*

Objective #6: Refine new badge system and incentive program.

Result: *90% complete. We eliminated the badge system and instead are using facility shirts. The shirts are stage specific in color and are screen printed with the facility logo. The shirts were donated by Soroptimist. The incentive program is still evolving. We have instituted several levels of incentives. Examples of incentives include: posters, music, games, plants, clothing options, and other facility offerings.*

Objective #7: Improve resident treatment plans to incorporate Thinking for a Change and eliminate techniques not supported by the cognitive approach.

Result: *15% complete. Individual treatment plans do include cognitive aspects and thinking for a change curriculum elements. However we need a new format for the plans.*

Objective #8: Coordinate team building activities for staff participation and enrichment.

Result: *80% complete. We have been incorporating team building activities into in service training. We have offered staff opportunities to participate in the ropes course experience. More is expected to evolve with reference to this objective.*

Objective #9: Coordinate team building activities for residents.
Result: *100% complete. Residents have weekly team building opportunities. Team building has been incorporated in to group sessions, counseling sessions and used for program solving issues as they arise.*

Objective #10: Provide opportunity for staff to become facilitators of team building and challenge course elements.
Result: *5% complete. We have trained two staff and have used other staff as co-facilitators in low element participation. However, new certification process was adopted this year and we are working to incorporate those requirements into the program.*

Objective #11 Build a fence in APGF lawn area.
Result: *00% complete. This has not been feasible. We have looked at using natural barriers instead (i.e. trees, shrubs etc.) Currently still in the planning stage especially with reference to budgetary concerns.*

Objective #12 Provide Wilderness opportunities for residents.
Result: *100% complete. APGF did participate in as three outdoor activities as was our goal. Activities residents participated in included: hiking, swimming and snowshoeing this year.*

Objective #13 Continue in the effort to complete low element beautification project.
Result: *50% complete. The low element area is looking good. With the donation of signs and resident participation to clear areas and make paths the ROPES course is coming along. More work remains to be done.*

Objective #14 Provide staff with JIREH certification.
Result: *100% complete. Currently all line staff is certified or in the process of certification. One APGF staff provides certification for all line staff members. With regular training memos and regular emphasis on JIREH principles, the required annual recertification hours are being met.*

Objective #15 Increase Training Opportunities.
Result: *85% complete. We have instituted several changes in reference to training. We now have training at regular intervals (at least once quarterly) with additional training as necessary. We provide the staff with an electronic record of participation in trainings. Weekly supervisor's meetings have provided additional training opportunities as well as on-line classes, training newsletters & memos.*

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

Early Intervention / Walk In's
Families seeking services for children or youth beginning to exhibit risk factors related to delinquent behavior patterns can request service from the department.. Individual, group and family interventions are available. Drug testing is available. Strong emphasis on prevention of further risk behaviors with resources and follow-up to support the process.

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

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

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

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

Out of Home Residential Placements
In some cases juvenile cases will progress to the degree that the individual will require removal from the home and placement in a staff secure residential treatment facility to resolve repetitive delinquent behavior patterns. The department can recommend placement in Western Nevada Regional Youth Center for short term 60 day assessment evaluation or 90 drug and alcohol treatment services. Placement can also be recommended to the 16 county supported China Springs Aurora Pines Youth Camps for youth needing four to six month behavior and drug and alcohol intervention. Other mental health and behavior programs are assigned on a case by case basis including but not limited Spring Mountain Treatment Center, Rite of Passage Academy, West Hills Hospital, and Willow Springs Residential Care.

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

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

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

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

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

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

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

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

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

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

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

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
- American Probation and Parole Association
- Douglas County School District
- Annie E. Casey Foundation
- Smallwood Foundation
- Austin's House Emergency Foster Care Home

Staffing and Budget

The Juvenile Probation Office is supervised by the Chief Juvenile Probation Officer who reports to the Ninth Judicial District Court Judges. The Department has 9.5 FTE for FY08-09. Staff pattern consist of 8 P.O.S.T. Certified Juvenile Probation Officers, an Administrative Assistant and a Work Program Coordinator. The FY08-09 Budget is $1,116,232 and is funded by the General Fund. It also receives funds for programming from the Nevada Substance Abuse Prevention and Treatment Agency, the US Office of Juvenile Justice, and Delinquency Prevention, the Small Wood Foundation, Nevada State Juvenile Programs Office.

Juvenile Probation

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	911,462	1,022,341	1,077,992	55,651	5.4%
Services & Supplies	44,013	42,340	38,240	(4,100)	-9.7%
Total Juvenile Probation	**955,475**	**1,064,681**	**1,116,232**	**51,551**	**4.8%**
Funding by Source					
General Fund	955,475	1,064,681	1,116,232	51,551	**4.8%**
FTE	**9.65**	**9.63**	**9.50**	**(0.13)**	**-1.3%**

Revenues for FY 07-08

JPO Traffic Fines	48,882
Administrative Assessment Fee	18,566
Reimbursement Public Defender	6,065
Drug and Alcohol Testing	5,911
Grants	56,356

(The revenues were reported as of June 20, 2007. They are not final figures.)

Restitution Collected	22,675

Probation Officer Contacts 07

(daily contact with probationers)

Phone Contacts	2,323
Home Contacts	764
Office Contacts	1,931
School Contacts	708
Employment Contacts	60
Detention Contacts	216
Other	615

FY08-09 Objectives

- Implement Girls Circle and Boys Council gender specific, evidence based programming.
- Continue to pursue grant funding to support prevention and accountability programs.
- Collect all restitution assigned to cases by the court.
- Ensure all community service hours and work hours are complete prior to termination from probation.
- Continue to work with community agencies to offer services and resources to youth and families.
- Establish a day reporting center location and services.
- Continue to work with the school district, offering support and resources to the schools as needed.
- Seek out new ways to improve mental health services to the families of the youth on probation. Establish alternative programs that are best practices and evidenced based.

Major Accomplishments of FY07-08

- The approval of a full time Juvenile Psychologist position for juvenile services to the probation department and to the youth camps. The Federal Office of Juvenile Justice and Delinquency Prevention emphasizes the effectiveness of mental health intervention with children youth and families displaying delinquent risk factors. The agency funds the Ninth Judicial District Court for evidenced based services to Douglas County residents.
- The probation department received approximately $56,356 in grant funding in FY07-08. 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 FY07-08. Frequent contacts with probationers are a requirement of the department. Officers completed 6,617 separate contacts, either in person or by telephone. The emphasis on contacts is supervision and accountability to court order.
- Bi-lingual services to the courts have had a great impact on our Hispanic caseload and the ability of families to comprehend and cooperate with the juvenile court process. 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. Truancy and school behavior are identified as the on of the three greatest risk factors related to delinquent behavior and long term contact with the adult justice system.

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. Policy ensures the appropriate detention of youth in a secure setting in compliance with Nevada Revised Statute and the state wide Juvenile Detention Alternative Initiative.

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 contract Family Nurse Practitioner from Stateline Medical Center provides weekly medical oversight, physicals and TB testing as needed.

Psychological Services
A full time juvenile service psychologist is available for mental health intervention ant any level.

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 10.43 FTE for FY08-09. The FY08-09 Budget is $832,812 and is funded by the General Fund. Average daily population for detained Douglas County Youth was 6.4 youth per month in FY07-08. The total average daily population of the detention center including contract county youth was 10. Total revenue for detention services for FY07-08 was $301,310.

Juvenile Detention

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	660,842	741,710	799,062	57,352	7.7%
Services & Supplies	28,718	32,200	33,750	1,550	4.8%
Total Juvenile Detention	**689,560**	**773,910**	**832,812**	**58,902**	**7.6%**
Funding by Source					
General Fund	689,560	773,910	832,812	58,902	**7.6%**
FTE	**10.48**	**10.48**	**10.43**	**(0.05)**	**-0.5%**

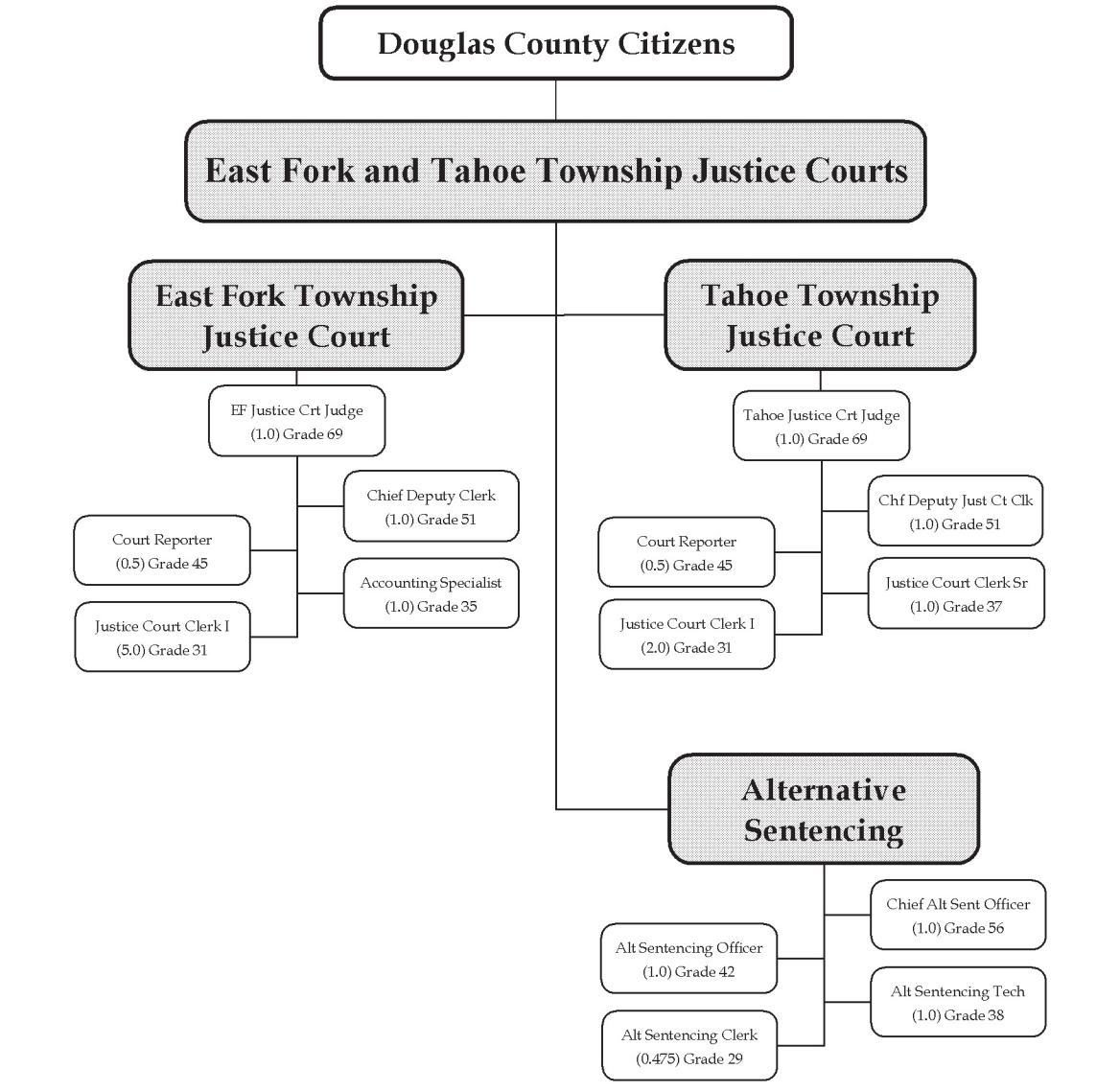
FY08-09 Objectives

- To install the Federal School Nutrition program into the menu plan of the juvenile detention center. Meeting federal standards for child nutrition in child care facilities.
- To review the education system in the detention center and improve our ability to provide high school credits to long term detention youth.
- To work with the County Manager and The Sheriffs Department to design and build improvements to the Juvenile Detention Center.
- To evaluate the potential to provide residential treatment programming from the Juvenile Detention Center in line with facility improvements and a definitive need for programming in this area.

Major Accomplishments of FY07-08

- Hired a contract nurse from Stateline Medical Clinic providing medical oversight and physicals on a weekly basis.
- Completed Jireh Safe Physical Management Training for all detention staff. This is the approved physical restraint training for the detention center.
- Completed Thinking for a Change training and implemented the program in the detention center. This is a national evidence based best practice addressing the cognitive process of delinquent thinking and behavior patterns.
- Revised formal detention service contracts with contract juvenile probation departments, State Juvenile Parole, and Rite of Passage.
- No major physical incidents or assaults occurred for this fiscal year. This is a major indicator of the supervision standards of the Douglas County Juvenile Detention Staff.

East Fork and Tahoe Township Justice Courts
Organizational Chart



Total Number of Positions: 19
Total Full-Time Equivalents: 17.475

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, Aurora Pines Girls Facility, and the Juvenile Detention Center.

Staffing and Budget

The Court Computer program includes a Court Information Systems Manager and a Programmer Analyst for a total of 2 FTE. The FY08-09 budget is _____ and is supported by the County's General Fund and Justice Court Administrative Assessment Fund. The Justice Court Administrative Assessment Fund pays for approximately 25% of the cost of the Programmer Analyst position.

Court Computer

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	204,227	217,997	227,088	57,804	4.2%
Services & Supplies	88,573	93,500	85,500	(8,000)	-8.6%
Total	**292,800**	**311,497**	**312,588**	**49,804**	**0.4%**
Funding by Source					
General Fund	248,681	262,784	289,073	26,289	10.0%
Justice Court Admin Assess	44,118	48,713	23,515	(25,198)	-51.7%
Total	**292,800**	**311,497**	**312,588**	**1,091**	**0.4%**
FTE	**1.00**	**2.00**	**2.00**	**-**	**0.0%**

FY08-09 Objectives

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

FY07-08 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

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 7 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 8.5 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 3.48 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 FY08-09 budget for the East Fork Justice Court is $615,625, the Alternative Sentencing Division is $434,518 and the Tahoe Justice Court is $558,170. 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

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	512,319	581,430	559,837	(21,593)	-3.7%
Services & Supplies	104,556	51,543	34,412	(17,131)	-33.2%
Capital Outlay	6,281	53,406	21,376	(32,030)	-60.0%
Total	**623,156**	**686,379**	**615,625**	**(70,754)**	**-10.3%**
Funding by Source					
General Fund	577,620	624,355	593,562	(30,793)	-4.9%
Justice Court Admin Assess	45,536	62,024	22,063	(39,961)	-64.4%
Total	**623,156**	**686,379**	**615,625**	**(70,754)**	**-10.3%**
FTE	**6.50**	**7.50**	**8.50**	**1.00**	**13.3%**

Alternative Sentencing

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	292,241	332,960	309,734	(23,226)	-7.0%
Services & Supplies	159,917	126,284	124,784	(1,500)	-1.2%
Total	**452,158**	**459,244**	**434,518**	**(24,726)**	**-5.4%**
Funding by Source					
General Fund	452,158	459,244	434,518	(24,726)	-5.4%
FTE	**3.73**	**3.73**	**3.48**	**(0.26)**	**-6.8%**

Tahoe Justice Court

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	461,849	492,927	497,757	4,830	1.0%
Services & Supplies	93,143	47,368	39,037	(8,331)	-17.6%
Capital Outlay	6,281	53,406	21,376	(32,030)	-60.0%
Total	**561,274**	**593,701**	**558,170**	**(35,531)**	**-6.0%**
Funding by Source					
General Fund	515,737	531,677	536,107	4,430	0.8%
Justice Court Admin Assess	45,536	62,024	22,063	(39,961)	-64.4%
Total	**561,274**	**593,701**	**558,170**	**(35,531)**	**-6.0%**
FTE	**4.50**	**5.50**	**5.50**	**-**	**0.0%**

FY08-09 Objectives

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

FY07-08 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.*

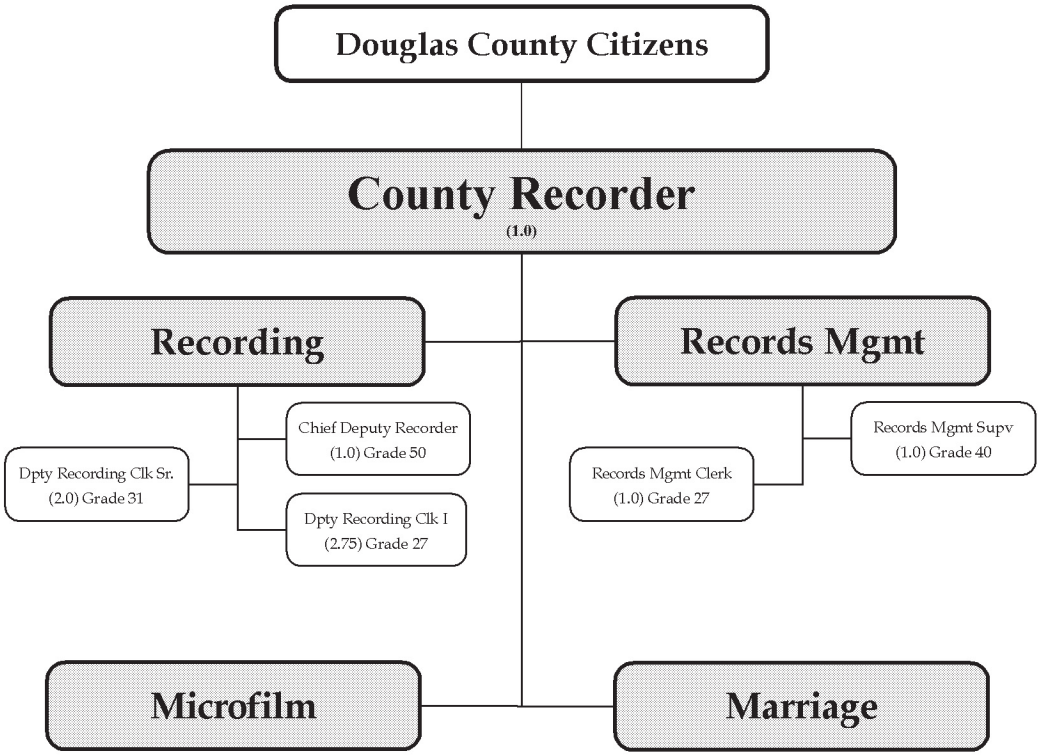
Objective #2: Continue to serve the public in a courteous and businesslike fashion.
Result: *Court staff and the Court Computer Department established websites to assist the public with general information concerning the East Fork Justice Court and Tahoe Justice Court. East Fork Justice Court is currently 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: 9
Total Full-Time Equivalents: 8.75

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 21,728 documents consisting of 99,277-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.*

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 2,588 new marriages abstracts and 4,280 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 $35,000 in FY07/08.

Staffing and Budget

The County Recorder is an elected position. The Office has a total of 8.75 FTE, which includes 2 FTE for the Records Management Division. The FY08-09 total County Recorder's budget is $623,147, including $478,551 for the Recorder's Office and $144,596 for the Records Management Division.

Recorder

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	527,517	583,588	579,227	(4,361)	-0.7%
Services & Supplies	80,260	46,420	43,920	(2,500)	-5.4%
Capital Outlay	61,590	-	-	-	n/a
Total	**669,366**	**630,008**	**623,147**	**(6,861)**	**-1.1%**
Expenditures by Division					
Recorder	545,578	491,764	478,551	(13,213)	-2.7%
Records Management	123,788	138,244	144,596	6,352	4.6%
Total	**669,366**	**630,008**	**623,147**	**(6,861)**	**-1.1%**
Funding by Source					
General Fund	669,366	630,008	623,147	(6,861)	-1.1%
FTE	**9.00**	**9.00**	**8.75**	**(0.25)**	**-2.8%**

FY08-09 Objectives

- Purchase and install a new bar code/recording system.
- Continue to index older marriages into our index system making marriage requests easier to complete in a timely fashion.
- In 2007 the redaction law changed and we are now required to redact driver's license numbers as well. We will be working backward to re-redact all scanned images beginning January 2007.
- Complete guidelines for eRecording documents.
- Continue to serve the residents of Douglas County with exceptional service.

Major Accomplishments of FY07-08

- Created a senior deputy position that is responsible for overseeing all Real Property Transfer Tax transactions.
- Redaction procedure has been streamlined and works smoothly with the scanning process.
- All books from 1800's to mid 1900 have been scanned and indexed into the "Old Book System" which will be up and running by the end of July.
- Indexed approximately 650 marriages beginning January 1974 and ending April 1974 into the AS400 marriage index.

FY07-08 Objectives vs. Results

Objective #1: Install and implement next generation of scanning equipment.
Result: *100% complete. All scanning software has been updated.*

Objective #2: Redaction of Social Security Numbers, streamlining process.
Result: *100% complete. Redaction process has been streamlined and runs smoothly with the scanning process.*

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 FY08-09 budget for Records Management is $144,596.

Records Management

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	94,809	107,074	114,926	7,852	7.3%
Services & Supplies	28,979	31,170	29,670	(1,500)	-4.8%
Total	**123,788**	**138,244**	**144,596**	**6,352**	**4.6%**
Funding by Source					
General Fund	123,788	138,244	144,596	6,352	4.6%
FTE	**2.00**	**2.00**	**2.00**	-	0.0%

FY08-09 Objectives

- Oversee the installation and training for the CRiis "Old Book System" for the Recorder's Office.
- Work with the Marotti Company to begin the process of restoring the old books beginning with the Kinsey Records from the mid 1800's.
- Set up a second scanning station utilizing down time from the 9080 scanner in the Recorder's Office.

Major Accomplishments of FY07-08

- Began the installation of an old book index. This involves scanning and rebinding the old record books dating from the 1800's.
- Continue to keep all participating county departments current with inventory retention.
- Update retention schedules of all inventories currently housed in the Douglas County Records Management building and make this schedule available to the participating departments.
- Continue to serve the departments of Douglas County with a high level and efficient service.

FY07-08 Objectives vs. Results

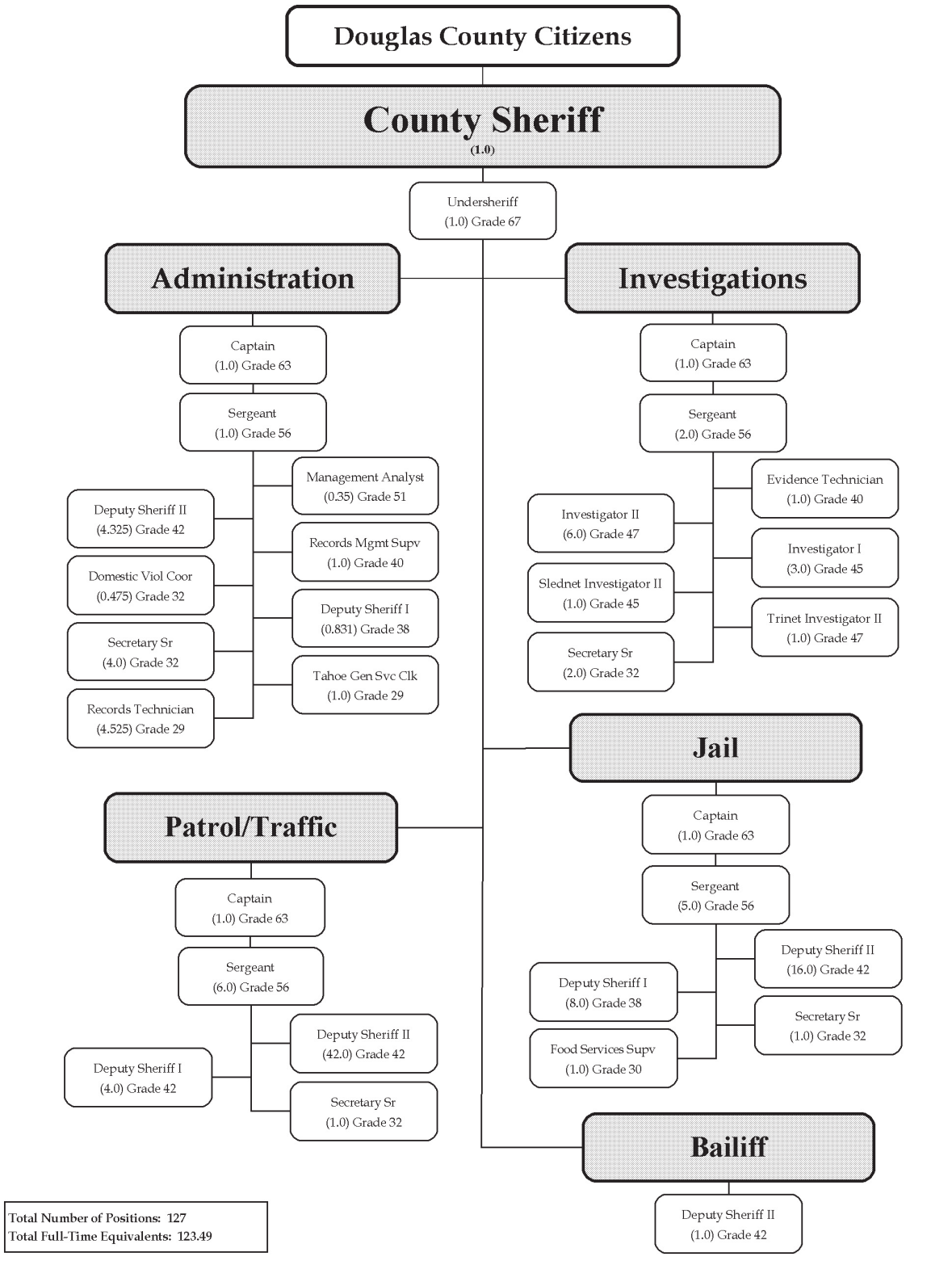
Objective #1: Installation of the old book system is 50% complete; the rest of the process should be complete with the next 6 months.

Result: *50% Complete.*

Objective #2: All participating county department inventories are current and each department has copies of the latest inventory.

Result: *100% Complete.*

Sheriff's Office
Organizational Chart



Total Number of Positions: 127
Total Full-Time Equivalents: 123.49

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 Officer 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 FY08-09 is $14,835,941. There are a total of 123.49 FTE for FY08-09.

Sheriff's Office

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	11,094,632	12,430,349	12,914,191	483,842	3.9%
Services & Supplies	1,687,436	1,456,290	1,657,750	201,460	13.8%
Capital Outlay	554,529	164,000	264,000	100,000	61.0%
Total	**13,336,597**	**14,050,639**	**14,835,941**	**785,302**	**5.6%**
Expenditures by Division					
Administration	573,144	600,696	629,706	29,010	4.8%
Administrative Services	1,672,618	1,287,834	1,538,623	250,789	19.5%
Records	364,246	377,312	454,553	77,241	20.5%
Jail	3,454,089	3,424,758	3,726,416	301,658	8.8%
COPs	99,607	102,044	110,320	8,276	8.1%
General Investigation	1,700,776	1,818,656	1,735,048	(83,608)	-4.6%
Patrol/Traffic	290,386	588,336	604,339	16,003	2.7%
Vehicle Maintenance	546,897	463,140	465,000	1,860	0.4%
Grants	2,146	-	-	-	n/a
Coroner	66,445	50,000	52,500	2,500	5.0%
Operations/Patrol	4,307,377	5,089,115	5,253,485	164,370	3.2%
Tri-Net	152,712	143,223	152,864	9,641	6.7%
Bailiff	106,154	105,525	113,087	7,562	7.2%
Total	**13,336,597**	**14,050,639**	**14,835,941**	**785,302**	**5.6%**
Funding by Source					
General Fund	13,336,597	14,050,639	14,835,941	785,302	5.6%
FTE	**124.18**	**124.70**	**123.49**	**(1.21)**	**-1.0%**

ADMINISTRATION DIVISION

Captain David Aymami, 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, Administration of Alcohol grant Public Information Office, Youth Services, Domestic Violence Intervention, Volunteer services (Office volunteers, Citizens patrol, Search and Rescue, Posse, and Reserve Deputies), S.W.A.T., 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 computations of Sheriff's Office 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, have 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.

Special Weapons and Tactics

The S.W.A.T. team is a specialized unit of personnel trained in the use of various advanced weaponry, lethal and less-than lethal, as well as advanced tactical maneuvers. The team is utilized for the execution of high-risk arrest and search warrants, barricaded subjects, hostage situations, clandestine drug labs, tracking armed subjects, and other high-risk situations. The S.W.A.T. team trains continuously in order to maintain peak efficiency. The S.W.A.T. team works in partnership with the Crisis Negotiation Team to resolve high-risk situations as safely as possible for all parties concerned.

Search and Rescue

Douglas County Sheriff's Search and Rescue is comprised of residents who volunteer thousands of man hours of their time, efforts and survival skills to rescue lost or injured people. Members come from all walks of life, but the common goal is the desire to help those in need. Operating under the auspices of the Douglas County Sheriff's Office, the team is on-call 24 hours a day seven days a week. DCSSAR has been called upon to conduct winter and summer backcountry searches, high- and low-angle rope rescues, swift water rescues and medical evacuations. Members meet regularly to train in tracking, four-wheel drive operations, orienteering, map and compass training, communications, first aid, technical rope systems, rappelling, snow shoeing, skiing, wilderness survival and a host of other subjects in the area of search and rescue.

Mounted Posse

The Douglas County Sheriff's Mounted Posse is a non-profit, volunteer organization whose members have an interest in horses and a desire to serve the community. Under the direction of the Douglas County Sheriff's Office, the Posse is on call to assist the Sheriff's Office whenever needed. In the event of fire, flood, or other disasters that might require the relocation of large animals, the Posse is prepared to work with owners and emergency management services for evacuation purposes. The Posse is also available to assist Douglas County Search and Rescue. Each year, the Posse presents a scholarship to a high school senior who plans to pursue further education in criminal justice or animal science. The Posse has funded more than $10,000 in scholarships since the beginning of the scholarship program in 1999. When not on horseback the Posse assists other community organizations and projects such as the Carson Valley Food Closet, Project Santa Claus, and Trick or Treat Safety Street. There are several members in the Posse who do not ride horses but are a vital support to every event.

Reserve Deputy Sheriff's

The Douglas County Sheriff's Office maintains a fully operational and trained Reserve Deputy Sheriff unit; that performs a wide variety of tasks in support of the Sheriff's Office full-time personnel. Reserve deputy sheriffs may work in either the jail or patrol divisions. Reserve officers also assist in staffing the Lake Tahoe patrol boat, security of major crime scenes, traffic control for disasters (fires, floods, etc.), perform prisoner extraditions and prisoner transportation functions. Reserve deputies provide supplemental staffing during major events, such as the New Year's Eve celebration at Stateline, Carson Valley Days, 4th of July at Lake Tahoe, and Candy Dance Genoa festival.

FY08-09 Objectives

- Secure funding for Fleet Solutions web based GPS tracking system to be installed in patrol vehicles. This will track fuel expenditures, locations, and placement of patrol vehicles. It will also allow for historical data relating to the use of the patrol vehicles.
- Continue to reduce the amount of current paper storage in the Records Division.
- 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 record storage and general workspace in a capital improvement.
- Seek funding or alternative resources to supplement training budgets to improve officer development programs. Attempt to provide in house or sponsored training to reduce costs.
- 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.
- Continue to work on recruitment of qualified personnel to fill open Deputy Sheriff Positions.
- Reduce fuel usage, therefore reducing expenditures for gasoline during the 08-09 fiscal year.
- Establish a mentorship program to assist in the assimilation of new Sheriff's deputies to the organization.
- Continue funding the Spillman administrator (Amy Dice) position, until Douglas County develops in house experienced personnel.
- Develop and publish the Douglas County Sheriff's Office website.
- Implement Nevada State Link in Spillman for check subjects for wants and warrants.
- Streamline Alcohol and Gaming license procedures to reduce postage costs and manpower expenditures.
- Upgrade to the new version of FACTS use of force tracking software.
- Develop funding for Automated Citation Enhancement PDA's.

Major Accomplishments of FY07-08

- 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
- The continuation of our very successful volunteer programs; including enhanced citizen patrol program; improved the ability of Search and Rescue and the Sheriff's Mounted Posse, by having them work together during appropriate searches and training together.
- 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.
- Developed policy and DCC for the charging of fees for the release of public records.
- Developed a procedure for reviewing outdoor festival permits and billing for usage of Sheriff's Office personnel.
- Stayed within Sheriff's Office established budget and was able to return $600,000.00 to the County's general fund.

FY07-08 Objectives vs. Results

Objective #1: Work in conjunction with Emergency Management Director to obtain Mobile Computer Terminals for the entire Patrol fleet for field deployment of Spillman Technologies Mobil Applications.

Result: 1000% *complete.*

Objective #2: Continue to reduce the amount of current paper storage in the Records Division.

Result: *10% complete.*

Objective #3: Work with the County Manager to develop a plan to address the need to increase space available to the Sheriff's Office to relieve records storage and general workspace in a capital improvement plan.

Result: *10% complete*

INVESTIGATIONS DIVISION

Captain Keith A. Logan, 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, Pre-Employment Background Investigations 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.

FY08-09 Objectives

- Acquire funding to replace the unmarked Investigative vehicle for the Lake Investigator to improve fuel use and work with the entire Division to reduce fuel consumption under the departments Fuel Reduction Plan.
- Continue to identify grant-funding sources for the purchase of an *iRECORD* digital video recording system for the Lake Investigations interview room.
- Take steps to work with the District Attorney's Office to complete an evidence purge of the Minden and Lake Tahoe evidence storage facilities to include the laboratory, Conex and vehicle impound yards.
- Acquire funding to purchase and implement the latest equipment / technology that will enhance the Division's ability to conduct more efficient investigations to include; additional digital pocket recorders, a docking laptop computer system for the Division Commander for use to manage the Professional Standards Unit, and two laptop computer systems for field use.
- Restructure the current effectiveness of the Douglas County Sexual Assault Response Team (SART). This includes the addition of two new certified SART Nurses to improve the availability of service delivery to those victims of sexual abuse in Douglas County and to continuously review sexual assault investigative and medical protocols.
- Complete the remodeling of the interior of the Valley Investigations interview room to include the installation of "quiet rock" sheetrock to improve recording quality and functionality of the room and digital recording equipment.

Major Accomplishments of FY07-08

- The Investigations Division investigated 1,177 cases in calendar year 2007 to include both crimes against persons and property.
- We recovered $213,083.00 in money and property for the victims of crimes in the calendar year of 2007.
- Over 3,019 items of evidence were booked and processed through our Division during the 2007 calendar year.
- We have investigated 56 cases of child abuse, 19 cases of sexual assault, 7 cases of Lewdness with minors in the 2007 calendar year.
- Alcohol Grant Program --- Additional compliance check operations were conducted this fiscal year at locations within the county. The compliance checks cover stores, bars, shoulder taps and are aimed at juvenile party suppression. The Compliance checks netted a number of 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 2007 the unit has accomplished the following; made 82 arrests; recovered 8,440 grams of methamphetamine; 257.8 grams of cocaine; 1.0 gram of psilocybin mushrooms and 2,328.4 grams (5.19 pounds) of processed marijuana and 98 mature marijuana plants; 17.2 grams of heroin. This seizure of illegal narcotics represents a street value of $1,051,149.00. Also seized as part of these investigations were 13 vehicles, 2 residences, 34 firearms and $10,229.00 in cash.
- During the 2007 calendar year convictions were obtained on both homicide cases from the previous year.
- A $9,950.00 Grant was obtained from POOL/PACT for the purchase and installation of a new digital video recording system for the Valley Investigations interview room. Research was completed and the *iRECORD* system was selected and has been installed.

FY07-08 Objectives vs. Results

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

Result: *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.

Result: *100% Complete. We have acquired another $12,000.00 grant to continue our efforts to combat under age drinking within the County. Underage drinking is of great concern for the Douglas County Sheriff's Office.*

Objective #3: 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.

Result: *50% Complete. With the implementation of the Spillman Records Management system, we have been able to assign a Sergeant to oversee the full-time operations of Douglas County SET.*

Objective #4: Acquire funding to purchase and implement the latest equipment / technology that will enhance the Division's ability to conduct covert investigations.

