

DOUGLAS COUNTY NEVADA

Fiscal Year
2011-2012



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

Nancy McDermid, VICE-CHAIRMAN

Doug N. Johnson

Greg Lynn

Lee Bonner

Steve Mokrohisky
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 2011-12 Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of the Douglas County Board of County Commissioners. The FY11-12 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 FY11-12 budget.

Sincerely,

Steve Mokrohisky
County Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION



*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Douglas County
Nevada**

For the Fiscal Year Beginning

July 1, 2010



President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Douglas County for its annual budget for the fiscal year beginning July 1, 2010 (FY10-11). 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.

Table of Contents

I.	INTRODUCTION	
	Reader's Guide to the Budget Document	I - 1
	About Douglas County	I - 2
	Organizational Chart.....	I - 7
	Elected Officials	I - 8
	Boards and Commissions	I - 9
II.	BUDGET MESSAGE	
	County Manager's FY10-11 Adopted Budget Message	II - 1
III.	BUDGET OVERVIEW	
	The Budget: A Policy and Planning Guide.....	III - 1
	The Budget Calendar	III - 2
	Budget Guidelines	III - 5
	Policy Direction for Budget Development from Board of Commissioners	III - 6
	Budget Directives	III - 9
	Financial Policies.....	III - 10
	Description of Major Revenue Categories	III - 35
	Description Major Expenditure Categories	III - 37
	General Fund Financial Projections	III - 39
	Total Budget by Agency	III - 43
	Combined Fund Statement	III - 44
	Total Resources/Requirements - All Funds	III - 48
	Total Resources/Requirements - County Funds	III - 49
	Total Resources/Requirements - General Fund	III - 50
	Total Resources/Requirements - Redevelopment Agency Funds	III - 51
	Total Resources/Requirements - Fire/Paramedic Districts Funds	III - 52
	Total Resources/Requirements - Town Funds	III - 53
	Assessed Value and Property Tax Rates	III - 54
IV.	FUND SUMMARIES	
	Types of Funds.....	IV - 2
	Fund Organizational Chart	IV - 3
	All Funds	IV - 4
	County Funds Only.....	IV - 5
	General Fund	IV - 6
	Revenue Detail	IV - 7
	Expenditure Detail.....	IV - 9
	Special Revenue Funds.....	IV - 11
	Proprietary Funds: Internal Services Funds	IV - 31
	Proprietary Funds: Enterprise Funds	IV - 35
	Capital Construction Funds	IV - 47
	Debt Service Funds.....	IV - 53
	Redevelopment Agency Funds	IV - 54
	East Fork Fire and Paramedic Districts Funds	IV - 57
	Town Funds	IV - 63
	Summary of Financial Sources and Uses	IV - 75

V. COUNTY SERVICES

Elected Offices.....	V - 3
Assessor.....	V - 4
County Clerk-Treasurer's Office.....	V - 7
County Commissioners	V - 21
District Attorney's Office	V - 26
Public Defender.....	V - 35
Constable.....	V - 37
Alternative Sentencing	V - 40
Justice Courts	V - 42
Recorder's Office	V - 46
Sheriff's Office.....	V - 52
Public Guardian/Administrator	V - 71
Ninth Judicial District Court	V - 76
District Courts	V - 77
China Spring Youth Camp.....	V - 80
Aurora Pines Girls Facility.....	V - 86
Juvenile Probation.....	V - 92
Juvenile Detention.....	V - 99
Court Computer System.....	V - 102
Directed Departments	V - 103
East Fork Fire & Paramedic Districts	V - 104
Library.....	V - 116
University of Nevada Cooperative Extension.....	V - 122
County Manager Departments.....	V - 132
County Manager's Office	V - 133
Finance	V - 139
Economic Vitality.....	V - 143
General Services.....	V - 146
Human Resources.....	V - 147
Project Management Office.....	V - 150
Minden-Tahoe Airport.....	V - 153
Community Development Department	V - 157
Community Services Department	V - 171
Public Works Department	V - 205
Technology Services	V - 221
911 Emergency Services	V - 235
Redevelopment Agency	V - 239

VI. CAPITAL BUDGET

The Capital Budget Defined	VI - 3
Project Types	VI - 4
Capital Project Descriptions	VI - 5
Projects by Fund	VI - 7
Project Financing	VI - 8

VII. DEBT SERVICE

Debt Limitation... ..	VII - 1
Debt Service by Type and by Fund.....	VII - 2
Total Outstanding Debt by Year - Summary.....	VII - 3
Total Debt Service by Year - Summary	VII - 4
Total Outstanding Debt by Year - Each Type	VII - 5

VIII.	APPENDIX	
	Budget Augmentation	VIII - 2
	Budget Transfer....	VIII - 3
	Fund Balances, Reserves, and Contingencies	VIII - 5
	Full-Time Equivalent Personnel	VIII - 8
	Douglas County Statistics.....	VIII - 17
IX.	GLOSSARY	IX - 1

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 FY11-12. 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 FY11-12 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 62 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 FY11-12, 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 FY11-12. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY12-16 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 2010 United States Census, Douglas County's population was 46,997. The Nevada State Demographer estimated Douglas County's population at 49,242 at the end of Fiscal Year 2011. Overall, the population of Douglas County has increased 20.6% between 2000 and 2010. Although the population of the county has grown, the county continues to provide a unique balance between suburban and rural lifestyles.

POPULATION

State of Nevada and Douglas County

Fiscal Year	State	% Increase	Douglas County	% Increase
1987	993,220	---	24,030	---
1989	1,035,040	4.2%	25,070	4.3%
1990	1,162,340	12.3%	26,930	7.4%
2000	1,967,650	6.0%	42,590	58.2%
2001	2,066,831	5.0%	43,101	1.2%
2002	2,132,498	3.2%	43,450	0.8%
2003	2,206,022	3.4%	44,212	1.8%
2004	2,296,566	4.1%	45,603	3.1%
2005	2,410,768	5.0%	47,803	4.8%
2006	2,518,869	4.5%	50,108	4.8%
2007	2,623,050	4.1%	51,770	3.3%
2008	2,718,337	3.6%	52,386	1.2%
2009	2,738,733	0.8%	52,131	-0.5%
2010	2,711,206	-1.0%	51,390	-1.4%
2011	2,724,634	0.5%	49,242	-4.2%

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/.
Population Projections for Nevada's Counties 2008 to 2028 - Nevada State Demographer's Office August 18, 2008

The following table sets forth a comparative age projection for the year 2011. This age distribution profile reflects the percent of population for the County, and State.

AGE DISTRIBUTION				
Percent of Population				
Age	County	%	State	%
0-4	1,689	3.44%	188,374	7.03%
5-9	2,179	4.44%	187,354	6.99%
10-14	2,559	5.22%	178,146	6.65%
15-19	2,643	5.39%	175,509	6.55%
20-24	3,242	6.61%	183,121	6.83%
25-29	2,755	5.62%	188,716	7.04%
30-34	2,579	5.26%	194,425	7.26%
35-39	2,588	5.27%	186,395	6.96%
40-44	2,765	5.64%	185,282	6.91%
45-49	3,618	7.37%	190,558	7.11%
50-54	4,413	8.99%	183,246	6.84%
55-59	4,357	8.88%	163,155	6.09%
60-64	4,033	8.22%	144,604	5.40%
65-69	3,152	6.42%	110,850	4.14%
70-74	2,479	5.05%	84,945	3.17%
75-79	1,824	3.72%	61,757	2.30%
80-84	1,250	2.55%	41,209	1.54%
85+	938	1.91%	32,131	1.20%

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 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 \$2.6409 to \$3.66 for each \$100 of assessed value. FY11-12 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.

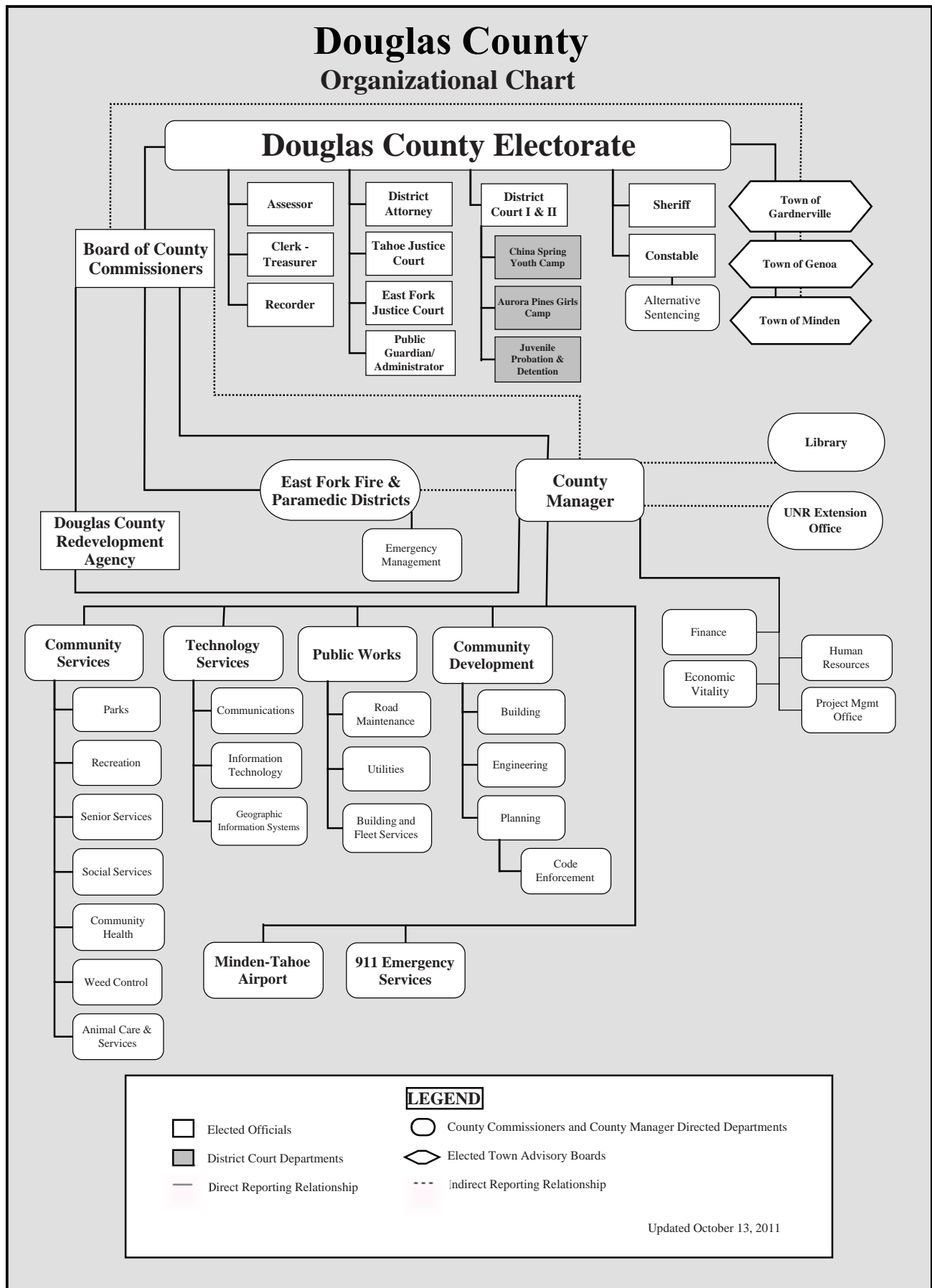
The Board of Commissioners also presides as the Board of Adjustments, Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Redevelopment Agency Board, and East Fork Fire District and Paramedic District Boards. The County Commissioners hold meetings as a Board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

Lee Bonner
Commissioner, District 2

Doug N. Johnson
Commissioner, District 3

Nancy McDermid
Vice-Chair, 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

Thomas Perkins
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

Steve Mokrohisky
County Manager

Mimi Moss
Community Development Director

Vacant
Assistant County Manager

Vacant
Admin Services Director/Comptroller

Bobbi Thompson
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 2011-2012 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 62 funds. The FY11-12 total adopted budget equals \$154,937,951.

Organization	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Douglas County	123,923,568	121,497,855	(2,425,713)	-2.0%
Redevelopment Agency	1,113,156	1,973,032	859,876	15.6%
Town of Gardnerville	4,122,831	2,882,095	(1,240,736)	-39.9%
Town of Genoa	593,661	711,837	118,176	18.9%
Town of Minden	20,275,293	10,198,268	(10,077,025)	-114.6%
East Fork Fires District	19,098,254	17,674,864	(1,423,390)	-7.2%
Total	169,126,763	154,937,951	(14,188,812)	-8.9%

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 FY11-12 County budget totals \$121,497,855, a 2.0% decrease over the FY10-11 Adopted Budget. Current revenues show a decrease of 2.8% 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 FY11-12 and beyond.

1. Revenue Highlights

Some of the largest revenue decreases come from gas taxes, room taxes, CTX distributions, and Gaming. Total County revenues are expected to decrease by 14.8%. Resources available for appropriation total \$154,937,951 of which \$112,693,645 is current revenue (excluding beginning fund balances and reserves). Current revenues are derived from 15 general revenue categories:

Current Revenue	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
1 Property Taxes	33,134,560	33,876,234	741,674	2.3%
Room Taxes	4,395,500	4,634,125	238,625	4.0%
Transient Lodging License Tax	-	1,442,250	1,442,250	n/a
Other Taxes (Gas/Road/Res.Constr)	1,174,650	1,128,295	(46,355)	-3.7%
State Consolidated Tax	12,628,097	11,777,804	(850,293)	-6.0%
Sales Taxes (P.A.L.S.)	1,300,000	1,300,000	-	0.0%
Licenses & Permits	3,795,000	3,650,000	(145,000)	-3.8%
Gaming	1,370,540	1,255,540	(115,000)	-7.5%
Intergovernmental	9,595,362	7,345,871	(2,249,491)	-26.7%
Charges for Service	24,608,373	20,567,575	(4,040,798)	-16.6%
Fines & Forfeitures	1,334,250	1,198,250	(136,000)	-10.5%
2 Miscellaneous	19,531,307	9,851,206	(9,680,101)	-272.5%
3 Transfers In	7,559,260	8,019,152	459,892	9.0%
4 Other Financing Sources	5,681,660	4,220,205	(1,461,455)	-62.5%
Depreciation	2,563,468	2,427,138	(136,330)	-6.7%
Total Current Revenue	128,672,027	112,693,645	(15,978,382)	-14.8%

1 Includes Tax Penalties & Interest and Personel Property taxes.

2 Increase in developer contributions to water funds in FY10-11.

3 Increase in General Fund transfer to Room Tax and Road Operating Funds.

4 Increase includes bond proceeds from water funds in FY10-11.

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	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
General Fund	36,227,998	36,729,893	501,895	1.3%
Special Revenue Funds	45,429,170	44,271,593	(1,157,577)	-2.4%
Internal Service Funds	4,584,808	5,020,109	435,301	8.9%
Enterprise Funds	32,484,812	18,805,875	(13,678,937)	-123.7%
Capital Construction Funds	7,307,778	5,349,157	(1,958,621)	-52.5%
Debt Service Funds	2,637,461	2,517,018	(120,443)	-3.9%
Total	128,672,027	112,693,645	(15,978,382)	-14.8%

An overview of the means of financing FY11-12 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	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Beginning Balances	40,454,736	42,244,307	1,789,571	3.5%
Current Revenue	128,672,027	112,693,645	(15,978,382)	-14.8%
Total Resources	169,126,763	154,937,952	(14,188,811)	-8.9%
Less Beginning Fund Balance	40,454,736	42,244,307	1,789,571	3.5%
1 Less Interfund Charges (operating)	4,634,794	4,660,757	25,963	0.5%
Less Transfer In	7,559,260	8,019,152	459,892	9.0%
Less Depreciation	2,563,468	2,427,138	(136,330)	-6.7%
2 Less Pass-Thru Revenues	3,781,801	4,439,611	657,810	13.0%
3 Less Non-Operating Revenue	15,648,778	-	(15,648,778)	-681.9%
Net Total Resources	94,483,926	93,146,987	(1,336,939)	-1.5%

1 Includes Motor Pool, Self Insurance, Admin and Overhead

2 Includes Medical Assistance to Indigents, St Motor Veh Accident Indigents, WNRVC, TDVA 1% & Room/Tax

3 Includes Bond Proceeds, Loan Proceeds, SRF Loans, Sale of Water Rights for FY10-11

Revenue estimates for FY11-12 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 50% of current revenues come from five sources: Property Tax (21.9%), Room Tax (3.0%), State Consolidated Taxes (7.6%), Charges for Service (13.3%), and Miscellaneous Revenue category which holds the Developer Contributions from the Water Districts (6.4%).

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 FY11-12 Adopted Budget equal \$154,937,951 including ending fund balances and reserves. Subtracting out fund balance/reserves, interfund charges, transfers, contingencies, depreciation, and pass-thrus, net expenditures total \$92,016,643.

	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Total Appropriations				
Operating Budget	85,228,960	85,139,797	(89,163)	-0.1%
Capital Projects	29,065,620	10,378,347	(18,687,273)	-90.4%
Debt Service	5,243,829	4,915,094	(328,735)	-6.2%
Transfers Out	7,580,442	8,019,152	438,710	8.5%
Contingencies	1,299,308	1,162,688	(136,620)	-7.4%
Depreciation	2,563,468	2,495,685	(67,783)	-3.3%
Ending Fund Balance/Reserves	38,145,136	42,827,188	4,682,052	13.4%
Total Expenditures	169,126,763	154,937,951	(14,188,812)	-8.9%
Less Beginning Fund Balance/Reser	38,145,136	42,827,188	4,682,052	13.4%
Less Interfund Charges (operating)	4,634,794	4,634,794	-	0.0%
Less Transfers out	7,580,442	8,019,152	438,710	8.5%
Less Contingencies	1,299,308	1,162,688	(136,620)	-7.4%
Less Depreciation	2,563,468	2,495,685	(67,783)	-3.3%
1 Less Pass-Thru Expenditures	3,781,801	3,781,801	-	0.0%
Net Total Expenditures	111,121,814	92,016,643	(19,105,171)	-18.1%

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

The expenditure side of the budget is where the Board's priorities are defined by setting forth the services and programs to be supported by the County's available, yet limited resources. Some of the most significant challenges facing the County are health care costs, public safety, road maintenance, senior and youth services, and upgrading of utility systems. The FY11-12 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 \$50,046,688 or 32.3% of total expenditures.

Services & Supplies

The Services and Supplies budget is \$30,469,003 or 19.7% 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 \$296,668 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 \$132,233.

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

The Capital Budget totals \$10,378,347 or 6.7% 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 FY11-12. Please see the Capital Budget section of this document for detailed information.

Debt Service

Debt service payments total \$4,915,094 or 3.2% 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 \$8,019,152 or 5.2% of total appropriations. Transfers are amounts distributed from one fund to finance activities in another fund. Most of these consist of monies transferred from the General Fund to assist expenditures in the Room Tax Fund, County Construction Fund, and Senior Services Fund, etc. Increases were made from the General Fund Transfers to the Room Tax Fund and the Road Operating Fund for FY11-12.

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 FY11-12 budget for the General Fund, Room Tax Fund, and Senior Services, contingency appropriations were reduced to 1.5% of expenditures. Contingency appropriations equal \$1,162,688.

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 \$2,495,685 for FY11-12.

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 \$13,706,094 and Reserves equal \$29,121,095.

A major emphasis in budgeting is to balance each fund with current year revenues equaling current year expenditures. Of the 62 funds used to account for services, reserves are being used in 11 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 FY10-11 adopted budget through those incorporated into the FY11-12 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 11 to 12
General Fund		
Case Worker	Alternative Sent. Grant	0.48
Maintenance Specialist II	Bldg and Fleet Services	(1.00)
Principal Planner	Community Development	1.00
Accounting Clerk	Finance	1.00
Counselor I	Juvenile Detention	(1.00)
Counselor I	Juvenile Detention	(0.53)
Deputy	Sheriff/Grant Positions	2.48
Office Assistant I	Tahoe Constable	(0.75)
Justice Court Clerk I	Tahoe Justice Court	(1.00)
General Fund Sub-Total	Net Change	0.67
Other County Funds		
All Personnel provided by contract	Airport	(6.48)
Maintenance Assistant Seasonal	Park	(0.98)
Signal Light Maintenance Tech	Road Operating	(1.00)
Road Maintenance Supervisor	Road Operating	(0.50)
Case Worker/Family Mentoring	Social Services	1.00
Case Worker/Employment Training	Social Services	1.60
Other County Funds Sub-Total	Net Change	(6.36)
All County Funds	Net Change	(5.69)
Town Funds		
Maintenance Aide II	Town of Gardnerville	(1.00)
Maintenance Assistant I Seasonal	Town of Minden	(0.95)
Town Funds Sub-Total	Net Change	(1.95)
Grand Total All Funds	Net Change	(7.64)

B. Rate of Revenue Growth

FY11-12 total County revenues are \$86,527,675, a 2.8% decrease from FY10-11. 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, 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.

Property Tax revenues are capped at 3.0% growth for the residential and currently 5.7% for commercial, industrial and multifamily. The majority of secured property will be capped at the 3.0% number, approximately 71.4%. The remaining 28.6% is capped at 5.7%. Sans, rate increases is 3.77%, plus new construction. Ad valorem revenue growth for the period fiscal year 2014 through fiscal year 2017 is assumed to be 3.77%. If the assessed value continues 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 6.7% during FY10-11. Based on and estimated 2.0% growth of population the CTX distributions are actually expected to remain static or possibly increase slightly from FY11-12.

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% was implemented in November 2009 generating \$1.6 million. This revenue will also remain static for FY11-12.

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 declined substantially in FY10-11 and is projected to generate \$425,000 for FY11-12 which is a 6.2% increase from FY10-11. 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 falling sales tax revenue is expected to stay static from FY10-11. In August of 2010 the BOCC approved Transient Lodging Tax. This tax is a rental rate tax of 3% for each transient lodging business. This tax 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 FY09-10 and FY10-11. These reductions were 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. No increases in services or staffing are to be expected during FY11-12.

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 for FY11-12. Once a budget savings from FY10-11 has been established through our audit the Board will then decide on awarding community grants.

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,



Steve Mokrohisky
County Manager

- BLANK PAGE -

Budget Overview

This section provides a concise portrayal of the FY11-12 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 62 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 is required to conduct a public hearing on the third Monday in May. The Board is required to adopt and transmit the final budget to the State on or before June 1. The budget is officially adopted when the Nevada Tax Commission certifies the property tax rates on June 25.

<div style="text-align: center;"> Douglas County FY11-12 Budget Calendar </div>		Audience				
		BOCC	Elected Officials	Comptroller	County Manager's Office	Department Directors
2011 Date	Purpose					State of Nevada
January 20th	Board Meeting - Discussion/Calendar/Direction/Policies	x		x	x	
February 15th	State Preliminary Revenue Projections			x		x
February 18th	Budget Meeting - Staff		x		x	x
February 21th - March 11th	Departments Input Revenue and Expenditure Estimates		x			x
February 22th - May 16th	Management Review of Budgets		x			x
March 4th	Budget Meeting - Staff		x		x	x
March 15th	State Final Revenue Projections - Gas Tax/CTX			x		x
March 3rd	Board meeting - Discussion/Direction	x		x	x	
March 17th	Board meeting - Discussion/Direction	x		x	x	
March 18th	Budget Meeting - Staff		x		x	x
March 25th	State Final Revenue Projections - Property Tax			x		x
April 4th	Budget Meeting - Staff		x		x	x
April 5th & 6th	Board Tentative Budget Hearings	x	x	x	x	x
April 15th	Tentative Budget to State			x		x
May 5th	Board meeting - Discussion/Direction	x		x	x	
May 16th	Board Public Hearing - Adopt Final Budget	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 County Commissioners have overall fiscal responsibility.

Budgetary Basis

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

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

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

Budget Guidelines

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

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

Strategic Issues, Goals, and Objectives

MISSION STATEMENT

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

VALUES

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

The Board of County Commissioners is currently in the process of updating Strategic Priorities, Goals, and Objectives for the next three years.

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 FY10-11 authorized personnel.
4. Total departmental Services & Supplies budgets are not to increase from the current year's (FY10-11) 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 FY10-11 total adopted budget. Requests for authorization to increase the total adopted budget above the FY10-11 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. The County's contribution toward health insurance (employee only and employee plus dependent) will remain at FY10-11 amounts, with the exception of PPO Core employee only coverage. Any increases to the premiums during the 2nd half of FY11-12 will be paid by employees.
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 FY10-11.
8. The July 1, 2011 PERS increase in the percentage rate of the retirement contribution will be shared equally by the County and the employee. To do this, the County will budget for the full amount of the increase toward the new PERS rate (2.75% for public safety employees and 2.25% for general employees) within the PERS benefit expenditure account. To share in the cost, salary/wages budgets will be developed with a 1.375% decrease in compensation for public safety employees and a 1.125% decrease for general employees.

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:

- a) identify the areas where the County is already reasonably strong in terms of protecting its financial condition;
- b) identify existing or emerging problems in revenue sources, management practices, infrastructure conditions, and future funding needs;
- c) 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;
- d) review management actions taken during the last budget cycle; and
- e) 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); see "Reserves Policy"
 - 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 equal to or less than projected 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.
- No new personnel should be included in your base budget.

Operating Budget Policy #7:

Services & Supplies

- Total departmental Services & Supplies budgets are not to increase from the current year's total adopted budget. If you have to make an increase to an account please try to reduce a subsequent account's budget by the same amount. Please do not submit budgeted amounts greater than the prior fiscal years total adopted budget. Requests to increase the total adopted budget above the prior fiscal years levels are to be made via a memorandum sent to the Management Analyst outlining and justifying your request.

Operating Budget Policy #8:

Capital Projects

- 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. Requests to include/increase Capital Outlay budget above the prior fiscal year levels are to be made via a detailed memorandum explaining the obligation and/or circumstances.
- For other funds budgeting Capital Outlay a detailed explanation should be provided in the narrative portion of the budget input.

Operating Budget Policy #9:

Use of Interest on Investment Earnings

- The amount of interest on investment earnings fluctuates depending on both the interest rate and the amount invested. It is not advisable for the County to rely on this source of revenue to fund ongoing operations given the significant fluctuations in interest earnings. Therefore, the amount of interest earnings that can be budgeted to fund operations for the next fiscal year is limited to the estimated interest earnings that would be generated from the lowest interest rate and lowest investment amount in the preceding five fiscal years by fund. Any amount in excess can only be used to fund one-time purchases or placed in an appropriate reserve account for future one-time purchases.

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.
- No Professional service contracts in excess of \$25,000 may be awarded without the approval of the Commissioners. The County Manager may approve contracts between \$10,000 and \$25,000. Contracts less than \$10,000 may be approved at the Department level.
- The Commissioners must approve all leases involving County real property.
- The Commissioners may delegate approval authority to the County Manager, as they deem appropriate for any procurement.
- Sole source procurement requires the approval of the Commissioners.
- Any procurement may be brought to the Board for approval.

ACCOUNTING POLICIES

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

Accounting Policy #1:*Accounting System & Standards*

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

It is the county's objective that the statements receive an unqualified opinion from the independent auditors each year.

- Accounts receivable due to the County shall be recorded in accordance with generally accepted accounting principles and delinquent accounts pursued in accordance with administrative policies.

Accounting Policy #2:*Fund Structure*

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

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. (FY09-10 amount is \$1,026,158).
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.
Fund: Self Insurance Fund

Newly Established Reserves

Extraordinary Maintenance Fund Reserves

- This reserve is set aside specifically for extraordinary maintenance, repair or improvement of capital projects or facilities that replace capital projects with in the General Fund or any fund contributing to the reserve amount. Repairs, maintenance or improvements should not incur more than once every five years to maintain operating condition. The Extraordinary Maintenance Fund was established in FY98-99 under NRS 354-6105. The recommended level for these reserves is \$1,000,000.

Funds: Extraordinary Maintenance Fund

Stabilization Fund Reserves

- This reserve is set aside only for expenses incurred as a result of a natural disaster causing severe damage to property or injury to or the death of persons. The balance in this fund may not exceed 10 percent of the expenditures from the general fund for the previous fiscal year. This reserve was established under NRS 354-6115. The recommended level for these reserves is \$500,000.

Funds: Stabilization Fund

Redevelopment Agency Reserves

- Various County funds have made a long-term loan to the Redevelopment Agency. This reserve represents the amount of the outstanding loan owed to the lending fund. Upon repayment of these loans, this reserve will change from being an amount that is receivable and will be in the form of actual cash reserves available for other purposes specific to the fund, for example, to reduce un-funded uncompensated absences or post employment benefits liabilities, which could then be reserved in the Self Insurance Fund.

Funds: General Fund, Self Insurance Fund, Self Insurance Dental Fund, Medical Assistance to Indigents Fund

Tax Rate Shortfall Reserve

- These reserves are from the General Fund and provide a funding mechanism for any revenue shortfall in the required funding from an Interlocal agreement with Douglas County, in the event that the tax revenue generated for that particular fund is lower than the agreement. Examples include the Western Nevada Regional Youth Fund and the China Spring Youth Camp Fund.

Fund: General Fund

Employee Fitness Reserves

- This reserve will be used to replace fitness equipment located in the employee fitness center deemed unsafe or damaged. There is no reserve level established for this account although it is recommended that the Loss Control Excellence Award (LCOA) from POOL/PACT be designated for this.

Funds: Self Insurance

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 with 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 the extent possible given rate considerations, fully recover all direct and indirect costs under its control through user fees, connection fees and related charges. The goal is for each utility 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. The Board may utilize other available funding sources in accordance State law to assist the enterprise funds with operating and capital needs to keep rates at levels deemed acceptable to the Board.
- 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 \$2,718,250,124 for FY11-12. 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. FY11-12 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at \$33,876,234, 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.

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 FY11-12. 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 FY11-12 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 Tax revenues are capped at 3.0% growth for the residential and currently 5.7% for commercial, industrial and multifamily. The majority of secured property will be capped at the 3.0% number, approximately 71.4%. The remaining 28.6% is capped at 5.7%. Sales, rate increases is 3.77%, plus new construction. The prior six months data indicated some strength in the market. Our forecast assumes an increase of 5%, using existing abatement. Ad valorem revenue growth for the period fiscal year 2014 through fiscal year 2017 is assumed to be 3.77%.
2. Current property tax collections will continue at 92% and, when combined with delinquent collections, will reach 99%.
3. State Consolidated Tax revenues estimated to increase slightly in FY11-12. A consistent increase of at least 2.0% is estimated in future fiscal years. Each component of State Consolidated Tax has been estimated.

- **Basic City County Relief Tax (BCCRT)** – This tax is ½% of the 6.5% statewide sales/use tax rate and is distributed to the county where the company is located and is estimated to remain flat.
- **Supplemental City-County Relief Tax (SCCRT)** – The SCCRT tax is the County's guaranteed portion of CTX revenue. This revenue is 1.75% of the 6.5% statewide sales/use tax rate and is distributed back to the counties based on a statutory distribution formula. The first tier formula factors In and Out of State tax collections, Consumer Pricing Index (CPI), and population. This tax will change depending on the change of the three factors mentioned above, in the prior two fiscal years. Change in SCCRT distribution is the difference in State tax collections or the difference in population and CPI, whichever is the lowest. Based on reported In and Out of State collections increasing by 6.5% the lower option for this formula is the 1.37% growth in population and Federal Reserve inflation target of 2%. We estimate SCCRT increase by 3.3%, per State Demographer.
- **Cigarette Tax and Liquor Tax** – this tax revenue is estimated to decline over the projection period based on prior year's trend.
- **Real Property Transfer Tax (RPPT)** – This tax is 55 cents per every \$500 of value on real property transfers. Real property annual assessed valuation is estimated to slightly increase from FY11-12. Therefore the RPPT revenue is estimated to remain flat from FY10-11 actuals.
- **Government Services Tax (GST)** – This tax is collected by the Department of Motor Vehicles and is based on the value of motor vehicle at the time of registration. Currently the average age of vehicles is 5 to 8 years. With collection of the tax peaking in FY06-07 and the decrease each year since, we have estimated an increase in this area for the next 2 to 3 fiscal years. This would represent vehicle replacements from the average population.

4. Gaming Revenues is estimated to decrease 3.0% in FY12-13 and FY13-14 but a projected growth 1.0% in later fiscal years.
5. Overall Licenses & Permit revenues will remain constant and possibly increase in FY13-14 through FY16-17. 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 remain constant in future fiscal years mirroring the current economy.
9. Personnel Services forecast is based on the current salary and benefit status with no merit increases or colas implemented. Health insurance contribution will remain flat. This projection assumes any Health insurance cost increases will be passed to the employee. An increase in PERS contribution is expected in FY13-14 at 2.0% and FY15-16 at 5%. Lastly, workers comp rates are estimated to increase 12% each year.
10. Services and Supplies forecast includes the current State Impact passed during the 2011 Legislative Session for Consumer Health/Environmental Health, Children Mental Health, Youth Parole Services, and Juvenile Justice Programs totaling at least \$516,000. An increase in contract for outside auditing and financial statement preparation is also considered in the amount of \$16,000. It is typical that projects beginning in one fiscal year and is not completed within that year will be schedule for completion and expended into the next fiscal year. This event is also estimated for each of the years at \$145,000.
11. As a contribution to the FY11-12 budget deficit the Douglas County Sheriff's Office did not request the purchase of vehicles for their department. In the past the General Fund has purchased vehicles totaling at least \$300,000. This purchase event is anticipated in the 5 year forecast
12. Transfers out will remain constant due to the continued support of emergency operations, parks, and senior services.
13. A Contingency of 3% and a Fund Balance of 8.3% of operating revenues will be maintained.

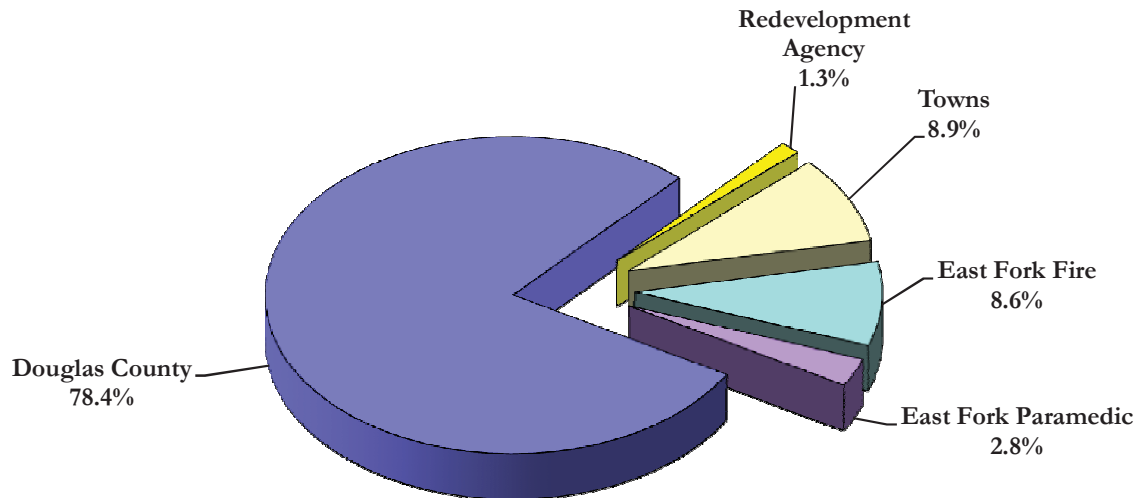
General Fund Five-Year Operating Budget Projections

General Fund	2011-12 Estimated	2012-13 Projected	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected
Current Operating Revenue:						
1 Property Tax	16,405,894	17,226,189	17,875,616	18,549,527	19,248,844	19,974,525
2 State Consolidated Taxes	9,746,139	10,194,835	10,479,455	10,762,279	10,986,851	11,218,603
Licenses & Permits	3,217,000	3,217,000	3,233,085	3,265,416	3,298,070	3,331,051
Gaming	885,000	858,450	859,308	860,168	861,028	861,889
Intergovernmental	1,501,500	1,502,251	1,503,002	1,503,753	1,504,505	1,505,258
Charges for Service	3,459,832	3,191,137	3,095,403	3,002,541	2,912,465	2,825,091
3 Fines & Forfeitures	968,750	968,750	968,750	968,750	968,750	968,750
Miscellaneous	300,776	300,776	300,776	300,776	300,776	300,776
Transfers In	75,000	75,000	75,000	75,000	75,000	75,000
Current Revenue	36,559,891	37,534,387	38,390,396	39,288,210	40,156,289	41,060,942
Total Operating Resources	36,559,891	37,534,387	38,390,396	39,288,210	40,156,289	41,060,942
Requirements						
Operating:						
4 Personnel Services	27,061,885	27,850,824	28,547,094	29,260,771	30,092,290	30,844,597
3 Services & Supplies	7,356,971	8,077,531	8,224,642	8,374,695	8,527,748	8,683,863
5 Capital Outlay	-	300,000	300,000	300,000	300,000	300,000
Total Operating	34,418,856	36,228,355	37,071,736	37,935,466	38,920,038	39,828,460
Non-Operating:						
Transfers Out	2,263,779	2,263,779	2,263,779	2,263,779	2,263,779	2,263,779
Contingency	510,678	1,086,851	1,112,152	1,138,064	1,167,601	1,194,854
Total Non-Operating	2,774,457	3,350,630	3,375,931	3,401,843	3,431,380	3,458,633
Total Requirements	37,193,313	39,578,985	40,447,667	41,337,309	42,351,419	43,287,093
Surplus/(Deficit) per Policy	(633,422)	(2,044,597)	(2,057,271)	(2,049,099)	(2,195,130)	(2,226,151)

The FY11-12 Budget

This section provides a general financial overview of the FY11-12 Douglas County budget through the use of charts and graphs. Section V: Fund Summaries provides historical information on every fund included in the budget.

**FY11-12 Budget by Agency—\$154,937,951
(WITH ending fund balance/reserves)**



FY11-12 Adopted Budget

Combined Fund Statement

County Funds	7/1/2011 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Total Available Resources	Operating Budget	Capital Projects
General	5,670,351	36,654,893	75,000	-	42,400,244	34,045,189	-
Stabilization	357,000	4,000	-	-	361,000	-	-
NV Cooperative Extension	155,738	252,539	-	-	408,277	244,247	136,430
Airport	654,039	824,450	-	-	1,478,489	647,880	75,603
Douglas County Water District	5,803	72,936	-	-	78,739	70,745	-
Solid Waste	1,833,051	505,000	-	-	2,338,051	274,175	-
MV Accident Indigent	-	378,810	-	-	378,810	378,810	-
Medical Assistance to Indigents	4,633,031	2,057,495	-	-	6,690,526	2,057,495	-
Social Services	731,092	1,444,023	-	-	2,175,115	1,406,854	-
Law Library	1,596	20,600	-	-	22,196	19,943	-
Road Operating	762,396	1,156,295	191,000	-	2,109,691	1,304,966	-
Room Tax	1,625,947	8,348,525	1,173,897	-	11,148,369	8,837,862	300,000
Tahoe-Douglas Trans. Dist.	30,724	429,000	-	-	459,724	139,841	-
Justice Court Admin. Assess.	5,756	66,500	-	-	72,256	64,552	-
China Spring Youth Camp	250,000	3,293,903	19,501	-	3,563,404	3,313,404	-
WNRVC	271,287	500,237	-	-	771,524	367,661	-
Erosion Control	-	862,564	5,000	-	867,564	5,000	862,564
911 Emergency Services	595,234	1,465,717	321,986	-	2,382,937	1,735,130	-
911 Surcharge	166,683	152,000	-	-	318,683	120,000	-
Senior Services	81,472	721,264	455,895	-	1,258,631	1,155,670	-
Self Insurance	2,749,233	3,124,002	-	-	5,873,235	3,075,030	-
Dental Insurance	777,019	438,576	-	-	1,215,595	438,000	-
Motor Pool/Veh Maintenance	1,001,030	264,308	-	1,193,223	2,458,561	304,558	-
Ridgeview Water	38,143	100	-	-	38,243	-	-
Zephyr Water	289,392	745,154	-	-	1,034,546	534,600	-
West Valley Water	612,950	594,309	62,500	-	1,269,759	400,930	-
East Valley Water	2,136,793	2,059,168	62,500	-	4,258,461	1,203,007	-
Cave Rock Water	89,081	965,667	-	-	1,054,748	565,737	-
Skyland Water	90,490	488,088	-	-	578,578	331,419	-
Foothill Water	569,561	213,411	-	-	782,972	211,812	-
Sheridan Acres Water Utility	-	272,000	269,960	-	541,960	197,550	-
Regional Water Fund	-	7,075,000	-	-	7,075,000	-	6,950,000
Sewer Utility	2,142,056	2,434,212	-	-	4,576,268	1,580,237	-
Extraordinary Maintenance	640,884	9,000	-	-	649,884	-	-
Ad Valorem Capital Projects	3,317,060	1,307,820	-	-	4,624,880	92,302	-
County Construction	625,375	320,000	100,000	-	1,045,375	320,000	-
Regional Transportation	1,212,592	813,853	-	-	2,026,445	668,559	62,000
Co. Debt/Other Resources	847,322	23,500	2,238,294	-	3,109,116	6,450	-
Total County	34,970,181	80,358,919	4,975,533	1,193,223	121,497,856	66,119,615	8,386,597

FY11-12 Adopted Budget

Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/12 End Bal/Reserves		Total Appropriation	Deficit
					Reserves	8.3% Fund Balance		
-	510,678	34,555,867	2,263,779	-	2,820,641	2,759,957	42,400,244	(89,753)
-	-	-	-	-	-	361,000	361,000	-
-	7,327	388,004	-	-	-	20,273	408,277	(135,465)
-	19,436	742,919	-	-	681,796	53,774	1,478,489	-
-	2,122	72,867	-	-	-	5,872	78,739	-
-	8,225	282,400	161,278	-	1,871,616	22,757	2,338,051	-
-	-	378,810	-	-	-	-	378,810	-
-	-	2,057,495	-	-	4,633,031	-	6,690,526	-
-	33,669	1,440,523	3,500	-	637,940	93,152	2,175,115	-
-	598	20,541	-	-	-	1,655	22,196	-
-	39,149	1,344,115	-	-	657,264	108,312	2,109,691	3,180
-	73,031	9,210,893	308,220	-	1,225,891	403,365	11,148,369	3,309
-	2,106	141,947	287,052	-	19,070	11,655	459,724	1
-	1,948	66,500	-	-	-	5,756	72,256	-
-	-	3,313,404	-	-	-	250,000	3,563,404	-
-	-	367,661	-	-	373,614	30,249	771,524	-
-	-	867,564	-	-	-	-	867,564	-
-	52,054	1,787,184	-	-	451,737	144,016	2,382,937	-
-	3,600	123,600	-	-	185,123	9,960	318,683	-
-	21,489	1,177,159	-	-	-	81,472	1,258,631	-
-	-	3,075,030	-	-	2,798,205	-	5,873,235	-
-	-	438,000	-	-	777,595	-	1,215,595	-
-	-	304,558	-	1,193,223	960,780	-	2,458,561	(40,250)
12,017	-	12,017	-	-	26,226	-	38,243	(11,917)
142,656	-	677,256	-	-	357,290	-	1,034,546	-
136,857	-	537,787	-	-	731,972	-	1,269,759	-
797,185	-	2,000,192	-	-	2,258,269	-	4,258,461	-
213,803	-	779,540	-	-	275,208	-	1,054,748	-
111,620	-	443,039	-	-	135,539	-	578,578	-
96,918	-	308,730	269,960	-	204,282	-	782,972	(365,279)
50,405	-	247,955	-	-	294,005	-	541,960	-
-	-	6,950,000	125,000	-	-	-	7,075,000	-
757,654	-	2,337,891	-	-	2,238,377	-	4,576,268	-
-	-	-	-	-	649,884	-	649,884	-
-	-	92,302	1,328,979	-	3,203,599	-	4,624,880	(113,461)
-	-	320,000	-	-	725,375	-	1,045,375	-
-	-	730,559	227,765	-	1,068,121	-	2,026,445	(144,471)
2,218,591	-	2,225,041	-	-	884,075	-	3,109,116	-
4,537,706	775,432	79,819,350	4,975,533	1,193,223	31,146,525	4,363,225	121,497,856	(894,106)

FY11-12 Adopted Budget

Combined Fund Statement (continued)

Redevelopment Agency Funds	7/1/2011 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
DC Redevelopment Admin	132,445	2,059,266	-	-	2,191,711	68,933	-
DC Redevelopment Capital	(2,228,679)	10,000	2,000,000	-	(218,679)	207,619	1,639,250
Total Redevelopment	(2,096,234)	2,069,266	2,000,000	-	1,973,032	276,552	1,639,250
Fire & Paramedic District Funds							
East Fork Fire	1,902,357	10,142,711	-	-	12,045,068	10,587,220	6,500
East Fork Fire Emergency	867,096	5,000	-	-	872,096	-	-
East Fork Equipment Reserves	78,933	2,500	80,000	-	161,433	-	-
East Fork Construction Reserves	72,215	-	-	-	72,215	-	-
East Fork Paramedic	309,579	4,102,321	-	-	4,411,900	4,210,205	-
East Fork Fire Debt Service	1,661	-	110,491	-	112,152	-	-
Total Fire/Paramedic	3,231,841	14,252,532	190,491	-	17,674,864	14,797,425	6,500
Town Funds							
Gardnerville Town	223,397	1,270,970	-	-	1,494,367	918,865	156,000
Gardnerville Health/Sanitation	229,254	837,900	21,213	-	1,088,367	816,391	-
Gardnerville Debt	365	300	144,433	-	145,098	200	-
Gardnerville Ad Val Cap Projects	107,549	46,714	-	-	154,263	-	-
Genoa Town	64,125	544,548	-	-	608,673	520,684	-
Genoa Ad Val Capital Projects	3,633	1,841	-	-	5,474	-	-
Genoa Construction Reserves	95,690	2,000	-	-	97,690	-	-
Minden Town	99,258	1,323,640	100,000	-	1,522,898	841,309	-
Minden Ad Val Capital Projects	64,897	47,947	-	-	112,844	-	-
Minden Trash	308,960	677,000	-	-	985,960	487,643	-
Minden Cap Equip/Construction	1,541,166	20,000	587,482	-	2,148,648	-	140,000
Minden Wholesale Water	-	792,074	-	-	792,074	721,416	50,000
Minden Water	3,400,225	1,235,619	-	-	4,635,844	942,159	-
Total Towns	6,138,519	6,800,553	853,128	-	13,792,200	5,248,667	346,000
Total All Funds	42,244,307	103,481,270	8,019,152	1,193,223	154,937,951	86,442,259	10,378,347

FY11-12 Adopted Budget

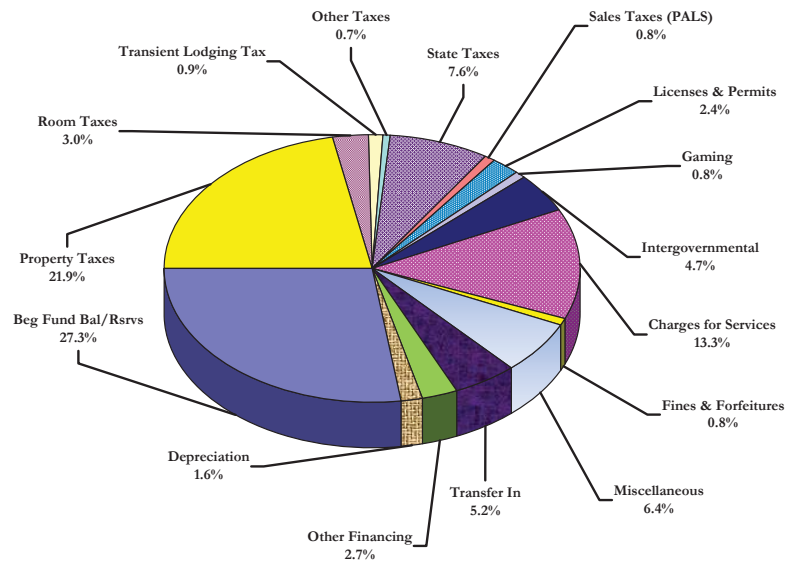
Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/11 End Bal/Reserves		Total Appropriation	Deficit
					Reserves	8.3% Fund Balance		
	2,068	71,001	2,000,000	-	120,710	-	2,191,711	(11,735)
101,250	-	1,948,119	-	-	(2,166,798)	-	(218,679)	61,881
101,250	2,068	2,019,120	2,000,000	-	(2,046,088)	-	1,973,032	50,146
								Deficit/ Surplus
-	316,552	10,910,272	190,491	-	-	944,305	12,045,068	(958,052)
-	-	-	-	-	-	872,096	872,096	5,000
-	-	-	-	-	-	161,433	161,433	82,500
-	-	-	-	-	-	72,215	72,215	-
-	450	4,210,655	-	-	-	201,245	4,411,900	(108,334)
110,491	-	110,491	-	-	-	1,661	112,152	-
110,491	317,002	15,231,418	190,491	-	-	2,252,955	17,674,864	(978,886)
-	27,662	1,102,527	122,982	-	-	268,858	1,494,367	45,461
21,213	-	837,604	-	-	-	250,763	1,088,367	21,509
144,434	-	144,634	-	-	-	464	145,098	99
-	-	-	42,664	-	-	111,599	154,263	4,050
-	15,540	536,224	-	-	-	72,449	608,673	8,324
-	-	-	-	-	-	5,474	5,474	1,841
-	-	-	-	-	-	97,690	97,690	2,000
-	24,984	866,293	587,482	-	-	69,123	1,522,898	(30,135)
-	-	-	-	-	-	112,844	112,844	47,947
-	-	487,643	100,000	-	-	398,317	985,960	89,357
-	-	140,000	-	-	-	2,008,648	2,148,648	467,482
-	-	771,416	-	-	20,658	-	792,074	20,658
-	-	942,159	-	-	-	3,693,685	4,635,844	293,460
165,647	68,186	5,828,500	853,128	-	20,658	7,089,914	13,792,200	972,053
4,915,094	1,162,688	102,898,388	8,019,152	1,193,223	29,121,095	13,706,094	154,937,951	(850,793)

All Funds

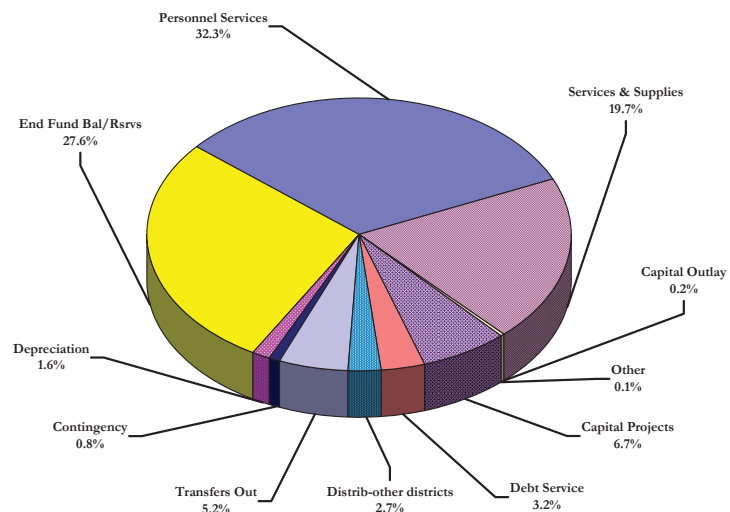
FY11-12 Resources

Property Taxes	\$33,876,234
Room Taxes	4,634,125
Transient Lodging Tax	1,442,250
Other Taxes	1,128,295
State Taxes	11,777,804
Sales Taxes (PALS)	1,300,000
Licenses & Permits	3,650,000
Gaming	1,255,540
Intergovernmental	7,345,871
Charges for Services	20,567,575
Fines & Forfeitures	1,198,250
Miscellaneous	9,851,206
Transfer In	7,997,939
Other Financing	4,241,418
Depreciation	2,427,138
Beg Fund Bal/Rsrvs	42,244,307
Total	\$154,937,951



FY11-12 Requirements

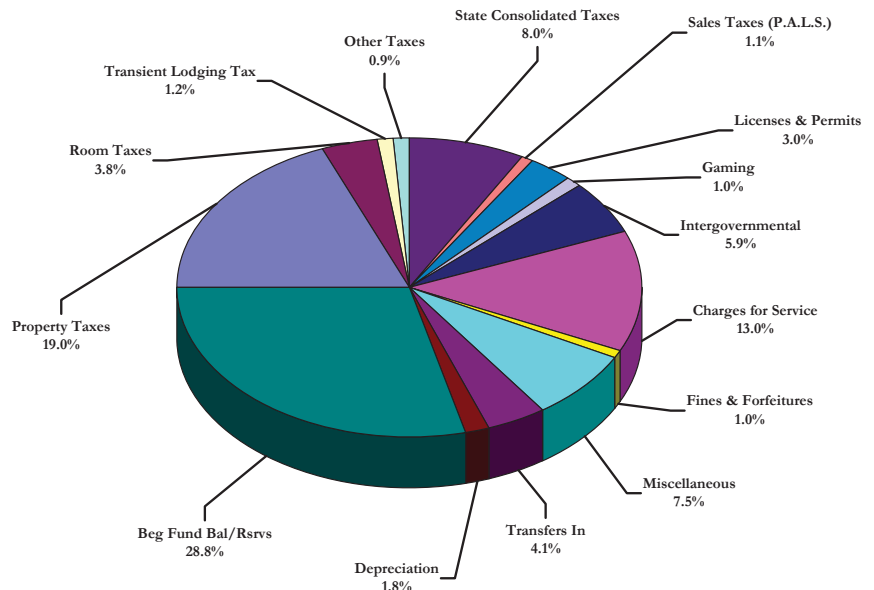
Personnel Services	\$50,046,688
Services & Supplies	30,469,003
Capital Outlay	296,668
Other	132,233
Capital Projects	10,378,347
Debt Service	4,915,094
Distrib-other districts	4,195,205
Transfers Out	8,019,152
Contingency	1,162,688
Depreciation	2,495,685
End Fund Bal/Rsrvs	42,827,188
Total	\$154,937,951



County Funds

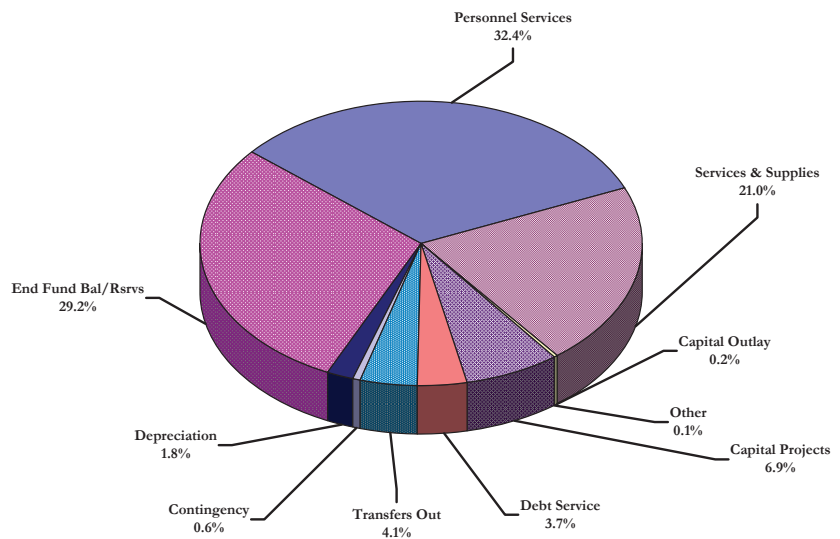
FY11-12 Resources

Property Taxes	\$23,051,297
Room Taxes	4,634,125
Transient Lodging Tax	1,442,250
Other Taxes	1,128,295
State Consolidated Tax	9,746,139
Sales Taxes (P.A.L.S.)	1,300,000
Licenses & Permits	3,650,000
Gaming	1,185,000
Intergovernmental	7,204,569
Charges for Service	15,734,425
Fines & Forfeitures	1,198,250
Miscellaneous	9,099,473
Transfers In	4,975,533
Depreciation	2,153,319
Beg Fund Bal/Rsrvs	34,970,181
Total	\$121,497,855



FY11-12 Requirements

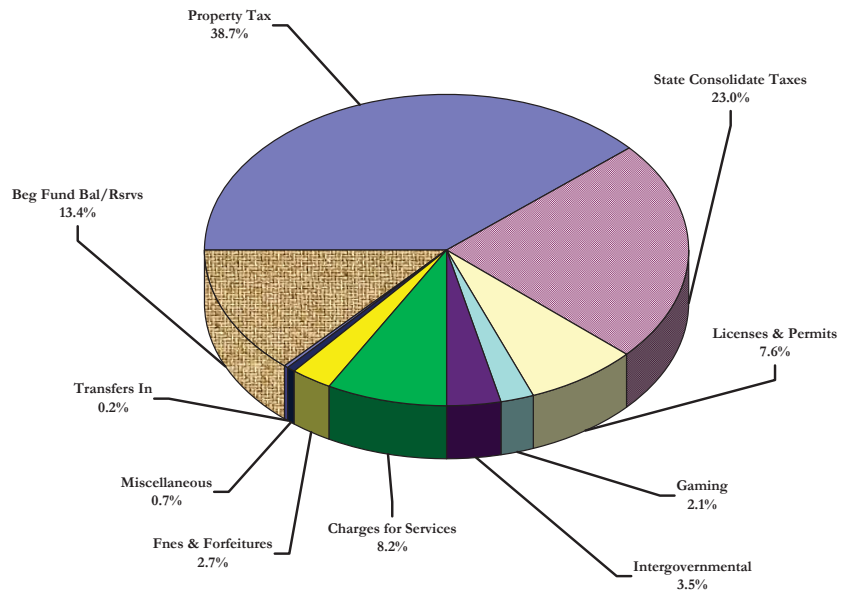
Personnel Services	\$39,331,577
Services & Supplies	25,465,541
Capital Outlay	230,168
Other	132,233
Capital Projects	8,386,597
Debt Service	4,537,706
Transfers Out	4,975,533
Contingency	775,432
Depreciation	2,153,319
End Fund Bal/Rsrvs	35,509,750
Total	\$121,497,855



County General Fund

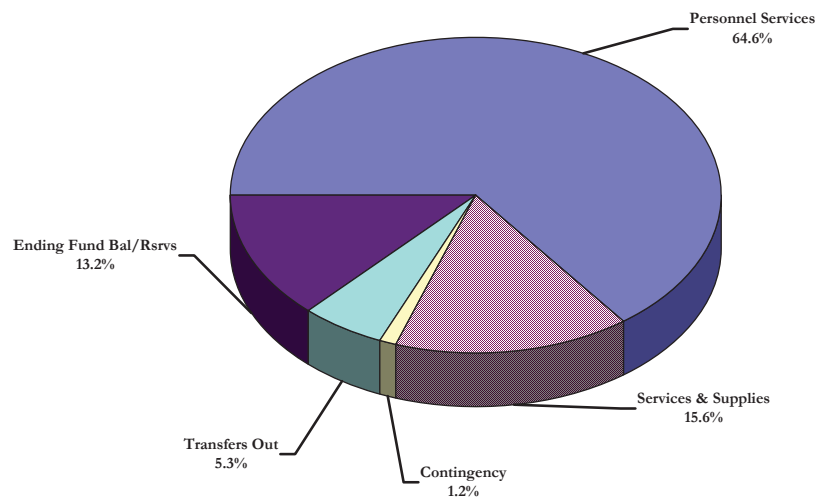
FY11-12 Resources

Property Tax	\$16,405,894
State Consolidate Taxes	9,746,139
Licenses & Permits	3,217,000
Gaming	885,000
Intergovernmental	1,501,500
Charges for Services	3,459,832
Fnes & Forfeitures	1,138,750
Miscellaneous	300,778
Transfers In	75,000
Beg Fund Bal/Rsrvs	5,670,351
Total	\$42,400,244



FY11-12 Requirements

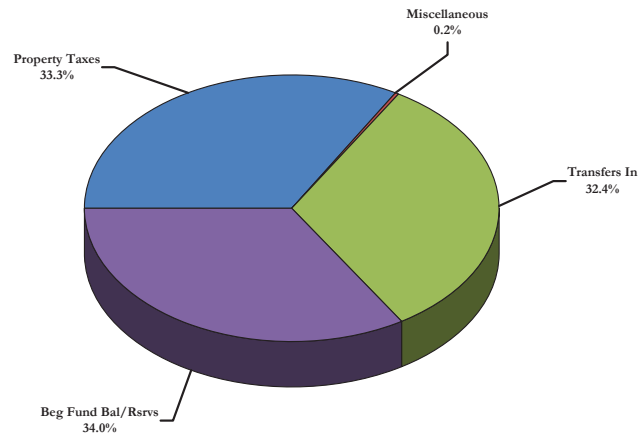
Personnel Services	\$27,410,884
Services & Supplies	6,634,305
Contingency	510,678
Transfers Out	2,263,779
Ending Fund Bal/Rsrvs	5,580,598
Total	\$42,400,244



Redevelopment Agency Funds

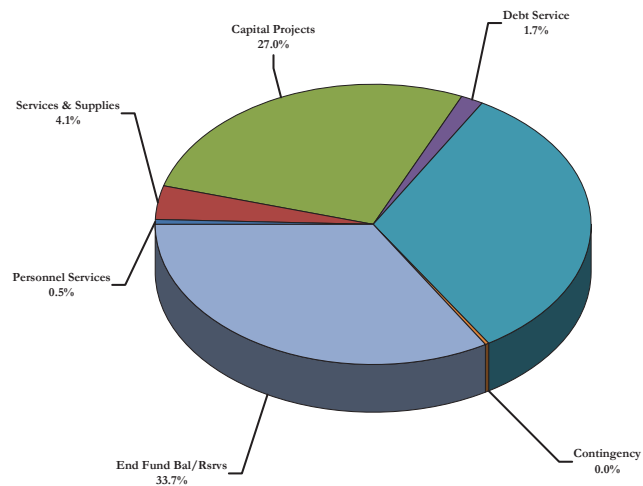
FY11-12 Resources

Property Taxes	\$2,054,266
Miscellaneous	15,000
Transfer In	2,000,000
Beg Fund Bal/Rsrvs	(2,096,234)
Total	\$1,973,032



