Douglas County Nevada

FISCAL YEAR 2012-2013
Adopted Operating and Capital Budget

On the cover

Cover designed by Victoria Phillips, Finance Division with pictures obtained from Douglas County web site photo galleries.

BOARD OF COMMISSIONERS
1594 Esmeralda Avenue, Minden, Nevada 89423

Steve Mokrohisky
COUNTY MANAGER
775-782-9821

COMMISSIONERS:
Lee Bonner, CHAIRMAN
Nancy McDermid, VICE-CHAIR
Michael A. Olson
Doug Johnson
Greg Lynn

County Manager's Letter of Introduction

To the Board of Commissioners, residents, businesses, elected officials and employees of Douglas County,

I am pleased to present the Fiscal Year 2012-13 (FY12-13) Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of the Douglas County Board of County Commissioners. The FY12-13 Adopted Budget is the product of months of work by the Board, elected officials, directors and staff, as well as members of the public, businesses and other local public agencies. Numerous meetings were held on various budgetary issues in the development of the budget.

As part of the development of the FY12-13 budget, Douglas County made a renewed commitment to build upon its strong record of long range planning and financial stability. We developed a new five-year financial forecast of the General Fund to chart a new course of financial stability by focusing on fixing the structural imbalance over the long range, not just year-to-year. We worked collaboratively with other special taxing districts to restructure property tax rates and allow for support of services that serve the core functions of our community. We negotiated long range contracts with employees that reduce and stabilize personnel expenses for the next several years. The budget is balanced through a combination of responsible revenue and expense stabilization, while also enhancing public services that are critical to our residents.

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. Public involvement is an important component of the budget process as it assists in the continued support of our residents for the County's programs, as well as illustrates the choices facing local elected officials and the fiscal policies that serve as the foundation of Douglas County's local government. Local elected and appointed officials have the responsibility to develop a budget that responds to the needs of its residents within the financial constraints that exist. Residents have the responsibility to advocate needed programs and support funding to ensure success of those services. The budget process is valuable in ensuring responsiveness to the needs of residents.

We continually work to improve the accessibility, quality and clarity of important public information through various tools, and ensure Douglas County's local government is as responsive to residents as possible. The budget document is one important source of information, but several other sources are available, including the County's five-year Capital Improvement Program document, 20-year Master Plan, annual financial audit, annual report, regularly scheduled public meetings of County Board of Commissioners, monthly newsletters, online question and answer forums, our new website listed below, local media outlets and cable access programs. Please contact the County Manager's Office at 782-9821 or visit our website at www.douglascountynv.gov for additional information about our finances and important local issues.

I hope this document enhances your understanding of Douglas County's FY 12-13 budget. Thank you for taking the time review this important public information.

Sincerely,

Steve Mokrohisky
County Manager

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Douglas County for its annual budget for the fiscal year beginning July 1, 2011 (FY11-12). 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 fifteen consecutive years.

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Reader's Guide to the Budget Document

This budget document describes how the Douglas County government plans to meet the needs of its residents during FY12-13. 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 FY12-13 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 60 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 FY12-13, 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 FY12-13. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY13-17 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, Pinenut Mountains, 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 47,632 at the end of Fiscal Year 2012. Overall, the population of Douglas County has increased 11.8% between 2000 and 2012. 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
1990	1,162,340	-	26,930	-
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	2,700,551	-1.4%	46,997	-9.8%
2011	2,721,794	0.8%	47,661	1.4%
2012	2,750,498	1.1%	47,632	-0.1%

SOURCE: 1990, 2000 and 2010 figures: U.S. Bureau of the Census; and the inbetween years from the Nevada State Demographer's Office

The following table sets forth a comparative age projection for the year 2012. This age distribution profile reflects the percent of population for the County, and State.

AGE DISTRIBUTION

	Percent of Population			
Age	**County**	**%**	**State**	**%**
0-4	1,697	3.46%	190,626	6.96%
5-9	2,064	4.21%	193,487	7.06%
10-14	2,568	5.24%	183,203	6.68%
15-19	2,566	5.23%	180,173	6.57%
20-24	3,200	6.53%	186,539	6.81%
25-29	2,896	5.91%	192,177	7.01%
30-34	2,572	5.25%	196,936	7.19%
35-39	2,655	5.41%	191,700	6.99%
40-44	2,672	5.45%	187,321	6.83%
45-49	3,432	7.00%	192,073	7.01%
50-54	4,310	8.79%	186,917	6.82%
55-59	4,405	8.98%	169,296	6.18%
60-64	4,061	8.28%	145,827	5.32%
65-69	3,332	6.80%	118,098	4.31%
70-74	2,512	5.12%	87,772	3.20%
75-79	1,851	3.78%	63,154	2.30%
80-84	1,268	2.59%	42,042	1.53%
85+	970	1.98%	33,361	1.22%

***SOURCE**: Nevada State Demogrpaher's Office*

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
The Douglas County Public Library offers an extensive range of services, materials, technology and programs at facilities in Minden and Zephyr Cove including assistance from specialists in information, media and technology; programs for children, youth and seniors; an online Digital Branch; Internet access; WiFI and WiFi printing; public computers; downloadable eBooks and eAudiobooks. 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 $2.6754 to $3.66 for each $100 of assessed value FY12-13 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 provide County leadership, develop policies to guide the County in delivering services and achieving community goals, and encourage resident awareness and involvement.

The Board of Commissioners also presides as the Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Regional Transportation Commission, Redevelopment Agency Board, and East Fork Fire and Paramedic Districts Board. The County Commissioners hold meetings as a Board on the first Thursday of each month in the Historic County Courthouse 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, Douglas County Administration Building and the Tahoe Transportation Center at Stateline, Nevada and the post offices in Gardnerville, Minden. The agenda can also be found on the Douglas County website at www.douglascountynv.gov.

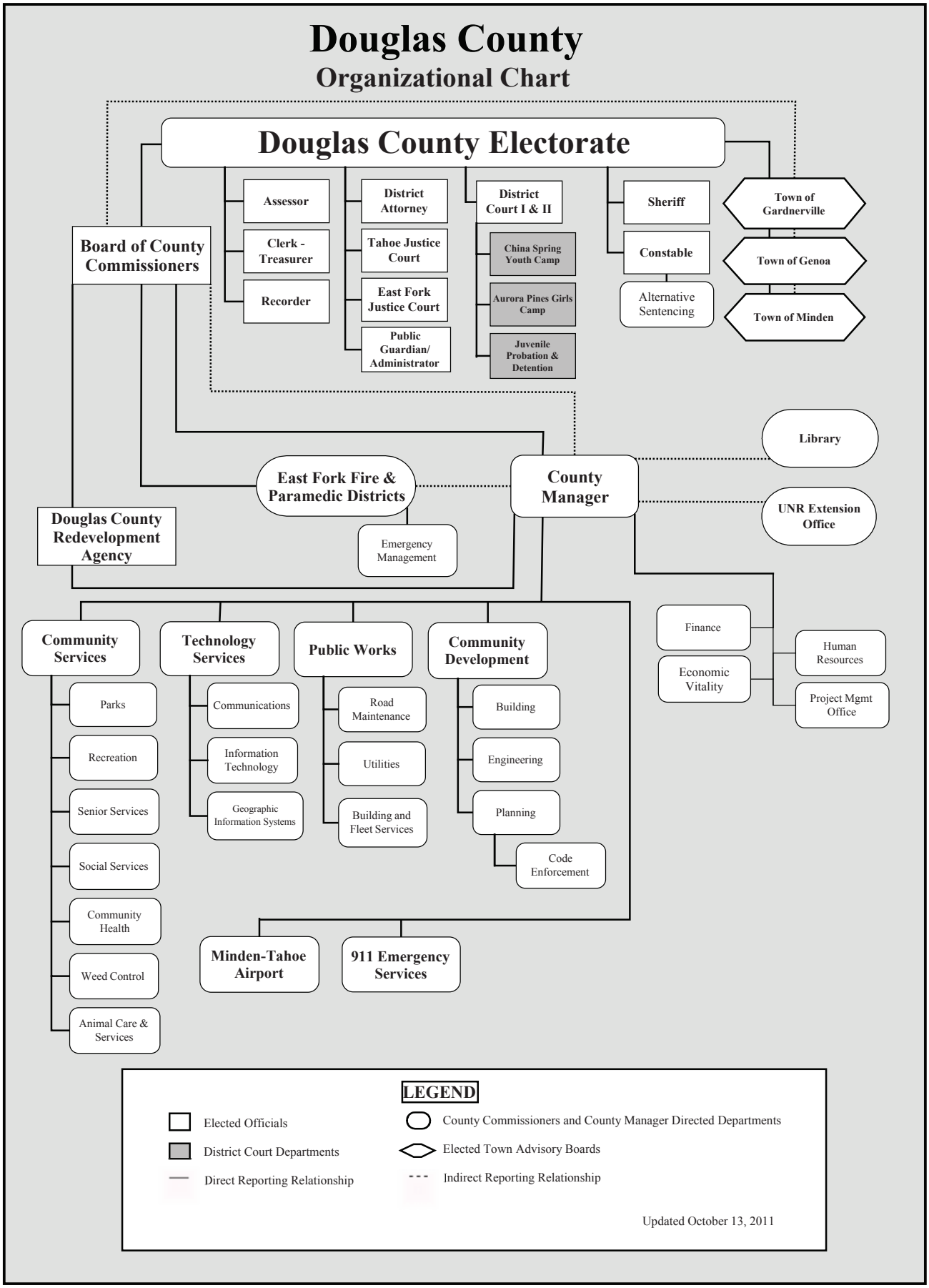
The unincorporated Towns of Gardnerville, Genoa, and Minden are governed by their own separate elected boards in those areas for which authority has been granted to them by Douglas County.

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 Districts, all East Fork Fire stations, including paid staff and volunteer firefighters. Fire and Paramedic services in the Tahoe area are provided by the Tahoe Douglas Fire District that has a separate elected Board

The various departments, boards, commissions, and committees within Douglas County government provide a full range of services to residents. Services provided by the County include:

- Airport
- Animal Care and Services
- Assessor
- Building Safety
- Clerk / Treasurer
- Cooperative Extension
- District and Justice Courts
- District Attorney
- Economic Development
- Fire Protection and Paramedic Services
- General Administrative Services
- Juvenile Care
- Law Enforcement
- Library
- Parks and Recreation
- Planning and Building Services
- Recorder
- Senior Services
- Street Construction and Maintenance
- Water and Sewer services
- Weed Control
- Welfare and social services
- Zoning and Code Enforcement

Douglas County
Organizational Chart



Douglas County Officials

Board of County Commissioners (Elected)

Greg Lynn
Commissioner, District 1

Lee Bonner
Chair, District 2

Doug N. Johnson
Commissioner, District 3

Nancy McDermid
Vice-Chair, District 4

Michael A. Olson
Commissioner, 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

Christine Vuletich
Assistant County Manager/
Chief Financial Officer

Scott Morgan
Community Services Director

Bobbi Thompson
Minden-Tahoe Airport Manager

Tod Carlini
East Fork Fire & Paramedic District Chief

Linda Deacy
Library Director

Ron Sagen
911 Emergency Services Manager

Carl Ruschmeyer
Public Works Director

Douglas County

Boards and Commissions

Citizen participation on various Douglas County boards and commissions serves two important purposes: **(1)** Residents are directly involved in their local government and can positively impact the future of their community, and **(2)** The Board of Commissioners receives timely input and information regarding issues and potential impacts.

The boards and commissions listed below serve in an advisory capacity to the Board of Commissioners within their respective areas of county policy (except the Law Library Board and the Library Board of Trustees). Members are appointed by the Board of Commissioners for specified terms. Members are unpaid volunteers who devote literally innumerable hours of their personal time to these community services. Anyone living within the County's boundaries may serve on these advisory boards and commissions, although certain membership conditions may apply. Contacts 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
Develop a 5-year Master Plan to enhance or improve the telephone system for reporting an emergency in the County and to oversee any money allocated 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
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 to the State Board of Wildlife Commissioners for setting seasons on fishing, hunting, and trapping, and 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 the adopted budget for fiscal year 2012-2013, which represents 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 budgeted and accounted for in 60 separate funds (accounting entities) within the County's general ledger. The 2012-13 adopted budgets for all seven agencies total $182,558,721, including depreciation, fund balances and reserves.

Total Budget By Organization	2012-13 Adopted
Douglas County	$149,023,541
Redevelopment Agency	1,835,332
Town of Gardnerville	3,057,716
Town of Genoa	561,692
Town of Minden	10,418,113
East Fork Fire and Paramedic District	17,662,327
Total	**$182,558,721**

The agencies developed their budgets based on the primary direction from the Douglas County Board of Commissioner to present balanced budgets that include:

- Minimal or no impacts on services, if possible
- Operating budgets that are balanced, so that operating (ongoing) revenues equal or exceed operating expenditures

In this document, you will find summarized and detailed reports highlighting both revenues and expenses across all funds and agencies, as well as by fund type and department. Discussed in these reports are the sources of County revenues and appropriations for both operating and non-operating budgets for capital improvements, debt service and other non-operating costs. Also included is a discussion of the County's Strategic Plan priorities and goals.

The following schedule provides a summary of all resources (revenues) and requirements (expenses) included in the 2012-13 Budget across all agencies and funds. Total budgeted resources and requirements increased 17.8% respectively over the prior year. The following Revenue Highlights and Appropriations Highlights sections provide additional information regarding the changes in the 2012-13 Budget.

Combined Budget Overview (All Agencies & Funds)	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	$ 109,948,779	$ 42,244,308	$ 47,487,878	$ 5,243,570	12.4%
Revenue:					
Property Taxes	32,986,828	33,875,840	35,123,345	1,247,505	3.7%
Room Taxes	4,949,820	4,634,125	5,145,653	511,528	11.0%
Transient Lodging License Tax	1,319,300	1,442,250	1,615,350	623,100	12.0%
Other Taxes (Gas/Road/Res.Constr)	1,238,339	1,128,295	1,136,058	7,763	0.7%
State Consolidated Tax	12,587,763	11,777,804	12,118,508	340,704	2.9%
Sales Taxes (P.A.L.S.)	1,305,889	1,300,000	1,464,802	164,802	12.7%
Licenses & Permits	3,889,679	3,650,000	4,102,500	2,500	12.4%
Gaming	1,133,328	1,255,540	1,186,540	(69,000)	-5.5%
Intergovernmental	9,063,831	7,345,871	7,134,679	(211,192)	-2.9%
Charges for Service	19,506,517	25,196,856	26,250,462	1,053,606	4.2%
Fines & Forfeitures	1,154,487	1,198,250	1,151,250	(47,000)	-3.9%
Miscellaneous	13,603,387	2,467,522	2,281,371	(186,151)	-7.5%
Contributed Capital	5,700,663	6,950,000	6,825,000	(125,000)	-1.8%
Total Operating Revenue	**108,439,831**	**102,222,353**	**105,535,518**	**3,313,165**	**3.2%**
Transfers In	17,937,329	8,019,152	11,958,336	3,939,184	49.1%
Other Financing Sources	720,620	25,000	14,939,300	14,914,300	59657.2%
Depreciation	-	2,427,138	2,637,689	210,551	8.7%
Total Non-Operating Revenue	**18,657,949**	**10,471,290**	**29,535,325**	**19,064,035**	**182.1%**
Total Revenue	**127,097,780**	**112,693,643**	**135,070,843**	**22,377,200**	**19.9%**
Total Resources	**237,046,558**	**154,937,951**	**182,558,721**	**27,620,770**	**17.8%**
Requirements					
Operating Expense:					
Personnel Services	50,513,679	50,046,687	50,549,772	503,085	1.0%
Services & Supplies	31,086,458	30,515,384	36,788,433	6,273,049	20.6%
Capital Outlay	698,369	289,168	401,876	112,708	39.0%
Other	155,379	92,302	89,050	(3,252)	-3.5%
Total Operating Requirements	**82,453,884**	**80,943,541**	**87,829,131**	**6,885,590**	**8.5%**
Non-Operating Expense:					
Capital Projects	6,854,849	10,378,347	13,650,708	3,272,361	31.5%
Debt Service	3,464,607	4,915,094	5,432,605	517,511	10.5%
Distrib.-other districts	4,329,140	4,195,205	4,247,542	52,337	1.2%
Transfers Out	14,245,801	8,019,152	11,696,784	3,677,632	45.9%
Contingency	-	1,162,688	1,213,135	50,447	4.3%
Depreciation	2,585,405	2,495,685	2,728,289	232,604	9.3%
Total Non-Operating Requirements	**31,479,803**	**31,166,171**	**38,969,063**	**7,802,892**	**25.0%**
Total Expense	**113,933,687**	**112,109,712**	**126,798,194**	**14,688,482**	**13.1%**
Ending Fund Balance/Reserves	123,112,871	42,828,239	55,760,527	12,932,288	30.2%
Total Requirements	**$ 237,046,558**	**$ 154,937,951**	**$ 182,558,721**	**$ 27,620,770**	**17.8%**

Revenue Highlights

Resources available for appropriation total $182,558,720, of which $135,070,843 is current revenue (excluding beginning fund balances and reserves), and represents an increase of $22,377,200 over the prior year.

This increase is due primarily to the issuance of bonds to finance the construction of the new Community and Senior Center, which increased other financing sources by more than $14 million. In addition, the County consolidated four separate water utility funds, which increased transfers in and transfers out respectively by over $3 million to reflect the movement of assets from these separate funds into the new Consolidated Water Fund.

The table below illustrates the means of financing the 2012-13 final budget appropriations. Deducted are beginning fund balances, inter-fund operating charges, transfers, depreciation, "pass-through," and proceeds from Bonds, Loans or Sale of Water Rights, which do not represent new revenue, to show *net available resources* of $95,875,674. This represents an increase of $2,759,003, or 3% over the prior year.

Resources	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Beginning Balances	$ 42,244,308	$ 47,487,878	$ 5,243,570	12.4%
Current Revenue	112,693,643	135,070,843	22,377,200	19.9%
Total Resources	**154,937,951**	**182,558,721**	**27,620,770**	**17.8%**
Less Beginning Fund Balance	42,244,308	47,487,878	5,243,570	12.4%
1 Less Interfund Charges (operating)	2,640,945	2,817,272	176,327	6.7%
Less Transfer In	8,019,152	11,958,336	3,939,184	49.1%
Less Depreciation	2,427,138	2,637,689	210,551	8.7%
2 Less Pass-Thru Revenues	6,489,737	6,870,072	380,335	5.9%
3 Less Non-Operating Revenue	-	14,911,800	14,911,800	100.0%
Net Available Resources	**$ 93,116,671**	**$ 95,875,674**	**$ 2,759,003**	**3.0%**

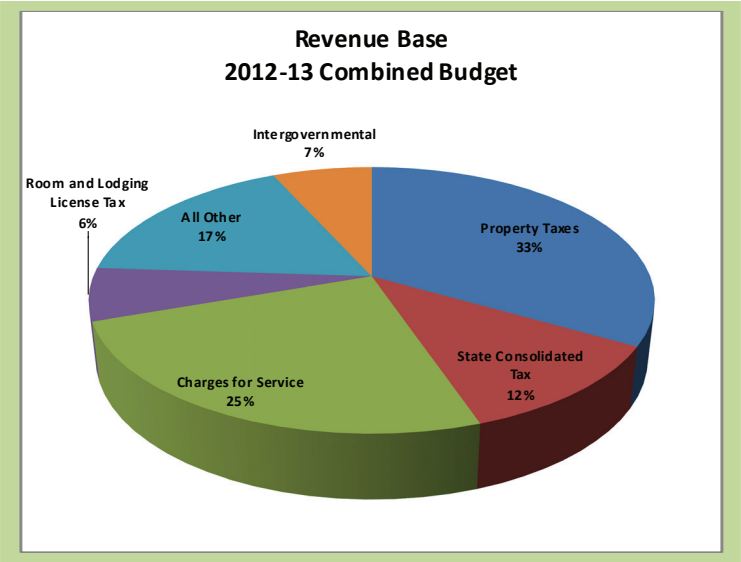
1 Includes Motor Pool, Self Insurance, Admin and Overhead

2 Includes Medical Assistance to Indigents, St Motor Veh Accident Indigents, WNRYC, Promotional Room Tax Collections

3 Includes Bond Proceeds, Loan Proceeds, SRF Loans, Sale of property

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. Of all operating revenue in the 2012-13 Budget, 70% comes from three sources: Property Tax (33%), State Consolidated Taxes (12%), and Charges for Service (25%).

The three main sources of revenue 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 and services, without overburdening the taxpayer, is a constant challenge, and the County is continually addressing further diversification of the revenue base.



The County based revenue estimates for the 2012-13 Budget on information provided by the State Department of Taxation, Department Directors and the Finance Division. Although there continues to be decreases in some areas, in general, revenues seem to be stabilizing, and the slow economic recovery is projected to continue.

Property taxes are projected to increase 3.7 % because the adopted 2012-13 tax rate on most parcels in the County continues to be higher than the allowable capped annual growth rate (abatement).

State Consolidated taxes are projected to increase 2.9% per the State of Nevada's allocation calculated using a formula based on tiers, rural guarantees, stabilizing factors, consumer price index and other factors. Sales taxes dedicated to parks, airport, library and seniors (P.A.L.S) are budgeted to increase 12.7% to bring this budgeted revenue into line with the State's projections.

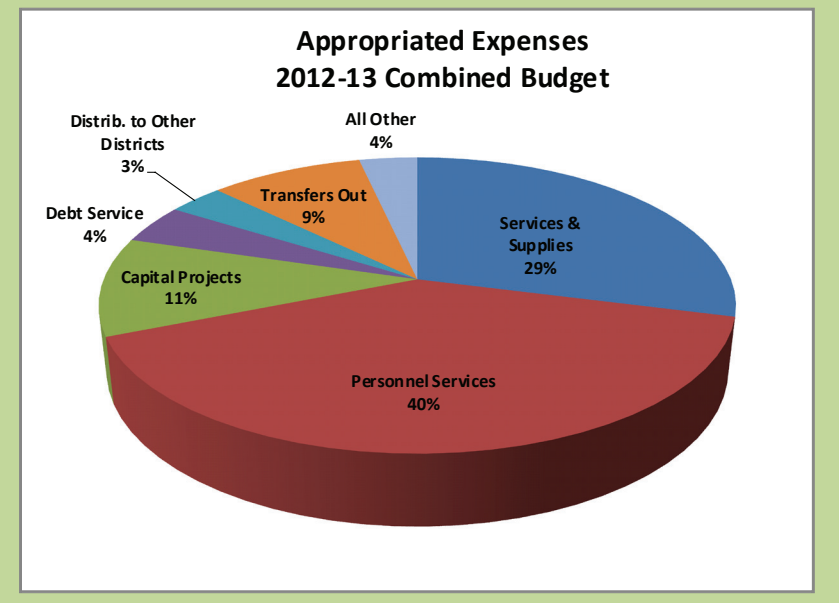
Charges for Services are projected to increase 4.2% due to the County's new Cost Allocation Plan, which is based on federal Office of Management and Budget (OMB) A-87 guidelines, and allows for the recovery of internal services provided to non-general fund entities and in connection with grants.

Room taxes and transient lodging license taxes are projected to increase 11.0% and 12.0% respectively to bring these budgeted revenues in line with actual trends. Gaming revenues are projected to decrease by 5.5% continuing the trend in recent years.

Intergovernmental revenues are expected to decrease 2.9% due to a reduction in budgeted grants. Miscellaneous revenues are projected to decrease by 7.5% due to reductions in airport operating revenues, and investment earnings.

Appropriation Highlights

Total appropriations in the 2012-13 Budget equal $182,558,721 including ending fund balances and reserves. The expenditure side of the budget is where the Board's priorities are defined by setting forth the community services and programs to be supported by the County's available, yet limited resources. Some of the most significant challenges facing the County are public safety, road maintenance, senior and youth services, and upgrading of utility systems. The 2012-13 adopted budget is designed to maintain the County's existing mix of programs and service levels to the best of our abilities.



Operating Expenses

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 $50,549,772 or 40% of total expenditures, representing an increase of $503,085, or 1% over the prior year, due primarily to the partial restoration of salary reductions taken by employees to balance the budget during the economic downturn.

Services & Supplies

The Services and Supplies budget is $36,778,433 or 29% 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. Services and Supplies increased by $6,273,049, or 20%. This increase includes over $3 million in one-time capital expenses related to the construction of medical indigent facilities at the new Community and Senior Center. It also includes over $1 million in the general fund due to the cost to fund additional services mandated by the State and the reclassification of the Sheriff's portion of 911 Fees from transfers out to charges for services. In addition, the Airport's expenses increased $700,000 related to grant funded engineering costs for pavement rehabilitation.

Capital Outlay

The Capital Outlay budget is $401,876 or 0.3% of total appropriations. This is an increase of $112,708, or a 39% increase over the prior year. Major purchases budgeted in capital outlay for 2012-13 include a new ambulance for the East Fork Fire and Paramedic Districts, a truck for the Airport and a vehicle replacement in the Motor Pool.

Other

The classification called "Other" primarily includes items such as grant-related expenditures. The budget for other expenditures is $89,050, a slight decrease over the prior year.

Non-Operating Expenses

Capital Projects

The Capital Budget totals $13,650,708 or 11% of total appropriations. Capital project appropriations increased by $3,272,361, or 32% primarily related to expected first year construction costs of the Community and Senior Center and utility projects related to the North Douglas-Carson Waterline Inter-tie project. Please see the Capital Budget section of this document for detailed information.

Debt Service

Debt service payments total $5,432,605 or 4.2% of total appropriations. Debt service increased by $517,511 to reflect the first year's payment of bond principal and interest related to the financing of the new Community and Senior Center. The County is significantly under the State limit for general obligation debt of 10% of total assessed valuation. Please see the Debt section for more information about the County's debt.

Transfers Out

Transfers Out payments total $11,696,784, or 9% 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 in funding expenditures in the other funds. Transfers Out increased by $3,677,632 or 46% due to movement of assets from the four water funds that were consolidated into the Consolidated Water Fund. This represents a net movement of assets and not an actual monetary increase in transfers.

Contingency

In certain funds, such as the General Fund and Special Revenue Funds, an amount up 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. As a measure to balance

the 2012-13 budgets for the General Fund and Room Tax Fund, contingency appropriations were reduced to 1.5% of expenditures. Contingency appropriations equal $1,213,135.

Depreciation

To comply with 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 $2,728,289 for 2012-13.

Fund Balance/Reserves

Reserves must be included when discussing total appropriations. Reserves are accounted for in three ways: contingency reserves (discussed above), appropriated reserves and ending fund balance. Budgeted ending fund balance and reserves for 2012-13 equals $55,760,527. This represents an increase of $12,932,288, or 30% primarily due to the bond proceeds from the financing of the new Community and Senior Center.

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%, which represents funding for 30 days of operating expenditures, and is not considered a resource by the State under NRS Section 354 et seq. Budgeted ending fund balance for 2012-13 totals $7,289,818.

Appropriated reserves are funds committed to potential projects or new projects identified during the year. This one-time source of funding is primarily used 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, totaling $48,470,709 for 2012-13.

Expenses by Fund Type

Total Expenses By Fund Type	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
General Fund	36,819,645	38,365,272	1,545,627	4.2%
Special Revenue Funds	45,141,563	51,781,436	6,639,873	14.7%
Internal Service Funds	5,010,811	4,689,882	(320,929)	-6.4%
Enterprise Funds	17,828,189	25,359,715	7,531,526	42.2%
Capital Construction Funds	4,836,838	3,642,089	(1,194,749)	-24.7%
Debt Service Funds	2,480,166	2,959,800	479,634	19.3%
Total Expenses	**112,117,212**	**126,798,194**	**14,680,982**	**13.1%**

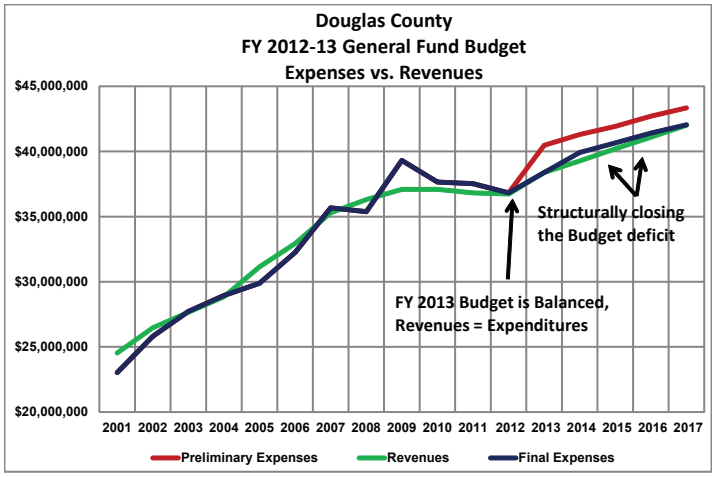
General Fund

The General Fund is the largest County fund and accounts for the financial resources required to provide core public services including law enforcement, judicial, property assessment, financial management, public documents and records, planning, building and other important public services. The County's goal has been and continues to be to implement both short and long-term structural solutions to stabilize and increase revenues, and reduce and stabilize growth of expenses.

General Fund Challenges:

- A new 5-year financial forecast for the General Fund indicated an on-going $3 million annual structural budget imbalance with expenses rising faster than revenues
- Personnel expenses have increased over 50% during the past 10 years
- State consolidated taxes, room taxes, sales taxes, gaming and building revenue, and earnings on investments have declined over the past four years
- New costs from the State of Nevada for services have increased expenses by over $500,000 per year

General Fund Solutions:



- Reduced capital outlay expenses by $300,000
- Reduced budgeted contingency from 3.0% to 1.5%, or $565,000
- Reduced transfers out of General Fund to other funds by $406,000
- Successfully negotiated labor contracts for 2/3 of employees, reducing expenses by $1 million dollars and slowing personnel expense growth over several years. County personnel goals include: maintaining quality service levels, slowing expense growth over several years, and retaining and recruiting talent.
- Worked collaboratively with the Swimming Pool District to restructure the property tax rate by $0.0345 and utilized existing property tax abatement, allowing additional revenue of $531,000 for core services without an increase to taxpayers.
- Updated the Cost Allocation Plan to provide actual costs charged for central services provided to non-general fund departments and other entities, allowing the recovery of an additional $339,000 in costs to provide these services.
- Continue to utilize existing, and explore new regional partnerships and outsourcing for high quality and cost effective services.

These short and long-term solutions resulted in a balanced General Fund budget for 2012-13, and will allow the County begin to closing the structural budget deficit over the next five years.

Special Revenue Funds

Special revenue funds include a variety of funds used to account for programs funded by legally restricted revenue sources for specified purposes, such as social services, 911 emergency dispatch services, tourism promotion, senior services, library, airport, redevelopment and road maintenance. For 2012-13, the most significant budget changes in the special revenue funds included proceeds of $14 million from long-term debt for construction of the new Community and Senior Center and a reduction in budgeted contingency from 3% to 1.5%. The budget also includes a use of the redevelopment agency's fund balance to repay the $2.2 million outstanding loan in the Redevelopment Capital Projects fund.

Proprietary Funds

Proprietary Funds include the motor pool internal services fund, and enterprise funds such as water and sewer utilities. The County funds utilities with the revenues from customers who pay for services, and operates them similar to a private business. In May 2012, the Douglas County Commissioners approved the creation of a new water utility fund to consolidate four separate water systems in the Carson Valley. This consolidation allowed a reduction in the amount transferred from the General Fund to the water utilities, resulting in savings of $188,000 per year. For 2012-13, there is also an increase of $2.4 million in capital costs in the Regional Water fund, for the construction of the North County Water Line project.

Capital Project Funds

These funds account for revenues and expenses associated with the construction of major capital facilities (other than those financed by proprietary funds) in its Capital Projects funds. The funds include the Ad Valorem Capital Projects, County Construction and Regional Transportation funds. Major projects budgeted include an increase of $140,000 for road projects and $200,000 for the construction of additional conduit in the North County Water Line for future fiber optic lines.

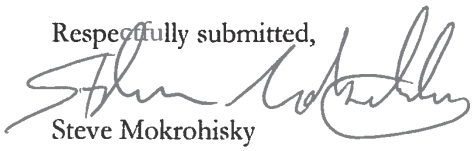
Debt Service Funds

These funds account for the accumulation of revenues and the payment of long-term debt principal and interest. The major change in the debt service funds budget is an increase in debt service expense of $500,000 for the first year of debt service to finance the new Community and Senior Center.

Conclusion

County agencies and departments have worked collaboratively to develop a balanced 2012-13 Budget. Your county staff continues to be dedicated to the welfare of Douglas County and its residents, and is committed to provide quality, professional and cost effective services.

Respectfully submitted,



Steve Mokrohisky
County Manager

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Budget Overview

This section provides a concise portrayal of the FY12-13 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 60 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.

Douglas County
FY12-13 Budget Calendar

2012 Date	Purpose	Audience					
		BOCC	Elected Officials	Finance	County Manager's Office	Department Directors	State of Nevada
January 19th	Board Meeting - Discussion/Calendar/Direction/Policies	x		x	x		
January 20th	Budget Meeting - Staff		x		x	x	
January 20th - February 10th	Departments Input Revenue and Expenditure Estimates		x	x	x	x	
February 10th - May 21st	Management Review of Budgets		x			x	
February 15th	State Preliminary Revenue Projections			x			x
February 20th	Notify Department of Taxation about proposed tax rate			x	x		
March 15th	State Final Revenue Projections - Gas Tax/CTX			x			x
March 25th	State Final Revenue Projections - Property Tax			x			x
March 26th & 27th	Board Tentative Budget Hearings	x	x	x	x	x	
April 15th	Tentative Budget to State			x			x
May 21tst	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
July 1st	Publish Annual Fiscal Report			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.

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

VISION STATEMENT

A community to match the scenery!

MISSION STATEMENT

Working together with integrity and accountability, the Douglas County team is dedicated to providing essential and cost-effective public services fostering a safe, healthy, scenic, and vibrant community for the enjoyment of our residents and visitors.

VALUES

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

PRIORITIES & OBJECTIVES

1) Financial Stability - *Financial strength and integrity of organization*

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

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

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

3) Economic Vitality

Objective: Douglas County will promote the economic vitality of the community.

4) Infrastructure - *Efficiency and responsiveness in addressing community issues and needs.*

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

5) Natural Environment, Resources and Cultural Heritage

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

6) Manage Growth and Change – *Orderly and sustainable development and growth of community.*

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

Strategic Priority	Goal	Target Date	Completed Date
Financial Stability	Develop strategies to address long term financial stability	Jun 2013	
	Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services and privatization	Dec 2012	
	Implement Priority Based Budgeting program and procedures	Dec 2012	
	Develop short-term financial plans, including managing State budget impacts on County		May 2012
	Implement additional energy and technology improvements	Jun 2013	
Public Safety	Adopt and implement a Citizen Emergency Response Team program to enhance opportunities for community involvement for emergency preparedness	Dec 2012	
	Develop a Multi-county Ethernet interconnect to share resources, provide backup and redundancy for critical information for GIS, 911 Call Centers, Emergency Management Criminal Justice information systems and public safety communications		Jul 2012
	Develop a comprehensive Continuity of Operations Plan (COOP) for Douglas County and encourage the participation of all special districts within the county	Oct 2012	
	Revise the Douglas County Hazard Mitigation Plan, which encourages the participation of all special districts within the county, and takes into consideration all potential natural hazards which could impact the county, its critical infrastructure, and its residents	Dec 2013	

Economic Vitality	Complete the economic analysis and continue active leadership for the South Shore Vision/Tahoe Revitalization project	Jan 2013	
	Identify Economic Vitality priority projects, develop job environment indicators and update action plans	Dec 2012	
	Examine and revise Development Code (Title 20)	Aug 2013	
	Identify and initiate at least three additional tourism events/ opportunities in the County	Dec 2015	
	Update community plans for Lake Tahoe – Lake Regional Plan Tahoe Regional Planning Agency (TRPA)	Dec 2012	
	Finalize formation of the Tahoe Prosperity Center and identify cluster based projects for implementation	Jun 2013	

Infrastructure	Develop a strategy to fund critical road maintenance and repairs	Jan 2013	
	Develop a plan to finance and construct a Community Center in Carson Valley		Jun 2012
	Complete water system interconnection with Carson City, Indian Hills and Town of Minden	Sep 2012	
	Identify funding to support the continuation of the east-side improvements at the Airport		May 2012
	Storm-water Master Plan: Pursue grants regarding flood mitigation, such as upstream storage	N/A	
	Complete acquisition of Seeman Ranch property (resource conservation and future facility needs)		Mar 2012
	Provide active leadership in coordination with Tahoe Transportation District and other stakeholders to implement the Highway 50 Stateline Casino Core Loop Road project: completion of the Administrative Draft EIR/EIS	Feb 2013	
	Establish appropriate water rates for Valley and Lake systems that balance the cost of service and users' ability to pay		Jul 2012
Natural Environment, Resources and Cultural Heritage	Complete public process in the development of County's federal lands bill		May 2012
Manage Growth and Change	Determine zoning needed for the Energy Science Park through a feasibility analysis	Dec 2012	

FY12-13 Budget Policies and 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 FY11-12 authorized personnel.

4. Personnel budgets will be prepared based on 5% salary increase effective July 7th, 2012 for non represented employees, a .05 FTE increase (equivalent of returning to a 40 hour work week) for DCEA represented employees, salary and extra pay benefits for DCSPA and DCSBU will return to the amounts of the FY09-10 contract. All personnel budgets will also include a 4% merit increase for those eligible based on a total of 26 pay periods. These assumptions are subject to change based on negotiations with our employee unions.

5. All General Fund personnel salary and benefit distributions within the same function will be eliminated. FTE's will be whole within the employee's home department.

6. Total departmental Services & Supplies budgets are not to increase from the current year's (FY11-12) 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 FY11-12 total adopted budget. Requests for authorization to increase the total adopted budget above the FY11-12 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.

7. 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.

8. The County's contribution toward health insurance (employee only and employee plus dependent) will remain at FY11-12 amounts, with the exception of PPO Core employee only coverage.

9. 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 FY11-12.

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:

    a) designated reserves (i.e. equipment replacement); see "Reserves Policy"
    b) one-time capital expenditures which do not significantly increase ongoing County costs;
    c) other one-time costs; and
    d) 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:

    a) cash flow requirements to support operating expenses;
    b) relative rate stability from year to year for enterprise funds;
    c) susceptibility to emergency or unanticipated expenditure;
    d) credit worthiness and capacity to support debt service requirements;
    e) legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
    f) 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:
    a) the amount of the matching funds required;
    b) in-kind services that are to be provided;
    c) length of grant and consequential disposition of service (i.e., is the County obliged to continue the service after the grant has ended); and
    d) the related operating expenses including, administration, record keeping, and auditing expenses.
    e) 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 outing 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 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 then $10,000 may be approved at the Department level. Upon approval, the authorized representative is responsible for signature, award and administration of the contract.
- Contracts for supplies and services, including equipment rental agreements under an annual estimated cost of $25,000, funded within operating budgets, may be awarded without further approval of the Commissioners.
- No Professional service contracts in excess of $25,000 may be awarded without the approval of the Commissioners. The County Manager may approve contracts between $10,000 and $25,000. Contracts less then $10,000 may be approved at the Department level.
- The Commissioners must approve all leases involving County real property.
- The Commissioners may delegate approval authority to the County Manager, as they deem appropriate for any procurement.
- Sole source procurement requires the approval of the Commissioners.
- Any procurement may be brought to the Board for approval.

Accounting Policies

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

Accounting Policy #1:

Accounting System & Standards

- The County's accounting and reporting system shall demonstrate the following characteristics:
  - reliability, accuracy, consistency, timeliness, efficiency, responsiveness; and
  - be in conformance with all legal requirements.

- The County's accounting system shall be maintained in such a way so as to conform to generally accepted accounting principles (GAAP).

- The County shall annually prepare and publish, by December 1st of each year, General Purpose Financial Statements in conformity with generally accepted accounting principles. These statements shall include but not be limited to:
  a) an explanation of the nature of the reporting entity,
  b) the extent of activities conducted by the County,
  c) comparison of actual activity to adopted budget,
  d) an explanation of the County's fiscal capacity,
  e) disclosure of short and long term liabilities of the County,
  f) fixed assets reporting,
  g) cash policies and compliance reporting, and
  h) 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.

- Maintaining a General Fund operating reserve is responsible fiscal policy, especially during downturns in the economy. The County maintains a General Fund operating reserve of 8.3%, or 30 days operating expenses.

- 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, 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

Post Employment Benefits (PEBS) Reserve

- The County does not currently prefund reserves for future post employement benefits. These reserves would provide long-term stability in the payment of extended state health insurance costs for retired County employees. The Government Accounting Standards Board (GASB) requries financial statemen disclosure of unfunded liabilities for post employeemnt benefits based on an acturial study. Douglas County's most recent actuarial study calculated the County's unfunded acturial accural at $21.7 million dollars.
  Fund: Self Insurance Fund

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.
  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 $2,563,080,699 for FY12-13. 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. FY12-13 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at $35,123,345, 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 is this category comes from a variety of charges and fees for those who directly benefit from a County service. Fees from departments such as Community Development (i.e. planning and engineering), Assessor's Office, Sheriff, Recorder's Office, and Parks and Recreation are charged for specific services. Utility charges are the largest source of revenue in this category.

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

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

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

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

DESCRIPTION OF MAJOR EXPENDITURE CATEGORIES

Operating

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

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

Capital Outlay
This category includes all equipment having a unit cost of more than $5,000 and an estimated life of more than one year.

Other
This category includes some grant expenditures and depreciation expenses. Depreciation has the effect of artificially inflating the budget as it does not represent an outlay of cash, rather simply a decrease in value of an asset. A small amount of cash is set aside for depreciation as a condition of certain grants.

Non-Operating

Capital Projects
Capital projects are large-scale improvements to the County's infrastructure, including utilities, transportation systems, parks, and buildings. **Section VI: Capital Budget** of this document provides information on the County's capital budget, including a listing of capital projects planned for FY12-13. 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. 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 FY12-13 budget incorporates a number of actions to slow the growth of operating expenditures. 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 provided 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 6.4% for commercial, industrial and multifamily. Douglas County increased its operating rate by $0.0358. This was possible in large part to the East Fork Swimming Pool reducing its rate. Our forecast assumes an increase of 5% in property tax collections. We will continue to see a steady increase as long as the county has abatement. Abatement is the taxes not chared because the cap is in effect. Ad valorem revenue growth for the period fiscal year 2014 through fiscal year 2017 is assumed to b 3.5% annualy.

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 by 3.3% in FY12-13. An average increase of 2.6% 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 sale/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 Reserves 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 of 5% 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 FY12-13. Therefore the RPPT revenue is estimated to increase by 2% a year.
    - **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, we expect another peak to coniside with the average age of the vehciles. We expect to increase by 5-6% over the next two years, then remail flat agian.

4. Gaming Revenues is estimated to decrease in FY12-13 then remain flat.

5. Overall Licenses & Permit revenues will remain constant with a slight increase in FY12-13 then remain flat FY16-17. Utility Operator fee increased in FY09-10. No other increases are expected.

6. Charges for Service will increase in FY 12-13, then remain flat through FY 16-17. Douglas County hired an outside firm to perform a cost allocation anaylsis. The results of this survey increased our charges for internal services provided to non General Fund Departments and Agencies in FY 12-13.

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 the succesful labor negiotions to reduce most personnel costs in FY12-13. These generally were 3-year contracts that allow for a slow growth in the future. This projection assumes any Health insurance cost increases will be passed to the employee.

10. Services and Supplies forecast includes the current State Impact passed down to the County during the 2011 Legislative Session for Consumer Health/Environmental Health, Children Mental Health, Youth Parole Services, and Juvenile Justice Programs totaling about $516,000. Serivces and Supplies is estimated to grow at a rate of 1.25% a year in years 2014 to 2017

11. As a contribution to the FY12-13 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 annualy. The County will continue to seek other funding sources for these vehciles.

12. Transfers out will remain constant due to the continued support of emergency operations, parks, and senior services.

13. A Contingency of 1.5% and a Fund Balance of 8.3% of operating revenues will be maintained.

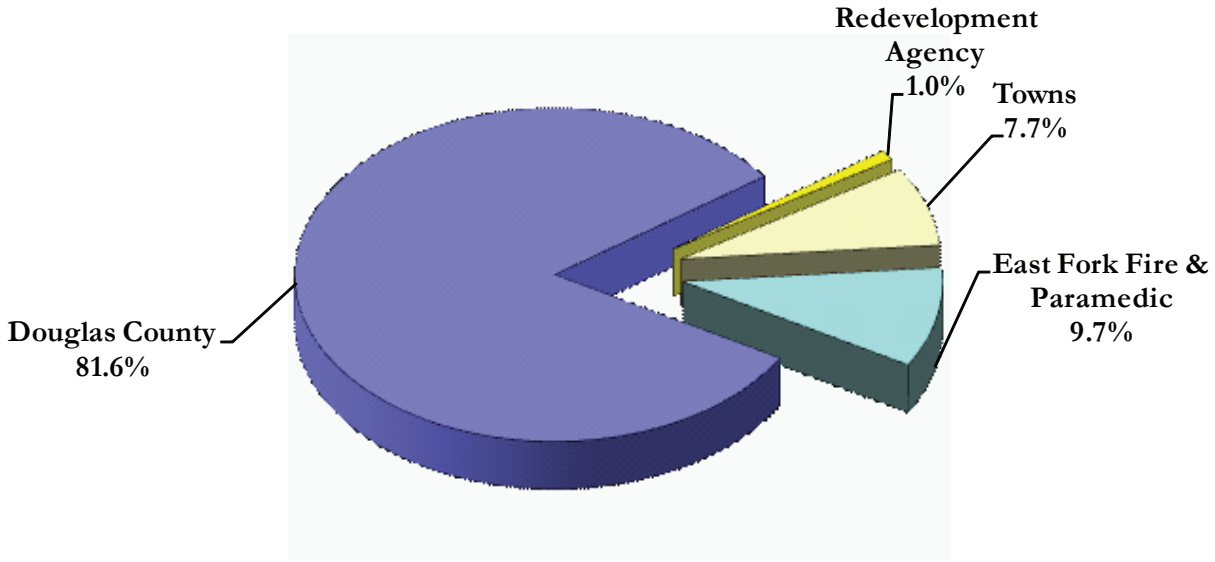
General Fund Five-Year Operating Budget Projections

General Fund	2012-13 Adopted	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected
Current Operating Revenue:					
Property Tax	17,187,042	17,788,588	18,411,189	19,055,581	19,722,526
State Consolidated Taxes	10,070,293	10,365,546	10,661,525	10,909,683	11,166,478
Licenses & Permits	3,219,500	3,219,500	3,219,500	3,219,500	3,219,500
Gaming	816,000	816,000	816,000	816,000	816,000
Intergovernmental	1,434,705	1,434,705	1,434,705	1,434,705	1,434,705
Charges for Service	3,655,506	3,655,506	3,655,506	3,655,506	3,655,506
Fines & Forfeitures	1,091,250	1,091,250	1,091,250	1,091,250	1,091,250
Miscellaneous	815,976	815,976	815,976	815,976	815,976
Transfers In	75,000	75,000	75,000	75,000	75,000
Current Revenue	**38,365,272**	**39,262,071**	**40,180,651**	**41,073,201**	**41,996,941**
Total Operating Resources	**38,365,272**	**39,262,071**	**40,180,651**	**41,073,201**	**41,996,941**
Requirements					
Operating:					
Personnel Services	28,298,192	28,977,803	29,452,891	29,959,809	30,335,600
Services & Supplies	7,677,298	7,773,264	7,870,430	7,968,810	8,068,421
Capital Outlay	-	-	-	-	-
Total Operating	**35,975,490**	**36,751,067**	**37,323,321**	**37,928,619**	**38,404,021**
Non-Operating:					
Transfers Out	1,850,150	2,047,650	2,187,650	2,327,650	2,467,650
Contingency	539,632	1,102,532	1,119,700	1,137,859	1,152,121
Total Non-Operating	**2,389,782**	**3,150,182**	**3,307,350**	**3,465,509**	**3,619,771**
Total Requirements	**38,365,272**	**39,901,249**	**40,630,671**	**41,394,128**	**42,023,791**
Surplus/(Deficit)	**-**	**(639,178)**	**(450,020)**	**(320,927)**	**(26,850)**

The FY12-13 Budget

This section provides a general financial overview of the FY12-13 Douglas County budget through the use of charts and graphs. Section V: Fund Summaries provides historical information on every fund included in the budget.

