

Douglas County Nevada



**Fiscal Year
2010-2011**

**Adopted Operating
and
Capital Budget**



On the cover

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



BOARD OF COUNTY COMMISSIONERS

1594 Esmeralda Avenue, Room 307, Minden, Nevada 89423

COMMISSIONERS

Michael A. Olson, CHAIRMAN

David J. Brady, VICE-CHAIRMAN

Doug N. Johnson

Greg Lynn

Nancy McDermid

T. Michael Brown
COUNTY MANAGER

775-782-9821

FAX: 775-782-6255

County Manager's Letter of Introduction

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

I am pleased to present the Fiscal Year 2010-11 Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of the Douglas County Board of County Commissioners. The FY10-11 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 FY10-11 budget.

Sincerely,

T. Michael Brown
County Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Douglas County

Nevada

For the Fiscal Year Beginning

July 1, 2009

A handwritten signature in black ink, appearing to be 'HHR'.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Enow'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Douglas County for its annual budget for the fiscal year beginning July 1, 2009 (FY09-10). 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 twelve 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 FY10-11. 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 FY10-11 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 Douglas County.

Fund Summaries

A summary of the estimated resources and requirements for each of the 59 funds in Douglas County's budget. The funds are organized in this section according to their type and purpose. 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 FY10-11, 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 FY10-11. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY11-15 Capital Improvement Plan (CIP), a separate document, 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 six pools: two outdoor pools, an indoor lap/diving pool, an indoor pool designed for tots, an indoor pool designed for the elderly, and two water slides.

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, including 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

According to the 2000 United States Census, Douglas County’s population was 41,674. The Nevada State Demographer estimated Douglas County’s population at 51,390 at the end of Fiscal Year 2009. Overall, the population of Douglas County has increased 23.3% between 2000 and 2009. 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 Year¹	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
2000	2,059,433	4.7	41,674	48.5
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	2.9	50,108	6.8
2007	2,718,337	7.9	52,386	4.5
2008	2,789,884	2.6	53,307	1.8
2009	2,711,206	-2.8	51,390	-3.6

¹ 1991 through 1999 and 2001 through 2010 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/what/data_statistics/demographer/pubs/.

The following table sets forth a comparative age projection for the year 2010. This age distribution profile reflects the percent of population for the County, and State.

AGE DISTRIBUTION				
Percent of Population				
Age	County	%	State	%
0-4	2,172	4.05%	224,329	7.28%
5-9	2,593	4.83%	208,990	6.79%
10-14	2,625	4.89%	205,657	6.68%
15-19	2,883	5.38%	214,611	6.97%
20-24	3,331	6.21%	228,217	7.41%
25-29	2,904	5.41%	232,945	7.56%
30-34	3,004	5.60%	227,239	7.38%
35-39	2,998	5.59%	214,369	6.96%
40-44	3,280	6.12%	212,863	6.91%
45-49	4,154	7.75%	216,744	7.04%
50-54	4,805	8.96%	202,029	6.56%
55-59	4,721	8.80%	180,920	5.87%
60-64	4,227	7.88%	155,758	5.06%
65-69	3,348	6.24%	121,071	3.93%
70-74	2,541	4.74%	93,549	3.04%
75-79	1,878	3.50%	66,197	2.15%
80-84	1,245	2.32%	41,658	1.35%
85+	923	1.72%	32,965	1.07%

SOURCE: http://www.nsbdc.org/what/data_statistics/demographer/pubs/docs/2006_ASRHO_Summary.pdf

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.

A campus location of Western Nevada Community College is located in Douglas County. It began as a public, two-year comprehensive community college. In 2007 it officially became Western Nevada College (WNC), to reflect the college’s expanded academic opportunities, including a new Bachelor or Technology 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. The University of Nevada Reno (UNR) offers Master of Business Administration courses at eh the WNC Minden Branch. 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 \$2.5948 to \$3.7611 for each \$100 of assessed value FY10-11. Assessed value is 35 percent of the current taxable value of property. Douglas County also has a base sales tax of 7.10%; however, in the state of Nevada, you will not pay any of the following taxes: State Personal Income Tax, Corporate Income Tax, and 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.

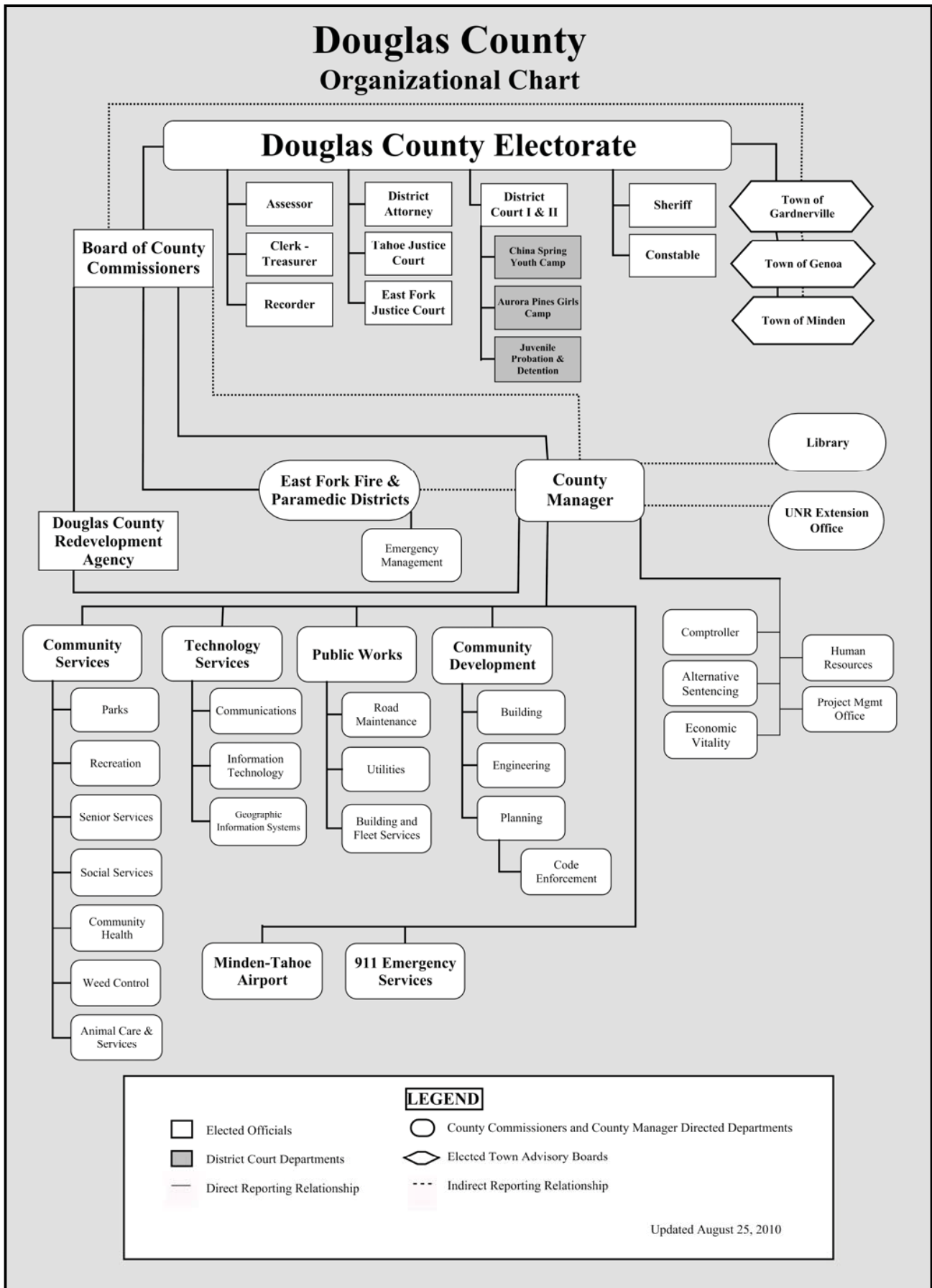
The Board of Commissioners also presides as the Board of Adjustments, Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Redevelopment Agency Board, and East Fork Fire District and Paramedic District Boards. The County Commissioners hold meetings as a Board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

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



Douglas County Officials

Board of County Commissioners (Elected)

Greg Lynn
Commissioner, District 1

David J. Brady
Vice-Chairman, District 2

Doug N. Johnson
Commissioner, District 3

Nancy McDermid
Commissioner, District 4

Michael A. Olson
Chairman, District 5

County Elected Officials

David R. Gamble
District Judge, District Court I

Michael P. Gibbons
District Judge, District Court II

Vacant
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

Steve Mokrohisky
Assistant County Manager

Claudette Springmeyer
Admin Services Director/Comptroller

Vacant
Minden-Tahoe Airport Manager

Scott Morgan
Community Services Director

Linda Deacy
Library Director

Tod Carlini
East Fork Fire & Paramedic District Chief

Carl Ruschmeyer
Public Works Director

Ron Sagen
911 Emergency Services Manager

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).

911 Surcharge Advisory Committee

Provide advice the enhancement or improvement of the telephone system for reporting emergencies in Douglas and to oversee allocated funds for that purpose (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).

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).

COUNTY MANAGER’S BUDGET MESSAGE

Overview

It is a pleasure to present for fiscal year 2010-2009 the Douglas County adopted budget. 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 59 funds. The FY10-11 total adopted budget equals \$169,126,763.

Organization	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Douglas County	121,769,157	123,923,568	2,154,411	1.8%
Redevelopment Agency	5,527,653	1,113,156	(4,414,497)	-79.9%
Town of Gardnerville	3,112,227	4,122,831	1,010,604	32.5%
Town of Genoa	626,177	593,661	(32,516)	-5.2%
Town of Minden	8,791,898	20,275,293	11,483,395	130.6%
East Fork Fires District	19,697,521	19,098,254	(599,267)	-3.0%
Total	159,524,633	169,126,763	9,602,130	6.0%

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.

The FY10-11 County budget totals \$123,923,568, a 1.8% increase over the FY09-10 Adopted Budget. Current revenues show an increase of 12% from the prior year, yet net operating revenues provides a clearer picture of County revenues and the challenges facing the County. Net operation revenues are calculated by subtracting out reserves, bonds for capital projects, pass-throughs, internal charges, and interfund transfers.

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 FY10-11 and beyond.

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 19.3%. Resources available for appropriation total \$169,126,763 of which \$128,672,027 is current revenue (excluding beginning fund balances and reserves). Current revenues are derived from 14 general revenue categories:

Current Revenue	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
1 Property Taxes	32,406,231	33,134,560	728,329	2.2%
Room Taxes	5,981,570	4,395,500	(1,586,070)	-26.5%
Other Taxes (Gas/Road/Res.Constr)	1,264,738	1,174,650	(90,088)	-7.1%
State Consolidated Tax	14,246,539	12,628,097	(1,618,442)	-11.4%
Sales Taxes (P.A.L.S.)	1,509,807	1,300,000	(209,807)	-13.9%
Licenses & Permits	3,826,000	3,795,000	(31,000)	-0.8%
Gaming	1,540,540	1,370,540	(170,000)	-11.0%
Intergovernmental	8,413,832	9,595,362	1,181,530	14.0%
Charges for Service	24,321,307	24,608,373	287,066	1.2%
Fines & Forfeitures	1,298,250	1,334,250	36,000	2.8%
2 Miscellaneous	3,552,367	19,531,307	15,978,940	449.8%
3 Transfers In	5,132,347	7,559,260	2,426,913	47.3%
4 Other Financing Sources	2,338,857	5,681,660	3,342,803	142.9%
Depreciation	2,039,855	2,563,468	523,613	25.7%
Total Current Revenue	107,872,240	128,672,027	20,799,787	19.3%

- 1 Includes Tax Penalties & Interest and Personal Property taxes.
- 2 Increase in developer contributions to water funds.
- 3 Increase in General Fund transfer to Room Tax and Senior Services funds.
- 4 Increase includes bond proceeds from water funds.

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	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
General Fund	37,301,672	36,227,998	(1,073,674)	-2.9%
Special Revenue Funds	47,772,425	45,429,170	(2,343,255)	-4.9%
Internal Service Funds	4,897,582	4,584,808	(312,774)	-6.4%
Enterprise Funds	11,061,312	32,484,812	21,423,500	193.7%
Capital Construction Funds	3,734,062	7,307,778	3,573,716	95.7%
Debt Service Funds	3,105,187	2,637,461	(467,726)	-15.1%
Total	107,872,240	128,672,027	20,799,787	19.3%

An overview of the means of financing FY10-11 final budget appropriations is illustrated below. Beginning balances, interfund operating charges, transfers, depreciation, “pass-thrus,” and proceeds from Bonds, Loans or Sale of Water Rights, which do not represent new revenue, have been taken out to show net available resources.

Resources	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Beginning Balances	51,652,393	40,454,736	(11,197,657)	-21.7%
Current Revenue	107,872,240	128,672,027	20,799,787	19.3%
Total Resources	159,524,633	169,126,763	9,602,130	6.0%
Less Beginning Fund Balance	51,652,393	40,454,736	(11,197,657)	-21.7%
1 Less Interfund Charges (operating)	4,916,643	4,634,794	(281,849)	-5.7%
Less Transfer In	5,132,347	7,559,260	2,426,913	47.3%
Less Depreciation	2,039,855	2,223,921	184,066	9.0%
2 Less Pass-Thru Revenues	5,054,248	3,781,801	(1,272,447)	-25.2%
3 Less Non-Operating Revenue	2,295,000	15,648,778	13,353,778	581.9%
Net Total Resources	88,434,147	94,823,473	6,389,326	7.2%

1 Includes Motor Pool, Self Insurance, Admin and Overhead

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

3 Includes Bond Proceeds, Loan Proceeds, SRF Loans, Sale of Water Rights

Revenue estimates for FY10-11 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 not expected to increase within the next fiscal year.

The revenue side of the budget is critical as we look to the County’s future. The development of a diversified, stable revenue base is necessary to ensure continued quality public services. Approximately 70% of current revenues come from four sources: Property Tax (25.8%), Room Tax (3.4%), State Consolidated Taxes (9.8%), Charges for Service (19.1%), and Miscellaneous Revenue category which holds the Developer Contributions from the Water Districts (15.2%)

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

2. Appropriation Highlights

Total appropriations for the FY10-11 Adopted Budget equal \$169,126,763 including ending fund balances and reserves. Subtracting out fund balance/reserves, interfund charges, transfers, contingencies, depreciation, and pass-thrus, net expenditures total \$111,121,814.

	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Total Appropriations				
Operating Budget	89,530,001	85,228,960	(4,301,041)	-4.8%
Capital Projects	20,663,499	29,065,620	8,402,121	40.7%
Debt Service	5,334,667	5,243,829	(90,838)	-1.7%
Transfers Out	5,153,704	7,580,442	2,426,738	47.1%
Contingencies	1,845,933	1,299,308	(546,625)	-29.6%
Depreciation	2,039,855	2,563,468	523,613	25.7%
Ending Fund Balance/Reserves	34,956,974	38,145,136	3,188,162	9.1%
Total Expenditures	159,524,633	169,126,763	9,602,130	6.0%
Less Beginning Fund Balance/Reserves	34,956,974	38,145,136	3,188,162	9.1%
Less Interfund Charges (operating)	4,916,643	4,634,794	(281,849)	-5.7%
Less Transfers out	5,153,704	7,580,442	2,426,738	47.1%
Less Contingencies	1,845,933	1,299,308	(546,625)	-29.6%
Less Depreciation	2,039,855	2,563,468	523,613	25.7%
1 Less Pass-Thru Expenditures	5,054,248	3,781,801	(1,272,447)	-25.2%
Net Total Expenditures	105,557,276	111,121,814	5,564,538	5.3%

1 Includes Medical Assistance to Indigents, St Motor Veh Accident Indigent, WNRVC, 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 FY10-11 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 \$50,664,354 or 38.7% of total expenditures.

Services & Supplies

The Services and Supplies budget is \$29,966,644 or 22.9.0% 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 \$138,796 or 0.1% 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 \$130,026.

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

The Capital Budget totals \$29,065,620 or 22.9% of total appropriations. Utility projects related to the North Douglas-Carson Waterline Inter-tie project and other water system improvements are the majority of the planned projects for FY10-11. Please see the Capital Budget section of this document for detailed information.

Debt Service

Debt service payments total \$5,243,829 or 4.0% 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 \$7,580,442 or 5.8% 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 Senior Services Fund, etc. Increases were made from the General Fund Transfers to the Room Tax Fund and the Senior Services Fund for FY10-11.

Contingency

In certain funds an amount equal to 3.0% of expenditures is set aside as contingency. Contingency appropriations are used to meet the costs of unforeseen events such as equipment failures, or in response to emergencies. Contingency expenditures are used most notably in the General Fund and a few of the special revenue funds. As a contribution to balance the FY10-11 budget for the General Fund, Room Tax Fund, and Senior Services, contingency appropriations were reduced to 1.5% of expenditures. Contingency appropriations equal \$1,299,308.

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 \$2,563,468 for FY10-11.

Fund Balance/Reserves

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

Appropriated reserves are there to account for funds committed to potential projects or new projects identified during the year. These are used heavily in the capital construction and enterprise funds as specific capital projects and/or the full cost of the project may not be known. This is the largest category of reserves. Total Ending Fund Balance equals \$5,642,819 and Reserves equal \$32,502,317.

A major emphasis in budgeting is to balance each fund with current year revenues equaling current year expenditures. Of the 59 funds used to account for services, reserves are being used in 16 to balance the budgets. Most of these funds use reserves to balance due to the planned use of reserves for capital projects or other planned one-time expenditures. Also, in a number of funds a capital reserves is provided to account for reserves, but may not have specific capital projects identified. 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 FY09-10 to FY10-11 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 FY09-10 adopted budget through those incorporated into the FY10-11 adopted budget are shown in the chart on the following page. 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.

Currently, almost 60 County positions (not including seasonal or on-call positions), or about 13.0% of the County's total workforce, have been held vacant, unfunded, or on hold. About 8 of these positions are vacant due to reduction in work load, almost exclusively within our Community Development Department (i.e. 3 Building Inspectors, 2 Planners, etc.).

However, the other 52 position reductions have resulted in decreased service levels or increased work load for other staff. For example, there have been reductions in Parks, Library, Animal Care & Services, Comptroller, Assessor, Clerk-Treasurer, Recorder, District Attorney, Road Maintenance, County Manager, administrative support services to several offices, and other departments and divisions. The minimum 60-day waiting period to rehire is still in place as well as a close examination of whether future vacated positions will be filled at all.

Position	Department	Change in FTE 10 to 11
General Fund		
Animal Care Assistant	Animal Care Services	1.00
Assessor	Assessor	(0.20)
Civil Clerks	Clerk/Treasurer	(0.25)
Communications Intern II	Technology Services	(0.48)
Construction Inspector	Community Development	(1.00)
Court Computer Systems	Court Computer Systems	(1.00)
East Fork Justice Court	East Fork Justice Court	(1.00)
General Investigation	Sheriff	1.00
Juvenile Detention	Juvenile Detention	(2.00)
Patrol/Traffic	Sheriff	2.00
Tahoe General Services	Clerk/Treasurer	(0.30)
General Fund Sub-Total	Net Change	(2.23)
Other County Funds		
Van Driver	Senior Nutrition	(1.00)
Parks Ranger II	Parks	(1.00)
Maintenance Assistant II	Parks	(1.00)
Administrative Assistant	Parks and Recreation	(1.00)
Recreation Leaders	Parks and Recreation	(1.10)
Weed Control Coordinator	Weed Control	(0.65)
Other County Funds Sub-Total	Net Change	(5.75)
All County Funds	Net Change	(7.98)
Town Funds		
Maintenance Technician I	Town of Genoa	0.08
Maintenance Technician I	Town of Minden	(0.48)
Town Funds Sub-Total	Net Change	(0.40)
Grand Total All Funds	Net Change	(8.38)

B. Rate of Revenue Growth

FY10-11 total County revenues are \$88,982,654, an 11.1% increase from FY09-10. However, almost all of the County's revenue categories are showing a decrease from FY09-10. The exceptions are Intergovernmental, Developer Contributions (related to a large water utility capital project), and Bond Proceeds. The increase in granted revenue, contributions to water funds, and newly issued water bonds contribute to the overall increase in revenues. Some major declines are due to a combination of the significant reduction in building activity and sales tax activity within the County and the State. Traditionally large and growing revenue sources, such as sales taxes, real property transfer taxes, building permits, and recording fees are declining. Combined with continued declines in gaming, room tax, gas taxes, and interest earnings and a smaller increase in property taxes, the County's revenue side of the budget is under major duress.

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 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 as well as several other taxing agencies in the County. The tax bill of County residents living in existing homes and bills of County businesses housed in existing commercial buildings rose to a maximum of 3% and 7.5% respectively from their FY09-10 tax bill. Should the assessed value continue to decline, abatement will be used up and property tax revenues will also decline.

Revenues generated from the distribution of the State Consolidated Tax (CTX) decreased 1.5% during FY09-10. Due to the continual drop in the health of the United States and Nevada housing markets coupled with a decrease in the confidence levels of consumer spending, CTX distributions are actually expected to decline possibly 5% more from FY10-11.

Being that property tax, CTX, Room Tax, and charges for service combine to constitute approximately 70% of the County's revenue, the Board decided to implement measures to generate additional revenue streams. As part of the budget deliberations and public hearings, the Board authorized the implementation of a Utility Operator Fee in 2007. A 1% fee was implemented in November of 2007 and another 1% will be implemented in November 2009. The combined 2% is expected to generate approximately \$1.6 million during FY10-11.

Transient Occupancy Taxes (TOT) revenues are expected to decrease 26.5% from FY09-10. The Room Tax Fund continues to face significant financial pressure. The Room Tax Fund went through a major funding shift with the passage of AB616 by the Legislature in 1997 which shifted a greater amount of the TOT at Tahoe to promotion. The loss of funding was, through 2005, largely replaced with a voter approved ¼ cent sales tax in 1998. Revenues have been impacted by a decline in the amount of revenue generated from TOT. The amount of funds generated by 1% of TOT countywide peaked in FY02-03 at approximately \$730,000. It has declined substantially and is projected to generate only \$396,000 for FY10-11 which, given the current economy, may still be overstated. Further, the Room Tax Fund has relied on sales tax revenues to replace the loss of TOT and to fund growth in the cost of services and programs. But in the last few years, sales tax growth has been falling and is projected to be down \$200,000 from FY09-10 adopted budget. In August of 2010 the BOCC approved Transient Lodging Tax. This tax is a rental rate tax of 3% for each transient lodging business. While this tax is not included in the FY10-11 adopted, it is estimated to bring approximately \$460,000 of revenue to the Room Tax Fund throughout the year.

A number of service reductions have been taken to balance the Room Tax budget over the last two years. These reductions are substantial and have major impacts on current service levels. A large part of the reductions were in staffing levels. The loss of these positions affected facility operation hours, programs, and facility maintenance. The FY10-11 budget also does not provide the \$1,500 grant for neither the Young at Heart Senior Citizen Club nor the Tahoe Douglas Senior Citizens Program. In turn, these grants were awarded through the General Fund.

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

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

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 FY10-11. The following is a list of limited grants approved by the Board of County Commissioners.

• Partnership of Community Resources	\$ 2,000
• Community Counseling Center	\$ 5,000
• Family Support Council	\$15,750
• Ski Club-Ski Bus	\$ 9,000
Total	\$31,750

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

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Budget Overview

This section provides a concise portrayal of the FY10-11 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 59 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.

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 depending on Board of Commissioner priorities or mandated services. 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 the 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 of Commissioners is required to conduct a public hearing on the third Monday in May. The Board of Commissioners 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.

<p style="text-align: center;">Douglas County FY10-11 Budget Calendar</p>		Audience				
		BOCC	Elected Officials	Comptroller	County Manager's Office	Department Directors
2010 Date	Purpose					
February 4th	Board Meeting -Discussion/Calendar/Direction/Policies	x	x	x		
February 16th	State Preliminary Revenue Estimates		x			x
February 19th	Budget Meeting-Staff		x	x	x	
February 19th -March 12th	Departments Input Revenue and Expenditure Estimates		x		x	
February 22th -May 18th	Management Review of Budgets		x		x	
March 4th	Budget Meeting's Staff		x	x	x	
March 15th	State Revenue Estimates Update			x		x
March 18th	Board meeting-Discussion/Direction	x	x	x		
March 19th	Budget Meeting's Staff		x	x	x	
March 25th	State Final Revenue Estimates			x		x
April 5th	Budget Meeting's Staff		x	x	x	
April 12th & 13th 4:00-8:00	Board Tentative Budget Hearings	x	x	x	x	x
April 15th	Tentative Budget to State			x		x
May 6th	Board meeting-Discussion/Direction	x	x	x		
May 17th	Board Public Hearing	x	x	x		
June 1st	Final Budget to the State			x		x
June 25th	Tax Rates Certified			x		x

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 Board of Commissioners oversee the financial operation of the County and set forth community priorities and policies to be implemented by the County Manager. The Board of 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.

STRATEGIC PRIORITIES

1. Douglas County will enhance the fiscal stability and financial structure of the County.
2. Douglas County will enhance and improve the provision of public safety and related services.
3. Douglas County will promote the economic vitality of the community.
4. Douglas County will maintain and construct infrastructure necessary to meet current and future service levels.

1. Financial Stability - Financial strength and integrity of organization.

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

Objectives

1. Adopt an Airport Use Ordinance that reflects the community's desire for appropriate Airport uses and complies with federal law by 11/30/2010.
2. Develop strategies to address long term financial stability. (ongoing)
3. Address short term financial issues by 5/30/2010.
4. Explore placing a measure on the November 2010 ballot to increase Transient Occupancy Taxes by 11/30/2010.
5. Explore creation of a Tax Increment Area for the Stateline area by 12/31/2010.
6. Relocate the Election Center to the Historic Courthouse by 03/30/2010.
7. Complete one performance analysis by 12/31/2010.

2. Public Safety - Safe environment for residents, businesses, and visitors.

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

Objectives

1. Update the Emergency Preparedness Plan and conduct a training exercise by 5/30/2010.
2. Complete construction of the redesigned jail by 02/28/2011.
3. Develop a multi-county public safety Ethernet interconnect by 12/31/2010.
4. Adopt and implement a Citizen Emergency Response Team program to enhance opportunities for community involvement for emergency preparedness by 01/31/2011.

3. Economic Vitality

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

Objectives

1. Develop an Economic Development Vitality Action Plan to enhance Douglas County's environmental, economic, social and cultural capital by 09/30/2010.
2. Complete public process in the development of the County's federal lands bill by 10/31/2010.
3. Develop plans for the Pony Express Trail to be a west coast "destination" attraction in Douglas County (with a focus on the top half of the trail) by 3/31/2011.
4. Explore and improve upon the development application process by 12/30/2010.

5. Complete an initial design and seek funding for a fiber optic backbone to connect Douglas County from the Minden/Gardnerville area to the Carson City line by 09/30/2011.
6. Complete development of an Employment and Job Training program to connect employers with the skilled workforce they need by 12/31/2010.
7. Participate in the development of the Lake Tahoe Prosperity Plan by 08/31/2010.

4. Infrastructure - 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

1. Develop a Stormwater Master Plan for the Carson Valley by 6/30/11.
2. Develop a Stormwater Master Plan for the Lake Tahoe portion of Douglas County by 12/31/2011.
3. Consider the acquisition of the Seeman Ranch property for resource conservation and future facility needs by 06/30/2010.
4. Complete water system interconnection with Carson City, Indian Hills and Minden by 9/30/12.
5. Complete the scope of feasibility study for a consolidated County water system.
6. Develop a strategy to address critical road maintenance issues.
7. Explore traffic congestion relief alternatives for the Minden/Gardnerville sections of HWY 395 by 12/31/2010.
8. Explore traffic improvements to improve access on HWY 208 by 12/31/2010.
9. Complete sidewalk improvement on Loop Road in Stateline by 12/31/2010.
10. Complete the Stateline to Stateline Bicycle Demonstration Project by 12/31/2012.
11. Utilize grant funding through the Carson Valley Trails Association to further implement major portions of the Douglas County Trails plan connecting communities in the Valley by 12/31/2011.
12. Develop a strategy to fund and operate a Community Center in the Valley portion of Douglas County by 12/31/2011.
13. Participate in the HWY 50 Stateline Casino Core/Loop Road Project through NDOT.

BUDGET DIRECTIVES

1. The General Fund and each applicable Special Revenue Fund shall be balanced, with operating expenditures equal to or less than projected operating revenues.
2. Enterprise and other restricted funds are to have the full cost (direct and indirect) of providing services supported by each fund.
3. No new personnel should be included in budgets unless requested by the Board. Budgets are to remain at or below FY09-10 authorized personnel.
4. Total departmental Services & Supplies budgets are not to increase from the current year's (FY09-10) total adopted budget. If you have to make an increase to an account a reduction to a subsequent account's budget shall be made in the same amount. Please do not submit budgeted amounts greater than the FY09-10 total adopted budget. Requests for authorization to increase the total adopted budget above the FY09-10 levels are to be made via a memorandum to the County Manager's Office outlining and justifying your request. This increase may not be placed in your budget until the request has been approved.
5. Do not include Capital Outlay items in your budget within the General Fund. If funding is available, these items may be funded from savings in other accounts at the end of the fiscal year or with larger than anticipated ending fund balance at mid-year. For other funds budgeting Capital Outlay a detailed explanation should be provided in the narrative portion of the budget input.
6. Personnel budgets will be prepared based on 4% merit increase and a total of 26 pay periods. The County's contribution toward health insurance (employee only and employee plus dependent) will remain at FY09-10 amounts. This means that any increases to the premiums during the 2nd half of FY10-11 will be paid by employees. This directive may be revisited based on 2010 labor negotiations.
7. The County's costs toward the State's retiree health insurance plan are to be borne by the fund from which the retiree was paid while an employee of the County, as they were in FY09-10.
8. A contingency reserve of 1.5% of operating expenditures is to be funded from operating revenues in the General Fund, Room Tax Funds, and Senior Services. A contingency reserve of 3% of operating expenditures is to be funded from operating revenues in the remaining Special Revenue Funds.
9. An Ending Fund Balance of 8.3% of operating revenues is to be maintained in the General Fund and Special Revenue Funds.
10. All Capital Projects will be identified separately in a consolidated Capital Improvement Program and Capital Budget.
11. 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 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 than \$10,000 may be approved at the Department level. Upon approval, the authorized representative is responsible for signature, award and administration of the contract.
- Contracts for supplies and services, including equipment rental agreements under an annual estimated cost of \$25,000, funded within operating budgets, may be awarded without further approval of the Commissioners.
- 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, and resource allocation and service delivery by the Comptroller will be made to the County Manager as necessary.

**Reserves Policy
Existing Reserves**

Improvements/Appropriated Reserve

- This reserve is the County’s unrestricted fund balance in the General Fund and Special Revenue Funds and the appropriated reserve in the Capital Projects funds. The County maintains a policy of balanced budgets at the time the budget is adopted. For the General Fund and Special Revenue Funds, if there is an excess of revenues over expenditures at the end of each fiscal year, this account is used to hold the excess so that it is available to expend if needed during the fiscal year. There is no reserve level established for this account, although it is recommended that these reserves are earmarked for specific needs, such as operations or planned capital projects.
Funds: General Fund, Special Revenue Funds, Capital Project Funds

Redevelopment Agency Reserve

- This reserve represents funds that have been loaned to the Douglas County Redevelopment Agency, and offsets a loan receivable balance, not a cash balance. The timing of the loan repayment to each fund is dependent upon the cash reserve needs of each fund and the ability of the Redevelopment Agency to repay the loans.
Funds: General Fund, Medical Assistance to Indigents Fund, Self Insurance Fund, and Dental Insurance Fund.

Equipment Reserves

- These reserves are set aside for future equipment replacement. The types of equipment that these reserves may replace include computer-related hardware and software, telephone systems, radios, appliances, HVAC, pumps, etc.
Funds: Room Tax Fund, 9-1-1 Fund, County Construction

Loss Provision Reserves

- These reserves are for claims in excess of the County’s property and liability coverage and/or uncovered claims. The recommended level for these reserves is 4 times the maximum liability exposure to the County for a claim, or \$1,000,000. This reserve is currently at the policy level.
Fund: Self Insurance Fund

Unemployment Reserves

- These reserves are to cover the County in the event of a large scale reduction in force or an excessive amount and duration of paid unemployment benefits. The recommended level for these reserves is 4 times the average unemployment claims in the prior 5 years or \$300,000. This reserve is currently at the policy level.

Fund: Self Insurance Fund

Uncompensated Absences

- These reserves are to cover future absences from work that have been accrued by employees, such as sick leave, annual leave, and compensatory time as well as other forms of unfunded liabilities. The County needs to do an analysis of these unfunded liabilities to determine the appropriate level of reserve. This reserve is currently at \$500,000.

Fund: Self Insurance Fund

Operating Reserve

- These reserves are established in the County’s General Fund and Internal Service Funds to provide cash flow for operations or to meet decreases in anticipated revenues or increases in service delivery costs.
- For the General Fund, operating reserves were previously accounted for in “Improvements”, a capital outlay account. Maintaining these reserves is responsible fiscal policy, especially during downturns in the economy. The recommended level is 4.2% of operating expenditures (half of the 8.3% ending fund balance amount).
- For the Self Insurance Fund, operating reserves are established to ensure the continuation of critical health and insurance programs for the County. The recommended level for these reserves is 2 times the total operating costs within the Self Insurance Fund or \$300,000, not including insurance, unemployment or workers compensation payments. This reserve is currently at the policy level.
- For the Vehicle Maintenance/Motor Pool Fund, operating reserves are established to ensure that adequate funds are available to ensure the County’s fleet of vehicles and equipment are properly maintained and the delivery of County services are not interrupted. Reserve levels are set at 20% of annual operating costs.

Funds: General Fund, Self Insurance Fund, Vehicle Maintenance/Motor Pool Fund

Vehicle Replacement Reserves

- These reserves are established in the County’s Vehicle Maintenance/Motor Pool Fund to set aside funding for the replacement of County vehicles and major equipment. Reserve levels are determined by the planned timing of vehicle replacements with annual charges to funds used to build reserves for future replacement.

Fund: Vehicle Maintenance/Motor Pool Fund

Rate Stabilization Reserve

- These reserves were established to provide a method to keep rates (i.e. monthly charges for County services) stable between rate studies/increases. Reserves are created when rates (charges) generate revenues in excess of expenses and used when rates (charges) generate revenues less than expenses – thus requiring a rate increase.
Fund: Dental Insurance Fund

Bond Reserves

- These reserves are comprised of the unspent proceeds of bonds (debt), including related interest earnings. Bond proceeds and the interest earned on these proceeds are maintained in restricted accounts until expended.
Fund: Ad Valorem Capital Projects Fund

Newly Established Reserves

Medical Self Funding Reserve

- These reserves would provide a means to ensure payment of the County’s medical premiums in the event we have an unusually high level of claims (exceeding premiums collected). The reserve level will be set at an amount determined by an actuary once the County makes the decision on whether or not to go self-funded. (FY10-11 amount is \$966,189).
Fund: Self Insurance Fund

Post Employment Benefits (PEBS) Reserve

- These reserves would provide long-term stability in the payment of extended state health insurance costs for former County employees. The Government Accounting Standards Board (GASB) is implementing a requirement that a reserve be set aside to cover these outstanding and unfunded liabilities based on an actuarial study. Douglas County is in the process of having an actuarial study performed and will recommend a plan to build reserves to meet these requirements. (FY10-11 amount is \$680,000).
Fund: Self Insurance Fund

HELP (Hourly Employee Leave Program) Reserve

- These reserves will provide a funding mechanism for the County’s catastrophic leave program. This program uses a bank of sick leave hours donated by County employees to cover time off by employees that have catastrophic injuries or illnesses and do not have any sick leave on the books. The reserve level is funded at an amount equal to the value of the bank of donated sick leave hours (FY10-11 is about \$141,000).
Fund: Self Insurance Fund

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.

General Policies

- The County will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings (Moody's: aaa, and Standard & Poor's: AAA). Effective communication will continue with bond-rating agencies concerning the County's overall financial condition.
- Debt issuance will be utilized by the County only in those cases where public policy, equity and efficient use of limited resources favor debt over cash financing. Decision criteria considered shall include the following:
 - (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.

Capital Improvement Program

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

Management

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

Debt Issuance Purposes and Revenue Sources

- General capital improvement shall be financed in accordance with the capital improvement program. Funds shall be available for the financing of general improvements in accordance with the following:
 - (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.
- Debt issued for water, sewer and other purposes for which operating and capital needs are supported by user fees shall be in the form of revenue bonds secured by the appropriate user fees. User fees shall be adequate to support operating requirements and revenue bond covenants for each purpose (i.e. water user fees support only water and sewer user fees support only sewer).

Debt Issuance Limits and Repayment Schedules

- 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.

- 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.

Operating Reserves

- The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the County as a whole. They are an integral part of the financial structure of the County and help make it possible for the County to issue debt. Operating reserves are a significant factor considered in evaluating and assigning credit ratings by the bond rating agencies.

- The County shall maintain the following reserves:
 - 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.

Enterprise Fund Policies

The objective of Douglas County's Enterprise fund policies is to fund and manage enterprise funds within Douglas County consistent with the budget directive of having the full cost (direct and indirect) of providing services supported by each fund.

General Policies

- It shall be the policy of Douglas County to establish enterprise funds for all County owned utilities, and to fully recover all direct and indirect costs under its control through user fees, connection fees and related charges. Each utility is to establish water user rates, connections fees and related charges sufficient to provide for payment of general operations and maintenance expenses, capital improvements, annual depreciation, annual debt service, and to establish and maintain reserves necessary to ensure the financial stability of each fund.
- Cash reserves are a necessary and appropriate part of prudent utility management practices. The County maintains separate accounting for operating, capital, and other cash reserves, as described below. Reserve levels are established for each type of reserve.

Operating Reserve

- Operating reserves provide a cushion to ensure sufficient working capital to meet daily and periodic expenditures. Reserve levels are generally expressed in number of days of cash operating expenses, with the minimum requirement varying with the expected risk of unanticipated needs. The funding level shall be a minimum of 90 days (25%) of annual O&M expenses.

Capital Project Reserve

- Capital reserves hold loan and bond proceeds, other capital-related revenues (such as connection charge revenue), and transfers from the operating fund designated for capital construction projects. The capital reserve is intended to mitigate the impact of unanticipated capital costs on rates. The funding level is a minimum of 2.0% of the total (original) cost of utility fixed assets.

Emergency Reserve

- Emergency reserves provide funding for minor equipment failures. These reserves are not intended to cover the costs of system-wide failures resulting from catastrophic events; a more common practice is to carry insurance for such purposes. The minimum balance will be \$50,000.

Debt Proceeds Reserve

- Debt proceed reserves provide for the unspent proceeds of the debt, including related interest earnings. Debt proceeds and the interest earned on these proceeds will be maintained in restricted accounts until expended.

System Replacement Reserve

- System replacement reserves (annual depreciation) provide for the replacement of aging and failing infrastructure to ensure sustainability of the system for ongoing operations. Consistent with common industry practice, the County uses depreciation expenses as the benchmark for the appropriate level of funding from rates. Annual depreciation is a non cash expense intended to recognize the consumption of utility assets over their useful lives. Collecting the amount of annual depreciation expense through rates helps to ensure that existing ratepayers pay for the use of the assets serving them (rate equity), with cash flow funding a portion or all of the eventual replacement of those assets.
- It is not appropriate to use system replacement funds received from existing customers for system expansion. Funds for the expansion of the system should come from contributed capital from new development, connection fees, assessments or other sources so that those benefiting directly from the improvement contribute the funds for its construction.
- For all existing assets, depreciation funding will be phased-in at 20% annually until 100% of annual depreciation expense is funded. Annual depreciation funding for new assets will be 100% from the date of system acquisition or acceptance (notice of completion of offer of dedication).

Debt Service Coverage

- The coverage test is based on a commitment made by the County when issuing bonds. Annual coverage equal to or above the debt service payment is a requirement of bond issues and some other long-term debt. Failure to comply with minimum annual coverage requirements can lower the County's bond rating and jeopardize its ability to sell revenue bonds in the future. Higher coverage levels can result in more favorable bond terms.
- The minimum required coverage factor assuming debt financing through the Nevada State bond Bank is 1.0 – meaning no additional cushion above the level of annual debt service is required. However, the County's policy is to set rates sufficient to maintain a coverage factor of at least 1.23. This practice enhances the County's creditworthiness and improves its financial position should the County ever require debt financing from selling its own revenue bonds, which typically require a factor around 1.25 to 1.35. Excess revenues generated to meet the internal policy can be used to fund capital projects or to help build other under-funded reserves.

Rate Making Policy and Procedure

- Each year in January the Public Works Director and staff shall present a report to the Douglas County Board of County Commissioners detailing the prior fiscal year's actual revenues and expenses in each of the enterprise funds. This report shall address the fiscal condition of the fund and make recommendations to the Board for changes in rates to achieve the stated financial policies. Any rate changes shall be heard at public hearing in February of that year with implementation effective July 1 of the new fiscal year.

DESCRIPTION OF MAJOR REVENUE CATEGORIES

Property Taxes

Property taxes are levied against the assessed valuation of property within the County. Assessed Valuation is estimated at \$2,955,966,285 for FY10-11. 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. FY10-11 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at \$33,134,560, including tax penalties and interest.

Room Taxes

A lodging tax of 10.0% 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.

Transient Lodging License Tax

A rental rate tax of 3.0% is levied at each transient lodging business. This tax is used to benefit Douglas County's Park and Recreation department and strengthen the economic health of Douglas County by the promotion of tourism. This tax was adopted August 1, 2010 and is not included in FY10-11 Adopted budget. Revenue budgets will be amended accordingly.

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 7.10%. The sales tax is collected by the State, which places a portion of the sales tax equal to 1.75% (SCCRT) of taxable sales into a fund to be transferred to local governments, including the County. Amounts in the fund are allocated to local governments on the basis of a formula mandated by State Statute.

Other Taxes

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

Licenses and Permits

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

Gaming

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

Intergovernmental

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

Charges for Service

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

Fines and Forfeitures

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

Miscellaneous

Interest earned on investments makes up almost all the revenue in this category. Other revenue sources classified here are relatively insignificant and are either difficult to estimate or are unanticipated. Enterprise funds include a revenue source labeled "depreciation add-back" that matches the depreciation expensed in the expenditure category titled "Other."

Transfers In

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

Other Financing Sources

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

DESCRIPTION OF MAJOR EXPENDITURE CATEGORIES

Operating

Personnel Services

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

Services and Supplies

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

Capital Outlay

This category includes all equipment having a unit cost of more than \$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 FY10-11. 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.

Distribution to Other Districts

Similar to the Transfers Out expenditure listed below, Distribution to Other Districts is used as a distribution of revenue within the same town or district. An example of this is the East Fork Paramedic District distributing the operating revenue to East Fork Fire Operations to expend as a combined division.

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. 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 FY10-11 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 3% 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 5.0% in FY11-12 but grow 1.0% into the immediate future, based on the economy locally and nationally.
4. Gaming Revenues will also decrease 3.0% in FY11-12 and FY12-13 but a projected growth 1.0% in later fiscal years.
5. Overall Licenses & Permit revenues will remain constant. Utility Operator fee increased in FY09-10. No other increases are expected.
6. Charges for Service revenue will decrease 3.0% as the attempt to cover direct costs may be more difficult.
7. Fines and Forfeitures revenue are anticipated to remain constant.
8. Miscellaneous revenue will decreased in FY11-12 mirroring the current economy.
9. Personnel Services will increase 3% in FY11-12 and all future years.
10. Services and Supplies will increase 2% in FY11-12 and all future years. 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. Transfers out will remain constant due to the continued support of emergency operations, parks, and senior services.
12. A Contingency of 3% and a Fund Balance of 8.3% of operating revenues will be maintained.

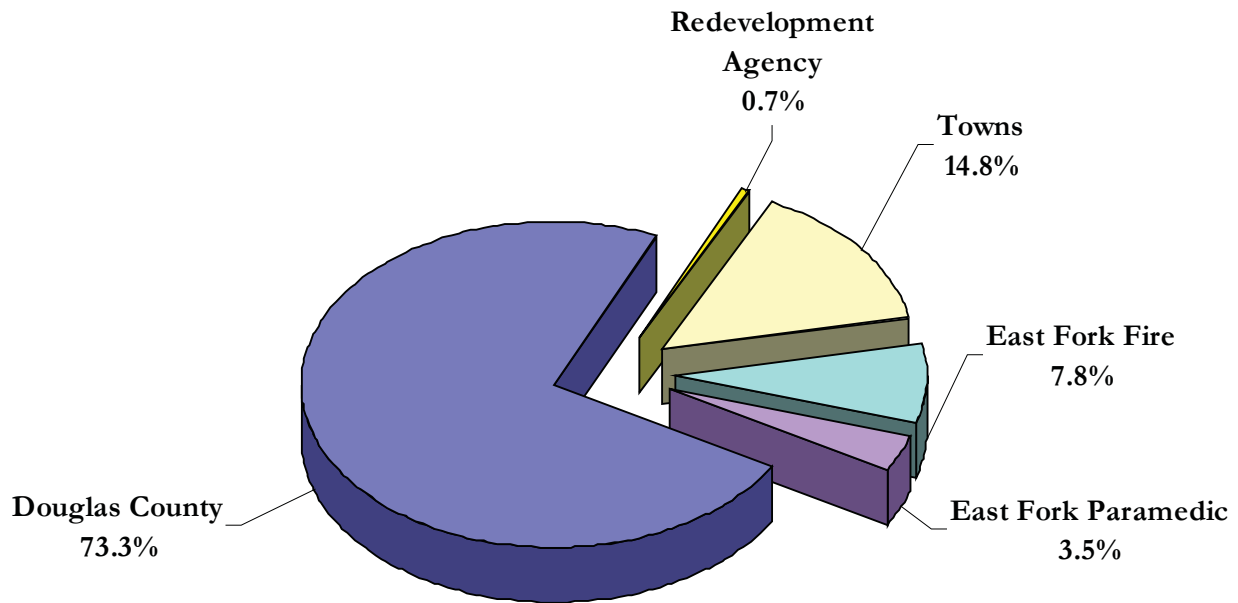
General Fund Five-Year Operating Budget Projections

General Fund	2010-11 Adopted	2011-12 Projected	2012-13 Projected	2013-14 Projected	2014-15 Projected	2015-16 Projected
Current Revenue:						
Property Tax	14,979,382	15,428,763	15,891,626	16,368,375	16,859,426	17,365,209
State Consolidated Taxes	10,447,485	9,925,111	10,024,362	10,124,605	10,225,852	10,328,110
Licenses & Permits	3,293,000	3,293,000	3,293,000	3,309,465	3,342,560	3,375,985
Gaming	985,000	955,450	926,787	927,713	928,641	929,570
Intergovernmental	1,472,107	1,472,843	1,473,579	1,474,316	1,475,053	1,475,791
Charges for Service	3,496,848	3,391,943	3,290,184	3,191,479	3,095,734	3,002,862
Fines & Forfeitures	1,274,750	1,274,750	1,274,750	1,274,750	1,274,750	1,274,750
Miscellaneous	279,426	279,426	279,426	279,426	279,426	279,426
Other Financing Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Current Revenue	36,227,998	36,021,286	36,453,714	36,950,130	37,481,442	38,031,703
Total Resources	36,227,998	36,021,286	36,453,714	36,950,130	37,481,442	38,031,703
Requirements						
Operating:						
Personnel Services	27,724,913	28,556,660	29,413,360	30,295,761	31,204,634	32,140,773
Services & Supplies	6,326,815	6,453,351	6,582,418	6,714,067	6,848,348	6,985,315
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Operating	34,051,728	35,010,012	35,995,779	37,009,828	38,052,982	39,126,088
Non-Operating:						
Transfers Out	1,703,205	1,703,205	1,703,205	1,703,205	1,703,205	1,703,205
Contingency	606,596	606,596	606,596	606,596	606,596	606,596
Total Non-Operating	2,309,801	2,309,801	2,309,801	2,309,801	2,309,801	2,309,801
Total Requirements	36,361,529	37,319,813	38,305,580	39,319,629	40,362,783	41,435,889
Surplus/(Deficit) per Policy	(133,531)	(1,298,527)	(1,851,865)	(2,369,499)	(2,881,340)	(3,404,185)

The FY10-11 Budget

This section provides a general financial overview of the FY10-11 Douglas County budget through the use of charts and graphs. Section V: Fund Summaries provides historical information on every fund included in the budget.

**FY10-11 Budget by Agency—\$169,126,763
(WITH ending fund balance/reserves)**



FY10-11 Adopted Budget

Combined Fund Statement

County Funds	7/1/2010 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Total Available Resources	Operating Budget	Capital Projects
General	5,943,698	36,227,998	-	-	42,171,696	34,051,728	-
Stabilization	354,724	4,000	-	-	358,724	-	-
NV Cooperative Extension	105,385	261,310	-	-	366,695	248,959	-
Airport	547,917	864,425	-	-	1,412,342	629,431	-
Douglas County Water District	4,889	137,957	-	-	142,846	69,912	-
Solid Waste	1,703,531	513,000	-	-	2,216,531	275,345	-
MV Accident Indigent	-	391,971	-	-	391,971	391,971	-
Medical Assistance to Indigents	4,633,031	1,987,766	-	-	6,620,797	1,987,766	-
Social Services	731,092	1,271,080	-	-	2,002,172	1,219,228	-
Law Library	805	20,600	-	-	21,405	19,232	-
Road Operating	822,396	1,304,650	-	-	2,127,046	1,266,650	-
Room Tax	1,301,482	6,707,900	921,470	-	8,930,852	7,585,100	-
Tahoe-Douglas Trans. Dist.	61,789	1,028,000	-	-	1,089,789	370,173	554,000
Justice Court Admin. Assess.	67,076	66,500	-	-	133,576	126,263	-
China Spring Youth Camp	250,000	3,424,312	32,750	-	3,707,062	3,457,062	-
WNRYS	56,046	625,406	-	-	681,452	390,338	-
Erosion Control	-	1,171,466	-	-	1,171,466	-	1,171,466
911 Emergency Services	478,513	1,491,153	267,300	-	2,236,966	1,707,028	-
911 Surcharge	134,163	152,000	-	-	286,163	116,000	-
Senior Services	81,472	743,667	390,000	-	1,215,139	1,114,633	-
Self Insurance	4,546,432	2,785,982	-	-	7,332,414	2,735,928	-
Dental Insurance	741,831	463,700	-	-	1,205,531	463,000	-
Motor Pool/Veh Maintenance	1,043,144	213,700	-	1,121,426	2,378,270	248,724	-
Douglas County Water Utility	376,610	103,291	65,034	-	544,935	126,708	187,500
Ridgeview Water	49,323	500	-	-	49,823	124	-
Zephyr Water	333,017	715,154	-	-	1,048,171	522,394	-
West Valley Water	318,790	2,211,112	-	-	2,529,902	394,931	1,800,000
East Valley Water	2,541,520	9,840,592	-	-	12,382,112	1,032,717	7,900,000
Cave Rock Water	52,891	2,014,042	-	-	2,066,933	553,617	1,087,500
Skyland Water	100,025	487,086	-	-	587,111	321,482	-
Foothill Water	297,716	1,431,411	-	-	1,729,127	376,957	1,100,000
Sewer Utility	1,687,727	2,437,911	-	-	4,125,638	1,732,376	-
Extraordinary Maintenance	634,593	9,000	-	-	643,593	-	-
Ad Valorem Capital Projects	2,543,501	1,510,790	-	-	4,054,291	95,666	-
County Construction	596,369	325,000	100,000	-	1,021,369	269,123	-
Regional Transportation	976,755	822,103	-	-	1,798,858	766,417	-
Co. Debt/Other Resources	822,661	66,224	2,251,915	-	3,140,800	8,650	-
Total County	34,940,914	83,832,759	4,028,469	1,121,426	123,923,568	64,675,633	13,800,466

FY10-11 Adopted Budget

Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/11 End Bal/Reserves		Total Appropriation	Deficit/Surplus
					Reserves	8.3% Fund Balance		
-	606,596	34,658,324	1,703,205	-	2,850,000	2,960,167	42,171,696	(133,531)
-	-	-	-	-	-	358,724	358,724	4,000
-	7,500	256,459	-	-	89,572	20,664	366,695	4,851
-	18,883	648,314	-	-	711,785	52,243	1,412,342	216,111
-	2,097	72,009	65,034	-	-	5,803	142,846	914
-	8,260	283,605	157,632	-	1,752,440	22,854	2,216,531	71,763
-	-	391,971	-	-	-	-	391,971	-
-	-	1,987,766	-	-	2,983,031	1,650,000	6,620,797	-
-	28,900	1,248,128	3,500	-	725,933	24,611	2,002,172	19,452
-	577	19,809	-	-	-	1,596	21,405	791
-	38,000	1,304,650	-	-	717,264	105,132	2,127,046	-
-	72,300	7,657,400	-	-	873,396	400,056	8,930,852	(28,030)
-	11,105	935,278	-	-	92,722	61,789	1,089,789	92,722
-	1,557	127,820	-	-	-	5,756	133,576	(61,320)
-	-	3,457,062	-	-	-	250,000	3,707,062	-
-	-	390,338	-	-	287,849	3,265	681,452	235,068
-	-	1,171,466	-	-	-	-	1,171,466	-
-	51,211	1,758,239	-	-	337,044	141,683	2,236,966	214
-	3,480	119,480	-	-	153,569	13,114	286,163	32,520
-	19,034	1,133,667	-	-	-	81,472	1,215,139	-
-	-	2,735,928	-	-	4,596,486	-	7,332,414	50,054
-	-	463,000	-	-	742,531	-	1,205,531	700
-	-	248,724	4,815	1,121,426	1,003,305	-	2,378,270	(39,839)
34,117	-	348,325	-	-	196,610	-	544,935	(180,000)
11,927	-	12,051	-	-	37,772	-	49,823	(11,551)
123,712	-	646,106	-	-	402,065	-	1,048,171	69,048
3,020	-	2,197,951	-	-	331,951	-	2,529,902	13,161
614,712	-	9,547,429	-	-	2,834,683	-	12,382,112	293,163
227,790	-	1,868,907	-	-	198,026	-	2,066,933	145,135
110,066	-	431,548	-	-	155,563	-	587,111	55,538
91,326	-	1,568,283	-	-	160,844	-	1,729,127	(136,872)
768,303	-	2,500,679	-	-	1,624,959	-	4,125,638	(62,768)
-	-	-	-	-	643,593	-	643,593	9,000
-	-	95,666	1,868,379	-	2,090,246	-	4,054,291	(453,255)
-	-	269,123	-	-	752,246	-	1,021,369	155,877
-	-	766,417	225,904	-	806,537	-	1,798,858	(170,218)
2,294,937	-	2,303,587	-	-	837,213	-	3,140,800	14,552
4,279,910	869,500	83,625,509	4,028,469	1,121,426	28,989,235	6,158,929	123,923,568	207,250

FY10-11 Adopted Budget

Combined Fund Statement (continued)

Redevelopment Agency Funds	7/1/2009		Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
	Beg. Balance/Reserves	New Revenue					
DC Redevelopment Admin	6,867	2,148,630	-	-	2,155,497	53,223	-
DC Redevelopment Capital	(3,079,841)	20,000	2,017,500	-	(1,042,341)	200,000	-
DC Redevelopment Debt	-	-	-	-	-	-	-
Total Redevelopment	(3,072,974)	2,168,630	2,017,500	-	1,113,156	253,223	-
Fire & Paramedic District Funds							
East Fork Fire	1,277,503	10,483,864	-	-	11,761,367	10,305,262	-
East Fork Fire Emergency	859,717	5,000	-	-	864,717	-	-
East Fork Equipment Reserves	273,933	5,000	100,000	-	378,933	300,000	-
East Fork Construction Reserves	13,871	-	-	-	13,871	-	-
East Fork Paramedic	352,880	5,545,639	-	-	5,898,519	5,739,140	-
East Fork Fire Debt Service	-	-	180,847	-	180,847	-	-
Total Fire/Paramedic	2,777,904	16,039,503	280,847	-	19,098,254	16,344,402	-
Town Funds							
Gardnerville Town	75,258	1,363,179	-	-	1,438,437	1,017,533	44,000
Gardnerville Health/Sanitation	147,277	960,497	21,182	-	1,128,956	929,771	-
Gardnerville Debt	6,115	300	138,175	-	144,590	200	-
Gardnerville Ad Val Cap Project	95,199	1,315,649	-	-	1,410,848	-	1,267,250
Genoa Town	30,631	463,707	-	-	494,338	417,683	-
Genoa Ad Val Capital Projects	1,732	1,901	-	-	3,633	-	-
Genoa Construction Reserves	93,690	2,000	-	-	95,690	-	-
Minden Town	113,617	1,540,468	100,000	-	1,754,085	1,154,827	-
Minden Ad Val Capital Project	445,236	49,566	-	-	494,802	-	-
Minden Trash	507,910	702,000	-	-	1,209,910	531,293	-
Minden Cap Equip/Construction	1,056,166	35,000	994,269	-	2,085,435	-	994,269
Minden Water	3,236,061	11,495,000	-	-	14,731,061	1,380,134	10,000,000
Total Towns	5,808,892	17,929,267	1,253,626	-	24,991,785	5,431,441	12,305,519
Total All Funds	40,454,736	119,970,159	7,580,442	1,121,426	169,126,763	86,704,699	26,105,985

FY10-11 Adopted Budget

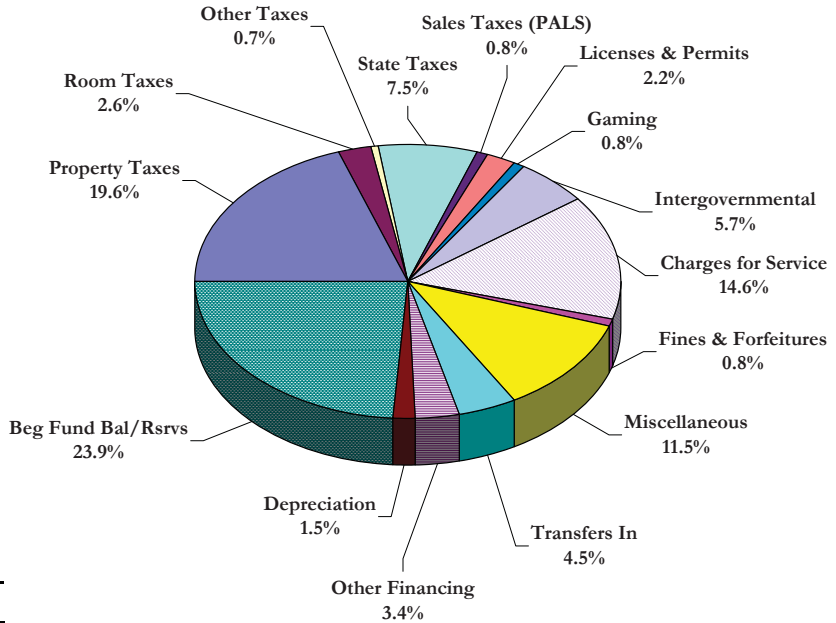
Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/11 End Bal/Reserves		Total Appropriation	Deficit/Surplus
					Reserves	8.3% Fund Balance		
	1,597	54,820	2,017,500	-	83,177	-	2,155,497	76,310
617,500	-	817,500	-	-	(1,859,841)	-	(1,042,341)	1,220,000
-	-	-	-	-	-	-	-	-
617,500	1,597	872,320	2,017,500	-	(1,776,664)	-	1,113,156	1,296,310
								Deficit/Surplus
-	309,158	10,614,420	280,847	-	-	866,100	11,761,367	(411,403)
-	-	-	-	-	-	864,717	864,717	5,000
-	-	300,000	-	-	-	78,933	378,933	(195,000)
-	-	-	-	-	-	13,871	13,871	-
-	42,300	5,781,440	-	-	-	117,079	5,898,519	(235,801)
180,847	-	180,847	-	-	-	-	180,847	-
180,847	351,458	16,876,707	280,847	-	-	1,940,700	19,098,254	(837,204)
								Deficit/Surplus
-	30,526	1,092,059	122,981	-	-	223,397	1,438,437	148,139
21,182	-	950,953	-	-	-	178,003	1,128,956	30,726
144,390	-	144,590	-	-	-	-	144,590	(6,115)
-	-	1,267,250	36,376	-	-	107,222	1,410,848	12,023
-	12,530	430,213	-	-	-	64,125	494,338	33,494
-	-	-	-	-	-	3,633	3,633	1,901
-	-	-	-	-	-	95,690	95,690	2,000
-	-	1,154,827	500,000	-	-	99,258	1,754,085	(14,359)
-	-	-	494,269	-	-	533	494,802	(444,703)
-	-	531,293	100,000	-	-	578,617	1,209,910	70,707
-	-	994,269	-	-	-	1,091,166	2,085,435	35,000
-	-	11,380,134	-	-	-	3,350,927	14,731,061	114,866
165,572	43,056	17,945,588	1,253,626	-	-	5,792,571	24,991,785	(16,321)
5,243,829	1,265,611	119,320,124	7,580,442	1,121,426	27,212,571	13,892,200	169,126,763	650,035

All Funds

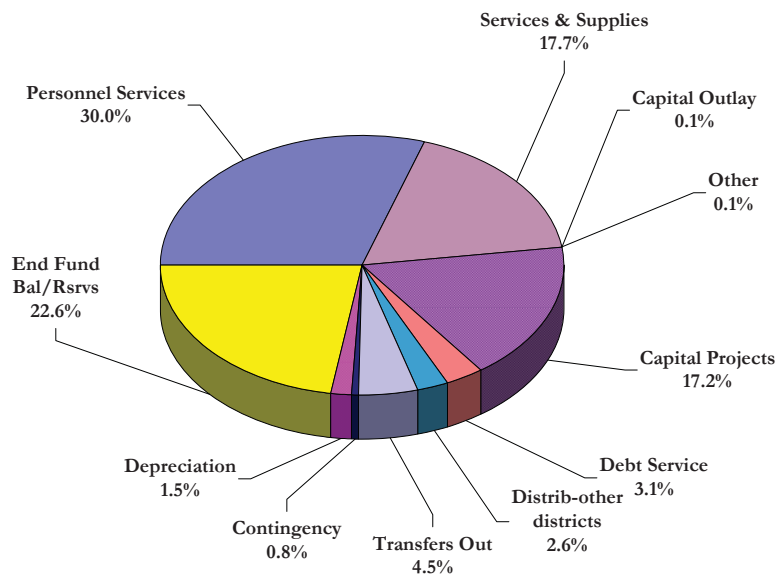
FY10-11 Resources

Property Taxes	\$33,134,560
Room Taxes	4,395,500
Other Taxes	1,174,650
State Taxes	12,628,097
Sales Taxes (PALS)	1,300,000
Licenses & Permits	3,795,000
Gaming	1,370,540
Intergovernmental	9,595,362
Charges for Service	24,608,373
Fines & Forfeitures	1,334,250
Miscellaneous	19,531,307
Transfers In	7,559,260
Other Financing	5,681,660
Depreciation	2,563,468
Beg Fund Bal/Rsrvs	40,454,736
Total	\$169,126,763



FY10-11 Requirements

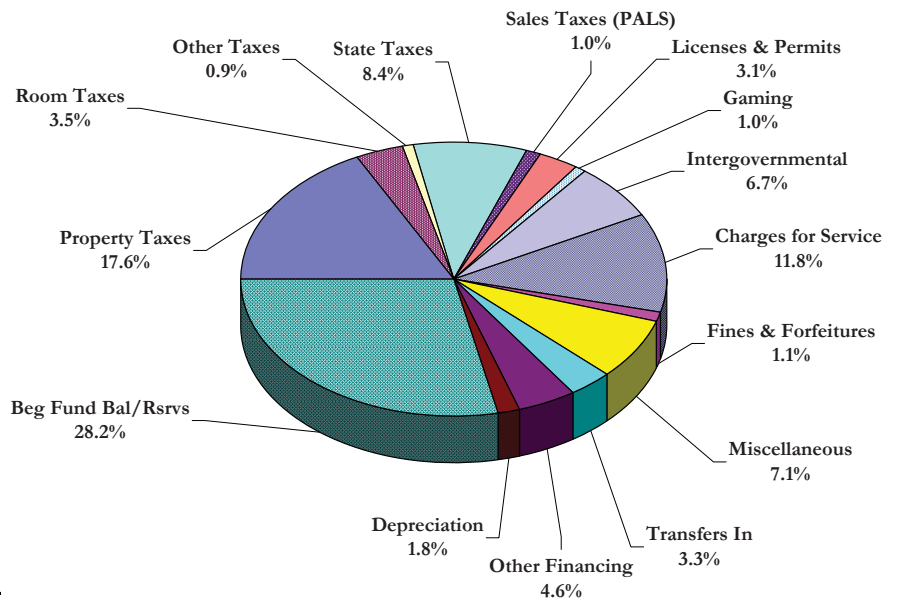
Personnel Services	\$50,664,354
Services & Supplies	29,966,644
Capital Outlay	138,796
Other	130,026
Capital Projects	29,065,620
Debt Service	5,243,829
Distrib-other districts	4,329,140
Transfers Out	7,580,442
Contingency	1,299,308
Depreciation	2,563,468
End Fund Bal/Rsrvs	38,145,136
Total	\$169,126,763



County Funds

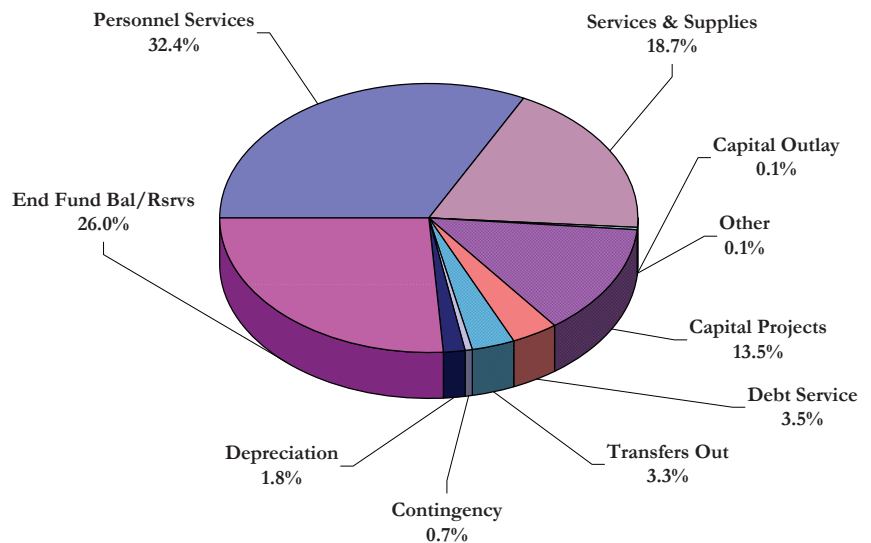
FY10-11 Resources

Property Taxes	\$21,756,652
Room Taxes	4,395,500
Other Taxes	1,174,650
State Taxes	10,447,485
Sales Taxes (PALS)	1,300,000
Licenses & Permits	3,795,000
Gaming	1,285,000
Intergovernmental	8,121,446
Charges for Service	14,611,265
Fines & Forfeitures	1,334,250
Miscellaneous	8,848,538
Transfers In	4,028,469
Other Financing	5,660,478
Depreciation	2,223,921
Beg Fund Bal/Rsrvs	34,940,914
Total	\$123,923,568



FY10-11 Requirements

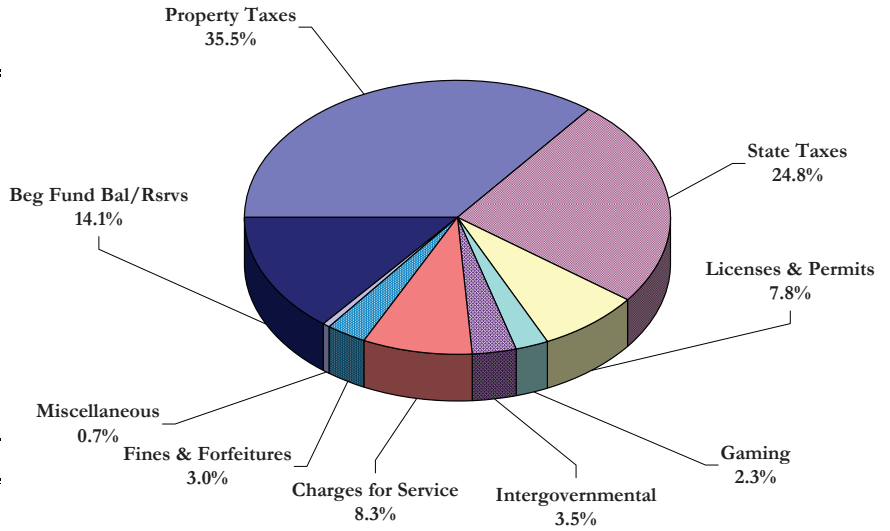
Personnel Services	\$40,191,450
Services & Supplies	23,112,866
Capital Outlay	138,796
Other	130,026
Capital Projects	16,760,101
Debt Service	4,279,910
Transfers Out	4,028,469
Contingency	869,500
Depreciation	2,223,921
End Fund Bal/Rsrvs	32,188,529
Total	\$123,923,568



County General Fund

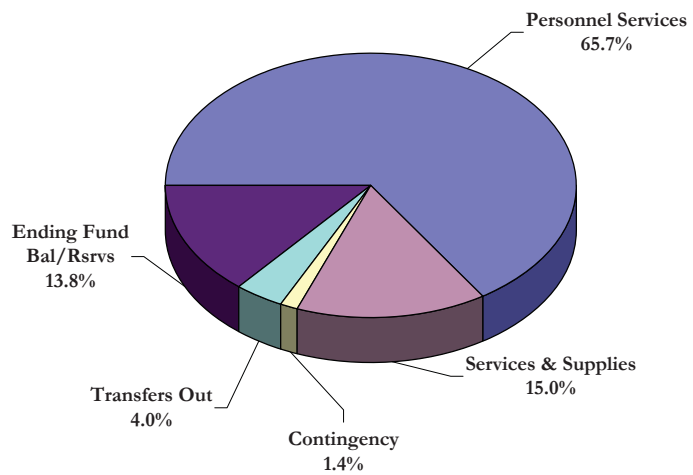
FY10-11 Resources

Property Taxes	\$14,979,382
State Taxes	10,447,485
Licenses & Permits	3,293,000
Gaming	985,000
Intergovernmental	1,472,107
Charges for Service	3,496,848
Fines & Forfeitures	1,274,750
Miscellaneous	279,426
Beg Fund Bal/Rsrvs	5,943,698
Total	\$42,171,696



FY10-11 Requirements

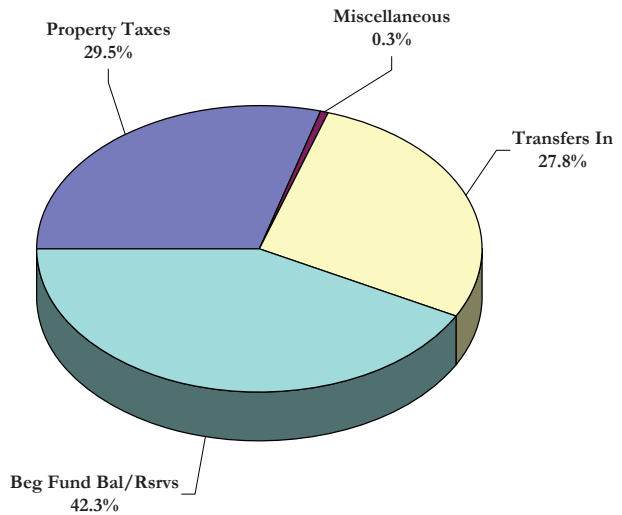
Personnel Services	\$27,724,913
Services & Supplies	6,326,815
Contingency	606,596
Transfers Out	1,703,205
Ending Fund Bal/Rsrvs	5,810,167
Total	\$42,171,696



Redevelopment Agency Funds

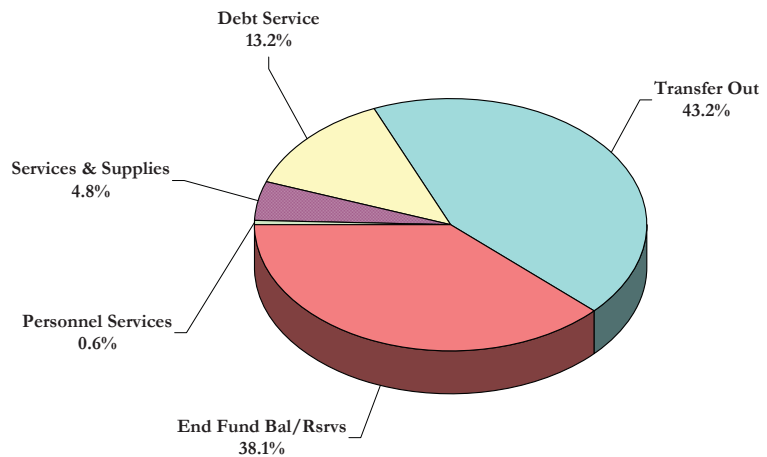
FY10-11 Resources

Property Taxes	\$2,143,630
Miscellaneous	25,000
Transfers In	2,017,500
Beg Fund Bal/Rsrvs	(3,072,974)
Total	\$1,113,156



FY10-11 Requirements

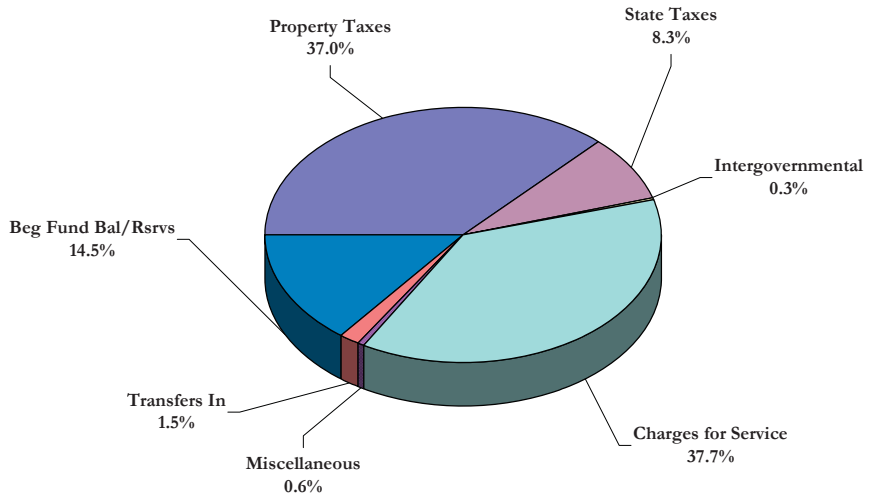
Personnel Services	\$27,220
Services & Supplies	226,003
Debt Service	617,500
Transfer Out	2,017,500
Contingency	1,597
End Fund Bal/Rsrvs	(1,776,664)
Total	\$1,113,156



Fire/Paramedic District Funds

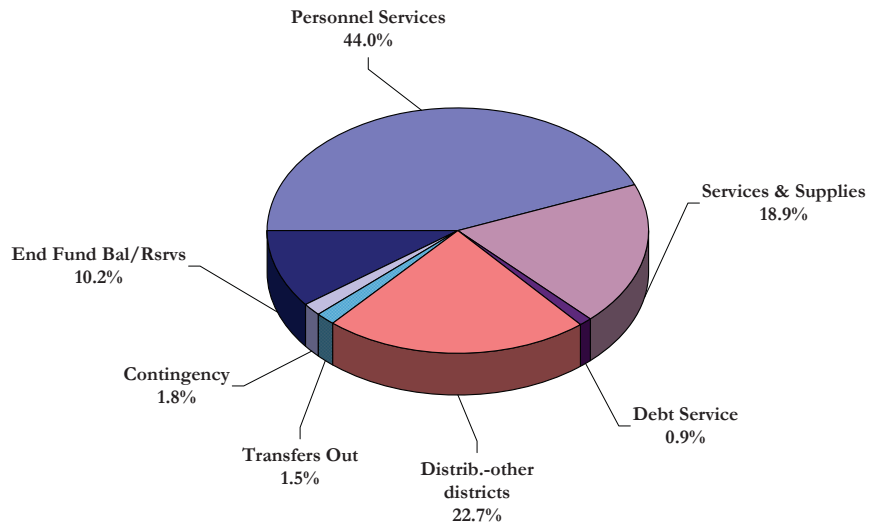
FY10-11 Resources

Property Taxes	\$7,073,950
State Taxes	1,587,524
Intergovernmental	61,000
Charges for Service	7,197,988
Miscellaneous	119,041
Transfers In	280,847
Beg Fund Bal/Rsrvs	2,777,904
Total	\$19,098,254



FY10-11 Requirements

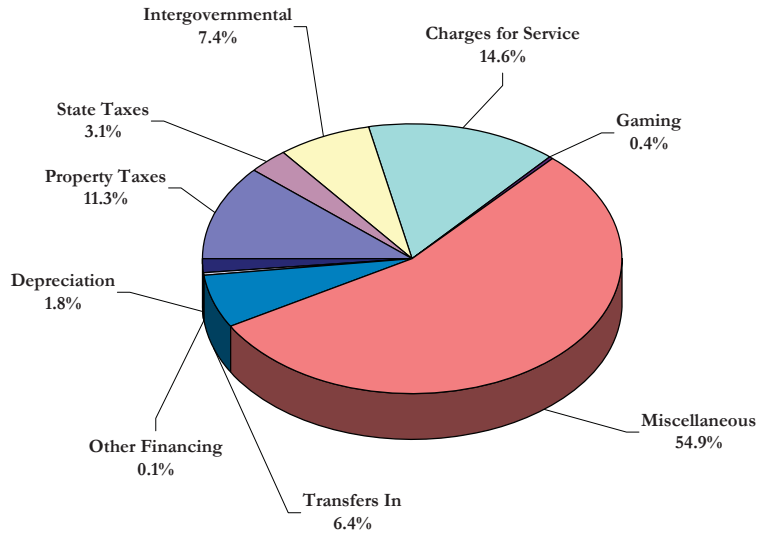
Personnel Services	\$8,397,299
Services & Supplies	3,617,963
Debt Service	180,847
Distrib.-other districts	4,329,140
Transfers Out	280,847
Contingency	351,458
End Fund Bal/Rsrvs	1,940,700
Total	\$19,098,254



Gardnerville, Genoa and Minden Town Funds

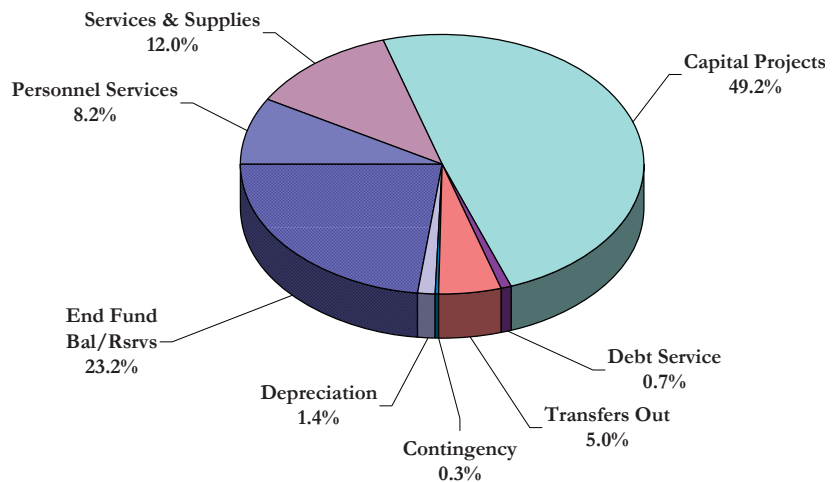
FY10-11 Resources

Property Taxes	\$2,160,328
State Taxes	593,088
Intergovernmental	1,412,916
Charges for Service	2,799,120
Gaming	85,540
Miscellaneous	10,538,728
Transfers In	1,232,444
Other Financing	21,182
Depreciation	339,547
Beg Fund Bal/Rsrvs	5,808,892
Total	\$24,991,785



FY10-11 Requirements

Personnel Services	\$2,048,385
Services & Supplies	3,009,812
Capital Projects	12,305,519
Debt Service	165,572
Transfers Out	1,253,626
Contingency	76,753
Depreciation	339,547
End Fund Bal/Rsrvs	5,792,571
Total	\$24,991,785



Assessed Value and Property Tax Rates

Douglas County		2008-09	2009-10	2010-11	Change 10 to 11
Valuation		3,471,506,400	3,357,029,719	2,955,966,285	(0.1195)
Tax Rates:					
General Fund *		0.7776	0.7619	0.7666	0.0047
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 **		0.0234	0.0253	0.0298	0.0045
China Spring Youth Camp**		0.0032	0.0033	0.0038	0.0005
9 1 1		0.0475	0.0475	0.0475	-
Self Insurance Reserve *		0.0100	0.0100	0.0100	-
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500	-
Western Nevada Regional Youth Center ***		0.0500	0.0500	0.0500	-
Douglas County Total		1.0867	1.0730	1.0827	0.0097
Towns					
Gardnerville	Valuation	199,916,413	201,194,901	157,178,869	(0.2188)
	Tax Rate *	0.5935	0.5847	0.6699	0.0852
Genoa	Valuation	14,493,162	14,484,120	12,243,368	(0.1547)
	Tax Rate *	0.3704	0.4053	0.3929	(0.0124)
Minden	Valuation	192,451,218	187,246,259	149,811,275	(0.1999)
	Tax Rate *	0.7002	0.7114	0.7126	0.0012
East Fork Fire/Paramedic					
Fire *	Valuation	2,087,418,558	1,972,582,525	1,719,954,333	(0.1281)
	Tax Rate *	0.3113	0.3316	0.3329	0.0013
Paramedic *	Valuation	2,170,878,196	2,048,201,425	1,719,954,333	(0.1603)
	Tax Rate *	0.1580	0.1580	0.1592	0.0012

* Tax rate can be set lower

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

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

Assessed Value and Property Tax Rates

Special Districts		2008-09	2009-10	2010-11	Change 10 to 11
Douglas County School	Valuation	3,471,506,400	3,357,029,719	2,955,966,285	(0.1195)
	Tax Rate **	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	3,471,506,400	3,357,029,719	1,719,706,463	(0.4877)
	Tax Rate	0.1000	0.1000	0.1000	-
State	Valuation	3,471,506,400	3,357,029,719	2,955,966,285	(0.1195)
	Tax Rate	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	1,300,628,204	1,308,828,294	1,236,011,952	(0.0556)
	Tax Rate *	0.5881	0.5881	0.5881	-
Tahoe-Douglas Fire Safe	Valuation	-	3,357,029,719	2,955,966,285	(0.1195)
	Tax Rate *	-	0.0500	0.0500	-
Tahoe-Douglas Sanitation	Valuation	673,455,451	677,532,113	667,942,967	(0.0142)
	Tax Rate *	0.0350	0.0350	0.0350	-
Logan Creek GID	Valuation	7,003,102	7,003,851	6,998,957	(0.0007)
	Tax Rate *	0.6737	0.6737	0.7390	0.0653
Cave Rock GID	Valuation	26,229,988	26,487,356	24,220,313	(0.0856)
	Tax Rate *	0.3906	0.4012	0.4116	0.0104
Lakeridge GID	Valuation	25,233,499	27,190,391	26,941,597	(0.0092)
	Tax Rate *	0.1508	0.1508	0.1633	0.0125
Skyland GID	Valuation	92,395,345	92,341,698	87,404,652	(0.0535)
	Tax Rate *	0.0783	0.1103	0.0731	(0.0372)
Zephyr Cove GID	Valuation	23,572,476	23,760,940	23,399,620	(0.0152)
	Tax Rate *	0.1000	0.1000	0.1000	-
Zephyr Heights GID	Valuation	41,660,573	42,298,855	41,951,349	(0.0082)
	Tax Rate *	0.2798	0.2798	0.2798	-
Zephyr Knolls GID	Valuation	10,040,781	10,132,183	10,071,087	(0.0060)
	Tax Rate *	0.5324	0.5371	0.5528	0.0157
Elkpoint Sanitary	Valuation	40,161,365	40,447,109	40,182,218	(0.0065)
	Tax Rate *	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	12,113,809	12,026,882	9,976,979	(0.1704)
	Tax Rate *	0.3932	0.4278	0.4039	(0.0239)
Carson Water Subconservancy	Valuation	2,225,993,326	2,106,049,890	1,777,157,010	(0.1562)
	Tax Rate *	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	2,078,286,268	1,955,558,522	1,644,612,982	(0.1590)
	Tax Rate *	0.0342	0.0333	0.0345	0.0012
East Fork Swimming Pool	Valuation	2,170,630,378	2,047,953,660	1,719,706,463	(0.1603)
	Tax Rate *	0.1645	0.1645	0.1645	-
Indian Hills GID	Valuation	150,976,759	136,783,742	118,741,208	(0.1319)
	Tax Rate *	0.8078	0.8041	0.8041	-
Kingsbury GID	Valuation	267,073,091	271,008,362	245,341,521	(0.0947)
	Tax Rate *	0.4169	0.4410	0.5183	0.0773
Minden/Gardnerville Sanitation	Valuation	392,367,631	388,441,160	306,990,144	(0.2097)
	Tax Rate *	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	315,774,660	286,875,387	235,566,978	(0.1789)
	Tax Rate *	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	44,179,990	44,062,544	33,494,643	(0.2398)
	Tax Rate *	0.7278	0.7465	0.8852	0.1387

* Tax rate can be set lower

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

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

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Douglas County Fund Summaries

This section includes a brief description and financial summary of each of the fifty-nine funds that are used to account for Douglas County's financial resources and requirements.