FY11-12 Requirements

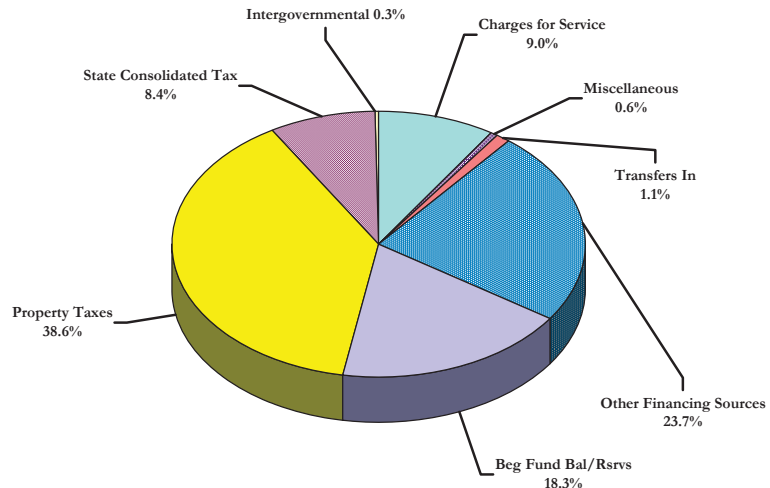
Personnel Services	\$28,578
Services & Supplies	247,974
Capital Projects	1,639,250
Debt Service	101,250
Transfer Out	2,000,000
Contingency	2,068
End Fund Bal/Rsrvs	(2,046,088)
Total	\$1,973,032



Fire/Paramedic District Funds

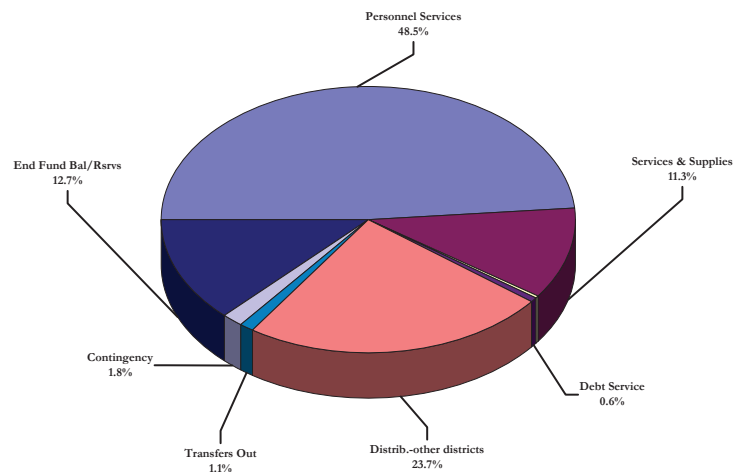
FY11-12 Resources

Property Taxes	\$6,827,575
State Consolidated Tax	1,480,953
Intergovernmental	49,000
Charges for Services	1,592,376
Miscellaneous	107,423
Transfers In	190,491
Other Financing Source	4,195,205
Beg Fund Bal/Rsrvs	3,231,841
Total	\$17,674,864



FY11-12 Requirements

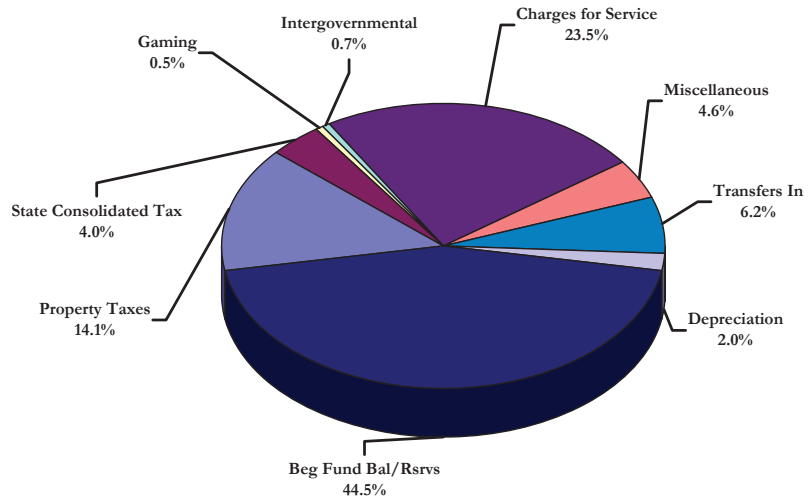
Personnel Services	\$8,569,315
Services & Supplies	1,997,405
Capital Outlay	35,500
Capital Projects	6,500
Debt Service	110,491
Distrib.-other districts	4,195,205
Transfers Out	190,491
Contingency	317,002
End Fund Bal/Rsrvs	2,252,955
Total	\$17,674,864



Gardnerville, Genoa and Minden Town Funds

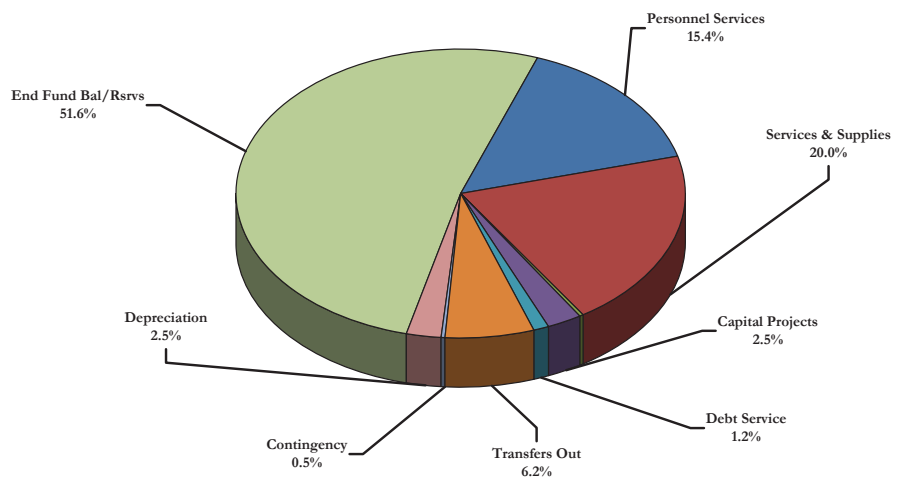
FY11-12 Resources

Property Taxes	\$1,943,096
State Consolidated Tax	550,712
Gaming	70,540
Intergovernmental	92,302
Charges for Services	3,240,774
Miscellaneous	629,310
Transfers In	831,915
Other Financing Source	21,213
Depreciation	273,819
Beg Fund Bal/Rsrvs	6,138,519
Total	\$13,792,200



FY11-12 Requirements

Personnel Services	\$2,117,218
Services & Supplies	2,758,083
Capital Outlay	31,000
Capital Projects	346,000
Debt Service	165,647
Transfers Out	853,128
Contingency	68,186
Depreciation	342,366
End Fund Bal/Rsrvs	7,110,572
Total	\$13,792,200



Assessed Value and Property Tax Rates

Douglas County		2009-10	2010-11	2011-12	Change 11 to 12
Valuation		3,357,029,719	2,955,966,285	2,718,250,124	(0.0804)
Tax Rates:					
General Fund *		0.7619	0.7666	0.8332	0.0869
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 **		0.0253	0.0298	0.0337	0.1309
China Spring Youth Camp**		0.0033	0.0038	0.0041	0.0789
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	0.0300	(0.4000)
Douglas County Total		1.0730	1.0827	1.1335	0.0469
Towns					
Gardnerville	Valuation	201,194,901	157,178,869	145,356,459	(0.0752)
	Tax Rate *	0.5847	0.6699	0.6677	(0.0033)
Genoa	Valuation	14,484,120	12,243,368	11,880,666	(0.0296)
	Tax Rate *	0.4053	0.3929	0.3929	-
Minden	Valuation	187,246,259	149,811,275	137,806,446	(0.0801)
	Tax Rate *	0.7114	0.7126	0.6677	(0.0630)
East Fork Fire/Paramedic					
Fire *	Valuation	1,972,582,525	1,719,954,333	1,572,265,696	(0.0859)
	Tax Rate *	0.3316	0.3329	0.3282	(0.0141)
Paramedic *	Valuation	2,048,201,425	1,719,954,333	1,572,265,696	(0.0859)
	Tax Rate *	0.1580	0.1592	0.1592	-

* 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		2009-10	2010-11	2011-12	Change 11 to 12
Douglas County School	Valuation	3,357,029,719	2,955,966,285	2,718,250,124	(0.0804)
	Tax Rate **	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	3,357,029,719	2,955,966,285	2,718,250,124	(0.0804)
	Tax Rate	0.1000	0.1000	0.1000	-
State	Valuation	3,357,029,719	2,955,966,285	2,718,250,124	(0.0804)
	Tax Rate	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	1,308,828,294	1,236,011,952	1,145,984,428	(0.0728)
	Tax Rate *	0.5881	0.5881	0.5881	-
Tahoe-Douglas Fire Safe	Valuation	1,308,828,294	1,236,011,952	1,145,984,428	(0.0728)
	Tax Rate *	0.0500	0.0500	0.0500	-
Tahoe-Douglas Sanitation	Valuation	677,532,113	667,942,967	612,657,137	(0.0828)
	Tax Rate *	0.0350	0.0350	0.0350	-
Logan Creek GID	Valuation	7,003,851	6,998,957	6,387,048	(0.0874)
	Tax Rate *	0.6737	0.7390	0.6722	(0.0904)
Cave Rock GID	Valuation	26,487,356	24,220,313	23,644,402	(0.0238)
	Tax Rate *	0.4012	0.4116	0.3824	(0.0709)
Lakeridge GID	Valuation	27,190,391	26,941,597	23,422,508	(0.1306)
	Tax Rate *	0.1508	0.1633	0.1307	(0.1996)
Skyland GID	Valuation	92,341,698	87,404,652	73,819,972	(0.1554)
	Tax Rate *	0.1103	0.0731	0.0731	-
Zephyr Cove GID	Valuation	23,760,940	23,399,620	19,306,528	(0.1749)
	Tax Rate *	0.1000	0.1000	0.1000	-
Zephyr Heights GID	Valuation	42,298,855	41,951,349	38,266,595	(0.0878)
	Tax Rate *	0.2798	0.2798	0.2798	-
Zephyr Knolls GID	Valuation	10,132,183	10,071,087	9,200,574	(0.0864)
	Tax Rate *	0.5371	0.5528	0.5220	(0.0557)
Elkpoint Sanitary	Valuation	40,447,109	40,182,218	33,070,672	(0.1770)
	Tax Rate *	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	12,026,882	9,976,979	9,671,948	(0.0306)
	Tax Rate *	0.4278	0.4039	0.4864	0.2043
Carson Water Subconservancy	Valuation	2,106,049,890	1,777,157,010	1,621,872,741	(0.0874)
	Tax Rate *	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	1,955,558,522	1,644,612,982	1,501,972,022	(0.0867)
	Tax Rate *	0.0333	0.0345	0.0345	-
East Fork Swimming Pool	Valuation	2,047,953,660	1,719,706,463	1,572,017,931	(0.0859)
	Tax Rate *	0.1645	0.1645	0.1645	-
Indian Hills GID	Valuation	136,783,742	118,741,208	108,702,996	(0.0845)
	Tax Rate *	0.8041	0.8041	0.7901	(0.0174)
Kingsbury GID	Valuation	271,008,362	245,341,521	224,425,712	(0.0853)
	Tax Rate *	0.4410	0.5183	0.4258	(0.1785)
Minden/Gardnerville Sanitation	Valuation	388,441,160	306,990,144	283,162,905	(0.0776)
	Tax Rate *	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	286,875,387	235,566,978	217,838,683	(0.0753)
	Tax Rate *	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	44,062,544	33,494,643	31,515,485	(0.0591)
	Tax Rate *	0.7465	0.8852	0.7114	(0.1963)

* 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.

- BLANK PAGE -

Douglas County Fund Summaries

This section includes a brief description and financial summary of each of the sixty-two 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, Sheridan Acres Water Utility, Regional Water Fund, Sewer Utility Fund, Gardnerville Health & Sanitation Fund, Minden Health & Sanitation Fund, Minden Water Fund, Minden Wholesale Water Utility 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 forty County funds, the three Redevelopment Agency funds, the six funds of the Fire and Paramedic Districts, and the thirteen Town funds.

All Funds Combined	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Beginning Fund Balance/Reserves	58,568,339	40,454,736	42,244,307	1,789,571	4.4%
Current Revenue					
1 Property Taxes	32,190,428	33,134,560	33,876,234	741,674	2.2%
Room Taxes	4,924,194	4,395,500	4,634,125	238,625	5.4%
2 Transient Lodging License Tax	-	-	1,442,250	1,442,250	n/a
Other Taxes (Gas/Road/Res.Constr)	1,279,786	1,174,650	1,128,295	(46,355)	-3.9%
State Consolidated Tax	14,091,197	12,628,097	11,777,804	(850,293)	-6.7%
Sales Taxes (P.A.L.S.)	1,315,182	1,300,000	1,300,000	-	0.0%
Licenses & Permits	3,746,543	3,795,000	3,650,000	(145,000)	-3.8%
Gaming	1,290,847	1,370,540	1,255,540	(115,000)	-8.4%
Intergovernmental	10,426,614	9,595,362	7,345,871	(2,249,491)	-23.4%
Charges for Service	20,310,744	20,279,233	20,567,575	288,342	1.4%
Fines & Forfeitures	1,380,189	1,334,250	1,198,250	(136,000)	-10.2%
3 Miscellaneous	5,717,979	19,531,307	9,851,206	(9,680,101)	-49.6%
4 Transfers In	10,791,295	7,580,442	8,019,152	438,710	5.8%
5 Other Financing Sources	6,103,665	9,989,618	4,220,205	(5,769,413)	-57.8%
Depreciation	-	2,563,468	2,427,138	(136,330)	-5.3%
Total Current Revenue	113,568,662	128,672,027	112,693,645	(15,978,382)	-12.4%
Total Resources	172,137,001	169,126,763	154,937,951	(14,188,811)	-8.4%
Requirements					
Operating					
Personnel Services	50,196,699	50,664,354	50,046,688	(617,666)	-1.2%
Services & Supplies	33,709,824	29,966,644	30,469,003	502,359	1.7%
Capital Outlay	1,575,182	138,796	296,668	157,872	113.7%
Miscellaneous	222,189	-	-	-	n/a
Other	529,318	130,026	132,233	2,207	1.7%
Total Operating	86,233,212	80,899,820	80,944,592	44,772	0.1%
Non-Operating					
Capital Projects	4,727,830	29,065,620	10,378,347	(18,687,273)	-64.3%
Debt Service	3,722,800	5,243,829	4,915,094	(328,735)	-6.3%
Distrib.-other districts	5,297,580	4,329,140	4,195,205	(133,935)	-3.1%
Transfers Out	10,712,530	7,580,442	8,019,152	438,710	5.8%
Contingency	-	1,299,308	1,162,688	(136,620)	-10.5%
Depreciation	2,437,394	2,563,468	2,495,685	(67,783)	-2.6%
Total Non-Operating	26,898,134	50,081,807	31,166,171	(18,915,636)	-37.8%
Total Requirements	113,131,346	130,981,627	112,110,763	(18,870,864)	-14.4%
Ending Fund Balance/Reserves	59,005,655	38,145,136	42,827,188	4,682,053	12.3%

1 Includes Tax Penalties & Interest and Personel Property taxes.

2 Established FY10-11.

3 Increase in developer contributions to water funds in FY10-11.

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

5 Increase includes bond proceeds from water funds in FY10-11.

County Funds Only

The following table summarizes the forty 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	49,936,574	34,940,914	34,970,181	29,267	0.1%
Current Revenue					
1 Property Taxes	20,729,705	21,756,652	23,051,297	1,294,645	6.0%
Room Taxes	4,924,194	4,395,500	4,634,125	238,625	5.4%
Transient Lodging License Tax	-	-	1,442,250	1,442,250	n/a
Other Taxes (Gas/Road/Res.Constr)	1,279,786	1,174,650	1,128,295	(46,355)	-3.9%
State Consolidated Taxes	11,658,721	10,447,485	9,746,139	(701,346)	-6.7%
Sales Taxes (P.A.L.S.)	1,315,182	1,300,000	1,300,000	-	0.0%
Licenses & Permits	3,746,543	3,795,000	3,650,000	(145,000)	-3.8%
Gaming	1,201,049	1,285,000	1,185,000	(100,000)	-7.8%
Intergovernmental	9,353,102	8,121,446	7,204,569	(916,877)	-11.3%
Charges for Service	14,406,866	14,611,265	15,734,425	1,123,160	7.7%
Fines & Forfeitures	1,380,189	1,334,250	1,198,250	(136,000)	-10.2%
Miscellaneous	4,617,971	8,848,538	9,099,473	250,935	2.8%
Transfers In	5,713,922	4,028,469	4,975,533	947,064	23.5%
Other Financing Sources	40,785	5,660,478	25,000	(5,635,478)	-99.6%
Depreciation	-	2,223,921	2,153,319	(70,602)	-3.2%
Total Current Revenue	80,368,015	88,982,654	86,527,675	(2,454,979)	-2.8%
Total Resources	130,304,589	123,923,568	121,497,855	(2,425,713)	-2.0%
Requirements					
Operating					
Personnel Services	40,152,031	40,191,450	39,331,577	(859,873)	-2.1%
Services & Supplies	25,808,691	23,112,866	25,465,541	2,352,675	10.2%
Capital Outlay	1,216,662	138,796	230,168	91,372	65.8%
Miscellaneous	66,345	-	-	-	n/a
Other	529,318	130,026	132,233	2,207	1.7%
Total Operating	67,773,047	63,573,138	65,159,519	1,586,381	2.5%
Non-Operating					
Capital Projects	3,518,054	16,760,101	8,386,597	(8,373,504)	-50.0%
Debt Service	3,180,906	4,279,910	4,537,706	257,796	6.0%
Transfers Out	5,713,922	4,028,469	4,975,533	947,064	23.5%
Contingency	-	869,500	775,432	(94,068)	-10.8%
Depreciation	2,095,624	2,223,921	2,153,319	(70,602)	-3.2%
Total Non-Operating	14,508,506	28,161,901	20,828,587	(7,333,314)	-26.0%
Total Requirements	82,281,553	91,735,039	85,988,102	(5,746,937)	-6.3%
Ending Fund Balance/Reserves	48,023,035	32,188,529	35,509,750	3,321,221	10.3%

1 Includes Tax Penalties & Interest and Personal Property taxes.

General Fund

General Fund	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	7,921,772	5,943,698	5,670,351	(273,347)	-4.6%
Current Revenue					
Property Tax	14,158,965	14,979,382	16,405,894	1,426,512	9.5%
State Consolidated Taxes	11,658,721	10,447,485	9,746,139	(701,346)	-6.7%
Licenses & Permits	3,298,881	3,293,000	3,217,000	(76,000)	-2.3%
Gaming	901,017	985,000	885,000	(100,000)	-10.2%
Intergovernmental	1,719,460	1,472,107	1,501,500	29,393	2.0%
Charges for Service	3,655,270	3,496,848	3,459,832	(37,016)	-1.1%
Fines & Forfeitures	1,217,596	1,274,750	1,138,750	(136,000)	-10.7%
Miscellaneous	484,877	279,426	300,778	21,352	7.6%
Other Financing Sources	7,353	-	-	-	n/a
Transfers In	360,000	-	75,000	75,000	n/a
Total Current Revenue	37,462,140	36,227,998	36,729,893	501,895	1.4%
Total Resources	45,383,912	42,171,696	42,400,244	228,548	0.5%
Requirements					
Operating					
Personnel Services	27,455,140	27,724,913	27,410,884	(314,029)	-1.1%
Services & Supplies	6,908,472	6,326,815	6,634,305	307,490	4.9%
Capital Outlay	688,306	-	-	-	n/a
1 Other	43,668	-	-	-	n/a
Total Operating	35,095,586	34,051,728	34,045,189	(6,539)	0.0%
Non-Operating					
Transfers Out	2,924,604	1,703,205	2,263,779	560,574	32.9%
Contingency	-	606,596	510,678	(95,918)	-15.8%
Total Non-Operating	2,924,604	2,309,801	2,774,457	464,656	20.1%
Total Requirements	38,020,190	36,361,529	36,819,646	458,117	1.3%
Resources less Requirements	7,363,722	5,810,167	5,580,598	(229,569)	-4.0%
Expenditures by Major Function/Department					
General Government	8,498,601	8,263,492	8,627,485	363,993	4.4%
Sheriff	14,659,572	14,374,467	14,170,840	(203,627)	-1.4%
District Attorney	2,504,804	2,531,379	2,429,153	(102,226)	-4.0%
1 Judicial	6,028,041	5,650,452	5,648,276	(2,176)	0.0%
2 Community Development	1,759,441	1,719,671	1,755,642	35,971	2.1%
3 Public Works	915,626	952,418	908,782	(43,636)	-4.6%
4 Other	729,501	559,849	505,011	(54,838)	-9.8%
5 Non-Departmental	2,924,604	2,309,801	2,774,457	464,656	20.1%
Total	38,020,190	36,361,529	36,819,646	458,117	1.3%

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

2 Includes Community Development and Public Works.

3 Includes Building & Fleet Services and Engineering.

4 Includes Weed Control, Animal Care Services, and Emergency Mgmt.

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

General Fund Revenue Detail

Revenue Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Property Taxes					
Ad Valorem Taxes	13,565,441	14,629,382	16,005,894	1,376,512	9.4%
Tax Penalties & Interest	593,524	350,000	400,000	50,000	14.3%
Total Taxes	14,158,965	14,979,382	16,405,894	1,426,512	9.5%
State Consolidated Tax	11,658,721	10,447,485	9,746,139	(701,346)	-6.7%
Licenses & Permits					
Liquor License	175,688	177,000	176,000	(1,000)	-0.6%
Building Permits	545,372	480,000	480,000	-	0.0%
Marriage License	29,799	30,000	25,000	(5,000)	-16.7%
Animal License	28,577	25,000	25,000	-	0.0%
School Residential Const Priviledge Tax	12,227	1,000	1,000	-	0.0%
Utility Operator Fee	1,612,420	1,650,000	1,600,000	(50,000)	-3.0%
Franchise Fees	865,523	900,000	880,000	(20,000)	-2.2%
Miscellaneous	29,275	30,000	30,000	-	0.0%
Total Licenses & Permits	3,298,881	3,293,000	3,217,000	(76,000)	-2.3%
Local Gaming					
NRS County Gaming License	561,154	620,000	560,000	(60,000)	-9.7%
Gaming Table Tax	150,947	145,000	145,000	-	0.0%
Local County Gaming License	188,916	220,000	180,000	(40,000)	-18.2%
Gaming Total	901,017	985,000	885,000	(100,000)	-10.2%
Intergovernmental					
Federal Pay in Lieu of Tax	603,750	652,532	652,532	-	0.0%
Title IV - URESA	245,108	230,000	230,000	-	0.0%
Other Federal Revenue	10,896	-	-	-	n/a
Federal Grants	626,481	417,790	418,283	493	0.1%
State Grants	76,442	34,785	40,685	5,900	17.0%
Tri-Net Task Force Grant	125,850	125,000	125,000	-	0.0%
Miscellaneous	30,933	12,000	35,000	23,000	191.7%
Total Intergovernmental	1,719,460	1,472,107	1,501,500	29,393	2.0%

General Fund Revenue Detail (continued)

Revenue Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Charges for Service					
Engineering Fees	120,489	140,000	140,000	-	0.0%
Planning Fees	115,746	150,000	100,000	(50,000)	-33.3%
Misc Community Dev. Fees	40,521	33,200	16,900	(16,300)	-49.1%
Constable Fees	49,863	42,000	47,000	5,000	11.9%
Marriages	90	-	-	-	n/a
Alternative Sentencing Fees	212,494	205,000	180,000	(25,000)	-12.2%
Sheriff's Fees	105,997	100,000	100,000	-	0.0%
Miscellaneous Sheriff Fees	127,142	105,500	102,000	(3,500)	-3.3%
Clerk's Fees	182,151	150,000	150,000	-	0.0%
Recorder's Fees	401,577	377,300	325,000	(52,300)	-13.9%
Assessor's Fees	79,855	54,070	2,000	(52,070)	-96.3%
Professional Fees	149,092	150,000	140,000	(10,000)	-6.7%
Administration & Overhead	1,045,430	1,048,818	1,112,848	64,030	6.1%
Juvenile Detention Fees	176,590	180,000	180,000	-	0.0%
Motor Vehicle Tax/License	55,797	51,000	62,000	11,000	21.6%
Weed Spraying	227,940	207,000	200,000	(7,000)	-3.4%
Radio User Fees	356,053	368,116	371,984	3,868	1.1%
Miscellaneous	208,446	134,844	230,100	95,256	70.6%
Total Charges for Service	3,655,270	3,496,848	3,459,832	(37,016)	-1.1%
Fines and Forfeitures					
Justice Court Fines	1,108,647	1,125,000	995,000	(130,000)	-11.6%
Juvenile Probation Traffic Fines	26,172	25,000	25,000	-	0.0%
Animal Control Fines	15,678	12,000	12,000	-	0.0%
Miscellaneous Fines	67,100	112,750	106,750	(6,000)	-5.3%
Total Fines & Forfeitures	1,217,596	1,274,750	1,138,750	(136,000)	-10.7%
Miscellaneous Revenue					
Interest on Investments	238,188	175,250	175,600	350	0.2%
Donations	138,532	-	-	-	n/a
Other Revenue/Financing Sources	108,157	104,176	125,176	21,000	20.2%
Total Miscellaneous Revenues	484,877	279,426	300,776	21,350	7.6%
Other Financing Sources					
Sale of Property	7,353	-	-	-	n/a
Transfers In	360,000	-	75,000	75,000	n/a
Total Financing Sources	367,353	-	75,000	75,000	n/a
Total Revenue	37,462,140	36,227,998	36,729,891	501,893	1.4%
Beginning Fund Balance	-	2,900,769	2,960,167	59,398	2.0%
Beginning Reserves	-	3,042,929	2,710,185	(332,744)	-10.9%
Total Fund Balance/Transfers	-	5,943,698	5,670,352	(273,346)	-4.6%
Total Resources	37,462,140	42,171,696	42,400,243	228,547	0.5%

General Fund Expenditure Detail

Department	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
General Government					
County Commissioners	447,156	345,821	347,611	1,790	0.52%
County Manager	429,846	351,444	387,024	35,580	10.12%
Project Management	106,851	101,885	102,917	1,032	1.01%
Economic Development	126,546	100,339	199,836	99,497	99.16%
Assessor	761,415	740,377	708,856	(31,521)	-4.26%
Geographic Information Systems	214,010	268,898	293,903	25,005	9.30%
Comptroller	943,289	925,224	962,492	37,268	4.03%
Recorder	460,410	426,059	433,502	7,443	1.75%
County Clerk	315,778	333,994	347,497	13,503	4.04%
Clerk Elections	128,747	85,000	107,200	22,200	26.12%
Tahoe DMV	278,522	272,456	211,686	(60,770)	-22.30%
Treasurer	396,493	379,071	382,958	3,887	1.03%
Communications	542,679	589,434	604,900	15,466	2.62%
General Services	1,691,952	1,637,970	1,813,311	175,341	10.70%
Information Systems	999,663	1,059,630	1,075,863	16,233	1.53%
Human Resources	502,158	491,399	484,819	(6,580)	-1.34%
Record's Management	153,087	154,491	163,110	8,619	5.58%
Total	8,498,601	8,263,492	8,627,485	363,993	4.40%
Sheriff					
Sheriff Administration	576,994	565,035	603,499	38,464	6.81%
Administrative Services	2,188,967	1,343,655	1,249,137	(94,518)	-7.03%
Records	391,838	390,197	475,336	85,139	21.82%
Jail	3,747,557	3,732,554	3,528,764	(203,790)	-5.46%
COPs	102,359	108,632	108,607	(25)	-0.02%
General Investigation	1,574,751	1,712,031	1,482,896	(229,135)	-13.38%
Patrol/Traffic	315,236	601,917	635,832	33,915	5.63%
Vehicle Maintenance	596,018	566,545	566,545	-	0.00%
Grants	65,070	111,478	115,223	3,745	3.36%
Coroner	65,460	52,500	52,500	-	0.00%
Operations/Patrol	4,795,056	4,927,818	5,089,303	161,485	3.28%
Tri Net	147,560	158,539	155,475	(3,064)	-1.93%
Bailiff	92,705	103,566	107,723	4,157	4.01%
Total	14,659,572	14,374,467	14,170,840	(203,627)	-1.42%
District Attorney					
District Attorney	2,111,768	2,166,367	2,059,100	(107,267)	-4.95%
D. A. Child Support	393,036	365,012	370,053	5,041	1.38%
Total	2,504,804	2,531,379	2,429,153	(102,226)	-4.04%

General Fund Expenditure Detail (continued)

Department	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Judicial					
Court Clerks	363,226	369,432	381,964	12,532	3.39%
District Court I	260,192	240,556	248,602	8,046	3.34%
District Court II	264,993	262,672	264,802	2,130	0.81%
C.A.S.A.	112,767	104,148	106,911	2,763	2.65%
SAFE	24,958	-	32,828	32,828	n/a
Public Guardian/Administrator	-	-	88,573	88,573	n/a
Public Defender	637,083	687,500	687,500	-	0.00%
Juvenile Probation	1,172,761	1,134,776	1,163,370	28,594	2.52%
Juvenile Detention	827,471	716,131	584,806	(131,325)	-18.34%
Court Computer	288,809	225,436	215,897	(9,539)	-4.23%
East Fork Justice Court	580,266	548,880	524,023	(24,857)	-4.53%
Tahoe Justice Court	528,561	478,422	456,873	(21,549)	-4.50%
Security	123,986	129,721	124,631	(5,090)	-3.92%
Alternative Sentencing	552,188	468,536	519,280	50,744	10.83%
East Fork Constable	137,276	144,150	141,427	(2,723)	-1.89%
Tahoe Constable	153,505	140,092	106,789	(33,303)	-23.77%
Total	6,028,041	5,650,452	5,648,276	(2,176)	-0.04%
Community Development					
Administration	457,335	412,070	335,087	(76,983)	-18.68%
Building	422,351	452,332	449,812	(2,520)	-0.56%
Planning	362,468	398,032	512,126	114,094	28.66%
Engineering	517,288	457,237	458,617	1,380	0.30%
Total	1,759,441	1,719,671	1,755,642	112,954	6.57%
Public Works					
Building & Fleet Services	883,345	937,691	893,837	(43,854)	-4.68%
Engineering	32,281	14,727	14,946	219	1.49%
Total	915,626	952,418	908,783	(43,635)	-4.58%
Miscellaneous					
Animal Control	309,202	234,907	193,976	(40,931)	-17.42%
Emergency Operations	43,440	-	-	-	n/a
Weed Control	376,859	324,942	311,035	(13,907)	-4.28%
Total	729,501	559,849	505,011	(54,838)	-9.80%
Total Operating	35,095,586	34,051,728	34,045,190	70,445	0.21%
1 Non-Operating:					
Transfers Out	2,924,604	1,703,205	2,263,779	560,574	32.91%
Contingency	-	606,596	510,678	(95,918)	-15.81%
Total	2,924,604	2,309,801	2,774,457	464,656	20.12%
Total Operating Expenditures	38,020,190	36,361,529	36,819,647	535,101	1.47%
Ending Fund Balance/Rsvs					
2 Fund Balance	2,900,769	2,960,167	2,825,751	(134,416)	-4.54%
Ap Rsrv/Resid Equity Trans	-	-	54,847	54,847	n/a
3 Redevelopment Reserves	550,000	2,850,000	-	(2,850,000)	n/a
4 Interfund Loans Reserve	2,300,000	-	2,700,000	2,700,000	n/a
Total Ending Fund Bal/Rsvs	5,750,769	5,810,167	5,580,598	(229,569)	-3.95%
Total Requirements	43,770,959	42,171,696	42,400,245	305,532	0.72%

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 Required reserves for interfund loans used to provide cash flow for capital projects in advance of reimbursable funding.

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	12,985,136	11,334,311	12,160,849	826,538	7.3%
Current Revenue					
Property Taxes	4,945,580	5,207,131	5,136,019	(71,112)	-1.4%
Room Taxes	4,924,194	4,395,500	4,634,125	238,625	5.4%
Transient Lodging License Tax	-	-	1,442,250	1,442,250	n/a
Other Taxes (Gas/Road/Res.Constr)	1,230,675	1,174,650	1,088,295	(86,355)	-7.4%
Sales Taxes (P.A.L.S.)	1,315,182	1,300,000	1,300,000	-	0.0%
Licenses & Permits	447,662	502,000	433,000	(69,000)	-13.7%
Intergovernmental	5,366,836	5,867,236	4,791,826	(1,075,410)	-18.3%
Charges for Service	2,496,569	2,491,441	2,581,407	89,966	3.6%
Fines & Forfeitures	162,593	59,500	59,500	-	0.0%
Miscellaneous	1,492,486	1,165,705	1,085,436	(80,269)	-6.9%
Transfers In	1,349,184	1,611,520	2,167,279	555,759	34.5%
Other Financing Sources	9,289	4,000	4,000	-	0.0%
Total Current Revenue	23,740,250	23,778,683	24,723,137	944,454	4.0%
Total Resources	36,725,386	35,112,994	36,883,986	1,770,992	5.0%
Requirements					
Operating					
Personnel Services	10,448,095	10,215,755	9,651,561	(564,194)	-5.5%
Services & Supplies	10,627,529	10,631,660	12,420,981	1,789,321	16.8%
Capital Outlay	421,624	93,316	31,762	(61,554)	-66.0%
Other	42,697	34,360	39,931	5,571	16.2%
Total Operating	21,539,944	20,975,091	22,144,235	1,169,144	5.6%
Non-Operating					
Capital Projects	769,192	3,841,064	1,374,597	(2,466,467)	-64.2%
Transfers Out	733,912	226,166	760,050	533,884	236.1%
Contingency	-	262,904	264,754	1,850	0.7%
Total Non-Operating	1,503,104	4,330,134	2,399,401	(1,930,733)	-44.6%
Total Requirements	23,043,048	25,305,225	24,543,636	(761,589)	-3.0%
Ending Fund Balance/Reserves	13,682,338	9,807,769	12,340,350	2,532,581	25.8%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	298,224	354,724	357,000	2,276	0.6%
Current Revenue					
Miscellaneous	4,776	4,000	4,000	-	0.0%
Transfers In	50,000	-	-	-	n/a
Total Current Revenue	54,776	4,000	4,000	-	0.0%
Total Resources	353,000	358,724	361,000	2,276	0.6%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	353,000	358,724	361,000	2,276	0.6%
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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	205,348	105,385	155,738	50,353	47.8%
Current Revenue					
Property Tax	270,773	261,310	252,539	(8,771)	-3.4%
Miscellaneous	3,603	-	-	-	n/a
Total Current Revenue	274,377	261,310	252,539	(8,771)	-3.4%
Total Resources	479,725	366,695	408,277	41,582	11.3%
Requirements					
Operating					
Personnel Services	125,049	110,451	125,091	14,640	13.3%
Services & Supplies	125,173	138,508	119,156	(19,352)	-14.0%
Total Operating	250,222	248,959	244,247	(4,712)	-1.9%
Non-Operating					
Capital Projects	38,617	89,572	136,430	46,858	52.3%
Contingency	-	7,500	7,327	(173)	-2.3%
Total Non-Operating	38,617	97,072	143,757	46,685	48.1%
Total Requirements	288,838	346,031	388,004	41,973	12.1%
Ending Fund Balance/Reserves	190,887	20,664	20,273	(391)	-1.9%
Expenditures by Major Function/Department					
UNR Cooperative Extension	288,838	346,031	388,004	41,973	12.1%

Airport Fund

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

Airport	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,189,287	547,917	654,039	106,122	19.4%
Current Revenue					
Intergovernmental	521,574	75,825	7,500	(68,325)	-90.1%
Charges for Service	70,314	46,100	49,450	3,350	7.3%
Miscellaneous	876,665	742,500	767,500	25,000	3.4%
Other Financing Sources	5,130	-	-	-	n/a
Total Current Revenue	1,473,684	864,425	824,450	(39,975)	-4.6%
Total Resources	2,662,971	1,412,342	1,478,489	66,147	4.7%
Requirements					
Operating					
Personnel Services	418,963	452,873	4,752	(448,121)	-99.0%
Services & Supplies	198,769	176,558	643,128	466,570	264.3%
Capital Outlay	72,065	-	-	-	n/a
Total Operating	689,797	629,431	647,880	18,449	2.9%
Non-Operating					
Capital Projects	523,587	109,989	75,603	(34,386)	-31.3%
Contingency	-	18,883	19,436	553	2.9%
Total Non-Operating	523,587	128,872	95,039	(33,833)	-26.3%
Total Requirements	1,213,384	758,303	742,919	(15,384)	-2.0%
Ending Fund Balance/Reserves	1,449,587	654,039	735,570	81,531	12.5%
Expenditures by Major Function/Department					
Minden-Tahoe Airport	1,213,384	758,303	742,919	(15,384)	-2.0%

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 FY11-12.

Douglas County Water District	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	60,160	4,889	5,803	914	18.7%
Current Revenue					
Intergovernmental	81,284	-	-	-	n/a
Miscellaneous	129,636	137,957	72,936	(65,021)	-47.1%
Total Current Revenue	210,921	137,957	72,936	(65,021)	-47.1%
Total Resources	271,081	142,846	78,739	(64,107)	-44.9%
Requirements					
Operating					
Personnel Services	19,221	46,787	47,995	1,208	2.6%
Services & Supplies	182,757	23,125	22,750	(375)	-1.6%
Total Operating	201,978	69,912	70,745	833	1.2%
Non-Operating					
Transfers Out	65,611	65,034	-	(65,034)	n/a
Contingency	-	2,097	2,122	25	1.2%
Total Non-Operating	65,611	67,131	2,122	(65,009)	-96.8%
Total Requirements	267,589	137,043	72,867	(64,176)	-46.8%
Ending Fund Balance/Reserves	3,492	5,803	5,872	69	1.2%
Expenditures by Major Function/Department					
Public Works (Utilities)	267,589	137,043	72,867	(64,176)	-46.8%

Solid Waste Management Fund

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

Solid Waste Management	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,719,845	1,703,531	1,833,051	129,520	7.6%
Current Revenue					
Licenses & Permits	407,662	433,000	433,000	-	0.0%
Miscellaneous	76,714	80,000	72,000	(8,000)	-10.0%
Total Current Revenue	484,376	513,000	505,000	(8,000)	-1.6%
Total Resources	2,204,221	2,216,531	2,338,051	121,520	5.5%
Requirements					
Operating					
Personnel Services	46,044	56,136	57,131	995	1.8%
Services & Supplies	264,592	219,209	217,044	(2,165)	-1.0%
Total Operating	310,635	275,345	274,175	(1,170)	-0.4%
Non-Operating					
Capital Projects	-	1,752,440	-	(1,752,440)	n/a
Transfers Out	128,328	157,632	161,278	3,646	2.3%
Contingency	-	8,260	8,225	(35)	-0.4%
Total Non-Operating	128,328	1,918,332	169,503	(1,748,829)	-91.2%
Total Requirements	438,963	2,193,677	443,678	(1,749,999)	-79.8%
Ending Fund Balance/Reserves	1,765,258	22,854	1,894,373	1,871,519	8189.0%
Expenditures by Major Function/Department					
Community Dev (Utilities)	438,963	2,193,677	443,678	(1,749,999)	-79.8%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	2,618	-	-	-	n/a
Current Revenue					
Property Tax	406,137	391,971	378,810	(13,161)	-3.4%
Intergovernmental	8	-	-	-	n/a
Miscellaneous	655	-	-	-	n/a
Total Current Revenue	406,800	391,971	378,810	(13,161)	-3.4%
Total Resources	409,418	391,971	378,810	(13,161)	-3.4%
Requirements					
Operating					
Services & Supplies	402,573	391,971	378,810	(13,161)	-3.4%
Non-Operating	-	-	-	-	n/a
Total Requirements	402,573	391,971	378,810	(13,161)	-3.4%
Ending Fund Balance/Reserves	6,845	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Social Services)	402,573	391,971	378,810	(13,161)	-3.4%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	4,538,031	4,633,031	4,633,031	-	0.0%
Current Revenue					
Property Tax	1,815,711	1,937,766	2,007,495	69,729	3.6%
Intergovernmental	52	-	-	-	n/a
Miscellaneous	124,807	50,000	50,000	-	0.0%
Total Current Revenue	1,940,569	1,987,766	2,057,495	69,729	3.5%
Total Resources	6,478,600	6,620,797	6,690,526	69,729	1.1%
Requirements					
Operating					
Services & Supplies	1,180,154	1,987,766	2,057,495	69,729	3.5%
Non-Operating	-	-	-	-	n/a
Total Requirements	1,180,154	1,987,766	2,057,495	69,729	3.5%
Ending Fund Balance/Reserves	5,298,446	4,633,031	4,633,031	-	0.0%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,180,154	1,987,766	2,057,495	69,729	3.5%

Social Services Fund

The Social Services Fund is established under NRS 428. The fund is used to provide general assistance and medical care for indigents who reside in the County. Revenues are received from a dedicated Ad Valorem property tax levy. The FY11-12 tax rate is \$0.0337.

Social Services	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	758,701	731,092	731,092	-	0.0%
Current Revenue					
Property Tax	636,390	665,341	713,462	48,121	7.2%
Intergovernmental	326,243	255,317	284,543	29,226	11.4%
Charges for Service	218,502	338,422	446,018	107,596	31.8%
Miscellaneous	12,119	12,000	-	(12,000)	n/a
Total Current Revenue	1,193,253	1,271,080	1,444,023	172,943	13.6%
Total Resources	1,951,954	2,002,172	2,175,115	172,943	8.6%
Requirements					
Operating					
Personnel Services	585,011	502,231	661,592	159,361	31.7%
Services & Supplies	599,107	716,997	745,262	28,265	3.9%
Total Operating	1,184,118	1,219,228	1,406,854	187,626	15.4%
Non-Operating					
Capital Projects	18,310	19,452	-	(19,452)	n/a
Contingency	-	28,900	33,669	4,769	16.5%
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating	21,810	51,852	37,169	(14,683)	-28.3%
Total Requirements	1,205,928	1,271,080	1,444,023	172,943	13.6%
Ending Fund Balance/Reserves	746,027	731,092	731,092	-	0.0%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,205,928	1,271,080	1,444,023	172,943	13.6%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	35,786	805	1,596	791	98.3%
Current Revenue					
Charges for Service	24,030	20,000	20,000	-	0.0%
Miscellaneous	597	600	600	-	0.0%
Transfers In (General Fund)				-	n/a
Total Current Revenue	24,627	20,600	20,600	-	0.0%
Total Resources	60,413	21,405	22,196	791	3.7%
Requirements					
Operating					
Services & Supplies	18,083	19,232	19,943	711	3.7%
Non-Operating					
Contingency	-	577	598	21	3.6%
Total Requirements	18,083	19,809	20,541	732	3.7%
Ending Fund Balance/Reserves	42,330	1,596	1,655	59	3.7%
Expenditures by Major Function/Department					
Ninth Judicial District Court	18,083	19,809	20,541	732	3.7%

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 transactions. The revenues may be used for construction of new roads as well as repair or restoration of existing roads, streets, and alleys.

Road Operating	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	845,619	822,396	762,396	(60,000)	-7.3%
Current Revenue					
Intergovernmental	14,628	-	-	-	n/a
Other Taxes (Gas Taxes)	1,158,764	1,119,650	1,088,295	(31,355)	-2.8%
Other Taxes (Road)	71,911	55,000	-	(55,000)	n/a
Room Tax	67,455	60,000	60,000	-	0.0%
Charges for Service	141,719	60,000	-	(60,000)	n/a
Miscellaneous	12,305	10,000	8,000	(2,000)	-20.0%
Transfers In	-	-	191,000	191,000	n/a
Other Financing Sources	4,000	-	-	-	n/a
Total Current Revenue	1,470,783	1,304,650	1,347,295	42,645	3.3%
Total Resources	2,316,402	2,127,046	2,109,691	(17,355)	-0.8%
Requirements					
Operating					
Personnel Services	859,213	839,326	728,546	(110,780)	-13.2%
Services & Supplies	638,267	427,324	576,420	149,096	34.9%
Total Operating	1,497,479	1,266,650	1,304,966	38,316	3.0%
Non-Operating					
Contingency	-	38,000	39,149	1,149	3.0%
Total Requirements	1,497,479	1,304,650	1,344,115	39,465	3.0%
Ending Fund Balance/Reserves	818,923	822,396	765,576	(56,820)	-6.9%
Expenditures by Major Function/Department					
Public Works (Road Maintenance)	1,497,479	1,304,650	1,344,115	39,465	3.0%

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, a dedicated \$0.025 sales tax rate, and a 3% Transient Lodging License Tax established in FY10-11. 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,460,859	1,301,482	1,625,947	324,465	24.9%
Current Revenue					
Property Taxes					
Room Tax	4,408,869	3,935,500	4,149,125	213,625	5.4%
Transient Lodging License Tax	-	-	1,442,250	1,442,250	n/a
Sales Taxes (P.A.L.S.)	1,315,182	1,300,000	1,300,000	-	0.0%
Intergovernmental	4,061	-	-	-	n/a
Charges for Service	1,388,956	1,380,400	1,390,150	9,750	0.7%
Miscellaneous	157,595	88,000	63,000	(25,000)	-28.4%
Transfers In	671,359	921,470	1,173,897	252,427	27.4%
Other Financing Sources	116	4,000	4,000	-	0.0%
Total Current Revenue	7,946,140	7,629,370	9,522,422	1,893,052	24.8%
Total Resources	9,406,999	8,930,852	11,148,369	2,217,517	24.8%
Requirements					
Operating					
Personnel Services	3,236,654	3,139,421	3,159,923	20,502	0.7%
Services & Supplies	4,700,482	4,445,679	5,677,939	1,232,260	27.7%
Capital Outlay	24,032	-	-	-	n/a
Total Operating	7,961,168	7,585,100	8,837,862	1,252,762	16.5%
Non-Operating					
Capital Projects	40	-	300,000	300,000	n/a
Transfers Out	263,066	-	308,220	308,220	n/a
Contingency	-	72,300	73,031	731	1.0%
Total Non-Operating	263,106	72,300	681,251	608,951	842.3%
Total Requirements	8,224,274	7,657,400	9,519,113	1,861,713	24.3%
Ending Fund Balance/Reserves	1,182,725	1,273,452	1,629,256	355,804	27.9%
Expenditures by Major Function/Department					
Community Services (Parks/Rec/Sr Svcs)	3,599,884	3,388,664	3,637,829	249,165	7.4%
Administration/Promotion	3,132,186	2,784,290	4,372,963	1,588,673	57.1%
Library	1,492,204	1,484,446	1,508,321	23,875	1.6%
Total	8,224,274	7,657,400	9,519,113	1,861,713	24.3%

Tahoe-Douglas Transportation District Fund

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

Tahoe-Douglas Trans Dist	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	310,847	61,789	30,724	(31,065)	-50.3%
Current Revenue					
Room Tax	447,869	400,000	425,000	25,000	6.3%
Licenses & Permits	-	69,000	-	(69,000)	n/a
Intergovernmental	57,436	554,000	-	(554,000)	n/a
Miscellaneous	4,124	5,000	4,000	(1,000)	-20.0%
Total Current Revenue	509,430	1,028,000	429,000	(599,000)	-58.3%
Total Resources	820,277	1,089,789	459,724	(630,065)	-57.8%
Requirements					
Operating					
Personnel Services	32,200	31,924	12,930	(18,994)	-59.5%
Services & Supplies	266,114	338,249	126,911	(211,338)	-62.5%
Total Operating	298,314	370,173	139,841	(230,332)	-62.2%
Non-Operating					
Capital Projects	17,844	646,722	-	(646,722)	n/a
Transfers Out	273,407	-	287,052	287,052	n/a
Contingency	-	11,105	2,106	(8,999)	-81.0%
Total Non-Operating	291,251	657,827	289,158	(368,669)	-56.0%
Total Requirements	589,565	1,028,000	428,999	(599,001)	-58.3%
Ending Fund Balance/Reserves	230,712	61,789	30,725	(31,064)	-50.3%
Expenditures by Major Function/Department					
Community Dev (Engineering)	589,565	1,028,000	428,999	(599,001)	-58.3%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	85,206	67,076	5,756	(61,320)	-91.4%
Current Revenue					
Intergovernmental	9,235	-	-	-	n/a
Fines & Forfeitures	162,592	59,500	59,500	-	0.0%
Miscellaneous	6,403	7,000	7,000	-	0.0%
Total Current Revenue	178,230	66,500	66,500	-	0.0%
Total Resources	263,436	133,576	72,256	(61,320)	-45.9%
Requirements					
Operating					
Personnel Services	23,529	-	-	-	n/a
Services & Supplies	61,889	32,947	32,790	(157)	-0.5%
Capital Outlay	108,113	93,316	31,762	(61,554)	-66.0%
Total Operating	193,531	126,263	64,552	(61,711)	-48.9%
Non-Operating					
Contingency	-	1,557	1,948	391	25.1%
Total Requirements	193,531	127,820	66,500	(61,320)	-48.0%
Ending Fund Balance/Reserves	69,905	5,756	5,756	-	0.0%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	193,531	127,820	66,500	(61,320)	-48.0%

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 FY11-12 tax rate is \$0.0041. 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	340,480	250,000	250,000	-	0.0%
Current Revenue					
Property Tax	82,730	84,103	88,548	4,445	5.3%
Intergovernmental	3,550,993	3,330,472	3,197,855	(132,617)	-4.0%
Charges for Service	5,828	2,500	2,500	-	0.0%
Miscellaneous	7,001	7,237	5,000	(2,237)	-30.9%
Transfer In	56,675	32,750	19,501	(13,249)	-40.5%
Total Current Revenue	3,703,226	3,457,062	3,313,404	(143,658)	-4.2%
Total Resources	4,043,706	3,707,062	3,563,404	(143,658)	-3.9%
Requirements					
Operating					
Personnel Services	2,938,189	2,829,609	2,622,728	(206,881)	-7.3%
Services & Supplies	647,859	593,093	650,745	57,652	9.7%
Capital Outlay	29,830	-	-	-	n/a
Other (Grants)	42,697	34,360	39,931	5,571	16.2%
Total Operating	3,658,574	3,457,062	3,313,404	(143,658)	-4.2%
Non-Operating					
Capital Projects	95,952	-	-	-	n/a
Total Requirements	3,754,526	3,457,062	3,313,404	(143,658)	-4.2%
Ending Fund Balance/Reserves	289,180	250,000	250,000	-	0.0%
Expenditures by Major Function/Department					
China Spring Youth Camp	3,754,526	3,457,062	3,313,404	(143,658)	-4.2%

Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRVC) 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 WNRVC 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.

WNRVC	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	2,340	56,046	271,287	215,241	384.0%
Current Revenue					
Property Taxes	448,215	625,406	500,237	(125,169)	-20.0%
Intergovernmental	26	-	-	-	n/a
Miscellaneous	3,099	-	-	-	n/a
Total Current Revenue	453,680	625,406	500,237	(125,169)	-20.0%
Total Resources	456,020	681,452	771,524	90,072	13.2%
Requirements					
Operating					
Services & Supplies	417,461	390,338	367,661	(22,677)	-5.8%
Non-Operating	-	-	-	-	n/a
Total Requirements	417,461	390,338	367,661	(22,677)	-5.8%
Resources less Requirements	38,559	291,114	403,863	112,749	38.7%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	(300)	-	-	-	n/a
Current Revenue					
Licenses & Permits	40,000	-	-	-	n/a
Intergovernmental	26,836	1,171,466	862,564	(308,902)	-26.4%
Transfers In	-	-	5,000	5,000	n/a
Total Current Revenue	66,536	1,171,466	867,564	(303,902)	-25.9%
Total Resources	66,236	1,171,466	867,564	(303,902)	-25.9%
Requirements					
Operating					
Services & Supplies	-	-	5,000	5,000	n/a
Non-Operating					
Capital Projects	74,803	1,171,466	862,564	(308,902)	-26.4%
Total Requirements	74,803	1,171,466	867,564	(303,902)	-25.9%
Ending Fund Balance/Reserves	(8,567)	-	-	-	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	74,803	1,171,466	867,564	(303,902)	-25.9%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	840,808	478,513	595,234	116,721	24.4%
Current Revenue					
Property Tax	1,285,624	1,241,234	1,194,928	(46,306)	-3.7%
Intergovernmental	25	-	-	-	n/a
Charges for Service	191,806	237,919	258,789	20,870	8.8%
Miscellaneous	13,302	12,000	12,000	-	0.0%
Transfers In	251,150	267,300	321,986	54,686	20.5%
Total Current Revenue	1,741,906	1,758,453	1,787,703	29,250	1.7%
Total Resources	2,582,714	2,236,966	2,382,937	145,971	6.5%
Requirements					
Operating					
Personnel Services	1,436,333	1,490,352	1,509,958	19,606	1.3%
Services & Supplies	333,284	216,676	225,172	8,496	3.9%
Capital Outlay	14,886	-	-	-	n/a
Total Operating	1,784,503	1,707,028	1,735,130	28,102	1.6%
Non-Operating					
Capital Projects	40	51,423	-	(51,423)	n/a
Contingency	-	51,211	52,054	843	1.6%
Total Non-Operating	40	102,634	52,054	(50,580)	-49.3%
Total Requirements	1,784,543	1,809,662	1,787,184	(22,478)	-1.2%
Ending Fund Balance/Reserves	798,172	427,304	595,753	168,449	39.4%
Expenditures by Major Function/Department					
911 Emergency Services	1,784,543	1,809,662	1,787,184	(22,478)	-1.2%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	130,488	134,163	166,683	32,520	24.2%
Current Revenue					
Charges for Service	179,229	150,000	150,000	-	0.0%
Miscellaneous	2,276	2,000	2,000	-	0.0%
Total Current Revenue	181,505	152,000	152,000	-	0.0%
Total Resources	311,993	286,163	318,683	32,520	11.4%
Requirements					
Operating					
Services & Supplies	124,039	116,000	120,000	4,000	3.4%
Non-Operating					
Contingency	-	3,480	3,600	120	3.4%
Total Requirements	124,039	119,480	123,600	4,120	3.4%
Ending Fund Balance/Reserves	187,955	166,683	195,083	28,400	17.0%
Expenditures by Major Function/Department					
911 Emergency Services	124,039	119,480	123,600	4,120	3.4%

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 transfers in from the General Fund.

Senior Services	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	160,789	81,472	81,472	-	0.0%
Current Revenue					
Intergovernmental	774,434	480,156	439,364	(40,792)	-8.5%
Charges for Service	276,185	256,100	264,500	8,400	3.3%
Miscellaneous	56,807	7,411	17,400	9,989	134.8%
Transfers In (Room Tax/Gen Fund)	320,000	390,000	455,895	65,895	16.9%
Other Financing Sources	43	-	-	-	n/a
Total Current Revenue	1,427,470	1,133,667	1,177,159	43,492	3.8%
Total Resources	1,588,259	1,215,139	1,258,631	43,492	3.6%
Requirements					
Operating					
Personnel Services	727,691	716,645	720,915	4,270	0.6%
Services & Supplies	466,928	397,988	434,755	36,767	9.2%
Capital Outlay	172,698	-	-	-	n/a
Total Operating	1,367,316	1,114,633	1,155,670	41,037	3.7%
Non-Operating					
Contingency	-	19,034	21,489	2,455	12.9%
Total Non-Operating	-	19,034	21,489	2,455	12.9%
Total Requirements	1,367,316	1,133,667	1,177,159	43,492	3.8%
Ending Fund Balance/Reserves	220,943	81,472	81,472	-	0.0%
Expenditures by Major Function/Department					
Community Services (Senior Services)	1,367,316	1,133,667	1,177,159	43,492	3.8%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	6,456,346	6,331,407	4,527,282	(1,804,125)	-28.5%
Current Revenue					
Property Tax	271,260	261,432	251,564	(9,868)	-3.8%
Intergovernmental	4,905	-	-	-	n/a
Charges for Service	3,710,066	3,585,976	4,004,686	418,710	11.7%
Miscellaneous	607,994	535,700	532,859	(2,841)	-0.5%
Other Financing Sources	23,588	7,700	21,000	13,300	172.7%
Depreciation	-	194,000	210,000	16,000	8.2%
Total Current Revenue	4,617,813	4,584,808	5,020,109	435,301	9.5%
Total Resources	11,074,159	10,916,215	9,547,391	(1,368,824)	-12.5%
Requirements					
Operating					
Personnel Services	621,827	583,052	562,077	(20,975)	-3.6%
Services & Supplies	3,976,480	3,746,546	4,040,328	293,782	7.8%
Capital Outlay	-	45,480	198,406	152,926	336.2%
Other	12,741	-	-	-	n/a
Total Operating	4,611,048	4,375,078	4,800,811	425,733	9.7%
Non-Operating					
Transfers Out	175,242	4,815	-	(4,815)	n/a
Depreciation	190,932	194,000	210,000	16,000	8.2%
Total Non-Operating	366,174	198,815	210,000	11,185	5.6%
Total Requirements	4,977,222	4,573,893	5,010,811	436,918	9.6%
Ending Reserves	6,096,938	6,342,322	4,536,580	(1,805,742)	-28.5%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	4,598,826	4,546,432	2,749,233	(1,797,199)	-39.5%
Current Revenue					
Property Tax	271,260	261,432	251,564	(9,868)	-3.8%
Intergovernmental	4,905	-	-	-	n/a
Charges for Service	2,516,617	2,464,550	2,811,463	346,913	14.1%
Miscellaneous	125,010	60,000	60,975	975	1.6%
Total Current Revenue	2,917,792	2,785,982	3,124,002	338,020	12.1%
Total Resources	7,516,618	7,332,414	5,873,235	(1,459,179)	-19.9%
Requirements					
Operating					
Personnel Services	99,017	99,099	95,396	(3,703)	-3.7%
Services & Supplies	2,919,180	2,636,829	2,979,634	342,805	13.0%
Total Operating	3,018,197	2,735,928	3,075,030	339,102	12.4%
Non-Operating					
Transfers Out	175,242	-	-	-	n/a
Total Requirements	3,193,439	2,735,928	3,075,030	339,102	12.4%
Ending Reserves	4,323,179	4,596,486	2,798,205	(1,798,281)	-39.1%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	3,193,439	2,735,928	3,075,030	339,102	12.4%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	736,831	741,831	777,019	35,188	4.7%
Current Revenue					
Miscellaneous	467,112	463,700	438,576	(25,124)	-5.4%
Total Resources	1,203,943	1,205,531	1,215,595	10,064	0.8%
Requirements					
Operating					
Services & Supplies	427,624	463,000	438,000	(25,000)	-5.4%
Non-Operating	-	-	-	-	n/a
Total Requirements	427,624	463,000	438,000	(25,000)	-5.4%
Ending Reserves	776,319	742,531	777,595	35,064	4.7%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	427,624	463,000	438,000	(25,000)	-5.4%

Motor Pool/Vehicle Maintenance Fund

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

Motor Pool/Vehicle Maint	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	1,120,689	1,043,144	1,001,030	(42,114)	-4.0%
Current Revenue					
Charges for Service	1,193,449	1,121,426	1,193,223	71,797	6.4%
Miscellaneous	15,872	12,000	33,308	21,308	177.6%
Other Financing Sources	23,588	7,700	21,000	13,300	172.7%
Depreciation	-	194,000	210,000	16,000	8.2%
Total Current Revenue	1,232,909	1,335,126	1,457,531	122,405	9.2%
Total Resources	2,353,598	2,378,270	2,458,561	80,291	3.4%
Requirements					
Operating					
Personnel Services	522,810	483,953	466,681	(17,272)	-3.6%
Services & Supplies	629,675	646,717	622,694	(24,023)	-3.7%
Capital Outlay	-	45,480	198,406	152,926	336.2%
Miscellaneous	12,741	-	-	-	n/a
Total Operating	1,165,226	1,176,150	1,287,781	111,631	9.5%
Non-Operating					
Transfers Out	-	4,815	-	(4,815)	n/a
Depreciation	190,932	194,000	210,000	16,000	8.2%
Total Non-Operating	190,932	198,815	210,000	11,185	5.6%
Total Requirements	1,356,158	1,374,965	1,497,781	127,631	8.9%
Ending Reserves	997,440	1,003,305	960,780	(47,340)	-4.2%
Expenditures by Major Function/Department					
Public Works (Fleet Services)	1,356,158	1,374,965	1,497,781	127,631	8.9%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	8,036,074	5,757,619	5,968,466	210,847	3.7%
Current Revenue					
Intergovernmental	1,362,391	-	167,390	167,390	n/a
Charges for Service	4,544,959	5,037,000	5,688,500	651,500	12.9%
Miscellaneous	1,201,902	6,525,400	7,047,900	522,500	8.0%
Transfers In	65,611	65,034	394,960	329,926	507.3%
Other Financing Sources	556	5,648,778	-	(5,648,778)	n/a
Depreciation	-	2,029,921	1,943,319	(86,602)	-4.3%
Total Current Revenue	7,175,418	19,306,133	15,242,069	(4,064,064)	-21.1%
Total Resources	15,211,492	25,063,752	21,210,535	(3,853,217)	-15.4%
Requirements					
Operating					
Personnel Services	1,423,804	1,402,683	1,442,643	39,960	2.8%
Services & Supplies	2,024,824	1,628,702	1,639,330	10,628	0.7%
Other	99,769	-	-	-	n/a
Total Operating	3,548,398	3,031,385	3,081,973	50,588	1.7%
Non-Operating					
Capital Projects	-	12,112,500	6,950,000	(5,162,500)	-42.6%
Debt Service	719,297	1,984,973	2,319,115	334,142	16.8%
Transfers Out	-	-	394,960	394,960	n/a
Depreciation	1,904,692	2,029,921	1,943,319	(86,602)	-4.3%
Total Non-Operating	2,623,989	16,127,394	11,607,394	(4,520,000)	-28.0%
Total Requirements	6,172,387	19,158,779	14,689,367	(4,469,412)	-23.3%
Ending Reserves	9,039,105	5,904,973	6,521,168	616,195	10.4%

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. This fund was combined with the East Valley Water Fund in FY11-12.

Douglas County Water Utility	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	423,708	376,610	-	(376,610)	n/a
Current Revenue					
Charges for Service	65,417	62,500	-	(62,500)	n/a
Miscellaneous	677,531	7,500	-	(7,500)	n/a
Transfer In	65,611	65,034	-	(65,034)	n/a
Depreciation	-	33,291	-	(33,291)	n/a
Total Current Revenue	808,559	168,325	-	(168,325)	n/a
Total Resources	1,232,267	544,935	-	(544,935)	n/a
Requirements					
Operating					
Personnel Services	66,976	72,266	-	(72,266)	n/a
Services & Supplies	45,366	21,151	-	(21,151)	n/a
Total Operating	112,342	93,417	-	(93,417)	n/a
Non-Operating					
Capital Projects	-	187,500	-	(187,500)	n/a
Debt Service	16,242	34,117	-	(34,117)	n/a
Depreciation	60,865	33,291	-	(33,291)	n/a
Total Non-Operating	77,106	254,908	-	(254,908)	n/a
Total Requirements	189,448	348,325	-	(348,325)	n/a
Ending Reserves	1,042,819	196,610	-	(196,610)	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	189,448	348,325	-	(348,325)	n/a

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, Foothill, and Sheridan Acres.