FY12-13 Budget by Agency—$182,558,721
(WITH ending fund balance/reserves)



FY11-12 Adopted Budget

Combined Fund Statement

	Beg. Balance/ Reserves	New Revenue	Transfers In	Total Avail. Resources	Salary and Benefits
County Funds					
General	5,580,598	38,290,272	75,000	43,945,870	28,298,192
Stabilization	360,352	3,000	-	363,352	
NV Cooperative Extension	146,703	245,619		392,322	118,333
Airport	1,335,570	1,450,850	-	2,786,420	2,040
Douglas County Water District	5,872	82,718	-	88,590	45,547
Solid Waste	1,894,373	500,000	-	2,394,373	48,627
MV Accident Indigent	-	365,460	-	365,460	
Medical Assistance to Indigents	4,633,031	2,048,602	-	6,681,633	
Social Services	731,092	1,754,732	-	2,485,824	531,814
Law Library	1,655	20,541	-	22,196	
Road Operating	765,576	1,178,891	191,000	2,135,467	707,106
Room Tax	1,854,256	23,529,684	973,897	26,357,837	3,057,081
Tahoe-Douglas Trans. Dist.	30,725	463,117	-	493,842	12,383
Justice Court Admin. Assess.	5,756	64,000	-	69,756	
China Spring Youth Camp	250,000	3,443,597	18,201	3,711,798	2,778,445
WNRYC	403,863	522,204	-	926,067	
Erosion Control	-	-	5,000	5,000	
911 Emergency Services	638,753	1,727,627	-	2,366,380	1,418,062
911 Surcharge	158,715	171,000	14,746	344,461	
Senior Services	81,472	772,724	433,052	1,287,248	716,770
Self Insurance	2,850,789	3,071,290	-	5,922,079	98,176
Dental Insurance	777,595	408,500	-	1,186,095	-
Motor Pool/Veh Maintenance	897,636	1,291,636	-	2,189,272	433,296
Ridgeview Water	26,160	100	-	26,260	
Zephyr Water	317,978	1,668,958	15,000	2,001,936	164,553
West Valley Water	1,380,560			1,380,560	
East Valley Water	3,099,311			3,099,311	
Cave Rock Water	586,741	977,261	27,500	1,591,502	184,316
Skyland Water	267,024	498,561	-	765,585	120,102
Foothill Water	252,463			252,463	
Sheridan Acres Water Utility	289,052			289,052	
Carson Valley Water Utility Fund		3,065,280	5,146,386	8,211,666	588,242
Regional Water Fund	98,126	7,163,000	-	7,261,126	17,005
Sewer Utility	2,360,861	2,648,252	-	5,009,113	346,069
Extraordinary Maintenance	646,875	5,640	-	652,515	
Ad Valorem Capital Projects	3,806,983	1,296,678	-	5,103,661	
County Construction	645,375	315,000	50,000	1,010,375	
Regional Transportation	1,543,063	816,416	140,000	2,499,479	130,936
Co. Debt/Other Resources	862,146	-	2,485,449	3,347,595	
Total County	**39,587,100**	**99,861,210**	**9,575,231**	**149,023,541**	**39,817,095**

FY11-12 Adopted Budget

Combined Fund Statement (continued)

Services/Supplies and Other Charges	Capital	Contingency	Total Budget	Transfers Out	Reserves	8.3% Fund Balance	Total Appropriation
7,677,298	-	539,632	36,515,122	1,850,150	2,594,633	2,985,965	43,945,870
-		-	-	-	363,352	-	363,352
118,863	-	7,116	244,312	-	128,323	19,687	392,322
1,342,080	66,406	40,324	1,450,850	-	1,224,008	111,562	2,786,420
34,049	-	2,388	81,984	-	-	6,606	88,590
244,276	-	8,787	301,690	163,656	1,904,716	24,311	2,394,373
365,460	-	-	365,460	-	-	-	365,460
5,031,633	-	-	5,031,633	-	1,650,000		6,681,633
1,167,937	18,848	32,633	1,751,232	3,500	637,940	93,152	2,485,824
19,943	-	598	20,541	-	-	1,655	22,196
621,019	-	39,844	1,367,969	-	657,264	110,234	2,135,467
6,635,585	2,900,000	71,135	12,663,801	780,220	12,520,200	393,616	26,357,837
155,909	-	5,049	173,341	287,463	19,070	13,968	493,842
32,000	31,040	960	64,000	-	-	5,756	69,756
683,353	-	-	3,461,798	-	-	250,000	3,711,798
485,990	-	-	485,990	-	399,740	40,337	926,067
5,000	-	-	5,000	-	-	-	5,000
277,216	-	50,858	1,746,136	14,746	464,790	140,708	2,366,380
180,336	-	5,410	185,746	-	143,747	14,968	344,461
465,303	2,954	20,749	1,205,776	-	24,065	57,407	1,287,248
2,857,018	-	-	2,955,194	-	2,966,885	-	5,922,079
380,000	-	-	380,000	-	806,095	-	1,186,095
849,956	71,436	-	1,354,688	-	834,584	-	2,189,272
3,249	-	-	3,249	-	23,011	-	26,260
573,014	926,000	-	1,663,567	-	338,369	-	2,001,936
		-	-	1,380,560	-	-	1,380,560
		-	-	3,099,311		-	3,099,311
733,919	51,000	-	969,235	-	622,267	-	1,591,502
267,755	10,000	-	397,857	-	367,728	-	765,585
		-	-	252,463		-	252,463
		-	-	289,052		-	289,052
2,420,937	1,700,000		4,709,179		3,502,487		8,211,666
317,300	6,700,000	-	7,034,305	125,000	101,821		7,261,126
2,103,448	200,000	-	2,649,517	-	2,359,596	-	5,009,113
-	-	-	-	-	652,515	-	652,515
89,050	200,000	-	289,050	1,100,594	3,714,017	-	5,103,661
315,000	-	-	315,000	-	695,375	-	1,010,375
596,964	-	-	727,900	228,516	1,543,063	-	2,499,479
2,719,995	-	-	2,719,995	-	627,600	-	3,347,595
39,770,855	**12,877,684**	**825,483**	**93,291,117**	**9,575,231**	**41,887,261**	**4,269,932**	**149,023,541**

FY11-12 Adopted Budget

Combined Fund Statement (continued)

	Beg. Balance/ Reserves	New Revenue	Transfers In	Total Avail. Resources	Salary and Benefits
Redevelopment Agency Funds					
DC Redevelopment Admin	120,710	2,020,621	-	2,141,331	23,091
DC Redevelopment Capital	(1,972,999)	15,000	1,652,000	(305,999)	
Total Redevelopment	**(1,852,289)**	**2,035,621**	**1,652,000**	**1,835,332**	**23,091**
Fire and Paramedic District Funds					
East Fork Fire	1,479,324	10,420,363	-	11,899,687	8,615,097
East Fork Fire Emergency	733,434	3,500	-	736,934	
East Fork Equipment Reserves	204,398		155,000	359,398	
East Fork Paramedic	152,939	4,311,298	-	4,464,237	
East Fork Construction Reserves	83,500	-	-	83,500	
East Fork Fire Debt Service	1,948	-	116,623	118,571	
Total Fire/Paramedic	**2,655,543**	**14,735,161**	**271,623**	**17,662,327**	**8,615,097**
Gardnerville					
Gardnerville Town	258,858	1,251,557	-	1,510,415	434,998
Gardnerville Health/Sanitation	405,161	862,000		1,267,161	391,662
Gardnerville Debt	604	300	122,982	123,886	
Gardnerville Ad Val Cap Projects	111,068	45,186	-	156,254	
Total Gardnerville	**775,691**	**2,159,043**	**122,982**	**3,057,716**	**826,660**
Genoa					
Genoa Town	29,457	475,107	-	504,564	127,973
Genoa Ad Val Capital Projects	6,802	1,691	-	8,493	
Genoa Construction Reserves	47,735	900	-	48,635	
Total Genoa	**83,994**	**477,698**	**-**	**561,692**	**127,973**
Minden					
Minden Town	69,123	1,277,739		1,346,862	409,324
Minden Ad Val Capital Projects	111,884	46,380	-	158,264	
Minden Trash	396,896	673,000	-	1,069,896	248,500
Minden Cap Equip/Construction	1,904,810	3,000	364,000	2,271,810	
Minden Wholesale Water	61,441	629,155	-	690,596	275,724
Minden Water	3,693,685	1,187,000	-	4,880,685	206,308
Total Minden	**6,237,839**	**3,816,274**	**364,000**	**10,418,113**	**1,139,856**
Total All Funds	**47,487,878**	**123,085,007**	**11,985,836**	**182,558,721**	**50,549,772**

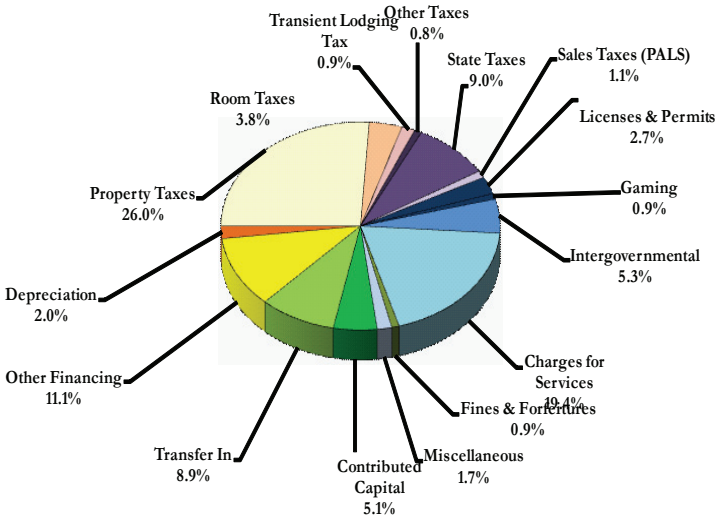
FY11-12 Adopted Budget

Combined Fund Statement (continued)

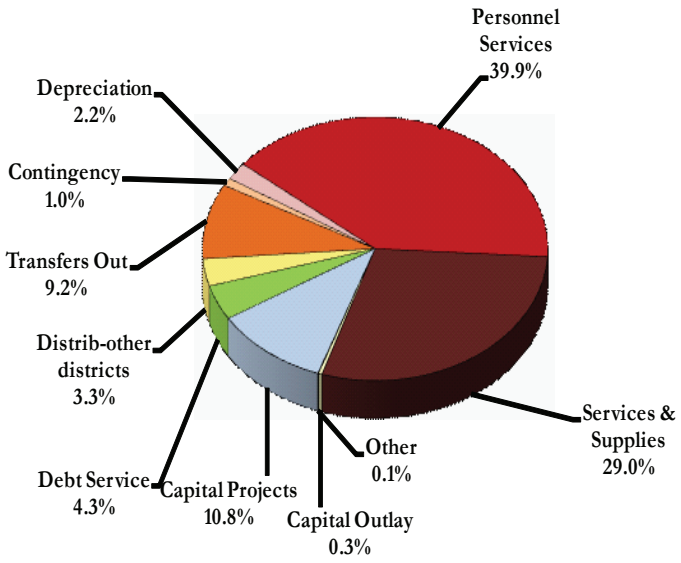
Services/Supplies and Other Charges	Capital	Contingency	Total Budget	Transfers Out	Reserves	8.3% Fund Balance	Total Appropriation
394,170	-	12,518	429,779	1,652,000	24,919	34,633	2,141,331
107,879	-	-	107,879	-	(413,878)		(305,999)
502,049	**-**	**12,518**	**537,658**	**1,652,000**	**(388,959)**	**34,633**	**1,835,332**
1,693,860	46,500	309,269	10,664,726	271,623	107,695	855,643	11,899,687
-	-	-	-	-	736,934		736,934
-	-	-	-	-	229,398		229,398
4,262,542	130,000	450	4,392,992	-	200,000	1,245	4,594,237
-	-	-	-	-	83,500		83,500
116,623	-	-	116,623	-	1,948	-	118,571
6,073,025	**176,500**	**309,719**	**15,174,341**	**271,623**	**1,359,475**	**856,888**	**17,662,327**
413,909	254,200	25,467	1,128,574	122,982	188,400	70,459	1,510,415
421,140	-	-	812,802	-	454,359		1,267,161
123,182	-	-	123,182	-	704		123,886
-	45,000	-	45,000		111,254		156,254
958,231	**299,200**	**25,467**	**2,109,558**	**122,982**	**754,717**	**70,459**	**3,057,716**
325,242	-	13,596	466,811	-	-	37,753	504,564
-	-	-	-	-	8,493		8,493
-	-	-	-	-	48,635		48,635
325,242	**-**	**13,596**	**466,811**	**-**	**57,128**	**37,753**	**561,692**
469,079	5,200	26,352	909,955	364,000	-	72,907	1,346,862
-	90,000	-	90,000	-	-	68,264	158,264
303,521	-	-	552,021	-	517,875		1,069,896
-	604,000	-	604,000	-	1,667,810		2,271,810
348,931		-	624,655	-	65,941	-	690,596
789,086	-	-	995,394	-	3,885,291		4,880,685
1,910,617	**699,200**	**26,352**	**3,776,025**	**364,000**	**6,136,917**	**141,171**	**10,418,113**
49,540,019	**14,052,584**	**1,213,135**	**115,355,510**	**11,985,836**	**49,806,539**	**5,410,836**	**182,558,721**

FY12-13 Resources and Requirements
All Funds

Resources	Amount	Percent
Property Taxes	$35,123,345	26.0%
Room Taxes	5,145,653	3.8%
Transient Lodging Tax	2,065,350	1.5%
Other Taxes	1,136,058	0.8%
State Taxes	12,118,508	9.0%
Sales Taxes (PALS)	1,464,802	1.1%
Licenses & Permits	3,652,500	2.7%
Gaming	1,186,540	0.9%
Intergovernmental	7,134,679	5.3%
Charges for Services	26,250,462	19.4%
Fines & Forfeitures	1,151,250	0.9%
Miscellaneous	2,281,371	1.7%
Contributed Capital	6,825,000	5.1%
Transfer In	11,958,336	8.9%
Other Financing	14,939,300	11.1%
Depreciation	2,637,689	2.0%
Total	**$135,070,843**	**100.0%**

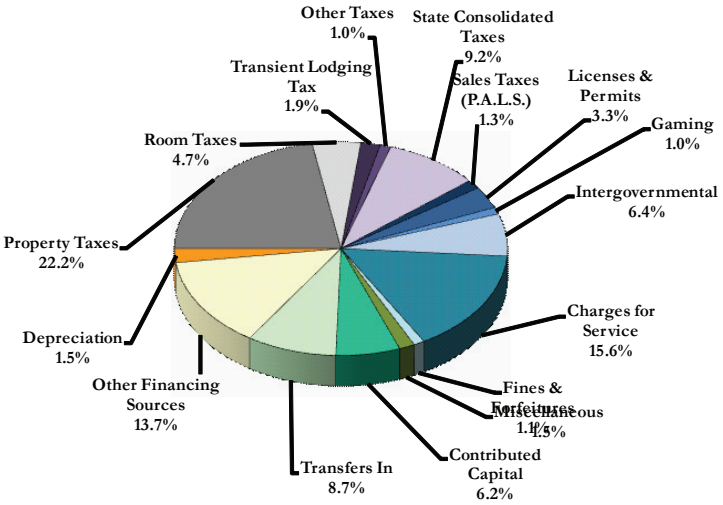


Requirements	Expendited	Percent
Personnel Services	$50,549,772	39.9%
Services & Supplies	36,788,433	29.0%
Capital Outlay	401,876	0.3%
Other	89,050	0.1%
Capital Projects	13,650,708	10.8%
Debt Service	5,432,605	4.3%
Distrib-other districts	4,247,542	3.3%
Transfers Out	11,696,784	9.2%
Contingency	1,213,135	1.0%
Depreciation	2,728,289	2.2%
Total	**$126,798,194**	**100.0%**

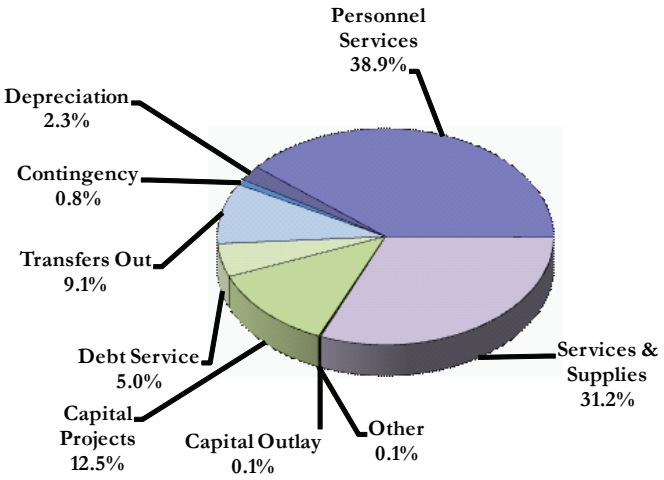


FY12-13 Resources and Requirements
County Funds

Resources	Amount	Percent
Property Taxes	$24,307,363	22.2%
Room Taxes	5,145,653	4.7%
Transient Lodging Tax	2,065,350	1.9%
Other Taxes	1,136,058	1.0%
State Consolidated Taxes	10,070,293	9.2%
Sales Taxes (P.A.L.S.)	1,464,802	1.3%
Licenses & Permits	3,652,500	3.3%
Gaming	1,116,000	1.0%
Intergovernmental	6,996,572	6.4%
Charges for Service	17,049,366	15.6%
Fines & Forfeitures	1,151,250	1.1%
Miscellaneous	1,641,514	1.5%
Contributed Capital	6,825,000	6.2%
Transfers In	9,547,731	8.7%
Other Financing Sources	14,939,300	13.7%
Depreciation	2,327,689	2.1%
Total	**$109,436,441**	**100.0%**

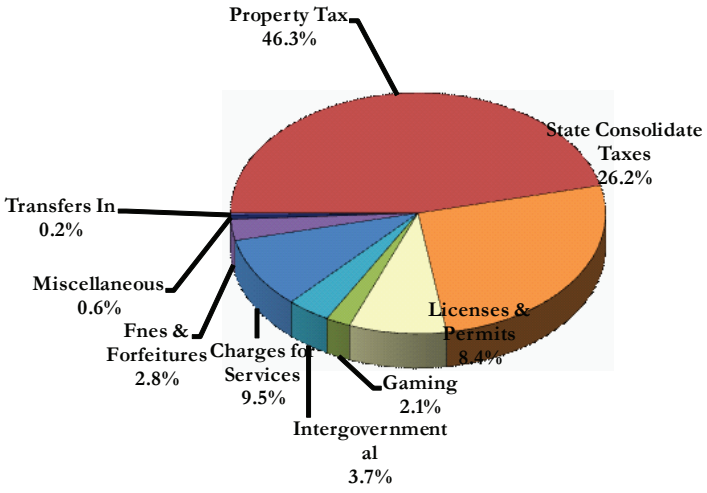


Requirements	Amount	Percent
Personnel Services	$39,817,095	38.9%
Services & Supplies	31,917,666	31.2%
Capital Outlay	127,476	0.1%
Other	89,050	0.1%
Capital Projects	12,750,208	12.5%
Debt Service	5,091,750	5.0%
Transfers Out	9,286,179	9.1%
Contingency	825,483	0.8%
Depreciation	2,327,689	2.3%
Total	**$102,232,596**	**100.0%**

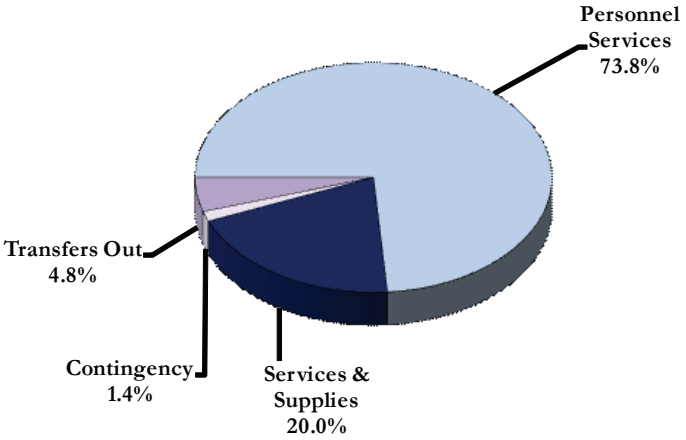


FY12-13 Resources and Requirements
County General Fund

Resources	Amount	Percent
Property Tax	$17,762,042	46.3%
State Consolidate Taxes	10,070,293	26.2%
Licenses & Permits	3,219,500	8.4%
Gaming	816,000	2.1%
Intergovernmental	1,434,705	3.7%
Charges for Services	3,655,506	9.5%
Fnes & Forfeitures	1,091,250	2.8%
Miscellaneous	240,976	0.6%
Transfers In	75,000	0.2%
Total	**$38,365,272**	**100.0%**

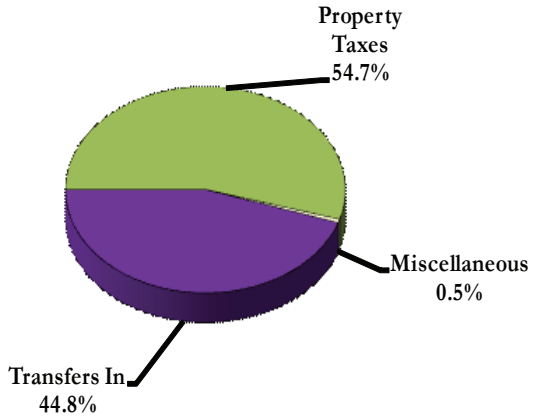


Requirements	Expendited	Percent
Personnel Services	$28,298,192	73.8%
Services & Supplies	7,677,298	20.0%
Contingency	539,632	1.4%
Transfers Out	1,850,150	4.8%
Total	**$38,365,272**	**100.0%**

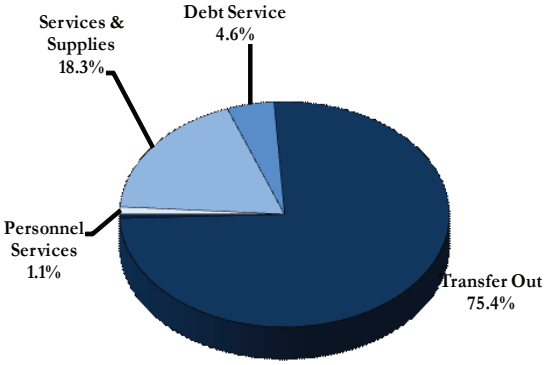


FY12-13 Resources and Requirements
Redevelopment Agency Funds

Resources	Revenue	Percent
Property Taxes	2,015,621	54.7%
Miscellaneous	20,000	0.5%
Transfers In	1,652,000	44.8%
Total	**$3,687,621**	**100.0%**

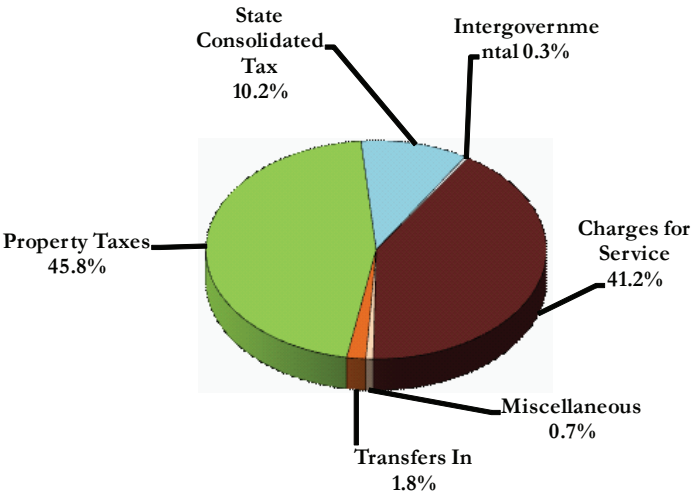


Requirements	Expendited	Percent
Personnel Services	$23,091	1.1%
Services & Supplies	400,799	18.3%
Debt Service	101,250	4.6%
Transfer Out	1,652,000	75.4%
Contingency	12,518	0.6%
Total	**$2,189,658**	**100.0%**

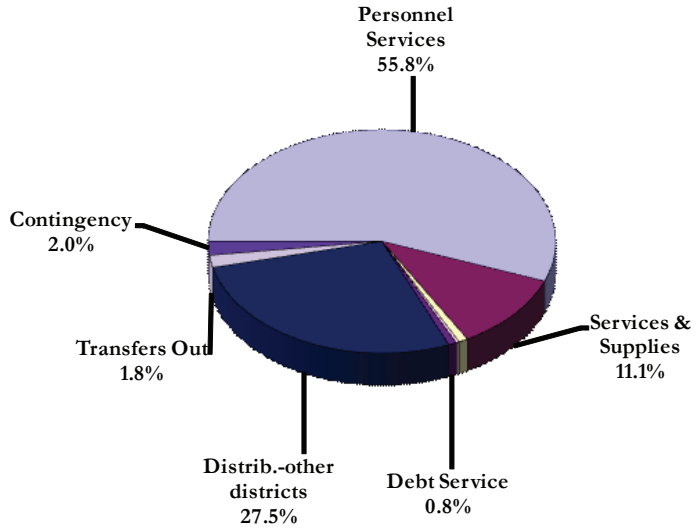


FY12-13 Resources and Requirements
Fire/ Paramedic District Funds

Resources	Revenue	Percent
Property Taxes	$6,871,728	45.8%
State Consolidated Tax	1,530,634	10.2%
Intergovernmental	49,000	0.3%
Charges for Service	6,179,441	41.2%
Miscellaneous	104,358	0.7%
Transfers In	271,623	1.8%
Total	**$15,006,784**	**100.0%**

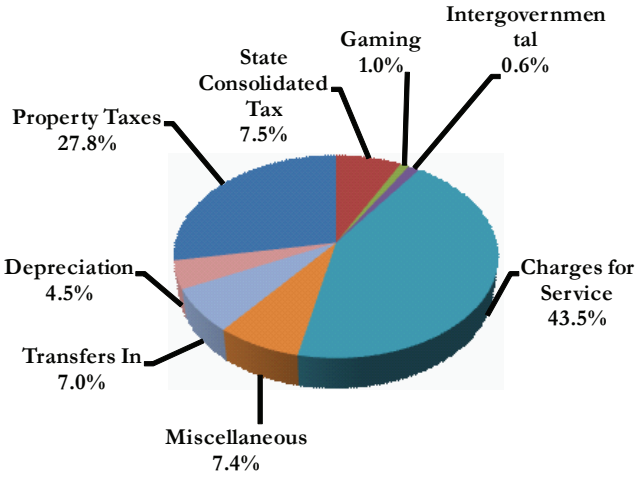


Requirements	Expendited	Percent
Personnel Services	$8,615,097	55.8%
Services & Supplies	1,708,860	11.1%
Capital Outlay	130,000	0.8%
Capital Projects	46,500	0.3%
Debt Service	116,623	0.8%
Distrib.-other districts	4,247,542	27.5%
Transfers Out	271,623	1.8%
Contingency	309,719	2.0%
Total	**$15,445,964**	**100.0%**

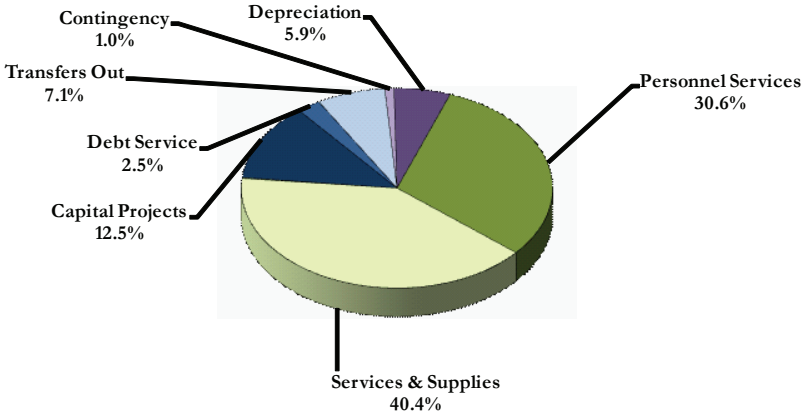


FY12-13 Resources and Requirements
Gardnerville, Genoa and Minden Town Funds

Resources	Revenue	Percent
Property Taxes	$1,928,633	27.8%
State Consolidated Tax	517,581	7.5%
Gaming	70,540	1.0%
Intergovernmental	89,107	1.3%
Charges for Service	3,021,655	43.5%
Miscellaneous	515,499	7.4%
Transfers In	486,982	7.0%
Depreciation	310,000	4.5%
Total	**$6,939,997**	**100.0%**



Requirements	Expendited	Percent
Personnel Services	$2,094,489	30.6%
Services & Supplies	2,761,108	40.4%
Capital Outlay	9,400	0.1%
Capital Projects	854,000	12.5%
Debt Service	167,982	2.5%
Transfers Out	486,982	7.1%
Contingency	65,415	1.0%
Depreciation	400,600	5.9%
Total	**$6,839,976**	**100.0%**



Assessed Value and Property Tax Rates

Douglas County		2010-11	2011-12	2012-13	Change 12 to 13
Valuation		2,955,966,285	2,718,250,124	2,563,080,699	-5.71%
Tax Rates:					
General Fund *		0.7666	0.8332	0.8690	0.0430
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 **		0.0298	0.0337	0.0337	-
China Spring Youth Camp**		0.0038	0.0041	0.0040	(0.0244)
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	0.0300	0.0288	(0.0400)
Douglas County Total		**1.0827**	**1.1335**	**1.1680**	**0.0469**
Towns					
Gardnerville	Valuation	157,178,869	145,356,459	142,247,070	-2.14%
	Tax Rate *	0.6699	0.6677	0.6677	-
Genoa	Valuation	12,243,368	11,880,666	10,994,851	-7.46%
	Tax Rate *	0.3929	0.3929	0.5133	0.3064
Minden	Valuation	149,811,275	137,806,446	133,526,278	-3.11%
	Tax Rate *	0.7126	0.6677	0.6677	-
East Fork Fire/Paramedic					
Fire *	Valuation	1,719,954,333	1,572,265,696	1,482,668,889	-5.70%
	Tax Rate *	0.3329	0.3282	0.3282	-
Paramedic *	Valuation	1,719,954,333	1,572,265,696	1,482,668,889	-5.70%
	Tax Rate *	0.1592	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		2010-11	2011-12	2012-13	Change 12 to 13
Douglas County School	Valuation	2,955,966,285	2,718,250,124	2,563,080,699	-5.71%
	Tax Rate **	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	2,955,966,285	2,718,250,124	2,563,080,699	-5.71%
	Tax Rate	0.1000	0.1000	0.1000	-
State	Valuation	2,955,966,285	2,718,250,124	2,563,080,699	-5.71%
	Tax Rate	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	1,236,011,952	1,145,984,428	1,080,411,810	-5.72%
	Tax Rate *	0.5881	0.5881	0.5881	-
Tahoe-Douglas Fire Safe	Valuation	1,236,011,952	1,145,984,428	1,080,411,810	-5.72%
	Tax Rate *	0.0500	0.0500	0.0500	-
Tahoe-Douglas Sanitation	Valuation	667,942,967	612,657,137	570,405,840	-6.90%
	Tax Rate *	0.0350	0.0350	0.0350	-
Logan Creek GID	Valuation	6,998,957	6,387,048	6,513,833	1.99%
	Tax Rate *	0.7390	0.6722	0.6632	(0.0134)
Cave Rock GID	Valuation	24,220,313	23,644,402	23,468,674	-0.74%
	Tax Rate *	0.4116	0.3824	0.3769	(0.0144)
Lakeridge GID	Valuation	26,941,597	23,422,508	23,281,548	-0.60%
	Tax Rate *	0.1633	0.1307	0.1255	(0.0398)
Skyland GID	Valuation	87,404,652	73,819,972	70,754,094	-4.15%
	Tax Rate *	0.0731	0.0731	0.0731	-
Zephry Cove GID	Valuation	23,399,620	19,306,528	18,618,542	-3.56%
	Tax Rate *	0.1000	0.1000	0.1000	-
Zephry Heights GID	Valuation	41,951,349	38,266,595	36,599,403	-4.36%
	Tax Rate *	0.2798	0.2798	0.2798	-
Zephry Knolls GID	Valuation	10,071,087	9,200,574	8,210,637	-10.76%
	Tax Rate *	0.5528	0.5220	0.5224	0.0008
Elkpoint Sanitary	Valuation	40,182,218	33,070,672	33,033,760	-0.11%
	Tax Rate *	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	9,976,979	9,671,948	9,255,945	-4.30%
	Tax Rate *	0.4039	0.4864	0.5099	0.0483
Carson Water Subconservancy	Valuation	1,777,157,010	1,621,872,741	1,546,276,595	-4.66%
	Tax Rate *	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	1,644,612,982	1,501,972,022	1,431,840,042	-4.67%
	Tax Rate *	0.0345	0.0345	0.0345	-
East Fork Swimming Pool	Valuation	1,719,706,463	1,572,017,931	1,482,421,754	-5.70%
	Tax Rate *	0.1645	0.1645	0.1300	(0.2097)
Indian Hills GID	Valuation	118,741,208	108,702,996	99,663,905	-8.32%
	Tax Rate *	0.8041	0.7901	0.7901	-
Kingsbury GID	Valuation	245,341,521	224,425,712	214,263,363	-4.53%
	Tax Rate *	0.5183	0.4258	0.4287	0.0068
Minden/Gardnerville Sanitation	Valuation	306,990,144	283,162,905	275,773,348	-2.61%
	Tax Rate *	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	235,566,978	217,838,683	210,703,601	-3.28%
	Tax Rate *	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	33,494,643	31,515,485	18,249,038	-42.10%
	Tax Rate *	0.8852	0.7114	0.8546	0.2013

* Tax rate can be set lower

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

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Douglas County
Fund Summaries

This section includes a brief description and financial summary of each of the 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 Indigent 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, EFF 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, Carson Valley Water System, 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 thirty nine County funds, the two Redevelopment Agency funds, the six funds of the Fire and Paramedic Districts, and the thirteen Town funds.

All Funds Combined	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**109,948,779**	**42,244,308**	**47,487,878**	**5,243,570**	**12.4%**
Current Revenue					
Property Taxes	32,986,828	33,875,840	35,123,345	1,247,505	3.7%
Room Taxes	4,949,820	4,634,125	5,145,653	511,528	11.0%
Transient Lodging License Tax	1,319,300	1,442,250	2,065,350	623,100	43.2%
Other Taxes (Gas/Road/Res.Constr)	1,238,339	1,128,295	1,136,058	7,763	0.7%
State Consolidated Tax	12,587,763	11,777,804	12,118,508	340,704	2.9%
Sales Taxes (P.A.L.S.)	1,305,889	1,300,000	1,464,802	164,802	12.7%
Licenses & Permits	3,889,679	3,650,000	3,652,500	2,500	0.1%
Gaming	1,133,328	1,255,540	1,186,540	(69,000)	-5.5%
Intergovernmental	9,063,831	7,345,871	7,134,679	(211,192)	-2.9%
Charges for Service	19,506,517	25,196,856	26,250,462	1,053,606	4.2%
Fines & Forfeitures	1,154,487	1,198,250	1,151,250	(47,000)	-3.9%
Miscellaneous	13,603,387	2,467,522	2,281,371	(186,151)	-7.5%
Contributed Capital	5,700,663	6,950,000	6,825,000	(125,000)	-1.8%
Transfers In	17,937,329	8,019,152	11,958,336	3,939,184	49.1%
Other Financing Sources	720,620	25,000	14,939,300	14,914,300	59657.2%
Depreciation	-	2,427,138	2,637,689	210,551	8.7%
Total Current Revenue	**127,097,780**	**112,693,643**	**135,070,843**	**22,377,200**	**19.9%**
Total Resources	**237,046,558**	**154,937,951**	**182,558,721**	**27,620,770**	**17.8%**
Requirements					
Operating					
Personnel Services	50,513,679	50,046,687	50,549,772	503,085	1.0%
Services & Supplies	31,086,458	30,515,384	36,788,433	6,273,049	20.6%
Capital Outlay	698,369	289,168	401,876	112,708	39.0%
Other	155,379	92,302	89,050	(3,252)	-3.5%
Total Operating	**82,453,884**	**80,943,541**	**87,829,131**	**6,885,590**	**8.5%**
Non-Operating					
Capital Projects	6,854,849	10,378,347	13,650,708	3,272,361	31.5%
Debt Service	3,464,607	4,915,094	5,432,605	517,511	10.5%
Distrib.-other districts	4,329,140	4,195,205	4,247,542	52,337	1.2%
Transfers Out	14,245,801	8,019,152	11,696,784	3,677,632	45.9%
Contingency	-	1,162,688	1,213,135	50,447	4.3%
Depreciation	2,585,405	2,495,685	2,728,289	232,604	9.3%
Total Non-Operating	**31,479,803**	**31,166,171**	**38,969,063**	**7,802,892**	**25.0%**
Total Requirements	**113,933,687**	**112,109,712**	**126,798,194**	**14,688,482**	**13.1%**
Ending Fund Balance/Reserves	123,112,871	42,828,239	55,760,527	12,932,288	30.2%

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	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**90,255,634**	**34,970,182**	**39,587,100**	**4,616,918**	**13.2%**
Current Revenue					
Property Taxes[1]	21,718,057	23,051,297	24,307,363	1,256,066	5.4%
Room Taxes	4,949,820	4,634,125	5,145,653	511,528	11.0%
Transient Lodging License Tax	1,319,300	1,442,250	2,065,350	623,100	43.2%
Other Taxes (Gas/Road/Res.Constr)	1,238,339	1,128,295	1,136,058	7,763	0.7%
State Consolidated Taxes	10,414,115	9,746,139	10,070,293	324,154	3.3%
Sales Taxes (P.A.L.S.)	1,305,889	1,300,000	1,464,802	164,802	12.7%
Licenses & Permits	3,889,679	3,650,000	3,652,500	2,500	0.1%
Gaming	1,065,513	1,185,000	1,116,000	(69,000)	-5.8%
Intergovernmental	8,217,309	7,204,569	6,996,572	(207,997)	-2.9%
Charges for Service	15,325,913	16,168,501	17,049,366	880,865	5.4%
Fines & Forfeitures	1,154,487	1,198,250	1,151,250	(47,000)	-3.9%
Miscellaneous	2,757,256	1,715,395	1,641,514	(73,881)	-4.3%
Contributed Capital	5,565,220	6,950,000	6,825,000	(125,000)	-1.8%
Transfers In	7,695,174	4,975,533	9,547,731	4,572,198	91.9%
Other Financing Sources	684,805	25,000	14,939,300	14,914,300	59657.2%
Depreciation	-	2,153,319	2,327,689	174,370	8.1%
Total Current Revenue	**87,300,877**	**86,527,673**	**109,436,441**	**22,908,768**	**26.5%**
Total Resources	**177,556,510**	**121,497,855**	**149,023,541**	**27,525,686**	**22.7%**
Requirements					
Operating					
Personnel Services	40,074,981	39,331,576	39,817,095	485,519	1.2%
Services & Supplies	25,681,672	25,511,922	31,917,666	6,405,744	25.1%
Capital Outlay	503,320	230,168	127,476	(102,692)	-44.6%
Miscellaneous/ Other	152,520	92,302	89,050	(3,252)	-3.5%
Total Operating	**66,412,492**	**65,165,968**	**71,951,287**	**6,785,319**	**10.4%**
Non-Operating					
Capital Projects	4,898,312	8,386,597	12,750,208	4,363,611	52.0%
Debt Service	2,987,801	4,537,706	5,091,750	554,044	12.2%
Transfers Out	8,332,786	4,975,533	9,286,179	4,310,646	86.6%
Contingency	-	775,432	825,483	50,051	6.5%
Depreciation	2,224,819	2,153,319	2,327,689	174,370	8.1%
Total Non-Operating	**18,443,718**	**20,828,587**	**30,281,309**	**9,452,722**	**45.4%**
Total Requirements	**84,856,211**	**85,994,555**	**102,232,596**	**16,238,041**	**18.9%**
Ending Fund Balance/Reserves	87,576,946	35,503,300	46,790,945	11,287,645	31.8%

1 Includes Tax Penalities & Interest and Personel Property taxes.

General Fund

101 - General Fund	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**7,363,720**	**5,670,352**	**5,580,598**	**(89,754)**	**-1.6%**
Current Revenue					
Property Taxes and Penalties	15,005,821	16,405,894	17,762,042	1,356,148	8.3%
State Consolidated Taxes	10,414,115	9,746,139	10,070,293	324,154	3.3%
Licenses & Permits	3,367,471	3,217,000	3,219,500	2,500	0.1%
Gaming	765,513	885,000	816,000	(69,000)	-7.8%
Intergovernmental	2,181,996	1,501,500	1,434,705	(66,795)	-4.4%
Charges for Service	3,705,708	3,459,832	3,655,506	195,674	5.7%
Fines & Forfeitures	1,096,592	1,138,750	1,091,250	(47,500)	-4.2%
Miscellaneous	281,967	300,776	240,976	(59,800)	-19.9%
Other Financing Sources	8,170	-	-	-	n/a
Transfers In	335,095	75,000	75,000	-	0.0%
Total Current Revenue	**37,162,448**	**36,729,891**	**38,365,272**	**1,635,381**	**4.5%**
Total Resources	**44,526,168**	**42,400,243**	**43,945,870**	**1,545,627**	**3.6%**
Requirements					
Operating					
Personnel Services	27,800,854	27,410,883	28,298,192	887,309	3.2%
Services & Supplies	6,752,218	6,634,305	7,677,298	1,042,993	15.7%
Capital Outlay	353,731	-	-	-	n/a
Total Operating	**34,906,803**	**34,045,188**	**35,975,490**	**1,930,302**	**5.7%**
Non-Operating					
Transfers Out	2,539,385	2,263,779	1,850,150	(413,629)	-18.3%
Capital Projects	431,132	-	-	-	n/a
Contingency	-	510,678	539,632	28,954	5.7%
Total Non-Operating	**2,970,517**	**2,774,457**	**2,389,782**	**(384,675)**	**-13.9%**
Total Requirements	**37,877,320**	**36,819,645**	**38,365,272**	**1,545,627**	**4.2%**
Ending Fund Balance/Reserves	6,648,848	5,580,598	5,580,598	-	0.0%
Expenditures by Major Function/Department					
General Government	8,421,961	8,627,485	9,101,550	474,065	5.5%
Sheriff[2]	15,395,685	14,257,092	15,402,486	1,145,394	8.0%
Judicial[1]	8,413,483	8,185,151	8,262,951	77,800	1.0%
Public Works[3]	2,685,760	2,664,425	2,755,224	90,799	3.4%
Health and Sanitation[4]	421,043	311,035	453,279	142,244	45.7%
Non-Departmental[5]	2,539,389	2,774,457	2,389,782	(384,675)	-13.9%
Total	**37,877,320**	**36,819,645**	**38,365,272**	**1,545,627**	**4.2%**

General Fund Revenue Detail

Revenue Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Property Taxes					
Ad Valorem Taxes	14,454,779	16,005,894	17,187,042	1,181,148	7.4%
Tax Penalties & Interest	551,042	400,000	575,000	175,000	43.8%
Total Taxes	**15,005,821**	**16,405,894**	**17,762,042**	**1,356,148**	**8.3%**
State Consolidated Tax	**10,414,115**	**9,746,139**	**10,070,293**	**324,154**	**3.3%**
Licenses & Permits					
Liquor License	149,150	176,000	175,000	(1,000)	-0.6%
Building Permits	581,072	480,000	480,000	-	0.0%
Marriage License	27,342	25,000	28,500	3,500	14.0%
Animal License	26,497	25,000	25,000	-	0.0%
School Residential Const Priviledge Tax	4,015	1,000	1,000	-	0.0%
Utility Operator Fee	1,666,177	1,600,000	1,600,000	-	0.0%
Franchise Fees	883,643	880,000	880,000	-	0.0%
Miscellaneous	29,575	30,000	30,000	-	0.0%
Total Licenses & Permits	**3,367,471**	**3,217,000**	**3,219,500**	**2,500**	**0.1%**
Local Gaming					
NRS County Gaming License	494,745	560,000	545,000	(15,000)	-2.7%
Gaming Table Tax	144,522	145,000	145,000	-	0.0%
Local County Gaming License	126,246	180,000	126,000	(54,000)	-30.0%
Gaming Total	**765,513**	**885,000**	**816,000**	**(69,000)**	**-7.8%**
Intergovernmental					
Federal Pay in Lieu of Tax	613,355	652,532	610,000	(42,532)	-6.5%
Title IV - URESA	230,367	230,000	247,296	17,296	7.5%
Other Federal Revenue	26,512	-	-	-	n/a
Federal Grants	1,087,890	418,283	450,309	32,026	7.7%
State Grants	87,754	40,685	-	(40,685)	n/a
Tri-Net Task Force Grant	120,373	125,000	107,000	(18,000)	-14.4%
Miscellaneous	15,746	35,000	20,100	(14,900)	-42.6%
Total Intergovernmental	**2,181,996**	**1,501,500**	**1,434,705**	**(66,795)**	**-4.4%**

General Fund Revenue Detail (continued)

Revenue Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Charges for Service					
Engineering Fees	207,067	140,000	140,000	-	0.0%
Planning Fees	105,641	100,000	100,000	-	0.0%
Misc Community Dev. Fees	32,434	16,900	32,000	15,100	89.3%
Constable Fees	49,518	47,000	47,000	-	0.0%
Alternative Sentencing Fees	136,698	180,000	127,500	(52,500)	-29.2%
Sheriff's Fees	99,995	100,000	100,000	-	0.0%
Miscellaneous Sheriff Fees	85,735	102,000	97,000	(5,000)	-4.9%
Clerk's Fees	175,914	150,000	178,000	28,000	18.7%
Recorder's Fees	437,662	325,000	325,000	-	0.0%
Assessor's Fees	67,666	2,000	2,000	-	0.0%
Assesors Commission	147,460	140,000	145,000	5,000	3.6%
Administration & Overhead	1,048,818	1,112,848	1,427,266	314,418	28.3%
Juvenile Detention Fees	139,896	180,000	10,000	(170,000)	-94.4%
Motor Vehicle Tax/License	103,500	62,000	104,000	42,000	67.7%
Weed Spraying	297,623	200,000	200,000	-	0.0%
Radio User Fees	369,880	371,984	162,040	(209,944)	-56.4%
Miscellaneous	200,199	230,100	458,700	228,600	99.3%
Total Charges for Service	**3,705,708**	**3,459,832**	**3,655,506**	**195,674**	**5.7%**
Fines and Forfeitures					
Justice Court Fines	943,913	995,000	995,000	-	0.0%
Juvenile Probation Traffic Fines	24,813	25,000	25,000	-	0.0%
Animal Control Fines	12,330	12,000	11,000	(1,000)	-8.3%
Miscellaneous Fines	115,537	106,750	60,250	(46,500)	-43.6%
Total Fines & Forfeitures	**1,096,592**	**1,138,750**	**1,091,250**	**(47,500)**	**-4.2%**
Miscellaneous Revenue					
Interest on Investments	104,416	175,600	70,700	(104,900)	-59.7%
Donations	48,119	-	-	-	n/a
Other Revenue/Financing Sources	129,432	125,176	170,276	45,100	36.0%
Total Miscellaneous Revenues	**281,967**	**300,776**	**240,976**	**(59,800)**	**-19.9%**
Other Financing Sources					
Sale of Property	8,170	-	-	-	n/a
Transfers In	335,095	75,000	75,000	-	0.0%
Total Financing Sources	343,265	75,000	75,000	-	**0.0%**
Total Revenue	**37,162,448**	**36,729,891**	**38,365,272**	**1,635,381**	**4.5%**
Beginning Fund Balance	4,320,791	2,960,167	2,825,751	(134,416)	-4.5%
Beginning Reserves	3,042,929	2,710,185	2,754,847	44,662	1.6%
Total Fund Balance/Transfers	**7,363,720**	**5,670,352**	**5,580,598**	**(89,754)**	**-1.6%**
Total Resources	**44,526,168**	**42,400,243**	**43,945,870**	**1,545,627**	**3.6%**

General Fund Expenditure Detail

Department	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Operating					
General Government					
County Commissioners	419,589	347,611	316,920	(30,691)	-8.8%
County Manager	368,530	387,024	813,227	426,203	110.1%
Project Management	99,895	102,917	99,323	(3,594)	-3.5%
Economic Development	200,577	199,836	224,189	24,353	12.2%
Assessor	759,883	708,856	725,273	16,417	2.3%
Geographic Information Systems	276,799	293,903	471,563	177,660	60.4%
Comptroller	937,535	962,492	958,173	(4,319)	-0.4%
Recorder	460,194	433,502	402,161	(31,341)	-7.2%
County Clerk	321,902	347,497	363,163	15,666	4.5%
Clerk Elections	81,679	107,200	107,200	-	0.0%
Tahoe DMV	287,958	211,686	244,885	33,199	15.7%
Treasurer	384,188	382,958	398,040	15,082	3.9%
Communications	574,905	604,900	554,191	(50,709)	-8.4%
General Services	1,641,514	1,813,311	1,652,149	(161,162)	-8.9%
Information Systems	965,931	1,075,863	1,117,391	41,528	3.9%
Human Resources	486,355	484,819	497,647	12,828	2.6%
Record's Management	154,527	163,110	156,055	(7,055)	-4.3%
Total General Government	**8,421,961**	**8,627,485**	**9,101,550**	**474,065**	**5.5%**
Public Safety					
Sheriff - Administration	610,329	603,499	894,301	290,802	48.2%
Sheriff - Administrative Services	1,773,793	1,249,137	1,261,699	12,562	1.0%
Sheriff - Records	396,702	475,335	450,630	(24,705)	-5.2%
Sheriff - Jail	3,908,185	3,528,764	3,906,873	378,109	10.7%
Sheriff - Cops Grant	124,447	108,607	107,920	(687)	-0.6%
Sheriff - General Investigation	1,579,082	1,482,896	1,556,769	73,873	5.0%
Sheriff - Patrol/Traffic	485,559	635,832	659,639	23,807	3.7%
Sheriff - Vehicle Maintenance	625,540	566,545	546,545	(20,000)	-3.5%
Sheriff - Grants	110,608	115,223	114,537	(686)	-0.6%
Sheriff - Coroner	58,251	52,500	52,500	-	0.0%
Sheriff - Operations/Patrol	4,821,970	5,089,303	5,409,399	320,096	6.3%
Tri Net	146,943	155,475	157,911	2,436	1.6%
Animal Care & Services	331,764	193,976	283,763	89,787	46.3%
Emergency Operations	422,512	-	-	-	n/a
Total Public Safety	**15,395,685**	**14,257,092**	**15,402,486**	**1,145,394**	**8.0%**

General Fund Expenditure Detail (continued)

Department	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Judicial					
Court Clerks	382,421	381,964	320,542	(61,422)	-16.1%
District Court I	265,180	248,602	244,908	(3,694)	-1.5%
District Court II	289,889	264,802	250,797	(14,005)	-5.3%
C.A.S.A.	194,038	106,911	105,929	(982)	-0.9%
SAFE	59,168	32,828	32,000	(828)	-2.5%
Public Guardian/Administrator	67,748	88,573	88,573	-	0.0%
Public Defender	610,200	687,500	687,500	-	0.0%
District Attorney	2,135,621	2,059,100	2,178,350	119,250	5.8%
D. A. Child Support	368,976	370,053	359,701	(10,352)	-2.8%
Juvenile Probation	1,163,368	1,163,370	1,189,385	26,015	2.2%
Juvenile Detention	714,331	584,806	606,752	21,946	3.8%
Court Computer	228,794	215,896	230,679	14,783	6.8%
East Fork Justice Court	515,368	524,023	513,427	(10,596)	-2.0%
Tahoe Justice Court	478,305	456,873	423,431	(33,442)	-7.3%
Security	119,395	124,631	123,876	(755)	-0.6%
Alternative Sentencing	459,096	519,280	528,792	9,512	1.8%
East Fork Constable	135,918	141,427	136,380	(5,047)	-3.6%
Bailiff	95,688	107,723	107,036	(687)	-0.6%
Tahoe Constable	129,981	106,789	134,893	28,104	26.3%
Total Judicial	**8,413,483**	**8,185,151**	**8,262,951**	**77,800**	**1.0%**
Public Works					
Community Development - Administration	399,790	335,087	538,777	203,690	60.8%
Community Development - Building Dept.	434,273	449,812	429,526	(20,286)	-4.5%
Community Development - Planning	463,242	512,126	485,436	(26,690)	-5.2%
Community Development - Engineering	437,529	458,617	403,157	(55,460)	-12.1%
Community Development - Utilities	-	-	-	-	n/a
Public Works - Administration	43	-	-		n/a
Public Works - Engineering	15,412	14,946	14,344	(602)	-4.0%
Public Works - Utilities	(1,588)	-	-		n/a
Public Works - Building & Fleet Services	937,059	893,837	883,984	(9,853)	-1.1%
Total Public Works	**2,685,760**	**2,664,425**	**2,755,224**	**90,799**	**3.4%**
Health and Sanitation					
Weed Control	421,041	311,035	453,279	142,244	45.7%
Total Health and Sanitation	**421,041**	**311,035**	**453,279**	**142,244**	**45.7%**
Total Operating	**35,337,931**	**34,045,188**	**35,975,490**	**1,930,302**	**5.7%**
Non-Operating:					
Transfers Out	2,539,389	2,263,779	1,850,150	(413,629)	-18.3%
Contingency	-	510,678	539,632	28,954	5.7%
Total Non-Operating[1]	**2,539,389**	**2,774,457**	**2,389,782**	**(384,675)** -	**-13.9%**
Total Expenditures	**37,877,320**	**36,819,645**	**38,365,272**	**1,545,627**	**4.2%**
Ending Fund Balance/Rsvs					
Fund Balance[2]	2,960,167	2,825,751	2,985,965	160,214	5.7%
Ap Rsrv/Resid Equity Trans		54,847	-	(54,847)	n/a
Interfund Loans Reserve[4]	2,700,000	2,700,000	2,594,633	(105,367)	-3.9%
Total Ending Fund Bal/Rsvs	**5,660,167**	**5,580,598**	**5,580,598**	**-**	**0.0%**
Total Requirements	**43,537,487**	**42,400,243**	**43,945,870**	**1,545,627**	**3.6%**

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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**13,682,341**	**12,160,849**	**13,297,764**	**1,136,915**	**9.3%**
Current Revenue					
Property Taxes	5,158,389	5,136,019	5,055,024	(80,995)	-1.6%
Room Taxes	4,949,820	4,634,125	5,145,653	511,528	11.0%
Transient Lodging License Tax	1,319,300	1,442,250	2,065,350	623,100	43.2%
Other Taxes (Gas/Road/Res.Constr)	1,167,612	1,088,295	1,096,058	7,763	0.7%
Sales Taxes (P.A.L.S.)	1,305,889	1,300,000	1,464,802	164,802	12.7%
Licenses & Permits	522,208	433,000	433,000	-	0.0%
Intergovernmental	4,925,439	4,791,826	4,763,061	(28,765)	-0.6%
Charges for Service	2,273,084	2,581,407	3,105,800	524,393	20.3%
Fines & Forfeitures	57,895	59,500	60,000	500	0.8%
Miscellaneous	1,921,470	1,085,436	1,153,618	68,182	6.3%
Transfers In	2,521,900	2,167,279	1,635,896	(531,383)	-24.5%
Other Financing Sources	6,536	4,000	14,002,000	13,998,000	349950.0%
Total Current Revenue	**26,129,543**	**24,723,137**	**39,980,262**	**15,257,125**	**61.7%**
Total Resources	**39,811,884**	**36,883,986**	**53,278,026**	**16,394,040**	**44.4%**
Requirements					
Operating					
Personnel Services	9,968,499	9,651,561	9,436,208	(215,353)	-2.2%
Services & Supplies	11,863,469	12,460,912	17,517,102	5,056,190	40.6%
Capital Outlay	105,772	31,762	56,040	24,278	76.4%
Other	-	-	-	-	n/a
Total Operating	**21,937,739**	**22,144,235**	**27,009,350**	**4,865,115**	**22.0%**
Non-Operating					
Capital Projects	1,173,026	1,374,597	2,963,208	1,588,611	115.6%
Transfers Out	1,206,759	760,050	1,249,585	489,535	64.4%
Contingency	-	264,754	285,851	21,097	8.0%
Total Non-Operating	**2,379,785**	**2,399,401**	**4,498,644**	**2,099,243**	**87.5%**
Total Requirements	**24,317,525**	**24,543,636**	**31,507,994**	**6,964,358**	**28.4%**
Ending Fund Balance/Reserves	15,494,359	12,340,350	21,770,032	9,429,682	76.4%

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).