Types of Funds

General Fund

This fund is the County's largest fund and is 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.

Restricted Fund

Funds may be implemented by County ordinance, policy, State statute, and/or Federal law or regulation.

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 Construction Tax Fund, Regional Transportation Fund, Redevelopment Agency Capital Projects Fund, EFF Equipment Reserve Fund, EFF Construction Reserve Fund, Gardnerville Ad Valorem Capital Projects Fund, Genoa Capital Construction Reserve Fund, Genoa Ad Valorem Capital Projects Fund, Minden Capital Equipment/Construction Reserve Fund, Minden Ad Valorem Capital Projects Fund	County Debt/Other Resources Fund, Redevelopment Agency Debt Service Fund, Gardnerville Debt Service Fund, EFFPD Debt Service

All Funds

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

All Funds Combined	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Beginning Fund Balance/Reserves	67,896,301	51,652,393	40,454,736	(11,197,657)	-21.7%
Current Revenue					
1 Property Taxes	30,574,604	32,406,231	33,134,560	728,329	2.2%
Room Taxes	5,421,473	5,981,570	4,395,500	(1,586,070)	-26.5%
Other Taxes (Gas/Road/Res.Constr)	1,393,623	1,264,738	1,174,650	(90,088)	-7.1%
State Consolidated Tax	15,012,807	14,246,539	12,628,097	(1,618,442)	-11.4%
Sales Taxes (P.A.L.S.)	1,433,778	1,509,807	1,300,000	(209,807)	-13.9%
Licenses & Permits	3,412,025	3,826,000	3,795,000	(31,000)	-0.8%
Gaming	1,527,186	1,540,540	1,370,540	(170,000)	-11.0%
Intergovernmental	8,633,631	8,413,832	9,595,362	1,181,530	14.0%
Charges for Service	20,237,137	24,321,307	24,608,373	287,066	1.2%
Fines & Forfeitures	1,375,970	1,298,250	1,334,250	36,000	2.8%
2 Miscellaneous	5,954,475	3,552,367	19,531,307	15,978,940	449.8%
3 Transfers In	10,726,818	5,132,347	7,559,260	2,426,913	47.3%
4 Other Financing Sources	1,605,757	2,338,857	5,681,660	3,342,803	142.9%
Depreciation	-	2,039,855	2,563,468	523,613	25.7%
Total Current Revenue	107,309,284	107,872,240	128,672,027	20,799,787	19.3%
Total Resources	175,205,585	159,524,633	169,126,763	9,602,130	6.0%
Requirements					
Operating					
Personnel Services	48,775,620	52,088,714	50,664,354	(1,424,360)	-2.7%
Services & Supplies	33,141,158	31,579,653	29,966,644	(1,613,009)	-5.1%
Capital Outlay	1,085,615	782,576	138,796	(643,780)	-82.3%
Miscellaneous	105,125	-	-	-	n/a
Other	275,523	131,478	130,026	(1,452)	-1.1%
Total Operating	83,383,041	84,582,421	80,899,820	(3,682,601)	-4.4%
Non-Operating					
Capital Projects	6,254,363	20,663,499	29,065,620	8,402,121	40.7%
Debt Service	3,740,352	5,334,667	5,243,829	(90,838)	-1.7%
Distrib.-other districts	435,128	4,947,580	4,329,140	(618,440)	-12.5%
Transfers Out	10,726,818	5,153,704	7,580,442	2,426,738	47.1%
Contingency	-	1,845,933	1,299,308	(546,625)	-29.6%
Depreciation	2,173,679	2,039,855	2,563,468	523,613	25.7%
Total Non-Operating	23,330,340	39,985,238	50,081,807	10,096,569	25.3%
Total Requirements	106,713,381	124,567,659	130,981,627	6,413,968	5.1%
Ending Fund Balance/Reserves	68,492,204	34,956,974	38,145,136	3,188,162	9.1%

1 Inc Includes Tax Penalties & Interest and Personel Property taxes.

2 Increase in developer contributions to water funds.

3 Increase in General Fund transfer to Room Tax and Senior Services funds.

4 Increase includes bond proceeds from water funds.

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	52,075,177	41,688,630	34,940,914	(6,747,716)	-16.2%
Current Revenue					
1 Property Taxes	19,439,649	20,687,204	21,756,652	1,069,448	5.2%
Room Taxes	5,421,473	5,981,570	4,395,500	(1,586,070)	-26.5%
Other Taxes (Gas/Road/Res.Constr)	1,393,623	1,264,738	1,174,650	(90,088)	-7.1%
State Consolidated Taxes	12,449,289	11,840,000	10,447,485	(1,392,515)	-11.8%
Sales Taxes (P.A.L.S.)	1,433,778	1,509,807	1,300,000	(209,807)	-13.9%
Licenses & Permits	3,412,025	3,826,000	3,795,000	(31,000)	-0.8%
Gaming	1,435,071	1,450,000	1,285,000	(165,000)	-11.4%
Intergovernmental	7,982,080	8,214,686	8,121,446	(93,240)	-1.1%
Charges for Service	14,018,611	13,675,557	14,611,265	935,708	6.8%
Fines & Forfeitures	1,375,970	1,298,250	1,334,250	36,000	2.8%
Miscellaneous	4,823,554	2,819,716	8,848,538	6,028,822	213.8%
Transfers In	7,962,627	3,495,191	4,028,469	533,278	15.3%
Other Financing Sources	1,356,420	2,317,500	5,660,478	3,342,978	144.2%
Depreciation	-	1,700,308	2,223,921	523,613	30.8%
Total Current Revenue	82,504,169	80,080,527	88,982,654	8,902,127	11.1%
Total Resources	134,579,346	121,769,157	123,923,568	2,154,411	1.8%
All County Funds	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Requirements					
Operating					
Personnel Services	39,598,768	41,430,860	40,191,450	(1,239,410)	-3.0%
Services & Supplies	25,548,592	24,525,822	23,112,866	(1,412,956)	-5.8%
Capital Outlay	656,457	697,576	138,796	(558,780)	-80.1%
Other	272,708	131,478	130,026	(1,452)	-1.1%
Total Operating	66,076,526	66,785,736	63,573,138	(3,212,598)	-4.8%
Non-Operating					
Capital Projects	3,373,364	15,271,812	16,760,101	1,488,289	9.7%
Debt Service	3,187,716	4,364,889	4,279,910	(84,979)	-1.9%
Transfers Out	7,962,627	3,495,191	4,028,469	533,278	15.3%
Contingency	-	1,406,171	869,500	(536,671)	-38.2%
Depreciation	1,832,391	1,700,308	2,223,921	523,613	30.8%
Total Non-Operating	16,356,098	26,238,371	28,161,901	1,923,530	7.3%
Total Requirements	82,432,624	93,024,107	91,735,039	(1,289,068)	-1.4%
Ending Fund Balance/Reserves	52,146,722	28,745,050	32,188,529	3,443,479	12.0%

1 Includes Tax Penalties & Interest and Personal Property taxes.

General Fund

General Fund	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	10,142,390	5,849,470	5,943,698	94,228	1.6%
Current Revenue					
Property Tax	13,158,428	14,055,655	14,979,382	923,727	6.6%
State Consolidated Taxes	12,449,289	11,840,000	10,447,485	(1,392,515)	-11.8%
Licenses & Permits	2,798,175	3,399,000	3,293,000	(106,000)	-3.1%
Gaming	1,135,063	1,150,000	985,000	(165,000)	-14.3%
Intergovernmental	2,115,760	1,340,650	1,472,107	131,457	9.8%
Charges for Service	3,554,456	3,816,783	3,496,848	(319,935)	-8.4%
Fines & Forfeitures	1,281,562	1,234,250	1,274,750	40,500	3.3%
Miscellaneous	597,748	465,334	279,426	(185,908)	-40.0%
Other Financing Sources	225,803	-	-	-	n/a
Total Current Revenue	37,316,284	37,301,672	36,227,998	(1,073,674)	-2.9%
Total Resources	47,458,674	43,151,142	42,171,696	979,446	-2.3%
General Fund	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Requirements					
Operating					
Personnel Services	27,025,053	28,532,771	27,724,913	(807,858)	-2.8%
Services & Supplies	7,062,007	6,487,046	6,326,815	(160,231)	-2.5%
Capital Outlay	194,760	-	-	-	n/a
Total Operating	34,281,821	35,019,817	34,051,728	(968,089)	-2.8%
Non-Operating					
Transfers Out	5,255,082	1,332,085	1,703,205	371,120	27.9%
Contingency	-	1,048,471	606,596	(441,875)	-42.1%
Total Non-Operating	5,255,082	2,380,556	2,309,801	(70,755)	-3.0%
Total Requirements	39,536,903	37,400,373	36,361,529	(1,038,844)	-2.8%
Resources less Requirements	7,921,772	5,750,769	5,810,167	59,398	1.0%
Expenditures by Major Function/Department					
General Government	7,772,785	8,510,518	8,263,492	(247,026)	-2.9%
Sheriff	13,911,890	14,544,070	14,374,467	(169,603)	-1.2%
District Attorney	2,525,677	2,571,912	2,531,379	(40,533)	-1.6%
1 Judicial	6,051,107	5,952,176	5,650,452	(301,724)	-5.1%
2 Community Development	2,071,394	1,888,912	1,719,671	(169,241)	-9.0%
3 Other	1,948,969	1,552,229	1,512,267	(39,962)	-2.6%
4 Non-Departmental	5,255,082	2,380,556	2,309,801	(70,755)	-3.0%
Total	39,536,903	37,400,373	36,361,529	(1,038,844)	-2.8%

- 1 Includes District Courts, Justice Courts, CASA, Constable, Juvenile Probation/Detention, Court Computer, & Public Defender.
- 2 Includes Weed Control, Animal Care Services, and Emergency Mgmt.
- 3 Includes non-operating items (transfers out, contingency).
- 4 Includes Community Development and Public Works.

General Fund Revenue Detail

Revenue Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Property Taxes					
Ad Valorem Taxes	12,657,402	13,755,655	14,629,382	873,727	6.4%
Tax Penalties & Interest	501,026	300,000	350,000	50,000	16.7%
Total Taxes	13,158,428	14,055,655	14,979,382	923,727	6.6%
State Consolidated Tax	12,449,289	11,840,000	10,447,485	(1,392,515)	-11.8%
Licenses & Permits					
Liquor License	173,505	177,000	177,000	-	0.0%
Work Permits	12,300	12,000	-	(12,000)	n/a
Building Permits	639,323	480,000	480,000	-	0.0%
Marriage License	36,792	40,000	30,000	(10,000)	-25.0%
Animal License	27,339	25,000	25,000	-	0.0%
School Residential Const Priviledge Tax	908	1,000	1,000	-	0.0%
Utility Operator Fee/Business License Tax	1,004,004	1,700,000	1,650,000	(50,000)	-2.9%
Franchise Fees	873,804	934,000	900,000	(34,000)	-3.6%
Miscellaneous	30,200	30,000	30,000	-	0.0%
Total Licenses & Permits	2,798,175	3,399,000	3,293,000	(106,000)	-3.1%
Local Gaming					
NRS County Gaming License	691,039	700,000	620,000	(80,000)	-11.4%
Gaming Table Tax	146,458	150,000	145,000	(5,000)	-3.3%
Local County Gaming License	297,566	300,000	220,000	(80,000)	-26.7%
Gaming Total	1,135,063	1,150,000	985,000	(165,000)	-14.3%
Intergovernmental					
Federal Pay in Lieu of Tax	827,224	628,665	652,532	23,867	3.8%
Title IV - URESA	215,552	230,000	230,000	-	0.0%
Other Federal Revenue	105,926	-	-	-	n/a
Federal Grants	773,762	292,000	417,790	253,346	86.8%
State Grants	68,286	18,785	34,785	16,000	85.2%
Tri-Net Task Force Grant	112,232	161,200	125,000	(36,200)	-22.5%
Miscellaneous	12,778	10,000	12,000	2,000	20.0%
Total Intergovernmental	2,115,760	1,340,650	1,472,107	259,013	19.3%

General Fund Revenue Detail (continued)

Revenue Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Charges for Service					
Engineering Fees	250,503	280,000	140,000	(140,000)	-50.0%
Planning Fees	308,658	300,000	150,000	(150,000)	-50.0%
Miscellaneous Community Dev. Fees	43,730	31,200	33,200	2,000	6.4%
Constable Fees	44,136	45,000	42,000	(3,000)	-6.7%
Alternative Sentencing Fees	209,428	205,000	205,000	-	0.0%
Sheriff's Fees	121,842	100,000	100,000	-	0.0%
Miscellaneous Sheriff Fees	112,687	108,000	105,500	(2,500)	-2.3%
Clerk's Fees	183,059	180,000	150,000	(30,000)	-16.7%
Recorder's Fees	416,706	325,000	377,300	73,946	22.8%
Assessor's Fees	4,741	4,500	54,070	75,365	1674.8%
Communications Services Fees	18,000	18,000	-	(18,000)	n/a
Professional Fees	173,401	150,000	150,000	-	0.0%
Administration & Overhead	976,646	1,045,430	1,048,818	3,388	0.3%
Juvenile Detention Fees	271,120	306,000	180,000	(126,000)	-41.2%
Motor Vehicle Tay/License	57,930	57,000	51,000	(6,000)	-10.5%
Weed Spraying	236,818	203,000	207,000	4,000	2.0%
Radion User Fees	1	356,053	368,116	12,063	3.4%
Miscellaneous	125,052	102,600	134,844	32,244	31.4%
Total Charges for Service	3,554,457	3,816,783	3,496,848	(272,494)	-7.1%
Fines and Forfeitures					
Justice Court Fines	1,169,582	1,125,000	1,125,000	-	0.0%
Juvenile Probation Traffic Fines	24,695	30,000	25,000	(5,000)	-16.7%
Animal Control Fines	12,395	12,000	12,000	-	0.0%
Miscellaneous Fines	74,890	67,250	112,750	45,500	67.7%
Total Fines & Forfeitures	1,281,562	1,234,250	1,274,750	40,500	3.3%
Miscellaneous Revenue					
Interest on Investments	357,445	350,250	175,250	(175,000)	-50.0%
Donations	95,644	-	-	-	n/a
Other Revenue/Financing Sources	144,659	115,084	104,176	(10,908)	-9.5%
Total Miscellaneous Revenues	597,748	465,334	279,426	(185,908)	-40.0%
Other Financing Sources					
Sale of Property	225,803	-	-	-	n/a
Total Revenue	37,316,285	37,301,672	36,227,998	(898,677)	-2.4%
Beginning Fund Balance	4,188,230	2,921,334	2,901,198	(20,136)	-0.7%
Beginning Reserves	5,954,160	2,928,136	3,042,500	114,364	3.9%
Total Fund Balance/Transfers	10,142,390	5,849,470	5,943,698	94,228	1.6%
Total Resources	47,458,675	43,151,142	42,171,696	(804,449)	-1.9%

General Fund Expenditure Detail

Department	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
General Government					
County Commissioners	389,639	372,876	345,821	(3,200)	-0.82%
County Manager	419,606	380,162	351,444	(28,718)	-6.16%
Project Management	27,226	90,753	101,885	11,132	n/a
Economic Development	-	-	100,339	n/a	n/a
Assessor	755,528	736,012	740,377	6,438	0.74%
Geographic Information Systems	232,363	254,183	268,898	14,715	5.82%
Comptroller	927,001	922,899	925,224	2,325	0.23%
Recorder	506,050	431,242	426,059	(5,183)	-1.08%
County Clerk	351,669	340,227	333,994	4,409	1.24%
Clerk Elections	204,933	129,200	85,000	-	0.00%
Tahoe DMV	278,233	282,656	272,456	235	0.09%
Treasurer	484,122	384,301	379,071	(5,230)	-0.95%
Communications	355,287	598,124	589,434	(8,690)	-2.29%
General Services	1,315,222	1,820,051	1,637,970	(61,761)	-4.82%
Information Systems	848,304	1,119,987	1,059,630	(7,812)	-0.89%
Human Resources	544,772	509,727	491,399	(18,328)	-3.33%
Record's Management	132,832	138,118	154,491	16,373	11.32%
Total	7,772,785	8,510,518	8,263,492	(83,295)	-1.04%
Sheriff					
Sheriff Administration	600,582	644,166	565,035	(79,131)	-12.57%
Administrative Services	1,604,122	1,259,817	1,343,655	463,293	30.11%
Records	452,654	423,194	390,197	(32,997)	-7.26%
Jail	3,624,504	3,624,710	3,732,554	107,844	2.89%
COPs	102,243	112,832	108,632	(4,200)	-3.81%
General Investigation	1,559,090	1,667,021	1,712,031	45,010	2.59%
Patrol/Traffic	378,810	446,526	601,917	155,391	25.71%
Vehicle Maintenance	556,813	586,269	566,545	(19,724)	-4.24%
Coroner	63,622	52,500	52,500	-	0.00%
Operations/Patrol	4,719,885	5,453,223	4,927,818	(25,405)	-0.48%
Tri Net	144,353	161,161	158,539	(2,622)	-1.72%
Bailiff	105,213	112,651	103,566	(9,085)	-8.03%
Total	13,911,890	14,544,070	14,374,467	709,852	4.78%
District Attorney					
District Attorney	2,153,763	2,261,646	2,166,367	(95,279)	-4.26%
D. A. Child Support	371,915	310,266	365,012	54,746	14.98%
Total	2,525,677	2,571,912	2,531,379	(40,533)	-1.56%

General Fund Expenditure Detail (continued)

Department	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Judicial					
Court Clerks	365,220	365,642	369,432	3,790	1.05%
District Court I	263,404	229,653	240,556	10,903	4.67%
District Court II	273,865	264,899	262,672	(2,227)	-0.83%
C.A.S.A.	104,509	96,099	104,148	8,049	8.10%
Public Defender	673,043	687,500	687,500	-	0.00%
Juvenile Probation	1,149,101	1,147,320	1,134,776	26,834	2.40%
Juvenile Detention	838,973	812,429	716,131	56,736	6.81%
Court Computer	284,141	290,887	225,436	(22,835)	-7.90%
East Fork Justice Court	601,875	627,777	548,880	(27,299)	-4.60%
Tahoe Justice Court	535,839	511,852	478,422	3,970	0.74%
Security	128,830	129,701	129,721	20	0.02%
Alternative Sentencing	554,420	498,785	468,536	(93,765)	-21.58%
East Fork Constable	140,182	148,412	144,150	(4,262)	-2.83%
Tahoe Constable	134,324	141,220	140,092	(1,128)	-0.73%
Grand Jury	3,380	-	-	-	n/a
Total	6,051,107	5,952,176	5,650,452	(41,214)	-0.70%
Community Development					
Administration	387,545	479,505	412,070	159	0.03%
Building	548,856	452,202	452,332	130	0.02%
Planning	451,890	424,852	398,032	71,680	12.74%
Engineering	683,104	532,353	457,237	(73,743)	-10.56%
Total	2,071,394	1,888,912	1,719,671	(1,933)	-0.08%
Public Works					
Building & Fleet Services	885,237	942,548	937,691	(4,857)	-0.51%
Engineering	90,587	30,815	14,727	12,235	14.55%
Total	975,824	973,363	952,418	7,378	0.71%
Miscellaneous					
Animal Control	277,191	231,806	234,907	53,043	18.84%
Emergency Operations	368,818	-	n/a	n/a	n/a
Weed Control	327,136	347,060	324,942	(22,118)	-6.18%
Total	973,145	578,866	559,849	30,925	4.32%
Total Operating	34,281,821	35,019,817	34,051,728	581,180	1.64%
Non-Operating:					
Transfers Out	5,255,082	1,332,085	1,703,205	16,150	1.14%
Contingency	-	1,048,471	606,596	21,449	2.03%
Total	5,255,082	2,380,556	2,309,801	37,599	0.00%
Total Operating Expenditures	39,536,903	37,400,373	36,361,529	618,779	1.63%
Ending Fund Balance/Rsvs					
Fund Balance	-	2,900,769	2,960,167	(20,565)	-0.70%
Redevelopment Reserves	-	2,850,000	2,850,000	-	0.00%
Operating Reserves	-	-	-	(3,036,426)	-100.00%
Total Ending Fund Bal/Rsvs	-	5,750,769	5,810,167	(3,056,991)	0.00%
Total Requirements	39,536,903	43,151,142	42,171,696	(2,438,212)	-5.22%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	12,930,768	8,443,070	11,334,311	2,891,241	34.2%
Current Revenue					
Property Taxes	4,701,639	5,002,550	5,207,131	204,581	4.1%
Room Taxes	5,421,473	5,981,570	4,395,500	(1,586,070)	-26.5%
Other Taxes (Gas/Road/Res.Constr)	1,340,185	1,264,738	1,174,650	(90,088)	-7.1%
Sales Taxes (P.A.L.S.)	1,433,778	1,509,807	1,300,000	(209,807)	-13.9%
Licenses & Permits	613,850	427,000	502,000	75,000	17.6%
Intergovernmental	4,892,784	6,083,550	5,867,236	(216,314)	-3.6%
Charges for Service	2,558,862	2,296,811	2,491,441	194,630	8.5%
Fines & Forfeitures	94,409	64,000	59,500	(4,500)	-7.0%
Miscellaneous	1,611,066	1,133,332	1,165,705	32,373	2.9%
Transfers In	1,495,191	1,235,585	1,611,520	375,935	30.4%
Other Financing Sources	1,435	3,000	4,000	1,000	33.3%
Total Current Revenue	24,164,671	25,001,943	23,778,683	(1,223,260)	-4.9%
Total Resources	37,095,439	33,445,013	35,112,994	1,667,981	5.0%
Requirements					
Operating					
Personnel Services	10,558,597	10,646,732	10,215,755	(430,977)	-4.0%
Services & Supplies	11,518,333	11,924,561	10,631,660	(1,292,901)	-10.8%
Capital Outlay	135,848	177,642	93,316	(84,326)	-47.5%
Other	25,111	32,332	34,360	2,028	6.3%
Total Operating	22,237,890	22,781,267	20,975,091	(1,806,176)	-7.9%
Non-Operating					
Capital Projects	1,130,538	4,995,066	3,841,064	(1,154,002)	-23.1%
Transfers Out	741,878	668,301	226,166	(442,135)	-66.2%
Contingency	-	357,700	262,904	(94,796)	-26.5%
Total Non-Operating	1,872,416	6,021,067	4,330,134	(1,690,933)	-28.1%
Total Requirements	24,110,306	28,802,334	25,305,225	(3,497,109)	-12.1%
Ending Fund Balance/Reserves	12,985,133	4,642,679	9,807,769	5,165,090	111.3%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	267,198	302,198	354,724	52,526	17.4%
Current Revenue					
Miscellaneous	6,025	6,500	4,000	(2,500)	-38.5%
Transfers In	25,000	-	-	-	n/a
Total Current Revenue	31,025	6,500	4,000	(2,500)	-38.5%
Total Resources	298,223	308,698	358,724	50,026	16.2%
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	298,223	308,698	358,724	50,026	16.2%
Expenditures by Major Function/Department					
Administrative Services (Comptroller)	-	-	-	-	n/a

Nevada Cooperative Extension Fund

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

UNR Cooperative Extension	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	183,490	171,110	105,385	(65,725)	-38.4%
Current Revenue					
Property Tax	262,377	272,782	261,310	(11,472)	-4.2%
Miscellaneous	4,901	4,500	-	(4,500)	n/a
Total Current Revenue	267,346	277,282	261,310	(15,972)	-5.8%
Total Resources	450,836	448,392	366,695	(81,697)	-18.2%
Requirements					
Operating					
Personnel Services	120,585	109,076	110,451	1,375	1.3%
Services & Supplies	124,903	160,130	138,508	(21,622)	-13.5%
Total Operating	245,488	269,206	248,959	(20,247)	-7.5%
Non-Operating					
Capital Projects	-	98,529	89,572	(8,957)	-9.1%
Contingency	-	8,076	7,500	(576)	-7.1%
Total Non-Operating	-	106,605	97,072	(9,533)	-8.9%
Total Requirements	245,488	375,811	346,031	(29,780)	-7.9%
Ending Fund Balance/Reserves	205,348	72,581	20,664	(51,917)	-71.5%
Expenditures by Major Function/Department					
UNR Cooperative Extension	245,488	375,811	346,031	(29,780)	-7.9%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	874,959	486,451	547,917	61,466	12.6%
Current Revenue					
Intergovernmental	506,693	7,500	75,825	68,325	911.0%
Charges for Service	72,734	47,200	46,100	(1,100)	-2.3%
Miscellaneous	861,901	762,500	742,500	(20,000)	-2.6%
Total Current Revenue	1,441,328	817,200	864,425	47,225	5.8%
Total Resources	2,316,287	1,303,651	1,412,342	108,691	8.3%
Requirements					
Operating					
Personnel Services	397,814	521,857	452,873	(68,984)	-13.2%
Services & Supplies	198,845	208,963	176,558	(32,405)	-15.5%
Capital Outlay	6,800	10,000	-	(10,000)	n/a
Total Operating	603,459	740,820	629,431	(111,389)	-15.0%
Non-Operating					
Capital Projects	523,541	480,248	109,989	(370,259)	-77.1%
Contingency	-	21,925	18,883	(3,042)	-13.9%
Total Non-Operating	523,541	502,173	128,872	(373,301)	-74.3%
Total Requirements	1,127,000	1,242,993	758,303	(484,690)	-39.0%
Ending Fund Balance/Reserves	1,189,287	60,658	654,039	593,381	978.2%
Expenditures by Major Function/Department					
Minden-Tahoe Airport		1,242,993	758,303	(484,690)	-39.0%

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 FY10-11.

Douglas County Water District	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	112,698	111,902	4,889	(107,013)	-95.6%
Current Revenue					
Intergovernmental	47,944	-	-	-	n/a
Miscellaneous	93,491	11,000	137,957	126,957	1154.2%
Total Current Revenue	154,760	11,000	137,957	126,957	1154.2%
Total Resources	267,458	122,902	142,846	19,944	16.2%
Requirements					
Operating					
Personnel Services	-	20,519	46,787	26,268	128.0%
Services & Supplies	207,298	22,750	23,125	375	1.6%
Total Operating	207,298	43,269	69,912	26,643	61.6%
Non-Operating					
Capital Projects	-	74,744	-	(74,744)	n/a
Transfers Out	-	-	65,034	65,034	n/a
Contingency	-	1,298	2,097	799	61.6%
Total Non-Operating	-	76,042	67,131	(8,911)	-11.7%
Total Requirements	207,298	119,311	137,043	17,732	14.9%
Ending Fund Balance/Reserves	60,160	3,591	5,803	2,212	61.6%
Expenditures by Major Function/Department					
Public Works (Utilities)		119,311	137,043	17,732	14.9%

Solid Waste Management Fund

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

Solid Waste Management	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,679,716	1,574,145	1,703,531	129,386	8.2%
Current Revenue					
Licenses & Permits	459,473	427,000	433,000	6,000	1.4%
Miscellaneous	86,701	80,000	80,000	-	0.0%
Total Current Revenue	546,173	507,000	513,000	-	1.2%
Total Resources	2,225,889	2,081,145	2,216,531	129,386	6.5%
Requirements					
Operating					
Personnel Services	29,639	47,405	56,136	8,731	18.4%
Services & Supplies	314,158	190,160	219,209	29,049	15.3%
Total Operating	343,797	237,565	275,345	37,780	15.9%
Non-Operating					
Capital Projects	-	1,688,407	1,752,440	64,033	3.8%
Transfers Out	162,248	128,328	157,632	29,304	22.8%
Contingency	-	7,127	8,260	1,133	15.9%
Total Non-Operating	162,248	1,823,862	1,918,332	94,470	5.2%
Total Requirements	506,045	2,061,427	2,193,677	132,250	6.4%
Ending Fund Balance/Reserves	1,719,845	19,718	22,854	(2,864)	15.9%
Expenditures by Major Function/Department					
Community Dev (Utilities)	506,045	2,061,427	2,193,677	132,250	6.4%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,245	-	-	-	n/a
Current Revenue					
Property Tax	393,538	407,557	391,971	(15,586)	-3.8%
				-	
Total Resources	395,852	407,557	391,971	(15,586)	-3.8%
Requirements					
Operating					
Services & Supplies	393,233	407,557	391,971	(15,586)	-3.8%
Non-Operating	-	-	-	-	n/a
Total Requirements	393,233	407,557	391,971	(15,586)	-3.8%
Ending Fund Balance/Reserves	2,619	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Social Services)	393,233	407,557	391,971	(15,586)	-3.8%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	3,776,080	2,150,000	4,633,031	2,483,031	115.5%
Current Revenue					
Property Tax	1,693,831	1,835,663	1,937,766	102,103	5.6%
Miscellaneous	155,318	95,000	50,000	(45,000)	-47.4%
Total Current Revenue	1,849,836	1,930,663	1,987,766	57,103	3.0%
Total Resources	5,625,916	4,080,663	6,620,797	2,540,134	62.2%
Requirements					
Operating					
Services & Supplies	1,087,886	1,835,663	1,987,766	152,103	8.3%
Non-Operating					
	-	-	-	-	n/a
Total Requirements	1,087,886	1,835,663	1,987,766	152,103	8.3%
Ending Fund Balance/Reserves	4,538,030	2,245,000	4,633,031	2,388,031	106.4%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,087,886	1,835,663	1,987,766	152,103	8.3%

Social Services Fund

The Social Services Fund is established under NRS 428. The fund is used to provide general assistance and medical care for indigents who reside in the County. Revenues are received from a dedicated Ad Valorem property tax levy. The FY10-11 tax rate is \$0.0298.

Social Services	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	914,744	469,921	731,092	261,171	55.6%
Current Revenue					
Property Tax	623,798	639,087	665,341	26,254	4.1%
Intergovernmental	241,981	278,881	255,317	(23,564)	-8.4%
Charges for Service	3,661	-	338,422	338,422	n/a
Miscellaneous	23,853	23,382	12,000	(11,382)	-48.7%
Transfers In	10,000	-	-	-	n/a
Total Current Revenue	903,293	941,350	1,271,080	329,730	35.0%
Total Resources	1,818,037	1,411,271	2,002,172	590,901	41.9%
Requirements					
Operating					
Personnel Services	472,901	501,430	502,231	801	0.2%
Services & Supplies	580,460	787,001	716,997	(70,004)	-8.9%
Total Operating	1,053,361	1,288,431	1,219,228	(69,203)	-5.4%
Non-Operating					
Capital Projects	2,475	-	19,452	19,452	n/a
Contingency	-	30,659	28,900	(1,759)	-5.7%
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating	5,975	34,159	51,852	17,693	51.8%
Total Requirements	1,059,335	1,322,590	1,271,080	(51,510)	-3.9%
Ending Fund Balance/Reserves	758,701	88,681	731,092	642,411	724.4%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,059,335	1,322,590	1,271,080	(51,510)	-3.9%

Law Library

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

Law Library	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	29,479	22,279	805	(21,474)	-96.4%
Current Revenue					
Charges for Service	24,261	20,000	20,000	-	0.0%
Miscellaneous	706	600	600	-	0.0%
Total Current Revenue	24,967	20,600	20,600	-	0.0%
Total Resources	54,446	42,879	21,405	(21,474)	-50.1%
Requirements					
Operating					
Services & Supplies	18,660	9,700	19,232	9,532	98.3%
Capital Outlay	-	32,083	-	(32,083)	n/a
Total Operating	18,660	41,783	19,232	(22,551)	-54.0%
Non-Operating					
Contingency	-	291	577	286	98.3%
Total Requirements	18,660	42,074	19,809	(22,265)	-52.9%
Ending Fund Balance/Reserves	35,786	805	1,596	791	98.3%
Expenditures by Major Function/Department					
Ninth Judicial District Court	18,660	42,074	19,809	(22,265)	-52.9%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,057,694	822,396	822,396	-	0.0%
Current Revenue					
Other Taxes (Gas Taxes)	1,236,139	1,139,738	1,119,650	(20,088)	-1.8%
Other Taxes (Road)	104,047	125,000	55,000	(70,000)	-56.0%
Room Tax	73,452	80,000	60,000	(20,000)	-25.0%
Charges for Service	98,545	60,000	60,000	-	0.0%
Miscellaneous	17,401	10,000	10,000	-	0.0%
Total Current Revenue	1,590,817	1,414,738	1,304,650	(110,088)	-7.8%
Total Resources	2,648,511	2,237,134	2,127,046	(110,088)	-4.9%
Requirements					
Operating					
Personnel Services	940,789	886,293	839,326	(46,967)	-5.3%
Services & Supplies	854,493	487,239	427,324	(59,915)	-12.3%
Capital Outlay	7,610	-	-	-	n/a
Total Operating	1,802,893	1,373,532	1,266,650	(106,882)	-7.8%
Non-Operating					
Capital Projects	-	708,393	-	(708,393)	n/a
Contingency	-	41,206	38,000	(3,206)	-7.8%
Total Non-Operating	-	749,599	38,000	(711,599)	-94.9%
Total Requirements	1,802,893	2,123,131	1,304,650	(818,481)	-38.6%
Ending Fund Balance/Reserves	845,618	114,003	822,396	708,393	621.4%
Expenditures by Major Function/Department					
Public Works (Road Maintenance)	1,802,893	2,123,131	1,304,650	(818,481)	-38.6%

Room Tax Fund

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

Room Tax	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,642,868	1,218,478	1,301,482	83,004	6.8%
Current Revenue					
Room Tax	4,854,100	5,355,570	3,935,500	(1,420,070)	-26.5%
Sales Taxes (P.A.L.S.)	1,433,778	1,509,807	1,300,000	(209,807)	-13.9%
Intergovernmental	5,900	-	-	-	n/a
Charges for Service	1,451,703	1,456,080	1,380,400	(75,680)	-5.2%
Fines & Forfeitures	3,389	6,000	-	(6,000)	n/a
Miscellaneous	229,486	79,100	88,000	8,900	11.3%
Transfers In	660,510	636,500	921,470	284,970	44.8%
Other Financing Sources	200	3,000	4,000	1,000	33.3%
Total Current Revenue	8,639,066	9,046,057	7,629,370	(1,416,687)	-15.7%
Total Resources	10,281,934	10,264,535	8,930,852	(1,333,683)	-13.0%
Requirements					
Operating					
Personnel Services	3,350,321	3,395,825	3,139,421	(256,404)	-7.6%
Services & Supplies	5,013,464	5,495,336	4,445,679	(1,049,657)	-19.1%
Capital Outlay	23,411	-	-	-	n/a
Total Operating	8,387,196	8,891,161	7,585,100	(1,306,061)	-14.7%
Non-Operating					
Capital Projects	146,369	-	-	-	n/a
Transfers Out	287,510	263,066	-	(263,066)	n/a
Contingency	-	154,896	72,300	(82,596)	-53.3%
Total Non-Operating	433,879	417,962	72,300	(345,662)	-82.7%
Total Requirements	8,821,076	9,309,123	7,657,400	(1,651,723)	-17.7%
Ending Fund Balance/Reserves	1,460,859	955,412	1,273,452	318,040	33.3%
Expenditures by Major Function/Department					
Community Services (Parks/Rec/Sr Svcs)	4,001,106	4,085,080	3,388,664	(696,416)	-17.0%
Administration/Promotion	3,356,862	3,747,151	2,784,290	(962,861)	-25.7%
Library	1,463,108	1,476,892	1,484,446	7,554	0.5%
Total	8,821,076	9,309,123	7,657,400	(1,651,723)	-17.7%

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 District	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	988,806	379,385	61,789	(317,596)	-83.7%
Current Revenue					
Room Tax	493,920	546,000	400,000	(146,000)	-26.7%
Licenses & Permits	134,377	-	69,000	69,000	n/a
Intergovernmental	110,228	134,160	554,000	419,840	312.9%
Miscellaneous	59,332	10,000	5,000	(5,000)	-50.0%
Total Current Revenue	797,858	690,160	1,028,000	337,840	49.0%
Total Resources	1,786,664	1,069,545	1,089,789	20,244	1.9%
Requirements					
Operating					
Personnel Services	32,400	32,451	31,924	(527)	-1.6%
Services & Supplies	679,936	514,353	338,249	(176,104)	-34.2%
Capital Outlay	28,501	-	-	-	n/a
Total Operating	740,837	546,804	370,173	(176,631)	-32.3%
Non-Operating					
Capital Projects	446,359	187,545	646,722	459,177	244.8%
Transfers Out	288,620	273,407	-	(273,407)	n/a
Contingency	-	16,404	11,105	(5,299)	-32.3%
Total Non-Operating	734,979	477,356	657,827	180,471	37.8%
Total Requirements	1,475,817	1,024,160	1,028,000	3,840	0.4%
Ending Fund Balance/Reserves	310,847	45,385	61,789	16,404	36.1%
Expenditures by Major Function/Department					
Community Dev (Engineering)	1,475,817	1,024,160	1,028,000	3,840	0.4%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	117,515	2,813	67,076	64,263	2284.5%
Current Revenue					
Intergovernmental	-	-	-	-	n/a
Fines & Forfeitures	91,020	58,000	59,500	1,500	2.6%
Miscellaneous	9,313	10,000	7,000	(3,000)	-30.0%
Total Current Revenue	100,333	68,000	66,500	(1,500)	-2.2%
Total Resources	217,848	70,813	133,576	62,763	88.6%
Requirements					
Operating					
Personnel Services	24,091	24,468	-	(24,468)	n/a
Services & Supplies	62,758	32,500	32,947	447	1.4%
Capital Outlay	45,793	7,408	93,316	85,908	1159.7%
Total Operating	132,642	64,376	126,263	61,887	96.1%
Non-Operating					
Contingency	-	1,709	1,557	(152)	-8.9%
Total Non-Operating	-	1,709	1,557	(152)	-8.9%
Total Requirements	132,642	66,085	127,820	61,735	93.4%
Ending Fund Balance/Reserves	85,206	4,728	5,756	1,028	21.7%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	132,642	66,085	127,820	61,735	93.4%

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 FY10-11 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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	319,633	250,000	250,000	-	0.0%
Current Revenue					
Property Tax	73,733	84,103	84,103	-	0.0%
Intergovernmental	3,470,245	3,440,788	3,330,472	(110,316)	-3.2%
Charges for Service	7,514	1,074	2,500	1,426	132.8%
Miscellaneous	8,443	6,000	7,237	1,237	20.6%
Transfer In	31,846	27,935	32,750	4,815	17.2%
Total Current Revenue	3,591,781	3,559,900	3,457,062	(102,838)	-2.9%
Total Resources	3,911,414	3,809,900	3,707,062	(102,838)	-2.7%
Requirements					
Operating					
Personnel Services	2,893,387	2,913,423	2,829,609	(83,814)	-2.9%
Services & Supplies	652,435	614,145	593,093	(21,052)	-3.4%
Capital Outlay	-	-	-	-	n/a
Other (Grants)	25,111	32,332	34,360	2,028	6.3%
Total Operating	3,570,934	3,559,900	3,457,062	(102,838)	-2.9%
Non-Operating	-	-	-	-	n/a
Total Requirements	3,570,934	3,559,900	3,457,062	(102,838)	-2.9%
Ending Fund Balance/Reserves	340,480	250,000	250,000	-	0.0%
Expenditures by Major Function/Department					
China Spring Youth Camp	3,570,934	3,559,900	3,457,062	(102,838)	-2.9%

Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRYS) was created in FY01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. 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 WNRYS 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 FY10-11 tax rate is \$0.05.

WNRYS	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	-	-	56,046	56,046	n/a
Current Revenue					
Property Taxes	374,115	471,167	625,406	154,239	32.7%
Total Resources	415,279	471,167	681,452	210,285	44.6%
Requirements					
Operating					
Services & Supplies	412,939	417,461	390,338	(27,123)	-6.5%
Total Requirements	412,939	417,461	390,338	(27,123)	-6.5%
Resources less Requirements	2,340	53,706	291,114	237,408	442.1%

Erosion Control Fund

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

Erosion Control	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Licenses & Permits	20,000	-	-	-	n/a
Intergovernmental	11,493	1,757,200	1,171,466	(585,734)	-33.3%
Total Current Revenue	31,493	1,757,200	1,171,466	(585,734)	-33.3%
Total Resources	31,493	1,757,200	1,171,466	(585,734)	-33.3%
Requirements					
Operating					
Services & Supplies	20,000	-	-	-	n/a
Non-Operating					
Capital Projects	11,793	1,757,200	1,171,466	(585,734)	-33.3%
Total Requirements	31,793	1,757,200	1,171,466	(585,734)	-33.3%
Ending Fund Balance/Reserves	(301)	-	-	-	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	31,793	1,757,200	1,171,466	(585,734)	-33.3%

911 Emergency Services

The 911 Emergency Services 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 Emergency Services	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	513,438	274,269	478,513	204,244	74.5%
Current Revenue					
Property Tax	1,280,248	1,292,191	1,241,234	(50,957)	-3.9%
Charges for Service	472,543	266,457	237,919	(28,538)	-10.7%
Miscellaneous	16,943	15,000	12,000	(3,000)	-20.0%
Transfers In	414,689	251,150	267,300	16,150	6.4%
Total Current Revenue	2,184,529	1,824,798	1,758,453	(66,345)	-3.6%
Total Resources	2,697,967	2,099,067	2,236,966	137,899	6.6%
Requirements					
Operating					
Personnel Services	1,485,397	1,491,094	1,490,352	(742)	0.0%
Services & Supplies	348,029	220,169	216,676	(3,493)	-1.6%
Capital Outlay	23,733	15,000	-	(15,000)	n/a
Total Operating	1,857,159	1,726,263	1,707,028	(19,235)	-1.1%
Non-Operating					
Capital Projects	-	-	51,423	51,423	n/a
Contingency	-	51,338	51,211	(127)	-0.2%
Total Non-Operating	-	51,338	102,634	51,296	99.9%
Total Requirements	1,857,159	1,777,601	1,809,662	32,061	1.8%
Ending Fund Balance/Reserves	840,808	321,466	427,304	105,838	32.9%
Expenditures by Major Function/Department					
911 Emergency Services	1,857,159	1,777,601	1,809,662	32,061	1.8%

911 Surcharge Fund

The 911 Surcharge Fund was established in FY09-10 pursuant to NRS 244A.7641 through 244A.7647 to account for the charges to telecommunication providers, passed through to their customers. Funds are used to enhance the telephone system for reporting an emergency.

911 Surcharge	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	14,710	13,100	134,163	121,063	924.1%
Current Revenue					
Charges for Service	158,208	168,000	150,000	(18,000)	-10.7%
Miscellaneous	1,092	750	2,000	1,250	166.7%
Total Current Revenue	159,299	168,750	152,000	(16,750)	-9.9%
Total Resources	174,009	181,850	286,163	104,313	57.4%
Requirements					
Operating					
Services & Supplies	43,521	160,275	116,000	(44,275)	-27.6%
Non-Operating					
Contingency	-	4,800	3,480	(1,320)	-27.5%
Total Requirements	43,521	165,075	119,480	(45,595)	-27.6%
Ending Fund Balance/Reserves	130,488	16,775	166,683	149,908	893.6%
Expenditures by Major Function/Department					
911 Emergency Services	43,521	165,075	119,480	(45,595)	-27.6%

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 General Fund.

Senior Services	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	436,495	194,623	81,472	(113,151)	-58.1%
Current Revenue					
Intergovernmental	436,236	465,021	480,156	15,135	3.3%
Charges for Service	268,693	278,000	256,100	(21,900)	-7.9%
Miscellaneous	35,194	19,000	7,411	(11,589)	-61.0%
Transfers In (Room Tax/Gen Fund)	300,000	320,000	390,000	70,000	21.9%
Total Current Revenue	1,040,882	1,082,021	1,133,667	51,646	4.8%
Total Resources	1,477,377	1,276,644	1,215,139	(61,505)	-4.8%
Requirements					
Operating					
Personnel Services	811,272	702,891	716,645	13,754	2.0%
Services & Supplies	505,316	361,159	397,988	36,829	10.2%
Capital Outlay	-	113,151	-	(113,151)	n/a
Total Operating	1,316,588	1,177,201	1,114,633	(62,568)	-5.3%
Non-Operating					
Contingency	-	17,971	19,034	1,063	5.9%
Total Requirements	1,316,588	1,195,172	1,133,667	(61,505)	-5.1%
Ending Fund Balance/Reserves	160,789	81,472	81,472	-	0.0%
Expenditures by Major Function/Department					
Community Services (Senior Services)	1,316,588	1,195,172	1,133,667	(61,505)	-5.1%

**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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	5,214,904	6,369,282	6,331,407	(37,875)	-0.6%
Current Revenue					
Property Tax	267,667	272,689	261,432	(11,257)	-4.1%
Intergovernmental	69	-	-	-	n/a
Charges for Service	4,075,486	3,871,213	3,585,976	(285,237)	-7.4%
Miscellaneous	618,978	612,180	535,700	(76,480)	-12.5%
Other Financing Sources	24,383	19,500	7,700	(11,800)	-60.5%
Depreciation	-	122,000	194,000	72,000	59.0%
Total Current Revenue	6,450,518	4,897,582	4,584,808	(312,774)	-6.4%
Total Resources	11,665,422	11,266,864	10,916,215	(350,649)	-3.1%
Requirements					
Operating					
Personnel Services	564,253	631,066	583,052	(48,014)	-7.6%
Services & Supplies	4,211,577	3,736,370	3,746,546	10,176	0.3%
Capital Outlay	-	159,934	45,480	(114,454)	-71.6%
Other	-	-	-	-	n/a
Total Operating	4,775,830	4,527,370	4,375,078	(152,292)	-3.4%
Non-Operating					
Transfers Out	103,000	-	4,815	4,815	n/a
Depreciation	246,498	122,000	194,000	72,000	59.0%
Total Non-Operating	349,498	122,000	198,815	76,815	63.0%
Total Requirements	5,125,328	4,649,370	4,573,893	(75,477)	-1.6%
Ending Reserves	6,540,094	6,617,494	6,342,322	(275,172)	-4.2%

Self Insurance Fund

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

Self Insurance	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	3,300,274	4,595,401	4,546,432	(48,969)	-1.1%
Current Revenue					
Property Tax	267,667	272,689	261,432	(11,257)	-4.1%
Charges for Service	2,849,310	2,650,041	2,464,550	(185,491)	-7.0%
Miscellaneous	131,147	95,000	60,000	(35,000)	-36.8%
Total Current Revenue	4,700,129	3,017,730	2,785,982	(231,748)	-7.7%
Total Resources	8,000,403	7,613,131	7,332,414	(280,717)	-3.7%
Requirements					
Operating					
Personnel Services	82,026	96,722	99,099	2,377	2.5%
Services & Supplies	3,216,551	2,600,251	2,636,829	36,578	1.4%
Total Operating	3,298,577	2,696,973	2,735,928	38,955	1.4%
Non-Operating					
Transfers Out	103,000	-	-	-	n/a
Total Requirements	3,401,577	2,696,973	2,735,928	38,955	1.4%
Ending Reserves	4,598,826	4,916,158	4,596,486	(319,672)	-6.5%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	3,401,577	2,696,973	2,735,928	38,955	1.4%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	703,135	703,135	741,831	38,696	5.5%
Current Revenue					
Miscellaneous	462,141	468,000	463,700	(4,300)	-0.9%
Total Resources	1,165,276	1,171,135	1,205,531	34,396	2.9%
Requirements					
Operating					
Services & Supplies	428,444	463,000	463,000	-	0.0%
Total Requirements	428,444	463,000	463,000	-	0.0%
Ending Reserves	736,831	708,135	742,531	34,396	4.9%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	428,444	463,000	463,000	-	0.0%

Motor Pool/Vehicle Maintenance Fund

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

Motor Pool/Vehicle Maint	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	1,211,495	1,070,746	1,043,144	(27,602)	-2.6%
Current Revenue					
Charges for Service	1,226,176	1,221,172	1,121,426	(99,746)	-8.2%
Miscellaneous	25,691	49,180	12,000	(37,180)	-75.6%
Other Financing Sources	24,383	19,500	7,700	(11,800)	-60.5%
Depreciation	-	122,000	194,000	72,000	59.0%
Total Current Revenue	1,288,249	1,411,852	1,335,126	(76,726)	-5.4%
Total Resources	2,499,744	2,482,598	2,378,270	(104,328)	-4.2%
Requirements					
Operating					
Personnel Services	482,227	534,344	483,953	(50,391)	-9.4%
Services & Supplies	566,582	673,119	646,717	(26,402)	-3.9%
Capital Outlay	-	159,934	45,480	(114,454)	-71.6%
Miscellaneous	-	-	-	-	n/a
Total Operating	1,048,809	1,367,397	1,176,150	(191,247)	-14.0%
Non-Operating					
Transfers Out	-	-	4,815	4,815	n/a
Depreciation	246,498	122,000	194,000	72,000	59.0%
Total Non-Operating	246,498	122,000	198,815	76,815	63.0%
Total Requirements	1,295,307	1,489,397	1,374,965	(119,247)	-7.7%
Ending Reserves	1,204,437	993,201	1,003,305	14,919	1.0%
Expenditures by Major Function/Department					
Public Works (Fleet Services)	1,295,307	1,489,397	1,374,965	(119,247)	-7.7%

**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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	10,208,374	8,694,082	5,757,619	(2,936,463)	-33.8%
Current Revenue					
Intergovernmental	37,575	-	-	-	n/a
Charges for Service	3,829,806	3,690,750	5,037,000	1,346,250	36.5%
Miscellaneous	1,363,835	235,100	6,525,400	6,290,300	2675.6%
Transfers In	100,000	-	65,034	65,034	n/a
Other Financing Sources	-	2,295,000	5,648,778	3,353,778	146.1%
Depreciation	-	1,578,308	2,029,921	451,613	28.6%
Total Current Revenue	5,331,216	7,799,158	19,306,133	11,506,975	147.5%
Total Resources	15,539,590	16,493,240	25,063,752	8,570,512	52.0%
Requirements					
Operating					
Personnel Services	1,290,344	1,350,394	1,402,683	52,289	3.9%
Services & Supplies	1,717,874	1,819,538	1,628,702	(190,836)	-10.5%
Total Operating	3,008,218	3,169,932	3,031,385	(138,547)	-4.4%
Non-Operating					
Capital Projects	-	2,808,125	12,112,500	9,304,375	331.3%
Debt Service	755,968	1,940,364	1,984,973	44,609	2.3%
Depreciation	1,585,893	1,578,308	2,029,921	451,613	28.6%
Total Non-Operating	2,354,186	6,326,797	16,127,394	9,800,597	154.9%
Total Requirements	5,362,403	9,496,729	19,158,779	9,662,050	101.7%
Ending Reserves	10,177,187	6,996,511	5,904,973	(1,091,538)	-15.6%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	380,374	477,306	376,610	(100,696)	-21.1%
Current Revenue					
Charges for Service	67,028	61,250	62,500	1,250	2.0%
Miscellaneous	10,553	7,500	7,500	-	0.0%
Transfer In	100,000	-	65,034	65,034	n/a
Depreciation	-	30,291	33,291	3,000	9.9%
Total Current Revenue	177,581	99,041	168,325	69,284	70.0%
Total Resources	557,955	576,347	544,935	(31,412)	-5.5%
Requirements					
Operating					
Personnel Services	38,067	66,771	72,266	5,495	8.2%
Services & Supplies	36,573	24,590	21,151	(3,439)	-14.0%
Total Operating	74,640	91,361	93,417	2,056	2.3%
Non-Operating					
Capital Projects	-	-	187,500	187,500	n/a
Debt Service	16,922	33,679	34,117	438	1.3%
Depreciation	30,520	30,291	33,291	3,000	9.9%
Total Non-Operating	47,443	63,970	254,908	190,938	298.5%
Total Requirements	122,083	155,331	348,325	192,994	124.2%
Ending Reserves	435,872	421,016	196,610	(224,406)	-53.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	122,083	155,331	348,325	192,994	124.2%

Water District Funds

There are seven 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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	83,279	60,026	49,323	(10,703)	-17.8%
Current Revenue					
Miscellaneous	1,706	500	500	-	0.0%
Total Resources	84,985	60,526	49,823	(10,703)	-17.7%
Requirements					
Operating					
Services & Supplies	3	123	124	1	0.8%
Non-Operating					
Debt Service	2,577	11,804	11,927	123	1.0%
Transfers Out	12,325	-	-	-	n/a
Total Non-Operating	14,902	11,804	11,927	123	1.0%
Total Requirements	14,905	11,927	12,051	124	1.0%
Ending Reserves	70,080	48,599	37,772	(10,827)	-22.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	14,905	11,927	12,051	124	1.0%

Zephyr Water Utility District

Zephyr Water	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	293,722	353,325	333,017	(20,308)	-5.7%
Current Revenue					
Charges for Service	432,449	420,000	480,000	60,000	14.3%
Miscellaneous	64,868	5,000	5,000	-	0.0%
Depreciation	-	229,154	230,154	1,000	0.4%
Total Current Revenue	497,317	654,154	715,154	61,000	9.3%
Total Resources	791,039	1,007,479	1,048,171	40,692	4.0%
Requirements					
Operating					
Personnel Services	118,051	161,899	167,763	5,864	3.6%
Services & Supplies	154,346	120,946	124,477	3,531	2.9%
Total Operating	272,397	282,845	292,240	9,395	3.3%
Non-Operating					
Debt Service	38,297	124,579	123,712	(867)	-0.7%
Depreciation	223,037	229,154	230,154	1,000	0.4%
Total Non-Operating	261,334	353,733	353,866	133	0.0%
Total Requirements	533,731	636,578	646,106	9,528	1.5%
Ending Reserves	257,308	370,901	402,065	31,164	8.4%
Expenditures by Major Function/Department					
Public Works (Utilities)	533,731	636,578	646,106	9,528	1.5%

West Valley Water Utility District

West Valley Water	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	482,994	378,354	318,790	(59,564)	-15.7%
Current Revenue					
Charges for Service	270,054	216,000	316,000	100,000	46.3%
Miscellaneous	445,775	7,000	7,000	-	0.0%
Other Financing Sources	-	-	1,800,000	1,800,000	n/a
Depreciation	-	90,112	88,112	(2,000)	-2.2%
Total Current Revenue	715,829	313,112	2,211,112	1,898,000	606.2%
Total Resources	1,198,823	691,466	2,529,902	1,838,436	265.9%
Requirements					
Operating					
Personnel Services	127,408	171,258	177,336	6,078	3.5%
Services & Supplies	190,595	128,967	129,483	516	0.4%
Total Operating	318,003	300,225	306,819	6,594	2.2%
Non-Operating					
Capital Projects	-	-	1,800,000	1,800,000	n/a
Debt Service	1,032	3,005	3,020	15	0.5%
Depreciation	89,475	90,112	88,112	(2,000)	-2.2%
Total Non-Operating	90,507	93,117	1,891,132	1,798,015	1930.9%
Total Requirements	408,510	393,342	2,197,951	1,804,609	458.8%
Ending Reserves	790,313	298,124	331,951	33,827	11.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	408,510	393,342	2,197,951	1,804,609	458.8%

East Valley Water Utility District

East Valley Water	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	3,056,360	2,734,265	2,541,520	(192,745)	-7.0%
Current Revenue					
Intergovernmental	37,575	-	-	-	n/a
Charges for Service	968,519	965,000	1,490,000	525,000	54.4%
Miscellaneous	247,589	75,000	6,375,000	6,300,000	8400.0%
Other Financing Sources	-	-	1,600,000	1,600,000	n/a
Depreciation	-	380,679	375,592	(5,087)	-1.3%
Total Current Revenue	1,253,683	1,420,679	9,840,592	8,419,913	592.7%
Total Resources	4,310,043	4,154,944	12,382,112	8,227,168	198.0%
Requirements					
Operating					
Personnel Services	331,867	191,887	198,659	6,772	3.5%
Services & Supplies	353,538	536,963	458,466	(78,497)	-14.6%
Total Operating	685,405	728,850	657,125	(71,725)	-9.8%
Non-Operating					
Capital Projects	-	-	7,900,000	7,900,000	n/a
Debt Service	248,317	616,996	614,712	(2,284)	-0.4%
Depreciation	370,291	380,679	375,592	(5,087)	-1.3%
Total Non-Operating	618,609	997,675	8,890,304	7,892,629	791.1%
Total Requirements	1,304,013	1,726,525	9,547,429	7,820,904	453.0%
Ending Reserves	3,006,029	2,428,419	2,834,683	406,264	16.7%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,304,013	1,726,525	9,547,429	7,820,904	453.0%

Cave Rock Water Utility District

Cave Rock Water	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	350,876	468,427	52,891	(415,536)	-88.7%
Current Revenue					
Charges for Service	516,796	501,000	671,000	170,000	33.9%
Miscellaneous	37,909	24,600	17,400	(7,200)	-29.3%
Other Financing Sources	-	2,295,000	1,148,778	(1,146,222)	-49.9%
Depreciation	-	155,864	176,864	21,000	13.5%
Total Current Revenue	554,705	2,976,464	2,014,042	(962,422)	-32.3%
Total Resources	905,581	3,444,891	2,066,933	(1,377,958)	-40.0%
Requirements					
Operating					
Personnel Services	130,689	182,787	188,834	6,047	3.3%
Services & Supplies	201,769	181,841	187,919	6,078	3.3%
Total Operating	332,458	364,628	376,753	12,125	3.3%
Non-Operating					
Capital Projects	-	2,295,000	1,087,500	(1,207,500)	-52.6%
Debt Service	81,186	203,852	227,790	23,938	11.7%
Depreciation	176,232	155,864	176,864	21,000	13.5%
Total Non-Operating	257,418	2,654,716	1,492,154	(1,162,562)	-43.8%
Total Requirements	589,877	3,019,344	1,868,907	(1,150,437)	-38.1%
Ending Reserves	315,705	425,547	198,026	(227,521)	-53.5%
Expenditures by Major Function/Department					
Public Works (Utilities)	589,877	3,019,344	1,868,907	(1,150,437)	-38.1%

Skyland Water Utility District

Skyland Water	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	230,117	238,805	100,025	(138,780)	-58.1%
Current Revenue					
Charges for Service	258,507	260,500	390,500	130,000	49.9%
Miscellaneous	5,498	3,000	3,000	-	0.0%
Depreciation	-	94,586	93,586	(1,000)	-1.1%
Total Current Revenue	264,005	358,086	487,086	129,000	36.0%
Total Resources	494,122	596,891	587,111	(9,780)	-1.6%
Requirements					
Operating					
Personnel Services	95,079	117,862	123,401	5,539	4.7%
Services & Supplies	104,288	101,482	104,495	3,013	3.0%
Total Operating	199,367	219,344	227,896	8,552	3.9%
Non-Operating					
Capital Projects	-	-	37,500	37,500	n/a
Debt Service	21,018	101,793	110,066	8,273	8.1%
Depreciation	92,506	94,586	93,586	(1,000)	-1.1%
Total Non-Operating	113,524	196,379	241,152	44,773	22.8%
Total Requirements	312,891	415,723	469,048	53,325	12.8%
Ending Reserves	181,231	181,168	118,063	(63,105)	-34.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	312,891	415,723	469,048	53,325	12.8%

Foothill Water Utility District

Foothill Water	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	1,010,486	950,008	297,716	(652,292)	-68.7%
Current Revenue					
Charges for Service	177,177	172,000	172,000	-	0.0%
Miscellaneous	302,541	2,500	-	(2,500)	n/a
Other Financing Sources	-	-	1,100,000	1,100,000	n/a
Depreciation	-	157,411	159,411	2,000	1.3%
Total Current Revenue	479,718	331,911	1,431,411	1,099,500	331.3%
Total Resources	1,490,204	1,281,919	1,729,127	447,208	34.9%
Requirements					
Operating					
Personnel Services	88,959	141,773	148,192	6,419	4.5%
Services & Supplies	53,492	69,232	69,354	122	0.2%
Total Operating	142,450	211,005	217,546	6,541	3.1%
Non-Operating					
Capital Projects	-	513,125	1,100,000	586,875	114.4%
Debt Service	32,134	74,694	91,326	16,632	22.3%
Depreciation	176,501	157,411	159,411	2,000	1.3%
Total Non-Operating	208,635	745,230	1,350,737	605,507	81.3%
Total Requirements	351,085	956,235	1,568,283	612,048	64.0%
Ending Reserves	1,139,118	325,684	160,844	(164,840)	-50.6%
Expenditures by Major Function/Department					
Public Works (Utilities)	351,085	956,235	1,568,283	612,048	64.0%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	4,320,166	3,033,566	1,687,727	(1,345,839)	-44.4%
Current Revenue					
Charges for Service	1,139,276	1,095,000	1,455,000	360,000	32.9%
Miscellaneous	247,396	110,000	110,000	-	0.0%
Depreciation	-	440,211	872,911	432,700	98.3%
Total Current Revenue	1,386,672	1,645,211	2,437,911	792,700	48.2%
Total Resources	5,706,838	4,678,777	4,125,638	(553,139)	-11.8%
Requirements					
Operating					
Personnel Services	360,224	316,157	326,232	10,075	3.2%
Services & Supplies	623,269	655,394	533,233	(122,161)	-18.6%
Total Operating	983,494	971,551	859,465	(112,086)	-11.5%
Non-Operating					
Debt Service	314,484	769,962	768,303	(1,659)	-0.2%
Depreciation	427,330	440,211	872,911	432,700	98.3%
Total Non-Operating	741,814	1,210,173	1,641,214	431,041	35.6%
Total Requirements	1,725,308	2,181,724	2,500,679	318,955	14.6%
Ending Reserves	3,981,531	2,497,053	1,624,959	(872,094)	-34.9%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,725,308	2,181,724	2,500,679	318,955	14.6%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	13,593,451	12,332,726	5,573,879	(6,758,847)	-54.8%
Current Revenue					
Property Tax	1,311,915	1,356,310	1,308,707	(47,603)	-3.5%
Other Taxes	53,438	-	-	-	n/a
Gaming	300,008	300,000	300,000	-	0.0%
Intergovernmental	935,892	790,486	782,103	(8,383)	-1.1%
Miscellaneous	631,927	373,770	342,307	(31,463)	-8.4%
Transfers In	4,903,500	2,259,606	2,351,915	92,309	4.1%
Other Financing Sources	1,104,800	-	-	-	n/a
Total Current Revenue	9,241,480	5,080,172	5,085,032	4,860	0.1%
Total Resources	22,834,931	17,412,898	10,658,911	(6,753,987)	-38.8%
Requirements					
Operating					
Personnel Services	160,521	269,897	265,047	(4,850)	-1.8%
Services & Supplies	1,038,801	558,307	779,143	220,836	39.6%
Capital Outlay	325,849	360,000	-	(360,000)	n/a
Other (Distributions to Towns)	247,597	99,146	95,666	(3,480)	-3.5%
Total Operating	1,772,768	1,287,350	1,139,856	(147,494)	-11.5%
Non-Operating					
Capital Projects	2,242,826	7,468,621	806,537	(6,662,084)	-89.2%
Debt Service	2,431,748	2,424,525	2,294,937	(129,588)	-5.3%
Transfers Out	1,850,342	1,494,805	2,094,283	599,478	40.1%
Total Non-Operating	6,524,917	11,387,951	5,195,757	(6,192,194)	-54.4%
Total Requirements	8,297,685	12,675,301	6,335,613	(6,339,688)	-50.0%
Ending Fund Balance/Reserves	14,537,246	4,737,597	4,323,298	(414,299)	-8.7%