Ridgeview Water Utility District

Ridgeview Water	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	60,750	49,323	38,143	(11,180)	-22.7%
Current Revenue					
Miscellaneous	870	500	100	(400)	-80.0%
Total Resources	61,620	49,823	38,243	(11,580)	-23.2%
Requirements					
Operating					
Services & Supplies	122	124	-	(124)	n/a
Non-Operating					
Debt Service	2,094	11,927	12,017	90	0.8%
Total Requirements	2,215	12,051	12,017	(34)	-0.3%
Ending Reserves	59,405	37,772	26,226	(11,546)	-30.6%
Expenditures by Major Function/Department					
Public Works (Utilities)	2,215	12,051	12,017	(34)	-0.3%

Zephyr Water Utility District

Zephyr Water	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	350,867	333,017	289,392	(43,625)	-13.1%
Current Revenue					
Intergovernmental	135	-	-	-	n/a
Charges for Service	453,465	480,000	510,000	30,000	6.3%
Miscellaneous	15,843	5,000	4,000	(1,000)	-20.0%
Depreciation	-	230,154	231,154	1,000	0.4%
Total Current Revenue	469,444	715,154	745,154	30,000	4.2%
Total Resources	820,311	1,048,171	1,034,546	(13,625)	-1.3%
Requirements					
Operating					
Personnel Services	170,488	167,763	171,031	3,268	1.9%
Services & Supplies	239,898	124,477	132,415	7,938	6.4%
Total Operating	410,386	292,240	303,446	11,206	3.8%
Non-Operating					
Debt Service	33,838	123,712	142,656	18,944	15.3%
Depreciation/Amortization	223,496	230,154	231,154	1,000	0.4%
Total Non-Operating	257,334	353,866	373,810	19,944	5.6%
Total Requirements	667,720	646,106	677,256	31,150	4.8%
Ending Reserves	152,591	402,065	357,290	(44,775)	-11.1%
Expenditures by Major Function/Department					
Public Works (Utilities)	667,720	646,106	677,256	31,150	4.8%

West Valley Water Utility District

West Valley Water	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	447,836	318,790	612,950	294,160	92.3%
Current Revenue					
Intergovernmental	-	-	21,195	21,195	n/a
Charges for Service	300,399	316,000	481,000	165,000	52.2%
Miscellaneous	10,756	7,000	5,000	(2,000)	-28.6%
Transfers In	-	-	62,500	62,500	n/a
Other Financing Sources	-	1,800,000	-	(1,800,000)	n/a
Depreciation	-	88,112	87,114	(998)	-1.1%
Total Current Revenue	311,156	2,211,112	656,809	(1,554,303)	-70.3%
Total Resources	758,992	2,529,902	1,269,759	(1,260,143)	-49.8%
Requirements					
Operating					
Personnel Services	179,371	177,336	181,245	3,909	2.2%
Services & Supplies	202,743	129,483	132,571	3,088	2.4%
Total Operating	382,114	306,819	313,816	6,997	2.3%
Non-Operating					
Capital Projects	-	1,800,000	-	(1,800,000)	n/a
Debt Service	931	3,020	136,857	133,837	4431.7%
Depreciation/Amortization	86,869	88,112	87,114	(998)	-1.1%
Total Non-Operating	87,800	1,891,132	223,971	(1,667,161)	-88.2%
Total Requirements	469,914	2,197,951	537,787	(1,660,164)	-75.5%
Ending Reserves	289,078	331,951	731,972	400,021	120.5%
Expenditures by Major Function/Department					
Public Works (Utilities)	469,914	2,197,951	537,787	(1,660,164)	-75.5%

East Valley Water Utility District

East Valley Water	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	2,847,366	2,541,520	2,136,793	(404,727)	-15.9%
Current Revenue					
Intergovernmental	880,000	-	21,195	21,195	n/a
Charges for Service	1,164,196	1,490,000	1,565,000	75,000	5.0%
Miscellaneous	205,322	6,375,000	30,000	(6,345,000)	-99.5%
Transfers In	-	-	62,500	62,500	n/a
Other Financing Sources	-	1,600,000	-	(1,600,000)	n/a
Depreciation	-	375,592	442,973	67,381	17.9%
Total Current Revenue	2,249,518	9,840,592	2,121,668	(7,718,924)	-78.4%
Total Resources	5,096,884	12,382,112	4,258,461	(8,123,651)	-65.6%
Requirements					
Operating					
Personnel Services	199,955	198,659	277,778	79,119	39.8%
Services & Supplies	516,594	458,466	482,256	23,790	5.2%
Total Operating	716,549	657,125	760,034	102,909	15.7%
Non-Operating					
Capital Projects	-	7,900,000	-	(7,900,000)	n/a
Debt Service	231,280	614,712	797,185	182,473	29.7%
Depreciation/Amortization	370,206	375,592	442,973	67,381	17.9%
Total Non-Operating	601,486	8,890,304	1,240,158	(7,650,146)	-86.1%
Total Requirements	1,318,035	9,547,429	2,000,192	(7,547,237)	-79.0%
Ending Reserves	3,778,849	2,834,683	2,258,269	(576,414)	-20.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,318,035	9,547,429	2,000,192	(7,547,237)	-79.0%

Cave Rock Water Utility District

Cave Rock Water	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	107,928	52,891	89,081	36,190	68.4%
Current Revenue					
Intergovernmental	175,636	-	-	-	n/a
Charges for Service	676,054	671,000	751,000	80,000	11.9%
Miscellaneous	20,295	17,400	31,800	14,400	82.8%
Other Financing Sources	-	1,148,778	-	(1,148,778)	n/a
Depreciation	-	176,864	182,867	6,003	3.4%
Total Current Revenue	871,985	2,014,042	965,667	(1,048,375)	-52.1%
Total Resources	979,913	2,066,933	1,054,748	(1,012,185)	-49.0%
Requirements					
Operating					
Personnel Services	192,478	188,834	192,688	3,854	2.0%
Services & Supplies	176,785	187,919	190,182	2,263	1.2%
Total Operating	369,263	376,753	382,870	6,117	1.6%
Non-Operating					
Capital Projects	-	1,087,500	-	(1,087,500)	n/a
Debt Service	92,222	227,790	213,803	(13,987)	-6.1%
Depreciation	180,085	176,864	182,867	6,003	3.4%
Total Non-Operating	272,307	1,492,154	396,670	(1,095,484)	-73.4%
Total Requirements	641,571	1,868,907	779,540	(1,089,367)	-58.3%
Ending Reserves	338,342	198,026	275,208	77,182	39.0%
Expenditures by Major Function/Department					
Public Works (Utilities)	641,571	1,868,907	779,540	(1,089,367)	-58.3%

Skyland Water Utility District

Skyland Water	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	179,282	100,025	90,490	(9,535)	-9.5%
Current Revenue					
Intergovernmental	135	-	-	-	n/a
Charges for Service	374,191	390,500	390,500	-	0.0%
Miscellaneous	2,691	3,000	2,000	(1,000)	-33.3%
Depreciation	-	93,586	95,588	2,002	2.1%
Total Current Revenue	377,017	487,086	488,088	1,002	0.2%
Total Resources	556,299	587,111	578,578	(8,533)	-1.5%
Requirements					
Operating					
Personnel Services	122,584	123,401	125,621	2,220	1.8%
Services & Supplies	102,414	104,495	110,210	5,715	5.5%
Total Operating	224,998	227,896	235,831	7,935	3.5%
Non-Operating					
Capital Projects	-	37,500	-	(37,500)	n/a
Debt Service	18,436	110,066	111,620	1,554	1.4%
Depreciation	92,657	93,586	95,588	2,002	2.1%
Total Non-Operating	111,094	241,152	207,208	(33,944)	-14.1%
Total Requirements	336,092	469,048	443,039	(26,009)	-5.5%
Ending Reserves	220,207	118,063	135,539	17,476	14.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	336,092	469,048	443,039	(26,009)	-5.5%

Foothill Water Utility District

Foothill Water	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	900,007	297,716	569,561	271,845	91.3%
Current Revenue					
Charges for Service	173,478	172,000	128,000	(44,000)	-25.6%
Miscellaneous	11,581	-	-	-	n/a
Other Financing Sources	-	1,100,000	-	(1,100,000)	n/a
Depreciation	-	159,411	85,411	(74,000)	-46.4%
Total Current Revenue	185,059	1,431,411	213,411	(1,218,000)	-85.1%
Total Resources	1,085,066	1,729,127	782,972	(946,155)	-54.7%
Requirements					
Operating					
Personnel Services	149,034	148,192	76,006	(72,186)	-48.7%
Services & Supplies	74,760	69,354	50,395	(18,959)	-27.3%
Total Operating	223,794	217,546	126,401	(91,145)	-41.9%
Non-Operating					
Capital Projects	-	1,100,000	-	(1,100,000)	n/a
Debt Service	31,293	91,326	96,918	5,592	6.1%
Transfers Out	-	-	269,960	269,960	n/a
Depreciation	168,977	159,411	85,411	(74,000)	-46.4%
Total Non-Operating	200,270	1,350,737	452,289	(898,448)	-66.5%
Total Requirements	424,064	1,568,283	578,690	(989,593)	-63.1%
Ending Reserves	661,002	160,844	204,282	43,438	27.0%
Expenditures by Major Function/Department					
Public Works (Utilities)	424,064	1,568,283	578,690	(989,593)	-63.1%

Sheridan Acres Water Utility

Sewer Utility	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	2,718,330	1,687,727	2,142,056	454,329	26.9%
Current Revenue					
Intergovernmental	306,485	-	-	-	n/a
Charges for Service	1,337,758	1,455,000	1,675,000	220,000	15.1%
Miscellaneous	257,012	110,000	25,000	(85,000)	-77.3%
Other Financing Sources	556	-	-	-	n/a
Depreciation	-	872,911	734,212	(138,699)	-15.9%
Total Current Revenue	1,901,811	2,437,911	2,434,212	(3,699)	-0.2%
Total Resources	4,620,141	4,125,638	4,576,268	450,630	10.9%
Requirements					
Operating					
Personnel Services	342,919	326,232	342,268	16,036	4.9%
Services & Supplies	666,142	533,233	503,757	(29,476)	-5.5%
Miscellaneous	99,769	-	-	-	n/a
Total Operating	1,108,830	859,465	846,025	(13,440)	-1.6%
Non-Operating					
Debt Service	292,962	768,303	757,654	(10,649)	-1.4%
Depreciation	721,536	872,911	734,212	(138,699)	-15.9%
Total Non-Operating	1,014,498	1,641,214	1,491,866	(149,348)	-9.1%
Total Requirements	2,123,329	2,500,679	2,337,891	(162,788)	-6.5%
Ending Reserves	2,496,812	1,624,959	2,238,377	613,418	37.7%
Expenditures by Major Function/Department					
Public Works (Utilities)	2,123,329	2,500,679	2,337,891	(162,788)	-6.5%

Regional Water Fund

Regional Water Fund	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	-	-	-	-	n/a
Current Revenue					
Intergovernmental	-	-	125,000	125,000	n/a
Miscellaneous	-	-	6,950,000	6,950,000	n/a
Total Current Revenue	-	-	7,075,000	7,075,000	n/a
Total Resources	-	-	7,075,000	7,075,000	n/a
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	-	-	6,950,000	6,950,000	n/a
Transfers Out	-	-	125,000	125,000	n/a
Total Non-Operating	-	-	7,075,000	7,075,000	n/a
Total Requirements	-	-	7,075,000	7,075,000	n/a
Ending Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	-	-	7,075,000	7,075,000	n/a

Sewer Utility Fund

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

Sewer Utility	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	2,718,330	1,687,727	2,142,056	454,329	26.9%
Current Revenue					
Intergovernmental	306,485	-	-	-	n/a
Charges for Service	1,337,758	1,455,000	1,675,000	220,000	15.1%
Miscellaneous	257,012	110,000	25,000	(85,000)	-77.3%
Other Financing Sources	556	-	-	-	n/a
Depreciation	-	872,911	734,212	(138,699)	-15.9%
Total Current Revenue	1,901,811	2,437,911	2,434,212	(3,699)	-0.2%
Total Resources	4,620,141	4,125,638	4,576,268	450,630	10.9%
Requirements					
Operating					
Personnel Services	342,919	326,232	342,268	16,036	4.9%
Services & Supplies	666,142	533,233	503,757	(29,476)	-5.5%
Miscellaneous	99,769	-	-	-	n/a
Total Operating	1,108,830	859,465	846,025	(13,440)	-1.6%
Non-Operating					
Debt Service	292,962	768,303	757,654	(10,649)	-1.4%
Depreciation	721,536	872,911	734,212	(138,699)	-15.9%
Total Non-Operating	1,014,498	1,641,214	1,491,866	(149,348)	-9.1%
Total Requirements	2,123,329	2,500,679	2,337,891	(162,788)	-6.5%
Ending Reserves	2,496,812	1,624,959	2,238,377	613,418	37.7%
Expenditures by Major Function/Department					
Public Works (Utilities)	2,123,329	2,500,679	2,337,891	(162,788)	-6.5%

Capital Construction Funds

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

All Capital Construction Funds

County Capital Construction Funds	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	14,537,246	5,573,879	6,643,233	1,069,354	19.2%
Current Revenue					
Property Tax	1,353,899	1,308,707	1,257,820	(50,887)	-3.9%
Other Taxes	49,111	-	40,000	40,000	n/a
Gaming	300,032	300,000	300,000	-	0.0%
Intergovernmental	899,510	782,103	743,853	(38,250)	-4.9%
Miscellaneous	830,712	342,307	132,500	(209,807)	-61.3%
Transfers In	3,939,127	2,351,915	2,338,294	(13,621)	-0.6%
Total Current Revenue	7,372,391	5,085,032	4,812,467	(272,565)	-5.4%
Total Resources	21,909,637	10,658,911	11,455,700	796,789	7.5%
Requirements					
Operating					
Personnel Services	203,166	265,047	264,412	(635)	-0.2%
Services & Supplies	2,271,386	779,143	730,597	(48,546)	-6.2%
Capital Outlay	106,732	-	-	-	n/a
Miscellaneous	53,604	-	-	-	n/a
Other (Distributions to Towns)	343,184	95,666	92,302	(3,364)	-3.5%
Total Operating	2,978,072	1,139,856	1,087,311	(52,545)	-4.6%
Non-Operating					
Capital Projects	2,748,861	806,537	62,000	(744,537)	-92.3%
Debt Service	2,424,521	2,294,937	2,218,591	(76,346)	-3.3%
Transfers Out	1,880,164	2,094,283	1,556,744	(537,539)	-25.7%
Total Non-Operating	7,053,547	5,195,757	3,837,335	(1,358,422)	-26.1%
Total Requirements	10,031,619	6,335,613	4,924,646	(1,410,967)	-22.3%
Ending Fund Balance/Reserves	11,878,018	4,323,298	6,531,054	2,207,756	51.1%

Extraordinary Maintenance Fund

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

Extraordinary Maintenance	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	597,593	634,593	640,884	6,291	1.0%
Current Revenue					
Miscellaneous	9,290	9,000	9,000	-	0.0%
Transfers In	25,000	-	-	-	n/a
Total Current Revenue	34,290	9,000	9,000	-	0.0%
Total Resources	631,883	643,593	649,884	6,291	1.0%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	631,883	643,593	649,884	6,291	1.0%
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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	9,370,394	2,543,501	3,317,060	773,559	30.4%
Current Revenue					
Property Tax	1,353,899	1,308,707	1,257,820	(50,887)	-3.9%
Intergovernmental	26	-	-	-	n/a
Miscellaneous	156,295	202,083	50,000	(152,083)	-75.3%
Total Current Revenue	1,510,220	1,510,790	1,307,820	(202,970)	-13.4%
Total Resources	10,880,614	4,054,291	4,624,880	570,589	14.1%
Requirements					
Operating					
Services & Supplies	13,082	-	-	-	n/a
Other (Distributions to Towns)	160,140	95,666	92,302	(3,364)	-3.5%
Total Operating	173,223	95,666	92,302	(3,364)	-3.5%
Non-Operating					
Capital Projects	2,322,235	-	-	-	n/a
Transfers Out	1,276,441	1,868,379	1,328,979	(539,400)	-28.9%
Total Non-Operating	3,598,676	1,868,379	1,328,979	(539,400)	-28.9%
Total Requirements	3,771,899	1,964,045	1,421,281	(542,764)	-27.6%
Ending Fund Balance/Reserves	7,108,715	2,090,246	3,203,599	1,113,353	53.3%
Expenditures by Major Function/Department					
Public Works (Building Services)	3,771,899	1,964,045	1,421,281	(542,764)	-27.6%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,893,919	596,369	625,375	29,006	4.9%
Current Revenue					
Gaming	300,032	300,000	300,000	-	0.0%
Intergovernmental	53,604	-	-	-	n/a
Miscellaneous	23,902	25,000	20,000	(5,000)	-20.0%
Transfers In	1,578,779	100,000	100,000	-	0.0%
Total Current Revenue	1,956,316	425,000	420,000	(5,000)	-1.2%
Total Resources	3,850,235	1,021,369	1,045,375	24,006	2.4%
Requirements					
Operating					
Personnel Services	10,236	-	-	-	n/a
Services & Supplies	1,282,228	269,123	320,000	50,877	18.9%
Miscellaneous (Grants Pass Through)	53,604	-	-	-	n/a
Capital Outlay	106,732	-	-	-	n/a
Total Operating	1,452,800	269,123	320,000	50,877	18.9%
Non-Operating					
Capital Projects	409,274	-	-	-	n/a
Transfers Out	360,000	-	-	-	n/a
Total Non-Operating	769,274	-	-	-	n/a
Total Requirements	2,222,074	269,123	320,000	50,877	18.9%
Ending Fund Balance/Reserves	1,628,161	752,246	725,375	(26,871)	-3.6%
Expenditures by Major Function/Department					
Public Works (Building Services)	2,222,074	269,123	320,000	50,877	18.9%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Other Taxes (Res. Constr. Tax)	49,111	-	-	-	n/a
Transfers In	175,242	-	-	-	n/a
Total Current Revenue	224,353	-	-	-	n/a
Total Resources	224,353	-	-	-	n/a
Requirements					
Operating					
Other (Distributions to Agencies)	183,044	-	-	-	n/a
Non-Operating					
Capital Projects	16,450	-	-	-	n/a
Transfers Out	24,859	-	-	-	n/a
Total Non-Operating	41,309	-	-	-	n/a
Total Requirements	224,353	-	-	-	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					n/a
Community Services (Parks)	224,353	-	-	-	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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,656,543	976,755	1,212,592	235,837	24.1%
Current Revenue					
Other Taxes (Road)	-	-	40,000	40,000	n/a
Intergovernmental (Gas Tax)	845,880	782,103	743,853	(38,250)	-4.9%
Miscellaneous	554,229	40,000	30,000	(10,000)	-25.0%
Total Current Revenue	1,400,109	822,103	813,853	(8,250)	-1.0%
Total Resources	3,056,652	1,798,858	2,026,445	227,587	12.7%
Requirements					
Operating					
Personnel Services	192,930	265,047	264,412	(635)	-0.2%
Services & Supplies	967,468	501,370	404,147	(97,223)	-19.4%
Total Operating	1,160,397	766,417	668,559	(97,858)	-12.8%
Non-Operating					
Capital Projects	902	806,537	62,000	(744,537)	-92.3%
Transfers Out	218,864	225,904	227,765	1,861	0.8%
Total Non-Operating	219,766	1,032,441	289,765	(742,676)	-71.9%
Total Requirements	1,380,163	1,798,858	958,324	(840,534)	-46.7%
Ending Fund Balance/Reserves	1,676,489	-	1,068,121	1,068,121	n/a
Expenditures by Major Function/Department					
Community Dev (Engineering)	1,380,163	1,798,858	958,324	(840,534)	-46.7%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,018,797	822,661	847,322	24,661	3.0%
Current Revenue					
Miscellaneous (Assessments)	86,996	66,224	23,500	(42,724)	-64.5%
Transfers In	2,160,106	2,251,915	2,238,294	(13,621)	-0.6%
Total Current Revenue	2,247,102	2,318,139	2,261,794	(56,345)	-2.4%
Total Resources	3,265,899	3,140,800	3,109,116	(31,684)	-1.0%
Requirements					
Operating	8,608	8,650	6,450	(2,200)	-25.4%
Non-Operating					
Debt Service	2,424,521	2,294,937	2,218,591	(76,346)	-3.3%
Total Requirements	2,433,130	2,303,587	2,225,041	(78,546)	-3.4%
Ending Fund Balance/Reserves	832,770	837,213	884,075	46,862	5.6%
Expenditures by Major Function/Department					
Administrative Services (Comptroller)	2,433,130	2,303,587	2,225,041	(78,546)	-3.4%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	(3,727,835)	(3,072,974)	(2,096,234)	976,740	-31.8%
Current Revenue					
Property Taxes	2,382,567	2,143,630	2,054,266	(89,364)	-4.2%
Miscellaneous	48,927	25,000	15,000	(10,000)	-40.0%
Transfers In	4,229,895	2,017,500	2,000,000	(17,500)	-0.9%
Total Current Revenue	6,661,389	4,186,130	4,069,266	(116,864)	-2.8%
Total Resources	2,933,554	1,113,156	1,973,032	859,876	77.2%
Requirements					
Operating					
Personnel Services	24,535	27,220	28,578	1,358	5.0%
Services & Supplies	1,553,882	226,003	247,974	21,971	9.7%
Total Operating	1,578,416	253,223	276,552	23,329	9.2%
Non-Operating					
Capital Projects	-	-	1,639,250	1,639,250	n/a
Debt Service	237,500	617,500	101,250	(516,250)	-83.6%
Transfers Out	4,229,895	2,017,500	2,000,000	(17,500)	-0.9%
Contingency	-	1,597	2,068	471	29.5%
Total Non-Operating	4,467,395	2,636,597	3,742,568	1,105,971	41.9%
Total Requirements	6,045,811	2,889,820	4,019,120	1,129,300	39.1%
Ending Fund Balance/Reserves	(3,112,257)	(1,776,664)	(2,046,088)	(269,424)	15.2%

Redevelopment Agency Administration

DC Redvlpmt - Administration	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,921,710	6,867	132,445	125,578	1828.7%
Current Revenue					
Property Taxes	2,382,567	2,143,630	2,054,266	(89,364)	-4.2%
Miscellaneous	38,074	5,000	5,000	-	0.0%
Total Current Revenue	2,420,640	2,148,630	2,059,266	(89,364)	-4.2%
Total Resources	4,342,350	2,155,497	2,191,711	36,214	1.7%
Requirements					
Operating					
Personnel Services	24,535	27,220	28,578	1,358	5.0%
Services & Supplies	24,831	26,003	40,355	14,352	55.2%
Total Operating	49,366	53,223	68,933	15,710	29.5%
Non-Operating					
Transfers Out	3,960,000	2,017,500	2,000,000	(17,500)	-0.9%
Contingency	-	1,597	2,068	471	29.5%
Total Non-Operating	3,960,000	2,019,097	2,002,068	(17,029)	-0.8%
Total Requirements	4,009,366	2,072,320	2,071,001	(1,319)	-0.1%
Ending Fund Balance/Reserves	332,985	83,177	120,710	37,533	45.1%

Redevelopment Agency Capital Projects

DC Redvlpmt - Capital Projects	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	(5,917,810)	(3,079,841)	(2,228,679)	851,162	-27.6%
Current Revenue					
Miscellaneous	9,224	20,000	10,000	(10,000)	-50.0%
Transfers In	4,229,895	2,017,500	2,000,000	(17,500)	-0.9%
Total Current Revenue	4,239,119	2,037,500	2,010,000	(27,500)	-1.3%
Total Resources	(1,678,691)	(1,042,341)	(218,679)	823,662	-79.0%
Requirements					
Operating					
Services & Supplies	1,529,051	200,000	207,619	7,619	3.8%
Non-Operating					
Capital Projects	-	-	1,639,250	1,639,250	n/a
Debt Service	237,500	617,500	101,250	(516,250)	-83.6%
Total Non-Operating	237,500	617,500	1,740,500	1,123,000	181.9%
Total Requirements	1,766,551	817,500	1,948,119	1,130,619	138.3%
Ending Fund Balance/Reserves	(3,445,242)	(1,859,841)	(2,166,798)	(306,957)	16.5%

Redevelopment Agency Debt Service

DC Redvlpmt - Debt Service	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	268,265	-	-	-	n/a
Current Revenue					
Miscellaneous	1,630	-	-	-	n/a
Total Resources	269,895	-	-	-	n/a
Requirements					
Operating					
-	-	-	-	-	n/a
Non-Operating					
Transfers Out	269,895	-	-	-	n/a
Total Requirements	269,895	-	-	-	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a

East Fork Fire & Paramedic District Funds

These funds account for operations and capital improvements for the separate 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	4,729,681	2,777,904	3,231,841	453,937	16.3%
Current Revenue					
Property Taxes	6,854,943	7,073,950	6,827,575	(246,375)	-3.5%
State Consolidated Tax	1,770,094	1,587,524	1,480,953	(106,571)	-6.7%
Intergovernmental	476,092	61,000	49,000	(12,000)	-19.7%
Charges for Service	3,213,091	2,868,848	1,592,376	(1,276,472)	-44.5%
Miscellaneous	158,310	119,041	107,423	(11,618)	-9.8%
Transfers In	211,765	280,847	190,491	(90,356)	-32.2%
Other Financing Sources	6,062,580	4,329,140	4,195,205	(133,935)	-3.1%
Total Current Revenue	18,746,875	16,320,350	14,443,023	(1,877,327)	-11.5%
Total Resources	23,476,556	19,098,254	17,674,864	(1,423,390)	-7.5%
Requirements					
Operating					
Personnel Services	8,003,539	8,397,299	8,569,315	172,016	2.0%
Services & Supplies	3,609,947	3,617,963	1,997,405	(1,620,558)	-44.8%
Capital Outlay	358,520	-	35,500	35,500	n/a
Miscellaneous	155,844	-	-	-	n/a
Total Operating	12,127,849	12,015,262	10,602,220	(1,413,042)	-11.8%
Non-Operating					
Capital Projects	595,252	-	6,500	6,500	n/a
Debt Service	157,530	180,847	110,491	(70,356)	-38.9%
Distrib.-other districts	5,297,580	4,329,140	4,195,205	(133,935)	-3.1%
Transfers Out	133,000	280,847	190,491	(90,356)	-32.2%
Contingency	-	351,458	317,002	(34,456)	-9.8%
Total Non-Operating	6,183,362	5,142,292	4,819,689	(322,603)	-6.3%
Total Requirements	18,311,211	17,157,554	15,421,909	(1,735,645)	-10.1%
Ending Fund Balance/Reserves	5,165,345	1,940,700	2,252,955	312,255	16.1%

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 FY11-12 tax rate is \$0.3282.

East Fork General Operations Fund

East Fork General Operations	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,269,037	1,277,503	1,902,357	624,854	48.9%
Current Revenue					
Property Tax	4,081,581	4,429,200	4,340,553	(88,647)	-2.0%
State Consolidated Taxes	1,770,094	1,587,524	1,480,953	(106,571)	-6.7%
Intergovernmental	326,010	61,000	49,000	(12,000)	-19.7%
Charges for Service	113,260	35,000	35,000	-	0.0%
Miscellaneous	65,411	42,000	42,000	-	0.0%
Other Financing Sources	4,947,580	4,329,140	4,195,205	(133,935)	-3.1%
Total Current Revenue	11,303,936	10,483,864	10,142,711	(341,153)	-3.3%
Total Resources	12,572,973	11,761,367	12,045,068	283,701	2.4%
Requirements					
Operating					
1 Personnel Services	8,003,539	8,397,299	8,569,315	172,016	2.0%
Services & Supplies	2,053,406	1,907,963	1,982,405	74,442	3.9%
Miscellaneous	155,844	-	-	-	n/a
Capital Outlay	20,672	-	35,500	35,500	n/a
Total Operating	10,233,461	10,305,262	10,587,220	281,958	2.7%
Non-Operating					
Capital Projects	571	-	6,500	6,500	n/a
Transfers Out	133,000	280,847	190,491	(90,356)	-32.2%
Contingency	-	309,158	316,552	7,394	2.4%
Total Non-Operating	133,571	590,005	513,543	(76,462)	-13.0%
Total Requirements	10,367,031	10,895,267	11,100,763	205,496	1.9%
Ending Fund Balance/Reserves	2,205,942	866,100	944,305	78,205	9.0%

1 Includes consolidation of East Fork Paramedic and East Fork Fire

East Fork Fire Emergency Fund

EFFPD Emergency	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	769,717	859,717	867,096	7,379	0.9%
Current Revenue					
Miscellaneous	12,379	5,000	5,000	-	0.0%
Transfers In	80,000	-	-	-	n/a
Total Current Revenue	92,379	5,000	5,000	-	0.0%
Total Resources	862,096	864,717	872,096	7,379	0.9%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	862,096	864,717	872,096	7,379	0.9%

East Fork Fire Equipment Reserve Fund

EFFPD Equipment Reserve	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	345,218	273,933	78,933	(195,000)	-71.2%
Current Revenue					
Property Taxes	202	-	-	-	n/a
Intergovernmental	150,000	-	-	-	n/a
Charges For Services	350,000	-	-	-	n/a
Miscellaneous	5,980	5,000	2,500	(2,500)	-50.0%
Transfers In	18,000	100,000	80,000	(20,000)	-20.0%
Total Current Revenue	524,182	105,000	82,500	(22,500)	-21.4%
Total Resources	869,400	378,933	161,433	(217,500)	-57.4%
Requirements					
Operating					
Services & Supplies	29,621	300,000	-	(300,000)	n/a
Capital Outlay	321,310	-	-	-	n/a
Total Operating	350,931	300,000	-	(300,000)	n/a
Non-Operating					
Debt Service	78,765	-	-	-	n/a
Total Requirements	429,696	300,000	-	(300,000)	n/a
Ending Fund Balance/Reserves	439,704	78,933	161,433	82,500	104.5%

East Fork Fire Construction Reserve Fund

EFFPD Construction Reserve	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	748,467	13,871	72,215	58,344	420.6%
Current Revenue					
Property Tax	603	-	-	-	n/a
Miscellaneous	5,864	-	-	-	n/a
Transfers In	35,000	-	-	-	n/a
Other Financing Sources	1,115,000	-	-	-	n/a
Total Current Revenue	1,156,468	-	-	-	n/a
Total Resources	1,904,935	13,871	72,215	58,344	420.6%
Requirements					
Operating					
Services & Supplies	71,948	-	-	-	n/a
Non-Operating					
Debt Service	37,088	-	-	-	n/a
Capital Projects	594,682	-	-	-	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	631,770	-	-	-	n/a
Total Requirements	703,717	-	-	-	n/a
Ending Fund Balance/Reserves	1,201,217	13,871	72,215	58,344	420.6%

East Fork Fire and Paramedic District Debt Service

EFFPD Debt Service	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	-	-	1,661	1,661	n/a
Current Revenue					
Miscellaneous	123	-	-	-	n/a
Transfers In	78,765	180,847	110,491	(70,356)	-38.9%
Total Current Revenue	78,888	180,847	110,491	(70,356)	-38.9%
Total Resources	78,888	180,847	112,152	(70,356)	-38.9%
Requirements					
Non-Operating Debt Service	78,765	180,847	110,491	(70,356)	-38.9%
Total Requirements	78,765	180,847	110,491	(70,356)	-38.9%
Ending Fund Balance/Reserves	123	-	1,661	1,661	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 FY11-12 tax rate is \$0.1592.

East Fork Paramedic General Operations Fund

EF Paramedic General Ops	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,597,242	352,880	309,579	(43,301)	-12.3%
Current Revenue					
Property Tax	2,772,556	2,644,750	2,487,022	(157,728)	-6.0%
Intergovernmental	82	-	-	-	n/a
Charges for Service	2,749,831	2,833,848	1,557,376	(1,276,472)	-45.0%
Miscellaneous	68,552	67,041	57,923	(9,118)	-13.6%
Total Current Revenue	5,591,022	5,545,639	4,102,321	(1,443,318)	-26.0%
Total Resources	7,188,264	5,898,519	4,411,900	(1,486,619)	-25.2%
Requirements					
Operating					
1 Services & Supplies	1,454,972	1,410,000	15,000	(1,395,000)	-98.9%
Capital Outlay	16,538	-	-	-	n/a
Total Operating	1,471,509	1,410,000	15,000	(1,395,000)	-98.9%
Non-Operating					
Distrib.-other districts	5,297,580	4,329,140	4,195,205	(133,935)	-3.1%
Contingency	-	42,300	450	(41,850)	-98.9%
Total Non-Operating	5,297,580	4,371,440	4,195,655	(175,785)	-4.0%
Total Requirements	6,769,089	5,781,440	4,210,655	(1,570,785)	-27.2%
Ending Fund Balance/Reserves	419,174	117,079	201,245	84,166	71.9%

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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	7,629,919	5,808,892	6,138,519	329,627	5.7%
Current Revenue					
Property Taxes	2,223,214	2,160,328	1,943,096	(217,232)	-10.1%
State Consolidated Tax	662,382	593,088	550,712	(42,376)	-7.1%
Gaming	89,798	85,540	70,540	(15,000)	-17.5%
Intergovernmental	597,420	1,412,916	92,302	(1,320,614)	-93.5%
Charges for Service	2,690,787	2,799,120	3,240,774	441,654	15.8%
Miscellaneous	892,771	10,538,728	629,310	(9,909,418)	-94.0%
Transfers In	635,713	1,253,626	853,128	(400,498)	-31.9%
Other Financing Sources	299	-	-	-	n/a
Depreciation	-	339,547	273,819	(65,728)	-19.4%
Total Current Revenue	7,792,383	19,182,893	7,653,681	(11,529,212)	-60.1%
Total Resources	15,422,302	24,991,785	13,792,200	(11,199,585)	-44.8%
Requirements					
Operating					
Personnel Services	2,016,595	2,048,385	2,117,218	68,833	3.4%
Services & Supplies	2,737,306	3,009,812	2,758,083	(251,729)	-8.4%
Capital Outlay	-	-	31,000	31,000	n/a
Total Operating	4,753,900	5,058,197	4,906,301	(151,896)	-3.0%
Non-Operating					
Capital Projects	614,524	12,305,519	346,000	(11,959,519)	-97.2%
Debt Service	146,863	165,572	165,647	75	0.0%
Transfers Out	635,713	1,253,626	853,128	(400,498)	-31.9%
Contingency	-	76,753	68,186	(8,567)	-11.2%
Depreciation	341,770	339,547	342,366	2,819	0.8%
Total Non-Operating	1,738,870	14,141,017	1,775,327	(12,365,690)	-87.4%
Total Requirements	6,492,770	19,199,214	6,681,628	(12,517,586)	-65.2%
Ending Fund Balance/Reserves	8,929,532	5,792,571	7,110,572	1,318,001	22.8%

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 FY11-12 property tax rate is \$0.6677.

Gardnerville General Administration Fund

Gardnerville Administration	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	563,841	75,258	223,397	148,139	196.8%
Current Revenue					
Property Tax	1,092,250	1,067,654	1,005,345	(62,309)	-5.8%
State Consolidated Taxes	281,498	250,525	232,625	(17,900)	-7.1%
Gaming	28,935	25,000	25,000	-	0.0%
Charges for Service	11,251	15,000	3,000	(12,000)	-80.0%
Miscellaneous	40,385	5,000	5,000	-	0.0%
Total Current Revenue	1,454,319	1,363,179	1,270,970	(92,209)	-6.8%
Total Resources	2,018,160	1,438,437	1,494,367	55,930	3.9%
Requirements					
Operating					
Personnel Services	427,486	426,098	498,430	72,332	17.0%
Services & Supplies	335,308	591,435	420,435	(171,000)	-28.9%
Total Operating	762,795	1,017,533	918,865	(98,668)	-9.7%
Non-Operating					
Capital Projects	335,012	44,000	156,000	112,000	254.5%
Transfers Out	122,982	122,981	122,982	1	0.0%
Contingency	-	30,526	27,662	(2,864)	-9.4%
Total Non-Operating	457,994	197,507	306,644	109,137	55.3%
Total Requirements	1,220,789	1,215,040	1,225,509	10,469	0.9%
Ending Fund Balance/Reserves	797,371	223,397	268,858	45,461	20.3%

Gardnerville Health and Sanitation Fund

Gardnerville Health & Sanitation	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	144,715	147,277	229,254	81,977	55.7%
Current Revenue					
Charges for Service	885,433	887,550	837,900	(49,650)	-5.6%
Miscellaneous	3,308	3,400	-	(3,400)	n/a
Transfer In	21,357	21,182	21,213	31	0.1%
Depreciation	-	69,547	-	(69,547)	n/a
Total Current Revenue	910,098	981,679	859,113	(122,566)	-12.5%
Total Resources	1,054,813	1,128,956	1,088,367	(40,589)	-3.6%
Requirements					
Operating					
Personnel Services	441,701	402,704	340,174	(62,530)	-15.5%
Services & Supplies	390,674	457,520	392,670	(64,850)	-14.2%
Capital Outlay	-	-	15,000	15,000	n/a
Total Operating	832,376	860,224	747,844	(112,380)	-13.1%
Non-Operating					
Debt Service	2,507	21,182	21,213	31	0.1%
Depreciation	68,091	69,547	68,547	(1,000)	-1.4%
Total Non-Operating	70,598	90,729	89,760	(969)	-1.1%
Total Requirements	902,974	950,953	837,604	(113,349)	-11.9%
Ending Reserves	151,839	178,003	250,763	72,760	40.9%

Gardnerville Debt Service Fund

Gardnerville Debt	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	6,240	6,115	365	(5,750)	-94.0%
Current Revenue					
Miscellaneous	440	300	300	-	0.0%
Transfers In	144,356	138,175	144,433	6,258	4.5%
Total Current Revenue	144,796	138,475	144,733	6,258	4.5%
Total Resources	151,036	144,590	145,098	508	0.4%
Requirements					
Operating					
Services & Supplies	200	200	200	-	0.0%
Non-Operating					
Debt Service	144,356	144,390	144,434	44	0.0%
Total Requirements	144,556	144,590	144,634	44	0.0%
Ending Reserves	6,480	-	464	464	n/a

Gardnerville Ad Valorem Capital Projects Fund

G'Ville Ad Val Capital Projects	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	87,788	95,199	107,549	12,350	13.0%
Current Revenue					
Intergovernmental	49,428	1,315,149	46,214	(1,268,935)	-96.5%
Miscellaneous	1,041	500	500	-	0.0%
Total Current Revenue	50,468	1,315,649	46,714	(1,268,935)	-96.4%
Total Resources	138,256	1,410,848	154,263	(1,256,585)	-89.1%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	-	1,267,250	-	(1,267,250)	n/a
Transfers Out	42,731	36,376	42,664	6,288	17.3%
Total Non-Operating	42,731	1,303,626	42,664	(1,260,962)	-96.7%
Total Requirements	42,731	1,303,626	42,664	(1,260,962)	-96.7%
Ending Fund Balance/Reserves	95,525	107,222	111,599	4,377	4.1%

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 FY11-12 property tax rate is \$0.3929.

Genoa General Administration Fund

Genoa Administration	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	54,318	30,631	64,125	33,494	109.3%
Current Revenue					
Property Tax	22,459	26,471	28,636	2,165	8.2%
State Consolidated Taxes	11,314	10,298	9,562	(736)	-7.1%
Gaming	540	540	540	-	0.0%
Intergovernmental	50,000	50,000	-	(50,000)	n/a
Charges for Service	24,485	27,570	29,000	1,430	5.2%
Miscellaneous	315,294	348,828	476,810	127,982	36.7%
Total Current Revenue	424,092	463,707	544,548	80,841	17.4%
Total Resources	478,410	494,338	608,673	114,335	23.1%
Requirements					
Operating					
Personnel Services	131,274	125,630	133,501	7,871	6.3%
Services & Supplies	270,209	292,053	387,183	95,130	32.6%
Total Operating	401,483	417,683	520,684	103,001	24.7%
Non-Operating					
Transfers Out	20,000	-	-	-	n/a
Contingency	-	12,530	15,540	3,010	24.0%
Total Non-Operating	20,000	12,530	15,540	3,010	24.0%
Total Requirements	421,483	430,213	536,224	106,011	24.6%
Ending Fund Balance/Reserves	56,927	64,125	72,449	8,324	13.0%

Genoa Capital Construction Reserve Fund

Genoa Construction Reserve	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	183,786	93,690	95,690	2,000	2.1%
Current Revenue					
Miscellaneous	2,099	2,000	2,000	-	0.0%
Transfers In	20,000	-	-	-	n/a
Total Current Revenue	22,099	2,000	2,000	-	0.0%
Total Resources	205,885	95,690	97,690	2,000	2.1%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	72,854	-	-	-	n/a
Total Requirements	72,854	-	-	-	n/a
Ending Fund Balance/Reserves	133,031	95,690	97,690	2,000	2.1%

Genoa Ad Valorem Capital Projects Fund

Genoa Ad Val Capital Projects	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	19,569	1,732	3,633	1,901	109.8%
Current Revenue					
Intergovernmental	1,756	1,701	1,641	(60)	-3.5%
Miscellaneous	122	200	200	-	0.0%
Total Current Revenue	1,878	1,901	1,841	(60)	-3.2%
Total Resources	21,447	3,633	5,474	1,841	50.7%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	12,097	-	-	-	n/a
Total Requirements	12,097	-	-	-	n/a
Ending Fund Balance/Reserves	9,350	3,633	5,474	1,841	50.7%

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 FY11-12 property tax rate is \$0.6677.

Minden General Administration Fund

Minden Administration	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	459,246	113,617	99,258	(14,359)	-12.6%
Current Revenue					
Property Tax	1,108,505	1,066,203	909,115	(157,088)	-14.7%
State Consolidated Taxes	369,570	332,265	308,525	(23,740)	-7.1%
Gaming	60,323	60,000	45,000	(15,000)	-25.0%
Intergovernmental	348,700	-	-	-	n/a
Charges for Service	9,510	12,000	6,000	(6,000)	-50.0%
Miscellaneous	69,189	70,000	55,000	(15,000)	-21.4%
Transfers In	100,000	100,000	100,000	-	0.0%
Other Financing Sources	299	-	-	-	n/a
Total Current Revenue	2,066,096	1,640,468	1,423,640	(216,828)	-13.2%
Total Resources	2,525,342	1,754,085	1,522,898	(231,187)	-13.2%
Requirements					
Operating					
Personnel Services	436,185	443,790	428,259	(15,531)	-3.5%
Services & Supplies	697,212	677,340	404,550	(272,790)	-40.3%
Capital Outlay	-	-	8,500	8,500	n/a
Total Operating	1,133,396	1,121,130	841,309	(279,821)	-25.0%
Non-Operating					
Capital Projects	4,993	-	-	-	n/a
Transfers Out	-	500,000	587,482	87,482	17.5%
Contingency	-	33,697	24,984	(8,713)	-25.9%
Total Non-Operating	4,993	533,697	612,466	78,769	14.8%
Total Requirements	1,138,389	1,654,827	1,453,775	(201,052)	-12.1%
Ending Fund Balance/Reserves	1,386,953	99,258	69,123	(30,135)	-30.4%

Minden Health and Sanitation Fund

Minden Trash	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	596,766	507,910	308,960	(198,950)	-39.2%
Current Revenue					
Charges for Service	607,952	630,000	610,000	(20,000)	-3.2%
Miscellaneous	8,634	10,000	6,000	(4,000)	-40.0%
Depreciation	-	62,000	61,000	(1,000)	-1.6%
Total Current Revenue	616,586	702,000	677,000	(25,000)	-3.6%
Total Resources	1,213,352	1,209,910	985,960	(223,950)	-18.5%
Requirements					
Operating					
Personnel Services	235,788	196,393	185,648	(10,745)	-5.5%
Services & Supplies	239,180	272,900	240,995	(31,905)	-11.7%
Total Operating	474,968	469,293	426,643	(42,650)	-9.1%
Non-Operating					
Transfer out	200,000	100,000	100,000	-	0.0%
Depreciation	60,860	62,000	61,000	(1,000)	-1.6%
Total Non-Operating	260,860	162,000	161,000	(1,000)	-0.6%
Total Requirements	735,828	631,293	587,643	(43,650)	-6.9%
Ending Reserves	477,524	578,617	398,317	(180,300)	-31.2%

Minden Water Fund

Minden Water	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	3,451,990	3,236,061	3,400,225	164,164	5.1%
Current Revenue					
Intergovernmental	100,000	-	-	-	n/a
Charges for Service	1,152,156	1,227,000	972,800	(254,200)	-20.7%
Miscellaneous	419,344	10,060,000	50,000	(10,010,000)	-99.5%
Depreciation	-	208,000	212,819	4,819	2.3%
Total Current Revenue	1,671,500	11,495,000	1,235,619	(10,259,381)	-89.3%
Total Resources	5,123,490	14,731,061	4,635,844	(10,095,217)	-68.5%
Requirements					
Operating					
Personnel Services	344,160	453,770	211,415	(242,355)	-53.4%
Services & Supplies	804,522	718,364	517,925	(200,439)	-27.9%
Total Operating	1,148,682	1,172,134	729,340	(442,794)	-37.8%
Non-Operating					
Capital Projects	-	10,000,000	-	(10,000,000)	n/a
Transfers Out	250,000	-	-	-	n/a
Depreciation	212,819	208,000	212,819	4,819	2.3%
Total Non-Operating	462,819	10,208,000	212,819	(9,995,181)	-97.9%
Total Requirements	1,611,501	11,380,134	942,159	(10,437,975)	-91.7%
Ending Reserves	3,511,989	3,350,927	3,693,685	342,758	10.2%

Minden Wholesale Water Utility

Minden Wholesale Water Utility	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Reserves	-	-	-	-	n/a
Current Revenue					
Charges for Service	-	-	782,074	782,074	n/a
Miscellaneous	-	-	10,000	10,000	n/a
Total Current Revenue	-	-	792,074	792,074	n/a
Total Resources	-	-	792,074	792,074	n/a
Requirements					
Operating					
Personnel Services	-	-	319,791	319,791	n/a
Services & Supplies	-	-	394,125	394,125	n/a
Capital Outlay	-	-	7,500	7,500	n/a
Total Operating	-	-	721,416	721,416	n/a
Non-Operating					
Capital Projects	-	-	50,000	50,000	n/a
Total Requirements	-	-	771,416	771,416	n/a
Ending Reserves	-	-	20,658	20,658	n/a

Minden Capital Equipment/Construction Reserve Fund

Minden Capital Equip/Constr	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	1,671,166	1,056,166	1,541,166	485,000	45.9%
Current Revenue					
Miscellaneous	26,614	35,000	20,000	(15,000)	-42.9%
Transfers In	350,000	994,269	587,482	(406,787)	-40.9%
Total Current Revenue	376,614	1,029,269	607,482	(421,787)	-41.0%
Total Resources	2,047,780	2,085,435	2,148,648	63,213	3.0%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating Capital Projects	189,568	994,269	140,000	(854,269)	-85.9%
Total Requirements	189,568	994,269	140,000	(854,269)	-85.9%
Ending Fund Balance/Reserves	1,858,212	1,091,166	2,008,648	917,482	84.1%

Minden Ad Valorem Capital Projects Fund

Minden Ad Val Capital Projects	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg 11 to 12	% Chg 11 to 12
Resources					
Beginning Fund Balance/Reserves	390,494	445,236	64,897	(380,339)	-85.4%
Current Revenue					
Intergovernmental	47,537	46,066	44,447	(1,619)	-3.5%
Miscellaneous	6,300	3,500	3,500	-	0.0%
Total Current Revenue	53,837	49,566	47,947	(1,619)	-3.3%
Total Resources	444,331	494,802	112,844	(381,958)	-77.2%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating Transfers Out	-	494,269	-	(494,269)	n/a
Total Requirements	-	494,269	-	(494,269)	n/a
Ending Fund Balance/Reserves	444,331	533	112,844	112,311	21071.5%

Summary of Financial Sources and Uses

All Funds by Fund Type
FY11-12

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (26)	Internal Service (3)	Enterprise (15)	Capital Projects (13)	Debt Service (4)	Total (62)
Resources							
Beginning Fund Balance/Reserves	5,670,351	15,759,106	4,527,282	9,906,905	5,531,315	849,348	42,244,307
Current Revenue							
1 Property Taxes	16,405,894	15,960,956	251,564	-	1,257,820	-	33,876,234
Room Taxes	-	4,634,125	-	-	-	-	4,634,125
Transient Lodging License Tax	-	1,442,250	-	-	-	-	1,442,250
Other Taxes (Gas/Road/Res.Constr)	-	1,088,295	-	-	40,000	-	1,128,295
State Consolidated Tax	9,746,139	2,031,665	-	-	-	-	11,777,804
Sales Taxes (P.A.L.S.)	-	1,300,000	-	-	-	-	1,300,000
Licenses & Permits	3,217,000	433,000	-	-	-	-	3,650,000
Gaming	885,000	70,540	-	-	300,000	-	1,255,540
Intergovernmental	1,501,500	4,840,826	-	167,390	836,155	-	7,345,871
Charges for Service	3,459,832	4,211,783	4,004,686	8,891,274	-	-	20,567,575
Fines & Forfeitures	1,138,750	59,500	-	-	-	-	1,198,250
Miscellaneous	300,778	1,732,169	532,859	7,113,900	147,700	23,800	9,851,206
Transfers In	75,000	2,267,279	-	416,173	2,767,482	2,493,218	8,019,152
Other Financing Sources	-	4,199,205	21,000	-	-	-	4,220,205
Depreciation	-	-	210,000	2,217,138	-	-	2,427,138
Total Current Revenue	36,729,893	44,271,593	5,020,109	18,805,875	5,349,157	2,517,018	112,693,645
Total Resources	42,400,244	60,030,699	9,547,391	28,712,780	10,880,472	3,366,366	154,937,951
Requirements							
Operating							
Personnel Services	27,410,884	19,309,644	562,077	2,499,671	264,412	-	50,046,688
Services & Supplies	6,634,305	15,670,909	4,040,328	3,185,045	931,766	6,650	30,469,003
Capital Outlay	-	75,762	198,406	22,500	-	-	296,668
Other	-	39,931	-	-	92,302	-	132,233
Total Operating	34,045,189	35,096,246	4,800,811	5,707,216	1,288,480	6,650	80,944,592
Non-Operating							
Capital Projects	-	1,537,097	-	7,000,000	1,841,250	-	10,378,347
Debt Service	-	-	-	2,340,328	101,250	2,473,516	4,915,094
Transfers Out	2,263,779	3,661,005	-	494,960	1,599,408	-	8,019,152
Distrib.-other districts	-	4,195,205	-	-	-	-	4,195,205
Contingency	510,678	652,010	-	-	-	-	1,162,688
Depreciation	-	-	210,000	2,285,685	-	-	2,495,685
Total Non-Operating	2,774,457	10,045,317	210,000	12,120,973	3,541,908	2,473,516	31,166,171
Ending Fund Balance/Reserves	5,580,598	14,889,136	4,536,580	10,884,591	6,050,084	886,200	42,827,189
Total Requirements	42,400,244	60,030,699	9,547,391	28,712,780	10,880,472	3,366,366	154,937,951

Summary of Financial Sources and Uses

All Funds by Fund Type

FY11-12

County Funds	General Fund (1)	Special Revenue (19)	Internal Service (3)	Enterprise (11)	Capital Projects (5)	Debt Service (1)	Total (40)
Resources							
Beginning Fund Balance/Reserves	5,670,351	12,160,849	4,527,282	5,968,466	5,795,911	847,322	34,970,181
Current Revenue							
1 Property Taxes	16,405,894	5,136,019	251,564	-	1,257,820	-	23,051,297
Room Taxes	-	4,634,125	-	-	-	-	4,634,125
Transient Lodging License Tax	-	1,442,250	-	-	-	-	1,442,250
Other Taxes (Gas/Road/Res.Constr)	-	1,088,295	-	-	40,000	-	1,128,295
State Consolidated Tax	9,746,139	-	-	-	-	-	9,746,139
Sales Taxes (P.A.L.S.)	-	1,300,000	-	-	-	-	1,300,000
Licenses & Permits	3,217,000	433,000	-	-	-	-	3,650,000
Gaming	885,000	-	-	-	300,000	-	1,185,000
Intergovernmental	1,501,500	4,791,826	-	167,390	743,853	-	7,204,569
Charges for Service	3,459,832	2,581,407	4,004,686	5,688,500	-	-	15,734,425
Fines & Forfeitures	1,138,750	59,500	-	-	-	-	1,198,250
Miscellaneous	300,778	1,085,436	532,859	7,047,900	109,000	23,500	9,099,473
Transfers In	75,000	2,167,279	-	394,960	100,000	2,238,294	4,975,533
Other Financing Sources	-	4,000	21,000	-	-	-	25,000
Depreciation	-	-	210,000	1,943,319	-	-	2,153,319
Total Current Revenue	36,729,893	24,723,137	5,020,109	15,242,069	2,550,673	2,261,794	86,527,675
Total Resources	42,400,244	36,883,986	9,547,391	21,210,535	8,346,584	3,109,116	121,497,855
Requirements							
Operating							
Personnel Services	27,410,884	9,651,561	562,077	1,442,643	264,412	-	39,331,577
Services & Supplies	6,634,305	12,420,981	4,040,328	1,639,330	724,147	6,450	25,465,541
Capital Outlay	-	31,762	198,406	-	-	-	230,168
Other	-	39,931	-	-	92,302	-	132,233
Total Operating	34,045,189	22,144,235	4,800,811	3,081,973	1,080,861	6,450	65,159,519
Non-Operating							
Capital Projects	-	1,374,597	-	6,950,000	62,000	-	8,386,597
Debt Service	-	-	-	2,319,115	-	2,218,591	4,537,706
Transfers Out	2,263,779	760,050	-	394,960	1,556,744	-	4,975,533
Contingency	510,678	264,754	-	-	-	-	775,432
Depreciation	-	-	210,000	1,943,319	-	-	2,153,319
Total Non-Operating	2,774,457	2,399,401	210,000	11,607,394	1,618,744	2,218,591	20,828,587
Ending Fund Balance/Reserves	5,580,598	12,340,350	4,536,580	6,521,168	5,646,979	884,075	35,509,750
Total Requirements	42,400,244	36,883,986	9,547,391	21,210,535	8,346,584	3,109,116	121,497,855

Summary of Financial Sources and Uses

All Funds by Fund Type
FY11-12

	General Fund (1)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (1)	Debt Service (1)	Total (3)
Redevelopment Agency							
Resources							
Beginning Fund Balance/Reserves	-	132,445	-	-	(2,228,679)	-	(2,096,234)
Current Revenue							
1 Property Taxes	-	2,054,266	-	-	-	-	2,054,266
Miscellaneous	-	5,000	-	-	10,000	-	15,000
Transfers In	-	-	-	-	2,000,000	-	2,000,000
Total Current Revenue	-	2,059,266	-	-	2,010,000	-	4,069,266
Total Resources	-	2,191,711	-	-	(218,679)	-	1,973,032
Requirements							
Operating							
Personnel Services	-	28,578	-	-	-	-	28,578
Services & Supplies	-	40,355	-	-	207,619	-	247,974
Total Operating	-	68,933	-	-	207,619	-	276,552
Non-Operating							
Capital Projects	-	-	-	-	1,639,250	-	1,639,250
Debt Service	-	-	-	-	101,250	-	101,250
Transfers Out	-	2,000,000	-	-	-	-	2,000,000
Contingency	-	2,068	-	-	-	-	2,068
Total Non-Operating	-	2,002,068	-	-	1,740,500	-	3,742,568
Ending Fund Balance/Reserves	-	120,710	-	-	(2,166,798)	-	(2,046,088)
Total Requirements	-	2,191,711	-	-	(218,679)	-	1,973,032

Summary of Financial Sources and Uses

All Funds by Fund Type
FY11-12

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	-	2,769,453	-	-	151,148	1,661	2,922,262
Current Revenue							
1 Property Taxes	-	4,340,553	-	-	-	-	4,340,553
State Consolidated Tax	-	1,480,953	-	-	-	-	1,480,953
Intergovernmental	-	49,000	-	-	-	-	49,000
Charges for Service	-	35,000	-	-	-	-	35,000
Miscellaneous	-	47,000	-	-	2,500	-	49,500
Transfers In	-	-	-	-	80,000	110,491	190,491
Other Financing Sources	-	4,195,205	-	-	-	-	4,195,205
Total Current Revenue	-	10,147,711	-	-	82,500	110,491	10,340,702
Total Resources	-	12,917,164	-	-	233,648	112,152	13,262,964
Requirements							
Operating							
Personnel Services	-	8,569,315	-	-	-	-	8,569,315
Services & Supplies	-	1,982,405	-	-	-	-	1,982,405
Total Operating	-	10,587,220	-	-	-	-	10,587,220
Non-Operating							
Debt Service	-	-	-	-	-	110,491	110,491
Transfers Out	-	190,491	-	-	-	-	190,491
Contingency	-	316,552	-	-	-	-	316,552
Total Non-Operating	-	513,543	-	-	-	110,491	624,034
Ending Fund Balance/Reserves	-	1,816,401	-	-	233,648	1,661	2,051,710
Total Requirements	-	12,917,164	-	-	233,648	112,152	13,262,964

Summary of Financial Sources and Uses

All Funds by Fund Type
FY11-12

East Fork Paramedic	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (0)	Debt Service (0)	Total (1)
Resources							
Beginning Fund Balance/Reserves	-	309,579	-	-	-	-	309,579
Current Revenue							
1 Property Taxes	-	2,487,022	-	-	-	-	2,487,022
Charges for Service	-	1,557,376	-	-	-	-	1,557,376
Miscellaneous	-	57,923	-	-	-	-	57,923
Total Current Revenue	-	4,102,321	-	-	-	-	4,102,321
Total Resources	-	4,411,900	-	-	-	-	4,411,900
Requirements							
Operating							
Services & Supplies	-	15,000	-	-	-	-	15,000
Non-Operating							
Distrib.-other districts	-	4,195,205	-	-	-	-	4,195,205
Contingency	-	450	-	-	-	-	450
Total Non-Operating	-	4,195,655	-	-	-	-	4,195,655
Ending Fund Balance/Reserves	-	201,245	-	-	-	-	201,245
Total Requirements	-	4,411,900	-	-	-	-	4,411,900

Summary of Financial Sources and Uses

All Funds by Fund Type
FY11-12

Town Funds	General Fund (0)	Special Revenue (3)	Internal Service (0)	Enterprise (4)	Capital Projects (5)	Debt Service (1)	Total (13)
Resources							
Beginning Fund Balance/Reserves	-	386,780	-	3,938,439	1,812,935	365	6,138,519
Current Revenue							
1 Property Taxes	-	1,943,096	-	-	-	-	1,943,096
State Consolidated Tax	-	550,712	-	-	-	-	550,712
Gaming	-	70,540	-	-	-	-	70,540
Intergovernmental	-	-	-	-	92,302	-	92,302
Charges for Service	-	38,000	-	3,202,774	-	-	3,240,774
Miscellaneous	-	536,810	-	66,000	26,200	300	629,310
Transfers In	-	100,000	-	21,213	587,482	144,433	853,128
Depreciation	-	-	-	273,819	-	-	273,819
Total Current Revenue	-	3,239,158	-	3,563,806	705,984	144,733	7,653,681
Total Resources	-	3,625,938	-	7,502,245	2,518,919	145,098	13,792,200
Requirements							
Operating							
Personnel Services	-	1,060,190	-	1,057,028	-	-	2,117,218
Services & Supplies	-	1,212,168	-	1,545,715	-	200	2,758,083
Capital Outlay	-	8,500	-	22,500	-	-	31,000
Total Operating	-	2,280,858	-	2,625,243	-	200	4,906,301
Non-Operating							
Capital Projects	-	156,000	-	50,000	140,000	-	346,000
Debt Service	-	-	-	21,213	-	144,434	165,647
Transfers Out	-	710,464	-	100,000	42,664	-	853,128
Contingency	-	68,186	-	-	-	-	68,186
Depreciation	-	-	-	342,366	-	-	342,366
Total Non-Operating	-	934,650	-	513,579	182,664	144,434	1,775,327
Ending Fund Balance/Reserves	-	410,430	-	4,363,423	2,336,255	464	7,110,572
Total Requirements	-	3,625,938	-	7,502,245	2,518,919	145,098	13,792,200

Summary of Financial Sources and Uses

All Funds by Fund Type
FY11-12

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	-	223,397	-	229,254	107,549	365	560,565
Current Revenue							
1 Property Taxes	-	1,005,345	-	-	-	-	1,005,345
State Consolidated Tax	-	232,625	-	-	-	-	232,625
Gaming	-	25,000	-	-	-	-	25,000
Intergovernmental	-	-	-	-	46,214	-	46,214
Charges for Service	-	3,000	-	837,900	-	-	840,900
Miscellaneous	-	5,000	-	-	500	300	5,800
Transfers In	-	-	-	21,213	-	144,433	165,646
Depreciation	-	-	-	-	-	-	-
Total Current Revenue	-	1,270,970	-	859,113	46,714	144,733	2,321,530
Total Resources	-	1,494,367	-	1,088,367	154,263	145,098	2,882,095
Requirements							
Operating							
Personnel Services	-	498,430	-	340,174	-	-	838,604
Services & Supplies	-	420,435	-	392,670	-	200	813,305
Total Operating	-	918,865	-	747,844	-	200	1,666,909
Non-Operating							
Capital Projects	-	156,000	-	-	-	-	156,000
Debt Service	-	-	-	21,213	-	144,434	165,647
Transfers Out	-	122,982	-	-	42,664	-	165,646
Contingency	-	27,662	-	-	-	-	27,662
Depreciation	-	-	-	68,547	-	-	68,547
Total Non-Operating	-	306,644	-	89,760	42,664	144,434	583,502
Ending Fund Balance/Reserves	-	268,858	-	250,763	111,599	464	631,684
Total Requirements	-	1,494,367	-	1,088,367	154,263	145,098	2,882,095

Summary of Financial Sources and Uses

All Funds by Fund Type
FY11-12

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	-	64,125	-	-	99,323	-	163,448
Current Revenue							
1 Property Taxes	-	28,636	-	-	-	-	28,636
State Consolidated Tax	-	9,562	-	-	-	-	9,562
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	-	-	-	1,641	-	1,641
Charges for Service	-	29,000	-	-	-	-	29,000
Miscellaneous	-	476,810	-	-	2,200	-	479,010
Total Current Revenue	-	544,548	-	-	3,841	-	548,389
Total Resources	-	608,673	-	-	103,164	-	711,837
Requirements							
Operating							
Personnel Services	-	133,501	-	-	-	-	133,501
Services & Supplies	-	387,183	-	-	-	-	387,183
Total Operating	-	520,684	-	-	-	-	520,684
Non-Operating							
Contingency	-	15,540	-	-	-	-	15,540
Total Non-Operating	-	15,540	-	-	-	-	15,540
Ending Fund Balance/Reserves	-	72,449	-	-	103,164	-	175,613
Total Requirements	-	608,673	-	-	103,164	-	711,837

Summary of Financial Sources and Uses

All Funds by Fund Type
FY11-12

Minden	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (3)	Capital Projects (2)	Debt Service (0)	Total (6)
Resources							
Beginning Fund Balance/Reserves	-	99,258	-	3,709,185	1,606,063	-	5,414,506
Current Revenue							
1 Property Taxes	-	909,115	-	-	-	-	909,115
State Consolidated Tax	-	308,525	-	-	-	-	308,525
Gaming	-	45,000	-	-	-	-	45,000
Intergovernmental	-	-	-	-	44,447	-	44,447
Charges for Service	-	6,000	-	2,364,874	-	-	2,370,874
Miscellaneous	-	55,000	-	66,000	23,500	-	144,500
Transfers In	-	100,000	-	-	587,482	-	687,482
Depreciation	-	-	-	273,819	-	-	273,819
Total Current Revenue	-	1,423,640	-	2,704,693	655,429	-	4,783,762
Total Resources	-	1,522,898	-	6,413,878	2,261,492	-	10,198,268
Requirements							
Operating							
Personnel Services	-	428,259	-	716,854	-	-	1,145,113
Services & Supplies	-	404,550	-	1,153,045	-	-	1,557,595
Capital Outlay	-	8,500	-	7,500	-	-	16,000
Total Operating	-	841,309	-	1,877,399	-	-	2,718,708
Non-Operating							
Capital Projects	-	-	-	50,000	140,000	-	190,000
Transfers Out	-	587,482	-	100,000	-	-	687,482
Contingency	-	24,984	-	-	-	-	24,984
Depreciation	-	-	-	273,819	-	-	273,819
Total Non-Operating	-	612,466	-	423,819	140,000	-	1,176,285
Ending Fund Balance/Reserves	-	69,123	-	4,112,660	2,121,492	-	6,303,275
Total Requirements	-	1,522,898	-	6,413,878	2,261,492	-	10,198,268

- BLANK PAGE -

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, FY11-12 Objectives, Major Accomplishments of FY10-11, and FY10-11 Objectives vs. Results. The section is divided into four categories: Elected Offices, Ninth Judicial District Court, County Commissioner-County Manager Directed Departments, and County Manager Departments.