Result: *100% Complete. We have identified and acquired certain technologically advanced video equipment to enhance our investigative abilities. Several Investigator computers were upgraded and office equipment, related to maintain confidentiality was purchased.*

Objective #5: 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.

Result: *Ongoing. We are working with the Douglas County District Attorney's Office and members of the SART Team to develop additional certified staff members to conduct the examinations. The examination room has been completed and dedicated for service and is now available.*

JAIL DIVISION

Captain John Milby, Division Commander

Mission and Values Statement

The Douglas County Sheriff's Jail Division serves and protects our community by incarcerating convicted criminals, suspected criminals, and those unable to care for themselves. The Jail Division is committed to upholding the public trust and fulfilling our mission by:

1. Performing our duty in an ethical and professional manner.
2. Ensuring the safety and wellbeing of our staff and inmates.
3. Providing a Constitutional level of care to all of those in our custody.
4. Maintaining a clean, orderly, and humane environment that encourages positive behavior and eventual integration of inmates back into society as law-biding, responsible citizens.

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 a few jails in Nevada that consistently meets or exceeds the strict medical and mental health care standards required to be 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 has also started its own didactic program aimed at educating inmates about drug and alcohol addiction.

The Jail Division manages a 10 week, 400 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, and the Jail 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 also provides daily food and laundry service for the Youth Detention Facility at Stateline.

FY08-09 Objectives

- Continue to increase Jail Staffing in accordance with the 2004 DOJ Staffing Analysis, which would require 8 more Deputies, and 1 more Sergeant.
- 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. This project is currently underway, and construction is projected to begin in spring of 2009.
- Develop a new menu for inmate meals and submit to dietician for approval with the intended purpose of: 1) increasing caloric intake to 2800 calories per day, 2) maintaining current food quality, and 3) reducing cost per meal from an average of $2.34 (FY07-08) to no more that $2.00.
- Renew NCCHC accreditation (on-site survey due in summer 2009) and bring all standards in compliance with new standards published in 2008.
- Secure funding for a permanent part time kitchen employee to assist/fill in for the Food Service Supervisor.
- Due to the addition of family court, drug court, DUI court and the planned addition of mental health court, it is necessary to secure funding for a permanent part time contract deputy position for the Civil Unit.
- Begin continual rotation/upgrade all Jail Division computers.
- Begin upgrade of existing surveillance system throughout the Minden jail.
- Renew primary contract for mental health services with Dr. Joseph McEllistrem.
- Obtain and install a computer in the Minden jail kitchen for the Food Service Supervisor.
- Hire a new Food Service Supervisor.
- Upgrade our jail management software operating system to the new Spillman 6.0 version.

FY07-08 Objectives vs. Results

Objective #1: Increase Jail Staffing in accordance with the 2004 DOJ Staffing Analysis, which requires an increase of 11 Deputies and 3 Sergeants
Result: *23 % Complete on Deputies. 66% Complete on Sergeants. No new positions added in FY 07-08.*

Objective #2: Jail Expansion/Construction
Result: *10% Complete. Conceptual design finished and submitted for engineering.*

Objective #3: Deploy FN303, create policy, and train staff in its use.
Result: *100% Complete. Implemented in Jail Division July 2007.*

Objective #4: Replace Douglas County Mental Health services with private contractor, and expand mental health services provided to inmates.
Result: *100% Complete. Mental health services now available 4 days per week, with on call services the remaining 3 days.*

Objective #5: Complete and deploy a Critical Incident Manual
Result: *100% Complete.*

Objective #6: Secure inmate televisions in tamper proof security boxes
Result: *66% Complete. E and F blocks pending.*

Objective #7: Replace lights in cell blocks with high output, energy efficient lights
Result: *100% Complete.*

Objective #8: Upgrade booking camera systems at both Minden and Stateline Jails
Result: *100% complete. Booking cameras at both the Minden and Stateline jails were upgraded with digital cameras and digital video recording capabilities in June of 2008.*

Objective #9: Transition from JALAN to Spillman Jail Management Software.
Result: *100% complete. JALAN was replaced by the new Spillman operating system in the summer of 2007.*

Objective #10: Repaint cell blocks in Minden Jail.
Result: *100% complete.*

PATROL DIVISION

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:

"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.

FY08-09 Objectives

- Continue to enhance radio communications by completing the installation of MCT's and SVR's into the patrol units.
- Continue to enhance radio communications by re-programming and re-calibrating the mobile radios in the patrol units.
- Equip each deputy with an assigned digital camera for crime scene and accident investigations.
- Despite budget reductions, maintain the high quality of training to patrol deputies and supervisors.
- Update and/or modify the Field Training Officer Program for Patrol.
- Continue attempts to identify a funding source for additional Automated Citation Enhancement PDA's.

Major Accomplishments of FY07-08

- Tested and acquired Synthesized Vehicle Repeaters (SVR's) for the use in patrol units. These SVR's boost the officer's handheld radio transmissions to match that of the mobile radio which enhances the reception quality from the officer into Dispatch.
- The Patrol Division continued to aggressively address the problem of underage drinking in Douglas County.
- Continued to improve internal and external communication and information exchange, both within the law enforcement and the Douglas County communities.
- 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 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.
- Worked with the State of Nevada to correct the issues with the Crossroads Software and make Crossroads operational to Department members. Crossroads is a computer software system that allows the electronic capture and transfer of citations and accident reports.
- The entire Patrol Division was trained in both the NIMS and ICS Systems and now meets all Federal mandates.

FY07-08 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. Grants were obtained to continue the Child Safety Seat Program, to obtain Automated Citation Enhancement PDA's for citation and accident reports and for Joining Forces to cover traffic safety issues.*

Objective #2: Acquire a new or used Patrol vessel for Lake Tahoe.

Result: *100% complete. Two vessels were obtained through the Federal Bureau of Investigation to replace the old Marine 7. We outfitted one vessel to be the new Marine 7 that is currently in service on Lake Tahoe, while maintaining the other for parts.*

Objective #3: Maintain and exceed State of Nevada mandated law enforcement training.
Result: *100% complete. All mandatory training and certifications have been met with further advanced training being completed. Some of this additional training consists of officers being certified as Drug Recognition Experts, Active Gunman training, Gang Investigations training, Crisis Negotiations Training, et al.*

Objective #4: Enhance communications and response capabilities of the Patrol Division with the addition of Mobile Computer Terminals in patrol vehicles.
Result: *80% compete. Mobile Computer Terminals (MCT's) were purchased and have been installed in the majority of the patrol fleet. This was not fully completed with the loss of two mechanics at the Shop.*

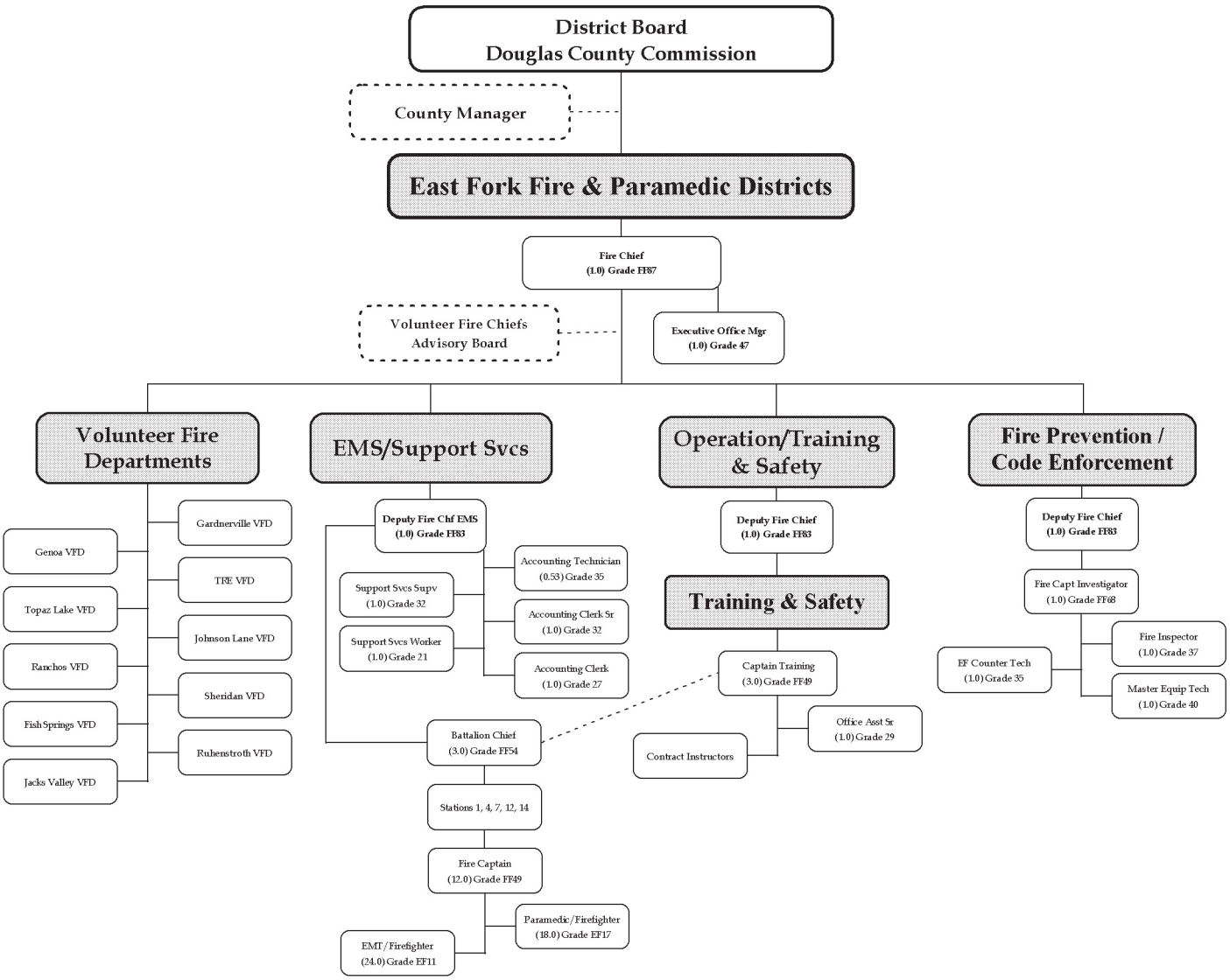
Objective #5: Complete the set up of the new CNT (Crisis Negotiations Team) Unit for operation.
Result: *100% complete. A "new" vehicle (ambulance) was obtained through the assistance of the Sheriff's Advisory Council and is now in service.*

Objective #6: Continue to work with 911 Communications to enhance and improve the Sheriff's Office radio communications system.
Result: *100% complete. Although there is still more to do I am rating this as 100%. This year we were able to re-program and re-calibrate all the deputies' handheld radios and purchase Synthesized Vehicle Repeater Systems for the patrol units.*

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: 72
Total Full-Time Equivalents: 71.525

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 FY08-09 is $12,812,755.

East Fork Fire & Paramedic

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	5,866,816	6,294,882	7,415,549	1,120,667	17.8%
Services & Supplies	3,562,741	3,052,413	3,332,488	280,075	9.2%
Capital Outlay	497,347	81,781	499,000	417,219	510.2%
Other	-	25,000	-	(25,000)	n/a
Capital Projects	1,669,282	1,407,538	1,565,718	158,180	11.2%
Total	**11,596,185**	**10,861,614**	**12,812,755**	**1,951,141**	**18.0%**
Expenditures by Department					
East Fork Fire	5,925,223	5,473,803	6,797,046	1,323,243	24.2%
East Fork Paramedic	5,670,963	5,387,811	6,015,709	627,898	11.7%
Total	**11,596,186**	**10,861,614**	**12,812,755**	**1,951,141**	**18.0%**
Funding by Source					
East Fork Fire	4,534,897	4,885,038	6,273,282	1,388,244	28.4%
EFFPD Equipment Reserve	346,790	78,765	423,764	344,999	438.0%
East Fork Paramedic	5,670,963	5,387,811	6,015,709	627,898	11.7%
EFFPD Construction Reserve	1,043,536	510,000	100,000	(410,000)	-80.4%
Total	**11,596,186**	**10,861,614**	**12,812,755**	**1,951,141**	**18.0%**
FTE	**61.53**	**63.53**	**71.53**	**8.00**	**12.6%**

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.

FY08-09 Objectives

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

Major Accomplishments of FY07-08

- 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.

FY07-08 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 tucks 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.

FY08-09 Objectives

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

Major Accomplishments of FY07-08

- 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.

FY07-08 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.

FY08-09 Objectives

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

Major Accomplishments of FY07-08

- 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 FY08-09 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.

FY07-08 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.*

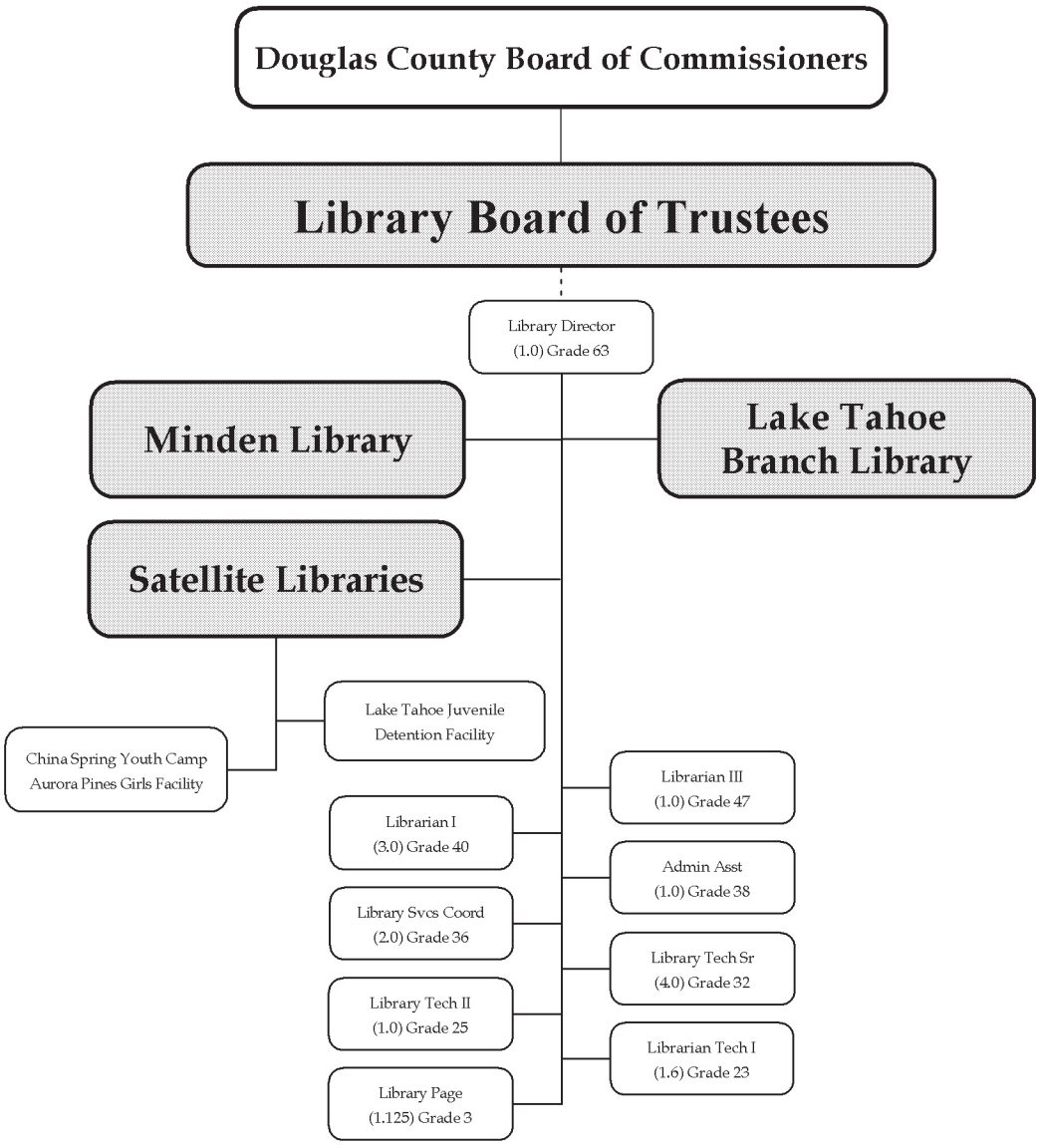
Objective #15: Develop standard minimum apparatus inventories**.**

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: 19
Total Full-Time Equivalents: 15.725

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. During the 07-08 Fiscal Year the Library provided a total of 100 hours per week of public service; 60 hours in Minden and 40 hours at Zephyr Cove. Beginning June 30, 2008, Library hours are reduced to 50 hours per week in Minden and 32 hours per week at Lake Tahoe. The Library owns approximately 124,000 items: books, magazines, newspapers, videocassettes, audiocassettes, books on tape, CDs, DVDs, and microforms. The Library owns 2.39 items per capita, which is below the national average of 4.1 items per capita, and above the Nevada average of 2.1 items per capita. For library materials, the Library spends approximately 52% of the national average per capita and 53% of the Nevada average per capita. Beginning August 15, 2008, staffing levels are reduced from 15.73 FTE to 13 FTE as a result of budget shortfalls.

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 FY08-09, the Library is staffed by 15.73 FTE. The Library is primarily funded from the Room Tax (TOT)/Sales Tax fund, providing 100% of the Library's $1,407,159 total FY08-09 budget.

Library

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	936,171	1,042,090	980,237	(61,853)	-5.9%
Services & Supplies	406,873	416,104	426,922	10,818	2.6%
Capital Outlay	32,690	-	-	-	n/a
Total	**1,375,734**	**1,458,194**	**1,407,159**	**(51,035)**	**-3.5%**
Funding by Source					
Room Tax	1,375,734	1,458,194	1,407,159	(51,035)	-3.5%
FTE	**15.73**	**15.73**	**15.73**	**(0.01)**	**0.0%**

FY08-09 Objectives

- Communicate to the public the value of the library to the community.
- Minimize the effect of reduced hours, services, and programs to patrons.
- Provide patron and staff training to maximize potential of Polaris system.
- Implement enhancements to the Polaris library system with continuing system upgrades.
- Continue with annual review and update of strategic planning process completed in 1999.
- Replace patron computers at Lake Tahoe Branch Library with thin-clients.
- Initiate planning to convert historic Douglas County Records to digital format.
- Explore expansion of services in South County.
- Explore expansion possibilities for Minden Library.
- Participate in capital fundraising by the Douglas County Public Library Foundation.
- Continue Planned Giving program for solicitation of bequest donations.
- Expand training of staff, especially in the areas of systems, reference, automation, cataloging and customer service.
- Continue to explore alternative funding sources, both public and private.
- Provide programming to DCCATV in digital format.
- Continue the program to visit every third grade classroom in Douglas County.
- Engage in cooperative projects, service delivery, and fundraising efforts with other county departments.

Major Accomplishments of FY07-08

- Replacement of Internet server; grant-funded.
- Upgrade of Internet backbone; grant-funded.
- Addition of wireless network to Lake Tahoe Branch Library; grant-funded.
- Replacement of circulation desk in Minden; grant-funded.
- Addition of reading device for vision-impaired patrons; grant-funded.
- Offered six-week Financial Literacy training; grant-funded.
- Install fire alarm system in Lake Tahoe Branch Library; bequest funded.
- Prioritized all library programs in order to accommodate planned staffing reductions.
- Reviewed and updated strategic planning process completed in 1999 with the 2006-2011 plan.
- Added additional funds to Endowment Fund to support the work of the Foundation.
- Increased participation in Summer Reading Program by 136%.
- Increased circulation of children's materials during Summer Reading Program by 194%.
- Continued to explore alternative funding sources, public and private.
- Implemented reservation management system for patron Internet use.
- 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.

FY07-08 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.*

Objective #4: To continue with annual review and update of strategic planning process completed in 1999.
Result: *Complete. Review process for FY07-08was conducted in September-October 2007 and completed in November 2007. FY08-09 review and update is scheduled for September-October 2008.*

Objective #5: Relocate book drop in South County to TRE Park Building.
Result: *Objective revised. New location being sought.*

Objective #6: Implement reservation/booking system for patron Internet machines.
Result: *Complete. Project was funded by Smallwood Foundation grant.*

Objective #7: Initiate planning for reconstruction of Minden Library circulation desk.
Result: *Complete. Project funded by Library Foundation with grant from Big George Ventures.*

Objective #8: Initiate Explore expansion possibilities for Minden Library.
Result: *Objective delayed pending determination of uses for newly-purchased adjacent property.*

Objective #9: Participate in capital fundraising by the Douglas County Public Library Foundation.
Result: *Ongoing. 2008 event was a Ice Cream Social, Silent Auction and Raffle in conjunction with the Summer Reading kickoff.*

Objective #10: Continue Planned Giving program for solicitation of bequest donations.
Result: *Ongoing. Program brochures placed with financial planners, accountants, lawyers, and funeral directors by members of Library Foundation.*

Objective #11: Expand training of staff, especially in the areas of systems, reference, automation, cataloging, and customer service.
Result: *Ongoing.*

Objective #12 Establish deposit collection in Austin's House.
Result: *Ongoing. Collection established with donations and maintained by library staff.*

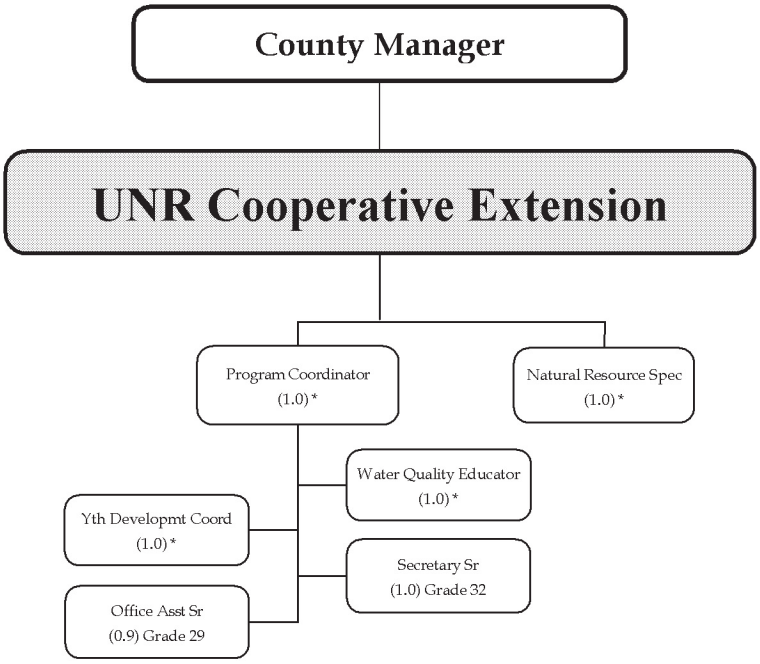
Objective #13: To continue to explore alternative funding sources, both public and private.
Result: *Ongoing. The Gates Foundation, the Smallwood Foundation, Library Services and Technology Act, State of Nevada Collection Development, Big George Ventures; E-rate.*

Objective #14: 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. Program submissions have been reduced as a result of unfilled staff position.*

Objective #15: To continue the program to visit every third grade classroom in Douglas County.
Result: *Ongoing. During September and October 2007, 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 2008 visitations are scheduled to begin in September 2008 but will be reduced due to staffing reductions.*

Objective #16: To engage in cooperative projects, service delivery, and fundraising efforts with other County departments.
Result: *Ongoing. Most recent projects are a joint venture between the Library to establish a deposit collection at Austin's House and establishment of an electronic access computer, swap collection, and book drop at Station 12, the new fire station in North County.*

UNR Cooperative Extension
Organizational Chart



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

University of Nevada Cooperative Extension

Mission Statement

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

Major Programs Offered

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

Agriculture, Horticulture and Environment

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

Living on the Land: Stewardship for Small Acreages - As communities grow, land on the urban fringe is reconfigured from large farms/ranches to smaller, one to 40+ acre, parcels that maintain some agricultural uses. 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 split 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.

Watershed Awareness – Citizens become actively engaged in protecting our watershed's environment through participation in the Carson River Coalition. Conferences, meetings, presentations, an interactive website www.cwsd.org/watershed and publications are used to heighten watershed awareness and empower the public to become responsible watershed stewards. 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 undeveloped river corridor to dissipate floodwaters, aid in groundwater recharge, and maintain abundant wildlife habitat.

Cattleman's Update – The 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 information.

Extension Coffee Shop - is a computer link to livestock producers, veterinarians, researchers, and University faculty 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.

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 maintain certification.

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. http://agri.nv.gov/PLANT_Envir_PesticideCertTrain.htm

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/programs/search/index.asp?ID=95, insects and vertebrate pest problems are brought to the office and recommendations are given, consistent with the environmentally responsible principles of IPM.

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 Projects - Youth 9 to 19 years old participate in community service, civic awareness and small group and family oriented 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 ranging from science and technology, home arts, livestock, small animals, cooking and much more.

4-H Cloverbuds - Youth ages 5-8 years old participate in family group activities that foster exploring their communities, trying new adventures and developing a sense of community pride and responsibility. Cloverbuds engage in community service and develop interests that they can pursue through 4-H Project work when they are older.

4-H Camp at Lake Tahoe - A week long overnight camp where youth ages 9-12 experience a classic camp experience with a leadership twist. The camp pairs 4-H and non 4-H youth with skilled 4-H teen counselors and adult chaperones, creating a rich mentoring environment. Participants engage in outdoor sports, environmental studies, arts, dance and drama, science experiments and cooperative chores to care for the camp. All participants get to help with service learning and community service projects while at camp. Teens work throughout the year on leadership activities and games to present at camp and undergo a rigorous selection process to become a counselor.

4-H Teen Institute - A leadership and civic program for teens ages 13-19. This program meets weekly during the school year to develop curriculums and activities for younger 4-H members, Community Club Nights and adult/youth leadership workshops. Teens plan and lead partnerships with local adult service clubs (Kiwanis, 20-30, Elks etc.) for community service. Teens create orientation programs for 4-H activities and adult volunteer training sessions for 4-H leaders. Additionally, some teens become county and state 4-H Ambassadors and help plan and deliver 4-H programming on a local, state and national level.

4-H in the Schools-Dance in the Schools and Drum Chiks - Bi-annual programming that enriches local elementary and middle schools through the 4-H motto of "Learning by Doing". 4-H staff partner with local agencies to provide grant funding that brings interactive art and cultural enrichment programs to supplement dwindling existing school resources in those areas. The programs are delivered through a series of school assemblies and often incorporate a separate public performance or demonstration for the community.

Heat & Heating and Light & Lighting - After school programs in the middle schools, in cooperation with the Department of Energy. This science club engages middle school youth in ongoing after school science activities that foster an awareness of our energy resources in a fun and creative group environment.

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.

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/programs/sites/moneysense/

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.

Just in Time Parenting - 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/publications/files/cy/2005/cm0506.pdf#search="child care provider training"

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.

In Tune With Kids - http://www.unce.unr.edu/programs/sites/tunewithkids/ is a series of educational brochures distributed to parents of preschoolers through local childcare providers.

Family Storyteller - http://www.unce.unr.edu/programs/childyouthfam/index.asp?ID=43 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 administered 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. http://www.extension.org/all/learning_lessons 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 FY08-09 budget is $329,272.

Cooperative Extension

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	97,725	106,196	111,497	5,301	5.0%
Services & Supplies	114,583	133,199	145,206	12,007	9.0%
Capital Outlay	-	10,000	-	(10,000)	n/a
Capital Projects	-	49,192	72,569	23,377	47.5%
Total	**212,308**	**298,587**	**329,272**	**30,685**	**10.3%**
Funding by Source					
Cooperative Extension	212,308	298,587	329,272	30,685	10.3%
FTE	**1.90**	**1.90**	**1.90**	**-**	**0.0%**

FY08-09 Objectives

- Publish Carson Valley Landowner Tips.
- Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.
- Assess community, family and individual needs in Douglas County.

Major Accomplishments of FY07-08

Nevada 4-H Impact Evaluation

The study purpose was to measure the impact of the 4-H experience on the lives of Nevada youth, and to provide impact data for accountability and improvement for University of Nevada Cooperative Extension 4-H Programs. Eight youth development constructs were measured including; extracurricular activity involvement; school leadership positions held; close relationship with adults; caring for others; amount of negative behavior; personal identity; positive identity; and self-confidence, character and empowerment. ANOVA for constructs by independent variables, age groups, gender, 4-H participation, and population density revealed that 4-H participation significantly contributed to the variance in extracurricular activity involvement ($p \leq .000$), school leadership positions held ($p = .025$), caring for others ($p \leq .000$), and self-confidence, character and empowerment ($p = .004$). Study results indicated areas of improvement for the Nevada 4-H program include 1) encourage volunteers to conduct community service that is related to project work, 2) youth development professionals develop and share community service learning materials, 3) link statewide events to learning opportunities in volunteerism, community service, and service learning, and 4) develop partnerships with schools and youth organizations by sharing curriculum and community service opportunities.

Sustainable Living – Renewable Energy Roundup (SLRER)
SLRER, is an event designed to promote sustainable practices, renewable energy use, and environmental responsibility in the way we work, play, and live. The event (8/10-12) included food, entertainment, art, exhibits, and education, all focused on sustainable living. The Douglas County Building and Industry Association, Bently Agridynamics, Carson River Community Bank, Western Nevada College, and Sunrise Sustainable Resources Group partnered with University of Nevada Cooperative Extension to produce the first annual SLRER. $5,000 seed money was secured from Sunrise Sustainable Resources Group. There were 51 speakers on the topics of renewable energy, economics, building design and materials, community and natural resource planning, landscaping / gardening / local foods, and transportation. Over 1,000 people attended the 3-day event, which primarily consisted of the general public. Best attended presentations were on the topics; solar for the home, electric vehicles, drought tolerant landscaping, and two presentations by Sue Donaldson, Care and Maintenance of Your Septic System, and Is Your Well Water Safe to Drink?

Carson River Watershed Education Programs
1) Floodplain Management. The Carson River Coalition (CRC) is a group of agency and private interests committed to enhancing cooperation, communication, and collaboration to positively impact watershed health. The Carson River Corridor Working Group is a subgroup of the CRC dedicated to developing strategies for protecting the Carson River floodplains and heightening citizen awareness and decision-maker knowledge. 2) Eagles & Agriculture is a program to promote the benefits agriculture provides wildlife and the community. The program evaluation found that participants (n = 158) gained a better understanding of Carson Valley agriculture and cow-calf production, and gained a greater appreciation for the role agriculture plays in providing wildlife habitat (both scored 4.3 on a scale of 1=strongly disagree through 5=strongly agree).

Agriculture Sustainability
Agriculture sustainability teaching activities included an Agritourism Symposium (Reno, 3/12-13) and a Local Meat Processing Prospects Workshop (Gardnerville, 5/4). The agritourism symposium assisted agricultural producers with investigating the potential of diversifying their business by adding a tourist based component. The meat processing workshop provided livestock producers information on a feasibility study for processing of locally grown meat products and strategies to build such an enterprise. Topics for the agritourism symposium (60 attendees) included farm marketing, cultural tourism, funding opportunities, employee and consumer relations, risk management strategies, and regulations and permits. The meat processing workshop (45 attendees) covered topics including niche marketing/branding, business types and planning, grass feeding, and characteristics of sustainable producers. According to participants, the agritourism symposium offered them valuable knowledge to be applied to their potential agritourism business. Six months following the symposium, 83% of the respondents (n=15) indicated they had incorporated a good deal of information provided at the symposium, and 17% stated they had incorporated at least some of the information. One respondent, an agricultural lender, claimed to have considered adding agritourism as an additional enterprise to clients. Another respondent claimed to have increased profits by 10% as a result of applying information gleaned at the symposium. Six months following the meat processing workshop, 68% of the respondents (n=19) indicated they had incorporated some of the information presented at the workshop.

Leadership Douglas County - The Carson Valley Chamber of Commerce & Visitors Authority sponsors LDC. Participants pay tuition. One hundred twelve community leaders, business and organization representatives are invited to give presentations throughout the year. Seventeen participants were enrolled in the 2007 class. LDC met 100% of the candidate's expectations while 93% felt LDC exceeded their expectations (n=14). Sense of commitment to the community was increased in the minds of 100% of the class. Well over half of the candidates (69%) 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, 86% to leadership in their professional life, and 93% to leadership in their personal life. One individual described the impression LDC made on her as "anyone participating in LDC will find some aspect of the community that inspires their personal passions and provide the relationships and doors to explore further."

Town of Genoa Strategic Planning – The Douglas County Manager requested that University of Nevada Cooperative Extension work with the people of Genoa to develop a strategic plan for the community. Four town sessions were conducted in 07-08. The sessionS were well attended and enthusiasm for success appears to be escalating.

Living With Fire – Living with Fire wildfire threat reduction workshops for homeowners were taught at Glenbrook, Kingsbury, Skyland, Minden, and Sheridan Acres. The Chimney Rock chapter of the Nevada Fire Safe Council organized a wildfire evacuation drill, utilizing UNCE Fact Sheet-06-07 (Wildfire Evacuation Checklist). Eighty copies were distributed to homeowners in advance of the mock evacuation. Cooperative Extension coordinated Nevada Wildland Fire Awareness Week (NWFAW), which included the following Douglas County activities: Pinenut Creek Fire Safe Recreation display, Douglas County Commission NWFAW proclamation, Wildfire Education Night at Kahle Park, Genoa NWFAW Pancake Breakfast, Good Plant Choices for Fire Hazard Landscape display at the Minden Garden and Ranch Center. Cooperative Extension also organized the Nevada Wildland-Urban Interface Summit which involved 32 Douglas County individuals representing 17 Douglas County communities. Cooperative Extension's Ed Smith was invited to serve as an invited "expert" to assist the California-Nevada Tahoe Blue Ribbon Fire Commission and he worked closely with the Tahoe-Douglas FPD to develop effective compromises between defensible space and water quality interests. Cooperative Extension revised the Tahoe Basin version of the Living with Fire publication to reflect the recently released Blue Ribbon Commission recommendations and provided 2000 copies to Tahoe-Douglas FPD for distribution to Douglas County homeowners.