Extraordinary Maintenance Fund

The Extraordinary Maintenance Fund was established in FY 98-99 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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	535,518	605,518	634,593	29,075	4.8%
Current Revenue					
Miscellaneous	12,076	12,000	9,000	(3,000)	-25.0%
Transfers In	50,000	-	-	-	n/a
Total Current Revenue	62,076	12,000	9,000	(3,000)	-25.0%
Total Resources	597,594	617,518	643,593	26,075	4.2%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	597,594	617,518	643,593	26,075	4.2%
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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	9,528,379	8,728,057	2,543,501	(6,184,556)	-70.9%
Current Revenue					
Property Tax	1,311,915	1,356,310	1,308,707	(47,603)	-3.5%
Miscellaneous	227,940	201,420	202,083	663	0.3%
Total Current Revenue	2,656,445	1,557,730	1,510,790	(46,940)	-3.0%
Total Resources	12,184,824	10,285,787	4,054,291	(6,231,496)	-60.6%
Requirements					
Operating					
Other (Distributions to Towns)	95,597	99,146	95,666	(3,480)	-3.5%
Non-Operating					
Capital Projects	1,390,019	7,200,000	-	(7,200,000)	n/a
Transfers Out	1,328,814	1,275,941	1,868,379	592,438	46.4%
Total Non-Operating	2,718,833	8,475,941	1,868,379	(6,607,562)	-78.0%
Total Requirements	2,814,430	8,575,087	1,964,045	(6,611,042)	-77.1%
Ending Fund Balance/Reserves	9,370,394	1,710,700	2,090,246	379,546	22.2%
Expenditures by Major Function/Department					
Public Works (Building Services)	2,814,430	8,575,087	1,964,045	(6,611,042)	-77.1%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,075,557	1,065,396	596,369	(469,027)	-44.0%
Current Revenue					
Gaming	300,008	300,000	300,000	-	0.0%
Miscellaneous	32,615	30,000	25,000	(5,000)	-16.7%
Transfers In	2,185,790	100,000	100,000	-	0.0%
Total Current Revenue	2,518,413	430,000	425,000	(5,000)	-1.2%
Total Resources	3,593,970	1,495,396	1,021,369	(474,027)	-31.7%
Requirements					
Operating					
Services & Supplies	930,525	406,275	269,123	(137,152)	-33.8%
Capital Outlay	325,849	360,000	-	(360,000)	n/a
Total Operating	1,256,374	766,275	269,123	(497,152)	-64.9%
Non-Operating					
Capital Projects	253,479	70,000	-	(70,000)	n/a
Transfers Out	190,198	-	-	-	n/a
Total Non-Operating	443,677	70,000	-	(70,000)	n/a
Total Requirements	1,700,051	836,275	269,123	(567,152)	-67.8%
Ending Fund Balance/Reserves	1,893,919	659,121	752,246	93,125	14.1%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Other Taxes (Res. Constr. Tax)	53,438	-	-	-	n/a
Transfers In	103,000	-	-	-	n/a
Total Current Revenue	156,438	-	-	-	n/a
Total Resources	156,438	-	-	-	n/a
Requirements					
Operating					
Other (Distributions to Agencies)	152,000	-	-	-	n/a
Non-Operating					
Capital Projects	4,438	-	-	-	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	4,438	-	-	-	n/a
Total Requirements	156,438	-	-	-	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Parks)	156,438	-	-	-	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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,471,347	976,283	976,755	472	0.0%
Current Revenue					
Intergovernmental (Gas Tax)	935,548	790,486	782,103	(8,383)	-1.1%
Miscellaneous	254,520	40,000	40,000	-	0.0%
Total Current Revenue	1,356,256	830,486	822,103	(8,383)	-1.0%
Total Resources	2,827,603	1,806,769	1,798,858	(7,911)	-0.4%
Requirements					
Operating					
Personnel Services	160,521	269,897	265,047	(4,850)	-1.8%
Services & Supplies	95,765	142,632	501,370	358,738	251.5%
Total Operating	256,285	412,529	766,417	353,888	85.8%
Non-Operating					
Capital Projects	594,891	198,621	806,537	607,916	306.1%
Transfers Out	319,884	218,864	225,904	7,040	3.2%
Total Non-Operating	914,775	417,485	1,032,441	614,956	147.3%
Total Requirements	1,171,060	830,014	1,798,858	968,844	116.7%
Ending Fund Balance/Reserves	1,656,543	976,755	-	(976,755)	n/a
Expenditures by Major Function/Department					
Community Dev (Engineering)	1,171,060	830,014	1,798,858	968,844	116.7%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	982,650	957,472	822,661	(134,811)	-14.1%
Current Revenue					
Miscellaneous (Assessments)	104,777	90,350	66,224	(24,126)	-26.7%
Transfers In	2,387,076	2,159,606	2,251,915	92,309	4.3%
Total Current Revenue	2,491,853	2,249,956	2,318,139	68,183	3.0%
Total Resources	3,474,503	3,207,428	3,140,800	(66,628)	-2.1%
Requirements					
Operating	12,512	9,400	8,650	(750)	-8.0%
Non-Operating					
Debt Service	2,431,748	2,424,525	2,294,937	(129,588)	-5.3%
Transfers Out	11,446	-	-	-	n/a
Total Non-Operating	2,443,194	2,424,525	2,294,937	(129,588)	-5.3%
Total Requirements	2,455,706	2,433,925	2,303,587	(130,338)	-5.4%
Ending Fund Balance/Reserves	1,018,797	773,503	837,213	63,710	8.2%
Expenditures by Major Function/Department					
Administrative Services (Comptroller)	2,455,706	2,433,925	2,303,587	(130,338)	-5.4%

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,392,066	1,988,132	(3,072,974)	(5,061,106)	-254.6%
Current Revenue					
Property Taxes	2,452,406	2,527,721	2,143,630	(384,091)	-15.2%
Miscellaneous	39,629	22,000	25,000	3,000	13.6%
Transfers In	1,534,250	989,800	2,017,500	1,027,700	103.8%
Total Current Revenue	4,026,284	3,539,521	4,186,130	646,609	18.3%
Total Resources	5,418,350	5,527,653	1,113,156	(4,414,497)	-79.9%
Requirements					
Operating					
Personnel Services	23,648	24,245	27,220	2,975	12.3%
Services & Supplies	612,038	622,493	226,003	(396,490)	-63.7%
Total Operating	635,686	646,738	253,223	(393,515)	-60.8%
Non-Operating					
Capital Projects	-	3,151,959	-	(3,151,959)	n/a
Debt Service	326,250	725,500	617,500	(108,000)	-14.9%
Transfers Out	1,534,250	989,800	2,017,500	1,027,700	103.8%
Contingency	-	2,452	1,597	(855)	-34.9%
Total Non-Operating	1,860,500	4,869,711	2,636,597	(2,233,114)	-45.9%
Total Requirements	2,496,186	5,516,449	2,889,820	(2,626,629)	-47.6%
Ending Fund Balance/Reserves	2,922,164	11,204	(1,776,664)	(1,787,868)	-15957.4%

Redevelopment Agency Administration

DC Redvlpmt - Administration	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,048,185	1,685,095	6,867	(1,678,228)	-99.6%
Current Revenue					
Property Taxes	2,452,406	2,527,721	2,143,630	(384,091)	-15.2%
Miscellaneous	28,480	20,000	5,000	(15,000)	-75.0%
Total Current Revenue	2,480,886	2,547,721	2,148,630	(399,091)	-15.7%
Total Resources	3,529,071	4,232,816	2,155,497	(2,077,319)	-49.1%
Requirements					
Operating					
Personnel Services	23,648	24,245	27,220	2,975	12.3%
Services & Supplies	49,463	57,493	26,003	(31,490)	-54.8%
Total Operating	73,111	81,738	53,223	(28,515)	-34.9%
Non-Operating					
Capital Projects	-	3,151,959	-	(3,151,959)	n/a
Transfers Out	1,534,250	989,800	2,017,500	1,027,700	103.8%
Contingency	-	2,452	1,597	(855)	-34.9%
Total Non-Operating	1,534,250	4,144,211	2,019,097	(2,125,114)	-51.3%
Total Requirements	1,607,361	4,225,949	2,072,320	(2,153,629)	-51.0%
Ending Fund Balance/Reserves	1,921,710	6,867	83,177	76,310	1111.3%

Redevelopment Agency Capital Projects

DC Redvlpmt - Capital Projects	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	335,184	286,240	(3,079,841)	(3,366,081)	-1176.0%
Current Revenue					
Miscellaneous	9,581	1,000	20,000	19,000	1900.0%
Transfers In	950,000	280,000	2,017,500	1,737,500	620.5%
Total Current Revenue	959,581	281,000	2,037,500	1,756,500	625.1%
Total Resources	1,294,765	567,240	(1,042,341)	(1,609,581)	-283.8%
Requirements					
Operating					
Services & Supplies	562,575	565,000	200,000	(365,000)	-64.6%
Non-Operating					
Debt Service	-	-	617,500	617,500	n/a
Total Requirements	562,575	565,000	817,500	252,500	44.7%
Ending Fund Balance/Reserves	732,190	2,240	(1,859,841)	(1,862,081)	-83128.6%

Redevelopment Agency Debt Service

DC Redvlpmt - Debt Service	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	8,697	16,797	-	(16,797)	n/a
Current Revenue					
Miscellaneous	1,568	1,000	-	(1,000)	n/a
Transfers In	584,250	709,800	-	(709,800)	n/a
Total Current Revenue	585,818	710,800	-	(710,800)	n/a
Total Resources	594,515	727,597	-	(727,597)	n/a
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Debt Service	326,250	725,500	-	(725,500)	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	326,250	725,500	-	(725,500)	n/a
Total Requirements	326,250	725,500	-	(725,500)	n/a
Ending Fund Balance/Reserves	268,265	2,097	-	(2,097)	n/a

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	4,389,903	2,931,862	2,777,904	(153,958)	-5.3%
Current Revenue					
Property Taxes	6,494,141	6,957,910	7,073,950	116,040	1.7%
State Consolidated Tax	1,859,803	1,755,000	1,587,524	(167,476)	-9.5%
Intergovernmental	351,864	50,000	61,000	11,000	22.0%
Charges for Service	3,673,198	7,791,517	7,197,988	(593,529)	-7.6%
Miscellaneous	447,873	158,232	119,041	(39,191)	-24.8%
Transfers In	876,718	53,000	280,847	227,847	429.9%
Total Current Revenue	13,718,596	16,765,659	16,320,350	(445,309)	-2.7%
Total Resources	18,108,499	19,697,521	19,098,254	(599,267)	-3.0%
Requirements					
Operating					
Personnel Services	7,289,870	8,429,526	8,397,299	(32,227)	-0.4%
Services & Supplies	3,449,976	3,497,804	3,617,963	120,159	3.4%
Capital Outlay	381,877	10,000	-	(10,000)	n/a
Miscellaneous	105,125	-	-	-	n/a
Other	2,814	-	-	-	n/a
Total Operating	11,229,663	11,937,330	12,015,262	77,932	0.7%
Non-Operating					
Capital Projects	1,863,344	239,884	-	(239,884)	n/a
Debt Service	78,765	78,765	180,847	102,082	129.6%
Distrib.-other districts	435,128	4,947,580	4,329,140	(618,440)	-12.5%
Transfers Out	876,718	53,000	280,847	227,847	429.9%
Contingency	-	357,970	351,458	(6,512)	-1.8%
Total Non-Operating	3,253,956	5,677,199	5,142,292	(534,907)	-9.4%
Total Requirements	14,483,618	17,614,529	17,157,554	(456,975)	-2.6%
Ending Fund Balance/Reserves	3,624,881	2,082,992	1,940,700	(142,292)	-6.8%

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 FY10-11 tax rate is \$0.3316.

East Fork General Operations Fund

East Fork General Operations	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,197,389	793,920	1,277,503	483,583	60.9%
Current Revenue					
Property Tax	3,777,239	4,153,987	4,429,200	275,213	6.6%
State Consolidated Taxes	1,859,803	1,755,000	1,587,524	(167,476)	-9.5%
Intergovernmental	146,596	50,000	61,000	11,000	22.0%
Charges for Service	290,056	5,027,580	4,364,140	(663,440)	-13.2%
Miscellaneous	308,940	48,000	42,000	(6,000)	-12.5%
Transfers In	-	-	-	-	n/a
Other Financing Sources	15,000	-	-	-	n/a
Total Current Revenue	6,397,634	11,034,567	10,483,864	(550,703)	-5.0%
Total Resources	7,595,023	11,828,487	11,761,367	(67,120)	-0.6%
Requirements					
Operating					
1 Personnel Services	3,565,573	8,429,526	8,397,299	(32,227)	-0.4%
Services & Supplies	1,231,482	2,137,804	1,907,963	(229,841)	-10.8%
Miscellaneous	105,125	-	-	-	n/a
Capital Outlay	70,691	10,000	-	(10,000)	n/a
Total Operating	4,972,871	10,577,330	10,305,262	(272,068)	-2.6%
Non-Operating					
Capital Projects	41,269	3,484	-	(3,484)	n/a
Transfers Out	876,718	53,000	280,847	227,847	429.9%
Distrib.-other districts	435,128	-	-	-	n/a
Contingency	-	317,170	309,158	(8,012)	-2.5%
Total Non-Operating	1,353,115	373,654	590,005	216,351	57.9%
Total Requirements	6,325,986	10,950,984	10,895,267	(55,717)	-0.5%
Ending Fund Balance/Reserves	1,269,037	877,503	866,100	(11,403)	-1.3%

1 Includes consolidation of East Fork Paramedic and East Fork Fire

East Fork Fire Emergency Fund

EFFPD Emergency	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	450,280	766,305	859,717	93,412	12.2%
Current Revenue					
Miscellaneous	16,533	10,000	5,000	(5,000)	-50.0%
Transfers In	305,718	-	-	-	n/a
Total Current Revenue	322,251	10,000	5,000	(5,000)	-50.0%
Total Resources	772,531	776,305	864,717	88,412	11.4%
Requirements					
Operating	2,814	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	2,814	-	-	-	n/a
Ending Fund Balance/Reserves	769,717	776,305	864,717	88,412	11.4%

East Fork Fire Equipment Reserve Fund

EFFPD Equipment Reserve	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	487,748	153,198	273,933	120,735	78.8%
Current Revenue					
Intergovernmental	5,179	-	-	-	n/a
Charges For Services	-	-	-	-	n/a
Miscellaneous	10,510	10,000	5,000	(5,000)	-50.0%
Transfers In	150,000	18,000	100,000	82,000	455.6%
Total Current Revenue	165,805	28,000	105,000	77,000	275.0%
Total Resources	653,553	181,198	378,933	197,735	109.1%
Requirements					
Operating					
Services & Supplies	98,706	-	300,000	300,000	n/a
Capital Outlay	130,864	-	-	-	n/a
Total Operating	229,570	-	300,000	300,000	n/a
Non-Operating					
Debt Service	78,765	78,765	-	(78,765)	n/a
Total Requirements	308,335	78,765	300,000	221,235	280.9%
Ending Fund Balance/Reserves	345,218	102,433	78,933	(23,500)	-22.9%

East Fork Fire Construction Reserve Fund

EFFPD Construction Reserve	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	829,971	200,271	13,871	(186,400)	-93.1%
Current Revenue					
Property Tax	(3,285)	-	-	-	n/a
Intergovernmental	200,000	-	-	-	n/a
Miscellaneous	18,056	15,000	-	(15,000)	n/a
Transfers In	421,000	35,000	-	(35,000)	n/a
Total Current Revenue	635,772	50,000	-	(50,000)	n/a
Total Resources	1,465,743	250,271	13,871	(236,400)	-94.5%
Requirements					
Non-Operating					
Capital Projects	1,822,075	236,400	-	(236,400)	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	1,822,075	236,400	-	(236,400)	n/a
Total Requirements	1,822,075	236,400	-	(236,400)	n/a
Ending Fund Balance/Reserves	(356,333)	13,871	13,871	-	0.0%

East Fork Fire and Paramedic District Debt Service

EFFPD Debt Service	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Transfers In	-	-	180,847	180,847	n/a
Total Resources	-	-	180,847	180,847	n/a
Requirements					
Non-Operating					
Debt Service	-	-	180,847	180,847	n/a
Total Requirements	-	-	180,847	180,847	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a

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 FY10-11 tax rate is \$0.1580.

East Fork Paramedic General Operations Fund

EF Paramedic General Ops	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,424,515	1,018,168	352,880	(665,288)	-65.3%
Current Revenue					
Property Tax	2,720,071	2,803,923	2,644,750	(159,173)	-5.7%
Charges for Service	3,383,142	2,763,937	2,833,848	69,911	2.5%
Miscellaneous	93,833	75,232	67,041	(8,191)	-10.9%
Total Current Revenue	6,197,134	5,643,092	5,545,639	(97,453)	-1.7%
Total Resources	7,621,649	6,661,260	5,898,519	(762,741)	-11.5%
Requirements					
Operating					
1 Services & Supplies	2,119,788	1,360,000	1,410,000	50,000	3.7%
Capital Outlay	180,322	-	-	-	n/a
Total Operating	6,024,407	1,360,000	1,410,000	50,000	3.7%
Non-Operating					
Distrib.-other districts	-	4,947,580	4,329,140		
Contingency	-	40,800	42,300	1,500	3.7%
Total Non-Operating	-	4,988,380	4,371,440	1,500	-12.4%
Total Requirements	6,024,407	6,348,380	5,781,440	51,500	-8.9%
Ending Fund Balance/Reserves	1,597,242	312,880	117,079	(814,241)	-62.6%

1 Department Combined with East Fork Fire

**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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	10,039,155	5,043,769	5,808,892	765,123	15.2%
Current Revenue					
Property Taxes	2,188,408	2,233,396	2,160,328	(73,068)	-3.3%
State Consolidated Tax	703,715	651,539	593,088	(58,451)	-9.0%
Gaming	92,115	90,540	85,540	(5,000)	-5.5%
Intergovernmental	299,687	149,146	1,412,916	1,263,770	847.3%
Charges for Service	2,545,328	2,854,233	2,799,120	(55,113)	-1.9%
Miscellaneous	643,420	552,419	10,538,728	9,986,309	1807.7%
Transfers In	353,223	594,356	1,232,444	638,088	107.4%
Other Financing Sources	234,338	21,357	21,182	(175)	-0.8%
Depreciation	-	339,547	339,547	-	0.0%
Total Current Revenue	7,060,234	7,486,533	19,182,893	11,696,360	156.2%
Total Resources	17,099,389	12,530,302	24,991,785	12,461,483	99.5%
Requirements					
Operating					
Personnel Services	1,863,334	2,204,083	2,048,385	(155,698)	-7.1%
Services & Supplies	3,530,551	2,933,534	3,009,812	76,278	2.6%
Capital Outlay	47,281	75,000	-	(75,000)	n/a
Other	-	-	-	-	n/a
Total Operating	5,441,166	5,212,617	5,058,197	(154,420)	-3.0%
Non-Operating					
Capital Projects	1,017,655	1,999,844	12,305,519	10,305,675	515.3%
Debt Service	147,621	165,513	165,572	59	0.0%
Transfers Out	353,223	615,713	1,253,626	637,913	103.6%
Contingency	-	79,340	76,753	(2,587)	-3.3%
Miscellaneous	-	-	-	-	n/a
Depreciation	341,288	339,547	339,547	-	0.0%
Total Non-Operating	1,859,786	3,199,957	14,141,017	10,941,060	341.9%
Total Requirements	7,300,953	8,412,574	19,199,214	10,786,640	128.2%
Ending Fund Balance/Reserves	9,798,436	4,117,728	5,792,571	1,674,843	40.7%

Town of Gardnerville Funds

As a separate district, the Town of Gardnerville maintains four separate funds: General Administration (a Special Revenue Fund), Health and Sanitation (an Enterprise Fund), Debt Service, and Ad Valorem Capital (a Capital Construction Fund). Major revenues are derived from Ad Valorem property tax, state taxes, gaming license fees, and user fees. The FY10-11 property tax rate is \$0.5847.

Gardnerville General Administration Fund

Gardnerville Administration	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	425,879	205,434	75,258	(130,176)	-63.4%
Current Revenue					
Property Tax	1,059,585	1,103,499	1,067,654	(35,845)	-3.2%
State Consolidated Taxes	302,294	280,000	250,525	(29,475)	-10.5%
Gaming	28,013	25,000	25,000	-	0.0%
Charges for Service	34,934	20,000	15,000	(5,000)	-25.0%
Miscellaneous	18,720	5,000	5,000	-	0.0%
Total Current Revenue	1,496,066	1,433,499	1,363,179	(70,320)	-4.9%
Total Resources	1,921,945	1,638,933	1,438,437	(200,496)	-12.2%
Requirements					
Operating					
Personnel Services	360,014	485,580	426,098	(59,482)	-12.2%
Services & Supplies	464,346	421,140	591,435	170,295	40.4%
Capital Outlay	5,999	-	-	-	n/a
Total Operating	830,359	906,720	1,017,533	110,813	12.2%
Non-Operating					
Capital Projects	404,763	506,771	44,000	(462,771)	-91.3%
Transfers Out	122,982	122,982	122,981	(1)	0.0%
Contingency	-	27,202	30,526	3,324	12.2%
Total Non-Operating	527,745	656,955	197,507	(459,448)	-69.9%
Total Requirements	1,358,104	1,563,675	1,215,040	(348,635)	-22.3%
Ending Fund Balance/Reserves	563,840	75,258	223,397	148,139	196.8%

Gardnerville Health and Sanitation Fund

Gardnerville Health & Sanitation	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	223,818	154,072	147,277	(6,795)	-4.4%
Current Revenue					
Charges for Service	886,918	936,250	887,550	(48,700)	-5.2%
Miscellaneous	4,293	4,000	3,400	(600)	-15.0%
Other Financing Sources	-	21,357	21,182	(175)	-0.8%
Depreciation	-	70,547	69,547	(1,000)	-1.4%
Total Current Revenue	891,210	1,032,154	981,679	(50,475)	-4.9%
Total Resources	1,115,028	1,186,226	1,128,956	(57,270)	-4.8%
Requirements					
Operating					
Personnel Services	452,354	470,335	402,704	(67,631)	-14.4%
Services & Supplies	446,868	457,385	457,520	135	0.0%
Total Operating	899,222	927,720	860,224	(67,496)	-7.3%
Non-Operating					
Debt Service	3,341	21,157	21,182	25	0.1%
Depreciation	69,697	70,547	69,547	(1,000)	-1.4%
Total Non-Operating	123,039	91,704	90,729	(975)	-1.1%
Total Requirements	1,022,261	1,019,424	950,953	(68,471)	-6.7%
Ending Reserves	92,767	166,802	178,003	11,201	6.7%

Gardnerville Debt Service Fund

Gardnerville Debt	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	5,300	5,275	6,115	840	15.9%
Current Revenue					
Miscellaneous	1,139	75	300	225	300.0%
Transfers In	144,280	144,356	138,175	(6,181)	-4.3%
Total Current Revenue	145,419	144,431	138,475	(5,956)	-4.1%
Total Resources	150,719	149,706	144,590	(5,116)	-3.4%
Requirements					
Operating					
Services & Supplies	200	200	200	-	0.0%
Non-Operating					
Debt Service	144,279	144,356	144,390	34	0.0%
Total Requirements	144,479	144,556	144,590	34	0.0%
Ending Reserves	6,240	5,150	-	(5,150)	n/a

Gardnerville Ad Valorem Capital Projects Fund

Genoa Ad Val Capital Projects	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	17,452	19,569	1,732	(17,837)	-91.1%
Current Revenue					
Intergovernmental	1,700	1,763	1,701	(62)	-3.5%
Miscellaneous	386	400	200	(200)	-50.0%
Total Current Revenue	2,086	2,163	1,901	(262)	-12.1%
Total Resources	19,538	21,732	3,633	(18,099)	-83.3%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	6,068	20,000	-	(20,000)	n/a
Total Requirements	6,068	20,000	-	(20,000)	n/a
Ending Fund Balance/Reserves	13,471	1,732	3,633	1,901	109.8%

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 FY10-11 property tax rate is \$0.3929.

Genoa General Administration Fund

Genoa Administration	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	99,289	40,760	30,631	(10,129)	-24.9%
Current Revenue					
Property Tax	23,837	18,289	26,471	8,182	44.7%
State Consolidated Taxes	11,738	11,539	10,298	(1,241)	-10.8%
Gaming	540	540	540	-	0.0%
Intergovernmental	-	-	50,000	50,000	n/a
Charges for Service	21,130	31,983	27,570	(4,413)	-13.8%
Miscellaneous	308,172	307,644	348,828	41,184	13.4%
Total Current Revenue	365,418	369,995	463,707	93,712	25.3%
Total Resources	464,707	410,755	494,338	83,583	20.3%
Requirements					
Operating					
Personnel Services	115,896	124,443	125,630	1,187	1.0%
Services & Supplies	235,550	244,609	292,053	47,444	19.4%
Total Operating	351,446	369,052	417,683	48,631	13.2%
Non-Operating					
Transfers Out	58,943	-	-	-	n/a
Contingency	-	11,072	12,530	1,458	13.2%
Total Non-Operating	58,943	11,072	12,530	1,458	13.2%
Total Requirements	410,389	380,124	430,213	50,089	13.2%
Ending Fund Balance/Reserves	54,318	30,631	64,125	33,494	109.3%

Genoa Capital Construction Reserve Fund

Genoa Construction Reserve	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	133,147	140,890	93,690	(47,200)	-33.5%
Current Revenue					
Intergovernmental	-	50,000	-	(50,000)	n/a
Miscellaneous	2,820	2,800	2,000	(800)	-28.6%
Transfers In	58,943	-	-	-	n/a
Total Current Revenue	61,763	52,800	2,000	(50,800)	-96.2%
Total Resources	194,910	193,690	95,690	(98,000)	-50.6%
Requirements					
Operating					
Services & Supplies	4,200	-	-	-	n/a
Non-Operating					
Capital Projects	6,923	100,000	-	(100,000)	n/a
Total Requirements	11,123	100,000	-	(100,000)	n/a
Ending Fund Balance/Reserves	183,787	93,690	95,690	2,000	2.1%

Genoa Ad Valorem Capital Projects Fund

Genoa Ad Val Capital Projects	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	17,452	19,569	1,732	(17,837)	-91.1%
Current Revenue					
Intergovernmental	1,700	1,763	1,701	(62)	-3.5%
Miscellaneous	386	400	200	(200)	-50.0%
Total Current Revenue	2,086	2,163	1,901	(262)	-12.1%
Total Resources	19,538	21,732	3,633	(18,099)	-83.3%
Requirements					
Operating					
-	-	-	-	-	n/a
Non-Operating					
Capital Projects	6,068	20,000	-	(20,000)	n/a
Total Requirements	6,068	20,000	-	(20,000)	n/a
Ending Fund Balance/Reserves	13,471	1,732	3,633	1,901	109.8%

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 FY10-11 property tax rate is \$0.7114.

Minden General Administration Fund

Minden Administration	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	846,509	165,024	113,617	(51,407)	-31.2%
Current Revenue					
Property Tax	1,104,985	1,111,608	1,066,203	(45,405)	-4.1%
State Consolidated Taxes	389,683	360,000	332,265	(27,735)	-7.7%
Gaming	63,563	65,000	60,000	(5,000)	-7.7%
Charges for Service	20,991	20,000	12,000	(8,000)	-40.0%
Miscellaneous	82,057	75,000	70,000	(5,000)	-6.7%
Transfers In	100,000	100,000	100,000	-	0.0%
Other Financing Sources	713	-	-	-	n/a
Total Current Revenue	1,966,032	1,731,608	1,640,468	(91,140)	-5.3%
Total Resources	2,812,541	1,896,632	1,754,085	(142,547)	-7.5%
Requirements					
Operating					
Personnel Services	371,779	499,476	443,790	(55,686)	-11.1%
Services & Supplies	1,373,835	869,400	677,340	(192,060)	-22.1%
Capital Outlay	41,282	-	-	-	n/a
Total Operating	1,786,896	1,368,876	1,121,130	(247,746)	-18.1%
Non-Operating					
Capital Projects	566,399	373,073	-	(373,073)	n/a
Transfers Out	-	-	500,000	500,000	n/a
Contingency	-	41,066	33,697	(7,369)	-17.9%
Total Non-Operating	566,399	414,139	533,697	119,558	28.9%
Total Requirements	2,353,295	1,783,015	1,654,827	(128,188)	-7.2%
Ending Fund Balance/Reserves	459,245	113,617	99,258	(14,359)	-12.6%

Minden Health and Sanitation Fund

Minden Trash	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	724,942	268,581	507,910	239,329	89.1%
Current Revenue					
Charges for Service	601,870	630,000	630,000	-	0.0%
Miscellaneous	13,373	15,000	10,000	(5,000)	-33.3%
Depreciation	-	52,000	62,000	10,000	19.2%
Total Current Revenue	623,794	697,000	702,000	5,000	0.7%
Total Resources	1,348,736	965,581	1,209,910	244,329	25.3%
Requirements					
Operating					
Personnel Services	252,437	265,756	196,393	(69,363)	-26.1%
Services & Supplies	242,411	267,900	272,900	5,000	1.9%
Total Operating	494,848	533,656	469,293	(64,363)	-12.1%
Non-Operating					
Transfer out	100,000	200,000	100,000	(100,000)	-50.0%
Depreciation	55,495	52,000	62,000	10,000	19.2%
Total Non-Operating	155,495	252,000	162,000	(90,000)	-35.7%
Total Requirements	650,343	785,656	631,293	(154,363)	-19.6%
Ending Reserves	698,393	179,925	578,617	398,692	221.6%

Minden Water Fund

Minden Water	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Reserves	5,498,034	2,548,465	3,236,061	687,596	27.0%
Current Revenue					
Charges for Service	979,485	1,216,000	1,227,000	11,000	0.9%
Miscellaneous	166,894	100,000	10,060,000	9,960,000	9960.0%
Depreciation	-	217,000	208,000	(9,000)	-4.1%
Total Current Revenue	1,368,984	1,533,000	11,495,000	9,962,000	649.8%
Total Resources	6,867,018	4,081,465	14,731,061	10,649,596	260.9%
Requirements					
Operating					
Personnel Services	310,854	358,493	453,770	95,277	26.6%
Services & Supplies	763,141	672,900	718,364	45,464	6.8%
Capital Outlay	-	75,000	-	(75,000)	n/a
Total Operating	1,073,995	1,106,393	1,172,134	65,741	5.9%
Non-Operating					
Capital Projects	-	-	10,000,000	10,000,000	n/a
Transfers Out	-	250,000	-	(250,000)	n/a
Depreciation	216,096	217,000	208,000	(9,000)	-4.1%
Total Non-Operating	216,096	467,000	10,208,000	9,741,000	2085.9%
Total Requirements	1,290,091	1,573,393	11,380,134	9,806,741	623.3%
Ending Reserves	5,576,927	2,508,072	3,350,927	842,855	33.6%

Minden Capital Equipment/Construction Reserve Fund

Minden Capital Equip/Constr	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	1,668,276	1,018,276	1,056,166	37,890	3.7%
Current Revenue					
Miscellaneous	36,391	35,000	35,000	-	0.0%
Transfers In	-	350,000	994,269	644,269	184.1%
Total Current Revenue	36,391	385,000	1,029,269	644,269	167.3%
Total Resources	1,704,667	1,403,276	2,085,435	682,159	48.6%
Requirements					
Non-Operating					
Capital Projects	33,501	1,000,000	994,269	(5,731)	-0.6%
Total Requirements	33,501	1,000,000	994,269	(5,731)	-0.6%
Ending Fund Balance/Reserves	1,671,166	403,276	1,091,166	687,890	170.6%

Minden Ad Valorem Capital Projects Fund

Minden Ad Val Capital Projects	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	336,720	390,202	445,236	55,034	14.1%
Current Revenue					
Intergovernmental	46,033	47,742	46,066	(1,676)	-3.5%
Miscellaneous	7,741	7,000	3,500	(3,500)	-50.0%
Total Current Revenue	53,775	54,742	49,566	(5,176)	-9.5%
Total Resources	390,495	444,944	494,802	49,858	11.2%
Requirements					
Non-Operating					
Transfers Out	-	-	494,269	494,269	n/a
Total Requirements	-	-	494,269	494,269	n/a
Ending Fund Balance/Reserves	390,495	444,944	533	(444,411)	-99.9%

Summary of Financial Sources and Uses

All Funds by Fund Type

FY10-11

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (26)	Internal Service (3)	Enterprise (12)	Capital Projects (13)	Debt Service (4)	Total (59)
Resources							
Beginning Fund Balance/Reserves	5,943,698	14,050,784	6,331,407	9,648,867	3,651,204	828,776	40,454,736
Current Revenue							
1 Property Taxes	14,979,382	16,585,039	261,432	-	1,308,707	-	33,134,560
Room Taxes	-	4,395,500	-	-	-	-	4,395,500
Other Taxes (Gas/Road/Res.Constr)	-	1,174,650	-	-	-	-	1,174,650
State Consolidated Tax	10,447,485	2,180,612	-	-	-	-	12,628,097
Sales Taxes (P.A.L.S.)	-	1,300,000	-	-	-	-	1,300,000
Licenses & Permits	3,293,000	502,000	-	-	-	-	3,795,000
Gaming	985,000	85,540	-	-	300,000	-	1,370,540
Intergovernmental	1,472,107	5,978,236	-	-	2,145,019	-	9,595,362
Charges for Service	3,496,848	9,743,999	3,585,976	7,781,550	-	-	24,608,373
Fines & Forfeitures	1,274,750	59,500	-	-	-	-	1,334,250
Miscellaneous	279,426	1,708,574	535,700	16,598,800	342,283	66,524	19,531,307
Transfers In	-	1,711,520	-	86,216	3,211,769	2,570,937	7,580,442
Other Financing Sources	-	4,000	7,700	5,648,778	-	-	5,660,478
Depreciation	-	-	194,000	2,369,468	-	-	2,563,468
Total Current Revenue	36,227,998	45,429,170	4,584,808	32,484,812	7,307,778	2,637,461	128,672,027
Total Resources	42,171,696	59,479,954	10,916,215	42,133,679	10,958,982	3,466,237	169,126,763
Requirements							
Operating							
Personnel Services	27,724,913	19,635,792	583,052	2,455,550	265,047	-	50,664,354
Services & Supplies	6,326,815	15,536,454	3,746,546	3,077,486	1,270,493	8,850	29,966,644
Capital Outlay	-	93,316	45,480	-	-	-	138,796
Other	-	34,360	-	-	95,666	-	130,026
Total Operating	34,051,728	35,299,922	4,375,078	5,533,036	1,631,206	8,850	80,899,820
Non-Operating							
Capital Projects	-	3,885,064	-	22,112,500	3,068,056	-	29,065,620
Debt Service	-	-	-	2,006,155	-	3,237,674	5,243,829
Transfers Out	1,703,205	3,147,494	4,815	100,000	2,624,928	-	7,580,442
Distrib.-other districts	-	4,329,140	-	-	-	-	4,329,140
Contingency	606,596	692,712	-	-	-	-	1,299,308
Depreciation	-	-	194,000	2,369,468	-	-	2,563,468
Total Non-Operating	2,309,801	12,054,410	198,815	26,588,123	5,692,984	3,237,674	50,081,807
Ending Fund Balance/Reserves	5,810,167	12,125,622	6,342,322	10,012,520	3,017,292	837,213	38,145,136
Total Requirements	42,171,696	59,479,954	10,916,215	42,133,679	10,341,482	4,083,737	169,126,763

Summary of Financial Sources and Uses

All Funds by Fund Type FY10-11

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	5,943,698	11,334,311	6,331,407	5,757,619	4,751,218	822,661	34,940,914
Current Revenue							
1 Property Taxes	14,979,382	5,207,131	261,432	-	1,308,707	-	21,756,652
Room Taxes	-	4,395,500	-	-	-	-	4,395,500
Other Taxes (Gas/Road/Res.Constr)	-	1,174,650	-	-	-	-	1,174,650
State Consolidated Tax	10,447,485	-	-	-	-	-	10,447,485
Sales Taxes (P.A.L.S.)	-	1,300,000	-	-	-	-	1,300,000
Licenses & Permits	3,293,000	502,000	-	-	-	-	3,795,000
Gaming	985,000	-	-	-	300,000	-	1,285,000
Intergovernmental	1,472,107	5,867,236	-	-	782,103	-	8,121,446
Charges for Service	3,496,848	2,491,441	3,585,976	5,037,000	-	-	14,611,265
Fines & Forfeitures	1,274,750	59,500	-	-	-	-	1,334,250
Miscellaneous	279,426	1,165,705	535,700	6,525,400	276,083	66,224	8,848,538
Transfers In	-	1,611,520	-	65,034	100,000	2,251,915	4,028,469
Other Financing Sources	-	4,000	7,700	5,648,778	-	-	5,660,478
Depreciation	-	-	194,000	2,029,921	-	-	2,223,921
Total Current Revenue	36,227,998	23,778,683	4,584,808	19,306,133	2,766,893	2,318,139	88,982,654
Total Resources	42,171,696	35,112,994	10,916,215	25,063,752	7,518,111	3,140,800	123,923,568
Requirements							
Operating							
Personnel Services	27,724,913	10,215,755	583,052	1,402,683	265,047	-	40,191,450
Services & Supplies	6,326,815	10,631,660	3,746,546	1,628,702	770,493	8,650	23,112,866
Capital Outlay	-	93,316	45,480	-	-	-	138,796
Other	-	34,360	-	-	95,666	-	130,026
Total Operating	34,051,728	20,975,091	4,375,078	3,031,385	1,131,206	8,650	63,573,138
Non-Operating							
Capital Projects	-	3,841,064	-	12,112,500	806,537	-	16,760,101
Debt Service	-	-	-	1,984,973	-	2,294,937	4,279,910
Transfers Out	1,703,205	226,166	4,815	-	2,094,283	-	4,028,469
Contingency	606,596	262,904	-	-	-	-	869,500
Depreciation	-	-	194,000	2,029,921	-	-	2,223,921
Total Non-Operating	2,309,801	4,330,134	198,815	16,127,394	2,900,820	2,294,937	28,161,901
Ending Fund Balance/Reserves	5,810,167	9,807,769	6,342,322	5,904,973	3,486,085	837,213	32,188,529
Total Requirements	42,171,696	35,112,994	10,916,215	25,063,752	7,518,111	3,140,800	123,923,568

Summary of Financial Sources and Uses

All Funds by Fund Type

FY10-11

Redevelopment Agency	General Fund (1)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (1)	Debt Service (1)	Total (3)
Resources							
Beginning Fund Balance/Reserves	-	6,867	-	-	(3,079,841)	-	(3,072,974)
Current Revenue							
1 Property Taxes	-	2,143,630	-	-	-	-	2,143,630
Miscellaneous	-	5,000	-	-	20,000	-	25,000
Transfers In	-	-	-	-	2,017,500	-	2,017,500
Total Current Revenue	-	2,148,630	-	-	2,037,500	-	4,186,130
Total Resources	-	2,155,497	-	-	(1,042,341)	-	1,113,156
Requirements							
Operating							
Personnel Services	-	27,220	-	-	-	-	27,220
Services & Supplies	-	26,003	-	-	200,000	-	226,003
Total Operating	-	53,223	-	-	200,000	-	253,223
Non-Operating							
Capital Projects	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	617,500	617,500
Transfers Out	-	2,017,500	-	-	-	-	2,017,500
Contingency	-	1,597	-	-	-	-	1,597
Total Non-Operating	-	2,019,097	-	-	-	617,500	2,636,597
Ending Fund Balance/Reserves	-	83,177	-	-	(1,859,841)	-	(1,776,664)
Total Requirements	-	2,155,497	-	-	(1,659,841)	617,500	1,113,156

Summary of Financial Sources and Uses

All Funds by Fund Type FY10-11

East Fork Fire	General Fund (0)	Special Revenue (2)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (1)	Total (5)
Resources							
Beginning Fund Balance/Reserves	-	2,137,220	-	-	287,804	-	2,425,024
Current Revenue							
1 Property Taxes	-	4,429,200	-	-	-	-	4,429,200
State Consolidated Tax	-	1,587,524	-	-	-	-	1,587,524
Intergovernmental	-	61,000	-	-	-	-	61,000
Charges for Service	-	4,364,140	-	-	-	-	4,364,140
Miscellaneous	-	47,000	-	-	5,000	-	52,000
Transfers In	-	-	-	-	100,000	180,847	280,847
Total Current Revenue	-	10,488,864	-	-	105,000	180,847	10,774,711
Total Resources	-	12,626,084	-	-	392,804	180,847	13,199,735
Requirements							
Operating							
Personnel Services	-	8,397,299	-	-	-	-	8,397,299
Services & Supplies	-	1,907,963	-	-	300,000	-	2,207,963
Total Operating	-	10,305,262	-	-	300,000	-	10,605,262
Non-Operating							
Debt Service	-	-	-	-	-	180,847	180,847
Transfers Out	-	280,847	-	-	-	-	280,847
Contingency	-	309,158	-	-	-	-	309,158
Total Non-Operating	-	590,005	-	-	-	180,847	770,852
Ending Fund Balance/Reserves	-	1,730,817	-	-	92,804	-	1,823,621
Total Requirements	-	12,626,084	-	-	392,804	180,847	13,199,735

Summary of Financial Sources and Uses

All Funds by Fund Type FY10-11

East Fork Paramedic	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (0)	Debt Service (1)	Total (5)
Resources							
Beginning Fund Balance/Reserves	-	352,880	-	-	-	-	352,880
Current Revenue							
1 Property Taxes	-	2,644,750	-	-	-	-	2,644,750
Charges for Service	-	2,833,848	-	-	-	-	2,833,848
Miscellaneous	-	67,041	-	-	-	-	67,041
Total Current Revenue	-	5,545,639	-	-	-	-	5,545,639
Total Resources	-	5,898,519	-	-	-	-	5,898,519
Requirements							
Operating							
Services & Supplies	-	1,410,000	-	-	-	-	1,410,000
Non-Operating							
Distrib.-other districts	-	4,329,140	-	-	-	-	4,329,140
Contingency	-	42,300	-	-	-	-	42,300
Total Non-Operating	-	4,371,440	-	-	-	-	4,371,440
Ending Fund Balance/Reserves	-	117,079	-	-	-	-	117,079
Total Requirements	-	5,898,519	-	-	-	-	5,898,519

Summary of Financial Sources and Uses

All Funds by Fund Type FY10-11

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	-	219,506	-	3,891,248	1,692,023	6,115	5,808,892
Current Revenue							
1 Property Taxes	-	2,160,328	-	-	-	-	2,160,328
State Consolidated Tax	-	593,088	-	-	-	-	593,088
Gaming	-	85,540	-	-	-	-	85,540
Intergovernmental	-	50,000	-	-	1,362,916	-	1,412,916
Charges for Service	-	54,570	-	2,744,550	-	-	2,799,120
Miscellaneous	-	423,828	-	10,073,400	41,200	300	10,538,728
Transfers In	-	100,000	-	21,182	994,269	138,175	1,253,626
Depreciation	-	-	-	339,547	-	-	339,547
Total Current Revenue	-	3,467,354	-	13,178,679	2,398,385	138,475	19,182,893
Total Resources	-	3,686,860	-	17,069,927	4,090,408	144,590	24,991,785
Requirements							
Operating							
Personnel Services	-	995,518	-	1,052,867	-	-	2,048,385
Services & Supplies	-	1,560,828	-	1,448,784	-	200	3,009,812
Capital Outlay	-	-	-	-	-	-	-
Total Operating	-	2,556,346	-	2,501,651	-	200	5,058,197
Non-Operating							
Capital Projects	-	44,000	-	10,000,000	2,261,519	-	12,305,519
Debt Service	-	-	-	21,182	-	144,390	165,572
Transfers Out	-	622,981	-	100,000	530,645	-	1,253,626
Contingency	-	76,753	-	-	-	-	76,753
Depreciation	-	-	-	339,547	-	-	339,547
Total Non-Operating	-	743,734	-	10,460,729	2,792,164	144,390	14,141,017
Ending Fund Balance/Reserves	-	386,780	-	4,107,547	1,298,244	-	5,792,571
Total Requirements	-	3,686,860	-	17,069,927	4,090,408	144,590	24,991,785

Summary of Financial Sources and Uses

All Funds by Fund Type FY10-11

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	-	75,258	-	147,277	95,199	6,115	323,849
Current Revenue							
1 Property Taxes	-	1,067,654	-	-	-	-	1,067,654
State Consolidated Tax	-	250,525	-	-	-	-	250,525
Gaming	-	25,000	-	-	-	-	25,000
Intergovernmental	-	-	-	-	1,315,149	-	1,315,149
Charges for Service	-	15,000	-	887,550	-	-	902,550
Miscellaneous	-	5,000	-	3,400	500	300	9,200
Transfers In	-	-	-	21,182	-	138,175	159,357
Depreciation	-	-	-	69,547	-	-	69,547
Total Current Revenue	-	1,363,179	-	981,679	1,315,649	138,475	3,798,982
Total Resources	-	1,438,437	-	1,128,956	1,410,848	144,590	4,122,831
Requirements							
Operating							
Personnel Services	-	426,098	-	402,704	-	-	828,802
Services & Supplies	-	591,435	-	457,520	-	200	1,049,155
Total Operating	-	1,017,533	-	860,224	-	200	1,877,957
Non-Operating							
Capital Projects	-	44,000	-	-	1,267,250	-	1,311,250
Debt Service	-	-	-	21,182	-	144,390	165,572
Transfers Out	-	122,981	-	-	36,376	-	159,357
Contingency	-	30,526	-	-	-	-	30,526
Depreciation	-	-	-	69,547	-	-	69,547
Total Non-Operating	-	197,507	-	90,729	1,303,626	144,390	1,736,252
Ending Fund Balance/Reserves	-	223,397	-	178,003	107,222	-	508,622
Total Requirements	-	1,438,437	-	1,128,956	1,410,848	144,590	4,122,831

Summary of Financial Sources and Uses

All Funds by Fund Type FY10-11

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	-	30,631	-	-	95,422	-	126,053
Current Revenue							
1 Property Taxes	-	26,471	-	-	-	-	26,471
State Consolidated Tax	-	10,298	-	-	-	-	10,298
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	50,000	-	-	1,701	-	51,701
Charges for Service	-	27,570	-	-	-	-	27,570
Miscellaneous	-	348,828	-	-	2,200	-	351,028
Total Current Revenue	-	463,707	-	-	3,901	-	467,608
Total Resources	-	494,338	-	-	99,323	-	593,661
Requirements							
Operating							
Personnel Services	-	125,630	-	-	-	-	125,630
Services & Supplies	-	292,053	-	-	-	-	292,053
Total Operating	-	417,683	-	-	-	-	417,683
Non-Operating							
Capital Projects	-	-	-	-	-	-	-
Contingency	-	12,530	-	-	-	-	12,530
Total Non-Operating	-	12,530	-	-	-	-	12,530
Ending Fund Balance/Reserves	-	64,125	-	-	99,323	-	163,448
Total Requirements	-	494,338	-	-	99,323	-	593,661

Summary of Financial Sources and Uses

All Funds by Fund Type FY10-11

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	-	113,617	-	3,743,971	1,501,402	-	5,358,990
Current Revenue							
1 Property Taxes	-	1,066,203	-	-	-	-	1,066,203
State Consolidated Tax	-	332,265	-	-	-	-	332,265
Gaming	-	60,000	-	-	-	-	60,000
Intergovernmental	-	-	-	-	46,066	-	46,066
Charges for Service	-	12,000	-	1,857,000	-	-	1,869,000
Miscellaneous	-	70,000	-	10,070,000	38,500	-	10,178,500
Transfers In	-	100,000	-	-	994,269	-	1,094,269
Depreciation	-	-	-	270,000	-	-	270,000
Total Current Revenue	-	1,640,468	-	12,197,000	1,078,835	-	14,916,303
Total Resources	-	1,754,085	-	15,940,971	2,580,237	-	20,275,293
Requirements							
Operating							
Personnel Services	-	443,790	-	650,163	-	-	1,093,953
Services & Supplies	-	677,340	-	991,264	-	-	1,668,604
Capital Outlay	-	-	-	-	-	-	-
Total Operating	-	1,121,130	-	1,641,427	-	-	2,762,557
Non-Operating							
Capital Projects	-	-	-	10,000,000	994,269	-	10,994,269
Transfers Out	-	500,000	-	100,000	494,269	-	1,094,269
Contingency	-	33,697	-	-	-	-	33,697
Depreciation	-	-	-	270,000	-	-	270,000
Total Non-Operating	-	533,697	-	10,370,000	1,488,538	-	12,392,235
Ending Fund Balance/Reserves	-	99,258	-	3,929,544	1,091,699	-	5,120,501
Total Requirements	-	1,754,085	-	15,940,971	2,580,237	-	20,275,293

COUNTY SERVICES

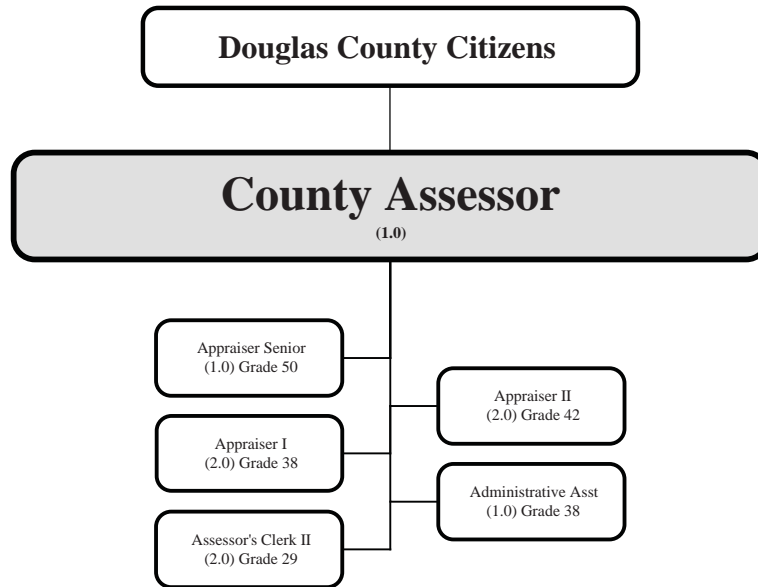
Douglas County provides a variety of services to residents, business and visitors through numerous departments. Most departments are comprised of two or more divisions, which account for particular activities or programs. This section includes each department's Mission Statement, description of Major Programs Offered, Staffing and Budget, FY10-11 Objectives, Major Accomplishments of FY09-10, and FY09-10 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: 9
Total Full-Time Equivalents: 9.0

ASSESSOR’S OFFICE

Mission Statement

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

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

Major Responsibilities

- Continuing with the FY11-12 appraisal cycle, reassess 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 provided by this office.
- Maintain and provide Assessor’s parcel maps for use within the office as well as the general public.
- Provide up-to-date ownership records from deed information.
- Maintain sales data records on all recorded 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. For FY10-11 there will be 9 full-time staff positions (9 FTE). This is a decrease from the 10.3 FTEs in prior years. The FY10-11 budget for the Assessor’s Office is \$740,377.

Assessor					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	692,124	711,962	696,477	(15,485)	-2.2%
Services & Supplies	63,404	24,050	43,900	19,850	82.5%
Total	755,528	736,012	740,377	4,365	0.6%
Funding by Source					
General Fund	755,528	736,012	740,377	4,365	0.6%
FTE	10.30	9.20	9.00	(0.20)	(0.02)

Major Accomplishments of FY09-10

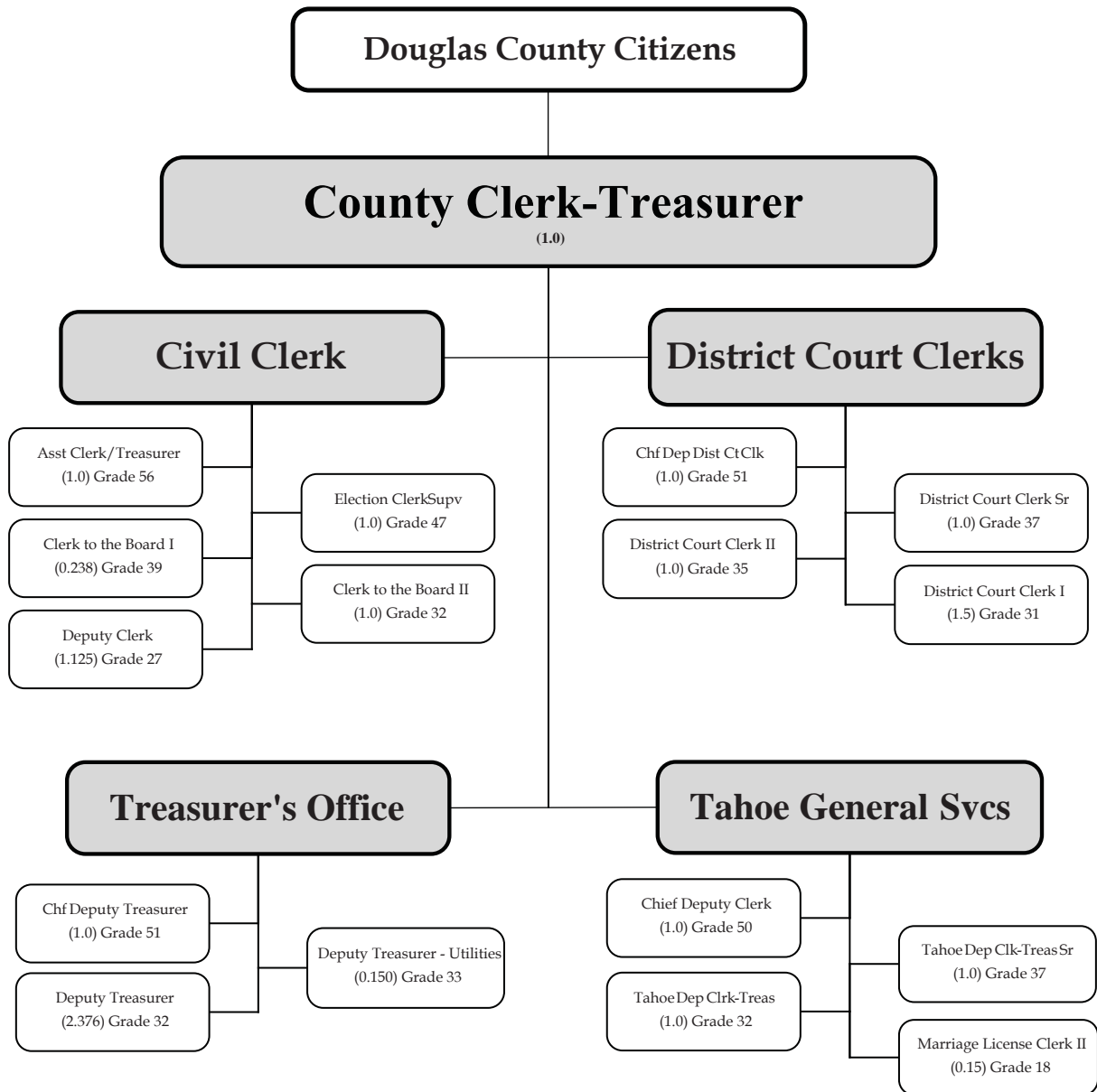
- Finalized the FY10-11 assessment roll. Major components of this function include:
 - o Inspecting, valuing and keying approximately 1,100 permits for new construction.
 - o Completing map changes and the valuation of parcel splits, boundary line adjustments and subdivisions.
 - o Ongoing update and verification of approximately 2,700 exemption records.
- Processed and billed approximately 4,000 unsecured properties for FY09-10, 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 for 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.

Objectives FY10-11

- Continue to work with our internet provider and the Information Systems Division 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. **(SP4)**
- Continue to look for possible efficiencies to make the office more productive. Our focus is to manage the increased number of parcels and businesses with less staff and other resources. **(SP4)**

Clerk-Treasurer's Office

Organizational Chart



Total Number of Positions: 29
Total Full-Time Equivalents: 16.54

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 Federal and State Statutes, County Ordinances and are outlined in the sections below. They may also be found on our website located at <http://cltr.co.douglas.nv.us>.

Staffing and Budget

All Clerk-Treasurer divisions are funded within the General Fund. They generate revenue through fees for specific items (marriage licenses, FFN’s, court fines, property tax tapes, etc.), and through internal service charges as identified in the Cost Allocation and Recovery Plan. For FY10-11, authorized staffing for the combined Clerk-Treasurer’s Office totals 16.54 FTE. The combined division budgets equal \$1,439,953, a 4.1% reduction from the previous year.

County Clerk-Treasurer

Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	1,455,564	1,315,329	1,292,756	(22,573)	-1.7%
Services & Supplies	228,612	186,697	147,197	(39,500)	-21.2%
Total	1,684,176	1,502,026	1,439,953	(62,073)	-4.1%
Expenditures by Division					
Civil Clerks	351,669	340,227	333,994	(6,233)	-1.8%
Elections	204,932	129,200	85,000	(44,200)	-34.2%
Tahoe General Services	278,233	282,656	272,456	(10,200)	-3.6%
Treasurer	484,122	384,301	379,071	(5,230)	-1.4%
District Court Clerks	365,220	365,642	369,432	3,790	1.0%
Total	1,684,176	1,502,026	1,439,953	(62,073)	-4.1%
Funding by Source					
General Fund	1,684,176	1,502,026	1,439,953	(62,073)	-4.1%
FTE	20.09	17.09	16.54	(0.55)	-3.2%

CIVIL CLERK

The Clerk's main office is located in the Historic Old Courthouse, 1616 8th Street, Minden. Hours of operation are Monday through Friday, 9:00 a.m. to 5:00 p.m. The Clerk's office at Lake Tahoe is open 6 days a week (excluding Thanksgiving and Christmas), 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 marriage ceremonies.
- Process passport applications.
- Take passport photos.
- Issue dog licenses.
- Verify identifications for benefits of foreign residents.
- 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

For FY10-11, the Civil Clerk’s office has 4.06 FTE’s and a budget of \$333,994.

Civil Clerks					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	337,326	324,097	317,864	(6,233)	-1.9%
Services & Supplies	14,343	16,130	16,130	-	0.0%
Total	351,669	340,227	333,994	(6,233)	-1.8%
Funding by Source					
General Fund	351,669	340,227	333,994	(6,233)	-1.8%
FTE	4.98	4.31	4.06	(0.25)	-5.8%

ELECTION

The Election Division is located in the Historic Old Courthouse, 1616 8th St., 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 web server operations for public inquiry and public notices.
- 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 33,000 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 FY10-11 budget is \$85,000. Temporary staff is employed during the election cycles.

Elections					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	50,938	9,900	7,700	(2,200)	-22.2%
Services & Supplies	153,994	119,300	77,300	(42,000)	-35.2%
Total	204,932	129,200	85,000	(44,200)	-34.2%
Funding by Source					
General Fund	204,932	129,200	85,000	(44,200)	-34.2%
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 Statutes.
- File and docket all legal documents and maintain files utilized in two District Courts.
- Scans all court pleadings filed in each District Court case.
- File legal documents and maintain files utilized by the Western Nevada Regional Drug Court (WNRDC) 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 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 and change of venues pursuant to court orders.
- 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 A.O.C.
- 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.
- Track motions for judicial assistants and post monthly pursuant to Supreme Ct. rule 17.

Staffing and Budget

The District Court Clerk’s Office has 4.90 FTE’s. The FY10-11 budget is \$369,432.

Court Clerks

Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	344,655	352,075	355,865	3,790	1.1%
Services & Supplies	20,565	13,567	13,567	-	0.0%
Total	365,220	365,642	369,432	3,790	1.0%
Funding by Source					
General Fund	365,220	365,642	369,432	3,790	1.0%
FTE	4.90	4.90	4.90	-	0.0%

TREASURER'S OFFICE

The Office is located in the Historic Old Courthouse, 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.
- Billing, collecting, and apportioning Real Property taxes, issue courtesy notices to delinquent real property taxpayers after fourth installment and publish delinquent taxes and other tax notices as required by NRS.
- Collect and apportion Personal Property Taxes.
- Prepare liens, redemptions, quitclaim deeds, and tax sale deeds for recordation per NRS.
- Conduct tax sales for three (3) year delinquent properties, post and balance all special taxes for Districts that bill maintenance and operation fees.
- Collect, balance, and process water and sewer accounts maintaining all meter reading equipment and software for both touch read and radio read.
- Prepare hang-tags 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 and the Core Receipt System; along with Sequel Server, network and database operations, Red Flag rules and web server operations.
- Receipt and maintain database of all unclaimed monies to be transferred to the State Treasurer according to NRS.
- Maintain check inquiry for users to verify checks cleared.
- Maintain core inquiry/database for all departments to have access to a report writer for verifying money received.

Staffing and Budget

The Treasurer’s office has 4.23 FTE’s. The FY10-11 budget is \$379,071.

Treasurer					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	453,716	354,501	346,771	(7,730)	-2.2%
Services & Supplies	30,406	29,800	32,300	2,500	8.4%
Total	484,122	384,301	379,071	(5,230)	-1.4%
Funding by Source					
General Fund	484,122	384,301	379,071	(5,230)	-1.4%
FTE	6.51	4.23	4.23	-	0.0%

TAHOE GENERAL SERVICES

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

Expanded Responsibilities Include:

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

Staffing and Budget

The Tahoe General Services has 3.35 FTE's. The FY10-11 budget is \$272,456.

Tahoe General Svcs					
	2008-09	2009-10	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	268,929	274,756	264,556	(10,200)	-3.7%
Services & Supplies	9,304	7,900	7,900	-	0.0%
Total	278,233	282,656	272,456	(10,200)	-3.6%
Funding by Source					
General Fund	278,233	282,656	272,456	(10,200)	-3.6%
FTE	3.70	3.65	3.35	(0.30)	-8.2%

CLERK-TREASURER COMBINED

Major Accomplishments of FY09-10

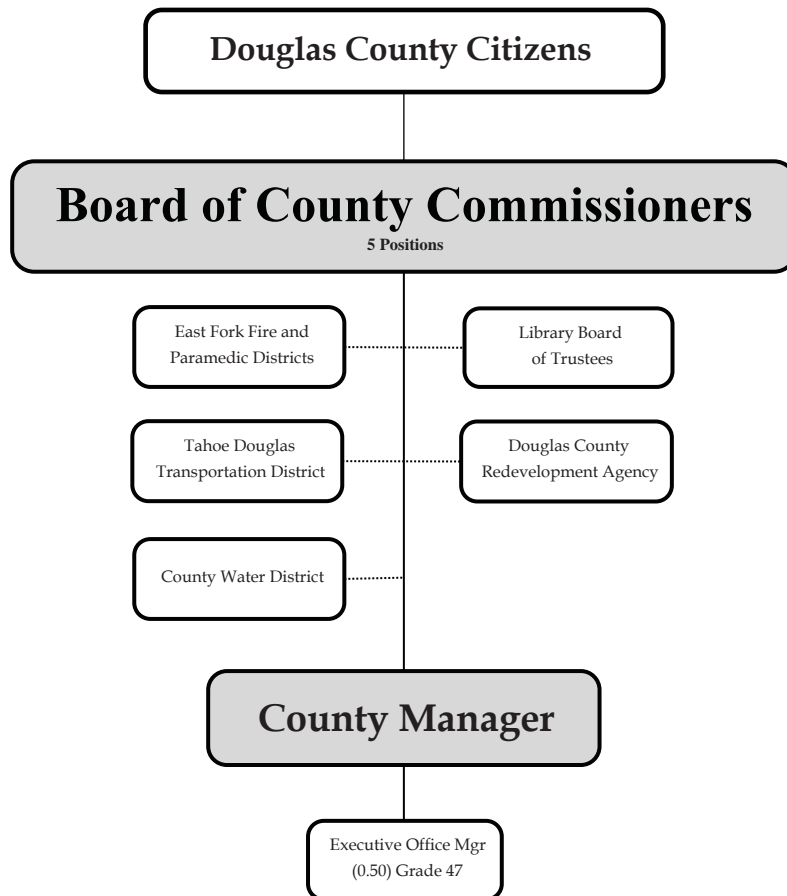
- Completed successful primary elections for the 2010 election cycle which included moving permanent early voting location to the Historic 'Old Courthouse'.
- Helped prepare revised statewide election policies, procedures and 'Move Act' changes.
- Continued work on the operation of the Statewide Voter Registration System.
- Completed signature conversion/compression for all voters.
- 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).
- Revised Clerk/Treasurer operations to meet required budget reductions for FY10-11.
- Implemented legislation changes that became law in 2009 & 2010.
- Completed the 2nd year cycle on the ADS Property Tax Billing System. This included administration of changes for AS400 programs, revision of tax bills, development of additional database routines, attending and testifying at State meetings and the production of new reports.
- 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.
- Continued investment pool development with Mellon/BNY.
- Completed implementation for Velocity 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 'Red Flag Rules' ordinance, policies and procedures.
- Completed purchase of new Jury System software.
- Completed the move combining the Clerk's office and Election center locations into one facility with the Treasurer's office at the 'Old Courthouse'.
- Completed upgrade of online voter inquiry as required by the federal 'Move Act'.

Objectives FY10-11

- Successfully conducted the 2010 General Election.
- Expand early voting turnout and duration for 2010 election.
- Build on the improved election locations, systems and procedures established in the primary. **(SP4)**
- Participate in the AOC statewide comprehensive training/education process for District Court Clerks and the AOC Legislative Field Team.
- Complete testing and selection process for new Treasury General Ledger system.
- 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.
- Complete implementation of new Jury System program and files within the UCS to work 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.
- Continue work on enhancement of Commissioner meeting packets, audio files 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. **(SP1)**
- Complete utilities installation 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. **(SP1)**
- 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.
- Explore possibility of opening another DMV satellite office in Minden.
- 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.
- Complete discussions with Information Systems on administrative issues and upgrade of outdated computers, standardized software systems and operational needs.
- Continue active discussion and participation with other Douglas County elected officers to insure we continue to provide the best possible service to our constituents.
- Complete testing and selection process for new Treasury General Ledger system.
- Complete testing and development for Fictitious Firm Name web searches and ordering marriage license application copies over the web.

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 well-planned to integrate with services, facilities, and the surrounding natural landscape; the diverse, entrepreneurial economy that supports our families; and our commitment to collaborative decision making to ensure a sustainable high quality of life for future generations.

Mission Statement

Working together with integrity and accountability, the Douglas County team provides efficient and effective government services to fostering a safe, healthy, scenic and vibrant community in which people prosper and enjoy an exceptional standard of living.

Overview of County Commissioner Functions

The Board of County Commissioners is the legislative body of Douglas County. The Board establishes policies for the County that are implemented by employees under the direction of the County Managers 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 the 2010 calendar year, Michael Olson is the Chairman and David Brady is Vice Chairman.

Public meetings are held on the first Thursday of each month at the Historic Courthouse in Minden, and on the third Thursday of each month at the Douglas County Transportation (Chamber/Visitors Authority) Building in Stateline (Lake Tahoe). Special meetings are scheduled as required or needed. Other community and public meetings are held throughout the year to obtain public input on specific matters and projects proposed within the County. Each year, commissioners appoint residents to numerous advisory boards and citizen committees to provide specific input to the Board. Board Members also serve on a number of local, regional and statewide boards and committees.

Staff and Budget

Staff support for the Board is provided by the County Manager’s Office, with 50% of the Office Manager’s cost allocated to the Commissioners’ budget. The budget for FY10-11 is \$345,821.

County Commissioners					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	290,899	295,368	293,796	(1,572)	-0.5%
Services & Supplies	98,740	77,508	52,025	(25,483)	-32.9%
Total	389,639	372,876	345,821	(27,055)	-7.3%
Funding by Source					
General Fund	389,639	372,876	345,821	(27,055)	-7.3%
FTE	0.50	0.50	0.50	-	0.0%

Major Accomplishments of FY09-10

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.

Objectives FY10-11

- Monitor and adjust the County Strategic Plan to ensure the strategic priorities identified by the Board are guiding the work of County Departments and the focus of the Board of County Commissioners. **(SP1,2,3,4)**
- Adopt an Airport Use Ordinance that reflects the community’s desire for appropriate Airport uses and complies with federal law. **(SP1)**
- Develop strategies to address long term financial stability. **(SP1)**
- Address short term financial issues. **(SP1)**
- Explore creation of a Tax Increment Area for the Stateline area. **(SP1)**
- Update the Emergency Preparedness Plan and conduct a training exercise. **(SP2)**
- Develop an Economic Development Vitality Action Plan to enhance Douglas County’s environmental, economic, social and cultural capital. **(SP3)**
- Complete public process in the development of the County’s federal lands bill. **(SP3)**
- Explore and improve upon the development application process. **(SP3)**
- Develop a Stormwater Master Plan for the Carson Valley. **(SP4)**
- Consider the acquisition of the Seeman Ranch property for resource conservation and future facility needs. **(SP4)**
- Complete the scope of feasibility study for a consolidated County water system. **(SP4)**

Objectives vs. Results FY09-10

Objective #1: Monitor and adjust the County Strategic Plan to ensure the strategic priorities identified by the Board are guiding the work of County departments and the focus of the Board of County Commissioners.

Result: The Board updated the Strategic Plan in February 2010 to give clear direction about its priorities and to respond to economic challenges and reduced staffing levels. Several objectives of the Plan were accomplished, including adoption of the Transient Lodging License Tax, the County Emergency Preparedness Plan, the Employment and Job Training Program, and the Water System interconnection between Douglas County, the Town of Minden, Indian Hills General Improvement District, and Carson City.

Objective #2: Consider the consolidation of the County’s water utilities into a single water utility fund.

Result: 100% complete. The County completed its evaluation of the feasibility of consolidating the County’s water utility funds. Multiple reports were presented to the Board throughout the year, including final presentations on June 13, 2010 and June 17, 2010. The Board voted not to consolidate the systems at their June 17, 2010 meeting.

Objective #3: Complete the public process in the development of a Douglas County Conservation Bill which places an emphasis on the funding of agricultural conservation easements.

Result: Ongoing. As part of the public process the Conservation Bill Team has met with approximately 85 stakeholder groups during the FY09-10. The process to develop support for the Bill will continue into the next fiscal year. The County team is working closely with the Washoe Tribe and the Coalition for Public Access to address items of mutual interest.

Objective #4: Develop a Stormwater Master Plan.

Result: The Carson Valley Stormwater Master Plan process was initiated with a limited budget. The project has been put on hold due to limited funding and concerns by the Board about additional fees during the current economy. Currently a Lake Tahoe Stormwater Master Plan with similar obstacles is being pursued.

Objective #5: Develop board economic development strategies in conjunction with regional partners.

Result: An extensive amount of work has been put into creating an Economic Vitality Plan during the last fiscal year. Plan development has included extensive public input and analysis of previous plans. Teams have been developed to lead various projects that focus on outdoor recreation, distinctive downtowns, and education and workforce. The goal is to have the Board adopt the Plan in September of 2010.

Objective #6: Develop a balanced budget for FY10-11 to support County services and capital improvements.

Result: The Board approved its FY10-11 final budgets at a public hearing on May 17, 2010. This budget required a number of expenditure reductions and personnel cost containment strategies to offset declining revenue. The adopted budget was based on Board priorities and provides adequate funding to support existing programs and services to the community.

Objective #7: Complete departmental performance analysis reviews.

Result: A performance analysis review and recommendations were completed for the Geographic Information Systems Division that resulted in various improvements.

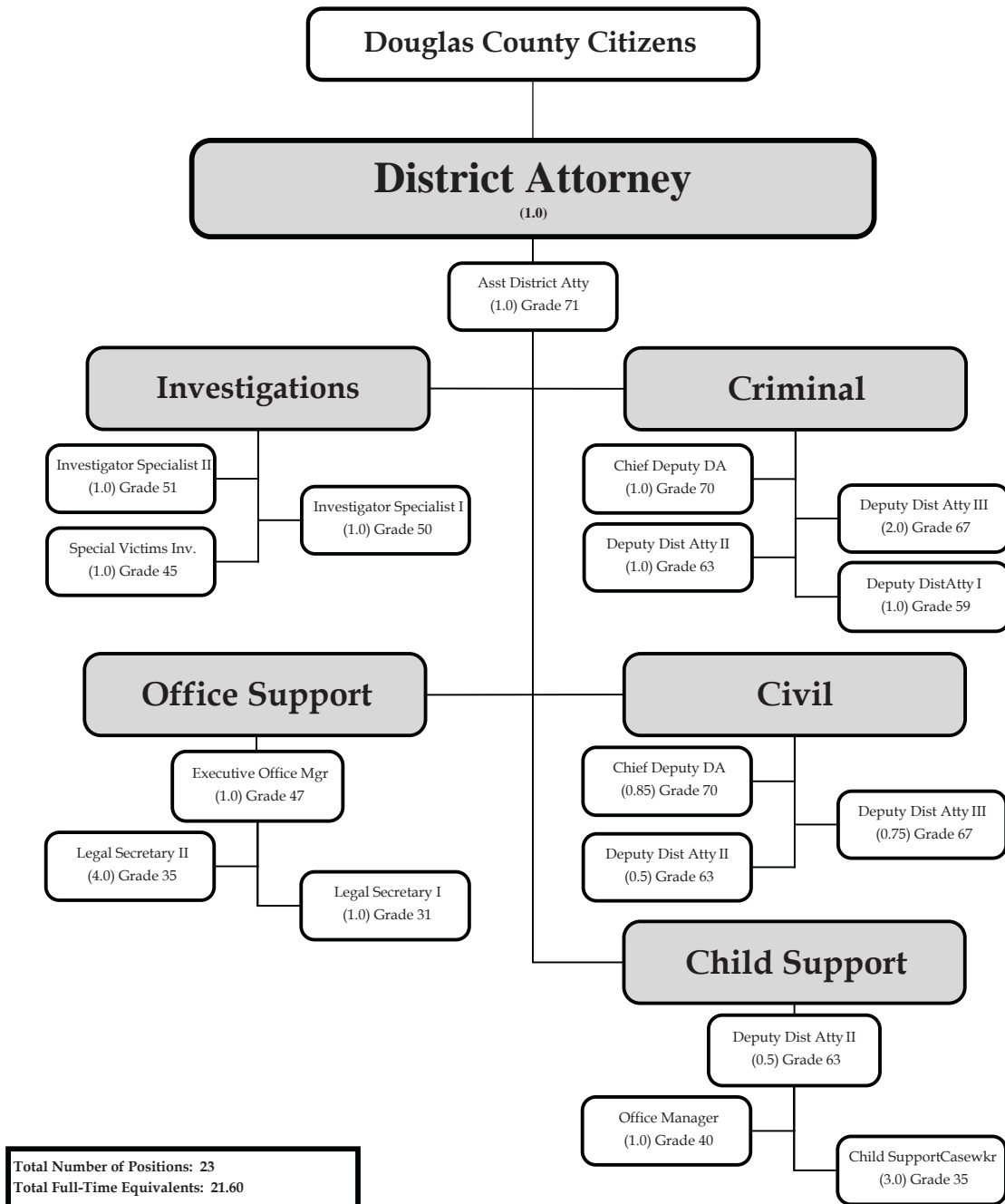
Objective #8: Prepare strategies for future ballot questions in 2010.