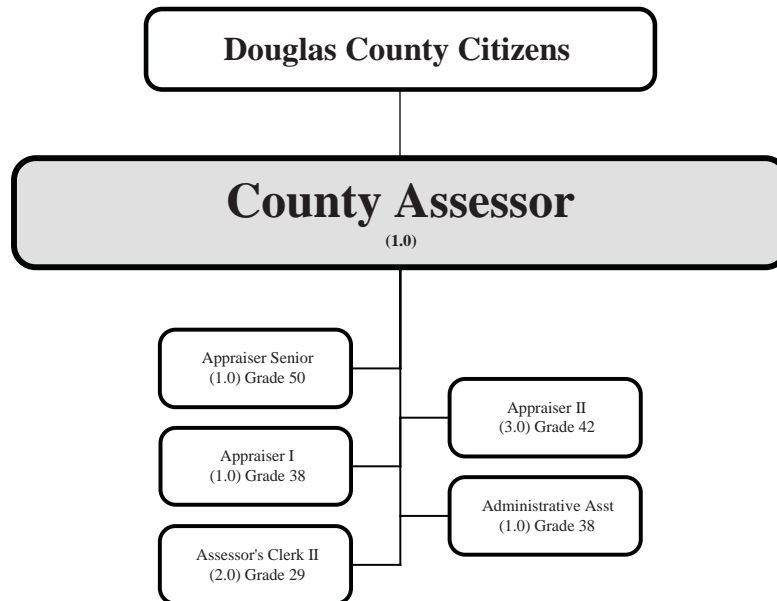
- BLANK PAGE -

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 FY12-13 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.
- Monitor and update Assessor's web site.

Staffing and Budget

The Assessor is an elected department head. For FY11-12 there will be 9 full-time staff positions (9 FTE). This is a decrease from the 10.8 FTEs on staff in prior years. The FY11-12 budget for the Assessor's Office is \$708,856.

Assessor					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	681,458	696,477	665,456	(31,021)	-4.5%
Services & Supplies	79,957	43,900	43,400	(500)	-1.1%
Total	761,415	740,377	708,856	(31,521)	-4.3%
Funding by Source					
General Fund	761,415	740,377	708,856	(31,521)	-4.3%
FTE	9.00	9.00	9.00	-	-

Major Accomplishments of FY10-11

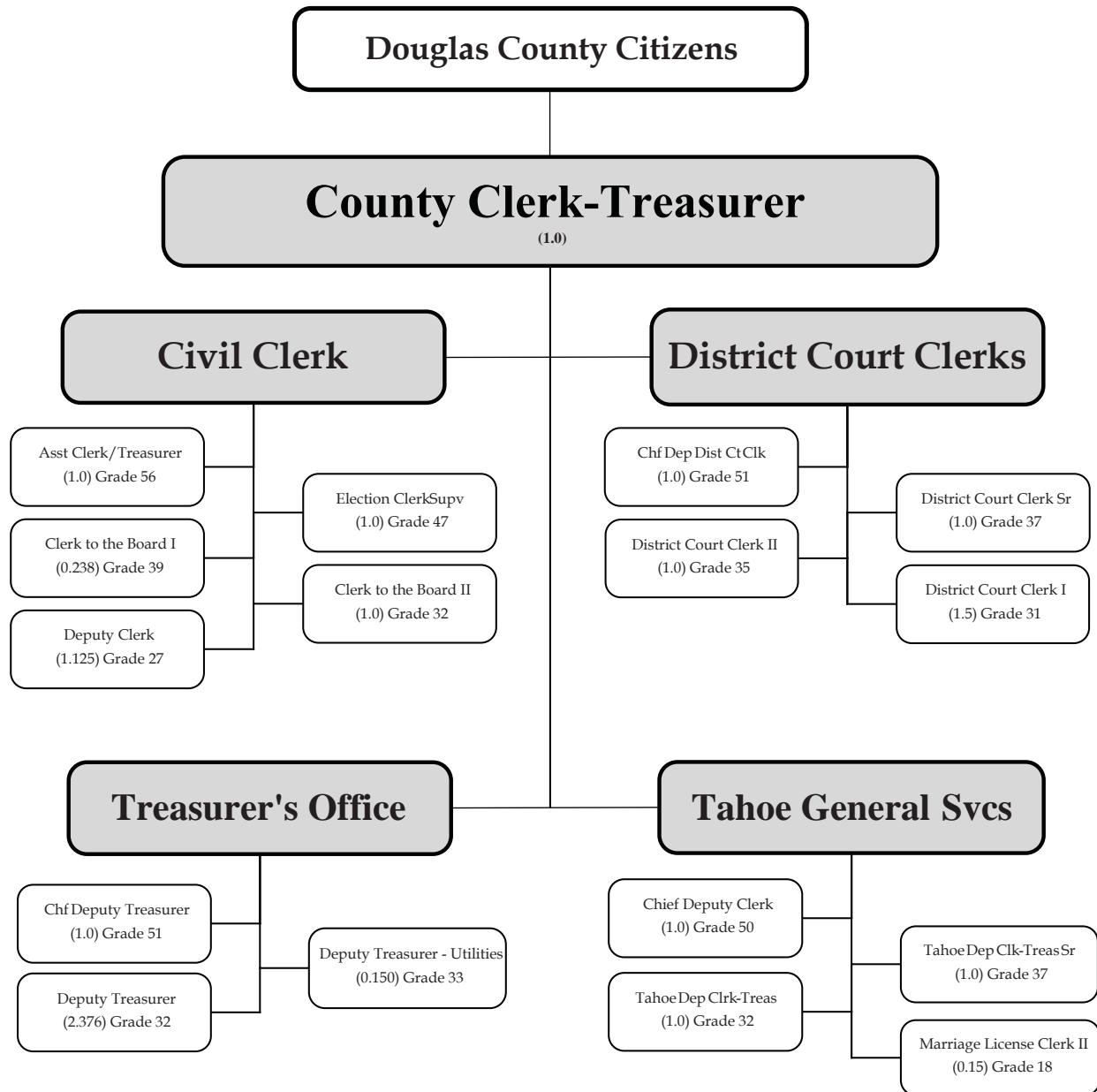
- Finalized the FY11-12 assessment roll. Major components of this function include:
 - Inspecting, valuing and keying approximately 1,200 permits for new construction.
 - Completing map changes and the valuation of parcel splits, boundary line adjustments and subdivisions.
 - Ongoing update and verification of approximately 2,750 exemption records.
- Processed and billed approximately 4,300 unsecured properties for FY10-11, 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.
- 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.
- Continued to update 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 FY11-12

- Continue to work with our internet provider and the Information Systems Department to upgrade and enhance our technological usage and ability. With the availability of the technology funding we will continue to enhance this component of our office.
- Continue to look for 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.

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 FY11-12, authorized General Fund staffing for the combined Clerk-Treasurer's Office totals 16.54 FTE. The combined division adopted budgets equal \$1,431,305. Bargaining units completed negotiations in July of 2011 and opted for salary or hour reductions in lieu of personnel layoffs. The estimated budget in compliance with employee contracts is \$1,425,822, a 2.5% reduction from the previous year.

County Clerk-Treasurer					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	1,310,572	1,292,756	1,284,108	(8,648)	-0.7%
Services & Supplies	172,194	147,197	147,197	-	0.0%
Total	1,482,766	1,439,953	1,431,305	(8,648)	-0.6%
Expenditures by Division					
Civil Clerks	315,778	333,994	347,497	13,503	4.0%
Elections	128,747	85,000	107,200	22,200	26.1%
Tahoe General Services	278,522	272,456	211,686	(60,770)	-22.3%
Treasurer	396,493	379,071	382,958	3,887	1.0%
District Court Clerks	363,226	369,432	381,964	12,532	3.4%
Total	1,482,766	1,439,953	1,431,305	(8,648)	-0.6%
Funding by Source					
General Fund	1,482,766	1,439,953	1,431,305	(8,648)	-0.6%
FTE	16.54	16.54	16.54	0.00	0.0%

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 FY11-12, the Civil Clerk's office has 4.06 FTE's and an adopted budget of \$347,497. The estimated budget after negotiated contracts is \$329,814.

Civil Clerks					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	301,508	317,864	331,367	13,503	4.2%
Services & Supplies	14,270	16,130	16,130	-	0.0%
Total	315,778	333,994	347,497	13,503	4.0%
Funding by Source					
General Fund	315,778	333,994	347,497	13,503	4.0%
FTE	4.06	4.06	4.06	(0.00)	-0.1%

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 FY11-12 budget is \$107,200. Temporary staff is employed during the election cycles.

Elections					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	28,812	7,700	29,900	22,200	288.3%
Services & Supplies	99,935	77,300	77,300	-	0.0%
Total	128,747	85,000	107,200	22,200	26.1%
Funding by Source					
General Fund	128,747	85,000	107,200	22,200	26.1%
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 FY11-12 adopted budget is \$381,964. The estimated budget after negotiated contracts is \$358,592.

Court Clerks					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	349,871	355,865	368,397	12,532	3.5%
Services & Supplies	13,355	13,567	13,567	-	0.0%
Total	363,226	369,432	381,964	12,532	3.4%
Funding by Source					
General Fund	363,226	369,432	381,964	12,532	3.4%
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 receipted.

Staffing and Budget

The Treasurer's office has 4.23 FTE's. The FY11-12 adopted budget is \$382,958. The estimated budget after negotiated contracts is \$366,335.

Treasurer					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				11 to 12	11 to 12
Personnel Services	358,935	346,771	350,658	3,887	1.1%
Services & Supplies	37,558	32,300	32,300	-	0.0%
Total	396,493	379,071	382,958	3,887	1.0%
Funding by Source					
General Fund	396,493	379,071	382,958	3,887	1.0%
FTE	4.23	4.23	4.23	0.00	0.1%

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 FY11-12 adopted budget is \$211,686. During the budget development layoffs were scheduled in this division. The estimated budget after negotiated contracts is \$263,881.

Tahoe General Svcs					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	271,446	264,556	203,786	(60,770)	-23.0%
Services & Supplies	7,076	7,900	7,900	-	0.0%
Total	278,522	272,456	211,686	(60,770)	-22.3%
Funding by Source					
General Fund	278,522	272,456	211,686	(60,770)	-22.3%
FTE	3.35	3.35	3.35	-	0.0%

Clerk-Treasurer Combined

Objectives FY11-12

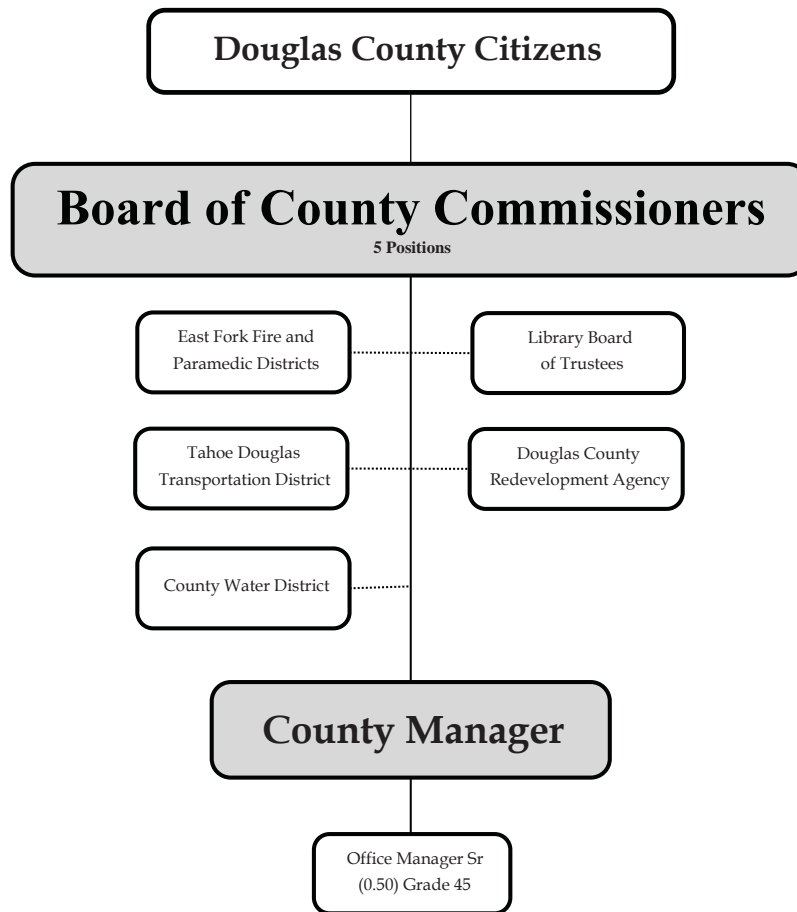
- Successfully conduct the 2011 Special Election.
 - Successfully conduct the 2012 Primary Election.
 - Expand delivery and new election storage cage processes for 2012 election cycles.
 - Implement 2010 Census 'Redistricting' as may be required at the County, State and Federal levels.
 - Revise election locations, systems and procedures to meet budgetary constraints.
 - Complete testing and selection process for new Treasury General Ledger system.
 - Continue to dispose of civil exhibits and criminal evidence, according to statutory guidelines, and then improve inventory systems for the evidence room.
 - Complete redesign of the Court Clerk's office.
 - 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.
 - Continue work on enhancement of CBOE, County Commissioner and Planning Commission meeting packets, audio files and minutes.
 - Complete utilities installation of New World Licensing System on a Sequel/.Net Platform.
 - 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.
- (SP 4)**
- Continue work on statewide election issues with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO).
 - Continue work with the Secretary of State on three election committees covering statewide regulations, training and technology for the statewide voter registration system and the new Nevada online voter assistance program - NOVA. **(SP 4)**
 - Continue to monitor Federal Election Legislation.
 - Complete discussions with Information Systems and consultants on administrative issues, security concerns, networks upgrades, 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 planning for new licensing systems for Fictitious Firm Name filings and issuing Marriage Licenses. **(SP 4)**

Major Accomplishments of FY10-11

- Successfully conducted the 2010 General Election.
- Expanded early voting processes for 2010 General Election.
- Completed preparation on research for 2011 Special Election.
- Build on the improved election locations, systems and procedures established in the primary.
- Participated in the AOC statewide comprehensive training/education process for District Court Clerks and the AOC Legislative Field Team.
- Continued testing and selection process for new Treasury General Ledger system.

- Enhanced the forms section to the Clerk-Treasurer website for downloading/printing of the existing forms for all offices.
- Continued to dispose of civil exhibits and criminal evidence, according to statutory guidelines, and then develop an inventory system for the evidence room.
- Completed implementation of new Jury System program and files within the UCS to work in conjunction with the Court Computer System Manager.
- Participated in the Nevada Association of Court Administrators (NACE) to keep abreast of Court Administration and Legislative issues affecting the District Court Clerk's Office.
- Participated 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.
- Continued work on enhancement of Commissioner meeting packets, audio files and minutes.
- Changed Credit Card/Direct Debit systems as needed for multiple departments. Continued testing of New World Utilities & Licensing System on a Sequel/.Net Platform.
- Continued cross training with all employees, where possible, within the Clerk-Treasurer Divisions.
- Continued 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.
- Continued work on statewide election issues with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCCEO).
- Continued to promote and increase number of DMV renewals at Tahoe General Service's office.
- Continued 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.
- Continued to monitor Federal Election Legislation.
- Continued active discussion and participation with other Douglas County elected officers to insure we continue to provide the best possible service to our constituents.
- Continued testing and development for Fictitious Firm Name upgrades.
- Helped prepare revised statewide election policies, procedures and 'Move Act' changes.
- Continued work on the operation of the Statewide Voter Registration System plus online NOVA.
- Enhanced Govolution/Velocity on-line credit card payment system.
- Enhanced software and hardware operations for all offices and elections.

Board of County Commissioners Organizational Chart



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

COUNTY COMMISSIONERS

Vision Statement

"The County of Choice!"

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 Manager 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 policy making 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 Chair and Vice-Chair. For the 2011 calendar year, Michael Olson is the Chairman and Nancy McDermid is Vice-Chair.

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 FY11-12 is \$347,611.

County Commissioners					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	298,801	293,796	296,586	2,790	0.9%
Services & Supplies	148,355	52,025	51,025	(1,000)	-1.9%
Total	447,156	345,821	347,611	1,790	0.5%
Funding by Source					
General Fund	447,156	345,821	347,611	1,790	0.5%
FTE	0.50	0.50	0.50	-	0.0%

Major Accomplishments of FY10-11

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 FY11-12

- 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. **(SP 1,2,3,4)**
- Develop a strategy to address critical road maintenance issues. **(SP 4)**
- Develop a strategy to fund and operate the Community Center in the Valley portion of Douglas County. **(SP 4)**
- Develop strategies to address long term financial stability. **(SP 1)**
- Streamline the development application and building permit process to ensure a customer focused approach. **(SP 3)**
- Pursue creation of a Tax Increment Area or Redevelopment Area for the Stateline and Kingsbury areas. **(SP 3)**
- Complete water system interconnection with Carson City, Indian Hills and Minden. **(SP 4)**
- Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services and privatization. **(SP 1)**

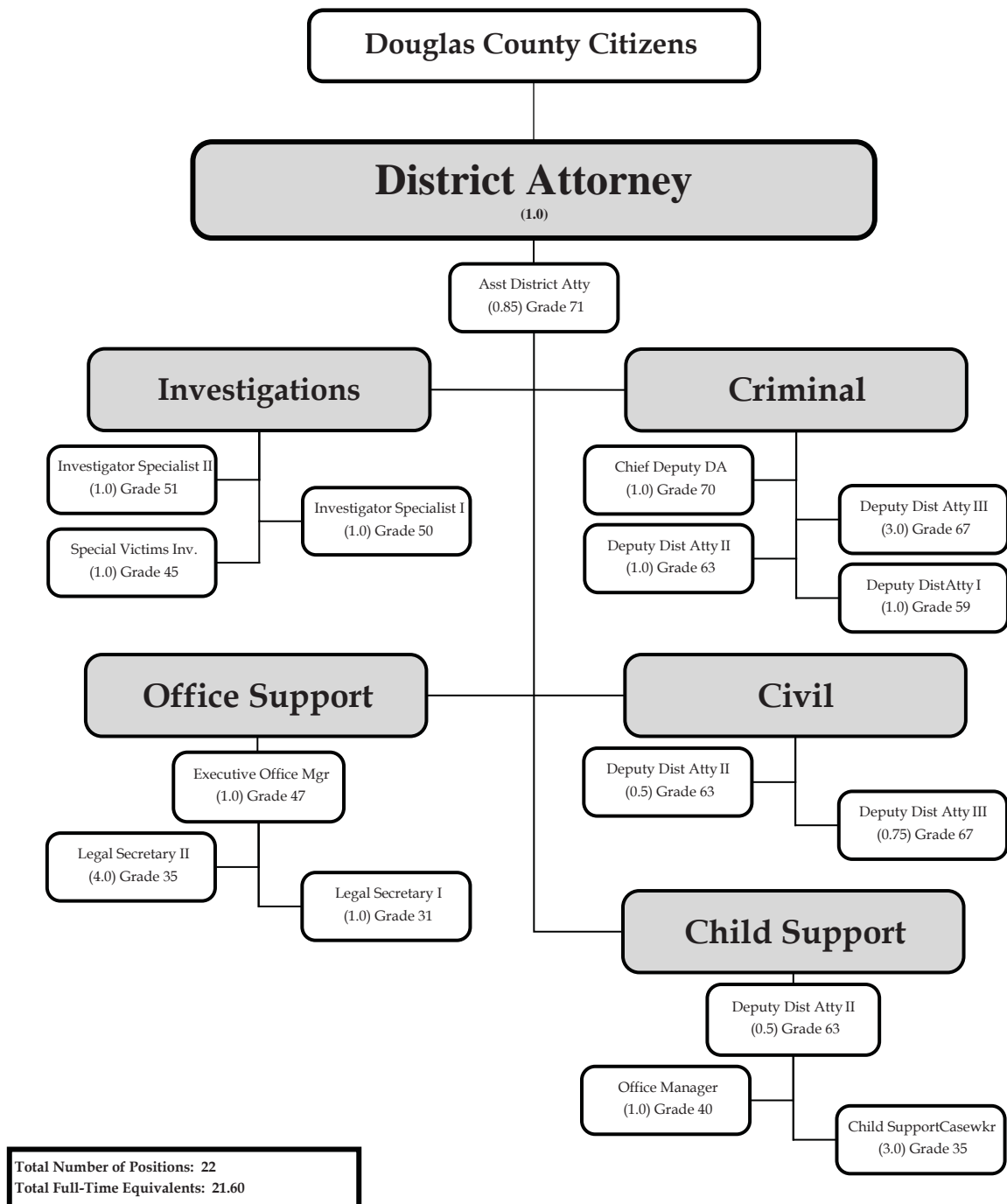
Objectives vs. Results FY10-11

- 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 heard an update of the Strategic Plan in October 2010 and then reviewed the Strategic Plan in February 2011 to confirm priority objectives not yet met. Several objectives of the Plan were accomplished, including adoption of the Economic Vitality and Action Plan, participating in the Lake Tahoe Basin Prosperity Plan and passage of the Airport Use Ordinance.*
- Objective #2:** Adopt an Airport Use Ordinance that reflects the community's desire for appropriate Airport uses and complies with federal law.
- Result:* *100% complete. Voters of Douglas County approved a new Airport Use Ordinance on November 2, 2010 that serves to maintain the rural character of the community, while continuing to support the public value of the Airport.*
- Objective #3:** Develop strategies to address long term financial stability.
- Result:* *Ongoing. The Board implemented regional partnerships in areas of traffic light maintenance and GIS services. Staff continues to evaluate consolidation and privatization of services to ensure cost effective service delivery.*
- Objective #4:** Address short term financial issues.
- Result:* *A balanced FY 11-12 budget was adopted on May 16, 2011. The budget included the equivalent of a 5% across the board salary reduction.*
- Objective #5:** Explore creation of a Tax Increment Area for the Stateline area.
- Result:* *Ongoing. With Stakeholder input, County staff prepared a list of projects with an emphasis on environmental improvements. Implementation is dependent upon an increase in property assessment values. The Tax Increment Area will be readdressed with the Board in the future.*
- Objective #6:** Update the Emergency Preparedness Plan and conduct a training exercise.
- Result:* *100% complete. The plan was completed and adopted by the Board on July 1, 2010. A policy group training exercise was held on June 11, 2010.*
- Objective #7:** Develop an Economic Development Vitality Action Plan to enhance Douglas County's environmental, economic, social and cultural capital.
- Result:* *100% complete. The Board adopted the Economic Vitality Strategy and Action Plan on September 13, 2010.*
- Objective #8:** Complete public process in the development of the County's federal lands bill.
- Result:* *Ongoing. As part of the public process the Conservation Bill Team met with approximately 85 stakeholder groups during the FY09-10. During FY10-11 the County team worked closely with the Washoe Tribe and the Coalition for Public Access to address items of mutual interest.*

- Objective #9:** Explore and improve upon the development application process.
Result: Ongoing. Changes include the implementation of a new development review process allowing for free pre-application meetings prior to submittal, and staff/applicant meetings after submittal. Additionally user-friendly improvements were made to the website and five Zoning Text Amendments were approved by the Board that further improve the process.
- Objective #10:** Develop a Stormwater Master Plan for the Carson Valley.
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.
- Objective #11:** Consider the acquisition of the Seeman Ranch property for resource conservation and future facility needs.
Result: Ongoing. The Board approved amendments to the purchase agreement in May 2011. The property is expected to close escrow by November 1, 2011.
- Objective #12:** Complete the scope of feasibility study for a consolidated County water system.
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 including final presentation of June 13, 2010 and June 17, 2010. The Board voted not to consolidate the systems at its June 17, 2010 meeting.

District Attorney's Office

Organizational Chart



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 Legal Secretary position that has been held vacant and unfunded since July 1, 2008, and two Senior Legal Secretary positions that have been under-filled.

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 2010, the Criminal Division opened 2607 criminal files, which included 498 felony cases. Of those cases, 119 were set for preliminary hearings, 216 were set for bench trials and 14 were set for jury trial. In addition, the Criminal Division conducted pre-trial conferences involving 2061 traffic citations, of which 68 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%. During the first six months of the program, the conviction rate for domestic battery cases rose to 48% and then to 74% over the next six months. Currently, the conviction rate of domestic battery cases is between 70-80%. 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 at no cost to the county. 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 calendar year 2010, the BCRU recovered and collected \$557,529 in restitution for Douglas County businesses as well as additional statutory fees paid by the offenders. The District Attorney's Office subsequently transferred \$50,000 in collected statutory fees to the general fund in FY 10-11.

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).
- One full-time Investigator (Special Investigator I) which is a 100% grant funded position; due to budget cuts, the Investigations Division lost one full-time investigator position for FY11-12.

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.
- Due to budget cuts, the Family Support Division has one Case Worker position that has been eliminated and one part-time Office Assistant position that has been held vacant and unfunded since October of 2008; in addition, District Attorney Mark Jackson eliminated a \$40,000 per year contract for outside counsel to handle all child support matters and court appearances.

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 21 full-time employees and 1 grant funded position. The District Attorney's Office budget for FY11-12 is \$2,429,153. The General Fund supports the office.

District Attorney					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				11 to 12	11 to 12
Personnel Services	2,328,809	2,375,661	2,308,191	(67,470)	-2.8%
Services & Supplies	175,995	155,718	120,962	(34,756)	-22.3%
Total	2,504,804	2,531,379	2,429,153	(102,226)	-4.0%
Expenditures by Division					
Civil/Criminal	2,111,768	2,166,367	2,059,100	(107,267)	-5.0%
Family Support	393,036	365,012	370,053	5,041	1.4%
Total	2,504,804	2,531,379	2,429,153	(102,226)	-4.0%
Funding by Source					
General Fund	2,504,804	2,531,379	2,429,153	(102,226)	-4.0%
FTE	22.60	22.60	21.60	(1.00)	-4.4%

For a number of years, this report has mentioned the need for additional staff. In 2010, each attorney assigned to the criminal division filed charges on, and prosecuted more than, 521 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 remain consistent over the past three years 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, 2012
Add 1 FTE Legal Secretary	July 1, 2012

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 FY10-11

- The Criminal Division filed criminal charges in over 2,600 cases.
- The Civil Division provided competent legal representation to the Board of County Commissioners, elected officers and county departments.
- Successfully defending the county in numerous civil lawsuits.
- The Family Support Division continued performing at an outstanding level and received the highest ratings by the State Child Support Enforcement Division through annual their audit.
- The Family Support Division collected and distributed \$2,267,939 to custodial parents in calendar year 2010.
- Implementation of web based program and scanning of all documents in Family Support Division.
- The newly created Bad Check Recovery Unit resulted in the collection of more than \$550,000 in bad checks for Douglas County businesses and merchants during calendar year 2010.
- Implementation and timely updates of electronic version of Douglas County Code located on the Douglas County District Attorney's Office website. The URL for the website is www.dcnvda.org.
- Continued use of electronic discovery in criminal cases.
- Initiated and completed plan for data sharing of the new Nevada Offense Codes (NOC).
- Worked with sheriff's office and northern Nevada Consolidated Gang Intelligence Team in addressing rising gang issues and crimes in Douglas County.

Objectives FY11-12

- 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. **(SP 2)**
- 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. **(SP 4)**
- Continue working with sheriff's office and county staff in addressing rising gang issues and crimes in Douglas County. **(SP 2)**
- Complete the upgrade and enhancements to the JustWare case management system.
- Work with the Department of Alternative Sentencing and the Justice Courts in their implementation of the JustWare case management system.
- Continue working towards a "paperless" file system in the prosecution of misdemeanor criminal cases.

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).

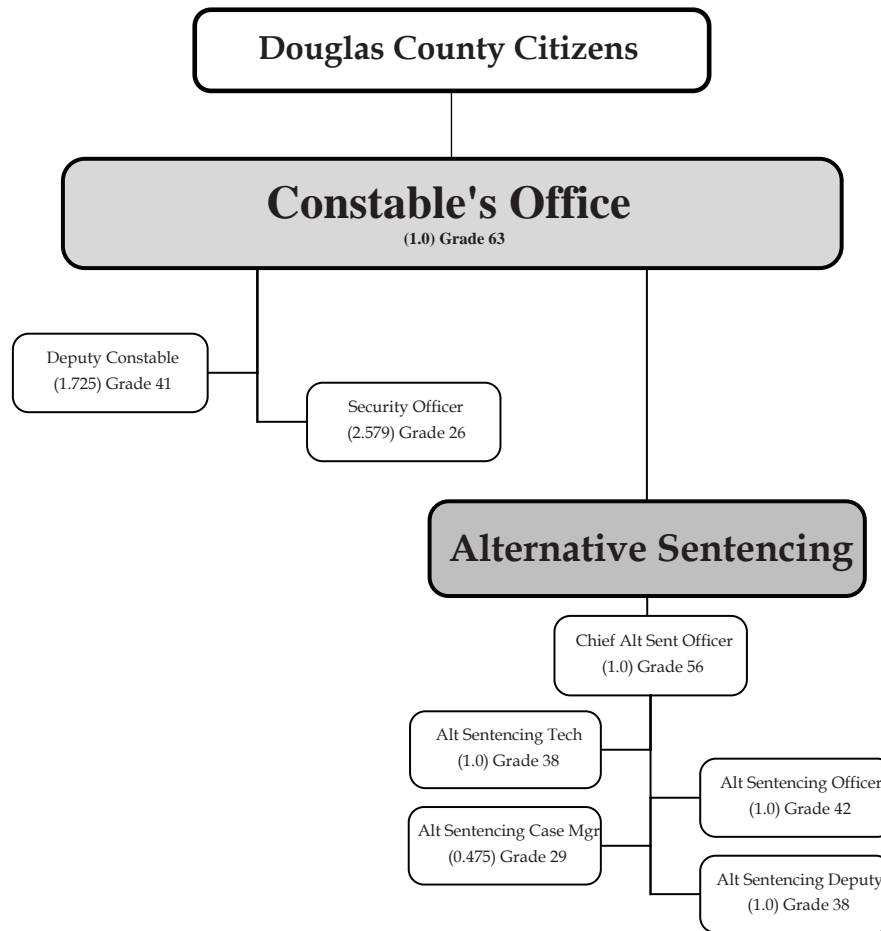
Staffing & Budget

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 FY11-12 budget is \$687,500 and is supported entirely by the General Fund.

Public Defender					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Services & Supplies	637,083	687,500	687,500	-	0.0%
Total	637,083	687,500	687,500	-	0.0%
Funding by Source					
General Fund	637,083	687,500	687,500	-	0.0%
FTE	-	-	-	-	n/a

Constable's Office

Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 9.779

Total grant funded FTE .475

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. As of 2011 the Constable manages the Alternative Sentencing division.

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 FY11-12 budget for the East Fork Township is \$266,058 and the Tahoe Township is \$106,789. The Constable's Offices are supported entirely by the County's General Fund.

EF Constable/Security					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	252,903	268,406	262,093	(6,313)	-2.4%
Services & Supplies	8,359	5,465	3,965	(1,500)	-27.4%
Total	261,262	273,871	266,058	(7,813)	-2.9%
Funding by Source					
General Fund	261,262	273,871	266,058	(7,813)	-2.9%
FTE	3.58	3.58	3.58	-	0.0%

Tahoe Constable					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	153,052	137,732	104,429	(33,303)	-24.2%
Services & Supplies	453	2,360	2,360	-	0.0%
Total	153,505	140,092	106,789	(33,303)	-23.8%
Funding by Source					
General Fund	153,505	140,092	106,789	(33,303)	-23.8%
FTE	2.48	2.48	1.73	(0.75)	-30.24%

Objectives FY11-12

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

Objectives & Results FY10-11

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

Result: *Ongoing.*

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 Constable. The division has three full-time employees and two granted part time employees (DUI Diversion Court Case Manager and a Probation Officer for the Domestic Violence Program). The Alternative Sentencing budget for FY11-12 is \$519,280. The General Fund supports the division.

Alternative Sentencing					
	2009-10*	2010-11*	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	n/a	n/a	390,984	390,984	n/a
Services & Supplies	n/a	n/a	128,296	128,296	n/a
Capital Outlay	-	-	-	-	n/a
Total	-	-	519,280	519,280	n/a
Funding by Source					
General Fund	-	-	519,280	519,280	n/a
FTE	n/a	n/a	4.48	4.48	n/a

*Alternative Sentencing department previously reported to the County Manager

Major Accomplishments of FY10-11

- Contracted with New Dawn Technologies to install and configure a specific software program to manage case loads, financial data, and track and compile data and generate data reports.
- Contracted with a differed Global Positioning Satellite company, Satellite Tracking of People. The new vendor offered a less expensive product and more effective and efficient product.
- Completed the hiring process for the vacant Probation Officer for the Domestic Violence Grant.
- With the assistance of the East Fork Justice Court we implemented a community service worker program for individuals to provide work hours at governmental and non-profit organizations.
- Initiated a process for having probationers receive a clinical evaluation administered by a licensed alcohol/drug counselor to determine the need of inpatient treatment. The in-patient treatment is supported by the general fund.
- The Douglas County DAS updated the in-house drug testing by updating the laboratory with the ability to test for heroin.
- With cooperation from CASA, we implemented cost savings program by charging fees to individuals who are required to have drug/alcohol testing with our department.

Objectives FY10-11

- Review current policies and procedures for updating and revision.
- To meet and confer with District Court Judges, Justice Court Judges, the Douglas County District Attorney's Office and public defenders to actively seek a large reduction with the active case load.
- To submit a grant proposal to the Nevada Administrative Office of the Courts for funding for a full time probation officer for DUI/Drug offenders court under the jurisdiction of the East Fork Justice Court. If accepted and approved the grant program would commence October 1, 2013.

Objectives vs. Results FY10-11

Objective #1: Review of current policies and procedure for update and revision

Result: Ongoing. Due to an increase in caseload and limited personnel the review and update of department policies and procedures is not complete.

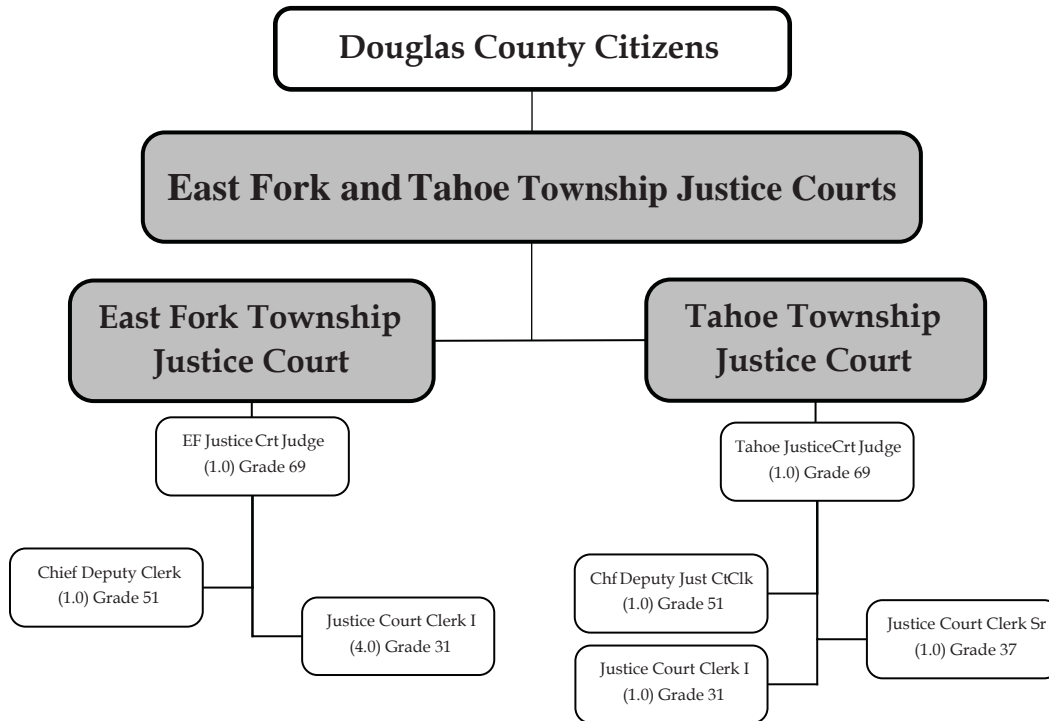
Objective #2: Develop and implement protocol and procedures for placing court ordered individuals with community service hours.

Result: 100% Complete.

Objective #3: Review and analyze all case files with in the jurisdiction of the Department of Alternative Sentencing for reducing case load.

Result: Ongoing. Currently case load increased by approximately 50 to a total of 400 active cases.

East Fork and Tahoe Township Justice Courts Organizational Chart



Total Number of Positions: 10
Total Full-Time Equivalents: 10.0

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 \$7,500. 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, Tom Perkins, 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 3 full-time employees, in addition to Judge Richard Glasson: 1 Chief Deputy Justice Court Clerk, 1 Senior Justice Court Clerk, 1 Justice Court Clerk and the Judge for a total of 4.00 FTE.

The FY 11-12 budget for the East Fork Justice Court is \$556,299, reduced from \$612,012 for FY 10-11. The FY 11-12 budget for Tahoe Justice Court is \$489,149, reduced from \$541,554 in FY 10-11. 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). The revenues collected by the Justice Courts for fines, fees and administrative assessments exceed the budgets of each court. Current staffing levels have a direct relationship with the ability of the Justice Courts to collect these funds.

NRS 4.020 requires one justice of the peace for each 34,000 population of a township, or fraction thereof. The population of the East Fork Township has exceeded this number for many years, and the caseload is comparable or more than that of townships in adjacent counties with comparable or larger populations. The Justice Courts have taken an aggressive approach toward combining, consolidating and coordinating their operations when possible, and anticipate that this effort will continue so long as the basic statutory and constitutional functions of these courts are not impaired.

EF Justice Court					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	547,974	510,155	485,298	(24,857)	-4.9%
Services & Supplies	63,237	55,199	55,120	(79)	-0.1%
Capital Outlay	54,057	46,658	15,881	(30,777)	-66.0%
Capital Projects	-	-	-	-	n/a
Total	665,267	612,012	556,299	(55,713)	-9.1%
Funding by Source					
General Fund	580,266	548,880	524,023	(24,857)	-4.5%
Justice Court Admin Assess	85,001	63,132	32,276	(30,856)	-48.9%
Total	665,267	612,012	556,299	(55,713)	-9.1%
FTE	6.00	6.00	6.00	-	0.0%

Tahoe Justice Court					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	476,745	415,072	420,300	5,228	1.3%
Services & Supplies	82,760	79,824	52,968	(26,856)	-33.6%
Capital Outlay	54,056	46,658	15,881	(30,777)	-66.0%
Total	613,561	541,554	489,149	(52,405)	-9.7%
Funding by Source					
General Fund	528,561	478,422	456,873	(21,549)	-4.5%
Justice Court Admin Assess	85,000	63,132	32,276	(30,856)	-48.9%
Total	613,561	541,554	489,149	(52,405)	-9.7%
FTE	5.00	5.00	4.00	(1.00)	-20.0%

Objectives FY 11-12

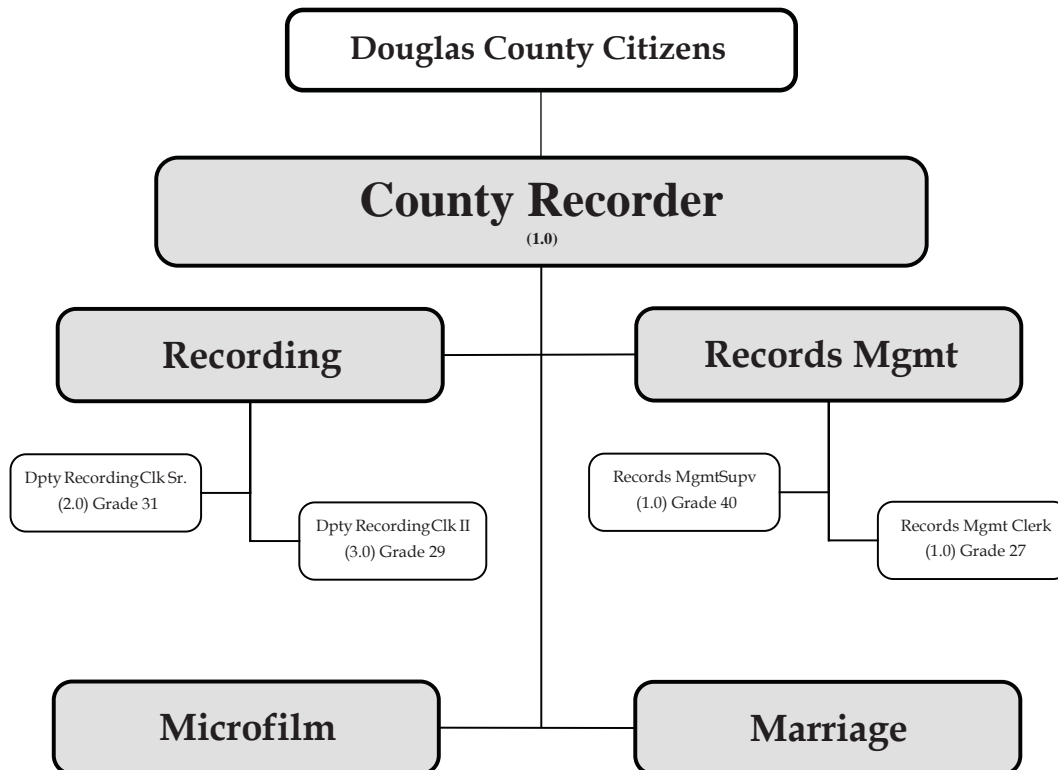
- Commitment to the goal of excellence in the administration of justice.
- Continue to serve the public in a courteous and businesslike fashion.
- Continue to perform the statutory duties/functions in a timely and cost-effective manner. **(SP 4)**
- Continue the vigorous collection of all fines, assessments and fees. **(SP 4)**
- Continually examine and improve procedures.
- Implementation of the Court Technology project, which includes a digital interface with the District Attorney's office and a new case management system.

Objectives vs. Results FY 10-11

- Objective #1:** Commitment to the goal of excellence in the administration of justice.
Result: *The incumbent judges are developing consistent forms and procedures, anticipating the eventual consolidation of some services and functions. This is a deliberate and rational process that will take several years to fully implement.*
- Objective #2:** Continue to serve the public in a courteous and businesslike fashion.
Result: *The service ethic is a priority in both courts.*
- 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. Performance of this objective has been impaired by reduction in staff and the 4 hour per pay period furlough program negotiated by the County with represented staff.*
- 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. The East Fork Justice Court has implemented a community service program for persons who are legally unable to pay their fines, consistent with practice in the Tahoe Justice Court.*
- Objective #5:** Continually examine and improve procedures.
Result: *The Court's policies and procedures are continually examined. The Court Technology Project should result in tangible improvements to efficiency and procedures.*
- Objective #6:** Implementation of the Court Technology project, which includes a digital interface with the District Attorney's office and a new case management system.
Result: *Implementation should be complete between March and June of 2012. As data recovery from the existing system is not funded, dual input will be required as the old system is gradually retired and the new one is fully implemented. This will take about a year.*

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 as 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 September 1972 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 1471 new marriage abstracts and 2931 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 1995 to the present are made available electronically to the public in the office and on the Recorder's website. 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 FY11-12 total County Recorder's budget is \$596,612, with \$433,502 for the Recorder's Office and \$163,110 for the Records Management Division.

Recorder's Office					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	400,023	411,809	421,777	9,968	-17.7%
Services & Supplies	60,387	14,250	11,725	(2,525)	n/a
Total	460,410	426,059	433,502	7,443	n/a
Funding by Source					
General Fund	460,410	426,059	433,502	7,443	n/a
FTE	6.00	6.00	6.00	-	n/a

Major Accomplishments of FY10-11

- Improved the service of the office by making available online and for public access the real property documents recorded in the office. This is a process that includes a number of steps before the documents can be placed online and includes: electronically scan film and microfiche, index or label each document, and remove personal information from each document as required by state statute. Today, digitized images of recorded documents are available from 1995 to the present. This time period includes the decade with the most real property recordings in the history of the County.
- Delivery of bulk digitized records now available through the Douglas County FTP server resulting in time savings for customers previously receiving them on a disk.
- Approximately 5,083 marriage licenses which recorded during the time period of September 1972 through December 1973 were digitized and indexed in the marriage database increasing the names available on the Recorder's website under "Marriage Search".

Objectives FY11-12

- Continuation of scanning and digitization project to convert recorded documents for 1983 through 1994 for public access in the County offices and on the Recorder's website.
- Continue to convert marriage certificates stored on film and microfiche to digital images and index name to marriage license data base.
- Continuation of the redaction of all personal information from the digital images for the 1983 through 1994 documents allowing for availability to the public in County offices and on the Recorder's website.
- Design and disperse to the public a newsletter for the Recorder's Office and Records Management Center.
- Complete Continuity of Operations Plan (COOP) documentation for the Recorder's Office as required under Homeland Security Presidential Directive 20 (HSPD 20), Federal Continuity Directive 1 (FCD 1) and Nevada Revised Statute, 239c260. **(SP 2)**

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 FY11-12 budget for Records Management is \$163,110.

Records Management					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	119,331	124,821	130,515	5,694	9.9%
Services & Supplies	33,756	29,670	32,595	2,925	n/a
Total	153,087	154,491	163,110	8,619	n/a
Funding by Source					
General Fund	153,087	154,491	163,110	8,619	n/a
FTE	2.00	2.00	2.00	-	n/a

Major Accomplishments of FY10-11

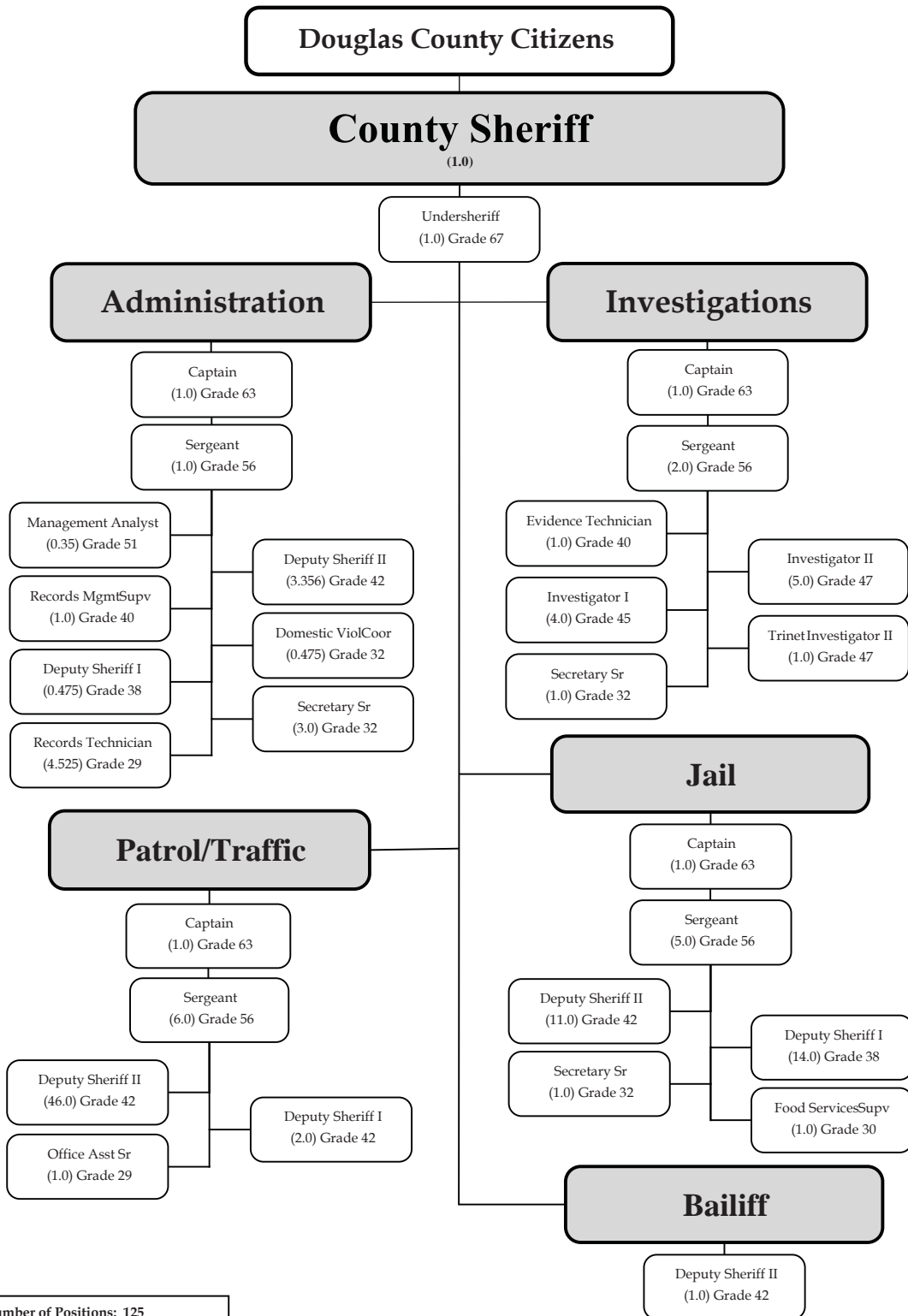
- Maintained warehouse occupied at 87% of capacity, a 10% improvement over the last fiscal year.
- Scanning projects: District Attorney Valley Criminal case files, 1993-2002 (167 boxes of records); Civil Clerk Marriage Applications 1992-2002, a newly designed project this year (27 boxes of records). Total images scanned: 310,509.
- Continued work in vault: continued acid-free rehousing of old books, shelf labeling, moving film out of vault to cooler location, began humidity/temperature monitoring of film in addition to vault monitoring.
- Restored an Old Book from Recorder heritage collection: Deeds F, 1875-1882.
- Completed draft of Records Management Policies, Practices, and Procedures Manual, a policy document for DC departments about Records Center services.

Objectives FY11-12

- Present to the Board of County Commissioners for approval the updated and revised Records Management Policies, Practices, and Procedures Manual. Once approved, a copy will be made accessible to county employees via the county intranet.
- The continuation of ongoing scanning and micro-imaging projects for 500,000 pages of permanent records for various county departments in compliance with NRS 239.125.
- Complete Continuity of Operations Plan (COOP) documentation for the Records Center as required under Homeland Security Presidential Directive 20 (HSPD 20), Federal Continuity Directive 1 (FCD 1) and Nevada Revised Statute, 239c260. **(SP 2)**

Sheriff's Office

Organizational Chart



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

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 FY 11-12 is \$14,170,840. There are a total of 119.71 FTE for FY 11-12.

Sheriff's Office					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	12,050,810	12,649,622	12,430,495	(219,127)	-1.7%
Services & Supplies	1,929,351	1,724,845	1,740,345	15,500	0.9%
Capital Outlay	679,411	-	-	-	n/a
Total	14,659,572	14,374,467	14,170,840	(203,627)	-1.4%
Expenditures by Division					
Administration	576,994	565,035	603,499	38,464	6.8%
Administrative Services	2,188,967	1,343,655	1,249,137	(94,518)	-7.0%
Records	391,838	390,197	475,336	85,139	21.8%
Jail	3,747,557	3,732,554	3,528,764	(203,790)	-5.5%
COPs	102,359	108,632	108,607	(25)	0.0%
General Investigation	1,574,752	1,712,031	1,482,896	(229,135)	-13.4%
Patrol/Traffic	315,236	601,917	635,832	33,915	5.6%
Vehicle Maintenance	596,018	566,545	566,545	-	0.0%
Grants	65,070	111,478	115,223	3,745	3.4%
Coroner	65,460	52,500	52,500	-	0.0%
Operations/Patrol	4,795,056	4,927,818	5,089,303	161,485	3.3%
Tri-Net	147,560	158,539	155,475	(3,064)	-1.9%
Bailiff	92,705	103,566	107,723	4,157	4.0%
Total	14,659,572	14,374,467	14,170,840	(203,627)	-1.4%
Funding by Source					
General Fund	14,659,572	14,374,467	14,170,840	(203,627)	-1.4%
FTE	119.71	119.71	119.71	-	0.0%

ADMINISTRATION DIVISION

Captain Joe Duffy

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:

This Board is tasked with the review of all incidents of accidents involving 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 FY 10-11

- Obtained U.S. Department of Justice Grant to fund 50% of purchase price for new ballistic armor (bullet proof vest) for all Deputies in want or need of new body armor
- Obtained and deployed a mass fatality response trailer obtained through Homeland Security programs.
- Reduced FY11-12 budget by approximately 7% without the loss of personnel.
- Conducted a major internal affairs investigation for Carson City Alternative Sentencing Department.
- Transitioned to narrow band radio system.
- Installed Brazos electronic citation system, which replaces the CrossRoads system. This is a statewide project under the direction from the Administrative Office of the Courts.

- Worked with the Jail Division and Nevada Sheriffs and Chiefs association to install and go live with the VINE project. (Victim Instant Notification Now)
- Revised the NOC (Nevada Offense Codes) tables in Spillman to the new 50 Thousand series of NOC codes established by the state of Nevada/Administrative Office of the Courts.
- Initiated the Crime Free Housing program in Douglas County.

Objectives FY 11-12

- Implement the Solutions II fail over automated back-up system for the Spillman application and related hardware upgrades.
- Migrate from Nextel wireless services to Verizon and Droid smart phone devices for DCSO personnel.
- Brazos electronic ticketing go-live.
- Upgrade Spillman software from their Summit v4.6 to Syntryx v6.1.
- Go live with the Spillman Insight module. This software module will allow Douglas County to directly access and query other public safety Spillman databases throughout the state of Nevada.
- Continue to scan approximately 70,000 old booking ID's into Spillman.

Objectives vs. Results FY 10-11

Objective #1: Continue to work with Silver Shield documenting and photographing 5 key points of critical infrastructure for Douglas County.

Result: 100% complete.

Objective #2: Provide training to Lake Tahoe casino security personnel in the areas of handcuffing techniques, defensive tactics, gang and bomb training.

Result: 100 complete.

Objective #3: Train all sworn and civilian volunteers in the new radio channels and procedures.

Result: 100% complete.

Objective #4: Continue to update valley training room with the Elmo System to further enhance training programs.

Result: 100% complete.

Objective #5: Convert storage room at Lake Station into conference room to add the ability to hold meetings.

Result: 100% complete.

Objective #6: Upgrade report writing room at Lake Station with updated cabinetry and organizing systems.

Result: 0% complete.

INVESTIGATIONS DIVISION

Captain John Milby

Major Programs Offered

The Investigation Division is charged with conducting in-depth investigations of all types of crime occurring in Douglas County including assault, battery, burglary, sexual assault, homicide, death investigation, child abuse, narcotics investigations, gang activity, missing/runaway persons, fraud, and financial crimes. The Investigation Division oversees the registration of ex-felons and sex offenders and provides community notification in compliance with the law. The Investigation Division maintains all evidence and property related to criminal and non-criminal cases, and is responsible for forensic processing of that evidence. The Investigation Division encompasses the Street Enforcement Team, which conducts undercover investigations relating to narcotics and other street crimes. Members of the Investigation Division are also assigned to participate in two multi-jurisdictional task forces, the TRI-NET Narcotics Task Force, and the Tri-County Gang Unit. Many of our investigators also have collateral duties, including Gang Intelligence, SWAT Team, Range Staff, and the Bomb Squad.

Professional Standards Unit:

The Investigation Division Commander manages an internal affairs investigation team known as the Professional Standards Unit. This group is comprised of supervisory and command staff and is charged with the investigation of alleged police misconduct and/or material violations of department policy. The Professional Standards Unit also conducts risk management assessments, administrative reviews, officer involved shooting investigations, and assists other county departments and outside agencies with investigations of employee misconduct.

Local Emergency Planning Committee

The Investigation Division Commander is the Sheriff's representative on Douglas County's Local Emergency Planning Committee (LEPC). This is an "all-hazards" LEPC which facilitates the development of community emergency preparedness and planning program for hazardous materials incidents, other technological emergencies/disasters, natural and man-made disasters, and other emergencies such as earthquakes and floods.

Sheriff's Advisory Council

The Investigation Division Commander is the liaison with the Sheriff's Advisory Council and develops an annual 1-3-5 Year Equipment and Technology Plan for the Sheriff's Office. The SAC is a 401(c) 3 nonprofit 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 FY10-11

- In calendar year 2010, the Investigations Division investigated 635 cases to include both crimes against persons and property; recovered \$247,424.00 in stolen property; registered 139 ex-felons and sex offenders; and booked 4,107 items of evidence.
- During FY10-11 procedures for telephonic search warrants were established, and training was provided to investigation and narcotics K-9 personnel.
- During FY10-11 select members attended the necessary training to deploy and use the Cellbrite Technology purchased during the last fiscal year. This equipment has since been used during numerous investigations.
- During FY10-11 a complete inventory was conducted of all Sheriff's evidence and property storage vaults.
- During FY10-11 all Investigation Division policies and procedures were reviewed and updated.
- During FY10-11 an audit was conducted of the Sex Offender Notification system and was found to be in compliance with applicable state law.
- During FY10-11 the Investigation Division attended training and implemented procedures to ensure compliance with the National Child Search Assistance Act and the Violence Against Women Act.

Objectives FY11-12

- Continue to expand and enhance the technology and training necessary to conduct forensic searches, examinations, and seizures of electronic data located on cellular phones and computers.
- Implement crime pin and spatial correlation mapping.
- Conduct a second inventory of all Sheriff's evidence and property storage vaults.
- Initiate an intelligence based policing program in the Investigation Division utilizing crime data analysis, crime mapping, information sharing, and both tactical and strategic planning in order to better allocate law enforcement resources to prevent and solve crime. **(SP 4)**
- Purchase replacement undercover wire and expand the capabilities of wire monitoring for the DCSET Team.
- Expand Minden evidence and property storage vault and reorganize Minden vault and laboratory.
- Construct new covered evidence storage building at county yard.
- Transition from Accurint web based analytics to CLEAR web based analytics.

Objective vs. Results FY10-11

Objective #1: Establish telephonic warrant process.

Results: 100% complete.

Objective #2: Expand DCSET into highway interdiction.

Result: 0% - DCSET employee with narcotics K-9 resigned; plan cancelled.

Objective #3: Train users and implement Cellbrite technology to capture cell phone data.

Result: 100% complete.

Objective #4: Continue to support and enhance the activities of the Tri-County Gang Unit.

Result: 100% complete. Gang activity in Douglas County has decreased dramatically during last year.

JAIL DIVISION

Captain Dan Britton

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 dozens of meals per day to emergency personnel.

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

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 Jail Division Captain is the department's Rangemaster. He 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 Jail Division Captain is the department's 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 for FY10-11

- The Minden Jail expansion and remodel which began in November 2009, was completed in June 2011.
- The Stateline Jail's fire alarm system was upgraded in 2011 and now is in compliance with fire code per the Tahoe Douglas Fire Department.
- The Jail Division maintained NCCHC medical accreditation for both jail facilities.
- A card reader was installed on the door to the Control Room of the Stateline Jail.
- The Victim Information Notification Everyday (VINE) system went live in February 2011.
- The Jail Division instituted a new video arraignment program with a dedicated video arraignment courtroom which is linked to both Justice Courts. This program has drastically reduced the man hours necessary to transport inmates back and forth to the Justice Courts for arraignments.

Objectives for FY11-12

- Complete revision of Jail Policy and Procedure Manual to reflect operational changes due to expanded/remodeled facility.
- Complete upgrade of V.O.I.P. web based inmate telephone system with private vendor Securus Technologies.
- Upgrade existing surveillance system at the Stateline Jail to match the capabilities of the new surveillance system in the Minden Jail.
- Train Jail Deputies to download video of use of force incidents from new surveillance system and attach the video to their FACTS reports.