FY07-08 Objectives vs. Results

Objective #1: Measure the impact of 4-H programming on 5th, 7th, and 9th grade youth throughout Nevada.
Result: *100% complete. Results have been published in a dissertation, two peer reviewed professional organization papers, and submitted for publication in the Journal of Extension.*

Objective #2: Publish Carson Valley Landowner Tips.
Result: *50% complete. Document is currently undergoing a partial rewrite.*

Objective #3: Increase the 4-H youth enrollment by 10 percent.
Result: *100% complete. Increased enrollment by 30%.*

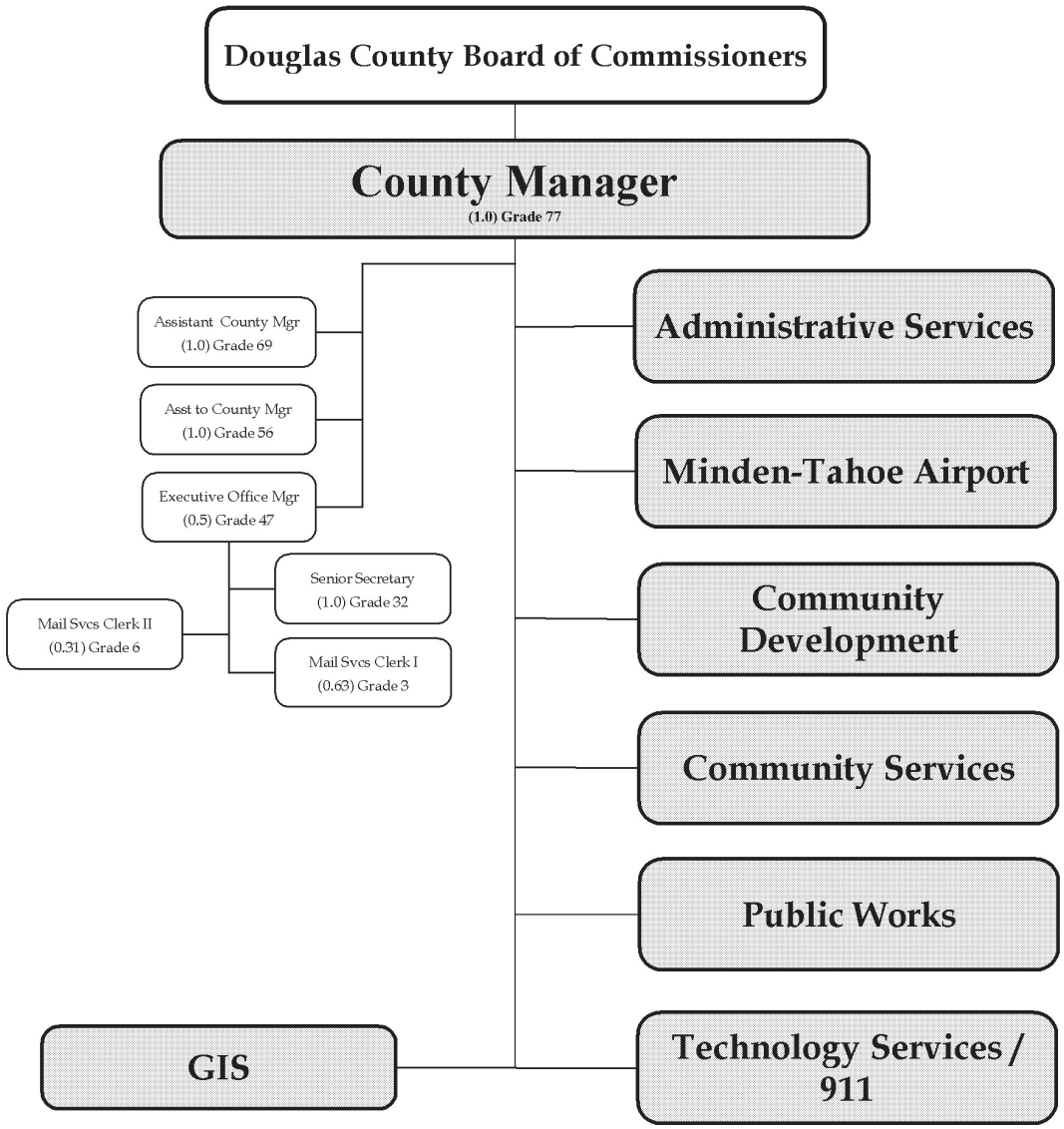
Objective #4: Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.
Result: *Ongoing.*

Objective #4: Assess community, family and individual needs in Douglas County.
Result: *25% complete.*

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: 8
Total Full-Time Equivalents: 5.44

COUNTY MANAGER'S OFFICE

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 integrity, accountability, customer service, leadership, communication, and teamwork... 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. GIS is primarily a support department to other county departments through the creation and maintenance of a countywide spatial database. GIS 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 County Manager's time is allocated to the Redevelopment Agency (5%). 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 FY08-09 County Manager budget is $466,007.

The General Services budget is $1,280,315 for FY08-09. General Services has three part-time employees who provide mail service for the county. GIS's budget is $252,796 for FY08-09 and includes three full-time employees and one part-time.

County Manager

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	460,277	541,095	449,957	(91,138)	-16.8%
Services & Supplies	20,722	23,800	16,050	(7,750)	-32.6%
Total	**480,999**	**564,895**	**466,007**	**(98,888)**	**-17.5%**
Funding by Source					
General Fund	480,999	564,895	466,007	(98,888)	-17.5%
FTE	**4.85**	**4.85**	**3.98**	**(0.88)**	**-18.0%**

General Services

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	18,256	20,563	22,403	1,840	8.9%
Services & Supplies	1,258,317	1,149,533	1,257,912	108,379	9.4%
Total	**1,276,573**	**1,170,096**	**1,280,315**	**110,219**	**9.4%**
Funding by Source					
General Fund	1,276,573	1,170,096	1,280,315	110,219	9.4%
FTE	**0.94**	**0.94**	**0.94**	-	**0.0%**

FY08-09 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 carrying out the goals and action plans of the Strategic Plan. **(SD 1,5)**
- Hire and fully integrate the Assistant County Manger into the organizations' operations. **(SD 1,5)**
- Develop and administer a revised county floodplain ordinance. **(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)**
- Improve the process for the review and processing of development projects.
- Develop a legislative agenda, monitor legislation, and actively participate in during the 2009 Legislative Session.
- Assist property owners in working with the BLM for conservation easement purchases **(SD 1,4,6)**

Major Accomplishments of FY07-08

- Assisted in the development and adoption of the County's Strategic Plan, which includes 51 action plans.
- Developed a balanced budget for FY08-09 without the use of reserves in the County's operating funds.
- Managed the transition to a new Public Works Department, a revised structure for the Community Development and the removal of the Operational Services Department.
- Provided detailed analysis on the County's Lake water systems and recommended new water rates and projects for Board consideration to meet the financial requirements of the systems.
- Created two new employee committees in the Technology Innovations Group and the Financial Analysis Workgroup to bring creative and effective ideas to improve government operations.
- Created a separate Minden-Tahoe Airport Department and hired a new Airport Manager.
- Assisted in the development of a new Airport Master Plan.
- Completed a number of infrastructure projects and facility plan updates.
- Entered into an agreement with the Town of Minden to provide water to east valley residents which reduced the cost of water service and assisted the town in the beneficial use of their water rights.
- Secured CDB G funding to finalize Ridgeview sewer project.

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. The County is participating in the development of a bike route around Lake Tahoe. The County continues to work with the BLM, Question 1 representatives, 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 Airport Master Plan, water 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.

FY07-08 Objectives vs. Results

Objective #1: Prepare financial information and alternatives as needed to meet fiscal challenges.
Result: *County staff provided numerous options to address the FY08-09 budget challenges. County staff worked together to bring forth a balanced budget without the use of reserves in adherence to the Board's directive.*

Objective #2: Develop and implement a departmental enhancement and review process.
Result: *The Performance Analysis Group worked several months on a performance analysis of the Public Safety Dispatch Center. The result was a comprehensive report that provides numerous recommendations to improve the operations and management of the department.*

Objective #3: Assist the Board in setting priorities and strategies through Board workshops.
Result: *With the help of a consultant, the Board, along with county staff, worked together during three public workshops to develop a County Strategic Plan and Organizational Values. Numerous goals and action plans were prepared and the staff gave a three month update/status report on the Strategic Plan at a Board meeting.*

Objective #4: Fully integrate the new Assistant County Manger Position into the organizations' operations.
Result: *During the first nice months of the year the Assistant County Manager was actively involved in county operations, including the oversight of the Minden-Tahoe Airport. In March of 2008, the long-term County Manager left the organization and the then Assistant County Manager was appointed Interim County Manager. The County was without an Assistant County Manager for the remainder of FY07-08.*

Objective #5: Manage the implementation of new revenue sources (Utility Operator Fee and E911 Fee).
Result: *Both new fees were implemented over the course of several months. A considerable amount of effort was needed as franchise agreements were revised and all phone service providers were contacted and implemented in the new fee. Further, a 911 Surcharge Committee was created to provide oversight on the use of 911 surcharge fee revenues.*

Objective #6: Work with the business community on development of a business license system.
Result: *After several months of public and staff meetings, the Board decided not to implement a business license fee.*

Objective #7: Develop broad economic development strategies in conjunction with regional partners.
Result: *Staff worked with several different groups, including the Business Council, Chambers of Commerce and Visitor's Authorities, the Northern Nevada Development Authority and the Western Nevada Development District to discuss and deliberate over economic development responsibilities and actions within Douglas County.*

REDEVELOPMENT AGENCY

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, re-planning, redesign, clearance, reconstruction or rehabilitation, or any combination of these, of all or part of the Redevelopment Area, and the re-planning, 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 re-planning, 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.

FY08-09 Priorities and Objectives

- Develop a Code of Ethics for the Agency to aide in decisions and actions regarding the use of the Agency **(SD 1,3,6)**
- Assist in the development of adequate water supplies for the Redevelopment area. **(SD 1,3,4,6)**
- Develop a policy and procedure for the determination of what types of expenditures are appropriate for the Agency, including capital projects and operations.
- Develop a 5-Year Capital Improvement Plan for the Agency that includes all obligations included in any development agreements.
- Monitor the progress of the new east side 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 FY08-09 is $2,303,914. The County Manager has responsibility over the management of this Agency. The Board of County Commissioner serves as the Agency Board.

Redevelopment Agency

Expenditures by Category	2006-07 Actual	*2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	7,262	25,401	28,696	3,295	13.0%
Services & Supplies	314,842	333,986	557,208	223,222	66.8%
Capital Projects	566,432	1,170,792	1,718,010	547,218	46.7%
Total	**888,536**	**1,530,179**	**2,303,914**	**773,735**	**50.6%**
Funding Source					
DC Redevelop - Admin	40,580	880,179	923,914	43,735	5.0%
DC Redevelop - Capital	847,956	650,000	1,380,000	730,000	112.3%
Total	**888,535**	**1,530,179**	**2,303,914**	**773,735**	**50.6%**
FTE	**0.15**	**0.15**	**0.25**	**0.10**	**66.7%**

***Department moved to County Manager**

Major Accomplishments of FY07-08

- Assisted the Town of Genoa in completion of drainage improvements.
- Provided financial assistance for the Ridgeview sewer project.
- Provided funding for an oversizing of a water line to provide regional service.
- Assisted in the infrastructure needs of the new East Fork Fire Station #12.

FY07-08 Objectives vs. Results

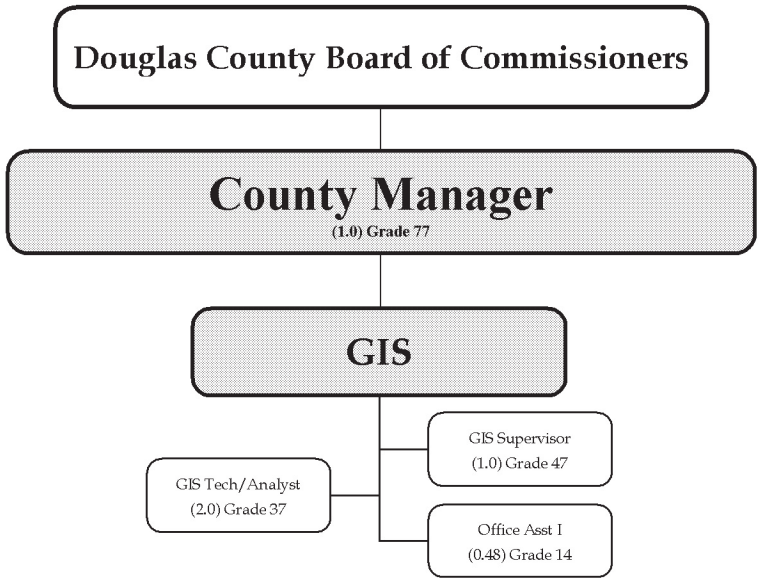
Objective #1: Secure final water system easements and property for West Valley System.
Result: *Easements and property were secured.*

Objective #2: Assist in the development of adequate water supplies for the Redevelopment area.
Result: *Staff began discussions with Carson City and the Town of Minden about the possibility on extending a large water main from the Johnson Lane area to the Carson City border to provide regional water service to support the Redevelopment Agency, thereby eliminating the need for development to acquire and build water infrastructure for each project.*

Objective #3: Continue to work with the Town of Genoa in addressing drainage.
Result: *Work continues as the town has numerous issues related to drainage.*

Objective #4: Continue to work with the Douglas County School District for improvements to Jacks Valley Elementary School.
Result: *The Agency made its final $50,000 payment to the school to aid in the replacement of the roof.*

Geographic Information Systems
Organizational Chart



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

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 FY08-09 is $252,796.

GIS

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	198,198	220,857	227,246	6,389	2.9%
Services & Supplies	32,578	34,600	25,550	(9,050)	-26.2%
Total	**230,776**	**255,457**	**252,796**	**(2,661)**	**-1.0%**
Funding by Source					
General Fund	230,776	255,457	252,796	(2,661)	-1.0%
FTE	**3.48**	**3.48**	**3.48**	**-**	**0.0%**

FY08-09 Objectives

- Continue coordination with the 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.
- Deployment and enhancement of GIS interactive internet map viewer through the addition of additional map layers.
- Enhancement of 911 data to add roadway turn restrictions and barriers.
- Training of newly hired GIS staff in the use of the Department's GIS software, Linux, Oracle and other specialty software used by the Department.
- Develop census block and tract boundaries as part of the 2010 Census.

Major Accomplishments of FY07-08

- Processed 637 service requests and generated $31,580+ of revenue as of June 30, 2007.
- Dedicated 327 hours to the improvement of the 911 data which included:
    - Modification of response zone boundaries and hydranted areas.
    - Addressing corrections for address ranges and individual addresses.
    - Breaking of arc segments to aid in address verification.
    - Addition of landmarks.
    - Integration of El Dorado County street centerline data.
    - Correction of multiunit structures.
    - Identification of address points more than 50 yards from street segment.
    - Implementation of one-way streets.
- Imported 2007 aerial photography for the Carson Valley and Lake Tahoe acquired through the regional flyover coordinated by Washoe County.
- Coordinated with Washoe County for acquisition of 2008 aerial photography.
- Assisted the Assessor in determining an approach for using 'change detection' between subsequent years of aerial photography to use in appraising properties.
- Worked with consultant to develop an interactive internet mapping application using open source software which will be installed early fiscal year 08/09.
- Updated the GIS web site by adding a page for noticing services and procedures and referencing the availability of new aerial photography.
- Prepared the 2007 annual development activity and development potential report for Community Development.
- Established a regular training schedule for training new and existing GIS staff.
- Implemented procedures for notifying property owners regarding the need for address corrections in response to calls received by dispatch where the current address does not verify.
- Provided updated mapping and calculations of open space to assist planning in the Open Space Plan update.
- Completed and automated production of 350 page street guide into PDF format.
- Revised the County transportation plan for review and subsequent approval by the BOC as an amendment to the Master Plan.
- Coordinated with Utilities to import GPS coordinates and related attribute data provided by Utilities to illustrate the location of confined spaces such as manholes, inlets etc. This data will be used by EFFPD to determine necessary equipment to work in confined spaces.
- Data received from Engineering was imported to produce a set of road maintenance maps to assist the Roads Department in determining responsibility for maintenance and for use in calculating the mileage for the yearly report to the State.
- Coordinated with the County Manager's Office, the Nature Conservancy and the Carson Valley Trails Association in producing a trails plan for future connection of trails in the Valley with the Tahoe Rim Trail.
- Detailed maps of booth locations, ingress and egress, parking and were constructed for the Town of Genoa and local residents in preparation for the annual Candy Dance festival. The maps are used by the Town for planning purposes, the Sheriff's Office for traffic control and emergency services for dispatching.
- GIS staff completed the review and revision of the Local Update of Census Addresses (LUCA) Program in preparation of the 2010 census.
- An analysis of the preliminary 2008 flood study with the FEMA 1991 flood zones was performed to determine areas of change and amount of acreage and parcels affected.

FY07-08 Objective vs. Results

Objective #1: Complete mapping of County storm drain facilities.

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: Coordinate with the Utility division to acquire GPS data for water facilities such as valves, drop boxes, inlets, sample stations and fill stations to assist in map of County water systems.

Result: *25% complete. This is an ongoing project. As data is gathered by the Utilities division the information is brought to GIS to import into the system.*

Objective #3: Implement an interactive GIS web page.

Result: *85% complete. The application has been developed by the consultant retained for the project. Installation of the hardware at the County's internet service provider's facility remains to be completed along with installation of the application on site and training of GIS staff to maintain the application.*

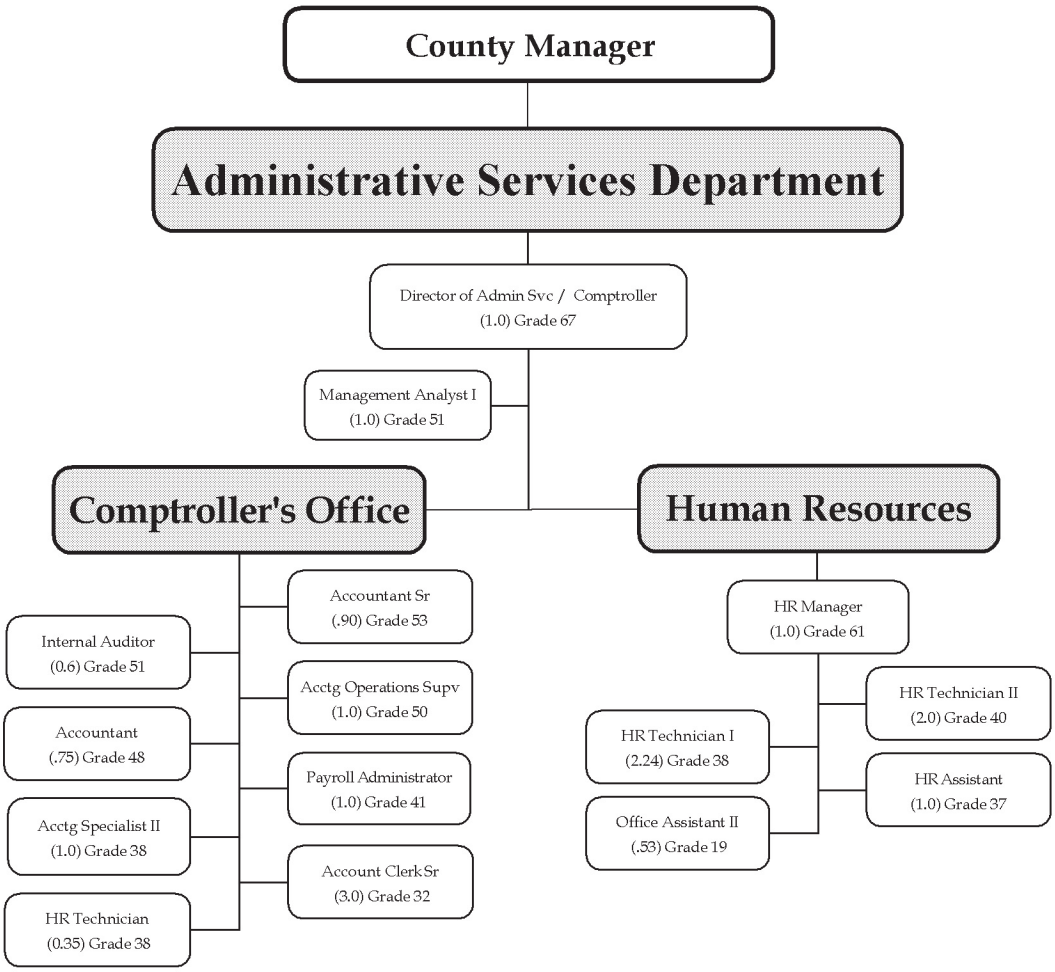
Objective #4: Enhance 911 routing through construction of manual turn restrictions, barriers, one-way streets and height restrictions in the Quickest Route module.

Result: *50% complete. Recognition of one-way streets has been accomplished. There are no height restrictions required. GIS staff will be coordinating with dispatch to determine placement of barriers and turn restrictions.*

Objective #5: Transfer data from HAZUS 99 to current HAZUS Multi-Hazard, review currency of data and updates as necessary. Send GIS staff to HAZUS training.

Result: *0% complete. Due a turnover in staffing HAZUS training was cancelled and the HAZUS project put on hold indefinitely.*

Administrative Services
Organizational Chart



Total Number of Positions: 19
Total Full-Time Equivalents: 17.37

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 16.07 FTE authorized for FY08-09. 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 five 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

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	1,919,157	1,998,903	1,426,567	(572,336)	-28.6%
Services & Supplies	9,420,194	7,728,759	7,616,626	(112,133)	-1.5%
Capital Outlay	708,566	-	-	-	n/a
Other	113,713	n/a	n/a	n/a	n/a
Capital Projects	1,263,412	n/a	n/a	n/a	n/a
Total	**13,425,044**	**9,727,662**	**9,043,193**	**(684,469)**	**-7.0%**
Expenditures by Division					
Comptroller	4,819,411	5,061,020	5,084,893	23,873	0.5%
Facilities Operations	3,970,229	n/a	n/a	n/a	n/a
Human Resources	3,823,521	3,797,041	3,958,300	161,259	4.2%
Information Systems	778,584	836,444	n/a	n/a	n/a
Purchasing	33,300	33,157	-	(33,157)	n/a
Total	**13,425,044**	**9,727,662**	**9,043,193**	**151,975**	**-7.0%**
Funding by Source					
General Fund	3,007,020	2,364,467	1,572,866	(791,601)	-33.5%
Room Tax	3,972,984	4,079,762	4,042,147	(37,615)	-0.9%
Self Insurance	2,939,255	2,903,683	2,998,005	94,322	3.2%
Lmt Liability Health Insurance	410,502	367,500	409,375	41,875	11.4%
Ad Valorem Capital Projects	661,225	n/a	n/a	n/a	n/a
County Construction	2,421,426	n/a	n/a	n/a	n/a
County Debt/Other	12,632	12,250	20,800	8,550	69.8%
Total	**13,425,044**	**9,727,662**	**9,043,193**	**(684,469)**	**-7.0%**
FTE	**25.95**	**26.56**	**16.07**	**(10.49)**	**-39.5%**

COMPTROLLER

Mission Statement

To provide mandated and requested financial information, to promote operational efficiencies in accordance with prescribed law, Commissioner policy and prudent financial management and to provide quality financial-related services to internal and external customers in order to enhance the effectiveness and fiscal integrity of all County services and programs.

Major Programs Offered

The Comptroller's Office provides fiscal administration and financial management through the following operational functions:

- Budget development and monitoring
- Capital project financing
- Accounts payable
- Enterprise/Internal service fund accounting
- Internal/performance auditing
- Debt management
- Revenue projections and monitoring
- Payroll processing
- Grants accounting
- Room tax auditing
- Fixed asset inventory/accounting
- Staffing and Budget

Staffing and Budget

The Comptroller reports directly to the County Manager. In FY08-09, the Comptroller's Office will operate with 7 full-time employees, 2 part-time employees and a full time ICMA Intern for a total of 10.6 FTE. The Comptroller's budget for FY08-09 is $5,084,893. The Comptroller's Office is funded by the General Fund, Room Tax Fund, and County Debt. 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

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	748,762	897,888	940,951	43,063	4.6%
Services & Supplies	4,070,649	4,163,132	4,143,942	(19,190)	-0.5%
Total	**4,819,411**	**5,061,020**	**5,084,893**	**23,873**	**0.5%**
Funding by Source					
General Fund	833,794	969,008	1,021,946	52,938	5.2%
Room Tax	3,972,984	4,079,762	4,042,147	(37,615)	-0.9%
County Debt/Other	12,632	12,250	20,800	8,550	41.1%
Total	**4,819,411**	**5,061,020**	**5,084,893**	**23,873**	**0.5%**
FTE	**10.36**	**10.91**	**10.60**	**(0.31)**	**-2.9%**

FY08-09 Objectives

- Enhance the skills and knowledge of employees through training and professional personnel development and empowering them to solve problems.
- Complete four Performance Analyses.
- Review financial policies **(Strategic Goal #1)**
- 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. **(Goal #1)**
- 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. **(Goal #8)**
- 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. **(Goal #8)**
- Assist external auditors in implementation of new SAS Internal Control requirements. **(Goal #1)**
- Develop a combined CIP for FY09-13. **(Goal #1)**

Major Accomplishments of FY07-08

- The Comptroller's office was honored as a recipient of GFOA's Distinguished Budget Presentation Award for the eleventh consecutive year.
- Provided efficient and timely processing of claims, payroll, invoices, and certain licenses. The following items are some that were processed through our department.

Item	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08
Invoices	36,278	37,754	37,920	38,252	36,382
Claims	22,287	22,572	22,805	22,207	20,242
Payable Checks	17,036	17,182	16,871	16,782	15,698
Payroll Checks	4,345	4,126	4,000	3,882	3,731
Direct Deposits	12,769	13,582	14,163	14,583	15,265
Gaming Licenses	241	239	228	236	232
Liquor Licenses	852	890	897	902	911

- The Internal Auditor spent considerable time assisting the Treasurer's office and Information Systems with the continuation of AB489/SB509 property tax calculations. We are in the process of transferring the tax billing process to Advanced Data Systems (ADS) which has required considerable testing. 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. With the staff shortage and Performance Analysis process, she was only able to complete 1 room tax audit. Taxes and penalties collected were approximately $8,700. She trained other staff to conduct the petty cash count. She is worked again with the Jail on their internal controls.
- The audit of the financial statements was completed with no findings, no Note 2 violations and one Single Audit Act findings related to a prevailing wage project.
- Numerous 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 one finding in the FY06-07 audit.
- The 5-year Capital Improvement Plan was updated and was 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.

FY07-08 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. Continuing education requirements are met.*

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 FY06-07 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 FY06-07 Audit.

Result: *100% complete. Our financial statements were completed in FY07-08 for FY06-07 according to the requirements of GASB 34. The process went very smoothly because of all the up-front work that was done. We completed the process of booking the remainder of the infrastructure.*

Objective #6: Refine combined 5 year CIP.

Result: *95% complete. The FY08-12 CIP was completed and submitted to the Commissioners.*

HUMAN RESOURCES

Mission Statement

To provide quality services and support in employment, training, employee relations, performance management, 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 employee engagement, 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/Services Offered

Human Resources is responsible for the county's personnel management and risk management/safety services, as well as provides professional consulting services to all departments. These administrative services include job recruitment and employment, employee and labor relations, job analysis and classification, records management, policy and procedure development and administration, risk management and employee safety programs, benefits and compensation administration, staff training, performance management, and organizational development.

Staffing & 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 5.47 FTE. The Human Resource's budget for FY08-09 is $3,958,300. The General Fund, Self-Insurance Fund, and Dental Insurance Fund, also support the Division.

Human Resources

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	394,359	458,704	485,616	26,912	5.5%
Services & Supplies	3,401,019	3,338,337	3,472,684	134,347	3.9%
Other	28,143	-	-	-	n/a
Total	**3,823,521**	**3,797,041**	**3,958,300**	**161,259**	**4.1%**
Funding by Source					
General Fund	473,765	525,858	550,920	25,062	4.5%
Self Insurance	2,939,255	2,903,683	2,998,005	94,322	3.1%
Self Insurance - Dental	410,502	367,500	409,375	41,875	10.2%
Total	**3,823,521**	**3,797,041**	**3,958,300**	**161,259**	**4.1%**
FTE	**6.09**	**6.15**	**5.47**	**(0.68)**	**-12.4%**

FY08-09 Objectives

- Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2009.
- Complete self-insurance feasibility study.
- Coordinate and assist with finalization of employee association labor negotiations and contract language.
- Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management.
- Continue development and enhancement of County staff development.
- Continue development and enhancement of employee safety incentive and safety training programs.
- Finalize internal operations manual resources.
- Redesign and implement enhancement of PMP (performance evaluation system).
- Facilitate additional supervisor/management training.
- Update HR website to include policies, pay plan, and job descriptions.
- Update Douglas County Policies and Procedures as well as Title 2, Personnel Ordinance once bargaining unit contracts are ratified.

Major Accomplishments of FY07-08

- 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 managers/supervisors for approximately 15 managers/supervisors graduated.
- Implemented computer training program and held six training sessions (3 Word and 3 Excel).
- Integrated E-Learning "Harassment in the Workplace" and "Drug & Alcohol Awareness" programs into the new hire process.
- Attended four Job Fairs (Las Vegas, UNR, Morrison College, Lake Tahoe Community College).
- Hired 112 employees during FY07-08.
- Conducted informative open enrollment sessions for health coverage renewal package.
- Expanded human resources staff education and development including the addition of one Professional Human Resources certification and a bachelor's degree.
- Enhanced the design and electronic distribution of County newsletter.
- Enhanced the use of Outlook Public Folder for posting and distributing information electronically.
- Implemented electronic training calendar.
- Completed County-wide safety inspections, redesigned/enhanced safety checklist, implemented safety inspection response tracking follow-up process.
- Conducted pilot program for applicant assessment tools in order to enhance the selection process.
- Redesigned recruitment process which resulted in faster turnaround time.
- Coordinated online FEMA training for Emergency Management.

FY08-09 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: *100% complete. During FY07-08 six HIPAA trainings were provided to employees and management.*

Objective #2: Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2008.

Result: *100% complete. Eleven open enrollment sessions were held including two specifically for HSA and one for retirees.*

Objective #3: Provide management, supervisory, and employee training.

Result: *100% complete. Essentials of Management course offered and approximately 15 management team members graduated. Computer program training implemented and six training sessions were held on Word and Excel. Quarterly HIPAA and PMP training implemented.*

Objective #4: Continue to develop employee retirement resources, including informative workshop presentation.

Result: *100% complete. Quarterly 457 meeting schedule implemented for both Hartford and ING providers. Two pre-retirement seminars were held in January and March 2008.*

Objective #5: Continue development and enhancement of County staff development and wellness program.

Result: *100% complete. Facilitated low cost health club membership for employees, low cost ski pass program, and implemented Jump Start A Healthy Life program.*

Objective #6: Continue development and enhancement of employee incentive program and staff involvement in safety awareness program.

Result: *100% complete and ongoing. Numerous safety related trainings occurred during the fiscal year including defensive driving and CPR, continued Safety Lotto Program.*

Objective #7: Continue to provide assistance to outside organizations with innovative programs implemented.

Result: *100% complete. Assistance in the form of interview and completing an application provided to Douglas High School and Social Services customers.*

Objective #8: Finalize internal operational manual resource.

Result: *60% complete. Infinium data entry book, PMP training manual, elected official salary manual, and recruitment books complete.*

Objective #9: Review and update all County job descriptions and Performance Management System standards.

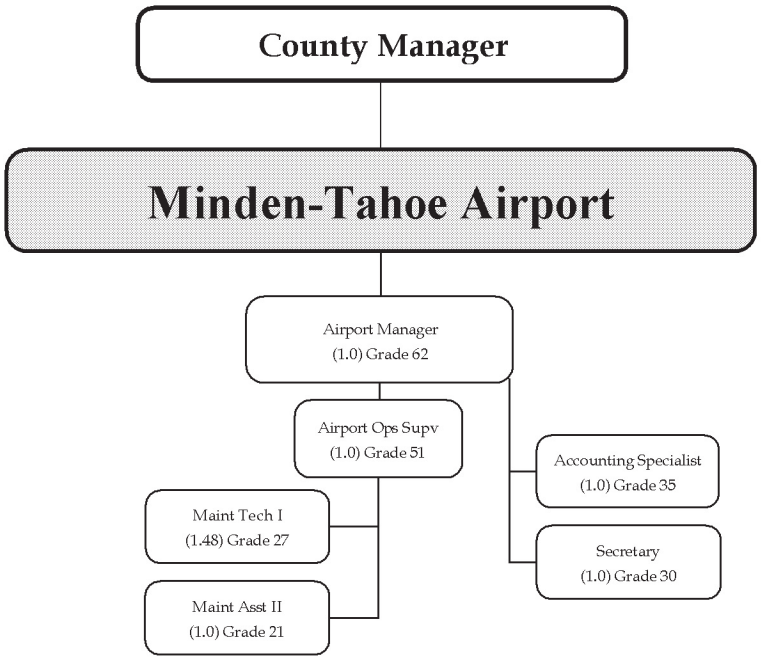
Result: *80% job descriptions revised, Performance Management System 50% complete. Outstanding proposal for complete redesign and enhancement of the Performance Management System.*

Objective #10: Facilitate bid process for county insurance package to ensure quality benefit program for employees.
Result: *100% complete.*

Objective #11: Implement Cardiac Wellness Program for Police/Fire employees.
Result: *100% complete. Cardiac Wellness Program implemented on a voluntary basis in October 2007.*

Objective #12: Update HR website to include policies, pay plan, and job descriptions.
Result: *Project continues on hold until County website has been redesigned.*

Minden-Tahoe Airport
Organizational Chart



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 23 businesses, of which 19 are aviation-oriented commercial operators, 78 T-hangar tenants and 92 land leaseholders, as well as 242 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 economic development and marketing of the Airport, as well as the master plan.

Community Relations

Subscribing to the 'Good Neighbor theory, Airport staff has diligently worked with commercial operators to minimize aircraft impact on Airport neighbors, particularly in its responsiveness to citizens concerning flight paths and notification to pilots to keep noise levels to a minimum. The Airport has also taken a proactive stance in proving its value to the County. Examples of this strategy include development of the Airport's website, hosting public events 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 Technicians I, one Maintenance Assistant II, an Accounting Specialist, and a Secretary for a total of 6.48 FTE. The Minden-Tahoe Airport FY08-09 budget is $1,404,968. The Airport operating budget is derived from revenue that it generates from leases, tie-down fees and T-hangar rentals. Federal grants (95%) are matched with Airport funds (5%) to complete Airport Improvement Projects. No part of the Airport budget comes from the County's General Fund.

Airport

Expenditures by Category	2006-07 Actual	2007-08 Adopted	*2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	389,115	429,759	460,380	30,621	7.1%
Services & Supplies	199,814	293,820	245,121	(48,699)	-16.6%
Capital Outlay	16,023	-	20,000	20,000	n/a
Capital Projects	992,382	100,081	679,467	579,386	578.9%
Total	**1,597,333**	**823,660**	**1,404,968**	**581,308**	**70.6%**
Funding by Source					
Airport Fund	1,597,333	823,660	1,404,968	581,308	70.6%
FTE	**6.30**	**6.30**	**6.48**	**0.19**	**2.9%**

*** Department moved from Operational Services**

FY08-09 Objectives vs. Results

- To finalize the burial of a transmission line at the end of Runway 30.
- Hold two (2) safety briefings during the fiscal year.
- Market the Airport as a soaring and pilot destination for business and pleasure, jointly with Airport Advisory Committee.
- Develop a local Runway Safety Action Team, including procedures for the Team and staff.
- Develop utilities on the east side of the airport: water, power and sewer. Develop east side leasing parcels.
- Develop east side camping area.
- Develop airport noise program with community outreach components.
- Obtain $1.5 million in funding for AIP-20.

FY07-08 Objectives vs. Results

Objective #1: To finalize the burial of a transmission line at the end of Runway 30, (three grants: AIP 15, 16 and 18)

Result: *50% Complete. Burial of transmission lines on the west side of Heybourne complete. East side burial is remaining due to change order issue with Sierra Pacific, to be completed in 2008-09.*

Objective #2: 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

Result: *90% Complete. Master Plan Draft is complete; accepted by the Airport Advisory Committee from the Master Plan Work Group, and to be presented to the BOCC in July 2008 for transmittal to the FAA for review.*

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

Result: *50% Complete. Held 2 safety briefings sponsored by Civil Air Patrol .*

Objective #4: Meet with Federal Aviation Administration (FAA) to discuss Airport Improvement Project (AIP) and other Airport compliance concerns

Result: *100% Complete. Met with FAA at Sept. 07 ACA conference and discussed AIP projects and compliance issues.*

Objective #5: Work with a non-profit organization for an open house in 2008 "Wings of Change" event.