Result: After over 40 public meetings an Airport use ordinance was drafted for voter consideration on the November 2010 ballot.

Objective #9: Continue the development of facility plans and implementation of priority infrastructure projects.

Result: Minden Jail Expansion 60% complete; Improvements to the Minden Inn Building were made; Administrative Services move into the Minden Inn 100% complete; Board of County Commissioner meeting room remodel 100% complete; Recorder's Office remodel 100% complete; numerous water; sewer and transportation maintenance projects were undertaken during FY09-10.

District Attorney's Office Organizational Chart



Total Number of Positions: 23
Total Full-Time Equivalents: 21.60

Total Grant Funded FTE: 1.0

DISTRICT ATTORNEY'S OFFICE

Mission Statement

The mission of the Douglas County District Attorney's Office is to pursue justice through the fair and ethical prosecutions of criminal offenders, to seek justice for victims of crime, to create a safer community through positive partnerships with law enforcement and other community members, and to earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

Description and 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 felony, 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 primarily misdemeanors.
- One full-time Deputy District Attorney prosecuting all juvenile cases, 432B cases (children in need of protection), and all levels of crimes.
- Three full-time legal secretaries assigned to the Carson Valley Office, one full-time legal secretary assigned to the Lake Tahoe Office, and an Office Manager (handles administrative duties and performs secretarial duties for Criminal Division and Civil Division); due to budget cuts, the Criminal Division has one secretarial position that has been held vacant and unfunded since July 1, 2008.

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.
- Conduct 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 and 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.
- Provide legal assistance to all law enforcement agencies 24 hours a day.
- Oral arguments in Justice Courts, District Courts and Nevada Supreme Court.

In calendar year 2009, the Criminal Division opened 2742 criminal files, which included 621 felony cases. Of those cases, 111 were set for preliminary hearings and 284 were set for trial. In addition, the Criminal Division conducted pre-trial conferences involving 2056 traffic citations, of which 139 were set for trial.

There are two specialized units in the Criminal Division: (1) The Special Victims Response Team (SVRT) was created by District Attorney Mark Jackson in 2008 through a \$500,000 grant from the U.S. Department of Justice, Office on Violence Against Women. The SVRT was created to address the historically poor accountability of domestic violence offenders and the lack of safety measures in place for victims of such crimes. Currently, the SVRT identifies, assesses and responds to child, youth and adult victims of domestic violence, dating violence, sexual assault and stalking through collaboration with law enforcement and non-governmental agencies. In addition, the SVRT increases the safety and well-being of women and children by dealing directly and immediately with domestic violence crimes. Prior to the implementation of the SVRT, the District Attorney’s Office suffered from a conviction rate in domestic violence cases of 15-20%. As of July 1, 2008, the conviction rate for domestic battery cases rose to 48%. As of December 31, 2008, the conviction rate for domestic battery cases rose to 74%. One of the quarterly reporting periods in 2009 resulted in an 82% conviction rate. Over the last two years, the conviction rate of domestic battery cases has remained steady at 74%. The SVRT received an additional \$350,000 in federal grant monies to fund the program through September 30, 2011. (2) The Bad Check Recovery Unit (BCRU) was launched in January of 2010. Recognizing that bad checks have a tremendous impact in Douglas County and that local merchants and businesses were losing hundreds of thousands of dollars each year to bad checks, District Attorney Mark Jackson created the unit to provide a more efficient and productive process for handling bad check cases. In the first quarter of 2010, the BCRU recovered and collected \$222,545 in restitution for Douglas County businesses and over \$20,000 in statutory fees paid by the offender.

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 Care and Services, Airport, Assessor's Office, Clerk's Office, Community Development, Comptroller's Office, China Spring Youth Camp, Constable's Office, County Manager's Office, East Fork Fire Protection District, Human Resources, Information Systems, Justice Courts, Juvenile Probation, Library, Paramedic District, Parks and Recreation, Purchasing, Recorder's Office, Road Maintenance, 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.
- 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.

The Civil Division also handles forfeiture cases wherein the staff tracks, seizes and causes the civil forfeiture of money and property used in, or gained from, violations of the Uniform Controlled Substances Act as well as the forfeiture of money and property used in the commission of other enumerated crimes. The proceeds of such forfeitures are distributed to law enforcement agencies.

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 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 Human Resources 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 position is being held vacant and unfunded as a result of budget cuts.

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 20 full-time employees, 2 part-time employees, and 1 grant funded position, including the Family Support Division. The District Attorney’s Office budget for FY10-11 is \$2,531,379. The General Fund supports the division.

District Attorney					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	2,337,213	2,363,183	2,375,661	12,478	0.5%
Services & Supplies	188,465	208,729	155,718	(53,011)	-25.4%
Total	2,525,678	2,571,912	2,531,379	(40,533)	-1.6%
Expenditures by Division					
Civil/Criminal	2,153,763	2,261,646	2,166,367	(95,279)	-4.2%
Family Support	371,915	310,266	365,012	54,746	17.6%
Total	2,525,678	2,571,912	2,531,379	(40,533)	-1.6%
Funding by Source					
General Fund	2,525,678	2,571,912	2,531,379	(40,533)	-1.6%
FTE	23.60	22.79	22.60	(0.19)	-0.8%

For a number of years, this report has mentioned the need for additional staff. In 2009, each attorney assigned to the criminal division filed charges on, and prosecuted more than, 548 cases (this number excludes all other cases handled by the attorneys that did not result in the filing of criminal charges). The number of cases handled by each criminal prosecutor continues to increase to the detriment of the health, safety and welfare of the citizens of Douglas County.

The question of how many cases should a prosecutor handle has received two basic answers during the last three decades. The initial recommendation from the National Advisory Commission on Criminal Justice Standards and Goals is: “That an attorney handle no more than 150 felonies per year or no more than 400 misdemeanors per year.” (Emphasis in original) American Bar Association Criminal Justice Standards 5-5.3, Providing Defense Services, 1977. The Douglas County District Attorney’s Office greatly exceeds the limits in this recommendation and has for over 15 years.

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

<u>Action</u>	<u>Implementation Date</u>
Add 1 FTE Deputy District Attorney III position (Criminal Division)	July 1, 2011
Add 1 FTE Deputy District Attorney III position (Civil Division)	July 1, 2011
Add 1 FTE Legal Secretary	July 1, 2011

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

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

Accomplishments for FY09-10

- The Criminal Division filed criminal charges in over 2,700 cases.
- The Nevada Supreme Court upheld the conviction of Karen Bodden for the August 2006 murder of her husband.
- The Civil Division provided competent legal representation to the Board of County Commissioners, elected officers and county departments.
- The Civil Division successfully defended the county in numerous lawsuits.
- The Family Support Division obtained outstanding performance and received the highest ratings by the State Child Support Enforcement Division through a FSA audit in October of 2009 and an Annual State Audit in March of 2010.
- The Family Support Division collected and distributed \$2,636,717 to custodial parents from February of 2009 through February of 2010.
- Created and implemented Bad Check Recovery Unit resulting in the collection of more than \$220,000 in bad checks for Douglas County businesses and merchants during the first quarter of 2010.
- Created and launched Douglas County District Attorney's Office website, which includes up-to-date access to County Code. The URL for the website is www.dcnvda.org.
- Implemented electronic discovery in criminal cases.
- Worked with sheriff's office and northern Nevada Consolidated Gang Intelligence Team in addressing rising gang issues and crimes in Douglas County.

Objectives FY10-11

- 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. **(SP2)**
- Continue our collection efforts in our Family Support Enforcement Division.
- 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. **(SP4)**
- Continue working with sheriff's office and county staff in addressing rising gang issues and crimes in Douglas County. **(SP2)**
- Complete the upgrade and enhancements to the JustWare case management system.
- Meet with law enforcement agencies, the Nevada Department of Public Safety, the Administrative Office of the Courts, and the court I.T. department to initiate a plan for data sharing implementation of the new Nevada Offense Codes (NOC). **(SP2)**

PUBLIC DEFENDER

Mission Statement

To provide effective representation of indigent persons charged with committing crimes within the jurisdictional boundaries of Douglas County, 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 adults charged with committing misdemeanor, gross misdemeanor and felony offenses within the jurisdictional boundaries of Douglas County. This includes providing representation to juveniles alleged to be delinquent or in need of supervision where the Court orders the appointment of an attorney in accord with NRS 62D.030. In addition, representation is provided for a child, parent or other person responsible for a child's welfare when that parent or other person is alleged to have abused or neglected that child and the Court orders the appointment of an attorney pursuant to NRS 432B.420. The appointed attorney represents indigent defendants in the Ninth Judicial District Courts, the East Fork Township Justice Court and the Tahoe Township Justice Court. 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.

When representing an indigent person, the attorney's duties include, but are not limited to:

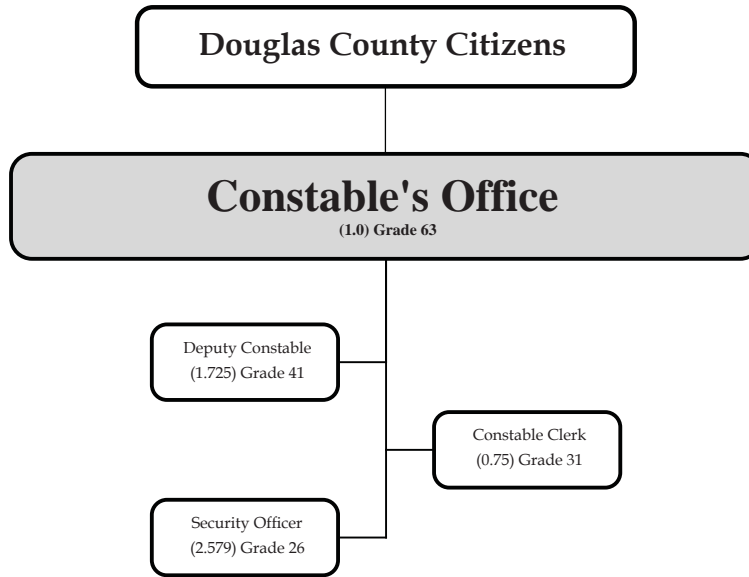
- a. Counseling and defending the person at every stage of the proceedings, including revocation of probation or parole;
- b. Conducting interviews;
- c. Performing or supervising the performance of necessary investigations;
- d. Conducting necessary preparation;
- e. Appearing at all Court hearings concerning the assigned matter including, but not limited to, detention hearings, preliminary hearings, arraignments, pre-trial writ or motion hearings, trials and sentencing hearings as required to provide a full professional defense of the matter, and;
- f. Representing the indigent person in the assigned matter on any appeal to the Ninth Judicial District Court or Nevada Supreme Court whether based upon a preliminary matter or final judgment subject to the limitations of NRS 180.060(4).

Staffing & Budget

The Public Defender program is provided on a contractual basis by three private attorneys pursuant to the provisions of Chapter 260 of the Nevada Revised Statutes. The Public Defender program also utilizes conflict attorneys. Cases are assigned to the contracting attorneys on a rotating basis. The Board of County Commissioners awards public defender contracts based on recommendations from the District Court Judges and the District Attorney’s Office. The FY10-11 budget is \$687,500 and is supported entirely by the General Fund.

Public Defender					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Services & Supplies	673,043	687,500	687,500	-	0.0%
Funding by Source					
General Fund	673,043	687,500	687,500	-	0.0%
FTE	-	-	-	-	n/a

Constable's Office Organizational Chart



Total Number of Positions: 14
Total Full-Time Equivalents: 6.054

CONSTABLE OFFICE

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 Constable is locally elected. Douglas County pays all costs of his services. The Constable Office receives assistance from part-time Deputy Constables and part-time Clerk position (on-call personnel are not included in FTE calculations). The FY10-11 budget for the East Fork Township is \$273,871 and the Tahoe Township is \$140,092. The Constable's Office is supported entirely by the County's General Fund.

EF Constable/Security

	2008-09	2009-10	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	265,578	272,048	268,406	(3,642)	-1.3%
Services & Supplies	3,434	6,065	5,465	(600)	-9.9%
Total	269,012	278,113	273,871	(4,242)	-1.5%
 Funding by Source					
General Fund	269,012	278,113	273,871	(4,242)	-1.5%
FTE	3.70	3.58	3.58	-	0.0%

Tahoe Constable

Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	132,643	138,860	137,732	(1,128)	-0.8%
Services & Supplies	1,592	2,360	2,360	-	0.0%
Total	134,235	141,220	140,092	(1,128)	-0.8%
Funding by Source					
General Fund	134,235	141,220	140,092	(1,128)	-0.8%
FTE	2.48	2.48	2.48	-	0.00%

Objectives FY10-11

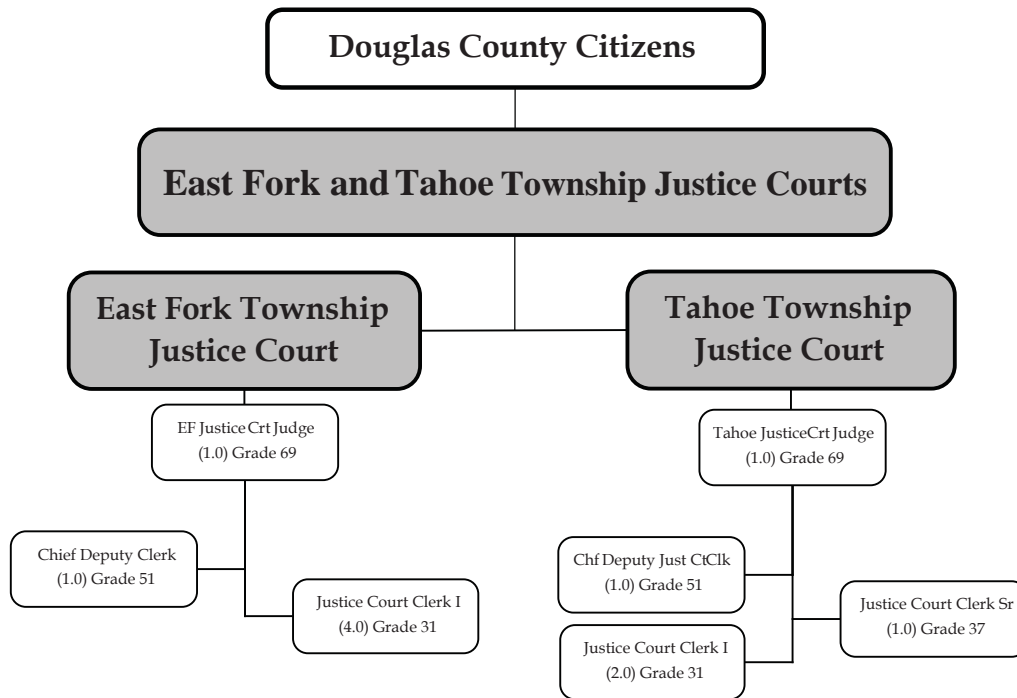
- To provide cost effective services and programs to meet the needs of the Douglas County community. **(SP 1)**

Objectives & Results FY09-10

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

Result: *Ongoing.*

East Fork and Tahoe Township Justice Courts Organizational Chart



Total Number of Positions: 11
Total Full-Time Equivalents: 11.0

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, evictions, 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

Douglas County pays the salaries of the two Justice Court Judges and their staffs.

East Fork Justice Court has a staff consisting of 6 full-time employees, including the Judge (currently filled with a temporary assignment), 1 Chief Deputy Justice Court Clerk, 4 full-time Justice Court Clerks for a total of 6.0 FTE

Tahoe Justice Court has a staff consisting of 5 full-time employees, including a Judge Richard Glasson, Chief Deputy Justice Court Clerk, 1 Senior Justice Court Clerk, 2 Justice Court Clerks for a total of 5.00 FTE.

The FY10-11 budget for the East Fork Justice Court is \$612,012 and the Tahoe Justice Court is \$541,554. Both Justice 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	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted 10 to 11	Adopted 10 to 11
Personnel Services	573,433	544,052	510,155	(33,897)	-6.2%
Services & Supplies	59,820	99,975	55,199	(44,777)	-44.8%
Capital Outlay	22,897	3,704	46,658	42,954	1159.7%
Capital Projects	-	-	-	-	n/a
Total	656,150	647,731	612,012	(35,720)	-5.5%
Funding by Source					
General Fund	601,875	627,777	548,880	(78,897)	-12.6%
Justice Court Admin Assess	54,275	19,954	63,132	43,178	216.4%
Total	656,150	647,731	612,012	(35,720)	-5.5%
FTE	7.50	7.00	6.00	(1.00)	-14.3%

Tahoe Justice Court

Expenditures by Category	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted 10 to 11	Adopted 10 to 11
Personnel Services	501,553	473,502	415,072	(58,430)	-12.3%
Services & Supplies	65,665	54,600	79,824	25,224	46.2%
Capital Outlay	22,897	3,704	46,658	42,954	1159.7%
Total	590,115	531,806	541,554	9,748	1.8%
Funding by Source					
General Fund	535,839	511,852	478,422	(33,430)	-6.5%
Justice Court Admin Assess	54,276	19,954	63,132	43,178	216.4%
Total	590,115	531,806	541,554	9,748	1.8%
FTE	5.50	5.00	5.00	-	0.0%

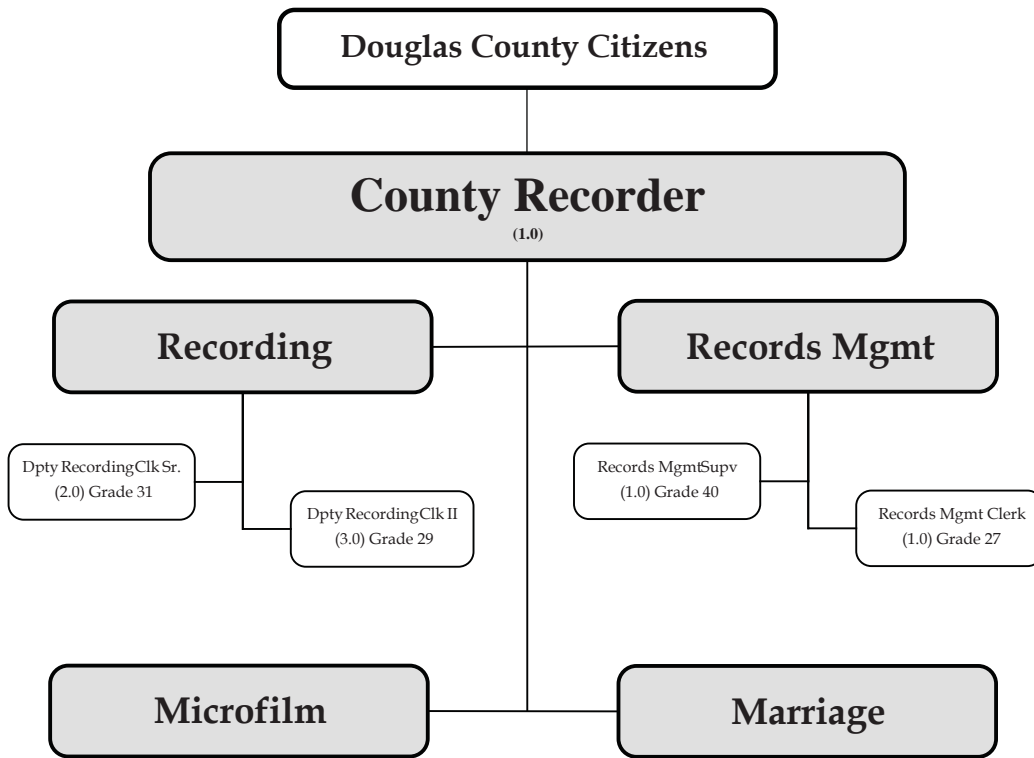
Objectives FY10-11

- 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.

Objectives vs. Results FY10-11

- 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 training offered by the Nevada Supreme Court's Administrative Office of the Courts (AOC).*
- Objective #2:** Continue to serve the public in a courteous and businesslike fashion.
Result: *East Fork Justice Court is currently updating their Judgment/ Order processing to an electronic format, which will be more cost efficient. East Fork Justice Court is updating their forms to be more efficient and user friendly for the general public. Court staff continues to receive compliments from the public, other County staff and outside agencies for their pleasant attitudes and helpful assistance.*
- Objective #3:** Continue to perform statutory duties/functions in a timely and cost-effective manner.
Result: *Court staff timely and efficiently comply with all statutory deadlines.*
- Objective #4:** Continue the vigorous collection of all fines, assessments and fees.
Result: *Fines/assessments/fees presented to the Court are collected or a Bench Warrant is issued. The Court continues to use a collection agency to assist staff with the collections of out-of-state traffic warrants. East Fork Justice Court also collects restitution. In FY09-10 this Court collected \$56,681.17 in restitution fees.*
- Objective #5:** Continually examine and improve procedures.
Result: *The Court's policies and procedures are continually examined. East Fork Justice Court is currently updating its policy manual and procedures are being written.*

Recorder's Office Organizational Chart



Total Number of Positions: 8
Total Full-Time Equivalents: 8.0

RECORDER'S OFFICE

Mission Statement

The Recorder's Office is mandated by Nevada Revised Statutes to record all documents defined by state statute, to protect and house them permanently, and to make them available for public inspection. It is the mission of the Recorder's Office to provide the public with accurate, efficient, and prompt recordation of all documents presented, and to provide the users of the office with prompt and courteous service in researching and retrieving records.

Major Programs

The Office has four primary divisions: Recording, Marriage, Imaging and Records Management.

Recording Division:

The Recorder's Office is accountable for recording all authorized, entitled, or required documents and maps which are presented in person, electronically, or by mail. The documents are indexed and scanned into the County database to provide prompt access to the public for the efficient retrieval of the information. The Recorder and clerks respond to all telephone, email, and counter inquiries regarding recorded documents and provide assistance to customers in their document research with all available record formats. The Recorder's website at <http://recorder.co.douglas.nv.us> provides access to certain real property records, marriage license indices, and forms.

Marriage Division:

Marriage licenses are recorded, scanned, and indexed daily to provide users of the database prompt access to the most recent licenses issued. The department's database includes licenses from April 1974 to the present. The Recorder's website includes the capacity for users to research the marriage license index, and order and pay for licenses on-line. In the past year, Douglas County issued 1922 new marriage abstracts and 3596 previously recorded marriage abstracts.

Imaging Division:

Because microfilm is recognized by the State of Nevada as a permanent record, all original documents are scanned and copied to microfilm as required by NRS 239.051. The microfilmed documents are reviewed for accuracy and film quality after which they are returned to the customer. The microfilm is retained permanently and scanned images from 2003 to the present are made available electronically to the public. In addition, all marriage certificates are scanned, filmed, and made available to the public through the department's database.

Records Management Division:

Douglas County Records Management manages records inventory for the Douglas County offices in accordance with Nevada Revised Statutes, Nevada Local Government Records Management Program Manual, and the Nevada Local Government Records Retention Schedules. As the custodian of records, it is the division's responsibility to warehouse and inventory documents to reasonably protect them from loss or damage, to retrieve documents as requested by authorized departments, and to destroy them once the documents have met their retention period in compliance with NRS 239.125.

Staffing and Budget

The County Recorder is an elected position. Including the Recorder, the Office currently has a total of 8 FTE's: six in the Recorder's Office and two in the Records Management Division. The FY10-11 total County Recorder's budget is \$580,550, with \$426,059 for the Recorder's Office and \$154,491 for the Records Management Division.

Recorder's Office					
	2008-09	2009-10	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	433,397	416,992	411,809	(5,183)	-1.2%
Services & Supplies	72,652	14,250	14,250	-	0.0%
Total	506,049	431,242	426,059	(5,183)	-1.2%
Funding by Source					
General Fund	506,049	431,242	426,059	(5,183)	-1.2%
FTE	6.75	6.00	6.00	-	0.0%

Major Accomplishments of FY09-10

- Redesigned Recorder's website to allow for easier accessibility to recorded documents with implementation of defined search fields.
- Moved recently recorded document images online for years 2009 and 2010.
- Initiated a project to convert documents on film and microfiche to digital images for improved access and retrievability by customers.
- Created a public research area in the front of the office and added two counter windows to provide improved public access and customer service.
- Redacted personal information for high volume recording years 2005 and 2006 in compliance with NRS 239B.030.

Objectives FY10-11

- Convert recorded documents for 2002 through 1997 on film and microfiche to digital images.
- Covert marriage certificates from film and microfiche to digital images.
- Redact all personal information from the digital images for the 2002 through 1997 documents and make them available to the public on the Recorders website.
- Facilitate county departments move to digital images.

RECORDS MANAGEMENT DIVISION

Mission Statement

Records Management shall maintain and operate a center for receiving and storing records of the County offices pending their disposition in a manner prescribed by state statute.

Staffing and Budget

The Records Manager reports to the County Recorder, and the division has two FTE's. The FY10-11 budget for Records Management is \$154,491.

Records Management					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	101,745	108,448	124,821	16,373	15.1%
Services & Supplies	31,087	29,670	29,670	-	0.0%
Total	132,832	138,118	154,491	16,373	11.9%
Funding by Source					
General Fund	132,832	138,118	154,491	16,373	11.9%
FTE	2.00	2.00	2.00	-	0.0%

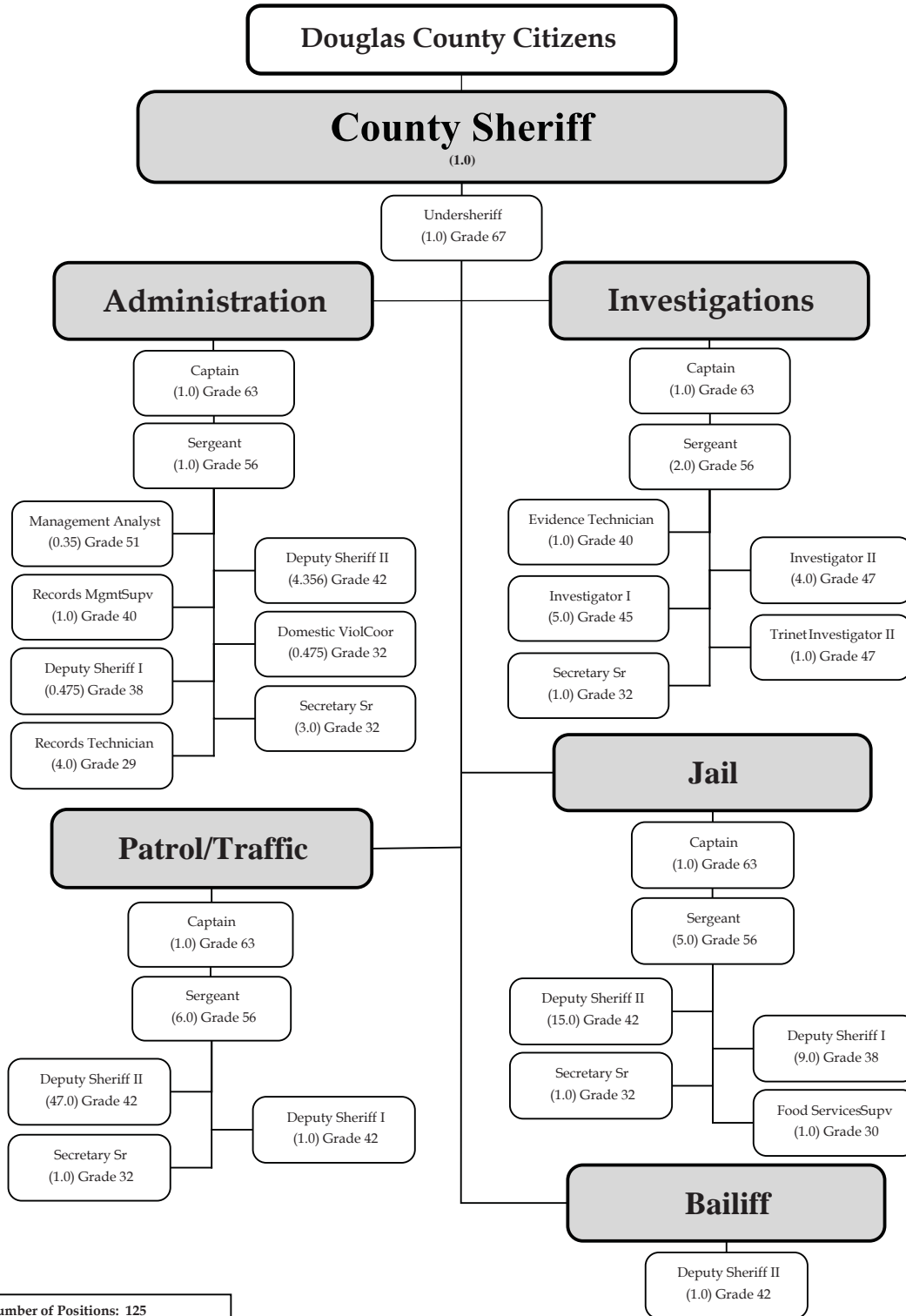
Major Accomplishments of FY09-10

- Reduced warehouse from 98% to 90% occupied, freeing space for incoming paper records.
- Scanned and microfilmed over half a million pages of permanent county records in accordance with NRS 239 (80% of all pages scanned in since scanning program began in 2006).
- Completed scanning and microfilming DCSO case files (2006-2007 cases in 39 boxes).
- Scanned, filmed and shredded 2 years of District Attorney Criminal files (1990 and 2003 Valley cases in 30 boxes).
- Humidity/temperature monitoring system and acid-free containers installed for better storage of historical books and microfilm.
- Restored six historical books (Index to deeds, A – F).

FY10-11 Objectives

- Revise key documents, including mission statement and policy manual.
- Continue scanning and microfilming District Attorney Criminal case files.
- Verify Nevada State records retention schedules as applied to Douglas County records stored by Records Management.
- Update and compile the Records Management Disaster Recovery Plan in accordance with the Nevada state records program manual.

Sheriff's Office Organizational Chart



Total Number of Positions: 125
Total Full-Time Equivalents: 119.71

Total Grant FundedFTE: 2.48

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 FY10-11 is \$14,374,467. There are a total of 119.71 FTE for FY10-11.

Sheriff's Office					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	11,856,133	12,800,913	12,649,622	(151,291)	-1.2%
Services & Supplies	1,884,731	1,743,157	1,724,845	(18,312)	-1.1%
Capital Outlay	171,027	-	-	-	n/a
Total	13,911,891	14,544,070	14,374,467	(169,603)	-1.2%
Expenditures by Division					
Administration	600,582	644,166	565,035	(79,131)	-12.3%
Administrative Services	1,604,122	1,259,817	1,343,655	83,838	6.7%
Records	452,654	423,194	390,197	(32,997)	-7.8%
Jail	3,624,504	3,624,710	3,732,554	107,844	3.0%
COPs	102,243	112,832	108,632	(4,200)	-3.7%
General Investigation	1,559,090	1,667,021	1,712,031	45,010	2.7%
Patrol/Traffic	378,810	446,526	601,917	155,391	34.8%
Vehicle Maintenance	556,813	586,269	566,545	(19,724)	-3.4%
Grants	-	-	111,478	111,478	n/a
Coroner	63,622	52,500	52,500	-	0.0%
Operations/Patrol	4,719,885	5,453,223	4,927,818	(525,405)	-9.6%
Tri-Net	144,353	161,161	158,539	(2,622)	-1.6%
Bailiff	105,213	112,651	103,566	(9,085)	-8.1%
Total	13,911,891	14,544,070	14,374,467	(169,603)	-1.2%
Funding by Source					
General Fund	13,911,891	14,544,070	14,374,467	(169,603)	-1.2%
FTE	123.53	117.93	119.71	1.78	1.5%

ADMINISTRATION DIVISION

Captain Joe Duffy, Division Commander

Major Programs Offered

The Administration Division of the Sheriff's Office is responsible for the Sheriff's Administrative Personnel, Records Section, Licensing Section, Public Information Office, Youth Services, Domestic Violence Intervention, Volunteer Services (Office volunteers, Citizens Patrol, Posse, Reserve Deputies and Chaplains), Terrorism Liaison with State of Nevada & NTAC, New Hires, Training Coordinator for the Sheriff's Office and Personnel within the Sheriff's Office. Additionally this division handles the Accident Review Board, Pursuit Review Board, the Policy and Procedures Manual and works closely with the Tahoe Chamber of Commerce, the Partnership of Community Resources, the Casino Chiefs meetings and is responsible for the Lake Tahoe Sub-Station. From this division the budget is formulated, reviewed, submitted, and administered.

Licensing Section:

The Licensing Section is responsible for;

- Liquor Licensing
- Traveling Merchant Permits
- Work Card Sales
- Concealed Weapons Permits
- Licensing for Adult Entertainers and Escort Services
- Processing of Convicted Persons
- Licensing of Day Care Workers
- Registration of Sex offenders

Records Section:

The Records Section compiles and maintains all case reports, identification files, and C-files (work cards). The Records Section is responsible for the UCR coding of crime reports and indexing of traffic and non custody citations 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 also maintains all arrest histories and is responsible for scanning dispositions into the computer system and sending them to the State Repository. The records section handles all records checks for outside agencies, prepares all case files and C-files for scanning and scans all old arrest files. 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. The Records Sections is also responsible for the entry of all warrants as well as confirmation and monthly validation of said warrants. 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. 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.

Youth Services:

These programs include DARE, GREAT, Fighting Chance and Explorers. These educational and service programs teach our youth to avoid drugs and gangs in our community in addition to training in the prevention of child abduction. They further provide for year round youth programs, which involve our youth in sports, leadership and positive fellowship activities.

Domestic Violence Coordinator:

The Domestic Violence Intervention program enables the statistical compilation of cases reported in Douglas County and provides for case follow-up, prosecutorial assistance and educational opportunities in our community to combat these problems.

Public Affairs Officer:

The Public Affairs Officer is assigned to this Division. The responsibilities of this position include supervision of the 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 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.

Chaplains:

The Douglas County Sheriff's Office has 4 trained chaplains who work closely with patrol deputies to counsel and assist people in need. The Chaplains are on a rotating on-call assignment and are often used to assist surviving family members in unexpected deaths.

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 Sheriffs:

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.

Training:

All departmental training is organized and conducted through the administration division. This includes both in-house and outside training. All sworn personnel must receive 40 hours of mandatory training to maintain their P.O.S.T. accreditation. Types of training that are mandatory are use of force, defensive tactics, PR-24/ASP, handcuffing techniques and shooting qualifications.

NTAC/TLO:

NTAC stands for Nevada Threat Analysis Center and is synonymous with Fusion Center. TLO stands for Terrorism Liaison Officer. Fusion Centers were established in each state after the 9/11 attacks. The Carson City Fusion Center covers the 15 rural counties in Nevada including Douglas County. This division works closely with NTAC in Carson City and is a source for sharing critical information such as potential terrorism plots in Nevada or other law enforcement sensitive information. This unit also provides information to the Fusion Center where it can be utilized by other agencies, such as intelligence information on outlaw motorcycle gangs.

Accident Review Board:

Reviews all incidents involving accidents in Sheriff's vehicles. A finding is made as to whether the accident was avoidable or unavoidable and refers findings back to the affected officer's Division Commander for disposition.

Pursuit Review Board:

This division looks at all facts, audio tapes, video and written documentation to determine if a pursuit was within departmental policy and procedures. Like the accident review board, the findings are then returned to the affected employee's Division Commander for disposition.

Professional Standards Unit Board:

This division works with another designated division commander to review and investigate all policy and procedure violations, alleged misconduct, and/or alleged violation of law committed by sworn officers. This division then prepares a case book with findings and presents those findings to the affected employee's Division Commander for disposition.

Policy and Procedures Manual:

This division is responsible for preparing, updating, revising and reviewing the departmental policy and procedures manual and disseminating revisions to all sworn personnel.

Tahoe Chamber of Commerce:

This division maintains close ties to the Lake Tahoe community by being members of the Chamber of Commerce. As members of the Chamber, the Sheriff's Office is posted on their website as members and it offers another avenue to push information via computer out to the community and also allows the Tahoe community to reach out and communicate with the Sheriff's Office. This division attends monthly meetings and participates in community events.

Partnership of Community Resources:

This division is responsible for maintaining a designated officer on the board of the Partnership of Community Resources. This group is a coalition against the use of illegal drugs and underage use of alcohol and tobacco products and works with the community in the prevention of these drugs. The Sheriff's Office assists this group with many different types of fund raising events.

Lake Tahoe Substation:

This division is responsible for the Lake Tahoe Substation and has a station Captain assigned. The Captain is responsible for maintaining the Lake Station and its functions as well as being available for the public and acts as a representative of the Sheriff for the Lake Tahoe community.

Major Accomplishments FY09-10

- Re-painted and re-organized Lake Tahoe Sub-Station.
- Conducted Sheriff's Office Open House at Lake Sub-Station.
- Conducted Training to Patrol Deputies for new Spillman mobile upgrade.
- Conducted Fire Drill for residents of Kingsbury Grade and Roundhill areas.
- Upgraded Valley Training room with professional Audio and Visual equipment/room re-painted and re-organized. Also added new chairs and tables to enhance training experience.
- Upgraded Investigation Division with flat screen TV allowing more investigators to monitor the interview/interrogation room.
- 8 hour Civilian Terrorism Training class given to GID supervisors/employees of Douglas County GID/Casino Security Supervisors/officers and other key members of Douglas County.
- Conducted in-house training for all sworn officers to meet P.O.S.T. mandatory training standards.
- All DCSO sworn personnel have been registered with Homeland Security Information Network (HSIN).
- 56% reduction in overtime for this division.
- Upgraded the FACTS (use of force reporting software system) to v2.1 that provides enhanced data mining and reporting features, and the ability to customize more fields in the use of force report.
- Reinforced connection with Lake Tahoe community by joining and actively participating in the Tahoe Chamber of Commerce.

Objectives FY10-11

- Continue to work with Silver Shield documenting and photographing 5 key points of critical infrastructure for Douglas County. **(SP4)**
- Provide training to Lake Casino security personnel in the areas of handcuffing techniques, defensive tactics, gang and bomb training. **(SP2)**
- Train all sworn and civilian volunteers in the new radio channels and procedures. **(SP2)**
- Continue to update valley training room with the Elmo System (digital overhead projector visual aid), to further enhance training experience. **(SP2)**
- Convert storage room at Lake Station into conference room to add the ability to hold meetings.
- Upgrade report writing room at Lake Station with updated cabinetry and organizing systems.
- Conduct "Active Assailant" training for all sworn DCSO personnel. **(SP2)**
- Organize and conduct in-house training (FTO School/Instructor Development). **(SP2)**
- Conduct a Senior Citizen academy.
- Add the ability to enter "warnings" that deputies write into Spillman to further enhance the data base with information. **(SP2)**
- Continue to scan approximately 70,000 old booking ID's into Spillman.

Objectives vs. Results FY09-10

- Objective #1:** Continue to 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.
Result: 100% complete. All sworn officers are current on all mandatory training. Training that is non-mandatory, is first approved by command staff and paid for by the department, however the employee arranges transportation and their own lodging and meals.
- Objective #2:** Continue to work on recruitment of qualified personnel to fill open Deputy Sheriff Positions.
Result: 95% complete. The department is currently down only 2 positions, however we have 2 candidates in the final stages of the hiring process and a hiring list of approximately 7 prospective candidates.
- Objective #3:** Continue funding the Spillman administrator (Amy Dice) position, until Douglas County develops in house experienced personnel.
Result: 100% complete. Harry Raub has replaced Amy Dice and is the in-house Spillman administrator.
- Objective #4:** Continue with efforts to streamline Alcohol and Gaming license procedures to reduce postage costs and manpower expenditures.
Result: 25% complete. Secretaries have switched to smaller envelope sizes to reduce costs. The Douglas County Comptroller's Office is currently researching new financial system software systems to make alcohol and gaming license procedures more efficient.
- Objective #5:** Work with Douglas County Emergency Management to enhance emergency plans, preparedness and develop a completed accounting for Silver Shield.
Result: 50% complete. We conducted a fire drill for several areas in Lake Tahoe in conjunction with Douglas County Emergency Management, and Tahoe Douglas Fire Dept. We are currently working with Silver Shield and getting our 5 top points of critical infrastructure photographed and added to their website for use in a critical incident.
- Objective #6:** Continue our work with Communications to maintain and enhance radio communications for our deputies; in include up to date programming.
Result: 90% complete. New voter systems have been installed along with SVR's in all DCSO patrol vehicles. Radio technicians will be re-programming and re-training all DCSO sworn and volunteer personnel after July 1, 2010.

INVESTIGATIONS DIVISION

Captain Daniel Britton, Division Commander

Major Programs Offered

The Investigations Division is charged with investigating crimes to include burglary, sexual assault, homicide, death investigation, child abuse, narcotics investigations, gang activity and financial crimes, to name but a few. Many of our investigators also have collateral duties such as Gang Intelligence, SWAT Team members, Crisis Negotiations Team members, Range Staff and the Bomb Squad. The division oversees the registration of ex-felons and sex offenders and provides community notification in compliance with the law. The Evidence Technician maintains all evidence and property related to criminal and non-criminal cases and is further responsible for forensic processing of that evidence and courtroom testimony, if necessary. The Investigations Division also encompasses the Street Enforcement Team which conducts undercover narcotics investigations and our participation in two multi-jurisdictional task forces that include the TRI-NET narcotics task force and the Tri-County gang unit.

Crisis Negotiations Team:

The Douglas County Sheriff's Crisis Negotiation Team (CNT) was formed in 1992 to maintain a trained response team to address specific crisis situations. CNT is committed to resolving crisis situations through the minimizing of risk to human life.

Those situations include incidents where individuals are held hostage, where subjects that have barricaded themselves require persuading to surrender to lawful authority, incidents involving despondent or suicidal individuals that present a danger to themselves or others and high risk situations where there is likelihood that suspects are armed and will actively resist arrest through the use of deadly weapons.

CNT is often called to work with the Special Weapons and Tactics Team (SWAT) on high-risk arrest situations where there is likelihood that suspects are armed or will actively resist arrest.

The Douglas County Sheriff's Crisis Negotiation Team is committed to resolving high-risk and crisis situations by minimizing risk of human life through professional dialogue and minimal use of force.

Rangemaster:

The Rangemaster and the staff of certified firearms instructors provide a critical training and support resource to the Sheriff's Office in one of the most critical areas in law enforcement training, the use of firearms.

The range staff conducts approximately 30 live fire training and qualification sessions per calendar year. In addition to the training function they perform safety inspections of weapons, complete certified manufacturer armorer repairs, and maintain the appropriate inventory control of department weapons and ammunition.

DRMO:

The investigations division Captain is the department contact with the U.S. Department of Defense for the procurement of surplus military equipment and weapons. The procurement of surplus firearms, vehicles, and other equipment result in a significant cost reduction to Douglas County.

Major Accomplishments FY09-10

- In calendar year 2009, the Investigations Division investigated 753 cases to include both crimes against persons and property.
- In calendar year 2009, the department recovered \$187,280.00 in stolen property.
- In calendar year 2009, the Investigations Division recovered \$169,438.00 in Bad Checks.
- In calendar year 2009, the Evidence Technician booked in 3,496 items of evidence, destroyed 1,586 items, returned 254 items, processed in-house 112 items, sent 41 items to WCCL and 16 items to WIN / AFIS, and processed 487 DA requests.
- In calendar year 2009, the Investigations Division investigated 21 crimes against children, 29 sexual assaults, 14 death investigations / suicides, 127 burglaries, 14 auto thefts, 2 robberies, 1 murder and 205 bad check cases.
- In calendar year 2009, the Street Enforcement Team made 110 arrests, seized 629.1 grams of methamphetamine, 26.2 grams of cocaine, 142.4 grams of psilocybin mushrooms, 4,801.9 grams of processed marijuana and 2,614 mature marijuana plants, 1.0 grams of heroin, and 295 pills (MDMA and prescription). The unit also seized the following assets: 1 residence, 6 guns, 4 vehicles and \$5,794.00 in cash.
- The Tri-County Gang Unit which was instituted in October 2009 generated the following activity in Douglas County: 23 self-initiated cases, 13 arrests, 154 gang members identified, 37 field interviews, 1 civil gang injunction, 4 grams of heroin seized, 38.6 grams of cocaine seized and 3.5 grams of methamphetamine seized.

Objectives FY10-11

- Continue to work with the DA's Office on establishing a telephonic search warrant process. This includes finalizing the forms and training all the personnel to include the District Attorney's office and court personnel.
- Expand the capabilities of DCSET in the area of highway interdiction. Thus far, Investigator Johnson has been assigned a K9 and he and the K9 have completed the required training. **(SP2)**
- Continue to develop the forensic ability to capture and retrieve various forms of cell phone data. The purchase of the Cellbrite system by the Advisory Council was a major step in bringing this capability on line. Personnel are scheduled to attend a training seminar in July 2010 on the use of the Cellbrite equipment. **(SP2)**
- Continue to support and enhance the activities of the Tri-County Gang Unit created by Sheriffs Pierini, Furlong and Veil. **(SP2)**

Objective vs. Results FY09-10

- Objective #1:** Continue to revamp the SART nurse program.
Results: The SART protocol has been revised to reflect the current use of the Northern Nevada Medical Center for all sexual assault examinations. The use of local SART nurses was abandoned due to the lack of available nurses in our area. 100% complete.
- Objective #2:** Replace desktop computers with laptop computers that have the ability to take the Spillman applications into the field.
Result: 0% - Funding not available.
- Objective #3:** Purchase replacement undercover wire and expand the capabilities of wire monitoring for the DCSET Team.
Result: 100% complete.
- Objective #4:** Coordinate ICE investigations of documented gang members who are in the United States illegally and involved in criminal activity and/or at a leadership position in a known street gang.
Result: On-going. One joint operation was conducted in FY09-10 which netted a number of arrests in the Carson City / Carson Valley area. These operations will be conducted periodically in the future.

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:

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

Major Programs Offered

Jail Facilities

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.

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.

Medical Accreditation

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.

Category III Academy

The Jail Division manages an 11 week, 440 hour Nevada P.O.S.T. accredited Category III Academy/Field Training Program, which provides newly hired Deputies with a class III Nevada P.O.S.T. certificate upon graduation. The Jail Division also schedules and supports deputies assigned to attend the Nevada Category I P.O.S.T. Academy.

Civil Unit

In addition to the incarceration of inmates, the Jail Division also maintains a Civil Unit which is responsible for the service of civil papers and judgments for the courts, and security/bailiff duties in the county's two District Courts, Drug Court, DUI Court, and Family Court.

Community Support

In addition to supporting its own inmate population, The Jail Division provides daily food, housekeeping, and laundry service for the Douglas County Youth Detention Center at Stateline. The Jail Kitchens also serve as a key component in the County's Emergency Response Plan, and are capable of providing hundreds of meals per day to displaced persons or emergency personnel.

The Jail Division also provides sentenced inmates as laborers to various county departments and to assist with some public projects.

Professional Standards Unit

The Jail Division Captain manages the internal affairs investigation unit known as the Professional Standards Unit. This group comprised of supervisory staff is charged with the investigation of alleged police misconduct and/or material violations of department policy. In addition they conduct risk management assessments, officer involved shooting investigations, and will assist other county departments with investigations of personnel misconduct.

Local Emergency Planning Committee

The Jail Division Commander is the Sheriff's representative on this committee. LEPC facilitates the development of a community emergency preparedness and planning program for hazardous materials, other technological emergencies/disasters, natural disasters and emergencies such as earthquakes and floods.

Sheriff's Advisory Council

The Jail Division Commander is the liaison with the Sheriff's Advisory Council. The SAC is a 401(c) 3 non profit organization that solicits donations which in turn are provided to the Sheriff's Office to purchase equipment and technology items that are beyond our fiscal ability.

Major Accomplishments for FY09-10

- Construction of phase I of the Minden jail expansion and remodel began in November 2009.
- The Stateline jail kitchen's fire suppression system was upgraded in 2009 and now is in compliance with fire code.
- The Jail Division maintained/renewed NCCHC medical accreditation for all jail facilities.
- A new vendor was obtained for blood toxicology services, with new procedures and training provided to DCSO staff.
- Jail staff completed the Silver Shield Homeland Security Assessment of the Minden Judicial Building for Douglas County Emergency Management.
- Video arraignment equipment linking the jail to both justice courts was obtained through court funding and installed in the Minden Jail.
- A panic alarm was installed in the Minden Jail multi-purpose room to provide additional security for staff and civilians providing inmate services.

Objectives for FY10-11

- Complete phase I of the Minden jail expansion and remodel and transition to new expanded facility. **(SP4)**
- Revise Jail Policy and Procedure Manual to reflect operational changes due to expanded/remodeled facility.
- Seek to increase Jail Staffing in accordance with the new 2009 DOJ Staffing Analysis. This staffing analysis, which was developed in preparation to staff the newly expanded and remodeled Minden Jail, would require 6 more Deputies, and 1 more Sergeant (This decrease in deputies required as compared to the 2004 staffing analysis is the result of the modernized indirect supervision design of the proposed Minden Jail remodel and expansion). Three additional deputies were requested through the COPS grant in 2009.
- Modernize/Upgrade fire alarm system for Stateline Jail and Judicial Building to include installation of a dialer to notify dispatch directly in the event of smoke/fire.
- Work with private vendor Securus Technologies to install a new V.O.I.P. web based inmate telephone system and provide staff with necessary training for operating the new phone system. **(SP2)**

Objective & Results for FY09-10

- Objective #1:** Jail Expansion & Remodel
Result: 50% Complete. Construction began in November 2009, and is scheduled for completion in December 2010.
- Objective #2:** 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 FY09-10.
- Objective #3:** Renew NCCHC accreditation and bring medical manual in compliance with 2008 standards.
Result: 100% Complete. NCCHC Accreditation site-survey occurred in August 2009, with accreditation awarded in April 2010.
- Objective #4:** Obtain Multi-Year Contract for Inmate Mental Health Services
Result: 100% Complete. Three year contracts were secured with both primary and secondary inmate mental health care providers.
- Objective #5:** Identify Core Critical Tasks in Jail and Develop Training Bulletins.
Result: 100% Complete. 12 core critical tasks were identified, and monthly training bulletins developed.
- Objective #6:** Complete CDC Influenza Checklist for Jails.
Result: 100% Complete. The CDC checklist was completed, along with an operational directive for the prevention of the spread of influenza, as well as a tabletop exercise with medical staff.
- Objective #7:** Reduce Jail Personnel Overtime by 33%.
Result: 100% Complete. Jail Division overtime actual expense was reduced by over 50% from \$131,000 YTD in FY08-09 to \$51,000 YTD in FY09-10.

PATROL DIVISION

Captain David Aymami, Patrol Division Commander

Major Programs Offered

The uniformed Patrol Division is responsible for responding to crimes in progress and public service concerns. General functions consist of; proactive crime prevention, traffic enforcement, law enforcement, criminal investigations, criminal apprehension, keeping the peace and public service. The efficiency and effectiveness of the Douglas County Sheriff's Patrol Division is the direct result of our continued partnership and cooperative association between officers and the citizens of our community. Patrol Division personnel participate in a wide variety of special assignments that enhance the quality of life in our community while providing security for all. These special assignments include: Traffic Enforcement, Accident Investigation, Bicycle Patrol, Boat Patrol, Coroner Duties, Crisis Negotiation Team, Special Weapons and Tactics Team, Bomb Squad, School Resource Officer, K-9 Program, Honor Guard, Search and Rescue, and TRIAD.

Patrol Division personnel operate with a Community Oriented Policing philosophy to identify, address and correct problems or issues that involve criminal or suspicious activity, and the overall "quality of life" in Douglas County.

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 punishment for committing a 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.

Douglas County Sheriff’s Care Trak

In 1986 Care Trak created telemetry tracking of high-risk people with Alzheimer’s disease and special needs kids primarily with Autism. The Douglas County Sheriff’s Office uses Care Trak to quickly locate at risk individuals with Alzheimer’s disease, dementia and special needs kids primarily with Autism and Down syndrome. Trained emergency responders recovered lost individuals in an average of less than 30 minutes, when wearing a Care Trak wrist transmitter. Care Trak allows the Sheriff’s Office provides this service to seniors on fixed incomes and cash strapped parents of special needs kids. A medical condition must exist to receive Care Trak service.

School Resources Officer

The Douglas County Sheriff’s Office employs one School Resource Officer (SRO). This SRO partnership between the Sheriff’s Office and the School District allows a sworn deputy sheriff (SRO) to directly interact with the students in a positive manner, rather than reacting to criminal activity alone. This everyday interaction provides an opportunity for the SRO to help students with the many pressures today’s young people find themselves having to confront; including the use of alcohol, drugs or tobacco, peer pressure, gang involvement and criminal activity.

Douglas County Sheriff’s School Resource Officer fulfills three primary roles:

Law Enforcer - *A law enforcement officer whose main purpose is to “keep the peace” in the school system, and with student issues that arise off campus, so students can learn in a safe, non-intimidating environment.*

Advisor - *A counselor who provides law-related guidance and information to students, families, teachers and faculty; additionally acting as link to social and other support services inside and outside the school environment.*

Educator - *A law-related educator who provides our community schools with an additional resource by sharing expertise in the classroom.*

The School Resource Officer program is a proactive approach to a safe and enjoyable educational experience for our children and young adults. Our SRO has been a valuable resource for students, parents, teachers and faculty.

Special Weapons 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.

Honor Guard

The Douglas County Sheriff's Honor Guard is utilized for funerals, parades, flag raising ceremonies and any other function approved by the Sheriff. The Honor Guard participates in two formal ceremonies a year. Both are in May during the National Law Enforcement Officer's Week where we honor those officers in our State that have been killed in the line of duty. One ceremony is held at the James D. Hoff Peace Officer's Memorial in Idlewild Park in Reno and the other at the State Peace Officers Memorial in Carson City on the Legislative grounds. Honor guard members participate in annual training and are distinguished by their professional appearance and uniform

K-9 Unit

The Douglas County Sheriff's Office K-9 Program includes both patrol and drug detection dogs. The dogs are utilized in the patrol and jail divisions. K-9s are assigned to a sworn officer who has been trained as a handler. The dogs live with and become a member of that deputy's family. Handlers are equipped for an immediate response from their residence when needed.

Traffic Division

The mission of the Traffic Division is to reduce property damage, injuries, and deaths caused by traffic collisions in the community. They accomplish this through the use of preventative patrols, pro-active enforcement, speed measuring equipment, and radar trailers. The Traffic Division conducts detailed investigations of traffic accidents and citizen traffic complaints. The Traffic Division takes the lead in planning for parades and special community events. They are also assigned to funeral processions and dignitary escorts.

Bicycle Unit

The Douglas County Sheriff's Office operates bicycle patrols as a means of effective law enforcement coverage in areas where traditional patrol vehicles are limited. The bicycle patrol serves as a proactive force in crime prevention, detection and enforcement. In addition to their patrol functions, the bike patrol unit is a valuable asset during holidays and special events where they are utilized to patrol outdoor festivals, fairs and other public events.

Coroner Division

The Douglas County Sheriff-Coroners Unit is made up of 9 specially trained medical-legal death investigators to handle those coroner cases that are suspicious, criminal in nature or that pose a potential health threat to the public. Deputy Coroners undergo a basic 16 hour course to investigate suspected deaths. The next step is to spend one week with the Washoe County Medical Examiner's Office in Reno, Nevada where they are introduced to autopsy protocols and detailed death investigations. The final phase of their training includes two weeks of assignment with the Clark County Medical Examiner's Office in Las Vegas, Nevada. Deputy Coroners will attend other specialized courses throughout their tenure as a Sheriff-Coroner Investigator.

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.

Bomb Squad

The Tahoe-Douglas Fire Protection District in conjunction with the Douglas County Sheriff's Office operates and maintains the Tahoe Douglas Bomb Squad to provide a rapidly deployed, front-line response to incidents involving bombs, suspected bombs, explosives, shock sensitive materials, weapons of mass destruction, and accidental explosions. While the Bomb Squad primarily provides services to the citizens and businesses of Douglas County, services are also provided under contract to neighboring cities and law enforcement agencies.

Marine Unit

The Douglas County Sheriff's Office mans two boats on our local lakes; Lake Tahoe and Topaz Lake. Boat Patrol deputies conduct boat patrol operations to enforce state boating laws and local county ordinances. They assist with criminal investigations, investigate watercraft accidents, provide assistance to boaters and swimmers in distress, render first aid, provide watercraft traffic control, conduct search and rescue operations for victims of boating accidents or overdue boaters, safeguard citizens, and provide general assistance to the boating public.

Major Accomplishments of FY09-10

- Provide uniformed law enforcement patrol services to Douglas County while operating within the restricted budget limitations.
- Continued to improve internal and external communication and information exchange, both within the law enforcement and the Douglas County communities.
- Continued to sustain and expand the TRIAD Programs to include the following: presenting additional senior academies, RUOK, File for Life, Home Again Program, Care Trak, 911 cellular phones, educational seminars, health fairs, et al.
- Continue to work with 911 Communications to enhance and improve the Sheriff's Office radio communications system.
- Acquired new Motorola XTS 2500 handheld radios for all sworn Sheriff's Office personnel, through Federal grants. These radios meet FCC P-25 digital and narrow band requirements.
- The Patrol Division continued to aggressively address the problem of underage drinking in Douglas County.
- Douglas County Sheriff's Office renewed the State Alcohol Grant, for \$12,000.00. This grant deals with attempting to reduce underage alcohol consumption in our community.
- Continued to place training as a Divisional priority through the Field Training Officer Program, in-service training, specialized training, etc.
- 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.
- Douglas County Sheriff's Office was able to install Nevada State link to every Patrol MDT unit and train and certify all Patrol Division personnel to utilize this equipment. State link allows patrol officers to check subjects and property for wants and warrants from their mobile computer.
- The Patrol Division upgraded the mobile software to Spillman version 4.5. This software upgrade enables officers to complete reports from the field, provide enhanced searching capabilities and automated drivers license scanning.

Objectives FY10-11

- To provide Douglas County a safe community in which to live, work, and recreate by enforcing the laws of the Constitution, State, and County with courtesy, common sense, and officer discretion. **(SP2)**
- Insure the safety of all public safety employees and other government employees/volunteer by providing, maintaining and exceeding State of Nevada and Sheriff's Office mandated law enforcement training. **(SP2)**
- Continue to enhance radio communications through participation in the communication users group.
- Continue to enhance radio communications by supporting Technology Services and encouraging the completion of the re-programming and re-calibrating the Douglas County radio system. **(SP2)**
- Seek grant opportunities available to law enforcement in order to enhance the services provided to the community, this will include but not limited to; **(SP2)**
 - Automated Citation Enhancement PDA's, Traffic grant.
 - Federal Traffic grant for vehicle radars.

- Federal Traffic Grant to support commercial traffic enforcement.
- Federal grant for Law Enforcement Officer protective vests.
- Alcohol ID grant, Department of Juvenile Justice.
- Continue to aggressively address the problem of underage drinking in Douglas County and to re-apply for the Federal Department of Juvenile Justice grant. **SP2**
- Continue to meet fiscal objectives.
- Conduct a feasibility study on equipping patrol vehicles with on- board video and audio recording system.

Objectives vs. Results FY09-10

- Objective 1:** Continue to enhance radio communications by working with the communication users group.
- Result:* *100% completed. In support of the radio users group, Undersheriff Howell and Captain Captain Aymami attends the Radio Users Group meetings on a regular basis.*
- Objective 2:** Continue to enhance radio communications by completing the re-programming and re-calibrating the mobile radios in the patrol units.
- Result:* *On-going in conjunction with narrow banding FCC requirements. Testing and evaluation continue so percentage of completion is not applicable.*
- Objective 3:** Seek grant opportunities available to law enforcement in order to enhance the services provided to the community.
- Result:* *100% completed. The following grants were received by the Patrol Division;*
- *Alcohol ID grant, Department of Juvenile Justice.*
 - *Traffic grant, Joining forces.*
 - *Gang grant, in conjunction with Carson City and Lyon County Sheriff's Offices.*
 - *US Forrest Service, pays for officer to work Nevada Beach on July 4th.*
 - *Mobile radio grant, American Recovery Act Grant.*
 - *Mobile radio grant, Federal Block Grant.*
- Objective 4:** Despite budget reductions, maintain the high quality of training to patrol deputies and supervisors.
- Result:* *100% completed. Despite budget restriction, the patrol division was able to provide all required training to patrol deputies and supervisors. This was done while operating within the overtime budget.*
- Objective 5:** The Patrol Division continued to aggressively address the problem of underage drinking in Douglas County.
- Result:* *100% complete. The Douglas County Sheriff's Office conducted a free server training to all liquor license holders and their employees, performed numerous compliance checks of establishments to insure no alcohol is being sold to underage juveniles, and conducted several party disbursal surveillances. All of these activities were funded from a grant by the Department of Juvenile Justice.*

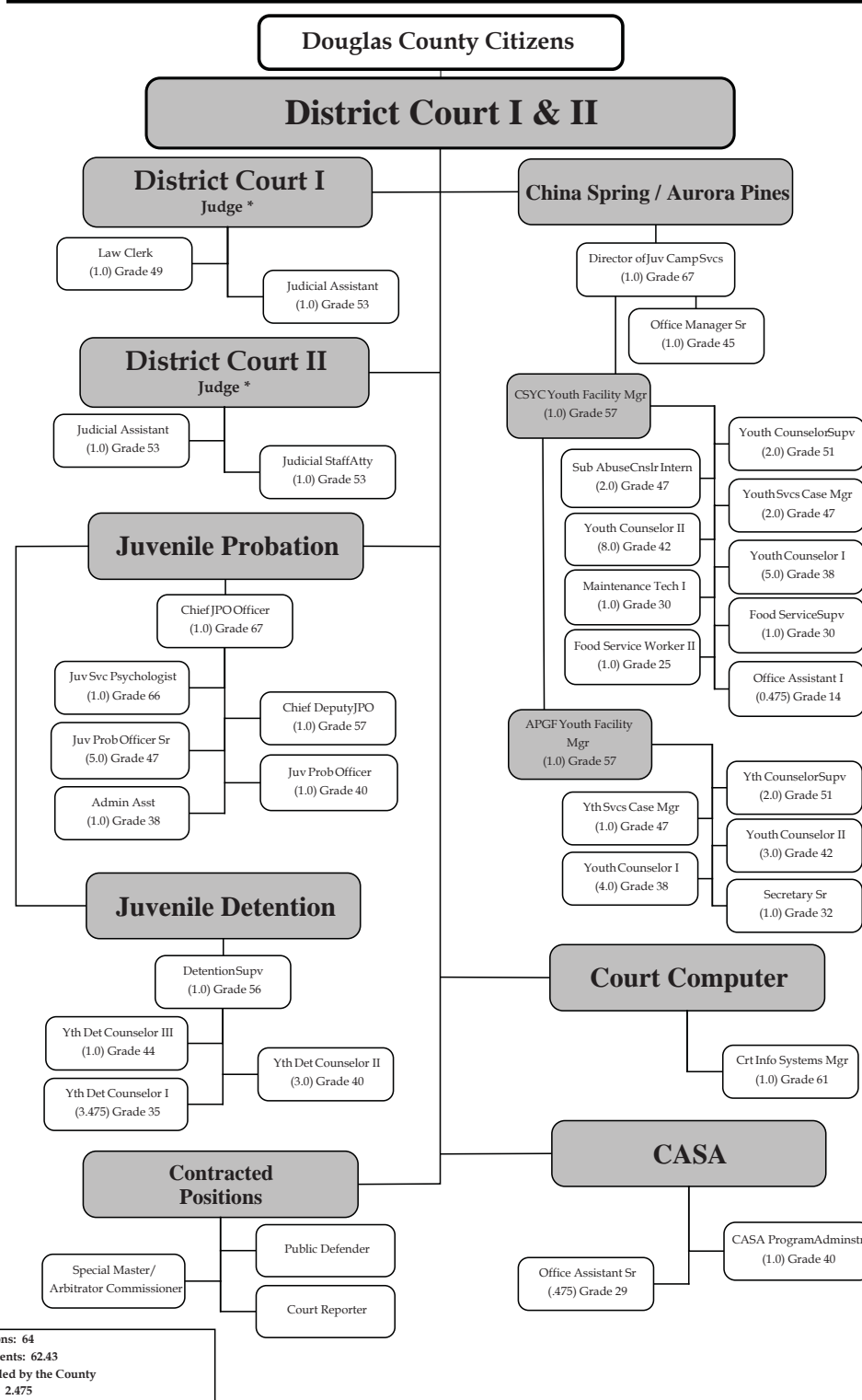
- Objective 6:** Continue attempts to identify a funding source for additional Automated Citation Enhancement PDA's.
Result: 0% completed. Awaiting Federal approval of the grant application.
- Objective 7:** Maintain and exceed State of Nevada mandated law enforcement training.
Result: 100% completed. Despite budget restriction, the patrol division was able to provide all required mandatory training to patrol deputies and supervisors. Some advanced training where the budget permitted was completed for certification in Field Training Officers, First Line Supervisors, K-9 instructor/certifier, Spillman Mobile, Drug Mobile Interdiction enforcement, and Instructor Development. This was done while operating within the overtime budget.
- Objective 8:** Obtain Sheriff's Office and Patrol statistical information from the Spillman computer system. This will reduce personnel cost by automating statistical information, instead of compiling statistics manually. This will also eliminate the need for patrol division personnel to complete daily logs.
Result: 100% completed. With the assistance from Spillman personnel and the Records Division Supervisor, the Douglas County Sheriff's Office was able to develop a statistical information program that provides Patrol Division statistical information to include; time on duty, time on view %, time busy %, time committed %, number of service calls, arrests, citations, and year to date totals.
- Objective 9:** Patrol division to perform within budget restrains.
Result: 100% completed. Through the diligent efforts from the entire patrol division, the patrol division was able to perform with the budget restrains, especially in the area of overtime usage.
- Objective 10:** Reduce vehicle maintenance costs by assigning units to officers.
Result: 100% completed. Damage and general vehicle maintenance has been greatly reduced. All vehicles are equally used, therefore vehicles are lasting longer.
- Objective 11:** Equip patrol vehicles with push bumpers to protect vehicles and officers.
Result: 100% completed. All selected patrol units and all new patrol units have been outfitted with push bumpers. This has already reduced damage in vehicle vs. deer collisions.
- Objective 12:** Install a touch screen activation system for operating overhead and audible emergency equipment.
Result: 100% completed. All selected patrol units and all new patrol units have this feature.
- Objective 13:** Overtime budget expense \$122,000 less than FY08-09.
Result: 100% completed.

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NINTH JUDICIAL DISTRICT COURT

These offices are directed by state elected District Court judges. All offices abide by County policies and budgets are approved by the Board of County Commissioners.

District Court I & II Organizational Chart



Total Number of Positions: 64
 Total Full-Time Equivalents: 62.43
 * This position not funded by the County
 Total Grant-Funded FTE: 2.475

DISTRICT COURT I, DISTRICT COURT II, CASA

Mission Statement

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

Major Programs Offered

The Ninth Judicial District Court (“the Court”) is comprised of two departments with two District Judges, two Judicial Assistants, a Judicial Staff Attorney and a Law Clerk. The District Court judges, Judge Gamble and Judge Gibbons, are employees of the State of Nevada. Their salaries, benefits and retirement are all State funded.

Other departments that fall under the Court are China Spring Youth Camp/Aurora Pines Girls Facility, Juvenile Probation, Juvenile Detention, Court Computer, Special Master/Arbitration Master, CASA and SAFE (which is a grant funded program). The contract Public Defenders budget is also under the auspices of the Courts. This budget provides for the County’s three contract attorneys with additional funds to pay for the services of conflict attorneys, all who provide legal services for indigent adult and juvenile offenders in Douglas County.

In addition to providing indigent legal services for adult and juvenile offenders, the Court must provide interpreters for non-English speaking offenders, as well as psychological evaluations, and investigative services for indigent offenders. The Court must also provide legal counsel, interpreters, and psychological evaluations in some non-criminal cases.

The Ninth Judicial District Court, Department I and Department II, preside over all criminal (felony and gross misdemeanors); civil (amounts in controversy in excess of \$10,000); juvenile; probate; guardianship; adoption; URIFSA (child support); paternity; divorce, annulment, custody and other domestic proceedings in Douglas County. The Western Nevada Regional Drug Court and the DUI Court also fall under the purview of the District Courts. The Court also hears appeals from the lower courts and other Administrative bodies as well as Judicial Reviews of the same. Additionally, the Court presides over the Grand Jury when one is in session.

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 Staff Attorney 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 FY10-11 budgets are as follows: District Court I \$259,788; District Court II \$262,672; and CASA \$104,148. The County’s General Fund supports both Courts and the CASA program.

District Court I

Expenditures by Category	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted 10 to 11	Adopted 10 to 11
Personnel Services	218,658	192,603	203,506	10,903	5.7%
Services & Supplies	63,406	46,750	56,282	9,532	20.4%
Capital Outlay	-	32,083	-	(32,083)	n/a
Total	282,064	271,436	259,788	(11,648)	-4.3%
Funding by Source					
General Fund	263,404	229,653	240,556	10,903	4.7%
Law Library	18,660	41,783	19,232	(22,551)	-54.0%
Total	282,064	271,436	259,788	(11,648)	-4.3%
FTE	2.00	2.00	2.00	-	0.0%

District Court II

	2008-09	2009-10	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	226,182	227,799	225,872	(1,927)	-0.8%
Services & Supplies	47,683	37,100	36,800	(300)	-0.8%
Total	273,865	264,899	262,672	(2,227)	-0.8%
Funding by Source					
General Fund	273,865	264,899	262,672	(2,227)	-0.8%
FTE	2.00	2.00	2.00	-	0.0%

CASA

	2008-09	2009-10	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	89,934	96,099	101,648	5,549	5.8%
Services & Supplies	14,575	-	2,500	2,500	n/a
Total	104,509	96,099	104,148	8,049	8.4%
Funding by Source					
General Fund	104,509	96,099	104,148	8,049	8.4%
FTE	1.48	1.48	1.48	-	0.0%

Objectives FY10-11

- To provide cost effective services and programs to meet the needs of the Douglas County community. **(SP 1,4)**

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.

The Council for Young Boys and Men: The Council is a strengths-based group approach to promote boys' and young men's safe, strong and healthy passage through pre-teen and adolescent years. The Council meets a core developmental need in boys for strong, positive relationships. In this healthy and structured environment, boys and young men gain the vital opportunity to address masculine definitions and behaviors and build their capacities to find their innate value and create good lives, individually and collectively!

Aggression Replacement Training (ART) is manual-based program focused on adolescents, helping them to cope with their aggressive emotions. It is a complex, multichannel, program which uses three coordinated components to reach the youth; Social skills, Anger management and moral reasoning. ART is a 10 week program using the following three components: social skills training is the behavioral components of ART; anger control training is the emotional component of ART; moral reasoning training is the values component of ART.

Staffing and Budget

The Director of Juvenile Camp Services supervises the China Spring Youth Camp and 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 23 full-time employees. A grant from the Substance Abuse Prevention Treatment Agency funds an additional 2.5 FTE. The Department is a Non-General Fund department. The following is a breakdown of funding sources:

- The Nevada State Legislature approves the budget for the China Spring Youth Camp and Aurora Pines Girls Facility.
- For FY10-11, the State of Nevada during the next biennium will provide 34.4% of funding for CSYC and APGF. This is down from 36.2%
- Ad Valorem Taxes collected from all counties (except Clark) for the operation of the Camp will provide 65.6% of funding for CSYC and APGF.
- Grant funding for the Camp totals \$280,000 and is distributed between salary, benefits, and services and supplies.

China Spring’s total budget for FY10-11 is \$2,379,817. 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 the population has consistently ranged between 40-41 residents.

Boys Camp

Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	1,981,369	1,971,738	1,916,886	(54,852)	-2.8%
Services & Supplies	437,348	439,876	428,571	(11,305)	-2.6%
Capital Outlay	-	-	-	-	n/a
Other (Grants)	33,172	32,332	34,360	2,028	6.3%
Capital Projects	25,111	-	-	-	n/a
Total	2,477,000	2,443,946	2,379,817	(64,129)	-2.6%
Funding by Source					
China Spring Fund	2,477,000	2,443,946	2,379,817	(64,129)	-2.6%
FTE	24.00	23.00	23.00	-	0.0%

Major Accomplishments of FY09-10

- Build and erect green house and implement a horticultural program.
- Improve Drug and Alcohol counseling tracking and units of service.
- Policy and Procedure review and update.
- Review employee evaluations and eliminate areas not required or redundant.
- Continue to us the camp's Wilderness Program for outside excursions for our clients.
- Procure funding for the camp's Chukar Program to purchase a new incubator and remodel the pen.
- Incorporate Boy's Council curriculum into weekly group sessions.

Objectives FY10-11

- Incorporate Thinking for a Change in to the daily schedule to include all male residents' participation throughout the year.
- Train all male staff on Council for Young Boys and Men Curriculum.
- Remodel chukar pens.
- Build an outside garden area.
- Improve interior environment for the boys' dormitory.
- Procure funding AAT and chicken coop program.
- Streamline all aspects of boys programming for consistency and effectiveness.
- Build bike and hiking trail.

Objectives vs. Results FY09-10

- Objective #1:** To improve residents treatment plans by incorporating "Thinking for Change" and eliminate any techniques not supported by cognitive approach.
Result: 70% completed. Thinking for a Change Programming is incorporated into weekly programming and has been inserted into the treatment plans. Some aspects of treatment plans remain to be updated.
- Objective #2:** Construction of green house and implement a horticultural program.
Result: 50% Greenhouse construction complete and greenhouse is fully functional. Horticulture class has yet to be determined.
- Objective #3:** Improve Drug and Alcohol counseling tracking and units of service.
Result: 100% SAPTA units of service tracking is on track and ADAPT the SAPTA funded program received incentive monies due to the performance.
- Objective #4:** Policy & Procedure update (every two years).
Result: 95% complete. All policies and procedures were updates and reviewed. We are currently in the process of receiving approval from Human Resources and the District Attorney's Office. After approval is received we will reproduce the manual for distribution to staff.

Objective #5: Create in camp hiking and biking trail.

Result: 20 % completed. In progress.

Objective #6: To train all male employees in the Council for Young Boys and Men Curriculum.

Result: 60% completed. The camp currently has five employees certified in Boy's Council.

Objective #7: Fully Incorporate Thinking for a Change sessions and groups into daily schedule

Result: 70% Summer sessions are fully incorporated. All residents need to receive this training to reach 100%.