Objective vs. Results for FY10-11

Objective #1: Jail Expansion & Remodel

Result: 100% Complete.

Objective #2: Revise Jail Policy and Procedure Manual to reflect operational changes due to expanded / remodeled facility.

Result: 75% Complete.

Objective #3: Seek to increase Jail Staffing in accordance with the new 2009 DOJ Staffing Analysis.

Result: Abandoned until the county's fiscal situation improves.

Objective #4: Modernized / Upgrade fire alarm system for Stateline Jail and Judicial Building.

Result: 100% Complete.

Objective #5: Work with private vendor Securus Technologies to install a new V.O.I.P web based inmate telephone system.

Result: 50% Complete. Web based inmate telephone system is supposed to be on line within 150 days.

PATROL DIVISION

Captain David Aymami

Major Programs Offered

The uniformed Patrol Division responds 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 maintains 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 developing officers to assume 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 Sheriff’s TRIAD

This program 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.

Sheriff’s 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 and Tactics

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

Sheriff's 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.

Sheriff's 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.

Sheriff's 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.

Sheriff's 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.

Sheriff's Coroner Division

The Douglas County Sheriff-Coroner's 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 one week 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. DCSO SAR has been called upon to conduct winter and summer back country 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, repelling, snow shoeing, skiing, wilderness survival and a host of other subjects in the area of search and rescue.

Tahoe/Douglas 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.

Sheriff's Marine Unit

The Douglas County Sheriff's Office staffs 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 FY10-11

- Provide uniformed law enforcement patrol services to Douglas County while operating with a \$300,000.00 reduction in the Patrol Division budget.
- 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.
- The Patrol Division continued to 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 a card reader system to the patrol units Mobile Data Terminals that allows patrol officers to swipe driver's license which automatically checks driving and warrant status. This feature will also automatically populate the Spillman and Citation fields for the officer. This cuts down the amount of times officer are inputting information.
- The Patrol Division upgraded the mobile software to the Spillman MDT's which allows patrol officers to write their reports in the field from their patrol vehicles. This upgrade enables officers to complete reports from the field, and provide enhanced searching capabilities.
- The Douglas County Sheriff's patrol division was able to obtain a federal grant to purchase seven (7) new speed detection radar units that have been installed and are in use.
- The Douglas County Sheriff's Office received a State TRCC grant for the Brazos electronic ticket system.
- The Douglas County Sheriff's Office received a grant for fifteen IPAQ's citation / collision information systems. This reduces the time it takes an officer to complete a citation or traffic accident report.

Objectives FY11-12

- 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.
- 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.
- 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.

- Seek grant opportunities available to law enforcement in order to enhance the services provided to the community, this will include but not limited to;
 - 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.
- Continue to meet fiscal objectives.
- Continue to obtain funding to equip patrol vehicles with on- board video and audio recording system. FY 10-11 this was cost prohibitive, however the patrol division will still attempt to locate an outside revenue source for this equipment.

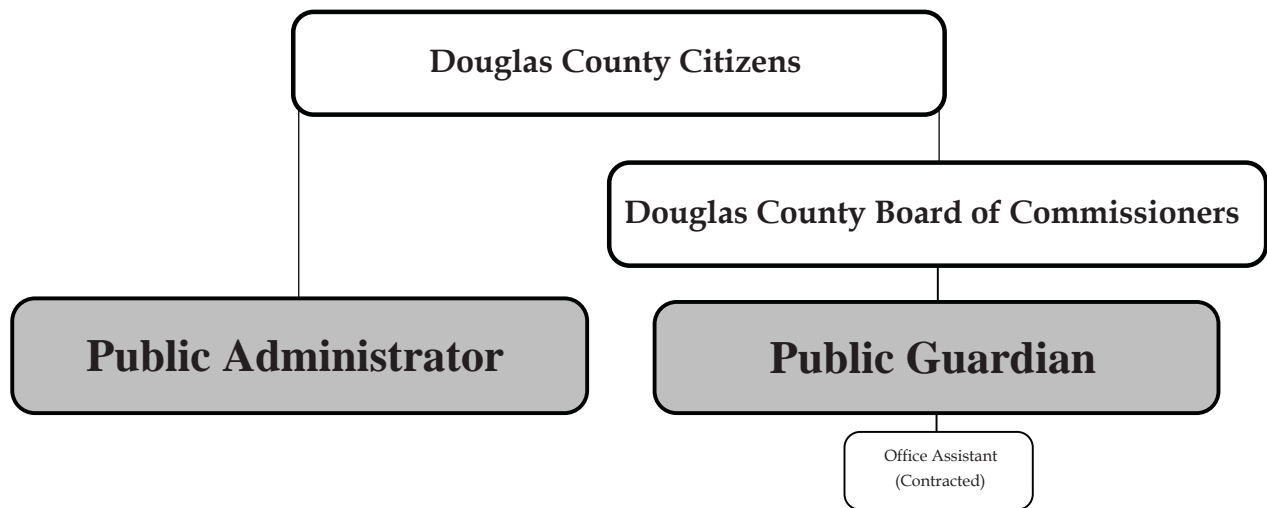
Objectives vs. Results FY10-11

Objective #1:	Continue to enhance radio communications by working with the communication users group.
<i>Result:</i>	<i>100% completed. In support of the radio users group, Undersheriff Howell and Captain Aymami attend the Radio Users Group meetings on a regular basis.</i>
Objective #2:	Continue to enhance radio communications by completing the re-programming and re-calibrating the mobile radios in the patrol units.
<i>Result:</i>	<i>On-going in conjunction with narrow banding FCC requirements. The narrow banding is 100% successful; however there is still numerous issues with usable radio traffic with the new radio system.</i>
Objective #3:	Seek grant opportunities available to law enforcement in order to enhance the services provided to the community.
<i>Result:</i>	<i>100% completed. The following grants were received by the Patrol Division;</i> <ul style="list-style-type: none"> • <i>Alcohol ID grant, Department of Juvenile Justice. (\$12,000.00)</i> • <i>Traffic grant, Joining forces. (\$10,00.00)</i> • <i>Federal Commercial traffic enforcement. (\$32,000.00)</i> • <i>Federal Office for Traffic Safety. (\$29,000.00 IPAQs and \$10,000.00 Radars)</i> • <i>Gang grant, in conjunction with Carson City and Lyon County Sheriff's Offices.</i> • <i>US Forrest Service, pays for officer to work Nevada Beach on July 4th.</i> • <i>Federal grant for replacement of bullet proof vests.</i>
Objective #4:	Despite budget reductions, maintain the high quality of training to patrol deputies and supervisors.
<i>Result:</i>	<i>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.</i>

- 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:** 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# 7:** Using the Sheriff's Office and Patrol statistical information from the Spillman computer system. This has reduced personnel cost by automating statistical information. 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. This has proven to be a motivator to patrol officers who can visually see their activity for the past month, which has increased productivity.
- Objective #8:** Patrol division to perform within budget reductions.
Result: 100% completed. Through the diligent efforts from all personnel, the patrol division was able to accomplish their mission despite reductions, especially in the area of overtime usage.
- Objective #9:** 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. There is more accountability and less damage to vehicles according to the County Vehicle maintenance department.
- Objective# 10:** Install a driver license card readers to all patrol vehicles.
Result: 100% completed. All patrol units were installed with a card reader system which allows patrol officers to swipe driver licenses which automatically checks driving and warrant status and automatically populates Spillman and citation fields for the officer.
- Objective #13:** Overtime budget expense \$100,000 less than FY08-09.
Result: 100% completed.

Public Guardian/Administrator

Organizational Chart



Total Number of Positions: 2
Total Full-Time Equivalents: All Elected/Contracted

PUBLIC GUARDIAN/ADMINISTRATOR

Mission Statement

To provide timely and compassionate care to those individuals as appointed by the Judicial Courts.

Major Programs

- Provide the least restrictive home for wards as need dictates, either in a facility or in their own home.
- Assure wards finances are managed timely and appropriately.
- Manage the care of the ward including appointments, medications if necessary and transportation as needed.
- Apply for Medicaid, Medicare, Prescription Drug Plans and other services as needed.
- Communicate with doctors, family and other professionals where warranted.

Staffing & Budget

The Public Guardian position is appointed by the Board of Commissioners and contracted with Douglas County. This department also contracts a part time Office Assistant position. Public Guardian/Administrator has a budget of \$88,573 for FY11-12.

The Public Administrator is an elected official and receives associated benefits. The pay as provided for in Nevada Revised Statutes is a percentage of the estate.

Public Guardian/Administrator					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	-	-	14,631	-	n/a
Services & Supplies	24,958	-	73,942	n/a	n/a
Total	24,958	-	88,573	-	n/a
Funding by Source					
General Fund	24,958	-	88,573	n/a	n/a
FTE	-	-	-	-	n/a

Major Accomplishments of FY10-11

The person in this position was appointed in December 2010.

Objectives FY11-12

- Meet with wards at least monthly
- Manage wards' finances in a timely and efficient manner
- File necessary applications for assistance

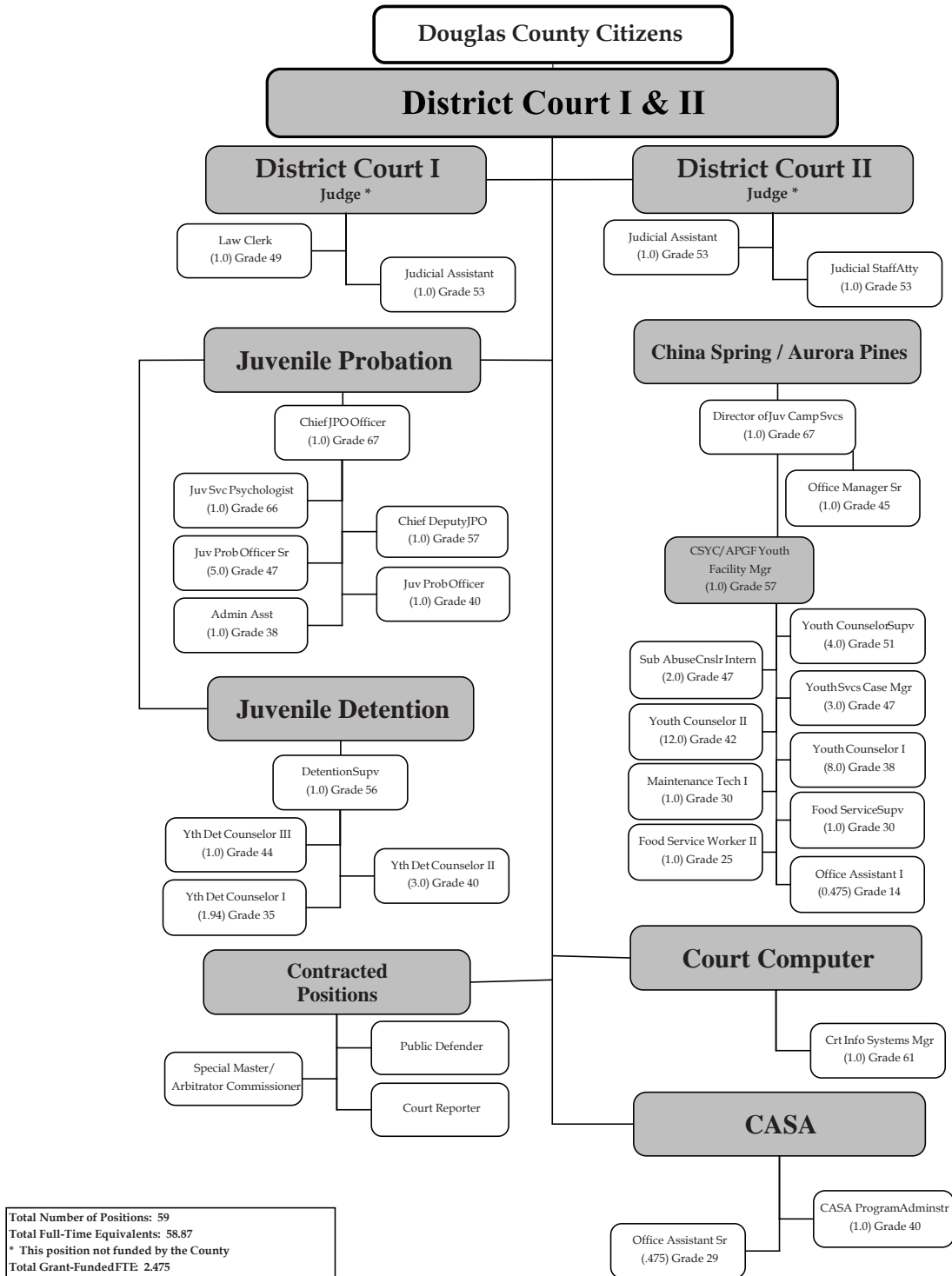
- BLANK PAGE -

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



DISTRICT COURT I, DISTRICT COURT II, CASA, AND SAFE**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 (Court Appointed special Advocates) and SAFE (Special Advocates for Elders). 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 SAFE program has contracted services.

The FY11-12 budgets are as follows: District Court I \$268,545; District Court II \$264,802; and CASA \$104,148. The County's General Fund supports both Courts and the CASA program.

District Court I

Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	206,743	203,506	212,477	8,971	4.4%
Services & Supplies	71,532	56,282	56,068	(214)	-0.4%
Capital Outlay	-	-	-	-	n/a
Total	278,275	259,788	268,545	8,757	3.4%
Funding by Source					
General Fund	260,192	240,556	248,602	8,046	3.3%
Law Library	18,083	19,232	19,943	711	3.7%
Total	278,275	259,788	268,545	8,757	3.4%
FTE	2.00	2.00	2.00	-	0.0%

District Court II

Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	221,341	225,872	228,927	3,055	1.4%
Services & Supplies	43,652	36,800	35,875	(925)	-2.5%
Total	264,993	262,672	264,802	2,130	0.8%
Funding by Source					
General Fund	264,993	262,672	264,802	2,130	0.8%
FTE	2.00	2.00	2.00	-	0.0%

CASA					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	96,017	101,648	104,811	3,163	3.1%
Services & Supplies	16,750	2,500	2,100	(400)	-16.0%
Total	112,767	104,148	106,911	2,763	2.7%
Funding by Source					
General Fund	112,767	104,148	106,911	2,763	2.7%
FTE	1.48	1.48	1.48	-	0.0%

SAFE					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Services & Supplies	-	-	32,828	n/a	n/a
Funding by Source					
General Fund	-	-	32,828	n/a	n/a
FTE	-	-	-	-	n/a

Objectives FY11-12

- 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) - a 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 2.48 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 FY11-12, 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 \$303,365 and is distributed between salary, benefits, and services and supplies.

China Spring's total adopted budget for FY11-12 is \$2,256,849. 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	1,993,459	1,916,886	1,747,518	(169,368)	-8.8%
Services & Supplies	477,194	428,571	469,400	40,829	9.5%
Capital Outlay	29,830	-	-	-	n/a
Other (Grants)	42,697	34,360	39,931	5,571	16.2%
Capital Projects	66,084	-	-	-	n/a
Total	2,609,264	2,379,817	2,256,849	(122,968)	-5.2%
Funding by Source					
China Spring Fund	2,609,264	2,379,817	2,256,849	(122,968)	-5.2%
FTE	23.00	23.00	23.48	0.48	2.1%

Major Accomplishments of FY10-11

- Restructured the OATH (Orientation, Adjustment, Transition, and Honors) Youth Development acronym to be applied across programming skills, tool sheets, and stage expectations.
- Streamlined employee evaluations to eliminate redundant categories.
- All Youth Counselor I, II, III, and Supervisors are trained in Aggression Replacement Training.
- Two staff received certification in Thinking for a Change to “Train the Trainer” to further train all of APGF and CSYC staff.
- SNAP schedule being utilized to scheduling, assigning tasks, notifying employees of schedule changes, and track employee time accurately.
- Procured pro bono dental care for two residents with major dental needs.
- Reinstated the mentor program.

Objectives FY11-12

- Policy and Procedure Update separating procedural changes from actual policy and creating a template for this.
- Providing quarterly trainings for staff development and skill enhancement.
- Establishing a list of privileges to reinforcement positive behavior in the boy’s dormitory.
- Establish a better cleaning protocol through Unisource Training.
- Increase availability of Supervisors for supervision and training.
- Promote consistency and rule enforcement by staff in the boy’s dorm.

Objectives vs. Results FY10-11

Objective #1: Incorporate T4C in to daily schedule to include all male residents’ participation throughout the year.

Result: 50% completed. The boy’s dorm currently has four facilitators, two actively facilitating groups twice a week. The next scheduled training in camp will be held in November 2011.

Objective #2: Train male staff on Council for Young Boys and Men Curriculum.

Result: 30% completed. We currently have three male staff all consistently facilitating Council for Young Boys and Men Curriculum.

Objective #3: Remodel Chukar pens.

Result: 20% completed. The pens are in the process of being remodeled. The upper pens have been fenced, based, received wiring for electricity, and water access. We need to finalize the netting and siding.

Objective #4: Build an outside garden area.

Result: 30% completed. Seven planter beds and an irrigation system were installed between the Watkins and Jacobsen buildings. Temporary fencing went up around. Issues regarding rodents and weeds need to be looked at for future use.

- Objective #5:** Improve interior environment for the boys' dormitory.
Result: 40% completed. Re-painted the interior, included house plants and trees, hung inspirational pictures and posters throughout the rooms, and replaced mattresses and pillows as needed.
- Objective #6:** Procure funding for AAT and Chicken Coop Program.
Result: 0% completed. At this time funding for these programs comes entirely from bi-annual fundraising efforts.
- Objective #7:** Streamline all aspects of boys programming for consistency and effectiveness.
Result: 60% completed. The boys are receiving treatment plans and programming at a more rapid rate. Orientation and Adjustment level residents have been assigned mentors to assist them throughout their stages. Case Managers have been available on a variable shift schedule which has included weekends and evening shifts.
- Objective #8:** Build a bike and hiking trail.
Result: 0% complete. Project not feasible at this time.

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 FY11-12 is \$1,056,555.

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					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	944,730	912,723	875,210	(37,513)	-4.1%
Services & Supplies	170,665	164,522	181,345	16,823	10.2%
Capital Projects	29,868	-	-	-	n/a
Total	1,145,262	1,077,245	1,056,555	(20,690)	-1.9%
Funding by Source					
China Spring Fund	1,145,262	1,077,245	1,056,555	(20,690)	-1.9%
FTE	12.00	12.00	12.00	-	0.0%

Major Accomplishments of FY10-11

- Restructured the OATH (Orientation, Adjustment, Transition, and Honors) Youth Development acronym to be applied across programming skills, tool sheets, and stage expectations.
- Streamlined employee evaluations to eliminate redundant categories.
- All Youth Counselor I, II, III, and Supervisors are trained in Aggression Replacement Training.
- Two staff received certification in Thinking for a Change to “Train the Trainer” to further train all of APGF and CSYC staff.
- SNAP schedule being utilized to scheduling, assigning tasks, notifying employees of schedule changes, and track employee time accurately.
- Procured pro bono dental care for two residents with major dental needs.
- Implemented a CURVES program for APGF with donated equipment.
- Reinstated the mentor program.

Objectives FY 11-12

- Policy and Procedure Update separating procedural changes from actual policy and creating a template for this.
- Providing quarterly trainings for staff development and skill enhancement.
- Train all female staff in Girls Circle Curriculum.
- Establish a better cleaning protocol through Unisource Training.
- Incorporate Greenhouse Training Program for Staff and Residents.
- Procure funding for hanging basket project in partnership with the County and the towns.

Objectives vs. Results FY10-11

Objective #1: Possible restructuring of the facility staff, programming and other necessary elements to attain budgetary goals.
Result: 100% completed. No restricting necessary. Staff and supervisors worked diligently to decrease spending in other areas. Budgetary goals were met.

Objective #2: Continue to look for funding and determine a reasonable use for barn facilities.
Result: 0% completed. Project not feasible at this time. Program ideas will be revisited in the future.

Objective #3: Develop Resident Accomplishment Checklist to streamline resident progress and tasks.
Result: 100% completed. Resident Accomplishment Checklist created and resident progress is monitored through each of the stages of their programming.

Objective #4: Apply for Master Facilitator training from National Institute of Corrections.
Result: 100% completed. Two employees were trained as trainers and have begun training Camp staff.

- Objective #5:** Develop Green House Curriculum and calendar for growing, fund raising and food production.
Result: 100% completed. Vegetable and herb program established. Incorporated into health and nutrition curriculum in girl's dorm. Additional programming will be coming on line as staffing permits.
- Objective #6:** Research, develop and implement additional staff interested in being CADC Intern with SAPTA.
Result: 100% completed. One additional staff member became a CADC-Intern and joined the SAPTA team.
- Objective #7:** Research the possibility of becoming a model site for SAPTA program.
Result: 100% completed. SAPTA uses this program as a model site.
- Objective #8:** Apply for community support through local grants to support various programming needs.
Result: 100% complete. Two community support grants were authored. Multiple community organizations stepped forward with assistance including Soroptomist International of the Carson Valley, Rotary, Sertoma, Lyons, and Kiwanis.
- Objective #9:** New "Snap" scheduling program running smoothly for better tracking of employee time and camp needs.
Result: 100% complete. SNAP schedule fully operational; increasing efficiency in payroll documentation and overtime tracking.
- Objective #10:** Update and incorporate new aspects of the program into the database.
Result: 10% completed. OATH program incorporated. Many changes still need to be made to the database.
- Objective #11:** Update and incorporate all aspects of character traits programming and all cognitive models into daily interactions and tracking of resident programming.
Result: 100% completed. All aspect of character traits programming has been incorporated into cognitive models and daily interactions.

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.

Diversion

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

Informal Probation

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

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 FY11-12. Staff pattern consist of 8 P.O.S.T. Certified Juvenile Probation Officers, an Administrative Assistant. The FY11-12 budget is \$1,163,370 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	1,143,054	1,103,236	1,140,395	37,159	3.4%
Services & Supplies	29,707	31,540	22,975	(8,565)	-27.2%
Total Juvenile Probation	1,172,761	1,134,776	1,163,370	28,594	2.5%
Funding by Source					
General Fund	1,172,761	1,134,776	1,163,370	28,594	2.5%
FTE	10.00	10.00	10.00	-	0.0%

Revenues for FY10-11

JPO Traffic Fines	\$16,290.00
Administrative Assessment Fee	\$24,812.00
Reimbursement Public Defender	\$11,617.00
Drug and Alcohol Testing	\$4450.00
Controlled Substances	\$6981.00
Grants	\$55,388.

Probation Officer Contacts FY10-11

Phone Contacts	2110
Home Contacts	856
Office Contacts	1495
School Contacts	464
Employment Contacts	23
Detention Contacts	144
Other	922
Total	6084

Probation Terminations FY10-11

Probation Terminations	38
Successful	33
General	2
Un-successful	3
Restitution collected	\$16,497 (<u>100%</u>)
Restitution ordered	\$16,497
Community Service Hours Completed	2803 hours
Community Service Hours Ordered	2849 hours
Fines and Fees Collected	\$15,983 (<u>95%</u>)
Fines and Fees Ordered	\$16,798

Amounts are as of June 30, 2011 and are not final.

Major Accomplishments of FY10-11

- The probation department received approximately \$55,388.00 in grant funding in FY10-11. 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 6084 separate contacts for the year averaging 507 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 FY11-12

- Continue to pursue grant funding to support prevention and accountability programs. **(SP 1)**
- Collect all restitution assigned to cases by the court. **(SP 1)**
- 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 SERVICES

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 FY11-12

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 6.94 FTE for FY11-12. The FY11-12 budget is \$584,806 and is funded by the General Fund.

Juvenile Detention					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				11 to 12	11 to 12
Personnel Services	791,881	674,830	579,038	(95,792)	-14.2%
Services & Supplies	35,590	41,301	5,768	(35,533)	-86.0%
Total Juvenile Detention	827,471	716,131	584,806	(131,325)	-18.3%
Funding by Source					
General Fund	827,471	716,131	584,806	(131,325)	-18.3%
FTE	8.48	8.48	6.94	(1.54)	-18.2%

<u>Detention Statistics FY10-11</u>	
Total Youth Booked	265
Total Douglas County Youth Booked	215
Average Daily Population	7
Average Daily Douglas County Population	7
Total Bed Days	2689
Total Douglas Bed Days	1437
Revenues for FY09-10	\$138,920.00
Major incidents	1

Major Accomplishments of FY10-11

- 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. There was an AWOL from the facility.
- Renewed the school services contract with Douglas County Office of Education for 180 school days with teacher in the facility.
- Reduced detention staffing numbers to support budget deficit requirements.. Backfilled detention positions with department JPO's.

Objectives FY 11-12

- To complete a formal review of secure juvenile detention services for the ninth Judicial District Court to prepare for down sizing of the facility to serve Douglas County Youth only.
- To revise Policy and Procedure manual to accommodate facility changes in supervision and operations.
- To research day and evening reporting possibilities using the facility as a center of services.

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 FY11-12 budget is \$215,897 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 and FY11-12.

Court Computer					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	227,353	131,436	133,260	1,824	1.4%
Services & Supplies	76,090	94,000	82,637	(11,363)	-12.1%
Capital Outlay	8,895	-	-	-	n/a
Total	312,338	225,436	215,897	(9,539)	-4.2%
Funding by Source					
General Fund	288,809	225,436	215,897	(9,539)	-4.2%
Justice Court Admin Assess	23,529	-	-	-	n/a
Total	312,338	225,436	215,897	(9,539)	-4.2%
FTE	2.00	1.00	1.00	-	0.0%

Objectives FY11-12

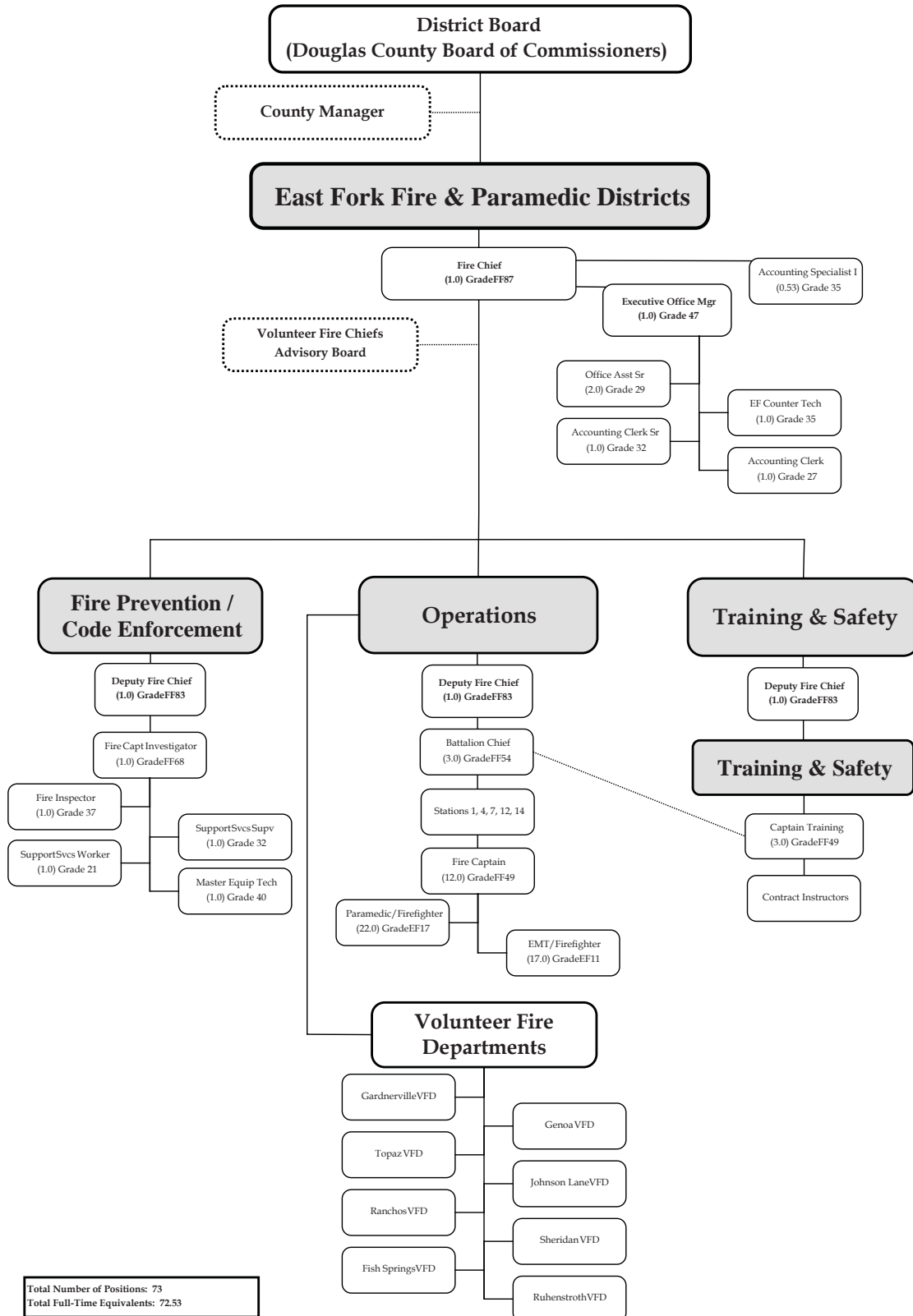
- Continued integration of Courts and other agencies.
- Improvements to Case Management System.
- High level of support for Court personnel.

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 third 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 \$14,803,925, reflecting an overall budget decrease of 9.4 percent. The pass-through amount distributed from one District to the other is \$4,195,205. This reflects a 3.1 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	8,003,539	8,397,299	8,569,315	172,016	2.0%
Services & Supplies	3,765,791	3,617,963	1,997,405	(1,620,558)	-44.8%
Capital Outlay	358,520	-	35,500	35,500	n/a
Other	5,297,580	4,329,140	4,195,205	(133,935)	-3.1%
Capital Projects	595,252	-	6,500	6,500	n/a
Total	18,020,682	16,344,402	14,803,925	(1,540,477)	-9.4%
Expenditures by Department					
East Fork Fire	11,251,593	10,605,262	10,593,720	(11,542)	-0.1%
East Fork Paramedic	6,769,089	5,739,140	4,210,205	(1,528,935)	-26.6%
Total	18,020,682	16,344,402	14,803,925	(1,540,477)	-9.4%
Funding by Source					
East Fork Fire	10,234,032	10,305,262	10,593,720	288,458	2.8%
EFFPD Emergency	-	-	-	-	n/a
EFFPD Equipment Reserve	350,931	300,000	-	(300,000)	n/a
East Fork Paramedic	6,769,089	5,739,140	4,210,205	(1,528,935)	-26.6%
EFFPD Construction Reserve	666,630	-	-	-	n/a
Total	18,020,682	16,344,402	14,803,925	(1,540,477)	-9.4%
FTE	72.53	72.53	72.53	-	0.0%

Major Accomplishments of FY10-11

- Successfully prepared the FY11-12 Budget, including building the district's Emergency Fund to over \$860,000.
- Successfully completed the fourth year of annexation of the Sierra Forest Fire Protection District with that of the East Fork Fire Protection District.
- Continued the responsibilities of Douglas County Emergency Management at an annual savings to the County of approximately \$150,000. (See Emergency Management Section)
- Continued to see strong support for the Local Emergency Planning Committee as a viable and active citizen and business based group.
- Successful continued the Boundary Drop Zone concept with Carson City in North Douglas County
- Established a boundary drop with Tahoe Douglas Fire Protection District for the Kingsbury Grade area.
- 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.
- Successfully completed the second year of a contract with Douglas County to fund and support one-half of a position for Information Services..
- Completed over 84% 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.

Objectives FY11-12

- 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.
- Developed a proposed Standard of Cover for the districts.
- 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.
- Replace a Deputy Fire Chief Position due to a retirement.
- Continue to support enhancements to the Douglas County Communications system and 911 Dispatch Center.
- Establish an MOU with Tahoe Douglas Fire Protection District to share certain services
- 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. **(SP 1)**
- Implement over 46 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 FY10-11

- 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.
- 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.
- Purchase a new Type I engine
- Purchase a new ambulance with existing funds..
- Successfully completed the fourth complete year of the District's Vehicle Maintenance Program, reflecting a net savings of over \$65,000.

Objectives FY 11-12

- 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 FY 10-11

- 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 2011 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.
- Develop a proposed Standard of Cover for the districts.

Objectives FY11-12

- 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.
- Maintain 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.
- See through to Board adoption the Standard of Cover for the districts.

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 60 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 FY10-11

- 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.
- Developed a comprehensive communication procedure for the Districts.
- Participate in a District wide volunteer recruitment 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 100% 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 FY 11-12

- Continue to work with the Douglas County Communications Department and 911 Center to enhance the system.
- 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, ITLS 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. .
- Provide for robust records management training and guidance.
- Develop an emergency management training needs assessment based upon the HSEEP capabilities.
- Implement an incident tactical accountability based command procedure.
- Develop a new paramedic tuition reimbursement program for Board Approval

EMERGENCY MANAGEMENT

Mission Statement

Emergency Management provides for the response planning, and actual management of disasters that are either natural man-made, or part through domestic terrorism. We coordinate the preparedness, response, recovery and mitigation activities to protect the citizens of Douglas County and their property. We assist in the planning and coordination of disaster plans for the public, local businesses and Douglas County. Emergency Management also writes and oversees the majority of public safety grants that come in to the County.

Major Programs Offered

Planning

To plan for disasters that occur in Douglas County or that may impact Douglas County. This would include structure fires, wild land fires, earthquakes, blizzards, ice storms, floods, hazardous materials (Hazmat) spills, domestic terrorism, or any other major incident that would put the public or environment at risk. In addition, to provide for emergency exercises to insure that those responding to disasters are trained and prepared to respond to disasters in the community.

Emergency Operations Center

Maintenance of emergency operation facilities, to ensure that disaster coordination occurs between law enforcement, fire, medical, public works, state & federal agencies and private resources.

Grants

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

Local Emergency Planning Committee

Manages and over sees the Local Emergency Planning Committee (LEPC). This important committee is composed of both public, private, and government sector representatives and is charged in an advisory capacity with issues related to hazardous materials monitoring, community awareness and right to know. The LEPC, while not part of their official charge, also provides advice with respect to all hazard response. The LEPC is responsible for reviewing and recommending all grant applications which are administered by the State Emergency Response Commission (SERC).

Staffing and Budget

The Emergency Management function of the County as required under Nevada Revised Statutes has been contracted to the East Fork Fire and Paramedic Districts, currently without fee. The contract enables to the staff and management of the East Fork Fire and Paramedic Districts to management Emergency Management under the provisions of the Nevada Revised Statutes. The East Fork Fire and Paramedic Districts provide, through official appointment, that the District Fire Chief shall serve as the Emergency Management Director for the County, assisted by three Deputy Emergency Management Directors (Deputy Fire Chiefs). The districts Executive Office Manager provides clerical and grant administrative support. Other district personnel are assigned to the Emergency Management functions as necessary.

The budget for Emergency Management is provided for in the budget of the districts and currently at no cost to the county, currently saving the county an estimated \$150,000 annually. Grant funds help offset some costs to the districts.

FY 11-12 Objectives

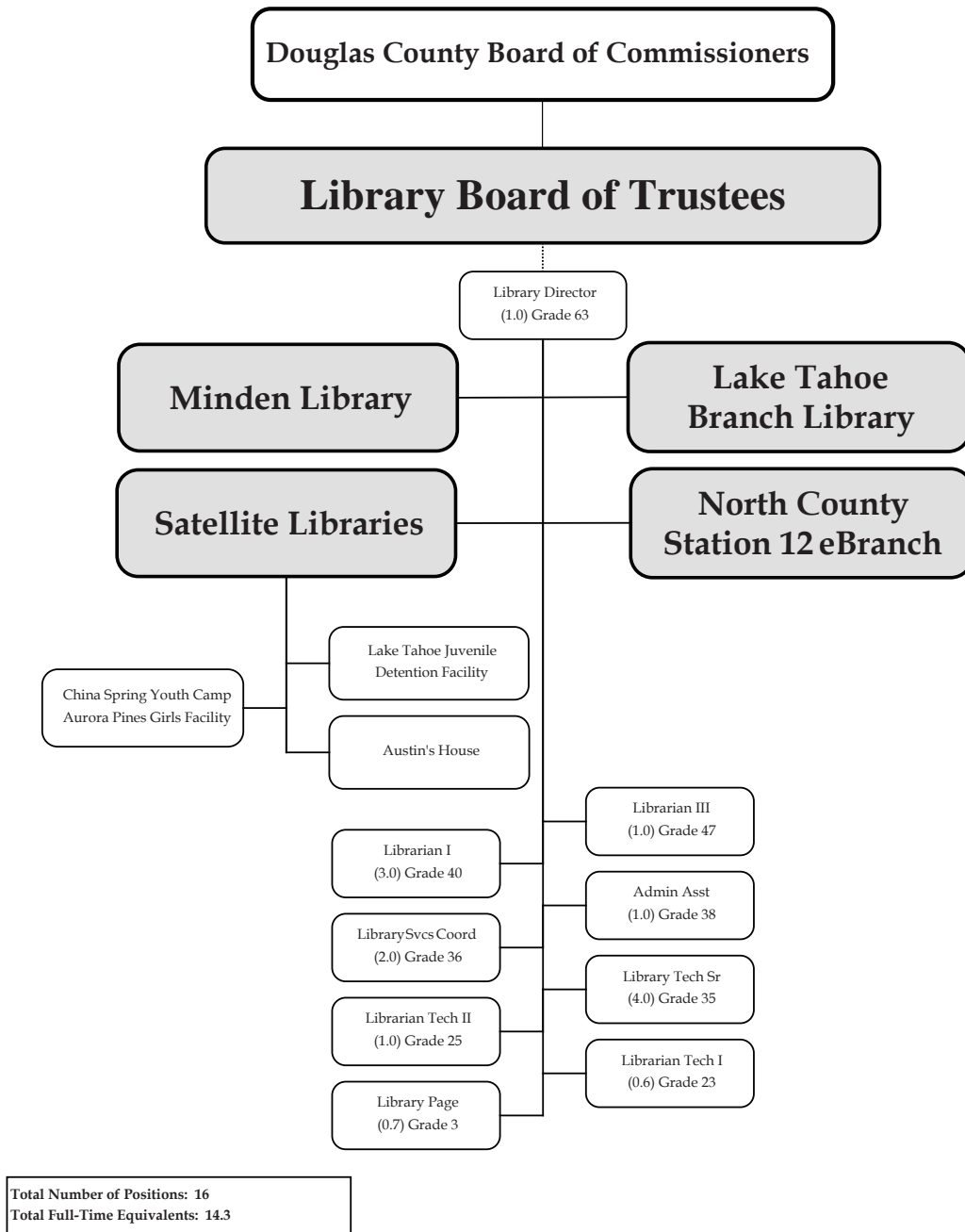
- Complete, as part of the East Fork Fire and Paramedic Districts Office project, the creation and establishment of a new Emergency Operations Center for the county. **(SP 2)**
- Continue to provide the necessary EOC training for County staff. **(SP 2)**
- Participate in HazMat training for first responders. **(SP 2)**
- Plan and manage the POD for the H1N1 Flu mass inoculation program. **(SP 2)**
- Assist with all special events of significant magnitude, i.e. New Year's Celebration, Carson Valley Days, Candy Dance, etc... as they relate to Emergency Management support.
- Continue to facilitate meetings for the Local Emergency Planning Committee (LEPC). **(SP 2)**
- Continue to apply for grants as they become available, being mindful of matching funding availability. **(SP 1)**
- Complete Continuity of Operations Planning for the County and special districts, towns, and GID's.
- Establish a CERT Program in Douglas County.
- Administer Flu Shot Clinic in Douglas County.
- Apply for a Hazard Mitigation Planning Grant. **(SP 1)**

Major Accomplishments of FY10-11

- Wrote and received funds from public safety grants totaling an estimated \$1,000,000.
- Continue assess Countywide vulnerabilities.
- Participated in a quad county, wildland fire training exercise.
- Facilitated emergency management training for all county employees.

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 Douglas County Public Library (DCPL) 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 the main library and the branch library. Reduced public hours are in place 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. Library facilities will close an additional 13 days during FY11-12 to accommodate a 5% reduction in staff hours. The Library owns approximately 137,000 items: books, magazines, newspapers, videocassettes, audiocassettes, books on tape, CDs, DVDs, microforms, and downloadable media. The Library owns 2.9 items per capita, which is below the national average of 4.19 items per capita, and above the Nevada average of 2.17 items per capita. For library materials, the Library spends approximately 56% of the national average per capita and 61% 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; 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; 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, Interlibrary 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 FY11-12, 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 \$1,508,321 total FY11-12 budget.

Library					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	1,052,329	1,065,975	1,081,680	15,705	1.5%
Services & Supplies	415,803	418,471	426,641	8,170	2.0%
Capital Outlay	24,032	-	-	-	n/a
Capital Projects	40	-	-	-	n/a
Total	1,492,204	1,484,446	1,508,321	23,875	1.6%
Funding by Source					
Room Tax	1,492,204	1,484,446	1,508,321	23,875	1.6%
FTE	14.30	14.30	14.30	-	0.0%

Major Accomplishments of FY10-11

- Initiated process to develop a new Long Range Plan for the Library.
 - Secured funding from Library Services and Technology Act for planning process and documents.
- Increased participation in Summer Reading Program by 153%.
- Circulated 22,369 children's materials during Summer Reading Program.
- Secured funding from Kiwanis of Carson Valley to provide giveaway books to Summer Reading participants.

- Continued to explore alternative funding sources, public and private.
- Delivered county-wide Community Read, including:
 - Performance by author Annie Barrows
 - Distributed 700 copies of *The Guernsey Literary and Potato Peel Pie Society*
 - Hosted 5 community events
 - Secured program funding from Library Services and Technology Act, Nevada Humanities, and Nevada Arts Council.
- Showcased the 2010 Quilt competition for the Carson Valley Quilt Guild.
- 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.
- Replaced circulation-area furnishings in Minden Library with funding from Smallwood Foundation.

Objectives FY11-12

- Communicate to the public the value of the library to the community.
- Minimize the effect of additional closure days in addition to reduced hours, services, and programs to patrons.
- Provide patron and staff training to maximize potential of Polaris system.
- Implement mobile application for patron use of Polaris system.
- Implement enhancements to the Polaris library system with continuing system upgrades.
- Migrate downloadable eBooks and eAudiobooks to new EBSCO interface.
- Add additional eBook subscription.
- Initiate public trainings for electronic eReaders.
- Implement leasing program for Young Adult fiction materials.
- Begin implementation of new Long Range Plan for Library.
- Complete Library Continuity of Operations Plan.
- Redesign Summer Reading Program 2011 to reduce impact on staff and volunteers.
- Increase the number of Douglas County historical newspapers available in digital format.
- Explore expansion possibilities for Minden Library.
- 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.
- Implement wireless printing for patrons at Lake Tahoe Branch Library.
- Engage in cooperative projects, service delivery, and fundraising efforts with other County departments.

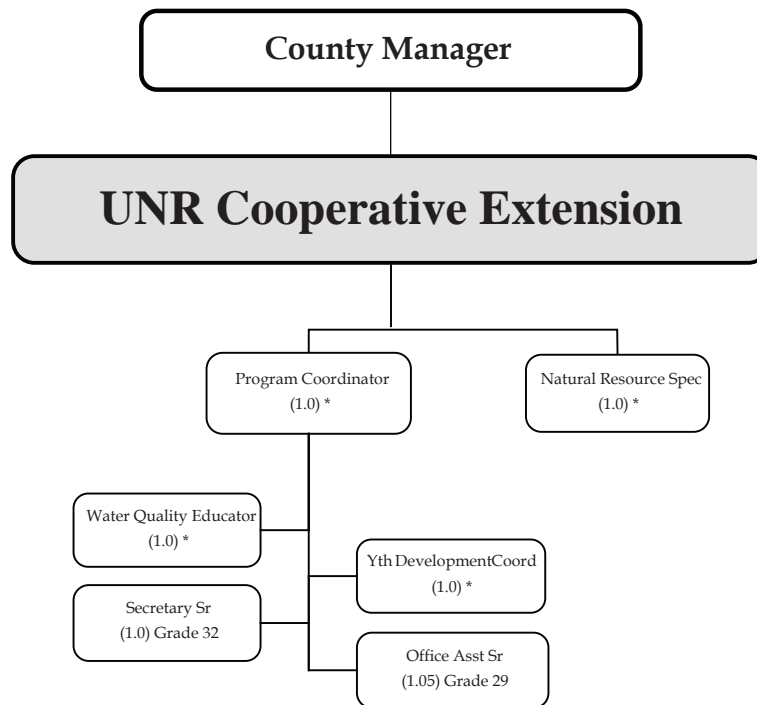
Objective vs. Results FY10-11

- 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. New initiatives in FY10-11 include Library Facebook page with program information and pictures, Library Twitter account for book reviews, and digital signage in the Minden Library.
- 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. Staff has been planning additional reductions to accommodate the 5% staff hours reduction in hours for FY11-12.
- 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. The next major upgrade is scheduled for August 2011.
- Objective #5:** Develop new Strategic Plan for Library with 5-year and 10-year projections.
Result: Complete. Using funding from the Library Services and Technology Act through the federal Institute of Museum and Library Services, the Library began development of a new Strategic Plan in August 2010. The plan is under final review by the Library Board of Trustees with implementation to begin Fall 2011.
- Objective #6:** Complete Library Emergency Plan.
Result: In process. Data has been collected and will be provided to East Fork Fire for inclusion in the appropriate Annex.
- Objective #7:** Deliver Community Read to Douglas County in March-April 2011
Result: Complete. Included:
- Performance by author Annie Barrows
 - Distributed 700 copies of *The Guernsey Literary and Potato Peel Pie Society*
 - Hosted 5 community events
- Objective #8:** Increase the number of Douglas County historical newspapers available in digital format.
Result: Rescheduled for FY11-12 after closure of Micrographics Division at Nevada State Library and Archives.

- Objective #9:** Explore expansion possibilities for Minden Library.
Result: Ongoing.
- Objective #10:** Participate in capital fundraising by the Douglas County Public Library Foundation.
Result: Ongoing. 2010 event was an Ice Cream Social and Raffle in conjunction with the Summer Reading kickoff and securing of Verizon Reads grant.
- Objective #11:** 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. Foundation members visited each location in 2010 to replenish brochures.
- Objective #12:** Expand training of staff, especially in the areas of systems, reference, automation, cataloging, and customer service.
Result: Ongoing. Most current project is to familiarize staff with new interfaces for eAudiobooks and eBooks and practice downloading onto various devices.
- Objective #13:** To continue to explore alternative funding sources, both public and private.
Result: Ongoing. The Smallwood Foundation, Library Services and Technology Act, State of Nevada Collection Development, E-rate, Verizon, Tahoe-Douglas Rotary, Kiwanis of Carson Valley, Friends of the Library, Library Foundation provided funding in 10-11.
- Objective #14:** To provide programming to DCCATV in digital format.
Result: *This project was discontinued in Fall 2010 due to unavailability of staff time to support.*
- Objective #15:** To continue the program to visit every second grade classroom in Douglas County.
Result: Targeted for elimination. During September and October 2010, 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 program is likely to be discontinued in 11-12 due to staffing reductions.
- Objective #16:** Implement wireless printing for patrons at Minden Library and Lake Tahoe Branch Library
Result: Complete in Minden. Wireless printing in Lake Tahoe re-scheduled for 2011-2012.
- Objective #17:** To engage in cooperative projects, service delivery, and fundraising efforts with other County departments.
Result: Ongoing. Most recent project includes twice weekly hosting of Jobseekers Network meetings for Douglas County Social Services.

UNR Cooperative Extension

Organizational Chart



Total Number of Positions: 3
Total Full-Time Equivalents: 2.05
* 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 Natural Resources; Children, Youth and Families; and Community Leadership in Douglas County.

Agriculture, Horticulture and Natural Resources

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. 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.

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

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

4-H Teen Institute-Teen Institute is 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 community service activities with local agencies. Teens create orientation programs for 4-H activities and adult volunteer training sessions for 4-H leaders. Additionally, teens can become county and state 4-H Ambassadors and help plan and deliver 4-H programming on a local, state and national level.

Community Club Nights-Youth ages 5-19 attend an interactive and educational program developed by older teen 4-H members of Teen Institute (age 13-19).

Community Service and Outreach-Youth ages 5-19 participate in helping families in need during the holidays via “Project Santa” which provides gifts for under privileged families. They also visit care centers and perform music and holiday caroling. They participate in two parades and two large community festivals.

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 \$539,874 in state, federal and extramural funds. The FY 11-12 operating budget is \$380,677.

Cooperative Extension					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	125,049	110,451	125,091	14,640	13.3%
Services & Supplies	125,173	138,508	119,156	(19,352)	-14.0%
Capital Projects	38,617	89,572	136,430	46,858	52.3%
Total	288,839	338,531	380,677	42,146	12.4%
Funding by Source					
Cooperative Extension	288,839	338,531	380,677	42,146	12.4%
FTE	1.90	1.90	2.05	0.15	7.9%

Major Accomplishments of FY 10-11

Sustainable Living – Renewable Energy Roundup (SLRER) - The evaluation for the Green Living Festival (n = 115), indicated that 43% of the respondents felt the educational/informational aspect was the best part of the event. Most respondents (90%) are planning to attend the event next year. Comments included “I liked to be able to walk around, see ideas, ask questions, and appreciate the lack of being pressured,” “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.” The retrospective evaluation of the 2009 Festival revealed roughly half of the respondents (n=24) had changed habits or behaviors. Comments included, “my children no longer waste water bottles,” “we enlarged our garden and make compost now,” “we recycle in our retail store and at home, and we’ve changed appliances to be more efficient,” and “my husband has been trained in a ‘green job’.”

Eagles & Agriculture – Evaluation results indicate respondents (n=76) gained a better understanding of Carson Valley agriculture (4.5), know more about raptors and bald eagles (4.2), have a greater appreciation for the role agriculture plays in providing wildlife habitat (4.4), and have greater understanding for the benefits agriculture provides our society (4.4) on a 5 point Likert scale (1=strongly disagree through 5=strongly agree). Eagles & Agriculture, now in its eighth year, has become a signature event for the community. It was featured on National Public Radio in 2010 and has attracted the Sacramento based Sports Leisure business to transport out-of-towners to the event.

Healthy Lifestyles for Seniors – A retrospective evaluation revealed highly significant knowledge gain (n=15, p<.01) in the role of UNCE in the community, classes available at WNC, community resources to aid in better decision-making, cooking with locally produced foods, how pharmacists can assist in health care decision-making, importance of meal portion control, importance of combining foods from different food groups, and importance of healthy eating habits. Significant knowledge gain (n=15, p<.05) was measured in how to protect against identity theft and scams, how to find information on the internet, and their role as their own health advocate. Participants rated the following on a 5-point Likert scale (1 = completely disagree and 5 = completely agree); this course has increased my knowledge on issues affecting seniors (4.76), this class has had a positive impact on me (4.71), and I felt comfortable learning in a classroom using compressed video (4.65). All evaluation respondents agreed that more classes like this should be offered to seniors. Evaluation respondents commented that HLS provided “important information for life,” that one is “never too old to learn something,” and that “it was well planned and setup, kept our attention to the presenter and spokesperson. We were able to ask questions. It was a learning class - friendly and courteous.”

4-H – Douglas County 4-H, with enrollment at 292, continues to positively impact youth by providing practical life skills, community service, public speaking, civic engagement and record keeping. This year a group of 250 youth once again 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 many of the soldiers mailed back wonderful cards and letters. Some of the soldiers were former Douglas County 4-H members!

Our junior livestock judging members took first place at the UC Davis 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. Our livestock program in general has grown again with a 3% increase in sheep members, 300% increase in swine membership, and a 200% increase in goats.

Our Shooting Sports program received a grant from NRA for \$5,000 in equipment. Enrollment remains steady at 36 youth, but leadership doubled and disciplines offered doubled. Our county hosted the spring 2011 Nevada Shooting Sports Training for the state. There were 36 attendees.

Enrollment jumped 33% from 30-39 youth in the 4-H Scuba project. Youth completing the program will have the opportunity to get their open water certification at Tahoe in August.

4-H served 20 families with gifts and clothing during the holidays through Project Santa. Eighty youth visited assisted living homes for holiday caroling. Support the troops provided 42 boxes of supplies for troops stationed overseas. Horse members helped run 6 shows for the roping club throughout the summer.

Douglas County 4-H produced 3 of the 15 UNR Presidential Scholars this year.

A community member recently doubled their annual donation to our program and thanked us for doing such valuable work with youth in the community, after seeing some of the community service work that the kids did at the holidays to help underprivileged families.

Radon Testing in Douglas County Homes – Approximately 2,000 radon test kits were handed out from our Douglas County office. Of those, 1,815 tests were useable and 40% exceeded the EPA action level. Since 2008, 45 Douglas County homes are estimated to have undergone some type of mitigation to reduce radon levels.

Living With Fire – The Douglas County Commission issued a proclamation for Nevada Wildfire Awareness Week 2011 and an additional proclamation for Lake Tahoe Basin Wildfire Awareness Week 2010. Three Nevada Department of Transportation's Digital message signs in Douglas County were used to remind people to be prepared for wildfire. A "Wildfire Survival-It takes a Community" billboard was posted along US-395 near Home depot. Fifty two posters were distributed and posted throughout the county at agencies, businesses and fire safe council chapters. A 30-second Living With Fire public service announcement aired a total of 1,080 times on various Charter Media stations for a 4 week period this spring. A 30-second Living With Fire public service announcement aired a total of 145 times on KTVN - Channel 2 during the morning and evening news segments for a 4 week period this spring. One hundred thirty eight people participated in one or more of the 7 events held in Douglas County during Nevada Wildfire Awareness Week 2011, with 200 others receiving educational materials during a door-to-door effort. Over 300 homeowners within the Tahoe-Douglas Fire Protection district participated in a Compost your Combustibles event during Lake Tahoe Basin Wildfire Awareness Week 2010, disposing of approximately 456 tons of green waste. Eleven Douglas County residents participated in the 2010 Wildland-Urban Interface Fire Summit and prepared fire hazard reduction plans for Topaz Ranch Estates, Holbrook Junction,

Job's Peak Ranch, Ruhenstroth and Pinenut Creek. Eighteen Douglas County residents participated in the 2010 Lake Tahoe Basin Wildland-Urban Interface Fire Summit and prepared a list of recommendations for residents and the Tahoe-Douglas Fire Protection District. Two Living With Fire Lake Tahoe Basin television PSAs aired on Charter Cable a total of 1900 times. Living With Fire wildfire threat reduction workshops were taught to Douglas County residents twice at Bentley Nevada, at the Douglas County Fire Safe Council Chapters meeting, Lake Tahoe Fire Summit and Nevada Fire Summit.

Objectives FY 11-12

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

Objectives vs. Results FY 10-11

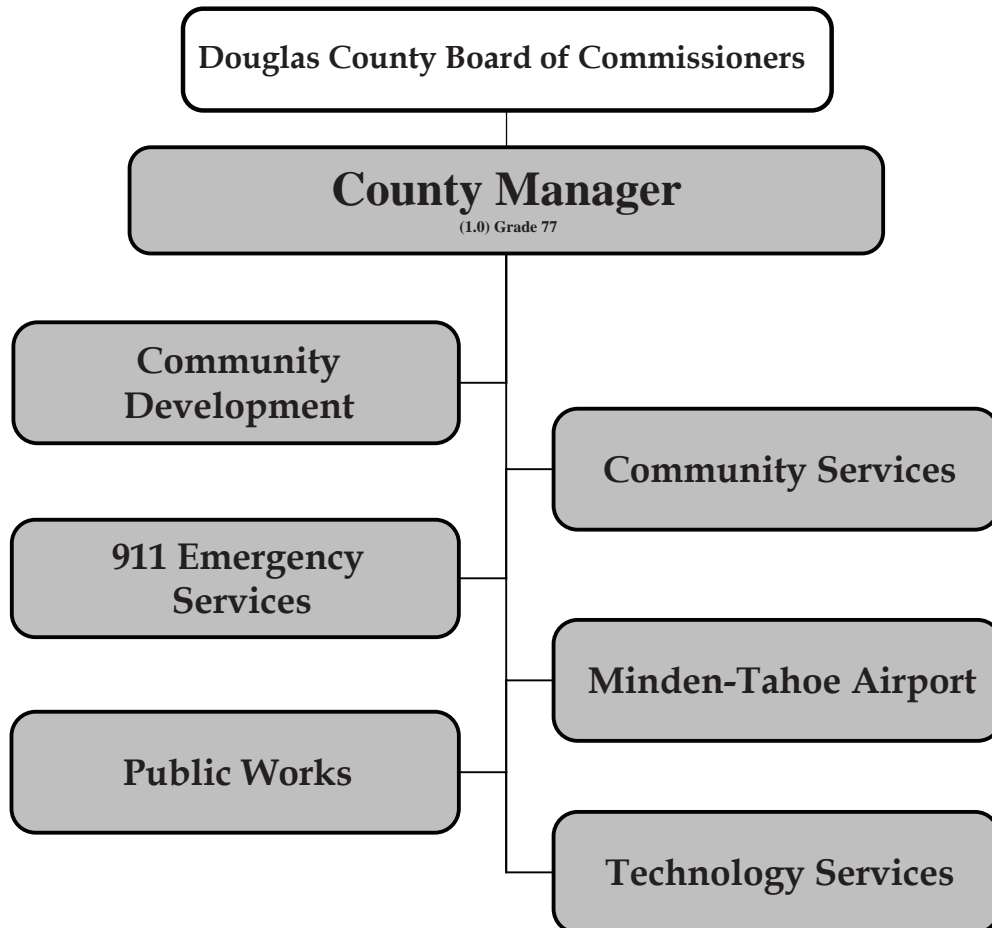
Objective #1:	Increase 4-H enrollment by 10 percent.
<i>Result:</i>	<i>Ongoing. Continuing to attract youth, parents, and volunteer leaders.</i>
Objective #2:	Promote and encourage radon level testing in homes.
<i>Result:</i>	<i>Ongoing. Over 1200 homes were tested. Continue to promote radon testing by offering free test kits, and educational programs.</i>
Objective #3:	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 #4:	Conduct focus group sessions to determine riparian buffer knowledge of land owners.
<i>Result:</i>	<i>90% complete.</i>
Objective #5:	Develop an education outreach strategy for the Douglas County Source Water Protection Plan.
<i>Result:</i>	<i>100% complete. The outreach strategy is complete, now the educational materials need to be developed.</i>

COUNTY MANAGER DEPARTMENTS

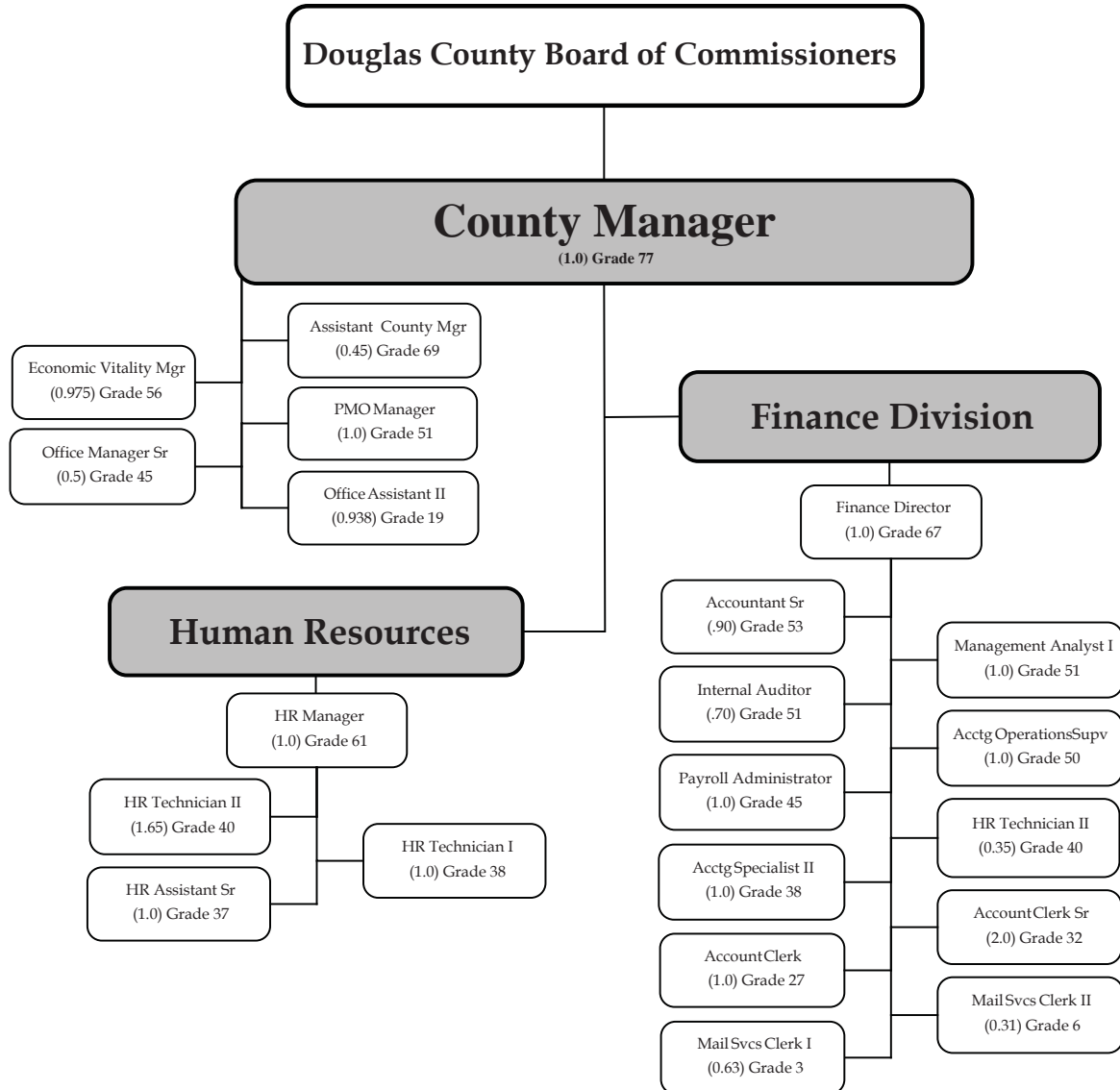
The departments included in this section are under the authority of the County Manager. The County Manager adheres to the policy direction provided by the Board of County Commissioners in the administration of these departments.