Result: *Advised by Chamber of Commerce the planned Hangar Dance was cancelled by non-profit group due to lack of interest.*

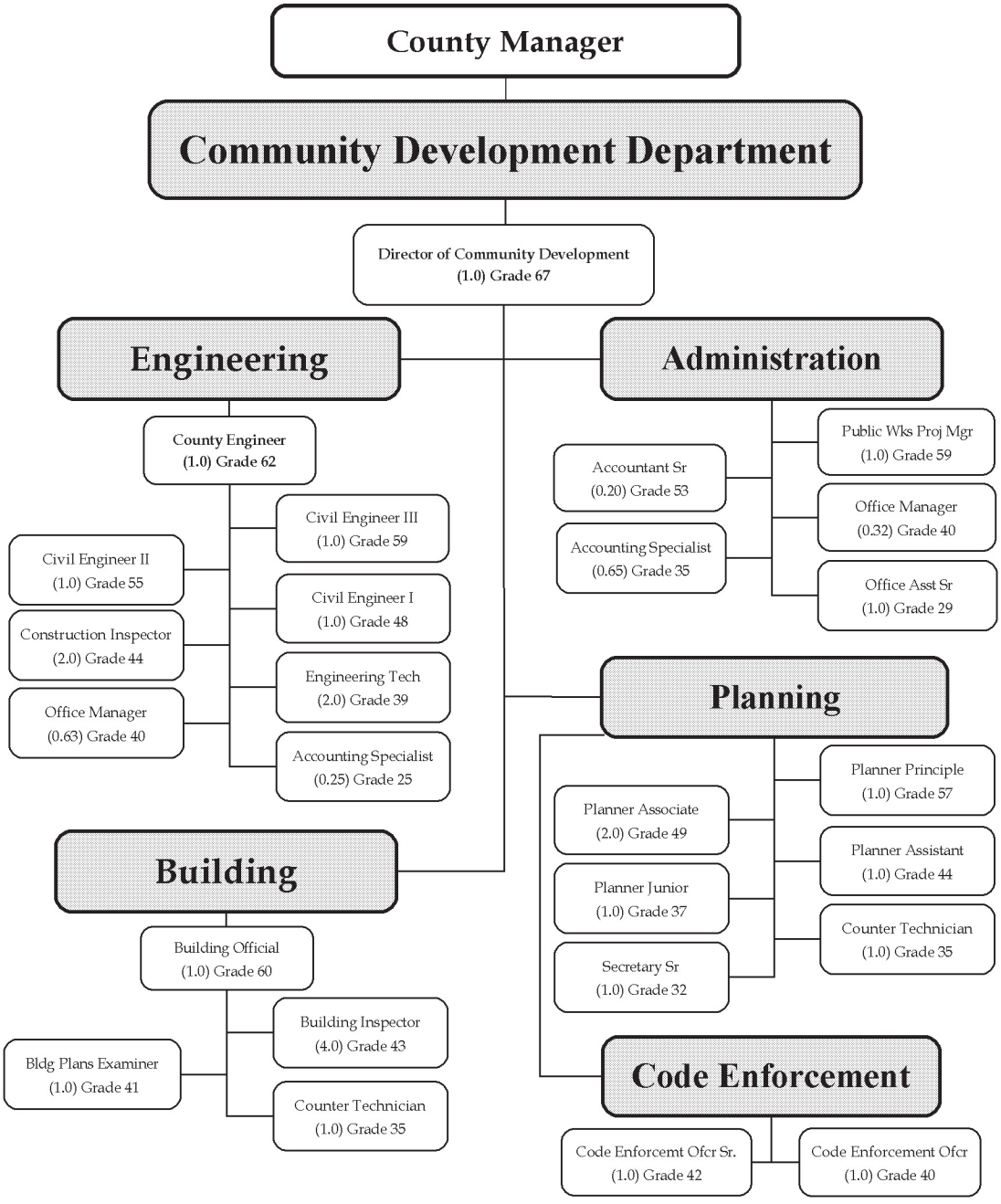
Objective #6: Market the airport as a soaring and pilot destination for business and pleasure, jointly with Airport businesses.

Result: *50% Complete. AAC is developing a marketing plan to be utilized fiscal year 2008-09.*

Objective #7: 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

Result: *County Commission deferred to 2010 election.*

Community Development
Organizational Chart



Total Number of Positions: 30
Total Full-Time Equivalents: 28.60

COMMUNITY DEVELOPMENT DEPARTMENT

Mission Statement

To enhance the quality of life for the citizens of Douglas County by providing the highest quality and professional service to the citizens of Douglas County in the areas of Engineering, Planning/Code Enforcement, Building, Water/Sewer Utilities, and Roads.

Major Programs Offered

The Community Development Department consists of the following divisions: Administration, Building, Engineering and Planning/Code Enforcement. 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, 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 26.85 FTE authorized for FY08-09. The FY08-09 total operating and capital budget is $5,977,896 for all divisions. Information about each division is provided in this section. A new Public Works Department was created in FY07-08 that incorporates the Road Maintenance and Utility Operations Divisions.

Community Development

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	4,388,837	4,933,564	2,553,400	(2,380,164)	-48.2%
Services & Supplies	3,266,976	4,109,284	855,983	(3,253,301)	-79.2%
Capital Outlay	124,334	150,000	-	(150,000)	n/a
Other	354,366	-	-	-	n/a
Capital Projects	1,893,647	10,091,978	2,568,513	(7,523,465)	-74.5%
Total	**10,028,161**	**19,284,826**	**5,977,896**	**(13,306,930)**	**-69.0%**
Expenditures by Division					
Administration	355,635	441,431	481,138	39,707	9.0%
Building	710,628	706,629	609,349	(97,280)	-13.8%
Engineering	3,639,735	5,483,091	4,324,881	(1,158,210)	-21.1%
Planning/Code Enforcement	764,630	710,531	562,528	(148,003)	-20.8%
Road Maintenance	1,629,155	2,719,197	-	(2,719,197)	n/a
Utility Operations	2,928,378	9,223,947	-	(9,223,947)	n/a
Total	**10,028,161**	**19,284,826**	**5,977,896**	**(13,306,930)**	**-69.0%**
Funding by Source					
General Fund	2,760,844	2,860,016	2,351,472	(508,544)	-17.8%
Do.Co. Water District	55,856	365,000	n/a	n/a	n/a
Solid Waste	165,882	1,580,424	1,828,720	248,296	15.7%
County Road Operating	1,629,155	2,719,197	n/a	n/a	n/a
Tahoe-Douglas Transportation	438,570	1,277,046	593,496	(683,550)	-53.5%
Erosion Control	1,612,403	630,000	702,880	72,880	11.6%
Do.Co. Water Utility	72,852	1,352,268	n/a	n/a	-
Sewer Utility	1,146,524	5,143,188	n/a	n/a	n/a
Regional Transportation	492,930	994,196	501,328	(492,868)	-49.6%
Total	**10,028,161**	**19,284,826**	**5,977,896**	**(13,306,930)**	**-69.0%**
FTE	**50.06**	**61.95**	**26.85**	**(35.10)**	**-56.7%**

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 3.97 FTE authorized for FY08-09. Staff includes the Community Development Director, a Senior Accountant, an Accounting Technician, an Office Manager, a Senior Office Assistant, and a Project Manager. The FY08-09 operating budget for the division is $481,138.

Administration

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	304,176	382,797	438,138	55,341	14.5%
Services & Supplies	51,459	58,634	43,000	(15,634)	-26.7%
Total	**355,635**	**441,431**	**481,138**	**39,707**	**9.0%**
Funding by Source					
General Fund	355,635	441,431	481,138	39,707	9.0%
FTE	**4.45**	**4.40**	**3.97**	**(0.43)**	**-9.77%**

FY08-09 Objectives

- Conduct impact fee analysis and revise capital program to comply with NRS and Master Plan objectives.
- Pursue grants and funding opportunities to enhance quality of life for citizens of Douglas County.
- Complete next phase of website enhancements to improve customer service.

Major Accomplishments of FY07-08

- As the lead agency, Douglas County administered three 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.
- Improved process for the existing scanning program for digital file storage and data recovery.

FY07-08 Objectives vs. Results

Objective #1: Conduct impact fee analysis and revise capital program to comply with NRS and Master Plan objectives.
Result: *Ongoing.*

Objective #2: Pursue grants and funding opportunities to enhance quality of life for citizens of Douglas County.
Result: *Ongoing.*

Objective #3: 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 7.0 FTE authorized for FY08-09. Staff includes the Building Official, 4 Building Inspectors, 1 Plans Examiner, and a Counter Technician. The FY07-08 operating budget for the division is $609,349.

Building

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	642,028	695,229	595,949	(99,280)	-14.3%
Services & Supplies	68,600	11,400	13,400	2,000	17.5%
Total	**710,628**	**706,629**	**609,349**	**(97,280)**	**-13.8%**
Funding by Source					
General Fund	710,628	706,629	609,349	(97,280)	-13.8%
FTE	**10.00**	**9.00**	**7.00**	**(2.00)**	**-22.22%**

FY08-09 Objectives

- Hire a consultant and find a new permitting system that fits with our current computer system.
- Train all inspectors on how to scan plans and documents.
- Train inspectors to run the front counter.
- Continue to track and issue building allocations.

Major Accomplishments of FY07-08

- 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.
- Adopted the Growth Management Ordinance.
- Created a permits information link on the Douglas County website.
- Kept all residential and commercial plan review in house which in turn kept all plan review fees in the County's revenues.
- Implemented scanning of plans and documents, eliminating the need for storage area.
- Passed a sprinkler ordinance for residences greater than 3,600 square feet at Lake Tahoe.

FY07-08 Objectives vs. Results

Objective #1: Implement a new computerized permitting and inspection system and interface with other departments.

Result: *10% complete. We had presentations from two vendors over the course of the year, but were unable to proceed because additional funding for a new Information Systems Technician as requested by I.S. was unavailable. We are now asking to hire a consultant for assistance with this project.*

Objective #2: Provide public education and handouts on the current adopted Building Codes.

Result: *100% complete. This information is available at out front counter and on our website.*

Objective #3: Enhance and maximize the issuance of "over the counter" miscellaneous building permits to better serve our customers.

Result: *100% complete. We added decks, patio covers and sunrooms to our list of over the counter permits and issued many over the course of the year.*

Objective #4: Update and maintain current policies and procedures to provide better public and customer relations.

Result: *100% complete. All of our policies are current and we are continually updating them.*

Objective #5: 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.

Result: *100% complete. Ordinance 2007-2111 was adopted on June 07, 2007 and went into effect on July 01, 2007. Tracking is set up and is available to the public upon request.*

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 8.88 FTE authorized for FY08-09. Staff includes Engineering Manager/County Engineer, Civil Engineers, Project Design/Review Engineer, Engineering Technicians, Counter Technician, and Construction Inspectors. The Division oversees 4 funds, in addition to providing General Fund support, with FY08-09 operating and capital budgets totaling $4,324,881.

Engineering

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	1,061,046	1,239,608	977,835	(261,773)	-21.1%
Services & Supplies	777,878	1,102,501	778,533	(323,968)	-29.4%
Capital Projects	1,800,811	3,140,982	2,568,513	(572,469)	-18.2%
Total	**3,639,735**	**5,483,091**	**4,324,881**	**(1,158,210)**	**-21.1%**
Funding by Source					
General Fund	929,950	1,001,425	698,457	(302,968)	-30.3%
Solid Waste	165,882	1,580,424	1,828,720	248,296	15.7%
Tahoe Douglas Transp District	438,570	1,277,046	593,496	(683,550)	-53.5%
Erosion Control	1,612,403	630,000	702,880	72,880	11.6%
Regional Transportation	492,930	994,196	501,328	(492,868)	-49.6%
Total	**3,639,735**	**5,483,091**	**4,324,881**	**(1,158,210)**	**-21.1%**
FTE	**14.10**	**13.10**	**8.88**	**(4.22)**	**-32.2%**

FY08-09 Objectives

- Interlocal Agreement with Carson Water Subconservancy District for Regional Flood Model.
- Complete Flood Model & Submit to FEMA for Map Revision.
- Develop sub-basin flood mitigation measures and cost estimates.
- Develop draft impact fee and flood control districts.
- Increase cooperation and coordination between engineers and planners within Community Development.

Major Accomplishments of FY07-08

- 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)

FY07-08 Objectives vs. Results

Objective #1: Complete Ridgeview Phase 4 improvements and transfer assets to IHGID.
Result: *100 complete.*

Objective #2: Complete design of Muller Parkway.
Result: *100% complete.*

Objective #3: Reconstruct Toler Lane.
Result: *100% complete.*

Objective #4: Construct 07-08 Road Seal and Overlay Projects.
Result: *100% complete.*

Objective #5: Amend and implement Drainage Standards of Design Manual.
Result: *100% complete.*

Objective #6: Design Lake Village Water Quality Project.
Result: *100% complete.*

Objective #7: Complete and adopt Foothill Water system facilities plan.
Result: *100% complete.*

Objective #8: Complete and adopt Pretreatment Ordinance.
Result: *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 7.0 FTE authorized for FY08-09. Staff includes a Principal Planner, 4 Planners, 1 Counter Technician and a Secretary Sr. An additional .025 FTE is allocated to the Redevelopment Agency. The FY08-09 operating budget for the division is $562,528.

Planning/Code Enforcement

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	710,205	695,481	541,478	(154,003)	-22.1%
Services & Supplies	53,698	15,050	21,050	6,000	39.9%
Other	727	-	-	-	n/a
Total	**764,630**	**710,531**	**562,528**	**(148,003)**	**-20.8%**
Funding by Source					
General Fund	764,630	710,531	562,528	(148,003)	-20.8%
FTE	**10.23**	**9.25**	**7.00**	**(2.25)**	**-24.3%**

FY08-09 Objectives

- Define uses to support agri-businesses.
- Review and update Transfer Development Right (TDR) Program.
- Amend trails plan to reflect new trails.
- Generate code changes for planned developments and mixed use commercial overlay.
- Expand Community Development website.

Major Accomplishments of FY07-08

- Update of the 2007 Open Space Plan completed.
- Created code for agriculture/ranch parcels.
- 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.
- Implemented new code to promote sustainable energy practices and allow wind turbines on residential parcels.

FY07-08 Objectives vs. Results

Objective #1: Update the Open Space and Agriculture Preservation Plan.
Result: *100% complete.*

Objective #2: Develop a Mixed Use Overlay and Single Family Residential Traditional (SFR-T) Zoning District and standards.
Result: *Ongoing. Completion expected by September 2008.*

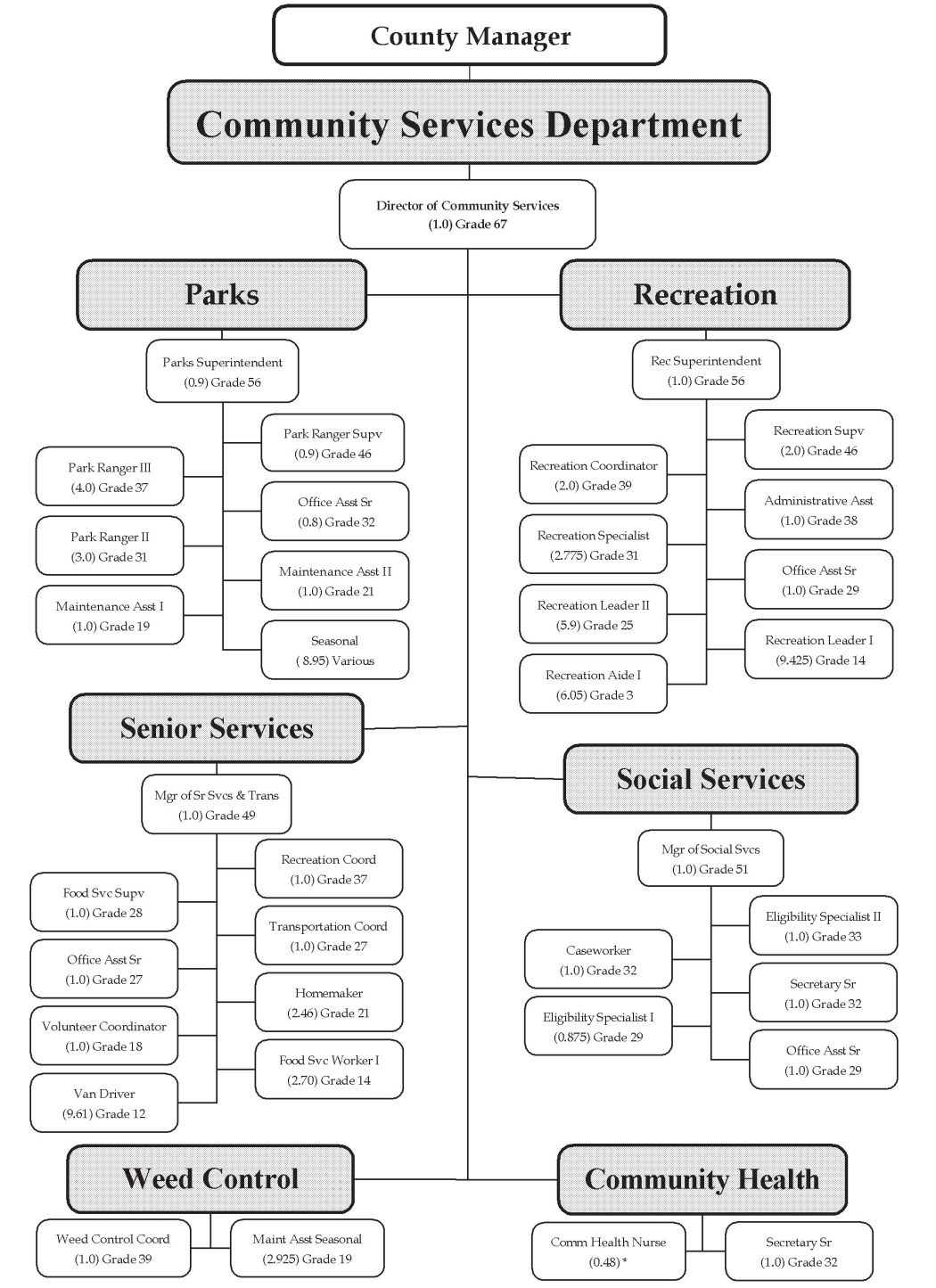
Objective #3: Generate amendments to Title 20 (Clustered Subdivision, Agricultural Uses and Lot Sizes, Sign Ordinance, Floodplain Management, and Planned Development).
Result: *Ongoing.*

Objective #4: Evaluate and adjust TDR program.
Result: *Ongoing.*

Objective #5: Establish tracking system for building permit allocations.
Result: *100% complete.*

Objective #6: Expand Community Development Website.
Result: *100% complete.*

Community Services
Organizational Chart



Total Number of Positions: 109
Total Full-Time Equivalents: 84.725

* State of Nevada Employee

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 80.82 FTE are authorized for FY08-09. The department utilizes 7 funds with FY08-09 operating and capital budgets totaling $9,331,033.

Community Services

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	3,802,071	4,330,229	4,210,764	(119,465)	-2.8%
Services & Supplies	4,485,432	5,181,088	5,069,730	(111,358)	-2.1%
Capital Outlay	121,432	-	-	-	n/a
Other	2,823	-	-	-	n/a
Capital Projects	356,565	125,709	50,539	(75,170)	-59.8%
Total	**8,768,323**	**9,637,026**	**9,331,033**	**(305,993)**	**-3.2%**
Expenditures by Division					
Parks	1,826,949	1,771,489	1,732,848	(38,641)	-2.2%
Recreation	2,433,236	2,444,021	2,310,498	(133,523)	-5.5%
Senior Services	1,410,813	1,482,593	1,442,468	(40,125)	-2.7%
Social Svcs/Com Health	2,782,986	3,612,422	3,487,427	(124,995)	-3.5%
Weed Control	314,339	326,501	357,792	31,291	9.6%
Total	**8,768,323**	**9,637,026**	**9,331,033**	**(305,993)**	**-3.2%**
Funding by Source					
General Fund	314,339	326,501	357,792	31,291	9.6%
St. MV Accident Indigent	349,755	324,090	329,247	5,157	1.6%
Medical Assistance Indigent	1,418,694	2,006,906	1,877,416	(129,490)	-6.5%
Social Services	1,014,537	1,281,426	1,280,764	(662)	-0.1%
Room Tax	4,260,186	4,215,510	4,043,346	(172,164)	-4.1%
Senior Nutrition	1,410,813	1,482,593	1,442,468	(40,125)	-2.7%
Total	**8,768,323**	**9,637,026**	**9,331,033**	**(305,993)**	**-3.2%**
FTE	**92.98**	**93.45**	**80.82**	**(12.63)**	**-13.5%**

PARKS AND RECREATION

Mission Statement

Continue to create and preserve quality Parks and Recreation opportunities, serving people of all ages and interests that positively affect the community and enrich life. We provide leadership in guiding the organization to improve performance, productivity and quality customer service. We maintain a positive proactive relationship with the community, elected officials, and other departments. We promote and develop healthy, safe public parks, related facilities, and working environments. We provide ongoing training and professional development of department staff. We encourage community and employee involvement in need assessments, programming, park development, budgeting and problem solving. We comply with Federal, State, County laws and policies – protecting the rights and safety of those we serve. We insure and enrich the quality of life of those who live and visit Douglas County by increasing property values, creating a healthier more active community, reducing crime and juvenile delinquency, reducing racial/social tensions while protecting and enhancing the environment in which we live.

Major Programs Offered

The Department is made up of two major divisions, which includes the Parks Division and the Recreation Division.

Programs offered within the Parks Division

- Parks security and operations
- Grounds and facility maintenance
- Park and Recreation facility development and capital planning
- Non-park facilities operations and maintenance
- Weed Control

Programs offered within the Recreation Division

- Recreation and leisure services
- Recreation administration operations
- Recreation facility operations
- Community service
- Park and Recreation facility development and capital planning

Staffing and Budget

Parks and Recreation is headed by the Community Services/Parks and Recreation Director, who reports directly to the County Manager. The Parks and Recreation Department is primarily funded by Room Tax funds and receives other revenue from sales taxes, fees and charges for services and facility use, donations, and grants. Parks and Recreation has 52.20 full-time staff comprised of the following positions: 1 Director, 2 Superintendents, 3 Supervisors, 3 Secretaries, 2 Coordinators, 7 Rangers, 1 Weed Control Supervisor, 80 Seasonal/Part-time Employees, and 35 Contract Instructors. The FY08-09 combined Parks, Weed Control and Recreation budget is $4,401,138.

Parks & Recreation

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	2,551,783	2,916,356	2,829,237	(87,119)	-3.0%
Services & Supplies	1,593,495	1,625,655	1,571,901	(53,754)	-3.3%
Capital Outlay	72,681	-	-	-	n/a
Capital Projects	356,565	-	-	-	n/a
Total	**4,574,525**	**4,542,011**	**4,401,138**	**(140,873)**	**-3.1%**
Expenditures by Division					
Parks	1,826,949	1,771,489	1,732,848	(38,641)	-2.2%
Weed Control	314,339	326,501	357,792	31,291	9.6%
Recreation Operations	1,587,537	1,696,336	1,558,643	(137,693)	-8.1%
Kahle Community Center	845,699	747,685	751,855	4,170	0.6%
Total	**4,574,525**	**4,542,011**	**4,401,138**	**(140,873)**	**-3.1%**
Funding by Source					
General Fund	314,339	326,501	357,792	31,291	9.6%
Room Tax Fund	4,260,186	4,215,510	4,043,346	(172,164)	-4.1%
Total	**4,574,525**	**4,542,011**	**4,401,138**	**(140,873)**	**-3.1%**
FTE	**59.20**	**61.28**	**52.20**	**(9.08)**	**-14.8%**

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 regional parks, seven neighborhood parks, four special use parks, 2.6 miles of bike paths, eighteen ball fields, fourteen tennis courts, two recreation buildings, and four maintenance buildings. Grounds Maintenance and Supervision are major activities that include: park maintenance; construction, renovation and repair; and programmed activity and special event preparation and clean-up.

We maintain eighteen individual park and recreation sites, and an additional eighteen governmental/roadside sites of varying descriptions, for a total of two hundred forty-six developed and four hundred twenty-two 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 thirteen governmental landscape/ roadway areas identified as non-park facilities.

Weed Control
We provide weed control services to control 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, 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 17 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 Coordinator, 1 Secretary, 11 Seasonal Maintenance Assistants/ Park Aides, and 6 Seasonal Weed Control Aides. The total FY08-09 budget for Parks and Weed Control is $2,090,640. Fees and charges generated by the Parks Division are deposited in the Room Tax Fund, while charges for Weed Control are deposited in the General Fund.

Parks

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	1,179,225	1,330,858	1,333,552	2,694	0.2%
Services & Supplies	761,861	767,132	757,088	(10,044)	-1.3%
Capital Outlay	39,726	-	-	-	n/a
Capital Projects	160,477	-	-	-	n/a
Total	**2,141,288**	**2,097,990**	**2,090,640**	**(7,350)**	**-0.4%**
Expenditures by Division					
Parks	1,826,949	1,771,489	1,732,848	(38,641)	-2.2%
Weed Control	314,339	326,501	357,792	31,291	9.6%
Total	**2,141,288**	**2,097,990**	**2,090,640**	**(7,350)**	**-0.4%**
Funding by Source					
General Fund	314,339	326,501	357,792	31,291	9.6%
Room Tax Fund	1,826,949	1,771,489	1,732,848	(38,641)	-2.2%
Total	**2,141,288**	**2,097,990**	**2,090,640**	**(7,350)**	**-0.4%**
FTE	**25.30**	**25.10**	**20.67**	**(4.43)**	**-17.6%**

FY08-09 Objectives

- Work with Nevada State Parks to determine location, size and scope of parking area for visitor center and fencing at Dangberg Home Ranch. (Strategic Issue: Natural resource preservation.)
- Gather base data and inventory assets, resources, and liabilities at Genoa Lane and south river properties. (Strategic Issue: Natural resource preservation.)
- Clean up and remove unwanted improvements and debris from Genoa Lane and south river properties. (Strategic Issue: Natural resource preservation.)
- Bid for construction of first phase of improvements at Johnson Lane Park. (Strategic Issue: Efficiency and responsiveness in addressing community issues and needs).
- Apply for at least one state or national award.
- Update and revise website.
- Update 5 year CIP.
- Return all messages within 24 hours.
- Repair or remove all graffiti or vandalism within 48 hours.

Major Accomplishments of FY07-08

- Developed plans and specifications for first phase of improvements at Johnson Lane Park.
- Developed plans and specifications for parking lot at Topaz Ranch Estates Park.
- Began operating campground store at Topaz Lake Recreation Area.
- Worked with Road Department to construct new road to undeveloped camping area at Topaz Lake Recreation Area.
- Assumed maintenance responsibilities for two right-of-way landscape median projects and one trail head.
- Reviewed plans and specifications for multiple future right-of-way landscape median projects.
- All staff took online FEMA courses.
- Re-roofed group pavilion at Johnson Lane Park.
- Repainted restroom building and pavilion at Johnson Lane Park.
- Replaced restroom partitions at Ranchos Aspen Park.
- Sealed and crack filled parking lots at Lampe Park and Stodick Park.
- Replaced concrete valley gutters in Lampe parking lot.
- Performed wholesale pruning on willow trees along Cottonwood Slough.
- Renovated infield of Lampe Field #4- removed/replaced old infield mix, moved irrigation heads, reset/replaced bases/plates, replaced perimeter sod.
- Continued working with Nevada State Parks to implement site master plan for Dangberg Home Ranch.
- Performed grounds maintenance duties at Dangberg Home Ranch.
- Performed snow removal at all County office sites.
- 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 with Washoe Tribe to acquire grant funding for mapping and control of Yellow Star Thistle- Weed Control.

FY07-08 Objectives vs. Results

Objective # 1: Develop operating plans for Genoa Lane property.
Result: *100% complete. Developed and implemented plan to protect and preserve the resource and to reduce risks to the public.*

Objective # 2: Develop operating plans for south river property.
Result: *100% complete. Developed and implemented plan to protect and preserve the resource and to reduce risks to the public.*

Objective # 3: Update and revise website.
Result: *100% complete. Park descriptions and photos updated/Weed Control information, photos and important links added.*

Objective # 4: Expand and enhance 5 year CIP.
Result: *100% complete.*

Objective #5: Apply for NDOW grant for improvements at Topaz Lake Recreation Area.
Result: *50% complete. Application for breakwater complete; waiting for next grant cycle.*

Objective #6: Construct new batting cages at Stodick Park.
Result: *50% complete. Plans and specifications complete; waiting for Carson Valley Girls Softball Association to secure funding and/or labor/materials donations.*

Objective #7: Apply for at least one state or national award.
Result: *100% complete. Unsuccessful in bid for NRPS Parks Excellence Award.*

Objective #8: Complete next phase of pavers at Lampe Park.
Result: *0% complete. RCT funding for this collection district went to developer per court order.*

Objective #9: Bid for construction of first phase of improvements at Johnson Lane Park.
Result: *50% complete. Plans and specifications completed. Bid process put on hold due to flood plain issues.*

Objective #10: Return all messages within 24 hours.
Result: *100% complete.*

Objective #11: Repair or remove all graffiti or vandalism within 48 hours.
Result: *100% complete.*

Objective #12: Develop annual operating plans for all major parks.
Result: *100% complete.*

Objective #13: Working with State Parks, enhance grounds at Dangberg Home Ranch.
Result: *100% complete. Regular irrigation and mowing schedules in place; Master Gardeners have assumed maintenance of foundation plantings and formal peony garden; fruit trees/shrubs pruned.*

Park Events and Activities

KAHLE PARK

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

STODICK PARK

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

FAIRGROUNDS

- 4-H and FFA events 4-H Junior Livestock Show
- Silver State Gymkhana Events
- 4 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
- DC Sheriff's Mounted Posse events
- 7 NBHA Barrel Races
- Carson Valley 20/30 Club Truck Pulls
- DC Search & Rescue Endurance Ride
- 14 Family/club dances or parties
- Chamber Business Showcase
- Minden Ranch Rodeo
- Motocross/Supercross Race
- Calvary Chapel Harvest Festival
- 2 Gun shows

RANCHOS ASPEN PARK

- Little League practice and games
- AYSO soccer practice and games
- End of school year picnics
- Carson Valley Youth Spring Soccer practice and games
- 9 Family/company parties or gatherings
- Adult Soccer practice and games
- District Hooligan/Renegade tournament

TOPAZ RANCH ESTATES PARK

- Topaz Sagehens meetings and events
- Cooperative Extension meetings
- VFW Post 3630 and Auxiliary meetings
- Senior Nutrition lunches
- Southridge Church worship svcs & activities
- Family Support Council meetings
- AA and NA meetings
- 13 Family/club dances or parties

ZEPHYR COVE PARK

- Contracted tennis play
- Men's, Women's, Co-ed Softball League
- 21 Family/Company parties or gatherings
- 14 Softball tournaments
- Volleyball Tournament
- Men's Flag Football League
- Zephyr Cove Elementary School activities
- Disc Golf play
- Whittell High School soccer practice & games

JOHNSON LANE PARK

- 8 Family/company gatherings
- CV Girls Softball and Little League practices
- Johnson Lane Fire Dept. activities
- AYSO soccer practice and games
- Pinion Hills Elementary School Activities
- 5 Community breakfasts/BBQ's

LAMPE PARK

- Little League practice and games
- Relay for Life cancer walk.
- 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 Waddlers Duck Race
- 29 Family/company/church parties & gatherings
- Whittell High School baseball and softball games
- Douglas County Senior Olympics events
- American Legion baseball practice and games
- Minden/Douglas Elks Carnival
- Valley Cruisers, Porsche & 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
- Douglas High School JV Softball games

TOPAZ LAKE PARK

- 13 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, 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 7.5 full-time, 55 part-time and 30 contract instructor employees within the Division with the following job classifications: 1 Superintendent, 2 Recreation Supervisors, 1 Administrative Assistant, 1 Office Assistant Senior, 2.5 Recreation Coordinators, 4 Recreation Specialists, 12 Recreation Leaders II, 23 Recreation Leaders, 16 Recreation Assistants, and 30 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

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	1,372,559	1,585,498	1,495,685	(89,813)	-5.7%
Services & Supplies	831,634	858,523	814,813	(43,710)	-5.1%
Capital Outlay	32,955	-	-	-	n/a
Capital Projects	196,089	-	-	-	n/a
Total	**2,433,236**	**2,444,021**	**2,310,498**	**(133,523)**	**-5.5%**
Expenditures by Division					
Recreation Operations	1,587,537	1,696,336	1,558,643	(137,693)	-8.1%
Kahle Community Center	845,699	747,685	751,855	4,170	0.6%
Total	**2,433,236**	**2,444,021**	**2,310,498**	**(133,523)**	**-5.5%**
Funding by Source					
General Fund	2,433,236	2,444,021	2,310,498	(133,523)	-5.5%
FTE	**33.90**	**36.18**	**31.53**	**(4.65)**	**-12.9%**

FY08-09 Objectives

- Continue with departmental fundraising efforts generating at least $30,000 in Gift Catalog contributions for park facilities and recreation programs by June 2009.
- Review fee structures for programs and facility use and update the department's Programs and Facilities Manual by October 2008.
- Provide at least ten family-oriented community events with complete cost recovery through donations and fees by June 2009.
- Review attendance for contract classes and evaluate efficiency for best use of space and provide recommendations for program reductions by December 2008.
- Remodel Administrative Offices, enhancing customer counter service area and rearranging staff and support equipment location by June 2009.
- Review and renew agreements for contracted services including Zephyr Cove Tennis Complex operation and Discovery Center Preschool by April 2009.
- Invest in infrastructure with the relocation of the department file server hub by June 2009.

Major Accomplishments of FY07-08

- Published over 30 positive articles and columns related to Adventure Camp, Youth programs, Teen activities, Sports programs and Community Special Events.
- Held five concerts as part of the Family Concert Series at Minden Park, which were entirely funded by donations.
- Participated in the Carson Valley Arts Council, which focuses on the need for a fixed seat performance hall to better serve community arts programs.
- Participated in Carson Valley Chamber of Commerce and Visitors Authority with representation on the Board of Directors and committee meetings including Tourism Marketing, Carson Valley Revitalization and Economic & Community Development.
- In an effort to address operation demands for a Community / Senior Center per Douglas County Strategic Issue "Efficiency and responsiveness in addressing community issues and needs"; participated in a review process and feasibility report involving various community advisory boards, non profit organizations, businesses and private citizens.
- 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.
- Offered the Battle of the Bands event, attracting 6 bands and over 300 spectators.
- Offered the Youth Flag Football program, generating over 200 participants.
- Offered the Youth & Teen Basketball program, generating over 330 participants.
- Offered the White Lightning Wiffleball Tournament which attracted 8 teams.
- Offered an Adult Summer Softball League which attracted 29 teams.
- Offered five teen dances, averaging over 325 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.
- Completed an expansion of the Kahle Community Center fitness area funded entirely by donations.
- Continue to maintain over 1,000 active Kahle Passes.
- Averaged over $96,000 in revenue collection per month.
- Generated over $270,000 in Gift Catalog contributions.
- The Recreation Division provided over 52% 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.

FY07-08 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 2008.

Result: *100% complete. Over $270,000 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. A $200,000 donation was received for improvements to Kahle Community Center.*

Objective # 2: Review fee structures for programs and facility use and update the department's Programs and Facilities Manual by October 2007.

Result: *100% complete. Staff presented proposed revisions for the Programs and Facilities Manual to the Parks & Recreation Commission during the summer and fall monthly meetings. The Board of County Commissioners approved the revised document in January 2008.*

Objective # 3: Provide at least ten family-oriented community events with complete cost recovery through donations and fees by June 2008.

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 Pumpkin Run, the Halloween Carnival Celebration 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 2008.

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 2007.

Result: *100% complete. The computer and printer inventory is current. Replacement computers and printers were purchased. All 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: Create spreadsheet analysis reports tracking attendance at Kahle Community Center for FY07-08 and provide conclusions related to expenditure efficiencies and any recommended changes to facility hours of operation.

Result: *100% complete. Spreadsheets for Kahle Community Center door counts have been processed. Monthly budget reports have been reviewed. Facility hours of operation have been reduced for the summer season with a recommendation to extend summer hours through October 2008.*

Objective # 7: Create spreadsheet analysis reports tracking monthly attendance and cost effectiveness of programs offered for FY07-08.

Result: *50% 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: 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.