Objective #8: Continue to use the camp's Wilderness Program for outside excursions facility youth.

Result: 100% Wilderness trips, hikes, Ropes Course as well as other aspects of the program are incorporated weekly into the residents' schedule.

Objective #9: Procure funding for the camp's Chukar Program to purchase a new incubator and re-model the pens.

Result: 80% Received funding for the program through local service group(s). The remodel of the pens is yet to be accomplished.

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.

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.

Aggression Replacement Training (ART) is manual-based program focused on adolescents, helping them to cope with their aggressive emotions. It is a complex, multichannel, program which uses three coordinated components to reach the youth; Social skills, Anger management and moral reasoning. ART is a 10 week program using the following three components: social skills training

is the behavioral components of ART; anger control training is the emotional component of ART; moral reasoning training is the values component of ART.

Health and Wellness Group: Residents participate in group sessions to explore eating, exercise, healthy choices and other issues relating such as self-esteem. These sessions focus on the whole persona and address issues young females are most interested.

Staffing and Budget

The Director of Juvenile Camp Services supervises the Aurora Pines Facility and reports to the District Court Judges. 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 included in the funding approved by State Legislature for CSYC.

Aurora Pine’s total budget for FY10-11 is \$1,077,245.

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

Girls Camp					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	912,019	941,685	912,723	(28,962)	-3.1%
Services & Supplies	181,918	174,269	164,522	(9,747)	-5.6%
Total	1,093,937	1,115,954	1,077,245	(38,709)	-3.5%
Funding by Source					
China Spring Fund	1,093,937	1,115,954	1,077,245	(38,709)	-3.5%
FTE	12.00	12.00	12.00	-	0.0%

Major Accomplishments of FY09-10

- Improve resident’s treatment plans to incorporate “Thinking for a Change” and eliminate any techniques not supported by the cognitive approach.
- Improve the following procedures: Intake Paperwork, Placement Form, Master Training Files, Recidivism Files, Community Service Files, Critical Incident Reporting Forms.
- Green House Construction and production of various plants.
- Improve Drug & Alcohol Counseling tracking and units of service.
- Policy & Procedure update (every two years).
- Review all employee evaluations and eliminate areas which are redundant or not required.
- Improve APGF landscape.
- Update security system to digital and install additional cameras.

- All APGF staff is trained and participating as facilitators in either Girls Circle or Aggression Replacement (ART).
- Barn facilities receive minor repairs and new animals (goats) are introduced to the facility.
- The APGF residents received two separate donations of sewing machines and various materials. APGF residents have been making curtains, pillow cases and other projects to improve the environment in the girls and boys dormitories.
- Greenhouse plant production and sales were successful. Monies were raised too pay all the expenses for the first year.
- Catholic priest from Reno produced a rap video in camp, APGF residents were involved in the production of the video.
- Soroptimist, Kiwanis, Sertoma and other organizations donate monies in excess of \$2500.00
- The camp worked to improve the relationship with West hills staff and the intake process.

Objectives FY10-11

- Possible restructuring of the facility staff, programming and other necessary elements to attain budgetary goals.
- Continue to look for funding and determine a reasonable use for barn facilities.
- Develop Resident Accomplishment Checklist to streamline resident progress and tasks.
- Apply for Master Facilitator training from National Institute of Corrections.
- Develop Green House Curriculum and calendar for growing, fund raising and food production.
- Research, develop and implement additional staff interested in being CADIC Intern with SAPTA.
- Research the possibility of becoming a model site for SAPTA program.
- Apply for community support through local grants to support various programming needs.
- New “Snap” scheduling program running smoothly for better tracking of employee time and camp needs.
- Update and incorporate new aspects of the program into the database.
- Update and incorporate all aspects of character traits programming and all cognitive models into daily interactions and tracking of resident programming.

Objectives vs. Results FY09-10

Objective #1: Improve resident’s treatment plans to incorporate “Thinking for a Change” and eliminate any techniques not supported by the cognitive approach.

Result: 90% complete. The new programming and requirements are incorporated. The only lacking portion of this objective is strictly aesthetics. The look and design of the plans is under construction.

Objective #2: Improve the following procedures: Intake Paperwork, Placement Form, Master Training Files, Recidivism Files, Community Service Files, Critical Incident Reporting Forms.

Result: 90% complete Files and forms were updated and the policy and procedures relating to the forms were updated as well. Continued work needs to occur on the recidivism files. These files are in the process of being updated monthly to provide a more accurate timely indication as it relates to tracking youth.

- Objective #3:** Green House Construction and development of curriculum.
Result: 50% complete. The greenhouse construction was completed. Greenhouse operations were established. Greenhouse production achieved. The curriculum for the greenhouse is in the process. Additionally, greenhouse use and calendar are in process.
- Objective #4:** Improve Drug & Alcohol Counseling tracking and units of service.
Result: 100% complete. SAPTA funded program ADAPT is fully functional. All units of service were achieved and tracking was significantly improved and used to establish goals and needs. ADAPT received additionally monies from SAPTA due to the exceeding of contracted units of service. Monies were used to improve the programming effectiveness, supplies, building grounds and additional contract hours with Marriage and Family Therapist.
- Objective #5:** Apply for Master Facilitator training from National Institute of Corrections.
Result: 10% complete. NCIC the training organization for T4C are not offering any training services at this time due to budgetary constraints. There may be opportunities for additional training in FY 11 at the Federal level to increase the programs ability to train other facilitators.
- Objective #6:** Policy & Procedure update (every two years).
Result: 95% complete. All policies and procedures were updated and reviewed. We are currently in the process of receiving approval from Human Resources and the District Attorney's Office. After approval is received we will reproduce the manual for distribution to staff.
- Objective #7:** Review all employee evaluations and eliminate areas which are redundant or not required.
Result: 85% complete. All evaluations were reviewed and awaiting the changes to be made in the actual performance program. Staff is participating in pilot program in conjunction with Human resources to improve the process.
- Objective #8:** Improve APGF landscape.
Result: 65% complete. Constant work is always occurring with reference to the facility grounds. Currently there has been the addition of a quad area in the front of APGF, a tree line to separate the view between APGF and CSYC, plants have been added around the building to improve the appearance, and other changes to the general appearance of the grounds directly outside of APGF.
- Objective #9:** Update security system to digital and install additional cameras.
Result: 100% complete. APGF has digital cameras and equipment in the dormitory and through various sections of administration.
- Objective #10:** All APGF staff is trained and participating as facilitators in either Girls Circle or Aggression Replacement (ART).
Result: 100% complete. All cognitive programs in APGF are fully staffed and functioning in an efficient manner.
- Objective #11:** Barn facilities receive minor repairs and new animals (goats) are introduced to the facility.
Result: 50% complete. Currently looking to improve and repair barn grounds and structure. Animals and programming are being looked explored. Grants and other funding sources are being solicited.

JUVENILE PROBATION

Mission Statement

*Under the jurisdiction of the **Ninth Judicial District Court** the Douglas County Juvenile Probation Department commits to the prevention and treatment of delinquent behaviors with a strong emphasis on community protection and the needs of youth and families.*

Juvenile Probation Officers serve the court by:

- *Assessing offenders for appropriate levels of supervision.*
- *To providing multiple opportunity for offenders to develop skills and competencies.*
- *Supporting victim's rights.*
- *Providing structure and accountability to the delinquent caseload*
- *Coordinating Referral services.*
- *Reintegrating youth into their community.*
- *Providing the necessary level of intervention to protect the community.*
- *Enforcing all court-ordered sanctions.*

The juvenile probation department delivers a strength based accountability driven probation system while offering support and assistance to youth and families at any level of concern

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.

Diversions

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 further 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 education is an evidenced based practice program based upon the experiential education 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 Tahoe Youth and Family Services to provide appropriate level of treatment for youth on court ordered probation.

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
- Rite of Passage Inc
- 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 10. FTE for FY10-11. Staff pattern consist of 8 P.O.S.T. Certified Juvenile Probation Officers, an Administrative Assistant. The FY10-11 budget is \$1,134,776 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	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	1,113,474	1,115,780	1,103,236	(12,544)	-1.1%
Services & Supplies	35,627	31,540	31,540	-	0.0%
Total Juvenile Probation	1,149,101	1,147,320	1,134,776	(12,544)	-1.1%
Funding by Source					
General Fund	1,149,101	1,147,320	1,134,776	(12,544)	-1.1%
FTE	9.50	10.00	10.00	-	0.0%

Revenues for FY09-10

JPO Traffic Fines	24,015
Administrative Assessment Fee	21,209
Reimbursement Public Defender	4,840
Drug and Alcohol Testing	5,707
Grants	62,202

Probation Officer Contacts FY09-10

Phone Contacts	1981
Home Contacts	969
Office Contacts	1655
School Contacts	460
Employment Contacts	20
Detention Contacts	177
Other	1022

Probation Terminations FY09-10

Probation Terminations	46
Successful	36
General	5
Un-successful	5
Restitution collected	\$10,435 (100%)
Restitution ordered	\$ 10,435
Community Service Hours Completed	3837 hours
Community Service Hours Ordered	91% 3493 hours
Fines and Fees Collected	\$13,650 (95%)
Fines and Fees Ordered	\$12,990

Amounts are as of June 30, 2010 and are not final.

Major Accomplishments of FY09-10

- The probation department received approximately \$62,202 in grant funding in FY09-10. These funds were targeted at evidenced based mental health, 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. Defensive Tactics, First Aide and CPR, Mental Health Issues, and Drug and Alcohol Issues, Strategic Field Supervision have been the focus.
- Frequent probation supervision contacts with probationers are a requirement of the department. Officers completed 6,284 separate contacts for the year averaging 523 per month, either in person or by telephone. The emphasis on contacts is public safety, consistent 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. This year our bi-lingual officer has increased contacts for youth and families through family classes, gang intervention, school based services and community presentations.
- The department has continued a strong working relationship with the elementary schools, 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.
- Monthly Regional Multi-Disciplinary Team Meetings consisting of the following agencies **Host Agency is Douglas County Juvenile Probation**, Child Welfare, County Health, State and County Social Services, State Child Protective Services, State and County Mental Health, and CASA. These meeting target children and families who are in need of service. The importance of the team approach is to avoid the duplication of services and provide brief strategic solution for youth and families who come in contact with the system.

Objectives FY10-11

- Continue to pursue grant funding to support prevention and accountability programs. **(SP1)**
- Collect all restitution assigned to cases by the court. **(SP1)**
- 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.

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 FY10-11

The Juvenile Detention Facility is supervised by the Juvenile Probation Supervisor who reports to the District Judges the Chief Juvenile Probation Officer. The Division has 8.48 FTE for FY10-11. The FY10-11 budget is \$716,131 and is funded by the General Fund.

Juvenile Detention					
	2008-09	2009-10	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	806,479	766,435	674,830	(91,605)	-12.0%
Services & Supplies	32,494	45,994	41,301	(4,693)	-10.2%
Total Juvenile Detention	838,973	812,429	716,131	(96,298)	-11.9%
Funding by Source					
General Fund	838,973	812,429	716,131	(96,298)	-11.9%
FTE	10.48	10.48	8.48	(2.00)	-19.1%

Detention Statistics FY09-10

Total Youth Booked	319
Total Douglas County Youth Booked	146
Average Daily Population	9
Average Daily Douglas County Population	7
Total Bed Days	2570
Total Douglas Bed Days	1221
Revenues for FY09-10	\$163,480
Major incidents	0

Major Accomplishments of FY09-10

- Passed the facility inspection by the State Juvenile Justice Programs Office for co-located facilities.
- Passed the Facility inspection by the State Legislative Council Bureau Auditing Division .
- Completed JIREH Safe Physical Management Training for all detention staff. This is the approved physical restraint training for the detention center.
- 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.
- Renewed the school services contract with Douglas County Office of Education for 180 school days with teacher in the facility.
- Completed plans for capital improvements to juvenile detention center at State Line, Nevada.

Objectives FY10-11

- To complete a formal review of secure juvenile detention services for the ninth Judicial District Court. Submitted by: Scott Shick Chief Juvenile Probation Officer July 2010.

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, Juvenile Detention Center, and the Western Regional Drug Court.

Staffing & Budget

The Court Computer program includes a Court Information Systems Manager for a total of 1 FTE. The FY10-11 budget is \$225,436 and is supported by the County's General Fund and Justice Court Administrative Assessment Fund. The Justice Court Administrative Assessment Fund paid for approximately 25% of the cost of the Programmer Analyst position in FY09-10. This position is unfunded for FY10-11.

Court Computer					
	2008-09	2009-10	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	222,930	230,655	131,436	(99,219)	-43.0%
Services & Supplies	85,301	84,700	94,000	9,300	11.0%
Capital Outlay	-	-	-	-	n/a
Total	308,231	315,355	225,436	(89,919)	-28.5%
Funding by Source					
General Fund	284,141	290,887	225,436	(65,451)	-22.5%
Justice Court Admin Assess	24,091	24,468	-	(24,468)	n/a
Total	308,232	315,355	225,436	(89,919)	-28.5%
FTE	2.00	2.00	1.00	(1.00)	-50.0%

Objectives FY10-11

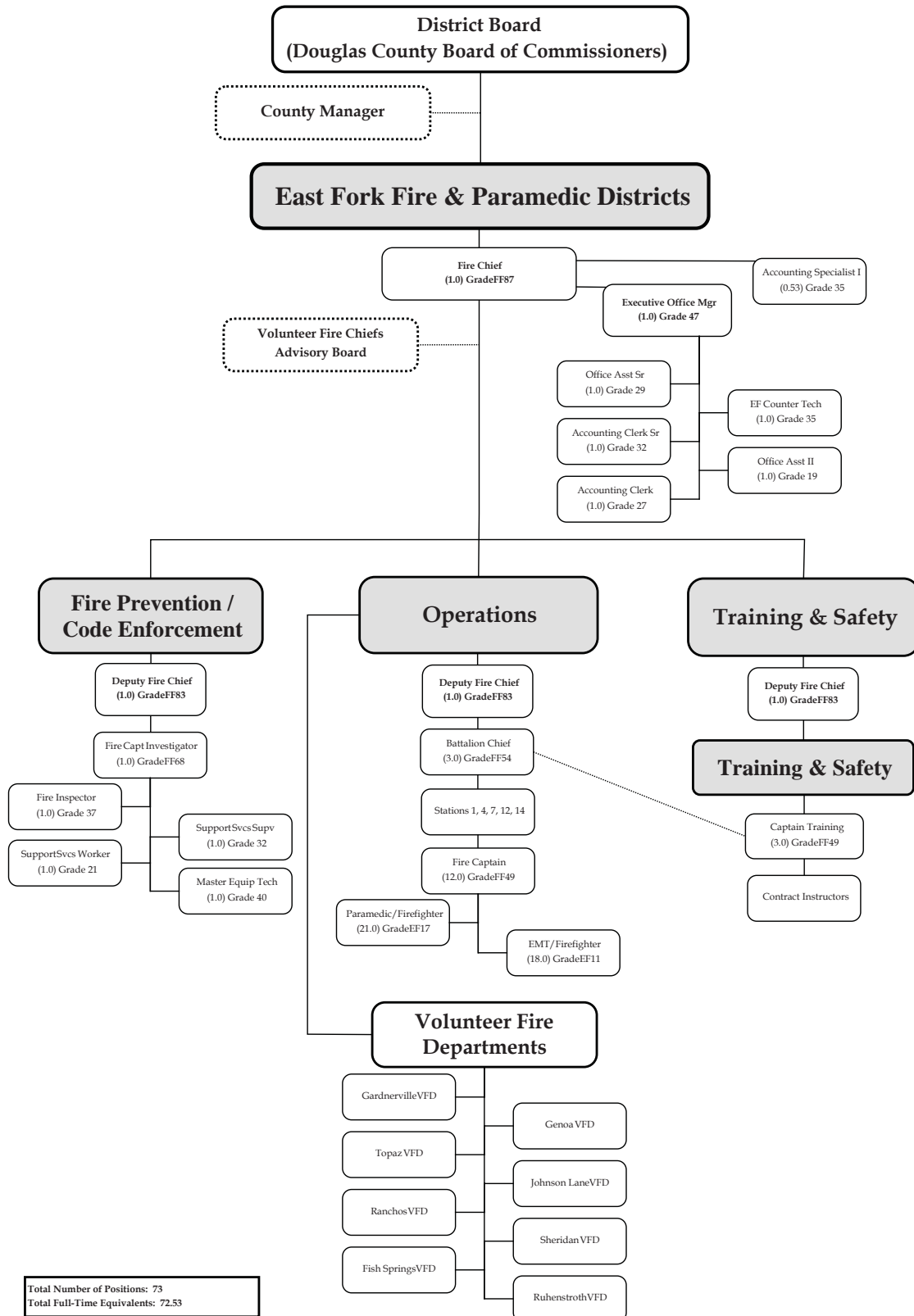
- Continued integration of Courts and other agencies.
- Improvements to Case Management System.
- High level of support for Court personnel.

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COUNTY COMMISSIONERS - COUNTY MANAGER DIRECTED DEPARTMENT

The departments here are directed jointly by the Board of County Commissioners and the County Manager. The Board of 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 Board of County Commissioners, is the governing authority for the Douglas County Library.

East Fork Fire & Paramedic Districts Organizational Chart



EAST FORK FIRE & PARAMEDIC DISTRICTS

Mission Statement

Serving the Fire and Life Safety Needs of Our Community.

Major Programs Offered

The Districts provide incident response to structure fires, wild land fires, hazardous materials, vehicle accidents, medical emergencies, technical rescue, and other incidents as requested by means of a combination system consisting of eight 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. The districts service an estimated resident population of 45,000 persons within 675 square miles of Douglas County. In addition to fire and emergency medical services, the Districts are also serving as Douglas County Emergency Management under an interlocal agreement with the County.

Administrative Division

The 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 Board of Fire 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, and three Deputy Fire Chiefs. There is also one full-time Executive Office Manager, a full time Counter Technician, two full-time Accounting Clerks, a part-time Accounting Technician, and two full-time Office Assistants.

The districts also employ several EMT/Intermediate/Firefighters, Paramedic/Firefighters, Training and Safety Captains, Fire Captains and Battalion Chiefs. The districts currently provided staffing at various levels for 5 of its 14 fire stations. While the volunteer component of the districts is still a viable program, some areas of the district, due to demographic issues and now economic 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, but also will continue its volunteer recruitment efforts

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. Employee wages and benefits, including 13 seasonal wildland firefighters account for 74% of the operating budget.

This is the second year in which the budgets of the Paramedic District and the Fire District have been combined. While the operating expenses have been combined, the Paramedic District continues as a taxing entity and collection point for ad valorem taxes and user fees. That revenue is recognized in the Paramedic District budget and then distributed to the Fire District budget to offset combined expenditures. Therefore, the Fire District also recognizes the distributed amount as incoming revenue. Total combined operating budget for FY10-11 is \$12,015,262, reflecting an actual budget decrease of 4.6 percent. The pass-through amount distributed from one District to the other is \$4,329,140. This reflects a 12.5 percent decrease from prior year allocation. This amount is not an additional revenue allocation; however, for accounting purposes it must be reflected as revenue in the total budget. This measure was approved by the Board with the adoption of the budget. It is expected that this change in budgeting will result in more efficient accounting practices, budget management, and a reduction in effort on the part of the district and comptroller staff in processing claims and personnel compensation. Combining the budgets will give a more comprehensive accounting of the true cost of managing the services of an all-risk fire and emergency medical services organization.

East Fork Fire & Paramedic

Expenditures by Category	2008-09 Actual	2009-10* Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	7,289,870	8,429,526	8,397,299	(32,227)	-0.4%
Services & Supplies	3,449,976	3,497,804	3,617,963	120,159	3.4%
Capital Outlay	381,877	10,000	-	(10,000)	n/a
Other	543,067	4,947,580	4,329,140	(618,440)	-12.5%
Capital Projects	1,863,344	239,884	-	(239,884)	n/a
Total	13,528,134	17,124,794	16,344,402	(780,392)	-4.6%
Expenditures by Department					
East Fork Fire	7,503,727	10,817,214	10,605,262	(211,952)	-2.0%
East Fork Paramedic	6,024,407	6,307,580	5,739,140	(568,440)	-9.0%
Total	13,528,134	17,124,794	16,344,402	(780,392)	-4.6%
Funding by Source					
East Fork Fire	5,449,268	10,580,814	10,305,262	(275,552)	-2.6%
EFFPD Emergency	2,814	-	-	-	n/a
EFFPD Equipment Reserve	229,570	-	300,000	300,000	n/a
East Fork Paramedic	6,024,407	6,307,580	5,739,140	(568,440)	-9.0%
EFFPD Construction Reserve	1,822,075	236,400	-	(236,400)	n/a
Total	13,528,134	17,124,794	16,344,402	(780,392)	-4.6%
FTE	71.83	72.53	72.53	-	0.0%

*Combination of EF Paramedic with EF Fire includes distribution amount of \$4,947,580 which contributes to the increase FY 09-10 budget.

Major Accomplishments of FY09-10

- Successfully prepared the FY10-11 Budget, including building the district's Emergency Fund to over \$860,000.
- Successfully completed the second year of annexation of the Sierra Forest Fire Protection District with that of the East Fork Fire Protection District.
- Assumed the responsibilities of Douglas County Emergency Management at an annual savings to the County of approximately \$100,000. (See Emergency Management Section)
- Completed the construction of the District Office Project and County EOC in Minden.
- Continued to see strong support for the Local Emergency Planning Committee as a viable and active citizen and business based group.
- Successfully filled three Firefighter/Paramedic position at mid-year. (January 2010).
- Successful continued the Boundary Drop Zone concept with Carson City in North Douglas County.
- Continued to participate in Nevada Fire Chief's Association, Northern Nevada Fire Chief's Association, Lake Tahoe Regional Fire Chief's Association, Sierra Front Wildland Fire Cooperators, and several other professional organizations and committees.
- Worked with and supported the positive organizational changes to 911 Communications and Radio Maintenance and Communications.
- Successfully completed the first year of a contract with Douglas County to fund and support one-half of a position for Information Services.
- Successfully entered into a Purchase/Loan Agreement with Douglas County for the former DMV Building, and later transferred the loan to private financing with the help of the Comptroller's office.
- Conducted monthly leadership training for the Districts and County.
- Completed over 67% of the Strategic Objectives in the Districts' Strategic Plan.
- Continued to supported significant changes to how 911 and Communications funding is distributed, including suggesting the establishment of a capital fund within the communications budget, which all users provide a proportionate share.
- Successfully renegotiated property and liability insurance cost to reflect a \$35,000 savings in the Districts' property and liability insurance premiums, and maintained services with a local insurance broker.

Objectives FY10-11

- Successfully develop an eligibility list for Battalion Chiefs and Acting Battalion Chiefs.
- Prepare and present for adoption a responsible Budget for the FY11-12, which continues to enhance services or at a minimum maintains services at current levels. **(SP 1)**
- Enhance Douglas County's capability in the area of Emergency Management. **(SP 2)**
- Continue to pursue all available grant funds in a responsible manner. **(SP 1)**
- Continue efforts to reinforce the existing volunteer program through recruitment and station specialization.
- Continue to work towards meeting the Strategic Objectives in the Districts' Strategic Plan.
- Continue to work towards and maintain positive labor relations with the association.
- Begin to aggressively mentor all three Deputy Fire Chiefs to better prepare for significant organizational change over the next three to five years.
- Continue to support enhancements to the Douglas County Communications system and 911 Dispatch Center.
- Establish a Boundary Drop Zone with Tahoe Douglas Fire Protection District.
- Participate in the regionalization of several basic services with neighboring departments.
- Establish a budget contingency plan based on revenue and expenditure performance with "trigger points" established in order to reduce reaction time to funding shortfalls.
- Implement over 40 key budget and finance internal directives to assist with the management of the FY10-11 Budget.
- Re-establish Paramedic District Reserves.
- Continue, if possible to build the Districts Emergency Fund.

FIRE PREVENTION /SUPPORT SERVICES DIVISION

The Fire Prevention /Support Services Division 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. The division also is responsible for apparatus maintenance and all support services of the districts.

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, a Counter Technician, a Support Services Supervisor, Support Services Worker, and an Apparatus Mechanic staff the Division. The Fire Prevention Bureau is responsible for several areas of district administration. 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 and support services and apparatus maintenance.

Major Accomplishments of FY09-10

- Continue working with local, state and federal cooperators on fuels reductions projects.
- Continue the implementation of a new commercial fire life safety business inspection program.
- Complete and maintain 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.
- Completed the construction of this District Office /County EOC Project.
- 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.
- Completed the refurbishment of three existing Type I engines.
- Purchase a new ambulance with existing funds.
- Complete the development of master files and plans for each fire station facility owned or operated by the fire district.
- Successfully completed the second complete year of the District's Vehicle Maintenance Program, reflecting a net savings of over \$50,000.

Objectives FY10-11

- See through adoption an Urban Interface Ordinance.
- 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.
- Continue to 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 under the guidance of the Strategic Plan.
- Completely test all fire houses within the districts.
- Facilitate a comprehensive approach to small equipment management among the Volunteer Fire Stations in the District.

OPERATIONS DIVISION

The Operations Division offers all hazard response to within the districts and through mutual aid to other jurisdictions in the region and outside of the region. The Operations 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.

The Operations Division is managed by a Deputy Fire Chief. Three Battalion Chiefs command each respective shift. The districts employ 51 other career personnel representing the positions of EMT-I/Firefighter, Paramedic/Firefighter, and Captains. The Operations Division is also responsible for the direct management of over 100 volunteer firefighters both in support and attack rated positions. The Deputy Fire Chief of Operations also serves as the Chairman of the Local Emergency Planning Committee.

Major Accomplishments of FY09-10

- Added one additional position, expanding capabilities for ALS and enhancing fire ground operations.
- Continue to work on better ways to promote volunteer participation and provide better customer service.
- Met the increased demands for service without expanding resources.
- Continued to worked toward the complete development of combination services and foster a positive relationship of co-dependence between career staff and volunteers.
- Continued to offer ambulance subscription program for the residents of the Paramedic Districts boundaries at a three month discounted rate.
- Successfully developed a comprehensive Wildland Fire Plan for the 2010 Wildland Fire Season.
- Entered into a new contract for with Dr. Craig Berger, as Medical Director.
- Established an internal EMS Review Committee and Quality Assurance Group.
- Developed several new policies and procedures or revised existing policies and procedures.
- Established a medical peer review committee.
- Established a working group between Carson Tahoe Regional Medical Center and Carson Valley Medical Center to address mutual concerns and conduct case reviews with respect to patient destination.
- Facilitate medical direction of 911 EMD Program with Carson Valley Medical Center.
- Remain active with the Liquefied Petroleum Gas Board.

Objectives FY10-11

- Continue to upgrade and replace emergency medical equipment and apparatus as needed to maintain the highest level 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.
- Facilitate a comprehensive approach to small equipment management among the Volunteer Fire Stations in the District.
- Institute a customer satisfaction survey form program for Emergency Medical Services.
- Update EMS Protocols.
- Complete all local mutual aid agreements.
- Expand the LEPC to broaden community participation.
- Prepare overtime study and analysis.
- To continue to develop & refine an operational policies and procedures manual.

TRAINING AND SAFETY DIVISION

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

The Training Division offers a full spectrum of fire service & basic and advanced EMS training opportunities to the Fire and Paramedic District's members. A firefighter-1 class is our 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 100 volunteer and over 50 paid members of the organization.

Training is scheduled annually through a needs assessment from the Training Captains, Chief Officers and other members. This needs assessment is based on past incidents, past training sessions and regulatory changes. A training task force is held in December to actually schedule the trainings. Members are encouraged to participate in training opportunities on a regional, state, and national level. Volunteer departments are provided with training classes each month. Career personnel have a daily training schedule produced by the Training Captains.

The Training and Safety Division is also involved in record keeping for regarding training records, certifications, physical examination records, incentives program records, incident response data and other related materials.

The Training and Safety Division provides an incident safety officer on major incidents through the use of the on-duty 24-hour training captain position. This position is housed at the EOC and station 14. In addition to incident safety responsibilities, this position also provides daily training to our members among a host of other administratively assigned duties.

The Training Division also manages communications and computer equipment program and provides a liaison with the 911 Emergency Services, Communications and Information Technology Departments on issues.

The Training and Safety Division is staffed by four full-time positions: a Deputy Fire Chief and three Training/Safety Captains. The Training Division is strongly supported by 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.

The Training and Safety Division concurrently serves as the Emergency Management Training and Safety Division, providing classes to various NGO's, local and state government employees on emergency management. These classes include the incident command system, damage assessment, EOC interface and policy group management.

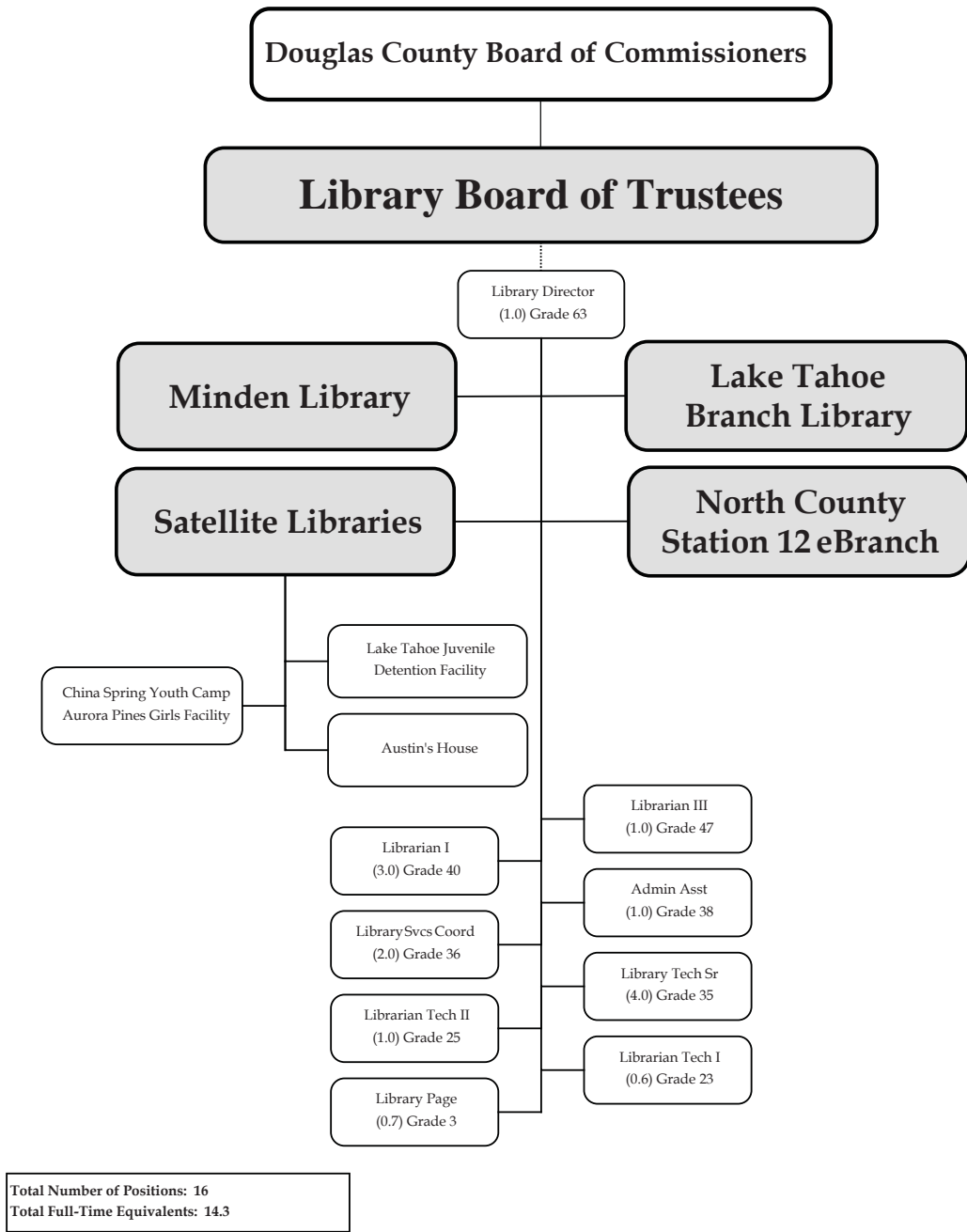
Major Accomplishments of FY09-10

- Provided NIMS training to all Douglas County Personnel as part of a Federal requirement, thus maintaining Douglas County's eligibility for federal funding.
- Provided emergency management training including damage assessment, policy group and EOC interface.
- Continued to work towards completion of the comprehensive Wildland Fire Training Program of chief officers.
- Worked with Douglas County 911 to continue to enhance system capabilities.
- Established a single records management system for incident, ambulance billing and training records.
- Implemented an accountability system recognized by our regional cooperators.
- Developed a comprehensive communication procedure for the Districts.
- Transferred to a firefighter-1 program from the entry level firefighter program.
- Delivered various regional delivery classes including instructor-2, firing operations and fire officer-1.
- Standardized the mobile radios in all rolling stock; standardized the volunteer pagers; accomplished 50% towards a standard hand held radio.
- Assisted in updating the Nevada Fire Mutual Aid Plan, Nevada Statewide Communications Interoperability Plan, Regional Tactical Interoperability Plan, Interoperability standard operating procedures and the hazardous materials technician certification process.

Objectives FY10-11

- Continue to work with the Douglas County Communications Department and 911 Center to enhance the system.
- Develop a career development guide.
- Complete the Wild land Fire Training Plan for fire officers.
- Develop and participate with EOC Training.
- Continue to refine a comprehensive Fire and EMS training program for career and volunteer members – and to continue to integrate a paramedic refresher program and enhanced engineer training.
- 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 in the District Safety Committee, Radio Users Group, Technology Steering Committee, TMCC Fire and EMS Advisory Board, Northern Nevada Fire Chiefs, Dispatch Fire Policy Group, Quad County Microwave System Implementation, WNCC EMS Advisory Board, IILS of Nevada Board of Directors, Northern 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.
- Revise the volunteer recruitment process.
- Provide for robust records management training and guidance.
- Develop an emergency management training needs assessment based upon the HSEEP capabilities.
- Transition to the new county radio system while meeting federal and state radio mandates.
- Implement an incident tactical accountability based command procedure.
- Evaluate the need for standards of cover document for East Fork.

Douglas County Public Library Organizational Chart



DOUGLAS COUNTY 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, an eBranch at North County Fire Station #12, a satellite library at China Spring Youth Camp, dormitory and classroom collections at China Spring Youth Camp and Aurora Pines Girls Facility, a reading and reference library at the Lake Tahoe Juvenile Detention Facility, and a reading and reference collection at the Carson Valley Children's Center. 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. Reduced public hours are in effect due to budget shortfalls that went into effect July 1, 2008. Public hours are 50 hours per week in Minden and 32 hours per week at Lake Tahoe. The Library owns approximately 137,000 items: books, magazines, newspapers, videocassettes, audiocassettes, books on tape, CDs, DVDs, microforms, and downloadable media. The Library owns 2.62 items per capita, which is below the national average of 4.1 items per capita, and above the Nevada average of 2.35 items per capita. For library materials, the Library spends approximately 46% of the national average per capita and 52% of the Nevada average per capita. Subsequent to budget reductions of FY08-09, library staffing levels are the same as 1988 levels.

Public Services

The Library offers an extensive range of services, materials, programs, and technology at both public facilities, including reference and referral in person, by telephone and by email to assist residents in accessing information required; free meeting room space to community organizations; programs for children, youth and seniors; production of story times for cable access television; delivery of materials to homebound seniors; borrowing materials not available locally; exhibit and display space for community announcements, art, and displays; orientation sessions for students and other youth groups; a variety of electronic databases accessible from the library, school, home or work; public-use typewriters and computers and printers for word processing and desktop publishing; public access to the Internet; wireless connectivity and wireless printing; individual instruction in Internet searching and email, services for jobseekers, including individual job counseling and group classes offered by the State of Nevada; cameras; technology for patrons with visual disabilities.

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. As part of ongoing budget reductions, the Library no longer shares circulation

control, patron records, Inter Library Loan and cataloging through 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. DCPL was a founding member of CLAN in 1981 and ceased membership on June 30, 2009.

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 FY10-11, the Library is staffed by 14.3 FTE. The Library is primarily funded from the Room Tax (TOT)/Sales Tax fund, providing 100% of the Library's \$1,484,446 total FY10-11 budget.

Library					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	973,048	1,049,970	1,065,975	16,005	1.5%
Services & Supplies	407,892	426,922	418,471	(8,451)	-2.0%
Capital Outlay	16,264	-	-	-	n/a
Capital Projects	65,905	-	-	-	n/a
Total	1,463,109	1,476,892	1,484,446	7,554	0.5%
Funding by Source					
Room Tax	1,463,109	1,476,892	1,484,446	7,554	0.5%
FTE	15.73	14.30	14.30	-	0.0%

Major Accomplishments of FY09-10

- Conversion of 100 years of Douglas County newspapers to digital format.
- Moved library servers and switches to East Fork Headquarters; connected with fiber optic line.
- Installation of burglar alarm at Lake Tahoe Branch Library.
- Replacement of fire alarm panel in Minden Library.
- Installation of burglar alarm in Minden Library.
- Installation of wireless printing for patrons at Minden Library.
- Reviewed and updated strategic planning process completed in 1999 with the plan for 2009-2013.
- Increased participation in Summer Reading Program by 121%.
- Increased circulation of children's materials during Summer Reading Program by 108%.
- Continued to explore alternative funding sources, public and private.
- Secured grant funding for 2011 Community Read and for 2010-2011 Long Range Planning process.

- Installed permanent hanging system for displays in vaulted ceiling of Minden Library.
- Continued the program to visit every second 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.
- Updated all materials housed in reference library at Lake Tahoe Juvenile Detention Facility.
- Replaced circulation-area furnishings in Minden Library with funding from Smallwood Foundation.

Objectives FY10-11

- 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.
- Develop new Strategic Plan for Library with 5-year and 10-year projections.
- Complete Library Emergency Plan.
- Deliver Community Read to Douglas County in March-April 2011.
- Increase the number of Douglas County historical newspapers available in digital format.
- 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 second grade classroom in Douglas County.
- Implement wireless printing for patrons at Lake Tahoe Branch Library.
- Engage in cooperative projects, service delivery, and fundraising efforts with other County departments.

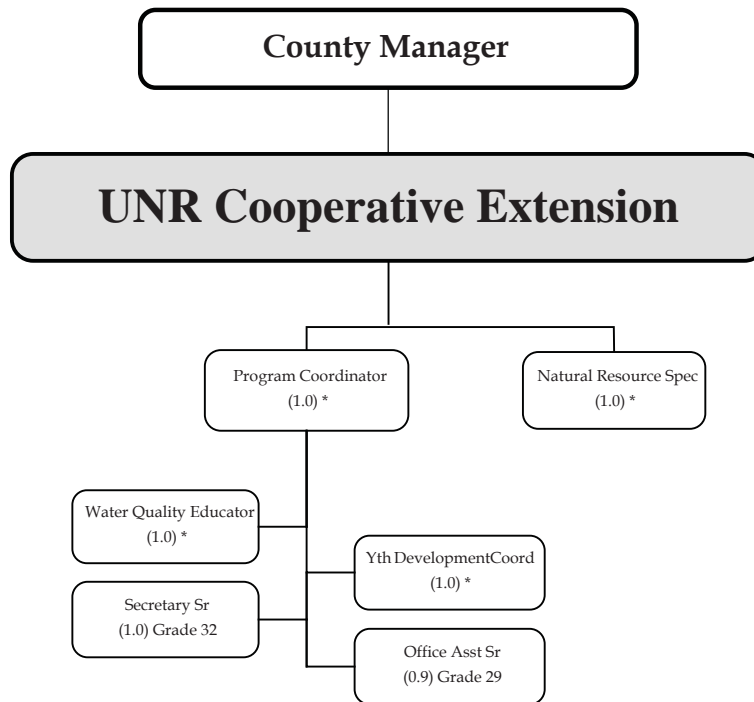
Objective vs. Results FY09-10

- 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, television PSAs and cable access television programming.
- Objective #2:** Minimize the effect of reduced hours, services, and programs to patrons.
Result: Ongoing. Staff workgroups evaluated and prioritized all services to determine those to be retained, reduced or eliminated. Reductions and eliminations were staged over several months in order to better inform patrons of changes.
- Objective #3:** To provide patron and staff training to maximize potential of Polaris system.
Result: Ongoing. Extensive training is delivered to all staff on a monthly basis.

- Objective #4:** To implement enhancements to the Polaris library system with continuing system upgrades.
Result: Ongoing. Enhancements are added as available. In past year, the Library has upgraded SQL server version and new functionality to circulation and online catalog.
- Objective #5:** To continue with annual review and update of strategic planning process completed in 1999.
Result: Complete. Review process for FY09-10 was conducted in September-October 2009 and completed in November 2009. Using funding from the Library Services and Technology Act through the federal Institute of Museum and Library Services, the Library will begin development of a new Strategic Plan in August 2010 with adoption targeted for February 2011.
- Objective #6:** Upgrade connectivity to Lake Tahoe Branch Library with new firewall.
Result: Complete. Funded by Gates Foundation grant.
- Objective #7:** Initiate Explore expansion possibilities for Minden Library.
Result: Ongoing.
- Objective #8:** Install monitored burglar alarms in Minden Library and Lake Tahoe Branch Library.
Result: Complete.
- Objective #9:** Participate in capital fundraising by the Douglas County Public Library Foundation.
Result: Ongoing. 2010 event was a Ice Cream Social 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:** 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, E-rate, Verizon, American Library Association, Tahoe-Douglas Rotary, Soroptimist International, Friends of the Library, Library Foundation provided funding in 2009-1010
- Objective #13:** To provide programming to DCCATV in digital format.
Result: Ongoing. Programs are recorded and edited in digital format. Programs are provided to DCCATV on DVD. Program submissions have been reduced as a result of unfilled staff positions and reduced hours.

- Objective #14:** To continue the program to visit every second grade classroom in Douglas County.
Result: Ongoing. During September and October 2009, library staff visited second grade classrooms in the County, both public and private. The Friends of the Library provided book bags and bookmarks for the nearly six hundred students. The Nevada Literacy Coalition provided library card wallets for each student. The 2010 visitations are scheduled to begin in September 2010 but will be reduced due to staffing reductions.
- Objective #15:** Establish joint server location for library servers, routers, and switches within the East Fork Fire and Paramedic District Administration Building
Result: Complete. Equipment has been relocated and is tied to Library through fiber optic line.
- Objective #16:** Implement wireless printing for patrons at Minden Library and Lake Tahoe Branch Library
Result: Complete in Minden. Wireless printing in Lake Tahoe scheduled for 2010-2011.
- Objective #17:** To engage in cooperative projects, service delivery, and fundraising efforts with other County departments.
Result: Ongoing. Most recent project includes location of computer and telecommunications equipment between the Minden Library and East Fork Fire and Paramedic District Administration Office.

UNR Cooperative Extension Organizational Chart



Total Number of Positions: 3
Total Full-Time Equivalents: 1.9
* 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 & Non-Point Source Pollution Education – Carson Valley landowners and builders are encouraged 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, irrigation, weed management, and pasture management are conducted to positively change land-use practices and ultimately improve ground and surface water quality. NEMO (Non-point Education for Municipal Officials) workshops are geared for planners and local decision-makers to protect water quality through community planning. NEMO instruction includes construction best management practices and innovative low impact development approaches. <http://www.unce.unr.edu/programs/natural/index.asp?ID=62>
<http://www.unce.unr.edu/nemo/>

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 functional floodplains to safely 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 e-mailing 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.

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

Radon Education Program – The Nevada Radon Education Program (NREP), supported by the EPA and Nevada State Health Division (NSHD), was instituted in 2007 to educate the citizens of Nevada about the radon health risk. We offer literature, educational programs and free radon test kits. <http://www.unce.unr.edu/programs/sites/radon/>

Risk Management – Risk management education programs are targeted to livestock and forage producers in Nevada. These programs help producers understand risks faced in agriculture production and teach 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://www.unce.unr.edu/programs/agriculture/index.asp?ID=80>

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/programs/horticulture/index.asp?ID=107>

Integrated Pest Management (IPM) – is discussed on a daily basis with the public. Plant disease, weeds, insects and vertebrate pest problems are brought to the office and recommendations are given, consistent with the environmentally responsible principles of IPM. Weeds are one of the most serious threats to Nevada rangelands and lawns. Hundreds of Weed Warriors and other volunteers have been trained by Cooperative Extension personnel in how to spot, and control noxious weeds. <http://www.unce.unr.edu/programs/search/index.asp?ID=95>

Riparian and Watershed Assessment and Management – Cooperative Extension faculty work on an interagency and interdisciplinary team that puts on Riparian Proper Functioning Condition Assessment trainings and works with agencies and watershed groups to develop collaboration about riparian management. <http://www.unce.unr.edu/programs/natural/index.asp?ID=79>.

Sage Grouse Conservation – A conservation plan has been produced that identifies current habitat conditions, sage grouse risk factors, strategies to enhance sagebrush habitats and ultimately, sage grouse populations. Citizens are involved in implementing the plan strategies.

<http://www.ndow.org/wild/conservation/sg/plan/index.shtm>

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

Sustainable Living Renewable Energy Roundup – Cooperative Extension is an active partner in this nonprofit that promotes sustainable practices, renewable energy use, and environmental responsibility in the way we work, play and live. Several field trips are conducted annually along with the Green Living Festival that includes presenters, exhibitors, children's activities, food and music. <http://www.greenlivingfest.org/>

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.

<http://www.unce.unr.edu/4H/about/resources/>

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.

<http://www.unce.unr.edu/4H/programs/cloverbuds/>

4-H Camp at Lake Tahoe – is a week-long camp for youth ages 9-12. It is the classic camp experience with a leadership twist. The camp matches 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. <http://www.unce.unr.edu/4H/camp/>

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.

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 the curriculum. The focus of the curriculum is the land, ecology (such as plant identification and sagebrush ecology) and management of the central Great Basin rangelands. <http://www.ag.unr.edu/nsrm/camp.html>

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 - Child caregivers, youth workers and volunteers working with youth are all mandated reporters of suspected child maltreatment. 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. <http://www.unce.unr.edu/friends/volunteers/policy/childabuse.asp>

Just in Time Parenting - is an age-paced newsletter that tracks the development of newborns through 3 years of age. http://www.extension.org/pages/Just_in_Time_Parenting_Newsletter_Resources

Day Care Center Connections - 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.

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

Family Storyteller - is a program that gives parents and educator's ideas, resources and fun ideas for sharing books with young children. <http://www.unce.unr.edu/programs/chilyouthfam/index.asp?ID=43>

Healthy Lifestyles for Seniors - is a program designed for senior citizens to enhance knowledge and change behaviors to improve their quality of life. The topics are varied and include eating habits, nutrition, continuing education, safety, medical care issues, and local senior services.

Community Leadership

Leadership Douglas County (LDC) - is a program administered by the Chamber of Commerce and supported by UNCE (University of Nevada 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 UNCE programming. The most recent work was a collaborative effort with Nevada Rural Development Council on the Community Assessment. Twelve working groups were identified and are now lead by Douglas County residents.

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 share the resources of land grant universities through an Internet system. Expertise and information is available to citizens across the country. This project enhances the work that UNCE currently does while bringing greater resources to individuals. http://www.extension.org/all/learning_lessons

Staffing and Budget

A full-time state classified employee (Youth Development Coordinator), 1 part-time state classified employee (Master Gardener Coordinator), 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. Thirty two UNCE faculty and staff contribute to programming in Douglas County representing a cooperative share of \$419,531 in state and federal funds. The FY10-11 budget is \$338,531.

Cooperative Extension

Expenditures by Category	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	120,585	109,076	110,451	1,375	1.3%
Services & Supplies	124,903	160,130	138,508	(21,622)	-13.5%
Capital Projects	-	98,529	89,572	(8,957)	-9.1%
Total	245,488	367,735	338,531	(29,204)	-7.9%
Funding by Source					
Cooperative Extension	245,488	367,735	338,531	(29,204)	-7.9%
FTE	1.90	1.90	1.90	-	0.0%

Major Accomplishments of FY09-10

Sustainable Living – Renewable Energy Roundup (SLRER) - The Green Living Festival (8/12) included food, entertainment, art, exhibits, and education, all focused on sustainable living. There were 18 speakers on the topics of renewable energy, economics, building design and materials, community and natural resource planning, landscaping / gardening / local foods, and transportation. Over 700 people attended the event, which primarily consisted of the general public. The Green Living Festival (n = 169) evaluation, indicated that 43% of the respondents felt the educational/informational aspect was the best part of the event. Most respondents (59%) walked away with ideas, information, awareness, inspiration and or hope respective to sustainable living. Comments included “I liked the ability to learn what I can do to help,” “learning about different ways to save the environment,” “lots of info on many products and services for energy conservation,” and “I liked all the new ideas: they opened my views on better living.” SLRER grew from a single event in 2008 to an annual festival, two field trips, and a slow foods event in 2009.

Eagles & Agriculture – Eagles & Agriculture has demonstrated that agriculture and agritourism can bring money into the community. Over the last seven years, the Chamber of Commerce estimates the event has accounted for \$1.4 million in revenues. Participating agricultural operations have received \$21,000. With 3,598 actual participants over the last seven years, much information has been shared. We have learned that more information is sought. The appetite for additional information sharing is strong and realized by the public, local media and the agriculture community.

Healthy Lifestyles for Seniors – Participants rated the helpfulness of the course as 6.59 on a 7-point Likert scale, with 1 being not helpful and 7 being very helpful. When asked if they would incorporate the material into their daily life, respondents rated that question 6.24. Eighty-eight percent of the participants (n=33) stated that the information from the workshops would help them financially in the future. Ninety-four percent stated workshop information would help them socially (quality of life, independence) in the future. All participants (100%) stated that they would attend future workshops aimed at senior healthy lifestyles. With regards to increased knowledge of computer skills and internet resources, 82% of the participants stated they planned to increase their level of computer use post-course. Pre-course survey results indicated that only 71% of participants wanted to increase their level of use. The final survey instrument asked open-ended questions about what was learned, what seniors planned to incorporate into their life, and how they would describe the class to others. One participant wrote “The coordinator & facilitators were knowledgeable, helpful, enthusiastic and personable. The course was educational, interesting & fun.” Another participant wrote “It was wonderful and I’d enjoy taking another anytime!” When asked how the participants would describe this course to others, one person wrote “Pertinent information, friendly environment, ease of learning.”

Community Assessment – The Community Assessment final report was posted on the County website along with a list of twelve working group contact information. Working groups have been established in Carson Valley around arts and culture; tourism destination; senior center; Genoa business development; cross cultural; and community concierge. Working groups in south county are focused on wildfire safety; water issues; Hwy 208 turn lane; business development; and utility issues. Also, a working group is concentrated on economic development at Lake Tahoe. The Community

Assessment was used in Karen Craig's economic vitality analysis along with nine other county reports. Progress on community projects was shared at the anniversary meeting slated for June 17, 2010.

4-H - 4-H enrollment remains steady at 290 youth. Underserved youth populations decreased from 60% to 20%, underserved adult volunteer populations decreased from 72% to 51%, and underserved youth volunteer populations decreased from 57% to 48%. A total of 10,000 youth participated in civic and citizenship education, and personal development and leadership activities, and 1,100 youth participated in science and technology education activities.

Douglas County 4-H continues to positively impact youth by providing practical life skills, community service, public speaking, civic engagement and record keeping. Recently a group of 250 youth gathered to create care packages to send to Douglas County soldiers stationed overseas. Enclosed in the packages were personal toiletries, food and 4-H flashlights, playing cards and letters and pictures from the 4-H members. Self addressed envelopes were enclosed and the soldiers mailed back wonderful cards and letters.

Our junior livestock judging members took first place at the State Livestock Judging Event, and our livestock market and breeding members took many grand and reserve champions and blue ribbons in the Nevada Junior Livestock Show.

Thirty youth are enrolled in our new 4-H Scuba project, the first ever of its kind to our knowledge. Youth completing the program will have the opportunity to get their open water certification at Tahoe in August.

Community service highlights included: A group of ten teen members partnered with the Senior Center to do yard clean-up work for four Seniors, monitored water quality on the Carson River, recycled ink cartridges for Kiwanis, removed invasive weeds from a University facility and planned and led Community Club and Award's Night. A group of younger members sponsored a breakfast and ceremony for a Marine unit deploying overseas. With deepest regrets, most of the marines did not make it home and this was the last time they were honored in their home state.

Care Provider Training – Two in-service workshops were conducted for 22 caregivers in Douglas County. The efficacy and helpfulness of teaching received high scores from caregivers. The workshops presented were the new 2 hour Emergency Preparedness workshop to help child caregivers be ready in the event of an emergency or crisis situation in their homes or centers. Impact evaluation of the training found that participant knowledge increased significantly.

Radon Testing in Douglas County Homes – The Douglas County Board of Commissioners proclaimed January as National Radon Action Month. Several workshops were conducted and attended by 95 residents to learn about radon hazards, how to test, and what mitigation entails. Approximately 1,800 radon test kits were handed out from our Douglas County office. Of those, 1250 test were useable and 42% exceeded the EPA action level. Since 2008, 35 Douglas County homes are known to have undergone some type of mitigation to reduce radon levels.

Living With Fire – Wildfire awareness was heightened by a number of means. The Douglas County Commission proclaimed Nevada Wildfire Awareness Week. Newspaper articles were published to encourage citizens to be ember prepared. Three Nevada Department of Transportation’s digital message signs were used to remind people to be prepared for the upcoming fire season. Posters were posted throughout the county. Public service announcements aired on KNPB, public access channel, including a Spanish-language version. Ten Douglas County residents participated in the 2009 Wildland Urban Interface Fire Summit and they prepared fire hazard reduction plans for Alpine View, Jacks Valley, and Topaz Ranch Estates. There were over 1,400 pieces of Living With Fire educational materials distributed. A grant was funded to conduct a 2010 Tahoe Wildfire Awareness Week, July 3-10 and Tahoe Basin Wildfire Summit on July 9.

Objectives FY10-11

- Increase 4-H enrollment by 10 percent.
- Promote and encourage radon level testing in 1000 homes.
- Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.
- Develop an education outreach strategy for the Douglas County Source Water Protection Plan.
- Conduct focus group sessions to determine riparian land knowledge of land owners.

Objectives vs. Results FY09-10

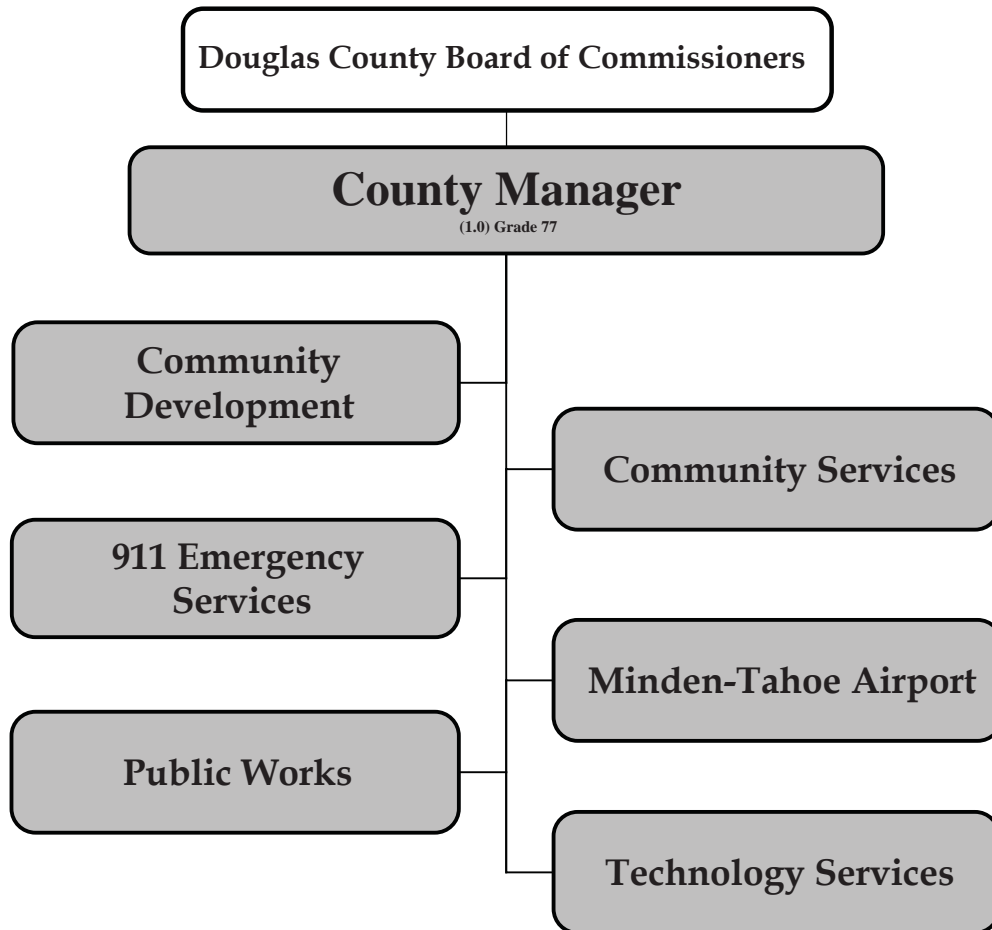
Objective #1	Increase 4-H enrollment by 10 percent.
<i>Result:</i>	<i>Ongoing. Continuing to attract youth, parents, and volunteer leaders.</i>
Objective #2	Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.
<i>Result:</i>	<i>Ongoing. The community assessment work in south county has concentrated on regaining chapter leadership and participation. Conferences have been conducted to help homeowners develop plans to reduce wildfire hazards.</i>
Objective #3	Assess Douglas County community challenges, assets, and needed projects and facilitate the prioritization of issues and citizen engagement.
<i>Result:</i>	<i>90% complete. Final report printed and posted on county website. Working groups established and progressing as indicated at the anniversary meeting.</i>
Objective #4	Promote and encourage radon level testing in 1000 homes.
<i>Result:</i>	<i>Ongoing. Over 1200 homes were tested. Continue to promote radon testing by offering free test kits, and educational programs.</i>

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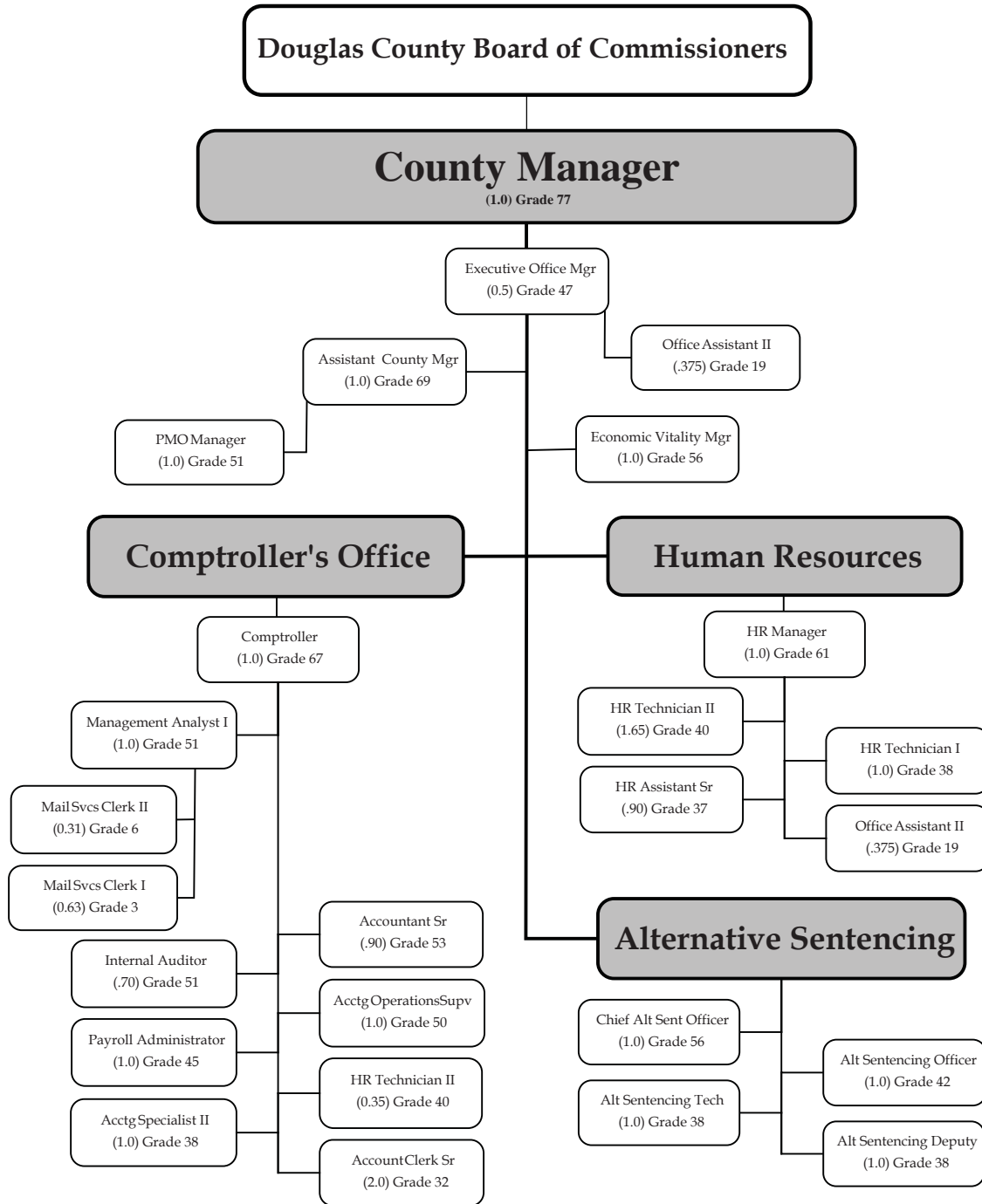
COUNTY MANAGER DEPARTMENTS

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 Departments Organizational Chart



County Manager's Office Organizational Chart



Total Number of Positions: 27
Total Full-Time Equivalents: 24.69

COUNTY MANAGER DEPARTMENTS

Mission Statement

The County Manager Departments strive to provide quality service to the members of our community, take leadership and coordination in the development of our County, and management excellence in the County's financial health, capital projects, and human resources.

Staffing and Budget

The County Manager Departments include six divisions: Alternative Sentencing, Comptroller's Office, Economic Vitality, General Services, Human Resources, and Project Management Office. The Department is managed by the County Manager. The Department has a total of 23.14 FTE authorized for FY10-11. The FY10-11 total operating and capital budget is \$10,433,454 for all divisions. Information about each division is provided in this section.

County Manager					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	641,702	991,663	2,552,874	1,561,211	157.4%
Services & Supplies	1,352,716	1,299,303	7,784,914	6,485,611	499.2%
Other	-	-	95,666	95,666	n/a
Total	1,994,418	2,290,966	10,433,454	8,142,488	355.4%
Expenditures by Division					
County Manager	419,605	380,162	351,444	(28,718)	-7.6%
Comptroller	n/a	n/a	3,718,164	n/a	n/a
Alternative Sentencing	n/a	n/a	468,536	n/a	n/a
Economic Vitality	-	-	100,339	100,339	n/a
Facility Operations	n/a	n/a	364,789	n/a	n/a
General Services	1,315,222	1,820,051	1,637,970	(182,081)	-10.0%
GIS Dept 152	232,364	-	-	n/a	n/a
Human Resources	n/a	n/a	3,690,327	n/a	n/a
Project Management	27,227	90,753	101,885	11,132	12.3%
Total	1,994,418	2,290,966	10,433,454	8,142,488	355.4%
Funding by Source					
General Fund	1,994,418	2,290,966	4,076,797	1,785,831	78.0%
Ad Valorem Capital Projects	n/a	n/a	95,666	n/a	n/a
County Construction	n/a	n/a	269,123	n/a	n/a
County Debt/Other	n/a	n/a	8,650	n/a	n/a
Room Tax Administrative	n/a	n/a	2,784,290	n/a	n/a
Self Insurance	n/a	n/a	2,735,928	n/a	n/a
Self Insurance - Dental	n/a	n/a	463,000	n/a	n/a
Total	1,994,418	2,290,966	10,433,454	8,142,488	355.4%
FTE	8.40	4.72	23.14	18.42	390.3%

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.

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 (10%) and Self Insurance Fund (5%). A portion of the Assistant County Managers time is allocated to Communications (15%), Information Technology (15%), Geographic Info Systems (10%), 911 Emergency Services (15%), and Solid Waste Management (2.5%). A portion of the Economic Vitality Manager is allocated to Economic Vitality (50%). A portion of the Office Assistant II position is allocated to Human Resources (37.5%) All of the employees work as staff for the Board of Commissioners, as necessary. The FY10-11 County Manager budget is \$351,444.

County Manager					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	402,491	364,112	334,094	(30,018)	-8.2%
Services & Supplies	17,114	16,050	17,350	1,300	8.1%
Total	419,605	380,162	351,444	(28,718)	-7.6%
Funding by Source					
General Fund	419,605	380,162	351,444	(28,718)	-7.6%
FTE	3.98	2.78	2.84	0.06	2.2%

Major Accomplishments of FY09-10

- Carried out the County’s Strategic Plan, which includes 4 priorities and 20 objectives
- Developed a balanced budget for FY10-11 without the use of reserves in the County’s operating funds
- Economic Vitality Plan development
- Lands Bill development efforts
- Seeman Ranch conservation land
- Consolidated water system feasibility study
- Water system infrastructure
- Community Development process improvements and code changes
- Airport Use Ordinance development
- Expanded and enhanced the County’s 5-year CIP
- Relocation of several County offices to improve efficiency
- Program Management Office finalization
- County Energy Management Plan
- New 911 Telephone System

Priorities and Objectives FY10-11

- Implementation of the County’s Economic Vitality Plan. **(SP3)**
- Prepare financial information and alternatives as needed to meet fiscal challenges. **(SP 1)**
- Develop and implement a departmental enhancement and review process. **(SP 3,4)**
- Assist the Board in carrying out the goals and action plans of the Strategic Plan. **(SP 1,2,3,4)**
- Gain Legislative approval of the Federal Lands Bill. **(SP 3)**
- Develop strategies to address long term financial stability. **(SP 1)**
- Consider the acquisition of the Seeman Ranch property for resource conservation and future facility needs. **(SP 3)**
- Continue research for feasibility of a consolidated County Water system. **(SP 4)**
- Improve internal and external communication of information.
- Develop Redevelopment Agencies policies, procedures and agreements.

Objectives vs. Results FY09-10

Objective #1: Prepare financial information and alternatives as needed to meet fiscal challenges.
Result: County staff provided numerous options to address the FY10-11 budget challenges. County staff worked together to bring forth a balanced budget without the use of reserves in adherence to the Board’s directive. Created a prioritized budgeting process for the Board.

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 Geographic Information Systems. The result was a comprehensive report that provides various improvements for the operations and management of the department. The Project Management Office was instrumental in increasing the effectiveness of managing county department projects.

Objective #3: Assist the Board in setting priorities and strategies through Board workshops.
Result: In February 2010, staff assisted the Board with modification of the Plan. The result is a streamlined strategic plan that focuses on 4 priorities and 24 objectives.

Objective #4: Develop broad economic development strategies in conjunction with regional partners.
Result: An economic consultant was hired to help prepare and economic vitality plan for the County. The creation of an Economic Vitality Manager also contributes to the County’s role in economic vitality in leadership, partnership, collaboration, facilitation, and leveraged resources utilizing an existing position with no additional costs to the taxpayers. We have also worked on the on-line social media program to attract Outdoor Recreation & Lifestyle manufacturers.

Objective #5: Develop federal lands bill through public process for legislative processing.
Result: Many hours of our Board, staff, and community have been given in developing a Conservation Bill. Numerous meetings have been attended with our Nevada Delegation, Washoe Tribe, and stakeholders. Douglas County Conservation information will be presented to the Federal Government for approval.

Objective #6: Consider the acquisition of the Seeman Ranch property for resources conservation and future facility needs.

Result: Board of Commissioners approved the question 1 application for the Seeman Ranch. A grant, with a county match of funds, was awarded. An appraisal of property was completed in February 2009 and negotiations are underway.

Objective #7: Complete the scope of feasibility study for a consolidated County water system.

Result: The County completed its evaluation of the feasibility of consolidating the County's water utility funds. Multiple reports were presented to the Board throughout the year, including final presentations to the Board on June 13, 2010 and June 17, 2010.

ALTERNATIVE SENTENCING

Mission Statement

To supervise, hold accountable, and allow individuals convicted of misdemeanor offenses the opportunity to rehabilitate themselves. In addition, the department supervises defendants released on bail awaiting criminal proceedings from the two Justice Courts and two District Courts.

Major Programs

- Supervision/Compliance checks, the department is responsible for actively conducting compliance residence checks of all sentenced probationers and also those individuals waiting criminal proceedings for pre-trial and pre-sentence offenses.
- Responsible for alcohol and or drug testing of probationers and/or clients.
- Responsible for providing house arrest services for probationers with electronic monitoring devices.
- Responsible for providing GPS tracking and alcohol monitoring for probationers.
- Responsible for providing the County Felony DUI Diversion Program.
- Responsible for collection of house arrest fees and probationary fees.
- Assist the Douglas County District Attorney’s Office with the tracking and monitoring of defendants awaiting criminal proceedings for domestic violence offenses.

Staffing & Budget

The Chief Alternative Sentencing Officer reports directly to the County Manager. The division has three full-time employee and one granted part time employee. The Alternative Sentencing budget for FY10-11 is \$468,536. The General Fund supports the division.

Alternative Sentencing					
	2008-09*	2009-10*	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
	10 to 11	10 to 11	10 to 11	10 to 11	10 to 11
Personnel Services	-	-	347,902	347,902	n/a
Services & Supplies	-	-	120,634	120,634	n/a
Capital Outlay	-	-	-	-	n/a
Total	-	-	468,536	468,536	n/a
Funding by Source					
General Fund	-	-	468,536	468,536	n/a
FTE	-	-	4.00	4.00	n/a

*Alternative Sentencing department previously reported to the Judicial Courts

Major Accomplishments of FY09-10

The data is unavailable as the previous Chief Alternative Sentencing Officer failed to compile the information.

Objectives FY10-11

- Review of current policies and procedures for update and revision.
- Requisition County for consideration of filling of the vacant position of the domestic violence grant compliance officer as a part time position.
- Develop and implement protocols and procedures for placing court ordered individuals with community service hours.
- Develop and implement protocol and procedures for ensuring defendants are clinically assessed by licensed drug and alcohol counselors for substance abuse; prior to receiving substance abuse treatment at the expense of the county.
- Assess efficiency and productivity of the current software program which stores and disseminates data and information currently being utilized with the courts and the Department of Alternative Sentencing.
- Review and analyze all case files within the jurisdiction of the Department of Alternative Sentencing for reducing case load.
- To evaluate and assess the appropriateness, efficiency, and cost effectiveness of the current GPS, alcohol monitoring devices, and house arrest devices. Consideration will be given to contracting with other service providers.

Objectives vs. Results FY09-10

- The data is unavailable for the aforementioned reason.

COMPTROLLER'S OFFICE

Mission Statement

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

Major Programs Offered

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

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

Staffing and Budget

The Comptroller reports directly to the County Manager. In FY10-11, the Comptroller’s Office will operate with 7 full-time employees and 2 part-time employees for a total of 8.95 FTE. The Public Works accountant is a part of the Comptroller’s office and the total FTE for this position is distributed between Water Districts and Public Works Funds. The Comptroller’s budget for FY10-11 is \$3,718,164 which is down 20.5% from the FY09-10 adopted budget. The Comptroller’s Office is funded by the General Fund, Room Tax Fund, and the County Debt Fund. Expenditures in the Room Tax and County Debt fund are for auditing functions.

Comptroller

Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	841,095	844,342	846,343	2,001	0.2%
Services & Supplies	3,455,281	3,835,108	2,871,821	(963,287)	-25.1%
Total	4,296,376	4,679,450	3,718,164	(961,286)	-20.5%
Funding by Source					
General Fund	927,001	922,899	925,224	2,325	0.3%
Room Tax	3,356,862	3,747,151	2,784,290	(962,861)	-25.7%
County Debt/Other	12,512	9,400	8,650	(750)	-8.0%
Total	4,296,375	4,679,450	3,718,164	(961,286)	-20.5%
FTE	10.60	8.95	8.95	-	0.0%

Major Accomplishments of FY09-10

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

Item	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10
Invoices	37,754	37,920	38,252	36,382	34,628	40,322
Claims	22,572	22,805	22,207	20,242	20,415	20,025
Payable Checks	17,182	16,871	16,782	15,698	15,106	14,763
Payroll Checks	4,126	4,000	3,882	3,731	3,173	2,636
Direct Deposits	13,582	14,163	14,583	15,265	14,870	15,113
Gaming Licenses	239	228	236	232	233	216
Liquor Licenses	890	897	902	911	913	874

- The Internal Accountant spent time assisting the Treasurer's office and Information Systems with the continuation of AB489/SB509 property tax calculations. While the tax billing process has been transferred to Advanced Data Systems (ADS) considerable testing is still required. She tested and helped create formulas for tax bills and for revenue projections. She continued oversight of Health Insurance Portability and Accountability Act (HIPAA) annual compliance testing. Training accounting specialist to perform room tax audits. Completed 2 room tax audits. Performed audit of evidence room at the Sheriff's Office. Reviewed utility operator fee collections.
- The audit of the financial statements was completed with the County conforming to all significant statutory and code requirements with one exception where expenditures exceeded budget by \$3,106 in the Parks RCT fund.
- Numerous accounting and auditing tasks are undertaken each year to ensure accurate financial reporting and legal compliance. Accounting was provided for 14 proprietary funds, and monitored several ongoing grant funds for compliance with the Single Audit Act with one internal control deficiency but no material weaknesses in the FY08-09 audit.
- 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, Benefits, Technical Advisory, Safety & Risk Management, Insurance, etc. Staff also served on interview panels, reviewed policies and worked on specific departmental issues as requested.

Objectives FY10-11

- Enhance the skills and knowledge of employees through training and professional personnel development and empowering them to solve problems.
- Complete one Performance Analyses
- Continue review of financial policies **(SP 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. **(SP 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. **(SP 4)**
- 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-specifically, research Accounts Payable procedures with other agencies. **(SP 4)**
- Assist external auditors in implementation of new SAS Internal Control requirements **(SP 1)**
- Transition the financial software with New World Systems from the AS400 environment to the .net option.