201 - Stabilization Fund	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**353,000**	**357,000**	**360,352**	**3,352**	**0.9%**
Current Revenue					
Miscellaneous	3,353	4,000	3,000	(1,000)	-25.0%
Total Current Revenue	**3,353**	**4,000**	**3,000**	**(1,000)**	**-25.0%**
Total Resources	**356,353**	**361,000**	**363,352**	**2,352**	**0.7%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	356,353	361,000	363,352	2,352	0.7%
Expenditures by Major Function/Department					
County Manager (Finance)	-	-	-	-	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.

202 - UNR Cooperative Extension	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**190,887**	**155,738**	**146,703**	**(9,035)**	**-5.8%**
Current Revenue					
Property Tax	259,493	252,539	243,619	(8,920)	-3.5%
Miscellaneous	2,221	-	2,000	2,000	n/a
Total Current Revenue	**261,714**	**252,539**	**245,619**	**(6,920)**	**-2.7%**
Total Resources	**452,601**	**408,277**	**392,322**	**(15,955)**	**-3.9%**
Requirements					
Operating					
Personnel Services	127,949	125,091	118,333	(6,758)	-5.4%
Services & Supplies	117,067	119,156	118,863	(293)	-0.2%
Capital Outlay	-	-	-	-	n/a
Total Operating	**245,015**	**244,247**	**237,196**	**(7,051)**	**-2.9%**
Non-Operating					
Capital Projects	-	136,430	-	(136,430)	n/a
Contingency	-	7,327	7,116	(211)	-2.9%
Total Non-Operating	**-**	**143,757**	**7,116**	**(136,641)**	**-95.0%**
Total Requirements	**245,015**	**388,004**	**244,312**	**(143,692)**	**-37.0%**
Ending Fund Balance/Reserves	207,586	20,273	148,010	127,737	630.1%
Expenditures by Major Function/Department					
UNR Cooperative Extension	245,015	388,004	244,312	(143,692)	-37.0%

Airport Fund

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

204 - Airport	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**1,449,587**	**654,039**	**1,335,570**	**681,531**	**104.2%**
Current Revenue					
Intergovernmental	10,209	7,500	607,500	600,000	8000.0%
Charges for Service	64,317	49,450	56,350	6,900	14.0%
Miscellaneous	868,469	767,500	787,000	19,500	2.5%
Other Financing Sources	5,700	-	-	-	n/a
Total Current Revenue	**948,696**	**824,450**	**1,450,850**	**626,400**	**76.0%**
Total Resources	**2,398,283**	**1,478,489**	**2,786,420**	**1,307,931**	**88.5%**
Requirements					
Operating					
Personnel Services	140,917	4,752	2,040	(2,712)	-57.1%
Services & Supplies	507,419	643,128	1,342,080	698,952	108.7%
Capital Outlay	29,417	-	25,000	25,000	n/a
Total Operating	**677,754**	**647,880**	**1,369,120**	**721,240**	**111.3%**
Non-Operating					
Capital Projects	13,969	75,603	41,406	(34,197)	-45.2%
Contingency	-	19,436	40,324	20,888	107.5%
Total Non-Operating	**13,969**	**95,039**	**81,730**	**(13,309)**	**-14.0%**
Total Requirements	**691,723**	**742,919**	**1,450,850**	**707,931**	**95.3%**
Ending Fund Balance/Reserves	1,706,560	735,570	1,335,570	600,000	81.6%
Expenditures by Major Function/Department					
Minden-Tahoe Airport	691,723	742,919	1,450,850	707,931	95.3%

Douglas County Water District Fund

The Douglas County Water District Fund is used to enhance water quality and to ensure adequate water resources in the county. Up until FY96-97, revenues were received from a dedicated Ad Valorem property tax levy. Interest earnings are the only new revenue source for FY12-13.

210 - Douglas County Water District	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**3,492**	**5,803**	**5,872**	**69**	**1.2%**
Current Revenue					
Intergovernmental	13,695	-	-	-	n/a
Miscellaneous	506,552	72,936	82,718	9,782	13.4%
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	**520,247**	**72,936**	**82,718**	**9,782**	**13.4%**
Total Resources	**523,739**	**78,739**	**88,590**	**9,851**	**12.5%**
Requirements					
Operating					
Personnel Services	46,422	47,995	45,547	(2,448)	-5.1%
Services & Supplies	29,589	22,750	34,049	11,299	49.7%
Total Operating	**76,010**	**70,745**	**79,596**	**8,851**	**12.5%**
Non-Operating					
Transfers Out	431,742	-	-	-	n/a
Contingency	-	2,122	2,388	266	12.5%
Total Non-Operating	**431,742**	**2,122**	**2,388**	**266**	**12.5%**
Total Requirements	**507,752**	**72,867**	**81,984**	**9,117**	**12.5%**
Ending Fund Balance/Reserves	15,987	5,872	6,606	734	12.5%
Expenditures by Major Function/Department					
Public Works (Utilities)	507,752	72,867	81,984	9,117	12.5%

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.

211 - Solid Waste Management	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**1,765,258**	**1,833,051**	**1,894,373**	**61,322**	**3.3%**
Current Revenue					
Licenses & Permits	453,208	433,000	433,000	-	0.0%
Miscellaneous	67,565	72,000	67,000	(5,000)	-6.9%
Total Current Revenue	**520,773**	**505,000**	**500,000**	**(5,000)**	**-1.0%**
Total Resources	**2,286,031**	**2,338,051**	**2,394,373**	**56,322**	**2.4%**
Requirements					
Operating					
Personnel Services	56,250	57,131	48,627	(8,504)	-14.9%
Services & Supplies	199,304	217,044	244,276	27,232	12.5%
Total Operating	**255,554**	**274,175**	**292,903**	**18,728**	**6.8%**
Non-Operating					
Capital Projects	-	-	-	-	n/a
Transfers Out	157,632	161,278	163,656	2,378	1.5%
Contingency	-	8,225	8,787	562	6.8%
Total Non-Operating	**157,632**	**169,503**	**172,443**	**2,940**	**1.7%**
Total Requirements	**413,186**	**443,678**	**465,346**	**21,668**	**4.9%**
Ending Fund Balance/Reserves	1,872,845	1,894,373	1,929,027	34,654	1.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	413,186	443,678	465,346	21,668	4.9%

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.

214 - St Motor Veh Accident Indigent	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**6,846**	**-**	**-**	**-**	**n/a**
Current Revenue					
Property Tax	389,316	378,810	365,460	(13,350)	-3.5%
Intergovernmental	68	-	-	-	n/a
Miscellaneous	434	-	-	-	n/a
Total Current Revenue	**389,819**	**378,810**	**365,460**	**(13,350)**	**-3.5%**
				-	
Total Resources	**396,665**	**378,810**	**365,460**	**(13,350)**	**-3.5%**
Requirements					
Operating					
Services & Supplies	383,445	378,810	365,460	(13,350)	-3.5%
Non-Operating	-	-	-	-	n/a
Total Requirements	**383,445**	**378,810**	**365,460**	**(13,350)**	**-3.5%**
Ending Fund Balance/Reserves	13,220	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Social Services)	383,445	378,810	365,460	(13,350)	-3.5%

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.

215 - Medical Assistance to Indigents	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**5,298,446**	**4,633,031**	**4,633,031**	**-**	**0.0%**
Current Revenue					
Property Tax	1,917,606	2,007,495	1,952,602	(54,893)	-2.7%
Intergovernmental	456	-	-	-	n/a
Miscellaneous	104,232	50,000	96,000	46,000	92.0%
Total Current Revenue	**2,022,293**	**2,057,495**	**2,048,602**	**(8,893)**	**-0.4%**
Total Resources	**7,320,739**	**6,690,526**	**6,681,633**	**(8,893)**	**-0.1%**
Requirements					
Operating					
Services & Supplies	1,465,825	2,057,495	5,031,633	2,974,138	144.6%
Non-Operating	-	-	-	-	n/a
Total Requirements	**1,465,825**	**2,057,495**	**5,031,633**	**2,974,138**	**144.6%**
Ending Fund Balance/Reserves	5,854,915	4,633,031	1,650,000	(2,983,031)	-64.4%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,465,825	2,057,495	5,031,633	2,974,138	144.6%

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 FY12-13 tax rate is $0.0337.

216 - Social Services	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**746,027**	**731,092**	**731,092**	**-**	**0.0%**
Current Revenue					
Property Tax	661,047	713,462	724,104	10,642	1.5%
Intergovernmental	335,998	284,543	318,888	34,345	12.1%
Charges for Service	283,963	446,018	705,540	259,522	58.2%
Miscellaneous	4,847	-	6,200	6,200	n/a
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	**1,285,855**	**1,444,023**	**1,754,732**	**310,709**	**21.5%**
Total Resources	**2,031,882**	**2,175,115**	**2,485,824**	**310,709**	**14.3%**
Requirements					
Operating					
Personnel Services	632,353	661,592	531,814	(129,778)	-19.6%
Services & Supplies	568,133	745,262	1,167,937	422,675	56.7%
Total Operating	**1,200,486**	**1,406,854**	**1,699,751**	**292,897**	**20.8%**
Non-Operating					
Capital Projects	-	-	18,848	18,848	n/a
Contingency	-	33,669	32,633	(1,036)	-3.1%
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating	**3,500**	**37,169**	**54,981**	**17,812**	**47.9%**
Total Requirements	**1,203,986**	**1,444,023**	**1,754,732**	**310,709**	**21.5%**
Ending Fund Balance/Reserves	827,896	731,092	731,092	-	0.0%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,203,986	1,444,023	1,754,732	310,709	21.5%

Law Library

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

222 - Law Library	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**42,331**	**1,596**	**1,655**	**59**	**3.7%**
Current Revenue					
Charges for Service	23,448	20,000	20,541	541	2.7%
Miscellaneous	429	600	-	(600)	n/a
Total Current Revenue	**23,876**	**20,600**	**20,541**	**(59)**	**-0.3%**
Total Resources	**66,207**	**22,196**	**22,196**	**-**	**0.0%**
Requirements					
Operating					
Services & Supplies	19,011	19,943	19,943	-	0.0%
Non-Operating					
Contingency	-	598	598	-	0.0%
Total Requirements	**19,011**	**20,541**	**20,541**	**711**	**0.0%**
Ending Fund Balance/Reserves	47,196	1,655	1,655	(711)	0.0%
Expenditures by Major Function/Department					
Ninth Judicial District Court (District Court I)	19,011	20,541	20,541	711	0.0%

Road Operating Fund

The Road Operating Fund is used for the maintenance of County roads. Under NRS 365.180.365.190 and 365.192, a tax levy of $.0635 per gallon of gas is collected for maintenance purposes. One portion of the tax ($.0125) is allocated based on a formula, while other portions are based on point of taxable transactions. The revenues may be used for construction of new roads as well as repair or restoration of existing roads, streets, and alleys.

232 - Road Operating	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**818,922**	**762,396**	**765,576**	**3,180**	**0.4%**
Current Revenue					
Intergovernmental	13,560	-	-	-	n/a
Other Taxes (Gas Taxes)	1,116,486	1,088,295	1,096,058	7,763	0.7%
Other Taxes (Road)	51,127	-	-	-	n/a
Room Tax	68,855	60,000	76,833	16,833	28.1%
Charges for Service	15,135	-	-	-	n/a
Miscellaneous	18,760	8,000	6,000	(2,000)	-25.0%
Transfers In	-	191,000	191,000	-	0.0%
Other Financing Sources	266	-	-	-	n/a
Total Current Revenue	**1,284,188**	**1,347,295**	**1,369,891**	**22,596**	**1.7%**
Total Resources	**2,103,110**	**2,109,691**	**2,135,467**	**25,776**	**1.2%**
Requirements					
Operating					
Personnel Services	831,293	728,546	707,106	(21,440)	-2.9%
Services & Supplies	402,817	576,420	621,019	44,599	7.7%
Capital Outlay	-	-	-	-	n/a
Total Operating	**1,234,110**	**1,304,966**	**1,328,125**	**23,159**	**1.8%**
Non-Operating					
Transfers Out	-	-	-	-	n/a
Contingency	-	39,149	39,844	695	1.8%
Total Non-Operating	**-**	**39,149**	**39,844**	**695**	**1.8%**
Total Requirements	**1,234,110**	**1,344,115**	**1,367,969**	**23,854**	**1.8%**
Ending Fund Balance/Reserves	869,000	765,576	767,498	1,922	0.3%
Expenditures by Major Function/Department					
Public Works (Transportation)	1,234,110	1,344,115	1,367,969	23,854	1.8%

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).

234 - Room Tax	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**1,182,726**	**1,625,947**	**1,854,256**	**228,309**	**14.0%**
Current Revenue					
Room Tax	4,431,828	4,149,125	4,607,203	458,078	11.0%
Transient Lodging License Tax	1,319,300	1,442,250	2,065,350	623,100	43.2%
Sales Taxes (P.A.L.S.)	1,305,889	1,300,000	1,464,802	164,802	12.7%
Intergovernmental	76,379	-	-	-	n/a
Charges for Service	1,305,809	1,390,150	1,322,329	(67,821)	-4.9%
Miscellaneous	149,629	63,000	68,000	5,000	7.9%
Transfers In	1,486,470	1,173,897	973,897	(200,000)	-17.0%
Other Financing Sources	570	4,000	14,002,000	13,998,000	349950.0%
Total Current Revenue	**10,075,874**	**9,522,422**	**24,503,581**	**14,981,159**	**157.3%**
Total Resources	**11,258,600**	**11,148,369**	**26,357,837**	**15,209,468**	**136.4%**
Requirements					
Operating					
Personnel Services	3,123,975	3,159,923	3,057,081	(102,842)	-3.3%
Services & Supplies	5,671,513	5,677,939	6,286,735	608,796	10.7%
Capital Outlay	28,440	-	-	-	n/a
Total Operating	**8,823,928**	**8,837,862**	**9,343,816**	**505,954**	**5.7%**
Non-Operating					
Capital Projects	40,603	300,000	2,900,000	2,600,000	866.7%
Debt Service	-	-	348,850	348,850	n/a
Transfers Out	327,521	308,220	780,220	472,000	153.1%
Contingency	-	73,031	71,135	(1,896)	-2.6%
Total Non-Operating	**368,124**	**681,251**	**4,100,205**	**3,418,954**	**501.9%**
Total Requirements	**9,192,052**	**9,519,113**	**13,444,021**	**3,924,908**	**41.2%**
Ending Fund Balance/Reserves	2,066,548	1,629,256	12,913,816	11,284,560	692.6%
Expenditures by Major Function/Department					
Community Services (Recreation)	1,996,131	2,006,901	1,938,421	(68,480)	-3.4%
Community Services (Parks)	1,252,383	1,630,928	4,594,573		
County Manager (Finance)	4,372,947	4,372,963	5,452,810	1,079,847	24.7%
Library	1,570,591	1,508,321	1,458,217	(50,104)	-3.3%
Total	**9,192,052**	**9,519,113**	**13,444,021**	**961,263**	**41.2%**

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.

236 - Tahoe-Douglas Trans Dist	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**230,712**	**30,724**	**30,725**	**1**	**0.0%**
Current Revenue					
Room Tax	449,136	425,000	461,617	36,617	8.6%
Licenses & Permits	69,000	-	-	-	n/a
Intergovernmental	42,000	-	-	-	n/a
Miscellaneous	2,066	4,000	1,500	(2,500)	-62.5%
Total Current Revenue	**562,203**	**429,000**	**463,117**	**34,117**	**8.0%**
Total Resources	**792,915**	**459,724**	**493,842**	**34,118**	**7.4%**
Requirements					
Operating					
Personnel Services	23,046	12,930	12,383	(547)	-4.2%
Services & Supplies	318,598	126,911	155,909	28,998	22.8%
Total Operating	**341,644**	**139,841**	**168,292**	**28,451**	**20.3%**
Non-Operating					
Capital Projects	6,867	-	-	-	n/a
Transfers Out	286,364	287,052	287,463	411	0.1%
Contingency	-	2,106	5,049	2,943	139.7%
Total Non-Operating	**293,231**	**289,158**	**292,512**	**3,354**	**1.2%**
Total Requirements	**634,875**	**428,999**	**460,804**	**31,805**	**7.4%**
Ending Fund Balance/Reserves	158,040	30,725	33,038	2,313	7.5%
Expenditures by Major Function/Department					
Public Works (Transportation)	634,875	428,999	460,804	31,805	7.4%

Justice Court Administrative Assessments Fund

The Justice Court Administrative Assessments Fund is used to enhance court operations. The fund is authorized under NRS 176.059. Revenues are received from specified court assessments.

240 - Justice Court Admin Assess	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**69,905**	**5,756**	**5,756**	**-**	**0.0%**
Current Revenue					
Fines & Forfeitures	57,895	59,500	60,000	500	0.8%
Miscellaneous	4,137	7,000	4,000	(3,000)	-42.9%
Transfers In	90,000	-	-	-	n/a
Total Current Revenue	**152,032**	**66,500**	**64,000**	**(2,500)**	**-3.8%**
Total Resources	**221,937**	**72,256**	**69,756**	**(2,500)**	**-3.5%**
Requirements					
Operating					
Personnel Services	(246)	-	-	-	n/a
Services & Supplies	39,181	32,790	32,000	(790)	-2.4%
Capital Outlay	22,216	31,762	31,040	(722)	-2.3%
Total Operating	**61,151**	**64,552**	**63,040**	**(1,512)**	**-2.3%**
Non-Operating					
Capital Projects	66,490	-	-	-	n/a
Contingency	-	1,948	960	(988)	-50.7%
Total Non-Operating	**66,490**	**1,948**	**960**	**(988)**	**-50.7%**
Total Requirements	**127,641**	**66,500**	**64,000**	**(2,500)**	**-3.8%**
Ending Fund Balance/Reserves	94,295	5,756	5,756	-	0.0%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	127,641	66,500	64,000	(2,500)	-3.8%

China Spring Youth Camp Fund

The China Spring Youth Camp Fund accounts for the juvenile correction center operations. Revenues are received from a dedicated Ad Valorem property tax levy and contributions from other counties. The FY12-13 tax rate is $0.0040. The Camp receives funding from property tax levies in 16 counties as set by the State, which also authorizes the Camp's budget.

242 - China Spring	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**289,181**	**250,000**	**250,000**	**-**	**0.0%**
Current Revenue					
Property Tax	85,246	88,548	89,848	1,300	1.5%
Intergovernmental	3,358,309	3,197,855	3,346,249	148,394	4.6%
Charges for Service	5,012	2,500	2,500	-	0.0%
Miscellaneous	14,263	5,000	5,000	-	0.0%
Transfer In	33,878	19,501	18,201	(1,300)	-6.7%
Total Current Revenue	**3,496,708**	**3,313,404**	**3,461,798**	**148,394**	**4.5%**
Total Resources	**3,785,889**	**3,563,404**	**3,711,798**	**148,394**	**4.2%**
Requirements					
Operating					
Personnel Services	2,751,666	2,622,728	2,778,445	155,717	5.9%
Services & Supplies	660,955	690,676	683,353	(7,323)	-1.1%
Capital Outlay	12,273	-	-	-	n/a
Total Operating	**3,424,895**	**3,313,404**	**3,461,798**	**148,394**	**4.5%**
Total Requirements	**3,424,895**	**3,313,404**	**3,461,798**	**148,394**	**4.5%**
Ending Fund Balance/Reserves	360,994	250,000	250,000	-	0.0%
Expenditures by Major Function/Department					
Ninth Judicial District Court - CSYC	3,424,895	3,313,404	3,461,798	148,394	4.5%

Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRYC) was created in FY01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. The counties have a dedicated county-wide property tax rate to provide funding to the center in order to support operations. The amount each county pays is based on a formula of the average of the three most recent years: 35% prior year bed usage and 65% school district enrollment. Prior to FY06-07, revenues collected from the tax rate were passed-through to WNRYC via a Trust & Agency Fund. A Special Revenue fund was created in FY06-07 to better account for the collection and distribution of the tax proceeds. The FY12-13 tax rate is $0.0288.

244 - WNRYC	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**36,219**	**271,287**	**403,863**	**132,576**	**48.9%**
Current Revenue					
Property Taxes	613,246	500,237	522,204	21,967	4.4%
Intergovernmental	228	-	-	-	n/a
Total Current Revenue	**613,474**	**500,237**	**522,204**	**21,967**	**4.4%**
Total Resources	**649,693**	**771,524**	**926,067**	**154,543**	**20.0%**
Requirements					
Operating					
Services & Supplies	390,338	367,661	485,990	118,329	32.2%
Total Requirements	**390,338**	**367,661**	**485,990**	**(22,677)**	**32.2%**
Ending Fund Balance/Reserves	259,355	403,863	440,077	177,220	9.0%
Expenditures by Major Function/Department					
County Manager (Finance)	390,338	367,661	485,990	(22,677)	32.2%

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.

245 - Erosion Control	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**(8,268)**	**-**	**-**	**-**	**n/a**
Current Revenue					
Intergovernmental	627,382	862,564	-	(862,564)	n/a
Miscellaneous	143,448	-	-	-	n/a
Transfers In	154,000	5,000	5,000	-	0.0%
Total Current Revenue	**924,830**	**867,564**	**5,000**	**(862,564)**	**-99.4%**
Total Resources	**916,562**	**867,564**	**5,000**	**(862,564)**	**-99.4%**
Requirements					
Operating					
Services & Supplies	21,258	5,000	5,000	5,000	0.0%
Non-Operating					
Capital Projects	839,865	862,564	-	(308,902)	n/a
Total Requirements	**861,123**	**867,564**	**5,000**	**(303,902)**	**-99.4%**
Ending Fund Balance/Reserves	55,439	-	-	(558,662)	n/a
Expenditures by Major Function/Department					
Community Dev (Engineering)	861,123	867,564	5,000	(303,902)	-99.4%

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.

255 - 911 Emergency Services	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**798,172**	**595,234**	**638,753**	**43,519**	**7.3%**
Current Revenue					
Property Tax	1,232,436	1,194,928	1,157,187	(37,741)	-3.2%
Intergovernmental	217	-	-	-	n/a
Charges for Service	150,555	258,789	565,440	306,651	118.5%
Miscellaneous	6,086	12,000	5,000	(7,000)	-58.3%
Transfers In	317,552	321,986	-	(321,986)	n/a
Total Current Revenue	**1,706,845**	**1,787,703**	**1,727,627**	**(60,076)**	**-3.4%**
Total Resources	**2,505,017**	**2,382,937**	**2,366,380**	**(16,557)**	**-0.7%**
Requirements					
Operating					
Personnel Services	1,500,765	1,509,958	1,418,062	(91,896)	-6.1%
Services & Supplies	323,767	225,172	277,216	52,044	23.1%
Capital Outlay	5,525	-	-	-	n/a
Total Operating	**1,830,057**	**1,735,130**	**1,695,278**	**(39,852)**	**-2.3%**
Non-Operating					
Capital Projects	201,951	-	-	-	n/a
Transfers Out	-	-	14,746	14,746	n/a
Contingency	-	52,054	50,858	(1,196)	-2.3%
Total Non-Operating	**201,951**	**52,054**	**65,604**	**13,550**	**26.0%**
Total Requirements	**2,032,008**	**1,787,184**	**1,760,882**	**(26,302)**	**-1.5%**
Ending Fund Balance/Reserves	473,009	595,753	605,498	9,745	1.6%
Expenditures by Major Function/Department					
911 Emergency Services	2,032,008	1,787,184	1,760,882	(26,302)	-1.5%

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.

256 - 911 Surcharge	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**187,955**	**166,683**	**158,715**	**(7,968)**	**-4.8%**
Current Revenue					
Charges for Service	154,575	150,000	170,000	20,000	13.3%
Miscellaneous	1,452	2,000	1,000	(1,000)	-50.0%
Transfers In	-	-	14,746	14,746	n/a
Total Current Revenue	**156,027**	**152,000**	**185,746**	**33,746**	**22.2%**
Total Resources	**343,982**	**318,683**	**344,461**	**25,778**	**8.1%**
Requirements					
Operating					
Services & Supplies	213,667	120,000	180,336	60,336	50.3%
Non-Operating					
Contingency	-	3,600	5,410	1,810	50.3%
Total Requirements	**213,667**	**123,600**	**185,746**	**5,810**	**50.3%**
Ending Fund Balance/Reserves	130,315	195,083	158,715	19,968	-18.6%
Expenditures by Major Function/Department					
911 Emergency Services	213,667	123,600	185,746	5,810	50.3%

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.

260 - Senior Services	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**220,943**	**81,472**	**81,472**	**-**	**0.0%**
Current Revenue					
Intergovernmental	446,938	439,364	490,424	51,060	11.6%
Charges for Service	270,270	264,500	263,100	(1,400)	-0.5%
Miscellaneous	23,528	17,400	19,200	1,800	10.3%
Transfers In (Room Tax/Gen Fund)	440,000	455,895	433,052	(22,843)	-5.0%
Total Current Revenue	**1,180,736**	**1,177,159**	**1,205,776**	**28,617**	**2.4%**
Total Resources	**1,401,679**	**1,258,631**	**1,287,248**	**28,617**	**2.3%**
Requirements					
Operating					
Personnel Services	734,109	720,915	716,770	(4,145)	-0.6%
Services & Supplies	531,582	434,755	465,303	30,548	7.0%
Capital Outlay	7,900	-	-	-	n/a
Total Operating	**1,273,592**	**1,155,670**	**1,182,073**	**26,403**	**2.3%**
Non-Operating					
Capital Projects	3,280	-	2,954	2,954	n/a
Contingency	-	21,489	20,749	(740)	-3.4%
Total Non-Operating	**3,280**	**21,489**	**23,703**	**2,214**	**10.3%**
Total Requirements	**1,276,872**	**1,177,159**	**1,205,776**	**28,617**	**2.4%**
Ending Fund Balance/Reserves	124,807	81,472	81,472	-	0.0%
Expenditures by Major Function/Department					
Community Services (Senior Services)	1,276,872	1,177,159	1,205,776	28,617	2.4%

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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**7,021,128**	**4,527,282**	**4,526,020**	**(1,262)**	**0.0%**
Current Revenue					
Property Tax	256,126	251,564	243,619	(7,945)	-3.2%
Intergovernmental	10,046	-	-	-	n/a
Charges for Service	4,012,878	4,438,762	4,242,007	(196,755)	-4.4%
Miscellaneous	135,123	98,783	66,000	(32,783)	-33.2%
Other Financing Sources	44,444	21,000	9,800	(11,200)	-53.3%
Depreciation	-	210,000	210,000	-	0.0%
Total Current Revenue	**4,458,615**	**5,020,109**	**4,771,426**	**(248,683)**	**-5.0%**
Total Resources	**11,479,743**	**9,547,391**	**9,297,446**	**(249,945)**	**-2.6%**
Requirements					
Operating					
Personnel Services	580,575	562,077	531,472	(30,605)	-5.4%
Services & Supplies	3,689,182	4,040,328	3,876,974	(163,354)	-4.0%
Capital Outlay	-	198,406	71,436	(126,970)	-64.0%
Other	1,963	-	-	-	n/a
Total Operating	**4,271,720**	**4,800,811**	**4,479,882**	**425,733**	**-6.7%**
Non-Operating					
Transfers Out	1,588,815	-	-	-	n/a
Depreciation	170,927	210,000	210,000	-	0.0%
Total Non-Operating	**1,759,742**	**210,000**	**210,000**	**-**	**0.0%**
Total Requirements	**6,031,462**	**5,010,811**	**4,689,882**	**425,733**	**-6.4%**
Ending Fund Balance/Reserves	5,448,281	4,536,580	4,607,564	(675,678)	1.6%

Self Insurance Fund

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

309 - Self Insurance	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**4,323,179**	**2,749,233**	**2,850,789**	**101,556**	**3.7%**
Current Revenue					
Property Tax	256,126	251,564	243,619	(7,945)	-3.2%
Intergovernmental	10,046	-	-	-	n/a
Charges for Service	2,645,382	2,811,463	2,786,671	(24,792)	-0.9%
Miscellaneous	104,726	60,975	41,000	(19,975)	-32.8%
Total Current Revenue	**3,016,279**	**3,124,002**	**3,071,290**	**(52,712)**	**-1.7%**
Total Resources	**7,339,458**	**5,873,235**	**5,922,079**	**48,844**	**0.8%**
Requirements					
Operating					
Personnel Services	88,524	95,396	98,176	2,780	2.9%
Services & Supplies	2,707,616	2,979,634	2,857,018	(122,616)	-4.1%
Total Operating	**2,796,141**	**3,075,030**	**2,955,194**	**(119,836)**	**-3.9%**
Non-Operating					
Transfers Out	1,584,000	-	-	-	n/a
Total Requirements	**4,380,141**	**3,075,030**	**2,955,194**	**(119,836)**	**-3.9%**
Ending Fund Balance/Reserves	2,959,317	2,798,205	2,966,885	168,680	6.0%
Expenditures by Major Function/Department					
County Manager (Human Resources)	4,380,141	3,075,030	2,955,194	(119,836)	-3.9%

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.

310 - Self Insurance - Dental	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**776,319**	**777,019**	**777,595**	**576**	**0.1%**
Current Revenue					
Charges for Service	336,292	434,076	388,500		
Miscellaneous	21,813	4,500	20,000	15,500	344.4%
Total Current Revenue	**358,105**	**438,576**	**408,500**	**15,500**	**344.4%**
Total Resources	**1,134,424**	**1,215,595**	**1,186,095**	**16,076**	**-2.4%**
Requirements					
Operating					
Services & Supplies	432,523	438,000	380,000	(58,000)	-13.2%
Non-Operating	-	-	-	-	n/a
Total Requirements	**432,523**	**438,000**	**380,000**	**(58,000)**	**-13.2%**
Ending Fund Balance/Reserves	701,901	777,595	806,095	74,076	3.7%
Expenditures by Major Function/Department					
County Manager (Human Resources)	432,523	438,000	380,000	(58,000)	-13.2%

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.

313 - Motor Pool/Vehicle Maint	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**1,921,630**	**1,001,030**	**897,636**	**(103,394)**	**-10.3%**
Current Revenue					
Charges for Service	1,031,204	1,193,223	1,066,836	(126,387)	-10.6%
Miscellaneous	8,584	33,308	5,000	(28,308)	-85.0%
Other Financing Sources	44,444	21,000	9,800	(11,200)	-53.3%
Depreciation	-	210,000	210,000	-	0.0%
Total Current Revenue	**1,084,231**	**1,457,531**	**1,291,636**	**(165,895)**	**-11.4%**
Total Resources	**3,005,861**	**2,458,561**	**2,189,272**	**(269,289)**	**-11.0%**
Requirements					
Operating					
Personnel Services	492,051	466,681	433,296	(33,385)	-7.2%
Services & Supplies	549,043	622,694	639,956	17,262	2.8%
Capital Outlay	-	198,406	71,436	(126,970)	-64.0%
Miscellaneous	1,963	-	-	-	n/a
Total Operating	**1,043,057**	**1,287,781**	**1,144,688**	**111,631**	**-11.1%**
Non-Operating					
Transfers Out	4,815	-	-	-	n/a
Depreciation	170,927	210,000	210,000	-	0.0%
Total Non-Operating	**175,742**	**210,000**	**210,000**	**11,185**	**0.0%**
Total Requirements	**1,218,799**	**1,497,781**	**1,354,688**	**111,631**	**-9.6%**
Ending Fund Balance/Reserves	1,787,063	960,780	834,584	(380,920)	-13.1%
Expenditures by Major Function/Department					
Public Works (Motor Pool/Veh Maint)	1,218,799	1,497,781	1,354,688	111,631	-9.6%

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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**50,310,427**	**5,968,466**	**8,678,276**	**2,709,810**	**45.4%**
Current Revenue					
Intergovernmental	31,793	167,390	42,390	(125,000)	-74.7%
Charges for Service	5,334,244	5,688,500	6,046,053	357,553	6.3%
Miscellaneous	149,731	97,900	90,280	(7,620)	-7.8%
Contributed Capital	5,565,220	6,950,000	6,825,000	(125,000)	-1.8%
Transfers In	1,549,964	394,960	5,161,386	4,766,426	1206.8%
Other Financing Sources	625,655	-	927,500	927,500	n/a
Depreciation	-	1,943,319	2,117,689	174,370	9.0%
Total Current Revenue	**13,256,607**	**15,242,069**	**21,210,298**	**5,968,229**	**39.2%**
Total Resources	**63,567,034**	**21,210,535**	**29,888,574**	**8,678,039**	**40.9%**
Requirements					
Operating					
Personnel Services	1,556,535	1,442,643	1,420,287	(22,356)	-1.5%
Services & Supplies	1,822,655	1,639,330	1,926,028	286,698	17.5%
Miscellaneous	1,600	-	-	-	n/a
Total Operating	**3,380,791**	**3,081,973**	**3,346,315**	**264,342**	**8.6%**
Non-Operating					
Capital Projects	-	6,950,000	9,587,000	2,637,000	37.9%
Debt Service	669,940	2,319,115	2,375,905	56,790	2.4%
Transfers Out	1,304,099	394,960	4,857,334	4,462,374	1129.8%
Depreciation/Amortization	2,053,892	1,943,319	2,117,689	174,370	9.0%
Total Non-Operating	**4,027,932**	**11,607,394**	**18,937,928**	**7,330,534**	**63.2%**
Total Requirements	**7,408,722**	**14,689,367**	**22,284,243**	**7,594,876**	**51.7%**
Ending Fund Balance/Reserves	51,034,958	6,521,168	7,604,331	1,083,163	16.6%

Douglas County Water Utility Fund

The Douglas County Water Utility Fund is used to account for water activities performed by the County. The fund is financed through user charges. This fund was combined with the East Valley Water Fund in FY11-12.

314 - Douglas County Water Utility	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**1,959,918**	**-**	**-**	**-**	**n/a**
Current Revenue					
Charges for Service	54,809	-	-	-	n/a
Miscellaneous	1,615	-	-	-	n/a
Total Current Revenue	**56,424**	**-**	**-**	**-**	**n/a**
Total Resources	**2,016,342**	**-**	**-**	**-**	**n/a**
Requirements					
Operating					
Personnel Services	32,955	-	-	-	n/a
Services & Supplies	15,979	-	-	-	n/a
Total Operating	**48,934**	**-**	**-**	**-**	**n/a**
Non-Operating					
Debt Service	3,324	-	-	-	n/a
Transfers Out	1,174,964	-	-	-	n/a
Depreciation/Amortization	51,059	-	-	-	n/a
Total Non-Operating	**1,229,347**	**-**	**-**	**-**	**n/a**
Total Requirements	**1,278,281**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	738,061	-	-	-	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	1,278,281	-	-	-	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. For FY12-13, the four valley water systems (West Valley, East Valley, Foothill and Sheridan Acres) will be combined into one water system, Carson Valley Water System.

Ridgeview Water Utility District

315 - Ridgeview Water	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**14,279**	**38,143**	**26,160**	**(11,983)**	**-31.4%**
Current Revenue					
Miscellaneous	427	100	100	-	0.0%
Total Resources	**14,706**	**38,243**	**26,260**	**(11,983)**	**-31.3%**
Requirements					
Operating					
Services & Supplies	118	-	20	20	n/a
Non-Operating					
Debt Service	1,587	12,017	3,229	(8,788)	-73.1%
Total Requirements	**1,704**	**12,017**	**3,249**	**110**	**-73.0%**
Ending Fund Balance/Reserves	13,002	26,226	23,011	(12,093)	-12.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,704	12,017	3,249	110	-73.0%

Zephyr Water Utility District

316 - Zephyr Water	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**5,785,372**	**289,392**	**317,978**	**28,586**	**9.9%**
Current Revenue					
Charges for Service	515,449	510,000	510,000	-	0.0%
Miscellaneous	2,653	4,000	1,000	(3,000)	-75.0%
Contributed Capital	4,590	-	-	-	n/a
Transfers In	-	-	15,000	-	n/a
Other Financing Sources	-	-	900,000	900,000	n/a
Depreciation	-	231,154	257,958	26,804	11.6%
Total Current Revenue	**522,692**	**745,154**	**1,683,958**	**923,804**	**126.0%**
Total Resources	**6,308,064**	**1,034,546**	**2,001,936**	**952,390**	**93.5%**
Requirements					
Operating					
Personnel Services	183,044	171,031	164,553	(6,478)	-3.8%
Services & Supplies	196,622	132,415	136,334	3,919	3.0%
Total Operating	**379,665**	**303,446**	**300,887**	**11,206**	**-0.8%**
Non-Operating					
Capital Projects	-	-	926,000	926,000	n/a
Debt Service	29,191	142,656	178,722	36,066	25.3%
Depreciation/Amortization	228,442	231,154	257,958	26,804	11.6%
Total Non-Operating	**257,633**	**373,810**	**1,362,680**	**988,870**	**264.5%**
Total Requirements	**637,298**	**677,256**	**1,663,567**	**1,000,076**	**145.6%**
Ending Fund Balance/Reserves	5,670,766	357,290	338,369	(47,686)	-11.1%
Expenditures by Major Function/Department					
Public Works (Utilities)	637,298	677,256	1,663,567	1,000,076	145.6%

West Valley Water Utility District

For FY12-13, one of four valley water systems consolidated into the Carson Valley Water Utility Fund

317 - West Valley Water	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**3,885,879**	**612,950**	**1,380,560**	**767,610**	**125.2%**
Current Revenue					
Intergovernmental	15,896	21,195	-	(21,195)	n/a
Charges for Service	426,325	481,000	-	(481,000)	n/a
Miscellaneous	4,563	5,000	-	(5,000)	n/a
Transfers In	312,500	62,500	-	(62,500)	n/a
Other Financing Sources	1,278	-	-	-	n/a
Depreciation	-	87,114	-	(87,114)	n/a
Total Current Revenue	**760,563**	**656,809**	**-**	**(656,809)**	**n/a**
Total Resources	**4,646,442**	**1,269,759**	**1,380,560**	**110,801**	**8.7%**
Requirements					
Operating					
Personnel Services	197,000	181,245	-	(181,245)	n/a
Services & Supplies	138,615	132,571	-	(132,571)	n/a
Total Operating	**335,614**	**313,816**	**-**	**(313,816)**	**n/a**
Non-Operating					
Debt Service	42,303	136,857	-	(136,857)	n/a
Transfers Out	2,068	-	1,380,560	1,380,560	n/a
Depreciation/Amortization	84,523	87,114	-	(87,114)	n/a
Total Non-Operating	**128,894**	**223,971**	**1,380,560**	**1,156,589**	**516.4%**
Total Requirements	**464,508**	**537,787**	**1,380,560**	**842,773**	**156.7%**
Ending Fund Balance/Reserves	4,181,934	731,972	-	(731,972)	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	464,508	537,787	1,380,560	842,773	156.7%

East Valley Water Utility District

For FY12-13, one of four valley water systems consolidated into the Carson Valley Water Utility Fund

318 - East Valley Water	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**10,303,966**	**2,136,793**	**3,099,311**	**962,518**	**45.0%**
Current Revenue					
Intergovernmental	15,896	21,195	-	(21,195)	n/a
Charges for Service	1,380,198	1,565,000	-	(1,565,000)	n/a
Miscellaneous	39,142	30,000	-	(30,000)	n/a
Contributed Capital	213,831	-	-	-	n/a
Transfers In	1,237,464	62,500	-	(62,500)	n/a
Depreciation	-	442,973	-	(442,973)	n/a
Total Current Revenue	**2,886,531**	**2,121,668**	**-**	**(2,121,668)**	**n/a**
Total Resources	**13,190,497**	**4,258,461**	**3,099,311**	**(1,159,150)**	**-27.2%**
Requirements					
Operating					
Personnel Services	265,122	277,778	-	(277,778)	n/a
Services & Supplies	508,760	482,256	-	(482,256)	n/a
Total Operating	**773,882**	**760,034**	**-**	**(760,034)**	**n/a**
Non-Operating					
Debt Service	243,156	797,185	-	(797,185)	n/a
Transfers Out	2,068		3,099,311	3,099,311	n/a
Depreciation/Amortization	414,519	442,973	-	(442,973)	n/a
Total Non-Operating	**659,743**	**1,240,158**	**3,099,311**	**1,859,153**	**149.9%**
Total Requirements	**1,433,625**	**2,000,192**	**3,099,311**	**1,099,119**	**55.0%**
Ending Fund Balance/Reserves	11,756,872	2,258,269	-	(2,258,269)	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	1,433,625	2,000,192	3,099,311	1,099,119	55.0%

Cave Rock Water Utility District

319 - Cave Rock Water	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**4,074,533**	**89,081**	**586,741**	**497,660**	**558.7%**
Current Revenue					
Charges for Service	754,171	751,000	751,000	-	0.0%
Miscellaneous	48,856	31,800	34,680	2,880	9.1%
Other Financing Sources	-	-	27,500	27,500	n/a
Depreciation	-	182,867	191,581	8,714	4.8%
Total Current Revenue	**803,027**	**965,667**	**1,004,761**	**39,094**	**4.0%**
Total Resources	**4,877,560**	**1,054,748**	**1,591,502**	**536,754**	**50.9%**
Requirements					
Operating					
Personnel Services	206,533	192,688	184,316	(8,372)	-4.3%
Services & Supplies	243,119	190,182	238,686	48,504	25.5%
Miscellaneous	1,600	-		-	n/a
Total Operating	**451,252**	**382,870**	**423,002**	**40,132**	**10.5%**
Non-Operating					
Capital Projects	-	-	51,000	51,000	n/a
Debt Service	70,097	213,803	303,652	89,849	42.0%
Depreciation/Amortization	190,097	182,867	191,581	8,714	4.8%
Total Non-Operating	**260,193**	**396,670**	**546,233**	**149,563**	**37.7%**
Total Requirements	**711,445**	**779,540**	**969,235**	**189,695**	**24.3%**
Ending Fund Balance/Reserves	4,166,115	275,208	622,267	347,059	126.1%
Expenditures by Major Function/Department					
Public Works (Utilities)	711,445	779,540	969,235	189,695	24.3%

Skyland Water Utility District

320 - Skyland Water	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**2,339,552**	**90,490**	**267,024**	**176,534**	**195.1%**
Current Revenue					
Charges for Service	387,607	390,500	390,500	-	0.0%
Miscellaneous	3,061	2,000	2,000	-	0.0%
Depreciation	-	95,588	106,061	10,473	11.0%
Total Current Revenue	**390,668**	**488,088**	**498,561**	**10,473**	**2.1%**
Total Resources	**2,730,220**	**578,578**	**765,585**	**187,007**	**32.3%**
Requirements					
Operating					
Personnel Services	134,672	125,621	120,102	(5,519)	-4.4%
Services & Supplies	137,418	110,210	111,757	1,547	1.4%
Total Operating	**272,090**	**235,831**	**231,859**	**(3,972)**	**-1.7%**
Non-Operating					
Capital Projects	-	-	10,000	10,000	n/a
Debt Service	12,092	111,620	49,937	(61,683)	-55.3%
Depreciation/Amortization	97,848	95,588	106,061	10,473	11.0%
Total Non-Operating	**109,941**	**207,208**	**165,998**	**(41,210)**	**-19.9%**
Total Requirements	**382,031**	**443,039**	**397,857**	**(45,182)**	**-10.2%**
Ending Fund Balance/Reserves	2,348,189	135,539	367,728	232,189	171.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	382,031	443,039	397,857	(45,182)	-10.2%

Foothill Water Utility District

For FY12-13, one of four valley water systems consolidated into the Carson Valley Water Utility Fund

321 - Foothill Water	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**4,274,462**	**569,561**	**252,463**	**(317,098)**	**-55.7%**
Current Revenue					
Charges for Service	231,257	128,000	-	(128,000)	n/a
Miscellaneous	6,016	-	-	-	n/a
Other Financing Sources	620,242	-	-	-	n/a
Depreciation	-	85,411	-	(85,411)	n/a
Total Current Revenue	**857,515**	**213,411**	**-**	**(213,411)**	**n/a**
Total Resources	**5,131,977**	**782,972**	**252,463**	**(530,509)**	**-67.8%**
Requirements					
Operating					
Personnel Services	165,372	76,006	-	(76,006)	n/a
Services & Supplies	69,785	50,395	-	(50,395)	n/a
Total Operating	**235,157**	**126,401**	**-**	**(126,401)**	**n/a**
Non-Operating					
Debt Service	25,996	96,918	-	(96,918)	n/a
Transfers Out		269,960	252,463	(17,497)	-6.5%
Depreciation/Amortization	173,831	85,411	-	(85,411)	n/a
Total Non-Operating	**199,827**	**452,289**	**252,463**	**(199,826)**	**-44.2%**
Total Requirements	**434,984**	**578,690**	**252,463**	**(326,227)**	**-56.4%**
Ending Fund Balance/Reserves	4,696,993	204,282	-	(204,282)	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	434,984	578,690	252,463	(326,227)	-56.4%

Sheridan Acres Water Utility

For FY12-13, one of four valley water systems consolidated into the Carson Valley Water Utility Fund

322 - Sheridan Acres Water Utility	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**-**	**-**	**289,052**	**289,052**	**n/a**
Current Revenue					
Charges for Service	-	188,000	-	(188,000)	n/a
Transfers In	-	269,960	-	(269,960)	n/a
Depreciation	-	84,000	-	(84,000)	n/a
Total Current Revenue	**-**	**541,960**	**-**	**(541,960)**	**n/a**
Total Resources	**-**	**541,960**	**289,052**	**(252,908)**	**-46.7%**
Requirements					
Operating					
Personnel Services	-	76,006	-	(76,006)	n/a
Services & Supplies	-	37,544	-	(37,544)	n/a
Total Operating	**-**	**113,550**	**-**	**(113,550)**	**n/a**
Non-Operating					
Debt Service	-	50,405	-	(50,405)	n/a
Depreciation/Amortization	-	84,000	-	(84,000)	n/a
Total Non-Operating	**-**	**134,405**	**-**	**(134,405)**	**n/a**
Total Requirements	**-**	**247,955**		**(247,955)**	**n/a**
Ending Fund Balance/Reserves	-	294,005	289,052	(4,953)	-1.7%

Regional Water Fund

324 - Regional Water Fund	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**-**	**-**	**98,126**	**98,126**	**n/a**
Current Revenue					
Intergovernmental	-	125,000	-	(125,000)	n/a
Charges for Service	-	-	338,000	338,000	n/a
Contributed Capital	5,225,771	6,950,000	6,825,000	(125,000)	-1.8%
Miscellaneous	1,126	-	-	-	n/a
Total Current Revenue	**5,226,897**	**7,075,000**	**7,163,000**	**88,000**	**1.2%**
Total Resources	**5,226,897**	**7,075,000**	**7,261,126**	**186,126**	**2.6%**
Requirements					
Operating					
Personnel Services	-	-	17,005	17,005	n/a
Services & Supplies	-	-	317,300	317,300	n/a
Total Operating	**-**	**-**	**334,305**	**334,305**	**n/a**
Non-Operating					
Capital Projects	-	6,950,000	6,700,000	(250,000)	-3.6%
Transfers Out	125,000	125,000	125,000	-	0.0%
Total Non-Operating	**125,000**	**7,075,000**	**6,825,000**	**(250,000)**	**-3.5%**
Total Requirements	**125,000**	**7,075,000**	**7,159,305**	**84,305**	**1.2%**
Ending Fund Balance/Reserves	5,101,897	-	101,821	101,821	n/a

Carson Valley Water Utility

Fund created in FY12-13 to consolidated four valley water system funds

326 - Carson Valley Water Utility	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	-	-	-	-	n/a
Current Revenue					
Intergovernmental	-	-	42,390	42,390	n/a
Charges for Service	-	-	2,269,553	2,269,553	n/a
Miscellaneous	-	-	29,500	29,500	n/a
Transfers In	-	-	5,146,386	5,146,386	n/a
Depreciation	-	-	723,837	723,837	n/a
Total Current Revenue	-	-	8,211,666	8,211,666	n/a
Total Resources	-	-	8,211,666	8,211,666	n/a
Requirements					
Operating					
Personnel Services	-	-	588,242	588,242	n/a
Services & Supplies	-	-	613,247	613,247	n/a
Miscellaneous	-	-	-	-	n/a
Total Operating	-	-	1,201,489	1,201,489	n/a
Non-Operating					
Debt Service	-	-	1,083,853	1,083,853	n/a
Capital Projects	-	-	1,700,000	1,700,000	n/a
Depreciation/Amortization	-	-	723,837	723,837	n/a
Total Non-Operating	-	-	3,507,690	3,507,690	n/a
Total Requirements	-	-	4,709,179	4,709,179	n/a
Ending Fund Balance/Reserves	-	-	3,502,487	3,502,487	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.