County Manager Departments

Organizational Chart



County Manager's Office Organizational Chart



Total Number of Positions: 23
Total Full-Time Equivalents: 20.265

COUNTY MANAGER DEPARTMENT

Mission Statement

The County Manager Department strives 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.

Major Programs Offered

The County Manager's Department includes five divisions: Finance, Economic Vitality, General Services, Human Resources, and Project Management Office.

Staffing and Budget

The Department is managed by the County Manager. The Department has a total of 20.26 FTE authorized for FY11-12. The FY11-12 total operating and capital budget is \$11,873,893 for all divisions. Information about each division is provided in this section.

County Manager					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				11 to 12	11 to 12
Personnel Services	2,648,735	2,552,874	2,303,936	(248,938)	-9.8%
Services & Supplies	9,596,256	7,784,914	9,569,957	1,785,043	22.9%
Capital Outlay	106,732	-	-	-	n/a
Other	213,744	95,666	-	(95,666)	n/a
Capital Projects	2,322,235	-	-	-	n/a
Total	14,887,702	10,433,454	11,873,893	1,440,439	13.8%
Expenditures by Division					
County Manager	429,846	351,444	387,024	35,580	10.1%
Finance	8,032,340	4,082,953	5,372,956	1,290,003	31.6%
*Alternative Sentencing	552,188	468,536	n/a	n/a	n/a
Economic Vitality	126,546	100,339	199,836	99,497	99.2%
General Services	1,691,952	1,637,970	1,813,311	175,341	10.7%
Human Resources	3,947,979	3,690,327	3,997,849	307,522	8.3%
Project Management	106,851	101,885	102,917	1,032	1.0%
Total	14,887,702	10,433,454	11,873,893	1,440,439	13.8%
Funding by Source					
General Fund	4,352,830	4,076,797	3,950,399	(126,398)	-3.1%
Ad Valorem Capital Projects	2,495,457	95,666	92,302	(3,364)	-3.5%
County Construction	1,452,800	269,123	320,000	50,877	18.9%
County Debt/Other	8,608	8,650	6,450	(2,200)	-25.4%
Room Tax Administrative	3,132,186	2,784,290	3,991,712	1,207,422	43.4%
Self Insurance	3,018,197	2,735,928	3,075,030	339,102	12.4%
Self Insurance - Dental	427,624	463,000	438,000	(25,000)	-5.4%
Total	14,887,702	10,433,454	11,873,893	1,440,439	13.8%
FTE	23.20	23.26	20.26	(3.01)	-12.9%

*Alternative Sentencing department reports to the Constable in FY11-12

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%). All of the employees work as staff for the Board of Commissioners, as necessary. The FY11-12 County Manager budget is \$387,024.

County Manager					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	410,168	334,094	369,674	35,580	10.6%
Services & Supplies	19,678	17,350	17,350	-	0.0%
Total	429,846	351,444	387,024	35,580	10.1%
Funding by Source					
General Fund	429,846	351,444	387,024	35,580	10.1%
FTE	2.78	2.84	3.21	0.37	13.0%

Major Accomplishments of FY10-11

- Carried out the County's Strategic Plan, which includes 4 priorities and 31 objectives.
- Developed a balanced budget for FY11-12.
- Adopted the Economic Vitality Strategy and Action Plan.
- "News You Can Use" Newsletter launched.
- Active participation in the Record Courier's "Cover-it Live" online chat.
- Lands Bill development efforts.
- Initiated land use processes to acquire the Seeman Ranch conservation land.
- Completed construction of the redesigned jail.
- Developed and implemented a pavement management program.
- Community Development process improvements and code changes.
- Voter approval of the Airport Use Ordinance.

Priorities and Objectives FY11-12

- Implementation of the County's Economic Vitality Plan. **(SP 3)**
- Develop strategies to address long term financial stability. **(SP 1)**
- Develop process to implement priority-based budgeting. **(SP 1)**
- Assist the Board in carrying out the goals and action plans of the Strategic Plan. **(SP 1,2,3,4)**

- Complete the public process in the development of the County's federal Lands Bill. **(SP 5)**
- Complete the acquisition of the Seeman Ranch property for resource conservation and future facility needs. **(SP 4)**
- Continue research for feasibility of a consolidated County Water system. **(SP 4)**
- Pursue creation of a Tax Increment Area or Redevelopment Area for the Stateline and Kingsbury areas. **(SP3)**

Objectives vs. Results FY10-11

- Objective #1:** Implementation of the County's Economic Vitality Plan.
Result: The Board adopted the Economic Vitality Strategy and Action Plan on September 13, 2010. Champions and teams were identified for most of the plan's 12 projects. Notable accomplishments for the fiscal year include developing a social media program to attract Outdoor Recreation & Lifestyle manufacturers, team attendance at the Outdoor Retailer Tradeshow, Redevelopment approval of \$2.1 million in improvements for the Town of Genoa including a trail from Walley's Resort to Genoa and a Main Street Enhancement project, and the identification of Herbig Park as the future location of a Community and Senior Center.
- Objective 2:** Prepare financial information and alternatives as needed to meet fiscal challenges.
Result: 100% complete. County staff provided numerous options to address the FY11-12 budget challenges. County staff worked together to bring forth a balanced budget which included the equivalent of a 5% across the board salary reduction. Developed information for reductions based on departmental budget priorities.
- Objective #3:** Develop and implement a departmental enhancement and review process.
Result: Ongoing. The Performance Analysis Group began the process of reviewing the Road Maintenance Division. Work was not completed due to several unexpected staff vacancies.
- Objective #4:** Assist the Board in setting priorities and strategies through Board workshops.
Result: The Board heard an update of the Strategic Plan in October 2010 and then reviewed the Strategic Plan in February 2011 to confirm priority objectives not yet met. Several objectives of the Plan were accomplished, including adoption of the Economic Vitality and Action Plan, participating in the Lake Tahoe Basin Prosperity Plan and passage of the Airport Use Ordinance.
- Objective #5:** Develop federal lands bill through public process for legislative processing.
Result: Ongoing. As part of the public process the Conservation Bill Team met with approximately 85 stakeholder groups during the FY09-10. During FY10-11 the County team worked closely with the Washoe Tribe and the Coalition for Public Access to address items of mutual interest.
- Objective #7:** Consider the acquisition of the Seeman Ranch property for resources conservation and future facility needs.
Result: Ongoing. The Board approved amendments to the purchase agreement in May 2011. The property is expected to close escrow by November 1, 2011.

Objective #8: Continue research for feasibility of a consolidated County water system.

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 including final presentation of June 13, 2010 and June 17, 2010. The Board voted not to consolidate the systems at its June 17, 2010 meeting.

Objective #9: Improve internal and external communication of information.

Result: Several new initiatives were launched to improve overall communications. Initiatives included distribution of "News You Can Use", a regular e-newsletter, participation in the Record Couriers' "Cover-it Live", an online chat with subscribers, distribution of "Vital Progress", an Economic Vitality quarterly e-newsletter, and regular press releases.

Objective #10: Develop Redevelopment Agency policies, procedures, and agreements.

Result: Ongoing. Work will continue to develop policies, procedures and agreements in consultation with the District Attorney's Office.

FINANCE DIVISION

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 Finance Director reports directly to the County Manager. In FY11-12, the Finance Division will operate with 8 full-time employees and 2 part-time employees for a total of 9.96 FTE. The Public Works accountant is a part of the Finance office and the total FTE for this position is distributed between Water Districts and Public Works Funds. The Finance Division's budget for FY11-12 is \$5,372,956 and 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.

The Department has financial management and reporting responsibility for all County funds. However, the Division is directly responsible for the activities associated with the funds listed below. Therefore, these funds are included as part of the Department's budget.

- County Debt/Other Resources Fund
- Extraordinary Maintenance Fund
 - Capital reserves only
- Limited Liability Health Insurance Fund
- Ad Valorem Capital Construction Fund
- County Construction Fund

Comptroller					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	865,118	846,343	886,850	40,507	4.8%
Services & Supplies	4,524,511	3,140,944	4,486,106	1,345,162	42.8%
Other	213,744	95,666	-	-	n/a
Capital Outlay	106,732	-	-	-	n/a
Capital Projects	2,322,235	-	-	-	n/a
Total	8,032,340	4,082,953	5,372,956	1,290,003	31.6%
Funding by Source					
General Fund	943,289	925,224	962,492	37,268	4.0%
Room Tax	3,132,186	2,784,290	3,991,712	1,207,422	43.4%
County Debt/Other	8,608	8,650	6,450	(2,200)	-25.4%
Advalorem Capital Projects	2,495,457	95,666	92,302	(3,364)	-3.5%
County Construction	1,452,800	269,123	320,000	50,877	18.9%
Total	8,032,340	4,082,953	5,372,956	1,290,003	31.6%
FTE	8.95	8.95	9.96	1.01	11.2%

Major Accomplishments of FY10-11

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

<u>Item</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>
Invoices	37,920	38,252	36,382	34,628	40,322	41,472
Claims	22,805	22,207	20,242	20,415	20,025	19,562
Payable Checks	16,871	16,782	15,698	15,106	14,763	14,526
Payroll Checks	4,000	3,882	3,731	3,173	2,636	2,348
Direct Deposits	14,163	14,583	15,265	14,870	15,113	15,003
Gaming Licenses	228	236	232	233	216	194
Liquor Licenses	897	902	911	913	874	860

- 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 \$3106 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 *six finding* no material weaknesses in the FY09-10 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.
- 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)**
- Implement General Fund reserve policy specifically to classify reserves into two categories: Restricted and Designated. This will be in compliance with the Governmental Accounting Standard Board Statement no. 54.

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 FY10-11 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: 90% complete. Innovation is always encouraged. Policies and desk procedures continue to be updated.
- Objective # 7:** Develop a combined CIP for FY12-16 **(SP 1)**.
Result: 100% complete.
- Objective # 8:** Transition the financial software with New World Systems from the AS400 environment to the .net option.
Result: 90% complete. Resolutions for small outstanding software issues are currently being dealt with.

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

The Economic Vitality Division, within the County Manager's Office, was created in July of 2010 as the result of an initiative by the Board of County Commissioners to create and implement an economic development strategy and action plan. Plan implementation is the charge and focus of the division guiding a majority of the work, programs and services. The efforts of the division focus on specific areas and projects designed to create lasting economic, environmental, social and cultural capital.

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

- Tremendous Trails
- Outdoor Recreation & Lifestyle Manufacturing
- Sports Aviation Destination
- Inspired Mobility

Education & Workforce

- Maximize WNC Facility
- Energy Science Park
- K-12 Education
- Community & Senior Center

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:

- Business Council of Douglas County – advocacy and educational programs
- Carson Valley Chamber of Commerce and Visitors Authority – local commerce networking and tourism
- Lake Tahoe South Shore Chamber of Commerce – local commerce networking
- Nevada Small Business Development Center – business education and technical assistance
- Northern Nevada Development Authority – business expansion, retention and attraction
- Main Street Gardnerville - networking and awareness
- Western Nevada Development District – economic development funding

Staffing & Budget

The Economic Vitality Manager reports directly to the County Manager. The division shares an Economic Vitality Manager with the County Manager's Office. The Economic Vitality budget for FY11-12 is \$199,836. The General Fund supports the Division.

Economic Vitality					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	-	58,339	58,836	497	0.9%
Services & Supplies	126,546	42,000	141,000	99,000	235.7%
Total	126,546	100,339	199,836	99,497	99.2%
Funding by Source					
General Fund	126,546	100,339	199,836	99,497	99.2%
FTE	0.50	0.50	0.50	-	0.0%

Major Accomplishments of FY10-11

- Completed and adopted the Economic Vitality Strategy and Action Plan.
- Launched a Social Media program, AscentDouglas.com, to attract the Outdoor Industry.
- Sent a team to Outdoor Retailer Trade Show to attract Outdoor Industry businesses.
- Participated in the completion of the Lake Tahoe Basin Prosperity Plan.
- The Redevelopment Agency approved \$2.2 million in improvement for the Town of Genoa including a Main Street Landscaping Enhancement Plan and a trail from David Walley's Resort to the Town of Genoa.
- Community & Senior Center confirmed as a top Douglas County priority and a future site was chosen at Herbig Park.
- Kick off of Phase I to develop an Aviation Center to be constructed on the east side of the Minden-Tahoe Airport.
- Main Street Gardnerville received a grant to make \$50,000 in USDA rural grants available to local businesses at a low interest rate.
- Market Analysis and Business Inventory completed for Main Street Gardnerville.
- Launched Quarterly Newsletter – Vital Progress.

Objectives FY11-12

- Complete the Tahoe Revitalization Visioning Process to create a shared vision of the town center along Highway 50 from Kahle Drive to Ski Run Boulevard. **(SP 3)**
- Complete design and engineering on the Genoa Main Street Landscaping Enhancement Plan and the trail from David Walley's Resort to the Town of Genoa; place the projects out to bid. **(SP 3)**
- Complete design and gather data for a new Commercial Properties GIS Web Mapping application to make Main Street Gardnerville commercial data more easily available. **(SP 3)**

- Complete the list of Flagship Trails and identify a web based application to market the information. **(SP 3)**
- Secure a grant to develop a contract for a soft good manufacturing facility in Douglas County. **(SP 3)**
- Attend Outdoor Retailer Trade Show with the goal of achieving 200 contacts, 35 inquiries and five leads. **(SP 3)**
- Implement the Energy Science Cluster Initiative to recruit new or expand existing businesses; identify 20 leads generated through the program. **(SP 3)**
- Seek Board approval of funding sources for the operation of the future Community & Senior Center. **(SP 3)**

Objectives vs. Results FY10-11

Objective #1: 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**

Result: The Economic Vitality Strategy and Action Plan was adopted by the Board of County Commissioners on September 13, 2010.

Objective #2: Identify and prioritize projects within the Action Plan for incorporation into the County's overall Strategic Plan. **SP3**

Result: Many of the Economic Vitality Projects were included in the list of "Big Rocks" adopted by the Board of County Commissioners at the February 9, 2011 Strategic Planning Session. A formal Strategic Planning Session will be held in the summer of 2011.

Objective #3: Develop and implement a method to ensure communication among project teams. **SP3**

Result: Quarterly Economic Vitality Champion meetings were established, as well as a Quarterly Newsletter; Vital Progress, to share project progress.

Objective #4: Develop and implement a method to track action plan milestones and progress.

Result: Beginning April 15, 2011, project champions were asked to complete quarterly reports. Reports are forwarded to the Board and made available on the County's website.

Objective #5: Complete development of the on-line social media program to attract Outdoor Recreation and Lifestyle Manufacturers to Douglas County.

Result: AscentDouglas.com, a social media collector site, as well as accounts on Facebook, Twitter, Flickr, and YouTube were all created in time for the 2010 Outdoor Retailer Summer Trade Show.

Objective #6: Market the County at the Outdoor Retailer show in Salt Lake City as a relocation opportunity for Outdoor Recreation and Lifestyle Manufacturers. **SP3**

Result: In conjunction with the social media site, a micro site was created for Ascent Douglas on Outdoor Retailer's Website during the Trade Show. Several banner ads were also run on the Outdoor Retailer Website.

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 \$1,813,311 for FY11-12. General Services has three part-time employees who provide mail service for the County.

General Services					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	429,907	425,249	450,330	25,081	5.9%
Services & Supplies	1,262,045	1,212,721	1,362,981	150,260	12.4%
Total	1,691,952	1,637,970	1,813,311	175,341	10.7%
Funding by Source					
General Fund	1,691,952	1,637,970	1,813,311	175,341	10.7%
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, with 35% of one employee distributed in the Finance Division, for a total of 4.65 FTE. The Human Resource's budget for FY11-12 is \$440,679. The General Fund, Self-Insurance Fund, and Dental Insurance Fund, also support the Division.

Human Resources					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	460,427	448,162	440,679	(7,483)	-1.7%
Services & Supplies	3,487,552	3,242,165	3,557,170	315,005	9.7%
Total	3,947,979	3,690,327	3,997,849	307,522	8.3%
Funding by Source					
General Fund	502,158	491,399	484,819	(6,580)	-1.3%
Self Insurance	3,018,197	2,735,928	3,075,030	339,102	12.4%
Self Insurance - Dental	427,624	463,000	438,000	(25,000)	-5.4%
Total	3,947,979	3,690,327	3,997,849	307,522	8.3%
FTE	5.03	5.03	4.65	(0.38)	-7.6%

Objectives FY11-12

- Conduct informative open enrollment session for health coverage renewal effective January 1, 2012.
- Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management including training that may be needed.
- Continue development and enhancement of County staff development including safety related training.
- Facilitate additional supervisory/management training.
- Facilitate all employee completing E-Learning including the Impact of Drugs and Alcohol in the Workplace and Achieving a Harassment Free Workplace.
- Update Douglas County Policies and Procedures as well as Title 2, Personnel Ordinance once bargaining unit contracts are ratified.
- Complete transition Performance Management Plus (PMP) evaluation system from server based to web based including training on the new system and updating Job Description Listings for each position.
- Complete bid process for health insurance and implement approved plans.

Objectives vs. Results FY10-11

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 (EFPP) 100 % completed; Douglas County Employee's Association (DCEA) pending.

Objective #4: Continue development and enhancement of County staff development.

Result: 95% 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 FY11-12 is \$102,917. The General Fund supports the division.

Project Management					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				11 to 12	11 to 12
Personnel Services	89,234	92,785	97,567	4,782	5.2%
Services & Supplies	17,617	9,100	5,350	(3,750)	-41.2%
Total	106,851	101,885	102,917	1,032	1.0%
Funding by Source					
General Fund	106,851	101,885	102,917	1,032	1.0%
FTE	1.00	1.00	1.00	-	0.0%

Major Accomplishments of FY10-11

- Providing project management for the NWS software implementation project for Financial Management, Community Development, and Utility Billing. Project continues into FY11-12.
- Providing project management for the new County Website Redesign project. Completed a project charter; designed and facilitated an organizational-wide questionnaire and summary statistics; initiated a Request for Proposal process; developed an internal and external satisfaction/usability survey for current website. Project continues into FY11-12.
- Providing project management for the county-wide Continuity of Operations Plan (COOP) as part of a state-wide grant/project. Project continues into FY11-12.
- Provided project management guidance/recommendations for a number of internal/department-level projects.
- Facilitated a number of department strategic planning workshops, resulting in the formal publication of a department-level Strategic Plan with performance measures.

Objectives vs. Results FY10-11

Objective #1: 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.

Result: 100% complete.

Objective #2: 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.

Result: 100% complete. Training plan is in place.

Objective #3: 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.

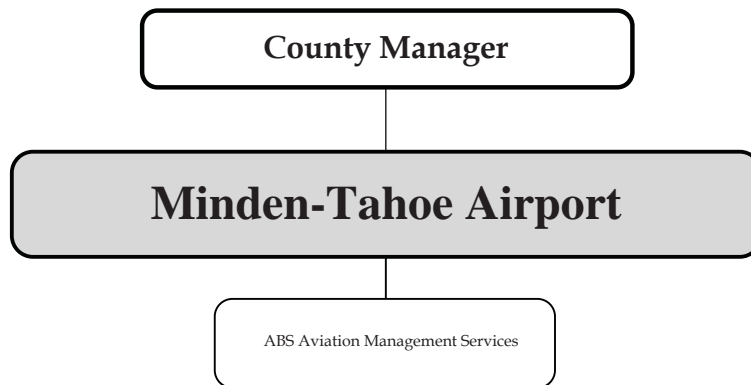
Result: 100% complete. Facilitated 17 TRB meetings to review and discuss the technology projects as reported in the Technology Project Portfolio for alignment with technology standards and to collaborate on continuously meeting customer business needs balanced with maintaining a stable infrastructure. Facilitated 4 TSC (quarterly) meetings to review of technology projects as reported in the Technology Project Portfolio, and discussions of effective and strategic use of technology going forward.

Objective #4: Evaluate the prioritization process of all non-technology projects and the associated governance structure.

Result: 100% complete. Developed a project prioritization process and reporting to decision makers for Building/Facility projects.

Minden-Tahoe Airport

Organizational Chart



MINDEN-TAHOE AIRPORT

Mission Statement

The Minden-Tahoe Airport provides high quality airport services and facilities to support safe, efficient, aeronautical services consistent with the rural character of the community. We focus on maintaining a self-sustaining Airport that enhances economic growth through innovative approaches and proven industry standards.

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 20 businesses, of which 19 are aviation-oriented commercial operators. The Airport maintains more than 100 T-hangar tenants and 92 land leaseholders, as well as 270 based aircraft (90 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, Leasing Policy, 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 were 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. In FY11-12 this group will be focusing on the development of the east side of the Airport.

Community Relations

Subscribing to the 'Good Neighbor' theory, Airport staff has diligently worked with commercial operators and aircraft owners 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. In FY11-11 the community adopted a new Airport Use Ordinance. The Airport continues in its proactive efforts in demonstrating its value to the Community. Examples of this strategy include development of a new Airport website, hosting multiple community and public events in conjunction with area organizations, and local aviation clubs. Activities include air shows, fly-ins, Ride-A-Rama Day, Education Day for local elementary schools, Job Opportunity Fair, and national competitive glider events. The Airport also works with and assists in a variety of organizations including Carson Valley Chamber of Commerce, Nevada Airports Association and the Lake Tahoe South Shore Chamber of Commerce.

Staffing and Budget

Airport staff consists of the Airport Manager, an Airport Operations Specialist, an Office Manager and three Maintenance Technicians. All Airport employees work for *ABS Aviation Management (ABS)*. ABS was awarded a management contract for the Airport in February 2010, that resulting in a cost savings to the Airport. The Minden-Tahoe Airport FY11-12 budget is \$723,483. The Airport operating budget is derived from revenue that it generates from leases, tie-down fees, and T-hangar rentals and land leases. The Airport also receives Federal grants (95%) for Capital Projects that 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					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				11 to 12	11 to 12
Personnel Services	418,963	452,873	4,752	(448,121)	-99.0%
Services & Supplies	198,769	176,558	643,128	466,570	264.3%
Capital Outlay	72,065	-	-	-	n/a
Other	-	-	-	-	n/a
Capital Projects	523,587	109,989	75,603	(34,386)	-31.3%
Total	1,213,384	739,420	723,483	(15,937)	-2.2%
Funding by Source					
Airport Fund	1,213,384	739,420	723,483	(15,937)	-2.2%
FTE	6.48	6.48	-	(6.48)	n/a

Objectives FY11-12

- Develop the east side of the Airport to help promote land leasing for soaring operations, an Aviation center and private aeronautical businesses. The Aviation Center will be funded through grants and donations.
- Work towards forming a "glider landing area" on the east side potentially through a rework of the former Runway 21.
- Develop a totally new land lease document.
- Monitor airport noise procedures and seek reductions in noise contours.
- Continue Runway Safety Action Team meetings.
- Market Airport to all current and potential new with the assistance of Airport Advisory Committee.
- Market Airport to the community.
- Complete final requirements with NDOT annual inspection.
- Finish the Re-stripping Airport and add surface painted signage.
- Improve Airport security and security gate access system.
- Identify location for Airport administration/maintenance facilities.
- Work on Airport beautification with emphasis on a much improved "front door".

- Complete and update Economic Impact Study (last one completed in 1995).
- Seek technology to improve Airport energy footprint.
- Continue development of preventive maintenance programs to reduce operational expense.
- Explore in-house training opportunities for staff.

Objectives vs. Results FY10-11

Objective #1: Develop new Airport Use Ordinance with public input.

Result: Community passed Ordinance.

Objective #2: Hold two (2) safety briefings during the fiscal year.

Result: Completed eight (8) local airport safety briefings with Airport operators resulting in much improved Airport pattern procedures.

Objective #3: Market the Airport as a soaring and pilot destination for business and pleasure, jointly with Airport Advisory Committee.

Result: Example: 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: Held two (2) RSAT meetings and have scheduled meetings for FY11-12.

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: Seeking private developers to lease land and construct the camp grounds.

Objective #7: Rehab T-hangar area pavement.

Result: Grants have been submitted for many taxiways in our 5-year CIP.

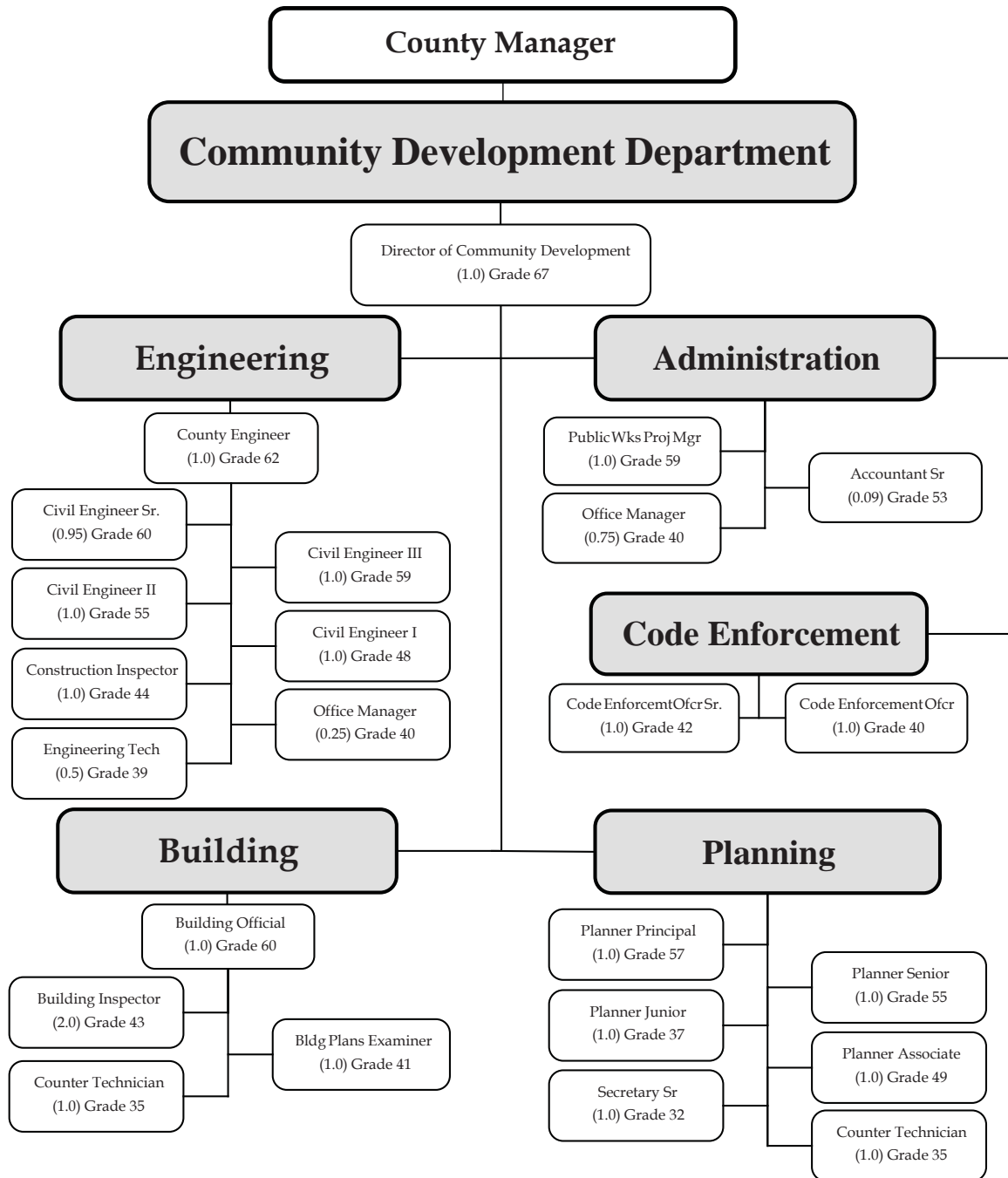
Objective #8: Improved Airport operations and relationships with Airport tenants and users.

Result: Significant positive results with benefits of increased operations and activity.

Objective #9: Develop multiple policy documents for improved operations and management.

Results: New Airport documents developed including: Minimum Standards, Leasing Policy, Airport Rules and Regulations and Commercial Operator Agreement.

Community Development Organizational Chart



Total Number of Positions: 23
Total Full-Time Equivalents: 22.54

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, and Code Enforcement.

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 22.54 FTE authorized for FY11-12. The FY11-12 total operating and capital budget is \$3,488,606 for all divisions. Information about each division is provided in this section.

Community Development					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	1,903,081	1,929,492	1,945,834	16,342	0.8%
Services & Supplies	1,314,845	926,769	618,208	(308,561)	-33.3%
Capital Projects	93,549	2,624,725	924,564	(1,700,161)	-64.8%
Total	3,311,702	5,480,986	3,488,606	(1,992,380)	-36.4%
Expenditures by Division					
Administration	457,334	412,070	335,087	(76,983)	-18.7%
Building	422,351	452,332	449,812	(2,520)	-0.6%
Engineering	2,069,549	4,218,552	2,191,581	(2,026,971)	-48.0%
Planning/Code Enforcement	362,468	398,032	512,126	114,094	28.7%
Total	3,311,702	5,480,986	3,488,606	(1,992,380)	-36.4%
Funding by Source					
General Fund	1,759,441	1,719,671	1,755,642	35,971	2.1%
Tahoe-Douglas Transportation	316,159	1,016,895	139,841	(877,054)	-86.2%
Erosion Control	74,803	1,171,466	862,564	(308,902)	-26.4%
Regional Transportation	1,161,299	1,572,954	730,559	(842,395)	-53.6%
Total	3,311,702	5,480,986	3,488,606	(1,992,380)	-36.4%
FTE	21.69	21.69	22.54	0.85	3.9%

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 4.80 FTE authorized for FY11-12. Staff includes the Community Development Director at .95 FTE (.05 allocation to Redevelopment), a Senior Accountant at .10 FTE (.90 allocation to various water districts and Public Works), an Office Manager at .75 FTE (.25 allocation to Engineering), a Project Manager, a Senior Code Enforcement Officer and a Code Enforcement Officer. The FY11-12 operating budget for the Division is \$335,087.

Administration					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	430,298	369,070	292,087	(76,983)	-20.9%
Services & Supplies	27,036	43,000	43,000	-	0.0%
Total	457,334	412,070	335,087	(76,983)	-18.7%
Funding by Source					
General Fund	457,334	412,070	335,087	(76,983)	-18.7%
FTE	4.79	4.79	4.79	-	0.00%

Major Accomplishments of FY10-11

- 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 TRPA, 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 FY11-12

- 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. **(SP 3)**
- Complete next phase of website enhancements to improve customer service. **(SP 4)**

Objectives vs. Results FY10-11

- Objective #1:** Conduct impact fee analysis and revise capital program to comply with NRS and Master Plan objectives.
Result: A draft impact fee report for transportation was prepared and presented to the Planning Commission in 2009. Amendments have been considered by staff; however, full direction from the Board is necessary to proceed. Impact fee program for the Carson Valley Stormwater Master Plan was initiated early 2010. This program may be brought back for consideration in 2012.
- Objective #2:** Pursue grants and funding opportunities to enhance quality of life for citizens of Douglas County.
Result: Ongoing. Staff has pursued grant funding for water quality planning, flood and drainage, and economic development.
- Objective #3:** Complete next phase of website enhancements to improve customer service.
Result: Ongoing. Staff is working with the Information Technology Division to reformat and upgrade the website information. The county has pursued a contract to redesign the Website - expected completion by end of year 2011.

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 FY11-12. Staff includes the Building Official, 2 Building Inspectors, 1 Plans Examiner, and a Counter Technician. The FY11-12 operating budget for the division is \$449,812.

Building					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	404,878	438,932	436,412	(2,520)	-0.6%
Services & Supplies	17,473	13,400	13,400	-	0.0%
Total	422,351	452,332	449,812	(2,520)	-0.6%
Funding by Source					
General Fund	422,351	452,332	449,812	(2,520)	-0.6%
FTE	5.00	5.00	5.00	-	0.00%

Major Accomplishments of FY10-11

- Trained with New World Systems to supply and set up new Community Development software including a building permit and inspection module.
- Sent the plans examiner and lead building inspector to a week long edu-code continuing education seminar.
- Performed all plan review in house.

Objectives FY11-12

- Go live with new Building Permit tracking software in spring of 2012.
- Continue to scan all active permits and plans that have been finalized and issued a Certificate of Occupancy.
- Continue to send each person from our department to at least one continuing education seminar.

Objectives vs. Results FY10-11

Objective #1:	Go live with our new Building permit software in spring of 2011.
<i>Result:</i>	<i>50% complete. The software has been purchased and the programs built, but the department is still working on data transfer. Tentative completion by early 2012.</i>
Objective #2:	Scan all active permits and plans that have been finalized and issued a C of O.
<i>Result:</i>	<i>100% complete. All plans have been scanned or prepared for scanning.</i>
Objective #3:	Send each person from our department to at least one continuing education seminar.
<i>Result:</i>	<i>100% complete. All staff members attended at least one training course during the year. In some cases, staff attended more than one course.</i>

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.
- 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 6.75 FTE authorized for FY11-12. Staff includes an Engineering Manager/County Engineer, 2 Civil Engineers, a portion of an Engineering Technician (25%), a Construction Inspector, a portion of an Office Manager (25%), and portions of a Civil Engineer and Public Work Director from the Public Works Department. The Division oversees 4 funds, in addition to providing General Fund support, with FY11-12 operating and capital budgets totaling \$2,191,581.

Engineering					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	717,192	744,508	726,259	(18,249)	-2.5%
Services & Supplies	1,258,808	849,319	540,758	(308,561)	-36.3%
Capital Outlay	-	-	-	-	n/a
Capital Projects	93,549	2,624,725	924,564	(1,700,161)	-64.8%
Total	2,069,549	4,218,552	2,191,581	(2,026,971)	-48.0%
Funding by Source					
General Fund	517,288	457,237	458,617	1,380	0.3%
Tahoe Douglas Transp. Dist.	316,159	1,016,895	139,841	(877,054)	-86.2%
Erosion Control	74,803	1,171,466	862,564	(308,902)	-26.4%
Regional Transportation	1,161,299	1,572,954	730,559	(842,395)	-53.6%
Total	2,069,549	4,218,552	2,191,581	(2,026,971)	-48.0%
FTE	6.90	6.90	6.75	(0.15)	-2.2%

Major Accomplishments of FY10-11

- Successfully managed the capital engineering and construction contracts for roadway, drainage, flood control, 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.
- Successfully 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 (regional transportation was moved under Public Works Department in spring 2011).
- Provided technical assistance to other County departments, towns, general improvement districts, private utilities, and other agencies.

Objectives FY11-12

- Continue the coordination with NDEP and NTCD staff on the implementation of the Lake Tahoe TMDL. **(SP 4)**
- Continue to assist other jurisdictions in the Carson River watershed with stormwater and flood issues. **(SP 4)**
- Continue to administer and pursue grants for water quality and flood control protection, and economic development.

Objectives vs. Results FY10-11

Objective #1: Improve communication style and customer service approach of CD-Engineering.
Result: Engineers 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.

Objective #2: Initiate the Carson Valley Stormwater Master Plan. **(SP 4)**.
Result: Engineering initiated this undertaking on an underfunded budget (shortcoming of about \$200k). The initiative was postponed by the BOCC in 2010. Engineering may be directed to re-start the SWMP process, but will request full funding before proceeding.

Objective #3: Initiate the Lake Tahoe Stormwater Master Plan. **(SP 4)**
Result: This item is unfunded 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 unfunded.

Objective #4: Provide assistance in the area of flooding and Lake Tahoe TMDL. **(SP 4)**
Result: Engineering has coordinated with the Carson Water Subconservancy 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 are close to preparing a final report which has investigated the soils in the Pinenut Range and its impact on rainfall-runoff.

Engineering staff, along with staffing from the NTCD has been coordinating and assisting Nevada Division of Environmental Protection with the Lake Tahoe Fine Sediment Particle-Total Maximum Daily Load.

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 6.0 FTE authorized for FY11-12. Staff includes a Planning Manager, a Senior Planner, 1 Associate Planner, 1 Junior Planner, 1 Planning Technician and a Senior Secretary. An additional .025 FTE is allocated to the Redevelopment Agency. The FY11-12 operating budget for the Division is 512,126.

Planning					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	350,713	376,982	491,076	114,094	30.3%
Services & Supplies	11,528	21,050	21,050	-	0.0%
Other	227	-	-	-	n/a
Total	362,468	398,032	512,126	114,094	28.7%
Funding by Source					
General Fund	362,468	398,032	512,126	114,094	28.7%
FTE	5.00	5.00	6.00	1.00	20.0%

Major Accomplishments of FY10-11

- Amended the code for Gaming District Overlay zones, extension procedures for development applications, the process for amending development schedules for planned developments, and wind energy conversion systems.
- Completed the Annual Report to the Planning Commission and the Board of Commissioners on the Douglas County Master Plan.
- Commenced the 15-year Update of the Master Plan, including community workshops for the general public.
- Hired a consultant to prepare a new Housing Element for the Douglas County Master Plan.

Objectives FY11-12

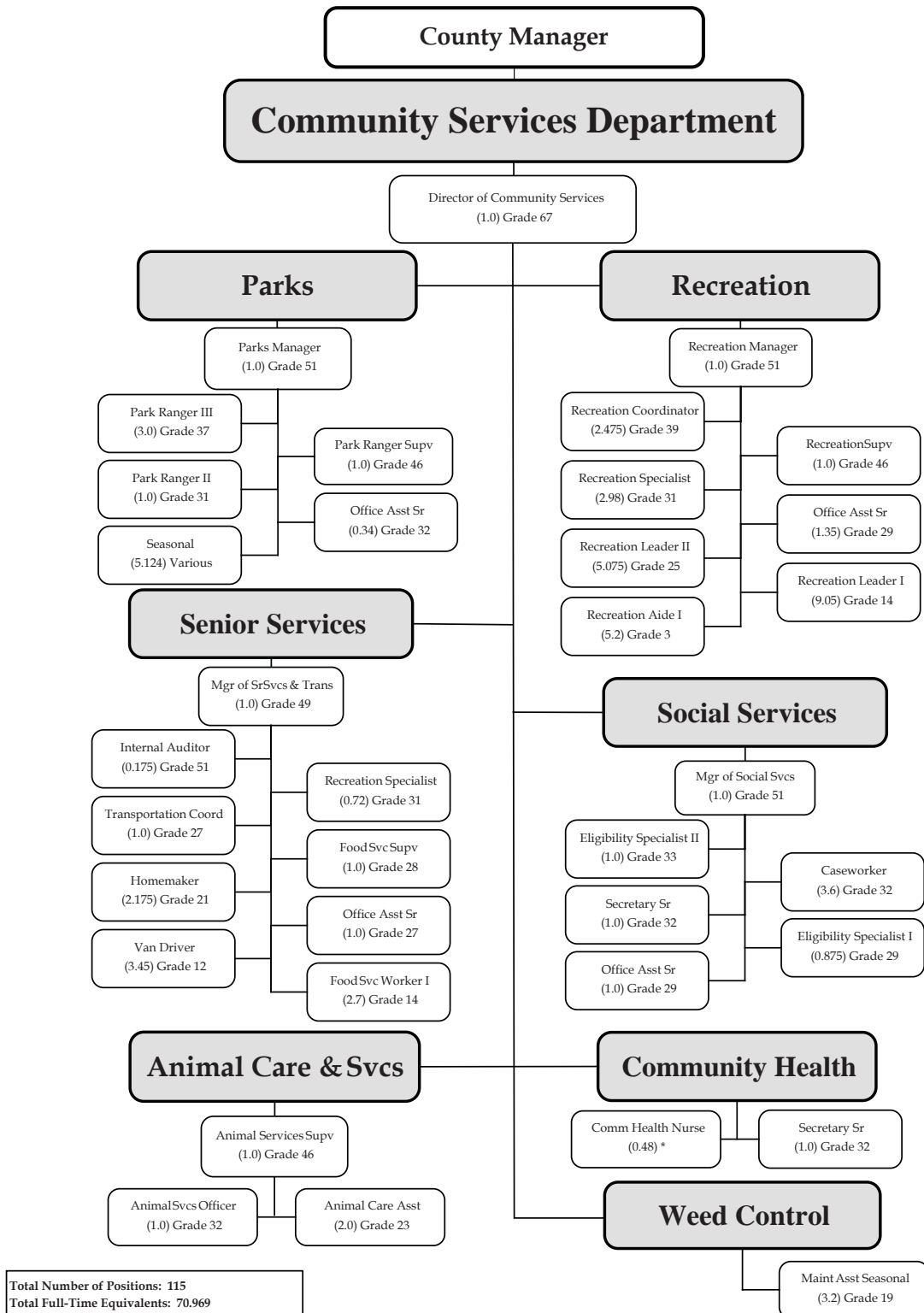
- Complete the 15-Year Update of the Douglas County Master Plan, including a new Housing Element, a new Profile Element, and a new Public Facilities and Services Element.
- Complete a new Trails Plan as part of the Transportation Element of the Douglas County Master Plan.
- Improve development tracking, either through the use of New World software or an alternative development tracking software.
- Propose amendments to Development Code to improve organization, streamline regulations with increased use of tables and fewer chapters, and improve overall usefulness of Development Code to residents and property owners.
- Work with TRPA staff and stakeholders on the TRPA Regional Plan Update and the Update of the Code of Ordinances.

Objectives vs. Results FY10-11

- Objective #1:** Continue to 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. County staff working with the Washoe Tribe on various lands identified for inclusion in the bill.
- Objective #2:** Continue to work on the master plan 15-year update which includes updates to various elements of the plan.
Result Board has funded the work which includes a consultant to update the Housing and Population Element. Staff has completed a number of workshops to gain public input on the update. Stakeholders include agricultural community, business owners and residents. Final plan adoption is tentatively scheduled for end of 2011.
- Objective #3:** Work with the water purveyors to complete a regional Wellhead Protection Program.
Result: Staff is engaged in this process. Draft plan expected by end of 2011 with Board consideration in Spring 2012.
- Objective #4:** Engage the community and continue to work with TRPA staff on the Regional Plan Update.
Result: Staff has been meeting and reviewing plan and code provisions with TRPA working groups. Staff has been engaged in the visioning process for the Stateline area to help provide a framework for zoning standards, etc., for inclusion in the final plan.

Community Services

Organizational Chart



* State of Nevada Employee
Total grant funded FTE = 2.6

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 70.98 FTE are authorized for FY11-12. The department utilizes 7 funds with FY11-12 operating and capital budgets totaling \$9,141,669.

Community Services					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	3,935,628	3,694,202	3,807,553	113,351	3.1%
Services & Supplies	4,048,714	4,895,609	5,034,116	138,507	2.8%
Capital Outlay	172,698	-	-	-	n/a
Other	183,044	-	-	-	n/a
Capital Projects	34,760	19,452	300,000	280,548	1442.3%
Total	8,374,844	8,609,263	9,141,669	532,406	6.2%
Expenditures by Division					
Animal Care Services	309,202	234,907	193,976	(40,931)	-17.4%
Parks	1,525,704	1,343,678	1,630,928	287,250	21.4%
Recreation	2,010,607	1,972,686	2,006,901	34,215	1.7%
Senior Services	1,367,317	1,114,633	1,155,670	41,037	3.7%
Social Svcs/Com Health	2,785,155	3,618,417	3,843,159	224,742	6.2%
Weed Control	376,859	324,942	311,035	(13,907)	-4.3%
Total	8,374,844	8,609,263	9,141,669	532,406	6.2%
Funding by Source					
General Fund	686,061	559,849	505,011	(54,838)	-9.8%
St. MV Accident Indigent	402,573	391,971	378,810	(13,161)	-3.4%
Medical Assistance Indigent	1,180,154	1,987,766	2,057,495	69,729	3.5%
Social Services	1,202,428	1,238,680	1,406,854	168,174	13.6%
Room Tax	3,336,817	3,316,364	3,637,829	321,465	9.7%
Senior Nutrition	1,367,317	1,114,633	1,155,670	41,037	3.7%
Park Res Construction	199,494	-	-	-	n/a
Total	8,374,844	8,609,263	9,141,669	532,406	6.2%
FTE	69.44	69.44	70.98	1.54	2.2%

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 43.92 full-time staff comprised of the following positions: 1 Director, 2 Managers, 2 Supervisors, 2 Secretaries, 3 Coordinators, 4 Rangers, 1 Weed Control Supervisor, 6.10 Seasonal/Part-time Employees, and 20 Contract Instructors. The FY11-12 combined Parks, Weed Control and Recreation budget is \$3,948,864.

Parks & Recreation					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	2,370,308	2,264,019	2,254,670	(9,349)	-0.4%
Services & Supplies	1,343,368	1,377,287	1,394,194	16,907	1.2%
Other	183,044	-	-	-	n/a
Capital Projects	16,450	-	300,000	300,000	n/a
Total	3,913,170	3,641,306	3,948,864	307,558	8.4%
Expenditures by Division					
Parks	1,525,704	1,343,678	1,630,928	287,250	21.4%
Weed Control	376,859	324,942	311,035	(13,907)	-4.3%
Recreation	1,336,727	1,311,792	1,329,180	17,388	1.3%
Kahle Community Center	673,880	660,894	677,721	16,827	2.5%
Total	3,913,170	3,641,306	3,948,864	307,558	8.4%
Funding by Source					
General Fund	376,859	324,942	311,035	(13,907)	-4.3%
Room Tax Fund	3,336,817	3,316,364	3,637,829	321,465	9.7%
Park Res Construction	199,494	-	-	-	n/a
Total	3,913,170	3,641,306	3,948,864	307,558	8.4%
FTE	44.86	44.86	43.92	(0.94)	-2.1%

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 control 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 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 8 full-time and 14 seasonal employees within the Division with the following job classifications: 1 Manager, 1 Sr. Park Ranger Supervisor, 4 Park Rangers, 8 Seasonal Maintenance Assistants/Park Aides, and 6 Seasonal Weed Control Aides. The total FY11-12 budget for Parks and Weed Control is \$1,941,963. 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	1,006,426	945,338	908,490	(36,848)	-3.9%
Services & Supplies	696,643	723,282	733,473	10,191	1.4%
Other	183,044	-	-	-	n/a
Capital Projects	16,450	-	300,000	300,000	n/a
Total	1,902,563	1,668,620	1,941,963	273,343	16.4%
Expenditures by Division					
Parks	1,525,704	1,343,678	1,630,928	287,250	21.4%
Weed Control	376,859	324,942	311,035	(13,907)	-4.3%
Total	1,902,563	1,668,620	1,941,963	273,343	16.4%
Funding by Source					
General Fund	376,859	324,942	311,035	(13,907)	-4.3%
Room Tax Fund	1,326,210	1,343,678	1,630,928	287,250	21.4%
Park Res Construction	199,494	-	-	-	n/a
Total	1,902,563	1,668,620	1,941,963	273,343	16.4%
FTE	16.47	16.47	15.29	(1.18)	-7.2%

Objectives FY11-12

- Develop agreement with Friends of Dangberg to assume operation of the Dangberg Home Ranch. **(SP 4)**
- Develop and post list of rules and regulations for Lincoln Park Lake Access. **(SP 4)**
- Begin implementing prioritized deferred maintenance plan utilizing new Room Tax License Fee funding. **(SP 4)**
- 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. **(SP 2)**
- Work with Carson Water Subconservancy District 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. **(SP 2,3)**
- Work with the Nevada Tahoe Conservation District to take advantage of grant funding to survey, treat and map noxious weeds along road rights-of-way on the Nevada side of the Tahoe Basin. **(SP 2,3)**

Major Accomplishments of FY10-11

- In a continuing effort to further the plans for a bike path around Lake Tahoe, worked with representatives of 10 other agencies to complete the NEPA process and develop an EIS for the South Demonstration Project.
- Developed plans and specifications for South Demonstration Project of the state line to state line bike path.
- In a continuing effort to further the plans for an access and future use of Old Kingsbury Grade, identified the historic route alignment of the Pony Express Trail via the Old Kingsbury Road.
- Participated in discussions with U. S. Forest Service, Nevada State Parks, and TRPA regarding management of Tahoe Rim Trail.
- Completed resurfacing of Zephyr Cove tennis courts.
- Developed a feasibility plan to fund and operate a Community Center in the Valley portion of Douglas County.
- Developed prioritized list of all deferred maintenance and equipment needs.
- Reviewed plans and specifications for future right-of-way landscape median projects.
- Developed budget worksheets (Pareto Charts) to produce priority based budget.
- Developed bid packet and completed bid process for potential privatization of maintenance of some non-park sites.
- 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.
- Replaced and upgraded Weed Control fleet and rental equipment.
- Continued to monitor and control large population of Medusa Head- Weed Control.

Objectives vs. Results FY10-11

Objective # 1:	Construct fence at Dangberg Home Ranch, pending funding.
<i>Result:</i>	<i>0% complete. No funding identified.</i>
Objective # 2:	Bid for construction of first phase of improvements at Johnson Lane Park.
<i>Result:</i>	<i>0% complete. Project on hold pending resolution of flood plain issues with FEMA</i>
Objective # 3:	Work with water utilities to upgrade existing water services within Fairgrounds.
<i>Result:</i>	<i>100% complete.</i>
Objective # 4:	Update and revise website.
<i>Result:</i>	<i>100% complete .Park descriptions and photos updated/Weed Control information, photos and important links added.</i>
Objective #5:	Update 5 year CIP.
<i>Result:</i>	<i>100% complete.</i>
Objective #6:	Return all messages within 24 hours.
<i>Result:</i>	<i>100% complete.</i>
Objective #7:	Repair or remove all graffiti or vandalism within 48 hours.
<i>Result:</i>	<i>100% complete.</i>
Objective #8:	Continue to provide excellent customer service.
<i>Result:</i>	<i>100% complete.</i>
Objective #9:	Work with various state agencies to map all new outbreaks of noxious weeds as they're discovered in the county – Weed Control.
<i>Result:</i>	<i>100% complete.</i>
Objective #10:	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.
<i>Result:</i>	<i>100% complete Leveraged additional funding provided by BOCC to purchase additional equipment and staff 3 spray crews through the Carson Valley Conservation District allowing for the control and mapping of a lot more weeds.</i>
Objective #11:	Work with Washoe Tribe to assist them control noxious weeds on tribal lands and public trust lands– Weed Control.
<i>Result:</i>	<i>100% complete.</i>

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 and Events
- Phoenix Productions Gun Shows
- Douglas County Republican Convention and Candidate Forum
- Douglas County Sheriff's K-9 Training
- Douglas Pop Warner Team and Cheerleading Dinners & 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
- Whittell 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
- Whiffle 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

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 tournament

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 GE 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 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 5 full-time, 53 part-time and 20 contract instructors and employees within the Division with the following job classifications: 1 Manager, 1 Recreation Supervisor, 1 Office Assistant Senior, 2.475 Recreation Coordinators, 2.9 Recreation Specialists, 5.075 Recreation Leaders II, 9.05 Recreation Leaders, 5.20 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	1,363,882	1,318,681	1,346,180	27,499	2.1%
Services & Supplies	646,725	654,005	660,721	6,716	1.0%
Total	2,010,607	1,972,686	2,006,901	34,215	1.7%
Expenditures by Division					
Recreation Operations	1,336,727	1,311,792	1,329,180	17,388	1.3%
Kahle Community Center	673,880	660,894	677,721	16,827	2.5%
Total	2,010,607	1,972,686	2,006,901	34,215	1.7%
Funding by Source					
Room Tax	2,010,607	1,972,686	2,006,901	34,215	1.7%
FTE	28.39	28.39	28.63	0.24	0.8%

Objectives FY11-12

- 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 2012.
- Participate in the development process of a new Douglas County website, with consideration given to introducing online registration to Recreation customers by June 2012.
- Analyze current infrastructure at Kahle Community Center for finalizing a door count tracking system. Replace necessary components and enhance reporting by December 2011.
- Review current contracts for services with the school district, such as the Vehicle Lease Agreement, and renew as needed by June 2012.
- Review the Programs and Facilities Manual. Conduct a public review process and submit suggested changes to the Board of County Commissioners by March 2012.

Major Accomplishments of FY10-11

- 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.
- 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 25 teams.
- Offered three seasons of an Adult Volleyball League which attracted 60 teams.
- Offered five teen dances, averaging over 200 in attendance for each.
- Offered the Annual Tot Egg Hunt at 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 \$37,000 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 FY10-11

- 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 2011
- Result:* 100% complete. Just over \$37,000 was generated this year in Gift Catalog contributions. Youth sport organizations and local businesses continue to donate towards park improvements and sponsorships of the concert series and youth sport programs.
- Objective # 2:** 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.
- Result:* 60% complete. A bid has been received from the account manager with the current registration software provider. Analysis continues to determine the best convenience fee pricing structure. Funding for the cost to convert to online registration has been identified. The county has also been reviewing a RFP for website development which may have an impact to this decision.
- Objective # 3:** Analyze current infrastructure at Kahle Community Center for door count tracking system. Replace necessary components and enhance reporting by December 2010.
- Result:* 75% complete. New door counting hardware and software has been purchased. The Technical Services Department is assisting with installation.
- Objective # 4:** Review current contracts for services with the school district, such as the Vehicle Lease Agreement, and renew as needed by June 2011.
- Result:* 25% complete. Introductions have taken place with the new Superintendent for Douglas County Schools. The Finance Officer for the school district has been notified that a review is due for the Vehicle Lease Agreement.
- Objective # 5:** Review the Programs and Facilities Manual. Conduct a public review process and submit suggested changes to the Board of County Commissioners by December 2010.
- Result:* 100% complete. The Programs and Facilities Manual went through its annual review process, with public input received at Parks & Recreation Commission meetings. The Board of County Commissioners adopted the revised manual December 2, 2010.

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 \$7,500 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.
- 28,000 congregate meals.
- 34,000 Meals on Wheels.
- 2,700 units of homemaker service.
- 12,000 medical transportation rides.

Education

- Cooperative Extension Senior Education Seminar.
- Social Services Grant orientations.
- 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).
- 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 \$7,500.
- 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 a (1) Recreation Coordinator, 60 hours shared between Park and Recreation and Senior Services, Sr. Office Assistant, Transportation Coordinator, (3) Van Drivers, (1) Part-Time Van Driver, 19 hours, (3) On-Call Drivers, Food Service Worker Supervisor, two (3) Food Service Worker's I, 68 hours, (3) part-time Homemakers, and a portion of the cost of the Community Services Director, Administrative Assistant for Park and Recreation and Accountant. The FY 11-12 budget is \$1,155,670.

Senior Services					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	727,691	716,645	720,915	4,270	0.6%
Services & Supplies	466,928	397,988	434,755	36,767	9.2%
Capital Outlay	172,698	-	-	-	n/a
Total	1,367,317	1,114,633	1,155,670	41,037	3.7%
Funding by Source					
Senior Nutrition Fund	1,367,317	1,114,633	1,155,670	41,037	3.7%
FTE	13.51	13.51	13.39	(0.12)	-0.9%

Objectives FY11-12

- Continue to expand the Personal Emergency Response System systems from 80 to 100
- Create a Senior Services policy and procedure manual.
- Create Transportation policy and procedure manual.
- Prepare and update new Senior Center/ Community Center feasibility plan to be completed by November 2010.
- Provide more support to 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.
- 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 FTA 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.
- 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 and 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.
- 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 \$7,500. Carson Valley Medical Center was our presidential sponsor.
- Cooperative relationship with 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.
- Participated in RX Drug Round Up with Douglas County Sheriff Department and TRIAD.
- Social Services Grant orientations.
- Hipaa Training for staff.
- SAMS training for staff.
- Elder protective seminar.
- Senior Center Directors Conference.
- Blood borne Pathogen and CPR training.
- DAS 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 and AVID.
- The Transportation program serves 1,900 monthly public transportation rides.
- 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.

FY10-11 Objectives vs. Results

- Objective #1:** Continue to expand the Personal Emergency Response System systems be reducing dependency on ADT services.
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:** Created a DART Dial-A-Ride ADA Policy Handbook
Result: 100% complete. The ADA rider handbook provided an eligibility record and policy and procedures for disabled residents seeking to utilize DART Dial-A-Ride.
- 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 2010 with 125 cars the senior services staff set an aggressive goal to raise \$7,500.00 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 \$7,500 with only 125 cars registered. Two Gold Level sponsorship were identified this year.

Objective #5: Developed a Operations and Maintenance Plan for DART Dial- A-Ride and Fleet Services.

Result: 100% complete. NDOT required during the on-site monitoring a written maintenance plan that coordinated services provided by Fleet Services and DART.

Objective #6: Update Logos on DART Buses

Result: 100% complete. Through additional donations from Carson Valley Medical Center and NDOT we were able to update DART buses with new logos, and updated graphics.

Objective #7: Employ and train a new homemaker and three On-Call drivers

Result: 100% complete. Grant received provided increased funding to service more seniors who need assistance with household duties vital to their independence. The 3 On-Call drivers were trained and have passenger endorsements providing a needed structural support when drivers request annual or sick leave.

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), this program assists 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. This is accomplished when the Job Developer/Case Managers works with job seekers individually and identifies barriers through a one on one desk, check list assessment. This includes identifying prior employment challenges and successes, identifying and documenting past concerns and possible resolutions to those challenges such as childcare, transportation, medical, necessary certifications, tools, appropriate behaviors, etc. The end result is a written goal plan outlined with various steps to successfully overcome these barriers.

Additionally, based on the outcome of the assessment tool, the Job Developer/Case Managers informs job seekers of applicable support services and refers to the Eligibility Specialists within Douglas County Social Services to provide individual support and case management in applying and receiving such services. These services include but are not limited to: Earned Income Tax Credit; Food Assistance: Food Stamps, WIC and community food programs; Free or reduced cost health services: e.g., Nevada Check-Up, Community Health Clinics, Access Health, Great Basin Primary Care; Childcare Assistance: CDBG program, Childcare Support Services; Energy Assistance: EAP.

The Job Developer/Case Managers along with Human Resources from local employers, other employment professionals and Temporary Placement Agencies will assist in this part of the training. This will be an on going series of seminars, workshops and groups assisting job seekers in completing job readiness training as well as assisting job ready individuals with employment referrals.

Family Mentoring

The RISE Up Family Mentoring Program is funded through a Community Services Block Grant (CSBG). The Family Mentoring Program is a voluntary program dedicated to providing low-income or homeless families in our community with a holistic support system to assist them on their journey to economic stability and self-sufficiency. An introduction to community resources such as continuing education and employment readiness training and self-help groups are presented to the families in a weekly workshop setting that includes free family meals and free childcare while parents attend the workshops. Following successful completion of the 20 week workshop, families are paired with trained Mentors, who provide the family with support, guidance and friendship. The population served is primarily families whose incomes are within or below 125% of the Federal Poverty guidelines. It is the goal of the Family Mentoring Program to provide families with the education, support and guidance they need to strengthen their family in hopes that this success will carry over into the community. The Program Caseworker meets with the mentee family(s) in a one on one case management setting during the application/intake and orientation process and then, continues to meet with them informally at the weekly Dinners and Workshops and monthly (more often as needed) as they transition to (and throughout) the Mentoring segment of the program. The Caseworker meets individually and in a group setting with the Mentors during their application/intake and orientation process, informally on a weekly basis during the workshops and then monthly (again, more as needed) as they transition into (and throughout) the Mentoring segment of the program in order to ensure that the mentee/mentor relationship is productive and meeting the needs of the family they are mentoring.

Staffing and Budget

The Supervisor of Social Services reports directly to the Community Services Director. The staff includes 2 Eligibility Specialists, 4 Caseworkers, 1 Secretary, and 1 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 is combined with the Social Services budget below as both divisions utilize the Social Services fund. The FY11-12 budget for both divisions is \$3,843,159.

Social Services					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	585,011	502,231	661,592	159,361	31.7%
Services & Supplies	2,181,834	3,096,734	3,181,567	84,833	2.7%
Capital Projects	18,310	19,452	-	(19,452)	n/a
Total	2,785,155	3,618,417	3,843,159	224,742	6.2%
Funding by Source					
St. MV Accident Indigent	402,573	391,971	378,810	(13,161)	-3.4%
Medical Assistance Indigent	1,180,154	1,987,766	2,057,495	69,729	3.5%
Social Services	1,202,428	1,238,680	1,406,854	168,174	13.6%
Total	2,785,155	3,618,417	3,843,159	224,742	6.2%
FTE	7.00	7.00	9.60	2.60	37.1%

Major Accomplishments of FY10-11

- Wrote a grant for a Housing and Urban Development (HUD) grant, received a renewal award of \$133,449 for the coming year to fund transitional housing programs for Douglas County homeless residents.
- Met all mandated and statutory requirements of federal, state and local policy to care for the health and welfare of the indigent residents in the community. Provided temporary and emergency assistance to clients in need, including direct assistance, counseling, appropriate referrals and case monitoring.
- Attended 2011 Legislative Session, tracked and responded to all Social Service related bills.
- 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.

- Partnered with and provided classroom space for English as a Second Language (ESL) Program of Northern Nevada.
- 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.
- Partnered with the State Food Distribution in order to access Farmer's Market Coupons for low-income Seniors.
- 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 \$20,000.
- Worked with volunteers to create a 'shoe' program for needy children – received 200 \$15 gift cards for shoes.
- Secured a \$10,000 United Way grant for the temporary housing program, which also helps to match HUD grant funds.
- Expanded and engaged in staff in-service training with 9 outside agencies.
- Developed a training with the assistance of Technology Services to involve all staff in the creation and updating of Social Services website
- 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 a CSBG grant in the amount of \$113,438.
- 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, 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 weekly.
- After another 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 more than 12%.
- 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 further development of an Employment Training and Job Development program to benefit low-income residents.
- Presented at training for the new District Court Senior Advocates for Elders (SAFE) program.
- Continued 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 FY11-12

- 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.
- Evaluate options available to Douglas County and make recommendations to meet service objectives in the most fiscally responsible way as it relates to programs being transferred from the State to the County.
- 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.
- Through collaboration with Carson City, Lyon County and Storey County, develop a "Health District" to meet the Community Health needs of Douglas County residents.
- Identify suitable clinic space for Community Health Nursing and assist with the relocation of the clinic and staff.
- 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.
- 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.

Objectives vs. Results FY 10-11

Objective # 1: 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.

Result: 100% complete.

Objective #2: Continue to act as a lead with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program.

Result: 100% complete.

- Objective #3:** 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.
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 all 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, AB126, United Way and Emergency Services Grant.
Result: 100% complete.
- Objective #7:** 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.
Result: 100% complete.
- Objective #8:** Develop and provide a Fall Employment Symposium for employers and job seekers.
Result: 50% complete.
- Objective #9:** Complete policies and procedures manual for Family Mentoring program.
Result: 90% complete.
- Objective #10:** 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.
Result: 100% complete.
- Objective #11:** 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.
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 and provide free microchips for every animal adopted from the animal shelter.