Objectives vs. Results FY09-10

- Objective #1:** Enhance the skills and knowledge of employees through training and professional and personnel development and empowering them to solve problems.
Result: 50% complete. Employees continue to attend classes and seminars when available and applicable. Continuing education requirements were met. However, with budgetary and staffing reductions, training has been minimal.
- Objective #2:** Complete one Performance Analysis
Result: 100% complete. Performance Analysis was completed for GIS.
- Objective #3:** Review financial policies (Strategic Goal #1).
Result: 100% complete. Policies were reviewed as part of the budget process.
- Objective #4:** 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 FY09-10 will be prepared according to Generally Accepted Accounting Procedures. We don't anticipate any material deficiencies.
- Objective #5:** 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 #6:** 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 #7:** Assist external auditors with implementation of new SAS Internal Control requirements **(SP 1)**.
Result: 100% complete. Our 09-10 financial statements will be completed in the fall of 2010 with the additional requirements included.
- Objective #8:** Develop a combined CIP for FY11-15 **(SP 1)**.
Result: 100% complete.

ECONOMIC VITALITY

Mission Statement

To improve the business climate; preserve the natural environment; improve infrastructure; enhance education and workforce; maintain the quality of life, and to attract businesses that are unique and marketable in line with the county's guiding principles.

Major Programs/Services Offered

Economic Vitality is a newly formed division within the County Manager's Office. Creation of the division and program are the result of the Board of County Commissioners' strategic focus on Economic Vitality as a top priority for the county. During the prior fiscal year, the county hired a consultant to develop an Economic Vitality Action Plan including focus areas and projects designed to create lasting economic, environmental, social and cultural capital. Completion and adoption of the plan is expected in the fall of the current fiscal year. Plan implementation becomes the charge and focus of the division guiding a majority of the work, programs and services.

The vision of the plan is "a community to match the scenery," which capitalizes on the county's greatest asset, "our spectacular natural environment." The plan sets a goal that "by 2022, Douglas County will be recognized as the best place to live, work and play because of our community commitment to education, recreation and innovation."

The Action Plan includes three areas of focus and twelve priority projects:

Distinctive Downtowns

- Tahoe Revitalization
- Minden Momentum
- Genoa Destination
- Main Street Gardnerville

Outdoor Recreation & Lifestyle

- 22 Types of Year-Round Trails
- Outdoor Recreation & Lifestyle Manufacturing
- Airport Sports Aviation Mecca
- People Moving Attractions

Education & Workforce

- Maximize WNC Facility
- Energy Science Park
- Experiential K-12
- Multi-Generational Community Center

A creative approach to economic development, the plan focuses on growing true community wealth by identifying that which is unique to the county, focusing on issues and solutions identified in other studies during the past decade, defining the role of the county and its partners in economic vitality, and identifying new projects that are ripe with motivational leadership and/or access to resources.

Implementation of the plan begins to create programs and services including improving community competitiveness with the emphasis on improving workforce and education; business expansion with the focus on improving downtown areas providing an environment where businesses can thrive, and business attraction with the efforts to entice new Outdoor Recreation and Lifestyle Manufacturers and other businesses to the proposed Energy Science Park.

Working with other economic development partners is key to the county’s ability to provide the level of service needed in the community. Included in the list of partnership organizations are:

- Northern Nevada Development Authority
- Western Nevada Development District
- Nevada Small Business Development Center
- Carson Valley Chamber of Commerce and Visitors Authority
- Lake Tahoe South Shore Chamber of Commerce
- Main Street Gardnerville

Staffing & Budget

The Economic Vitality Manager reports directly to the County Manager. The Division shares an Economic Vitality Manager with the County Managers Office. The Economic Vitality budget for FY10-11 is \$100,339. The General Fund supports the Division.

Economic Vitality					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	-	-	58,339	58,339	n/a
Services & Supplies	-	-	42,000	42,000	n/a
Total	-	-	100,339	100,339	n/a
Funding by Source					
General Fund	-	-	100,339	100,339	n/a
FTE	-	-	0.50	0.50	n/a

Major Accomplishments of FY09-10

- Engaged a consultant to develop an Economic Vitality Action Plan; analyzed 10 economic development plans from various local and regional entities; organized plan recommendations; celebrated successes and accomplishments of the past decade at a State of the County event; defined the role of the county in Economic Vitality; and identified priority projects for inclusion in the Economic Vitality Action Plan.

Objectives FY10-11

- Complete the development of and adopt the Economic Vitality Action Plan, which includes focus areas and projects designed to create lasting economic, environmental, social and cultural capital. **SP3**
- Identify and prioritize projects within the Action Plan for incorporation into the county's overall Strategic Plan. **SP3**
- Develop and implement a method to ensure communication among project teams.
- Develop and implement a method to track action plan milestones and progress.
- Complete development of the on-line social media program to attract Outdoor Recreation and Lifestyle Manufacturers to Douglas County.
- Market the county at the Outdoor Retailer show in Salt Lake City as a relocation opportunity for Outdoor Recreation and Lifestyle Manufactures. **SP3**

Objectives vs. Results FY09-10

- The Douglas County Economic Vitality Division is newly established this year, therefore, there are no previous objectives on which to report.

GENERAL SERVICES DIVISION

Mission Statement

To provide quality service and necessary equipment for all Douglas County divisions to function efficiently.

Major Programs Offered

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.

Staffing and Budget

The General Services budget is \$1,637,970 for FY10-11. General Services has three part-time employees who provide mail service for the County.

General Services					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	21,427	536,798	425,249	(111,549)	-20.8%
Services & Supplies	1,293,795	1,283,253	1,212,721	(70,532)	-5.5%
Total	1,315,222	1,820,051	1,637,970	(182,081)	-10.0%
Funding by Source					
General Fund	1,315,222	1,820,051	1,637,970	(182,081)	-10.0%
FTE	0.94	0.94	0.94	-	0.0%

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 a culture 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 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 County Manager. The Division has five full-time employees and one part-time employee for a total of 4.91 FTE. The Human Resource’s budget for FY10-11 is \$3,690,327. The General Fund, Self-Insurance Fund, and Dental Insurance Fund, also support the Division.

Human Resources					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	476,789	464,113	448,162	(15,951)	-3.4%
Services & Supplies	3,795,004	3,205,587	3,242,165	36,578	1.1%
Total	4,271,793	3,669,700	3,690,327	20,627	0.6%
Funding by Source					
General Fund	544,772	509,727	491,399	(18,328)	-3.6%
Self Insurance	3,298,577	2,696,973	2,735,928	38,955	1.4%
Self Insurance - Dental	428,444	463,000	463,000	-	0.0%
Total	4,271,793	3,669,700	3,690,327	20,627	0.6%
FTE	6.28	5.49	4.91	(0.58)	-10.5%

Objectives FY10-11

- Conduct informative open enrollment session for health coverage renewal effective January 1, 2011.
- Update all pertinent benefit related documents to comply with Health Care Reform of 2010.
- Coordinate and assist with finalization of employee association 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 including safety related training.
- Facilitate additional supervisory/management training.
- Finalize personnel file audit including policies and e-learning.
- Update Douglas County Policies and Procedures as well as Title 2, Personnel Ordinance once bargaining unit contracts are ratified.
- Provide management training on labor contract changes.
- Transition Performance Management Plus (PMP) evaluation system from server based to web based including training on the new system.
- Conclude performance evaluation training with all supervisors, managers, directors and elected officials.

Objectives vs. Results FY09-10

- Objective #1:** Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2010.
Result: 100% complete.
- Objective #2:** Implement self-insurance for medical and prescription programs if approved by Board of County Commissioners.
Result: Goal not completed; County did not become self-insured.
- Objective #3:** Coordinate and assist with finalization of employee association labor negotiations and contract language.
Result: Douglas County Sheriff's Protection Association (DCSPA), Douglas County Sheriff's Protection Association Sergeant's Bargaining Unit (DCSPASBU), and East Fork Professional Firefighters (EFPPF) 100 % completed; Douglas County Employee's Association (DCEA) pending.
- Objective #4:** Continue development and enhancement of County staff development.
Result: 995% complete. Essentials of Management course graduated 22 employees; Reasonable Suspicion, fire extinguisher training, and Health Insurance Portability and Accountability Act (HIPAA) training for DCSO. Currently working with Horizon Health for an employee webinar "Negativity in the Workplace".

Objective #5: Continue development and enhancement of employee safety incentive and safety training programs.

Result: 100% complete. Coordinated two H1N1 vaccination clinics with Nevada Rural Health, fire extinguisher training, highest attendance at the Health and Safety Fair.

Objective #6: Facilitate additional supervisor/management training.

Result: 100% Complete. Essentials of Management course graduated 22 employees; three Nevada Public Agency Insurance/Public Agency Compensation Trust (POOL/PACT) Horizon Health webinars for supervisors and one for employees; Reasonable Suspicion.

Objective #7: Finalize HR website to include policies, pay plan, job descriptions, labor contracts, and frequently used forms.

Result: 100% complete. All policies, pay plan, job descriptions, labor contracts, and frequently used forms are online.

Objective #8: Update Douglas County Policies and Procedures as well as Title 2, Personnel Ordinance once bargaining unit contracts are ratified.

Result: Not complete due to DCEA contract not being ratified.

Objective #9: Provide management training on labor contract changes.

Result: Not required for DCSPA or EFPP. DCEA contract pending.

Objective #10: Completed department relocation to Minden Inn and consolidate clerical functions in Human Resources and County Manager's office.

Result: 100% complete.

PROJECT MANAGEMENT OFFICE (PMO)

Mission Statement

To continuously identify, develop, improve, and support the utilization of best project management practices that enable Douglas County to better manage time, money and strategic decisions.

Major Programs/Services Offered

Project Portfolio Management: Multi-Project Management

An integral core function of the PMO is to ensure that the County is working on projects that are an enterprise priority and meet the strategic goals of the organization. This requires intimate knowledge of interdependencies of projects across the organization and streamlining new project requests through the proper channels.

The concept of Project Portfolio Management (PPM) includes collecting and controlling the entire suite of investments in one place – a portfolio. PPM is designed to provide a straightforward, business-driven process that helps ensure requests for services are effectively captured, prioritized, approved, communicated and controlled in-line with the critical needs of all stakeholders.

The PMO supports the PPM process by:

- Managing the County-wide portfolio with defined, measurable metrics.
- Facilitating alignment of projects with Douglas County strategic goals.
- Providing consistent status reporting to decision makers.
- Promoting close collaboration among departments.
- Providing a foundation for allocating the best-suited resources among departments and projects.
- Building performance measures to ensure accountability for projects.
- Ensuring fiscally responsible project prioritization and balance of projects.

Project Performance Governance (Monitoring & Controlling)

In order to effectively perform the core function of monitoring and controlling project performance, the PMO has developed a governance structure. The structure consists of different levels of governing committees that oversee the management of the technology portfolio of projects.

An organizational charter is created for each governing committee, which includes the mission/vision, goal and objectives and roles of team members. On an annual basis, the committee organizational charter is reviewed and updated to match with the organization's project management maturity goals.

Project Management Competencies and Methodologies

A primary function of the PMO is to establish standards, processes and procedures by which individual projects must adhere. The PMO creates and maintains a PMO Toolkit that provides standard guidelines and templates supporting the project management and portfolio management processes. The PMO promotes these standards throughout the County and provides communication, education and mentoring for project leaders to increase competencies and thereby build a project management organizational culture.

The PMO Toolkit includes the following:

Project Management Process User Guide: A training guide covering the entire set of PMO processes and standards

- Project management lifecycle methodology applied to portfolio management and portfolio governance structure.
- Project management lifecycle process overview.

Initiation of a Project Idea/Request: How to request and formalize a project

- Project initiation workflow diagram.
- Business Case – Defines the business need/initial project request/idea.
- Feasibility Study – Provides alternative solutions and associated costs.
- Project Charter – Formalizes project objectives, timeline, project team organization, and scope of project.

Planning: Plan the work

- Project planning workflow diagram.
- Project Work Plan/Schedule Template – MS Excel, MS Project, or other project planning software application as a planning and scheduling tool.

Executing, Monitoring, and Controlling: Work the plan

- Project implementation workflow diagram.
- Status reporting on progress, issues and changes to scope.
- Training and/or support documentation.

Closing: Complete the project

- Project closure workflow diagram.
- Project Acceptance/Signoff - Approval and acceptance of all project deliverables.
- Project Closure Report – Overall project assessment and summary.

Staffing & Budget

The PMO Manager reports directly to the Assistant County Manager in the County Manager’s Office. The division has one full-time employee. The PMO budget for FY10-11 is \$101,885. The General Fund supports the division.

Project Management					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	13,386	90,753	92,785	2,032	2.2%
Services & Supplies	13,841	-	9,100	9,100	n/a
Total	27,227	90,753	101,885	11,132	12.3%
Funding by Source					
General Fund	27,227	90,753	101,885	11,132	12.3%
FTE	-	1.00	1.00	-	0.0%

Major Accomplishments of FY09-10

- Developed the Douglas County Project Management Office, which included the creation of the county-wide master project portfolio (as well as the Technology project portfolio), development of a project lifecycle management process and toolkit, implementation of a technology Governance model, and a Portfolio Management Maturity Model Assessment tool.
- Conducted “Lesson’s Learned” interviews with Project Leads and participants of the Technology Governance Model (Technology Review Board, Technology Steering Committee, County Manager, Board of County Commissioners) regarding the development of the PMO, current state/what’s working well, and identification future opportunities. A final report was produced detailing the results.
- Developed a Project Management Process User Guide and developed a corresponding, interactive training program designed for all Project Leads and team members.
- Completed the PM Process training with Technology Services and County Manager Project Leads. Developed a PM Process roll-out plan to train all County department Project Leads by end of FY10-11.
- Integrated the PM process into the New World Systems implementation project. Project efforts will continue over the next couple of years with the PMO acting as Project Lead.
- Coordinated efforts with the Technology Services Department in the development of the Technology Standards document as well as the Technology Strategic Plan.
- Compiled the ARRA “stimulus funding” projects information into a portfolio format for continued tracking, prioritization, and reporting.

Objectives FY10-11

- Develop and implement a PMO Strategic Plan designed to address opportunities identified in the Lessons’ Learned report. Review and revise, as appropriate, the PMO Charter.
- Complete the PM process roll-out plan providing education and mentoring for all County departments to incorporate the PM process into all project management efforts.
- Continue to engage members of the Technology Steering Committee and Technology Review Board to ensure consistent buy-in and adoption of the governance process; review and revise, as appropriate, the corresponding governance Charters.
- Evaluate the prioritization process of all non-technology projects and the associated governance structure.

Objectives vs. Results FY09-10

Objective #1: Complete the PMO Toolkit Pilot program with Technology Services, Minden-Tahoe Airport, and County Manager’s Office; refine the PMO Toolkit as identified through the pilot process.

Result: 65% complete. Objective was modified mid-year to not include the Airport in the Pilot program.

Objective #2: Govern the County-wide Project Portfolio metrics and reporting process; refine the metrics and reporting methods as identified through the pilot and department process training.

Result: 100% complete.

Objective #3: Provide regular Flash Status Reports and Portfolio metrics reporting to the Department Directors/Elected Officials and Board of County Commissioners on a regular, quarterly basis.

Result: 100% complete. Decision was made mid-year to only provide Flash Status Reports and Portfolio metrics reporting when significant milestones have been met, rather than on a regular, quarterly basis. Flash Status and Project Portfolio reports were presented to the BOCC twice during the FY09-10.

Objective #4: Execute the Technology Governance Model, establishing the Technology Review Board (TRB) and Technology Steering Committee (TSC), and ensuring completion of the TRB and TSC Charters, as well as providing support and information for the on-going, regular meetings.

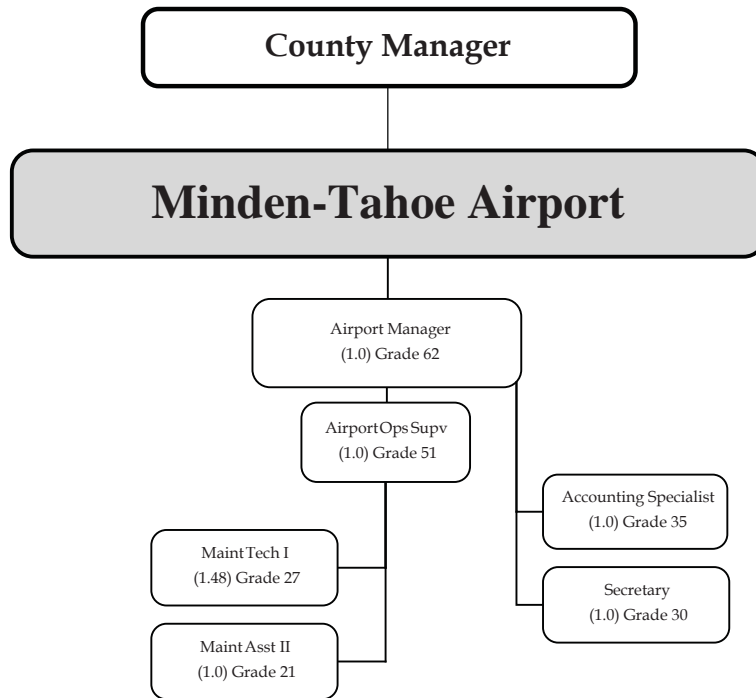
Result: 100% complete. Both the TRB and TSC have completed their organization Charters and are meeting on a regular basis.

Objective #5: Implement the use of the PMO Toolkit and project management process; provide training to Project Leads on the project management process with the objective of establishing at least five departments (including one Elected Official department and the Library) actively utilizing the process.

Result: 40% complete. Objective was modified mid-year to ensure full training, comprehension, and implementation of project management processes by Technology Services and County Manager’s Office first before deploying to additional departments.

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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

The Minden-Tahoe Airport is a premiere general aviation community airport that supports a wide variety of aviation activities, including small aircraft and sport aviation. The Airport represents an important part of our community's economic vitality, outdoor recreation focus and emergency service needs. The Airport is home to 23 businesses, of which 19 are aviation-oriented commercial operators. The Airport maintains 78 T-hangar tenants and 92 land leaseholders, as well as 253 based aircraft (80 of which are gliders). 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. In FY10-11 various policies and procedures will be reviewed, revised and presented to the Board of Commissioners for approval.

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 procedures provided to all pilots to keep noise levels to a minimum. The Airport has also been proactive in demonstrating its value to the Community. Examples of this strategy include development of a new Airport website that is scheduled to go live in FY10-11, hosting public events in conjunction with local aviation clubs such as fly-ins, Airport Open House, Ride-A-Rama Day, field trips for local elementary schools, Aviation and Aerospace Education Day, and national competitive glider events, using personal contact and press releases to present the Airport in a positive light. The Airport also works with and assists in events such as the Pacific Soaring Council (PASCO) meets and fly-ins.

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 FY10-11 budget is \$739,420. 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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	397,813	521,857	452,873	(68,984)	-13.2%
Services & Supplies	198,846	208,963	176,558	(32,405)	-15.5%
Capital Outlay	6,800	10,000	-	(10,000)	n/a
Other	-	-	-	-	n/a
Capital Projects	523,541	480,248	109,989	(370,259)	-77.1%
Total	1,127,000	1,221,068	739,420	(111,389)	-9.1%
Funding by Source					
Airport Fund	1,127,000	1,221,068	739,420	(481,648)	-39.4%
FTE	6.53	6.48	6.48	-	-

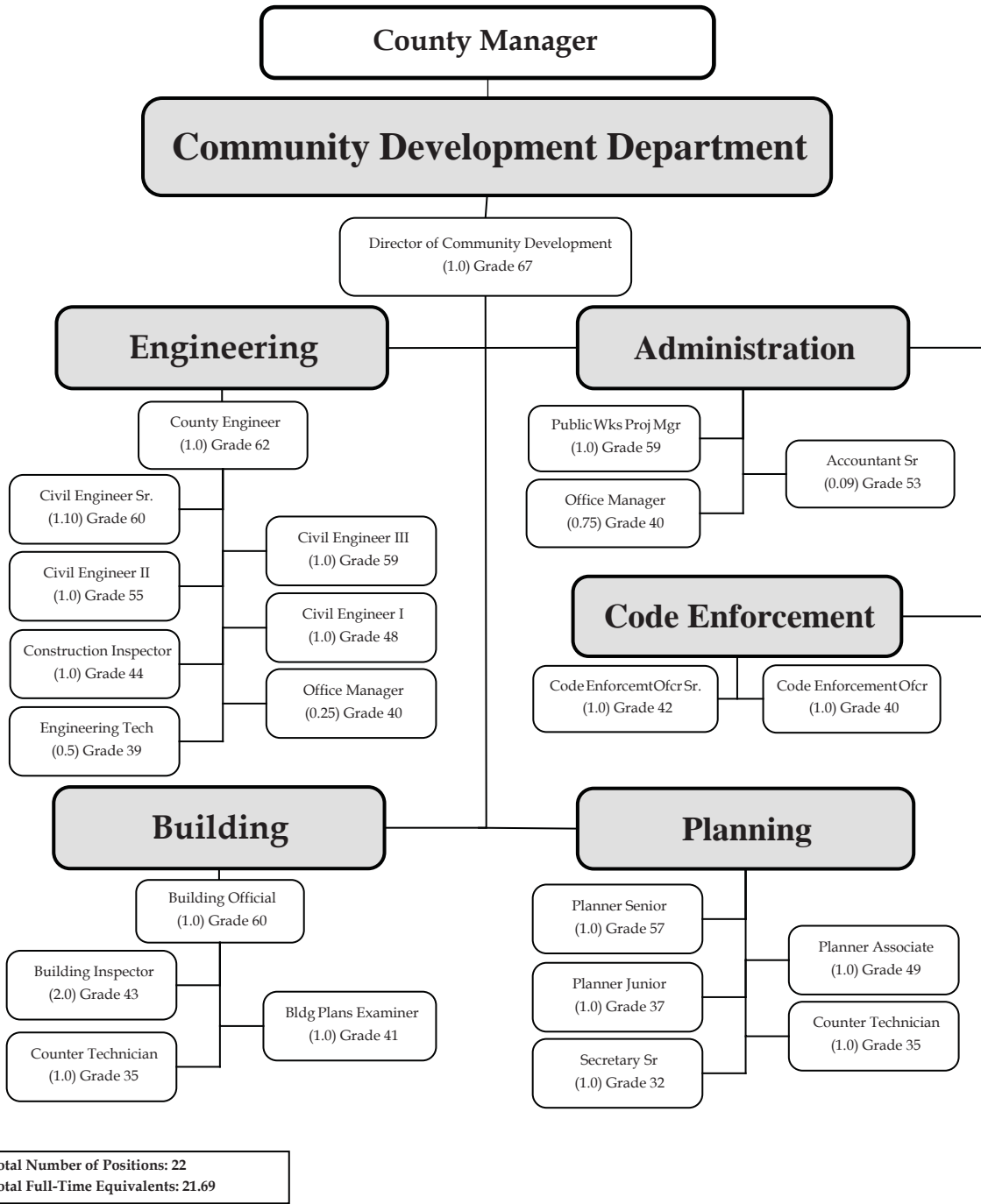
Objectives FY10-11

- Develop the east side of the Airport to help promote land leasing for soaring operations. **(SP 3)**
- Work towards forming a “glider landing area” on the east side.
- Adopt Land Lease Policy.
- Monitor airport noise procedures through the AAC.
- Continue Runway Safety Action Team meetings. **(SP 2)**
- Market Airport to all users per program development through the AAC. **(SP 3)**
- Develop Airport Strategic Business Plan.
- Complete final requirements with NDOT annual inspection.
- Finish the Re-stripping Airport and add surface painted signage.
- Light the windsock for runway 34. **(SP 2)**
- Complete security gate access system.
- Identify location for Airport administration/maintenance facilities.
- Work on Airport beautification.

Objectives vs. Results FY09-10

- Objective #1:** Develop new Airport Use Ordinance with public input.
Result: Held approximately 40 meetings with residents, developed new Airport Use Ordinance language for voter approval. Board adopted resolution, including ballot question, proposed ordinance language, explanation and fiscal statement.
- Objective #2:** Hold two (2) safety briefings during the fiscal year.
Result: Completed two (2) local airport safety briefings with Airport operators.
- Objective #3:** Market the Airport as a soaring and pilot destination for business and pleasure, jointly with Airport Advisory Committee.
Result: The marketing plan is completed covering soaring; the AAC is working on completing the comprehensive marketing plan and implementation of the soaring section. An Open House was held on June 12, 2010 that attracted nearly 300 children and adults, as well as a glider float in the Carson Valley Days Parade.
- Objective #4:** Develop a local Runway Safety Action Team, including procedures for the Team and staff.
Result: BOCC approved the formation on the LRSAT, procedures have been formulated and team is formed.
- Objective #5:** Develop utilities on the east side of the airport: water, power and sewer. Develop east side leasing parcels.
Result: A grant has been submitted to the FAA for water, power engineering and design work and partial construction of the east side ramp. We are waiting for approval of that grant. At this time leasing is predicated on infrastructure and the economy.
- Objective #6:** Develop east side camping area
Result: The east side camping area was delayed due to construction costs and development of the east side area.
- Objective #7:** Rehab T-hangar area pavement.
Result: Completed.
- Objective #8:** Complete FSFBO Audits.
Result: Completed.

Community Development Organizational Chart



COMMUNITY DEVELOPMENT DEPARTMENT

Mission Statement

To enhance the quality of life for the citizens of Douglas County by providing the highest quality and professional service to the citizens of Douglas County in the areas of Engineering, Building, Planning, Code Enforcement, and Regional Transportation.

Major Programs Offered

The Community Development Department consists of the following divisions: Administration, Building, Engineering, Planning, and 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 Douglas County.

Staffing and Budget

The Department is managed by the Community Development Director who reports to the County Manager. The Department has 21.69 FTE authorized for FY10-11. The FY10-11 total operating and capital budget is \$5,480,986 for all divisions. Information about each division is provided in this section.

Community Development

Expenditures by Category	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted 10 to 11	Adopted 10 to 11
Personnel Services	2,162,677	2,103,610	1,929,492	(174,118)	-8.3%
Services & Supplies	897,338	744,635	926,769	182,134	24.5%
Capital Outlay	28,501	-	-	-	n/a
Capital Projects	1,053,043	2,143,366	2,624,725	481,359	22.5%
Total	4,141,559	4,991,611	5,480,986	489,375	9.8%
Expenditures by Division					
Administration	387,545	479,505	412,070	(67,435)	-14.1%
Building	548,856	452,202	452,332	130	0.0%
Engineering	2,753,269	3,635,052	4,218,552	583,500	16.1%
Planning/Code Enforcement	451,889	424,852	398,032	(26,820)	-6.3%
Total	4,141,559	4,991,611	5,480,986	489,375	9.8%
Funding by Source					
General Fund	2,071,391	1,888,912	1,719,671	(169,241)	-9.0%
Tahoe-Douglas Transportation	1,187,198	734,349	1,016,895	282,546	38.5%
Erosion Control	31,793	1,757,200	1,171,466	(585,734)	-33.3%
Regional Transportation	851,175	611,150	1,572,954	961,804	157.4%
Total	4,141,559	4,991,611	5,480,986	489,375	9.8%
FTE	30.05	23.75	21.69	(2.06)	-8.7%

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
- Strategic Planning and Monitoring
- Capital Project Management

Staffing and Budget

The Administration Division has 4.79 FTE authorized for FY10-11. Staff includes the Community Development Director at .95 FTE (.05 allocation to Redevelopment), a Senior Accountant at .09 FTE (.91 allocation to various water districts and Public Works), an Office Manager at .75 FTE (.25 allocation to Engineering and Regional Transportation), a Project Manager, a Senior Code Enforcement Officer and a Code Enforcement Officer. . The FY10-11 operating budget for the Division is \$412,070.

Administration					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	358,364	436,505	369,070	(67,435)	-15.4%
Services & Supplies	29,181	43,000	43,000	-	0.0%
Total	387,545	479,505	412,070	(67,435)	-14.1%
Funding by Source					
General Fund	387,545	479,505	412,070	(67,435)	-14.1%
FTE	5.92	5.85	4.79	(1.06)	-18.12%

Major Accomplishments of FY09-10

- As the lead agency, Douglas County administered Tahoe Bond Act erosion control grants for Lake Tahoe. Community Development performed grant reimbursements and grant monitoring for Tahoe Bond Act dollars as well as for matching dollars from Tahoe Regional Planning Agency, the US Forest Service, and the Nevada Division of State Lands.
- Continued to improve the process for the existing scanning program for digital file storage and data recovery.

Objectives FY10-11

- Continue to pursue an 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. **(SP3)**
- Complete next phase of website enhancements to improve customer service. **(SP4)**

Objectives vs. Results FY09-10

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

Result: Ongoing. A draft impact fee report for transportation was prepared and presented to the Planning Commission in 2009. Amendments are under consideration, and review by the Board of Commissioners is expected mid year 2011. Impact fee program for the Carson Valley Stormwater Master Plan was initiated early 2010.

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

Result: Ongoing. Engineering staff have pursued grant funding for water quality planning, flood and drainage, and improved internal processes.

Objective #3: Complete next phase of website enhancements to improve customer service.

Result: Ongoing. Planning staff have completed and updated applications and other forms for the public. Website update expected end of year 2010.

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 and or certified building inspectors.

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

Single Family Dwelling Allocations

The Division issues and tracks building allocations issued annually by Douglas County through direction from our Growth Management Ordinance

Staffing and Budget

The Building Division has 5.0 FTE authorized for FY10-11. Staff includes the Building Official, 2 Building Inspectors, a Plans Examiner, and a Counter Technician. The FY10-11 operating budget for the Division is \$452,332.

Building					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	545,299	438,802	438,932	130	0.0%
Services & Supplies	3,557	13,400	13,400	-	0.0%
Total	548,856	452,202	452,332	130	0.0%
Funding by Source					
General Fund	548,856	452,202	452,332	130	0.0%
FTE	7.00	5.00	5.00	-	0.00%

Major Accomplishments of FY09-10

- Signed a contract with New World Systems to supply and set up new Community Development software including a building permit and inspection module.
- Changed our Douglas county Ordinance allowing for the adoption of building codes to fall in line with all other Northern Nevada jurisdictions.
- Updated our website to allow the public to access all building permits in our system instead of only permits that have been issued.
- Changed our policy to now allow for building plans in the Lake Tahoe basin to be reviewed concurrently with the TRPA in order to help builders and owners in expediting their projects.
- Due to loss of personnel because of a reduced budget we cross trained all staff to function in multiple areas.
- Started removing hard files dated from the 1980's out of cold storage and scanned them into the system, which in turn is freeing up space at that facility.

Objectives FY10-11

- Go live with our new Building Permit software in spring of 2011.
- Scan all active permits and plans that have been finalized and issued a Certificate of Occupancy.
- Continue to remove old permits and plans from cold storage and scan them, therefore freeing up more space at that facility.
- Send each person from our department to at least one continuing education seminar.

Objectives vs. Results FY09-10

Objective #1: Implement new permitting software in conjunction with community development to streamline performance and better serve the public.

Result: 75% complete. We signed a contract with New World Systems for the supply and implementation of new community development software. We expect completion in summer of 2011.

Objective #2: Continue to perform building inspections on a 24-hour notice even with limited staffing due to budget constraints.

Result: 100 % successful. Building was able to handle the workload and still provide inspections the next working day through the entire year.

Objective #3: Work with other jurisdictions to draft uniform code amendments for Northern Nevada

Result: 100% successful. We are joining with other Northern Nevada jurisdictions in adopting the new codes and same amendments on the same date. This will allow for code uniformity in all jurisdictions in the Northern area of the State.

ENGINEERING DIVISION

Mission Statement

To ensure that public and private capital construction projects are programmed and completed cost effectively and in coordination with future community development needs. Provide timely efficient and helpful engineering review of public and private projects while recognizing that the Division is also a custodian of the public trust.

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. The Division is responsible for the following:

- Planning, Engineering, Design and Construction of County Infrastructure Projects.
- Review and Approval of Engineering for Land Development Projects.
- Transportation Engineering.
- Lake Tahoe Water Quality Protection and TMDL compliance.
- Develop Stormwater Master Plans.
- Obtain Federal, State and Local grants for the design and construction of County Infrastructure.

Staffing and Budget

The Engineering Division has 6.90 FTE authorized for FY10-11. Staff includes an Engineering Manager/County Engineer, 2 Civil Engineers, a portion of an Engineering Technician (25%), a Construction Inspector, and a portion of an Office Manager (20%). The Division oversees 4 funds, in addition to providing General Fund support, with FY10-11 operating and capital budgets totaling \$4,218,552.

Engineering					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	831,894	824,501	744,508	(79,993)	-9.7%
Services & Supplies	839,831	667,185	849,319	182,134	27.3%
Capital Outlay	28,501	-	-	-	n/a
Capital Projects	1,053,043	2,143,366	2,624,725	481,359	22.5%
Total	2,753,269	3,635,052	4,218,552	583,500	16.1%
Funding by Source					
General Fund	683,105	532,353	457,237	(75,116)	-14.1%
Tahoe Douglas Transp District	1,187,196	734,349	1,016,895	282,546	38.5%
Erosion Control	31,793	1,757,200	1,171,466	(585,734)	-33.3%
Regional Transportation	851,175	611,150	1,572,954	961,804	157.4%
Total	2,753,269	3,635,052	4,218,552	583,500	16.1%
FTE	10.13	7.90	6.90	(1.00)	-12.7%

Major Accomplishments of FY09-10

- Managed the capital engineering and construction contracts for roadway, drainage, sewer and water, including those for the Utilities Division and Redevelopment Agency.
- Reviewed and approved private development projects and public 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.
- 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)
 - Carson Valley Conservation District (CVCD)
 - Nevada Tahoe Conservation District (NTCD)
 - Joint Powers Authority: Douglas, El Dorado, S. Lake Tahoe (JPA)
 - Carson Area Metropolitan Planning Organization
 - Stormwater quality and routing issues to GIDs and Towns

Objectives FY10-11

- Improve communication style and customer service approach of CD-Engineering.
- Adopt and implement a less conflict oriented approach to plan review and permitting.
- Initiate and further coordination with NDEP on the implementation of the Lake Tahoe FSP-TMDL. **(SP4)**
- Assist other jurisdictions in the Carson River watershed with stormwater and flood issues. **(SP4)**

Objectives vs. Results FY09-10

Objective #1: Improve communication style and customer service approach of CD-Engineering.
Result: Engineers from CD attended a one day workshop on thinking styles (Cognitive Cycle). This workshop introduced them to the concept of recognizing different communication styles and how to work with them. The net result is that plan review engineers are now more facilitation oriented. The County Engineer will continue to work with the plan review engineers to facilitate projects. CD-Engineering will also attend another workshop in 2012 on facilitation.

Objective #2: Initiate the Carson Valley Stormwater Master Plan. **(SP4)**.
Result: CD-engineering initiated this undertaking on an underfunded budget (shortcoming of about \$200k). Grants were secured to attempt complete funding, but the goal was not reached. In order to work within a short budget a different approach was developed. This approach appears to be not acceptable to the BOCC. The initiative was postponed by the BOCC. CD-Engineering may be directed to re-start the SWMP process, but will request full funding to prevent miss-

interpretation and failure again.

Objective #3: Initiate the Lake Tahoe Stormwater Master Plan. **(SP4)**

Result: CD-Engineering had anticipated the utilization of LTRA based grant to proceed on this. However, Engineering was informed by NDSL and USFS that grant funds cannot be used for this type of planning. Thus this item is un-funded and requires approximately \$380K to proceed. As a part of water quality grants, Engineering is conducting micro-elements of this stormwater master plan, but full-scale action remains un-funded.

Objective #4: Assist regional organization in the area of flooding a Lake Tahoe TMDL. **(SP4)**

Result: CD-Engineering coordinated with City of Reno, Washoe County, Truckee River Flood Program, Carson City, Carson Water Sub-conservancy District, Town of Minden and Town of Gardnerville on regional flood mitigation issues. In this matter the development of a regional Carson River model and appropriate rainfall-runoff is important. The division is currently working with the CWSD on the regional model and we have obtained a grant to investigate the soils in the Pinenut Range and its impact on rainfall-runoff.

CD-Engineering is coordinating and assisting Nevada Division of Environmental Protection with the Lake Tahoe Fine Sediment Particle-Total Maximum Daily Load. Engineering is also coordinating with Washoe County, Nevada Department of Transportation, City of South Lake Tahoe and other jurisdictions at the Lake on this issue. It appears that the biggest issue for the County will be its lack of ability to enforce the TMDL down to the GID level.

Other Accomplishments

- Obtained \$1.1M grant for Warrior Way.
- Obtained \$1.2 M grant for Martin Slough culvert crossing at Hwy 395.
- Partnered with NDOT for the construction of Martin Slough and HWY 395 crossing.
- Assisted TNC with design at River Forks Ranch.
- Developed new list of projects for the Tahoe Tax Increment area.
- Assisted NDSL and Lakeridge GID in resolving Lakeridge WQIP problems.
- Assisted NDSL with Lincoln Park WQIP fix.
- Worked with TRPA on release of mitigation funds.
- Managed Q1 grants for Carson Valley Golf Course, Lower East Fork Carson River and River Forks Ranch.
- Assisted Gardnerville with Pinenut Creek flood flow analysis.
- Staff attended and applied concepts from multiple seminars and workshops on efficiency, time management and customer service.
- Staff attended and applied concepts from Low Impact Development and Bike & Trails.
- Staff attended and applied concepts from Construction Best Management Practices for erosion control.
- Received a favorable rating from NDEP/EPA for erosion control within the CAMPO District.
- Improved record keeping of projects within County.
- Updated the County's 5-Year Transportation Plan following a series of public input meetings (annual process).
- Provided information and materials to the general public, media, regarding transportation issues.
- Coordinated with NDOT regarding various transportation issues, including Bridge inspections/repairs.
- Completed the landscaping of the County Road/SR88 roundabout.
- Obtained \$378,358 in ARRA funding for overlays on Dresslerville Lane and Jacks Valley Road. The work will be completed under an NDOT contract in FY10-11.
- Worked with Manhard and NDOT to facilitate the widening of US 395 to 3 lanes from Jacks Valley Road north to Old Clear Creek Road. The work will be completed in FY10-11.
- Initiated construction on the Topsy Lane interim improvements needed to widen US 395. The work will be completed in FY10-11.
- Continued working with NDOT and TRPA on permitting for the Lake Parkway Sidewalk. The construction will take place in FY10-11.
- Participated in monthly meetings of the Carson Metropolitan Planning Organization (CAMPO) regarding transportation and transit issues.
- Coordinated with the Washoe Tribe on environmental and development issues.
- Staff member obtained Certified Floodplain Manager certification.

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.

Economic Development

Participates in the County's economic development functions and activities.

Staffing and Budget

The Planning Division has 5.0 FTE authorized for FY10-11. Staff includes a Senior Planner, 2 Planners, 1 Counter Technician and a Secretary Sr. An additional .025 FTE is allocated to the Redevelopment Agency. The FY10-11 operating budget for the Division is \$398,032.

Planning					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	427,120	403,802	376,982	(26,820)	-6.6%
Services & Supplies	24,769	21,050	21,050	-	0.0%
Total	451,889	424,852	398,032	(26,820)	-6.3%
Funding by Source					
General Fund	451,889	424,852	398,032	(26,820)	-6.3%
FTE	7.00	5.00	5.00	-	0.0%

Major Accomplishments of FY09-10

- Amended development review process to improve staff response and accountability to property owners and other interested parties.
- Adjusted timeline for master plan amendment submittals.
- Expanded code for signage, land division processes, senior housing, and timelines for development applications.
- 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.

Objectives FY10-11

- Continue to work with the community on the creation of a land bill for Douglas County to preserve identified resource lands in Douglas County. **(SP3)**
- Continue to work on the master plan 15-year update which includes updates to various elements of the plan. **(SP4)**
- Work with the water purveyors to complete a regional Wellhead Protection Program.
- Engage the community and continue to work with TRPA staff on the TRPA Regional Plan Update.

Objectives vs. Results FY09-10

Objective #1: Work with the community on the creation of a land bill for Douglas County to preserve identified resource lands in Douglas County.

Result: On going. Stakeholders have been engaged and Board will consider late 2010.

Objective #2: Amend master plan and code to allow for master plan amendment submittals more than once a year.

Result: 100 % complete.

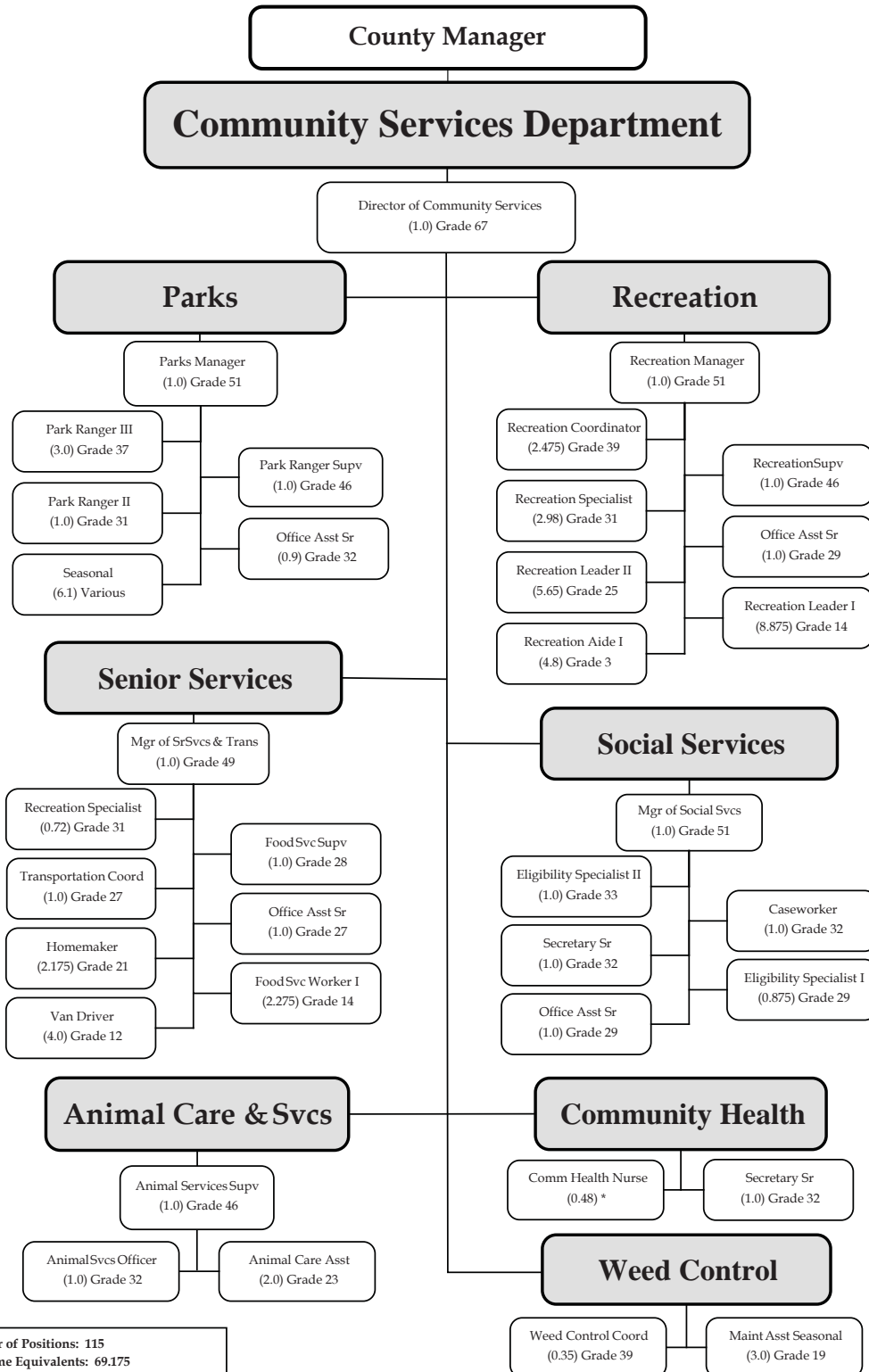
Objective #3: Begin work on the master plan 15-year update which includes updates to various elements of the plan.

Result: Staff will be working with the Board and Planning Commission to gain direction on process, timelines, and funding – fall 2010.

Objective #4: Engage the community in the FEMA re-mapping process and hold workshops to inform the citizenry of the impact of flood remapping of their parcels.

Result: 100% complete.

Community Services Organizational Chart



Total Number of Positions: 115
Total Full-Time Equivalents: 69.175

* State of Nevada Employee
 Does not include allocation for Internal Auditor from Comptroller's Office

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, Social Services/Community Health Nurse Division, and Animal Care Services. A total of 69.44 FTE are authorized for FY10-11. The Department utilizes 7 funds with FY10-11 operating and capital budgets totaling \$8,609,263.

Community Services					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	3,771,411	3,970,749	3,694,202	(276,547)	-7.0%
Services & Supplies	4,032,777	4,870,936	4,895,609	24,673	0.5%
Capital Outlay	7,147	113,151	-	(113,151)	n/a
Other	152,000	-	-	-	n/a
Capital Projects	87,377	-	19,452	19,452	n/a
Total	8,050,712	8,954,836	8,609,263	(345,573)	-3.9%
Expenditures by Division					
Animal Care Services	n/a	231,806	234,907	3,101	1.3%
Parks	1,662,370	1,537,309	1,343,678	(193,631)	-12.6%
Recreation	2,207,663	2,129,809	1,972,686	(157,123)	-7.4%
Senior Services	1,316,588	1,177,201	1,114,633	(62,568)	-5.3%
Social Svcs/Com Health	2,536,955	3,531,651	3,618,417	86,766	2.5%
Weed Control	327,136	347,060	324,942	(22,118)	-6.4%
Total	8,050,712	8,954,836	8,609,263	(345,573)	-3.9%
Funding by Source					
General Fund	327,136	578,866	559,849	(19,017)	-3.3%
St. MV Accident Indigent	393,233	407,557	391,971	(15,586)	-3.8%
Medical Assistance Indigent	1,087,886	1,835,663	1,987,766	152,103	8.3%
Social Services	1,055,836	1,288,431	1,238,680	(49,751)	-3.9%
Room Tax	3,713,595	3,667,118	3,316,364	(350,754)	-9.6%
Senior Nutrition	1,316,588	1,177,201	1,114,633	(62,568)	-5.3%
Park Res Construction	156,438	-	-	-	n/a
Total	8,050,712	8,954,836	8,609,263	(345,573)	-3.9%
FTE	80.82	73.55	69.44	(4.11)	-5.6%

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 Director, who reports directly to the Assistant 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 44.86 full-time staff comprised of the following positions: 1 Director, 2 Managers, 2 Supervisors, 2 Secretaries, 3 Coordinators, 4 Rangers, a Weed Control Supervisor, 6.10 Seasonal/Part-time Employees, and 20 Contract Instructors. The FY10-11 combined Parks, Weed Control and Recreation budget is \$3,641,306.

Parks & Recreation					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	2,487,238	2,558,222	2,264,019	(294,203)	-11.5%
Services & Supplies	1,465,882	1,455,956	1,377,287	(78,669)	-5.4%
Capital Outlay	7,147	-	-	-	n/a
Other	152,000	-	-	-	n/a
Capital Projects	84,902	-	-	-	n/a
Total	4,197,169	4,014,178	3,641,306	(372,872)	-9.3%
Expenditures by Division					
Parks	1,662,370	1,537,309	1,343,678	(193,631)	-12.6%
Weed Control	327,136	347,060	324,942	(22,118)	-6.4%
Recreation	1,445,676	1,440,492	1,311,792	(128,700)	-8.9%
Kahle Community Center	761,987	689,317	660,894	(28,423)	-4.1%
Total	4,197,169	4,014,178	3,641,306	(372,872)	-9.3%
Funding by Source					
General Fund	327,136	347,060	324,942	(22,118)	-6.4%
Room Tax Fund	3,713,595	3,667,118	3,316,364	(350,754)	-9.6%
Park Res Construction	156,438	-	-	-	n/a
Total	4,197,169	4,014,178	3,641,306	(372,872)	-9.3%
FTE	52.20	48.95	44.86	(4.09)	-8.4%

PARKS

Major Programs Offered

Park Security and Operations

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

Grounds and Facility Maintenance

We're responsible for building and grounds maintenance activities at two (2) regional parks, seven (7) neighborhood parks, four (4) special use parks, two point six (2.6) miles of bike paths, eighteen (18) ball fields, fourteen (14) tennis courts, two (2) recreation buildings, and four (4) maintenance buildings. Grounds Maintenance and Supervision are major activities that include: park maintenance; construction, renovation and repair; and programmed activity and special event preparation and clean-up.

We maintain eighteen (18) individual park and recreation sites, and an additional eighteen (18) governmental/roadside sites of varying descriptions, for a total of two hundred forty-six (246.0) developed and four hundred twenty-two (422.0) undeveloped acres. Park and recreation sites vary from regional facilities such as Topaz Lake Recreation Area and the Fairgrounds, to small neighborhood parks like Johnson Lane and George Brautovitch Parks. Special use sites, encompassing a variety of activities, are found throughout the county, and include the Skateboard Park, the Shooting Facility and the Model Airplane Complex.

Park and Recreation Facility Development and Capital Planning

We provide construction and renovation of existing facilities using in-house forces; creation of new park and recreation facilities; developing park master plans; bidding and construction of projects; coordination with the development community for usage of park residential construction impact fees; and identification of long range plans for future recreation opportunities through the Five-Year Park Development Plan process.

Non-Park Facilities Operations and Maintenance

The Non-Park Facility crew provides grounds maintenance services for eighteen 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 Manager, who reports to the Community Services Director. The Parks Division is primarily funded through Room Tax funds, a transient occupancy tax that was approved August of 2010 and provides major funding for the Parks and Recreation and Library 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 Recreation Area 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 Manager. The Weed Control Coordinator reports to the Sr. Park Ranger Supervisor. There are 9 full-time and 14 seasonal employees within the Division with the following job classifications: a Manager, a Sr. Park Ranger Supervisor, 4 Park Rangers, a Weed Control Coordinator, 8 Seasonal Maintenance Assistants/Park Aides, and 6 Seasonal Weed Control Aides. The total FY10-11 budget for Parks and Weed Control is \$1,668,620. 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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	1,125,042	1,122,878	945,338	(177,540)	-15.8%
Services & Supplies	684,562	761,491	723,282	(38,209)	-5.0%
Other	152,000	-	-	-	n/a
Capital Projects	27,902	-	-	-	n/a
Total	1,989,506	1,884,369	1,668,620	(215,749)	-11.4%
Expenditures by Division					
Parks	1,662,370	1,537,309	1,343,678	(193,631)	-12.6%
Weed Control	327,136	347,060	324,942	(22,118)	-6.4%
Total	1,989,506	1,884,369	1,668,620	(215,749)	-11.4%
Funding by Source					
General Fund	327,136	347,060	324,942	(22,118)	-6.4%
Room Tax Fund	1,505,932	1,537,309	1,343,678	(193,631)	-12.6%
Park Res Construction	156,438	-	-	-	n/a
Total	1,989,506	1,884,369	1,668,620	(215,749)	-11.4%
FTE	20.67	18.57	16.47	(2.10)	-11.3%

Objectives FY10-11

- Construct fence at Dangberg Home Ranch, pending funding.
- Bid for construction of first phase of improvements at Johnson Lane Park.
- Work with water utilities to upgrade existing water services within Fairgrounds.
- Update and revise website.
- Update 5 year CIP.
- Return all messages within 24 hours.
- Repair or remove all graffiti or vandalism within 48 hours.
- Continue to provide excellent customer service.
- Work with various state agencies to map all new outbreaks of noxious weeds as they're discovered in the county – Weed Control.
- Work with Carson Water Subconservancy and the Carson Valley Conservation District to take advantage of grant funding to get additional weed work done within the Carson River watershed and help train workers on weed control techniques that will be used throughout the Carson River watershed – Weed Control.
- Work with Washoe Tribe to assist them control noxious weeds on tribal lands and public trust lands– Weed Control.

Major Accomplishments of FY09-10

- In a continuing effort to further the plans for a bike path around Lake Tahoe, worked with representatives of 10 other agencies to initiate the NEPA process and develop an EIS.
- In a continuing effort to further the plans for an access and future use of Old Kingsbury Grade, initiated survey and quit claim title process for valley side and cultural resource inventory on Lake side.
- Participated in discussions with U. S. Forest Service, Nevada State Parks, and TRPA regarding management of Tahoe Rim Trail.
- Worked with consultants and over 80 other interested parties towards a federal conservation easement lands bill.
- Restructured Division to account for loss of 2 additional full-time positions (5 total).
- Reviewed plans and specifications for future right-of-way landscape median projects.
- Worked with all youth sports groups to train coaches on how to prepare athletic fields for games.
- Constructed new paver walkway between Waterloo Lane and tennis courts at Lampe Park.
- 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 2,500 Christmas trees.
- Continued maintenance on US Forest Service River takeout and Tillman Pit Area.
- Hosted variety of activities as outlined in “Park Events and Activities” section.
- Worked with Nevada Division of Agriculture to re-release parasitic weevils to aid with control of Dalmation Toadflax – Weed Control.
- Discovered and initiated control measures on large population of Medusa Head- Weed Control.
- Discovered and initiated control measures on large (20 acre) stand of Perennial Pepperweed- Weed Control.
- Continued to help educate the public regarding noxious weeds by teaching Weed Warrior classes – Weed Control.

Objectives vs. Results FY09-10

- Objective #1:** Construct fence at Dangberg Home Ranch, pending funding.
Result: 0% complete. No funding identified.
- Objective #2:** Bid for construction of first phase of improvements at Johnson Lane Park.
Result: 0% complete. Project on hold pending resolution of flood plain issues with FEMA
- Objective #3:** Work with water utilities to upgrade existing water services within Fairgrounds.
Result: 50% complete.
- Objective #4:** Update and revise website.
Result: 100% complete .Park descriptions and photos updated/Weed Control information, photos and important links added.
- Objective #5:** Update 5 year CIP.
Result: 100% complete.
- Objective #6:** Return all messages within 24 hours.
Result: 100% complete.
- Objective #7:** Repair or remove all graffiti or vandalism within 48 hours.
Result: 100% complete
- Objective #8:** Continue to provide excellent customer service.
Result: 100% complete
- Objective #9:** Work with various state agencies to map all new outbreaks of noxious weeds as they're discovered in the county – Weed Control.
Result: 100% complete
- Objective #10:** Work with Carson Water Subconservancy to take advantage of grant funding to get additional weed work done within the Carson River watershed and help train workers on weed control techniques that will be used throughout the Carson River watershed – Weed Control.
Result: 100% complete
- Objective #11:** Work with Nature Conservancy on major abatement effort on River Fork project – Weed Control.
Result: 100% complete. Work completed utilizing resources made available as a result of Objective #10. Nature Conservancy now leases grazing rights and lessee responsible for weed abatement as part of the lease agreement.

Park Events and Activities**Fairgrounds**

- 4-H events
- Silver State Gymkhana Events
- NRA Annual Fundraising Banquet
- Carson Valley Chukar Club Annual Banquet
- Dog Obedience Classes
- Junior Rodeo
- Douglas High School Rodeo
- Minden Ranch Rodeo
- Teen Dances
- Senior Dances
- Project Santa Claus
- Alta Alpina Pine Nutcracker Mountain Bike Race
- Douglas County Sheriff's Mounted Posse Events
- Mother Son Mother's Day Dance
- Carson Valley Chamber of Commerce Business Showcase
- Motocross Freestyle Motorcycle Show
- Calvary Chapel Harvest Festival
- Youth Sports signups
- Back County Horsemen of Nevada Horse Clinics
- Carson Valley Roping Club Jackpot Team Roping Contests
- Fun Barrel Racing Club
- American Crown Circus
- Carson Valley Arts Council Genoa Cowboy Poetry Trail Ride
- East Fork Fire & Paramedic District Large Building Search & Rescue Training
- Phoenix Productions Gun Shows
- Purple Sage Equine Dressage School
- Sierra Nevada Border Collie Club Dog Match
- Douglas County Republican Convention and Candidate Forum
- Douglas County Sheriff's K-9 Training
- Douglas Pop Warner Cheerleading Dinner & Auction
- 6 Family/Club Parties

Lampe Park

- Little League Practices & Games
- Relay for Life Cancer Walk
- Carson Valley Wood Bat Baseball League
- Farmers Market
- Men's, Women's & Co-ed Softball Tournaments
- County Kickball Tournament
- Kids Fishing Derby
- Whittel High School Baseball & Softball Practices & Games
- Babe Ruth Baseball Practices & Games
- Tahoe Douglas Elks Carnival
- Big Mama's Show & Shine Car Show
- Men's Flag Football League
- AYSO Practices & Games
- End of School Year Elementary School Picnics
- Carson Valley Active 20-30 Club Easter Egg Hunt
- Carson Valley Days
- 4-H Fall Festival
- Douglas High School JV Softball Games
- Carson Valley Soccer Club Tryouts & Annual BBQ
- Adventure Camp Supervised Play Days
- British Soccer Camp
- Tot Egg Hunt
- Summer Senior Center BBQs
- El Dorado Lawmen Softball Tournament
- Porsche Club of America Sierra Nevada Car Show Competition
- Sustainable Living & Renewable Energy Green Living Festival
- Breath of Hope Walkathon & Fundraiser
- Carson Valley Trails Association Hike for Health Fundraiser
- China Springs Youth Camp Plant Sale
- Douglas High School Cross Country Races
- Partnership of Community Resources Banner Advertising
- River of Life Fellowship Softball Fundraiser Tournament
- Washoe Tribe Family Fun & Safety Day
- Washoe Tribe Welcome Pow Wow
- 62 Family/Company/Church Parties, Gatherings or Weddings

Ranchos Aspen Park

- Little League Practices & Games
- AYSO Soccer Practices & Games
- Carson Valley Soccer Club Practices & Games
- End of school year picnics
- 10 Family /Company Gatherings

Stodick Park

- Carson Valley Girls Softball Association Practice and Games
- Whiffel Ball Tournament
- Tahoe Douglas Elks Soccer Shoot
- AYSO Picture Day
- Pop Warner Football Practice and Games
- Adult Flag Football
- NFL Punt, Pass & Kick
- Youth Flag Football
- 4-H Cloverbuds
- Dresslerville Athletic Club Men's Fast Pitch & Co-ed Slow Pitch Tournament

Topaz Ranch Estates Park

- Topaz Sagehens meeting and events
- Cooperative Extension meetings
- VFW Post 3630 and Auxiliary meetings
- Senior Nutrition Lunches
- Community Assessment meetings
- AA & NA meetings
- Social Services caseworker interviews
- Topaz Community Open Bible Church
- TRE GID Monthly Board of Trustees meetings
- 3 Family/Company parties/gatherings

Herbig Park

- Douglas High School Mudfest Volleyball Fundraiser
- Douglas County Public Library Pony Express Event

Topaz Lake Park

- Camping/Fishing/Day Use activities
- 11 Family/Company Gatherings

Shooting Range

- Daily target shooting
- Concealed weapons/Hunter Safety classes
- Douglas County Sheriff's Training activities
- Other agency law enforcement training

Johnson Lane Park

- Carson Valley Girls Softball practices
- Excel Athletics' Youth Football practices
- AYSO soccer practices & games
- Pinion Hills Elementary School Activities

Remote Control Complex

- Sierra Sagebrush Flyers events
- RC Airplane activities

Kahle Park

- Little League practices & games
- Soccer, baseball & Cross County Youth Camps
- March of Dimes Snowball Softball Tournament
- AYSO and Club Soccer practices & games
- 9 Family/Company parties or gatherings
- Come Up For Air Youth Soccer Tournament
- Movies in the Park
- Relay for Life

Zephyr Cove Park

- Contracted Tennis Play
- Men's, Women's, Co-ed Softball league
- Whittell softball practices & games
- Men's flag football league
- Zephyr Cove Elementary School activities
- Disc Golf play
- Whittell High School soccer practices & games
- 16 Family/Company parties or gatherings
- 13 Softball tournaments

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 preschools. 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, security systems 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 Manager who reports to the Community Services/Parks & Recreation Director. Recreation Specialists, Recreation Leaders II, Recreation Leaders and Aides are part time employees reporting to Recreation Coordinators, who report to the Recreation Supervisors, who in turn report to the Recreation Superintendent.

There are currently 6 full-time, 53 part-time and 20 contract instructors and employees within the Division with the following job classifications: a Manager, 2 Recreation Supervisors, an Office Assistant Senior, 2.475 Recreation Coordinators, 2.98 Recreation Specialists, 5.65 Recreation Leaders II, 8.875 Recreation Leaders, 4.80 Recreation Assistants, and 20 Contract Instructors and Sport Officials.

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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	1,362,196	1,435,344	1,318,681	(116,663)	-8.1%
Services & Supplies	781,320	694,465	654,005	(40,460)	-5.8%
Capital Outlay	7,147	-	-	-	n/a
Capital Projects	57,000	-	-	-	n/a
Total	2,207,663	2,129,809	1,972,686	(157,123)	-7.4%
Expenditures by Division					
Recreation Operations	1,445,676	1,440,492	1,311,792	(128,700)	-8.9%
Kahle Community Center	761,987	689,317	660,894	(28,423)	-4.1%
Total	2,207,663	2,129,809	1,972,686	(157,123)	-7.4%
Funding by Source					
Room Tax	2,207,663	2,129,809	1,972,686	(157,123)	-7.4%
FTE	31.53	30.38	28.39	(1.99)	-6.6%

Objectives FY10-11

- Continue with departmental fundraising efforts generating at least \$20,000 in Gift Catalog contributions for park facilities and recreation programs. Also update Gift Catalog tracking system and spreadsheet by June 2011.
- Conduct a review of online registration options through the current registration software provider as well as other providers, and if funding becomes available implement an online registration program by June 2011.
- Analyze current infrastructure at Kahle Community Center for door count tracking system. Replace necessary components and enhance reporting by December 2010.
- Review current contracts for services with the school district, such as the Vehicle Lease Agreement, and renew as needed by June 2011.
- Review the Programs and Facilities Manual. Conduct a public review process and submit suggested changes to the Board of County Commissioners by December 2010.

Major Accomplishments of FY09-10

- Published ongoing 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.
- Beginning with the 2009 concert series, partnered with GE Energy to ensure the continuation of the Family Concert Series.
- Participated in the Carson Valley Arts Council, which focuses on expanding arts and cultural programs, and 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 the Visitors Authority Board.
- Continued to accommodate individuals with special needs by providing integrated programs.
- Continued with contracted services for sports officials, the Farmer's Market, Zephyr Cove Tennis Complex operation and the Discovery Center Preschool.
- 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 Youth Flag Football program, generating over 200 participants.
- Offered the Youth & Teen Basketball program, generating over 275 participants.
- Offered the Youth & Teen Volleyball program, generating over 100 participants.
- Offered an Adult Summer Softball League which attracted 30 teams.
- Offered three seasons of an Adult Volleyball League which attracted 59 teams.
- Offered six teen dances, averaging over 260 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.
- Continue to maintain over 1,100 active Kahle Passes.
- Averaged over \$100,000 in revenue collection per month.
- Generated over \$40,000 in Gift Catalog contributions.

- The Recreation Division provided over 53% 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 two sites during school breaks.

Objectives vs. Results FY09-10

Objective #1: Continue with departmental fundraising efforts generating at least \$20,000 in Gift Catalog contributions for park facilities and recreation programs. Also update Gift Catalog tracking system and spreadsheet by June 2010.

Result: 100% complete. Just over \$40,000 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. Individuals in the community also contributed to have the Zephyr Cove Tennis Courts resurfaced.

Objective #2: Conduct a review of online registration options through the current registration software provider and implement an online registration program by June 2010.

Result: 50% complete. Contact was made with the account manager with the current registration software provider. Products and services available with RecWare have changed and more research is necessary to determine the best approach for going to online registration.

Objective #3: Analyze current infrastructure at Kahle Community Center for door count tracking and security cameras and recording. Replace necessary components and enhance these systems by December 2009.

Result: 75% complete. The security camera system has been reviewed and new cameras and recording device has been installed.

Objective #4: Enhance communication with Douglas County School District representatives by meeting routinely with school site principals and meeting near the end of the school year with school district administration by March 2010.

Result: 100% complete. Staff continues to have regular contact with school site principals. Department administration met with school district administration during the school year.

Objective #5: Review potential of adding a second file server for lake operations and finalize infrastructure for the relocation of the department file server hub back to the Recreation Administrative Office by June 2010.

Result: 50% complete. Research continues to determine the best plan for network connectivity. Recreation Manager has been participating on the county Technology Steering Committee. Due to a grant award, several plans are in place to replace some links with fiber.

SENIOR SERVICES

Mission Statement

To provide a safe, clean and attractive Senior Center in Douglas County where each senior's independence is preserved through nutrition, educational programs, recreational programs, support services, and public transit.

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 FY10-11:
 - 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.
 - DART Dial-A-Ride Services provides for transportation needs for the general public, seniors and disabled residents.
 - 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 JAC connection to Carson City, Stateline and Minden/Gardnerville
 - The central office is a resource center for senior related needs and services in Douglas County.
 - Oversee the Companion program, PERS (Personal Emergency Response System), Nevada Legal Services and Resistance Exercise programs.

Recreation and Socialization

- Reno Aces Baseball game trips.
- Bi-Monthly Senior Community Dances.
- Established knitting club that has over 20 members and has expanded from once a month to every Monday.
- Host a bi-monthly Water Color class.
- Triad Senior for the Day program.
- 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.
- Young at Heart hosted Senior Christmas Party.

- 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.
- Annual 90+ Birthday Party, which enjoyed over 65 participants in attendance.
- Continue “Show n’ Shine” Car Show fundraiser. This year we raised \$7,5000 dollars towards Meals on Wheels program despite local economic challenges.
- Young at Heart Super Bowl party.
- Douglas County Volunteer Recognition Dinner.
- Alzheimer’s Memory Walk.
- U-Pick-It Raffles.
- Young at Heart Bake Sales.
- Monthly Senior Community Dances

Wellness

- Establish “Life Options” programs making active programs for seniors more available.
- Developed and implemented PERS (Personal Emergency Response System) for 80 seniors.
- Resistance exercise classes three times per week.
- Yoga classes twice a week.
- 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).
- AARP 55 Alive driving courses.
- Alzheimer’s Memory Walk.
- Run the Parade Carson Valley Days.
- 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

- Cooperative Extension Senior Education Seminar.
- Social Services Grant orientations.
- FEMA trainings for all staff.
- HIPPA Training for staff.
- NAPIS Aging Conference.
- Senior Center Directors Associate Strategic Planning Facilitation.
- Staff Blood borne Pathogen and CPR training.
- Caregiver Training (TRIAD Senior Ed Seminar, Homemakers).
- Congressman Heller's office presented senior listening session.
- Hosted Community Assessment Public Comment Session at Senior Center and TRE.
- 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, Emergency Preparedness).
- 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.
- Acting President for TRIAD, Directed Senior Education Seminar and TRIAD Christmas Senior Dinner.
- Community Partnership and Transportation Boards.
- Successfully completed CAMPO Audit for DART Dial-A-Ride.
- Monthly visits from the Family Support Council.
- Attend Leadership Douglas County 2010.
- Established speaker policy.

Fundraising

- Big Mama's Car Show had 103 cars and generated \$77,500.
- Secured Carson Valley Medical Center to sponsor DART buses for \$25,000.
- Project Santa Claus.
- Community Senior Dances.
- 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 72% of a Recreation Specialist, Sr. Office Assistant, Transportation Coordinator, 4 Van Drivers, a Food Service Worker Supervisor, 3 part time Food Service Worker's I, 3 part-time Homemakers, and a portion of the cost of the Community Services Director, Office Assistant Senior for Park and Recreation and Accountant. The FY10-11 budget is \$1,114,633.

Senior Services	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg 10 to 11	% Chg 10 to 11
Resources					
Beginning Fund Balance/Reserves	436,495	194,623	81,472	(113,151)	-58.1%
Current Revenue					
Intergovernmental	436,236	465,021	480,156	15,135	3.3%
Charges for Service	268,693	278,000	256,100	(21,900)	-7.9%
Miscellaneous	35,194	19,000	7,411	(11,589)	-61.0%
Transfers In (Room Tax/Gen Fund)	300,000	320,000	390,000	70,000	21.9%
Total Current Revenue	1,040,882	1,082,021	1,133,667	51,646	4.8%
Total Resources	1,477,377	1,276,644	1,215,139	(61,505)	-4.8%
Requirements					

FY09-10 Objectives

- Continue to expand the Personal Emergency Response System systems from 80 to 100.
- Create a Senior Services policy and procedure manual.
- Prepare and update new Senior Center/ Community Center feasibility plan to be completed by November 2010.
- Provide more support to Active Volunteers In Douglas (AVID) to increase attendance from Senior Center volunteers to annual recognition BBQ.
- Develop and implement policy and procedure required for the establishment of an Aging and Disability Resource Center.
- Identify facility projects needed to keep the Senior Center in compliance to all health and safety standards. **(SP2)**
- Provide planning, training and direction to DART Dial-A-Ride to increase rides during mid-afternoon to Wal-Mart and Costco daily.
- Develop and establish public transit locations in the proposed Gardnerville Wal-Mart design.
- Implement new Federal Transit Administration policy cited by recent Carson Area Metropolitan Organization (CAMPO) program audit.
- Create a handbook for volunteer and community service seeking to provide assistance to the senior nutrition program, admin office, driving, and recreational events.
- Seek to promote additional large fundraising event similar to the Big Mamma Car Show that will meet the needs of seniors and promote senior and community support for Douglas County Senior Center.
- Assist in the organization and implementation for the TRIAD Senior Education Seminar

addressing Caring for the Caregiver.

- Establish a Marketing Campaign for DART Dial-A-Ride to increase community access and increase general public riders.

Major Accomplishments of FY10-11

- Completed an ongoing safety, driver, training program for DART Dial-A-Ride.
- Worked with Human Resources on the updated volunteer policy that best fits community volunteer needs while securing safety.
- Participated as a volunteer board member with Partnership in the Community. Provided additional fundraising needs to raise money the Run the Parade fundraiser designed to create awareness about substance abuse in Teens and Senior's.
- Senior Services and staff coordinated a community wide senior emergency preparedness backpack campaign where 700+ backpacks were assembled by 21 diverse youth nonprofit organizations and distributed to seniors 60 years and up. Each back pack provided food at water for 5 days. (Made available by successfully requesting ARRA funds)
- Coordinated with the Director of the Washoe Tribe Senior Center and prepared and hosted a BBQ in Lampe Park for tribal elders and county seniors. There were over 20 elders from the tribe who attended and expressed interest in future events.
- Volunteer drivers and on call drivers were implemented to deliver meals and provide senior and public rides in an ongoing effort to reduce employee costs and maintain services.
- Completed a 5 Year Strategic Plan for Senior Services and Public Transit. Coordinated the Senior Advisory Council and multiple community members in the development process.
- Created a remote dispatch site at the Senior Center and DART Dial-A-Ride dispatch office to secure clear communication for riders.
- Presented training seminars with Western Nevada Community College and Cooperative Extension addressing senior "Lifelong Learn" programs.
- Successfully passed all Aging and Disability Services Divisions recent audit with little findings.
- Big Mama's Car Show had 100 cars and generated \$7,000. Carson Valley Medical Center was our presidential sponsor.
- 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.
- Social Assistance Management System training for staff.
- Elder protective seminar.
- Senior Center Directors Conference.
- Blood borne Pathogen and CPR training.
- Division for Aging Services Grant Training.
- Elder Awareness Training.
- Started the Strategic Plan process as facilitator for the Nevada Directors Association for State of

Nevada.

- The Manager and all kitchen staff completed Serv-Safe training.
- 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.
- Participated in TRIAD, Community Partnership Boards.
- The Transportation program serves 2,500 monthly public transportation rides and 5,000 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 415 court worker community service hours.
- Douglas County Volunteers logged down a total 10,523 hours for this year.
- Continued participation in the Memory Walk group for the support of Alzheimer's.
- Worked with CHIP, COPE, SHIP representatives to educate clients one on one, and distribute Medicare drug prescription and related services.
- Provided a connection service with the new Jump Around Carson public transportation program and expanded route to Costco to the north.

Objectives vs. Results FY09-10

- Objective #1:** Continue to expand the Personal Emergency Response System systems from 80 to 100.
Result: 100% complete. We have continued to see and increase in interest from seniors who are home bound seeking a cost effective way to setup up an emergency response network.
- Objective #2:** Develop at Volunteer training handbook.
Result: 90% complete. This new updated handbook will provide clear direction concerning community service volunteers, schedules, trainings, and senior volunteer's role at Douglas County Senior Services.
- Objective #3:** Created a sponsorship with Carson Valley Medical Center.
Result: 100% Complete. The Carson Valley Medical Center and TRIAD provided for a dialogue where DART Dial-A-Ride could be supported as a sponsorship for 1 year. The new logos on DART buses provide seniors clear direction how DART a public, and senior transportation can be supported by our community hospital. This new sponsorship between DART and Carson Valley Medical Center is \$25,000 for one year.
- Objective #4:** Big Mamma Car Show and Shine.
Result: 100% complete. In 2008 with 100 cars the biggest event thus far, senior services staff set an aggressive goal to raise \$10,000.00 during a very difficult economic climate. A collaboration of the Lyons Club, 23-30 club, Young at Heart and Senior Services Staff provided for an increase for funds raised to \$9,500 with only 134 cars registered.
- Objective #5:** Senior Education Seminar.
Result: 90% complete. Coordinate efforts from Carson Valley Medical Center and TRIAD to create a seminar that addresses Caring for the Caregiver.
- Objective #6:** Update Logos on DART Buses.
Result: 90% complete. Through additional donations from Carson Valley Medical Center and NDOT too update DART buses with new logos, and updated graphics.
- Objective #7:** Employ and train a new homemaker.
Result: 90% complete. Grant received provided increased funding to service more seniors who need assistance with household duties vital to their independence.

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.

SHARE

The Share gas assistance program is a partnership between the Division and The Salvation Army, sponsored and funded by Southwest Gas. 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.

Transitional Housing Program-Long Term

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.

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 long term 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 long term 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.

Employment Training/Job Development

Through a Community Services Block Grant (CSBG), the program will assist job seekers in revisiting and reviewing the basic skills for employment, making sure they have the necessary tools and skills to apply, interview and secure employment. This is a time for job seekers to rebuild confidence and network with others.

The Job Developer/Case Manager along with Human Resources from local employers, other employment professionals and Temporary Placement services will assist in the training. There will be an on going class assisting job ready individuals with employment referrals. Assisting Job seekers with knowledge of current available jobs and what skills are necessary to apply.