325 - Sewer Utility	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**17,672,466**	**2,142,056**	**2,360,861**	**218,805**	**10.2%**
Current Revenue					
Charges for Service	1,584,428	1,675,000	1,787,000	112,000	6.7%
Miscellaneous	24,951	25,000	23,000	(2,000)	-8.0%
Contributed Capital	121,028	-		-	n/a
Depreciation	-	734,212	838,252	104,040	14.2%
Total Current Revenue	**1,730,407**	**2,434,212**	**2,648,252**	**214,040**	**8.8%**
Total Resources	**19,402,873**	**4,576,268**	**5,009,113**	**432,845**	**9.5%**
Requirements					
Operating					
Personnel Services	371,838	342,268	346,069	3,801	1.1%
Services & Supplies	512,240	503,757	508,684	4,927	1.0%
Total Operating	**884,077**	**846,025**	**854,753**	**8,728**	**1.0%**
Non-Operating					
Capital Projects	-	-	200,000	200,000	n/a
Debt Service	242,195	757,654	756,512	(1,142)	-0.2%
Depreciation/Amortization	813,573	734,212	838,252	104,040	14.2%
Total Non-Operating	**1,055,768**	**1,491,866**	**1,794,764**	**302,898**	**20.3%**
Total Requirements	**1,939,846**	**2,337,891**	**2,649,517**	**311,626**	**13.3%**
Ending Fund Balance/Reserves	17,463,027	2,238,377	2,359,596	121,219	5.4%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,939,846	2,337,891	2,649,517	311,626	13.3%

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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**11,045,248**	**5,795,911**	**6,642,296**	**222,032**	**14.6%**
Current Revenue					
Property Tax	1,297,721	1,257,820	1,246,678	(50,887)	-0.9%
Other Taxes	70,727	40,000	40,000	40,000	0.0%
Gaming	300,000	300,000	300,000	-	0.0%
Intergovernmental	1,068,036	743,853	756,416	(38,250)	1.7%
Miscellaneous	202,577	109,000	90,640	(233,307)	-16.8%
Transfers In	1,036,300	100,000	190,000	(2,251,915)	90.0%
Total Current Revenue	**3,975,361**	**2,550,673**	**2,623,734**	**(2,534,359)**	**2.9%**
Total Resources	**15,020,608**	**8,346,584**	**9,266,030**	**(2,312,327)**	**11.0%**
Requirements					
Operating					
Personnel Services	168,518	264,412	130,936	(635)	-50.5%
Services & Supplies	1,546,328	730,597	916,114	(48,546)	25.4%
Capital Outlay	43,817	-	-	-	n/a
Other (Distributions to Towns)	148,956	92,302	89,050	(3,364)	-3.5%
Total Operating	**1,907,620**	**1,087,311**	**1,136,100**	**(52,545)**	**4.5%**
Non-Operating					
Capital Projects	3,294,154	62,000	200,000	(744,537)	222.6%
Transfers Out	1,693,728	1,556,744	1,329,110	(537,539)	-14.6%
Total Non-Operating	**4,987,882**	**1,618,744**	**1,529,110**	**(1,282,076)**	**-5.5%**
Total Requirements	**6,895,502**	**2,706,055**	**2,665,210**	**(1,334,621)**	**-1.5%**
Ending Fund Balance/Reserves	8,125,106	5,640,529	6,600,820	(977,706)	17.0%

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.

401 - Extraordinary Maintenance	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**631,884**	**640,884**	**646,875**	**5,991**	**0.9%**
Current Revenue					
Miscellaneous	5,999	9,000	5,640	(3,360)	-37.3%
Transfers In	-	-	-	-	n/a
Total Current Revenue	**5,999**	**9,000**	**5,640**	**(3,360)**	**-37.3%**
Total Resources	**637,883**	**649,884**	**652,515**	**2,631**	**0.4%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	637,883	649,884	652,515	2,631	0.4%
Expenditures by Major Function/Department					
County Manager (Finance)	-	-	-	-	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.

405 - Ad Valorem Capital Projects	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**7,108,715**	**3,317,060**	**3,806,983**	**489,923**	**14.8%**
Current Revenue					
Property Tax	1,297,721	1,257,820	1,246,678	(11,142)	-0.9%
Intergovernmental	228	-	-	-	n/a
Miscellaneous	55,879	50,000	50,000	-	0.0%
Total Current Revenue	**1,353,828**	**1,307,820**	**1,296,678**	**(11,142)**	**-0.9%**
Total Resources	**8,462,543**	**4,624,880**	**5,103,661**	**478,781**	**10.4%**
Requirements					
Operating					
Services & Supplies	1,565	-	-	-	n/a
Other (Distributions to Towns)	93,956	92,302	89,050	(3,252)	-3.5%
Total Operating	**95,521**	**92,302**	**89,050**	**(3,252)**	**-3.5%**
Non-Operating					
Capital Projects	2,851,849	-	200,000	200,000	n/a
Transfers Out	1,324,244	1,328,979	1,100,594	(228,385)	-17.2%
Total Non-Operating	**4,176,093**	**1,328,979**	**1,300,594**	**(28,385)**	**-2.1%**
Total Requirements	**4,271,614**	**1,421,281**	**1,389,644**	**(31,637)**	**-2.2%**
Ending Fund Balance/Reserves	4,190,929	3,203,599	3,714,017	510,418	15.9%
Expenditures by Major Function/Department					
County Manager (Finance)	4,271,614	1,421,281	1,389,644	(31,637)	-2.2%

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.

410 - County Construction	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**1,628,161**	**625,375**	**645,375**	**20,000**	**3.2%**
Current Revenue					
Gaming	300,000	300,000	300,000	-	0.0%
Intergovernmental	286,780	-	-	-	n/a
Miscellaneous	16,186	20,000	15,000	(5,000)	-25.0%
Transfers In	1,036,300	100,000	50,000	(50,000)	-50.0%
Total Current Revenue	**1,639,266**	**420,000**	**365,000**	**(55,000)**	**-13.1%**
Total Resources	**3,267,427**	**1,045,375**	**1,010,375**	**(35,000)**	**-3.3%**
Requirements					
Operating					
Personnel Services	-	-	-	-	n/a
Services & Supplies	1,073,015	320,000	315,000	(5,000)	-1.6%
Capital Outlay	43,817	-	-	-	n/a
Total Operating	**1,116,832**	**320,000**	**315,000**	**(5,000)**	**-1.6%**
Non-Operating					
Capital Projects	424,435	-	-	-	n/a
Transfers Out	143,580	-	-	-	n/a
Total Non-Operating	**568,015**	**-**	**-**	**-**	**n/a**
Total Requirements	**1,684,847**	**320,000**	**315,000**	**(5,000)**	**-1.6%**
Ending Fund Balance/Reserves	1,582,580	725,375	695,375	(30,000)	-4.1%

Park Residential Construction Tax Fund

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

420 - Park Residential Construction	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**-**	**-**	**-**	**-**	**n/a**
Current Revenue					
Other Taxes (Res. Constr. Tax)	70,727	-	-	**-**	n/a
Transfers In	-	-	-	-	n/a
Total Current Revenue	**70,727**	**-**	**-**	**-**	**n/a**
Total Resources	**70,727**	**-**	**-**	**-**	**n/a**
Requirements					
Operating					
Other (Distributions to Agencies)	55,000	-	-	**-**	n/a
Non-Operating					
Capital Projects	17,869	-	-	-	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	**17,869**	**-**	**-**	**-**	**n/a**
Total Requirements	**72,869**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	(2,143)	-	-	-	n/a
					n/a
Expenditures by Major Function/Department					
Community Services (Parks)	72,869	-	-	-	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.

430 - Regional Transportation	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**1,676,488**	**1,212,592**	**1,543,063**	**330,471**	**27.3%**
Current Revenue					
Other Taxes (Road)	-	40,000	40,000	-	0.0%
Intergovernmental (Gas Tax)	781,029	743,853	756,416	12,563	1.7%
Miscellaneous	124,512	30,000	20,000	(10,000)	-33.3%
Transfers In	-	-	140,000	140,000	n/a
Total Current Revenue	**905,541**	**813,853**	**956,416**	**142,563**	**17.5%**
Total Resources	**2,582,029**	**2,026,445**	**2,499,479**	**473,034**	**23.3%**
Requirements					
Operating					
Personnel Services	168,518	264,412	130,936	(133,476)	-50.5%
Services & Supplies	471,749	404,147	596,964	192,817	47.7%
Total Operating	**640,267**	**668,559**	**727,900**	**(97,858)**	**8.9%**
Non-Operating					
Capital Projects	-	62,000	-	(62,000)	n/a
Transfers Out	225,904	227,765	228,516	751	0.3%
Total Non-Operating	**225,904**	**289,765**	**228,516**	**(61,249)**	**-21.1%**
Total Requirements	**866,171**	**958,324**	**956,416**	**(159,107)**	**-0.2%**
Ending Fund Balance/Reserves	1,715,857	1,068,121	1,543,063	632,141	44.5%
Expenditures by Major Function/Department					
Public Works (Transportation)	866,171	958,324	956,416	(159,107)	-0.2%

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.

541 - County Debt/Other Resources	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**832,770**	**847,322**	**862,146**	**14,824**	**1.7%**
Current Revenue					
Miscellaneous (Assessments)	66,388	23,500	-	(23,500)	n/a
Transfers In	2,251,915	2,238,294	2,485,449	247,155	11.0%
Total Current Revenue	**2,318,303**	**2,261,794**	**2,485,449**	**223,655**	**9.9%**
Total Resources	**3,151,073**	**3,109,116**	**3,347,595**	**238,479**	**7.7%**
Requirements					
Operating					
Services & Supplies	7,819	6,450	4,150	(2,300)	-35.7%
Non-Operating					
Debt Service	2,317,861	2,218,591	2,715,845	497,254	22.4%
Total Requirements	**2,325,680**	**2,225,041**	**2,719,995**	**494,954**	**22.2%**
Ending Fund Balance/Reserves	825,393	884,075	627,600	(256,475)	-29.0%
Expenditures by Major Function/Department					
County Manager (Finance)	2,325,680	2,225,041	2,719,995	494,954	22.2%

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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**(3,112,257)**	**(2,096,234)**	**(1,852,289)**	**243,945**	**-11.6%**
Current Revenue					
Property Taxes	2,199,154	2,054,266	2,015,621	(38,645)	-1.9%
Miscellaneous	11,043	15,000	20,000	5,000	33.3%
Transfers In	2,131,250	2,000,000	1,652,000	(348,000)	-17.4%
Total Current Revenue	**4,341,447**	**4,069,266**	**3,687,621**	**(381,645)**	**-9.4%**
Total Resources	**1,229,190**	**1,973,032**	**1,835,332**	**(137,700)**	**-7.0%**
Requirements					
Operating					
Personnel Services	27,846	28,578	23,091	(5,487)	-19.2%
Services & Supplies	400,245	247,974	400,799	152,825	61.6%
Total Operating	**428,091**	**276,552**	**423,890**	**147,338**	**53.3%**
Non-Operating					
Capital Projects	67,918	1,639,250	-	(1,639,250)	n/a
Debt Service	126,250	101,250	101,250	-	0.0%
Transfers Out	2,131,250	2,000,000	1,652,000	(348,000)	-17.4%
Contingency	-	2,068	12,518	10,450	505.3%
Total Non-Operating	**2,325,418**	**3,742,568**	**1,765,768**	**(1,976,800)**	**-52.8%**
Total Requirements	**2,753,510**	**4,019,120**	**2,189,658**	**(1,829,462)**	**-45.5%**
Ending Fund Balance/Reserves	(1,524,320)	(2,046,088)	(354,326)	1,691,762	-82.7%

Redevelopment Agency Administration

605-DC Redvlpmt - Administration	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**332,985**	**132,445**	**120,710**	**(11,735)**	**-8.9%**
Current Revenue					
Property Taxes	2,199,154	2,054,266	2,015,621	(38,645)	-1.9%
Miscellaneous	5,680	5,000	5,000	-	0.0%
Total Current Revenue	**2,204,834**	**2,059,266**	**2,020,621**	**(38,645)**	**-1.9%**
Total Resources	**2,537,819**	**2,191,711**	**2,141,331**	**(50,380)**	**-2.3%**
Requirements					
Operating					
Personnel Services	27,846	28,578	23,091	(5,487)	-19.2%
Services & Supplies	100,245	40,355	394,170	353,815	876.8%
Total Operating	**128,091**	**68,933**	**417,261**	**348,328**	**505.3%**
Non-Operating					
Transfers Out	2,131,250	2,000,000	1,652,000	(348,000)	-17.4%
Contingency	-	2,068	12,518	10,450	505.3%
Total Non-Operating	**2,131,250**	**2,002,068**	**1,664,518**	**(337,550)**	**-16.9%**
Total Requirements	**2,259,341**	**2,071,001**	**2,081,779**	**10,778**	**0.5%**
Ending Fund Balance/Reserves	278,478	120,710	59,552	(61,158)	-50.7%

Redevelopment Agency Capital Projects

606-DC Redvlpmt - Capital Projects	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**(3,445,242)**	**(2,228,679)**	**(1,972,999)**	**255,680**	**-11.5%**
Current Revenue					
Miscellaneous	5,363	10,000	15,000	5,000	50.0%
Transfers In	2,131,250	2,000,000	1,652,000	(348,000)	-17.4%
Total Current Revenue	**2,136,613**	**2,010,000**	**1,667,000**	**(343,000)**	**-17.1%**
Total Resources	**(1,308,629)**	**(218,679)**	**(305,999)**	**(87,320)**	**39.9%**
Requirements					
Operating					
Services & Supplies	300,000	207,619	6,629	(200,990)	-96.8%
Non-Operating					
Capital Projects	67,918	1,639,250	-	(1,639,250)	n/a
Debt Service	126,250	101,250	101,250	-	0.0%
Total Non-Operating	**194,168**	**1,740,500**	**101,250**	**(1,639,250)**	**-94.2%**
Total Requirements	**494,168**	**1,948,119**	**107,879**	**(1,840,240)**	**-94.5%**
Ending Fund Balance/Reserves	(1,802,798)	(2,166,798)	(413,878)	1,752,920	-80.9%

East Fork Fire & Paramedic District Funds

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

All Fire & Paramedic Districts Funds

All Fire/Paramedic Funds	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**4,023,457**	**3,231,841**	**2,655,543**	**453,937**	**-17.8%**
Current Revenue					
Property Taxes	6,983,613	6,827,575	6,871,728	(246,375)	0.6%
State Consolidated Tax	1,582,454	1,480,953	1,530,634	(106,571)	3.4%
Intergovernmental	605,315	49,000	49,000	(12,000)	0.0%
Charges for Service	1,534,160	5,787,581	6,179,441	2,918,733	6.8%
Miscellaneous	135,095	107,423	104,358	(11,618)	-2.9%
Transfers In	4,712,548	190,491	271,623	(90,356)	42.6%
Other Financing Sources	35,815	-	-	(4,329,140)	n/a
Total Current Revenue	**15,589,001**	**14,443,023**	**15,006,784**	**(1,877,327)**	**3.9%**
Total Resources	**19,612,458**	**17,674,864**	**17,662,327**	**(1,423,390)**	**-0.1%**
Requirements					
Operating					
Personnel Services	8,359,436	8,569,315	8,615,097	172,016	0.5%
Services & Supplies	2,541,402	1,997,405	1,708,860	(1,620,558)	-14.4%
Capital Outlay	161,851	35,500	130,000	35,500	266.2%
Miscellaneous	-	-	-	-	n/a
Total Operating	**11,062,689**	**10,602,220**	**10,453,957**	**(1,413,042)**	**-1.4%**
Non-Operating					
Capital Projects	-	6,500	46,500	6,500	615.4%
Debt Service	204,534	110,491	116,623	(70,356)	5.5%
Distrib.-other districts	4,329,140	4,195,205	4,247,542	(133,935)	1.2%
Transfers Out	383,408	190,491	271,623	(90,356)	42.6%
Contingency	-	317,002	309,719	(34,456)	-2.3%
Total Non-Operating	**4,917,083**	**4,819,689**	**4,992,007**	**(322,603)**	**3.6%**
Total Requirements	**15,979,772**	**15,421,909**	**15,445,964**	**(1,735,645)**	**0.2%**
Ending Fund Balance/Reserves	3,632,686	2,252,955	2,216,363	312,255	-1.6%

East Fork Fire District Funds

As a separate district, the East Fork Fire Fund operates with four funds: General Operations (a Special Revenue fund), Emergency (a Special Revenue Fund), Construction Reserve (a Capital Construction Fund), and Equipment Reserve (a Capital Construction Fund). The District's major revenue sources are Ad Valorem property tax, state taxes, and fees. The FY12-13 tax rate is $0.3282.

East Fork General Operations Fund

650 - East Fork General Operations	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**-**	**1,902,357**	**1,479,324**	**(423,033)**	**-22.2%**
Current Revenue					
Property Tax	4,376,884	4,340,553	4,501,187	160,634	3.7%
State Consolidated Taxes	1,582,454	1,480,953	1,530,634	49,681	3.4%
Intergovernmental	339,163	49,000	49,000	-	0.0%
Charges for Service	120,924	4,230,205	4,297,542	67,337	1.6%
Miscellaneous	65,325	42,000	42,000	-	0.0%
Other Financing Sources	4,360,680	-	-	-	n/a
Total Current Revenue	**10,845,430**	**10,142,711**	**10,420,363**	**277,652**	**2.7%**
Total Resources	**10,845,430**	**12,045,068**	**11,899,687**	**(145,381)**	**-1.2%**
Requirements					
Operating					
Personnel Services[1]	8,359,436	8,569,315	8,615,097	45,782	0.5%
Services & Supplies	1,827,450	1,982,405	1,693,860	(288,545)	-14.6%
Miscellaneous	169,370	-	-	-	n/a
Capital Outlay	-	35,500	-	(35,500)	n/a
Total Operating	**10,356,257**	**10,587,220**	**10,308,957**	**(278,263)**	**-2.6%**
Non-Operating					
Capital Projects	-	6,500	46,500	40,000	615.4%
Transfers Out	381,870	190,491	271,623	81,132	42.6%
Contingency	-	316,552	309,269	(7,283)	-2.3%
Total Non-Operating	**381,870**	**513,543**	**627,392**	**113,849**	**22.2%**
Total Requirements	**10,738,127**	**11,100,763**	**10,936,349**	**(164,414)**	**-1.5%**
Ending Fund Balance/Reserves	107,302	944,305	963,338	19,033	2.0%

1 Includes consolidation of East Fork Paramedic and East Fork Fire

East Fork Fire Emergency Fund

651 - EFFPD Emergency	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**862,096**	**867,096**	**733,434**	**(133,662)**	**-15.4%**
Current Revenue					
Miscellaneous	8,185	5,000	3,500	(1,500)	-30.0%
Transfers In	-	-	-	-	n/a
Total Current Revenue	**8,185**	**5,000**	**3,500**	**(1,500)**	**-30.0%**
Total Resources	**870,281**	**872,096**	**736,934**	**(135,162)**	**-15.5%**
Requirements					
Operating					
Service & Supplies	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	870,281	872,096	736,934	(135,162)	-15.5%

East Fork Fire Equipment Reserve Fund

652 - EFFPD Equipment Reserve	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**439,704**	**78,933**	**204,398**	**125,465**	**159.0%**
Current Revenue					
Property Taxes	6	-	-	-	n/a
Intergovernmental	266,152	-	-	-	n/a
Miscellaneous	2,513	2,500	-	(2,500)	n/a
Transfers In	100,000	80,000	155,000	75,000	93.8%
Total Current Revenue	**368,671**	**82,500**	**155,000**	**72,500**	**87.9%**
Total Resources	**808,375**	**161,433**	**359,398**	**197,965**	**122.6%**
Requirements					
Operating					
Services & Supplies	537,606	-	-	-	n/a
Capital Outlay	161,851	-	130,000	130,000	n/a
Total Operating	**699,457**	**-**	**130,000**	**(300,000)**	**n/a**
Total Requirements	**699,457**	**-**	**130,000**	**(300,000)**	**n/a**
Ending Fund Balance/Reserves	108,918	161,433	229,398	497,965	42.1%

East Fork Fire Construction Reserve Fund

654 - EFFPD Construction Reserve	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**96,417**	**72,215**	**83,500**	**11,285**	**15.6%**
Current Revenue					
Property Tax	246	-	-	-	n/a
Miscellaneous	773	-	-	-	n/a
Transfers In	-	-	-	-	n/a
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	**1,020**	**-**	**-**	**-**	**n/a**
Total Resources	**97,437**	**72,215**	**83,500**	**11,285**	**15.6%**
Requirements					
Operating					
Services & Supplies	(3,788)	-	-	-	n/a
Non-Operating					
Debt Service	22,664	-	-	-	n/a
Capital Projects	-	-	-	-	n/a
Transfers Out	1,538	-	-	-	n/a
Total Non-Operating	**24,202**	**-**	**-**	**-**	**n/a**
Total Requirements	**20,415**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	77,022	72,215	83,500	11,285	15.6%

East Fork Fire and Paramedic District Debt Service

657 - EFFPD Debt Service	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**123**	**1,661**	**1,948**	**287**	**17.3%**
Current Revenue					
Miscellaneous	287	-	-	-	n/a
Transfers In	183,408	110,491	116,623	6,132	5.5%
Total Current Revenue	**183,695**	**110,491**	**116,623**	**(70,356)**	**5.5%**
Total Resources	**183,818**	**112,152**	**118,571**	**6,132**	**5.7%**
Requirements					
Non-Operating					
Debt Service	181,870	110,491	116,623	6,132	5.5%
Total Requirements	**181,870**	**110,491**	**116,623**	**6,132**	**5.5%**
Ending Fund Balance/Reserves	1,948	1,661	1,948	1,661	17.3%

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 FY12-13 tax rate is $0.1592.

East Fork Paramedic General Operations Fund

653 - EF Paramedic General Ops	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**419,175**	**309,579**	**152,939**	**(156,640)**	**-50.6%**
Current Revenue					
Property Tax	2,606,477	2,487,022	2,370,541	(116,481)	-4.7%
Intergovernmental	-	-	-	-	n/a
Charges for Service	1,413,237	1,557,376	1,881,899	324,523	20.8%
Miscellaneous	58,011	57,923	58,858	935	1.6%
Transfer In	100,000	-	-	-	n/a
Other Financing Sources	4,275	-	-	-	n/a
Total Current Revenue	**4,182,000**	**4,102,321**	**4,311,298**	**208,977**	**5.1%**
Total Resources	**4,601,175**	**4,411,900**	**4,464,237**	**52,337**	**1.2%**
Requirements					
Operating					
Services & Supplies[1]	10,763	15,000	15,000	-	0.0%
Capital Outlay	-	-	-	-	n/a
Total Operating	**10,763**	**15,000**	**15,000**	**-**	**0.0%**
Non-Operating					
Distrib.-other districts	4,329,140	4,195,205	4,247,542	52,337	1.2%
Contingency	-	450	450	-	0.0%
Total Non-Operating	**4,329,140**	**4,195,655**	**4,247,992**	**52,337**	**1.2%**
Total Requirements	**4,339,903**	**4,210,655**	**4,262,992**	**52,337**	**1.2%**
Ending Fund Balance/Reserves	261,273	201,245	201,245	-	0.0%

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	2010-11 Actual	2011-12 Adopted	2011-12 Amended	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources						
Beginning Fund Balance/Reserves	**18,781,945**	**6,138,519**	**13,599,976**	**7,097,524**	**959,005**	**15.6%**
Current Revenue						
Property Taxes	2,086,003	1,942,702	1,942,702	1,928,633	(14,069)	-0.7%
State Consolidated Tax	591,195	550,712	550,712	517,581	(33,131)	-6.0%
Gaming	67,815	70,540	70,540	70,540	-	0.0%
Intergovernmental	241,206	92,302	292,302	89,107	(3,195)	-3.5%
Charges for Service	2,646,443	3,240,774	2,817,474	3,021,655	(219,119)	-6.8%
Miscellaneous	10,697,134	629,704	546,418	515,499	(114,205)	-18.1%
Contributed Capital	135,443	-	-	-	-	n/a
Transfers In	3,398,357	853,128	766,435	486,982	(366,146)	-42.9%
Other Financing Sources	-	-	64,000	-	-	n/a
Depreciation	-	273,819	273,819	310,000	36,181	13.2%
Total Current Revenue	**19,863,596**	**7,653,681**	**7,324,402**	**6,939,997**	**(713,684)**	**-9.3%**
Total Resources	**38,645,541**	**13,792,200**	**20,924,378**	**14,037,521**	**245,321**	**1.8%**
Requirements						
Operating						
Personnel Services	2,051,415	2,117,218	2,153,518	2,094,489	(22,729)	-1.1%
Services & Supplies	2,463,139	2,758,083	2,815,988	2,761,108	3,025	0.1%
Capital Outlay	33,198	23,500	246,030	9,400	(14,100)	-60.0%
Total Operating	**4,547,753**	**4,898,801**	**5,215,536**	**4,864,997**	**(159,396)**	**-0.7%**
Non-Operating						
Capital Projects	2,317,619	346,000	7,174,063	944,000	598,000	172.8%
Debt Service	146,021	165,647	165,647	167,982	2,335	1.4%
Transfers Out	3,401,216	853,128	830,435	486,982	(366,146)	-42.9%
Contingency	-	68,186	68,186	65,415	(2,771)	-4.1%
Depreciation/Amortization	360,586	342,366	342,366	400,600	58,234	17.0%
Total Non-Operating	**6,225,443**	**1,775,327**	**8,580,697**	**2,064,979**	**289,652**	**16.3%**
Total Requirements	**10,773,195**	**6,674,128**	**13,796,233**	**6,929,976**	**130,256**	**3.8%**
Ending Fund Balance/Reserves	27,872,346	7,118,072	7,128,145	7,107,545	115,065	-0.1%

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 FY12-13 property tax rate is $0.6677.

Gardnerville General Administration Fund

610 - Gardnerville Administration	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**797,371**	**223,397**	**258,858**	**35,461**	**15.9%**
Current Revenue					
Property Tax	1,036,736	1,005,345	982,823	(22,522)	-2.2%
State Consolidated Taxes	249,725	232,625	232,734	109	0.0%
Gaming	24,638	25,000	25,000	-	0.0%
Intergovernmental	750	-	-	-	n/a
Charges for Service	6,606	3,000	6,000	3,000	100.0%
Miscellaneous	31,951	5,000	5,000	-	0.0%
Total Current Revenue	**1,350,405**	**1,270,970**	**1,251,557**	**(19,413)**	**-1.5%**
Total Resources	**2,147,776**	**1,494,367**	**1,510,415**	**16,048**	**1.1%**
Requirements					
Operating					
Personnel Services	395,553	498,430	434,998	(63,432)	-12.7%
Services & Supplies	366,379	420,435	413,909	(6,526)	-1.6%
Total Operating	**761,931**	**918,865**	**848,907**	**(69,958)**	**-7.6%**
Non-Operating					
Capital Projects	307,647	156,000	250,000	94,000	60.3%
Capital Outlay	-	-	4,200	4,200	n/a
Transfers Out	332,981	122,982	122,982	-	0.0%
Contingency	-	27,662	25,467	(2,195)	-7.9%
Total Non-Operating	**640,628**	**306,644**	**402,649**	**96,005**	**31.3%**
Total Requirements	**1,402,559**	**1,225,509**	**1,251,556**	**26,047**	**2.1%**
Ending Fund Balance/Reserves	745,217	268,858	258,859	(9,999)	-3.7%

Gardnerville Health and Sanitation Fund

611 - Gardnerville Health & Sanitation	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**863,680**	**229,254**	**405,161**	**175,907**	**76.7%**
Current Revenue					
Charges for Service	882,276	837,900	859,000	21,100	2.5%
Miscellaneous	3,477	-	3,000	3,000	n/a
Transfer In	231,182	21,213	-	(21,213)	n/a
Total Current Revenue	**1,116,935**	**859,113**	**862,000**	**2,887**	**0.3%**
Total Resources	**1,980,615**	**1,088,367**	**1,267,161**	**178,794**	**16.4%**
Requirements					
Operating					
Personnel Services	352,843	340,174	391,662	51,488	15.1%
Services & Supplies	330,458	392,670	421,140	28,470	7.3%
Capital Outlay	-	15,000	-	(15,000)	n/a
Total Operating	**683,301**	**747,844**	**812,802**	**64,958**	**8.7%**
Non-Operating					
Debt Service	1,632	21,213	-	(21,213)	n/a
Depreciation/Amortization	65,462	68,547	90,600	22,053	32.2%
Total Non-Operating	**67,094**	**89,760**	**90,600**	**840**	**0.9%**
Total Requirements	**750,394**	**837,604**	**903,402**	**65,798**	**7.9%**
Ending Fund Balance/Reserves	1,230,221	250,763	363,759	112,996	45.1%

Gardnerville Debt Service Fund

613 - Gardnerville Debt	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**6,480**	**365**	**604**	**239**	**65.5%**
Current Revenue					
Miscellaneous	440	300	300	-	0.0%
Transfers In	138,175	144,433	122,982	(21,451)	-14.9%
Total Current Revenue	**138,615**	**144,733**	**123,282**	**(21,451)**	**-14.8%**
Total Resources	**145,095**	**145,098**	**123,886**	**(21,212)**	**-14.6%**
Requirements					
Operating					
Services & Supplies	200	200	200	-	0.0%
Non-Operating					
Debt Service	144,390	144,434	122,982	(21,452)	-14.9%
Total Requirements	**144,590**	**144,634**	**123,182**	**(21,452)**	**-14.8%**
Ending Fund Balance/Reserves	505	464	704	240	51.7%

Gardnerville Ad Valorem Capital Projects Fund

614 - G'Ville Ad Val Capital Projects	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**95,526**	**107,549**	**111,068**	**3,519**	**3.3%**
Current Revenue					
Intergovernmental	47,042	46,214	44,586	(1,628)	-3.5%
Miscellaneous	826	500	600	100	20.0%
Total Current Revenue	**47,868**	**46,714**	**45,186**	**(1,528)**	**-3.3%**
Total Resources	**143,394**	**154,263**	**156,254**	**1,991**	**1.3%**
Requirements					
Non-Operating					
Capital Outlay	-	-	45,000	45,000	n/a
Transfers Out	36,376	42,664	-	(42,664)	n/a
Total Non-Operating	**36,376**	**42,664**	**45,000**	**2,336**	5.5%
Total Requirements	**36,376**	**42,664**	**45,000**	**2,336**	**5.5%**
Ending Fund Balance/Reserves	107,018	111,599	111,254	(345)	-0.3%

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 FY12-13 property tax rate is $0.5133.

Genoa General Administration Fund

620-Genoa Administration	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**56,927**	**64,125**	**29,457**	**(34,668)**	**-54.1%**
Current Revenue					
Property Tax	26,976	28,242	37,071	8,829	31.3%
State Consolidated Taxes	10,265	9,562	9,847	285	3.0%
Gaming	540	540	540	-	0.0%
Intergovernmental	50,000	-	-	-	n/a
Charges for Service	33,601	29,000	29,000	-	0.0%
Miscellaneous	383,217	477,204	398,649	(78,555)	-16.5%
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	**504,599**	**544,548**	**475,107**	**(69,441)**	**-12.8%**
Total Resources	**561,526**	**608,673**	**504,564**	**(104,109)**	**-17.1%**
Requirements					
Operating					
Personnel Services	134,611	133,501	127,973	(5,528)	-4.1%
Services & Supplies	421,525	387,183	325,242	(61,941)	-16.0%
Total Operating	**556,137**	**520,684**	**453,215**	**(67,469)**	**-13.0%**
Non-Operating					
Transfers Out	-	-	-	-	n/a
Contingency	-	15,540	13,596	(1,944)	-12.5%
Total Non-Operating	**-**	**15,540**	**13,596**	**(1,944)**	**-12.5%**
Total Requirements	**556,137**	**536,224**	**466,811**	**(69,413)**	**-12.9%**
Ending Fund Balance/Reserves	5,390	72,449	37,753	(34,696)	-47.9%

Genoa Capital Construction Reserve Fund

624-Genoa Construction Reserve	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**133,031**	**95,690**	**47,735**	**(47,955)**	**-50.1%**
Current Revenue					
Intergovernmental	70,000	-	-	-	n/a
Miscellaneous	994	2,000	900	-	-55.0%
Transfers In	-	-	-	-	n/a
Total Current Revenue	**70,994**	**2,000**	**900**	**-**	**-55.0%**
Total Resources	**204,025**	**97,690**	**48,635**	**(47,955)**	**-50.2%**
Requirements					
Operating					
Personnel Services	-	-	-	-	n/a
Services & Supplies	890	-	-	-	n/a
Capital Outlay	-	-	-	-	n/a
Total Operating	**890**	**-**	**-**	**-**	n/a
Non-Operating					
Capital Projects	95,401	-	-	-	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	95,401	-	-	-	n/a
Total Requirements	**96,291**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	107,735	97,690	48,635	(47,955)	-50.2%

Genoa Ad Valorem Capital Projects Fund

622-Genoa Ad Val Capital Projects	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**3,252**	**3,633**	**6,802**	**3,169**	**87.2%**
Current Revenue					
Intergovernmental	1,671	1,641	1,641	-	0.0%
Miscellaneous	38	200	50	(150)	-75.0%
Total Current Revenue	**1,709**	**1,841**	**1,691**	**(150)**	**-8.1%**
Total Resources	**4,961**	**5,474**	**8,493**	**3,019**	**55.2%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	4,961	5,474	8,493	3,019	55.2%

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 FY12-13 property tax rate is $0.6677.

Minden General Administration Fund

630 - Minden Administration	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**1,386,953**	**99,258**	**69,123**	**(30,135)**	**-30.4%**
Current Revenue					
Property Tax	1,022,291	909,115	908,739	(376)	0.0%
State Consolidated Taxes	331,204	308,525	275,000	(33,525)	-10.9%
Gaming	42,638	45,000	45,000	-	0.0%
Intergovernmental	26,500	-	-	-	n/a
Charges for Service	8,874	6,000	6,000	-	0.0%
Miscellaneous	69,676	55,000	43,000	(12,000)	-21.8%
Transfers In	100,000	100,000	-	(100,000)	n/a
Total Current Revenue	**1,601,182**	**1,423,640**	**1,277,739**	**(145,901)**	**-10.2%**
Total Resources	**2,988,135**	**1,522,898**	**1,346,862**	**(176,036)**	**-11.6%**
Requirements					
Operating					
Personnel Services	442,710	428,259	409,324	(18,935)	-4.4%
Services & Supplies	440,468	404,550	469,079	64,529	16.0%
Capital Outlay	33,198	8,500	5,200	(3,300)	-38.8%
Total Operating	**916,376**	**841,309**	**883,603**	**42,294**	**5.0%**
Non-Operating					
Transfers Out	1,900,000	587,482	364,000	(223,482)	-38.0%
Contingency	-	24,984	26,352	1,368	5.5%
Total Non-Operating	**1,900,000**	**612,466**	**390,352**	**(222,114)**	**-36.3%**
Total Requirements	**2,816,376**	**1,453,775**	**1,273,955**	**(179,820)**	**-12.4%**
Ending Fund Balance/Reserves	171,760	69,123	72,907	3,784	5.5%

Minden Health and Sanitation Fund

635 - Minden Trash	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**792,219**	**308,960**	**396,896**	**87,936**	**28.5%**
Current Revenue					
Charges for Service	591,562	610,000	610,000	-	0.0%
Miscellaneous	4,329	6,000	3,000	(3,000)	-50.0%
Depreciation	-	61,000	60,000	(1,000)	-1.6%
Total Current Revenue	**595,891**	**677,000**	**673,000**	**(4,000)**	**-0.6%**
Total Resources	**1,388,110**	**985,960**	**1,069,896**	**83,936**	**8.5%**
Requirements					
Operating					
Personnel Services	208,896	185,648	248,500	62,852	33.9%
Services & Supplies	222,882	240,995	243,521	2,526	1.0%
Total Operating	**431,778**	**426,643**	**492,021**	**65,378**	**15.3%**
Non-Operating					
Transfer out	400,000	100,000	-	(100,000)	n/a
Depreciation	59,345	61,000	60,000	(1,000)	-1.6%
Total Non-Operating	**459,345**	**161,000**	**60,000**	**(101,000)**	**-62.7%**
Total Requirements	**891,124**	**587,643**	**552,021**	**(35,622)**	**-6.1%**
Ending Fund Balance/Reserves	496,987	398,317	517,875	119,558	30.0%

Minden Water Fund

640 - Minden Water	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**12,343,963**	**3,400,225**	**3,693,685**	**293,460**	**8.6%**
Current Revenue					
Charges for Service	914,782	972,800	887,000	(85,800)	-8.8%
Miscellaneous	10,171,324	50,000	50,000	-	0.0%
Contributed Captial	135,443				
Depreciation	-	212,819	250,000	37,181	17.5%
Total Current Revenue	**11,221,549**	**1,235,619**	**1,187,000**	**(48,619)**	**-3.9%**
Total Resources	**23,565,512**	**4,635,844**	**4,880,685**	**244,841**	**5.3%**
Requirements					
Operating					
Personnel Services	516,804	211,415	206,308	(5,107)	-2.4%
Services & Supplies	641,932	517,925	539,086	21,161	4.1%
Total Operating	**1,158,735**	**729,340**	**745,394**	**16,054**	**2.2%**
Non-Operating					
Transfers Out	300,000	-	-	-	n/a
Miscellaneous	2,859	-	-	-	n/a
Depreciation	235,779	212,819	250,000	37,181	17.5%
Total Non-Operating	**538,638**	**212,819**	**250,000**	**37,181**	**17.5%**
Total Requirements	**1,697,373**	**942,159**	**995,394**	**53,235**	**5.7%**
Ending Fund Balance/Reserves	21,868,138	3,693,685	3,885,291	191,606	5.2%

639 - Minden Wholesale Water Utility	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Reserves	**-**	**-**	**61,441**	**61,441**	**n/a**
Current Revenue					
Charges for Service	208,742	782,074	624,655	(157,419)	-20.1%
Miscellaneous	4,946	10,000	4,500	(5,500)	-55.0%
Total Current Revenue	**213,688**	**792,074**	**629,155**	**(162,919)**	**-20.6%**
Total Resources	**213,688**	**792,074**	**690,596**	**(101,478)**	**-12.8%**
Requirements					
Operating					
Personnel Services	-	319,791	275,724	(44,067)	-13.8%
Services & Supplies	38,405	394,125	348,931	(45,194)	-11.5%
Capital Outlay	-	7,500	-	(7,500)	n/a
Total Operating	**38,405**	**721,416**	**624,655**	**(96,761)**	**-13.4%**
Non-Operating					
Capital Projects	-	50,000	-	(50,000)	n/a
Total Requirements	**38,405**	**771,416**	**624,655**	**(146,761)**	**-19.0%**
Ending Fund Balance/Reserves	175,283	20,658	65,941	45,283	219.2%

Minden Capital Equipment/ Construction Reserve Fund

636 - Minden Capital Equip/Constr	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**1,858,212**	**1,541,166**	**1,904,810**	**363,644**	**23.6%**
Current Revenue					
Miscellaneous	22,554	20,000	3,000	(17,000)	-85.0%
Transfers In	2,929,000	587,482	364,000	(223,482)	-38.0%
Total Current Revenue	**2,951,554**	**607,482**	**367,000**	**(240,482)**	**-39.6%**
Total Resources	**4,809,766**	**2,148,648**	**2,271,810**	**123,162**	**5.7%**
Requirements					
Non-Operating					
Capital Projects	1,485,571	140,000	604,000	464,000	331.4%
Total Requirements	**1,485,571**	**140,000**	**604,000**	**464,000**	**331.4%**
Ending Fund Balance/Reserves	3,324,194	2,008,648	1,667,810	(340,838)	-17.0%

Minden Ad Valorem Capital Projects Fund

631 - Minden Ad Val Capital Projects	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg 12 to 13	% Chg 12 to 13
Resources					
Beginning Fund Balance/Reserves	**444,331**	**64,897**	**111,884**	**46,987**	**72.4%**
Current Revenue					
Intergovernmental	45,243	44,447	42,880	(1,567)	-3.5%
Miscellaneous	3,363	3,500	3,500	-	0.0%
Total Current Revenue	**48,606**	**47,947**	**46,380**	**(1,567)**	**-3.3%**
Total Resources	**492,937**	**112,844**	**158,264**	**45,420**	**40.3%**
Requirements					
Operating					
Capital Outlay	-	-	90,000	90,000	n/a
Total Operating	**-**	**-**	**90,000**	**90,000**	**n/a**
Non-Operating					
Transfers Out	429,000	-	-	-	n/a
Total Non-Operating	**429,000**	**-**	**-**	**-**	**n/a**
Total Requirements	**429,000**	**-**	**90,000**	**90,000**	**n/a**
Ending Fund Balance/Reserves	63,937	112,844	68,264	(44,580)	-39.5%

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (27)	Internal Service (3)	Enterprise (15)	Capital Projects (11)	Debt Service (3)	Total (60)
Resources							
Beginning Fund Balance/Reserves	**5,580,598**	**16,141,609**	**4,526,020**	**13,235,459**	**7,139,494**	**864,698**	**47,487,878**
Current Revenue							
Property Taxes	17,762,042	15,871,006	243,619	-	1,246,678	-	35,123,345
Room Taxes	-	5,145,653	-	-	-	-	5,145,653
Transient Lodging License Tax	-	2,065,350	-	-	-	-	2,065,350
Other Taxes (Gas/Road/Res.Constr)	-	1,096,058	-	-	40,000	-	1,136,058
State Consolidated Tax	10,070,293	2,048,215	-	-	-	-	12,118,508
Sales Taxes (P.A.L.S.)	-	1,464,802	-	-	-	-	1,464,802
Licenses & Permits	3,219,500	433,000	-	-	-	-	3,652,500
Gaming	816,000	70,540	-	-	300,000	-	1,186,540
Intergovernmental	1,434,705	4,812,061	-	42,390	845,523	-	7,134,679
Charges for Service	3,655,506	9,326,241	4,242,007	9,026,708	-	-	26,250,462
Fines & Forfeitures	1,091,250	60,000	-	-	-	-	1,151,250
Miscellaneous	240,976	1,709,625	66,000	150,780	113,690	300	2,281,371
Transfers In	75,000	1,635,896	-	5,161,386	2,361,000	2,725,054	11,958,336
Contributed Capital				6,825,000			6,825,000
Other Financing Sources	-	14,002,000	9,800	927,500	-	-	14,939,300
Depreciation	-	-	210,000	2,427,689	-	-	2,637,689
Total Current Revenue	**38,365,272**	**59,740,447**	**4,771,426**	**24,561,453**	**4,906,891**	**2,725,354**	**135,070,843**
Total Resources	**43,945,870**	**75,882,056**	**9,297,446**	**37,796,912**	**12,046,385**	**3,590,052**	**182,558,721**
Requirements							
Operating							
Personnel Services	28,298,192	19,046,691	531,472	2,542,481	130,936	-	50,549,772
Services & Supplies	7,677,298	20,828,362	3,876,974	3,478,706	922,743	4,350	36,788,433
Capital Outlay	-	65,440	71,436	-	265,000	-	401,876
Other	-	-	-	-	89,050	-	89,050
Total Operating	35,975,490	39,940,493	4,479,882	6,021,187	1,407,729	4,350	87,829,131
Non-Operating							
Capital Projects	-	3,259,708	-	9,587,000	804,000	-	13,650,708
Debt Service	-	-	-	2,375,905	101,250	2,955,450	5,432,605
Transfers Out	1,850,150	3,660,190	-	4,857,334	1,329,110	-	11,696,784
Distrib.-other districts	-	4,247,542	-	-	-	-	4,247,542
Contingency	539,632	673,503	-	-	-	-	1,213,135
Depreciation	-	-	210,000	2,518,289	-	-	2,728,289
Total Non-Operating	2,389,782	11,840,943	210,000	19,338,528	2,234,360	2,955,450	38,969,063
Ending Fund Balance/Reserves	5,580,598	24,100,620	4,607,564	12,437,197	8,404,296	630,252	55,760,527
Total Requirements	**43,945,870**	**75,882,056**	**9,297,446**	**37,796,912**	**12,046,385**	**3,590,052**	**182,558,721**

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

County Funds	General Fund (1)	Special Revenue (20)	Internal Service (3)	Enterprise (11)	Capital Projects (4)	Debt Service (1)	Total (39)
Resources							
Beginning Fund Balance/Reserves	**5,580,598**	**13,297,764**	**4,526,020**	**8,678,276**	**6,642,296**	**862,146**	**39,587,100**
Current Revenue							
Property Taxes	17,762,042	5,055,024	243,619	-	1,246,678	-	24,307,363
Room Taxes	-	5,145,653	-	-	-	-	5,145,653
Transient Lodging License Tax	-	2,065,350	-	-	-	-	2,065,350
Other Taxes (Gas/Road/Res.Constr)	-	1,096,058	-	-	40,000	-	1,136,058
State Consolidated Tax	10,070,293	-	-	-	-	-	10,070,293
Sales Taxes (P.A.L.S.)	-	1,464,802	-	-	-	-	1,464,802
Licenses & Permits	3,219,500	433,000	-	-	-	-	3,652,500
Gaming	816,000	-	-	-	300,000	-	1,116,000
Intergovernmental	1,434,705	4,763,061	-	42,390	756,416	-	6,996,572
Charges for Service	3,655,506	3,105,800	4,242,007	6,046,053	-	-	17,049,366
Fines & Forfeitures	1,091,250	60,000	-	-	-	-	1,151,250
Miscellaneous	240,976	1,153,618	66,000	90,280	90,640	-	1,641,514
Transfers In	75,000	1,635,896	-	5,161,386	190,000	2,485,449	9,547,731
Contributed Captial				6,825,000			6,825,000
Other Financing Sources	-	14,002,000	9,800	927,500	-	-	14,939,300
Depreciation	-	-	210,000	2,117,689	-	-	2,327,689
Total Current Revenue	**38,365,272**	**39,980,262**	**4,771,426**	**21,210,298**	**2,623,734**	**2,485,449**	**109,436,441**
Total Resources	**43,945,870**	**53,278,026**	**9,297,446**	**29,888,574**	**9,266,030**	**3,347,595**	**149,023,540**
Requirements							
Operating							
Personnel Services	28,298,192	9,436,208	531,472	1,420,287	130,936	-	39,817,095
Services & Supplies	7,677,298	17,517,102	3,876,974	1,926,028	916,114	4,150	31,917,666
Capital Outlay	-	56,040	71,436	-	-	-	127,476
Other	-	-	-	-	89,050	-	89,050
Total Operating	35,975,490	27,009,350	4,479,882	3,346,315	1,136,100	4,150	71,951,287
Non-Operating							
Capital Projects	-	2,963,208	-	9,587,000	200,000	-	12,750,208
Debt Service	-	-	-	2,375,905		2,715,845	5,091,750
Transfers Out	1,850,150	1,249,585	-	4,857,334	1,329,110	-	9,286,179
Contingency	539,632	285,851	-	-	-	-	825,483
Depreciation	-	-	210,000	2,117,689	-	-	2,327,689
Total Non-Operating	2,389,782	4,498,644	210,000	18,937,928	1,529,110	2,715,845	30,281,309
Ending Fund Balance/Reserves	5,580,598	21,770,032	4,607,564	7,604,331	6,600,820	627,600	46,790,945
Total Requirements	**43,945,870**	**53,278,026**	**9,297,446**	**29,888,574**	**9,266,030**	**3,347,595**	**149,023,540**

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

Redevelopment Agency	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (1)	Debt Service (0)	Total (2)
Resources							
Beginning Fund Balance/Reserves	**-**	**120,710**	**-**	**-**	**(1,972,999)**	**-**	**(1,852,289)**
Current Revenue							
Property Taxes	-	2,015,621	-	-	-	-	2,015,621
Miscellaneous	-	5,000	-	-	15,000	-	20,000
Transfers In	-	-	-	-	1,652,000	-	1,652,000
Total Current Revenue	**-**	**2,020,621**	**-**	**-**	**1,667,000**	**-**	**3,687,621**
Total Resources	**-**	**2,141,331**	**-**	**-**	**(305,999)**	**-**	**1,835,332**
Requirements							
Operating							
Personnel Services	-	23,091	-	-	-	-	23,091
Services & Supplies	-	394,170	-	-	6,629	-	400,799
Total Operating	-	417,261	-	-	6,629	-	423,890
Non-Operating							
Capital Projects	-	-	-	-	-	-	-
Debt Service	-	-	-	-	101,250	-	101,250
Transfers Out	-	1,652,000	-	-	-	-	1,652,000
Contingency	-	12,518	-	-	-	-	12,518
Total Non-Operating	-	1,664,518	-	-	101,250	-	1,765,768
Ending Fund Balance/Reserves	-	59,552	-	-	(413,878)	-	(354,326)
Total Requirements	**-**	**2,141,331**	**-**	**-**	**(305,999)**	**-**	**1,835,332**

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

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	**-**	**2,212,758**	**-**	**-**	**287,898**	**1,948**	**2,502,604**
Current Revenue							
Property Taxes	-	4,501,187	-	-	-	-	4,501,187
State Consolidated Tax	-	1,530,634	-	-	-	-	1,530,634
Intergovernmental	-	49,000	-	-	-	-	49,000
Charges for Service	-	4,297,542	-	-	-	-	4,297,542
Miscellaneous	-	45,500	-	-	-	-	45,500
Transfers In	-	-	-	-	155,000	116,623	271,623
Other Financing Sources	-	-	-	-	-	-	-
Total Current Revenue	**-**	**10,423,863**	**-**	**-**	**155,000**	**116,623**	**10,695,486**
Total Resources	**-**	**12,636,621**	**-**	**-**	**442,898**	**118,571**	**13,198,090**
Requirements							
Operating							
Personnel Services	-	8,615,097	-	-	-	-	8,615,097
Services & Supplies	-	1,693,860	-	-	-	-	1,693,860
Capital Outlay	-	-	-	-	130,000	-	130,000
Total Operating	-	10,308,957	-	-	130,000	-	10,438,957
Non-Operating							
Capital Projects	-	46,500	-	-	-	-	46,500
Debt Service	-	-	-	-	-	116,623	116,623
Transfers Out	-	271,623	-	-	-	-	271,623
Contingency	-	309,269	-	-	-	-	309,269
Total Non-Operating	-	627,392	-	-	-	116,623	744,015
Ending Fund Balance/Reserves	-	1,700,272	-	-	312,898	1,948	2,015,118
Total Requirements	**-**	**12,636,621**	**-**	**-**	**442,898**	**118,571**	**13,198,090**

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

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	-	152,939	-	-	-	-	152,939
Current Revenue							
Property Taxes	-	2,370,541	-	-	-	-	2,370,541
Charges for Service	-	1,881,899	-	-	-	-	1,881,899
Miscellaneous	-	58,858	-	-	-	-	58,858
Total Current Revenue	**-**	**4,311,298**	**-**	**-**	**-**	**-**	**4,311,298**
Total Resources	**-**	**4,464,237**	**-**	**-**	**-**	**-**	**4,464,237**
Requirements							
Operating							
Services & Supplies	-	15,000	-	-	-	-	15,000
Non-Operating							
Distrib.-other districts	-	4,247,542	-	-	-		4,247,542
Contingency	-	450	-	-	-	-	450
Total Non-Operating	-	4,247,992	-	-	-	-	4,247,992
Ending Fund Balance/Reserves	-	201,245	-	-	-	-	201,245
Total Requirements	**-**	**4,464,237**	**-**	**-**	**-**	**-**	**4,464,237**

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

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	**-**	**357,438**	**-**	**4,557,183**	**2,182,299**	**604**	**7,097,524**
Current Revenue							
Property Taxes	-	1,928,633	-	-	-	-	1,928,633
State Consolidated Tax	-	517,581	-	-	-	-	517,581
Gaming	-	70,540	-	-	-	-	70,540
Intergovernmental	-	-	-	-	89,107	-	89,107
Charges for Service	-	41,000	-	2,980,655	-	-	3,021,655
Miscellaneous	-	446,649	-	60,500	8,050	300	515,499
Transfers In	-	-	-	-	364,000	122,982	486,982
Depreciation	-	-	-	310,000	-	-	310,000
Total Current Revenue	**-**	**3,004,403**	**-**	**3,351,155**	**461,157**	**123,282**	**6,939,997**
Total Resources	**-**	**3,361,841**	**-**	**7,908,338**	**2,643,456**	**123,886**	**14,037,521**
Requirements							
Operating							
Personnel Services	-	972,295	-	1,122,194	-	-	2,094,489
Services & Supplies	-	1,208,230	-	1,552,678	-	200	2,761,108
Capital Outlay	-	9,400	-	-	135,000	-	144,400
Total Operating	-	2,189,925	-	2,674,872	135,000	200	4,999,997
Non-Operating							
Capital Projects	-	250,000	-	-	604,000	-	854,000
Debt Service	-	-	-	-	-	122,982	122,982
Transfers Out	-	486,982	-	-	-	-	486,982
Contingency	-	65,415	-	-	-	-	65,415
Depreciation	-	-	-	400,600	-	-	400,600
Total Non-Operating	-	802,397	-	400,600	604,000	122,982	1,929,979
Ending Fund Balance/Reserves	-	369,519	-	4,832,866	1,904,456	704	7,107,545
Total Requirements	**-**	**3,361,841**	**-**	**7,908,338**	**2,643,456**	**123,886**	**14,037,521**

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

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	**-**	**258,858**	**-**	**405,161**	**111,068**	**604**	**775,691**
Current Revenue							
Property Taxes	-	982,823	-	-	-	-	982,823
State Consolidated Tax	-	232,734	-	-	-	-	232,734
Gaming	-	25,000	-	-	-	-	25,000
Intergovernmental	-	-	-	-	44,586	-	44,586
Charges for Service	-	6,000	-	859,000	-	-	865,000
Miscellaneous	-	5,000	-	3,000	600	300	8,900
Transfers In	-	-	-	-	-	122,982	122,982
Depreciation	-		-	-	-	-	-
Total Current Revenue	**-**	**1,251,557**	**-**	**862,000**	**45,186**	**123,282**	**2,282,025**
Total Resources	**-**	**1,510,415**	**-**	**1,267,161**	**156,254**	**123,886**	**3,057,716**
Requirements							
Operating							
Personnel Services	-	434,998	-	391,662	-	-	826,660
Services & Supplies	-	413,909	-	421,140	-	200	835,249
Capital Outlay	-	4,200	-	-	45,000	-	49,200
Total Operating	-	853,107	-	812,802	45,000	200	1,711,109
Non-Operating							
Capital Projects	-	250,000	-	-	-	-	250,000
Debt Service	-	-	-	-	-	122,982	122,982
Transfers Out	-	122,982	-	-	-	-	122,982
Contingency	-	25,467	-	-	-	-	25,467
Depreciation	-	-	-	90,600	-	-	90,600
Total Non-Operating	-	398,449	-	90,600	-	122,982	612,031
Ending Fund Balance/Reserves	-	258,859	-	363,759	111,254	704	734,576
Total Requirements	**-**	**1,510,415**	**-**	**1,267,161**	**156,254**	**123,886**	**3,057,716**

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

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	**-**	**29,457**	**-**	**-**	**54,537**	**-**	**83,994**
Current Revenue							
Property Taxes	-	37,071	-	-	-	-	37,071
State Consolidated Tax	-	9,847	-	-	-	-	9,847
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	-	-	-	1,641	-	1,641
Charges for Service	-	29,000	-	-	-	-	29,000
Miscellaneous	-	398,649	-	-	950	-	399,599
Total Current Revenue	**-**	**475,107**	**-**	**-**	**2,591**	**-**	**477,698**
Total Resources	**-**	**504,564**	**-**	**-**	**57,128**	**-**	**561,692**
Requirements							
Operating							
Personnel Services	-	127,973	-	-	-	-	127,973
Services & Supplies	-	325,242	-	-	-	-	325,242
Total Operating	-	453,215	-	-	-	-	453,215
Non-Operating							
Contingency	-	13,596	-	-	-	-	13,596
Total Non-Operating	-	13,596	-	-	-	-	13,596
Ending Fund Balance/Reserves	-	37,753	-	-	57,128	-	94,881
Total Requirements	**-**	**504,564**	**-**	**-**	**57,128**	**-**	**561,692**

Summary of Financial Sources and Uses

All Funds by Fund Type
FY12-13

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	**-**	**69,123**	**-**	**4,152,022**	**2,016,694**	**-**	**6,237,839**
Current Revenue							
Property Taxes	-	908,739	-	-	-	-	908,739
State Consolidated Tax	-	275,000	-	-	-	-	275,000
Gaming	-	45,000	-	-	-	-	45,000
Intergovernmental	-	-	-	-	42,880	-	42,880
Charges for Service	-	6,000	-	2,121,655	-	-	2,127,655
Miscellaneous	-	43,000	-	57,500	6,500	-	107,000
Transfers In	-	-	-	-	364,000	-	364,000
Depreciation	-	-	-	310,000	-	-	310,000
Total Current Revenue	**-**	**1,277,739**	**-**	**2,489,155**	**413,380**	**-**	**4,180,274**
Total Resources	**-**	**1,346,862**	**-**	**6,641,177**	**2,430,074**	**-**	**10,418,113**
Requirements							
Operating							
Personnel Services	-	409,324	-	730,532	-	-	1,139,856
Services & Supplies	-	469,079	-	1,131,538	-	-	1,600,617
Capital Outlay	-	5,200	-	-	90,000	-	95,200
Total Operating	-	883,603	-	1,862,070	90,000	-	2,835,673
Non-Operating							
Capital Projects	-	-	-	-	604,000	-	604,000
Transfers Out	-	364,000	-	-	-	-	364,000
Contingency	-	26,352	-	-	-	-	26,352
Depreciation	-	-	-	310,000	-	-	310,000
Total Non-Operating	-	390,352	-	310,000	604,000	-	1,304,352
Ending Fund Balance/Reserves	-	72,907	-	4,469,107	1,736,074	-	6,278,088
Total Requirements	**-**	**1,346,862**	**-**	**6,641,177**	**2,430,074**	**-**	**10,418,113**

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County Services

Douglas County provides a variety of services to residents, business and visitors through numerous departments. Most departments are comprised of two or more divisions, which account for particular activities or programs. This section includes each department's Mission Statement, description of Major Programs Offered, Staffing and Budget, FY12-13 Objectives, Major Accomplishments of FY11-12, and FY11-12 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.