Result: *20% complete. The space for the file server hub has been identified and cleared for access. A new 40 ft service pole has been installed for the relocation of the wireless antenna. Budget shortfalls would not allow for further infrastructure expenses. Staffing shortfalls interfered with plans for web hosting development.*

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 FY08-09:
  - 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, Ruhenstroth, Bodie Flats and Stateline areas.
  - Provide homemaker services to clients in Minden/Gardnerville, TRE, Indian Hills, Johnson Lane and Stateline.
  - Provide rides for congregate dining, personal appointments and medical and dental appointments to Carson City, Stateline and Minden/Gardnerville.
  - Work in conjunction with Douglas Area Rural Transit to provide public transportation to the Carson Valley.
  - Oversee the Companion program, Medic Alert, Nevada Legal Services and Resistance Exercise programs.

Recreation and Socialization

- A Day at the Movies. Our first excursion program targeting the homebound.
- Life Option classes included Trader Joe cooking class, writing, weaving, scrap booking, solar energy among others.
- Working with Western Nevada College to establish "Lifelong Learning" college for seniors.
- Four new buses for transportation operations and excursions.
- Cooperative relationship with new Kingsbury Express shuttle.
- Established knitting club that has over 20 members and has expanded from once a month to every Monday.
- Triad Senior for the Day program.
- AVID Active Volunteers in Douglas County recognition picnic.
- Work with Sertoma to provide monthly fundraising bingo event.
- Regular senior excursions for recreation and socialization.
- Provide Bingo three days a week to congregate diners and monthly for the community.
- Daily Card Playing.
- Wednesday Bridge Club.
- 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, which enjoyed over 40 participants in attendance.
- Monthly Senior Center Wilderness Hikes.
- Continue "Show n' Shine" Car Show fundraiser. This year increasing car total to 152 or 62% and generating $7,500.
- 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 Raffle.

Wellness

- Establish "Life Options" programs making active programs for seniors more available.
- Worked with Define Fitness and Gold's Gym to lower prices for senior membership. Define Fitness secured over 30 senior memberships.
- 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.
- AARP 55 Alive driving courses.
- Worked with DAWG to assist in the pets for seniors program and dog wash fundraiser.
- Alzheimer's Memory Walk.
- DAS Farmers Market Food Program.
- 27,000 congregate meals.
- 30,000 Meals on Wheels.
- 2,700 units of homemaker service.
- 12,000 medical transportation rides.

Education

- Sanford Center provided prescription drug compatibility and safety program.
- Social Services Grant orientations.
- Hippa Training for staff.
- Sanford Center seminar.
- SAMS training for staff.
- Elder protective seminar.
- Senior Center Directors Conference.
- Staff Blood borne Pathogen and CPR training.
- Caregiver Training.
- DAS Grant Training.
- Elder Awareness Training.
- Worked with Community Partnership to put on First Responder Methamphetamine training.
- 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.
- Established speaker policy.

Fundraising

- Big Mama's Car Show had 152 cars and generated $7,500.
- Worked with Young at Heart to generate $21,000 in fundraising.
- Project Santa Claus.
- Annual "Senior Health Fair".
- Young At Heart Craft Fair.
- 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 FY08-09 budget is $1,442,468.

Senior Services

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	866,317	966,119	905,358	(60,761)	-6.3%
Services & Supplies	492,923	451,972	488,660	36,688	8.1%
Capital Outlay	48,750	-	-	-	n/a
Other	2,823	-	-	-	n/a
Capital Projects	-	64,502	48,450	(16,052)	-24.9%
Total	**1,410,813**	**1,482,593**	**1,442,468**	**(40,125)**	**-2.7%**
Funding by Source					
Senior Nutrition Fund	1,410,813	1,482,593	1,442,468	(40,125)	-2.7%
FTE	**20.77**	**20.77**	**19.83**	**(0.95)**	**-4.6%**

FY08-09 Objectives

- Continue to expand Senior "Life Options" activities program.
- Establish Credit Card payment program at the senior center.
- Establish more detailed public transportation performance measures.
- Resurface and re-stripe senior parking lot.
- Create a DART assist program to focus on senior and disabled transportation.
- Create senior center volunteer policy and procedures manual.
- Pass all Division for Aging Service/Division of Transportation audits without discrepancies.
- Complete relocation of transportation services.
- Work with Western Nevada College to establish the senior "Lifelong Learning" program.
- Have all front office and homemaker staff training on the DAS accounting system, SAMS, (Social Administrative Management System).

Major Accomplishments of FY07-08

- Establish "Life Options" program. To better deal with our lack of available classroom space we partnered with the community to offer fitness and training options to seniors at a reduced rate.
- Worked with Define Fitness and Gold's Gym to lower prices for senior membership. Define Fitness secured over 30 senior memberships.
- Life Option classes included Trader Joe cooking class, writing, weaving, scrap booking, solar energy among others.
- Big Mama's Car Show had 152 cars and generated $7,500. Our largest totals ever.
- Worked with Young at Heart to generate $21,000 in fundraising.
- A Day at the Movies. It is our first excursion program targeting the homebound and has been very successful.
- Working with Western Nevada College to establish "Lifelong Learning" college for seniors.
- Four (4) new buses for transportation operations and excursions.
- Cooperative relationship with new Kingsbury Express shuttle.
- Established knitting club that has over 20 members and has expanded from once a month to every Monday.
- Work with Sertoma to provide monthly fundraising bingo event.
- Sanford Center provided prescription drug compatibility and safety program.
- Social Services Grant orientations.
- Hippa Training for staff.
- Sanford Center seminar.
- SAMS training for staff.
- Elder protective seminar.
- Senior Center Directors Conference.
- Blood borne Pathogen and CPR training.
- Caregiver Training.
- DAS Grant Training.
- Elder Awareness Training.
- Worked with Community Partnership to put on First Responder Methamphetamine training.
- Networked with outside Senior Service organizations through Directors meetings and interview assistance.
- Worked with Tahoe Douglas Senior Center to secure a new public transportation vehicle.
- The Manager and all kitchen staff completed Serv-Safe training.
- 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.
- Elected to the state marketing committee for NDOT.
- 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.
- Worked with the Community Partnership to installed shower bars and provide financial and maintenance assistance in a number of senior citizen homes.
- Passed all DAS and NDOT audits with 100% grades.
- Worked with Project Santa Claus.
- Worked with Junior Honors Society to provide volunteer opportunities.
- Provided over 400 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.
- Provided a connection service with the new Jump Around Carson public transportation program and expanded route to Costco to the north.

FY07-08 Objectives vs. Results

Objective #1: Re-locate transportation electrical stations.
Result: *100% complete. Due to the impact that the transportation department had on the local community it was determined to move all transportation operations to the County Maintenance Yard.*

Objective #2: Place bus shelters in major Campo bus stop locations.
Result: *75% complete. The 5309 Capital Improvement funds were held up at the state level until June of 2008. We now have the necessary funding to pursue bus shelters in selected locations. Douglas Area Rural Transit extended it's route to include Costco to the north and are in the process of working cooperatively with the Carson Area Metropolitan Planning Organization (CAMPO) to jointly fund a shelter at the Costco location.*

Objective #3: Establish third in-town public transportation route.
Result: *100% Complete. A third route was established in town to alleviate the demand on the present route and to provide increase opportunities for Minden/Gardnerville riders to utilize the system.*

Objective #4: Purchase (4) new vehicles for public transportation.
Result: *100% complete. We were able to secure two vehicles through the NDOT and another two vehicles from CAMPO.*

Objective #5: Pursue a new central air conditioner for the center.

Result: *100% complete. A new air conditioner was pursued based on concerns about the heat in the center expressed by our congregate dining population and individuals involved in weekend activities Through meetings with the County maintenance department it was determined that the building had two separate systems and could not easily accommodate a single unit. Additionally, the cost would be prohibitive. The thermometers were re-set in an attempt to cool down the facility and accommodations were made to assist weekend functions.*

Objective #6: Upgrade operations with Active Network software system.

Result: *100% complete. Anticipating an increase in class and excursion involvement and in an effort to provide a more professional records management operation, we pursued a network system similar to the one in operation at the recreation department. It was determined that the system was too expensive to justify its purchase at this time.*

Objective #7: Pass all Division for Aging Service/Division of Transportation audits without discrepancies.

Result: *100% complete. Within the last year we have successfully completed three separate Division For Aging Service audits and our annual NDOT audit without concern.*

Objective #8 Work to have all drivers in the Transportation Department acquire commercial driver's licenses.

Result: *80% Completed. We had achieved 100% completion of this goal but recently the transportation program has gone through a staff transition. A new Transportation Coordinator has been established and there were three new van drivers hired. Two of the van drivers are in the process of completing their training.*

Objective #9 Work with Young At Heart Senior Citizens' Club to generate at least $15,000 in fundraising and contributions for Senior Services operations.

Result: *100% complete. Due to budget concerns the Young at Heart Senior Citizens Club was unable to secure its traditional $10,000 grant from the County. We were able to generate $21,000 through bingo, gift shop sales, raffles, special events and membership dues.*

Objective #10: Have all Kitchen and Volunteer personnel complete DAS Serve Safe CD Training.

Result: *90% complete. The Manager of Senor Services, the Food Service Supervisor and the one of our Food Service Worker 1's have completed the DAS provided seminar training. A Food Service Worker new hire will complete the training when it provided. All volunteers have viewed the DAS training CD.*

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, with case management and 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 FY08-09 budget for both divisions is $3,487,427.

Social Services

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	383,971	447,754	476,169	28,415	6.3%
Services & Supplies	2,399,015	3,103,461	3,009,169	(94,292)	-3.0%
Capital Projects	-	61,207	2,089	(59,118)	-96.6%
Total	**2,782,986**	**3,612,422**	**3,487,427**	**(124,995)**	**-3.5%**
Funding by Source					
St. MV Accident Indigent	349,755	324,090	329,247	5,157	1.6%
Medical Assistance Indigent	1,418,694	2,006,906	1,877,416	(129,490)	-6.5%
Social Services	1,014,537	1,281,426	1,280,764	(662)	-0.1%
Total	**2,782,986**	**3,612,422**	**3,487,427**	**(124,995)**	**-3.5%**
FTE	**8.58**	**6.98**	**4.88**	**(2.10)**	**-30.1%**

FY08-09 Objectives

- Serve as an officer of, attend and participate in the County Social Services Administrators (CSSA) (formerly the Nevada County Welfare Directors Association) meetings to acquire information on available grant funding, human services trends, available programs and network with other Nevada counties.
- Participate with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program.
- Meet with the Senior Services Supervisor on a monthly basis to participate in the needs and development of programs for the senior population.
- Monitor the care of all Douglas County indigent patients in group care and convalescent care.
- Provide temporary and emergency assistance to all clients in need, in accordance with NRS and Douglas County Policy, including direct assistance, counseling, appropriate referrals and case monitoring.
- Perform within and pass all grant and audit requirements for the Housing Division, Western Nevada Home Coalition, Community Services Block Grant, AB126, United Way and Emergency Services Grant.
- Update appropriate policies and procedures manual in accordance with the new guidelines and standards.
- Continue to work on statewide solution for long-term care funding.
- Update and continue to work with the Sheriff's Office Jail Division, to identify and pay medical bills for indigent inmates in the most cost effective means possible.
- Continue to participate on a committee of Nevada social service directors to assist and train other rural counties to adopt current Guidelines and Standards.
- Provide alternatives for persons who are homeless including encouraging regional cooperation regarding alternatives for homelessness, and provide transitional housing and supportive services to persons who are homeless.

- Collaborate with other Social Service agencies in Douglas County to create a constructive community needs assessment tool.
- Finalize the CSSA ***Guide for State and County Policymakers*** to provide an informational and educational tool for legislators and county commissioners regarding County Social Services.
- Attend 2009 Legislative Session, track and respond to bills and represent Douglas County on all social service issues, keeping management and commissions informed on issues that may be of significant impact.
- Safeguard County resources through improved referral patterns to appropriate governmental and private programs to move clients from County based assistance.
- Complete negotiations with Carson City to lease space for the Women, Infants & Children (WIC) program.

Major Accomplishments of FY07-08

- 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 a renewal 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.
- Attended 2008 Interim Legislative Committees to represent Douglas County on all significant social service issues.
- Investigated a discount rate with a local provider for provision of laboratory services for indigent medical services.
- Continued to attend and participate in the County Social Services Administrators (CSSA) (formerly the Nevada County Welfare Directors Association) meetings to obtain information and network with other Nevada counties.
- Became the lead agency for the Douglas County Rx Program for all residents.
- Updated and remodeled front office and reception area to improve efficiency and client privacy.
- 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 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 participate on the Board of Directors and assist in the operation of the newly opened "Carson Valley Children's Center/Austin's House".
- Continued to be an active participant in the Western Nevada Home Consortium and secured a grant for $9,879.
- Secured a $4,929 United Way grant for the temporary housing program, which also helps to match HUD grant funds.
- Partnered with the Douglas County Library and piloted financial literacy training classes for residents.

- Expanded and engaged in staff in-service training with 12 outside agencies.
- Continued to partner with Consumer Credit Counseling 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 write and adopt new Guidelines and Standards.
- Wrote a grant for a Community Services Block Grant, received a total of $67,328 to fund the transitional housing programs and the Resource Center for Douglas County, which also helped to match HUD funds.
- The Social Services office completed training and became an official ***"Safe Place"*** for Nevada children.
- Continued to partner with the State of Nevada, Energy Assistance Program as an intake site for EAP applications.
- Developed collaboration with the Carson City Salvation Army and became the provider for the Southwest Gas Assistance program (SHARE).
- Continued to develop a new program within Social Services to access free/low cost prescriptions for clients via Needy Meds.com.
- Wrote and received an Emergency Shelter grant for $25,543 for Douglas County citizens, which also helps to match HUD funds; revised program guidelines and policies.
- Members of the Social Services office spent many hours on various committees, including Management Team, Benefits, Safety & Risk Management, Insurance and Website Design.
- Applied for and received a $70,000 grant under Assembly Bill 126 to be used to provide alternatives for persons who are homeless, including encouraging regional cooperation for alternatives to homelessness, and providing transitional housing and supportive services to persons who are homeless.
- Facilitated the first "Utility Roundtable" presentation and discussion. Coordinated the collaboration of 36 partner agencies to address the issues facing low income residents with increasing winter-time heating bills.

FY07-08 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 Western Nevada Home Coalition, Community Services Block Grant, United Way and the Emergency Services Grant.

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.*

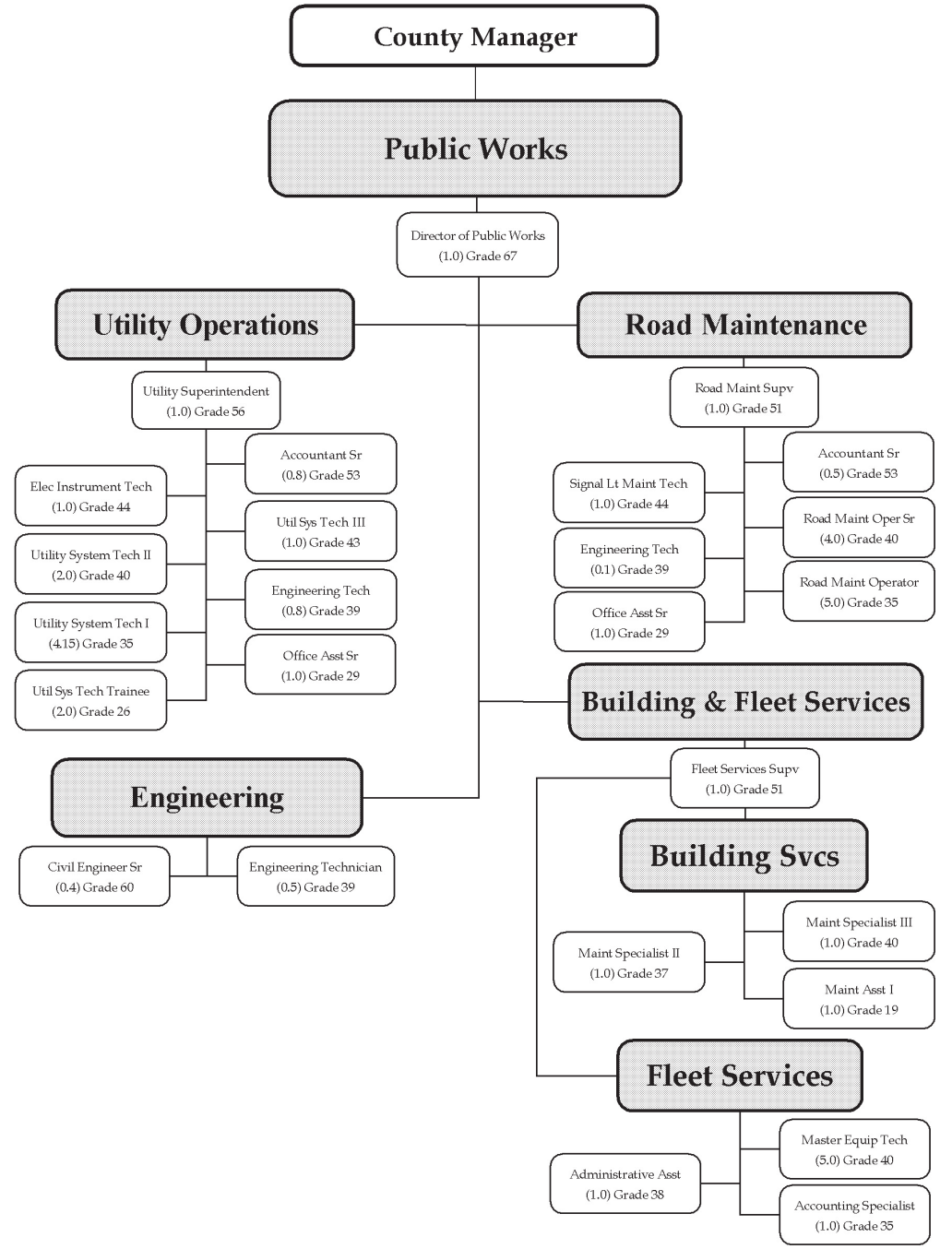
Objective # 9: Continue to assist in training staff and work with the Douglas County Sheriff's Office jail to create an indigent program and guidelines.

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.*

Public Works
Organizational Chart



Total Number of Positions: 42
Total Full-Time Equivalents: 39.25

PUBLIC WORKS

Mission Statement

To enhance the quality of life in Douglas County by providing the highest quality and professional service to the citizens and employees of Douglas County in the areas of Building/Fleet Services, Engineering, Utilities and Road Maintenance.

Major Programs Offered

Public Works consists of the following divisions: Administration, Engineering, Building/Fleet Services, Utilities and Road Maintenance. This department was created in February 2008 as a result of a reorganization of Community Development and other miscellaneous departments. The Department contributes to the health, well-being, and convenience of citizens, visitors, business, and industry by operating and maintaining public roads, water, wastewater and drainage facilities for long-term service. The Department also provides efficient and high quality maintenance in the areas of fleet services and County buildings.

The major administrative and engineering support services for the department include:

- Budget Preparation and Monitoring
- Personnel Management
- Fund and Project Accounting
- Contract and Grant Administration
- Strategic Planning and Monitoring
- Capital Project Management

Staffing and Budget

The department is led by the Public Works Director who reports directly to the County Manager. Administrative staff provides technical, accounting and clerical support for the various divisions. Engineering staff provide design, public facilities planning, contract administration and construction management services for Public Works capital projects. Staff salaries and benefits are distributed throughout the various divisions. The department has 39.25 FTE's authorized for FY08-09. The FY08-09 total operating budget is $7,618,591 for all divisions.

Public Works

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	n/a	n/a	3,092,004	n/a	n/a
Services & Supplies	n/a	n/a	3,306,677	n/a	n/a
Capital Outlay	n/a	n/a	296,020	n/a	n/a
Capital Projects	n/a	n/a	923,890	n/a	n/a
Total	**n/a**	**n/a**	**7,618,591**	**n/a**	**n/a**
Expenditures by Division					
Building Fleet Services	n/a	n/a	955,710	n/a	n/a
Engineering	n/a	n/a	84,064	n/a	n/a
Motor Pool	n/a	n/a	1,395,457	n/a	n/a
Road Operating	n/a	n/a	2,311,459	n/a	n/a
Utilities	n/a	n/a	2,871,901	n/a	n/a
Total	**n/a**	**n/a**	**7,618,591**	**n/a**	**n/a**
Funding by Source					
General Fund	n/a	n/a	1,039,774	n/a	n/a
Fleet Services	n/a	n/a	1,395,457	n/a	n/a
Road Maintenance	n/a	n/a	2,311,459	n/a	n/a
Do.Co. Water District	n/a	n/a	223,593	n/a	n/a
Do.Co. Water Utility	n/a	n/a	30,594	n/a	n/a
Water Districts	n/a	n/a	1,742,686	n/a	n/a
Sewer Utility	n/a	n/a	875,028	n/a	n/a
	n/a	**n/a**	**7,618,591**	**n/a**	**n/a**
FTE	**n/a**	**n/a**	**39.25**	**n/a**	**n/a**

FLEET SERVICES / MOTOR POOL

Mission Statement

To establish efficient and effective fleet services by providing county departments with safe and reliable transportation and related support. We are committed to providing high quality repairs and a maintenance program in a manner that minimizes equipment down-time and the interruption of County services.

Major Programs Offered

Fleet Services provides maintenance and repair for County owned and other Government agency owned vehicles and equipment. Motor Pool provides different types of vehicles to various County departments on a permanently assigned or short term basis. These two divisions of the Public Works Department operate as an internal service fund and charge user departments for services rendered and parts and supplies used. Fleet Services manages the Motor Pool Replacement Fund by maintaining a fleet of Motor Pool vehicles that are purchased, maintained and replaced in order to maximize County assets.

Staffing and Budget

The Division has 6.3 FTE authorized for FY08-09. Fleet Services/Motor Pool funds 70% of a Supervisor, 60% of a Administrative Assistant, 3 full-time Master equipment Technicians and 2 Equipment Technicians. Fleet Services also prepares specifications for the purchase of new vehicles and equipment, obtaining titles and licensing, fuel and parts billing. Fleet Services provides preventative maintenance services, major repairs, equipment modifications and installation and new vehicle prep work for all County vehicles and equipment. The FY08-09 budget is $1,395,457.

Expenditures by Category	
Personnel Services	$486,903
Services & Supplies	$566,846
Capital Outlay	$296,020
Total	$1,349,769

Motor Pool/Veh Maint

Expenditures by Category	2006-07 Actual	2007-08 Adopted	*2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	596,008	591,883	483,411	(108,472)	-18.3%
Services & Supplies	641,600	577,970	616,026	38,056	6.6%
Capital Outlay	-	113,810	296,020	182,210	160.1%
Total	**1,237,608**	**1,283,663**	**1,395,457**	**111,794**	**8.7%**
Funding by Source					
Motor Pool/Vehicle Maint.	1,237,608	1,283,663	1,395,457	111,794	8.7%
FTE	**8.00**	**8.43**	**6.30**	**(2.13)**	**-25.2%**

***Department moved from County Manager**

FY08-09 Objectives

- To implement a plan to reduce fuel consumption in all County vehicles.
- To increase technician efficiency with increased training and technical support.
- To develop a plan to cut maintenance expenses while still maintaining the highest level of quality.

Major Accomplishments of FY07-08

- Completed reorganization of the motor pool, facilities operations and warehouse divisions into the Public Works Department.
- Successfully recruited highly skilled building maintenance assistant and specialist.
- Improved energy management systems for County owned facilities.
- Developed a more efficient work force.

FY07-08 Objectives vs. Results

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

Objective #2: Have a trained maintenance work force.
Result: *100% complete. All technicians are continuing their education and obtaining certifications through ASE and other vendor training. The supervisor has completed several supervisory seminars and training classes through the county training and outside vendors.*

Objective #3: Provide a more efficient work force.
Result: *100% complete. We have continued to prep more new vehicles and maintain the growing county fleet with a smaller work force.*

FACILITY OPERATIONS

Mission Statement

To provide the highest quality of technical service and support with respect to safety and cost effectiveness in maintenance, repairs, and construction of County buildings while complying with federal, state and local laws.

Major Programs Offered

The Facility Operations Division manages twenty-one County buildings consisting of approximately 300,000 plus square feet. The Division is responsible for all aspects of building maintenance, including electrical, heating, ventilation & air conditioning (HVAC), plumbing, security, carpentry, and routine maintenance activities. A large portion of staff time is spent at the County's two jails due to security and safety concerns, and that the jails are a 24-hour a day, 7 day a week operation.

Routine Maintenance
Facility Operations performs daily, routine maintenance for all the departments of County government. This is accomplished through a work order system. Repair jobs and service calls can be scheduled and are completed on a scheduled priority basis.

Emergency Maintenance
Maintenance that is needed immediately is accomplished through a paging system setup through the Facility Operations Senior Account Clerk who will dispatch maintenance staff to handle the emergency.

Preventive Maintenance
Although the Division has limited resources, a considerable amount of time is spent in activities specifically designed to prolong the useful life of buildings and equipment through proactive management.

Contractual Maintenance
The Division manages the contracts for building services provided by outside contractors, including elevator inspections and service, janitorial service, septic service, fire extinguisher/halon/fire sprinkler, and various other services.

Capital Improvement Program
Projects are presented to the Board of County Commissioners for approval and inclusion in the County's Five-Year Capital Improvement Program. Each year, Facility Operations undertakes $300,000 to $5,000,000 in projects to maintain and improve county facilities. These projects are bid and contracted out. Numerous projects and pieces of equipment under $25,000 are also purchased and managed by the Division.

Staffing and Budget

The Facility Operations Division has a staff of four consisting of 2 full-time Building Maintenance Technicians, one part-time Senior Office Assistant and the Assistant Director of Administrative Services who supervises the Division. A total of 3.0 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 $7,957,837 and is supported by the General Fund, Ad Valorem Capital Projects Fund, and the County Construction Fund.

Facilities Operations

Expenditures by Category	2006-07 Actual	*2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	207,942	223,068	-	(223,068)	n/a
Services & Supplies	1,758,473	834,552	382,023	(452,529)	-54.2%
Capital Outlay	-	-	50,000	50,000	n/a
Other	85,570	89,937	96,529	6,592	7.3%
Capital Projects	1,263,412	295,000	7,429,285	7,134,285	2418.4%
Total	**3,315,399**	**1,442,557**	**7,957,837**	**6,515,280**	**451.6%**
Funding by Source					
General Fund	887,578	894,498	-	(894,498)	n/a
Ad Valorem Capital Projects	661,225	89,937	7,455,814	7,365,877	8190.0%
County Construction	2,421,426	458,122	502,023	43,901	9.6%
Total	**3,970,229**	**1,442,557**	**7,957,837**	**6,515,280**	**451.6%**
FTE	**2.50**	**2.50**	**3.00**	**0.50**	**20.0%**

***Department moved from Administrative Services**

FY08-09 Objectives

- Continue to seek ways to reduce utility costs through lighting programs, purchases of equipment with high efficiency, reduced consumption and other methods.
- Continue to improve the Energy Management System and develop for additional facilities.
- To increase technician efficiency and knowledge on current trends in energy management with increased training and technical support.

Major Accomplishments of FY07-08

- Replacement of heat pumps at the Historic Courthouse.
- Replacement of heating and cooling system at the Animal Shelter.
- Remodel of the Public Works Building.
- Remodel of the Justice Courts Clerk office.
- Air conditioning unit installation for the 911 Center server room.
- Relocation of Alternative Sentencing office.
- Relocation of County Gym to E.F.F.P.D. Station 1.
- Construction of 911 Center conference room.

FY07-08 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: *Continue to replace lighting with energy efficient units throughout County facilities. Placement of motion control lighting switches in county facilities reduces unnecessary room lighting. Replacement of heating & cooling system at Animal Control will reduce energy costs by 20%.*

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

Result: *Added lighting controls through the Energy Management System to the lake parking structure to reduce energy costs. Set up the Judicial building A/C system to stage compressor operation on an as needed basis determined on outside air temp. Developed a program to add the Animal Control facility to the Energy Management System.*

Objective #3: Increase facility inspection intervals for supervisor to view overall appearances and conditions of assigned facilities.

Result: *Supervisor assists staff with facility inspections and repairs to determine priorities to help control costs associated with building maintenance and needs of County Facilities.*

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

Result: *Continue to work with the Project Manager and Architects on the design of the valley jail expansion to incorporate energy savings and 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.
- Continue to upgrade and monitor traffic signals throughout the County, including video detection and pedestrian crosswalk signals.

Staffing and Budget

The Road Maintenance Division has 12.70 FTE authorized for FY08-09. Staff includes 10 Road Maintenance Workers, 1 Road Supervisor and 1 Office Assistant Sr. The General Fund provides support staff totaling .02 FTE. The FY08-09 budget is $2,311,459.

Road Operating

Expenditures by Category	2006-07 Actual	2007-08 Adopted	*2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	858,472	1,002,023	980,838	(21,185)	-2.1%
Services & Supplies	553,512	1,166,928	617,574	(549,354)	-47.1%
Capital Outlay	124,334	150,000	-	(150,000)	n/a
Capital Projects	92,836	400,246	713,047	312,801	78.2%
Total	**1,629,155**	**2,719,197**	**2,311,459**	**(407,738)**	**-15.0%**
Funding by Source					
Road Operating	1,629,155	2,719,197	2,311,459	(407,738)	-15.0%
FTE	**13.02**	**13.52**	**12.70**	**(0.82)**	**-6.1%**

***Department moved from County Manager**

FY08-09 Objectives

- Upgrade gravel roadways with the implementation of A/C grindings throughout the county. We will focus on roads in Fish Springs and Topaz Lake areas.
- Provide and encourage cross-training of equipment for all Road Maintenance personnel.
- Ensure all Road Maintenance personnel are provided county required training.
- Work as partners with other departments to provide support and services for established in house county projects.

Major Accomplishments of FY07-08

- Continued to enhance the County's investment in the transportation system through a safe and efficient maintenance program.
- Continue to upgrade and monitor traffic signals throughout the county, including video detection and pedestrian crosswalk signals: interconnect the system throughout the 395 corridor to enhance traffic movement to the north and south.
- Upgraded 2.5 miles of gravel roads with grindings since May 08 in addition to the 48 miles of roads currently upgraded.
- Provided heavy equipment cross-training for all Road Maintenance personnel.
- Assisted in the formation of the new Public Works Department.

FY07-08 Objectives vs. Results

Objective #1: Restructure and use of the office building for the newly formed Public Works Department.
Result: *95% Complete. The reorganization of the staff is complete as well as the infrastructure for Public Works.*

Objective #2: Update the Road Maintenance vehicle replacement program.
Result: *100% Complete. Purchased a new striping machine and sold 2 obsolete underutilized pieces of equipment.*

Objective #3: Upgrade gravel roadways to A/C grindings throughout the County.
Result: *Ongoing. Completed roads in Fish Springs, Genoa, and Indian Hills.*

Objective #4: Provide heavy equipment cross-training for all Road Maintenance Personnel.
Result: *Ongoing. Will encourage cross-training by all Roads personnel.*

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 Division has 14.75 FTE authorized for FY08-09. Staff includes the Utilities Superintendent, Utility Technician III, Utility Technician II, Utility Technician I, Utility Technician Trainee, Electrical Instrumentation Technician, and Senior Office Assistant. The General Fund provides engineering support totaling .18 FTE. The Division oversees 8 funds with FY08-09 operating and capital budgets totaling $2,871,901.

Utility Operations

Expenditures by Category	2006-07 Actual	2007-08 Adopted	*2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	812,911	918,426	1,288,631	370,205	40.3%
Services & Supplies	1,761,828	1,754,771	1,372,427	(382,344)	-21.8%
Other	353,639	-	-	-	n/a
Capital Projects	-	6,550,750	210,843	(6,339,907)	-96.8%
Total	**2,928,378**	**9,223,947**	**2,871,901**	**(6,352,046)**	**-68.9%**
Funding by Source					
Do.Co. Water District	55,856	365,000	223,593	(141,407)	-38.7%
Do.Co. Water Utility	72,852	1,352,268	30,594	(1,321,674)	-97.7%
Water Districts	1,653,146	2,363,491	1,742,686	(620,805)	-26.3%
Sewer Utility	1,146,524	5,143,188	875,028	(4,268,160)	-83.0%
Total	**2,928,378**	**9,223,947**	**2,871,901**	**(6,352,046)**	**-68.9%**
FTE	**12.28**	**12.68**	**14.75**	**2.07**	**16.3%**

***Department moved from Community Development**

FY08-09 Objectives

- Implement Well Head Protection Program. Phase I – fencing of 2 well sites, abandon 2 wells (Sierra Shadows/Genoa Lakes).
- Implement Water Conservation Plan.
- To complete GPS of all utility systems for inclusion on GIS maps.
- Construct new Well and Treatment Facility for Job's Peak Water System.
- Install and analyze test wells in the West Valley Water System.
- Upgrade SCADA software for monitoring of Lake and Valley Systems.
- Connection of Minden Water with East Valley Water System.
- Complete installation of Radio Read System to East Valley Water System.
- Construct new Booster Station Upper Cave Rock.
- Construct Phase 2A North Valley Wastewater Treatment Plant.
- Meter upgrade project Job's Peak Water System Phase I & II.

Major Accomplishments of FY07-08

- 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.
- Completed the expansion project for Public Works Department.
- Completed the County's Pre-Treatment ordinance.
- Completion of Lower Cave Rock Storage Tank.
- Completion of SCADA System between ZWUD Water System and Skyland/Cave Rock.
- Completion of Water System from Fairgrounds to Sunrise Estates.
- Re-equip Sunrise Estates Well #2 to pump to Fairgrounds Tank.
- Phase III Sheridan Acres service connection upgrade, meter replacement and fire hydrant replacement.
- Radio Read System (MXU's) – Sunrise Estates, Fairgrounds, Foothill, West Valley, North County, East Valley's Business Parkway, Meridian Business Parkway and Airport have been completed.

FY 07-08 Objectives vs. Results

Objective #1: Develop Well Head Protection Program.
Result: *100% Complete.*

Objective #2: Update Water Conservation Program.
Result: *100% Complete.*

Objective #3: GPS all utility systems for inclusion on GIS maps.
Result: *80% Complete.*

Objective #4: Completed construction of 0.75 mgd effluent storage pond at NVWWTP.
Result: *100% Complete.*

Objective #5: Construct new well and treatment facility for Job's Peak Water System.
Result: *25% Complete.*

Objective #6: Analyze test wells in West Valley Water System.
Result: *25% Complete.*

Objective #7: Phase III Sheridan Acres service connection upgrade and meter replacement.
Result: *100% Complete.*

Objective #8: Completion of West Valley Water System with Eagle Ridge and Montana regionalization.
Result: *90% Complete.*

Objective #9: Connection of Sunrise Estates Water System with Fairgrounds Water System.
Result: *90% Complete.*

Objective #10: Upgrade new SCADA software for monitoring of Lake and Valley systems.
Result: *65% Complete.*

Objective #11: Developed pre-treatment ordinance.
Result: *100% Complete.*

Objective #12: Completed new Water Storage Tank for Cave Rock.
Result: *100% Complete.*

ENGINEERING

Mission Statement

To ensure that capital infrastructure needs are identified, programmed and completed cost effectively and in coordination with future community development needs. Provide timely and efficient engineering review of private and public works projects.

Major Programs Offered

Engineering is responsible for the planning, design, and construction of the County's water and wastewater infrastructure. Additionally, engineering reviews private and public works projects and provides technical support to other divisions and County Departments.

- Water and Wastewater Capital Facility Planning
- Design and Construction of County Water and Wastewater Infrastructure Projects
- Design Review and Approval of Private Development and Public Works Projects
- Technical Assistance for Solid Waste and Recycling Programs

Staffing and Budget

The department is led by the Public Works Director who reports directly to the County Manager. The department has .90 FTE authorized for FY08-09. The FY08-09 total operating budget is $84,064 for all divisions.