Family Mentoring

Through a Community Services Block Grant (CSBG), the program has been modeled after the best practices used by “sister” counties in Rural Nevada and other agencies that have put in place family mentoring programs. Mentee families will be matched up with mentors to assist them on how to obtain resources, budgeting skills, affective communication, goal setting active listening, understanding your child’s developmental assets, and problem solving.

Staffing and Budget

The Supervisor of Social Services reports directly to the Community Services Director. The staff includes two Eligibility Specialists, three Caseworkers, 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 FY10-11 budget for both Divisions is \$3,618,417.

Social Services

Expenditures by Category	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	472,901	501,430	502,231	801	0.2%
Services & Supplies	2,061,579	3,030,221	3,096,734	66,513	2.2%
Capital Projects	2,475	-	19,452	19,452	n/a
Total	2,536,955	3,531,651	3,618,417	86,766	2.5%
Funding by Source					
St. MV Accident Indigent	393,233	407,557	391,971	(15,586)	-3.8%
Medical Assistance Indigent	1,087,886	1,835,663	1,987,766	152,103	8.3%
Social Services	1,055,836	1,288,431	1,238,680	(49,751)	-3.9%
Total	2,536,955	3,531,651	3,618,417	86,766	2.5%
FTE	6.98	7.00	7.00	-	0.0%

Major Accomplishments of FY09-10

- Wrote a grant for a Housing and Urban Development (HUD) grant, received a renewal award of \$266,898 for the coming year to fund transitional housing programs for Douglas County homeless residents. Ranked as the #1 Continuum of Care HUD grant.
- 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.
- Participated and represented Douglas County in the Legislative Rural Health District Study.
- 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.
- Continued as the lead agency for the Douglas County Rx Program for all residents and continued a program to access free/low cost prescriptions for clients via prescription assistance programs.
- Continued to increase overall security for staff through remodeling and updating office procedures.
- Met with the Senior Services Supervisor on a bi-monthly basis to participate in the needs and development of programs for the senior population.
- Maintained a program to monitor the performance of all group care and convalescent care of patients.
- Performed within and passed all grant and audit requirements for Housing and Urban Development (HUD), Nevada State Housing Division, Western Nevada Home Consortium, Emergency Shelter, United Way and Community Services Block Grant.
- Continued work on the new Policies and Procedures manual in accordance with the new Guidelines and Standards.
- Continued to collaborate with the Sheriff's Office Jail Division staff to continue 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 "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 \$17,500.
- Secured a \$14,314 United Way grant for the temporary housing program, which also helps to match HUD grant funds.
- Partnered with the Douglas County Library and assisted with a "Children's Summer Reading Program" for Topaz Ranch Estates families.
- Expanded and engaged in staff in-service training with 8 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 County Social Services Directors to assist and train other rural counties on how to write and adopt new Guidelines and Standards.
- Applied for and received CSBG grant, including ARRA "bonus" dollars which is being used to create a Family Mentoring Program, in the amount of \$137,545. Hired one new caseworker for this new program.
- Continued to partner with the State of Nevada's, Energy Assistance Program as an intake site for EAP applications.

- Continued collaboration with the Carson City Salvation Army including acting in the role of provider for the Southwest Gas Assistance program (SHARE).
- Wrote and received an Emergency Shelter grant for \$24,500 for Douglas County citizens, which also helps to match HUD funds.
- Members of the Social Services office actively serve on various committees, including Management Team, Benefits, Safety & Risk Management, Insurance and Website Design.
- Continued to partner with the Sr. Center and the Parks Division in a Social Services outreach program to Topaz Ranch Estates residents, increased to twice per month.
- After a year of unprecedented increases (up to 40%) in requests for assistance, continued to serve large numbers of residents in need with an additional increase of approximately 6%
- Applied for and received CSBG-ARRA Employment Development/Job Training grant in the amount of \$108,028. Hired one new caseworker.
- Created a manual for, and responded to the Douglas County Performance Analysis Team, final report presented in June, 2009.
- Actively participated in the “Douglas County Community Assessment” in a lead role as a Team Captain.
- Developed a Family Mentoring Program using CSBG funds to provide a mentoring program for low-income residents.
- Supported Douglas County Board of Commissioner’s Strategic Objective of Economic Vitality through developing an Employment Training and Job Development program to benefit low-income residents.
- Secured office and training space and resources for two new case managers.
- Presented at training for the new District Court Senior Advocates for Elders (SAFE) program.
- Assisted the Women’s Infants and Children’s (WIC) office to relocate in order to allow staff expansion in our building.
- Developed a partnership with the Community Health Nurse to assist with approval for emergency prescriptions for clients.
- Actively engaged local media coverage of new programs and services.

Objectives FY10-11

- Continue to 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.
- Continue to act as a lead with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program.
- Continue to meet with the Senior Services Supervisor on a bi-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.

- 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.
- Develop and provide a Fall Employment Symposium for employers and job seekers.
- Complete policies and procedures manual for Family Mentoring program.
- 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.
- Attend 2011 Legislative Interim Session; represent Douglas County on all social service issues, keeping management and commissions informed on issues that may be of significant impact.

Objectives vs. Results FY09-10

Objective #1: 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.

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: Monitor the care of all Douglas County indigent patients in group care and convalescent care.

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, AB 126, United Way and the Emergency Services Grant.

Result: 100% complete.

Objective #7: Update appropriate policies and procedures manual in accordance with the new guidelines and standards.

Result: 85% complete.

Objective #8: Develop a Family Mentoring Program using CSBG funds to provide a mentoring program for low-income residents.

Result: 50% complete.

Objective #9: Develop an Employment Training and Job Development program to benefit low-income residents.

Result: 50% complete.

Objective #10: Secure office and training space and resources for two new case managers.

Result: 100% complete.

ANIMAL CARE AND SERVICES

Mission Statement

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

Major Programs Offered

Licensing Program

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

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 an Animal Services and Care Supervisor, who reports directly to the Director of Community Services, an Animal Services Officer, 2 Animal Care Assistants, 5% of the Community Services Director, and 1.6% of the Community Services Office Assistant Senior for a total of 4.07 FTE. The Division is funded through the General Fund. Revenues are collected through fees, fines, and donations. The FY10-11 budget is \$234,907.

Animal Care Services

Expenditures by Category	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted 10 to 11	Adopted 10 to 11
Personnel Services	n/a	208,206	211,307	3,101	1.5%
Services & Supplies	n/a	23,600	23,600	-	0.0%
Total	n/a	231,806	234,907	3,101	1.3%
Funding by Source					
General Fund	n/a	231,806	234,907	3,101	1.3%
FTE	n/a	3.08	4.07	0.99	32.1%

Major Accomplishments of FY09-10

- In partnership with DAWG eighteen successful adoption events were held at the Shelter, the Fairgrounds and at Pet-co.
- No adoptable animals were euthanized in FY09-10.
- Implemented a pit bull spay and neuter program using the Maddies Fund grant.
- Provided updated training for substitution volunteers issuing dog licenses.
- Continued to work with volunteer group, DAWG, to provide excellent care and opportunities to enhance the quality of life for animals housed at the shelter.
- Continued to work with all local area veterinarians to provide low cost medical care for shelter animals.
- Provided training to kennel assistant who is now certified to assist DAWG with microchip program.
- Made significant changes to the procedures used for the orientation of new volunteers, and created a new volunteer handbook.

Objectives FY10-11

- Provide additional training so both kennel assistants can assist DAWG with the microchip program.
- Continue to provide updated training for sub-station volunteers regarding the issuing of dog licenses.
- Continue to work closely with DAWG to provide excellent care and to enhance the quality of life for animals housed at the animal shelter.
- Continue to work closely with local area veterinarians to provide reduced rates on medical care for shelter animals.
- Have regular meetings with local neighborhood watch groups to provide information and assistance with animal issues.

Objectives vs. Results FY09-10

Objective #1: Implement a spay and neuter program using \$10,000 grant money from Maddies Fund.

Result: 100% complete. Because of the expanding pit bull population, \$3,000 of the Maddies grant was allocated to provide sterilization specifically for pit bulls in Douglas County for a minimal fee. 53 pit bulls were sterilized.

Objective #2: Provide updated training for sub-station volunteers that issue dog licenses.

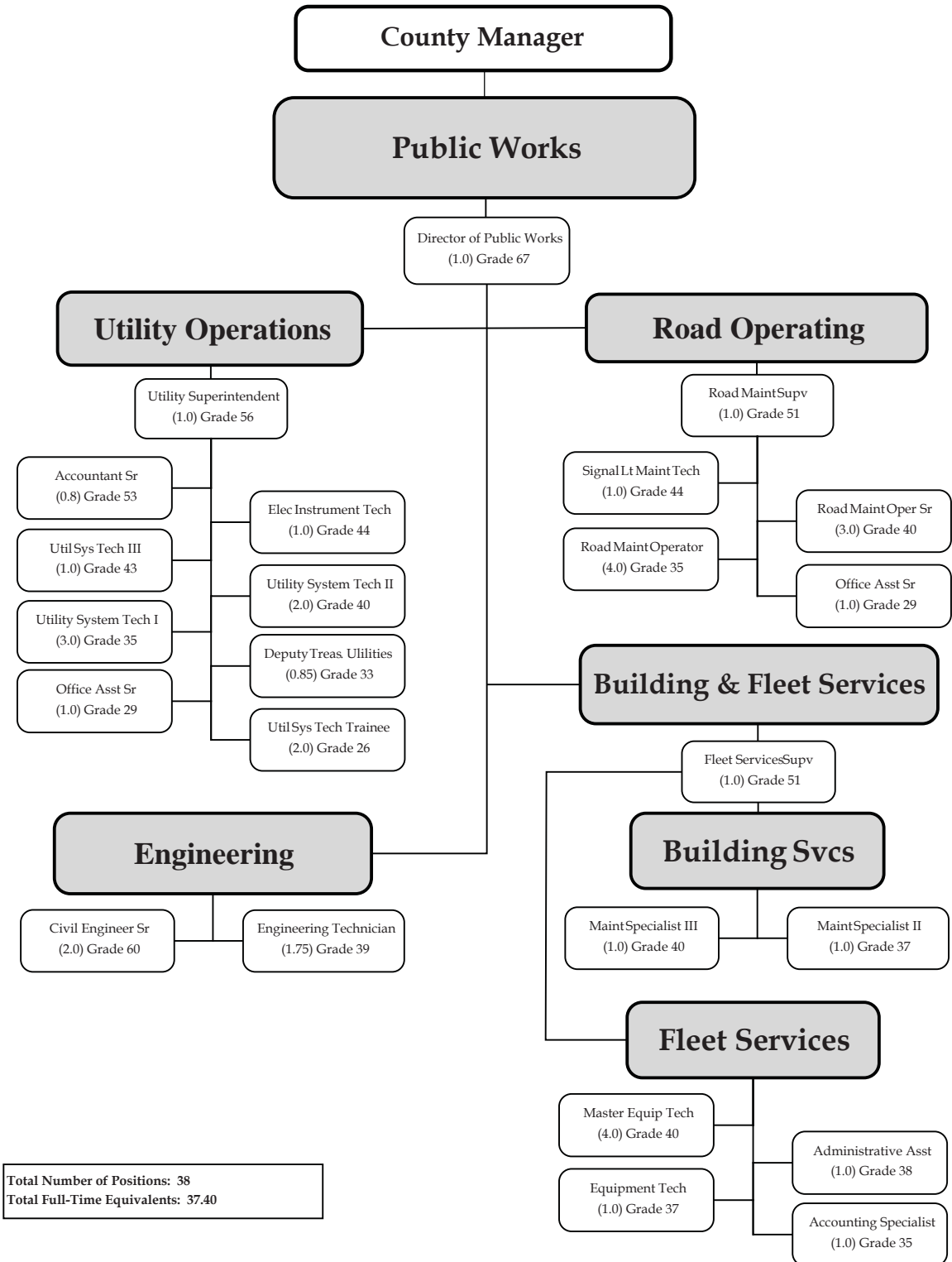
Result: 100% complete. Shelter staff traveled to Topaz Ranch Estates, Sunridge and the Ranchos substations to provide training.

Objective #3: Provide Animal Services Officer training through National Animal Control Association.

Result: Not completed. No funds available for training.

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Public Works Organizational Chart



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 to the Assistant 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. A portion of the Public Works Director salary is allocated to Community Development. A portion of the Assistant to the County Manager salary is included in the total FTE. The Department has 37.01 FTE's authorized for FY10-11. The FY10-11 total operating budget is \$20,639,800 for all divisions.

Public Works					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	3,052,000	3,111,668	3,083,653	(28,015)	-0.9%
Services & Supplies	4,327,228	3,893,456	3,645,727	(247,729)	-6.4%
Capital Outlay	7,610	159,934	45,480	(114,454)	-71.6%
Capital Projects	-	5,279,669	13,864,940	8,585,271	162.6%
Total	7,386,838	12,444,727	20,639,800	8,195,073	65.9%
Expenditures by Division					
Building and Fleet Services	885,236	942,548	937,691	(4,857)	-0.5%
Engineering	434,384	1,956,787	2,042,512	85,725	4.4%
Motor Pool	1,048,809	1,367,397	1,179,150	(188,247)	-13.8%
Road Maintenance	1,802,893	2,081,925	1,266,650	(815,275)	-39.2%
Utilities	3,215,516	6,096,070	15,213,797	9,117,727	149.6%
Total	7,386,838	12,444,727	20,639,800	8,195,073	65.9%
Funding by Source					
General Fund	975,823	973,363	952,418	(20,945)	-2.2%
Solid Waste	343,797	1,925,972	2,027,785	101,813	5.3%
Motor/Pool Vehicle Maint.	1,048,809	1,367,397	1,179,150	(188,247)	-13.8%
Road Operating	1,802,893	2,081,925	1,266,650	(815,275)	-39.2%
Do. Co. Water District	207,298	118,013	69,912	(48,101)	-40.8%
Do. Co. Water Utility	74,640	91,361	280,917	189,556	207.5%
Water Districts	1,950,084	4,915,145	14,003,503	9,088,358	184.9%
Sewer Utility	983,494	971,551	859,465	(112,086)	-11.5%
Total	7,386,838	12,444,727	20,639,800	8,195,073	65.9%
FTE	38.93	36.88	37.01	0.13	0.4%

BUILDING SERVICES

We are committed 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 Building Services 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

Building Services performs daily, routine maintenance for all the departments of County government. This is accomplished through a work order system. Repair jobs and services 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 911 dispatch services that 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 Building Services Division funds 10% of the Director of Public Works, 30% of a Supervisor, 10% of an Administrative Assistant, 15% of an Accounting Specialist, 1 full time Maintenance Specialist II and 1 full time Maintenance Specialist III. Total FTE for Building Services is 2.56. The total FY10-11 budget for Building Services is \$937,691.

Building Services					
	2008-09	2009-10	2010-11	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				10 to 11	10 to 11
Personnel Services	218,414	241,898	237,041	(4,857)	-2.0%
Services & Supplies	666,822	700,650	700,650	-	0.0%
Capital Outlay				-	n/a
Total	885,236	942,548	937,691	(4,857)	-0.5%
Funding by Source					
General Fund	885,236	942,548	937,691	(4,857)	-0.5%
FTE	3.50	2.66	2.56	(0.10)	-3.8%

Major Accomplishments of FY09-10

- Receipt of \$195,000 ARRA funded Energy Efficiency and Conservation Block Grant for energy efficiency projects.
- Creation and implementation of the Douglas County Energy Policy.
- Installation of new emergency power generator and transfer switch at Historic Courthouse.
- Installation of lighting motion sensors and time clocks in County facilities to reduce energy consumption.
- Installation of an HVAC system for Information Systems main County computer server room.
- Replacement of Tahoe Judicial building exhaust fan.
- Remodel of County Commissioner Chambers.
- Minden Inn and Historic Courthouse office/staff relocation.
- Senior Center repainted and carpet replaced.

Objectives FY10-11

- Implement an Asset Management Plan to accurately manage the maintenance and replacement of County facilities equipment and infrastructure. **SP4**
- Implement and monitor the Energy Management Policy to reduce energy costs and reduce greenhouse gas emissions countywide.
- Begin the investment of ARRA grant funds into Energy saving programs as outlined in the EECBG Block Grant awarded to Douglas County.
- Perform building energy use audits to determine future equipment and infrastructure needs. **SP4**
- Increase Technician efficiency and productivity by increased training and implementation of a service scheduling program.
- Continue to improve the County Energy Management System with system modifications, equipment changes and develop systems for additional facilities. **SP4**

Objectives vs. Results FY09-10

Objective #1: Develop an Asset Management Plan to accurately manage the maintenance and replacement of County facilities equipment and infrastructure.

Result: The asset information gathering stage has been completed. The Public Works Department has been involved in evaluating several Asset Management programs that will cover several departments' needs.

Objective #2: Begin the development of an Energy Management Plan to reduce energy costs and reduce greenhouse gas emissions countywide.

Result: The Douglas County Energy Policy was completed and accepted by the Board of Commissioners. The Policy has been introduced into the Policies and Procedures manual for implementation.

Objective #3: Increase Technician efficiency and productivity by increased training and implementation of a service scheduling program.

Result: Technicians and Supervisor have attended several training seminars on lighting and technology to stay updated on current trends in the lighting industry. Have met with representatives from NV Energy and Phillips Lighting on ways to reduce energy consumption through energy management programs and current energy management trends.

Objective #4: Continue to improve the County Energy Management System with system modifications, equipment changes and develop systems for additional facilities.

Result: We have started the upgrade/replacement phase of the Allerton Energy Management system controller and with that, the ability to add facilities to the system through the County internet network. We have adjusted HVAC start-up and run times through the Management System and are seeing energy savings as a result of these changes.

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 in the following areas 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.
- Program Management for Solid Waste and Recycling Programs.
- Program Management for National Pollutant Discharge Elimination System (NPDES) Stormwater Permit Compliance.
- Water and Sewer Modeling for new development review.
- Program Management for the Pretreatment Program.

Staffing and Budget

The Division is led by the Public Works Director who reports directly to the Assistant County Manager. Four full time engineering positions are allocated to other Public Works divisions as well as other County Funds. This Division has 0.61 FTE authorized for FY10-11. The FY10-11 total operating budget is \$2,042,512.

Engineering					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	120,226	78,220	70,863	(7,357)	-9.4%
Services & Supplies	314,158	190,160	219,209	29,049	15.3%
Capital Projects	-	1,688,407	1,752,440	64,033	3.8%
Total	434,384	1,956,787	2,042,512	85,725	4.4%
Funding by Source					
General Fund	90,587	30,815	14,727	(16,088)	-52.2%
Solid Waste	343,797	1,925,972	2,027,785	101,813	0
Total	434,384	1,956,787	2,042,512	85,725	4.4%
FTE	0.88	0.65	0.61	-4.0%	-6.2%

Major Accomplishments of FY09-10

- Completed the Water Enterprise Funds Consolidation Study.
- Completed the Minden – East Valley water system inter-tie to bring the East Valley water system into compliance with arsenic regulations.
- Completed agreements with Town of Minden, Indian Hills General Improvement District and Carson City for the North Douglas and Carson City Water Line Intertie Project.
- Purchased Micro-Paver software and initiated a pavement management program.
- Implemented the Pre-Treatment Program.
- Completed the NPDES Phase II Stormwater reporting and permit compliance.

Objectives FY10-11

- Complete construction of the Uppaway Water Tank. **(SP4)**
- Complete construction of the Cave Rock Water System Improvements. **(SP4)**
- Complete analysis of a regional water treatment facility with Kingsbury General Improvement District
- Initiate construction of the North Douglas County and Carson City Water Line Intertie Project
- Construct Job's Peak water treatment facility.
- Complete contract with Town of Minden for the wholesale purchase of water for Fairgrounds/Sunrise Estates arsenic compliance alternative analysis, initiate funding and design of the preferred alternative.

Objectives vs. Results FY09-10

- Objective #1:** Construct Uppaway Water Tank.
Result: 99% Complete. Project is substantially complete and operational. Final punch list items will be completed and project closed-out by fall FY10-11.
- Objective #2:** Initiate construction of the Cave Rock Water System Improvements.
Result: 85% Complete. The project will be completed and closed-out by Fall FY10-11.
- Objective #3:** Complete the 10% Design for Zephyr Water Utility District LT2 Rule Compliance.
Result: On hold pending regional treatment plant analysis with Kingsbury General Improvement District.
- Objective #4:** Complete North County water alternative analysis.
Result: 100% complete.
- Objective #5:** Initiate construction of the Job's Peak water treatment facility.
Result: Completed design, financing and put the project out to bid.

- Objective #6:** Complete construction of the Job's Peak Well No. 2.
Result: 100% complete.
- Objective #7:** Complete construction of the North County sewer inter-tie with Carson City.
Result: 100% complete.
- Objective #8:** Complete Fairgrounds/sunrise Estates arsenic compliance alternative analysis.
Result: 100% complete.
- Objective #9:** Begin East Valley Sewer Master Plan Sewer Model.
Result: 98% complete – draft model and report complete. Finalize report and bring to Board for adoption in FY10-11.
- Objective #10:** Repair landfill.
Result: 100% complete.
- Objective #11:** Maintain compliance with NPDES PHASE II Stormwater Permit.
Result: 100% complete.
- Objective #12:** Prepare Recycling report to meet state requirements.
Result: 100% complete.
- Objective #13:** Prepare Request For Qualifications for a rate study and recycling program optimization for Douglas Disposal, Inc. under the franchise agreement.
Result: On hold pending a study initiated by the Joint Powers Authority.
- Objective #14:** Review all new development projects for compliance with Public Works criteria including water modeling for system capacity issues.
Result: 100% complete.
- Objective #15:** Respond to requests from utilities for water modeling questions, road issues and pretreatment issues.
Result: 100% complete.

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 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 6.22 FTE authorized for FY10-11. Motor Pool funds 2% of the Director of Public Works, 70% of a Supervisor, 20% of an Administrative Assistant, 30% of an Accounting Specialist, 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. Total budget for FY10-11 \$1,179,150.

Motor Pool/Veh Maint					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	482,227	534,344	486,953	(47,391)	-8.9%
Services & Supplies	566,582	673,119	646,717	(26,402)	-3.9%
Capital Outlay	-	159,934	45,480	(114,454)	-71.6%
Total	1,048,809	1,367,397	1,179,150	(188,247)	-13.8%
Funding by Source					
Motor Pool/Vehicle Maint.	1,048,809	1,367,397	1,179,150	(188,247)	-13.8%
FTE	6.30	6.92	6.22	(0.70)	-10.1%

Major Accomplishments of FY09-10

- Douglas County Fleet Services earned the National Institute for Automotive Services Excellence, (ASE) Blue Seal of Excellence award for outstanding certified fleet professionals.
- Implemented a Technician training program through General Motors Fleet to provide General Motors factory level training at no cost to the County.
- Restructure of Motor Pool Fleet allowed the deletion of 7 vehicles allowing operating and replacement cost savings to the General Fund Budget.
- Renegotiate pricing structure with parts and equipment suppliers to reduce overall operating costs.

Objectives FY10-11

- Continued Technician training and certification to ensure the County Fleet is maintained by staff with the highest level of training available.
- Reduction of County owned parts inventory and coordination with local vendors to ensure parts and supply coverage for Fleet Services needs.
- Continued training of County employees on vehicle maintenance issues, driving techniques to maximize fuel economy, pre-trip inspections and proper procedures for vehicle related issues.
- Continue to update repair procedures to cut maintenance expenses while maintaining the highest level repair.

Objectives vs. Results FY09-10

Objective #1: Reorganization of the Motor Pool Fleet to reduce vehicle operating costs and provide better vehicle coverage to departments that utilize Motor Pool vehicles.

Result: Motor Pool vehicles have been reassigned internally to assist in reducing operating costs. Older vehicles have been transferred to departments with lower annual mileage to reduce unanticipated equipment failures. Vehicle types have been taken into consideration to give departments more versatility in the performance of their duties.

Objective #2: Increase Technician productivity by implementing a more efficient vehicle service scheduling program and continued Technician training.

Result: Internal restructure of Technician duties and the extension of vehicle services by 1,000 miles have allowed the Fleet Services staff to continue to provide excellent service and repair to the County Fleet. Several vehicles have been added to the County Fleet in various departments without effecting vehicle scheduling or completion of repairs in a timely manner.

Objective #3: Training of County employees on vehicle maintenance issues, driving techniques to maximize fuel economy, pre-trip inspections and proper procedures for vehicle related issues.

Result: We have started the training of County Staff on a departmental level, beginning with the DART staff. We have had sessions with the staff on proper pre-trip inspections, proper documentation of vehicle issues, driving techniques and maintenance issues and the effect of not maintaining vehicles properly. Fleet Services staff also participates in the annual Health and Safety Fair and provides vehicle maintenance information and training to County Staff.

Objective #4: Reassignment of Motor Pool vehicles to departments to increase vehicle efficiency by replacement of aging County Fleet vehicles.

Result: Restructure of Motor Pool Fleet allowed the deletion of 7 vehicles allowing operating and replacement cost savings to the General Fund budget.

ROAD OPERATING 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 complaint in an effective and efficient method.
- Traffic signal and street light operation and maintenance.
- Sign installations 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 Division has a total of 10.40 FTE for FY10-11. Staff includes 7 Road Maintenance Operators, a Road Supervisor, a Signal Light Technician, a Senior Office Assistant, and 25% of the Public Works Director, 15% of an Engineering Technician, 4.5% of a Senior Accountant, and 5% of an Administrative Assistant. FY10 -11 operating budget for Road Operating Division is \$1,266,650.

Road Operating					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	940,789	886,293	839,326	(46,967)	-5.3%
Services & Supplies	854,494	487,239	427,324	(59,915)	-12.3%
Capital Outlay	7,610	-	-	-	n/a
Capital Projects	-	708,393	-	(708,393)	n/a
Total	1,802,893	2,081,925	1,266,650	(815,275)	-39.2%
Funding by Source					
Road Operating	1,802,893	2,081,925	1,266,650	(815,275)	-39.2%
FTE	12.55	10.65	10.40	(0.26)	-2.4%

Major Accomplishments of FY09-10

- 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.
- Provided heavy equipment cross-training for all Road Maintenance personnel.
- Assisted the landfill by installing a new liner and moving dirt and rocks to the north landfill area to stop erosion saving the Solid Waste Fund thousands of dollars.
- Assisted the Airport by snow plowing and repairing a drainage inlet.
- Assisted the Utility Department by removing and raising water valve covers in the Wildhorse subdivision.

Objectives FY10-11

- Maintain safe roads for the public using the very limited resources available. **(SP2)**
- 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 and agencies to provide support and services for established in-house county projects.
- Complete the Micro Paver road inspections to submit a state of road conditions to the

Commissioners to determine our best surface maintenance practices.

Objectives vs. Results FY09-10

Objective #1 Cut out and repaired major potholes caused by this years freeze. Completed shoulder and flowline work to enhance storm drainage.

Result: *100%. We finished all scheduled projects for the year.*

Objective #2 Provide cross training for road operators.

Result: *It will be an ongoing process.*

Objective #3 All Road Maintenance personnel were provided County required training.

Result: *100% complete. All have attended the required training set forth by FEMA, OSHA, and the County.*

Objective #4 Work as partners with other departments to provide support and services for established in-house County projects.

Result: *Ongoing. We are working with Parks, the Landfill, Engineers, Utilities, Town of Minden, Town of Gardnerville, Indian Hills GID, and the Airport.*

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 17.23 FTE authorized for FY10-11. Staff includes a Utilities Superintendent, a Utility Technician III, 2 Utility Technician II, 3 Utility Technician I, 2 Utility Technician Trainee, an Electrical Instrumentation Technician, 2 Civil Engineer Sr., 2 Engineering Tech, a portion of an Administrative Assistant, a portion of 2 Senior Office Assistant, a portion of an Accounting Specialist, a portion of an Accountant Senior, and a portion of a Deputy Treasurer. The Division oversees 8 funds with FY10-11 operating and capital budgets totaling \$15,213,797.

Utility Operations					
Expenditures by Category	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	1,290,344	1,370,913	1,449,470	78,557	5.7%
Services & Supplies	1,925,172	1,842,288	1,651,827	(190,461)	-10.3%
Capital Projects	-	2,882,869	12,112,500	9,229,631	320.2%
Total	3,215,516	6,096,070	15,213,797	9,117,727	149.6%
Funding by Source					
Do. Co. Water District	207,298	118,013	69,912	(48,101)	-40.8%
Do. Co. Water Utility	74,640	91,361	280,917	189,556	207.5%
Water Districts	1,950,084	4,915,145	14,003,503	9,088,358	184.9%
Sewer Utility	983,494	971,551	859,465	(112,086)	-11.5%
Total	3,215,516	6,096,070	15,213,797	9,117,727	149.6%
FTE	15.70	16.00	17.23	1.23	7.7%

Major Accomplishments of FY09-10

- Completion of New Booster Station Upper Cave Rock.
- Completion of Phase 2A North Valley Wastewater Treatment Plant.
- Completion of SCADA Software of Lake Systems.
- Completion of New Storage Tank at Uppaway Water System.
- Completion of New Intake and Highway 50 Crossing at Cave Rock Water System.
- Completion of New Well at Job's Peak #2.

Objectives FY10-11

- Upgrade current SCADA software to enhance monitoring of Valley Systems.
- Complete Communication Survey of Utility Sites.
- Service connection locations and mapping of the County's Lake Systems.
- Connection of Minden Water with Fairgrounds Water System. **(SP4)**
- Construct Treatment Facility at Job's Peak #1. **(SP2, SP4)**
- Phase I Inter-Tie with Indian Hills Hill General Improvement District. **(SP4)**
- Phase II Capital Project - New Water Main and Storage Tank East Valley Water System. **(SP4)**

Objectives vs. Results FY09-10

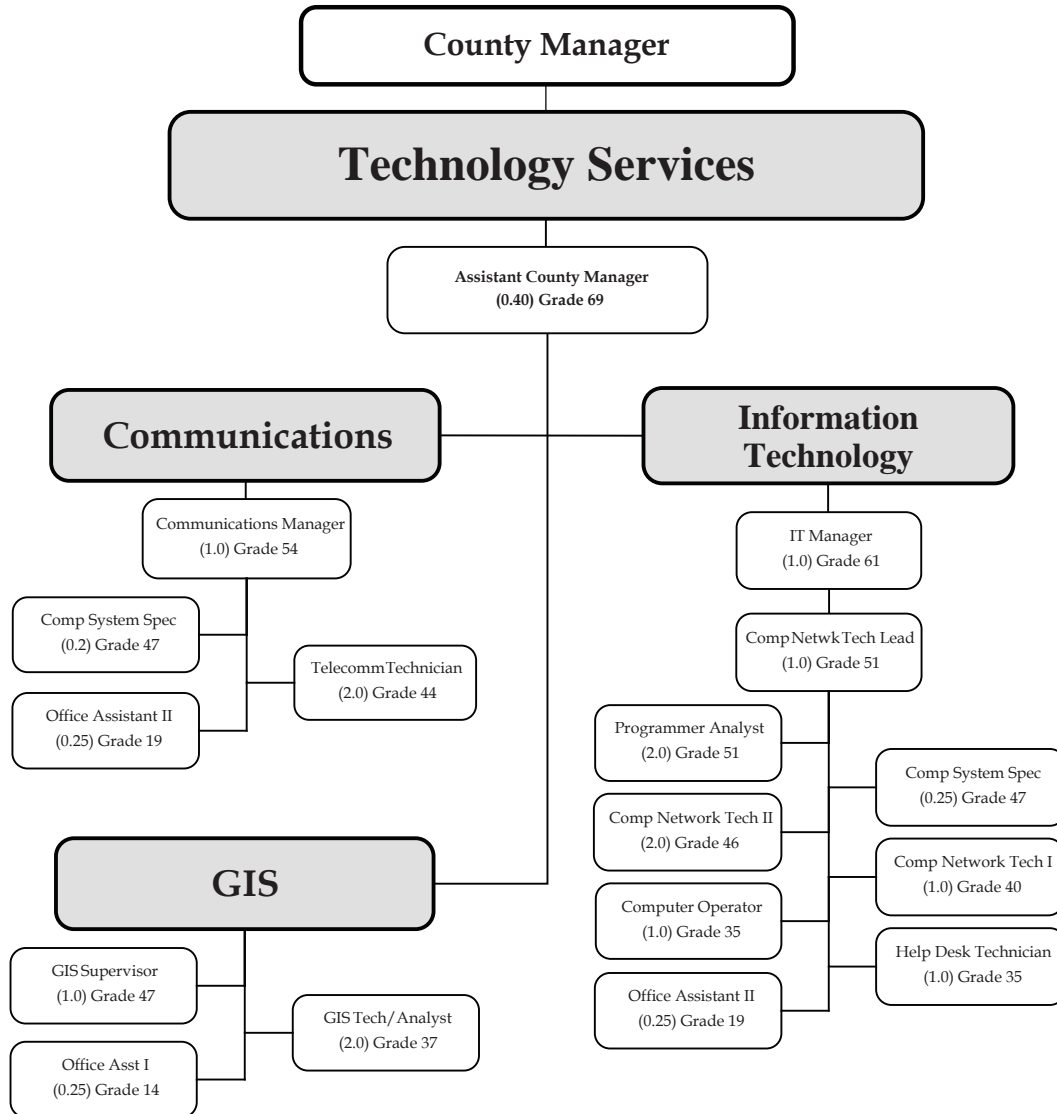
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| Objective #1: | Implement Wellhead Protection Program Phase I. |
| <i>Result:</i> | <i>100% Complete.</i> |
| Objective #2: | Implement Water Conservation Plan. |
| <i>Result:</i> | <i>100% Complete.</i> |
| Objective #3: | GPS all utility systems for inclusion in GIS maps. |
| <i>Result:</i> | <i>80% Complete.</i> |
| Objective #4: | Construct New Well and Treatment Facility for Job's Peak Water System. |
| <i>Result:</i> | <i>50% Complete.</i> |
| Objective #5: | Install and analyze test wells in the West Valley Water System. |
| <i>Result:</i> | <i>25% Complete.</i> |
| Objective #6: | Upgrade SCADA software for monitoring of Lake and Valley Systems. |
| <i>Result:</i> | <i>65% Complete.</i> |

Objective #7: Completion of Radio Read System to East Valley Water System.
Result: 98% Complete.

Objective #8: New Booster Station Upper Cave Rock.
Result: 100% Complete.

Objective #9: Phase 2A North Valley Wastewater Treatment Plant.
Result: 100 % Complete.

Technology Services Organizational Chart



Total Number of Positions: 18
Total Full-Time Equivalents: 16.60

TECHNOLOGY SERVICES

Mission Statement

The Douglas County Technology Services Department is dedicated to being a leader in providing innovative, high quality and responsive technology services that meet the business needs of Douglas County Departments and residents.

Major Programs Offered

The Technology Services Department consists of three divisions: Information Technology, Communications and Geographic Information Systems. Information about each division is provided in this section.

The Department was reorganized during 2009 to more appropriately respond to the technology needs of County departments. In addition, there is a renewed emphasis on utilizing technology to meet the business needs of the organization. There are several new and important initiatives that are in process to improve technology services for Douglas County, including the formation of an IT governance structure to establish technology standards, utilize industry best practice methodologies and prioritize technology projects based on enterprise value.

Staffing and Budget

The Department is managed by the Director of Technology Services, who reports to the Assistant County Manager. The Director of Technology Services position is being held vacant for FY10-11 and therefore the Department is currently managed by the Assistant County Manager. The Department has 16.60 FTE authorized for FY10-11. The FY10-11 total operating budget is \$1,917,962 for all divisions.

Technology Services

Expenditures by Category	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted 10 to 11	Adopted 10 to 11
Personnel Services	2,513,235	1,412,766	1,368,134	(44,632)	-3.2%
Services & Supplies	1,189,579	559,528	549,828	(9,700)	-1.7%
Capital Outlay	47,466	-	-	-	n/a
Total	3,750,280	1,972,294	1,917,962	(54,332)	-2.8%
Expenditures by Division					
Animal Control	277,191	n/a	n/a	n/a	n/a
Communications	2,255,967	598,124	589,434	(8,690)	-1.5%
Geographic Information Systems	n/a	254,183	268,898	14,715	5.8%
Information Technology	848,304	1,119,987	1,059,630	(60,357)	-5.4%
Emergency Management	368,818	n/a	n/a	n/a	n/a
Total	3,750,280	1,972,294	1,917,962	(54,332)	-2.8%
Funding by Source					
General Fund	1,849,600	1,972,294	1,917,962	(54,332)	-2.8%
911 Fund	1,900,680	n/a	n/a	n/a	n/a
Total	3,750,280	1,972,294	1,917,962	(54,332)	-2.8%
FTE	36.96	17.08	16.60	(0.48)	-2.81%

COMMUNICATIONS

Mission Statement

The Douglas County Communications Division is dedicated to providing professional, high quality and responsive communications services to Public Safety agencies and County departments.

Major Programs Offered

Customer Service

The Communications Division serves as the County's resource for public safety communications, working closely with various public safety agencies including 911 Emergency Services, Douglas County Sheriff, East Fork Fire, Tahoe Douglas Fire and Washoe Tribe. The Communications Division also manages the County's data network infrastructure, telephones, cell phones and audio/video services. In collaboration with Elected Offices and departments, the following are areas of general responsibility for the Communications Division:

Provide support for all communication services to include:

- Public safety two-way radio system for Law Enforcement and Fire agencies.
- Data network infrastructure – fiber lines, T-1, DSL and wireless microwave.
- Telephone repairs, cabling, wiring, voicemail and fax lines.
- Cell phones, blackberry devices and wireless air cards for laptops.
- Security card access readers and security cameras.
- Audio/video services, Board chamber equipment and projectors.
- Fire panels and fire reporting devices.
- Oversee Cable Access TV station operations (via contract).

Staffing and Budget

The Communications Division reports directly to the Assistant County Manager and has a Communications Manager, 2 Radio Technicians, and 25% of an Office Assistant, for a total of 3.60 FTEs. The Division is funded by the General Fund. The total FY10-11 budget is \$589,434.

Communications					
Expenditures by Category	2008-09 Actual	2009-10* Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	1,615,804	331,624	322,934	(8,690)	-2.6%
Services & Supplies	616,430	266,500	266,500	-	0.0%
Capital Outlay	23,733	-	-	-	n/a
Total	2,255,967	598,124	589,434	(8,690)	-1.5%
Expenditures by Division					
Communications	355,287	598,124	589,434	(8,690)	-1.5%
911 Dispatch	1,900,680	n/a	n/a	n/a	n/a
Total	2,255,967	598,124	589,434	(8,690)	-1.5%
Funding by Source					
General Fund	355,287	598,124	589,434	(8,690)	-1.5%
911 Fund	1,900,680	n/a	n/a	n/a	n/a
Total	2,255,967	598,124	589,434	(8,690)	-1.5%
FTE	25.51	4.08	3.60	(0.48)	-11.8%

* 911 Dispatch becomes Fund 255, 911 Emergency Services

Major Accomplishments of FY09-10

- Designed and installed a new narrowband radio system to better meet the needs of public safety mission critical services.
- Installed 10 new communications repeater sites, co-located sites for Fire and Law.
- Installed 6 new satellite receivers throughout the county.
- Completed 895 Help Star requests for service.
- Participated in the creation of the VHF interoperability study.
- Participated in the creation of the VHF field operations guide (FOG).
- Facilitated Radio Users Group (RUG), enhancing communications across agencies.

Objectives FY10-11

- Move all users to narrowband radio system and meet compliance by 12/31/2012.
- Continue to administer Quad-County microwave interconnect PSIC grant project. **(SP4)**
- Training for all radio users on the Public Safety narrowband radio system.
- Develop work plan to address increased demands on the data network infrastructure. **(SP4)**
- Negotiate T-1, cellular and leased services with competing vendors.
- Work with surrounding agencies to share in communication sites and resources to better Douglas County communication for all users. **SP2**

Objectives vs. Results FY09-10

- Objective #1:** Complete new redesign of VHF radio system to improve coverage and meet FCC narrowband compliance by 12/31/2012. **(SP4)**
Result: 70% complete. Transitioning each agency individually and waiting until after Fire season to do the Fire agencies. 10/2010
- Objective #2:** Install 10 new repeaters at five sites. **(SP4)**
Result: 100% complete. Sites have been installed with narrowband repeaters.
- Objective #3:** Reprogram all VHF equipment to work on new system. **(SP4)**
Result: 25% complete. 834 devices will need to be programmed with new frequencies.
- Objective #4:** Improve wireless data network connectivity at remote county facilities. **(SP4)**
Result: 25% complete. Cost continues to be an issue, and several large grant projects are in the works to install fiber optic connections to county facilities. Work continues in this area.
- Objective #5:** Work with Radio Users Group to improve communications in the field through training for users.
Result: 20% complete. Training curriculum developed, working with agencies to schedule class time.
- Objective #6:** Consolidate all FCC licenses renewals through the Communications Dept. for better tracking. **(SP4)**
Result: 100% complete. All licenses are consolidated and registered to "Douglas County".
- Objective #7:** Provide training opportunities for Radio Technician to keep pace with changing technology.
Result: 50% complete. When available arrangements are made for participation in local training. Training and travel budget has been reduced.
- Objective #8:** Build new communications shelter at Sunridge Dr. to address radio coverage in North County.
Result: 100% complete. Site installed and operational with increased coverage in North County.

Objective #9: Install back up to network data link for Lake Facilities. (WorldMark)

Result: Project cancelled, using leased services for data connection.

Objective #10: Continue to work on documenting radio, telephone and microwave equipment at all facilities to include type, model, serial numbers and photographs.

Result: 40% complete. Basic documentation started, continue to update, 2yr project.

Objective #11: Create a maintenance schedule for all radios, telephone circuits, microwave equipment, repeater sites, keep detailed records on work performed.

Result: 40% complete. Basic documentation started, continue to update, 2 year project.

INFORMATION TECHNOLOGY

Mission Statement

To provide professional, high quality and responsive information technology services to Douglas County departments and residents.

Major Programs Offered

Customer Service

The IT Division serves as the County's resource for information technology guidance and is responsible for the planning, development and coordination of the County's IT systems. The IT Division consults with Elected Offices and departments to ensure that County technology needs are identified, understood, prioritized and effectively implemented. IT 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. In collaboration with Elected Offices and departments, the following are areas of general responsibility for the IT Division:

- General support to customers through help desk.
- Establish and maintain data management systems.
- Establish technical standards for hardware, software and network equipment.
- Oversee the installation and maintenance of computer hardware and software.
- Maintain the following hardware and software:
 - Servers, PCs, Laptops, Mobile Data Computers.
 - Printers.
 - Scanners.
 - Voice Over Internet Protocol (VOIP) phones and rack equipment.
 - Firewalls, routers and switches.
 - Software applications including AS/400, Windows and desktop software.
 - Security equipment, including web-filter, anti-spam and anti-virus.

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.

Staffing and Budget

The Information Technology Department reports directly to the Assistant County Manager. The Department has 9.65 total FTE: a Manager, 2 Programmer/Analysts, a Network Technician Lead, 3 Network Technicians, a Help Desk Technician, a Computer Systems Specialist, a Computer Operator, and 25% of an Office Assistant. One Programmer/Analyst position is currently unfilled. Two staff positions are partially supported by funding from the 911 Emergency Services Department and from the East Fork Fire and Paramedic District. The FY10-11 budget is \$1,059,630 and is supported primarily through the General Fund.

Information Technology

Expenditures by Category	2008-09	2009-10	2010-11	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted 10 to 11	Adopted 10 to 11
Personnel Services	666,376	854,609	803,952	(50,657)	-5.9%
Services & Supplies	181,928	265,378	255,678	(9,700)	-3.7%
Total	848,304	1,119,987	1,059,630	(60,357)	-5.4%
Funding by Source					
General Fund	848,304	1,119,987	1,059,630	(60,357)	-5.4%
FTE	7.00	9.65	9.65	-	0.00%

Major Accomplishments of FY09-10

- Purchased, configured, and installed over 60 replacement workstation computers and servers for the County (for departments funded through the General Fund) as well as for Parks & Recreation and EFFPD.
- Purchased and installed replacement layer three core backbone switches in the Minden Inn, Justice Law Enforcement Center building, and Lake Administration Building.
- Upgraded Altiris Client Management Suite (CMS) Level 2 to the latest release. Implement Beyond Trust Privilege Manager 4.6 in all major departments at the County.
- Completed the configuration of 38 Mobile Data Computers for the Sheriff’s Office.
- Worked in coordination with staff from the Communications Division to successfully switch the County’s two T1 broadband connections to a new service provider with minimal interruption to County departments.
- Successfully completed a State of Nevada security audit for the County’s Law Enforcement network.
- Successfully completed an FBI security audit for the County’s Law Enforcement Network.

- Created a new staff position, through reclassification, titled Computer Network Technician Lead. This staff position now has direct supervision over four technicians within the Division, and is instrumental in assisting the IT Division Manager with attaining the Division's goals and objectives.
- Configured new fiber connections to the new EFFPD Administration Building.
- The implementation of a ShoreTel VOIP Phone System was completed in the EFFPD Administration Building and EFFPD Station 14.
- All IT Division Staff completed Project Management Training. Worked closely with the PMO Manager to implement PM processes within the IT Division.
- Developed the IT Division Project Portfolio.
- Configured a private Ethernet connection provided by WPTI, Inc. between the County's Valley and Lake Tahoe offices to provide a reliable network connection between the two sites.
- Configured fiber optic cable and equipment for the Operations Complex (Utilities/Public Works).
- Installed Aspen DOT Commercial Traffic Software for use on the MDC's in the Sheriff's Department.
- Completed the Sheriff's Department FACTS Use of Force application install and provided significant follow-up support for the Sheriff's Department.
- Migrated the DMV PC's located at the Lake Tahoe General Services Office to a separate DSL connection.
- Worked hand-in-hand with Communications Division staff and an outside service provider diagnosing, repairing, and/or replacing Fiber Optic patch cables between core County buildings.
- Completed McAfee Host Intrusion Prevention software deployment. The HIPS will prevent unregistered people from entering the County's applications or databases, thereby guarding documents or processes throughout the County.
- Performed a Charter Modem Replacement/Upgrade of Service at Town of Genoa on short notice to provide critical assistance prior to their Candy Dance.
- Configured Altiris CMS Wise Script tool for custom job/task creation which assists with workstation software deployments.
- Completed a badly needed analysis of the County's backup/disaster recovery structure. Developed a proposal to meet future backup/disaster recovery needs. Are in the process of implementing the proposed solution.
- Increased County e-mail server disk space. (Mail server to be upgraded soon.)
- Purchased and installed e-discovery software for the County's e-mail server.
- Completed Advanced Data Systems (ADS.) spring 2009 updates for the Clerk/Treasurer's Office.
- Provided support for Treasurer's Office issues not covered by ADS (printer issues, delinquent liens transfer to Recorder's system).
- Solved problematic iSeries printing issues for the Comptroller's Office.
- Completed a total of 2,688 Support Requests within the IT Division. Division staff members completed an average of 11 Support Requests per day, with an average of 3.1 hours spent per staff member per request.

Objectives FY10-11

- Improve IT Division intranet website to increase functionality for IT Division staff and for County personnel.
- Move Minden Inn network rack and equipment to a more secure location.
- Move Lake Administration network equipment to a more secure location downstairs.
- Continue updating appropriate Information Technology related Policies and Procedures in accordance with the published update schedule.
- Continue to work with the Comptroller's Office and the Treasurer's Office to move their financial packages from an IBM iSeries platform to a Windows .net platform. The new solution will also include a new Business Permitting application for the Community Development Department. **(SP1)**
- Work with the Comptroller's Office to help decide whether or not to purchase and implement a time keeping solution to use in place of the manual time cards system currently being used throughout the county.
- Focus on cross training IT Division staff to increase level of expertise on critical IT Division administrative management software.
- Meet quarterly or semi-annually with Elected Officials and Department Heads to discuss technology needs.
- 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 virtualization server(s). Consolidate County servers where appropriate.
- Evaluate Storage Area Network options. Consider implementation of County SAN solution.
- Work closely with Communications Division to evaluate and potentially implement greater bandwidth for County personnel access to the Internet.
- Implement County FTP site for use by County personnel.
- Implement network traffic shaping for access to the Internet by County personnel.
- Work closely with County Manager's Office and Project Management Office to implement identified Technology Services Department strategic goals.

Objectives vs. Results FY09-10

Objective #1: Work with the County Manager's Department to implement county-wide procedural changes by developing an IT Steering Committee and a Technical Advisory Board utilizing standardized Project Management policies and procedures. **(SP4)**

Result: 100% complete.

Objective #2: 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 in Douglas County are driving the requirement for this change.

Result: 100% complete.

Objective #3: Continue the implementation of Spillman Technologies software modules and hardware.

Result: 100% complete.

Objective #4: Continue updating appropriate Information Technology related Policies and Procedures in accordance with the published update schedule.

Result: 25% complete.

Objective #5: 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.

Result: 100% complete.

Objective #6: Purchase and install replacement core backbone switches for the JLEC building and for the Minden Inn to prepare the County network for the implementation of Voice over IP (VoIP) phones at the county with Quality of Service protocol settings. **(SP 4)**

Result: 100% complete.

Objective #7: Continue to work with the Communications Division to implement wireless connectivity (or other broadband connectivity where appropriate) for applicable remote County locations.

Result: 100% complete.

Objective #8: Continue to work with the Comptroller's Office and the Treasurer's Department to move their financial packages from an IBM iSeries platform to a Windows .net platform. The new solution will also include a new Business Permitting application for the Community Development Department.

Result: 25% complete.

Objective #9: Work with the Comptroller's Office to help decide whether or not to purchase and implement a time keeping solution to use in place of the manual time cards system currently being used throughout the County.

Result: 50% complete.

Objective #10: Continue to implement Beyond Trust Privilege Manager throughout the County.

Result: 100% complete.

Objective #11: Upgrade the County email server to a newer more robust 64-bit server and upgrade the County email server software to Exchange Server 2007.

Result: 100% complete.

Objective #12: Explore the option of implementing an email server high availability failover solution.

Result: 100% complete.

Objective #13: Implement an email eDiscovery archiving solution.

Result: 100% complete.

Objective #14: Update the Operating System software on 9 County Domain Controller servers to Windows Server 2008. **(SP4)**

Result: 30% complete.

GEOGRAPHIC INFORMATION SYSTEMS

Mission Statement

The Geographic Information Systems (GIS) Division develops and maintains a county-wide spatial database to provide up-to-date mapping and analysis services to increase efficiency, improve accuracy, reduce redundancy, and provide an analytical tool for decision making for County Departments, residents, businesses and visitors of Douglas County.

Major Programs Offered

The GIS Division serves primarily as a support department to other County departments through the creation and maintenance of various spatial and tabular data-sets, integration of department databases with spatial data, development of customized applications for departmental use and training in GIS applications. The production of custom hard-copy maps for County departments, as well as for the general public, is also a primary function.

Staffing and Budget

The Division is composed of three full-time and a part-time employees reporting to the Assistant County Manager. The budget for the department comes from the General Fund and for FY10-11 is \$268,898.

Geographic Information Systems

	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Expenditures by Category					
Personnel Services	n/a	226,533	241,248	14,715	6.5%
Services & Supplies	n/a	27,650	27,650	-	0.0%
Total	n/a	254,183	268,898	14,715	5.8%
Funding by Source					
General Fund	n/a	254,183	268,898	14,715	5.8%
FTE	n/a	3.35	3.35	-	0.00%

Major Accomplishments of FY09-10

- Processed over 420 service requests and generated over \$14,000 of revenue as of June 18, 2010.
- Dedicated over 200 hours to the maintenance and improvement of the 911 data.
- Committed over 25% of staff time to the fulfillment of data and map requests (1,500+ hrs).
- Completed and launched the County's new Internet Mapping Application.
- Committed to the migration from GenaMap GIS to Environmental Systems Research Institute (ESRI) GIS and secured required funding.
- Completed national search and hired new GIS Supervisor.
- Created large format maps and a map book (with updates) for Legacy Land & Water (Terra Firma).
- Created notice lists for Flood Noticing.
- Supported EFFPD on their Defensible Space project.
- Created a public and private lands map for EFFPD.
- Initiated the GIS portion of the Capital Improvement Plan.
- Created Road Map Books.

Objectives FY10-11

- Migration from GenaSys GIS platform to ESRI GIS platform.
- Implement geo-spatial solutions that internal customers to effectively consume and leverage the County's catalog of spatial data.
- Expand the consumption of GIS services by reaching out to additional internal and external customers.
- Establish a GPS base station at Lake Tahoe as a formal entry into the Washoe County VRS.
- Expand the use of GPS within the Douglas County organization.
- Maintain current level of customer service through the migration to ESRI GIS platform.
- Achieve basic competencies with ESRI software.
- Achieve basic competencies with other elements of the GIS migration.

Objective vs. Results FY09-10

Objective #1: 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.

Result: *This issue is on-going. We have received one batch of data from Public Works and will accept and process more as they make it available.*

Objective #2: Create press release for the deployment of GIS interactive internet map viewer and work on enhancement through the addition of additional map layers.

Result: *The internet map application was successfully launched May 3, 2010.*

Objective #3: Enhancement of 911 data to add roadway turn restrictions, barriers and continue working with Spillman SAA to include aerial photography and EFFPD map book pages in Spillman software for dispatch personnel.

Result: The barrier layer working well. Turn lanes data is still in progress. An aerial imagery sample has been provided for testing. We are waiting on the results of that test before creating a mosaic of the entire county. EFFPD map book pages are populated, but the data are not working in Spillman.

Objective #4: Training of newly hired GIS staff in the use of the Division's GIS software, Linux, Oracle and other specialty software used by the Division.

Result: This objective has been rendered moot due to staff turnover and the migration to a completely different GIS platform.

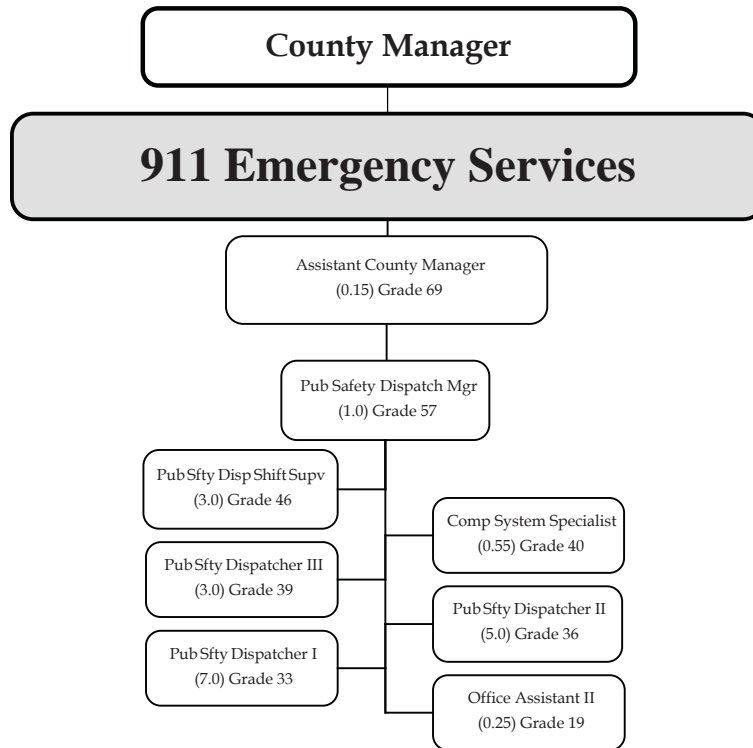
Objective #5: Continue coordination with Nevada Tahoe Conservation District to assist in acquiring storm water asset data for the Tahoe Basin, which will enable us to provide mapping of storm water assets.

Result: This project has been completed. The data created will now be used in the Lake Clarity Certification Program which is being headed up by Community Development.

Objective #6: Continue storm water asset collection in the Carson Valley through the process of registering as-built maps, digitizing the assets, and transferring the data into the County GIS.

Result: This project was put on hold by County administration. The identification and digitization of impervious surfaces was about 50-60% complete at the time the hold was placed on the project.

911 Emergency Services Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 19.95

911 EMERGENCY SERVICES

Mission Statement

911 Emergency Services, first to respond, first on scene. To continually strive to provide and ensure professional services with equality, respect and dignity. Our standard is excellence and our model of success is teamwork.

Major Programs Offered

The 911 Emergency Services Department consists of one department which provides for answering and processing 911 and non-emergency calls for service and radio dispatching those calls to law enforcement, fire and Emergency Medical Services.

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 emergency communications center that dispatches the appropriate response units for the Douglas County Sheriff's Office, East Fork Fire and Paramedic District's, Tahoe Douglas Fire District, Washoe Tribal Police Department and Alpine County Sheriff's Office, fire and Emergency Medical 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 emergency 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 emergency communications center in the event the caller cannot talk or does not know their location.

Reporting Relationship

The 911 Emergency Services Manager reports to the Assistant 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. Non-voting members include Alpine County Sheriff and Washoe Tribe Police Chief.

Staffing and Budget

The 911 Emergency Services Department has a Manager, 3 Shift Supervisors, 3 Lead Dispatchers and 12 Public Safety Dispatchers, .25 Administrative Assistant (shared with Technology Services Department), .55 Information Systems Technician, and .15 of the Assistant County Manager. For a total of 19.95 FTE. The department is funded partially by a four and three quarter cents (\$.0475) property tax and user fees assessed against Alpine County California, Washoe Tribal Police, East Fork Fire and Paramedic Districts and Tahoe Douglas Fire District. The E-911 system is funded entirely by a .25 cent surcharge on land-based access lines to the local exchange and a \$2.50 surcharge on trunk lines to the local exchange per month, a .25 cent surcharge for each telephone number assigned to a customer by a supplier of mobile telephone service per month. The FY10-11 total operating budget is \$1,874,451.

911 Emergency Services

Expenditures by Category	2008-09 Actual	2009-10* Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	n/a	1,491,094	1,490,352	(742)	0.0%
Services & Supplies	n/a	380,444	332,676	(47,768)	-12.6%
Capital Outlay	n/a	15,000	-	(15,000)	n/a
Capital Projects	n/a	-	51,423	51,423	n/a
Total	-	1,886,538	1,874,451	(12,087)	-0.6%
Expenditures by Division					
911 Emergency Services	n/a	1,726,263	1,758,451	32,188	1.9%
911 Surcharge	n/a	160,275	116,000	(44,275)	-27.6%
Total	-	1,886,538	1,874,451	(12,087)	-0.6%
Funding by Source					
911 Emergency Services	-	1,886,538	1,874,451	(12,087)	-0.6%
FTE	-	19.95	19.95	-	0.0%

* Division from Technology Services

Major Accomplishments of FY09-10

- Completed the Patriot/Sentinel telephone system installation.
- Installed two Zetron Model 4010 consoles in Unit 900.
- Training program completely re-written; with 100% staffing.

Objectives FY10-11

- Establish and implement a quality assurance program (Aqua) for EMS dispatching.
- Equip and deploy remote 9-1-1 answering capabilities in Unit 900.
- Ensure full department staffing and training of personnel.
- Replace existing CAD workstations through maintenance end of life cycle.

Objectives vs. Results FY09-10

Objective #1: Install new APC UPS to insure backup power to Dispatch console workstations.
Result: 100% completed. Equipment installed and functioning properly.

Objective #2: Upgrade/replace existing radio equipment in Unit 900.
Result: 100% completed. Installed two Zetron dispatch consoles in Unit 900.

Objective #3: Install Zetron/CAD automatic paging system in dispatch.
Result: 100% completed. System installed and functioning.

Objective #4: Install and implement the Patriot/Sentinel E911 System.
Result: 100% completed. Equipment installed and functioning.

Objective #5: Training program completely re-written.
Result: 100% completed.

Objective #6: Establish and implement a joint policy and procedure for the proper use of the MDC equipment with DCSO.
Result: 100% completed.

Objective #7: Implement new CritiCall testing and evaluation program.
Result: 100% completed.

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.

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 FY10-11 is \$253,223. 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	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	\$ Chg Adopted 10 to 11	% Chg Adopted 10 to 11
Personnel Services	23,648	24,245	27,220	2,975	12.3%
Services & Supplies	612,038	622,493	226,003	(396,490)	-63.7%
Capital Projects	-	3,151,959	-	(3,151,959)	n/a
Total	635,686	3,798,697	253,223	(3,545,474)	-93.3%
Funding Source					
DC Redevelop - Admin	73,111	3,233,697	53,223	(3,180,474)	-98.4%
DC Redevelop - Capital	562,575	565,000	200,000	(365,000)	-64.6%
Total	635,686	3,798,697	253,223	(3,545,474)	-93.3%
FTE	0.25	0.15	0.18	0.03	20.0%

Major Accomplishments of FY09-10

- Paid back \$6.8 million of the loan from the County.
- Contributed \$947,566 toward the North County Water Line Intertie project for the proportionate benefit to the redevelopment area.
- Granted \$336,485 to the Douglas County Sewer Fund for the proportionate benefit to the redevelopment area.

Priorities and Objectives FY10-11

- Develop policies and procedures for the use of redevelopment funds for projects that benefits the redevelopment area. **(SP1)**
- Develop a Code of Ethics for the Agency to aide in decisions and actions regarding the operations of the Agency **(SP1,3,4)**
- Assist in the development of adequate water supplies for the Redevelopment area. **(SP4)**
- Develop a 5-Year Capital Improvement Plan for the Agency that includes all obligations included in any development agreements.
- Monitor the progress of existing development agreement and owner participation agreement on the east side of the North County Redevelopment Area.

Objectives vs. Results FY09-10

Objective #1: Assist in the development of adequate water supplies for the Redevelopment area.
Result: *Agreements were secured between Douglas County, Carson City, the Town of Minden, Indian Hills GID and the Carson Water Sub-conservancy for 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 #2: Continue to work with the Town of Genoa in addressing drainage.
Result: *Work continues as the town has numerous issues related to drainage. The Agency continues to contribute \$25,000 to assist the Town with drainage issues.*

Capital Budget

Totaling \$29,385,263, the FY10-11 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY10-11 Capital Budget represents the first year of the County's 5-Year Capital Improvement Program (CIP).

This section 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 East Fork Fire & Paramedic Districts and the Towns are included in this presentation.

Please review the FY11-15 CIP document for more detailed information about the FY11-15 capital budget, the planning process, and the individual projects, including operating cost impacts.

The FY10-11 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 FY10-11 Capital Budget is \$29,385,263.

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.

Please note total CIP projects include capital outlay and capital project totals. Here is a summary of our current 5-year plan:

FY11-15 CIP Projects	2010-11 Adopted	2010-11 Plan	2011-12	2012-13	2013-14	2014-15
County Airport Projects	-	1,619,500	2,005,000	3,125,000	3,843,750	1,904,000
County Building/Facility Projects	-	761,000	65,000	-	785,000	-
County Leisure/Com Enhancement Projects	-	5,025,000	2,045,000	2,470,000	2,910,000	17,135,000
County Technology Projects	-	147,000	120,000	60,000	75,000	40,000
County Transportation Projects	554,000	1,393,000	475,000	591,000	341,000	341,000
County Utility (Water/Sewer) Projects	13,246,466	13,873,246	8,939,736	9,310,000	1,700,000	1,400,000
County Vehicles/Large Equipment	45,480	133,895	254,485	100,890	79,821	111,238
East Fork Fire & Paramedic District Projects	180,847	730,847	254,000	339,000	269,000	354,000
Town Projects	12,305,519	19,180,692	3,825,500	2,993,000	2,276,500	8,537,000
Undetermined Capital Projects	3,052,951	3,052,951	-	-	-	-
Total CIP	29,385,263	45,917,131	17,983,721	18,988,890	12,280,071	29,822,238

Sub-Total All Capital Projects	29,246,467	45,689,920	17,729,236	18,888,000	12,200,250	29,711,000
Sub- Total All Capital Outlay	138,796	227,211	254,485	100,890	79,821	111,238
Total CIP	29,385,263	45,917,131	17,983,721	18,988,890	12,280,071	29,822,238

Capital Projects Defined

There are two types of capital expenditures: Capital Projects and Capital Outlay. One deals with infrastructure projects and the other with operating programs. Capital projects are expenditures of a non-recurring nature that have a useful life of 2 years or longer and a cost of \$25,000 or more. Capital projects are major expenditures of public funds, over and above annual operating expenses, for the purchase, construction, or replacement of the physical assets of the community. Projects that meet this definition of a capital improvement include:

- a. New and expanded facilities for the community (e.g. Sewer plant expansion).
- b. Large-scale rehabilitation or replacement of existing facilities (e.g. Road Rehabilitation).
- c. Equipment for any public facility or improvement when first constructed or acquired (e.g. fire engines/ambulances).
- d. The cost of engineering or architectural studies and services relative to the project. (e.g. Judicial/Law Enforcement Building).
- e. The acquisition of land for a community facility such as a park, road, sewer line, etc.
- f. The construction of a new building or building addition (e.g. Minden Jail expansion, Fire Station remodel).

Capital project costs include all expenditures related to the planning, design, construction and equipment necessary to bring a facility on line. This can include reimbursement of the project manager's time through a charge to a capital project account.

Capital outlay, within the County's operating budget, includes such things as furniture, equipment, vehicles, and motorized equipment needed to support the operation of the County's programs. Generally, a capital outlay item may be defined as an item valued more than \$5,000 with a life expectancy beyond one or two years. This definition is a recommended practice from the Government Finance Officer's Association (GFOA). The purchase of vehicles or equipment under \$25,000 is considered a capital outlay, although some pieces of equipment have a life expectancy of greater than ten years.

Capital outlay includes minor construction projects, landscaping projects, and facility repairs valued up to \$25,000. However, for purposes of budgeting, small projects may be combined into a capital project when collectively they relate to an overall improvement program or project for a facility or system. For example, the installation of a play area, picnic shelter, parking lot and ball fields at a park comprise a capital project for the renovation of the park, even though individually a specific component may not meet the definition of a capital project/outlay.

Project Types

Capital projects may be categorized into the following types:

Building/Facility Projects		Transportation Projects	
Town of Minden Improvments	\$ 994,269	Lake Parkway Sidewalk	\$ 554,000
		Town of Gardnerville Improvements	1,267,250
Leisure/Community Enhancement Projects		Total	\$ 1,821,250
Town of Gardnerville Parks, Open Space, and Streetscape	\$ 44,000	East Fork Fire & Paramedic District Projects	
		EFFPD District Office Lease Agreement	\$ 102,082
		EFFPD Ladder Truck	78,765
Utility (Water/Sewer) Projects		Total	\$ 180,847
Cave Rock Water System Improvements	\$ 1,087,500	Undetermined Capital Projects	
Job's Peak Water Treatment Facility	1,100,000	Improvement/Equipment Reserves	\$ 2,959,635
Lake Village Drive Water Quality	1,171,466		
North Douglas-Carson Waterline Inter-tie	9,500,000		
Sunrise Estates Water System Improvement	187,500		
Town of Minden Water System Improvement	10,000,000		
West Valley Production Well	200,000		
Total	\$ 23,246,466		

Building/Facilities - \$994,269

Town of Minden Facility Improvements - \$994,269

Construction of a new town yard and maintenance facility.

Leisure/Community Enhancement - \$44,000

Town of Gardnerville Parks, Open Space, and Streetscape Improvements - \$44,000

These projects will enhance the benefit of the community parks and provide a more attractive community.

Utility Projects - \$23,246,466

Cave Rock Water System Improvements-Phase II - \$1,087,500

Replacement and reconstruction of portions of the water system, including water lines, booster pump stations, pressure reducing stations and control systems.

Job's Peak Water Treatment Facility - \$1,100,000

Construction of a diffused air treatment plant will treat the water from two wells, and construction of a new well.

Lake Village Drive Water Quality - \$1,171,466

Installation of stormwater vaults, piping and erosion control measures at Lake Village Drive and Echo Drive. Installation of erosion control measures roads also.

North Douglas-Carson Waterline Inter-tie (Phase I) - \$9,500,000

Construction of large diameter waterlines, water tanks and pump stations to convey water from the

Town of Minden to East valley, North Douglas County and to Carson City. The project will also bring Indian Hills General improvement District into compliance with the arsenic standard.

Sunrise Estates Water System Improvement - \$187,500

Connection to the Town of Minden water supply located at the new Town of Minden Tank and the eastern edge of Amber Way.

West Valley Production Well - \$200,000

Installation of a new production well and waterline in the Genoa Lake Subdivision will connect the new well to the existing distribution system.

Town of Minden Water System Improvement - \$10,000,000

Projects include: Master Plan, system upgrades, storage tanks, transmission lines, well site investigation, well upgrades, Gardnerville water intertie., Alley waterline replacement (phases 4-8), Distribution system improvements, Buckeye Road parallel transmission line, and East Valley extension.

Transportation Projects - \$1,821,250***Lake Parkway Sidewalk - \$554,000***

Construction of a new sidewalk located on the casino side of the Lake Parkway East from US HWY 50 to the Harrah's back entrance.

Town of Gardnerville Transportation Improvements - \$1,267,250

Repairs include street resurfacing, reconstruction, sealing, replacement or repair of sidewalks, and the purchase of Hellwinkel property for the Martin Slough Trail.

East Fork Fire & Paramedic District Projects - \$180,847***District Office Lease Agreement - \$102,082***

District Office building purchased through an intergovernmental agreement. This agreement is categorized as a Capital Lease Purchase.

EFFPD Ladder Truck - \$78,765

Ladder Truck purchased with a lease purchase agreement. This agreement is categorized as a Capital Lease Purchase. FY10-11 contains the final lease agreement payment.

Undetermined Projects - \$2,959,635***Improvement/Equipment Reserves - \$2,959,635***

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

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 FY10-11 Capital Budget is \$29,356,960.

Cooperative Extension Fund

Improvement Reserves \$ 89,572

Airport Fund

Airport Improvements \$ 109,989

Public Works

Cave Rock Water System Improvements \$ 1,087,500
 Job's Peak Water Treatment Facility 1,100,000
 Lake Parkway Sidewalk 554,000
 Lake Village Drive Improvements 1,171,466
 North Douglas-Carson Waterline Inter-tie 9,500,000
 Regional Transportation Improvement Reserves 806,537
 Skyland Improvement Reserves 37,500
 Solid Waste Improvements 1,752,440
 Sunrise Estates Water System Improvement 187,500
 West Valley Production Well 200,000

Total \$ 16,396,943

Justice Court Admin. Assess.

Equipments Reserves \$ 74,374

911 Emergency Services

Improvement Reserves \$ 51,423

Redevelopment - Admin.

Improvement Reserves \$ 83,361

Community Services

Social Services Improvement Reserves \$ 19,452

East Fork Fire District

District Office Lease Agreement \$ 102,082
 Ladder Truck \$ 78,765

Total \$ 180,847

Town of Gardnerville

Purchase of Hellwinkel Property \$ 1,267,250
 Parks, Open Space, and Streetscape \$ 44,000

Total \$ 1,311,250

Town of Minden

Town of Minden Facility Improvements \$ 994,269
 Town of Minden Water System Improvement \$ 10,000,000

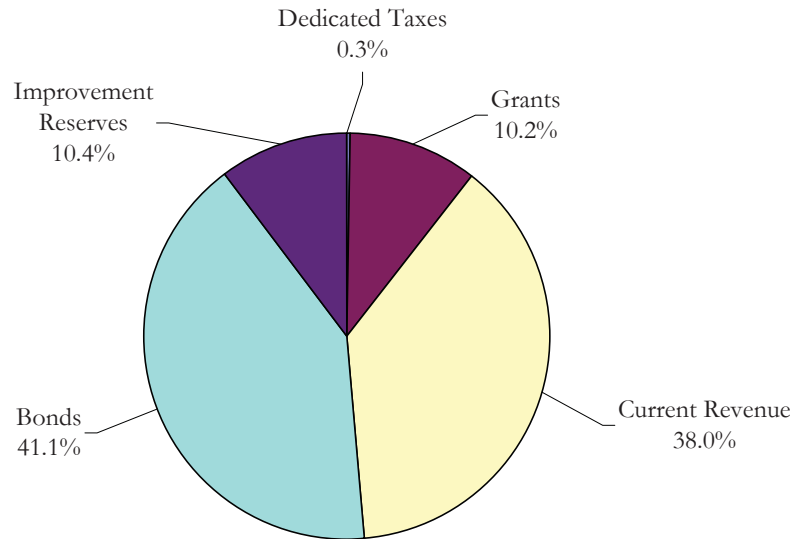
Total \$ 10,994,269

Motor Pool/Vehicle Maint.

County Vehicle Replacement \$ 45,480

Project Financing

Funding for projects in the FY10-11 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): \$102,082.

Grants: Federal grants, State grants, or revenue sharing. Many grants require partial matching funds by the County through current revenues: \$2,992,716.

Bonds: Funds received from the sale of bonds, including general obligation and revenue bonds: \$12,075,000.

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): \$11,162,514.

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. \$N/A

Improvement Reserves: Funds used for Capital Improvement Projects that originate from the County's Fund Reserves: \$3,052,951.

Other Revenue Sources: Other funds include proceeds from sale of property, donations, developer contributions, and miscellaneous fees, etc. \$N/A

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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 FY09-10 of \$3,368,178,709, the County is limited to general obligation indebtedness in the aggregate amount of \$336,817,871. The County has \$21,140,308 of general obligation debt outstanding as of June 30, 2010.

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

Actual Fiscal Year Ended June 30	Assessed Valuation	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
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	328,112,051
2010	3,368,178,709	336,817,871	27,035,218	309,782,653

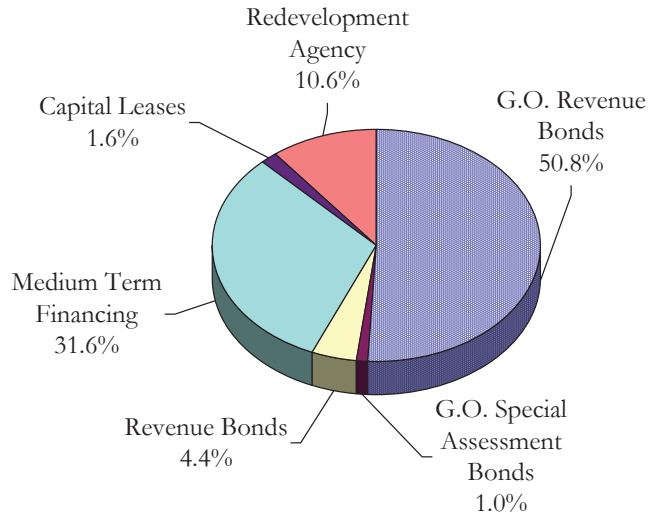
SOURCE: Douglas County Debt Management Policy, Prepared July 2010 for August 2010 reporting requirements

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.