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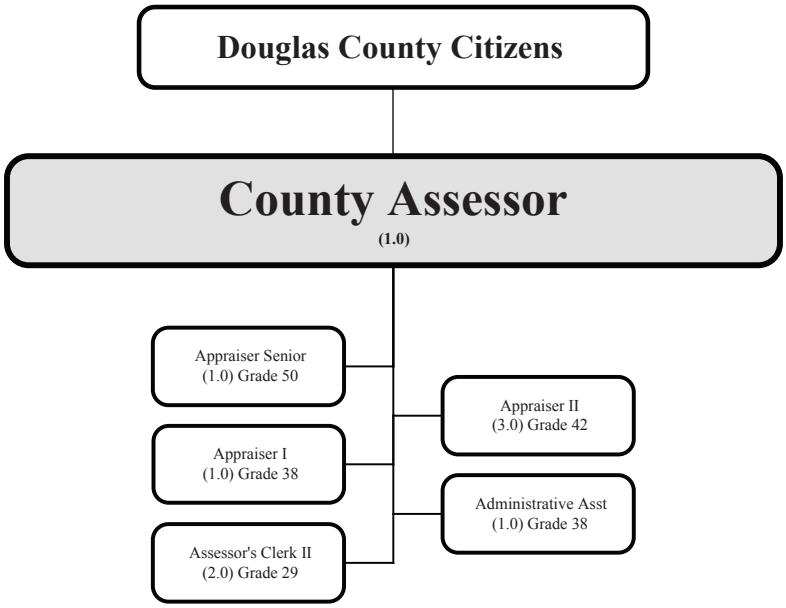
Elected Offices

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

Assessor's Office
Organizational Chart



Total Number of Positions: 9
Total Full-Time Equivalents: 9.0

ASSESSOR'S OFFICE

Mission Statement

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

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

Major Responsibilities

- Continuing with the 2013-14 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 FY12-13 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 FY12-13 budget for the Assessor's Office is $725,273.

Assessor

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	707,549	665,456	685,423	19,967	3.0%
Services & Supplies	52,333	43,400	39,850	(3,550)	-8.2%
Total	**759,883**	**708,856**	**725,273**	**16,417**	**2.3%**
Funding by Source					
General Fund	759,883	708,856	725,273	16,417	2.3%
FTE	**9.00**	**9.00**	**9.00**	**-**	**-**

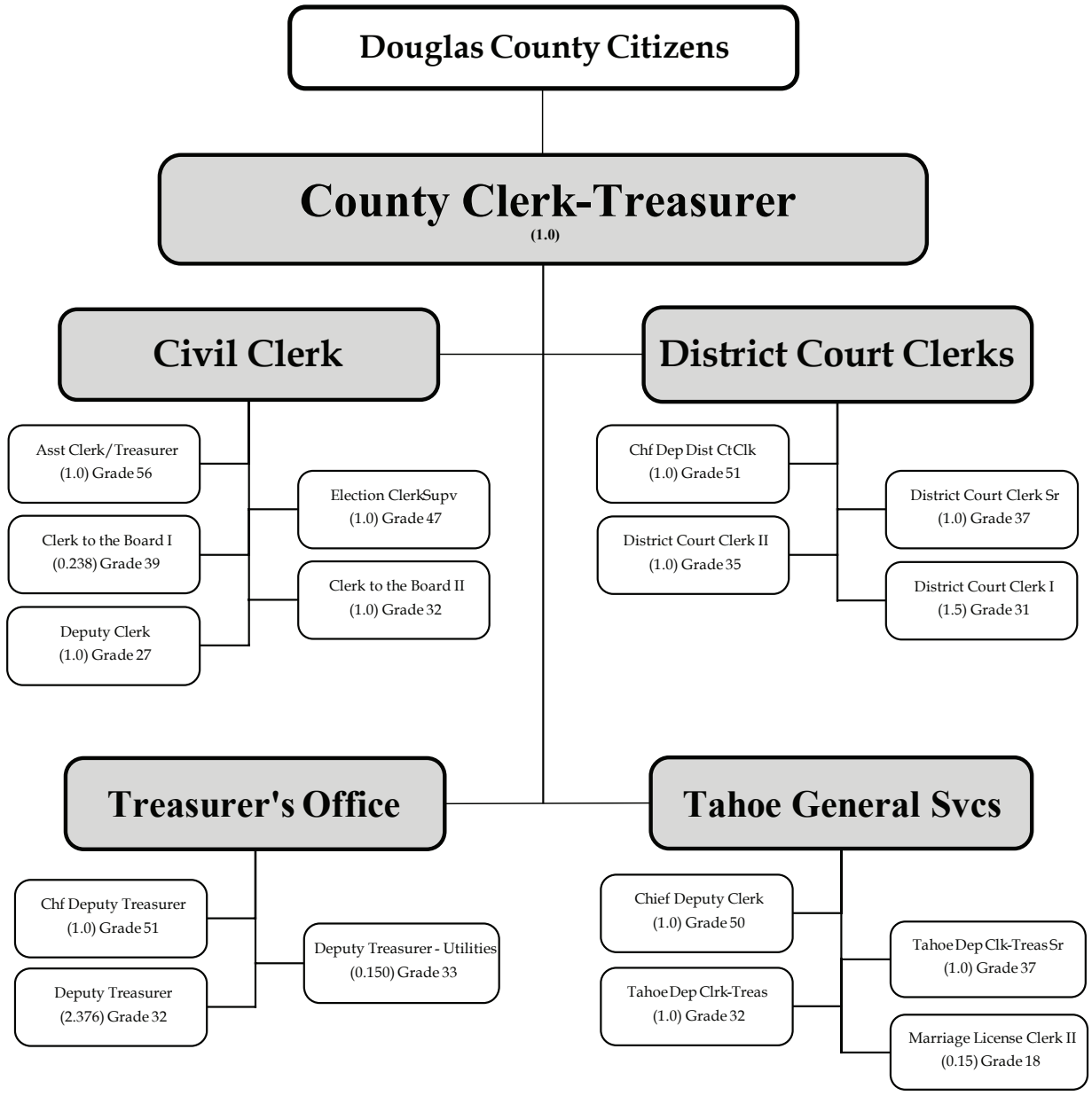
Major Accomplishments of FY11-12

- Finalized the FY12-13 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 2,800 exemption records.
- Processed and billed approximately 3,500 unsecured accounts for FY11-12, 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 FY12-13

- Continue to work with our internet providers and the Information Technology 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: 22
Total Full-Time Equivalents: 16.39

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 web site 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 FY2012-2013, authorized General Fund staffing for the combined Clerk-Treasurer's Office totals 16.39 FTE. The combined division budgets equal $1,433,830, a $2,525 increase over from the previous year.

County Clerk-Treasurer

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,328,472	1,284,108	1,286,633	2,525	0.2%
Services & Supplies	129,677	147,197	147,197	-	0.0%
Total	**1,458,149**	**1,431,305**	**1,433,830**	**2,525**	**0.2%**
Expenditures by Division					
Civil Clerks	321,902	347,497	363,163	15,666	4.5%
Elections	81,679	107,200	107,200	-	0.0%
Tahoe General Services	287,958	211,686	244,885	33,199	15.7%
Treasurer	384,189	382,958	398,040	15,082	3.9%
District Court Clerks	382,421	381,964	320,542	(61,422)	-16.1%
Total	**1,458,149**	**1,431,305**	**1,433,830**	**2,525**	**0.2%**
Funding by Source					
General Fund	1,458,149	1,431,305	1,433,830	2,525	0.2%
FTE	**16.54**	**16.54**	**16.39**	**(0.15)**	**-0.9%**

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 FY2012-2013, the Civil Clerk's office has 4.24 FTE's and a budget of $363,163.

Civil Clerks

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	311,053	331,367	347,033	15,666	4.7%
Services & Supplies	10,849	16,130	16,130	-	0.0%
Total	**321,902**	**347,497**	**363,163**	**15,666**	**4.5%**
Funding by Source					
General Fund	321,902	347,497	363,163	15,666	4.5%
FTE	**4.06**	**4.06**	**4.24**	**0.18**	**4.4%**

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 perations 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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	13,675	29,900	29,900	-	0.0%
Services & Supplies	68,004	77,300	77,300	-	0.0%
Total	**81,679**	**107,200**	**107,200**	**-**	**0.0%**
Funding by Source					
General Fund	81,679	107,200	107,200	-	0.0%
FTE	**-**	**-**	**-**	**-**	**n/a**

DISTRICT COURT CLERK

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

Expanded Responsibilities Include:

- Staff acts as physical custodian of all records and evidence for two District Courts in compliance with the Nevada Constitution and Nevada Revised Statues.
- File and docket all legal documents and maintain files utilized in two District Courts.
- 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 4.48 FTE's. The FY2012-2013 budget is $320,542.

Court Clerks

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	368,761	368,397	306,975	(61,422)	-16.7%
Services & Supplies	13,660	13,567	13,567	-	0.0%
Total	**382,421**	**381,964**	**320,542**	**(61,422)**	**-16.1%**
Funding by Source					
General Fund	382,421	381,964	320,542	(61,422)	-16.1%
FTE	**4.90**	**4.90**	**4.48**	**-**	**-8.7%**

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 4.53 FTE's. The FY2012-2013 budget is $398,040.

Treasurer

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	355,217	350,658	365,740	15,082	4.3%
Services & Supplies	28,971	32,300	32,300	-	0.0%
Total	**384,189**	**382,958**	**398,040**	**15,082**	**3.9%**
Funding by Source					
General Fund	384,189	382,958	398,040	15,082	3.9%
FTE	**4.23**	**4.23**	**4.53**	**0.00**	**7.0%**

TAHOE GENERAL SERVICES

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

Expanded Responsibilities Include:

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

Staffing and Budget

The Tahoe General Services has 3.15 FTE's. The FY2012-2013 budget is $244,885

Tahoe General Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	279,766	203,786	236,985	33,199	16.3%
Services & Supplies	8,192	7,900	7,900	-	0.0%
Total	**287,958**	**211,686**	**244,885**	**33,199**	**15.7%**
Funding by Source					
General Fund	287,958	211,686	244,885	33,199	15.7%
FTE	**3.35**	**3.35**	**3.15**	**-**	**-6.0%**

Clerk-Treasurer Combined

Objectives FY12-13

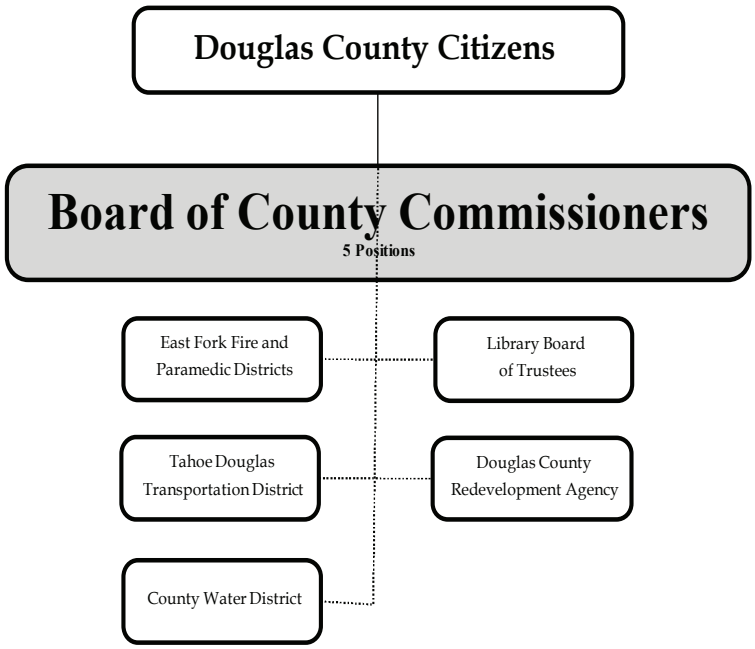
- Successfully conduct the 2012 General Election.
- Test and implement 'My Voter' upgrade in conjunction with GIS for providing registered voter information.
- Revisit all office processes as part of the new 'priority based budgeting' system.
- Continue to dispose of civil exhibits and criminal evidence, according to statutory guidelines, and then improve inventory systems for the evidence room.
- 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.
- Continue cross training with all employees, where possible, within the Clerk-Treasurer Divisions.
- Continue work on statewide issues with other counties in conjunction with County Fiscal Officers Association (CFOA), Association of County Treasurers of Nevada (ACTN) and their websites.
- Continue work on statewide election issues with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO).
- Complete work with the Secretary of State on three election committees covering statewide regulations, training and technology for the statewide voter registration system and complete implementation of the new Nevada online voter assistance program - NOVA.
- Complete migration of New World Utilities system to a consolidated billing system.
- 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 provide the best possible service to our constituents.
- Continue testing and selection process for new Treasury General Ledger system.
- Continue testing and planning for new licensing systems for Fictitious Firm Name filings and issuing Marriage Licenses.

Major Accomplishments of FY11-12

- Successfully conducted the 2011 Special Election.
- Successfully conducted the 2012 Primary Election.
- Completed preparation on research for 2011 Special Election.
- Improved election processes from testing procedures established during the Special Election.
- Participated in the AOC statewide comprehensive training/education process for District Court Clerks and the AOC Legislative Field Team.
- Continued the testing process for new Treasury General Ledger system.
- Continued the roll-out and implementation of web-based credit card processing (Virtual Terminal).
- Enhanced the Clerk-Treasurer website for database, inquiry and payment processing 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.
- Implemented upgrade of the New World Utilities system to 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 (NACCEO).
- Continued to promote DMV operations within Douglas County.
- 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.
- 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.
- Completed redesign and remodel of the District Court Clerk's office.
- Completed 2010 Census 'Redistricting' as required at the County, State and Federal levels.

Board of County Commissioners
Organizational Chart



Total Number of Positions: 5

COUNTY COMMISSIONERS

Vision Statement

"A community to match the scenery!"

Mission Statement

Working together with integrity and accountability, the Douglas County team is dedicated to providing essential and cost-effective public services fostering a safe, healthy, scenic, and vibrant community for the enjoyment of our residents and visitors.

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 2012 calendar year, Lee Bonner 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. The budget for FY12-13 is $316,920.

County Commissioners

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	293,987	296,586	265,895	**(30,691)**	**-10.3%**
Services & Supplies	125,603	51,025	51,025	**-**	**0.0%**
Total	**419,589**	**347,611**	**316,920**	**(30,691)**	**-8.8%**
Funding by Source					
General Fund	419,589	347,611	316,920	(30,691)	-8.8%
FTE	**0.50**	**0.50**	**-**	**-**	**n/a**

Major Accomplishments of FY11-12

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 FY12-13

- Develop a strategy to fund critical road maintenance repairs
- Construct a Community and Senior Center in the Carson Valley
- Complete water system interconnection with Carson City, Indian Hills and Minden
- Identify and implement solutions to stabilize Lake Tahoe water rates
- Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resource to assist in oversight
- Work with Tahoe Stakeholders to identify viable options to implement South Shore Vision
- Develop strategies to address long term financial stability
- Identify funding to support the continuation of the east-side improvements at the Airport

- Implement priority-based budgeting program and procedures
- Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services and privatization
- Examine and revise Title 20

Objectives vs. Results FY11-12

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 participated in a public workshop to review and discuss the Strategic Plan in February 2012 and again in August 2012. Several goals of the Plan were accomplished, including development of short-term financial plans, a multi-county Ethernet interconnect, completion of the economic analysis for the South Shore Vision/Tahoe Revitalization project, development of a plan to finance and construct a community center in the Carson Valley, the acquisition of the Seeman Ranch property, and stabilization of water and sewer rates in the Carson Valley.*

Objective #2: Develop a strategy to address critical road maintenance issues.

Result: *Ongoing. Completed the Pavement Management Plan to provide quality data to the Board, staff and public on the condition of County roads, as well as needed funding to maintain roads. Implemented strategies to reduce the overall costs in the Public Works department, thereby allowing more money to be spent on road maintenance, and developed a strategy to shift $0.01 of existing property tax revenue from the General Fund per year for five years for road maintenance, including $140,000 in FY12-13*

Objective #3: Develop a strategy to fund and operate the Community Center in the Valley portion of Douglas County.

Result: *100% complete. Herbig Park was selected as the future home of the Community and Senior Center and geotechnical work was completed, as well as a traffic study on Waterloo Lane. A local engineering firm was hired to do site preparation and pad development. A Request for Proposals (RFP) was prepared for the Design Build Team for construction and a private, non-profit foundation was created to raise money for construction. Over 15 public workshops and presentations were conducted and a bond financing plan for construction was developed. Site preparation is to begin by Q4 of 2012 and construction by Q3 of 2013. Project is on pace to open the new facility by early 2015*

Objective #4: Develop strategies to address long term financial stability.

Result: *Developed a new 5-year financial forecast that allows us to begin to make long-term adjustments to the budget that fix the structural imbalance; balanced $3 million FY 12-13 General Fund budget shortfall while enhancing public services; collaboratively worked with the Swim District on a shift of property tax rate to stabilize short and long-term revenues; negotiated a three-year contract with employees to reduce personnel costs by $1 million.*

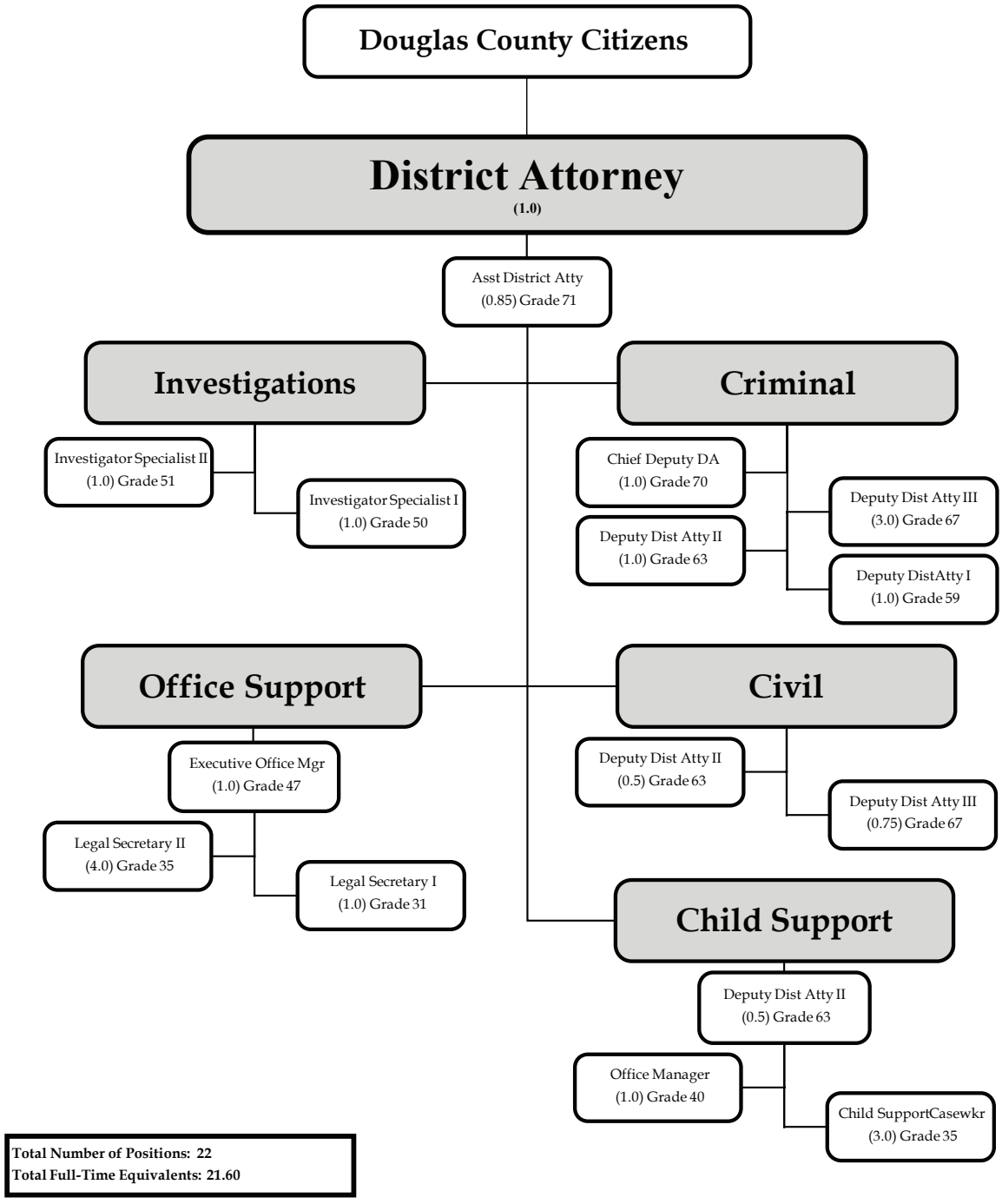
Objective #5: Complete water system interconnection with Carson City, Indian Hills and Minden.

Result: *Ongoing. Section 1 of the water line and the Johnson Lane water line and water tanks are 100% complete. A contract was awarded to Harber, dba Mountain Cascade, for Section 2 of the water line in the amount of $4,396,313 and construction is in progress. The North County Booster Pump Station is in the design phase, and the Town of Minden Booster Pump Station is in the final design, permitting, and bid phase. The project is anticipated to be completed by Summer of 2013.*

Objective #6: Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services and privatization.

Result: *Ongoing. Regional partnerships, consolidation of services and privatization agreements have been completed with the county GIS division, Community Health Nurse, the county Road Maintenance division, the valley water system project, and the Minden-Tahoe Airport management and operations. Efforts continue with Carson City on an agreement to provide environmental health services, an analysis and potential agreement with the Swim District on human resource services, and a technology services assessment to identify opportunities for regional cooperation and contract services.*

District Attorney's Office
Organizational Chart



Total Number of Positions: 22
Total Full-Time Equivalents: 21.60

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

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	2,353,850	2,308,191	2,268,085	(40,106)	-1.7%
Services & Supplies	150,746	120,962	269,966	149,004	123.2%
Total	**2,504,597**	**2,429,153**	**2,538,051**	**108,898**	**4.5%**
Expenditures by Division					
Civil/Criminal	2,135,621	2,059,100	2,178,350	119,250	5.8%
Family Support	368,976	370,053	359,701	(10,352)	-2.8%
Total	**2,504,597**	**2,429,153**	**2,538,051**	**108,898**	**4.5%**
Funding by Source					
General Fund	2,504,597	2,429,153	2,538,051	108,898	4.5%
FTE	**22.60**	**21.60**	**21.60**	**-**	**0.0%**

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.

Action	**Implementation Date**
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.

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).

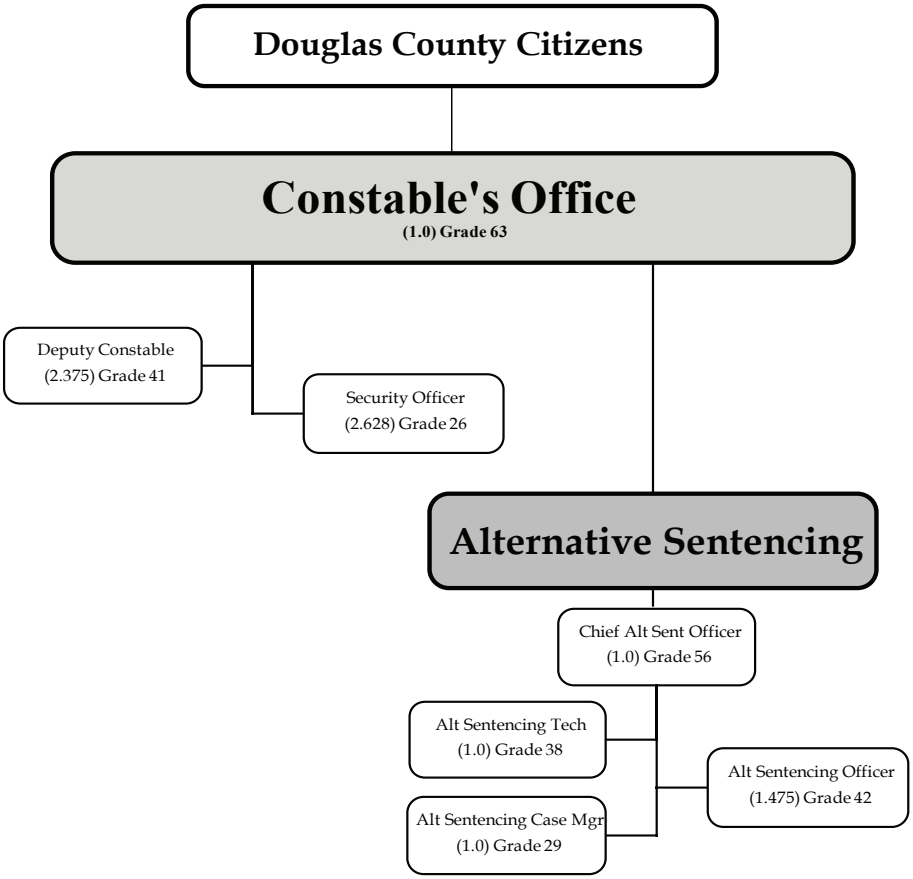
Staffing & Budget

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 FY12-13 budget is $687,500 and is supported entirely by the General Fund.

Public Defender

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Services & Supplies	610,200	687,500	687,500	-	0.0%
Funding by Source					
General Fund	610,200	687,500	687,500	-	0.0%
FTE	**-**	**-**	**-**	**-**	**n/a**

Constable's Office
Organizational Chart



Total Number of Positions: 19
Total Full-Time Equivalents: 10.478

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 executes orders of the courts and serves civil processes such as summons and complaints for civil cases and small claims; writs of execution on wages, bank accounts and automobiles; writs of garnishment; notices of eviction; notices of hearings; Temporary Protective Orders (TPO's); summary of eviction orders; writs of restitution; and subpoenas. Upon request, the Constable Office will serve warrants. The Constable also serves at Court Bailiff and Jailer and is responsible for all Tahoe Justice Court Security. The Constable attends Justice Court proceedings. In 2011 the Constable began managing 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 FY12-13 budget for the East Fork Township is $136,380 and the Tahoe Township is $134,893. The Constable's Offices are supported entirely by the County's General Fund.

Constable/Security

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	382,858	366,522	388,789	22,267	6.1%
Services & Supplies	2,436	6,325	6,360	35	0.6%
Total	**385,294**	**372,847**	**395,149**	**22,302**	**6.0%**
Funding by Source					
General Fund - EF Constable	135,918	141,427	136,380	(5,047)	-3.6%
General Fund - Tahoe Constable	129,981	106,789	134,893	28,104	26.3%
General Fund - Security	119,395	124,631	123,876	(755)	-0.6%
Total	**385,294**	**372,847**	**395,149**	**22,302**	**6.0%**
FTE	**6.05**	**5.30**	**6.00**	**0.70**	**13.2%**

Objectives FY12-13

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

Objectives & Results FY11-12

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 residential compliance checks of all sentenced probationers and those individuals awaiting 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 and/or clients ordered on electronic monitoring devices.
- Responsible for providing GPS tracking and alcohol monitoring for probationers and/or other court ordered clients.
- Responsible for providing case management and supervision for the Western Regional Felony DUI Diversion Program for Douglas County.
- Responsible for collection of house arrest and probationary fees.
- Assisting 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 FY12-13 is $528,792. The General Fund supports the division.

Alternative Sentencing

Expenditures by Category	2010-11* Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	-	390,984	358,846	(32,138)	-8.2%
Services & Supplies	-	128,296	169,946	41,650	32.5%
Total	**-**	**519,280**	**528,792**	**9,512**	**1.8%**
Funding by Source					
General Fund	-	519,280	528,792	9,512	1.8%
FTE	**-**	**4.48**	**4.48**	**(0.01)**	**-0.1%**

*Alternative Sentencing department previously reported to the County Manager

Major Accomplishments of FY11-12

- Purchased a 2012 Ford Fusion sedan to upgrade the vehicle fleet. District Court Department I contributed the funds for the purchase.
- Completed data transfer of case files and financial data to the newly purchased case management software program.
- Implemented a software program for Random Drug Screening that selects probationers for daily drug/alcohol testing.

Objectives FY12-13

- Complete policy and procedure revision with the Lexipol software program.
- Review all probationer case files from the last ten years for compliance with Nevada Administrative Courts regulations.
- To seek another reduction of active cases involving sentenced probationers and conditions of release defendants with collaboration with East Fork Justice Court Justice of the Peace and the District Attorney's office.

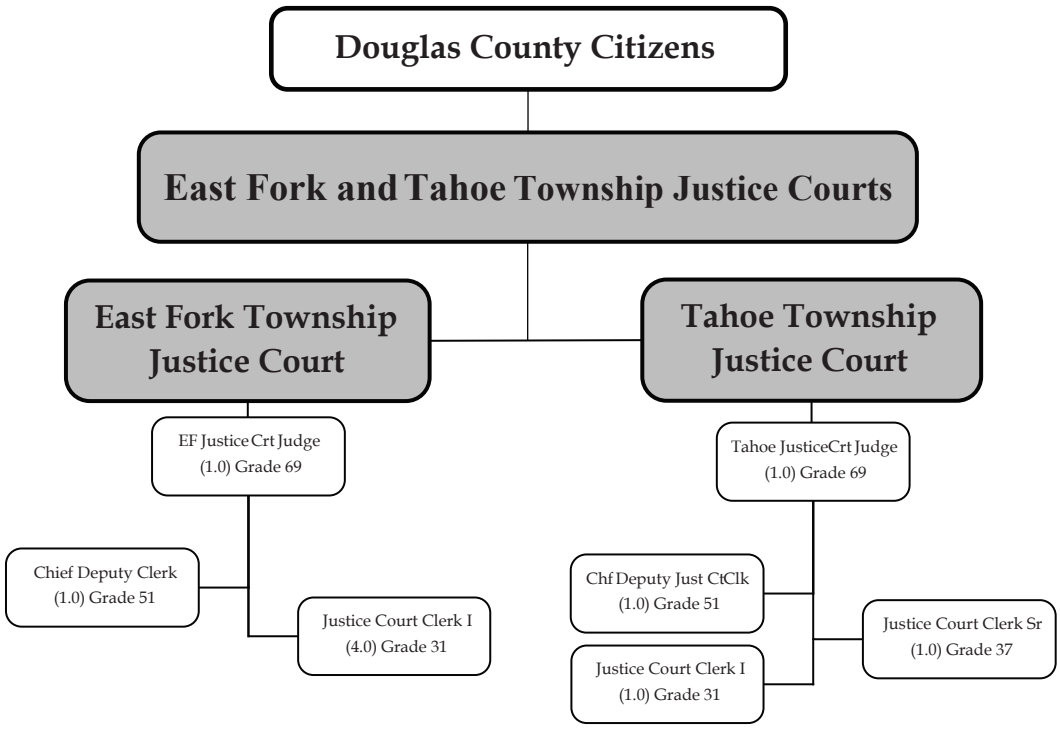
Objectives vs. Results FY11-12

Objective #1: Review current policies and procedures for updating.
Result: *In progress with re-drafting, contracted with Lexipol (online policy management software).*

Objective #2: To meet and confer with Judges, District Attorney and Public Defenders to seek reduction with active case load.
Result: *100% complete the case load for the 11-12 FY dropped 50 cases.*

Objective #3: To submit a grant proposal to the Nevada Administrative Office of the Courts for full time funding of a misdemeanor Dui/Drug Court under the jurisdiction of the East Fork Justice Court.
Result: *Not achieved, East Fork Justice of the Peace withdrew the proposal and the grant proposal was not submitted.*

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 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 4 full-time employees, including Judge Richard Glasson, 1 Chief Deputy Justice Court Clerk, and 2 Justice Court Clerks, for a total of 4.00 FTE.

The FY 12-13 budget for the East Fork Justice Court is $545,427. The FY 12-13 budget for Tahoe Justice Court is $455,431. Both Justice Courts are supported by the County's General Fund. Two Justice Court Administrative Assessment Funds provide revenue for facilities and technology. These fees are collected with fines and held in separate capital accounts (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. Staffing levels have a direct relationship with the ability of the Justice Courts to collect fines, fees and administrative assessments.

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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	484,252	485,298	473,702	(11,596)	-2.4%
Services & Supplies	50,707	55,120	55,725	605	1.1%
Capital Outlay	11,108	15,881	15,520	(361)	-2.3%
Capital Projects	33,122	-	-	-	n/a
Contingency	-	974	480	(494)	-50.7%
Total	**579,189**	**557,273**	**545,427**	**(11,846)**	**-2.1%**
Funding by Source					
General Fund	515,369	524,023	513,427	(10,596)	-2.0%
Justice Court Admin Assess	63,820	32,276	32,000	(276)	-0.9%
Total	**579,189**	**556,299**	**545,427**	**(10,872)**	**-2.0%**
FTE	**6.00**	**6.00**	**6.00**	**-**	**0.0%**

Tahoe Justice Court

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	451,685	420,300	379,358	(40,942)	-9.7%
Services & Supplies	46,212	52,968	60,073	7,105	13.4%
Capital Outlay	11,108	15,881	15,520	(361)	-2.3%
Capital Projects	33,122	-	-	-	n/a
Contingency	-	974	480	974	-50.7%
Total	**542,127**	**490,123**	**455,431**	**(34,692)**	**-7.1%**
Funding by Source					
General Fund	478,306	456,873	423,431	(33,442)	-7.3%
Justice Court Admin Assess	63,821	33,250	32,000	(1,250)	-3.8%
Total	**542,127**	**490,123**	**455,431**	**(34,692)**	**-7.1%**
FTE	**5.00**	**4.00**	**4.00**	**-**	**0.0%**

Objectives FY 12-13

- Commitment to the goal of excellence in the administration of justice.
- Continue to serve the public in a courteous and businesslike fashion.
- Continue to perform the statutory duties/functions in a timely and cost-effective manner.
- Continue the vigorous collection of all fines, assessments and fees.
- Continually examine and improve procedures.
- 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 11-12

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 in both courts. Handling of dated materials and records, cross training or staff and record searches have been impeded. The Chief Clerks are required due to reductions to devote much of their time to performance of line functions.*

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.*

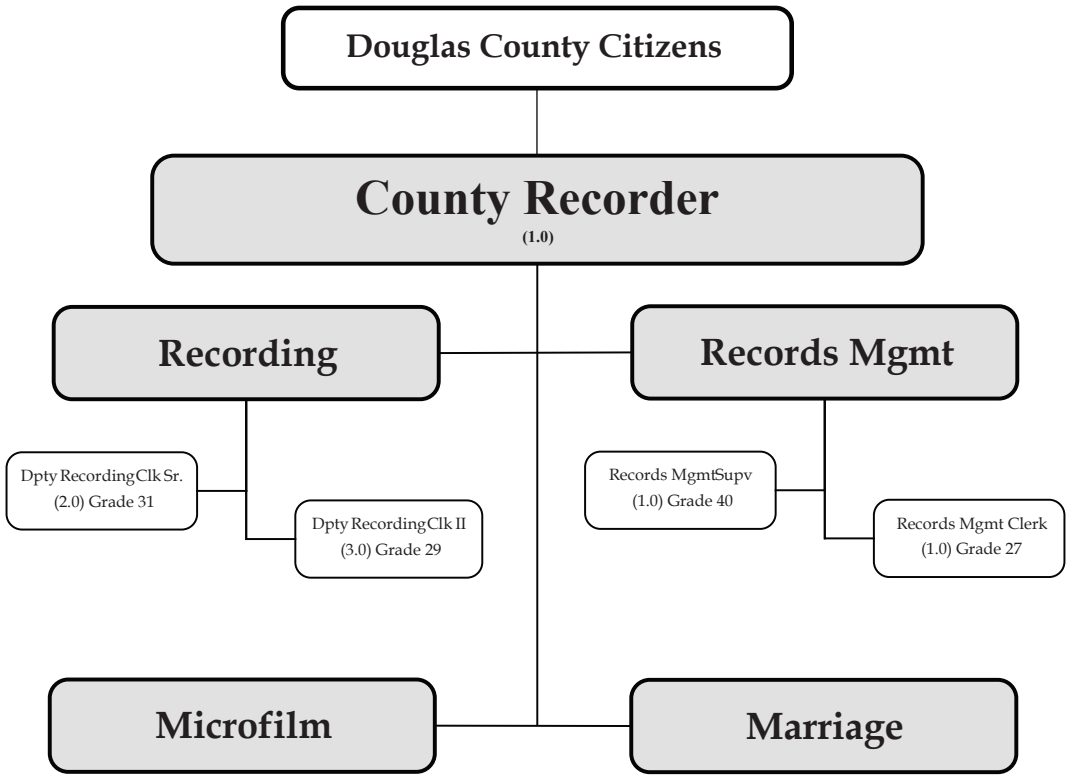
Objective #5: Continually examine and improve procedures.

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 in the East Fork Justice Court should by complete by December of 2012. In the Tahoe Justice Court, implementation has been delayed due to reduction in staff, but may be completed as soon as summer of 2013. 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 1991 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 FY12-13 total County Recorder's budget is $558,216, with $402,161 for the Recorder's Office and $156,055 for the Records Management Division.

Recorder's Office

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	415,687	421,777	389,936	(31,841)	-7.5%
Services & Supplies	44,507	11,725	12,225	500	4.3%
Total	**460,194**	**433,502**	**402,161**	**(31,341)**	**-7.2%**
Funding by Source					
General Fund	460,194	433,502	402,161	(31,341)	-7.2%
FTE	**6.00**	**6.00**	**6.00**	**-**	**0.0%**

Major Accomplishments of FY11-12

- 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 1991 to the present. This time period includes the decade with the most real property recordings in the history of the County.
- Completion of a three year digitization project on documents recorded 1960 through 2002. The digitization of the images allows for the process of redacting personal information from the images and consequently the release of the documents to the Recorder's website which makes them available to the public at their convenience.
- Installation of new redaction software for five concurrent work stations which allows for more continuity and higher volume of productivity in release of documents to the website for public access.
- The staff continues to index marriage licenses for addition to the name database and easy accessibility to the public. We are currently indexing a range of marriage licenses which recorded between 1970 through 1971.

Objectives vs. Results - FY11-12

- Objective to redact documents from 1994 through 1983 for release to the Recorder's website was incomplete. Due to staffing shortages and absences, we were only able to redact and release documents back through 1991 by fiscal year end.

- Objective to complete digitization of all real property records stored on microfilm for the time period of 1960 through 1994 was met. Staff continues to work with redaction software so that the images may be released on the website.

- Objective to design and disperse to the public a newsletter from the Recorder's office and Records Management center was not met due to time constraints.

- Objective for completion of the 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 was met.

Objectives FY12-13

- Currently the name index for researching real property records is available on the county computer system and the Recorder's website for the time period of 1983 through current date. The Recorder's Office will begin to index previously recorded documents to this index system beginning with those records from 1982 and going backward through 1980. It is a labor intensive process to index and redact each document before the image can be released for public inspection. Digitized images are available through 1960 and will be released once the indexing and redacting steps have been completed.

- 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 on documents recorded in 1983 through 1990 and migrating those images to the Recorder's website and County computer system for access by the public.

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 FY12-13 budget for Records Management is $156,055.

Records Management

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	125,358	130,515	123,460	(7,055)	-5.4%
Services & Supplies	29,169	32,595	32,595	-	0.0%
Total	**154,528**	**163,110**	**156,055**	**(7,055)**	**-4.3%**
Funding by Source					
General Fund	154,528	163,110	156,055	(7,055)	-4.3%
FTE	**2.00**	**2.00**	**2.00**	**-**	**0.0%**

Major Accomplishments of FY12-13

- Initiated a new scanning project for Public Works: building permits and county maps. Public Works has requested our help for several years to help them free office file space by scanning these essential department records. The project will continue into FY 12-13.

- Began microfilming redacted documents for the Recorder's Office, completing microfilm for retrospective documents 2004-2012. This work is in conjunction with the Recorder's three year digitization project with prior recorded documents.

- Restored Old Books from The Recorder's Office heritage collection: Mortgages 1863-1873, Index to Mortgages 1897-1959 Bk. 1, A-Z, and Miscellaneous Documents 1863-1899 Bk. A. This kind of restoration targets the Douglas County legacy records in book form, repairs damage to the volumes, and prolongs the life of the book significantly.

- Developed a new Recorder's website within the framework of the CivicPlus system.

- Completed micro-imaging all of the Civil Clerk Marriage Certificates stored in paper format in the Records Center. This was a lengthy project including February 1977 - March 2009 certificates which the county is mandated by the state to retain permanently.

Objectives vs. Results - 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. A draft of the Records Management Policies, Practices, and Procedures Manual was completed. It has not to date been presented to the Board of County Commissioners for approval.

- 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. We scanned and micro-imaged 280,000 pages of records for county departments this year.

- 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. We completed the Continuity of Operations Plan (COOP) documentation in all respects in accordance with state and federal directives, incorporating vital parts which include emergency contact information, a drive-away kit, and employee escape plans.

Objectives FY 12-13

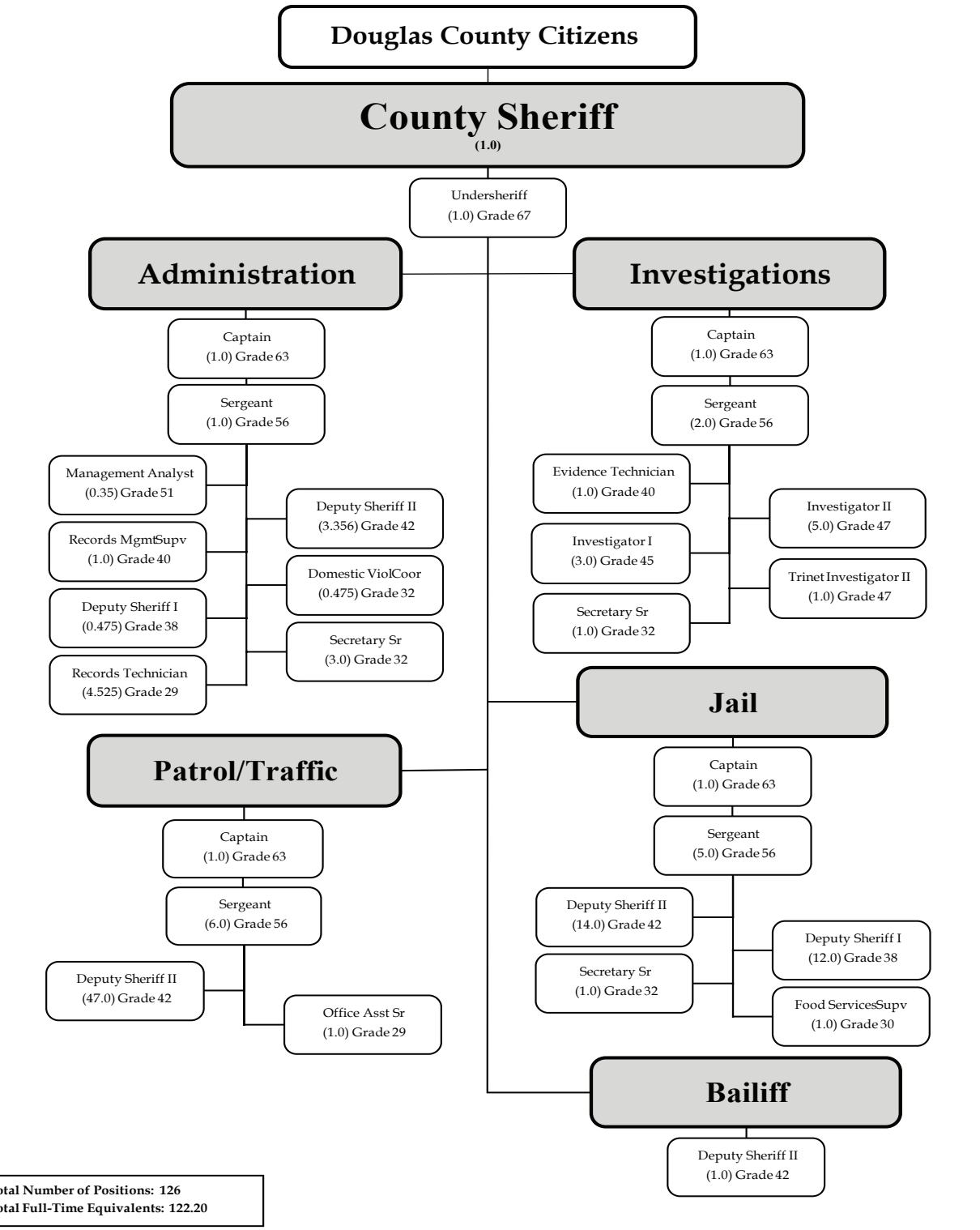
- Continue microfilming retrospective years of redacted recorded documents for the Recorder's Office back through 2003. This work is in conjunction with the Recorder's three year digitization project for previously recorded documents.

- Continue vault improvements: perform major shift of maps into our new map cabinet, and inventory and move old bound books from other departments into new shelving.

- Continue work on the Public Works project, micro-imaging building permits and maps.

- Gain access to the county FTP server in order to deliver bulk digitized files to the courts whose file systems reside on servers other than the ApplicationXtender server (1-imaging-va server).

Sheriff's Office
Organizational Chart



Total Number of Positions: 126
Total Full-Time Equivalents: 122.20

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 12-13 is $15,225,759. There are a total of 122.2 FTE for FY 12-13.