Pet of the Week

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

Staffing and Budget

The Division has 1 Animal Services and Care Supervisor, who reports directly to the Director of Community Services, 1 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 FY11-12 budget is \$193,976.

Animal Care Services					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	252,618	211,307	170,376	(40,931)	-19.4%
Services & Supplies	56,584	23,600	23,600	-	0.0%
Total	309,202	234,907	193,976	(40,931)	-17.4%
Funding by Source					
General Fund	309,202	234,907	193,976	(40,931)	-17.4%
FTE	4.07	4.07	4.07	-	0.0%

Major Accomplishments of FY10-11

- In partnership with DAWG nineteen successful adoption events were held at the Shelter, the Fairgrounds and at Pet-co and 149 free microchips were implanted.
- No adoptable animals were euthanized in FY 10-11.
- Provided updated training for substation 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 another kennel assistant who is now certified to assist DAWG with microchip program.
- Provided orientation and training to 55 new volunteers.
- Created the Community Pet Pantry to donate pet food to pet owners in our community.
- Worked closely with East Fork Fire District to create a Mobile Animal Evacuation unit to be used for emergencies off site.

Objectives FY11-12

- Work with Alternative Sentencing Department to provide opportunities for people seeking community service hours.
- Continue to provide updated training for sub-station volunteers regarding the issuing of dog licenses.
- Continue to work closely with DAWG and local veterinarians to provide excellent care and to enhance the quality of life for animals housed at the animal shelter.
- Meet with the District Attorneys Office to update Title 6 Animal Codes.
- Have regular meetings with local neighborhood watch groups and community service organizations to provide information and assistance with animal issues. **(SP 2)**
- Continue to work with East Fork Fire District to expand the uses of the Mobile Animal Evacuation Unit.

Objectives vs. Results FY10-11

Objective #1: Provide additional training so both kennel assistants can assist DAWG with the microchip program.

Result: 100% complete. Karin Klug has been certified by the Nevada State Veterinary Board.

Objective #2: Continue to provide updated training for sub station volunteers regarding issuing dog licenses.

Result: 100% complete. Shelter staff provided updated training to the Sunridge substation.

Objective #3: Continue to work closely with DAWG to provide excellent care and to enhance the quality of life for animals housed at the animal shelter.

Result: 100% complete. Using generous donations DAWG and Douglas County spent over \$20,000 on medical care for animals at the shelter.

Objective #4 Continue to work closely with local veterinarians to provide reduced rates on medical care for shelter animals.

Result: 100% complete. Met with local veterinarians and all agreed to no price increase for services including sterilization for 2011.

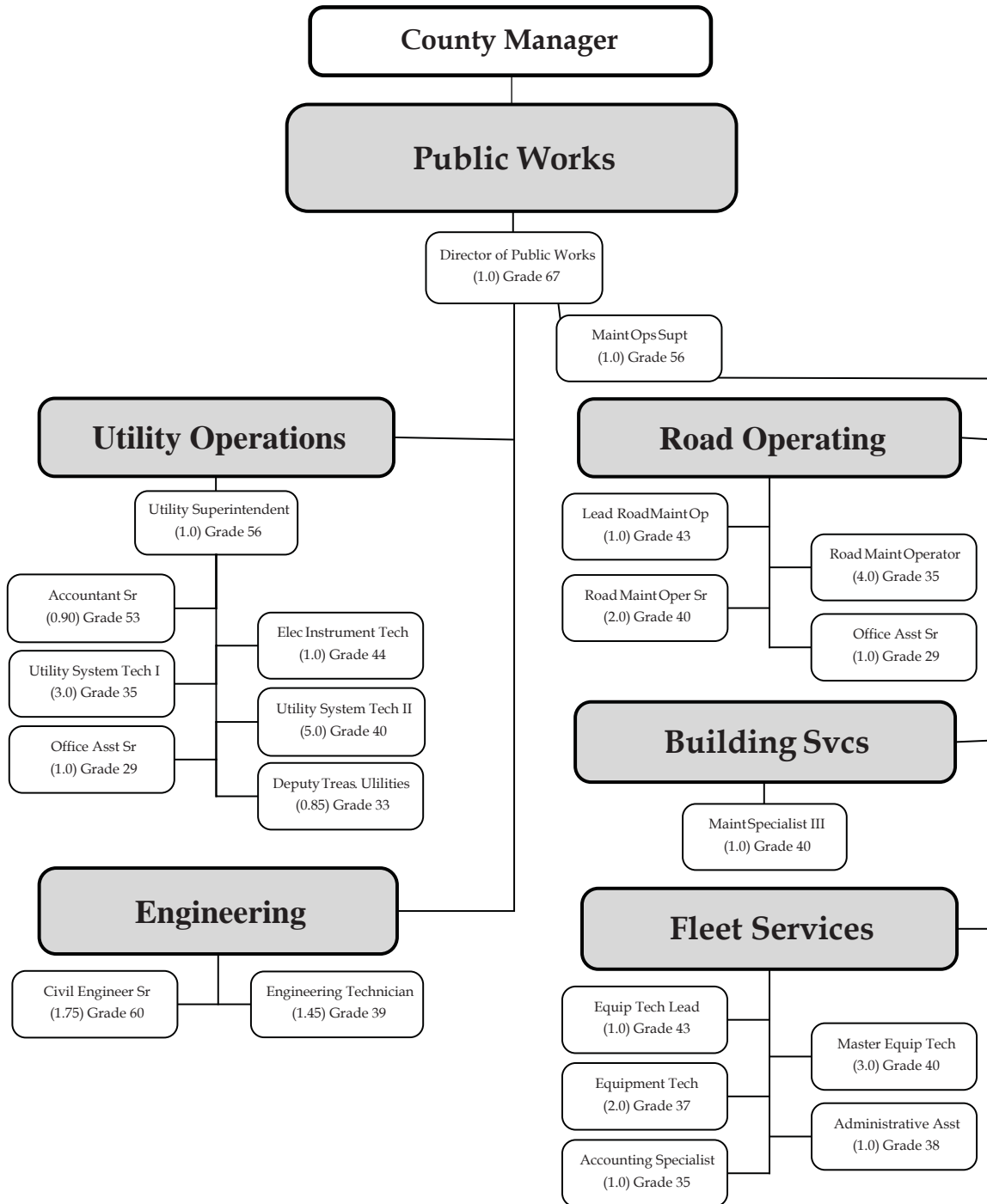
Objective #5 Have regular meetings with neighborhood watch groups to provide information and assistance with animal issues.

Result: 100% complete. Also met with community service group Kiwanis Club.

- BLANK PAGE -

Public Works

Organizational Chart



Total Number of Positions: 36
Total Full-Time Equivalents: 33.60

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 33.60 FTE's authorized for FY11-12. The FY11-12 total operating budget is \$13,878,423 for all divisions.

Public Works					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	3,131,521	3,083,653	2,925,184	(158,469)	-5.1%
Services & Supplies	4,395,312	3,645,727	3,804,833	159,106	4.4%
Capital Outlay	-	45,480	198,406	152,926	336.2%
Other	112,510	-	-	-	n/a
Capital Projects	-	13,864,940	6,950,000	(6,914,940)	-49.9%
Total	7,639,343	20,639,800	13,878,423	(6,761,377)	-32.8%
Expenditures by Division					
Building and Fleet Services	883,344	937,691	893,837	(43,854)	-4.7%
Engineering	342,917	2,042,512	289,121	(1,753,391)	-85.8%
Motor Pool	1,165,226	1,179,150	1,287,781	108,631	9.2%
Road Maintenance	1,497,480	1,266,650	1,304,966	38,316	3.0%
Utilities	3,750,376	15,213,797	10,102,718	(5,111,079)	-33.6%
Total	7,639,343	20,639,800	13,878,423	(6,761,377)	-32.8%
Funding by Source					
General Fund	915,625	952,418	908,783	(43,635)	-4.6%
Solid Waste	310,636	2,027,785	274,175	(1,753,610)	-86.5%
Motor/Pool Vehicle Maint.	1,165,226	1,179,150	1,287,781	108,631	9.2%
Road Operating	1,497,480	1,266,650	1,304,966	38,316	3.0%
Do. Co. Water District	201,978	69,912	70,745	833	1.2%
Do. Co. Water Utility	112,342	280,917	-	(280,917)	n/a
Water Districts	2,327,226	14,003,503	9,185,948	(4,817,555)	-34.4%
Sewer Utility	1,108,830	859,465	846,025	(13,440)	-1.6%
Total	7,639,343	20,639,800	13,878,423	(6,761,377)	-32.8%
FTE	37.02	37.01	33.60	(3.41)	-9.2%

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 Maintenance Operations Supervisor, 10% of an Administrative Assistant, 15% of an Accounting Specialist, 1 Maintenance Specialist III. Total FTE for Building Services is 1.56. The total FY11-12 budget for Building Services is \$893,837.

Building Services					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	228,147	237,041	167,242	(69,799)	-29.4%
Services & Supplies	655,197	700,650	726,595	25,945	3.7%
Total	883,344	937,691	893,837	(43,854)	-4.7%
Funding by Source					
General Fund	883,344	937,691	893,837	(43,854)	-4.7%
FTE	2.56	2.56	1.56	(1.00)	-39.1%

Major Accomplishments of FY10-11

- Installation of lighting motion sensors and time clocks in County facilities to reduce energy consumption.
- Upgrade of the County Energy Management System.
- Minden Inn and Historic Courthouse office/staff relocation.
- Senior Center added to the County Energy Management System.
- Senior Center asbestos removal and new flooring project completed.
- Hot water heaters replaced in several county facilities to reduce energy consumption.

Objectives FY11-12

- Implement an Asset Management Plan to accurately manage the maintenance and replacement of County facilities equipment and infrastructure. **(SP 4)**
- Monitor the Energy Management Policy to reduce energy costs and reduce greenhouse gas emissions countywide.
- Study the building energy use audits to determine future equipment and infrastructure needs. **(SP 4)**
- 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. **(SP 4)**
- Make improvements to the Lake Tahoe Senior Center. **(SP 4)**

Objectives vs. Results FY10-11

Objective #1: Implement 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 with the Geographic Information Systems Department has been involved in evaluating several Asset Management programs that will cover several departments' needs.

Objective #2: Implement and monitor the Energy Management Policy to reduce energy costs and reduce greenhouse gas emissions countywide.

Result: The County Energy Policy has been enacted and several operational changes have been made including adjustments of HVAC system temperatures and run times and changes to the lighting standards. We have seen an approximate 20% reduction in energy costs.

Objective #3: Begin the investment of ARRA grant funds into Energy saving programs as outlined in the EECBG Block Grant awarded to Douglas County.

Result: Many investments have been made into lighting systems, both interior inside buildings and exterior such as street lighting. These investments have helped to reduce our energy costs substantially.

Objective #4: Perform building energy use audits to determine future equipment and infrastructure needs.

Result: Building energy use audits are in the process of being completed. These reports will enable us to determine current and future maintenance needs due to inefficiencies.

Objective #5: 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 #6: Continue to improve the County Energy Management System with system modifications, equipment changes and develop systems for additional facilities.

Result: We have completed 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 added the Senior Center to the system and have had excellent results. 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 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 FY11-12. The FY11-12 total operating budget is \$289,121.

Engineering					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	78,325	70,863	72,077	1,214	1.7%
Services & Supplies	264,592	219,209	217,044	(2,165)	-1.0%
Capital Projects	-	1,752,440		(1,752,440)	n/a
Total	342,917	2,042,512	289,121	(1,753,391)	-85.8%
Funding by Source					
General Fund	32,281	14,727	14,946	219	1.5%
Solid Waste	310,636	2,027,785	274,175	(1,753,610)	(1)
Total	342,917	2,042,512	289,121	(1,753,391)	-85.8%
FTE	0.61	0.61	0.61	0.5%	0.8%

Major Accomplishments of FY10-11

- Established monthly sewer rates for FY 09-10 and FY 10-11.
- Completed and presented to Board results of the pavement management program.
- Introduced ordinance imposing additional 5 cent excise tax on motor fuel sold in County to fund road maintenance and repairs.
- Implemented reorganization of the Public Works Department resulting in substantial cost savings in personnel expenditures.
- Executed contract with Carson City on performing signal light maintenance for the County.

Objectives FY11-12

- Complete construction of the Phase I and Johnson Water Tank and Water Line Phase of the North County Water Line Inter-tie Project.
- Bid and award Phase II of the North County Water Line Inter-tie Project.
- Begin implementation of the County's pavement management program.
- Construct Cave Rock Water System Phase II A improvements.
- Complete design, bid and award ZWUD water system improvements.

Objectives vs. Results FY10-11

Objective #1: Construct Uppaway Water Tank.

Result: 100% Complete.

Objective #2: Initiate construction of the Cave Rock Water System Improvements.

Result: 99% complete. Project operational since last year. Final road surface treatment to be complete this summer.

Objective #3: Complete analysis of a regional water treatment facility with Kingsbury General Improvement District.

Result: 100% Complete.

Objective #4: Complete North County water alternative analysis.

Result: 100% complete.

Objective #5: Initiate construction of the North Douglas County and Carson City Water Line Intertie Project.

Result: 100% complete. Phase I and Johnson Lane Water Tank and Water Line projects bid and awarded.

Objective #6: Construct Job's Peak water treatment facility.

Result: 100% complete.

Objective #7: Begin East Valley Sewer Master Plan Sewer Model.

Result: 100% complete.

Objective #8: 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.

Result: On hold pending negotiations with Town of Minden. Draft contract presented to Town of Minden.

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 5.82 FTE authorized for FY11-12. Fleet Services/Motor Pool funds 1% of the Director of Public Works, 15% of a Maintenance Operations Supervisor, 10% of an Administrative Assistant, 15% of an Accounting Specialist, 2 full-time Master Equipment Technicians, 2 Equipment Technicians, and 1 Lead Equipment Technician. 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 FY11-12 \$1,287,781.

Motor Pool/Veh Maint					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	522,810	486,953	466,681	(20,272)	-4.2%
Services & Supplies	629,675	646,717	622,694	(24,023)	-3.7%
Capital Outlay	-	45,480	198,406	152,926	336.2%
Other	12,741	-	-	-	n/a
Total	1,165,226	1,179,150	1,287,781	108,631	9.2%
Funding by Source					
Motor Pool/Vehicle Maint.	1,165,226	1,179,150	1,287,781	108,631	9.2%
FTE	6.22	6.22	5.82	(0.40)	-6.4%

Major Accomplishments of FY10-11

- Douglas County Fleet Services earned The National Institute for Automotive Service Excellence, (ASE) Blue Seal of Excellence award for outstanding certified fleet professionals.
- Douglas County Fleet personnel are 100% ASE certified in automotive and truck maintenance and repair.
- Implemented a revised Technician training program through General Motors Fleet and through AC Delco to provide General Motors factory level training at no cost to the County.
- Renegotiate pricing structure with parts and equipment suppliers to reduce overall operating costs.

Objectives FY11-12

- Continued Technician training and certification to ensure the County Fleet is maintained by staff with the highest level of training available.
- 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 FY10-11

Objective #1:	Continued Technician training and certification to ensure the County Fleet is maintained by staff with the highest level of training available
<i>Result:</i>	<i>Fleet Services staff is now 100% ASE certified in automotive and truck maintenance and repair.</i>
Objective #2:	Reduction of County owned parts inventory and coordination with local vendors to ensure parts and supply coverage for Fleet Services needs.
<i>Result:</i>	<i>Collaboration with our local parts supplier has allowed us to replace old inventory with current inventory to meet the needs of a more modern fleet.</i>
Objective #3:	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.
<i>Result:</i>	<i>We have continued the training of County Staff on a departmental level. 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.</i>
Objective #4:	Continue to update repair procedures to cut maintenance expenses while maintaining the highest level repair
<i>Result:</i>	<i>Fleet Services has adjusted the maintenance intervals to meet current trends in service and repair. These changes have helped us to reduce our per vehicle maintenance charges for parts and supplies as well as labor costs.</i>

ROAD OPERATING DIVISION

Mission Statement

Maintain and enhance County roadways in a safe and efficient manner.

Major Programs Offered

The Division maintains approximately 60 miles of gravel roadways, 171 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 8.95 FTE for FY11-12. Staff includes 6 Road Maintenance Operators, a Lead Road Maintenance Operator, 40% of Maintenance Operator Superintendent, 90% of a Senior Office Assistant, and 25% of the Public Works Director, 15% of a Civil Engineer-Senior, 15% of an Engineering Technician, 4.5% of a Senior Accountant, and 5% of an Administrative Assistant. FY11-12 operating budget for Road Operating Division is \$1,304,966.

Road Operating					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	859,213	839,326	728,546	(110,780)	-13.2%
Services & Supplies	638,267	427,324	576,420	149,096	34.9%
Total	1,497,480	1,266,650	1,304,966	38,316	3.0%
Funding by Source					
Road Operating	1,497,480	1,266,650	1,304,966	38,316	3.0%
FTE	10.40	10.40	8.95	(1.45)	-13.9%

Major Accomplishments of FY10-11

- Completed the PCI reports and submitted the results to the County Commissioners for evaluation.
- Completed projects for the Minden-Tahoe Airport including creation of a borate bombing test run area for wildland fire suppression, cleaning and replacing culverts and DI's and general maintenance around the facility.
- Rebuilt Lakeview Dr for Utilities Department after damaged caused by major water leak.
- Crack sealed major roadways prior to chip seal and slurry seal projects completed to reduce costs associated with maintenance contract.
- Entered into an Inter-local Agreement with Carson City to provide maintenance and repairs on all signal lights and street lights.

Objectives FY11-12

- Update road maintenance equipment to meet the requirements of the department as well as the needs of the County.
- Create policies and procedures on public notifications of current and pending work to be performed on County roads.
- Work with local newspaper on creation of a local road maintenance report to be published weekly.
- Setup scheduled road sweeping for the various areas serviced and maintained by the County.
- Continue to maintain the roads in the safest manner possible with limited budgets. **(SP 1,2)**
- Continue to train staff on all aspects of road maintenance.

Objectives vs. Results FY10-11

- Objective #1:** Maintain safe roads for the public using the very limited resources available.
Result: Douglas County Road Maintenance continues to maintain roads in the safest manner possible, finding creative ways to fund maintenance needs.
- Objective #2:** Provide and encourage cross-training of equipment for all Road Maintenance personnel and ensure all staff are provided County required training.
Result: Provided cross-training on heavy equipment for all Road Maintenance Operators during the year. Several staff attended training through UNR's Transportation Technology center.
- Objective #3:** Work as partners with other departments and agencies to provide support and services for established in-house county projects.
Result: Road Maintenance staff have partnered on multiple projects with staff from other divisions including Parks and Recreation, Utilities, Fleet Services, Land Fill facility, Indian Hills GID, Towns of Gardnerville and Minden. These partnerships have helped to bring a more positive working relationship with other divisions and agencies.
- Objective #4:** Complete the Micro Paver road inspections to submit a state of road conditions to the Commissioners to determine our best surface maintenance practices.
Result: Micro Paver road inspections were completed and results compiled for the County Commissioner report. This report enabled County staff to present comprehensive data on the conditions of County roads.

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 16.67 FTE authorized for FY11-12. Staff includes 1 Utility Superintendent, 5 Utility Technician II, 3 Utility Technician I, an Electrical Instrumentation Technician. Total FY11-12 budget is \$10,102,718.

Utility Operations					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	1,443,026	1,449,470	1,490,638	41,168	2.8%
Services & Supplies	2,207,581	1,651,827	1,662,080	10,253	0.6%
Other	99,769	-	-	-	n/a
Capital Projects	-	12,112,500	6,950,000	(5,162,500)	-42.6%
Total	3,750,376	15,213,797	10,102,718	(5,111,079)	-33.6%
Funding by Source					
Do. Co. Water District	201,978	69,912	70,745	833	1.2%
Do. Co. Water Utility	112,342	280,917	-	(280,917)	n/a
Water Districts	2,327,226	14,003,503	9,185,948	(4,817,555)	-34.4%
Sewer Utility	1,108,830	859,465	846,025	(13,440)	-1.6%
Total	3,750,376	15,213,797	10,102,718	(5,111,079)	-33.6%
FTE	17.23	17.23	16.67	(0.56)	-3.3%

FY11-12 Objectives

- Upgrade current SCADA Software to enhance monitoring of Valley Systems.
- Service connection locations and mapping of the County's Lake Systems.
- Phase II Capital Project – New Water Main and Booster to Carson City.
- Capital Project - Zephyr Knolls Water Line Project and Upgrade.
- Lower Lakeridge Water Line Project and North Hwy 50 Crossing at Cave Rock Water System.
- New Software for Utility Billing and Meter Reading.

Major Accomplishments of FY10-11

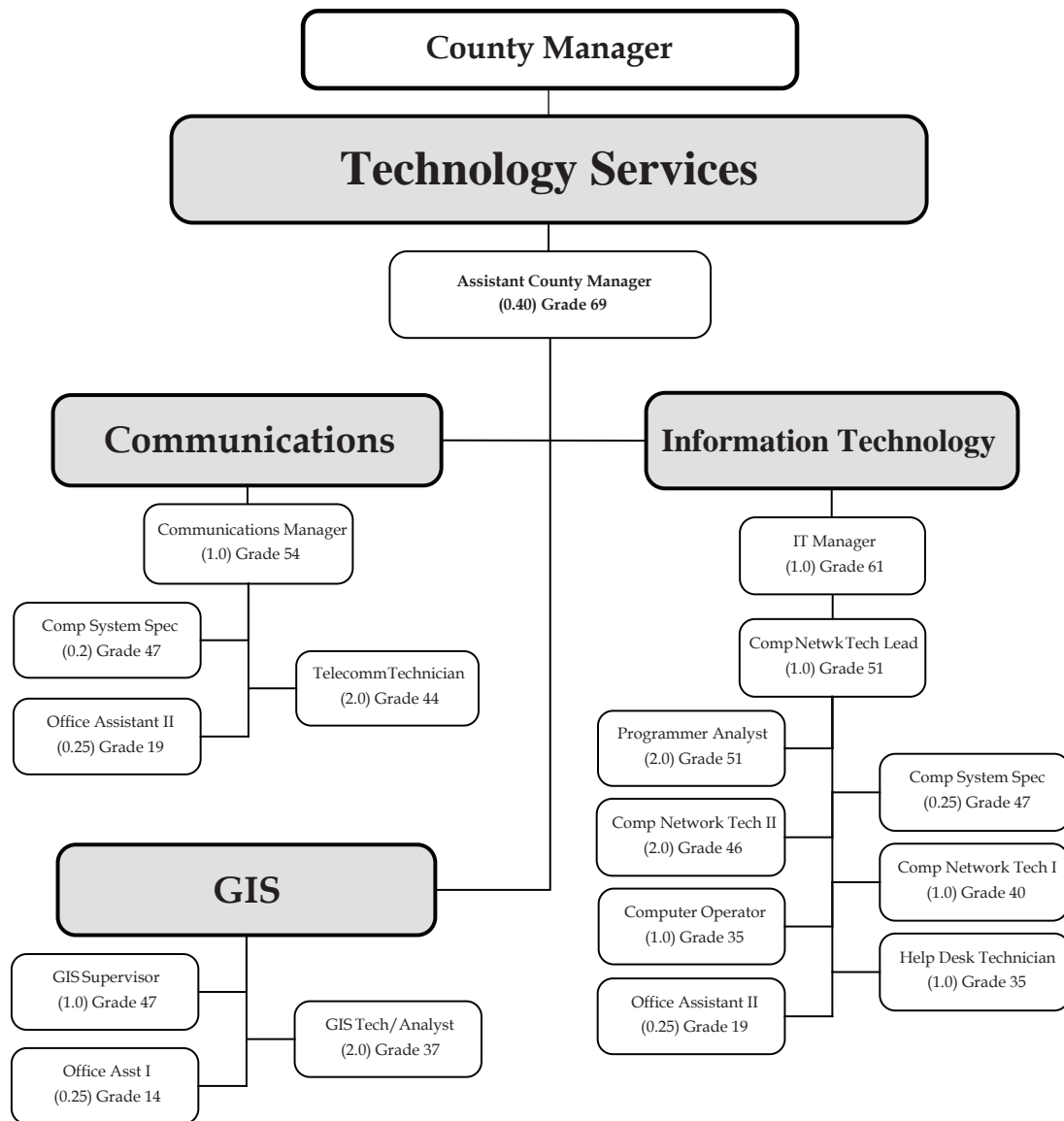
- Completion of Communication Survey of Utility Sites.
- Completion of Job's Peak Treatment Facility.
- Completion of Phase IA Inter-Tie with Indian Hills General Improvement District.
- Completion of Phase IB New Water Main and Storage Tank East Valley Water.
- Completion of New Ozone Generators at Zephyr Water Treatment Plant.

FY10-11 Objectives vs. Results

Objective #1:	Upgrade current SCADA of Valley Systems.
<i>Result:</i>	<i>20% Complete.</i>
Objective #2:	Completion of Communication Survey of Utility Sites
<i>Result:</i>	<i>100% Complete.</i>
Objective #3:	Service connection locations and mapping of County's Lake Systems
<i>Result:</i>	<i>40% Complete.</i>
Objective #4:	Completion of Treatment Facility at Job's Peak
<i>Result:</i>	<i>100% Complete.</i>
Objective #5:	Phase IA Inter-Tie with Indian Hills General Improvement District
<i>Result:</i>	<i>75% Complete.</i>
Objective #6:	Phase IB New Water Main and Storage Tank East Valley
<i>Result:</i>	<i>90% Complete.</i>
Objective #7:	Completion of Radio Read System to East Valley Water
<i>Result:</i>	<i>100% Complete.</i>

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 FY11-12 and therefore the Department is currently managed by the Assistant County Manager. The Department has 16.60 FTE authorized for FY11-12. The FY11-12 total operating budget is \$1,974,666 for all divisions.

Technology Services					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	1,255,340	1,368,134	1,391,091	22,957	6.1%
Services & Supplies	501,013	549,828	583,575	33,747	n/a
Other	43,440	-	-	-	n/a
Total	1,799,793	1,917,962	1,974,666	56,704	n/a
Expenditures by Division					
Communications	542,679	589,434	604,900	15,466	9.3%
Geographic Information Systems	214,010	268,898	293,903	25,005	1.5%
Information Technology	999,664	1,059,630	1,075,863	16,233	n/a
Emergency Management	43,440	n/a	n/a	n/a	3.0%
Total	1,799,793	1,917,962	1,974,666	56,704	n/a
Funding by Source					
General Fund	1,799,793	1,917,962	1,974,666	56,704	n/a
Total	1,799,793	1,917,962	1,974,666	56,704	n/a
FTE	16.60	16.60	16.60	-	n/a

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 Dispatch, 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 1 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 FY11-12 budget is \$604,900.

Communications					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	312,154	322,934	338,400	15,466	4.8%
Services & Supplies	230,525	266,500	266,500	-	0.0%
Total	542,679	589,434	604,900	15,466	2.6%
Expenditures by Division					
Communications	542,679	589,434	604,900	15,466	2.6%
Total	542,679	589,434	604,900	15,466	2.6%
Funding by Source					
General Fund	542,679	589,434	604,900	15,466	2.6%
Total	542,679	589,434	604,900	15,466	2.6%
FTE	3.60	3.60	3.60	-	0.0%

Major Accomplishments of FY10-11

- Completed installation and implementation of new narrowband radio system to meet FCC compliance by 12/31/2012.
- Signed contracts to increase broadband services for County Internet service.
- Negotiated new cellular service with Verizon Wireless.
- Completed 750 Help Star requests for service.
- Reprogrammed all School District transportation radios for interoperability with Public Safety agencies.
- Upgrade fire panel and devices at Lake Administration and Lake Jail facility.
- Facilitated Radio Users Group (RUG), enhancing communications across agencies.
- Enhanced audio communications in both the Valley and Lake Board meeting facilities.
- Re-cabled data infrastructure at the Minden Inn for Internet protocol communications.

Objectives FY11-12

- Complete the Quad-County Microwave Interconnect PSIC grant project.
- Upgrade fire panel and devices at the Minden Inn Administration building.
- Upgrade fire devices and install security devices in the Judicial and Law Enforcement building. **(SP 2)**
- Complete preventative maintenance on all radio communications devices for Public Safety. **(SP 2)**
- Complete Continuity of Operations Plan (COOP). **(SP 2)**
- Sign contract with Praxis/Digital 395 to share conduit and fiber infrastructure.
- Complete transition of Voice over Internet Protocol telephones at the Minden Inn building.

Objectives vs. Results FY10-11

- Objective #1:** Move all users to narrowband radio system and meet compliance by 12/31/2012.
Result: 100% complete All Public Safety agencies are now using narrowband radio system.
- Objective #2:** Continue to administer Quad-County microwave interconnect PSIC grant project.
Result: 50% complete. Equipment being installed on mountaintop sites.
- Objective #3:** Training for all radio users on the Public Safety narrowband radio system.
Result: 100% complete. All users have been trained on going training schedule is being developed.
- Objective #4:** Develop work plan to address increased demands on the data network infrastructure.
Result: 40% Working on various fiber projects and leasing services from 3rd party service providers to increase County business efficiency.
- Objective #5:** Negotiate T-1, cellular and leased services with competing vendors.
Result: 100% complete Signed 3 contracts with Charter Communications to increase our bandwidth infrastructure backbone needs.
- Objective #6:** Work with surrounding agencies to share in communication sites and resources to better Douglas County communication for all users.
Result: 100% complete. This is an on going project, identify needs for the County and develop partnerships to share resources or funding of new projects.
- Objective #7:** 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 #8:** Create a maintenance schedule for all radios, telephone circuits, microwave equipment, repeater sites, and keep detailed records on work performed.
Result: 40% complete. Basic documentation started, continue to update, 2yr 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 personnel in 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 IBM iSeries, 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 IBM iSeries 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, servers, personal computers (PCs), printers, Local Area Networks (LANs), and communications hardware and software.

Staffing and Budget

The Information Technology Division Manager reports directly to the Assistant County Manager (this position is currently being held vacant so the IT Division Manager currently reports directly to the County Manager). The Division has a total of 9.65 FTE: 1 Manager, 2 Programmer/Analyst, 1 Network Technician Lead, 3 Network Technicians, 1 Help Desk Technician, 1 Computer Systems Specialist, and 1 Computer Operator. One staff position is partially supported by funding from the 911 Emergency Services Department and the Communications Division. One staff position is partially supported by funding from the East Fork Fire and Paramedic District. The FY11-12 budget is \$1,075,863 and is supported primarily through the General Fund.

Information Technology					
Expenditures by Category	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	741,497	803,952	786,438	(17,514)	-2.2%
Services & Supplies	258,167	255,678	289,425	33,747	13.2%
Total	999,664	1,059,630	1,075,863	16,233	1.5%
Funding by Source					
General Fund	999,664	1,059,630	1,075,863	16,233	1.5%
FTE	9.65	9.65	9.65	-	0.00%

Major Accomplishments of FY10-11

- Improved IT Division intranet website to increase functionality for IT Division staff and for County personnel.
- Moved Minden Inn network rack and equipment to the basement of the Minden Inn. The equipment is now located in a secure, air conditioned, locked room.
- Moved the Comptroller's financial software application from an IBM iSeries platform to a Windows .net platform.
- Worked with the Comptroller's Department 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. The decision was made to continue with the manual system.
- Updated the operating system software on 7 County Domain Controller servers to Windows Server 2008 R2.
- Met quarterly or semi-annually with Elected Officials and Department Heads to discuss technology needs.
- Purchased and installed IP Address management software.
- Purchased and installed three virtualization servers. Consolidated County servers where appropriate.
- Evaluated data storage options. Expanded County storage solution that is currently in place.
- Worked closely with Communications Division to evaluate and plan the implementation of greater bandwidth for the County's Internet service. A high-bandwidth solution will soon be implemented.

- Implemented County FTP site for use by County personnel.
- Implemented network traffic shaping for access to the Internet by County personnel.
- Worked closely with County Manager's Office and Project Management Office to make significant progress towards implementing identified Technology Services Department strategic goals.
- Purchased, configured, and installed over 50 replacement workstation computers and servers for the County (for departments funded through the General Fund).
- Upgraded Altiris Client Management Suite (CMS) software to the latest release. Upgraded CommVault backup software solution to the latest release.
- Completed the re-configuration of all Mobile Data Computers for the Sheriff's Department.
- 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.
- Configured replacement fiber connections to the Minden Inn.
- Configured dual aggregated fiber connections between core County buildings, to include the Old Historic County Courthouse to the Minden Inn, the Old Historic County Courthouse to the JLEC building, the Old Historic County Courthouse to the 911 Emergency Services building, and the Old Historic Courthouse to the EFFPD Admin building. Aggregation of these fiber links doubled the bandwidth between these buildings.
- Purchased and installed multiple peripheral computer components to include monitors, printers, scanners, cameras, keyboards and mice in many offices throughout the County.
- Good progress was made towards the implementation of a ShoreTel VOIP Phone System in the Minden Inn.
- Completed a significant upgrade to the McAfee Virus Defense software.
- All IT Division Staff worked closely with the PMO Manager to use and maintain PM processes within the IT Division.
- Continued to update and maintain the IT Division Project Portfolio.
- Configured a private Ethernet connection provided by Charter Business between the County's Valley and Lake Tahoe offices to provide a reliable network connection between the two sites.
- Installed a replacement File Server for the Airport.
- Installed a new Server for the Senior Services center.
- Flattened 5 sub-domains into the County's core domain resulting in one flat domain structure for the entire County.
- Replaced the County's mail server. Upgraded the mail server software to Microsoft Exchange Server 2010.
- Installed one Disk Attached Storage (DAS) device.
- Completed McAfee Enterprise Mobility Manager Software installation providing for the centralized management and security maintenance for smartphones and tablets.
- Completed McAfee Web-filter Appliance installation providing enhanced web-filter capability.
- The Division's Computer Systems Specialist attended the annual Spillman conference at Spillman headquarters in Salt Lake City.
- Performed various data restore operations as needed.
- Performed an upgrade to the Division's HelpStar software from version 9 to version 2010.
- Completed several County responses for a Freedom of Information data requests.
- Performed Budget system application yearly program changes for the County.
- Made a presentation on the County's network infrastructure to a County Commissioner.

- Maintained security on County network; includes programming changes of Firewalls for the County and for remote offices, remote access by County personnel and outside technology vendors, and maintenance of the County DoubleCheck e-mail appliance and the County WebFilter appliance.
- Completed software upgrade for the ShoreTel VOIP telephone system.

Objectives FY11-12

- Move Lake Admin 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 focus on cross training IT Division staff to increase level of expertise on critical IT Division administrative management software.
- Continue to 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.
- Continue to clean-up and update all County wiring closets as time permits.
- Replace primary Spillman AIX server with a new more robust AIX server.
- Upgrade the backup Spillman AIX server with a combination of parts from the decommissioned primary Spillman server, and additional new memory.
- Purchase and implement high-availability Disaster Recovery solution for the County's Spillman application (Sheriff's Records, Jail Records, and 911 Dispatch).
- Upgrade Spillman application from ver. 4.6 to Sentryx 6.1.
- Roll-out the capability for appropriate County staff to utilize smartphones and tablets.
- Complete the migration to a much faster Internet service for the County network.
- Complete the implementation of VOIP phones throughout the Minden Inn.
- Upgrade several EFFPD in-vehicles laptops to Mobile Data Computers.
- Replace EFFPD primary domain controller server with new server.
- Replace up to five EFFPD desktop PCs with new PCs.

Objectives vs. Results FY10-11

Objective #1:	Improve IT Division intranet website to increase functionality for IT Division staff and for County personnel.
<i>Result:</i>	<i>100% complete.</i>
Objective #2:	Move Minden Inn network rack and equipment to a more secure location.
<i>Result:</i>	<i>100% complete.</i>
Objective #3:	Move Lake Admin network equipment to a more secure location downstairs
<i>Result:</i>	<i>0% complete.</i>
Objective #4:	Continue updating appropriate Technology Services related Policies and Procedures in accordance with the published update schedule.
<i>Result:</i>	<i>50% complete.</i>
Objective #5:	Continue to work with the Comptroller's Department 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.
<i>Result:</i>	<i>50% complete.</i>
Objective #6:	Work with the Comptroller's Department 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.
<i>Result:</i>	<i>100% complete.</i>
Objective #7:	Focus on cross training IT Division staff to increase level of expertise on critical IT Division administrative management software.
<i>Result:</i>	<i>100% complete.</i>
Objective #8:	Update the Operating System software on 7 County Domain Controller servers to Windows Server 2008 R2.
<i>Result:</i>	<i>100% complete.</i>
Objective #9:	Meet quarterly or semi-annually with Elected Officials and Department Heads to discuss technology needs.
<i>Result:</i>	<i>100% complete.</i>
Objective #10:	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.
<i>Result:</i>	<i>100% complete.</i>

Objective #11:	Clean-up and update all County wiring closets as time permits.
<i>Result:</i>	<i>50% complete.</i>
Objective #12:	Purchase and install IP address management software.
<i>Result:</i>	<i>100% complete.</i>
Objective #13:	Purchase and install virtualization server(s). Consolidate County servers where appropriate.
<i>Result:</i>	<i>100% complete.</i>
Objective #14:	Evaluate Storage Area Network options. Consider implementation of County SAN solution.
<i>Result:</i>	<i>100% complete.</i>
Objective #15:	Work closely with Communications Division to evaluate and potentially implement greater bandwidth for County personnel access to the Internet.
<i>Result:</i>	<i>80% complete.</i>
Objective #16:	Implement County FTP site for use by County personnel.
<i>Result:</i>	<i>100% complete.</i>
Objective #17:	Implement network traffic shaping for access to the Internet by County personnel.
<i>Result:</i>	<i>100% complete.</i>
Objective #18:	Work closely with County Manager's Office and Project Management Office to implement identified Technology Services Department strategic goals.
<i>Result:</i>	<i>75% complete.</i>

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.

Beginning in FY 11-12, Douglas County GIS also serves as the GIS Services provider for Carson City, Storey County, and Lyon County. These services vary in nature and scale based on individual scope documents.

Staffing and Budget

The Division is composed of three full-time and 1 part-time employees reporting to the Assistant County Manager. The budget for the department comes from the General Fund and for FY11-12 \$293,903.

Geographic Information Systems					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	201,689	241,248	266,253	25,005	10.4%
Services & Supplies	12,321	27,650	27,650	-	0.0%
Total	214,010	268,898	293,903	25,005	9.3%
Funding by Source					
General Fund	214,010	268,898	293,903	25,005	9.3%
FTE	3.35	3.35	3.35	-	0.00%

Major Accomplishments of FY 10-11

- Generated \$11,963.16 in revenue fulfilling map and data requests.
- Acquired grant funding in the amount of \$20,460 to fund the acquisition of GPS equipment (sub-foot accuracy) and a new laptop for field mapping activities.
- Acquired grant funding in the amount of \$50,220 for Pictometry oblique imagery for strategic portions of the County.
- Migrated from GenaMap GIS (GenaSys) to ArcGIS (Esri) for all day-today GIS operations.
- Implemented ArcGIS Server and began testing and serving GIS data internally via Web Map Services.
- Installed ArcSDE and began developing migration strategies for migrating spatial data into a centrally served data model.
- Completed the conversion of all vector spatial data from GenaMap into shapefile for consumption into ArcGIS Geodatabases.
- Provided seamless map and data services to internal and external GIS clients during migration efforts.
- Directly participated in, and supported, specialized committee efforts within the county. These include, but are not limited to:
 - East Fork Fire & Paramedic District's development of a standard of cover document.
 - Martin Slough Trail planning.
 - Source Water (Well Head) Protection planning.
 - Tahoe Basin TMDL planning and mapping.
 - The County's Tremendous Trails program.
 - County Website Re-Design.
 - Asset management RFP and implementation search...
- Development of interlocal relationships with three surrounding jurisdictions positioning Douglas County GIS to provide GIS Services to these jurisdictions on a fee-based basis. These interlocal agreements total \$330,000 for FY 11-12.

Objectives FY11-12

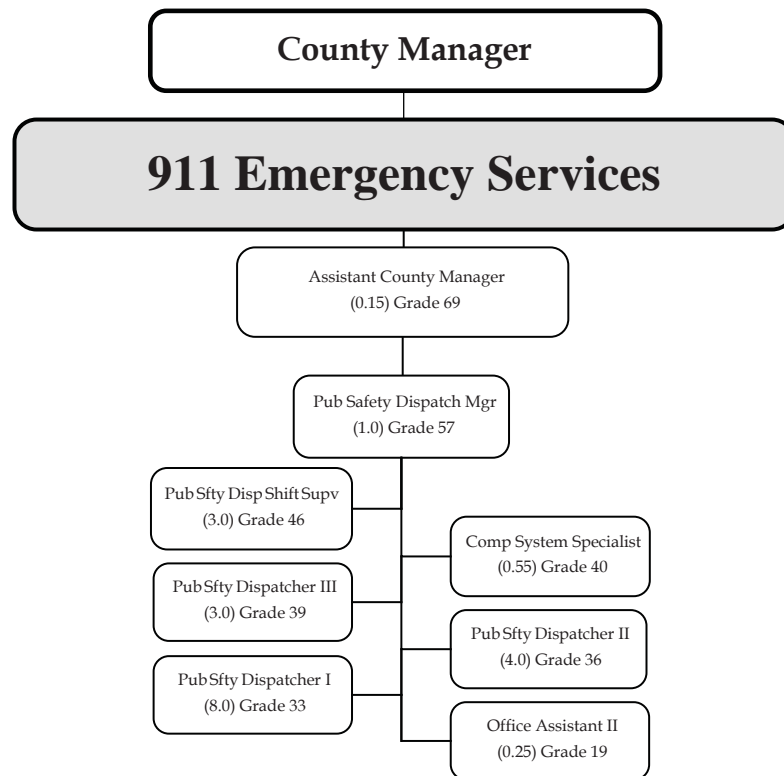
- Complete design and population of new GIS data architecture by fully migrating to a geodatabase format for all geo-spatial data. This includes both File Geodatabases and SDE Geodatabases as appropriate.
- Implement the use of a proxy server to allow the serving of data, tools, and other resources housed on our local GIS server to users outside of our firewall.
- Migrate from Oracle database platform to a SQL Server 2008 database platform.
- Develop public-facing GIS Web applications for Douglas County, Carson City (Assessor), Storey County, and Lyon County.
- Facilitate the selection, implementation, and population of GIS-based asset management software for Public Works and other county functions.
- Complete the following: 1) Continuity Of Operations Plan (COOP), 2) Disaster Recovery Plan, 3) a new GIS Policies & Procedures manual.
- Build and follow a robust training program for all GIS staff.

Objective vs. Results FY10-11

- Objective #1:** Complete conversion from GenaMap GIS (GenaMap) to ArcGIS (Esri).
Result: This objective is functionally complete. We will continue to maintain GenaMap on our internal Linux server until the end of the 2011 calendar year as a safety measure, but only in case we missed something.
- Objective #2:** Implement ArcGIS Explorer as GIS data client for internal clients.
Result: This objective was met, though not as wide-spread as we originally planned. There are certain utilities that are required on each machine to effectively run this client-side application and this issue slowed deployment. We are now making this deployment more focused on higher-end users while pushing general data and tools to all other staff with a Web application.
- Objective #3:** Expand consumption of GIS services by additional and external customers.
Result: This objective has certainly been met, but it is really a never-ending objective of our department. We are more involved with internal departments, committees, and field operations than before. It was also during the 10-11 fiscal year that we negotiated the GIS Services interlocal agreements between Douglas County and Carson City, Storey County, and Lyon County. Certainly our footprint has expanded tremendously.
- Objective #4:** Maintain high level of customer service through conversion to ArcGIS.
Result: This objective has been met with a continued level of solid service. Most of our clients know that we have been going through a migration, but express that they have not been impacted by the internal demands of the process.
- Objective #5:** Achieve basic competencies with ArcGIS software and architecture.
Result: This objective has been met through a robust training schedule that has provided GIS staff with over 150 hours in training. All existing staff has also attended regional and international GIS conferences participating in additional training, paper sessions, and technical workshops.

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 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 1 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 Douglas County Sheriff's Office, 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 FY11-12 total operating budget is \$1,855,130.

911 Emergency Services					
	2009-10	2010-11	2011-12	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 11 to 12	Adopted 11 to 12
Personnel Services	1,436,333	1,490,352	1,509,958	19,606	1.3%
Services & Supplies	457,323	332,676	345,172	12,496	3.8%
Capital Outlay	14,886	-	-	-	n/a
Capital Projects	40	51,423	-	(51,423)	n/a
Total	1,908,582	1,874,451	1,855,130	(19,321)	-1.0%
Expenditures by Division					
911 Emergency Services	1,784,543	1,758,451	1,735,130	(23,321)	-1.3%
911 Surcharge	124,039	116,000	120,000	4,000	3.4%
Total	1,908,582	1,874,451	1,855,130	(19,321)	-1.0%
Funding by Source					
911 Emergency Services	1,908,582	1,874,451	1,855,130	(19,321)	-1.0%
FTE	19.95	19.95	19.95	-	0.0%

Major Accomplishments of FY10-11

- Emergency Medical Dispatch (EMD) Quality Assurance program established.
- Department maintained 100% staffing.
- Replaced all six CAD workstations with higher specification machines
- Tactical Dispatcher team created.

Objectives FY11-12

- Achieve a major strategic objective of establishing medical oversight of the EMD program.
- Replace existing six radio PC control workstations.
- Continue with equipment and deployment of remote 911 answering capabilities.

Objectives vs. Results FY10-11

Objective #1: Establish a quality assurance program for EMD.

Result: 100% completed. Program in place and achieving measurable results.

Objective #2: Equip and deploy remote 911 answering capabilities in Unit 900.

Result: 10% complete. Continuing progress with AT&T on a solution.

Objective #3: Ensure full department staffing and training of personnel.

Result: 100% completed. Fully staffed. Training continues to be a top priority.

Objective #4: Replace existing CAD workstations through maintenance end of life cycle.

Result: 100% completed. Equipment installed and functioning properly.

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 FY11-12 is \$276,552. 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	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	\$ Chg Adopted 11 to 12	% Chg Adopted 11 to 12
Personnel Services	24,535	27,220	28,578	1,358	5.0%
Services & Supplies	1,553,882	226,003	247,974	21,971	9.7%
Total	1,578,417	253,223	276,552	23,329	9.2%
Funding Source					
DC Redevelop - Admin	49,366	53,223	68,933	15,710	29.5%
DC Redevelop - Capital	1,529,051	200,000	207,619	7,619	3.8%
Total	1,578,417	253,223	276,552	23,329	9.2%
FTE	0.18	0.18	0.18	(0.01)	-2.8%

Major Accomplishments of FY10-11

- Paid back \$1.0 million of the loan from Douglas County.
- Paid final annual payment of \$275,000 per agreement dated December 2, 2002 to pay a total of \$3.0 million to AIG Baker for development of Carson Valley Plaza.
- Paid \$25,000 to Town of Genoa to pay a portion of costs of construction of Phase II of the Carson Street Drainage Project.
- Approved \$1,514,250 in funding for the Genoa Destination Main Street Landscaping project to be constructed in FY11-12.
- Approved \$625,000 in funding for Phase I of the Genoa Trail from David Walley's Resort to the Nature Conservancy's Whit Hall.

Priorities and Objectives FY11-12

- Develop policies and procedures for the use of redevelopment funds for projects that benefits the redevelopment area. **(SP 1)**
- Develop a Code of Ethics for the Agency to aide in decisions and actions regarding the operations of the Agency **(SP 1,3,4)**
- Assist in the development of adequate water supplies for the Redevelopment area. **(SP 4)**
- 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. **(SP 4)**
- Monitor the progress of the Genoa Destination Main Street Landscaping Project and the Genoa Trail Project. **(SP 3,4)**

Objectives vs. Results FY08-09

- 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 #3:** 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 \$10,570,015, the FY11-12 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY11-12 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 FY12-16 CIP document for more detailed information about the FY12-16 capital budget, the planning process, and the individual projects, including operating cost impacts.

The FY11-12 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 FY11-12 Capital Budget is \$10,570,015.

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:

FY12-16 CIP Projects	FY11-12 Budget	FY11-12 Plan	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Airport Projects	60,603	1,371,053	814,491	1,608,903	1,179,444	6,332,900
Building/Facility Projects	-	2,221,000	5,000	-	750,000	-
Leisure/Com Enhancement Projects	1,939,250	9,074,250	825,000	3,110,000	18,725,000	3,550,000
Technology Projects	-	250,000	-	-	-	-
Transportation Projects	30,000	360,000	333,000	333,000	383,000	333,000
Utility (Water/Sewer) Projects	6,950,000	8,170,000	7,129,868	6,198,278	5,955,230	700,000
Erosion Control/Storm Water Quality	862,564	862,564	-	-	-	-
Vehicles/Large Equipment	198,406	198,406	71,436	29,434	56,736	201,430
Town Projects	361,000	12,352,000	3,405,500	2,576,500	2,096,500	8,804,500
Undetermined Capital Projects	168,192	168,192	-	-	-	-
Total CIP	10,570,015	35,027,465	12,584,295	13,856,115	29,145,910	19,921,830
Sub-Total All Capital Projects	10,203,417	34,660,867	12,512,859	13,826,681	29,089,174	19,720,400
Sub- Total All Capital Outlay	366,598	366,598	71,436	29,434	56,736	201,430
Total CIP	10,570,015	35,027,465	12,584,295	13,856,115	29,145,910	19,921,830

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:

Airport

Airport Improvements	\$	60,603
----------------------	----	--------

Building/Facility Projects

Town of Minden Facility Improvements	\$	100,000
--------------------------------------	----	---------

Leisure/Community Enhancement Projects

Aspen Park Asphalt/Playground Reconstruction	\$	200,000
Genoa Main Street Landscaping Project	\$	1,514,250
Kahle Community Center Expansion	\$	100,000
Town of Gardnerville Parks, Open Space, and Streetscape	\$	21,000
Wally's Resort to Genoa Footpath Trail	\$	125,000

Total	\$	1,960,250
--------------	-----------	------------------

Utility (Water/Sewer) Projects

North Douglas-Carson Waterline Inter-tie	6,950,000
Town of Minden Water System Improvements	90,000

Total	\$	7,040,000
--------------	-----------	------------------

Erosion Control/Storm Water Quality Projects

Warrior Way Water Quality Improvements	862,564
--	---------

Transportation Projects

East Valley Road Extension	\$	30,000
Town of Gardnerville Improvements		135,000

Total	\$	165,000
--------------	-----------	----------------

Undetermined Capital Projects

Improvement/Equipment Reserves	\$	15,000
--------------------------------	----	--------

Airport Projects - \$60,603***Runway 16/34 Rehabilitation - \$48,000***

Pavement repairs and rehabilitation on Runway 16/34.

Taxiway A Pavement Repairs - \$16,603

Pavement repairs and rehabilitation on Taxiway A.

Building/Facilities - \$100,000***Town of Minden Facility Improvements - \$100,000***

Construction of a new town yard and maintenance facility.

Leisure/Community Enhancement - \$1,960,250***Aspen Park Asphalt/Playground Reconstruction - \$200,000***

Reconstruction of the asphalt pathways and specific areas of the parking lot.

Genoa Main Street Landscaping Project - \$1,514,250

Addresses existing issues such as asphalt dominating storefronts, street crossings marks, erosion control, inaccessible historical markers, distracting signage, and incomplete street crossings.

Kable Community Center Expansion - \$100,000

An additional 2,000 square feet of programmable space in the attic space above phase one.

Town of Gardnerville Parks, Open Space, and Streetscape Improvements - \$21,000

These projects will enhance the benefit of the community parks and provide a more attractive community.

Wally's Resort to Genoa Footpath Trail - \$125,000

A footpath from Walley's Resort to Genoa on east side of Foothill Road beginning/ending at Walley's Resort and Spa to Town of Genoa and continuing to the Nature Conservancy's new facility on Genoa Lane.

Utility Projects - \$7,040,000***North Douglas-Carson Waterline Inter-tie (Phase I) - \$6,950,000***

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.

Town of Minden Water System Improvement - \$90,000

Improvements are for various water-related projects throughout the Town of Minden. Projects include: Water system planning and water rights, water system development cost sharing upgrades, 2nd storage tank, new well site investigation (includes Buckeye well and others), new well sites and well upgrades, Gardnerville water intertie, Alley waterline replacement (Phases 4-8), County Road to Muller and pole line waterline, Buckeye booster station, well 3 upgrades, Heybourne booster station, East Valley extension.

Erosion Control/Storm Water Quality Projects - \$862,564***Warrior Way Water Quality Improvements - \$862,564***

The project will install road-side erosion control, separate SW flows and route to appropriate water treatment system.

Transportation Projects - \$165,000***East Valley Road Extension - \$30,000***

Construct new all-weather road on master-planned alignment.

Town of Gardnerville Transportation Improvements - \$135,000

Repairs include street resurfacing, reconstruction, sealing, and the replacement or repair of sidewalks. Some of these projects include patch repair in Chichester area, Eddy St. lighting and ADA compliant sidewalks for Hussman to Douglas, High School St., Mill, Cottonwood, Ezel, Eddy East, Mission and others.

Undetermined Projects - \$15,000***Improvement/Equipment Reserves - \$15,000***

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 FY11-12 Capital Budget is \$10,570,015.

Cooperative Extension Fund

Improvement Reserves	\$	136,430
----------------------	----	---------

Airport Fund

Airport Improvements	\$	75,603
----------------------	----	--------

Justice Court Admin. Assessment

Equipment Reserves	\$	31,762
--------------------	----	--------

Motor Pool/Vehicle Maint.

Vehicles/Large Equipment	\$	198,406
--------------------------	----	---------

Erosion Control

Warrior Way Water Quality Improvement	\$	862,564
---------------------------------------	----	---------

Public Works

N. Douglas County, Heybourne Road Alignment	\$	6,950,000
---	----	-----------

Total	\$	6,950,000
--------------	-----------	------------------

Redevelopment - Capital Projects

Genoa Main Street Landscaping	\$	1,514,250
-------------------------------	----	-----------

Wally's Resort to Genoa Footpath Trail	\$	125,000
--	----	---------

Total	\$	1,639,250
--------------	-----------	------------------

Community Services

Park Facility Improvements	\$	300,000
----------------------------	----	---------

Regional Transportation

East Valley Road Extension		30,000
----------------------------	--	--------

Town of Gardnerville

Parks, Open Space, and Streetscape	\$	21,000
------------------------------------	----	--------

Transportation Improvements		135,000
-----------------------------	--	---------

Total	\$	156,000
--------------	-----------	----------------

Town of Minden

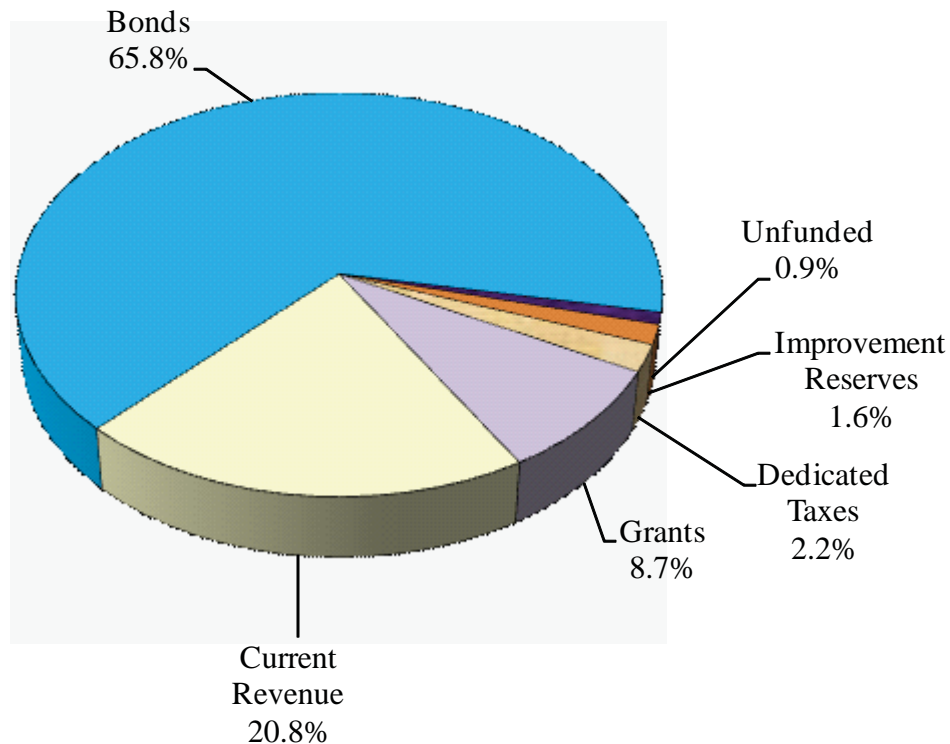
Facility Improvements		100,000
-----------------------	--	---------

Town of Minden Water System Improvement		90,000
---	--	--------

Total	\$	190,000
--------------	-----------	----------------

Project Financing

Funding for projects in the FY11-12 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): \$230,000.

Grants: Federal grants, State grants, or revenue sharing. Many grants require partial matching funds by the County through current revenues: \$923,167.

Bonds: Funds received from the sale of bonds, including general obligation and revenue bonds: \$6,950,000.

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): \$2,198,656.

- 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.
- Improvement Reserves:** Funds used for Capital Improvement Projects that originate from the County's Fund Reserves: \$168,192.
- Other Revenue Sources:** Other funds include proceeds from sale of property, donations, developer contributions, and miscellaneous fees, etc.

- BLANK PAGE -

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 FY10-11 of \$3,083,748,249, the County is limited to general obligation indebtedness in the aggregate amount of \$308,374,825. The County has \$29,073,010 of general obligation debt outstanding as of June 30, 2011.

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
2011	3,001,317,069	308,374,825	29,073,010	279,301,815

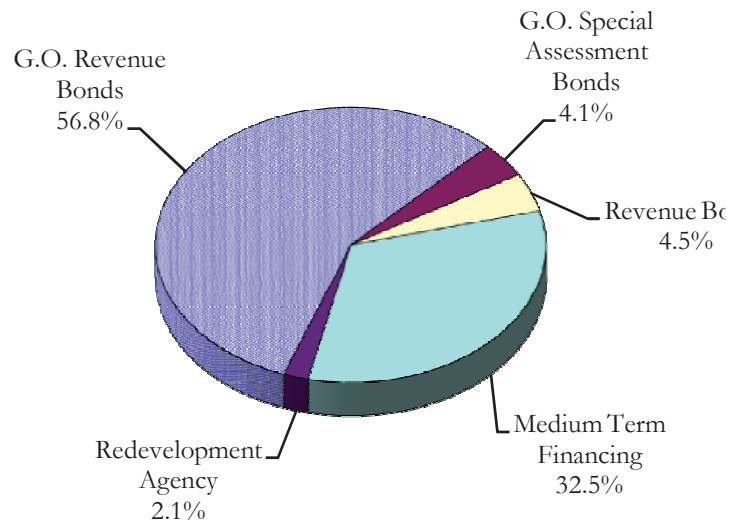
SOURCE: Douglas County Debt Management Policy, Prepared July 2010 for August 2010 reporting requirements

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.