Engineering

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Capital Projects	n/a	n/a	-	n/a	n/a
Total	**n/a**	**n/a**	**84,064**	**n/a**	**n/a**
Funding by Source					
General Fund	n/a	n/a	84,064	n/a	n/a
Total	**n/a**	**n/a**	**84,064**	**n/a**	**n/a**
FTE	**n/a**	**n/a**	**0.90**	**n/a**	**n/a**

FY08-09 Objectives

- Construct North Valley Wastewater Treatment Facility Phase 2A Project
- Design Uppaway Water Tank
- Design Cave Rock Water System Improvements
- Complete Lake Tahoe Water System Inter-tie Feasibility Study
- Complete Zephyr Water Utility District LT2 Rule Evaluation

Major Accomplishments of FY07-08

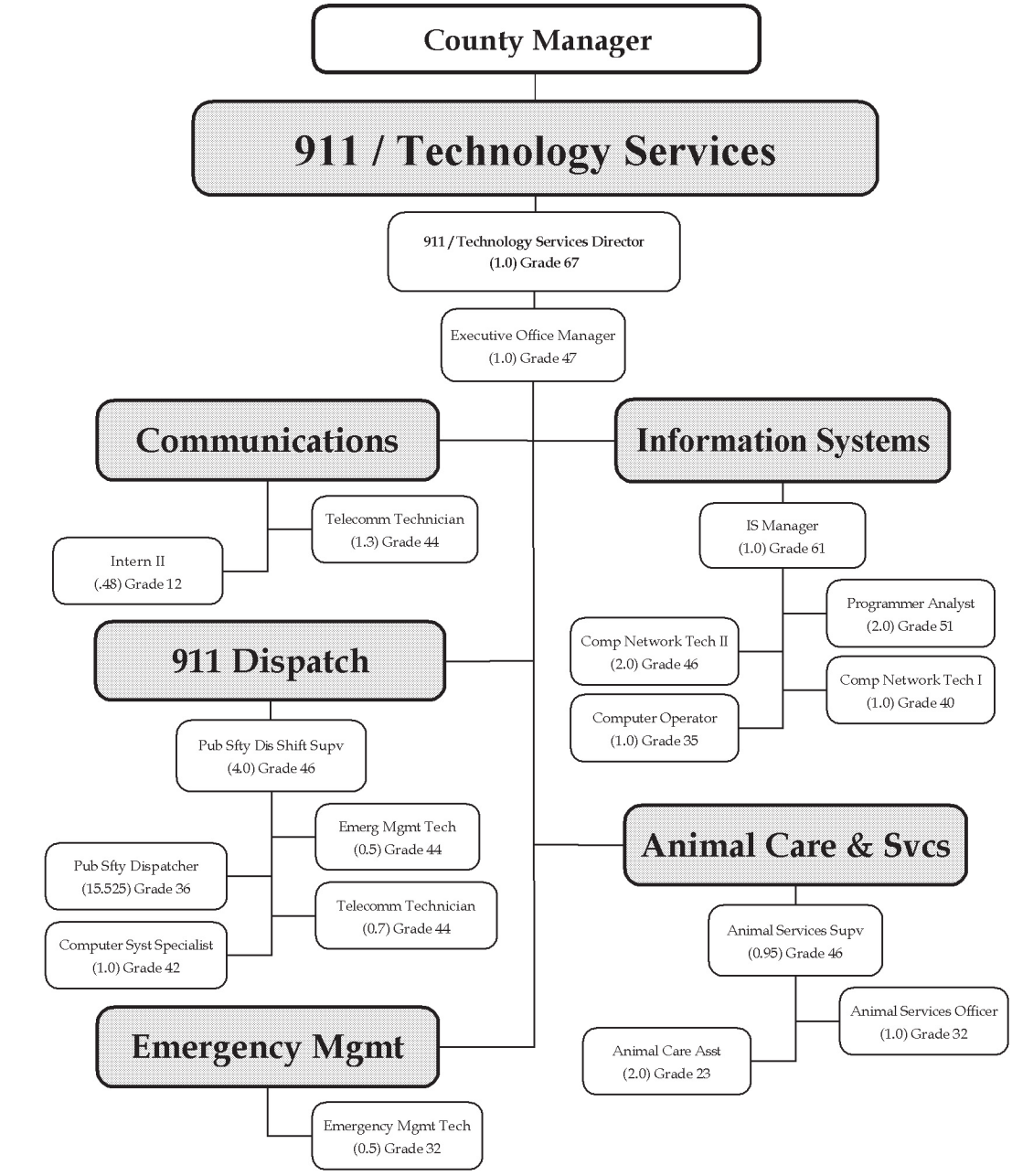
- Not Applicable – newly created department

FY07-08 Objectives vs. Results

- Not Applicable – newly created department

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911 / Technology Services
Organizational Chart



Total Number of Positions: 40
Total Full-Time Equivalents: 36.95

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 36.96 FTE authorized for FY08-09. The FY08-09 total operating budget is $3,932,835 for all divisions.

Technology Services/911

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	1,885,338	2,175,329	2,861,680	686,351	31.6%
Services & Supplies	896,473	597,273	827,522	230,249	38.6%
Capital Outlay	94,569	-	25,000	25,000	n/a
Capital Projects	15,629	165,000	218,633	53,633	32.5%
Total	**2,892,008**	**2,937,602**	**3,932,835**	**995,233**	**33.9%**
Expenditures by Division					
Animal Control	381,898	371,853	281,587	(90,266)	-24.3%
Communications/911	2,229,001	2,491,575	2,695,985	204,410	8.2%
Information Systems	n/a	n/a	878,827	n/a	n/a
Emergency Management	281,109	74,174	76,436	2,262	3.0%
Total	**2,892,008**	**2,937,602**	**3,932,835**	**995,233**	**33.9%**
Funding by Source					
General Fund	1,040,044	819,658	1,616,026	796,368	97.2%
911 Fund	1,851,964	2,117,944	2,316,809	198,865	9.4%
Total	**2,892,008**	**2,937,602**	**3,932,835**	**995,233**	**33.9%**
FTE	**30.48**	**30.38**	**36.96**	**6.58**	**21.64%**

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 caller's 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 911/Communications Division has a 0.75 of the 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 25.51 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 FY08-09 budget for 911 Division is $2,316,809. The Communications Division is funded entirely by the General Fund. The total FY08-09 budget is $2,695,985.

Communications/911

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	1,494,504	1,756,852	1,867,613	110,761	6.3%
Services & Supplies	624,299	569,723	584,739	15,016	2.6%
Capital Outlay	94,569	-	25,000	25,000	n/a
Capital Projects	15,629	165,000	218,633	53,633	32.5%
Total	**2,229,001**	**2,491,575**	**2,695,985**	**204,410**	**8.2%**
Expenditures by Division					
Communications	377,036	373,631	379,176	5,545	1.5%
911 Dispatch	1,851,964	2,117,944	2,316,809	198,865	9.4%
Total	**2,229,001**	**2,491,575**	**2,695,985**	**204,410**	**8.2%**
Funding by Source					
General Fund	377,036	373,631	379,176	5,545	1.5%
911 Fund	1,851,964	2,117,944	2,316,809	198,865	9.4%
Total	**2,229,001**	**2,491,575**	**2,695,985**	**204,410**	**8.2%**
FTE	**24.68**	**24.58**	**25.51**	**0.93**	**3.8%**

FY 08 - 09 Objectives

- Purchase new 911 telephone equipment using 911 Surcharge tax funds.
- Work with 911 Advisory Committee to address equipment needs for 911 system.
- Install new Silent Knight Receivers and automation software for fire and alarm monitoring.
- Rewrite the department training program for dispatchers.
- Complete total revision of the ECC policy and procedure manual.
- Establish and implement a joint policy and procedure for the proper use of the MDC equipment with DCSO.
- Create a training video to help users on how the radio system works in Douglas County
- Implement new CritiCall testing and evaluation program for all dispatcher applicants.
- Implement new Informer Systems Scheduling program.
- Create an employee recognition program.
- Built a new communications shelter at Sunridge Dr. to address radio coverage in North County.
- Complete solar project needed to provide power for data link to assist coverage in valley for utilities telemetry system and network backbone in the Valley.

- Install back up to network data link for Lake facilities. (WorldMark location)
- Continue to work on documenting radio, telephone and microwave equipment at all facilities to include type, model, serial numbers and photographs.
- Create a maintenance schedule for all radios, telephone circuits, microwave equipment, repeater sites and maintain detailed records on work performed.
- Reprogram all radios to meet narrow banding requirements of 2010.

Major Accomplishments of FY07-08

- Installation of all communications at the new Station 12 Fire Station.
- Reprogrammed all DCSO handhelds and mobile radios, set-up annual maintenance.
- Programmed all In Vehicle Repeaters for DCSO, and partnered with Fleet Services to do installs.
- Provided a solution and installed controllers to address Fire Stations call out, lights and appliance controls.
- Major recabling project in Dispatch Center to accommodate new console equipment.
- Addition of a new Technology Services conference room.
- Facilitate communications move for Senior Transportation relocation to Public Works yard.
- Facilitate communications move for new Public Works department to Public Works yard.
- Install new APC UPS to insure backup power to Dispatch console station.
- Install voters over IP for Topaz Ranch Estates to enhance radio coverage for DCSO and EFF.
- Install new voter in Gardnerville Ranchos, Station 7 to enhance radio cover for EFF.
- Facilitate moving Topaz Water Company off of the In Vehicle Repeater frequency.

FY07-08 Objectives vs. Results

Objective #1: Addition to Communications Center for an EOC Conference Room.
Result: 80 % completed small equipment to be purchased in FY 08-09 to complete.

Objective #2: Implement a new 911 tax (25 cents).
Result: *50% complete. Ordinance was written, advisory committee was selected and began meeting. No revenues from tax were received in FY07-08; however there were deposits made in July of 2008.*

Objective #3: Install mobile data computers in both DCSO and EFF vehicles
Result: *50% complete. 99% of the Sheriff's vehicles have been installed. Beginning to install for Fire Dept.*

Objective #4: Complete the SCADA data link for the utilities water tanks to be used as part of the backbone for mobile data computers.
Result: *65% complete - 3 more sites are in the works.*

Objective #5: Implement the use of vehicle repeaters in the Sheriff's department vehicles.
Result: *75% complete. Ongoing, majority of fleet have been equipped, new vehicles will continued to be equipment as they are put into service.*

Objective #6: Train all dispatchers in ICS 100 and NIMS 700 to meet the NIMS compliance for state certification to receive FY2007 federal preparedness grant funds.
Result: *100% complete.*

Objective # 7: Acquire, install and implement Medical Priority's Pro QA computer Emergency Medical Dispatch software.

Result: *100% complete.*

Objective # 8: Install card key security lock on glass door to dispatch to enhance security and comply with NCIC rules.

Result: *100% complete.*

Objective # 9: Upgrade outdated 911 equipment.

Result: *1% complete. Two vendors provided presentations on their products.*

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 0.25 of the 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 FY08-09 budget is $76,436.

Emergency Management

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	64,176	69,374	73,636	4,262	6.1%
Services & Supplies	216,933	4,800	2,800	(2,000)	-41.7%
Total	**281,109**	**74,174**	**76,436**	**2,262**	**3.0%**
Funding by Source					
General Fund	281,109	74,174	76,436	2,262	3.0%
FTE	**0.75**	**0.75**	**0.50**	**(0.25)**	**-33.3%**

FY 08-09 Objectives

- Hire new Emergency Management Technician.
- Research and write grants to address P25 compliance requirements to upgrade existing radio communications.
- Participate in State Steering Committee to address inoperability issues within the State.
- Participate in HazMat training for first responders.
- Create a maintenance and usage log for the Multi Agency Command Center vehicle (MACC)
- Assist DCSO with communications during New Years 2009 crowd control event.
- Continue to facilitate meetings for the Local Emergency Planning Committee (LEPC)

Major Accomplishments of FY07-08

- Wrote and received funds from public safety grants totaling $ 100,000.00.
- Researched and wrote grant for 2 Quantar Repeaters(to enhance radio coverage in our county).
- Assess Countywide vulnerabilities.
- Participated in a quad county, wildland fire training exercise.
- Facilitated training for all county employees to be trained in NIMS to meet federal requirements.

FY07-08 Objectives vs. Results

Objective #1: Re-write Emergency Operations Plan to include new format.
Result: *Ongoing.*

Objective#2: Write grant for, and implement new P25 repeater system for communications
Result: *50% complete.*

Objective #3: Receive and implement newly awarded FY 07/08 grant funded emergency equipment.
Result: *75% complete.* Quantars have been purchased 1 installed at new Station 12 Fire Station.

Objective #4: Strengthen County LEPC membership to include broader range of members.
Result: *Ongoing.*

Objective #5 Maintain department operations through EMPG grant program
Result: *Ongoing.*

Objective #6: Close out FEMA 2006 flood project at the State and Federal level.
Result: *100% Completed,*

Objective #7: Research and write upcoming public safety grants.
Result: *Ongoing.*

Objective #8: Participate in multi agency/multi jurisdictional public safety drills and training.
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 Division reports directly to the Technology Services Director. The Division has 7 full-time employees: 1 Manager, 2 Programmer/Analysts, 2 Network Technicians, 1 Computer Systems Specialist, and 1 AS/400 Computer Operator. The FY08-09 budget is $878,827 and is supported entirely through the General Fund.

Information Systems

Expenditures by Category	*2006-07 Actual	*2007-08 Adopted	**2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	535,832	609,954	659,444	49,490	7.5%
Services & Supplies	189,015	226,490	219,383	(7,107)	-3.2%
Capital Outlay	53,736	-	-	-	n/a
Total	**778,584**	**836,444**	**878,827**	**42,383**	**4.8%**
Funding by Source					
General Fund	778,584	836,444	878,827	42,383	4.8%
FTE	**7.10**	**7.10**	**7.00**	**(0.10)**	**-1.4%**

***Divison under Administrative Services.**

****Division under Technology Services/911.**

FY08-09 Objectives

- Work together with a county committee to 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. Changes to the way Building Permits are allocated and tracked, and the requirement to implement a solution to manage Business Licenses in Douglas County is driving the requirement for this change.
- Complete a reorganization of the Information Systems Division.
- Continue the implementation of Spillman Technologies Mobile Data Terminals for Sheriff's Department vehicles and East Fork Fire and Protection District vehicles.
- Purchase, install and configure a Disaster Recovery high availability failover solution for the Spillman application.
- Continue updating appropriate Information Systems related Policies and Procedures in accordance with the published update schedule.
- Continue purchasing, configuring, and installing replacement workstation computers and servers for the County. This will be an ongoing proactive process from year to year based on funding availability.
- Purchase and install replacement core backbone switches to prepare the county network for the implementation of Voice over IP (VoIP) phones at the county.
- Continue to work with the Communications Division to implement wireless connectivity (or DSL where appropriate) for applicable remote county locations.
- Identify, purchase, and install a suitable replacement application for our TrackIt! support request management application.
- Upgrade from Altiris Client Management Suite (CMS) Level 1, to Altiris CMS Level 2 with SVS Professional and increase number of clients to 450 from 400.
- Purchase and install Rational Developer for IBM i for SOA construction (RDi SOA) which includes the RDi IDE and the HATS toolkit. This application will allow our Programmer/Analyst to begin implementing web facing changes to legacy green screen applications.
- Work with the Comptroller's Department to determine the benefits and feasibility of moving their financial packages from an IBM iSeries solution to a Windows .net solution.
- Work with the Comptroller's Department to purchase and implement a time keeping solution to use in place of time cards throughout the county.
- Implement Beyond Trust Privilege Manager throughout the county.
- Upgrade the county email server and upgrade the county email server software to Exchange Server 2007.
- Explore the option of implementing an email server high availability failover solution.
- Explore the option of implementing an email archiving solution.

Major Accomplishments of FY07-08

- Installed a more robust primary RAS server.
- Implemented a solution that is PHIPS 140-2 compliant for allowing secure mobile connectivity to our county law enforcement protected network.
- Implemented a PPTP VPN Solution for Sheriff's Department and East Fork Fire and Paramedic District Mobile Data Terminals.
- Replaced the lake server with a new more robust server.
- Replaced the primary application server with a more robust server.
- Replace the terminal services server with a more robust server.
- Replaced the Sheriff's Department primary domain controller server with a more robust server.
- Replaced the Emergency Management domain controller server with a more robust server.

- Installed a data storage solution for the County Manager's office.
- Continued the implementation of the Spillman Technologies CAD and Sheriff's Records and Jail Records application for the Emergency Management Department and the Sheriff's Department. Major tasks that have been completed within the past budget year include assisting with the implementation of an interface for the new District Attorney's and Courts application, installation of approximately 30 Mobile Data Terminals for Sheriff's Department vehicles and for East Fork Fire Protection District vehicles, and the installation and configuration of the Spillman Client on a Terminal Server with access provided to the District Attorney's office.
- Worked with the Communications Division to implement wireless connectivity to Utilities, EFFPD Station 4, EFFPD Station 12, and DSL to EFFPD Station 14, the Social Services building and the Senior Center building.
- Configured new fiber connections to county offices in the Bentley Creamery Building.
- Purchased and installed multiple peripheral computer components to include monitors, printers, scanners, cameras, keyboards and mice in many offices throughout the county.
- Hired a new Computer Systems Specialist to assist with supporting the Spillman application and EFFPD applications.

FY07-08 Objectives vs. Results

Objective #1: Install a more robust primary RAS server.
Result: *100% complete.*

Objective #2: Implement a solution that is PHIPS 140-2 compliant for allowing secure mobile connectivity to our county law enforcement protected network.
Result: *100% complete.*

Objective #3: Implement an IPSec VPN Solution for the Sheriff's Department Mobile Data Terminals that will be installed in the next fiscal year.
Result: 100% *complete. A server was purchased and installed. We chose to use a PPTP VPN Solution instead.*

Objective #4: Explore the option of implementing an email server high availability failover solution.
Result: *0% complete. We have not begun this process.*

Objective #5: Explore the option of implementing an email archiving solution.
Result: *5% complete. We have just begun this process.*

Objective #6: Replace the lake server with a new more robust server.
Result: *100% complete.*

Objective #7: Replace the primary application server with a more robust server.
Result: *100% complete.*

Objective #8: Replace the terminal services server with a more robust server.
Result: *100% complete.*

Objective #9: Replace an Emergency Management domain controller server with a more robust server.
Result: *100% complete.*

Objective #10: Install a data storage solution for the County Manager's office.
Result: *100% complete.*

Objective #11: 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.
Result: *10% complete.*

Objective #12: Continue the implementation of the Spillman Technologies CAD and Sheriff's Records and 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 and 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, and installation of a Disaster Recovery rapid failover solution for the Spillman application.
Result: *80% complete.*

Objective #13: Continue updating appropriate Information Systems related Policies and Procedures.
Result: *50% 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 3.95 FTE. The Division is funded through the General Fund. Revenues are collected through fees, fines, and donations. The FY07-08 budget is $281,587.

Animal Control

Expenditures by Category	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	$ Chg Adopted 08 to 09	% Chg Adopted 08 to 09
Personnel Services	326,657	349,103	260,987	(88,116)	-25.2%
Services & Supplies	55,241	22,750	20,600	(2,150)	-9.5%
Total	**381,898**	**371,853**	**281,587**	**(90,266)**	**-24.3%**
Funding by Source					
General Fund	381,898	371,853	281,587	(90,266)	-24.3%
FTE	**5.05**	**5.05**	**3.95**	**(1.10)**	**-21.78%**

FY08-09 Objectives

- Implement the new spay and neuter program using $10,000 grant money from Maddie's Fund. **(SD 3)**
- Provide updated training for sub-station volunteers regarding the issuing of dog licenses. **(SD 2)**
- Provide Animal Services Officer training for new officer through the National Animal Control Association. **(SD 5)**

Major Accomplishments of FY 07-08

- 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 twenty successful adoption events were held at the Shelter, the Fairgrounds and at PetCo.
- No adoptable animals were euthanized in FY07-08.
- Completed the compiling of statistics and all paperwork necessary to receive the $10,000 grant money from Maddie's Fund to be used for spay and neuter of shelter animals.
- New HVAC system installed in kennel area to enhance environment of shelter dogs.
- Completed renovation of the kennels to include new enclosures allowing better flow of air and lighting.
- Continue to work with volunteer group, DAWG, to provide excellent care and opportunities to enhance the quality of life for animals housed at the shelter.

FY 07-08 Objectives vs. Results

Objective #1: 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.

Result: *100% complete. Renovation for all kennels including new lighting was completed by February 08.*

Objective #2: 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.

Result: *Not completed. Met with local veterinarians and they could not agree on a uniform price for sterilization of shelter animals.*

Objective #3: Expand Staff/Volunteer Partnership including support for DAWG's monthly PetCo adoption events and other activities.

Result: *100% complete. Met weekly with DAWG president in order to coordinate efforts to benefit the animal shelter and increase adoptions.*

Objective #4: Host adoption and micro-chip events to prevent euthanization of adoptable animals and aide in reuniting pet owners with lost pets.

Result: *100% complete. Twenty successful events held at PetCo, the Shelter and the Fairgrounds. Seventy five animals adopted and forty six pets micro-chipped.*

Objective #5: Add additional vaccination clinics to increase the opportunity for low cost vaccinations to pet owners.

Result: *Not completed. Due to the increase in community offered clinics through PetCo and local veterinarians the demand for a low cost vaccination clinic has decreased.*

Objective #6: 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.

Result: *Partially completed. Due to staff shortages, our officers are unable to go to local schools to provide educational presentations, however many schools and local groups such as Girl Scouts came to the shelter and were given tours and hand outs regarding responsible pet ownership.*

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Capital Budget

Totaling $19,565,500, the FY08-09 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY08-09 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 FY09-13 CIP document (forthcoming) for more detailed information about the FY09-13 capital budget, the planning process, and the individual projects, including operating cost impacts.

The FY08-09 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 FY08-09 Capital Budget is $19,565,500.

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.

The FY12-13 portion of our 5-year plan has yet to be finalized and approved by the BOCC. Please note total CIP projects include capital outlay and capital project totals. Here is a summary of our current 4-year plan:

FY09-13 CIP Projects	FY08-09 Budget	FY08-09 Plan	FY09-10	FY10-11	FY11-12	Total
County Airport Projects	282,000	1,458,000	1,550,000	1,600,000	1,705,848	5,137,848
County Building/Facility Projects	8,410,927	3,975,000	175,000	100,000	3,100,000	11,785,927
County Leisure/Com Enhancement Projects	-	11,120,000	570,000	1,597,000	200,000	2,367,000
County Transportation Projects	2,013,093	1,250,000	375,000	3,975,000	375,000	6,738,093
County Utility (Water/Sewer) Projects	4,209,380	14,717,000	2,765,000	4,361,000	2,136,000	13,471,380
County Vehicles/Large Equipment	700,000	1,026,843	524,948	1,712,625	5,712,080	8,649,653
Douglas County Redev. Agency Projects	905,000	130,000	50,000	50,000	-	1,005,000
East Fork Fire & Paramedic District Projects	639,000	1,860,000	2,310,000	2,920,000	-	5,869,000
Town Projects	5,460,551	2,047,000	2,960,000	1,537,000	-	9,957,551
Undetermined Capital Projects	4,650,100	-	-	-	-	4,650,100
Total CIP	**27,270,051**	**37,583,843**	**11,279,948**	**17,852,625**	**13,228,928**	**69,631,552**
Sub-Total All Capital Projects	19,565,500	36,034,000	9,809,000	15,463,000	7,597,848	52,435,348
Sub-Total All Capital Outlay	7,704,551	1,549,843	1,470,948	2,389,625	5,631,080	17,196,204
Total CIP	**27,270,051**	**37,583,843**	**11,279,948**	**17,852,625**	**13,228,928**	**69,631,552**

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 work-loads 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 FY08-09 capital projects: 1) are part of a multi-year program; 2) represent a portion of what may be actually expended during the year; and 3) may be partially completed during the year and be carried forward into future years.

Project Types

Capital projects may be categorized into the following types:

Airport Projects		
Airport Improvements	**$**	**282,000**

Regional Building/Facility Projects		
EFFPD Facility Improvements	$	140,000
Jacks Valley Elem. School Improvements		50,000
Parking Lot Improvements		350,000
DMV Building Remodling		383,579
Juvenile Justice Center		3,500,000
Tahoe Jail Remodeling		500,000
Valley Jail Expansion Phase 1		2,368,898
Dart Facility Improvements		48,450
Minden Facility Construction		1,000,000
Miscellaneous Facility Improvements		70,000
Total	**$**	**8,410,927**

Undetermined Capital Projects		
Improvement/Equipment Reserves	**$**	**4,650,100**

Transportation Projects		
East Valley Road Improvements	$	35,000
Lake Parkway Sidewalk Improvements		29,000
North County Road Improvements		139,233
Traffic Signal Program		199,001
Muller Parkway Improvements		83,808
Gardnerville Road Improvements		577,051
Minden Road Improvements		650,000
RDA Road Improvements		300,000
Total		**2,013,093**

Utility (Water/Sewer) Projects		
Tahoe Water Qulaity Improvements	$	702,880
Minden Water Improvements		2,900,000
North Valley Water Treatment Program		500,000
Hilltop Church Water/Sewer Connection		30,000
Gardnerville Drainage Improvements		1,500
Genoa Drainage Improvements		75,000
Total	**$**	**4,209,380**

Airport Projects

Airport Improvements *- $282,000*

Dedicated to the improvement of the Airport through the construction of new or reconstruction of old facilities. Remainder of the improvements specified within AIP 17 & 18. It is possible that at some point during FY08-09 that work on AIP 19 will begin using improvement reserves.

Buildings/Facilities

Protection of the community's investment in community-owned buildings through renovation, acquisition and construction ($8,410,927)

EFFPD Station Improvements *- $140,000*

A variety of minor building improvements to volunteer fire stations throughout the County, including Station 12, 14, and the maintenance shop.

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

Contribution toward the replacement of the school roof.

Parking Lot Improvements *- $350,000*

Construction of an asphalt parking lot at the Minden Inn.

DMV Building Remodeling *- $383,579*

Remodeling of the recently acquired DMV Building to be used for County office space.

Regional Juvenile Justice Center *- $3,500,000*

Construction of a new, regional Juvenile detention complex for the Douglas, Lyon and Churchill counties.

Tahoe Jail Remodeling *- $500,000*

Various improvements to the jail facility located at Lake Tahoe.

Valley Jail Expansion *- $2,368,898*

Phase I of an extensive project to upgrade the Valley jail's capacity and to improve the overall quality of the facility.

Dart Facility Improvements *- $48,450*

Used to support the move of the DART program from the Senior Center to the County Yard. Some of the money will be used to improve various bus stops and equipment.

Minden Facility Construction *- $1,000,000*

Construction of a corporate yard on Buckeye Road in the Town of Minden.

Miscellaneous Facility Improvements *- $70,000*

Funds appropriated for other facility upgrades and repairs throughout the County.

Undetermined Projects

Improvement/Equipment Reserves *- $4,650,100*

Appropriated reserves set aside for projects and equipment that have not yet been allocated 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. ($2,103,093)

East Valley Road Improvements *- $35,000*
Improvements to the road quality in the East Valley of the County including grading and asphalt grindings.

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.

North County Road Improvements *- $139,233*
Improvements to the road quality to serve commercial development in the North County area and to improve traffic flow.

Traffic Signal Program *- $199,001*
The upgrade of the Stephanie Way traffic signal.

Muller Parkway Improvements *- $83,808*
Ongoing project that will include the extension of Muller Parkway, the installation of traffic signals, the purchase of the right-of-way, and widening the road from 2 lanes to four.

Gardnerville Road Improvements *- $577,051*
Various road improvements throughout the Town of Gardnerville

Minden Road Improvements *- $650,000*
Various road improvements throughout the Town of Minden.

Redevelopment Agency District Road Developments *- $300,000*
Additional improvements in the North County area to aide commercial development and 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. ($4,209,480)

Lake Village Drive (Tahoe) Improvements *- $702,880*
A water quality/erosion control project on Lake Village Drive at Lake Tahoe. Funded with the aid of a grant.

Minden Water Improvements *- $2,900,000*
Development of a water system Master Plan and the continuation of the alley waterline replacement project. Also construction of the Heyborne line and the Zerolene project.

North Valley Water Treatment Program *- $500,000*
Expand treatment capacity to address demands within the North Valley Wastewater Treatment facility service area.

Hilltop Church Water/Sewer Connection *- $30,000*
Connection of the water and sewer system at the Hilltop Church in the Redevelopment Agency District (North County).

Gardnerville Drainage Improvements *- $1,500*
Improvements to the drainage system throughout the Town of Gardnerville.

Genoa Drainage Improvements *- $75,000*
Improvements to the drainage system throughout the Town of Genoa.

Projects by Fund

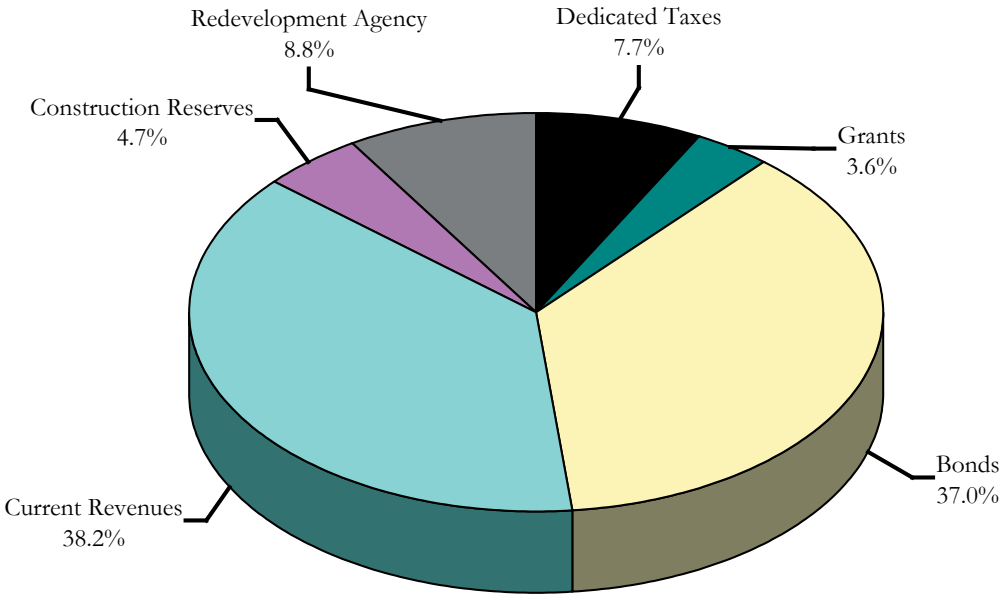
Several different funds are utilized for capital projects. The revenues received in each of the funds are restricted for specific purposes. Many of these funds have individual 5-year capital improvement plans to address short and long-term capital needs. The total FY08-09 Capital Budget is $19,565,500.

Cooperative Extension Fund		
Improvement Reserves	**$**	**72,569**
Airport Fund		
Airport Improvements	$	282,000
Improvement Reserves		397,467
Total	**$**	**679,467**
Water District Fund		
Improvement Reserves	**$**	**210,843**
Solid Waste Fund		
Improvement Reserves	**$**	**1,636,399**
Social Services		
Improvement Reserves	**$**	**2,089**
Road Operating Fund		
Improvement Reserves	**$**	**713,047**
Tahoe-Douglas Transportation District Fund		
Lake Parkway Sidewalk Improvements	$	29,000
Traffic Signal Program		26,001
Total	**$**	**55,001**
Erosion Control Fund		
Tahoe Lake Village Drive Improvements	**$**	**702,880**
9-1-1 Fund		
Improvement Reserves	**$**	**218,633**
Senior Services Fund		
Dart Facility Improvements	**$**	**48,450**
Ad Valorem Capital Projects		
Traffic Signal Program	$	117,816
Valley Jail Expansion		2,368,898
Muller Parkway Improvements		83,808
Traffic Signal Program (Grant Supported)		55,184
Minden Parking Improvements		350,000
Juvenile Justice Center		3,500,000
DMV Building Remodeling		383,579
Tahoe Jail Remodeling		500,000
Total		**7,359,285**

County Construction Fund		
Miscellaneous Facility Improvements	**$**	**70,000**
Regional Transportation Fund		
East Valley Road Improvements	$	35,000
North County Road Construction		139,233
Total	**$**	**174,233**
Redevelopment Agency Administration Fund		
Improvement Reserves	**$**	**813,010**
Redevelopment Agency Capital Projects Fund		
Genoa Drainage Improvements	$	25,000
Jacks Valley Elem. School Improvements		50,000
RDA Road Improvements		300,000
North Valley Water Treatment Program		500,000
Hilltop Church Water/Sewer Connection		30,000
Total		**905,000**
Town of Gardnerville		
Road Improvements	$	577,051
Drainage Improvements		1,500
Total	**$**	**578,551**
Genoa Construction Reserve Fund		
Drainage Improvements	**$**	**50,000**
Town of Minden		
Road Improvements	$	650,000
Improvement Reserves		503,897
Total	**$**	**1,153,897**
Minden Health & Sanitation		
Facility Construction	**$**	**100,000**
Minden Cap. Equipment/Construct.		
Facility Construction	**$**	**700,000**
Minden Water		
Facility Construction	$	200,000
Water Improvements		2,900,000
Total	**$**	**3,100,000**
East Fork Fire Admin		
Improvement Reserves	$	24,220
Equipment & Facility Improvements		40,000
Total	**$**	**64,220**
East Fork Paramedic Admin		
Improvement Reserves	**$**	**57,926**
East Fork Construction Reserve		
Facility Improvements	**$**	**100,000**

Project Financing

Funding for projects in the FY08-09 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): $1,509,230.

Grants: Federal grants, State grants, or revenue sharing. Many grants require partial matching funds by the county through current revenues: $702,880.

Bonds: Funds received from the sale of bonds, including general obligation and revenue bonds: $7,241,469.

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): $7,473,911.

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: $920,000.

Redevelopment Agency: Funds from the Redevelopment Agency to be used on Capital Projects in areas zoned for redevelopment: $1,718,010.

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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 FY08-09 of $3,492,523,590, the County is limited to general obligation indebtedness in the aggregate amount of $349,252,359. The County has $21,140,308 of general obligation debt outstanding as of June 30, 2008.

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
2009	3,492,523,590	349,252,359	21,140,308	307,584,939

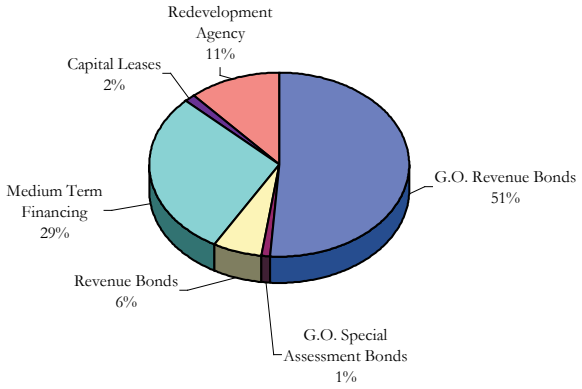
SOURCE: Douglas County Debt Management Policy, June 2008 for FY 08-09

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.