Sheriff's Office

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	12,612,511	12,430,495	13,208,790	778,295	6.3%
Services & Supplies	1,762,235	1,740,345	2,016,969	276,624	15.9%
Capital Outlay	353,731	-	-	-	n/a
Capital Projects	8,620	-	-	-	n/a
Total	**14,737,096**	**14,170,840**	**15,225,759**	**1,054,919**	**7.4%**
Expenditures by Division					
Administration	610,329	603,499	894,301	290,802	48.2%
Administrative Services	1,773,793	1,249,137	1,261,699	12,562	1.0%
Records	396,703	475,336	450,630	(24,706)	-5.2%
Jail	3,908,186	3,528,764	3,906,873	378,109	10.7%
COPs Grant	124,447	108,607	107,920	(687)	-0.6%
General Investigation	1,579,082	1,482,896	1,556,769	73,873	5.0%
Patrol/Traffic	485,559	635,832	659,639	23,807	3.7%
Vehicle Maintenance	625,540	566,545	546,545	(20,000)	-3.5%
Grants	110,608	115,223	114,537	(686)	-0.6%
Coroner	58,251	52,500	52,500	-	0.0%
Operations/Patrol	4,821,970	5,089,303	5,409,399	320,096	6.3%
Tri-Net	146,943	155,475	157,911	2,436	1.6%
Bailiff	95,686	107,723	107,036	(687)	-0.6%
Total	**14,737,097**	**14,170,840**	**15,225,759**	**1,054,919**	**7.4%**
Funding by Source					
General Fund	14,737,097	14,170,840	15,225,759	1,054,919	7.4%
FTE	**119.71**	**119.71**	**122.20**	**2.49**	**2.1%**

ADMINISTRATION DIVISION

Captain Joe Duffy, Division Commander

Major Programs Offered

The Administration Division is responsible for Records, Licensing, Public Affairs Office, Youth Services, Domestic Violence Intervention, Volunteer Services (Office volunteers, Citizens Patrol, Posse, Reserve Deputies and Chaplains), Terrorism Liaison to the State of Nevada & the Nevada Threat Analysis Center, Personnel Recruitment, and Training Coordinator for all Divisions.. Additionally this division administers 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, private sector security associations, 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
- Civil Applicant Fingerprinting
- 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 related documents. 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. Copies of reports are provided in accordance with public record disclosure laws. 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. And finally the Records Section trains and certifies all users of state and federal crime information databases.

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, medical 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 completed and approved. Labor bargaining contracts are maintained and administered. Fixed assets are inventoried; 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.

Youth Services:
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. Public and media relations are coordinated by this position, and public information 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 are the responsibility of the PAO. This Sergeant directs the Citizens Patrol Program. Citizen Patrol Officers enforce handicapped parking regulations, complete vacation checks and complete office reports in order to give Deputy Sheriffs more time for priority calls.

Chaplains:
The Douglas County Sheriff's Office has 4 trained chaplains who work closely with the Sheriff's Office 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. 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 where 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 provides a critical review of all facts, radio tapes, video and written documentation following every pursuit in order to determine if a pursuit was within departmental policy and procedures, conduct a risk assessment, and to identify training and equipment needs.

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 11-12

- Obtained and implemented the CompStat module from Spillman Technologies. This software will enable command staff to have up to the minute crime statistic information and tracking capabilities.
- Entered into a public-private collaboration to form a Graffiti abatement program.
- Began a major upgrade of Spillman software from version 4.6 to v.6.2.
- Completed a major revision and update to the Liquor License ordinance and fee structure.

Objectives FY 12-13

- Complete a COOP exercise to test staff and facility readiness.
- In partnership with the Sheriff's Advisory Council raise donations and grant funding to purchase a new firearms simulator training system for $180,000 from VitraSystems
- Complete the accident reporting element of the Brazos E-Ticket system.
- Create and install an interface between Brazos Electronic Ticketing and Spillman Software systems.
- Upgrade Spillman software from Summit v4.6 to Syntryx v6.2
- Utilize the new features in Spillman Syntrx v6.2 to enhance and increase the tracking and control of sex offenders, and to improve the reporting capability to the state and public regarding the registration and location of sex offenders.
- In partnership with the County and community create a citizen advisory group to aid in the development of ordinances related to the new state laws regarding off road vehicle use and licensing.
- Continue to scan approximately 40,000 old booking ID's into Spillman.
- Train and equip civilian staff to provide administrative support for DCSO Incident Command/ ICS duties.

Objectives vs. Results FY 11-12

Objective #1: Implement the Solutions II fail over back-up system for the Spillman application.
Result: *100% complete.*

Objective #2: Migrate from Nextel wireless services to Verizon and Droid smart phone devices for DCSO personnel.
Result: *100 complete.*

Objective #3: Brazos electronic ticketing go-live.
Result: *50% complete. DPS and Brazos pulled back the accident reporting component due to development bugs.*

Objective #4: Upgrade Spillman software from Summit v4.6 to Syntryx v6.1
Result: *10% complete. Spillman pushed their go-live date to the last week of the fiscal year due to development delays and scheduling conflicts.*

Objective #5: Activate Spillman Insight module. This module allows the direct query of other public safety Spillman databases.
Result: *100% complete.*

Objective #6: Continue to scan approximately 40,000 old booking ID's into Spillman.
Result: *40% complete.*

INVESTIGATIONS DIVISION

Captain John Milby, Division Commander

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 non-profit organization that solicits donations which in turn are provided to the Sheriff's Office to purchase equipment and technology items that are beyond our fiscal ability.

Major Accomplishments FY11-12

- In calendar year 2011, the Investigations Division investigated 722 cases to include both crimes against persons and property; recovered $78,492.00 in stolen property; registered 27 new ex-felons and sex offenders; and booked 4,189 items of evidence.
- During FY11-12 I completed a Continuity of Ops Plan for the Douglas County Sheriff's Office. This plan was reviewed and adopted by the Sheriff.
- During FY11-12 the Investigation Division continued to train personnel in the use of mobile forensic data recovery from cell phones and computers, and identified a second software system to search cell phones to verify data collected from our primary technology.
- During FY11-12 the Investigation Division contacted all pawn shops and scrap metal dealers in Douglas County to ensure they were in compliance with reporting requirements outlined in Nevada Law.
- During FY11-12 the Investigation Division hosted a 2 day training course on investigating officer involved shooting. Approximately 30 members of our agency attended this training.
- During FY11-12 NDI conducted an independent audit of our evidence vaults and evidence related bank accounts and submitted its findings to the Investigation Division Commander.
- During FY11-12 a complete inventory was conducted of all Sheriff's evidence and property storage vaults, which included approximately 13,557 items.
- During FY11-12 the Investigation Division expanded the Minden Evidence Vault creating a separate secure room for firearms and narcotics.
- During FY11-12 the Investigation Division purchased a new undercover wire for DCSET.
- During FY 11-12 the Investigation Division purchased covert trail cameras for DCSET and the Tri-County Gang Unit.
- During FY11-12 all Investigation Division policies and procedures were reviewed and updated, including new policies relating to identification of suspects and electronic media.
- During FY11-12 the Investigation Division deployed Spillman Dashboard compstat technology which enabled us to do pin mapping and monitor crime rates.
- During FY11-12 the Investigation Division transitioned from Accurint to CLEAR web based analytics.

Objectives FY12-13

- Host regional training on the topic of Child Abduction with the assistance of the FBI Child Abduction Rapid Deployment Team.
- Fill our last vacant Investigator position which has been open for the past year.
- Conduct our third annual inventory of all Sheriff's evidence and property storage vaults.
- Continue to implement an intelligence-led policing program 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.
- Purchase high density shelving system for Minden Evidence Vault (have submitted request through county capital improvement plan).
- Initiate a new Graffiti Abatement Program in partnership with local businesses and JPO to be conducted on an annual basis each summer.
- Host a second annual Officer Involved Shooting Investigators Course.
- Purchase a second software system for extracting forensic data from cell phones in order to verify data, capture additional data, and provide redundancy.

Objectives vs. Results FY11-12

Objective #1: Continue to expand technology and training to capture forensic data from cell phones and computers.
Results: *50% complete. Currently unable to extract forensic evidence/data from computers.*

Objective #2: Implement crime pin mapping.
Result: *100% complete – Spillman Dashboard/Compstat has enabled us to achieve this goal.*

Objective #3: Conduct a second inventory of all evidence vaults.
Result: *100% complete.*

Objective #4: Implement an Intelligence-led Policing program in the Investigation Division.
Result: *42% complete. There are seven primary objectives in this program, three of which have been attained.*

Objective #5: Purchase a replacement u/c wire for DCSET.
Result: *100% complete.*

Objective #6: Expand & Reorganize Minden Evidence Vault and Laboratory.
Result: *100% complete.*

Objective #7: Construct new covered evidence storage building at county yard.
Result: *0% complete. This project has been cancelled due to a lack of funding.*

Objective #8: Transition from Accurint to CLEAR web based analytics.
Result: *100% complete.*

JAIL DIVISION

Captain Dan Britton, Division Commander

Mission and Values Statement

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

- Performing our duty in an ethical and professional manner.
- Ensuring the safety and wellbeing of our staff and inmates.
- Providing a Constitutional level of care to all of those in our custody.
- Maintaining a clean, orderly, and humane environment that encourages positive behavior and eventual integration of inmates back into society as law-biding, 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 FY11-12

- The Jail Division Policy and Procedure Manual was revised to reflect operational changes due to the expanded / remodeled Minden Jail Facility.
- The surveillance system at the Stateline Jail Facility was upgraded to match the greatly enhanced recording / storage / playback capabilities of the new surveillance system in the Minden Jail Facility.
- The Jail Division maintained NCCHC medical accreditation for both jail facilities.
- Five jail deputies were certified as CPR / First Aid Instructors and the remainder of the jail deputies certified / recertified in both CPR and First Aid.
- The jail deputies were trained on downloading video of use of force incidents from the new surveillance system.
- Medical holding cells were upgraded with handicapped compliant fixtures.

Objectives for FY12-13

- Install new PA system in Minden Control Room.
- Successful completion of semi-annual NCCHC Inspection / Accreditation.
- Complete V.O.I.P. web based inmate phone system with private vendor Securus Technologies.
- Implementation of the Jail Module of the new Spillman 6.2 system.
- Implementation of a Tele-medicine program which will allow jail medical staff to remotely examine and interview inmates about acute medical issues after hours and record all inmate medical visits.

Objectives vs. Results for FY11-12

Objective #1: Complete revision of Jail Policy and Procedure Manual to reflect operational changes due to expanded / remodeled Minden Jail Facility.

Result: *100% Complete.*

Objective #2: Complete upgrade of V.O.I.P. web based inmate telephone system with private vendor Securus Technologies.

Result: *75% Complete. Web based telephones have been installed throughout the jail, waiting for migration of jail's computer system to Spillman 6.2 for final phase of upgrade.*

Objective #3: Upgrade existing surveillance system at the Stateline Jail to match the capabilities of the surveillance system in the Minden Jail.

Result: *100% Complete.*

Objective #4: Train Jail Deputies to download video and use of force incidents from new surveillance system.

Result: *100% Complete.*

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 backcountry searches, high- and low-angle rope rescues, swift water rescues and medical evacuations. Members meet regularly to train in tracking, four-wheel drive operations, orienteering, map and compass training, communications, first aid, technical rope systems, 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 FY11-12

- 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.
- The Douglas County Sheriff's patrol division was able to obtain a federal grant to purchase speed detection radar units that have been installed and are in use.
- The Douglas County Sheriff's Office received a grant for IPAQ's citation / collision information systems. This reduces the time it takes an officer to complete a citation or traffic accident report.

Objectives FY12-13

- 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.
- 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 address the problem of underage drinking in Douglas County and to re-apply for the Federal Department of Juvenile Justice grant.
- Continue to obtain funding to equip patrol vehicles with on- board video and audio recording system. FY 11-12 this was cost prohibitive, however the patrol division will still attempt to locate an outside revenue source for this equipment.
- Review all special events to update operational plans and work with Douglas County Emergency management to improve the ICS plans for critical or large events.
- Work with US Forrest service, NDOT, NHP, Stateline Casinos, and South Lake Tahoe Police Department to update the operational plan for the Fourth of July activities at Lake Tahoe;
    - No parking signs along US Hwy 50, for approximately one mile north and South of Zephyr Cove. Parking along the side of the road has become a public safety issue.
    - Work with US Forrest Service to improve alcohol control at Zephyr Cove Beach.
    - Work with Stateline casino security personnel to enhance crowd control inside and outside of the casinos.
    - Meet with South Lake Tahoe Police Department to enhance crowd contro in the Stateline corridor.

Objectives vs. Results FY11-12

Objective #1: Despite budget reductions, maintain the high quality of training to patrol deputies and supervisors.

Result: *100% completed. Despite budget restriction, the patrol division was able to provide all required training to patrol deputies and supervisors. This was done while operating within the overtime budget.*

Objective #2: Continue to enhance radio communications by working with the communication users group.

Result: *100 completed. In support of the radio users group, Undersheriff Howell and Captain Aymami attend the Radio Users Group meetings on a regular basis.*

Objective #3: Continue to enhance radio communications by completing the re-programming and re-calibrating the mobile radios in the patrol units.

Result: *100% Complete*

Objective #4: Seek grant opportunities available to law enforcement in order to enhance the services provided to the community.

Result: *100% completed. The following grants were received by the Patrol Division;*

- *Alcohol ID grant, Department of Juvenile Justice. ($12,000.00)*
- *Traffic grant, Joining forces. ($18,00.00)*
- *Federal Commercial traffic enforcement. ($32,000.00)*
- *Gang grant, in conjunction with Carson City and Lyon County Sheriff's Offices.*
- *US Forrest Service, pays for officer to work Nevada Beach on July 4th.*

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.

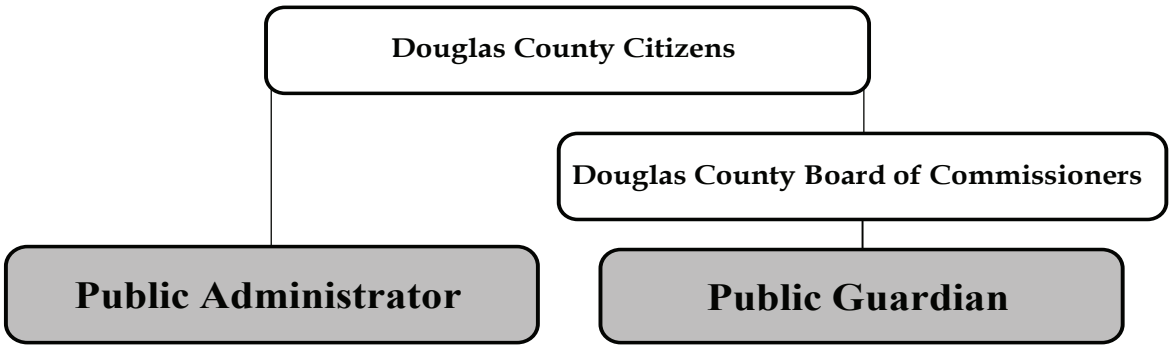
Result: *100% completed. Despite budget restriction, the patrol division was able to provide all required mandatory training to patrol deputies and supervisors. Some advanced training where the budget permitted was completed for certification in Field Training Officers, First Line Supervisors, K-9 instructor/certifier, Spillman Mobile, Drug Mobile Interdiction enforcement, and Instructor Development. This was done while operating within the overtime budget.*

Objective #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 #13: Patrol Division was able to perform all necessary functions while working within the allotted Overtime budget.
Result: *100% completed.*

Public Guardian/Administrator
Organizational Chart



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.
- Research and report estate assets and liabilities in a timely and accurate manner.

Staffing & Budget

The Public Guardian position is appointed by the Board of Commissioners and contracted with Douglas County. The person currently serving as Public Guardian and Public Administrator was appointed in December 2010. This department also contracts two part time Office Assistant positions. Public Guardian/Administrator has a budget of $88,573 for FY12-13.

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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	9,406	14,631	14,631	-	0.0%
Services & Supplies	58,342	73,942	73,942	-	0.0%
Total	**67,748**	**88,573**	**88,573**	**-**	**0.0%**
Funding by Source					
General Fund	67,748	88,573	88,573	-	0.0%
FTE	**-**	**-**	**-**	**-**	**n/a**

Major Accomplishments of FY11-12

- The Public Guardian began in December 2010 with 22 clients. At June 30, 2012 she had 32
- The Public Administrator has nine open cases and closed three during the year
- The Public Guardian generated $13,664 in fees that were paid to Douglas County at the rate of $85/hr.

Objectives FY12-13

- Meet with wards at least monthly
- Manage wards' finances in a timely and efficient manner
- File necessary applications for assistance
- Close estates in a timely manner
- Obtain certification from the National Guardianship Association

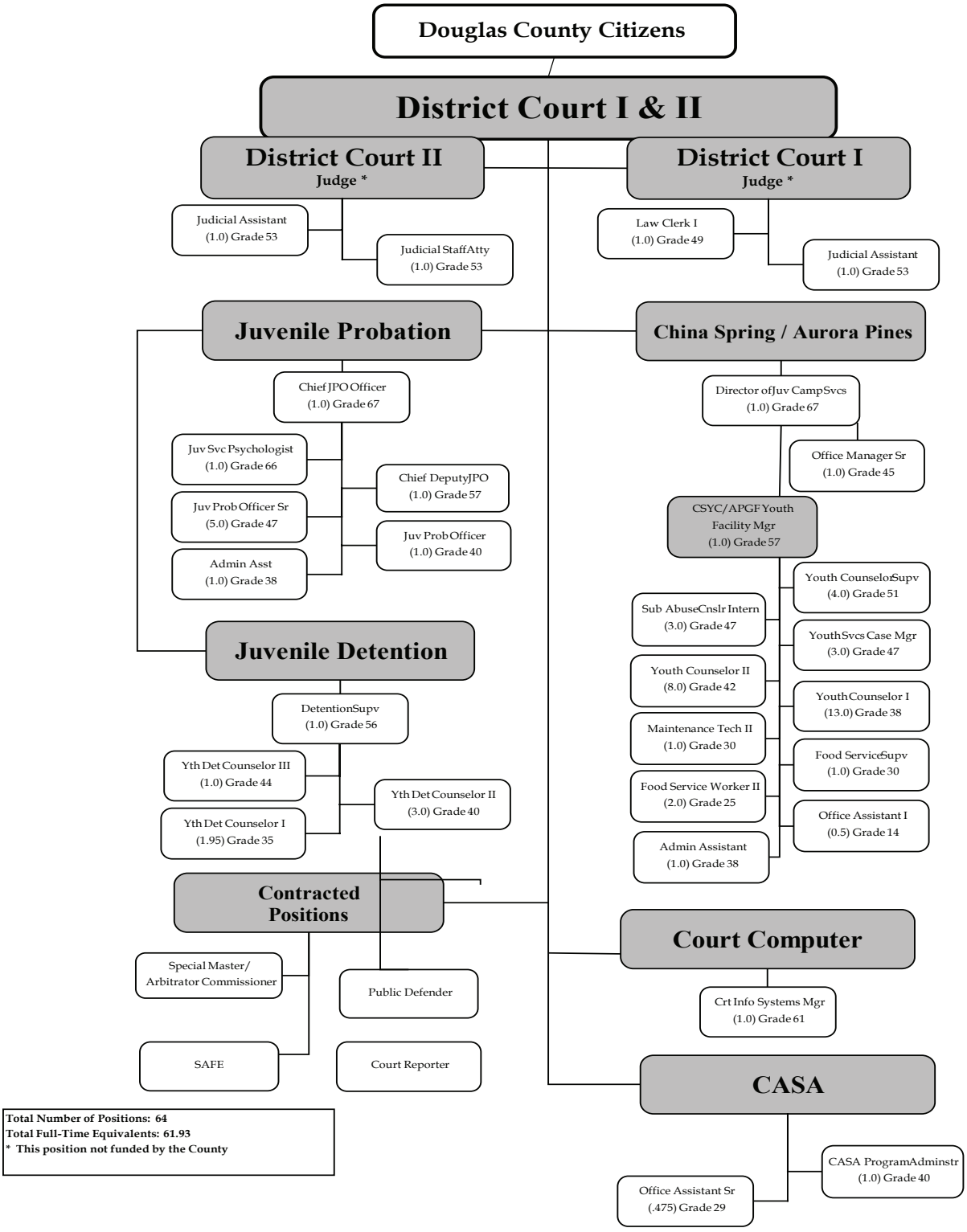
Objectives vs. Results FY11-12

- Meet with wards at least monthly: *Wards were visited at least monthly, 90% complete.*
- Manage wards' finances in a timely and efficient manner: *Wards finances reported accurately and timely, 95 % complete.*
- File necessary applications for assistance: *Applications for Medicaid, Social Services, Group waivers were filed as necessary, 90% complete.*

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 FY12-13 budgets are as follows: District Court I $265,449; District Court II $250,797; and CASA $105,929. The County's General Fund supports both Courts and the CASA program.

District Court I

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	207,750	212,477	208,783	(3,694)	-1.7%
Services & Supplies	76,441	56,068	56,068	-	0.0%
Contingency	-	598	598	-	0.0%
Total	**284,191**	**269,143**	**265,449**	**(3,694)**	**-1.4%**
Funding by Source					
General Fund	265,180	248,602	244,908	(3,694)	-1.5%
Law Library	19,011	20,541	20,541	-	0.0%
Total	**284,191**	**269,143**	**265,449**	**(3,694)**	**-1.4%**
FTE	**2.00**	**2.00**	**2.00**	**-**	**0.0%**

District Court II

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	237,275	228,927	214,922	(14,005)	-6.1%
Services & Supplies	52,614	35,875	35,875	-	0.0%
Total	**289,889**	**264,802**	**250,797**	**(14,005)**	**-5.3%**
Funding by Source					
General Fund	289,889	264,802	250,797	(14,005)	-5.3%
FTE	**2.00**	**2.00**	**2.00**	**-**	**0.0%**

CASA

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	102,128	104,811	104,429	(382)	-0.4%
Services & Supplies	91,910	2,100	1,500	(600)	-28.6%
Total	**194,038**	**106,911**	**105,929**	**(982)**	**-0.9%**
Funding by Source					
General Fund	194,038	106,911	105,929	(982)	-0.9%
FTE	**1.48**	**1.48**	**1.48**	**(0.00)**	**-0.3%**

SAFE

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	55,094	-	32,000	32,000	n/a
Services & Supplies	4,075	32,828	-	(32,828)	n/a
Total	**59,169**	**32,828**	**32,000**	**(828)**	**-2.5%**
Funding by Source					
General Fund	59,169	32,828	32,000	(828)	-2.5%
FTE	**-**	**-**	**-**	**-**	**n/a**

Objectives FY12-13

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

CHINA SPRING/AURORA PINES

Mission Statement

To provide the structure and programs necessary for midlevel, juvenile offenders to overcome their delinquent and anti-social behavior and to facilitate a positive reintegration into the family and the community.

Major Programs Offered

The China Spring Youth Camp and Aurora Pines Girls Facility (Camp) provide residential treatment for male and female youth between the ages of 12 and 18 whom the Courts have adjudicated delinquent. The program provides therapeutic, educational, social, medical and recreational services to the youth from 16 of the 17 Nevada Counties.

The China Spring Youth 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.

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

Treatment of the youth at our facility includes the following programs:

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 Camp. 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, 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 Minden and various other non-profit groups.

Treatment Team - The Camp offers a team approach toward case management and treatment planning. The team consists of an Administrator; 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 write often and are allowed to visit in person once per week. Family meetings with case managers, psychological staff and drug and alcohol treatment staff are scheduled throughout the resident's treatment. We believe families are key in the reintegration process as the resident transitions back

into the home and community. Residents begin this transition with weekend home visits and often finishing with furloughs. During these out-of-camp visits, the parents are encouraged to maintain the same rules and structures implemented at the camp and are asked to assist residents in completing family related assignments in their treatment plans. Visitations are essential and allow the participants an opportunity to work through unresolved emotions, issues, concerns and fears.

Prior to leaving camp for home visits, residents and their families participate in group sessions with our marriage and family therapist. These groups are provided for families to assist 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 to 12-week group addressing their drug and alcohol abuse.

Residents participate in individual and group sessions within the Camp. In addition, community resources are identified and residents and their families are able 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-two 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. We have a gymnasium, weight room, athletic field, and a challenge course with low and high ropes course elements. Trained staff members of our wilderness program provide opportunities for residents of the facility to go hiking, mountain biking, kayaking and backpacking in the summer time and snow shoeing in the winter

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 Stoddard and Jewel Jacobsen High School (Jacobsen High). 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. 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 centrally located 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!

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) - 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.

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. Some of the specific programs include the following:

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.

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 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 Camp employs 36 full-time employees. A grant from the Substance Abuse Prevention Treatment Agency funds an additional 2.60 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 FY12-13, 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 $301,400 and is distributed between salary, benefits, and services and supplies.

China Spring Youth Camp and Aurora Pines Girls Facility total adopted budget for FY12-13 is $3,711,798.00, including a $250,000 ending fund balance.

China Spring / Aurora Pines Youth Camps

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	2,751,666	2,622,728	2,778,445	155,717	5.9%
Services & Supplies	660,955	650,745	683,353	32,608	5.0%
Capital Outlay	12,273	-	-	-	n/a
Other (Grants)	-	39,931	-	(39,931)	n/a
Capital Projects	-	-	-	-	n/a
Total	**3,424,895**	**3,313,404**	**3,461,798**	**148,394**	**4.5%**
Funding by Source					
China Spring Fund	3,424,895	3,313,404	3,461,798	148,394	4.5%
FTE	**35.48**	**35.48**	**38.50**	**3.03**	**8.5%**

Major Accomplishments of FY11-12

- Increased completion rate of thinking for a Change (T34C) and Anger Replacement Training (ART) programs.
- Provided quarterly trainings for staff development and skill enhancement.
- Increased availability of Supervisors for supervision and training.
- Trained and certified 17 staff members to facilitate T4C sessions.
- Updated all evaluations and job descriptions.
- Trained and certified 26 staff members to facilitate ART lessons.

- Completed procedures necessary for Child Nutrition grant compliances.

Objectives FY12-13

- Improve staffing ratios, 1:10 ratio during waking hours and 1:16 during sleeping hours.
- Complete Policy and Procedure
- Establish Camp's tenets and develop programming, allocation of resources & benchmarks for each of the following:
  Greenhouse/Gardening Program, Wilderness/Challenge Course Program, Community Service Program, Project Santa Claus Bike Repair Program, Camp Maintenance, Cleaning & Landscaping Program, Vocational Training (Serve Safe Certificate & Culinary)
- Improve gender specific programming goals and structure.
- Develop programming to include a system of goals, objectives, consequences & success for the youth.
- Complete new surveillance system project.
- Complete remodel of McKibben building.
- Complete installation of Solar system.

Objectives vs. Results FY11-12

Objective #1: 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 #2: Develop Green House Curriculum and calendar for growing, fund raising and food production.
Result: *10% completed. Vegetable and herb program established and incorporated into health and nutrition curriculum in girl's dorm. Additional programming will be coming on line as staffing permits.*

Objective #3: 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 #4: Incorporate T4C in to daily schedule to include all male residents' participation throughout the year.
Result: *85% completed. The boy's dorm currently has eight facilitators, all actively facilitating groups twice a week.*

Objective #5: Train male staff on Council for Young Boys and Men Curriculum.
Result: *40% completed. We currently have four male staff all consistently facilitating Council for Young Boys and Men Curriculum. This training is a male specific training.*

Objective #6: Build an outside garden area.
Result: *30% completed. Seven planter beds and an irrigation system where 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 #7: 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 #8: 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 #9: 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 #10: Build a bike and hiking trail.
Result: *0% complete. Project not feasible at this time.*

Objective #11: Streamlined employee evaluations to eliminate redundant categories.
Result: *95% complete. A few position evaluations are to be complete.*

Objective #12: SNAP schedule being utilized to scheduling, assigning tasks, notifying employees of schedule changes, and track employee time accurately.
Result: *100% complete.*

Objective #13: Reinstituted the mentor program.
Result: *100% complete.*

Objective #14: Train all female staff in Girls Circle Curriculum.
Result: *100% complete.*
This is a female gender specific program.

Objective #15: Procure funding for hanging basket project in partnership with the County and the towns.
Result: *100% complete.*

Objective #16: Procured pro bono dental care for residents with major dental needs.
Result: *100% complete*

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. Some youth will be committed to state facilities in Caliente or Elko.

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 FTEs for FY12-13. Staff pattern consist of 9 P.O.S.T. Certified Juvenile Probation Officers, an Administrative Assistant. The FY12-13 budget is $1,189,385 and is funded by the General Fund. The department 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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,141,167	1,140,395	1,122,865	(17,530)	-1.5%
Services & Supplies	22,201	22,975	66,520	43,545	189.5%
Total Juvenile Probation	**1,163,368**	**1,163,370**	**1,189,385**	**26,015**	**2.2%**
Funding by Source					
General Fund	1,163,368	1,163,370	1,189,385	26,015	2.2%
FTE	**10.00**	**10.00**	**10.00**	**-**	**0.0%**

Revenues for FY11-12

JPO Traffic Fines	$25,049
Administrative Assessment Fee	$27,920
Reimbursement Public Defender	$10,274
Drug and Alcohol Testing	$15,704
Controlled Substances	$7,624
Grants	$35,388

Probation Officer Contacts FY11-12

Phone Contacts	2,064
Home Contacts	923
Office Contacts	1,561
School Contacts	515
Employment Contacts	18
Detention Contacts	247
Other	1,189
Total	6,510

Probation Terminations FY10-11

Probation Terminations	39
Successful	32
General	2
Unsuccessful	6
Restitution collected	$14,079
Restitution ordered	$ 16,651
Community Service Hours Completed	2087 hours
Community Service Hours Ordered	2185 hours
Fines and Fees Collected	$14,007
Fines and Fees Ordered	$15,095

Major Accomplishments of FY11-12

- The probation department received approximately $35,388.00 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.

- Frequent probation supervision contacts with probationers are a requirement of the department. Officers completed 6510 separate contacts for the year averaging 542 per month, either in person or by telephone. The emphasis on contacts is public safety, consistent supervision and accountability to court order.

- Bilingual 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 bilingual 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 FY12-13

- Continue to pursue grant funding to support prevention and accountability programs. **SP1**
- Collect all restitution assigned to cases by the court. **SP1**
- Ensure all community service hours and work hours are complete prior to termination from probation.
- Continue to work with community agencies to offer services and resources to youth and families.
- Establish a day reporting center location and services.
- Continue to work with the school district, offering support and resources to the schools as needed.
- Seek out new ways to improve mental health services to the families of the youth on probation.
- Establish alternative programs that are best practices and evidenced based.

JUVENILE DETENTION 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 at 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.

Faith Based Services

Sunday Bible study and worship offered to youth on a weekly basis. Faith based counseling is offered on request.

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 reduced its staffing pattern to 6 FTE and 2 FTE for FY12-13. The FY 12-13 budget is and is funded by the General Fund. The budget for FY 12-13 is $606,752.

Juvenile Detention

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	679,483	579,038	582,352	3,314	0.6%
Services & Supplies	34,848	5,768	24,400	18,632	323.0%
Total Juvenile Detention	**714,331**	**584,806**	**606,752**	**21,946**	**3.8%**
Funding by Source					
General Fund	714,331	584,806	606,752	21,946	3.8%
FTE	**8.48**	**6.94**	**6.95**	**0.01**	**0.1%**

Detention Statistics FY 11-12

Total Douglas County Youth Booked	195
Average Daily Population	6.8
Total Bed Days	1,161
Major Incidents	0

Major Accomplishments of FY11-12

- 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.
- No major physical incidents or assaults occurred for this fiscal year. This is a major indicator of the supervision standards of the Douglas County Juvenile Detention Staff.
- Renewed the school services contract with Douglas County Office of Education for 180 school days with teacher in the facility.
- Reduced detention staffing numbers to accommodate the reduced detention population

Objectives FY 12-13

- 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 has been unfunded since.

Court Computer

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	134,202	133,259	132,359	(900)	-0.7%
Services & Supplies	94,591	82,637	98,320	15,683	19.0%
Total	**228,794**	**215,896**	**230,679**	**14,783**	**6.8%**
Funding by Source					
General Fund	228,794	215,896	230,679	14,783	6.8%
FTE	**1.00**	**1.00**	**1.00**	**-**	**0.0%**

Objectives FY12-13

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

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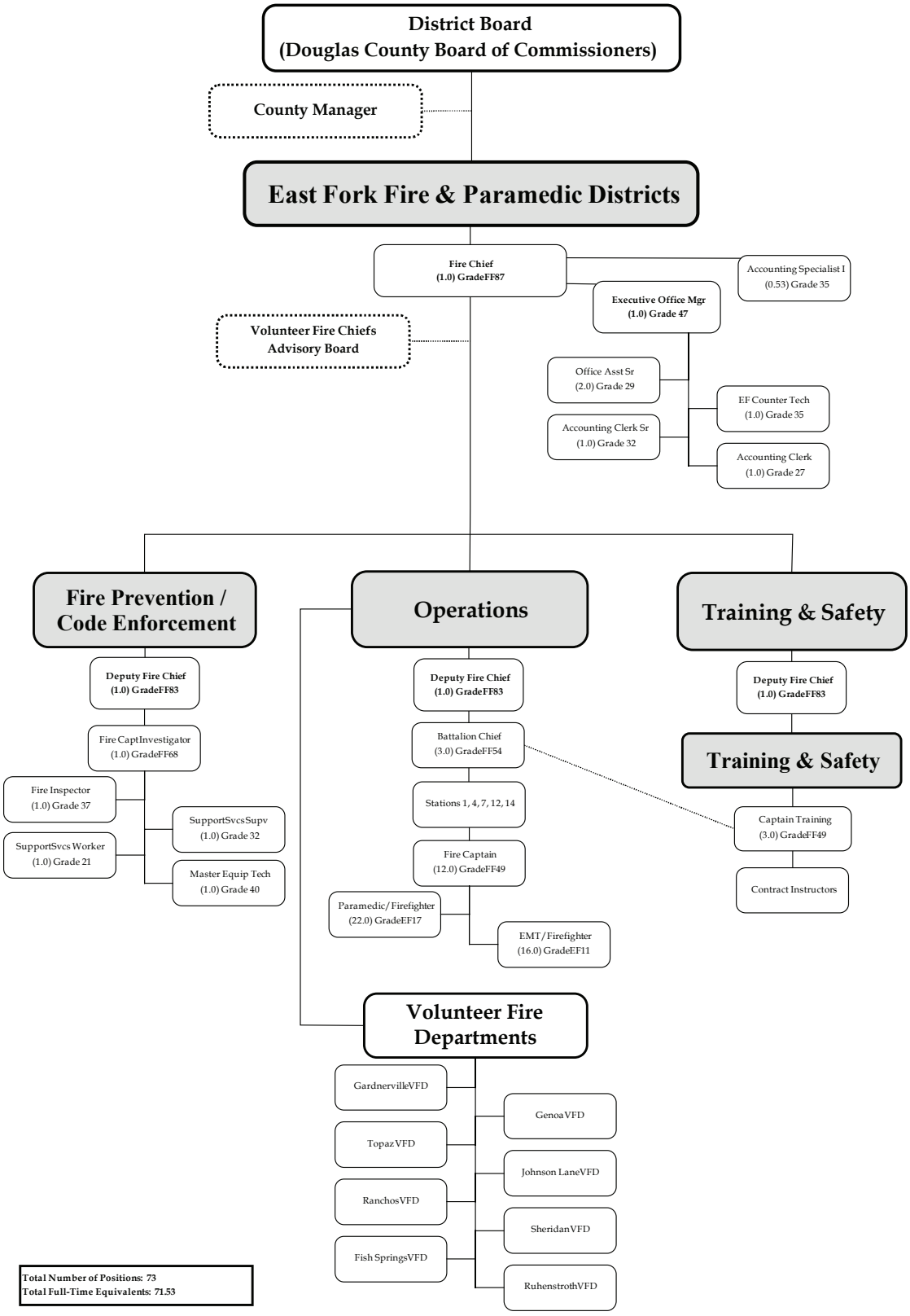
County Commissioners - Directed Departments

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 FY11-12 is $15,445,964, reflecting an overall budget increase of .02 percent. The pass-through amount distributed from one District to the other is $4,262,992. 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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	8,359,436	8,569,315	8,615,097	45,782	0.5%
Services & Supplies	2,372,031	1,997,405	1,708,860	(288,545)	-14.4%
Capital Outlay	161,851	35,500	130,000	94,500	266.2%
Other	5,086,452	4,496,187	4,635,788	139,601	3.1%
Capital Projects	-	6,500	46,500	40,000	615.4%
Contingency	-	317,002	309,719	(7,283)	-2.3%
Total	**15,979,772**	**15,421,909**	**15,445,964**	**24,055**	**0.2%**
Expenditures by Department					
East Fork Fire	11,639,869	11,211,254	11,182,972	(28,282)	-0.3%
East Fork Paramedic	4,339,903	4,210,655	4,262,992	52,337	1.2%
Total	**15,979,772**	**15,421,909**	**15,445,964**	**24,055**	**0.2%**
Funding by Source					
East Fork Fire	10,919,997	11,211,254	11,052,972	(158,282)	-1.4%
EFFPD Emergency	-	-	-	-	n/a
EFFPD Equipment Reserve	699,457	-	130,000	130,000	n/a
East Fork Paramedic	4,339,903	4,210,655	4,262,992	52,337	1.2%
EFFPD Construction Reserve	20,415	-	-	-	n/a
Total	**15,979,772**	**15,421,909**	**15,445,964**	**24,055**	**0.2%**
FTE	**72.53**	**72.53**	**71.53**	**(1.00)**	**-1.4%**

Major Accomplishments of 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 FY11-12 Budget.
- Re-establish Paramedic District Reserves.
- Continue, if possible to build the Districts Emergency Fund.

Objectives FY12-13

- Prepare and present for adoption a responsible Budget for the FY12-13, 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.
- Evaluate and modify the adopted 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.
- Continue to support enhancements to the Douglas County Communications system and 911 Dispatch Center.
- Continue to 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 FY12/13 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 FY11-12

- Continue the training and education of the entry-level fire inspector position.
- 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.
- 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.
- 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 fifth complete year of the District's Vehicle Maintenance Program, reflecting a net savings of over $65,000.

Objectives FY 12-13

- Continue the training and education of the entry-level fire inspector position.
- 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.
- 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.
- 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 ambulance with existing funds..
- Continue the sixth year of the District's Vehicle Maintenance Program to achieve a net savings of over $50,000.
- Revise the Open Burn Regulations and Ordinance
- Provide resources for compost combustible programs throughout the districts

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 11-12

- 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 2012 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.
- Instituted a customer satisfaction survey form program for Emergency Medical Services.

Objectives FY12-13

- Continue to upgrade and replace emergency medical equipment and apparatus as needed to maintain the highest level of patient care.
- Meet the increased demand 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.
- 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.
- Monitor and revise the Standard of Cover for the districts
- Implement the ITAC system of incident command and management
- Participate in a regional operations committee
- Mentor new acting battalion chiefs

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 FY11-12

- 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.
- Participated 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.
- Developed a new paramedic tuition reimbursement program for Board Approval.

Objectives FY 12-13

- Continue to work with the Douglas County Communications Department and 911 Center to enhance the system.
- Implement the CERT program to a functional capacity
- Complete the Wild land Fire Training Plan for fire officers.
- Develop and participate with EOC Training for county staff positions
- 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 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
- Replace a Training Captain's position based upon an anticipated retirement
- Develop an emergency management training needs assessment based upon the HSEEP capabilities.
- Implement with the Operations Division the ITAC Program for incident management.

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 $175,000 annually. Grant funds help offset some costs to the districts.

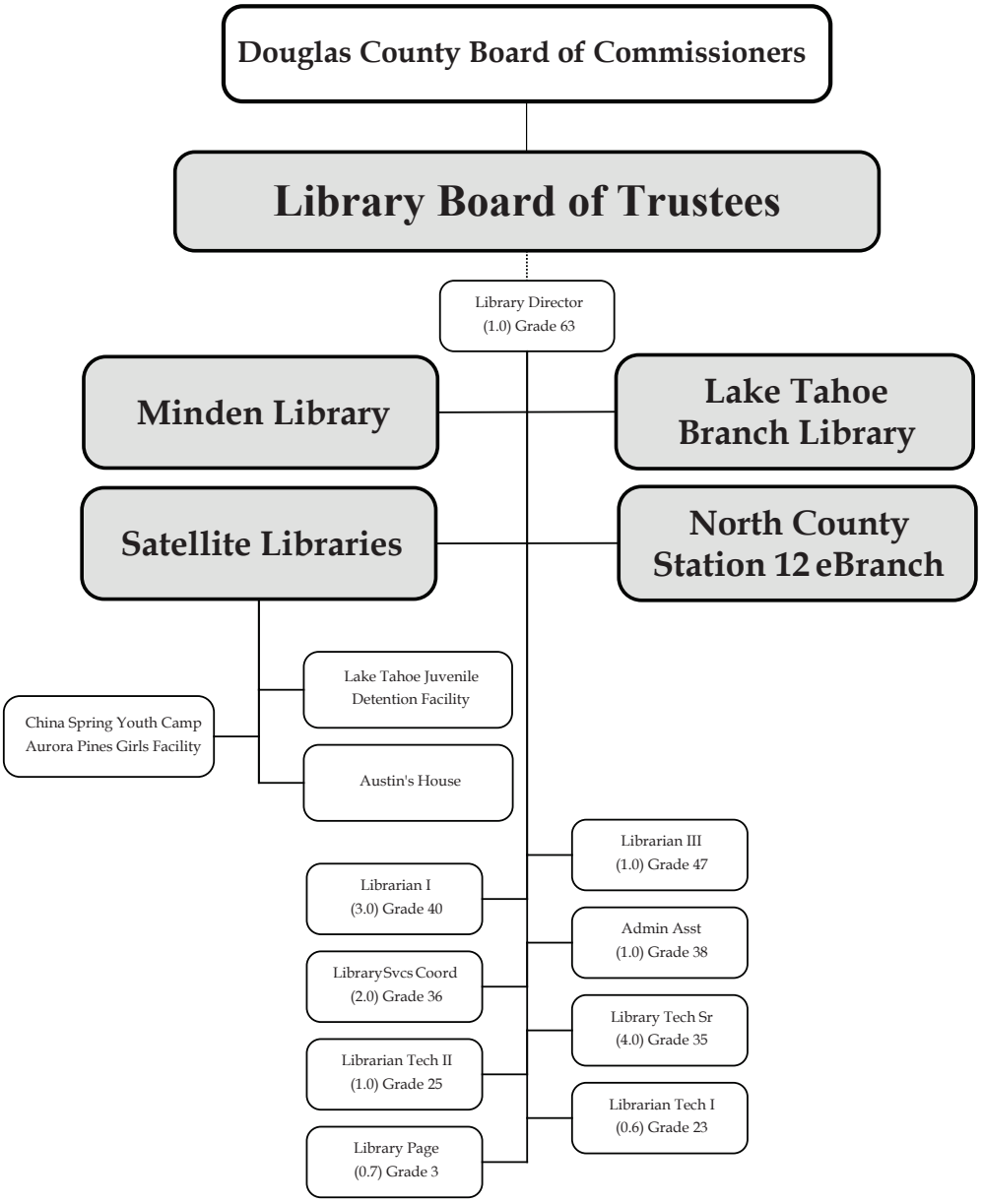
FY 12-13 Objectives

- Wrote, received, and managed over $750,000 in funds from public safety grants .
- Continue to assess Countywide vulnerabilities.
- Participated in a quad county, wildland fire training exercise.
- Facilitate emergency management training for county employees.
- Complete Continuity of Operations Planning for the County and special districts, towns, and GID's.
- Conduct Policy Group Refresher Training
- Continue to establish the CERT Program
- Begin County staff training in EOC Operations
- Revise the EOP Annex - Public Information

Major Accomplishments of FY11-12

- Completed 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 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)**
- Established a CERT Program in Douglas County.
- Secured a $138,000 grant for a Hazard Mitigation Plan Update. **(SP 1)**
- Conducted Policy Group Training

Douglas County Public Library
Organizational Chart



Total Number of Positions: 16
Total Full-Time Equivalents: 14.3

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) 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. The Library owns approximately 142,000 items**:** books, magazines, newspapers, DVDs, books on CD and MP3, microforms, and downloadable media. The Library owns 3.03 items per capita, which is below the national average of 3.97 items per capita, and above the Nevada average of 2.17 items per capita. For library materials, the Library spends approximately 70% of the national 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; downloadable eBooks and eAudiobooks; 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.

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 FY12-13, 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 $1,458,217 total FY12-13 budget.

Library

Expenditures by Category	2010-11 Actual	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,057,279	1,065,975	1,081,680	1,032,100	(49,580)	-4.6%
Services & Supplies	490,775	418,471	426,641	426,117	(524)	-0.1%
Capital Outlay	14,867	-	-	-	-	n/a
Capital Projects	7,670	-	-	-	-	n/a
Total	**1,570,591**	**1,484,446**	**1,508,321**	**1,458,217**	**23,875**	**-3.3%**
Funding by Source						
Room Tax	1,570,591	1,484,446	1,508,321	1,458,217	23,875	-3.3%
FTE	**14.30**	**14.30**	**14.30**	**14.30**	**-**	**0.0%**

Major Accomplishments of FY11-12

- Completed development of a new Long Range Plan for the Library.
  - Secured funding from Library Services and Technology Act for planning process and documents.
- Implemented 13 additional closure dates to achieve budget reduction targets.
- Provided Summer Reading Program for 1,096 children and teens.
- Implemented mobile application for patron use of library catalog.
- Migrated downloadable eBooks and eAudiobooks to new EBSCO interface.
- Continued to explore alternative funding sources, public and private.
- Implement leasing program for Young Adult fiction materials.
- 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.
- Hosted Douglas County Job Seeker Network meetings, twice weekly.

- Added additional job seeker computer workstations in Minden Library with funding from Smallwood Foundation.
- Secured funding to add digital screen, projector and control unit to Minden meeting room.
- Replaced all children's computers in both locations.

Objectives FY12-13

- Communicate to the public the value of the library to the community.
- Provide patron and staff training to maximize potential of Polaris system.
- Implement enhancements to the Polaris library system with continuing system upgrades.
- Complete 1st year goals of new Long Range Plan for Library; develop 2nd year goals.
- Develop ePlan as supplement to Long Range Plan, incorporating eBooks, eAudiobooks, and emerging eTechnologies.
- Install digital screen, projector and control unit to Minden meeting room; develop training tools for public use.
- Remodel Teen area using grant and donated funds.
- Reduce staff assigned to Summer Reading Program 2013 from 2.5 to 2.0 FTE.
- 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.
- Engage in cooperative projects, service delivery, and fundraising efforts with other County departments.

Objectives vs. Results FY11-12

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; 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. Heavily publicized the 5% staff hours reduction during 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 #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: Implement mobile application for patron use of Polaris system.
Result: *Complete. The Polaris mobile app has been released for general patron use. Increased functionality for the mobile app is included in system upgrades by Polaris.*

Objective #5: 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 2012.*

Objective #6: Migrate downloadable eBooks and eAudiobooks to new EBSCO interface.
Result: *Complete. The OCLC NetLibrary electronic materials are incorporated within the EBSCO interface.*

Objective #7: Add additional eBook subscription.
Result: *On Hold indefinitely. The volatility of the copyright and licensing issues for Ebooks are an industry-wide issue. Staff will continue to monitor.*

Objective #8: Initiate public trainings for electronic eReaders.
Result: *On Hold indefinitely. Funding for the project has been secured. The volatility of the copyright and licensing issues for Ebooks are an industry-wide issue. Staff will continue to monitor.*

Objective #9: Implemented leasing program for Young Adult fiction materials.
Ongoing. The 1-year review of the program is scheduled for September 2012.

Objective #10: Began implementation of new Long Range Plan for Library.
Ongoing. The Library Board will review progress on 1st year goals in August, September, and October 2012.

Objective #11: Completed Library Continuity of Operations Plan.
Complete. The plan is reviewed every 60 days for necessary updates.

Objective #12: Redesigned Summer Reading Program 2012 to reduce impact on staff and volunteers.
Complete. The reduced program will be replicated in Summer Reading 2013 with a emphasis on ensuring that youth complete the program.

Objective #13: Increase the number of Douglas County historical newspapers available in digital format.
Result: *Ongoing. Currently negotiating long term loan of digital copies from Swift Media.*

Objective #14: Explore expansion possibilities for Minden Library.
Result: *Ongoing.*

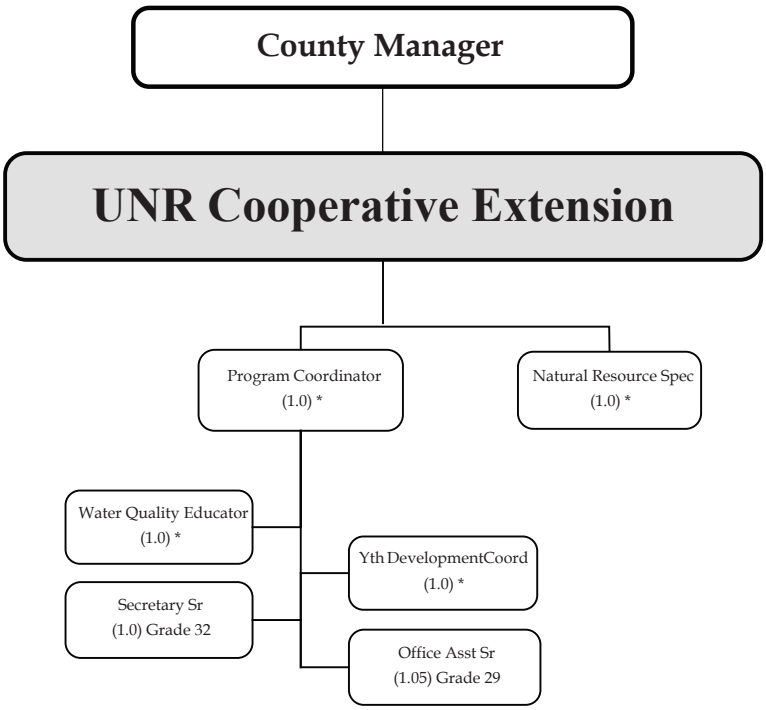
Objective #15: Expand training of staff, especially in the areas of systems, reference, automation, cataloging, and customer service.
Result: *Ongoing. Most current project is to familiarize staff assisting patrons to download eAudiobooks.*

Objective #16: 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, Frontier, Tahoe-Douglas Rotary, Carson Valley Literary Club, Friends of the Library, Library Foundation provided funding in 11-12.*

Objective #17: Implement wireless printing for patrons at Minden Library and Lake Tahoe Branch Library.
Result: *Complete in both libraries.*

Objective #18: 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 monitoring 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/childyouthfam/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 12-13 operating budget is $244,312.

Cooperative Extension

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	127,949	125,091	118,333	(6,758)	-5.4%
Services & Supplies	117,067	119,156	118,863	(293)	-0.2%
Capital Projects	-	136,430	-	(136,430)	n/a
Contingency		7,327	7,116		
Total	**245,015**	**388,004**	**244,312**	**(143,481)**	**-37.0%**
Funding by Source					
Cooperative Extension	245,015	388,004	244,312	(143,692)	-37.0%
FTE	**1.90**	**2.05**	**2.05**	**-**	**0.0%**

Major Accomplishments of FY 10-11

Sustainable Living – Renewable Energy Roundup (SLRER) - The evaluation for the Green Living Festival (n = 44), indicated that 31% of the respondents felt the educational/informational aspect was the best part of the event. Most respondents (95%) are planning to attend the event next year. Comments included "all very informative" and "the optimism, information, and enthusiasm was what we liked best."

Eagles & Agriculture – Impact of Eagles & Agriculture is measured each year using a written evaluation instrument. Approximately 450 people attended the 2011 event. Evaluation results indicate respondents (n=57) gained a better understanding of Carson Valley agriculture (4.8), know more about raptors and bald eagles (4.5), have a greater appreciation for the role agriculture plays in providing wildlife habitat (4.6), and have greater understanding for the benefits agriculture provides our society (4.6), on a 5 point Likert scale (1=strongly disagree through 5=strongly agree). Eagles & Agriculture, now in its ninth year, has become a signature event for the community. It attracted the Sacramento based Sports Leisure business to transport out-of-towners to the event.

Healthy Lifestyles for Seniors – A pre/post, retrospective evaluation was mailed to all participants 4 months following the last session. Summarization of the results is pending. Participant's comments at the conclusion of HLS were extremely favorable. Many commented that the low attendance was not an indication of the program's value. Participants commonly took extra copies of handouts for neighbors and friends. Overall, seniors felt the information presented and discussed would be used to help them lead a healthier lifestyle.