FY10-11 Debt Service by Type

Debt Service by Type

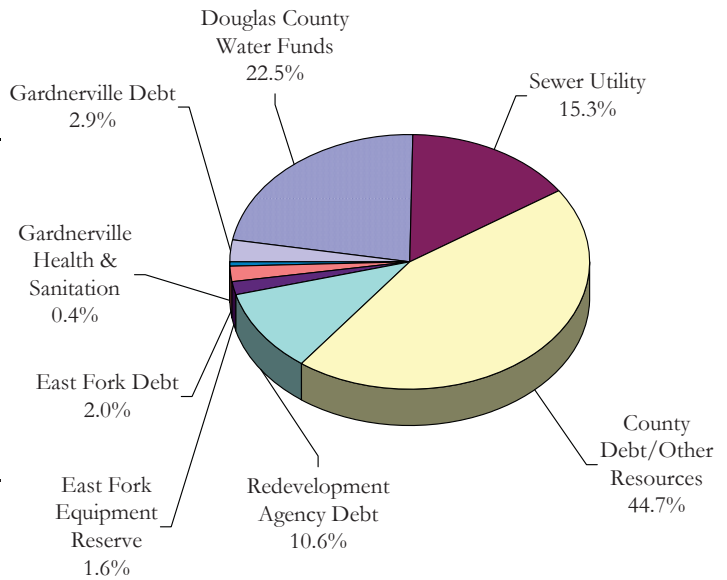
Type	Budget
G.O. Revenue Bonds	2,554,030
G.O. Special Assessment Bonds	49,255
Revenue Bonds	223,480
Medium Term Financing	1,587,879
Capital Leases	78,765
Redevelopment Agency	531,250
Total	5,024,659



FY10-11 Debt Service by Fund

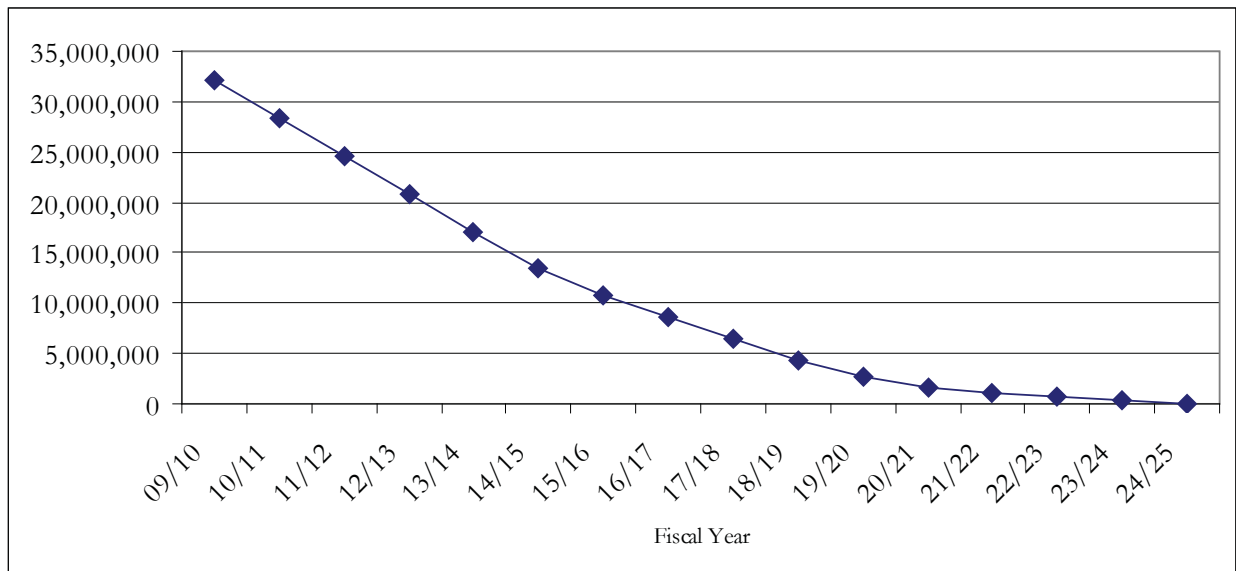
Debt Service by Fund

Type	Budget
Douglas County Water Funds	1,130,986
Sewer Utility	768,304
County Debt/Other Resources	2,245,681
Redevelopment Agency Debt	531,250
East Fork Equipment Reserve	78,765
East Fork Debt	104,102
Gardnerville Health & Sanitation	21,182
Gardnerville Debt	144,390
Total	5,024,659



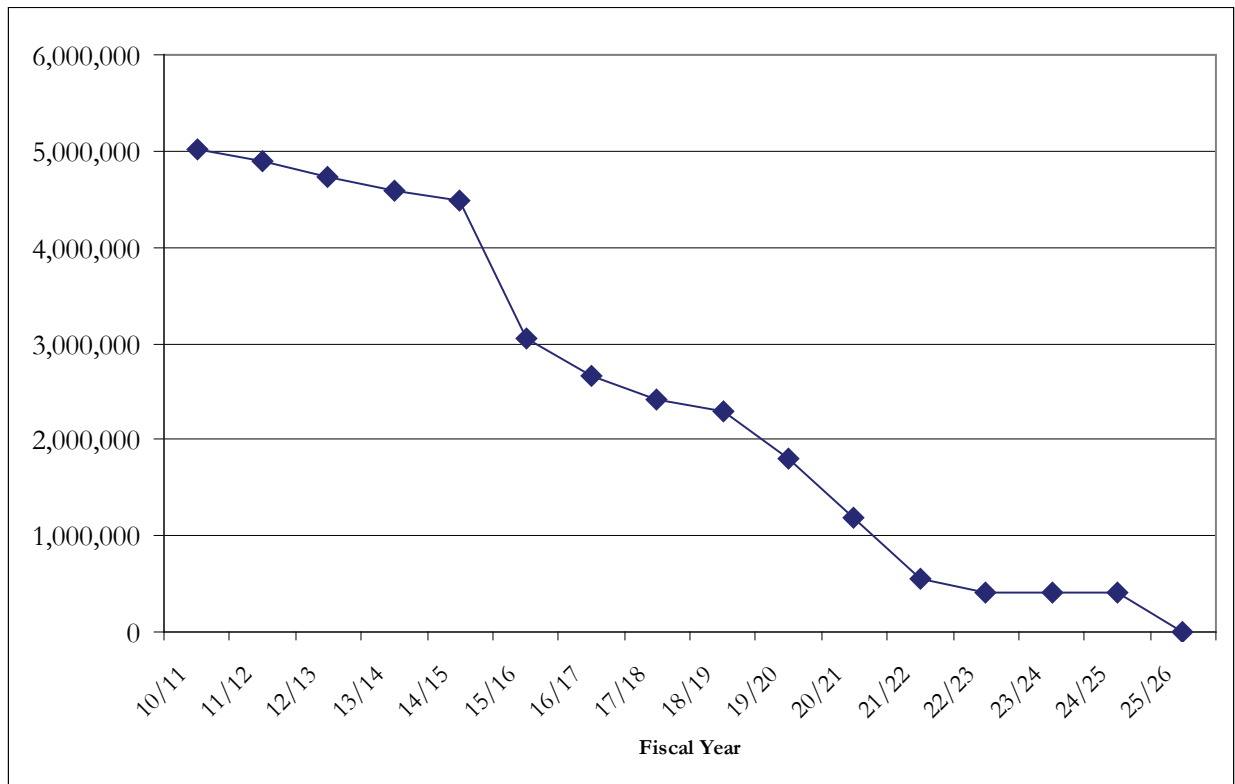
Total Outstanding Debt by Year

Fiscal Year	GO Revenue Bonds	Medium Term Financing	Special Revenue Bonds	Special Assessment Bonds	EFFPD Capital Lease	EFFPD Medium Term Financing	EFFPD Redevelopment Agency	Total
09/10	19,282,000	6,373,753	1,550,000	71,080	76,160	1,115,000	3,700,000	32,167,993
10/11	17,524,000	5,144,031	1,380,000	23,660	-	1,044,000	3,300,000	28,415,691
11/12	15,695,000	3,900,797	1,205,000	-	-	975,000	2,900,000	24,675,797
12/13	13,869,000	2,607,855	1,020,000	-	-	897,000	2,500,000	20,893,855
13/14	12,094,000	1,270,000	830,000	-	-	808,000	2,100,000	17,102,000
14/15	10,342,000	-	635,000	-	-	708,000	1,700,000	13,385,000
15/16	8,505,000	-	430,000	-	-	595,000	1,300,000	10,830,000
16/17	6,970,000	-	220,000	-	-	469,000	900,000	8,559,000
17/18	5,626,000	-	-	-	-	329,000	500,000	6,455,000
18/19	4,220,000	-	-	-	-	173,000	-	4,393,000
19/20	2,743,000	-	-	-	-	-	-	2,743,000
20/21	1,655,000	-	-	-	-	-	-	1,655,000
21/22	1,155,000	-	-	-	-	-	-	1,155,000
22/23	790,000	-	-	-	-	-	-	790,000
23/24	405,000	-	-	-	-	-	-	405,000
24/25	-	-	-	-	-	-	-	-



Total Debt Service by Year

Fiscal Year	GO Revenue Bonds	Medium Term Financing	Special Revenue Bonds	Special Assessment Bonds	EFFPD Capital Lease	EFFPD Med Term Financing	EFFPD Redevelopment Agency	Total
10/11	2,554,030	1,483,778	223,480	49,255	78,765	104,102	531,250	5,024,659
11/12	2,543,905	1,485,953	222,443	24,027	-	110,491	516,250	4,903,068
12/13	2,458,702	1,437,794	226,143	-	-	116,622	501,250	4,740,512
13/14	2,327,174	1,434,794	224,533	-	-	124,350	486,250	4,597,101
14/15	2,225,027	1,436,957	222,650	-	-	131,653	471,250	4,487,537
15/16	2,231,773	-	225,348	-	-	140,472	456,250	3,053,843
16/17	1,858,774	-	222,513	-	-	148,786	441,250	2,671,322
17/18	1,608,824	-	224,235	-	-	157,554	426,250	2,416,862
18/19	1,613,942	-	-	-	-	167,736	509,375	2,291,053
19/20	1,624,809	-	-	-	-	178,272	-	1,803,081
20/21	1,178,884	-	-	-	-	-	-	1,178,884
21/22	557,648	-	-	-	-	-	-	557,648
22/23	403,519	-	-	-	-	-	-	403,519
23/24	405,619	-	-	-	-	-	-	405,619
24/25	406,593	-	-	-	-	-	-	406,593
25/26	-	-	-	-	-	-	-	-



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

		GO Rev - Split to Cave Rock, Skyland & Ridgeview				GO Rev - Recreational Kahle Park - Phase 2			
		319-855 50%	320-860 45%	315-835 5%	Fund 541 - Dept 874				
		1997B Refunding Issue				1998 Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	
Issue				1,185,000				2,200,000	
96/97	4,804	4,804		1,185,000					
97/98	83,723	63,723	20,000	1,165,000					
98/99	67,973	62,973	5,000	1,160,000				2,200,000	
99/00	67,698	62,698	5,000	1,155,000	127,700	127,700		2,200,000	
00/01	67,373	62,373	5,000	1,150,000	90,141	90,141		2,200,000	
01/02	67,048	62,048	5,000	1,145,000	90,141	90,141		2,200,000	
02/03	66,731	61,731	5,000	1,140,000	235,141	90,141	145,000	2,055,000	
03/04	66,431	61,431	5,000	1,135,000	234,776	84,776	150,000	1,905,000	
04/05	173,931	58,931	115,000	1,020,000	234,076	79,076	155,000	1,750,000	
05/06	176,831	51,831	125,000	895,000	238,031	73,031	165,000	1,585,000	
06/07	174,231	44,231	130,000	765,000	236,431	66,431	170,000	1,415,000	
07/08	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	1,890,052	705,052	1,185,000		3,130,543	930,543	2,200,000		

G.O. Revenue Bonds (continued)

	GO Rev - Solid Waste Refunding Bonds Fund 541 - Dept 876 2004 Issue				GO Rev - Water Bonds Fund 318 - Dept 847 2000A Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,670,000				2,500,000
00/01					67,861	67,861	-	2,500,000
01/02					127,239	127,239	-	2,500,000
02/03					204,964	124,964	80,000	2,420,000
03/04					205,922	120,922	85,000	2,335,000
04/05	51,163	51,163	-	1,670,000	206,636	116,636	90,000	2,245,000
05/06	70,300	70,300	-	1,670,000	1,646,747	66,747	1,580,000	665,000
06/07	168,800	68,800	100,000	1,570,000	129,575	29,575	100,000	565,000
07/08	165,800	65,800	100,000	1,470,000	124,700	24,700	100,000	465,000
08/09	162,550	62,550	100,000	1,370,000	124,683	19,683	105,000	360,000
09/10	158,925	58,925	100,000	1,270,000	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		3,223,675	723,675	2,500,000	

G.O. Revenue Bonds (continued)

Fiscal Year	GO Rev - Sewer Bonds Fund 325 - Dept 865 2000B Issue				GO Rev - Water Bonds Fund 319 - Dept 855 2002C Issue			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				4,000,000				1,250,000
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
05/06	2,636,893	106,893	2,530,000	1,065,000	65,252	60,252	5,000	1,230,000
06/07	202,511	47,511	155,000	910,000	65,087	60,087	5,000	1,225,000
07/08	204,670	39,670	165,000	745,000	64,907	59,907	5,000	1,220,000
08/09	206,342	31,342	175,000	570,000	64,715	59,715	5,000	1,215,000
09/10	202,669	22,669	180,000	390,000	64,515	59,515	5,000	1,210,000
10/11	203,609	13,609	190,000	200,000	64,306	59,306	5,000	1,205,000
11/12	204,063	4,063	200,000	-	64,090	59,090	5,000	1,200,000
12/13					151,199	56,199	95,000	1,105,000
13/14					151,757	51,757	100,000	1,005,000
14/15					151,950	46,950	105,000	900,000
15/16					151,785	41,785	110,000	790,000
16/17					151,268	36,268	115,000	675,000
17/18					150,390	30,390	120,000	555,000
18/19					149,182	24,182	125,000	430,000
19/20					152,488	17,488	135,000	295,000
20/21					155,214	10,214	145,000	150,000
21/22					152,575	2,575	150,000	-
Totals	5,157,970	1,157,970	4,000,000		2,190,306	940,306	1,250,000	

G.O. Revenue Bonds (continued)

	GO Rev - Water Bonds Fund 318 - Dept 847 2004A Issue				GO Rev - Sewer Bonds Fund 325 - Dept 865 2004B Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,065,000				3,000,000
04/05	74,370	74,370	-	2,065,000	109,055	109,055	-	3,000,000
05/06	85,811	85,811	-	2,065,000	125,833	125,833	-	3,000,000
06/07	85,811	85,811	-	2,065,000	125,833	125,833	-	3,000,000
07/08	85,811	85,811	-	2,065,000	237,143	122,143	115,000	2,885,000
08/09	182,832	82,832	100,000	1,965,000	237,958	117,958	120,000	2,765,000
09/10	179,468	79,468	100,000	1,865,000	238,311	113,311	125,000	2,640,000
10/11	175,978	75,978	100,000	1,765,000	238,302	108,302	130,000	2,510,000
11/12	172,249	72,249	100,000	1,665,000	237,933	102,933	135,000	2,375,000
12/13	168,499	68,499	100,000	1,565,000	237,349	97,349	140,000	2,235,000
13/14	164,520	64,520	100,000	1,465,000	236,566	91,566	145,000	2,090,000
14/15	165,216	60,216	105,000	1,360,000	235,411	85,411	150,000	1,940,000
15/16	165,570	55,570	110,000	1,250,000	234,354	79,354	155,000	1,785,000
16/17	165,700	50,700	115,000	1,135,000	237,800	72,800	165,000	1,620,000
17/18	165,783	45,783	120,000	1,015,000	235,861	65,861	170,000	1,450,000
18/19	165,560	40,560	125,000	890,000	238,350	58,350	180,000	1,270,000
19/20	164,998	34,998	130,000	760,000	240,231	50,231	190,000	1,080,000
20/21	168,918	28,918	140,000	620,000	236,685	41,685	195,000	885,000
21/22	167,559	22,559	145,000	475,000	237,514	32,514	205,000	680,000
22/23	165,840	15,840	150,000	325,000	237,679	22,679	215,000	465,000
23/24	168,458	8,458	160,000	165,000	237,161	12,161	225,000	240,000
24/25	165,653	653	165,000	-	240,940	940	240,000	-
Totals	3,204,602	1,139,602	2,065,000		4,636,266	1,636,266	3,000,000	

G.O. Revenue Bonds (continued)

	GO Rev - Transportation Refunding Bonds Fund 541 - Dept 882 2005 Issue				GO Rev - Sewer Refunding Bonds Fund 325 - Dept 865 2005B Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,488,000				1,540,000
04/05				2,488,000	9,154	9,154	-	1,540,000
05/06	80,946	80,946	-	2,488,000	74,900	74,900	-	1,540,000
06/07	88,573	88,573	-	2,488,000	74,900	74,900	-	1,540,000
07/08	102,573	88,573	14,000	2,474,000	212,042	72,042	140,000	1,400,000
08/09	115,825	87,825	28,000	2,446,000	210,771	65,771	145,000	1,255,000
09/10	116,811	86,811	30,000	2,416,000	213,229	58,229	155,000	1,100,000
10/11	286,230	84,230	202,000	2,214,000	210,333	50,333	160,000	940,000
11/12	286,967	76,967	210,000	2,004,000	212,042	42,042	170,000	770,000
12/13	287,420	69,420	218,000	1,786,000	208,396	33,396	175,000	595,000
13/14	287,588	61,588	226,000	1,560,000	209,354	24,354	185,000	410,000
14/15	291,436	53,436	238,000	1,322,000	214,667	14,667	200,000	210,000
15/16	288,909	44,909	244,000	1,078,000	214,375	4,375	210,000	-
16/17	290,134	36,134	254,000	824,000				
17/18	292,003	27,003	265,000	559,000				
18/19	292,480	17,480	275,000	284,000				
19/20	291,601	7,601	284,000	-				
Totals	3,399,494	911,494	2,488,000		2,064,163	524,163	1,540,000	

G.O. Revenue Bonds (continued)

	GO Rev - Water Refunding Bonds - Lake Systems Funds 316-840, 319-855, 320-860 2005A Issue				GO Rev - Water Refunding Bonds - Valley Systems Funds 315 -835, 317- 845, 318-847 2005C Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,190,000				1,785,000
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
06/07	57,850	57,850	-	1,190,000	89,250	89,250	-	1,785,000
07/08	165,604	55,604	110,000	1,080,000	89,250	89,250	-	1,785,000
08/09	165,646	50,646	115,000	965,000	244,583	84,583	160,000	1,625,000
09/10	164,750	44,750	120,000	845,000	246,292	76,292	170,000	1,455,000
10/11	163,604	38,604	125,000	720,000	247,500	67,500	180,000	1,275,000
11/12	162,208	32,208	130,000	590,000	248,208	58,208	190,000	1,085,000
12/13	160,563	25,563	135,000	455,000	248,417	48,417	200,000	885,000
13/14	163,521	18,521	145,000	310,000	243,271	38,271	205,000	680,000
14/15	161,125	11,125	150,000	160,000	242,729	27,729	215,000	465,000
15/16	163,333	3,333	160,000	-	241,688	16,688	225,000	240,000
16/17					245,000	5,000	240,000	-
Totals	1,593,125	403,125	1,190,000		2,486,346	701,346	1,785,000	

G.O. Revenue Bonds (continued)

	GO Rev - Sewer Refunding Bonds Fund 325 Dept 865 2005E Issue				GO Rev - Water Refunding Bonds Funds 318-847, 314-830 & 321-858 2006A Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,558,000				2,397,000
05/06	53,608	53,608	-	2,558,000	47,141	47,141	-	2,397,000
06/07	115,695	100,695	15,000	2,543,000	127,133	95,133	32,000	2,365,000
07/08	116,080	100,080	16,000	2,527,000	126,830	93,830	33,000	2,332,000
08/09	116,425	99,425	17,000	2,510,000	126,486	92,486	34,000	2,298,000
09/10	115,753	98,753	17,000	2,493,000	126,103	91,103	35,000	2,263,000
10/11	116,059	98,059	18,000	2,475,000	127,633	89,633	38,000	2,225,000
11/12	116,325	97,325	19,000	2,456,000	147,600	87,600	60,000	2,165,000
12/13	319,759	91,759	228,000	2,228,000	281,933	81,933	200,000	1,965,000
13/14	319,545	82,545	237,000	1,991,000	285,653	73,653	212,000	1,753,000
14/15	322,884	72,884	250,000	1,741,000	284,010	65,010	219,000	1,534,000
15/16	325,710	62,710	263,000	1,478,000	285,994	55,994	230,000	1,304,000
16/17	322,160	52,160	270,000	1,208,000	287,537	46,537	241,000	1,063,000
17/18	323,218	41,218	282,000	926,000	283,757	36,757	247,000	816,000
18/19	322,826	29,826	293,000	633,000	284,620	26,620	258,000	558,000
19/20	326,884	17,884	309,000	324,000	289,927	15,927	274,000	284,000
20/21	329,333	5,333	324,000	-	288,734	4,734	284,000	-
Totals	3,662,262	1,104,262	2,558,000		3,401,091	1,004,091	2,397,000	

G.O. Revenue Bonds (continued)

Fiscal Year	Total G.O. Revenue Bond Principal Balance	Total G.O. Revenue Bond Annual Debt Service
Issue		
96/97	1,185,000	4,804
97/98	1,165,000	83,723
98/99	3,360,000	67,973
99/00	3,355,000	195,398
00/01	9,850,000	333,962
01/02	11,095,000	511,117
02/03	10,730,000	902,359
03/04	10,350,000	901,073
04/05	23,583,000	1,268,462
05/06	24,133,000	5,449,393
06/07	23,426,000	1,741,680
07/08	22,313,000	2,106,739
08/09	20,829,000	2,420,826
09/10	19,282,000	2,415,963
10/11	17,524,000	2,554,030
11/12	15,695,000	2,543,905
12/13	13,869,000	2,458,702
13/14	12,094,000	2,327,174
14/15	10,342,000	2,225,027
15/16	8,505,000	2,231,773
16/17	6,970,000	1,858,774
17/18	5,626,000	1,608,824
18/19	4,220,000	1,613,942
19/20	2,743,000	1,624,809
20/21	1,655,000	1,178,884
21/22	1,155,000	557,648
22/23	790,000	403,519
23/24	405,000	405,619
24/25	-	406,593
	-	-
Totals		42,402,694

Medium Term Financing

Fiscal Year	Various Purpose Bonds - 2002 Fund 541				Medium Term Parking Garage -2004 Fund 541			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				3,100,000				2,780,000
03/04	434,471	159,471	275,000	2,825,000				
04/05	380,375	100,375	280,000	2,545,000	62,788	62,788	-	2,780,000
05/06	375,475	90,475	285,000	2,260,000	124,180	124,180	-	2,780,000
06/07	368,975	78,975	290,000	1,970,000	125,575	125,575	-	2,780,000
07/08	367,175	67,175	300,000	1,670,000	125,575	125,575	-	2,780,000
08/09	366,138	56,138	310,000	1,360,000	125,575	125,575	-	2,780,000
09/10	365,500	45,500	320,000	1,040,000	379,075	119,075	260,000	2,520,000
10/11	368,619	33,619	335,000	705,000	565,950	100,950	465,000	2,055,000
11/12	365,869	20,869	345,000	360,000	562,200	77,200	485,000	1,570,000
12/13	367,200	7,200	360,000	-	552,575	52,575	500,000	1,070,000
13/14					554,575	29,575	525,000	545,000
14/15					554,538	9,538	545,000	-
Totals	3,759,796	659,796	3,100,000		3,732,605	952,605	2,780,000	

Fiscal Year	Medium Term Parking Garage - 2005 Fund 541				Total Medium Term Financing Principal Balances	Total Medium Term Financing Annual Debt Service
	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				3,220,000		
03/04					2,825,000	434,471
04/05	-	-	-	3,220,000	8,545,000	443,163
05/06	269,641	124,641	145,000	3,075,000	8,115,000	769,296
06/07	275,988	120,988	155,000	2,920,000	7,670,000	770,538
07/08	271,338	116,338	155,000	2,765,000	7,215,000	764,088
08/09	271,688	111,688	160,000	2,605,000	6,745,000	763,400
09/10	381,888	106,888	275,000	2,330,000	5,890,000	1,126,463
10/11	383,638	98,638	285,000	2,045,000	4,805,000	1,318,206
11/12	392,238	87,238	305,000	1,740,000	3,670,000	1,320,306
12/13	395,038	75,038	320,000	1,420,000	2,490,000	1,314,813
13/14	757,238	62,238	695,000	725,000	1,270,000	1,311,813
14/15	759,438	34,438	725,000	-	-	1,313,975
Totals	4,158,129	938,129	3,220,000		-	11,650,530

Medium Term Financing (continued)

Town of Gardnerville-Med Term Financing 2002 Split between 613 & 611								
Fiscal Year	Fund 613 - Gardnerville Debt				Fund 611 - Gardnerville Health & Sanitation			
	Total	Interest Portion	Principal Portion	Principal Balance	Total	Interest Portion	Principal Portion	Principal Balance
Issue				162,500				162,500
01/02					1,248	1,248		
02/03	15,741	6,891	8,850	153,650	16,275	7,425	8,850	153,650
03/04	21,129	7,129	14,000	139,650	20,967	6,967	14,000	139,650
04/05	21,180	6,480	14,700	124,950	21,009	6,309	14,700	124,950
05/06	21,198	5,798	15,400	109,550	21,019	5,619	15,400	109,550
06/07	21,233	5,083	16,150	93,400	21,046	4,896	16,150	93,400
07/08	21,284	4,334	16,950	76,450	21,087	4,137	16,950	76,450
08/09	21,297	3,547	17,750	58,700	21,091	3,341	17,750	58,700
09/10	21,374	2,724	18,650	40,050	21,157	2,507	18,650	40,050
10/11	21,408	1,858	19,550	20,500	21,182	1,632	19,550	20,500
11/12	21,451	951	20,500	-	21,213	713	20,500	-
Totals	207,295	44,795	162,500		207,295	44,795	162,500	

Town of Gardnerville Med. Term Financing 2005 Fund 613					Total Gardnerville Med. Term Financing Principal Balances	Total Gardnerville Med. Term Financing Annual Debt Serv
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				900,000		
01/02					-	1,248
02/03					307,300	32,015
03/04					279,300	42,096
04/05					249,900	42,189
05/06	6,575	6,575	-	900,000	1,119,100	48,791
06/07	122,982	39,150	83,832	816,168	1,002,968	165,261
07/08	122,981	35,503	87,478	728,690	881,590	165,352
08/09	122,982	31,698	91,284	637,406	754,806	165,371
09/10	122,982	27,727	95,255	542,151	622,251	165,513
10/11	122,982	23,584	99,398	442,753	483,753	165,571
11/12	122,982	19,260	103,722	339,031	339,031	165,646
12/13	122,982	14,748	108,234	230,797	230,797	122,982
13/14	122,982	10,040	112,942	117,855	117,855	122,982
14/15	122,982	5,127	117,855	-	-	122,982
Totals	1,113,411	213,411	900,000		6,388,651	1,528,000

Revenue Bonds

Highway Revenue Improvement & Refunding - 2003 Fund 541				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				3,145,000.00
03/04	263,779	108,779	155,000	2,990,000
04/05	319,168	89,168	230,000	2,760,000
05/06	314,568	84,568	230,000	2,530,000
06/07	314,624	79,624	235,000	2,295,000
07/08	313,980	73,980	240,000	2,055,000
08/09	317,543	67,543	250,000	1,805,000
09/10	315,280	60,280	255,000	1,550,000
10/11	223,480	53,480	170,000	1,380,000
11/12	222,443	47,443	175,000	1,205,000
12/13	226,143	41,143	185,000	1,020,000
13/14	224,533	34,533	190,000	830,000
14/15	222,650	27,650	195,000	635,000
15/16	225,348	20,348	205,000	430,000
16/17	222,513	12,513	210,000	220,000
17/18	224,235	4,235	220,000	-
Totals	3,950,283	805,283	3,145,000	

G.O. Special Assessment Bonds

2004 Zephyr Water Assessments "Notes" Fund 541				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				540,000
04/05	162,507	18,507	144,000	396,000
05/06	85,541	11,804	73,738	322,262
06/07	89,851	9,528	80,323	241,939
07/08	83,202	7,082	76,120	165,819
08/09	52,192	4,772	47,420	118,400
09/10	50,624	3,304	47,320	71,080
10/11	49,255	1,835	47,420	23,660
11/12	24,027	367	23,660	-
Totals	597,198	57,198	540,000	

East Fork Fire Protection District

Capital Lease First Municipal - Ladder Truck-2003 Fund 657				
Fiscal Year	Total			
	Annual Debt Serv	Interest Portion	Principal Portion	Principal Balance
Issue				474,976
04/05	78,765	24,597	54,168	420,808
05/06	78,765	14,392	64,373	356,435
06/07	78,765	12,190	66,575	289,860
07/08	78,765	9,913	68,852	221,008
08/09	78,765	7,558	71,206	149,802
09/10	78,765	5,123	73,642	76,160
10/11	78,765	2,605	76,160	-
Totals	551,355	76,379	474,976	

Medium Term Bonds, Series 2010 Debt Service Schedule					
Fiscal Year	Total Payment	Interest Payment	Principal Payment	Principal Balance	Annual Debt Service
Issue				1,115,000	
10/1/2010	51,387	11,387	40,000	1,075,000	
4/1/2011	52,715	21,715	31,000	1,044,000	104,102
10/1/2011	55,089	21,089	34,000	1,010,000	
4/1/2012	55,402	20,402	35,000	975,000	110,491
10/1/2012	57,695	19,695	38,000	937,000	
4/1/2013	58,927	18,927	40,000	897,000	116,622
10/1/2013	62,119	18,119	44,000	853,000	
4/1/2014	62,231	17,231	45,000	808,000	124,350
10/1/2014	65,322	16,322	49,000	759,000	
4/1/2015	66,332	15,332	51,000	708,000	131,653
10/1/2015	70,302	14,302	56,000	652,000	
4/1/2016	70,170	13,170	57,000	595,000	140,472
10/1/2016	74,019	12,019	62,000	533,000	
4/1/2017	74,767	10,767	64,000	469,000	148,786
10/1/2017	78,474	9,474	69,000	400,000	
4/1/2018	79,080	8,080	71,000	329,000	157,554
10/1/2018	83,646	6,646	77,000	252,000	
4/1/2019	84,090	5,090	79,000	173,000	167,736
10/1/2019	88,495	3,495	85,000	88,000	
4/1/2020	89,778	1,778	88,000	-	178,272
Totals	1,380,038	265,038	1,115,000		1,380,038

Redevelopment Agency

2003 Redevelopment Note						
Fiscal Year	Total Payment	Interest Rate	Interest Payment	Principal Payment	Additional Principal Advances	Principal Balance
Issue 10/2/03						7,300,000
12/1/03	36,500	3.00%	36,500			7,300,000
12/12/03	-				200,000	7,500,000
2/13/04	-				275,000	7,775,000
6/1/04	124,315	3.25%	124,315	-		7,775,000
6/30/04	200,000		-	200,000		7,575,000
12/1/04	123,635	3.25%	123,635	-		7,575,000
6/1/05	407,563	3.50%	132,563	275,000		7,300,000
12/1/05	346,000	4.00%	146,000	200,000		7,100,000
6/1/06	142,000	4.00%	142,000	-		7,100,000
12/1/06	350,875	4.25%	150,875	200,000		6,900,000
6/1/07	155,250	4.50%	155,250			6,900,000
12/1/07	413,875	4.75%	163,875	250,000		6,650,000
6/1/08	166,250	5.00%	166,250			6,650,000
12/1/08	416,250	5.00%	166,250	250,000		6,400,000
6/1/09	160,000	5.00%	160,000			6,400,000
12/1/09	120,000	3.75%	120,000			6,400,000
4/1/10	405,000	3.75%	5,000	400,000		6,000,000
6/1/10	2,412,500	3.75%	112,500	2,300,000		3,700,000
12/1/10	469,375		69,375	400,000		3,300,000
6/1/11	61,875		61,875			3,300,000
12/1/11	461,875		61,875	400,000		2,900,000
6/1/12	54,375		54,375			2,900,000
12/1/12	454,375		54,375	400,000		2,500,000
6/1/13	46,875		46,875			2,500,000
12/1/13	446,875		46,875	400,000		2,100,000
6/1/14	39,375		39,375			2,100,000
12/1/14	439,375		39,375	400,000		1,700,000
6/1/15	31,875		31,875			1,700,000
12/1/15	431,875		31,875	400,000		1,300,000
6/1/16	24,375		24,375			1,300,000
12/1/16	424,375		24,375	400,000		900,000
6/1/17	16,875		16,875			900,000
12/1/17	416,875		16,875	400,000		500,000
6/1/18	9,375		9,375			500,000
12/1/18	509,375		9,375	500,000		-
6/1/19	-		-			-
Totals	10,319,388		2,507,888	7,775,000		

Note: This schedule subject to revision as the interest rate and annual principal repayment are subject to change.

Assumption: The interest rate after 6/1/10 is assumed at 3.75% annually

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Appendix

A resource for additional information on budget related items, including augmentations, transfers, fund balances, and personnel. Important statistical information about Douglas County is also included here.

Budget Augmentation & Budget Transfers

Budget Augmentation

The County's budget may be amended or augmented by three methods: Purchase Order Carryovers, Administrative Carryovers, and by County Commission action. Under all instances where appropriations are increased, funds must be available to match the request. Augmentation of the County's budget is governed under NRS 354.615.

Purchase Order Carryovers: At the end of each fiscal year, the Comptroller's Office reviews outstanding (open) purchase orders with the departments and determines whether the purchase orders should be carried forward into the next fiscal year. When a purchase order is "carried forward," a department's appropriation increases in the new fiscal year by the amount of the purchase order. Purchase order carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. These funds are encumbered and reserves for encumbrances are noted in the audit.

Administrative Carryovers: At the end of each fiscal year, the Comptroller's Office requests that each department review their budgets for items or programs for which 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).

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. FY10-11 adopted transfers are shown on the following page.

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.

FY10-11 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	To cover revenue shortfall	736,970
	China Spring Fund	To cover property tax revenue shortfall	27,935
	Senior Services Fund	Tranportation services	390,000
	911 Emergency Services	Payment for 911 services (Sheriff)	267,300
	Co. Construction	Radio User Fees Reserves	<u>100,000</u>
			\$1,703,205
Do. Co. Water District	Do. Co. Water Utility	To cover revenue shortfall	\$65,034
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)	\$157,632
Social Services	Room Tax Fund	Payment for grounds maintenance	\$3,500
Motor Pool/Vehicle Maint.	China Spring Youth Camp	Vehicle fee reimbursement	\$4,815
Ad Val Capital Projects	County Debt/Other Fund	Facility improvement bonds 2002	\$373,406
		Parking garage bonds 2004	566,450
		Parking garage bonds 2005	384,388
		Kahle Park bonds Phase II 1998	257,771
		Transportation bonds 2005	<u>286,364</u>
			\$1,868,379
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment	\$225,904
Total County Funds			\$4,028,469
Redevelopment Agency Funds:			
Administration Fund	Capital Projects Fund	Riverwood OPA Payment	\$200,000
	Capital Projects Fund	Loan principal and interest repayment	617,500
	Capital Projects Fund	Reduce deficit fund balance created from long term interfund loan	<u>1,200,000</u>
Total Redevelopment Agency Funds			\$2,017,500
Town Funds:			
G'Vill Administration	G'Vill Debt	Building bonds 2005	\$138,175
G'Vill Ad Val Capital Projects	G'vill Health & Sanitation	Debt Service	<u>21,182</u>
			\$159,357
Minden Trash	Minden Town Admin	Town street projects	\$100,000
Minden Water	Minden Cap.Equip. Res.	Corp. yard	<u>994,269</u>
			\$1,094,269
Total Town Funds			\$1,253,626
East Fork Fire & Paramedic District Funds:			
EF Fire Administration	EF Equipment Reserve	Build reserves	\$100,000
	East Fork Fire Debt Service	Ladder Truck and Office Lease	180,847
Total East Fork Fire & Paramedic District Funds			\$280,847
Total All Funds			\$7,580,442

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	\$2,960,167	\$2,850,000	\$606,596
Stabilization	358,724	-	-
Nevada Cooperative Extension	20,664	89,572	7,500
Airport	52,243	711,785	18,883
Douglas County Water District	5,803	-	2,097
Solid Waste	22,854	1,752,440	8,260
Motor Vehicle Accident Indigent	-	-	-
Medical Assistance to Indigents	1,650,000	2,983,031	-
Social Services	24,611	725,933	28,900
Law Library	1,596	-	577
Road Operating	105,132	717,264	38,000
Room Tax	400,056	873,396	72,300
Tahoe-Douglas Transportation District	61,789	92,722	11,105
Justice Court Administrative Assessment	5,756	-	1,557
China Spring	250,000	-	-
Western Nevada Regional Youth Center	3,265	287,849	-
Erosion Control	-	-	-
911 Emergency Services	141,683	337,044	51,211
911 Surcharge	13,114	153,569	3,480
Senior Services	81,472	-	19,034
Self Insurance Reserve	-	4,596,486	-
Dental Insurance	-	742,531	-
Motor Pool/Vehicle Maintenance	-	1,003,305	-
Douglas County Water Utility	-	196,610	-
Ridgeview Water System	-	37,772	-
Zephyr Water System	-	402,065	-
West Valley Water System	-	331,951	-
East Valley Water System	-	2,834,683	-
Cave Rock Water System	-	198,026	-
Skyland Water System	-	155,563	-
Foothill Water	-	160,844	-
Sewer Utility	-	1,624,959	-
Extraordinary Maintenance	-	643,593	-
Ad Valorem Capital Construction	-	2,090,246	-
County Construction	-	752,246	-
Regional Transportation	-	806,537	-
County Debt/Other Resources	-	837,213	-
Total County	\$6,158,929	\$28,989,235	\$869,500

Fund Balances, Reserves and Contingencies by Fund (continued)

	8.3% Fund Balance	Reserves	3% Contingency
Redevelopment Agency			
DC Redevelop - Admin	\$0	83,177	\$1,597
DC Redevelop - Capital	-	(1,859,841)	-
DC Redevelop - Debt	-	-	-
Total Redevelopment Agency	\$0	(\$1,776,664)	\$1,597
Fire/Paramedic District Funds			
East Fork Fire	\$866,100	-	\$309,158
East Fork Fire Emergency	864,717	-	-
East Fork Equipment Reserve	78,933	-	-
East Fork Construction Reserve	13,871	-	-
East Fork Paramedic	117,079	-	42,300
East Fork Fire Debt Service	-	-	-
Total Fire/Paramedic	\$1,940,700	\$0	\$351,458
Town Funds			
Gardnerville Town	\$223,397	-	\$30,526
Gardnerville Health & Sanitation	178,003	-	-
Gardnerville Debt	-	-	-
Gardnerville Ad Valorem Capital Projects	107,222	-	-
Genoa Town	64,125	-	12,530
Genoa Ad Valorem Capital Projects	3,633	-	-
Genoa Construction Reserve	95,690	-	-
Minden Town	99,258	-	33,697
Minden Ad Valorem Capital Projects	533	-	-
Minden Trash	578,617	-	-
Minden Capital Equipment and Construction	1,091,166	-	-
Minden Water	3,350,927	-	-
Total Towns	\$5,792,571	\$0	\$76,753
Total All Funds	\$13,892,200	\$27,212,571	\$1,299,308

Authorized Full-Time Equivalent Personnel

This section provides detailed information about the personnel resources the county utilizes to provide services to the community. Please note that a position may be authorized but not filled, as funding may not be available. A personnel calculation method called Full-Time Equivalent or FTE is used to determine staffing levels. This method provides a common denominator when comparing County staffing levels from one year to the next and when comparing Douglas County's staffing levels with other local governments.

The FTE Method

The County utilizes many part-time and seasonal employees each year. By using the FTE method, the focus is not on how many total employees, but how many full-time employees. Full-time equivalent is based on 2,080 hours a year (52 weeks times 40 hours a week). Part-time and seasonal hours are converted to FTE by dividing the number of hours worked by 2,080. For example, if an employee works 25 hours a week the FTE calculation is as follows:

$$25\text{hrs/wk} \times 52\text{wks} = 1,300 \text{ hrs} \div 2,080 = .625 \text{ FTE}$$

**FTE by Department
General Fund**

Department	05-06	06-07	07-08	08-09	09-10	10-11	10-11	10 to 11
	Adopted					Adopted	Granted*	Change
E 1 County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	-	-
E Assessor								
Assessor	10.80	10.80	10.85	10.30	9.20	9.00	-	(0.20)
Sub-Total	10.80	10.80	10.85	10.30	9.20	9.00	-	(0.20)
E Clerk/Treasurer								
Civil Clerks	4.33	4.45	4.68	4.68	4.31	4.06	-	(0.25)
Tahoe General Services	4.23	4.23	4.23	3.90	3.65	3.35	-	(0.30)
District Court Clerks	4.90	4.90	4.90	4.90	4.90	4.90	-	-
Treasurer	6.21	6.21	6.21	6.21	4.23	4.23	-	-
Sub-Total	19.66	19.79	20.01	19.69	17.09	16.54	-	(0.55)
E East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Tahoe Constable	1.65	1.65	2.40	2.48	2.48	2.48	-	-
Security	-	-	-	2.70	2.58	2.58	-	-
Sub-Total	2.65	2.65	3.40	6.18	6.05	6.05	-	-
E District Attorney								
Civil/Criminal	17.33	17.85	17.35	18.10	17.79	17.10	1.00	(0.69)
Family Support	5.48	5.48	5.50	5.50	4.00	4.50	-	0.50
Sub-Total	22.80	23.33	22.85	23.60	21.79	21.60	1.00	(0.19)
E District Court I	3.00	3.00	2.00	2.00	2.00	2.00	-	-
E District Court II	2.00	2.00	2.00	2.00	2.00	2.00	-	-
A District Court - CASA	1.48	1.48	1.48	1.48	1.48	1.48	-	-
E Juvenile Probation	9.65	9.65	9.63	9.50	10.00	10.00	-	-
E Juvenile Detention	9.95	10.48	10.48	10.48	10.48	8.48	-	(2.00)
A Court Computer Systems	1.45	1.45	1.45	1.75	1.75	1.00	-	(0.75)
E East Fork Justice Court	7.18	7.50	7.50	7.50	7.00	6.00	-	(1.00)
E Alternative Sentencing	3.73	3.73	3.73	3.48	4.00	4.00	0.48	-
E Tahoe Justice Court	5.50	5.50	5.50	5.50	5.00	5.00	-	-
E Recorder								
Recorder	7.00	7.00	7.00	6.75	6.00	6.00	-	-
Records Management	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Sub-Total	9.00	9.00	9.00	8.75	8.00	8.00	-	-
E Sheriff								
Administration	4.65	4.65	4.30	4.66	4.36	3.88	-	(0.48)
Administrative Services	7.13	7.30	6.30	8.30	6.78	7.83	0.48	1.04
Security	2.70	2.70	2.70	-	-	-	-	-
Records	5.53	5.53	6.53	7.53	6.53	6.00	-	(0.53)
Jail	31.00	31.00	31.00	32.00	32.00	32.00	-	-
COPS grant	-	-	-	-	-	-	1.00	-
General Investigation	15.00	15.00	16.00	15.00	13.00	14.00	-	1.00
Patrol/Traffic	4.00	6.00	6.00	6.00	4.00	6.00	-	2.00
Grants	2.00	2.00	-	-	-	-	1.00	-
Operations/Patrol	46.00	47.00	47.00	47.00	48.00	48.00	-	-
Tri-Net	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	-	-
Sub-Total	120.00	123.18	121.82	122.49	116.67	119.71	2.48	3.04

* Granted positions not included in adopted totals.

FTE by Department General Fund (Continued)

Department	05-06	06-07	07-08	08-09	09-10	10-11	10-11	10 to 11
	Adopted					Adopted	Granted*	Change
A County Manager								
County Manager's Office	3.48	3.48	4.85	3.98	2.78	2.84	-	0.06
Project Management Office			-	-	1.00	1.00	-	-
Economic Development	-	-	-	-	-	0.50	-	0.50
Facility Operations	-	-	2.50	-	-	-	-	-
General Services	0.94	0.94	0.94	0.94	0.94	0.94	-	-
GIS Dept 152	3.00	3.48	3.48	3.48	-	-	-	-
Sub-Total	7.41	7.89	11.76	8.39	4.71	5.28	-	0.56
A Administrative Services								
Comptroller	10.01	10.01	10.56	10.60	8.73	8.73	-	-
Facilities Operations	2.50	2.50	-	-	-	-	-	-
Human Resources	5.40	5.40	5.45	5.48	4.95	4.39	-	(0.56)
Information Systems	6.00	-	-	-	-	-	-	-
Purchasing	0.40	0.40	0.40	-	-	-	-	-
Sub-Total	24.31	18.31	16.41	16.08	13.68	13.11	-	(0.56)
A Community Development								
Administration	4.15	4.45	4.40	3.92	5.80	4.80	-	(1.00)
Building	8.00	10.00	9.00	7.00	5.00	5.00	-	-
Planning	10.23	10.23	9.25	9.00	5.00	5.00	-	-
Engineering	10.95	11.95	11.95	7.98	5.45	4.45	-	(1.00)
Utilities	-	-	-	-	-	-	-	-
Sub-Total	33.33	36.63	34.60	27.90	21.25	19.25	-	(2.00)
Public Works								
Bldg and Fleet Services	-	-	-	5.00	2.66	2.56	-	(0.10)
Engineering	-	-	-	0.65	0.25	0.10	-	(0.15)
Subtotal			-	5.65	2.91	2.66	-	(0.25)
A Operational Services								
Warehouse	0.51	0.51	0.51	-	-	-	-	-
Sub-Total	0.51	0.51	0.51	-	-	-	-	-
A Technology Services								
Communications	-	-	-	-	4.08	3.60	-	(0.48)
Geographic Infor Systems	-	-	-	-	3.35	3.35	-	-
Information Technology	-	-	-	-	9.65	9.65	-	-
Sub-Total	-	-	-	-	17.08	16.60	-	(0.48)
911/Communications								
Communications	2.48	2.48	1.88	1.88	-	-	-	-
Emergency Management	0.75	0.75	0.75	0.75	-	-	-	-
Information Systems	-	7.00	7.10	7.10	-	-	-	-
A Animal Control	5.05	5.05	5.05	4.00	3.08	4.07	-	0.99
Sub-Total	8.28	15.28	14.78	13.73	3.08	4.07	-	0.99
A Weed Control (Community Svc)	3.45	4.43	4.38	4.43	4.56	4.20	-	(0.36)
Total	306.62	317.04	314.61	311.35	290.27	286.52	3.95	(3.75)

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 1/2 of the Office Manager is charged to the County Commissioners. Commissioners are not included in FTE.

* Granted positions not included in adopted totals.

**FTE by Department
General Fund (continued)**

Department	05-06	06-07	07-08	08-09	09-10	10-11	10-11	10 to 11
	Adopted					Adopted	Granted*	Change
E 1 County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	-	-
E Assessor	10.80	10.80	10.85	10.30	9.20	9.00	-	(0.20)
E Clerk/Treasurer	19.66	19.79	20.01	19.69	17.09	16.54	-	(0.55)
E Constables	2.65	2.65	3.40	6.18	6.05	6.05	-	-
E District Attorney	22.80	23.33	22.85	23.60	21.79	21.60	1.00	(0.19)
E District Court I	3.00	3.00	2.00	2.00	2.00	2.00	-	-
E District Court II	2.00	2.00	2.00	2.00	2.00	2.00	-	-
A District Court - CASA	1.48	1.48	1.48	1.48	1.48	1.48	-	-
E Juvenile Probation	9.65	9.65	9.63	9.50	10.00	10.00	-	-
E Juvenile Detention	9.95	10.48	10.48	10.48	10.48	8.48	-	(2.00)
A Court Computer Systems	1.45	1.45	1.45	1.75	1.75	1.00	-	(0.75)
E East Fork Justice Court	7.18	7.50	7.50	7.50	7.00	6.00	-	(1.00)
E Alternative Sentencing	3.73	3.73	3.73	3.48	4.00	4.00	0.48	-
E Tahoe Justice Court	5.50	5.50	5.50	5.50	5.00	5.00	-	-
E Recorder	9.00	9.00	9.00	8.75	8.00	8.00	-	-
E Sheriff	120.00	123.18	121.82	122.49	116.67	119.71	2.48	3.04
A County Manager	7.41	7.89	11.76	8.39	4.71	5.28	-	0.56
A Administrative Services	24.31	18.31	16.41	16.08	13.68	13.11	-	(0.56)
A Community Development	33.33	36.63	34.60	27.90	21.25	19.25	-	(2.00)
A Public Works	-	-	-	5.65	2.91	2.66	-	(0.25)
A Operational Services	0.51	0.51	0.51	-	-	-	-	-
A Technology Services	-	-	-	-	17.08	16.60	-	-
A Communications/Emer. Mgmt	8.28	15.28	14.78	13.73	3.08	4.07	-	0.99
A Weed Control (Community Svcs)	3.45	4.43	4.38	4.43	4.56	4.20	-	(0.36)
Total	306.62	317.04	314.61	311.35	290.27	286.52	3.95	(3.75)

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 1/2 of the County Manager's Office Manager is charged to the County Commissioners.

2 One position is authorized but unfunded.

* Granted positions not included in adopted totals.

**FTE by Department
All County Funds**

Department	05-06	06-07	07-08	08-09	09-10	10-11	10-11	10 to 11
	Adopted					Adopted	Granted*	Change
E 1 County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	-	-
E Assessor								
Assessor	10.80	10.80	10.85	10.30	9.20	9.00	-	(0.20)
GIS Dept 152	-	-	-	-	-	-	-	-
Sub-Total	10.80	10.80	10.85	10.30	9.20	9.00	-	(0.20)
E Clerk/Treasurer								
Civil Clerks	4.33	4.45	4.68	4.68	4.31	4.06	-	(0.25)
Tahoe General Services	4.23	4.23	4.23	3.90	3.65	3.35	-	(0.30)
District Court Clerks	4.90	4.90	4.90	4.90	4.90	4.90	-	-
Treasurer	6.21	6.21	6.21	6.21	4.23	4.23	-	-
Sub-Total	19.66	19.79	20.01	19.69	17.09	16.54	-	(0.55)
E East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	-	-
E Tahoe Constable	1.65	1.65	2.40	2.48	2.48	2.48	-	-
Security	-	-	-	2.70	2.58	2.58	-	-
E District Attorney								
Civil/Criminal	17.48	18.00	17.35	18.10	17.79	17.10	1.00	(0.69)
Family Support	5.48	5.48	5.50	5.50	4.00	4.50	-	0.50
Sub-Total	22.95	23.48	22.85	23.60	21.79	21.60	1.00	(0.19)
E District Courts I & II								
Administration	5.00	5.00	4.00	4.00	4.00	4.00	-	-
CASA	1.48	1.48	1.48	1.48	1.48	1.48	-	-
Juvenile Probation	9.65	9.65	9.63	9.50	10.00	10.00	-	-
Juvenile Detention	9.95	10.48	10.48	10.48	10.48	8.48	-	(2.00)
China Spring Youth Camp	20.90	24.00	24.00	24.00	23.00	23.00	2.48	-
Aurora Pines Girls Camp	12.00	12.00	12.00	12.00	12.00	12.00	-	-
Sub-Total	58.98	62.60	61.58	61.45	60.95	58.95	2.48	(2.00)
A Court Computer Systems	2.00	2.00	2.00	2.00	2.00	1.00	-	(1.00)
E East Fork Justice Court	7.18	7.50	7.50	7.50	7.00	6.00	-	(1.00)
E Alternative Sentencing	3.73	3.73	3.73	3.48	4.00	-	0.48	(4.00)
E Tahoe Justice Court	5.50	5.50	5.50	5.50	5.00	5.00	-	-
E Recorder	9.00	9.00	9.00	8.75	8.00	8.00	-	-
E Sheriff	120.00	123.18	121.82	122.49	116.67	119.71	2.48	3.04
A Cooperative Extension	1.88	1.88	1.90	1.90	1.90	1.90	-	-
A Library	15.48	15.73	15.73	15.73	14.30	14.30	-	-
A County Manager								
County Manager's Office	3.48	3.48	4.85	3.98	2.78	2.84	-	0.06
Alternative Sentencing	-	-	-	-	-	4.00	-	4.00
Comptroller	-	-	-	-	-	8.73	-	8.73
Economic Development	-	-	-	-	-	0.50	-	0.50
Facility Operations	-	-	2.50	-	-	-	-	-
General Services	0.94	0.94	0.94	0.94	0.94	0.94	-	-
Human Resources	-	-	-	-	-	5.29	-	5.29
Project Management Office	-	-	-	-	1.00	1.00	-	-
GIS Dept 152	3.00	3.48	3.48	3.48	-	-	-	-
Sub-Total	7.41	7.89	11.76	8.39	4.71	23.30	-	18.58

* Granted positions not included in adopted totals.

**FTE by Department
All County Funds (Continued)**

Department	05-06	06-07	07-08	08-09	09-10	10-11	10-11	10 to 11
	Adopted					Adopted	Granted*	Change
A Technology Services								
Communications	-	-	-	-	4.08	3.60	-	(0.48)
Geographic Info Systems	-	-	-	-	3.35	3.35	-	-
Information Technology	-	-	-	-	9.65	9.65	-	-
Sub-Total	-	-	-	-	17.08	16.60	-	(0.48)
A Administrative Services								
Comptroller	10.36	10.36	10.56	10.60	8.73	-	-	(8.73)
Facilities Operations	2.50	2.50	-	-	-	-	-	-
Human Resources	6.09	6.09	6.34	6.28	5.85	-	-	(5.85)
Information Systems	6.00	-	-	-	-	-	-	-
Purchasing	0.40	0.40	0.40	-	-	-	-	-
Sub-Total	25.34	19.34	17.29	16.88	14.58	-	-	(14.58)
A 911 Emergency Services	-	-	-	-	19.95	19.95	-	-
A Communications/911								
911 Emergency Services	21.20	22.20	22.70	23.23	-	-	-	-
Animal Care and Services	5.05	5.05	5.05	4.00	-	-	-	-
Communications	2.48	2.48	1.88	1.88	-	-	-	-
Information Systems	-	7.00	7.10	7.10	-	-	-	-
Emergency Management	0.75	0.75	0.75	0.75	-	-	-	-
Sub-Total	29.48	37.48	37.48	36.96	-	-	-	-
A Community Development								
Administration	4.15	4.45	4.40	3.92	5.80	4.80	-	(1.00)
Building	8.00	10.00	9.00	7.00	5.00	5.00	-	-
Planning	10.23	10.23	9.25	9.00	5.00	5.00	-	-
Engineering	13.25	14.10	14.10	10.13	8.15	7.46	-	(0.69)
Road Operating	13.17	13.02	13.52	-	-	-	-	-
Utilities	11.28	12.28	12.68	-	-	-	-	-
Sub-Total	60.08	64.08	62.95	30.05	23.95	22.26	-	(1.69)
A Public Works								
Road Maintenance	-	-	-	12.55	10.65	10.45	-	(0.21)
Utilities	-	-	-	15.70	16.00	16.67	-	0.67
Bldg and Fleet Services	-	-	-	3.50	2.66	2.56	-	(0.10)
Engineering	-	-	-	0.88	0.65	0.61	-	(0.04)
Motor Pool/Veh. Maint.	-	-	-	6.30	6.92	6.22	-	(0.70)
Sub-Total	-	-	-	38.93	36.88	36.50	-	(0.38)

* Granted positions not included in adopted totals.

**FTE by Department
All County Funds (continued)**

Department	05-06	06-07	07-08	08-09	09-10	10-11	10-11	10 to 11
	Adopted					Adopted	Granted*	Change
A Community Services								
2 Parks								
- Parks Permanent (805)	11.93	11.93	11.68	11.92	8.91	6.17	-	(2.74)
- Parks Seasonals (807)	8.95	8.95	8.95	8.95	5.10	6.10	-	1.00
Parks Sub-Total	20.88	20.88	20.63	20.87	14.01	12.27	-	(1.74)
2 Recreation								
- Rec Permanent (810)	9.38	9.38	9.38	7.38	7.78	6.89	-	(0.90)
- Rec Seasonals (811)	13.60	13.60	15.50	13.38	12.70	12.30	-	(0.40)
- Kahle Park (812)	10.93	10.93	11.30	10.78	9.90	9.20	-	(0.70)
Rec Sub-Total	33.90	33.90	36.18	31.53	30.38	28.39	-	(2.00)
Senior Services	20.30	20.77	20.77	19.93	14.52	13.51	-	(1.01)
Social Svcs/Com. Health	6.30	8.58	6.98	6.98	7.00	6.99	2.00	(0.01)
Weed Control	3.45	4.43	4.38	4.43	4.56	4.20	-	(0.36)
Animal Control	-	-	-	-	3.08	4.07	-	0.99
Com Svcs Sub-Total	84.82	88.55	88.92	83.73	73.55	69.43	2.00	(4.12)
A Airport	6.30	6.30	6.30	6.53	6.48	6.48	-	-
A Operational Services								
Motor Pool/Veh. Maint.	8.43	8.43	8.73	-	-	-	-	-
Warehouse	0.51	0.51	0.51	-	-	-	-	-
Sub-Total	8.93	8.93	9.23	-	-	-	-	-
Total	496.35	514.57	513.99	503.98	465.14	456.58	8.43	(8.56)

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 1/2 of the County Manager's Office Manager is charged to the County Commissioners.

2 Includes part-time and seasonal positions.

* Granted positions not included in adopted totals.

**FTE by Department
All County Funds (continued)**

Department	05-06	06-07	07-08	08-09	09-10	10-11	10-11	10 to 11
	Adopted					Adopted	Granted*	Change
E 1 County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	-	-
E Assessor	10.80	10.80	10.85	10.30	9.20	9.00	-	(0.20)
E Clerk-Treasurer	19.66	19.79	20.01	19.69	17.09	16.54	-	(0.55)
E Constables	2.65	2.65	3.40	6.18	6.05	6.05	-	-
E District Attorney	22.95	23.48	22.85	23.60	21.79	21.60	1.00	(0.19)
E District Courts I & II	58.98	62.60	61.58	61.45	60.95	58.95	2.48	(2.00)
A Court Computer Systems	2.00	2.00	2.00	2.00	2.00	1.00	-	(1.00)
E East Fork Justice Court	7.18	7.50	7.50	7.50	7.00	6.00	-	(1.00)
E Alternative Sentencing	3.73	3.73	3.73	3.48	4.00	-	0.48	(4.00)
E Tahoe Justice Court	5.50	5.50	5.50	5.50	5.00	5.00	-	-
E Recorder	9.00	9.00	9.00	8.75	8.00	8.00	-	-
E Sheriff	120.00	123.18	121.82	122.49	116.67	119.71	2.48	3.04
A Cooperative Extension	1.88	1.88	1.90	1.90	1.90	1.90	-	-
A Library	15.48	15.73	15.73	15.73	14.30	14.30	-	-
A County Manager	7.41	7.89	11.76	8.39	4.71	23.30	-	18.58
A Administrative Services	25.34	19.34	17.29	16.88	14.58	-	-	(14.58)
A 911 Emergency Services	-	-	-	-	19.95	19.95	-	-
A Technology Services	-	-	-	-	17.08	16.60	-	(0.48)
A Communications	29.48	37.48	37.48	36.96	-	-	-	-
A Community Development	60.08	64.08	62.95	30.05	23.95	22.26	-	(1.69)
A Public Works	-	-	-	38.93	36.88	36.50	-	-
A 2 Community Services	84.82	88.55	88.92	83.73	73.55	69.43	2.00	(4.12)
A Airport	6.30	6.30	6.30	6.53	6.48	6.48	-	-
A Operational Services	8.93	8.93	9.23	-	-	-	-	-
Total	502.64	520.87	520.29	510.51	471.61	463.06	8.43	(8.56)

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 1/2 of the County Manager's Office Manager is charged to the County Commissioners.

2 Includes part-time and seasonal positions.

* Granted positions not included in adopted totals.

**FTE by Fund
All County Funds**

Fund	05-06	06-07	07-08	08-09	09-10	10-11	10-11	10 to 11
	Adopted					Adopted	Granted*	Change
General Fund	306.62	317.04	314.61	311.35	290.27	286.52	3.95	(3.75)
Cooperative Extension	1.88	1.88	1.90	1.90	1.90	1.90	-	-
Airport	6.30	6.30	6.30	6.53	6.48	6.48	-	-
Douglas County Water District	-	-	-	-	0.25	0.56	-	0.31
Solid Waste	-	-	-	0.23	0.40	0.51	-	0.11
Social Services	6.30	8.58	6.98	6.98	7.00	6.99	-	(0.01)
Road Operating	13.17	13.02	13.52	12.55	10.65	10.40	-	(0.26)
Room Tax	70.55	70.80	72.53	68.13	58.69	54.96	-	(3.74)
Tahoe-Douglas Transp District	0.30	0.25	0.25	0.25	0.25	0.25	-	-
Justice Court Admin Assess	0.55	0.55	0.55	0.25	0.25	-	-	(0.25)
China Spring	32.90	36.00	36.00	36.00	35.00	35.00	2.48	-
Erosion Control	-	-	-	-	-	-	-	-
1 911 Emergency Services	21.20	22.20	22.70	23.23	19.95	19.95	-	-
Senior Nutrition	20.30	20.77	20.77	19.93	14.52	13.51	-	(1.01)
Self Insurance Reserve	0.89	0.89	0.89	0.80	0.90	0.90	-	-
Motor Pool/Vehicle Maint.	8.43	8.43	8.73	6.30	6.92	6.22	-	(0.70)
Douglas County Water Utility	0.55	0.55	0.24	0.22	0.72	0.80	-	0.08
2 Water Systems								
Ridgeview	-	-	-	-	-	-	-	-
Zephyr	1.16	1.16	1.00	0.96	1.82	1.90	-	0.08
West Valley	1.17	1.17	1.09	1.02	1.95	2.03	-	0.08
East Valley	3.19	3.44	3.31	5.68	2.29	2.38	-	0.09
Cave Rock	1.08	1.08	1.01	0.97	2.03	2.11	-	0.08
Skyland	1.02	1.02	1.01	0.97	1.30	1.38	-	0.08
Foothill	0.25	0.25	0.41	0.38	1.63	1.71	-	0.08
2 Water Systems	7.87	8.12	7.81	9.98	11.02	11.51	-	0.49
2 Sewer Utility	2.86	3.61	4.63	5.50	4.26	4.36	-	0.10
Park Res Construction Tax	-	-	-	-	-	-	-	-
Regional Transportation	2.00	1.90	1.90	1.90	2.20	2.20	-	-
County Total	502.64	520.87	520.29	512.01	471.61	462.99	6.42	(8.62)
Redevelopment Agency	0.05	0.05	0.05	0.25	0.15	0.18		0.03
Fire/Paramedic & Towns								
3 East Fork Fire District	23.64	25.39	26.14	31.13	72.53	72.53	-	0.00
East Fork Paramedic District	33.88	36.13	37.38	40.71	-	-	-	-
Sub-Total	57.53	61.53	63.53	71.83	72.53	72.53	-	0.00
Town of Gardnerville	11.61	11.06	11.06	12.06	13.00	13.00	-	-
Town of Genoa	1.50	1.50	1.60	2.53	2.53	2.60	-	0.08
Town of Minden	15.35	15.38	15.33	14.33	15.85	15.38	-	(0.48)
Sub-Total	28.46	27.94	27.99	28.91	31.38	30.98	-	(0.40)
Total Fire/Paramedic & Towns	85.99	89.47	91.52	100.75	103.90	103.51	-	(0.40)
Grand Total All Funds	588.68	610.38	611.85	613.00	575.66	566.67	6.42	(8.99)

1 911 Emergency Services split from Communications 2 FTE to Communications.

2 Change in FTE distributions.

3 Paramedic District merged with East For Fire District.

* Granted positions not included in adopted totals.

Douglas County Statistics

This section provides important statistical information about the county in several different areas.

Property Tax Base and Tax Roll

The Douglas County Assessor’s Office has reported the assessed valuation of property within the county to be \$2,955,966,285 for the fiscal year ending June 30, 2011. This represents a -12.24% decrease over FY09-10’s assessed valuation of \$3,368,178,709. 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
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	2,441,212,858	22.05%
06-07	3,039,633,181	24.51%
07-08	3,396,804,161	11.75%
08-09	3,492,523,590	2.82%
09-10	3,368,178,709	-3.56%
10-11	2,955,966,285	-12.24%

SOURCE: Ad Valorem Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation FY09-10 & FY10-11 -Estimate from Douglas County Assessor’s Office

Per Nevada Revised Statutes, all property owners of real or personal property in Nevada may appeal their assessments to various Boards of Equalizations. All secured property must be appealed by January 15 to the County Board of Equalization. At that time the Board will hear appeals based on comparable sales, adverse factors effecting value, fair economic expectancy, errors or any combination of these.

All owners of properties valued after December 15 can appeal directly to the State Board of Equalization. Also, those who appeal to the County Board of Equalization and do not agree with the decision can then appeal to the State Board of Equalization. Contact the Assessor’s Office for further information and for appeal forms.

In Nevada, county assessors are responsible for assessments in each county, except for property centrally assessed by the State. County treasurers are responsible for the collection of property taxes and forwarding the allocable portions thereof to the overlapping taxing units within the counties. The county’s tax roll collection record appears in the following table.

TAX LEVIES, COLLECTIONS, AND DELINQUENCIES

Douglas County, Nevada

Fiscal Year		Current Tax	% of Levy	Delinquent Tax	Total Taxes
Ended 6/30	Net Levy Roll	Collected	Collected	Collected	Collected as % of Net Levy Roll¹
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%
2009	64,351,517	63,066,074	98.00%	547,950	98.85%

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 FY10-11. 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 - FY10-11

Taxpayer	Type of Business	Assessed Value	% of County Assessed Value¹
Harrah's/Harvey's	Resort/Casino	\$77,633,326	2.59
Park Cattle Company	Resort/Casino	36,303,238	1.21
Harich Tahoe Development	Time Share Development	26,408,550	0.88
Carson Valley Center LLC	Shopping Center	12,265,164	0.41
Sierra Sunset	Homeowner/Estate	10,260,733	0.34
Bently Nevada LLC (GE)	Manufacturer	9,486,123	0.32
Horowitz, Joel & Ann	Homeowner/Estate	9,046,123	0.30
Bently Family LTD Partnership	Agriculture	8,968,522	0.30
Lee Trust	Homeowner/Estate	8,941,397	0.30
TOTAL		\$199,313,176	6.65%

1 - Based on FY10-11 total county assessed valuation of \$2,955,966,285. (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 districts) 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.

Employment

The State of Nevada’s Employment Security Department estimated Douglas County’s total labor force in 2009 at 23,565, of which 11.3% were unemployed. Employment rates change with the tourist seasons.

AVERAGE ANNUAL LABOR FORCE SUMMARY¹

Douglas County, Nevada										
Calendar Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Total Labor Force	21,712	21,638	21,962	22,186	22,403	22,105	22,260	22,877	24,038	23,565
Unemployment	893	1031	1107	1,119	994	1013	1,057	1,201	1,656	2,652
Unemployment Rate	4.1%	4.8%	5.0%	5.0%	4.4%	4.6%	4.7%	5.2%	6.9%	11.3%
Total Employment ²	20,819	20,607	20,855	21,067	21,409	21,092	21,203	21,676	22,384	20,913

1 Data is subject to periodic revision

2 Adjusted by census relationships to reflect number of persons by place of residence

SOURCE: State of Nevada - Nevada Department of Employment, Training and Rehabilitation- <http://www.nevadaworkforce.com>

The following table indicates the number of persons employed by type of employment in the county.

ESTABLISHMENT BASED INDUSTRIAL EMPLOYMENT^{1,2,3,4}

Douglas County, Nevada										
Calendar Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Total All Industries	21,120	20,630	20,430	21,730	21,730	21,780	21,850	21,540	20,450	18,160
Mining	50	50	50	-	-	-	-	-	-	-
Construction	1,150	1,550	1,570	1,980	1,940	2,030	2,090	1,900	1,420	1,020
Manufacturing	1,690	1,780	1,740	1,720	1,720	1,720	1,790	1,920	2,030	1,840
Transportation & Public Utilities	270	300	250	*	-	-	2,810	2,790	2,640	2,420
Wholesale & Retail Trade	2,490	2,850	3,080	2,830*	2,760	2,750	1,690	1,670	1,640	1,480
Finance, Insurance, & Real Estate	650	560	700	850	790	850	790	820	800	760
Hotel/Gaming & Other Service Ind.	12,030	11,230	11,760	11,630	11,820	11,760	10,040	11,450	9,300	6,460
Government	2,060	2,090	2,280	2,420	2,380	2,380	2,350	2,370	2,390	2,390

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-2009-Nevada Small County Industrial Employment Summary.

A large portion 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.

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	800 - 899
Bently, NV	Industrial Process	700-799
Douglas County	Government	600-699
Horizon	Hotel/Gaming	500 - 599
Carson Valley Inn	Hotel/Gaming	400 - 499
Wal-Mart	Retail	400 - 499
Lakeside Inn & Casino	Hotel/Gaming	200-299
Carson Valley Medical Center	Medical/Surgical Hospital	200-299

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

Retail Sales

Retail sales in Douglas County for FY08-09 registered a decrease of 15.5% from FY07-08.

TAXABLE SALES^{1,2}

Douglas County, Nevada

Fiscal Year	Douglas County		State Total	% Change
	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
2008	691,609,263	-9.6	48,196,848,945	-2.5
2009	584,679,285	-15.5	42,086,614,338	-12.7

- 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. During the 2009 Legislative session a 0.35% tax for State General Fund was also added. This brings the total sales tax rate to 7.10%.

The sales tax rate of 7.10% is broken down into the following components:

<u>Component</u>	<u>Benefiting Agency</u>
2.00% Sales Tax Distribution	State General Fund.
2.60% Local School Support Tax	School District in which business is located.
0.50% Basic City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. BCCRT revenues are a portion of the State's consolidated tax distribution.
1.75% Supplemental City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. SCCRT revenues are a portion of the State's consolidated tax distribution.
0.25% Parks/Recreation/Airport/Sr. Services	Douglas County.

Construction

The following table illustrates a history of the total valuation of building permits issued within the boundaries of Douglas County.

BUILDING PERMITS

Douglas County, Nevada

Calendar Year	Residential ¹		New Commercial		Other ²		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
1997	436	64,240,674	36	20,088,904	1,268	27,305,266	1,740	111,634,844
1998	435	74,375,143	44	40,854,631	1,158	31,624,542	1,637	146,854,316
1999	517	76,676,237	34	26,073,755	1,302	34,226,068	1,853	136,976,060
2000	578	96,326,212	29	21,606,243	1,161	37,864,640	1,768	155,797,095
2001	609	95,499,838	33	31,076,429	1,113	43,113,303	1,755	169,689,570
2002	715	113,401,542	25	13,126,791	1,269	29,211,886	2,009	155,740,219
2003	570	107,865,401	34	21,344,322	1,581	37,268,594	2,185	166,478,317
2004	536	108,544,435	44	16,679,829	1,526	30,623,153	2,106	155,847,417
2005	565	122,744,267	42	17,403,322	1,543	36,173,248	2,150	176,320,837
2006 ³	418	105,146,681	39	23,308,488	1,509	37,558,846	1,972	166,014,015
2007	151	68,582,941	16	7,732,733	1,333	44,277,821	1,508	120,593,495
2008	53	23,944,359	19	17,453,391	1,261	32,911,537	1,333	74,309,287
2009	46	17,204,657	8	2,904,777	934	29,853,455	988	49,962,889

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.

3 2006 corrected to exclude septic permits in the residential totals and total permits.

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 2.71% 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 TAXES¹

Douglas County, Nevada

Fiscal Year Ended June 30	Gross Taxable Gaming Revenue ²			State Gaming Collection ³		
	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
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
2008	11,925,065,588	313,774,913	-4.3	980,750,446	24,822,167	1.4
2009	9,667,223,371	215,853,150	-18.2	828,345,894	16,176,825	-14.3

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/qtr_stat_rtt.htm Quarterly Statistical Report Index

Different forms of legal gaming have been authorized by many states. Other states may yet consider authorizing gaming in one form or another. The different forms of gaming range from casino gaming and riverboat gaming to lotteries. As presently operated, lotteries offer customers a considerably different gaming product than that offered in Nevada. The county cannot predict the impact on the State's or the county's economy of legalization of state lotteries and casino gaming in other states.

County Transportation

U.S. Highway 395 connects Minden to Carson City and Reno to the north and US Highway 50 is the link to Lake Tahoe to the west. The Southern Pacific Railroad crosses the State. Amtrak passenger service is available from Reno. Major trucking lines serve the area. Greyhound provides local and transcontinental bus service. Gray Line provides a charter service and lectured sightseeing tours. Douglas County operates a general aviation airport providing private & charter air service and car rentals. Similar services are also available from the South Lake Tahoe and Carson City Airports. International and interstate air carriers are available from Reno.

County Utilities

Water - Water in Douglas County is principally derived from Lake Tahoe water in the Tahoe Township and ground water in the East Fork Township. A minor amount of ground water is also used to supplement lake water in the Tahoe Township. Water for drinking purposes within Douglas County is supplied by numerous entities, both public and private. Public entities include general improvement districts, a special water utility district, a town, and Douglas County. Private entities include privately owned water companies, a nonprofit homeowner's association, and a nonprofit town water company.

Sewer Service - Wastewater collection and treatment is provided by special districts and Douglas County. The Tahoe Township is entirely sewerred. Wastewater generated in the Tahoe Township is treated by Sewer Improvement District No. 1 and subsequently exported from the basin due to environmental considerations. It is used for irrigation of ranch land in Carson Valley. Wastewater generated in sewerred areas of the East Fork Township is treated and disposed of by the Minden-Gardnerville Sanitation District for the Town of Minden, Town of Gardnerville, and Gardnerville Ranchos subdivision. A plant owned and operated by Douglas County serves the North Valley area. Indian Hills General Improvement District provides wastewater service in the Northwest portion of the Carson Valley. The balance of residential development in Douglas County is served by individual sewage disposal systems.

Power & Telephone - NV Energy Company provides electricity, Southwest Gas provides natural gas service, and telephone service is provided by Frontier Communications for land lines and many providers for cellular service.

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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).

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