FY08-09 Debt Service by Type

Debt Service by Type

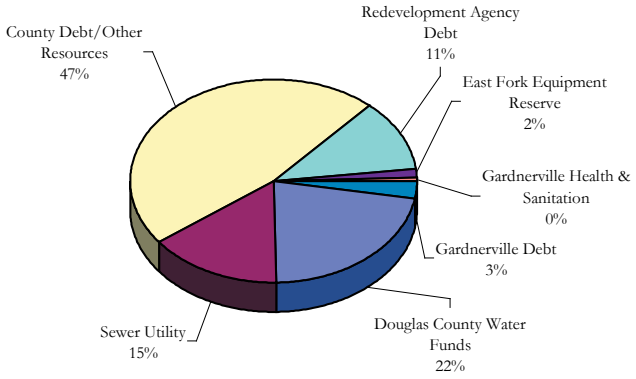
Type	Budget
G.O. Revenue Bonds	2,647,579
G.O. Special Assessment Bonds	59,133
Revenue Bonds	317,543
Medium Term Financing	1,489,193
Capital Leases	78,765
Redevelopment Agency	584,250
Total	**5,176,462**



FY08-09 Debt Service by Fund

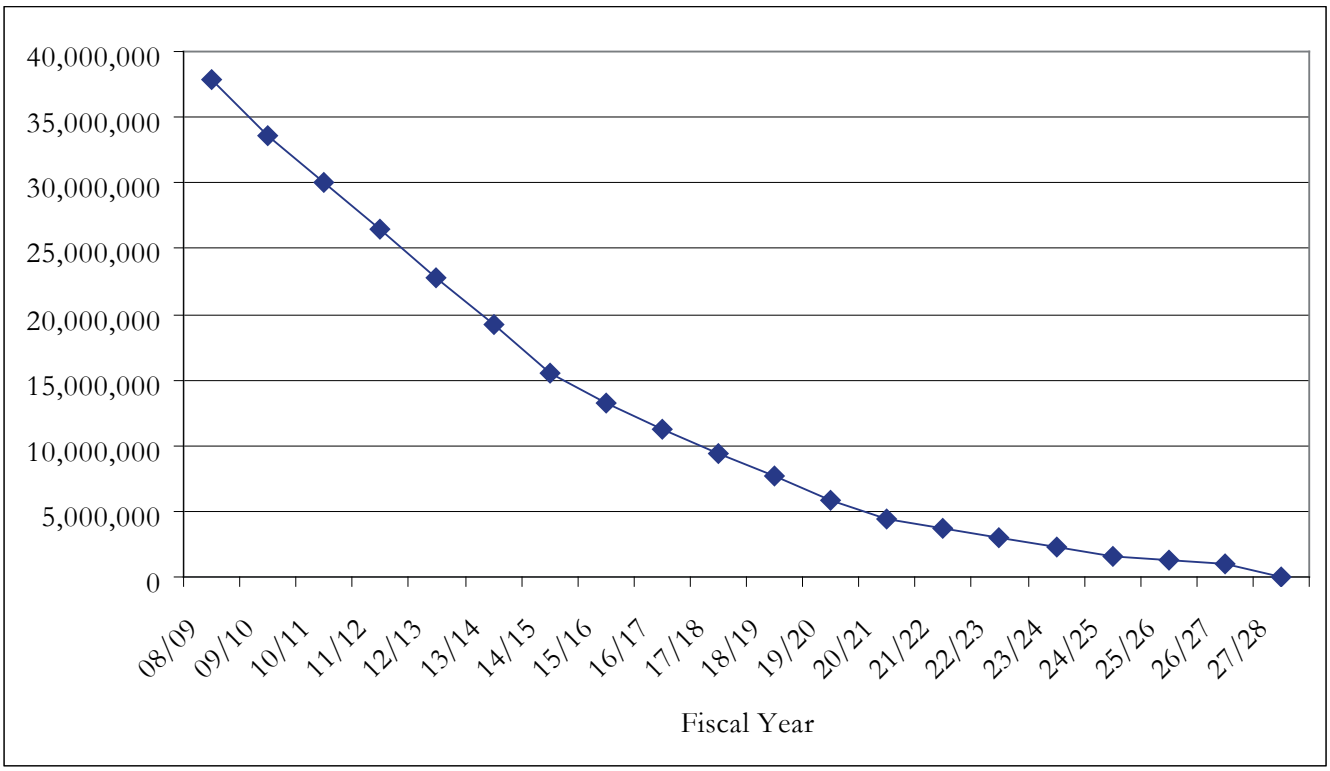
Debt Service by Fund

Type	Budget
Douglas County Water Funds	1,129,688
Sewer Utility	779,695
County Debt/Other Resources	2,438,693
Redevelopment Agency Debt	584,250
East Fork Equipment Reserve	78,764
Gardnerville Health & Sanitation	21,092
Gardnerville Debt	144,280
Total	**5,176,462**



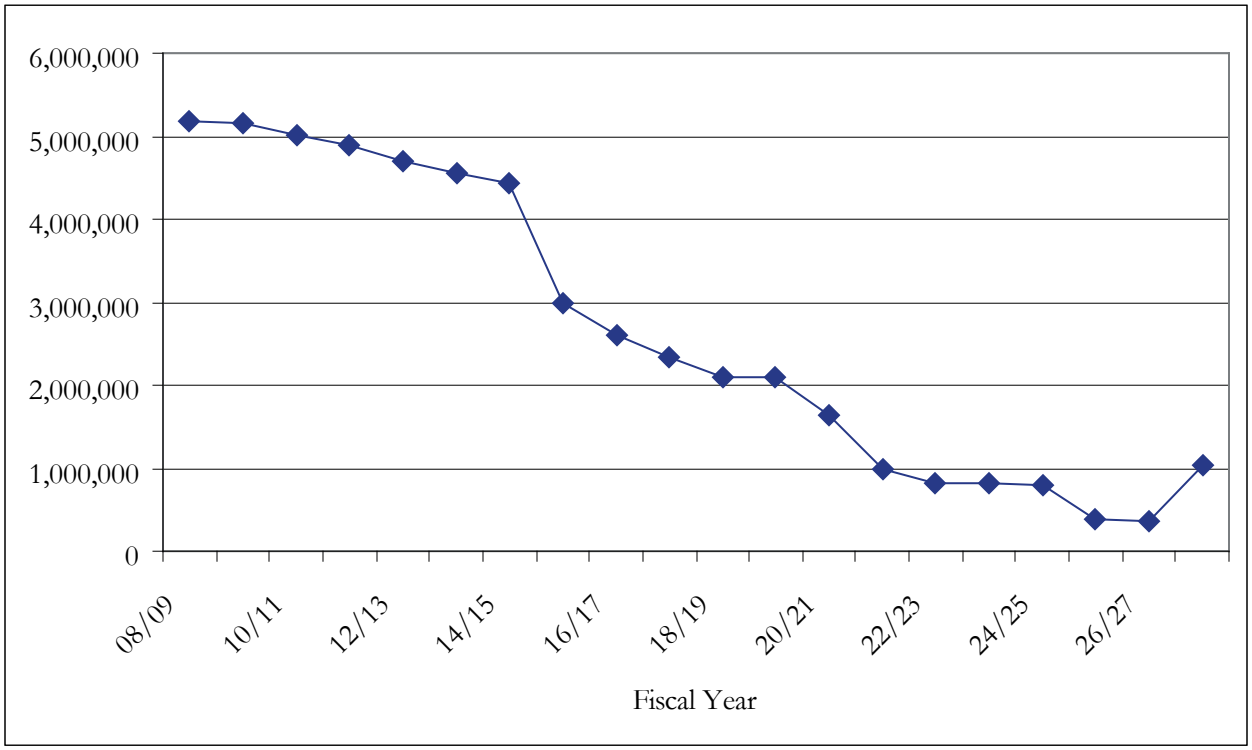
Total Outstanding Debt by Year

Fiscal Year	G.O. Revenue Bonds	Special Assessment Bonds	Revenue Bonds	Medium Term Financing	Capital Leases	Redevelopment Agency	Total
08/09	21,642,524	151,111	1,805,000	7,689,806	149,802	6,400,000	37,838,243
09/10	19,299,000	92,588	1,550,000	6,512,251	76,160	6,100,000	33,629,999
10/11	17,541,000	34,065	1,380,000	5,288,753	-	5,800,000	30,043,818
11/12	15,712,000	-	1,205,000	4,009,031		5,500,000	26,426,031
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
08/09	2,747,579	59,133	317,543	1,489,193	78,764	584,250	5,276,462
09/10	2,589,956	62,605	315,280	1,486,583	78,765	628,125	5,161,314
10/11	2,554,030	60,791	223,480	1,483,778	78,765	612,375	5,013,219
11/12	2,543,905	34,519	222,443	1,485,953		596,625	4,883,444
12/13	2,458,702		226,143	1,437,794		580,875	4,703,514
13/14	2,327,174		224,533	1,434,794		565,125	4,551,626
14/15	2,225,027		222,650	1,436,957		549,375	4,434,009
15/16	2,231,773		225,348			533,625	2,990,746
16/17	1,858,774		222,513			517,875	2,599,161
17/18	1,608,824		224,235			502,125	2,335,184
18/19	1,613,942					486,375	2,100,317
19/20	1,624,809					470,625	2,095,434
20/21	1,178,884					454,875	1,633,759
21/22	557,648					439,125	996,773
22/23	403,519					423,375	826,894
23/24	405,619					407,625	813,244
24/25	406,593					391,875	798,468
25/26						376,125	376,125
26/27						360,375	360,375
27/28						1,026,250	1,026,250
	29,336,758	**217,048**	**2,424,166**	**10,255,051**	**236,295**	**10,507,000**	**52,976,318**



Total Outstanding Debt by Year
G.O. Revenue Bonds

	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			
Fiscal Year	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
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	-
Totals	4,201,783	1,201,783	3,000,000		1,890,052	705,052	1,185,000		3,130,543	930,543	2,200,000	

G.O. Revenue Bonds (continued)

	Solid Waste Refunding Bonds Fund 541 2004 Issue				Transportation Bonds Fund 541 2000 Issue				Water Bonds Fund 318 2000A Issue			
Fiscal Year	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				3,500,000				2,500,000
00/01					313,485	213,485	100,000	3,400,000	67,861	67,861	-	2,500,000
01/02					305,735	205,735	100,000	3,300,000	127,239	127,239	-	2,500,000
02/03					302,985	197,985	105,000	3,195,000	204,964	124,964	80,000	2,420,000
03/04					304,848	189,848	115,000	3,080,000	205,922	120,922	85,000	2,335,000
04/05	51,163	51,163	-	1,670,000	2,530,935	180,935	2,350,000	730,000	206,636	116,636	90,000	2,245,000
05/06	70,300	70,300	-	1,670,000	175,450	45,450	130,000	600,000	1,646,747	66,747	1,580,000	665,000
06/07	168,800	68,800	100,000	1,570,000	170,375	35,375	135,000	465,000	129,575	29,575	100,000	565,000
07/08	165,800	65,800	100,000	1,470,000	170,048	25,048	145,000	320,000	124,700	24,700	100,000	465,000
08/09	162,550	62,550	100,000	1,370,000	172,363	17,363	155,000	165,000	124,683	19,683	105,000	360,000
09/10	158,925	58,925	100,000	1,270,000	173,993	8,993	165,000	-	129,280	14,280	115,000	245,000
10/11	155,050	55,050	100,000	1,170,000					128,531	8,531	120,000	125,000
11/12	155,819	50,819	105,000	1,065,000					127,539	2,539	125,000	-
12/13	161,144	46,144	115,000	950,000								
13/14	161,000	41,000	120,000	830,000								
14/15	155,600	35,600	120,000	710,000								
15/16	160,056	30,056	130,000	580,000								
16/17	159,175	24,175	135,000	445,000								
17/18	157,813	17,813	140,000	305,000								
18/19	160,925	10,925	150,000	155,000								
19/20	158,681	3,681	155,000	-								
Totals	2,362,800	692,800	1,670,000		4,620,215	1,120,215	3,500,000		3,223,675	723,675	2,500,000	

G.O. Revenue Bonds (continued)

	Sewer Bonds Fund 325 2000-B Issue				Water Bonds Fund 319 2002-C Issue				Water Bonds Fund 318 2004A Issue			
Fiscal Year	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				4,000,000				1,250,000				2,065,000
00/01	108,587	108,587		4,000,000								
01/02	203,600	203,600		4,000,000	23,089	23,089		1,250,000				
02/03	329,903	199,903	130,000	3,870,000	65,619	60,619	5,000	1,245,000				
03/04	328,423	193,423	135,000	3,735,000	65,521	60,521	5,000	1,240,000				
04/05	326,700	186,700	140,000	3,595,000	65,398	60,398	5,000	1,235,000	74,370	74,370	-	2,065,000
05/06	2,636,893	106,893	2,530,000	1,065,000	65,252	60,252	5,000	1,230,000	85,811	85,811	-	2,065,000
06/07	202,511	47,511	155,000	910,000	65,087	60,087	5,000	1,225,000	85,811	85,811	-	2,065,000
07/08	204,670	39,670	165,000	745,000	64,907	59,907	5,000	1,220,000	85,811	85,811	-	2,065,000
08/09	206,342	31,342	175,000	570,000	64,715	59,715	5,000	1,215,000	182,832	82,832	100,000	1,965,000
09/10	202,669	22,669	180,000	390,000	64,515	59,515	5,000	1,210,000	179,468	79,468	100,000	1,865,000
10/11	203,609	13,609	190,000	200,000	64,306	59,306	5,000	1,205,000	175,978	75,978	100,000	1,765,000
11/12	204,063	4,063	200,000	-	64,090	59,090	5,000	1,200,000	172,249	72,249	100,000	1,665,000
12/13					151,199	56,199	95,000	1,105,000	168,499	68,499	100,000	1,565,000
13/14					151,757	51,757	100,000	1,005,000	164,520	64,520	100,000	1,465,000
14/15					151,950	46,950	105,000	900,000	165,216	60,216	105,000	1,360,000
15/16					151,785	41,785	110,000	790,000	165,570	55,570	110,000	1,250,000
16/17					151,268	36,268	115,000	675,000	165,700	50,700	115,000	1,135,000
17/18					150,390	30,390	120,000	555,000	165,783	45,783	120,000	1,015,000
18/19					149,182	24,182	125,000	430,000	165,560	40,560	125,000	890,000
19/20					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	5,140,970	1,157,970	3,983,000		2,190,306	940,306	1,250,000		3,204,602	1,139,602	2,065,000	

G.O. Revenue Bonds (continued)

	Sewer Bonds Fund 325 2004B Issue				Transportation Refunding Bonds Fund 541 2005 Issue				Sewer Refunding Bonds Fund 325 2005-B Issue			
Fiscal Year	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
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		3,399,494	911,494	2,488,000		2,064,163	524,163	1,540,000	

G.O. Revenue Bonds (continued)

	Water Refunding Bonds - Lake Systems Split between Funds 316, 319 & 320 2005-A Issue				Water Refunding Bonds - Valley Systems Split between Funds 316, 319 & 320 2005-C Issue				Sewer Refunding Bonds Fund 325 2005-E Issue			
Fiscal Year	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
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	99,425	82,425	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	-
Totals	1,593,125	403,125	1,190,000		2,486,346	701,346	1,785,000		3,687,462	1,029,464	2,558,000	

G.O. Revenue Bonds (continued)

	Nevada State Revolving Fund - Water Bonds Fund 321 2005				Water Refunding Bonds Split between Funds 314, 318 & 321 2006-A Issue				Proposed Sewer Bonds 2008 Issue		
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Interest Portion	Total Yr End Prin Balances	Total Debt Service
Issue								2,397,000	5,000,000		
94/95										-	-
95/96										-	-
96/97										4,185,000	17,198
97/98										4,165,000	248,979
98/99										6,270,000	321,729
99/00										6,170,000	449,096
00/01										15,965,000	899,861
01/02										17,000,000	1,072,550
02/03										16,415,000	1,458,975
03/04										15,800,000	1,457,552
04/05										24,748,000	5,827,134
05/06	2,700	2,700	-	285,835	47,141	47,141	-	2,397,000		25,318,835	5,784,393
06/07	5,773	5,773	-	497,771	127,133	95,133	32,000	2,365,000		24,543,771	2,076,378
07/08	20,724	20,724	-	674,542	126,830	93,830	33,000	2,332,000		23,307,542	2,457,677
08/09	46,187	20,169	26,018	648,524	126,486	92,486	34,000	2,298,000	125,203	21,642,524	2,747,579
09/10					126,103	91,103	35,000	2,263,000		19,282,000	2,589,956
10/11					127,633	89,633	38,000	2,225,000		17,524,000	2,554,030
11/12					147,600	87,600	60,000	2,165,000		15,695,000	2,543,905
12/13					281,933	81,933	200,000	1,965,000		13,869,000	2,458,702
13/14					285,653	73,653	212,000	1,753,000		12,094,000	2,327,174
14/15					284,010	65,010	219,000	1,534,000		10,342,000	2,225,027
15/16					285,994	55,994	230,000	1,304,000		8,505,000	2,231,773
16/17					287,537	46,537	241,000	1,063,000		6,970,000	1,858,774
17/18					283,757	36,757	247,000	816,000		5,626,000	1,608,824
18/19					284,620	26,620	258,000	558,000		4,220,000	1,613,942
19/20					289,927	15,927	274,000	284,000		2,743,000	1,624,809
20/21					288,734	4,734	284,000	-		1,655,000	1,178,884
21/22										1,155,000	557,648
22/23										790,000	403,519
23/24										405,000	405,619
24/25										-	406,593
											-
Totals	75,384	49,366	26,018		3,401,091	1,004,091	2,397,000			n/a	51,408,280

G.O. Special Assessment Bonds

	1989 Water/Sewer Assessment Bonds Fund 541				2004 Zephyr Water Assessment "Note" Fund 541					
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Combined Principal Balances	Combined Annual Debt Service
Issue				550,000				540,000		
88/89	31,254	21,254	10,000	540,000					540,000	31,254
89/90	71,370	41,370	30,000	510,000					510,000	71,370
90/91	64,533	39,533	25,000	485,000					485,000	64,533
91/92	182,620	37,620	145,000	340,000					340,000	182,620
92/93	36,556	26,556	10,000	330,000					330,000	36,556
93/94	55,639	25,639	30,000	300,000					300,000	55,639
94/95	33,584	23,584	10,000	290,000					290,000	33,584
95/96	52,639	22,639	30,000	260,000					260,000	52,639
96/97	45,529	20,529	25,000	235,000					235,000	45,529
97/98	33,974	18,974	15,000	220,000					220,000	33,974
98/99	42,394	17,394	25,000	195,000					195,000	42,394
99/00	30,199	15,199	15,000	180,000					180,000	30,199
00/01	39,199	14,199	25,000	155,000					155,000	39,199
01/02	41,976	11,976	30,000	125,000					125,000	41,976
02/03	19,749	9,749	10,000	115,000					115,000	19,749
03/04	38,734	8,734	30,000	85,000					85,000	38,734
04/05	16,500	6,500	10,000	75,000	162,507	18,507	144,000	396,000	471,000	179,007
05/06	35,484	5,484	30,000	45,000	85,527	11,804	73,723	322,277	367,277	121,011
06/07	18,656	3,656	15,000	30,000	68,259	9,535	58,723	263,554	293,554	86,915
07/08	31,828	1,828	30,000	-	66,438	7,715	58,723	204,831	204,831	98,266
08/09					59,133	5,413	53,720	151,111	151,111	59,133
09/10					62,605	4,082	58,523	92,588	92,588	62,605
10/11					60,791	2,268	58,523	34,065	34,065	60,791
11/12					34,519	454	34,065	(0)	(0)	34,519
Totals	922,417	372,417	550,000		600,261	60,261	540,000			

Revenue Bonds

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

Medium Term Financing

	Minden Inn Bonds - 1998 Fund 541				Various Purpose Bonds - 1999 Fund 541				Various Purpose Bonds - 2002 Fund 541			
Fiscal Year	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
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	-
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	

	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			
Fiscal Year	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
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)

	Gardnerville-Med. Term Financing 2005 Fund 613				Medium Term Parking Garage - 2005 Fund 541						
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Fiscal Year	Combined Principal Balances	Combined Annual Debt Serv
Issue				900,000				3,220,000	Issue		
95/96									95/96	990,000	114,640
96/97									96/97	925,000	119,895
97/98									97/98	850,000	126,320
98/99									98/99	3,765,000	187,581
99/00									99/00	4,920,000	528,191
00/01									00/01	4,445,000	675,989
01/02									01/02	3,935,000	692,340
02/03									02/03	3,697,300	736,562
03/04									03/04	5,924,300	1,181,721
04/05					-	-	-	3,220,000	04/05	10,999,900	1,209,462
05/06	6,575	6,575	-	900,000	269,641	124,641	145,000	3,075,000	05/06	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	06/07	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	07/08	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	08/09	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	09/10	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	10/11	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	11/12	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	12/13	2,720,797	1,437,794
13/14	122,982	10,040	112,942	117,855	757,238	62,238	695,000	725,000	13/14	1,387,855	1,434,794
14/15	122,982	5,127	117,855	-	759,438	34,438	725,000	-	14/15	-	1,436,957
Totals	1,113,410	213,410	900,000		4,158,129	938,129	3,220,000		Totals		20,172,628

Capital Leases

	Verizon Credit - 2002 Fund 541				First Municipal-EFFPD Ladder Truck-2003 Fund 652					
Fiscal Year	Total Annual Debt Serv	Interest Portion	Principal Portion	Principal Balance	Total Annual Debt Serv	Interest Portion	Principal Portion	Principal Balance	Combined Principal Balances	Combined Annual Debt Service
Issue				202,055				474,976		
01/02	15,372	3,507	11,865	190,190					190,190	15,372
02/03	46,117	9,234	36,883	153,307					153,307	46,117
03/04	46,117	7,222	38,895	114,412					114,412	46,117
04/05	46,117	5,100	41,017	73,395	78,765	24,597	54,168	420,808	494,203	124,882
05/06	46,117	2,862	43,255	30,140	78,765	14,392	64,373	356,435	386,575	124,882
06/07	30,745	605	30,140	-	78,765	12,190	66,575	289,860	289,860	109,510
07/08					78,765	9,913	68,852	221,008	221,008	78,765
08/09					78,765	7,558	71,206	149,802	149,802	78,765
09/10					78,765	5,123	73,642	76,160	76,160	78,765
10/11					78,765	2,605	76,160	-	-	78,765
Totals	230,585	28,530	202,055		551,355	76,379	474,976			781,940

Redevelopment Agency

2003 Redevelopment Note					
Fiscal Year	Total Payment	Interest Payment	Principal Payment	Additional Principal Advances	Principal Balance
Issue					7,300,000
6/1/06	142,000	142,000	-		7,100,000
12/1/06	350,875	150,875	200,000		6,900,000
6/1/07	155,250	155,250			6,900,000
12/1/07	413,875	163,875	250,000		6,650,000
6/1/08	166,250	166,250			6,650,000
12/1/08	416,250	166,250	250,000		6,400,000
6/1/09	168,000	168,000			6,400,000
12/1/09	468,000	168,000	300,000		6,100,000
6/1/10	160,125	160,125			6,100,000
12/1/10	460,125	160,125	300,000		5,800,000
6/1/11	152,250	152,250			5,800,000
12/1/11	452,250	152,250	300,000		5,500,000
6/1/12	144,375	144,375			5,500,000
12/1/12	444,375	144,375	300,000		5,200,000
6/1/13	136,500	136,500			5,200,000
12/1/13	436,500	136,500	300,000		4,900,000
6/1/14	128,625	128,625			4,900,000
12/1/14	428,625	128,625	300,000		4,600,000
6/1/15	120,750	120,750			4,600,000
12/1/15	420,750	120,750	300,000		4,300,000
6/1/16	112,875	112,875			4,300,000
12/1/16	412,875	112,875	300,000		4,000,000
6/1/17	105,000	105,000			4,000,000
12/1/17	405,000	105,000	300,000		3,700,000
6/1/18	97,125	97,125			3,700,000
12/1/18	397,125	97,125	300,000		3,400,000
6/1/19	89,250	89,250			3,400,000
12/1/19	389,250	89,250	300,000		3,100,000
6/1/20	81,375	81,375			3,100,000
12/1/20	381,375	81,375	300,000		2,800,000
6/1/21	73,500	73,500			2,800,000
12/1/21	373,500	73,500	300,000		2,500,000
6/1/22	65,625	65,625			2,500,000
12/1/22	365,625	65,625	300,000		2,200,000
6/1/23	57,750	57,750			2,200,000
12/1/23	357,750	57,750	300,000		1,900,000
6/1/24	49,875	49,875			1,900,000
12/1/24	349,875	49,875	300,000		1,600,000
6/1/25	42,000	42,000			1,600,000
12/1/25	342,000	42,000	300,000		1,300,000
6/1/26	34,125	34,125			1,300,000
12/1/26	334,125	34,125	300,000		1,000,000
6/1/27	26,250	26,250			1,000,000
12/1/27	1,026,250	26,250	1,000,000		-
6/1/28	-	-	-		-
Totals	12,973,263	5,198,263	7,775,000		

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 three times during the fiscal year (August, December and June). The augmentation in August primarily covers Purchase Orders carried over from the prior fiscal year. 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 over-expended). 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. FY08-09 Adopted transfers are shown on the following page.

FY08-09 Transfers

FROM	TO	PURPOSE		TOTAL
County Funds:				
General Fund	Room Tax Fund	To support parks operations	$160,000	
	Room Tax Fund	USFS Agreement	21,000	
	Room Tax Fund	Allocation of Utility Operator Fee	328,000	
	Room Tax Fund	To cover revenue shortfall	124,000	
	China Spring Fund	To cover property tax revenue shortfall	31,846	
	WNRYC	To cover property tax revenue shortfall	30,997	
	Senior Services Fund	Tranportation services	300,000	
	911/Technology Svcs Fund	Payment for 911 services (Sheriff)	414,689	
				$1,410,532
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)		$162,250
Social Services	Room Tax Fund	Payment for grounds maintenance		$3,500
Room Tax	Senior Services Fund	Senior Center operations	$212,169	
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	287,510	
				$499,679
Tahoe Douglas Trans Dist.	County Debt/Other Fund	Transportation bonds 2000	$172,629	
		Transportation bonds 2005	115,996	
				$288,625
Ad Val Capital Projects	County Debt/Other Fund	Minden Inn bonds 1998	$366,840	
		Facility improvement bonds 1999	193,581	
		Facility improvement bonds 2002	371,130	
		Parking garage bonds 2004	125,576	
		Parking garage bonds 2005	271,688	
				$1,328,815
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment		$319,884
Total County Funds				**$4,013,285**
Redevelopment Agency Funds:				
Administration Fund	Capital Projects Fund	Payments on land write-down AIG	$275,000	
	Capital Projects Fund	For capital projects	475,000	
	Capital Projects Fund	Payments on land write-down Riverwood	200,000	
	Debt Service Fund	Redevelopment Agency bonds	584,250	
Total Redevelopment Agency Funds				**$1,534,250**
Total All Funds				**$5,547,535**
Town Funds:				
G'Vill Administration	G'Vill Debt	Building bonds 2005	$122,982	
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	21,298	
				$194,280
Minden Trash	Minden Town Admin	Town street projects		$100,000
Total Town Funds				**$294,280**
East Fork Fire & Paramedic District Funds:				
EF Fire Administration	EF Fire Emergency Reserve	Build reserves	$190,000	
	EF Equipment Reserve	Build reserves	$130,000	
	EF Construction Reserve	Build reserves	50,000	
Total East Fork Fire & Paramedic District Funds				$370,000
Total All Funds				**$6,211,815**

Fund Balances, Reserves, and Contingencies

This section contains information about fund balances, reserves and contingencies and explains why the County's budget includes these accounts. A listing of all funds that maintain these accounts and the amount set aside is included.

Fund Balance

The fund balance in each fund is the difference between all the revenue the fund has received and all the expenditures the fund has made since the fund was created. The fund balance represents a resource available at the time the budget is adopted.

In order to maintain the County's credit rating and meet seasonal cash flow shortfalls, the County has established a minimum fund balance of 8.3% of estimated annual operating revenues for the General Fund and Special Revenue funds (i.e. Airport, Social Services, Road Operating, Room Tax, etc.). The fund balance is exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events.

Reserves and Contingencies

According to Nevada Statutes pertaining to the budget, once the budget is adopted only that portion of the fund balance that is appropriated will be available to be expended during the fiscal year. As a result, reserves are budgeted in each of the major operating funds for potential unforeseen events.

Operational Reserves or Contingencies

These reserves are appropriated in each major operating fund's budget. They are established to provide for non-recurring, unanticipated expenditures (i.e. storm costs) or to meet unanticipated increases in service delivery costs. Like the fund balance, the contingency is also exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events. They are budgeted at 3% of operating expenditures within the General Fund and Special Revenue funds. Although appropriated, Commissioner approval is required to expend from reserves and contingencies.

Replacement Reserves

These reserves are not appropriated, but are a reserved portion of the fund balance in certain Special Revenue and Enterprise Funds. Some department budgets include contributions to reserves for replacement of County vehicles and major equipment.

Fund Balances, Reserves and Contingencies by Fund

County Funds	8.3% Fund Balance	Reserves	3% Contingency
General	$2,921,334	$5,877,271	$1,055,904
Stabilization	275,983	-	-
NV Cooperative Extension	21,306	50,000	7,701
Airport	65,360	-	23,624
Douglas County Water District	1,058	-	383
Solid Waste	15,962	-	5,770
MV Accident Indigent	-	-	-
Medical Assistance to Indigents	-	2,150,000	-
Social Services	89,845	-	32,474
Law Library	3,320	3,744	1,200
Road Operating	132,668	-	47,952
Room Tax	454,231	1,015,255	164,180
Tahoe-Douglas Transportation District	44,695	-	16,155
Justice Court Administrative Assessment	2,066	-	747
China Spring	250,000	-	-
Western Nevada Regional Youth Center	-	-	-
Erosion Control	-	-	-
Technology Services/9 1 1	172,074	40,000	62,195
911 Surcharge	9,605	-	3,495
Senior Services Program	92,585	-	33,464
Self Insurance Reserve	-	3,312,386	-
Dental Insurance	-	758,591	-
Motor Pool/Vehicle Maintenance	-	967,041	-
Douglas County Water Utility	-	245,215	-
Ridgeview Water System	-	71,834	-
Zephyr Water System	-	397,890	-
West Valley Water System	-	376,204	-
East Valley Water System	-	1,755,237	-
Cave Rock Water System	-	372,186	-
Skyland Water System	-	237,273	-
Foothill Water	-	609,274	-
Sewer Utility	-	3,019,807	-
Extraordinary Maintenance	-	555,049	-
Ad Valorem Capital Construction	-	1,375,468	-
County Construction	-	615,687	-
Park Res. Const. Tax	-	-	-
Regional Transportation	155,000	686,000	-
County Debt/Other Resources	-	919,966	-
Total County	**$4,707,092**	**$25,411,378**	**$1,455,244**

Fund Balances, Reserves and Contingencies by Fund (continued)

Redevelopment Agency	8.3% Fund Balance	Reserves	3% Contingency
DC Redevelop - Admin	$9,205	-	$3,327
DC Redevelop - Capital	-	123,815	-
DC Redevelop - Debt	6,263	-	-
Total Redevelopment Agency	**$15,468**	**$123,815**	**$3,327**
Fire/Paramedic District Funds			
East Fork Fire	$423,920	-	$153,224
East Fork Fire Emergency	-	702,084	-
East Fork Equipment Reserve	-	203,198	-
East Fork Construction Reserve	-	10,271	-
East Fork Paramedic	468,168	250,000	169,217
Total Fire/Paramedic	**$892,088**	**$1,165,553**	**$322,441**
Town Funds			
Gardnerville Town	$80,434	-	$29,072
Gardnerville Health & Sanitation	-	147,659	-
Gardnerville Debt	-	3,746	-
Gardnerville Ad Valorem Capital Projects	-	37,808	-
Genoa Town	30,032	-	10,728
Genoa Ad Valorem Capital Projects	-	19,484	-
Genoa Construction Reserve	-	85,246	-
Minden Town	121,212	-	43,812
Minden Ad Valorem Capital Projects	-	384,050	-
Minden Trash	-	117,221	-
Minden Capital Equipment and Construction	-	1,224,545	-
Minden Water	-	1,485,863	-
Total Towns	**$231,678**	**$3,505,622**	**$83,612**
Total All Funds	**$5,846,326**	**$30,206,368**	**$1,864,624**

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:

25hrs/wk x 52wks = 1,300 hrs ÷ 2,080 = .625 FTE

FTE by Department
General Fund

	Department	99-00 Adopted	00-01 Adopted	01-02 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted	06-07 Adopted	07-08 Adopted	08-09 Adopted
E 1	County Commissioners	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	11.80	10.80	10.80	10.80	10.80	10.85	10.30
	Tahoe General Services	2.57	2.57	-	-	-	-	-	-	-
	GIS Dept 162	2.00	2.00	2.00	-	-	-	-	-	-
	Sub-Total	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.85	10.30
E	Clerk/Treasurer									
	Civil Clerks	6.56	6.29	4.42	4.33	4.33	4.33	4.45	4.68	4.98
	Tahoe General Services	-	-	4.03	4.23	4.23	4.23	4.23	4.23	3.70
	District Court Clerks	4.43	4.93	4.93	4.90	4.90	4.90	4.90	4.90	4.50
	Treasurer	6.30	6.29	6.29	6.21	6.21	6.21	6.21	6.21	6.51
	Sub-Total	17.29	17.51	19.66	19.66	19.66	19.66	19.79	20.01	19.69
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Tahoe Constable	1.00	1.00	1.00	1.10	1.65	1.65	1.65	2.40	2.48
	Security		-	-	-	-	-	-	-	2.70
	Sub-Total		2.00	2.00	2.10	2.65	2.65	2.65	3.40	6.18
E	District Attorney									
	Civil/Criminal	17.33	17.83	17.83	17.33	17.33	17.33	17.85	18.35	19.10
	Family Support	4.49	4.98	4.98	5.48	5.48	5.48	5.48	5.50	4.50
	Sub-Total	21.81	22.80	22.80	22.80	22.80	22.80	23.33	23.85	23.60
E	District Court I	3.10	3.10	3.00	3.00	3.00	3.00	3.00	2.00	2.00
E	District Court II	2.10	2.10	1.90	1.90	2.00	2.00	2.00	2.00	2.00
A	District Court - CASA	0.75	0.75	0.75	1.00	1.48	1.48	1.48	1.48	1.48
E	District Court - Juvenile Probat	10.48	10.48	9.00	9.65	9.65	9.65	9.65	9.63	9.50
E	District Court - Juvenile Detent	9.95	9.95	9.95	9.95	9.95	9.95	10.48	10.48	10.48
A	Court Computer Systems	1.00	1.00	1.00	1.45	1.45	1.45	1.45	1.45	1.75
E	East Fork Justice Court	7.88	8.68	6.68	7.18	7.18	7.18	7.50	7.50	8.50
E	Alternative Sentencing	-	-	3.00	3.00	3.73	3.73	3.73	3.73	3.48
E	Tahoe Justice Court	5.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50
E	Recorder									
	Recorder	6.05	6.05	7.00	7.00	7.00	7.00	7.00	7.00	6.75
	Records Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Sub-Total	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00	8.75
E 2	Sheriff									
	Administration	4.53	4.65	4.65	4.65	4.65	4.65	4.65	4.70	4.66
	Administrative Services	7.48	7.48	7.48	6.71	6.83	7.13	7.30	7.78	8.30
	Security	1.90	1.90	1.90	1.66	1.66	2.70	2.70	2.70	-
	Records	5.05	5.05	5.05	5.05	5.53	5.53	5.53	6.53	7.53
	Jail	27.00	27.00	27.00	28.00	28.00	31.00	31.00	31.00	32.00
	COPS grant	-	5.00	6.00	1.00	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	16.00	15.00
	Patrol/Traffic	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00	6.00
	Grants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
	Operations/Patrol	41.00	41.00	41.00	46.00	46.00	46.00	47.00	47.00	45.00
	Tri-Net	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
	Sub-Total	109.95	115.08	116.08	116.08	116.66	121.00	124.18	124.70	121.49

FTE by Department
General Fund (continued)