4-H – Douglas County 4-H, with enrollment at 290, 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.

In a separate Community Service project, 85 Cloverbud (ages 8 & under) members and their families made 235 cards and pictures to mail to injured soldiers recovering in hospitals.

Our STEMS (Science, Technology, Engineering, Math) project is full with 26 youth ages 10-13. The project is the effort of a 13 year old girl who has been in 4-H since age 9. She has developed the curriculum covering biology, physics, chemistry, and paleontology. It is our most popular project and has a waiting list for enrollment each year for the past two years.

Our Small Animal Project, now includes only Rabbit and Cavy members, but has continued to grow from 25 to 35 members. The project has a strong teen leadership element with youth running the meetings and planning shows. They are hosting a Small Animal fun match in March for the 4th year running and anticipate 300 in attendance.

In Stateline, NV we continue to offer our Baking Project for the 5th year in a row. The project also

has a waiting list for enrollment and is maxed out at 15 youth participants ages 9 and up. Often the youth enrolled live in Stateline and join other 4-H projects offered in the Carson Valley, so it is a nice "gateway" for members living at Lake Tahoe to learn about 4-H.

The annual Leader's Council fundraiser (this year selling 4-H branded pet treats) continues to be a great success. We earn around $1500 clear each year. The feedback on the Pet Treats from both the buyer and the families selling it has been overwhelmingly positive (unlike feedback from or prior fundraiser, selling flower bulbs).

Douglas County 4-H continues to partner with the community on a number on different levels. Our annual Fall Festival and Pumpkin Patch event provides a family style carnival where the public is introduced to 4-H in a way that they may not have thought of 4-H before. There are approximately 1500 attendees. The event is a partnership with the Douglas County Parks and Recreation department.

Radon Testing in Douglas County Homes – Approximately 2,400 radon test kits were distributed from our Douglas County office as of 9/30/11. This distribution number is second only to Washoe County throughout Nevada. Two of the four mitigators certified in Nevada reside in Douglas County and remain busy with local mitigation work.

Living With Fire – Nevada Wildland Urban Interface Fire Summit activities included involvement from 10 Douglas County residents, representation from six Douglas County communities and participants identified obstacles that prevent creation of defensible space in Douglas County. The Tahoe Wildland Fire Summit involved 21 Douglas County residents, representation from five Douglas communities and participants identified barriers to creating defensible space. Nevada Wildfire Awareness Week activities included the Douglas County Commission issuing a proclamation for Nevada Wildfire Awareness Week and a proclamation for Lake Tahoe Basin Wildfire Awareness Week 2011, three Nevada Department of Transportation's digital message signs in Douglas County were use to remind people to be prepared for wildfire; two "Wildfire Survival-It takes a Community" billboards were posted along US-395 near Home Depot and south of Gardnerville, more than 50 posters were distributed and posted throughout the county at agencies, businesses and fire safe council chapters, a Living With Fire public service announcement aired a total of 2400 times on various Charter Media stations in Douglas County for a 4 week period, four events were held (Pinenut and Bluebird Fuel Cleanup Days, TRE door-to-door distribution of Living With Fire materials to 200 residents, TRE Living With Fire Movie Night, and Genoa Pancake Breakfast and curbside Cleanup), and two articles were published in the Record Courier. Lake Tahoe Wildfire Awareness Week activities included two public service announcements (one featuring Tahoe-Douglas FPD Chief Guy LeFever) which aired in the Lake Tahoe Basin 6800 times, five community events being held, and direct mail pieces to every Douglas County household in the Lake Tahoe Basin. Living With Fire wildfire threat reduction workshops were taught to more than 100 Douglas County residents twice at Bentley Nevada, at the Douglas County Fire Safe Council Chapters meeting, Lake Tahoe Fire Summit and Nevada Fire Summit. Living With Fire evacuation tips were printed in the ATT Carson Valley and Lake Tahoe Basin phonebooks. Assisted East Fork FPD in the facilitation of the Sierra Front Wildfire Cooperators strategic plan.

2011 Douglas County resident quotes included:

Ann Grant, Zephyr Cove homeowner stated "*The Living with Fire Program provides the most comprehensive and understandable information available for Nevada Fire Council Chapter Leaders, cities and counties throughout the State of Nevada to educate property owners about having defensible space to protect their properties from destruction from wildfire. The information provided by Living with Fire has undoubtedly saved properties from millions of dollars in damage".*

Pat Murphy, Johnson Lane homeowner stated *"The potential of another huge wildland fire season is knocking on our door. Living with Fire is essential to help Nevadan's prepare for upcoming wildfire. Living with Fire combined with Fire Safe Chapter and fire service outreach can reduce the costs for fire suppression through defensible space preparedness".*

Objectives FY 12-13

- 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.
- Facilitation of sae-grouse conservation plan implementation in the Bi-State region.
- Facilitation of the Stronger Economies Together (SET) within the Western Nevada Development District.

Objectives vs. Results FY 11-12

Objective #1: Increase 4-H enrollment by 10 percent.
Result: *Ongoing. Continuing to attract youth, parents, and volunteer leaders.*

Objective #2: Promote and encourage radon level testing in homes.
Result: *Ongoing. Over 1200 homes were tested. Continue to promote radon testing by offering free test kits, and educational programs. Since the Program's inception there has been 115 homes mitigated.*

Objective #3: Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.
Result: *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.*

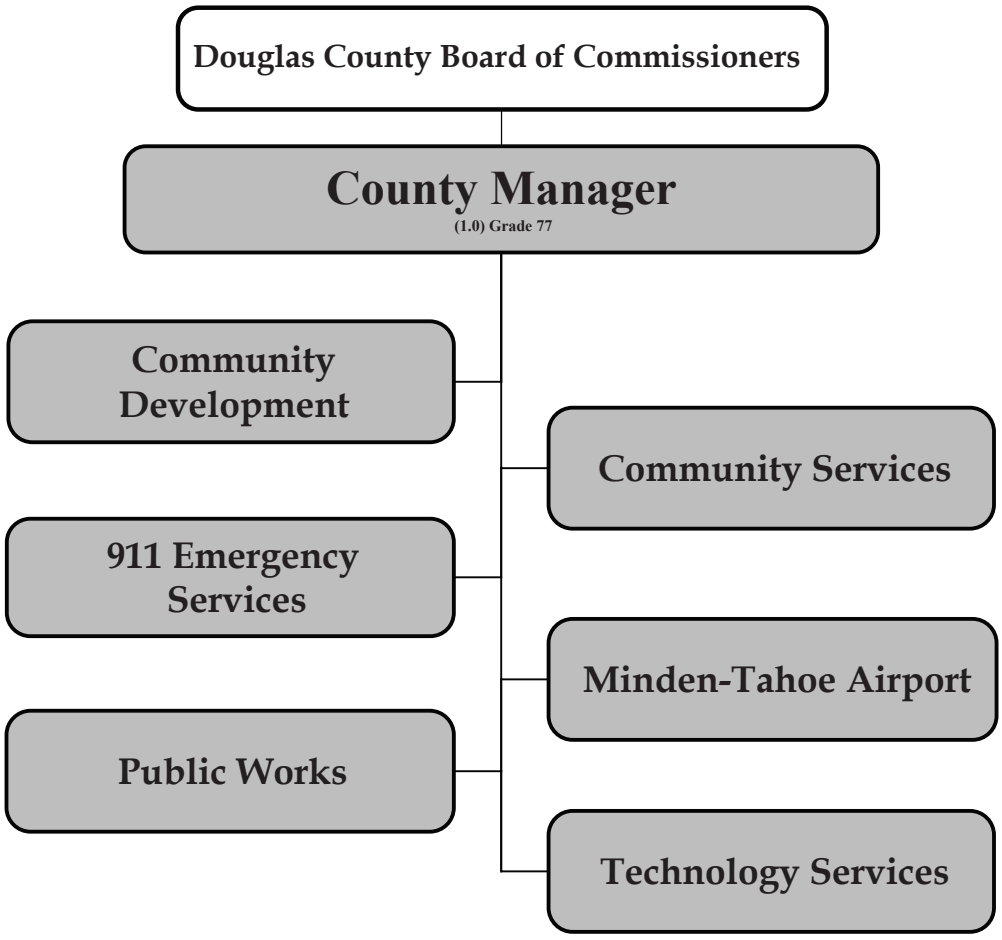
Objective #4: Develop materials for the Douglas County Source Water Protection Plan education.
Result: *Ongoing. Plan has been approved by BOCC.*

Objective #5: Conduct focus group sessions to determine riparian buffer knowledge of land owners.
Result: *80% complete. Five of the six focus group sessions have been conducted. Data must now be analyzed and results published.*

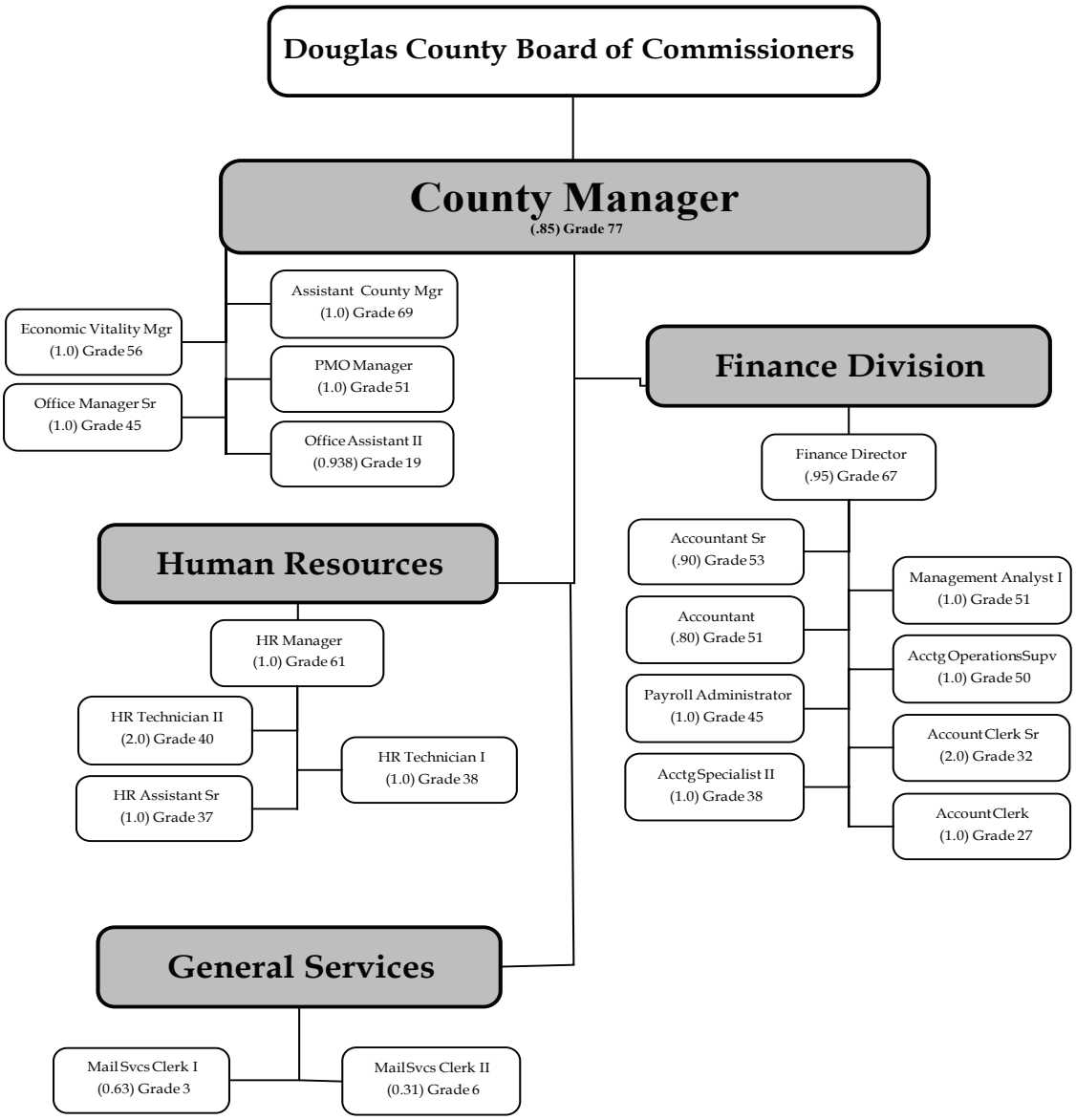
County Manager Departments

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 Department
Organizational Chart



Total Number of Positions: 24
Total Full-Time Equivalents: 21.95 (includes .25 of the Assistant District Attorney's time allocated to the Self Insurance Fund)

COUNTY MANAGER DEPARTMENT

Mission Statement

The County Manager Department strives to provide quality service to the members of our community, 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 21.95 FTE authorized for FY12-13 (FTE include .25 Assistant District Attorney's time charged to self insurance fund). The FY12-13 total operating and capital budget is $17,943,341 for all divisions. Information about each division is provided in this section.

County Manager

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	2,556,117	2,303,936	2,344,634	40,698	1.8%
Services & Supplies	10,849,507	10,477,163	11,582,268	1,105,105	10.5%
Capital Outlay	-	-	-	-	n/a
Other	8,645,969	3,547,570	4,016,439	468,869	13.2%
Capital Projects	-	-	-	-	n/a
Total	**22,051,593**	**16,328,669**	**17,943,341**	**1,614,672**	**9.9%**
Expenditures by Division					
County Manager	368,530	387,024	813,227	426,203	110.1%
Finance	13,982,961	9,688,196	11,321,612	1,633,416	16.9%
Alternative Sentencing*	459,097	n/a	n/a	n/a	n/a
Economic Vitality	200,577	199,836	224,189	24,353	12.2%
General Services	1,641,515	1,813,311	1,652,149	(161,162)	-8.9%
Human Resources	5,299,018	4,137,385	3,832,841	(304,544)	-7.4%
Project Management	99,895	102,917	99,323	(3,594)	-3.5%
Total	**22,051,593**	**16,328,669**	**17,943,341**	**1,614,672**	**9.9%**
Funding by Source					
General Fund	4,193,503	3,950,399	4,244,708	294,309	7.5%
Ad Valorem Capital Projects	4,271,614	1,421,281	1,389,644	(31,637)	-2.2%
County Construction	1,684,847	320,000	315,000	(5,000)	-1.6%
County Debt/Other	2,325,680	2,225,041	2,719,995	494,954	22.2%
WNRYC	390,338	367,661	485,990	367,661	n/a
Stabilization Fund	-	-	-	(1)	n/a
Room Tax Administrative	4,372,947	4,372,963	5,452,810	1,079,847	24.7%
Self Insurance	4,380,141	3,075,030	2,955,194	(119,836)	-3.9%
Self Insurance - Dental	432,523	438,000	380,000	(58,000)	-13.2%
Total	**22,051,593**	**16,170,375**	**17,943,341**	**1,772,966**	**11.0%**
FTE	**23.26**	**20.26**	**21.95**	**1.70**	**8.4%**

*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 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. The County Manager and staff 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. 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%). All of the employees work as staff for the Board of Commissioners, as necessary. The FY12-13 County Manager budget is $912,550.

County Manager

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	449,213	467,241	500,800	33,559	7.2%
Services & Supplies	19,212	22,700	411,750	389,050	1713.9%
Total	**468,425**	**489,941**	**912,550**	**422,609**	**86.3%**
Funding by Source					
General Fund - County Manager	368,530	387,024	813,227	426,203	110.1%
General Fund - PMO Office	99,895	102,917	99,323	(3,594)	-3.5%
FTE	**3.84**	**4.21**	**4.79**	**0.58**	**13.8%**

Major Accomplishments of FY11-12

- Developed a new 5-year financial forecast that allows us to begin to make long-term adjustments to the budget that fix the structural imbalance and put our organization on a path toward fiscal wellness
- Balanced $3 million Fiscal Year (FY) 12-13 General Fund budget shortfall while enhancing public services
- FY12-13 budget process reflected a collaborative approach by working with the Swim District on a shift of property tax rate to stabilize short and long term revenues, as well as successfully negotiating a three year contract with employees to reduce personnel costs by $1 million and create short and long term stabilization of expenses
- Worked with the Center for Priority Based Budgeting, departments and elected offices to implement a new priority based budget system for use on the FY13-14 budget
- Provided various options to the Board to stabilize water rates in the Carson Valley. Board adopted stabilized water and sewer rate for the next two years in Spring of 2012
- Actively participated in the South Shore Vision development process and spoke in favor of the public-private partnership and vision for the South Shore at the TRPA Governing Board. Submitted an Amicus Brief to the 9th Circuit Court of Appeals supporting the public benefits of the Sierra Colina project and submitted support letter to TRPA

Governing Board for the Edgewood Lodge project and its positive impact on Total Maximum Daily Load (TMDL) reductions and other environmental improvements

- Developed a plan to finance and construct a new Community and Senior Center, with Herbig Park selected as the location. Site preparation is to begin by Q4 of 2012 and construction by Q3 of 2013 with anticipation of the facility opening by early 2015
- Completed the Pavement Management Plan to provide quality data to the Board, staff and public on the condition of County roads, as well as needed funding to maintain roads.
- Developed a strategy to implement a new revenue source to fund road maintenance, including public workshops, public surveys and business impact statements
- Restructured the Public Works Department to consolidate Roads, Fleet and Buildings into one division, including consolidating two management positions into one, and reducing costs in Public Works by $140,000 annually; contracted with Carson City to provide street light maintenance, thereby reducing costs by $50,000 annually, allowing more money to be spent on road maintenance; and developed strategy to shift $0.01 of existing property tax revenue from the General Fund per year for five years for road maintenance, including $140,000 in FY12-13
- Completed the implementation of nine technology improvement projects with an additional seven projects currently active
- Completed the implementation of six energy improvement projects with one additional project currently active
- Completed the public process on the Lands Bill, including all public workshops, and met with the Forest Service and Bureau of Land Management to work through issues.
- Consolidated multiple positions, while recruiting and retaining talented employees
- Enhanced internal and external communications
- Worked collaboratively with elected officials, towns, GIDs and regional partners
- Continued progress on the Economic Vitality Plan
- Continued improvements at the Minden-Tahoe Airport

Priorities and Objectives FY12-13

- Implement priority-based budget system as a consistent tool for policy decisions for future
- Pursue economic development, including coordinating efforts between Northern Nevada Development Authority, Economic Vitality and the business community to recruit and retain businesses and jobs
- Work with private and public sector officials to identify opportunities for partnerships, business-friendly processes and support for local businesses

- Identify and implement solutions to stabilize Lake Tahoe water rates
- Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resource to assist in oversight
- Work with Tahoe stakeholders to identify viable options to implement South Shore Vision
- Work with Carson Valley stakeholders to develop a long-range vision for revitalization of the Minden-Gardnerville downtown area
- Continue to improve internal and external communications, including utilization of social media, and other proactive and strategic outreach tools
- Effectively manage construction and financing of the new Community and Senior Center

Objectives vs. Results FY11-12

Objective #1: Develop short and long term financial stability.
Result: *Developed a new 5-year financial forecast that allows us to begin to make long-term adjustments to the budget that fix the structural imbalance; balanced $3 million FY 12-13 General Fund budget shortfall while enhancing public services; collaboratively worked with the Swim District on a shift of property tax rate to stabilize short and long-term revenues; negotiated a three-year contract with employees to reduce personnel costs by $1 million.*

Objective 2: Stabilize water rates and create efficiency in delivery of service.
Result: *100% complete. Numerous public meetings and briefings with Commissioners were conducted to present and discuss a variety of options to stabilize water rates in the Carson Valley. After nearly four years of analysis and debate, during the Spring of 2012, the Board adopted stabilized water and sewer rates for the next two years.*

Objective #3: Serve as a leader in the South Shore Vision, Tahoe Revitalization and Tahoe Regional Planning Agency (TRPA) Regional Plan Update efforts.
Result: *Ongoing. Actively participated in the South Shore Vision development process and worked with the South Tahoe Alliance of Resorts, Tahoe Chamber, TRPA, Tahoe Transportation District and other stakeholders to begin to implement the vision. Appointed by Governor Sandoval's natural resources secretary to serve as the Nevada local government representative on the Regional Plan Bi-State Consultation Group. Worked with the District Attorney's Office to submit an Amicus Brief to the 9th Circuit Court of Appeals supporting the public benefits of the Sierra Colina project, and submitted support letter to TRPA Governing Board for the Edgewood Lodge project and its positive impact on Total Maximum Daily Load (TMDL) reductions and other environmental improvements.*

Objective #4: Develop a plan to finance and construct a new Community and Senior Center.
Result: *100% complete. Herbig Park was selected as the future home of the Community and Senior Center and geotechnical work was completed, as well as a traffic study on Waterloo Lane. A*

local engineering firm was hired to do site preparation and pad development. A Request for Proposals (RFP) was prepared for the Design Build Team for construction and a private, non-profit foundation was created to raise money for construction. Over 15 public workshops and presentations were conducted and a bond financing plan for construction was developed. Site preparation is to begin by Q4 of 2012 and construction by Q3 of 2013. Project is on pace to open the new facility by early 2015.

Objective #5: Develop strategy to fund road maintenance.

Result: *Ongoing. Completed the Pavement Management Plan to provide quality data to the Board, staff and public on the condition of County roads, as well as needed funding to maintain roads. Implemented strategies to reduce the overall costs in the Public Works department, thereby allowing more money to be spent on road maintenance, and developed a strategy to shift $0.01 of existing property tax revenue from the General Fund per year for five years for road maintenance, including $140,000 in FY12-13.*

Objective #6: Implement energy and technology improvements.

Result: *100% complete. The implementation of 16 technology improvement projects have been completed or are currently active, and a total of 7 energy improvement projects have been completed or currently active.*

Objective #7: Complete public process on federal Lands Bill.

Result: *Ongoing. Completed the public process on the Lands Bill, including all public workshops, and met with the Forest Service and Bureau of Land Management to work through issues. The Board approved components of the Lands Bill and authorized staff to work with congressional delegation to develop the bill language.*

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
- Financial Analysis and Planning
- Accounting
- Financial Reporting
- Capital project financing
- Debt Management
- Payroll Processing
- Accounts Payable
- Accounts Receivable
- Grant Administration

Staffing and Budget

The Finance Division reports directly to the Assistant County Manager/Chief Financial Officer. In FY12-13, the Finance Division will operate with eight full-time employees and two part-time employees for a total of 9.96 FTE. Two of these positions are currently unfilled, pending completion of the reorganization of the division. The Public Works accountant is a part of the Finance office, with the total FTE and budget for this position distributed between Water Districts and Public Works Funds.

The Finance Division's budget for FY12-13, including all funds the Division is directly responsible for, totals $11,321,612. Revenues from the General Fund, Room Tax Fund, and the County Debt Fund provide funding for the responsibilities of the Finance Division. Expenditures in the Room Tax and County Debt fund are for auditing functions.

The Division has financial management, accounting and reporting responsibility for all County funds, and provides professional staff assistance to Board, County Manager and all departments and agencies included in the budget. The Division is also directly responsible for the activities associated with the funds listed below, which are therefore, 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

Finance

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	827,311	886,850	839,773	(47,077)	-5.3%
Services & Supplies	6,093,681	5,253,776	6,465,400	1,211,624	23.1%
Other	7,061,969	3,547,570	4,016,439	468,869	13.2%
Total	**13,982,961**	**9,688,196**	**11,321,612**	**1,633,416**	**16.9%**
Funding by Source					
General Fund	937,535	962,492	958,173	(4,319)	-0.4%
Stabilization Fund	-	-		-	
Room Tax	4,372,947	4,372,963	5,452,810	1,079,847	24.7%
WYRYC	390,338	367,661	485,990		
County Debt/Other	2,325,680	2,225,041	2,719,995	494,954	22.2%
Advalorem Capital Projects	4,271,614	1,421,281	1,389,644	(31,637)	-2.2%
County Construction	1,684,847	320,000	315,000	(5,000)	-1.6%
Total	**13,982,961**	**9,669,438**	**11,321,612**	**1,652,174**	**17.1%**
FTE	**8.95**	**9.96**	**9.65**	**(0.31)**	**-3.1%**

Major Accomplishments of FY11-12

- Received GFOA's Distinguished Budget Presentation Award for the 14th consecutive year.
- Coordinated the organization wide development of the 2012-13 Budget.
- Transitioned responsibility for implementation of the Priority Based Budgeting program from the Project Management Office to the Finance Division.
- Provided professional and accurate accounting and financial reporting for over 60 funds.
- Coordinated annual independent audit of County financial statements in compliance with legal requirements, and Generally Accepted Accounting Principles.
- Provided efficient, timely and accurate processing of accounts payable claims, payroll, invoices, and certain licenses. Below is a summary of financial transactions processed:

- Developed financing plan for construction of the new Community and Senior Center.
- Facilitated water utility improvement bond issuance and refunded transportation bonds.
- Members of the Finance Division served on various committees, including the Legislative Coalition, Benefits, Technical Advisory, Safety & Risk Management, Insurance, committees. Staff also served on interview panels, reviewed policies and worked on special projects.

Finance Division Strategic Objectives FY 12-13

Strategic Objectives are the long-term, continuous strategic focus areas that move the department

Transaction	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Invoices	37,920	38,252	36,382	34,628	40,322	41,472	34,750
Payable Claims	22,805	22,207	20,242	20,415	20,025	19,562	18,483
Payable Checks	16,871	16,782	15,698	15,106	14,763	14,526	14,184
Payroll Checks	4,000	3,882	3,731	3,173	2,636	2,348	2,221
Payroll Direct Deposits	14,163	14,583	15,265	14,870	15,113	15,003	15,145
Gaming Licenses	228	236	232	233	216	194	185
Liquour Licenses	897	902	911	913	874	860	888
Total	**96,884**	**96,844**	**92,461**	**89,338**	**93,949**	**93,965**	**85,856**

closer to achieving the vision.

Finance Division Strategic Objectives

1. Maintain the financial integrity of the County through use of generally accepted accounting principles and auditing practices and sound financial management.
2. Enhance the skills and knowledge of employees through training and professional personnel development and empowering them to solve problems.
3. Update and add to County's financial policies. Encourage innovation to implement new or modify existing policies, procedures and processes to increase productivity, expedite workflow and improve responsiveness to internal and external customers.
4. Implement a fully integrated financial management system County-wide.
5. Establish annual budget in-brief reporting.
6. Implement Priority Based Budgeting

Finance Division Annual Goals FY 12-13

The Finance Division's annual goals are the short-term goals that convert the strategic objectives into specific performance targets during the next year. Annual goals may be representative of previously identified goals and/or may not necessarily be reflective of every long-term strategic objective, which are accomplished over a longer period of time.

Finance Division 2012 Annual Goals

1. Update user manual on standardized reporting and distribute to all departments by December, 2012
2. Claim submission process stakeholder meeting to identify needs for a new process by December, 2012
3. Formulate procedure for calculating program costs, as it relates to Priority Based Budgeting, by December, 2012
4. Develop implementation process for Priority Based Budget that is integrated with development of the FY 2013-14 Budget
5. Prepare budget document and submit for GFOA recognition by September 1, 2012
6. Develop a plan for the continued education and training of staff, including required training to maintain professional certifications, by July, 2012
7. Complete implementation of Community and Senior Center financing plan with issuance of medium term bonds.
8. Develop five-year financial projections for all funds.
9. Complete reorganization of the Finance Division.

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
- Business Resource Innovation Center – business education and technical assistance
- 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 Economic Vitality budget for FY12-13 is $224,189. The General Fund supports the Division.

Economic Development

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	57,101	58,836	113,189	54,353	92.4%
Services & Supplies	143,476	141,000	111,000	(30,000)	-21.3%
Total	**200,577**	**199,836**	**224,189**	**24,353**	**12.2%**
Funding by Source					
General Fund	200,577	199,836	224,189	24,353	12.2%
FTE	**0.50**	**0.50**	**1.00**	**0.50**	**100.0%**

Major Accomplishments of FY11-12

- Gained 11 new businesses in the Main Street Gardnerville District
- Gained seven new businesses in Historic Genoa
- Celebrated progress made and provided an update on plan projects during a presentation to the Board of County Commissioner in February 2012.
- Community & Senior Center Economic Vitality Team accomplished its mission including 1) finding a location, 2) finding an operational funding source, 3) finding construction funding, and 4) forming a private foundation for fundraising.
- Completed the South Shore Visioning Process to create a shared vision of the town center along Highway 50 from Kale Drive to Ski Run Boulevard.
- Participated in the forming of the Tahoe Prosperity Center Board to implement of Lake Tahoe Basin Prosperity Plan.
- Formed the Sports Aviation Foundation to fund the Aviation Heritage Museum and Challenger Learning Center.
- Developed construction plans to 95% for $2.2 million in Redevelopment Agency improvements for the Town of Genoa including enhancements to Main Street and the Genoa Vista Trail connecting David Walley's Resort to the town.
- Opened 16 miles of new trails above the foothills in Genoa thanks to a project led by the Carson Valley Trails Association.
- Coordinated the naming of the Carson Valley Discovery Trail which, when built-out, will be a 100-mile "destination trail" around the Carson Valley.
- Continued publication of the quarterly newsletter – Vital Progress

- Article entitled "Fostering Economic Vitality Amid a New Economic Reality published in

Government Finance Review, the bi-monthly magazine of the Government Finance Officers Association

Objectives FY12-13

- Complete the economic analysis for the South Shore Vision Plan which encompasses the bi-state area on Highway 50 from Kahle Drive to Ski Run Boulevard.
- Complete construction of the Genoa Main Street Landscaping Enhancement project.
- Complete construction of the Genoa Vista Trail from 1862 David Walley's Resort to the Town of Genoa.
- Complete the Business Science Park Feasibility Study.
- Complete development and seek Board of Commissioners approval of Economic Vitality performance indicators.

Objectives vs. Results FY11-12

Objective #1: 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. **SP3**

Result: *Completed the visioning process and preparation of a The South Shore Vision Plan in September 2011.*

Objective #2: 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.

Result: *Design and construction documents for both projects completed to the 95% level by June 2012. Documents to be completed and projects put out to bid in the summer of 2012.*

Objective #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.

Result: *Project put on hold.*

Objective #4: Complete the list of Flagship Trails and identify a web based application to market the information.

Result: *The Flagship Trails Map is at 75% completion. The Tremendous Trails Economic Vitality Team continues to add and refine the listing of trails.*

Objective #5: Secure a grant to develop a contract for a soft good manufacturing facility in Douglas County.

Result: *The Northern Nevada Development Authority applied for and receive a $70,000 Rural Business Enterprise Grant from USDA to conduct a study and purchase equipment for a soft good manufacturing facility.*

Objective #6: Attend Outdoor Retailer Trade Show with the goal of achieving 200 contacts, 35 inquiries and five leads.

Result: *The Ascent Douglas Economic Vitality Team attended the Summer 2012 Outdoor Retailer Trade Show. The team made 183 contacts resulting in 65 inquires for information, and 14 potential leads.*

Objective #7: Implement the Energy Science Cluster Initiative to recruit new or expand existing businesses; identify 20 leads generated through the program.

Result: *In February 2012 the Western Nevada Development District, on behalf of Douglas County, issued a contract for a Business Science Park Feasibility Study. The study will be completed in the summer of 2012 and identify action steps and a team to work on business expansion and retention of the cluster.*

Objective #8: Seek Board approval of funding sources for the operation of the future Community & Senior Center.

Result: *In August 2011 the Board of County Commissioners approved and increase in the public utility operator license fee by half a percent for the operation of the future Community & Senior Center.*

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, 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 $1,652,149 for FY12-13. General Services has three part-time employees and one on-call who provide mail service for the County.

General Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	452,074	450,330	434,585	(15,745)	-3.5%
Services & Supplies	1,189,440	1,362,981	1,217,564	(145,417)	-10.7%
Total	**1,641,515**	**1,813,311**	**1,652,149**	**(161,162)**	**-8.9%**
Funding by Source					
General Fund	1,641,515	1,813,311	1,652,149	(161,162)	-8.9%
FTE	**0.94**	**0.94**	**1.26**	0.32	**34.4%**

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 5.25 full-time employees, 5 in the division and .25 allocated staff from County Manger and District Attorney's office in the self insurance fund. The Human Resource's budget for FY12-13 is $3,832,841. The General Fund, Self-Insurance Fund, and Dental Insurance Fund, also support the Division.

Human Resources

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	Adopted 12 to 13	Adopted 12 to 13
Personnel Services	436,505	440,679	456,287	15,608	3.5%
Services & Supplies	3,278,513	3,696,706	3,376,554	(320,152)	-8.7%
Transfer Out	1,584,000			-	n/a
Total	**5,299,018**	**4,137,385**	**3,832,841**	**(304,544)**	**-7.4%**
Funding by Source					
General Fund	486,355	484,819	497,647	12,828	2.6%
Self Insurance	4,380,141	3,075,030	2,955,194	(119,836)	-3.9%
Self Insurance - Dental	432,523	438,000	380,000	(58,000)	-13.2%
Total	**5,299,019**	**3,997,849**	**3,832,841**	**(165,008)**	**-4.1%**
FTE	**5.03**	**4.65**	**5.25**	**0.60**	**12.9%**

Objectives FY12-13

1. Complete open enrollments sessions for health insurance coverage renewal effective January 1,
2013.

2. Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management including training that may be needed.

3. Continue development and enhancement of County staff development including safety related training.

4. Facilitate additional supervisory/management training.

5. Facilitate all employee completing E-Learning including the Impact of Drugs and Alcohol in the Workplace and Achieving a Harassment Free Workplace.

6. Complete Performance Management Plus (PMP) evaluation system of Job Description Listing update for each position.

7. Complete E-Learning for all employees.

8. Complete POOL PACT Human Resources Advanced HR Assessment Program.

9. Develop succession plan for participating County departments.

Objectives vs. Results FY11-12

- Conduct informative open enrollment session for health coverage renewal effective January 1, 2012. Goal completed with the recommendation of Benefits Subcommittee being accepted by the Board of County Commissioners and three additional medical plans offered for a total of six.

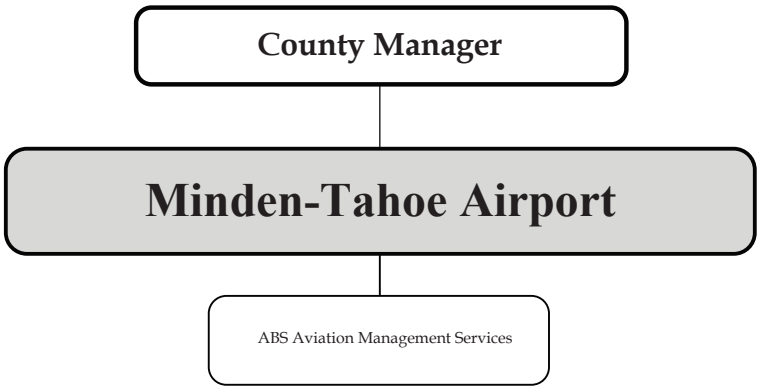
- Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management including training that may be needed. Training not required. A memorandum outlining the changes was drafted and sent to all department heads and supervisors.
- Continue development and enhancement of County staff development including safety related training. Goal completed. AED, CPR, bloodborne pathogens, fire extinguisher, defensive driving, and OSHA 10-Hour training offered. Additionally, hearing safety equipment PPE was purchased for DCSO as well as English and Spanish bloodborne pathogens DVD training was purchased for DCSO trustees.

- Facilitate additional supervisory/management training. Goal completed. Five employees have received Advanced Essentials of Management training through POOL PACT and an additional course of Essentials of Management was offered. Supervisory Reasonable Suspicion and HIPAA training was conducted throughout the year along with final training on Conducting Effective Performance Evaluations.

- Facilitate all employee completing E-Learning including the Impact of Drugs and Alcohol in the Workplace and Achieving a Harassment Free Workplace. Goal completed except for E-Learning due to delay by POOL PACT.
- Update Douglas County Policies and Procedures as well as Title 2, Personnel Ordinance once bargaining unit contracts are ratified. Title 2 update not required. A Resolution was drafted to outline non-represented employee salary and personal day benefits for FY 12/13, 13/14, and 14/15.

- 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. Training and transition to web based system. Job Description Listings completed and Weight Surveys are still pending from multiple departments.
- Complete bid process for health insurance and implement approved plans. Goal completed with the recommendation of Benefits Subcommittee being accepted by the Board of County Commissioners and three additional medical plans offered for a total of six.

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 focused 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 FY10-11 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 resulted in more than $50,000 in cost savings to the Airport. The Minden-Tahoe Airport FY12-13 budget is 1,450,850. The Airport operating budget is derived from revenue that it generates from leases, tie-down fees, T-hangar rentals and land leases. The Airport also receives Federal grants that funded 95% of the cost of important airport improvement capital projects, with the remaining 5%matched with Airport funds. No part of the Airport budget comes from the County's General Fund.

Airport

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	140,917	4,752	2,040	(2,712)	-57.1%
Services & Supplies	507,419	643,128	1,342,080	698,952	108.7%
Capital Outlay	29,417	-	25,000	25,000	n/a
Contingency	-	19,436	40,324	20,888	107.5%
Capital Projects	13,969	75,603	41,406	(34,197)	-45.2%
Total	**691,722**	**742,919**	**1,450,850**	**707,931**	**95.3%**
Funding by Source					
Airport Fund	691,722	742,919	1,450,850	707,931	95.3%
FTE	**6.48**	**-**	**-**	**-**	**n/a**

Objectives FY12-13

- 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-striping 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 FY11-12

Objective #1: Maximize funding for asphalt rehabilitation.
Result: *Received $280K with $603K committed for summer of 2012*

Objective #3: Hold two (2) safety briefings during the fiscal year.
Result: *Ongoing effort to maintain airport safety and operational efficiency. Six more meetings will be held next year.*

Objective #4: Market the Airport as a soaring and pilot destination for business and pleasure, jointly with Airport Advisory Committee.
Result: *Secured the first national soaring competition since 1999. Event was extremely successful and brought regional and national positive attention.*

Objective #5: 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 FY12-13.*

Objective#6: Develop utilities on the east side of the airport: water, power and sewer. Develop east side leasing parcels.
Result: *A grant request 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.*

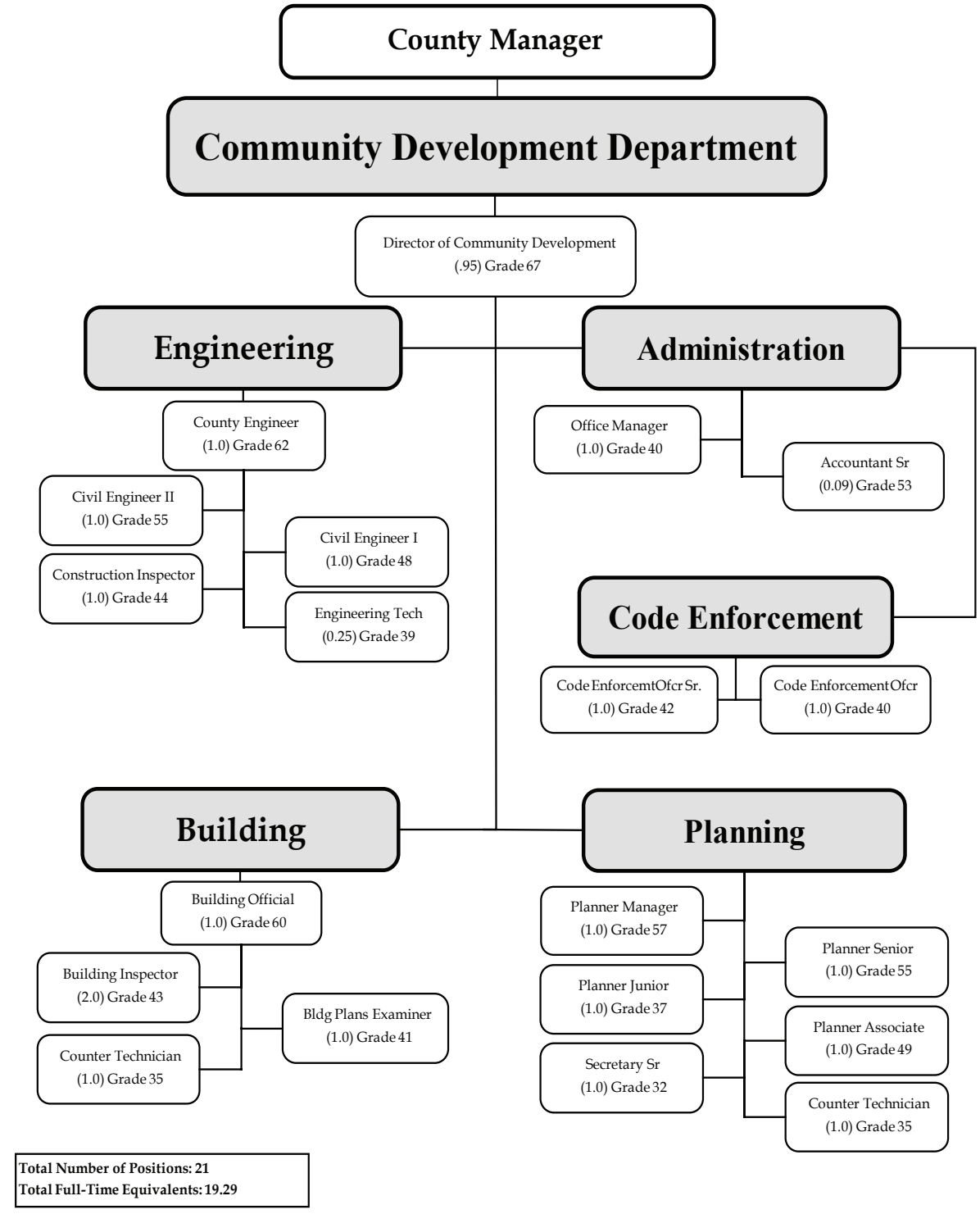
Objective#7: Develop east side camping area
Result: *Seeking private developers to lease land and construct the camp grounds.*

Objectives #8: Rehab T-hangar area pavement.
Result: *Grant request have been submitted for many taxiways in our 5-year CIP with anticipated funding in 2013.*

Objective #9: Improved Airport operations and relationships with Airport tenants and users.
Result: *Ongoing efforts through one-on-one and general activities with three events.*

Objective #10 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. These documents have proven very helpful in establishing new leases.*

Community Development
Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 19.29

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 19.29 FTE authorized for FY12-13. The FY12-13 total operating and capital budget is $1,861,896 for all divisions. Information about each division is provided in this section.

Community Development

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,573,129	1,668,492	1,647,746	(20,746)	-1.2%
Services & Supplies	182,964	92,150	214,150	122,000	132.4%
Capital Projects	839,865	862,564	-	(862,564)	n/a
Total	**2,595,958**	**2,623,206**	**1,861,896**	**(761,310)**	**-29.0%**
Expenditures by Division					
Administration	399,790	335,087	538,777	203,690	60.8%
Building	434,273	449,812	429,526	(20,286)	-4.5%
Engineering	1,298,652	1,326,181	408,157	(918,024)	-69.2%
Planning/Code Enforcement	463,243	512,126	485,436	(26,690)	-5.2%
Total	**2,595,958**	**2,623,206**	**1,861,896**	**(761,310)**	**-29.0%**
Funding by Source					
General Fund	1,734,834	1,755,642	1,856,896	101,254	5.8%
Erosion Control	861,123	867,564	5,000	(862,564)	-99.4%
Total	**2,595,958**	**2,623,206**	**1,861,896**	**(761,310)**	**-29.0%**
FTE	**21.69**	**22.54**	**19.29**	**(3.25)**	**-14.4%**

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 4.04 FTE authorized for FY12-13. 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 Senior Code Enforcement Officer and a Code Enforcement Officer. The FY12-13 operating budget for the Division is $538,777.

Administration

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	370,602	292,087	373,777	81,690	28.0%
Services & Supplies	29,188	43,000	165,000	122,000	283.7%
Total	**399,790**	**335,087**	**538,777**	**203,690**	**60.8%**
Funding by Source					
General Fund	399,790	335,087	538,777	203,690	60.8%
FTE	**4.79**	**4.79**	**4.04**	**(0.75)**	**-15.66%**

Major Accomplishments of FY11-12

- 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 FY12-13

- Pursue a resolution with the Federal Emergency Management Agency (FEMA) regarding the decision of the Scientific Resolution Panel on the flood insurance rate study and mapping of the Pine nut area.
- 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 FY11-12

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 the next fiscal year.*

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

Result: *Ongoing. Staff continues to pursue 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: *Staff worked with the Information Technology Division and the Project Management Office to reformat and upgrade the department's website information. Staff will continue to complete updates as needed.*

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. We strive to review and either send comments or approve permit within ten working days of submittal.

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.

Provide Building Permit Information on the Douglas County Webpage
Building permit information including permits issued, permits final and permits under review is available on our webpage. This is a valuable tool for contractors, vendors and the public to get the most current permit information on projects. It also provides a history of permits dating back to 1970.

Staffing and Budget

The Building Division has 5.0 FTE authorized for FY12-13. Staff includes the Building Official, 2 Building Inspectors, 1 Plans Examiner, and a Counter Technician. The FY12-13 operating budget for the division is $429,526.

Building

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	423,664	436,412	416,126	(20,286)	-4.6%
Services & Supplies	10,610	13,400	13,400	-	0.0%
Total	**434,273**	**449,812**	**429,526**	**(20,286)**	**-4.5%**
Funding by Source					
General Fund	434,273	449,812	429,526	(20,286)	-4.5%
FTE	**5.00**	**5.00**	**5.00**	**-**	**0.00%**

Major Accomplishments of FY11-12

- Building Official assisted in the conceptual design of the proposed community/senior center.
- Building Official and lead building inspector completed a week of continuing education training.
- Performed all plan review in house saving the County the cost for outside consultants.
- Helped develop the building department portion of the new county webpage.

Objectives FY12-13

- Adopt the 2012 Standardized Building Codes and amendments in early 2013 and start enforcing them on July 1, 2013.
- Explore options to maximize the use of our current software.
- Explore options for potential new permitting software.

Objectives vs. Results FY10-11

Objective #1: Go live with our new Building permit software in spring of 2012.

Result *Failed. The software proved to be too cumbersome and couldn't perform many of the minimum functions that are necessary for the division. The division will continue to use the current AS-400 program which includes working with our IT department to help the division expand historic data.*

Objective #2: Scan all active permits and plans that have been final and issued a Certificate of Occupancy.

Result *100% complete. All plans have been scanned or prepared for scanning.*

Objective #3: Send each person from our department to at least one continuing education seminar.

Result *100% complete. All staff members attended at least one training course during the year. In some cases, staff attended more than one course.*

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 reviews and inspects private land development projects to ensure their compliance with minimum established engineering standards. The Division is responsible for the following:

- Review, approval and inspection of Engineering for Land Development and Private Utility Projects.
- Lake Tahoe Water Quality Protection and TMDL compliance.
- Develop Stormwater Master Plans as directed by the Board.
- Obtain Federal, State and Local grants for the design and construction of County Infrastructure.
- Development of County Engineering Design Standards and Standard Details.

Staffing and Budget

The Engineering Division has 4.25 FTE authorized for FY12-13. Staff includes a County Engineer, 2 Civil Engineers, a Construction Inspector, and portions of an Engineering Technician (25%), and an Office Manager (25%). The Division oversees 2 funds, in addition to providing General Fund support, with FY12-13 operating and capital budgets totaling $408,157.

Engineering

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	419,524	448,917	393,457	(55,460)	-12.4%
Services & Supplies	39,263	14,700	14,700	-	0.0%
Capital Projects	839,865	862,564	-	(862,564)	n/a
Total	**1,298,652**	**1,326,181**	**408,157**	**(918,024)**	**-69.2%**
Funding by Source					
General Fund	437,529	458,617	403,157	(55,460)	-12.1%
Erosion Control	861,123	867,564	5,000	(862,564)	-99.4%
Total	**1,298,652**	**1,326,181**	**408,157**	**(918,024)**	**-69.2%**
FTE	**6.90**	**6.75**	**4.25**	**(2.50)**	**-37.0%**

Major Accomplishments of FY11-12

- Reviewed and approved private development projects and public projects including design review, plans review, encroachment permits, connection permits and construction inspection.
- Provided technical assistance to other County departments, towns, general improvement districts, private utilities, and other agencies.
- Received a letter of map revision (LOMR) from FEMA for the Pine Nut Creek Floodplain. Submitted the technical data to FEMA in support of a LOMR to the Floodplain of Buckeye Wash.
- Obtained grant funding and began construction projects at Warrior Way and Lake Village to improve water quality at Lake Tahoe in support of Federal TMDL requirements.

Objectives FY12-13

- Assist NDEP, NTCD and Douglas County Public Works to take the Lake Tahoe TMDL from planning to the construction and maintenance stage. **(SP 4)**
- Continue to assist other jurisdictions in the Carson River watershed with stormwater and flood issues. **(SP 2 & 4)**
- Continue to administer and pursue grants for water quality and flood control protection, and economic development (**SP 4&5**).
- Complete updates to the standard details for engineering construction (**SP 4**).

Objectives vs. Results FY11-12

Objective #1: Continue the coordination with NDEP and NTCD staff on the implementation of the Lake Tahoe TMDL. (SP4)

Result: *The water quality model establishing the baseline TMDL rates is nearing completion. Pollution discharge points have been identified and projects have been initiated to eliminate fine sediments from entering Lake Tahoe. Inspection and maintenance schedules are being composed for storm water quality infrastructure.*

Objective #2: Continue to assist other jurisdictions in the Carson River watershed with stormwater and flood issues. (SP4)

Result: *Engineering has received a LOMR from FEMA to adjust the 100-year floodplain of Pine Nut Creek. Engineering has submitted to FEMA the technical study to revise the 100-year floodplain of Buckeye Creek. Both of these studies benefit the Town of Gardnerville and surrounding areas.*

Objective #3: Continue to administer and pursue grants for water quality and flood control protection and economic development

Result: *Grants were obtained from the US Forrest Service and State Lands for construction of infrastructure to improve the quality of the storm water on Warrior Way and Lake Village. This infrastructure will benefit the overall clarity of Lake Tahoe and provide long-term TMDL reduction.*

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 FY12-13. 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 FY12-13 operating budget for the Division is $485,436.

Planning

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	359,340	491,076	464,386	(26,690)	-5.4%
Services & Supplies	103,903	21,050	21,050	-	0.0%
Total	**463,243**	**512,126**	**485,436**	**(26,690)**	**-5.2%**
Funding by Source					
General Fund	463,243	512,126	485,436	(26,690)	-5.2%
FTE	**5.00**	**6.00**	**6.00**	**-**	**0.0%**

Major Accomplishments of FY11-12

- Completed the 15-Year Update of the Douglas County Master Plan, including a new Housing Element, a new Growth Management Element, a new Economic Development Element, a new Washoe Tribal Lands Element, and a new County Profile Element.
- Commenced the Development Code (Title 20) reorganization and reformatting effort and carried out a Development Code Users Survey to obtain input from Douglas County citizens, property owners, businesses, and consulting firms.
- Participated in the TRPA Regional Plan Update Process and prepared formal comments on the Draft 2012 Regional Plan, Draft 2012 Transportation Plan, Draft Code of Ordinances (Phase II), and associated environmental documents to facilitate the adoption of a new TRPA Regional Plan that will benefit Douglas County residents, businesses, and property owners.

Objectives FY12-13

- Prepare reorganization and reformat amendments to the Development Code (Title 20) by December 2012.
- Adopt a new Public Services and Facilities Element for the Master Plan by December 2012.
- Implement 2012 Actions identified in the 2011 Master Plan.
- Prepare a Technical Report on Open Space and Trails in Douglas County in preparation for an updated Open Space and Trails Plan.

Objectives vs. Results, FY11-12

Objective # 1: Complete the 15-Year Update of the Douglas County Master Plan, including a new Housing Element, a new Profile Element, and a new Public Services and Facilities Element.