FY11-12 Debt Service by Type

Debt Service by Type

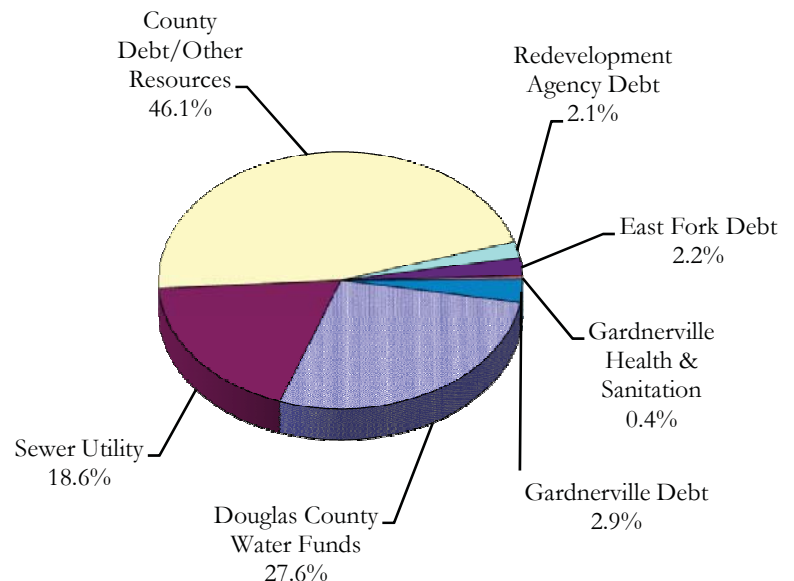
Type	Budget
G.O. Revenue Bonds	2,790,547
G.O. Special Assessment Bonds	203,245
Revenue Bonds	222,443
Medium Term Financing	1,596,443
Redevelopment Agency	101,250
Total	4,913,928



FY11-12 Debt Service by Fund

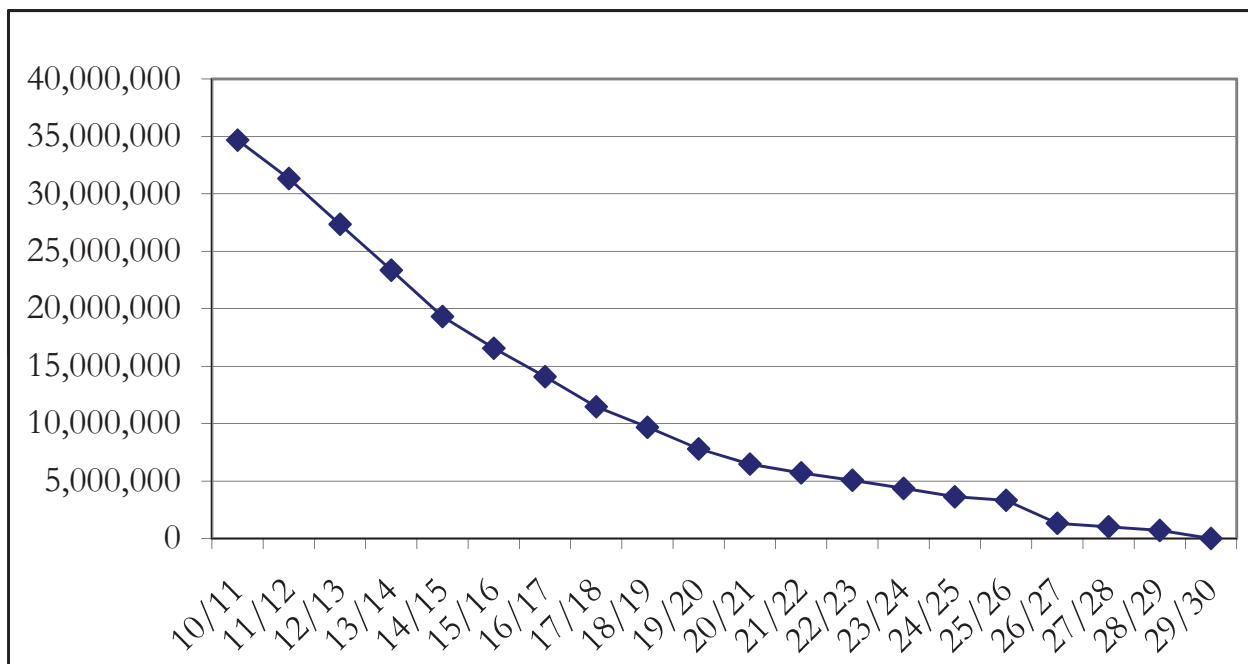
Debt Service by Fund

Type	Budget
Douglas County Water Funds	1,357,053
Sewer Utility	913,472
County Debt/Other Resources	2,266,016
Redevelopment Agency Debt	101,250
East Fork Debt	110,491
Gardnerville Health & Sanitation	21,213
Gardnerville Debt	144,433
Total	4,913,928



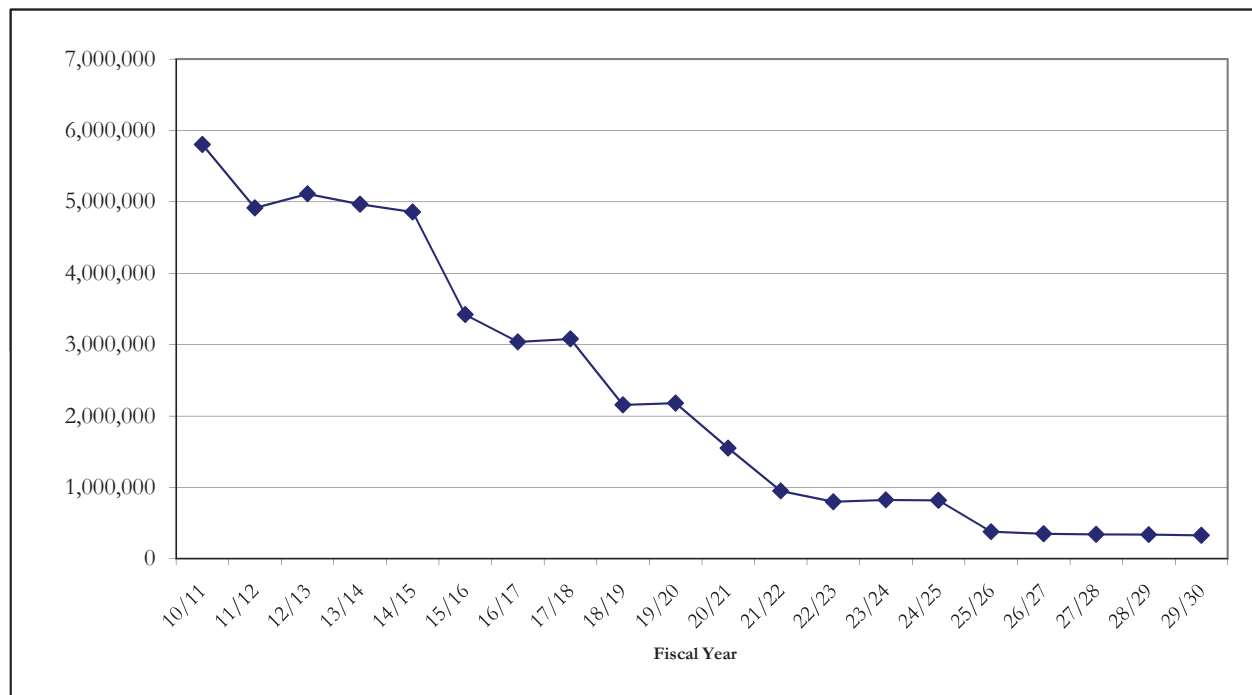
Total Outstanding Debt by Year

Fiscal Year	GO Revenue Bonds	Medium Term Financing	Gardnerville Revenue Bonds	Gardnerville Medium Term Financing	EFFPD Medium Term Financing	Redevelopment Agency	Total
10/11	24,268,010	4,805,000	1,380,000	483,753	1,044,000	2,700,000	34,680,763
11/12	22,439,547	3,670,000	1,205,000	339,031	975,000	2,700,000	31,328,578
12/13	20,409,462	2,490,000	1,020,000	230,797	897,000	2,300,000	27,347,259
13/14	18,433,977	1,270,000	830,000	117,855	808,000	1,900,000	23,359,832
14/15	16,479,022	-	635,000	-	708,000	1,500,000	19,322,022
15/16	14,440,524		430,000		595,000	1,100,000	16,565,524
16/17	12,699,410		220,000		469,000	700,000	14,088,410
17/18	11,139,602		-		329,000	-	11,468,602
18/19	9,512,022				173,000		9,685,022
19/20	7,802,588				-		7,802,588
20/21	6,479,217						6,479,217
21/22	5,712,823						5,712,823
22/23	5,068,319						5,068,319
23/24	4,365,611						4,365,611
24/25	3,634,608						3,634,608
25/26	3,325,664						3,325,664
26/27	1,326,589						1,326,589
27/28	1,023,726						1,023,726
28/29	708,779						708,779
29/30	-						-



Total Debt Service by Year

Fiscal Year	GO Revenue Bonds	Medium Term Financing	Revenue Bonds	Gardnerville Medium Term Financing	EFFPD Med Term Financing	Redevelopment Agency	Total
10/11	2,856,568	1,318,206	223,480	165,571	104,102	1,134,688	5,802,615
11/12	2,993,792	1,320,306	222,443	165,646	110,491	101,250	4,913,928
12/13	2,837,943	1,314,813	226,143	122,982	116,622	493,750	5,112,253
13/14	2,703,402	1,311,813	224,533	122,982	124,350	478,750	4,965,829
14/15	2,602,225	1,313,975	222,650	122,982	131,653	463,750	4,857,235
15/16	2,606,223	-	225,348	-	140,472	448,750	3,420,793
16/17	2,233,047		222,513		148,786	433,750	3,038,095
17/18	1,985,195		224,235		157,554	713,125	3,080,109
18/19	1,988,221		-		167,736	-	2,155,957
19/20	2,001,748				178,272		2,180,020
20/21	1,550,339				-		1,550,339
21/22	950,594						950,594
22/23	798,958						798,958
23/24	825,648						825,648
24/25	819,099						819,099
25/26	379,610						379,610
26/27	351,255						351,255
27/28	342,552						342,552
28/29	338,372						338,372
29/30	328,767						328,767
	-						-



Total Outstanding Debt by Year

G.O. Revenue Bonds

	GO Rev - Split to Cave Rock, Skyland & Ridgeview 319-855 50% 320-860 45% 315-835 5% 1997B Refunding Issue				GO Rev - Recreational Kahle Park - Phase 2 Fund 541 - Dept 874 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)

	GO Rev - Sewer Bonds Fund 325 - Dept 865 2000B Issue				GO Rev - Water Bonds Fund 319 - Dept 855 2002C Issue			
Fiscal Year	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			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		403,125	1,190,000			701,346	1,785,000	

G.O. Revenue Bonds (continued)

	GO Rev-Water Improvement Bonds (TRZEDB) Funds 317-845 & 318-847 2010A Issue				GO Rev-Water Improvement & Refunding Bonds Funds 317-845, 318-847 & 321-858 2010B Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,570,000				3,970,000
10/11	78,500	78,500		1,570,000	248,050	113,050	135,000	3,835,000
11/12	94,200	94,200		1,570,000	312,750	132,750	180,000	3,655,000
12/13	94,200	94,200		1,570,000	447,517	127,517	320,000	3,335,000
13/14	94,200	94,200		1,570,000	449,075	119,075	330,000	3,005,000
14/15	94,200	94,200		1,570,000	449,001	109,001	340,000	2,665,000
15/16	94,200	94,200		1,570,000	448,625	98,625	350,000	2,315,000
16/17	94,200	94,200		1,570,000	450,733	85,733	365,000	1,950,000
17/18	94,200	94,200		1,570,000	450,783	70,783	380,000	1,570,000
18/19	94,200	94,200		1,570,000	450,234	55,234	395,000	1,175,000
19/20	94,200	94,200		1,570,000	453,967	38,967	415,000	760,000
20/21	94,200	94,200		1,570,000	452,016	22,016	430,000	330,000
21/22	94,200	94,200		1,570,000	170,650	10,650	160,000	170,000
22/23	94,200	94,200		1,570,000	173,188	3,188	170,000	-
23/24	292,025	87,025	205,000	1,365,000	-			-
24/25	284,550	74,550	210,000	1,155,000	-			-
25/26	276,775	61,775	215,000	940,000	-			-
26/27	273,525	48,525	225,000	715,000	-			-
27/28	264,850	34,850	230,000	485,000	-			-
28/29	260,700	20,700	240,000	245,000	-			-
29/30	251,125	6,125	245,000	-	-			-
				-				-
Totals		1,542,450	1,570,000			986,589	3,970,000	

G.O. Revenue Bonds (continued)

GO Rev - Sewer Refunding Bonds Fund 325 Dept 865 2010C Issue					Total GO Revenue Bond Principal Balance	Total GO Revenue Bond Annual Debt Service
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				2,420,000		
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					19,178,000	5,348,644
06/07					18,518,000	1,498,852
07/08					17,454,000	1,863,829
08/09					16,021,000	2,177,915
09/10	-				14,526,000	2,174,107
10/11	84,950	69,950	15,000	2,405,000	20,634,000	2,721,838
11/12	103,617	83,617	20,000	2,385,000	18,684,000	2,790,547
12/13	310,767	80,767	230,000	2,155,000	16,736,000	2,709,495
13/14	309,738	74,738	235,000	1,920,000	14,845,000	2,574,988
14/15	312,513	67,513	245,000	1,675,000	12,977,000	2,473,847
15/16	314,988	59,988	255,000	1,420,000	11,028,000	2,477,882
16/17	310,733	50,733	260,000	1,160,000	9,379,000	2,104,743
17/18	310,100	40,100	270,000	890,000	7,914,000	1,856,931
18/19	309,067	29,067	280,000	610,000	6,384,000	1,859,997
19/20	317,400	17,400	300,000	310,000	4,775,000	1,873,566
20/21	315,167	5,167	310,000	-	3,555,000	1,422,200
21/22	-				2,895,000	822,498
22/23					2,360,000	670,907
23/24					1,770,000	697,644
24/25					1,155,000	691,143
25/26					940,000	276,775
26/27					715,000	273,525
27/28					485,000	264,850
28/29					245,000	260,700
29/30					-	251,125
Totals		579,038	2,420,000			46,407,418

G.O. Special Assessment Bonds

Fiscal Year	2005 SRF - Fund 322					2009 SRF - Fund 319 & 320			
	Total	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Total	Interest Maturing	Principal Advances	Principal Balance
03/09/06	Issue 12/30/05				127,338				-
05/06					158,497				-
06/07	2,700	2,700	-	-	285,835	-			-
07/08	12,877	12,877		211,936	497,771	-			-
08/09	20,724	20,724		176,771	674,542	-			-
09/10	35,306	19,939	15,367		659,175	-		266,129	266,129
10/11	50,434	19,006	31,427		627,747	37,523	37,523	915,358	1,181,486
11/12	50,420	18,045	32,374		595,373	68,187	68,187	521,752	1,703,238
12/13	50,405	17,056	33,349		562,024	54,762	54,762	-	1,703,238
13/14	50,390	16,036	34,354		527,669	-			1,703,238
14/15	50,375	14,986	35,389		492,281	-			1,703,238
15/16	50,359	13,904	36,455		455,826	-			1,703,238
16/17	50,342	12,789	37,553		418,273	-			1,703,238
17/18	50,325	11,641	38,684		379,588	-			1,703,238
18/19	50,308	10,458	39,850		339,739	-			1,703,238
19/20	50,290	9,240	41,050		298,689	-			1,703,238
20/21	50,271	7,985	42,287		256,402	-			1,703,238
21/22	50,252	6,692	43,560		212,842	-			1,703,238
22/23	50,233	5,360	44,873		167,969	-			1,703,238
23/24	50,213	3,988	46,224		121,745	-			1,703,238
24/25	50,192	2,575	47,617		74,128	-			1,703,238
25/26	50,170	1,119	49,051		25,077	-			1,703,238
26/27	25,077	-	25,077		-				1,703,238
	-								
Totals	901,663	227,121	674,542	674,542		160,472	160,472	1,703,238	

G.O. Special Assessment Bonds (continued)

Fiscal Year	2010 SRF - Fund 321					2011 SRF - Fund 316			
	Total	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Total	Interest Maturing	Principal Advances	Principal Balance
09/10	588	588	-	53,984	53,984				-
10/11	15,096	15,096	-	1,096,016	1,150,000	1,027	1,027	185,399	185,399
11/12	78,078	31,674	46,404		1,103,596	20,000	20,000	201,289	386,688
12/13	78,059	30,328	47,731		1,055,866	-			386,688
13/14	78,039	28,943	49,096		1,006,770	-			386,688
14/15	78,019	27,519	50,500		956,270	-			386,688
15/16	77,999	26,054	51,945		904,325	-			386,688
16/17	77,978	24,547	53,430		850,895	-			386,688
17/18	77,956	22,998	54,958		795,936	-			386,688
18/19	77,934	21,403	56,530		739,406	-			386,688
19/20	77,911	19,764	58,147		681,259	-			386,688
20/21	77,887	18,077	59,810		621,449	-			386,688
21/22	77,863	16,342	61,521		559,928	-			386,688
22/23	77,838	14,557	63,281		496,647	-			386,688
23/24	77,812	12,722	65,091		431,557	-			386,688
24/25	77,786	10,833	66,952		364,604	-			386,688
25/26	77,758	8,891	68,867		295,737				386,688
26/27	77,730	6,894	70,837		224,900				386,688
27/28	77,702	4,839	72,863		152,037				386,688
28/29	77,672	2,725	74,947		77,091				386,688
29/30	77,642	551	77,091		-				
30/31									
Totals	1,495,346	345,346	1,150,000	1,150,000		21,027	21,027	386,688	

G.O. Special Assessment Bonds (continued)

Fiscal Year	Total Combined Annual Debt Service	Total Combined Principal Balances
03/09/06	-	285,835
05/06	2,700	285,835
06/07	12,877	497,771
07/08	20,724	674,542
08/09	35,306	925,303
09/10	88,545	1,863,218
10/11	134,730	3,634,010
11/12	203,245	3,755,547
12/13	128,449	3,673,462
13/14	128,414	3,588,977
14/15	128,378	3,502,022
15/16	128,341	3,412,524
16/17	128,303	3,320,410
17/18	128,264	3,225,602
18/19	128,224	3,128,022
19/20	128,182	3,027,588
20/21	128,139	2,924,217
21/22	128,096	2,817,823
22/23	128,050	2,708,319
23/24	128,004	2,595,611
24/25	127,956	2,479,608
25/26	102,835	2,385,664
26/27	77,730	611,589
27/28	77,702	538,726
28/29	77,672	463,779
29/30	77,642	-
	-	
Totals	2,578,508	

Medium Term Financing

	Various Purpose Bonds - 2002 Fund 541				Medium Term Parking Garage -2004 Fund 541			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
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	

Medium Term Financing (continued)

Fiscal Year	Medium Term Parking Garage - 2005 Fund 541				Total Medium Term Financing Principal Balances	Total Medium Term Financing Annual Debt Serv
	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					Total Gardnerville Med. Term Principal Balances	Total Gardnerville Med. Term Annual Debt Serv
Fund 613						
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			1,528,000

Revenue Bonds

Highway Revenue Impr & Refunding - 2003				
Fund 541				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				3,145,000
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	

East Fork Fire Protection District

G.O. Medium Term Bonds, Series 2010					
Debt Service Schedule					
Fiscal Due Date	Total Payment	Interest Payment	Principal Payment	Principal Balance	Annual Debt Service
				1,115,000.00	
10/1/2010	51,386.63	11,386.63	40,000.00	1,075,000.00	
4/1/2011	52,715.00	21,715.00	31,000.00	1,044,000.00	104,101.63
10/1/2011	55,088.80	21,088.80	34,000.00	1,010,000.00	
4/1/2012	55,402.00	20,402.00	35,000.00	975,000.00	110,490.80
10/1/2012	57,695.00	19,695.00	38,000.00	937,000.00	
4/1/2013	58,927.40	18,927.40	40,000.00	897,000.00	116,622.40
10/1/2013	62,119.40	18,119.40	44,000.00	853,000.00	
4/1/2014	62,230.60	17,230.60	45,000.00	808,000.00	124,350.00
10/1/2014	65,321.60	16,321.60	49,000.00	759,000.00	
4/1/2015	66,331.80	15,331.80	51,000.00	708,000.00	131,653.40
10/1/2015	70,301.60	14,301.60	56,000.00	652,000.00	
4/1/2016	70,170.40	13,170.40	57,000.00	595,000.00	140,472.00
10/1/2016	74,019.00	12,019.00	62,000.00	533,000.00	
4/1/2017	74,766.60	10,766.60	64,000.00	469,000.00	148,785.60
10/1/2017	78,473.80	9,473.80	69,000.00	400,000.00	
4/1/2018	79,080.00	8,080.00	71,000.00	329,000.00	157,553.80
10/1/2018	83,645.80	6,645.80	77,000.00	252,000.00	
4/1/2019	84,090.40	5,090.40	79,000.00	173,000.00	167,736.20
10/1/2019	88,494.60	3,494.60	85,000.00	88,000.00	
4/1/2020	89,777.60	1,777.60	88,000.00	-	178,272.20
Totals	1,380,038.03	265,038.03	1,115,000.00		1,380,038.03

Redevelopment Agency

Fiscal Year	Redevelopment Note, Series 2003					
	Total Payment	Interest Rate	Interest Payment	Principal Payment	Additional Principal Advances	Principal Balance
Issue 10/2/03						7,300,000.00
12/1/03	36,500.00	3.00%	36,500.00			7,300,000.00
12/12/03	-		-		200,000.00	7,500,000.00
2/13/04	-		-		275,000.00	7,775,000.00
6/1/04	124,314.75	3.25%	124,314.75	-		7,775,000.00
6/30/04	200,000.00		-	200,000.00		7,575,000.00
12/1/04	123,635.44	3.25%	123,635.44	-		7,575,000.00
6/1/05	407,562.50	3.50%	132,562.50	275,000.00		7,300,000.00
12/1/05	346,000.00	4.00%	146,000.00	200,000.00		7,100,000.00
6/1/06	142,000.00	4.00%	142,000.00	-		7,100,000.00
12/1/06	350,875.00	4.25%	150,875.00	200,000.00		6,900,000.00
6/1/07	155,250.00	4.50%	155,250.00	-		6,900,000.00
12/1/07	413,875.00	4.75%	163,875.00	250,000.00		6,650,000.00
6/1/08	166,250.00	5.00%	166,250.00	-		6,650,000.00
12/1/08	416,250.00	5.00%	166,250.00	250,000.00		6,400,000.00
6/1/09	160,000.00	5.00%	160,000.00	-		6,400,000.00
12/1/09	120,000.00	3.75%	120,000.00	-		6,400,000.00
4/1/10	405,000.00	3.75%	5,000.00	400,000.00		6,000,000.00
6/1/10	2,412,500.00	3.75%	112,500.00	2,300,000.00		3,700,000.00
12/1/10	469,375.00	3.75%	69,375.00	400,000.00		3,300,000.00
3/11/10	634,375.00	3.75%	34,375.00	600,000.00		2,700,000.00
6/1/11	30,937.50	3.75%	30,937.50	-		2,700,000.00
12/1/11	50,625.00		50,625.00	-		2,700,000.00
6/1/12	50,625.00		50,625.00	-		2,700,000.00
12/1/12	450,625.00		50,625.00	400,000.00		2,300,000.00
6/1/13	43,125.00		43,125.00	-		2,300,000.00
12/1/13	443,125.00		43,125.00	400,000.00		1,900,000.00
6/1/14	35,625.00		35,625.00	-		1,900,000.00
12/1/14	435,625.00		35,625.00	400,000.00		1,500,000.00
6/1/15	28,125.00		28,125.00	-		1,500,000.00
12/1/15	428,125.00		28,125.00	400,000.00		1,100,000.00
6/1/16	20,625.00		20,625.00	-		1,100,000.00
12/1/16	420,625.00		20,625.00	400,000.00		700,000.00
6/1/17	13,125.00		13,125.00	-		700,000.00
12/1/17	713,125.00		13,125.00	700,000.00		-
6/1/18	-		-	-		-
Totals	10,247,825.19		2,472,825.19	7,775,000.00		

Note: This schedule is subject to revision as the interest rate and annual principal repayment after 6/1/11 are subject to change, as per decision of the Redevelopment Agency and the Board of County Commissioners.

Assumption: The interest rate after 6/1/11 is assumed at 3.75% annually.

- BLANK PAGE -

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. FY11-12 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.

FY11-12 Transfers			
FROM	TO	PURPOSE	TOTAL
County Funds:			
General Fund	Room Tax Fund	To support parks operations	\$116,500
	Room Tax Fund	USFS Agreement	21,000
	Room Tax Fund	To cover revenue shortfall	1,032,897
	Road Operating	To cover revenue shortfall	191,000
	China Spring Fund	To cover property tax revenue shortfall	19,501
	Erosion Control	Warrior Way maintenance	5,000
	Senior Services Fund	Tranportation services	455,895
	911 Emergency Services	Payment for 911 services (Sheriff)	321,986
	Co. Construction	Radio User Fees Reserves	<u>100,000</u>
			\$2,263,779
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)	\$161,278
Social Services	Room Tax Fund	Payment for grounds maintenance	\$3,500
Room Tax	General Fund	Economic Vitality	75,000
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	<u>233,220</u>
			\$308,220
Tahoe-Douglas Trans. Dist.	County Debt/Other Fund	Transportation bonds 2005	\$287,052
Foothill Water Utility	Sheridan Acres Water Utility	Creates fund for accurate rate structure	\$269,960
Ad Val Capital Projects	County Debt/Other Fund	Parking garage bonds 2002	\$373,540
		Parking garage bonds 2004	<u>\$955,439</u>
			1,328,979
Regional Water Fund	West Valley Water System	2010 A&B bonds	\$62,500
	East Valley Water System	2010 A&B bonds	\$62,500
			125,000
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment	\$227,765
Total County Funds			\$4,975,533
Redevelopment Agency Funds:			
Administration Fund	Capital Projects Fund	Loan principal and interest repayment	2,000,000
Total Redevelopment Agency Funds			\$2,000,000
Town Funds:			
G'Vill Administration	G'Vill Debt	Building bonds 2005	\$122,982
G'Vill Ad Val Capital Projects	G'vill Health & Sanitation	Debt Service	<u>42,664</u>
			\$165,646
Minden Trash	Minden Town Admin	Town street projects	\$100,000
Minden Water	Minden Cap.Equip. Res.	Corp. yard	<u>587,482</u>
			\$687,482
Total Town Funds			\$853,128
East Fork Fire & Paramedic District Funds:			
EF Fire Administration	EF Equipment Reserve	Build reserves	\$80,000
	East Fork Fire Debt Service	Medium Term Bond, Series 2010	110,491
Total East Fork Fire & Paramedic District Funds			\$190,491
Total All Funds			\$8,019,152

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	3.0% Contingency	Reserves
General	2,759,957	510,678	2,820,641
Stabilization	361,000	-	-
NV Cooperative Extension	20,273	7,327	-
Airport	53,774	19,436	681,796
Douglas County Water District	5,872	2,122	-
Solid Waste	22,757	8,225	1,871,616
Medical Assistance to Indigents		-	4,633,031
Social Services	93,152	33,669	637,940
Law Library	1,655	598	-
Road Operating	108,312	39,149	657,264
Room Tax	403,365	73,031	1,225,891
Tahoe-Douglas Trans. Dist.	11,655	2,106	19,070
Justice Court Admin. Assess.	5,756	1,948	-
China Spring Youth Camp	250,000	-	-
WNRYS	30,249	-	373,614
911 Emergency Services	144,016	52,054	451,737
911 Surcharge	9,960	3,600	185,123
Senior Services	81,472	21,489	-
Self Insurance	-	-	2,798,205
Dental Insurance	-	-	777,595
Motor Pool/Veh Maintenance	-	-	960,780
Ridgeview Water	-	-	26,226
Zephyr Water	-	-	357,290
West Valley Water	-	-	731,972
East Valley Water	-	-	2,258,269
Cave Rock Water	-	-	275,208
Skyland Water	-	-	135,539
Foothill Water	-	-	204,282
Sheridan Acres Water Utility	-	-	294,005
Sewer Utility	-	-	2,238,377
Extraordinary Maintenance	-	-	649,884
Ad Valorem Capital Projects	-	-	3,203,599
County Construction	-	-	725,375
Regional Transportation	-	-	1,068,121
Co. Debt/Other Resources	-	-	884,075
Total County	4,363,225	775,432	31,146,525

Fund Balances, Reserves and Contingencies by Fund (continued)

Redevelopment Agency Funds	8.3% Fund Balance	3.0% Contingency	Reserves
DC Redevelopment Admin	-	2,068	120,710
DC Redevelopment Capital	-	-	(2,166,798)
Total Redevelopment	-	2,068	(2,046,088)
Fire & Paramedic District Funds			
East Fork Fire	944,305	316,552	
East Fork Fire Emergency	872,096	-	-
East Fork Equipment Reserves	161,433	-	-
East Fork Construction Reserves	72,215	-	-
East Fork Paramedic	201,245	450	-
East Fork Fire Debt Service	1,661	-	-
Total Fire/Paramedic	2,252,955	317,002	-
Town Funds			
Gardnerville Town	268,858	27,662	-
Gardnerville Health/Sanitation	250,763	-	-
Gardnerville Debt	464	-	-
Gardnerville Ad Val Cap Projects	111,599	-	-
Genoa Town	72,449	15,540	-
Genoa Ad Val Capital Projects	5,474	-	-
Genoa Construction Reserves	97,690	-	-
Minden Town	69,123	24,984	-
Minden Ad Val Capital Projects	112,844	-	-
Minden Trash	398,317	-	-
Minden Cap Equip/Construction	2,008,648	-	-
Minden Wholesale Water	-	-	20,658
Minden Water	3,693,685	-	-
Total Towns	7,089,914	68,186	20,658
Total All Funds	13,706,094	1,162,688	29,121,095

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 and bargaining unit agreements were ratified in July 2011. The original budgeted layoffs were reversed with the implementation of 5.0% salary reduction or a 4 hour per pay period reduction, depending on employee representation. 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		06-07	07-08	08-09	09-10	10-11	11-12 Adopted	11-12 Amended	11-12 Granted*	11 to 12 Change
		Adopted								
E 1	County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
E	Assessor									
	Assessor	10.80	10.85	10.30	9.20	9.00	8.00	9.00	-	-
	Sub-Total	10.80	10.85	10.30	9.20	9.00	8.00	9.00	-	-
E	Clerk/Treasurer									
	Civil Clerks	4.45	4.68	4.68	4.31	4.06	4.06	4.06	-	-
	Tahoe General Services	4.23	4.23	3.90	3.65	3.35	2.35	3.35	-	-
	District Court Clerks	4.90	4.90	4.90	4.90	4.90	4.90	4.90	-	-
	Treasurer	6.21	6.21	6.21	4.23	4.23	4.23	4.23	-	-
	Sub-Total	19.79	20.01	19.69	17.09	16.54	15.54	16.54	-	-
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Tahoe Constable	1.65	2.40	2.48	2.48	2.48	1.73	1.73	-	(0.75)
	Security	-	-	2.70	2.58	2.58	2.58	2.58	-	-
	Sub-Total	2.65	3.40	6.18	6.05	6.05	5.30	5.30	-	(0.75)
E	District Attorney									
	Civil/Criminal	17.85	17.35	18.10	17.79	17.10	16.10	16.10	1.00	-
	Family Support	5.48	5.50	5.50	4.00	4.50	4.50	4.50	-	-
	Sub-Total	23.33	22.85	23.60	21.79	21.60	20.60	20.60	1.00	-
E	District Court I	3.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
E	District Court II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
A	District Court - CASA	1.48	1.48	1.48	1.48	1.48	1.48	1.48	-	-
E	Juvenile Probation	9.65	9.63	9.50	10.00	10.00	10.00	10.00	-	-
E	Juvenile Detention	10.48	10.48	10.48	10.48	8.48	6.94	6.94	-	(1.53)
A	Court Computer Systems	1.45	1.45	1.75	1.75	1.00	1.00	1.00	-	-
E	East Fork Justice Court	7.50	7.50	7.50	7.00	6.00	6.00	6.00	-	-
E	Alternative Sentencing	3.73	3.73	3.48	4.00	-	-	-	-	-
E	Tahoe Justice Court	5.50	5.50	5.50	5.00	5.00	4.00	4.00	-	(1.00)
E	Recorder									
	Recorder	7.00	7.00	6.75	6.00	6.00	6.00	6.00	-	-
	Records Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
	Sub-Total	9.00	9.00	8.75	8.00	8.00	8.00	8.00	-	-
E	Sheriff									
	Administration	4.65	4.30	4.66	4.36	3.88	3.88	3.88	-	-
	Administrative Services	7.30	6.30	8.30	6.78	7.83	6.82	6.82	0.48	(0.53)
	Security	2.70	2.70	-	-	-	-	-	-	-
	Records	5.53	6.53	7.53	6.53	6.00	7.00	7.00	-	1.00
	Jail	31.00	31.00	32.00	32.00	32.00	28.00	33.00	-	1.00
	COPS grant	-	-	-	-	-	-	-	1.00	1.00
	General Investigation	15.00	16.00	15.00	13.00	14.00	11.00	14.00	-	-
	Patrol/Traffic	6.00	6.00	6.00	4.00	6.00	6.00	6.00	-	-
	Grants	2.00	-	-	-	-	-	-	1.00	1.00
	Operations/Patrol	47.00	47.00	47.00	48.00	48.00	46.00	47.00	-	(1.00)
	Tri-Net	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Bailiff	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Sub-Total	123.18	121.82	122.49	116.67	119.71	110.70	119.70	2.48	2.47

* Granted positions not included in adopted totals.

FTE by Department General Fund (Continued)

Department	06-07	07-08	08-09	09-10	10-11	11-12	11-12	11-12	11 to 12
	Adopted					Adopted	Amended	Granted*	Change
A County Manager									
County Manager's Office	3.48	4.85	3.98	2.78	2.84	3.21	3.21	-	0.38
Project Management Office	-	-	-	1.00	1.00	1.00	1.00	-	-
Economic Development	-	-	-	-	0.50	0.50	0.50	-	-
Alternative Sentencing	-	-	-	-	4.00	4.00	4.00	0.48	0.48
Comptroller	-	-	-	-	-	9.78	9.78	-	9.78
Human Resources	-	-	-	-	-	4.01	4.01	-	4.01
Facility Operations	-	2.50	-	-	-	-	-	-	-
General Services	0.94	0.94	0.94	0.94	0.94	0.94	0.94	-	-
GIS Dept 152	3.48	3.48	3.48	-	-	-	-	-	-
Sub-Total	7.89	11.76	8.39	4.71	9.28	23.45	23.45	0.48	14.65
A Administrative Services									
Comptroller	10.01	10.56	10.60	8.73	8.73	-	-	-	(8.73)
Facilities Operations	2.50	-	-	-	-	-	-	-	-
Human Resources	5.40	5.45	5.48	4.95	4.39	-	-	-	(4.39)
Information Systems	-	-	-	-	-	-	-	-	-
Purchasing	0.40	0.40	-	-	-	-	-	-	-
Sub-Total	18.31	16.41	16.08	13.68	13.11	-	-	-	(13.11)
A Community Development									
Administration	4.45	4.40	3.92	5.80	4.80	2.79	4.79	-	(0.01)
Building	10.00	9.00	7.00	5.00	5.00	5.00	5.00	-	-
Planning	10.23	9.25	9.00	5.00	5.00	6.00	6.00	-	1.00
Engineering	11.95	11.95	7.98	5.45	4.45	4.50	4.50	-	0.05
Utilities	-	-	-	-	-	-	-	-	-
Sub-Total	36.63	34.60	27.90	21.25	19.25	18.29	20.29	-	1.04
Public Works									
Bldg and Fleet Services	-	-	5.00	2.66	2.56	1.56	1.56	-	(1.00)
Engineering	-	-	0.65	0.25	0.10	0.10	0.10	-	-
Subtotal	-	-	5.65	2.91	2.66	1.66	1.66	-	(1.00)
A Operational Services									
Warehouse	0.51	0.51	-	-	-	-	-	-	-
Sub-Total	0.51	0.51	-	-	-	-	-	-	-
A Technology Services									
Communications	-	-	-	4.08	3.60	3.60	3.60	-	-
Geographic Infor Systems	-	-	-	3.35	3.35	3.35	3.35	-	-
Information Technology	-	-	-	9.65	9.65	8.65	9.65	-	-
Sub-Total	-	-	-	17.08	16.60	15.60	16.60	-	-
911/Communications									
Communications	2.48	1.88	1.88	-	-	-	-	-	-
Emergency Management	0.75	0.75	0.75	-	-	-	-	-	-
Information Systems	7.00	7.10	7.10	-	-	-	-	-	-
A Animal Services									
Animal Services	5.05	5.05	4.00	3.08	4.07	2.07	4.07	-	0.00
Sub-Total	15.28	14.78	13.73	3.08	4.07	2.07	4.07	-	0.00
A Weed Control (Community Svc)									
Weed Control (Community Svc)	4.43	4.38	4.43	4.56	4.20	4.10	4.10	-	(0.10)
Total	317.04	314.61	311.35	290.27	286.52	267.23	283.23	3.96	0.67

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 was amended due to 5% salary reduction for non-represented and hourly reduction for represented replacing layoffs

**FTE by Department
General Fund (continued)**

Department	06-07	07-08	08-09	09-10	10-11	11-12	11-12	11-12	11 to 12
	Adopted					Adopted	Amended	Granted*	Change
E 1 County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
E Assessor	10.80	10.85	10.30	9.20	9.00	8.00	9.00	-	-
E Clerk/Treasurer	19.79	20.01	19.69	17.09	16.54	15.54	16.54	-	-
E Constables	2.65	3.40	6.18	6.05	6.05	5.30	5.30	-	(0.75)
E District Attorney	23.33	22.85	23.60	21.79	21.60	20.60	20.60	1.00	-
E District Court I	3.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
E District Court II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
A District Court - CASA	1.48	1.48	1.48	1.48	1.48	1.48	1.48	-	-
E Juvenile Probation	9.65	9.63	9.50	10.00	10.00	10.00	10.00	-	-
E Juvenile Detention	10.48	10.48	10.48	10.48	8.48	6.94	6.94	-	(1.53)
A Court Computer Systems	1.45	1.45	1.75	1.75	1.00	1.00	1.00	-	-
E East Fork Justice Court	7.50	7.50	7.50	7.00	6.00	6.00	6.00	-	-
E Alternative Sentencing	3.73	3.73	3.48	4.00	-	-	-	-	-
E Tahoe Justice Court	5.50	5.50	5.50	5.00	5.00	4.00	4.00	-	(1.00)
E Recorder	9.00	9.00	8.75	8.00	8.00	8.00	8.00	-	-
E Sheriff	123.18	121.82	122.49	116.67	119.71	110.70	119.70	2.48	2.47
A County Manager	7.89	11.76	8.39	4.71	9.28	23.45	23.45	0.48	14.65
A Administrative Services	18.31	16.41	16.08	13.68	13.11	-	-	-	(13.11)
A Community Development	36.63	34.60	27.90	21.25	19.25	18.29	20.29	-	1.04
A Public Works	-	-	5.65	2.91	2.66	1.66	1.66	-	(1.00)
A Operational Services	0.51	0.51	-	-	-	-	-	-	-
A 2 Technology Services	-	-	-	17.08	16.60	15.60	16.60	-	-
A Communications/Emer. Mgmt	15.28	14.78	13.73	3.08	4.07	2.07	4.07	-	0.00
A Weed Control (Community Svcs)	4.43	4.38	4.43	4.56	4.20	4.10	4.10	-	(0.10)
Total	317.04	314.61	311.35	290.27	286.52	267.23	283.23	3.96	0.67

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 was amended due to 5% salary reduction for non-represented and hourly reduction for represented replacing layoffs

FTE by Department All County Funds

Department	06-07	07-08	08-09	09-10	10-11	11-12 Adopted	11-12 Amended	11-12 Granted*	11 to 12 Change
	Adopted								
E 1 County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
E Assessor									-
Assessor	10.80	10.85	10.30	9.20	9.00	8.00	9.00	-	-
GIS Dept 152	-	-	-	-	-	-	-	-	-
Sub-Total	10.80	10.85	10.30	9.20	9.00	8.00	9.00	-	-
E Clerk/Treasurer									
Civil Clerks	4.45	4.68	4.68	4.31	4.06	4.06	4.06	-	-
Tahoe General Services	4.23	4.23	3.90	3.65	3.35	2.35	3.35	-	-
District Court Clerks	4.90	4.90	4.90	4.90	4.90	4.90	4.90	-	-
Treasurer	6.21	6.21	6.21	4.23	4.23	4.23	4.23	-	-
Sub-Total	19.79	20.01	19.69	17.09	16.54	15.54	16.54	-	-
E East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
E Tahoe Constable	1.65	2.40	2.48	2.48	2.48	1.73	1.73	-	(0.75)
Security	-	-	2.70	2.58	2.58	2.58	2.58	-	-
E District Attorney									
Civil/Criminal	18.00	17.35	18.10	17.79	17.10	16.10	16.10	1.00	-
Family Support	5.48	5.50	5.50	4.00	4.50	4.50	4.50	-	-
Sub-Total	23.48	22.85	23.60	21.79	21.60	20.60	20.60	1.00	-
E District Courts I & II									
Administration	5.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
CASA	1.48	1.48	1.48	1.48	1.48	1.48	1.48	-	-
Juvenile Probation	9.65	9.63	9.50	10.00	10.00	10.00	10.00	-	-
Juvenile Detention	10.48	10.48	10.48	10.48	8.48	6.94	6.94	-	(1.53)
China Spring Youth Camp	24.00	24.00	24.00	23.00	23.00	21.00	21.00	2.48	0.48
Aurora Pines Girls Camp	12.00	12.00	12.00	12.00	12.00	12.00	12.00	-	-
Sub-Total	62.60	61.58	61.45	60.95	58.95	55.42	55.42	2.48	(1.06)
A Court Computer Systems	2.00	2.00	2.00	2.00	1.00	1.00	1.00	-	-
E East Fork Justice Court	7.50	7.50	7.50	7.00	6.00	6.00	6.00	-	-
E Alternative Sentencing	3.73	3.73	3.48	4.00	-	-	-	-	-
E Tahoe Justice Court	5.50	5.50	5.50	5.00	5.00	4.00	4.00	-	(1.00)
E Recorder	9.00	9.00	8.75	8.00	8.00	8.00	8.00	-	-
E Sheriff	123.18	121.82	122.49	116.67	119.71	110.70	119.70	2.48	2.47
A Cooperative Extension	1.88	1.90	1.90	1.90	1.90	2.05	2.05	-	0.15
A Library	15.73	15.73	15.73	14.30	14.30	14.30	14.30	-	-
A County Manager									
County Manager's Office	3.48	4.85	3.98	2.78	2.84	3.21	3.21	-	0.38
Alternative Sentencing	-	-	-	-	4.00	-	-	-	(4.00)
Comptroller	-	-	-	-	8.73	9.78	9.78	-	1.05
Economic Development	-	-	-	-	0.50	0.50	0.50	-	-
Facility Operations	-	2.50	-	-	-	-	-	-	-
General Services	0.94	0.94	0.94	0.94	0.94	0.94	0.94	-	-
Human Resources	-	-	-	-	5.29	4.86	4.86	-	(0.43)
Project Management Office	-	-	-	1.00	1.00	1.00	1.00	-	-
GIS Dept 152	3.48	3.48	3.48	-	-	-	-	-	-
Sub-Total	7.89	11.76	8.39	4.71	23.30	20.30	20.30	-	(3.00)

* Granted positions not included in adopted totals.

FTE was amended due to 5% salary reduction for non-represented and hourly reduction for represeneted replacing layoffs

**FTE by Department
All County Funds (Continued)**

Department	06-07	07-08	08-09	09-10	10-11	11-12	11-12	11-12	11 to 12
	Adopted					Adopted	Amended	Granted*	Change
A Technology Services									
Communications	-	-	-	4.08	3.60	3.60	3.60	-	-
Geographic Info Systems	-	-	-	3.35	3.35	3.35	3.35	-	-
Information Technology	-	-	-	9.65	9.65	8.65	9.65	-	-
Sub-Total	-	-	-	17.08	16.60	15.60	16.60	-	-
A Administrative Services									
Comptroller	10.36	10.56	10.60	8.73	-	-	-	-	-
Facilities Operations	2.50	-	-	-	-	-	-	-	-
Human Resources	6.09	6.34	6.28	5.85	-	-	-	-	-
Information Systems	-	-	-	-	-	-	-	-	-
Purchasing	0.40	0.40	-	-	-	-	-	-	-
Sub-Total	19.34	17.29	16.88	14.58	-	-	-	-	-
A 911 Emergency Services	-	-	-	19.95	19.95	19.95	19.95	-	-
A Communications/911									
911 Emergency Services	22.20	22.70	23.23	-	-	-	-	-	-
Animal Care and Services	5.05	5.05	4.00	-	-	-	-	-	-
Communications	2.48	1.88	1.88	-	-	-	-	-	-
Information Systems	7.00	7.10	7.10	-	-	-	-	-	-
Emergency Management	0.75	0.75	0.75	-	-	-	-	-	-
Sub-Total	37.48	37.48	36.96	-	-	-	-	-	-
A Community Development									
Administration	4.45	4.40	3.92	5.80	4.80	2.79	4.79	-	(0.01)
Building	10.00	9.00	7.00	5.00	5.00	5.00	5.00	-	-
Planning	10.23	9.25	9.00	5.00	5.00	6.00	6.00	-	1.00
Engineering	14.10	14.10	10.13	8.15	7.46	6.75	6.75	-	(0.71)
Road Operating	13.02	12.55	-	-	-	-	-	-	-
Utilities	12.28	12.68	-	-	-	-	-	-	-
Sub-Total	64.08	61.98	30.05	23.95	22.26	20.54	22.54	-	0.28
A Public Works									
Road Operating	-	-	12.55	10.65	10.45	8.95	8.95	-	(1.50)
Utilities	-	-	15.70	16.00	16.67	16.67	16.67	-	-
Bldg and Fleet Services	-	-	3.50	2.66	2.56	1.56	1.56	-	(1.00)
Engineering	-	-	0.88	0.65	0.61	0.61	0.61	-	-
Motor Pool/Veh. Maint.	-	-	6.30	6.92	6.22	5.82	5.82	-	(0.40)
Sub-Total	-	-	38.93	36.88	36.50	33.60	33.60	-	(2.90)

* Granted positions not included in adopted totals.

FTE was amended due to 5% salary reduction for non-represented and hourly reduction for represeneted replacing layoffs

FTE by Department All County Funds (continued)

Department	06-07	07-08	08-09	09-10	10-11	11-12 Adopted	11-12 Amended	11-12 Granted*	11 to 12 Change
	Adopted								
A Community Services									
2 Parks									
- Parks Permanent (805)	11.93	11.68	11.72	8.74	6.00	6.07	6.07	-	0.07
- Parks Seasonals (807)	8.95	8.95	8.95	5.10	6.10	5.12	5.12	-	(0.98)
Parks Sub-Total	20.88	20.63	20.67	13.84	12.10	11.19	11.19	-	(0.91)
2 Recreation									
- Rec Permanent (810)	9.38	9.38	7.58	7.96	7.06	7.13	7.13	-	0.07
- Rec Seasonals (811)	13.60	15.50	13.38	12.70	12.30	12.30	12.30	-	-
- Kahle Park (812)	10.93	11.30	10.78	9.90	9.20	9.20	9.20	-	-
Rec Sub-Total	33.90	36.18	31.73	30.56	28.56	28.63	28.63	-	0.07
Senior Services	20.77	20.77	19.93	14.52	13.51	13.39	13.39	-	(0.12)
Social Svcs/Com. Health	8.58	6.98	6.98	7.00	6.99	7.00	7.00	2.60	2.60
Weed Control	4.43	4.38	4.43	4.56	4.20	4.10	4.10	-	(0.10)
Animal Control	-	-	-	3.08	4.07	2.07	4.07	-	0.00
Com Svcs Sub-Total	88.55	88.92	83.73	73.55	69.43	66.37	68.37	2.60	1.55
A Airport	6.30	6.30	6.53	6.48	6.48	-	-	-	(6.48)
A Operational Services									
Motor Pool/Veh. Maint.	8.43	8.73	-	-	-	-	-	-	-
Warehouse	0.51	0.51	-	-	-	-	-	-	-
Sub-Total	8.93	9.23	-	-	-	-	-	-	-
Total	520.87	519.32	510.51	471.61	463.05	432.33	448.33	9.03	(5.69)

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 was amended due to 5% salary reduction for non-represented and hourly reduction for represented replacing layoffs.

FTE by Department All County Funds (continued)

Department	06-07	07-08	08-09	09-10	10-11	11-12	11-12	11-12	11 to 12
	Adopted					Adopted	Amended	Granted*	Change
E 1 County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
E Assessor	10.80	10.85	10.30	9.20	9.00	8.00	9.00	-	-
E Clerk-Treasurer	19.79	20.01	19.69	17.09	16.54	15.54	16.54	-	-
E Constables	2.65	3.40	6.18	6.05	6.05	5.30	5.30	-	(0.75)
E District Attorney	23.48	22.85	23.60	21.79	21.60	20.60	20.60	1.00	-
E District Courts I & II	62.60	61.58	61.45	60.95	58.95	55.42	55.42	2.48	(1.06)
A Court Computer Systems	2.00	2.00	2.00	2.00	1.00	1.00	1.00	-	-
E East Fork Justice Court	7.50	7.50	7.50	7.00	6.00	6.00	6.00	-	-
E Alternative Sentencing	3.73	3.73	3.48	4.00	4.00	4.00	4.00	0.48	0.48
E Tahoe Justice Court	5.50	5.50	5.50	5.00	5.00	4.00	4.00	-	(1.00)
E Recorder	9.00	9.00	8.75	8.00	8.00	8.00	8.00	-	-
E Sheriff	123.18	121.82	122.49	116.67	119.71	110.70	119.70	2.48	2.47
A Cooperative Extension	1.88	1.90	1.90	1.90	1.90	2.05	2.05	-	0.15
A Library	15.73	15.73	15.73	14.30	14.30	14.30	14.30	-	-
A County Manager	7.89	11.76	8.39	4.71	19.30	20.30	20.30	-	1.00
A Administrative Services	19.34	17.29	16.88	14.58	-	-	-	-	-
A 911 Emergency Services	-	-	-	19.95	19.95	19.95	19.95	-	-
A Technology Services	-	-	-	17.08	16.60	15.60	16.60	-	-
A Communications	37.48	37.48	36.96	-	-	-	-	-	-
A Community Development	64.08	61.98	30.05	23.95	22.26	21.10	23.10	-	0.84
A Public Works	-	-	38.93	36.88	36.50	33.60	33.60	-	(2.90)
A 2 Community Services	88.55	88.92	83.73	73.55	69.43	66.37	68.37	2.60	1.55
A Airport	6.30	6.30	6.53	6.48	6.48	-	-	-	(6.48)
A Operational Services	8.93	9.23	-	-	-	-	-	-	-
Total	520.87	519.32	510.51	471.61	463.05	432.33	448.33	9.02	(5.70)

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 was amended due to 5% salary reduction for non-represented and hourly reduction for represented replacing layoffs.

FTE by Fund All County Funds

Fund	06-07	07-08	08-09	09-10	10-11	11-12	11-12	11-12	11 to 12
	Adopted					Adopted	Amended	Granted*	Change
General Fund	317.04	314.61	311.35	290.27	286.52	267.23	283.23	3.96	0.67
Cooperative Extension	1.88	1.90	1.90	1.90	1.90	2.05	2.05	-	0.15
Airport	6.30	6.30	6.53	6.48	6.48	-	-	-	(6.48)
Douglas County Water District	-	-	-	0.25	0.56	0.56	0.56	-	-
Solid Waste	-	-	0.23	0.40	0.51	0.51	0.51	-	-
Social Services	8.58	6.98	6.98	7.00	6.99	7.00	7.00	2.60	2.61
Road Operating	13.02	12.55	12.55	10.65	10.45	8.95	8.95	-	(1.50)
Room Tax	70.80	72.53	68.13	58.69	54.96	54.12	54.12	-	(0.84)
Tahoe-Douglas Transp District	0.25	0.25	0.25	0.25	0.25	0.10	0.10	-	(0.15)
Justice Court Admin Assess	0.55	0.55	0.25	0.25	-	-	-	-	-
China Spring	36.00	36.00	36.00	35.00	35.00	33.00	33.00	2.48	0.48
Erosion Control	-	-	-	-	-	-	-	-	-
1 911 Emergency Services	22.20	22.70	23.23	19.95	19.95	19.95	19.95	-	-
Senior Nutrition	20.77	20.77	19.93	14.52	13.51	13.39	13.39	-	(0.12)
Self Insurance Reserve	0.89	0.89	0.80	0.90	0.90	0.85	0.85	-	(0.05)
Motor Pool/Vehicle Maint.	8.43	8.73	6.30	6.92	6.22	5.82	5.82	-	(0.40)
Douglas County Water Utility	0.55	0.24	0.22	0.72	0.80	-	-	-	(0.80)
2 Water Systems	-	-	-	-	-	-	-	-	-
Ridgeview	-	-	-	-	-	-	-	-	-
Zephyr	1.16	1.00	0.96	1.82	1.90	1.90	1.90	-	-
West Valley	1.17	1.09	1.02	1.95	2.03	2.03	2.03	-	-
East Valley	3.44	3.31	5.68	2.29	2.38	3.18	3.18	-	0.80
Cave Rock	1.08	1.01	0.97	2.03	2.11	2.11	2.11	-	-
Skyland	1.02	1.01	0.97	1.30	1.38	1.38	1.38	-	-
Foothill	0.25	0.41	0.38	1.63	1.71	0.86	0.86	-	(0.86)
Sheridan Acres	-	-	-	-	-	0.86	0.86	-	0.86
2 Water Systems	8.12	7.81	9.98	11.02	11.51	12.31	12.31	-	0.80
2 Sewer Utility	3.61	4.63	5.50	4.26	4.36	4.36	4.36	-	-
Park Res Construction Tax	-	-	-	-	-	-	-	-	-
Regional Transportation	1.90	1.90	1.90	2.20	2.20	2.15	2.15	-	(0.05)
County Total	520.87	519.32	510.51	471.61	463.05	432.33	448.33	9.03	(5.69)
Redevelopment Agency	0.05	0.05	0.25	0.15	0.18	0.18	0.18	-	-
Fire/Paramedic & Towns									
3 East Fork Fire District	25.39	26.14	31.13	72.53	72.53	72.53	72.53	-	-
East Fork Paramedic District	36.13	37.38	40.71	-	-	-	-	-	-
Sub-Total	61.53	63.53	71.83	72.53	72.53	72.53	72.53	-	-
Town of Gardnerville	11.06	11.06	12.06	13.00	13.00	12.00	12.00	-	(1.00)
Town of Genoa	1.50	1.60	2.53	2.53	2.60	2.60	2.60	-	-
Town of Minden	15.38	15.33	14.33	15.85	15.38	14.43	14.43	-	(0.95)
Sub-Total	27.94	27.99	28.91	31.38	30.98	29.03	29.03	-	(1.95)
Total Fire/Paramedic & Towns	89.47	91.52	100.75	103.90	103.51	101.56	101.56	-	(1.95)
Grand Total All Funds	610.38	610.88	611.50	575.66	566.73	534.06	550.06	9.03	(7.64)

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.

FTE was amended due to 5% salary reduction for non-represented and hourly reduction for represeneted replacing layoffs

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 \$2,718,250,124 for the fiscal year ending June 30, 2012. This represents a -8.04% decrease over FY10-11's assessed valuation of \$2,955,966,285. 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.

REAL PROPERTY ANNUAL ASSESSED VALUATION		
Fiscal Year	Valuation	Percent Change
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	1,709,734,826	4.26%
03-04	1,815,768,418	6.20%
04-05	1,953,074,708	7.56%
05-06	2,384,997,503	22.12%
06-07	3,029,303,657	27.01%
07-08	3,361,568,993	10.97%
08-09	3,471,506,400	3.27%
09-10	3,357,029,719	-3.30%
10-11	2,955,966,285	-11.95%
11-12	2,718,250,124	-8.04%

SOURCE: -Estimate from Douglas County Assessor's Office

Per Nevada Revised Statutes, all property owners of real or personal property in Nevada may appeal their assessments to various Boards of Equalizations. All secured property must be appealed by January 15 to the County Board of Equalization. At that time the Board will hear appeals based on comparable sales, adverse factors effecting value, fair economic expectancy, errors or any combination of these.

All owners of properties valued after December 15 can appeal directly to the State Board of Equalization. Also, those who appeal to the County Board of Equalization and do not agree with the decision can then appeal to the State Board of Equalization. Contact the Assessor's Office for further information and for appeal forms.

In Nevada, county assessors are responsible for assessments in each county, except for property centrally assessed by the State. County treasurers are responsible for the collection of property taxes and forwarding the allocable portions thereof to the overlapping taxing units within the counties. The county's tax roll collection record appears in the following table.

TAX LEVIES, COLLECTIONS, AND DELINQUENCIES

Douglas County, Nevada

Fiscal Year Ended 6/30	Net Levy Roll	Current Tax Collected	% of Levy Collected	Delinquent Tax Collected	Total Taxes Collected as % of Net Levy Roll¹
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%
2010*	67,801,594	64,849,347	95.65%	95,634	95.79%

* Not final audited numbers

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 FY11-12. 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 - FY11-12

Taxpayer	Type of Business	Assessed Value	% of County
			Assessed Value ¹
Harrah's/Harvey's	Resort/Casino	\$78,080,891	2.83
Park Cattle Company	Resort/Casino	34,587,707	1.26
NV Energy	Public Utility	31,418,593	1.14
Harich Tahoe Development	Time Share Development	22,990,345	0.83
Frontier Communications	Public Utility	11,302,219	0.41
Carson Valley Center LLC	Shopping Center	11,348,887	0.41
Sierra Sunset	Homeowner/Estate	10,469,097	0.38
Horowitz, Joel & Ann	Homeowner/Estate	8,885,706	0.32
Lee Trust	Homeowner/Estate	8,845,836	0.32
Khashoggi, Essam	Homeowner/Estate	8,767,965	0.32
TOTAL		\$226,697,246	8.22%

1 - Based on FY11-12 total county assessed valuation of \$2,718,250,124 (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.

NEVADA COUNTIES/STATEWIDE AVERAGE OVERLAPPING TAX RATES *

Fiscal Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011
Eureka	1.7856	1.7804	1.9436	1.9429	1.9421	1.9413	1.9408	1.7770
Humboldt	2.4422	2.6039	2.6615	2.8988	2.7135	2.7016	2.7546	2.6409
Elko	2.9090	2.9344	2.9739	3.0040	3.0030	2.9750	2.9780	2.9437
Churchill	2.9401	2.9489	2.9534	2.9341	3.0364	3.0749	3.0556	3.0172
Esmeralda	2.8350	3.0190	3.0190	3.0195	3.0195	3.0195	3.0195	3.0195
Clark	3.0676	3.0815	3.0782	3.1029	3.1141	3.1271	3.1849	3.0719
Lyon	2.9384	2.9621	2.9544	3.0316	3.0320	3.0319	3.0328	3.0896
Douglas	2.3943	2.4160	2.3890	2.9742	2.9831	3.0582	3.0762	3.0956
Pershing	3.0995	3.1045	3.1626	3.1077	3.1533	3.1558	3.1563	3.1559
Lincoln	2.8933	2.9063	2.9204	3.0766	3.0726	3.0745	3.1242	3.1611
Carson City	2.6842	2.6967	2.6961	3.0004	2.9936	3.2602	3.2928	3.1680
Nye	3.3652	3.3978	3.3056	3.2151	3.1322	3.1354	3.1621	3.1800
Lander	3.3644	3.3647	3.3647	3.3675	3.3657	3.3675	3.3651	3.3587
Storey	2.9922	3.5337	3.5043	3.4903	3.4930	3.4607	3.4607	3.4607
Washoe	3.5596	3.5402	3.5492	3.5554	3.5607	3.5826	3.5767	3.5767
Mineral	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
White Pine	3.6597	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
Average Statewide Rate	3.1115	3.1182	3.0460	3.1471	3.1526	3.1727	3.2162	3.1320

SOURCE: Local Government Finance Redbook - State of Nevada Department of Taxation

*Figures are per 100 dollars of assessed valuation

In addition, the Nevada State Legislature passed legislation in 2005 that caps individual taxes collected by a set percentage of taxes collected from the previous year. If the parcel is a primary residence, the taxes for that parcel cannot increase more than 3% of the taxes paid in the previous year. If the parcel is not a primary residence, the taxes are capped at 5.7%. The new assessed value is not capped the first year it is added to the roll. New assessed value is capped in the subsequent years according to the type of ownership. The taxes levied on a parcel but cannot be collected because of the tax cap are the abated taxes. For FY11-12, we will abate \$8,538,919 in secure taxes for Douglas County as a whole.

DOUGLAS COUNTY ABATED TAXES FY 11-12, SECURE TAXES

Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	30,092,792	8,538,919	28.38%
East Fork Fire District	4,926,007	763,322	15.50%
East Fork Paramedic District	2,388,491	50,971	2.13%
Town of Gardnerville	972,668	38,076	3.91%
Town of Genoa	35,519	7,790	21.93%
Town of Minden	923,791	19,794	2.14%
Special Districts	43,761,050	5,833,002	13.33%
Total	83,100,317	15,251,874	18.35%

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 2010 at 22,062, of which 16.6% were unemployed. Employment rates change with the tourist seasons.

AVERAGE ANNUAL LABOR FORCE SUMMARY¹

Douglas County, Nevada

Calendar Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Total Labor Force	21,638	21,962	22,186	22,403	22,105	22,260	22,877	24,038	23,565	22,062
Unemployment	1031	1107	1,119	994	1013	1,057	1,201	1,656	2,652	3,506
Unemployment Rate	4.8%	5.0%	5.0%	4.4%	4.6%	4.7%	5.2%	6.9%	11.3%	16.6%
Total Employment ²	20,607	20,855	21,067	21,409	21,092	21,203	21,676	22,384	20,913	18,556

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.

Calendar Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Total All Industries	20,630	20,430	21,730	21,730	21,780	21,850	21,540	20,450	18,160	17,190
Mining	50	50	-	-	-	-	-	-	-	-
Construction	1,550	1,570	1,980	1,940	2,030	2,090	1,900	1,420	1,020	780
Manufacturing	1,780	1,740	1,720	1,720	1,720	1,790	1,920	2,030	1,840	1,670
Transportation & Public Utilities	300	250	*	-	-	2,810	2,790	2,640	2,420	2,360
Wholesale & Retail Trade	2,850	3,080	2,830*	2,760	2,750	1,690	1,670	1,640	1,480	1,500
Finance, Insurance, & Real Estate	560	700	850	790	850	790	820	800	760	720
Hotel/Gaming & Other Service Ind.	11,230	11,760	11,630	11,820	11,760	11,730	11,450	10,940	9,550	7,600
Government	2,090	2,280	2,420	2,380	2,380	2,350	2,370	2,390	2,390	2,380

1 Reflects employment by place of work. Does not necessarily coincide with labor force concept. Includes multiple jobholders.

2 Subject to annual revision.

3 The categories in the 2002 edition of the Nevada Small County Industrial Employment Summary were changed from the previous version. As a result, the 2002 numbers have been combined to reflect similar categories.

4 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	1,000 - 1,499
Douglas County School District	Government	900 - 999
Harvey's	Hotel/Gaming	700 - 799
Montblue Resort	Hotel/Gaming	600-699
Bently, NV	Industrial Process	600-699
Douglas County	Government	600-699
Wal-Mart	Retail	500 - 599
Carson Valley Inn	Hotel/Gaming	300 - 399
Lakeside Inn & Casino	Hotel/Gaming	200-299
Carson Valley Medical Center	Medical/Surgical Hospital	200-299
Heavenly Valley LTD	Skiing Facility	200-299
Tahoe Ridge Resort	Hotel	200-299

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

Retail Sales

Retail sales in Douglas County for FY09-10 registered a decrease of 8.1% from FY08-09.

TAXABLE SALES^{1,2}

Douglas County, Nevada

Douglas County				
Fiscal Year	Total	% Change	State Total	% Change
1993	304,307,408	---	15,665,903,519	---
1994	336,409,129	10.5	16,797,133,956	7.2
1995	398,523,172	18.5	21,178,215,240	26.1
1996	392,944,601	-1.4	22,325,787,377	5.4
1997	404,356,226	2.9	24,525,764,816	9.9
1998	419,531,194	3.8	25,528,926,332	4.1
1999	454,359,704	8.3	28,168,256,502	10.3
2000	508,004,756	11.8	29,891,630,562	6.1
2001	579,386,818	14.0	31,715,361,399	6.1
2002	566,998,041	-2.3	31,986,722,618	0.2
2003	646,959,924	14.1	33,774,897,294	5.6
2004	750,928,087	15.6	38,239,526,538	12.8
2005	808,566,389	7.1	44,192,447,817	13.5
2006	818,057,923	1.2	48,581,095,724	9.9
2007	765,218,511	-6.9	49,427,707,106	1.7
2008	691,609,263	-9.6	48,196,848,945	-2.5
2009	584,679,285	-15.5	42,086,614,338	-12.7
2010	537,487,480	-8.1	37,772,066,777	-10.3

- 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	Residential¹		New Commercial		Other²		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
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
2010	38	16,207,102	8	3,434,208	1,030	25,509,649	1,076	48,552,895

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.

4 2007 corrected to exclude void permits not removed from total permits issued and value.

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 2.61% 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	<i>Gross Taxable Gaming Revenue²</i>			<i>State Gaming Collection³</i>		
	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
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	10,240,325,458	263,746,097	-15.9	876,263,677	18,873,793	-26.0
2010	9,667,223,371	215,853,150	-18.2	826,345,894	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_rpt.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.

- BLANK PAGE -

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).