	Department	99-00 Adopted	00-01 Adopted	01-02 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted	06-07 Adopted	07-08 Adopted	08-09 Adopted
A	County Manager									
	County Manager's Office	2.43	2.45	2.48	3.48	3.48	3.48	3.48	4.85	3.98
	Facility Operations	-	-	-	-	-	-	-	2.50	-
	General Services	0.95	0.94	0.94	1.41	0.94	0.94	0.94	0.94	0.94
	Purchasing	-	-	-	-	-	-	-	0.40	-
	GIS Dept 152	-	-	-	3.00	3.00	3.00	3.48	3.48	3.48
	Sub-Total	3.38	3.39	3.41	7.89	7.41	7.41	7.89	12.16	8.39
A	Administrative Services									
3	Comptroller	8.82	9.28	9.73	9.81	9.81	10.01	10.01	10.56	10.60
	Facilities Operations	3.03	3.03	3.03	3.03	2.50	2.50	2.50	-	-
	Human Resources	4.92	5.33	5.40	5.40	5.40	5.40	5.40	5.46	5.48
	Information Systems	5.00	5.00	5.00	6.00	6.00	6.00	-	-	-
	Purchasing	1.20	1.00	1.00	0.40	0.40	0.40	0.40	0.40	-
	Sub-Total	22.96	23.63	24.16	24.63	24.11	24.31	18.31	16.42	16.08
A	Community Development									
	Administration	2.08	3.10	3.15	3.15	4.15	4.15	4.45	4.40	3.97
	Building	7.00	7.00	7.00	8.00	8.00	8.00	10.00	9.00	7.00
	Planning	8.10	8.23	8.23	8.23	8.23	10.23	10.23	9.25	9.00
	Engineering	8.80	8.70	9.10	8.20	9.20	10.95	11.95	10.95	7.88
	Utilities	3.40	2.78	3.03	2.65	2.75	-	-	-	-
	Sub-Total	29.38	29.81	30.51	30.23	32.33	33.33	36.63	33.60	27.85
	Public Works									
	Bldg and Fleet Services	-	-	-	-	-	-	-	-	9.20
	Engineering	-	-	-	-	-	-	-	-	0.45
	Subtotal								-	9.65
A	Operational Services									
	Animal Control	-	-	-	-	-	-	-	-	-
	Facilities Operations	-	-	-	-	-	-	-	-	-
	Warehouse	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51	-
	Sub-Total	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51	-
	911/Communications									
A	Communications	1.00	1.00	1.00	2.00	2.48	2.48	2.48	1.88	3.78
	Emergency Management	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.50
	Information Systems	-	-	-	-	-	-	7.00	7.10	7.00
A	Animal Control	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	3.95
	Sub-Total	6.80	6.80	6.80	7.80	8.28	8.28	15.28	14.78	15.23
A	Weed Control (Community Svc	2.938	3.273	3.25	3.25	3.40	3.45	4.43	4.38	4.43
	Total	**281.99**	**290.42**	**292.74**	**297.86**	**302.03**	**307.62**	**318.04**	**317.91**	**316.80**

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	99-00 Adopted	00-01 Adopted	01-02 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted	06-07 Adopted	07-08 Adopted	08-09 Adopted
E	1	County Commissioners	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	13.80	10.80	10.80	10.80	10.80	10.85	10.30
E		Clerk/Treasurer	17.29	17.51	19.66	19.66	19.66	19.66	19.79	20.01	19.69
E		Constables	2.00	2.00	2.00	2.10	2.65	2.65	2.65	3.40	6.18
E	3	District Attorney	21.81	22.80	22.80	22.80	22.80	22.80	23.33	23.85	23.60
E		District Court I	3.10	3.10	3.00	3.00	3.00	3.00	3.00	2.00	2.00
E		District Court II	2.10	2.10	1.90	1.90	2.00	2.00	2.00	2.00	2.00
A		District Court - CASA	0.75	0.75	0.75	1.00	1.48	1.48	1.48	1.48	1.48
E		District Court - Juvenile Probat	10.48	10.48	9.00	9.65	9.65	9.65	9.65	9.63	9.50
E		District Court - Juvenile Detent	9.95	9.95	9.95	9.95	9.95	9.95	10.48	10.48	10.48
A		Court Computer Systems	1.00	1.00	1.00	1.45	1.45	1.45	1.45	1.45	1.75
E		East Fork Justice Court	7.88	8.68	6.68	7.18	7.18	7.18	7.50	7.50	8.50
E		Alternative Sentencing	-	-	3.00	3.00	3.73	3.73	3.73	3.73	3.48
E		Tahoe Justice Court	5.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50
E		Recorder	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00	8.75
E		Sheriff	109.95	115.08	116.08	116.08	116.66	121.00	124.18	124.70	121.49
A		County Manager	3.38	3.39	3.41	7.89	7.41	7.41	7.89	12.16	8.39
A		Administrative Services	22.96	23.63	24.16	24.63	24.11	24.31	18.31	16.42	16.08
A		Community Development	29.38	29.81	30.51	30.23	32.33	33.33	36.63	33.60	27.85
		Public Works									9.65
A		Operational Services	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51	-
A		Communications/Emergency M	6.80	6.80	6.80	7.80	8.28	8.28	15.28	14.78	15.23
A		Weed Control (Community Svc	2.94	3.27	3.25	3.25	3.40	3.45	4.43	4.38	4.43
		Total	**281.99**	**290.42**	**292.74**	**297.86**	**302.03**	**307.62**	**318.04**	**317.91**	**316.80**

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 GIS Dept 152

3 One position is authorized but unfunded.

FTE by Department
All County Funds

		Department	99-00 Adopted	00-01 Adopted	01-02 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted	06-07 Adopted	07-08 Adopted	08-09 Adopted
E	1	County Commissioners	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	11.80	10.80	10.80	10.80	10.80	10.85	10.30
		GIS Dept 152	2.00	2.00	2.00	-	-	-	-	-	-
		Sub-Total	16.03	16.03	13.80	10.80	10.80	10.80	10.80	10.85	10.30
E		Clerk/Treasurer									
		Civil Clerks	6.56	6.29	4.42	4.33	4.33	4.33	4.45	4.68	4.98
		Tahoe General Services	-	-	4.03	4.23	4.23	4.23	4.23	4.23	3.70
		District Court Clerks	4.43	4.93	4.93	4.90	4.90	4.90	4.90	4.90	4.50
		Treasurer	6.30	6.29	6.29	6.21	6.21	6.21	6.21	6.21	6.51
		Sub-Total	17.29	17.51	19.66	19.66	19.66	19.66	19.79	20.01	19.69
E		East Fork Constable	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	1.10	1.65	1.65	1.65	2.40	2.48
		Security									2.70
E		District Attorney									
		Civil/Criminal	17.48	17.98	17.98	17.48	17.48	17.48	18.00	18.35	19.10
		Family Support	4.49	4.98	4.98	5.48	5.48	5.48	5.48	5.50	4.50
		Sub-Total	21.96	22.95	22.95	22.95	22.95	22.95	23.48	23.85	23.60
E		District Courts I & II									
		Administration	5.20	5.20	4.90	4.90	5.00	5.00	5.00	4.00	4.00
		CASA	0.75	0.75	0.75	1.00	1.48	1.48	1.48	1.48	1.48
		Juvenile Probation	10.48	10.48	9.00	9.65	9.65	9.65	9.65	9.63	9.50
		Juvenile Detention	9.95	9.95	9.95	9.95	9.95	9.95	10.48	10.48	10.48
		China Spring Youth Camp	17.40	17.40	17.40	19.80	20.88	20.90	24.00	26.24	26.50
		Aurora Pines Girls Camp	-	-	-	12.00	12.00	12.00	12.00	12.00	12.00
		Sub-Total	43.78	43.78	42.00	57.30	58.95	58.98	62.60	63.82	63.95
A		Court Computer Systems	1.00	1.00	1.00	2.00	2.00	2.00	2.00	1.45	1.75
E		East Fork Justice Court	7.88	8.68	6.68	7.18	7.18	7.18	7.50	7.50	8.50
E		Alternative Sentencing	-	-	3.00	3.00	3.73	3.73	3.73	3.73	3.48
E		Tahoe Justice Court	5.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50
E		Recorder	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00	8.75
E	2	Sheriff	109.95	115.08	116.08	116.08	116.66	121.00	124.18	124.70	121.49
A		Cooperative Extension	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.90	1.90
A		Library	13.28	13.85	14.48	15.48	15.48	15.48	15.73	14.43	15.73
A		County Manager									
		County Manager's Office	2.43	2.45	2.48	3.48	3.48	3.48	3.48	4.85	3.98
		Facility Operations			-	-	-	-	-	2.50	-
		General Services	0.95	0.94	0.94	1.41	0.94	0.94	0.94	0.94	0.94
		Purchasing			-	-	-	-	-	0.40	-
		MAGIC (GIS)	-	-	-	3.00	3.00	3.00	3.48	3.48	3.48
		Sub-Total	3.38	3.39	3.41	7.89	7.41	7.41	7.89	12.16	8.39
		Administrative Services									
		Comptroller	9.13	9.54	10.05	10.16	10.16	10.36	10.36	10.56	10.60
		Facilities Operations	3.03	3.03	3.03	3.03	2.50	2.50	2.50	-	-
		Human Resources	5.56	5.96	6.09	6.09	6.09	6.09	6.09	5.46	5.48
		Information Systems	5.00	5.00	5.00	6.00	6.00	6.00	-	-	-
		Purchasing	1.20	1.00	1.00	0.40	0.40	0.40	0.40	0.40	-
		Sub-Total	23.91	24.52	25.16	25.67	25.14	25.34	19.34	16.42	16.08

FTE by Department
All County Funds (continued)

	Department	99-00 Adopted	00-01 Adopted	01-02 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted	06-07 Adopted	07-08 Adopted	08-09 Adopted
A	Communications/911									
	911/Dispatch	17.20	17.20	18.20	18.20	21.20	21.20	22.20	22.70	23.23
	Animal Control	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	3.95
	Communications	1.00	1.00	1.00	2.00	2.48	2.48	2.48	1.88	3.78
	Information Systems	-	-	-	-	-	-	7.00	7.10	7.00
	Emergency Management	-	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.50
	Sub-Total	23.25	24.00	25.00	26.00	29.48	29.48	37.48	37.48	38.45
A	Community Development									
	Administration	2.08	3.10	3.15	3.15	4.15	4.15	4.45	4.40	3.97
	Building	7.00	7.00	7.00	8.00	8.00	8.00	10.00	9.00	7.00
	Planning	8.10	8.23	8.23	8.23	8.23	10.23	10.23	9.25	9.00
	Engineering	10.47	11.20	11.55	10.50	11.50	13.25	14.10	10.95	7.98
	Roads	13.37	13.25	13.17	13.17	13.17	13.17	13.02	13.52	-
	Utilities	11.91	11.28	11.88	11.93	13.93	11.28	12.28	12.44	-
	Sub-Total	52.93	54.05	54.98	54.98	58.98	60.08	64.08	59.56	27.95
	Public Workss									
	Road Maintenance	-	-	-	-	-	-	-	-	13.60
	Utilities	-	-	-	-	-	-	-	-	13.75
	Bldg and Fleet Services	-	-	-	-	-	-	-	-	11.00
	Engineering	-	-	-	-	-	-	-	-	0.90
	Sub-Total	-	-	-	-	-	-	-	-	39.25
A	Community Services									
2	Parks									
	- Parks Permanent (805)	10.08	10.08	11.83	12.08	11.93	11.93	11.93	11.78	11.72
	- Parks Seasonals (807)	11.89	11.63	8.52	8.52	8.80	8.95	8.95	8.95	8.95
	Parks Sub-Total	21.96	21.70	20.34	20.59	20.73	20.88	20.88	20.73	20.67
2	Recreation									
	- Rec Permanent (810)	8.13	7.80	8.38	9.38	9.38	9.38	9.38	9.38	7.38
	- Rec Seasonals (811)	22.40	19.45	20.23	13.61	14.20	13.60	13.60	15.50	13.38
	- Kahle Park (812)	-	8.23	8.28	11.55	11.08	10.93	10.93	11.30	10.78
	Rec Sub-Total	30.53	35.48	36.88	34.53	34.65	33.90	33.90	36.18	31.53
	Senior Services	9.38	12.25	17.00	18.10	20.30	20.30	20.77	20.77	19.93
	Social Svcs/Com. Health	4.38	4.38	4.38	5.30	5.30	6.30	8.58	6.98	6.98
	Weed Control	2.94	3.27	3.25	3.25	3.40	3.45	4.43	4.38	3.93
	Com Svcs Sub-Total	69.17	77.07	81.85	81.77	84.37	84.82	88.55	89.02	83.02
A	Operational Services									
	Animal Control	-	-	-	-	-	-	-	-	-
	Airport	5.45	4.45	4.70	6.18	6.30	6.30	6.30	6.30	6.53
	Facilities Operations	-	-	-	-	-	-	-	-	-
	Motor Pool/Veh. Maint.	6.66	7.66	7.55	7.55	8.43	8.43	8.43	8.43	6.30
	Warehouse	0.66	0.51	0.51	0.51	0.51	0.51	0.51	0.51	-
	Sub-Total	12.76	12.61	12.75	14.23	15.23	15.23	15.23	15.23	12.83
	Total	**433.10**	**451.19**	**461.16**	**483.94**	**497.53**	**503.64**	**521.87**	**520.50**	**517.27**

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 part-time and seasonal positions.

FTE by Department
All County Funds (continued)

		Department	99-00 Adopted	00-01 Adopted	01-02 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted	06-07 Adopted	07-08 Adopted	08-09 Adopted
E	1	County Commissioners	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	13.80	10.80	10.80	10.80	10.80	10.85	10.30
E		Clerk/Treasurer	17.29	17.51	19.66	19.66	19.66	19.66	19.79	20.01	19.69
E		Constables	2.00	2.00	2.00	2.10	2.65	2.65	2.65	3.40	6.18
E		District Attorney	21.96	22.95	22.95	22.95	22.95	22.95	23.48	23.85	23.60
E		District Courts I & II	43.78	43.78	42.00	57.30	58.95	58.98	62.60	63.82	63.95
A		Court Computer Systems	1.00	1.00	1.00	2.00	2.00	2.00	2.00	1.45	1.75
E		East Fork Justice Court	7.88	8.68	6.68	7.18	7.18	7.18	7.50	7.50	8.50
E		Alternative Sentencing	-	-	3.00	3.00	3.73	3.73	3.73	3.73	3.48
E		Tahoe Justice Court	5.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50
E		Recorder	8.05	8.05	9.00	9.00	9.00	9.00	9.00	9.00	8.75
E		Sheriff	109.95	115.08	116.08	116.08	116.66	121.00	124.18	124.70	121.49
A		Cooperative Extension	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.90	1.90
A		Library	13.28	13.85	14.48	15.48	15.48	15.48	15.73	14.43	15.73
A		County Manager	3.38	3.39	3.41	7.89	7.41	7.41	7.89	12.16	8.39
A		Administrative Services	23.91	24.52	25.16	25.67	25.14	25.34	19.34	16.42	16.08
A		Communications/911	23.25	24.00	25.00	26.00	29.48	29.48	37.48	37.48	38.45
A		Community Development	52.93	54.05	54.98	54.98	58.98	60.08	64.08	59.56	27.95
A		Public Works	-	-	-	-	-	-	-	-	39.25
A	3	Community Services	69.17	77.07	81.85	81.77	84.37	84.82	88.55	89.02	83.02
A		Operational Services	12.76	12.61	12.75	14.23	15.23	15.23	15.23	15.23	12.83
		Total	**433.10**	**451.19**	**461.16**	**483.94**	**497.53**	**503.64**	**521.87**	**520.50**	**517.27**

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 GIS Dept 152

3 Includes part-time and seasonal positions.

FTE by Fund
All County Funds

Fund	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	08-09 Adopted
General Fund	281.99	290.42	292.74	295.82	297.86	302.03	307.62	318.04	317.91	316.80
Cooperative Extension	1.00	1.13	1.88	1.88	1.88	1.88	1.88	1.88	1.90	1.90
Airport	5.45	4.45	4.70	4.70	6.18	6.30	6.30	6.30	6.30	6.53
Douglas County Water District	0.60	0.60	0.25	-	-	-	-	-	-	-
Solid Waste	0.37	0.40	0.10	-	-	-	-	-	-	-
Social Services	4.38	4.38	4.38	4.58	5.30	5.30	6.30	8.58	6.98	6.98
Road Improvement	0.12	-	-	-	-	-	-	-	-	-
Road Operating	13.25	13.25	13.17	13.17	13.17	13.17	13.17	13.02	13.52	12.55
Room Tax	65.97	71.24	71.97	71.30	70.90	71.15	70.55	70.80	71.63	68.12
Tahoe-Douglas Transp District	0.49	0.45	0.40	0.30	0.30	0.30	0.30	0.25	0.25	0.25
Justice Court Admin Assess	-	-	-	-	0.55	0.55	0.55	0.55	0.55	0.25
China Spring	17.40	17.40	17.40	31.80	31.80	32.88	32.90	36.00	36.00	36.00
Erosion Control	0.19	-	-	-	-	-	-	-	-	-
911	17.20	17.20	18.20	18.20	18.20	21.20	21.20	22.20	22.70	23.23
Senior Nutrition	9.38	12.25	17.00	17.55	18.10	20.30	20.30	20.77	20.77	19.93
Self Insurance Reserve	0.89	0.84	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.80
Lmt Liability Health Insurance	-	-	-	-	-	-	-	-	-	-
Motor Pool/Vehicle Maintenance	6.66	7.66	7.55	7.55	7.55	8.43	8.43	8.43	8.43	6.30
Douglas County Water Utility	0.28	0.48	0.38	0.35	0.55	0.53	0.55	0.55	0.24	0.22
Water Systems										
Ridgeview	-	-	-	-	-	-	-	-	-	-
Zephyr	-	1.07	1.02	1.07	1.29	1.41	1.16	1.16	1.00	0.96
West Valley	-	1.12	0.67	0.63	1.05	1.10	1.17	1.17	1.09	1.02
East Valley	-	1.85	1.87	2.05	1.85	3.19	3.19	3.44	3.31	5.68
Cave Rock	-	0.84	0.81	0.81	1.12	1.13	1.08	1.08	1.01	0.97
Skyland	-	0.62	0.82	0.81	1.05	1.07	1.02	1.02	1.01	0.97
Foothill	-	-	-	-	-	-	0.25	0.25	0.41	0.38
Water Systems	5.55	5.50	5.19	5.37	6.36	7.90	7.87	8.12	7.81	9.98
Sewer Utility	1.53	1.53	2.93	2.88	2.37	2.75	2.86	3.61	4.63	5.50
Park Res Construction Tax	-	-	-	-	-	-	-	-	-	-
Regional Transportation	1.18	2.05	2.05	2.00	2.00	2.00	2.00	1.90	1.90	1.90
County Total	**433.85**	**451.19**	**461.16**	**478.32**	**483.94**	**497.53**	**503.64**	**521.87**	**520.50**	**517.22**
Redevelopment Agency	0.225	0.075	0.05	0.05	0.05	0.05	0.05	0.05	0.15	0.25
Fire/Paramedic & Towns										
East Fork Fire District	6.82	7.13	11.95	14.20	15.70	23.14	23.64	25.39	26.14	31.13
East Fork Paramedic District	24.53	27.38	28.08	31.83	31.83	32.38	33.88	36.13	37.38	40.71
Sub-Total	**31.35**	**34.50**	**40.03**	**46.03**	**47.53**	**55.53**	**57.53**	**61.53**	**63.53**	**71.84**
Town of Gardnerville	4.75	7.25	7.00	7.00	10.00	9.38	11.61	11.06	12.56	12.06
Town of Genoa	1.75	1.00	1.48	1.50	1.50	1.50	1.50	1.50	1.60	2.53
Town of Minden	9.38	9.45	9.38	11.88	11.88	16.35	15.35	15.38	15.33	14.33
Sub-Total	**15.88**	**17.70**	**17.85**	**20.38**	**23.38**	**27.23**	**28.46**	**27.94**	**29.49**	**28.92**
Total Fire/Paramedic & Towns	**47.23**	**52.20**	**57.88**	**66.40**	**70.90**	**82.75**	**85.99**	**89.46**	**93.01**	**100.75**
Grand Total All Funds	**481.30**	**503.47**	**519.09**	**544.77**	**554.89**	**580.33**	**589.68**	**611.38**	**613.52**	**618.23**

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 $3,492,523,590 for the fiscal year ending June 30, 2009. This represents a 5.7% increase over FY07-08's assessed valuation of $3,304,227,702. Property assessments are adjusted annually by a formula, and property is physically reappraised for assessment purposes every five years, with a portion of the property physically reappraised every year. State law requires that property be assessed at 35% of taxable value. This percentage may be adjusted upward or downward by the State Legislature.

"Taxable value" is the full cash value in the case of land and the replacement cost, less straight-line depreciation, for improvements to land. Taxable personal property is valued less depreciation in accordance with the regulations of the Nevada Tax Commission, but in no case in excess of the full cash value. Depreciation of improvements to real property is calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of fifty years. Adjusted age is actual age adjusted for any addition or replacement made valued at ten percent or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is seventy-five percent of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted. The following table provides a recent record of the assessed valuation in the county.

ASSESSED VALUATION

Fiscal Year	Valuation	Percent Change
94-95	$1,043,991,818	4.09%
95-96	1,143,674,698	9.55%
96-97	1,269,833,857	11.03%
97-98	1,323,618,935	4.24%
98-99	1,370,934,871	3.57%
99-00	1,413,035,513	3.07%
00-01	1,469,943,984	4.03%
01-02	1,639,837,048	11.56%
02-03	1,737,265,060	5.94%
03-04	1,858,278,871	6.97%
04-05	2,000,179,481	7.64%
05-06	2,466,472,845	23.31%
06-07	2,971,417,791	20.47%
07-08	3,304,227,702	11.20%
08-09	3,492,523,590	5.70%

SOURCE: *94-07-Ad Valorem Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation*
08-09-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 me 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	100.16%
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%
2008	63,239,905	62,474,935	98.79%	298,855	99.26%

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 FY08-09. 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 - FY08/09

Taxpayer	Type of Business	Assessed Value	% of County Assessed Value[1]
Harrah's/Harvey's	Resort/Casino	$93,803,297	2.69
Park Cattle Company	Resort/Casino	50,479,179	1.45
Harich Tahoe Development	Time Share Development	29,822,618	0.86
Sierra Pacific Power Co.	Electric Utility	24,749,158	0.71
Syncon Homes	Developer	18,323,781	0.53
Carson Valley Center LLC	Shopping Center	12,997,520	0.37
Verizon	Public Utility	11,617,886	0.33
Starbuck's	Manufacturer	10,442,932	0.30
Sierra Sunset	Homeowner/Estate	10,295,968	0.30
Bently Nevada LLC (GE)	Manufacturer	9622812	0.28
TOTAL		**$272,155,151**	**7.82%**

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 $3.66 (.02 cents for the State) 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 *

Fiscal Year Ended June 30	2001	2002	2003	2004	2005	2006	2007	2008
Carson City	2.5904	2.6279	2.6431	2.6842	2.6967	2.6961	3.0004	2.9936
Churchill	2.7750	2.8509	2.9196	2.9401	2.9489	2.9534	2.9341	3.0364
Clark	3.0181	3.0334	3.0321	3.0676	3.0815	3.0782	3.1029	3.1141
Douglas	2.3583	2.3532	2.3626	2.3943	2.4160	2.3890	2.9742	2.9831
Elko	2.7216	2.7663	2.8539	2.9090	2.9344	2.9739	3.0040	3.0030
Esmeralda	2.8150	2.8150	2.8150	2.8350	3.0190	3.0190	3.0195	3.0195
Eureka	1.7029	1.7088	1.7677	1.7856	1.7804	1.9436	1.9429	1.9421
Humboldt	2.2510	2.2855	2.3005	2.4422	2.6039	2.6615	2.8988	2.7135
Lander	3.1509	3.1515	3.1542	3.3644	3.3647	3.3647	3.3675	3.3657
Lincoln	2.8477	2.8819	2.8716	2.8933	2.9063	2.9204	3.0766	3.0726
Lyon	2.8991	2.7864	2.8208	2.9384	2.9621	2.9544	3.0316	3.0320
Mineral	3.6400	3.6400	3.6400	3.6600	3.6600	3.6600	3.6600	3.6600
Nye	3.3519	3.3399	3.3528	3.3652	3.3978	3.3056	3.2151	3.1322
Pershing	3.0769	3.0815	3.0809	3.0995	3.1045	3.1626	3.1077	3.1533
Storey	2.7128	2.7240	2.7701	2.9922	3.5337	3.5043	3.4903	3.4930
Washoe	3.4278	3.4837	3.5511	3.5596	3.5402	3.5492	3.5554	3.5607
White Pine	3.6400	3.6399	3.6400	3.6597	3.6600	3.6600	3.6600	3.6600
Average Statewide Rate	3.0339	3.0548	3.0758	3.1115	3.1182	3.0460	3.1471	3.1526

SOURCE: Local Government Finance Redbook - State of Nevada Department of Taxation
*Figures are per 100 dollars of assessed valuation

In addition, the Nevada State Legislature passed legislation in 2005 that caps individual taxes collected by a set percentage of taxes collected from the previous year. If the parcel is a primary residence, the taxes for that parcel cannot increase more than 3% of the taxes paid in the previous year. If the parcel is not a primary residence, the taxes are capped at 8%. The new assessed value is not capped the first year it is added to the roll. New assessed value is capped in the subsequent years according to the type of ownership. The taxes levied on a parcel but cannot be collected because of the tax cap are the abated taxes. For fiscal year 2008/09, it is projected we will abate $39,509,356 in taxes for Douglas County as a whole.

DOUGLAS COUNTY PROJECTED ABATED TAXES FY08-09

Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	37,562,947	18,932,559	50.40%
East Fork Fire District	6,674,889	2,904,308	43.51%
East Fork Paramedic District	3,387,834	691,587	20.41%
Town of Gardnerville	1,205,807	174,938	14.51%
Town of Genoa	52,942	24,954	47.13%
Town of Minden	1,339,312	294,978	22.02%
Special Districts	52,905,812	16,486,032	31.16%
Total	**103,129,543**	**39,509,356**	**38.31%**

MEDIAN HOUSEHOLD EFFECTIVE BUYING INCOME

Year[1]	Douglas County	State	United States
1992	37,985	32,149	33,178
1993	42,153	35,214	35,056
1994	44,138	36,713	37,070
1995	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
2006	50,387	43,676	40,272
2007	51,457	45,041	41,255

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

2007

Effective Buying Income Group	Douglas County Households	State Households
under $15,000	1.7	101.2
$15,000 - $24,999	1.9	113.8
$25,000 - $49,999	5.8	314.4
$50,000-$74,999	5.2	221.8
$75,000 - $99,999	2.7	114.3
$100,000 - $149,999	1.4	57.8
$150,000 and over	0.9	29.4
	19.6	952.7

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

1 Numbers are in thousands and not listed in percentages- Data was unavailable for such calculations

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 1997

at 17,280, of which 5.4% were unemployed. Employment rates change with the tourist seasons.

AVERAGE ANNUAL LABOR FORCE SUMMARY[1]

Douglas County, Nevada

Calendar Year	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total Labor Force	21,712	21,638	21,962	22,186	22,403	22,105	22,260	22,877	24,038
Unemployment	893	1031	1107	1,119	994	1013	1,057	1,201	1,656
Unemployment Rate	4.1%	4.8%	5.0%	5.0%	4.4%	4.6%	4.7%	5.2%	6.9%
Total Employment[2]	20,819	20,607	20,855	21,067	21,409	21,092	21,203	21,676	22,384

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.

ESTABLISHEMENT BASED INDUSTRIAL EMPLOYMENT[1,2,3,4]

Douglas County, Nevada

Calendar Year	1999	2000	2001	2002	2003	2004	2005	2006	2007
Total All Industries	20,410	21,120	20,630	20,430	21,730	21,730	21,780	21,850	21,540
Mining	40	50	50	50	0	0	0	0	0
Construction	1,530	1,150	1,550	1,570	1,980	1,940	2,030	2,090	1,900
Manufacturing	1,650	1,690	1,780	1,740	1,720	1,720	1,720	1,790	1,920
Transportation & Public Utilities	230	270	300	250	*	0	0	2,810	2,790
Wholesale & Retail Trade	2,350	2,490	2,850	3,080	2,830*	2,760	2,750	1,690	1,670
Finance, Insurance, & Real Estate	690	650	560	700	850	790	850	790	820
Hotel/Gaming & Other Service Ind.	11,800	12,030	11,230	11,760	11,630	11,820	11,760	10,040	11,450
Government	1,980	2,060	2,090	2,280	2,420	2,380	2,380	2,350	2,370

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, 2007)

Employer	Type of Business	Number of Employees
Harrah's	Hotel/Gaming	1,500 - 1,999
Douglas County School District	Government	1,000 - 1,499
Harvey's	Hotel/Gaming	900 - 999
Montblule	Hotel/Gaming	800 - 899
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[1,2]

Doulgas County, Nevada

Fiscal Year	Douglas County Total	% Change	State Total	% Change
1993	304,307,408	---	15,665,903,519	---
1994	336,409,129	10.5	16,797,133,956	7.2
1995	398,523,172	18.5	21,178,215,240	26.1
1996	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
2007	765,218,511	(6.9)	49,427,707,106	1.7

1 Transactions from June 1 through May 31 are reported in the fiscal year ending June 30. Beginning June 30, 1995, an accounting change occurred such that July 1 through June 30 is reported in the fiscal year.

2 As of May 1995, due to changes made in the data tracking methodology by the Department of Taxation, delinquent reporting of taxable sales is recorded in the period the sale took place. While these changes provide more detailed and accurate reporting of statistical information, the 1995 data and beyond is not directly comparable to prior years.

SOURCE: State of Nevada - Department of Taxation

Sales Taxes

As mentioned in Section III: Budget Overview, the county receives revenue from a Statewide sales tax of 6.5%. The sales tax is collected by the State and distributed to local governments on the basis of a formula. Prior to the distribution of the 6.5%, each business takes a collection allowance of 1.25% of their taxable sales and the State takes 1% of all sales as a General Fund commission. These collection allowances are intended to help cover the cost the businesses and the State incur collecting, accounting for, and remitting the sales tax. Douglas County voters approved an additional 0.25% tax in November of 1998 for parks, recreation, airport, and senior services. The 1999 State Legislature wrote the additional tax into law. This brings the total sales tax rate to 6.75%.

The sales tax rate of 6.75% is broken down into the following components:

Component		Benefiting Agency
2.00%	Sales Tax Distribution	State General Fund.
2.25%	Local School Support Tax	School District in which business is located.
0.50%	Basic City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. BCCRT revenues are a portion of the State's consolidated tax distribution.
1.75%	Supplemental City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. SCCRT revenues are a portion of the State's consolidated tax distribution.
0.25%	Parks/Recreation/Airport/Sr. Services	Douglas County.

Construction

The following table illustrates a history of the total valuation of building permits issued within the boundaries of Douglas County.

BUILDING PERMITS

Douglas County, Nevada

	Residential[1]		New Commercial		Other[2]		Total	
Calendar Year	Permits	Value	Permits	Value	Permits	Value	Permits	Value
1997	436	64,240,674	36	20,088,904	1,268	27,305,266	1,740	111,634,844
1998	435	74,375,143	44	40,854,631	1,158	31,624,542	1,637	146,854,316
1999	517	76,676,237	34	26,073,755	1,302	34,226,068	1,853	136,976,060
2000	578	96,326,212	29	21,606,243	1,161	37,864,640	1,768	155,797,095
2001	609	95,499,838	33	31,076,429	1,113	43,113,303	1,755	169,689,570
2002	715	113,401,542	25	13,126,791	1,269	29,211,886	2,009	155,740,219
2003	570	107,865,401	34	21,344,322	1,581	37,268,594	2,185	166,478,317
2004	536	108,544,435	44	16,679,829	1,526	30,623,153	2,106	155,847,417
2005	565	122,744,267	42	17,403,322	1,543	36,173,248	2,150	176,320,837
2006	484	104,896,384	39	23,308,488	1,509	37,809,143	2,032	166,014,015
2007	169	73,034,913	16	7,732,733	1,323	44,277,821	1,508	125,045,467

1 Includes single and multi-family dwellings, new mobile homes and duplexes.

2 Includes permits issued for the purpose of remodeling, construction additions, rehabilitation, rebuilding and all other permits required by codes adopted by Douglas County.

SOURCE: Douglas County - Community Development Department

Gaming

The economy of the county is substantially dependent on the tourist industry, which is primarily based on legalized gambling and related forms of entertainment. The following table shows the gross taxable revenue from gaming in the county as compared to the State. Over the last five years, an average of 3.55% of the State's total gross taxable gaming revenue has been generated from the Douglas County South Shore area.

GROSS TAXABLE GAMING REVENUE AND GAMING TAXES[1]

Douglas County, Nevada

	Gross Taxable Gaming Revenue[2]			State Gaming Collection[3]		
Fiscal Year Ended June 30	**State Total**	**Douglas County South Shore of Lake Tahoe[4]**	**% Change Douglas County**	**State Total**	**Douglas County South Shore of Lake Tahoe[4]**	**% 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	11,803,791,121	337,836,742	1.4	1,003,063,045	26,002,733	1.7
2007	12,220,373,590	327,954,516	(2.9)	1,035,456,278	24,473,417	(4.4)

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 *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 sewered. Wastewater generated in the Tahoe Township is treated by Sewer Improvement District No. 1 and subsequently exported from the basin due to environmental considerations. It is used for irrigation of ranch land in Carson Valley. Wastewater generated in sewered areas of the East Fork Township is treated and disposed of by the Minden-Gardnerville Sanitation District for the Town of Minden, Town of Gardnerville, and Gardnerville Ranchos subdivision. A plant owned and operated by Douglas County serves the North Valley area. Indian Hills General Improvement District provides wastewater service in the Northwest portion of the Carson Valley. The balance of residential development in Douglas County is served by individual sewage disposal systems.

Power & Telephone - Sierra Pacific Power Company provides electricity, Southwest Gas provides natural gas service, and telephone service is provided by GTE.

The Douglas County Redevelopment Agency

Redevelopment is a process created to assist both city and county governments in their efforts to eliminate blight from a designated area, and to achieve desired development goals. Redevelopment projects may take the form of new development, reconstruction, or rehabilitation, including residential, commercial, industrial and retail developments. It is one of the most effective ways to breathe new life into areas of a community that may be troubled by social, physical, environmental or economic conditions that act as a barrier to new investment by private enterprise. Through the redevelopment process, a project area will receive focused attention and financial investment intended to reverse worsening trends. As a result, there will be revitalization in the business climate, with new jobs created, and rehabilitation and/or additions to the local housing market. Additionally, targeted areas may gain active participation and investment by citizens, which would not otherwise occur.

A project area is merely a designated geographic area within which actual redevelopment efforts and projects may take place. Before a city or county may establish a project area, however, there must be extensive review and study of the area being considered, including making certain findings of blight. After the determination of such findings, a project area may only be established after a public hearing in which residents and businesses that will be included in the project may express their views and concerns. A redevelopment plan establishes a process and a basic framework within which specific redevelopment projects will be undertaken. The plan provides the redevelopment agency with powers to make certain acquisitions, such as to buy and sell land with the area covered by the plan (the project area), make improvements to the project area, such as the provision of infrastructure, and to use tax increment financing.

Tax increment is derived from property taxes that were originally levied by other taxing agencies on the growth in property values created by redevelopment. Redevelopment agencies themselves do not have the authority to levy a property tax. Instead, the property tax revenue that becomes an increment is revenue that would have gone to other taxing entities in the absence of redevelopment efforts. On the other hand, if redevelopment does not create growth in property values, there would be no additional revenue. When a redevelopment project area is established, the property tax values on the tax roll last secured prior to the formation of the project area becomes the project area's frozen base, or "base year. As property values in the project grow, the values in excess of the base year are the incremental assessed value. The property tax revenues derived from the growth in value over the bear 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. In February of 2005 the Board of County Commissioners adopted an ordinance amending the boundary to include property on the east side of the North County portion. The Board serves 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.

REDEVELOPMENT ASSESSED VALUATION

Fiscal Year	Valuation	% Change
99-00	1,425,343	---
00-01	10,203,357	615.85%
01-02	12,434,727	21.87%
02-03	22,037,508	77.23%
03-04	25,683,493	16.54%
04-05	37,050,765	44.26%
05-06	58,227,080	57.15%
06-07	70,250,195	20.65%
07-08	83,165,607	18.38%
08-09	102,316,625	23.03%

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.

Abatement - Property tax levied on a parcel but cannot be collected due to the cap on taxes.

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).