Result: *The Douglas County Master Plan (15-Year Update) was adopted by the Board of Commissioners on March 1, 2012 and included a new Housing Element, a new Growth Management Element, a new Economic Development Element, a new Washoe Tribal Lands Element, and a new County Profile. The Public Services and Facilities Element and the Trails Plan were not completed as part of the new Master Plan. Staff will bring the draft Public Services and Facilities Element to the Planning Commission during the summer of 2012.*

Objective # 2 Complete a new Open Space and Trails Plan as part of the Transportation Element of the Douglas County Master Plan.

Result: *The Trails Plan, which is a component of the Transportation Element as well as the Parks and Recreation Element, was not updated but will be addressed in 2012. The Planning Division is preparing a technical report on the existing inventory of open space and trails in the County.*

Objective # 3: Improve Development Tracking, either through the use of New World software or an alternative development tracking software.

Result: *The Planning Division worked with other staff members in the Community Development Department to evaluate the proposed Community Development module for New World Systems. Following the NWS rediscovery visits in early March 2012, it was determined that the proposed development permitting software would not work for the Planning Division, the Building Division or the Engineering Division and the contract was terminated. The Planning Division is working with the Building Division on expanding AS 400 data fields in the meantime and has also explored the Accela Permits Plus permitting software currently in use by TRPA.*

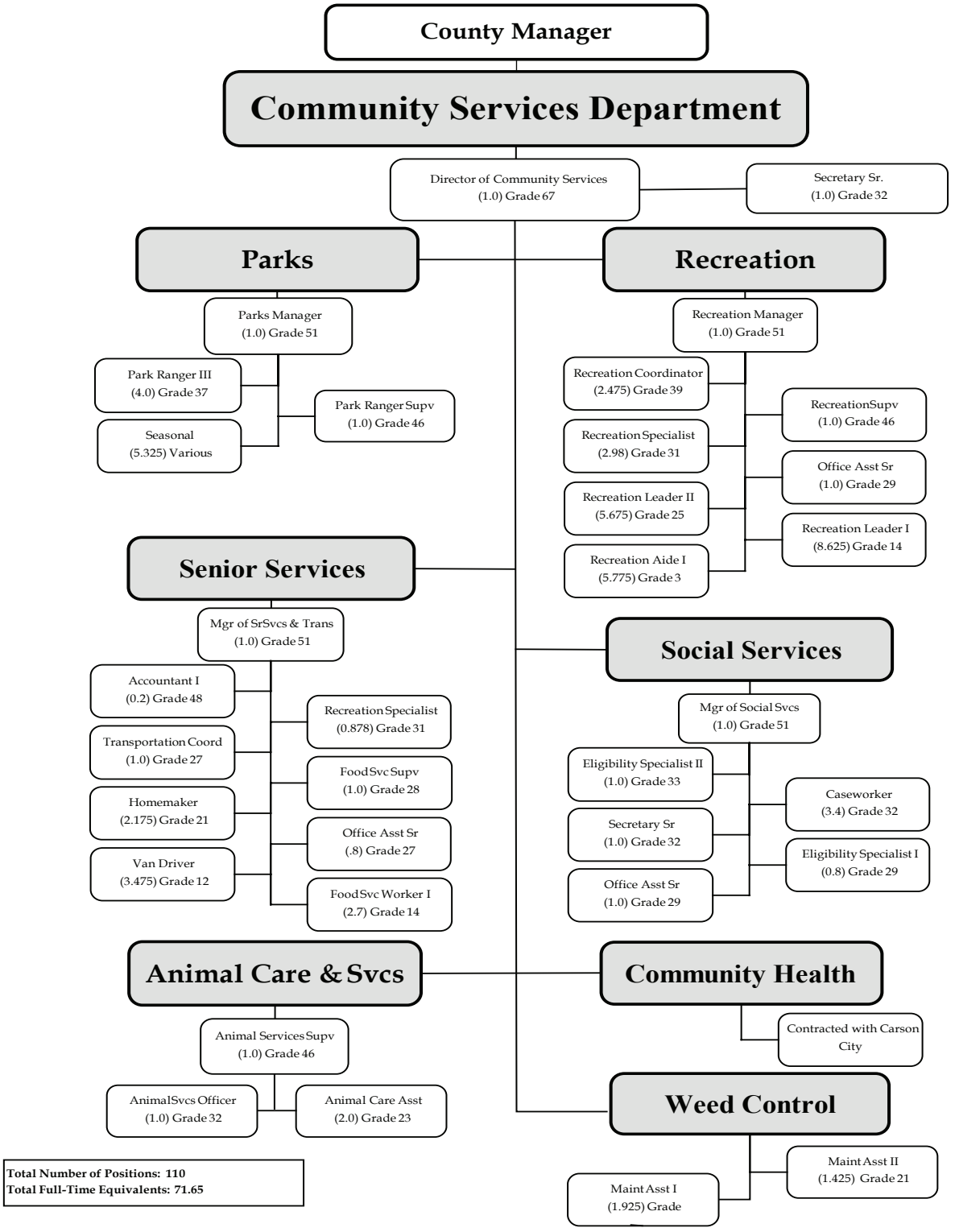
Objective # 4: Propose amendments to the Development Code to improve organization, streamline regulations with increase use of tables and fewer chapters, and improve overall usefulness of Development Code to residents and property owners.

Result: *The Planning Division commenced the reorganization and reformatting of the Development Code in January 2012 and distributed a Development Code Users Survey in April to solicit input from residents, property owners, businesses, and consultants on the Development Code.*

Objective # 5: Work with TRPA staff and stakeholders on the TRPA Regional Plan Update and the Update of the Code of Ordinances.

Result: *The Planning Division participated extensively in the Regional Plan Update process during FY 2011-2012. The Planning Division prepared formal comments on the TRPA Regional Plan and Code of Ordinances and the related environmental impact statements, all of which were approved by the Board of Commissioners on June 21st and submitted to TRPA.*

Community Services
Organizational Chart



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 71.65 FTE are authorized for FY12-13. The department utilizes 7 funds with FY12-13 operating and capital budgets totaling $15,627,637.

Community Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	3,909,447	3,807,553	3,771,157	(36,396)	-1.0%
Services & Supplies	4,360,814	5,034,116	8,528,946	3,494,830	69.4%
Capital Outlay	21,473	-	-	-	n/a
Other	58,500	3,500	352,350	348,850	9967.1%
Capital Projects	54,083	300,000	2,921,802	2,621,802	873.9%
Contingency	-	55,158	53,382	(1,776)	-3.2%
Total	**8,404,318**	**9,200,327**	**15,627,637**	**6,427,310**	**69.9%**
Expenditures by Division					
Animal Care Services	331,764	193,976	283,763	89,787	46.3%
Parks	1,325,253	1,630,928	4,594,573	2,963,645	181.7%
Recreation	1,996,132	2,006,901	1,938,421	(68,480)	-3.4%
Senior Services	1,276,872	1,177,159	1,205,776	28,617	2.4%
Social Svcs/Com Health	3,053,256	3,880,328	7,151,825	3,271,497	84.3%
Weed Control	421,041	311,035	453,279	142,244	45.7%
Total	**8,404,318**	**9,200,327**	**15,627,637**	**6,427,310**	**69.9%**
Funding by Source					
General Fund	752,806	505,011	737,042	232,031	45.9%
St. MV Accident Indigent	383,445	378,810	365,460	(13,350)	-3.5%
Medical Assistance Indigent	1,465,825	2,057,495	5,031,633	2,974,138	144.6%
Social Services	1,203,986	1,444,023	1,754,732	310,709	21.5%
Room Tax	3,248,515	3,637,829	6,532,994	2,895,165	79.6%
Senior Nutrition	1,276,872	1,177,159	1,205,776	28,617	2.4%
Park Res Construction	72,869	-	-	-	n/a
Total	**8,404,317**	**9,200,327**	**15,627,637**	**6,427,310**	**69.9%**
FTE	**69.43**	**68.38**	**71.65**	**3.27**	**4.8%**

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 County Manager. The Parks and Recreation Department is primarily funded by Room Tax funds and receives other revenue from sales taxes, fees and charges for services and facility use, donations, and grants. Parks and Recreation has 44.83 full-time staff. The FY12-13 combined Parks, Weed Control and Recreation budget is $6,986,273.

Parks & Recreation

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	2,279,928	2,254,670	2,262,410	7,740	0.3%
Services & Supplies	1,343,122	1,394,194	1,475,013	80,819	5.8%
Capital Outlay	13,573	-	-	-	n/a
Other	55,000	-	348,850	348,850	n/a
Capital Projects	50,803	300,000	2,900,000	2,600,000	866.7%
Total	**3,742,426**	**3,948,864**	**6,986,273**	**3,037,409**	**76.9%**
Expenditures by Division					
Parks	1,325,253	1,630,928	4,594,573	2,963,645	181.7%
Weed Control	421,041	311,035	453,279	142,244	45.7%
Recreation	1,295,261	1,329,180	1,277,465	(51,715)	-3.9%
Kahle Community Center	700,871	677,721	660,956	(16,765)	-2.5%
Total	**3,742,426**	**3,948,864**	**6,986,273**	**3,037,409**	**76.9%**
Funding by Source					
General Fund	421,041	311,035	453,279	142,244	45.7%
Room Tax Fund	3,248,515	3,637,829	6,532,994	2,895,165	79.6%
Park Res Construction	72,869	-	-	-	n/a
Total	**3,742,425**	**3,948,864**	**6,986,273**	**3,037,409**	**76.9%**
FTE	**44.86**	**43.92**	**44.83**	**0.91**	**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 that make the program nearly 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, the Topaz Lake Recreation Area that includes revenue producing services for boat launching, camping, and day use, a General Fund payment for grounds maintenance around county buildings and facilities, tennis court light fees, gift catalog donations, and State and Federal grants. 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 two Divisions with the following job classifications: 1 Manager, 1 Sr. Park Ranger Supervisor, 4 Park Rangers, 1 Weed Control Coordinator, 8 Seasonal Maintenance Assistants, and 6 Seasonal Weed Control Aides. The total FY12-13 budget for Parks and Weed Control is $4,521,194, which includes $2,900,000 in capital projext expenditures related to the construction of the new Community Center. 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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	931,927	908,490	968,780	60,290	6.6%
Services & Supplies	741,498	733,473	830,222	96,749	13.2%
Other	55,000	-	348,850	348,850	n/a
Capital Projects	17,869	300,000	2,900,000	2,600,000	866.7%
Total	**1,746,294**	**1,941,963**	**5,047,852**	**3,105,889**	**159.9%**
Expenditures by Division					
Parks	1,325,253	1,630,928	4,594,573	2,963,645	181.7%
Weed Control	421,041	311,035	453,279	142,244	45.7%
Total	**1,746,294**	**1,941,963**	**5,047,852**	**3,105,889**	**159.9%**
Funding by Source					
General Fund	421,041	311,035	453,279	142,244	45.7%
Room Tax Fund	1,252,383	1,630,928	4,594,573	2,963,645	181.7%
Park Res Construction	72,869	-	-	-	n/a
Total	**1,746,294**	**1,941,963**	**5,047,852**	**3,105,889**	**159.9%**
FTE	**16.30**	**15.29**	**15.61**	**0.32**	**2.1%**

Objectives FY12-13

- Begin construction of the South Demonstration Project of the state line to state line bike path.
- Begin construction of the Genoa Trail from Genoa to Walley's Hot Springs..
- Update and expand the content of the Parks and Weed Control web pages.
- Participate in the selection process of the Design and Build Team Contractor to design and construct the new Douglas County Community and Senior Center.
- 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.
- Continue to monitor for and initiate control measures for any noxious weeds discovered in the county that are identified by NDOA as early detection/rapid response weeds.
- 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.
- Review Title 13 Ordinance – Parks and Recreation Facilities Use and Regulation. Conduct a public review process and submit proposed changes to BOCC.

Major Accomplishments of FY11-12

- Developed plans and specifications for South Demonstration Project of the state line to state line bike path.
- Participated in discussions with U. S. Forest Service, Nevada State Parks, and TRPA regarding management of Tahoe Rim Trail.
- Completed all necessary steps to obtain General Pesticide Discharge Permit through EPA.
- Participated in the selection of process for consultant work to establish design criteria for the new Community and Senior Center.
- Participated as a member of the Design Team, reviewing and making recommendations for the design criteria, site improvement plans, conceptual floor plans and room standards for the new Community and Senior Center.
- Developed agreements and plans and specifications for Genoa Trail.
- Reviewed plans and specifications for future right-of-way landscape median projects.
- Developed budget worksheets to produce priority based budget.
- Developed Emergency Response Plans for the water systems at Lampe Park and Topaz Lake Recreation Area.
- Renovated athletic turf at Kahle Park.
- Rewired field lights and irrigation controller at Zephyr Cove Park.
- 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.
- Hired new full-time Weed Control Coordinator.

- Entered into 2 year agreement with IVGID to perform weed control services at their settling ponds in north valley.
- Performed pre-emergent weed control for NDOT on all state road rights-of-way.
- Continued to monitor and control large population of Medusa Head.
- Continued to collaborate with Lake Tahoe Basin Weed Management Group, Alpine-Upper Carson Weed Management Group and Nevada Weed Management Coalition on regional noxious weed issues.
- Published several articles/columns pertaining to weeds and their control.
- Working with Nevada Department of Agriculture, released several thousand seed weevils in the Ranchos/Chambers Field areas to provide biological control of Diffuse Knapweed.

Objectives vs. Results FY11-12

Objective # 1: Develop agreement with Friends of Dangberg to assume operation of the Dangberg Home Ranch.
Result: *100% complete. Agreement approved by BOCC November 2011.*

Objective # 2: Develop and post list of rules and regulations for Lincoln Park Lake Access.
Result: *75% complete. Rules and regulations developed after several public hearings. Signs currently in production and will be posted as soon as they are received.*

Objective # 3: Begin implementing prioritized deferred maintenance plan utilizing new Room Tax License Fee funding.
Result: *100% complete.*

Objective # 4: Update and revise website.
Result: *100% complete .Park descriptions and photos updated/Weed Control information, photos and important links added.*

Objective #5: Update 5 year CIP.
Result: *100% complete.*

Objective #6: Return all messages within 24 hours.
Result: *100% complete.*

Objective #7: Repair or remove all graffiti or vandalism within 48 hours.
Result: *100% complete*

Objective #8: Continue to provide excellent customer service.
Result: *100% complete*

Objective #9: Work with various state agencies to map all new outbreaks of noxious weeds as they're discovered in the county – Weed Control.
Result: *100% complete*

Objective #10: Work with Carson Water Subconservancy 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.

Result: *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.*

Objective #11: 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– Weed Control.

Result: *100% complete.*

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 Pinenut Cracker Mountain Bike Race
- Douglas County Sheriff's Mounted Posse Events
- Mother Son Mother's Day Dance
- Carson Valley Chamber of Commerce Business Showcase
- Calvary Chapel Harvest Festival
- Youth Sports signups
- High Desert Horsemen Horseshows
- Carson Valley Roping Club Jackpot Team Roping Contests
- Carson Valley Arts Council Genoa Cowboy Poetry Trail Ride and Events
- American Dream Gun Shows
- Douglas County Republican Convention and Candidate Forum
- Douglas County Sheriff's K-9 Training
- Douglas Pop Warner Team and Cheerleading Dinners
- 6 Family/Club Parties
- Nevada Horse Park Event

Lampe Park

- Little League Practices & Games
- Relay for Life Cancer Walk
- Farmers Market
- Men's, Women's & Co-ed Softball Tournaments
- 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
- Parade of Lights
- Douglas High School JV Softball Games
- Adventure Camp Supervised Play Days
- Summer Senior Center BBQs
- Sustainable Living & Renewable Energy Green Living Festival
- 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
- Douglas County Library Story time
- Intertribal Outreach
- Washoe Tribe Picnic
- 70 Family/Company/Church Parties, Gatherings or Weddings

Ranchos Aspen Park

- Little League Practices & Games
- AYSO Soccer Practices & Games
- British Challenger Soccer Camps
- End of school year picnics
- 10 Family /Company/Church Gatherings

Stodick Park

- Carson Valley Girls Softball Association Practice and Games
- 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
- 5 Family/Company parties/gatherings

Herbig Park

- Douglas High School Mudfest Volleyball Fundraiser

Topaz Lake Park

- Camping/Fishing/Day Use activities
- 14 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
- 5 Family/Company Gatherings
- AYSO soccer practices & games
- Pinion Hills Elementary School Activities

Remote Control Complex

- Sierra Sagebrush Flyers events
- RC Airplane activities

Kahle Park

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

Zephyr Cove Park

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

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 Manager.

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, 2.47 Recreation Coordinators, 2.98 Recreation Specialists, 5.65 Recreation Leaders II, 8.625 Recreation Leaders, 4.80 Recreation Assistants, and 20 Contract Instructors and Sport Officials.

The Recreation Division is funded through the Room Tax Funds, which includes revenue from a dedicated $0.025 sales tax, and recreation fees. Recreation fees are user fees associated with reserving Kahle Community Center, drop-in use and pass purchases for Kahle Community Center and Gymnasium, registration fees for contract classes, trips, sports, preschool, day camp, after school and special event activities, grants, and donations.

Recreation

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,348,002	1,346,180	1,293,630	(52,550)	-3.9%
Services & Supplies	601,624	660,721	644,791	(15,930)	-2.4%
Capital Outlay	13,573	-	-	-	n/a
Capital Projects	32,933	-	-	-	n/a
Total	**1,996,132**	**2,006,901**	**1,938,421**	**(68,480)**	**-3.4%**
Expenditures by Division					
Recreation Operations	1,295,261	1,329,180	1,277,465	(51,715)	-3.9%
Kahle Community Center	700,871	677,721	660,956	(16,765)	-2.5%
Total	**1,996,132**	**2,006,901**	**1,938,421**	**(68,480)**	**-3.4%**
Funding by Source					
Room Tax	1,996,132	2,006,901	1,938,421	(68,480)	-3.4%
FTE	**28.39**	**28.63**	**29.22**	**0.59**	**2.1%**

Objectives FY12-13

- 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 2013.
- Update the content of Community Services Department web pages, including online forms and documents, on the new Douglas County website, with consideration given to introducing online registration to Recreation customers by June 2013.
- Participate in the selection process of the Design Team to develop plans and specifications for the new Douglas County Community & Senior Center by February 2013.
- Review current organization chart, position structure and job descriptions for the Recreation Division, and prepare an operation plan and staffing structure for the new Douglas County Community and Senior Center by June 2013.
- Review the Title 13 Ordinance - Parks and Recreation Facilities Use and Regulation. Conduct a public review process and submit suggested changes to the Board of County Commissioners by December 2012.

Major Accomplishments of FY11-12

- 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 275 participants.
- Offered the Youth & Teen Basketball program, generating over 400 participants.
- Offered the Youth & Teen Volleyball program, generating over 175 participants.
- Offered an Adult Summer Softball League which attracted 25 teams.
- Offered three seasons of an Adult Volleyball League which attracted 60 teams.
- Offered four teen dances, averaging over 200 in attendance for each.
- Offered the Annual Tot Egg Hunt at Kahle Park.
- Continue to maintain over 900 active Kahle Passes.
- Averaged over $130,000 in revenue collection per month.
- Generated just under $32,000 in Gift Catalog contributions.
- The Recreation Division provided over 53% cost recovery of its operations budget through revenue collection.

- Participated in the selection of a website consultant, the design and development of the new Douglas County website.
- Participated on the Economic Vitality Team for the development and site selection of a new Community and Senior Center.
- Participated in the selection process for consultant work to establish design criteria for the new Community and Senior Center.
- Participated as a member of the Design Team, reviewing and making recommendations for the design criteria, site improvement plans, conceptual floor plans and room standards for the new Douglas County Community & Senior Center.
- Developed Bid Posting process utilizing the new Douglas County website for park & recreation projects.
- 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 FY11-12

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 2012.

Result: *100% complete. Just under $32,000 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: Participate in the development process of a new Douglas County website, with consideration given to introducing online registration to Recreation customers by June 2012.

Result: *85% complete. This year the county went through a RFP process for website development, selected a vendor, designed and launched the new website. Demonstrations from three different Recreation Management Software companies were reviewed. Analysis continues to determine the best convenience fee pricing structure. Funding for the cost to convert to online registration has been identified.*

Objective # 3: Analyze current infrastructure at Kahle Community Center for finalizing a door count tracking system. Replace necessary components and enhance reporting by December 2011.

Result: *95% complete. New door counting hardware and software has been purchased and installed. Regular reporting of door count results is needed.*

Objective # 4: Review current contracts for services with the school district, such as the Vehicle Lease Agreement, and renew as needed by June 2012.

Result: *100% complete. A new interlocal agreement between Douglas County and the Douglas County School District for transportation needs has been structured, reviewed and approved by both the Douglas County Board of County Commissioners and the Douglas County School District Board of Scholl Trustees.*

Objective # 5: Review the Programs and Facilities Manual. Conduct a public review process and submit suggested changes to the Board of County Commissioners by March 2012.

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 March 15, 2012.*

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 provides the following services:
    - 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.
- Sertoma Steak and Crab Feed Fundraising event.
- Summer Picnic Program (Nevada State 4-H Camp, Joint Washoe Tribe Senior Center Picnic.)
- 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.
- 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 $10,000 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 seniors.
- Resistance exercise classes three times per 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.
- Aging and Disability Services Division Farmers Market Food Program.
- 24,900 congregate meals.
- 28,916 Meals on Wheels.
- 2,440 units of homemaker service.
- 11,980 senior nutrition and medical transportation rides.

Education

- Cooperative Extension Senior Education Seminar.
- Social Services Grant orientations.
- HIPPA Training for staff.
- Aging in America Conference and Staff Training
- Senior Center Directors Associate Strategic Planning Facilitation.
- Staff Blood borne Pathogen and CPR training.
- Douglas County TRIAD Senior Directory.
- Participated in Prescription Drug Round up
- Provided facility availability for SHIP to conduct one on one health care and drug prescription training.
- 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.
- Completed the New Senior Services Website
- 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 Community Health Nurse and Social Services.
- Presented at Leadership Douglas County 2012.
- Provided Rides on DART for Leadership Douglas County 2012.

Fundraising and Donations

- Big Mama's Car Show had 103 cars and generated $10,000.
- Secured Carson Valley Medical Center to sponsor DART buses for $25,000.
- Project Santa Claus.
- Coats for Veterans Drive
- 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, 74 hours shared between Park and Recreation and Senior Services, Sr. Office Assistant 60 hours, Full-time Transportation Coordinator, (3) Van Drivers, (1) Part-Time Van Driver, 19 hours, (3) On-Call Drivers, Full-time Food Service Worker Supervisor, two (3) Food Service Worker's I, 72 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 12-13 budget is $1,205,776.

Senior Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	734,109	720,915	716,770	(4,145)	-0.6%
Services & Supplies	531,582	434,755	465,303	30,548	7.0%
Capital Outlay	7,900	-	-	-	n/a
Capital Projects	3,280	-	2,954	2,954	n/a
Contingency	-	21,489	20,749	(740)	-3.4%
Total	**1,276,872**	**1,177,159**	**1,205,776**	**28,617**	**2.4%**
Funding by Source					
Senior Nutrition Fund	1,276,872	1,177,159	1,205,776	28,617	2.4%
FTE	**13.51**	**13.39**	**13.40**	**0.01**	**0.1%**

Objectives FY12-13

- Continue to expand the Personal Emergency Response System systems from 100 to 140.
- Update ADA and Senior Policy and Procedure Handbook.
- Prepared Priority Based Budgeting documents identifying program based recommendations.
- Participate and provide support to the Design Team for the design review for the Community and Senior Center selection and construction.
- Identify property for the construction of a New Community and Senior Center
- Identify funding for ongoing maintenance and construction for the New Community and Senior Center
- Provide more support to AVID to increase attendance from Senior Center volunteers to annual recognition BBQ.
- Identify facility projects needed to keep the Senior Center in compliance to all health and safety standards.
- Implement DART Express route to connect the Gardnerville Ranchos to downtown Gardnerville and Minden.
- Perform Senior Community Assessment in Indian Hills to review the need to start an outreach congregate dining program.
- Develop and establish public transit locations in the proposed Gardnerville Wal-Mart design.
- Integrate FTA purchasing policy within the Douglas County Policy Handbook.

- 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 Empowering Seniors to Act against Identity Fraud.
- Complete the new lease for the volunteer senior program operated by the Tahoe Seniors Inc located in Stateline Nevada.
- Complete DART Communication Project by January 31, 2012 to improve internet connectivity between Public Works, Fleet and Maintenance Services, DART Dispatch, Parks and Recreation Offices, and Senior Services and Public Transit offices.

Major Accomplishments of FY11-12

- Completed the public transit change in service with the Tahoe Transportation District and CAMPO to implement the new DART Express route connecting the Gardnerville Ranchos to downtown Gardnerville and Minden.
- DART Express is prepared to add a new stop at the new Wal-Mart being constructed in Gardnerville to increase public access.
- Completed background checks on Senior Center volunteers and securing new agreements with Young at Heart.
- Secured approval to replace the roof and repair the upstairs and down stairs for Tahoe Senior Center.
- Received approval to move forward on the DART Communication Project in the amount of 575K to meet the growing IT needs required at transit offices location such as Public Works, Fleet and Maintenance Services, DART Dispatch and Senior Center.
- 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.
- Participated as an Economic Vitality Team member for the New Community and Senior Center. Facilitated and developed the Strategic Plan process for the Senior Advisory Council.
- Participated as a Design Team member for the New Community Senior Center.
- Presented at 5 public meetings including the Tahoe Senior Monthly Luncheon, Board of County Commissioners, Indian Hills GID, DART Express public meetings held in the Gardnerville Ranchos.
- Started a new Sight Impaired Support Group that meets monthly at the Senior Center.
- Presented training seminars with Western Nevada Community College and Cooperative Extension addressing senior "Lifelong Learn" programs.
- Installation of new inventory system to meet the ADSD inventory requirements. Funds were donated by Young at Heart.
- Successfully passed all Aging and Disability Services Divisions recent audit with little findings.
- Big Mama's Car Show had 126 cars and generated $10,000. Carson Valley Medical Center and Golden Automotive was our executive sponsors.
- Work with Sertoma to provide monthly fundraising bingo event.
- Participated with Sertoma to put on a Steak and Crab all you can eat feed to raise funds for the Senior Soup Program.

- Jethro's Deadliest Catch Steak and Crab Feed donation recipient.
- Participated in RX Drug Round Up with Douglas County Sheriff Department and TRIAD.
- Social Services Grant orientations.
- HIPPA Training for staff.
- SAMS training for staff.
- Elder protective seminar.
- Blood borne Pathogen and CPR training.
- DAS Grant Training.
- Elder Awareness Training.
- The Food Service Supervisor and staff completed the Manager level for Ser-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 with 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.
- Internship provided for Brigham Young University to complete the Tria-annual Review for NDOT.
- Resistance Exercise Program growing through the recruitment of a new senior volunteer trainer.
- Yoga classes outgrew the facility, averaging 30+ students.
- 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.
- Worked with Project Santa Claus.
- Provided donated coats for the Reno Veterans.
- Worked with Junior Honors Society to provide volunteer opportunities.
- Provided over 415 court worker community service hours.
- Douglas County Volunteers logged down a total 13,523 hours for this year.
- Worked with CHIP, COPE, SHIP representatives to educate clients one on one, and distribute Medicare drug prescription and related services.

FY11-12 Objectives vs. Results

Objective #1: Continue to expand the Personal Emergency Response System systems.
Result: *100% complete. Completed the transition of two programs offered for seniors who are able to afford a monthly charge for ADT services or a one-time donation for installation of a PERS unit.*

Objective #2: Assembled Audit books for NDOT Tri-Annual Review
Result: *100% complete. Utilized a new intern from Brigham Young University to prepare all documents for the NDOT's FTA Tri-Annual Review and prepare a 21st Century Resistance Training Handbook. We received excellent remarks facilitating the acceptance of additional FTA funds to Douglas County.*

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 2011 with 126 cars the senior services staff set an aggressive goal to raise $10,000.00 during a very difficult economic climate. A collaboration of the Lyons Club, 23-30 club, Young at Heart and Senior Services Staff.*

Objective #5: Created a Sight Impaired Support Group to meet the growing need of Seniors in Douglas County.

Result: *100% complete. In 2012, Collaborated with senior volunteers to implement and create a Sight Impaired Senior Support group. This support group has seen and increase in participants since its inception.*

Objective #6: Indian Hills GID Senior Community Assessment

Result: *100% complete. Close collaboration with the GID manager and trustee was successful to provide EPS training for GID staff and a Senior Community Assessment to identify program that are needed in Indian Hills.*

Objective #7: Employ and train a two DART On-Call drivers

Result: *100% complete. On Call drivers where successfully employed and provided ongoing training and passed with flying colors in areas of ADA public rider transportation procedures.*

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.

In efforts to ensure continued program growth, in demand skill based training and employment opportunities a Job Developer/Case Manager has secured participation in a variety of local and regional economic and workforce development related committees. They are: Douglas County Economic Vitality Plan, Education, Innovation and Workforce Development Committees; Carson Valley Chamber of Commerce and Visitor Authority; Douglas County Economic and Development Committee; Northern Nevada Development Authority (NNDA), Workforce and Education Committee; Stronger Economies Together (SET); Nevada Food Security Strategic Plan; and serves as the Douglas County Local Elected Official designee on the Nevadaworks Board and the Governor's Workforce Investment Board Industry Sector Council of Manufacturing.

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 FY12-13 budget for both divisions is $7,151,825.

Social Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	632,353	661,592	531,814	(129,778)	-19.6%
Services & Supplies	2,417,403	3,181,567	6,565,030	3,383,463	106.3%
Capital Projects	-	-	18,848	18,848	n/a
Other	3,500	3,500	3,500	-	0.0%
Contingency	-	33,669	32,633	(1,036)	-3.1%
Total	**3,053,256**	**3,880,328**	**7,151,825**	**3,271,497**	**84.3%**
Funding by Source					
St. MV Accident Indigent	383,445	378,810	365,460	(13,350)	-3.5%
Medical Assistance Indigent	1,465,825	2,057,495	5,031,633	2,974,138	144.6%
Social Services	1,203,986	1,444,023	1,754,732	310,709	21.5%
Total	**3,053,256**	**3,880,328**	**7,151,825**	**3,271,497**	**84.3%**
FTE	**13.51**	**9.60**	**8.32**	**(1.28)**	**-13.3%**

Major Accomplishments of FY11-12

- Secured $133,449 Housing and Urban Development (HUD) grant for FY 12/13 to fund transitional housing programs for Douglas County homeless residents and working poor.
- 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 of Nevada (formerly the Nevada County Welfare Directors Association) meetings to obtain information, collaborate and network with other Nevada counties.
- Continued as the lead agency for the Douglas County Rx Program for all residents and expanded referral sources for free/low cost prescription assistance programs.
- Increased overall security for staff by reconfiguring the building to accommodate all staff in one building and updating office procedures.
- Met with the Senior Services Manager on a bi-monthly basis to participate in the needs and development of programs for the senior population.
- Maintained a program to assure adequate care of all group and convalescent care patients.
- Partnered with and provided classroom space for Western Nevada College's GED preparation class.
- 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.
- Completed work on the new Policies and Procedures manual in accordance with the new Guidelines and Standards.
- Partnered with the State's Food Distribution program in order to access Farmer's Market Coupons for low-income seniors.

- Continued to collaborate with the Sheriff's Office Jail Division staff to identify and pay medical bills for indigent inmates.
- Partnered with Nevada Legal Services to create and deliver educational programs for the benefit of Douglas County residents.
- Collaborated with the State Food Stamp Program to provide outreach to Topaz Ranch Estates residents in the south end of the county.
- Continued to participate on the Board of Directors and assist in the operation of "Carson Valley Children's Center/Austin's House".
- Actively participated in the Western Nevada Home Consortium and secured a grant for $20,000.
- Secured a $10,000 United Way grant for the temporary housing program, which satisfies HUD grant funds matching requirements.
- Expanded and engaged in-service training for staff with 11 outside agencies.
- Explored and developed a partnership with Carson City Health and Human Services to provide enhanced Community Health Nurse Services for Douglas County, including outreach to the south end of the county.
- Continued to involve all staff in the creation and updating of Social Services website and a new website for the Community Health Nurse.
- Actively served 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.
- Identified suitable clinic space for Community Health Nurse Program assisted with the relocation of the clinic and staff.
- Applied for and received a CSBG grant in the amount of $113,438 to fund Employment Training/Job Development Program.
- Continued to partner with the State of Nevada's Energy Assistance Program (EAP) as an intake site for EAP applications.
- Continued collaboration with the Carson City Salvation Army including participation on the Advisory Board and acted 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 satisfies HUD matching funds requirements.
- Members of the Social Services office actively serve on various committees, including Management Team, Benefits, Insurance and Website Design.
- Continued to partner with the Senior Center and the Parks Division in a Social Services outreach program to Topaz Ranch Estates residents on a weekly basis.
- Supported Douglas County Board of Commissioner's Strategic Objective of Economic Vitality through further expansion of services in Employment Training and Job Development program benefiting low-income residents, this includes representing the Division and Douglas County on multiple committees focusing on economic development issues impacting Northern Nevada.
- Presented at training for the 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 to create public awareness of new programs and services.
- Proactively dealt with the smooth transfer of programs pushed down from the State of Nevada to Douglas County including Child Protective Services, Developmental Services for Children and increased responsibility for the 50-50 Nursing Home match program.

Objectives FY12-13

- Serve as an officer of, attend and participate in the County Social Services Administrators (formerly the Nevada County Welfare Directors Association) meetings to acquire information on available grant funding, human services trends, available programs and to network with other Nevada Counties to develop strategies to address legislative issues.
- 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.
- Act as a lead agency with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program.
- Meet with the Senior Services Supervisor on a 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.
- Continue collaboration with Carson City, Lyon County and Storey County to develop further Health Services to best meet the Community Health needs of Douglas County residents.
- Continue collaboration with Carson City Health and Human Services to expand and enhance the Community Health Nurse program in response to community needs.
- Perform within and pass all grant and audit requirements for the Housing Division, Western Nevada Home Coalition, Community Services Block Grant, 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 Job Opportunity Fair 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.
- Investigate new client management software in collaboration with CSBG administration.

Objectives vs. Results FY 11-12

Objective # 1: Continue to serve as an officer of, attend and participate in the County Social Services Administrators (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: *100% complete.*

Objective #9: Complete policies and procedures manual for Family Mentoring program.

Result: *100% 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.

Animal Code Enforcement and Investigations

Animal Services Officers provide public safety by responding to animal nuisance complaints, impounding stray dogs and investigating animal cruelty allegations.

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 FY12-13 budget is $283,763.

Animal Care Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	263,057	170,376	260,163	89,787	52.7%
Services & Supplies	68,707	23,600	23,600	-	0.0%
Total	**331,764**	**193,976**	**283,763**	**89,787**	**46.3%**
Funding by Source					
General Fund	331,764	193,976	283,763	89,787	46.3%
FTE	**4.07**	**3.08**	**4.07**	**0.99**	**32.1%**

Major Accomplishments of FY11-12

- In partnership with DAWG, 17 successful adoption events were held at the Shelter, the Fairgrounds and at Pet-co and 156 free microchips were implanted.
- No adoptable animals were euthanized in FY 11-12.
- 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 orientation and training to 42 new volunteers.
- Worked closely with DAWG to secure a grant from PetSmart Charities that provides funding for the continuation of the feral cat trap and release program.
- Worked closely with DAWG to facilitate the installation of a washer and dryer which provides daily cleaning of towels and blankets that are used by the animals at the shelter.
- Worked with the District Attorneys Office to successfully update the Douglas County barking code.

Objectives FY12-13

- Continue to work with volunteer group, DAWG, to provide excellent care and opportunities to enhance the quality of life for animals housed at the shelter.
- Continue to work closely with all local area veterinarians to provide low-cost medical care for shelter animals.
- Continue to assist DAWG with the free microchip program for animals adopted from the animal shelter.
- Work with Alternative Sentencing Department to provide opportunities for people seeking community service hours.
- Work closely with DAWG as the primary source of contact for the reporting and trapping by citizens of feral cats using funding from the PetSmart Charities grant.

Objectives vs. Results FY11-12

Objective #1: Work with Alternative Sentencing Department to provide opportunities for people seeking community service hours.

Result: *100% Complete. Provided over 1200 hours of court appointed community service.*

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

Result: *100% Complete. Updated instructional worksheet.*

Objective #3: 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.

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

Objective #4 Meet with the District Attorney's Office to update Title 6 Animal Codes.

Result: *100% Complete. Successfully updated Douglas County's barking code.*

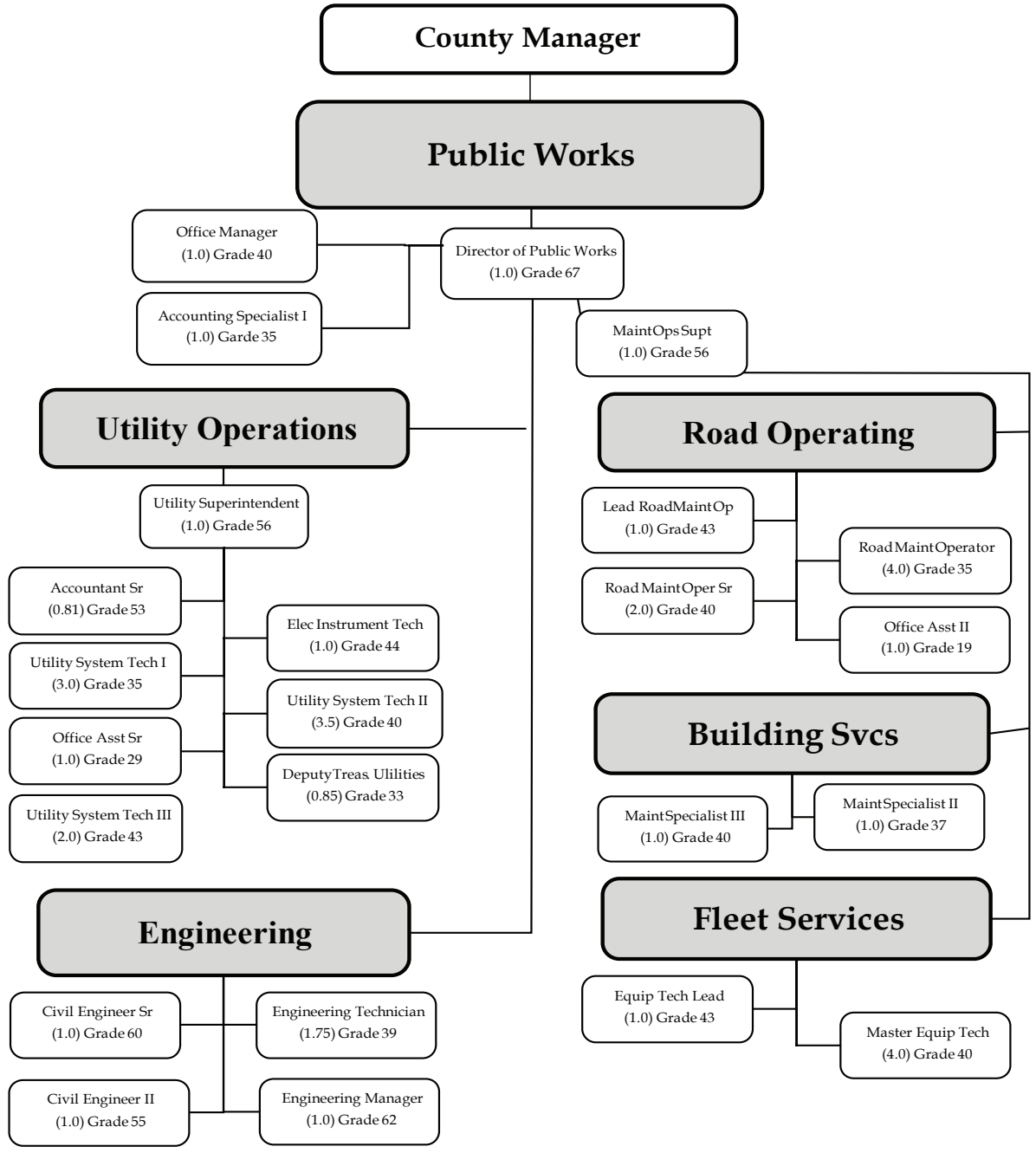
Objective #5 Have regular meetings with local neighborhood watch groups and community service organizations to provide information and assistance with animal issues.

Result: *100% Complete. Participated in Jack's Valley Elementary School's Earth Day celebration by providing education and information regarding animal care.*

Objective #6 Continue to work with East Fork Fire District to expand the uses of the Mobile Animal Evacuation Unit.

Result: *100% Complete. One trailer has been stocked with supplies and kennels and it ready to be mobilized.*

Public Works
Organizational Chart



Total Number of Positions: 38
Total Full-Time Equivalents: 36.91

PUBLIC WORKS

Mission Statement

To provide the highest quality public health, safety and welfare to our residents.

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 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. The Department has 36.91 FTE's authorized for FY12-13. The FY12-13 total operating budget is $27,869,778 for all divisions.

Public Works

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	3,418,834	3,202,526	3,012,236	(190,290)	-5.9%
Services & Supplies	4,499,961	4,335,891	4,902,475	566,584	13.1%
Capital Outlay	-	198,406	71,436	(126,970)	-64.0%
Other	5,308,951	5,543,489	10,240,563	4,697,074	84.7%
Capital Projects	6,867	7,012,000	9,587,000	2,575,000	36.7%
Contingency	-	51,602	56,068	4,466	8.7%
Total	**13,234,614**	**20,343,914**	**27,869,778**	**7,525,864**	**37.0%**
Expenditures by Division					
Building and Fleet Services	937,059	893,837	883,984	(9,853)	-1.1%
Engineering	427,053	458,624	479,690	21,066	4.6%
Motor Pool	1,218,798	1,497,781	1,354,688	(143,093)	-9.6%
Transportation	2,735,156	2,731,438	2,785,189	53,751	2.0%
Utilities	7,916,547	14,762,234	22,366,227	7,603,993	51.5%
Total	**13,234,614**	**20,343,914**	**27,869,778**	**7,525,864**	**37.0%**
Funding by Source					
General Fund	950,927	908,783	898,328	(10,455)	-1.2%
Solid Waste	413,186	443,678	465,346	21,668	4.9%
Motor/Pool Vehicle Maint.	1,218,798	1,497,781	1,354,688	(143,093)	-9.6%
Road Operating	1,234,110	1,344,115	1,367,969	23,854	1.8%
Tahoe Douglas Transportation District	634,875	428,999	460,804	31,805	7.4%
Regional Transportation	866,171	958,324	956,416	(1,908)	-0.2%
Do. Co. Water District	507,752	72,867	81,984	9,117	12.5%
Do. Co. Water Utility	1,278,354	-	-	-	n/a
Water Districts	4,190,595	12,351,476	19,634,726	7,283,250	59.0%
Sewer Utility	1,939,846	2,337,891	2,649,517	311,626	13.3%
Total	**13,234,614**	**20,343,914**	**27,869,778**	**7,525,864**	**37.0%**
FTE	**39.52**	**36.42**	**36.91**	**0.49**	**1.3%**

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 2.56. The total FY12-13 budget for

Building Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	230,853	167,242	199,710	32,468	19.4%
Services & Supplies	706,207	726,595	684,274	(42,321)	-5.8%
Total	**937,059**	**893,837**	**883,984**	**(9,853)**	**-1.1%**
Funding by Source					
General Fund	937,059	893,837	883,984	(9,853)	-1.1%
FTE	**2.56**	**1.56**	**2.56**	**1.00**	**64.1%**

Building Services is $883,984.

Major Accomplishments of FY11-12

- Upgrade of the County Energy Management System
- Social Services office/staff relocation
- New Jail Wing added to the County Energy Management System
- Remodel of District Court Clerk's office
- Relocation and remodel of CASA office
- Installation of LED parking lot lights at the Old Court House
- Reseal of multiple parking lots at County facilities
- Remodel of District Court Judges office/conference room
- Replacement of staircase linoleum tiles with ceramic tiles at JLEC facility

Objectives FY12-13

- Continue implementation of the VueWorks Asset Management Plan to accurately manage the maintenance and replacement of County facilities equipment and infrastructure.
- Continue to improve the County Energy Management System with system modifications, equipment changes and develop systems for additional facilities.
- Develop a Solar Energy program to reduce our expenses on energy use.
- Identify funding mechanisms to assist with the replacement of aging County Infrastructure.

Objectives vs. Results FY11-12

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

Result: *Douglas County has purchased a software program, VueWorks, for use by several departments within the County. Building Services has begun building the data base of building information to begin using the program.*

Objective #2: 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: Study the building energy use audits to determine future equipment and infrastructure needs.

Result: *After studying the results, we found alternative repair options for the Lake Tahoe Library HVAC system. The replacement of the unit was done with substantial cost savings. Additional information has been processed into the VueWorks Asset Management program for future use.*

Objective #4: Increase Technician efficiency and productivity by increased training and implementation of a service scheduling program.

Result: *As a result of Technician position cuts, this objective was not met.*

Objective #5: 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. With that, we have the added capability to add facilities to the system through the County internet network. We have added the new Jail Expansion 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.*

Objective #6: Make improvements to the Lake Tahoe Senior Center

Result: *Exterior of the facility has been repainted and sealed, the front door has been replaced, exterminator service has been established to reduce pests, approval for a new roof has been received and that will be completed in FY 12/13 as well as ADA compliance repairs.*

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 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 FY12-13. The FY12-13 total operating budget is $479,690.

Engineering

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	71,662	72,077	62,971	(9,106)	-12.6%
Services & Supplies	199,304	217,044	244,276	27,232	12.5%
Contingency	-	8,225	8,787	562	6.8%
Other	157,632	161,278	163,656	2,378	1.5%
Total	**428,598**	**458,624**	**479,690**	**21,066**	**4.6%**
Funding by Source					
General Fund	15,412	14,946	14,344	(602)	-4.0%
Solid Waste	413,186	443,678	465,346	21,668	0
Total	**428,598**	**458,624**	**479,690**	**21,066**	**4.6%**
FTE	**0.61**	**0.61**	**0.61**	**0.0%**	**0.0%**

Major Accomplishments of FY11-12

- Created a single fund and rate structure for the Carson Valley Water Systems.
- Adopted a two (2) year rate structure for the Sewer Utility Fund.
- Implemented electronic scanning of engineering records and documents.
- Obtained additional funding for road maintenance and regional transportation projects as part of the budget process.

Objectives FY12-13

- Bid and Award North Douglas County and Carson City Water Inter-tie Project Booster Pump Station.
- Issue and evaluate Request for Proposals for County Lake Tahoe Water Systems Maintenance and Operations Agreement.
- Complete 10% Design report for the design of the South County Water Line Inter-tie project for arsenic compliance.
- Initiate Pavement Condtion Index (PCI) re-inspection for pavement management.

Objectives vs. Results FY11-12

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 FY12-13. 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 FY12-13 is $1,354,688.

Motor Pool/Veh Maint

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	492,051	466,681	433,296	(33,385)	-7.2%
Services & Supplies	549,043	622,694	639,956	17,262	2.8%
Capital Outlay	-	198,406	71,436	(126,970)	-64.0%
Other	177,705	-	210,000	210,000	n/a
Total	**1,218,798**	**1,287,781**	**1,354,688**	**66,907**	**5.2%**
Funding by Source					
Motor Pool/Vehicle Maint.	1,218,798	1,287,781	1,354,688	66,907	5.2%
FTE	**6.22**	**5.82**	**5.82**	**-**	**0.0%**

Major Accomplishments of FY11-12

- Douglas County Fleet Services maintained 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 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.
- Invested in updated shop tools to ensure Technicians have access to the latest diagnostic equipment and information available.

Objectives FY12-13

- 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 FY11-12

Objective #1: Continued Technician training and certification to ensure the County Fleet is maintained by staff with the highest level of training available.

Result: *Fleet Services staff is now 100% ASE certified in automotive and truck maintenance and repair. This certification shows the commitment staff have to ensure the County Fleet is maintained to a high level.*

Objective #2: 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.

Result: *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.*

Objective #3: Continue to update repair procedures to cut maintenance expenses while maintaining the highest level repair.

Result: *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.*

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 10.20 FTE for FY12-13. FY12-13 operating budget for Road Operating Division is $2,78,189.

Transportation

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,022,856	1,005,888	850,425	(155,463)	-15.5%
Services & Supplies	1,193,164	1,107,478	1,373,892	266,414	24.1%
Capital Projects	6,867	62,000	-	(62,000)	n/a
Contingency	-	41,255	44,893	3,638	8.8%
Other	512,268	514,817	515,979	1,162	0.2%
Total	**2,735,156**	**2,731,438**	**2,785,189**	**53,751**	**2.0%**
Funding by Source					
Road Operating	1,234,110	1,344,115	1,367,969	23,854	1.8%
Tahoe-Douglas Trans. District	634,875	428,999	460,804	31,805	7.4%
Regional Transportation	866,171	958,324	956,416	(1,908)	-0.2%
Total	**2,735,156**	**2,731,438**	**2,785,189**	**53,751**	**2.0%**
FTE	**12.90**	**11.20**	**10.20**	**(1.00)**	**-8.9%**

Major Accomplishments of FY11-12

- Updating of Road Department heavy equipment to assist staff in maintaining roads to an acceptable level for public safety
- Major road repairs have been performed using the newly acquired paving machine in Indian Hills, Topaz Lake, Ruhenstroth, & Fish Springs.
- Rebuilt Vera Way and changed the road from gravel to ac grindings
- Crack sealed major roadways prior to chip seal and slurry seal projects completed to reduce costs associated with maintenance contract
- Worked with Minden-Tahoe Airport on asphalt repairs for the glider ramp areas as well as crack sealing and striping taxi ways and runways
- Created and finalized County Snow Removal Policy

Objectives FY12-13

- 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 bi-monthly
- Refine scheduled road sweeping to scheduled days and times for the various areas serviced and maintained by the County
- Create processes to perform road maintenance work on a schedule created by the County Pavement Management Program
- Continue to train staff on all aspects of road maintenance and repair

Objectives vs. Results FY11-12

Objective #1: Update road maintenance equipment to meet the requirements of the department as well as the needs of the County

Result: *The department was able to obtain 2 vital pieces of equipment through partnerships with two local entities, Washoe County and The City of Sparks. A street sweeper and asphalt paving machine were acquired to help the department move forward in its goal to maintain County Roads to the safest possible condition*

Objective #2: Create policies and procedures on public notifications of current and pending work to be performed on County roads

Result: *This objective has not been completed*

Objective #3: Work with local newspaper on creation of a local road maintenance report to be published weekly

Result: *This objective has not been completed*

Objective #4: Setup scheduled road sweeping for the various areas serviced and maintained by the County

Result: *Street sweeping has been setup to be performed on a monthly basis within the Tahoe Basin areas maintained by Douglas County as well as developments within the Johnson Lane area*

Objective #5: Continue to maintain the roads in the safest manner possible with limited budgets

Result: *Douglas County Road Maintenance continues to maintain roads in the safest manner possible, finding creative ways to fund maintenance needs*

Objective #6: Continue to train staff on all aspects of road maintenance

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*

UTILITY DIVISION

Mission Statement

To provide safe, reliable, aesthetically pleasing, cost-effective potable water; to provide safe, reliable, and cost-effective sewer collection and treatment services to our customers; to protect and preserve the water resources of Douglas County.

Major Programs Offered

The Utilities Division provides water and sewer services that meet all regulatory standards and needs of the community, and are delivered in a cost-effective manner. Water services include production, storage, treatment, distribution, environmental testing, maintenance, and watershed management. Wastewater services include treatment, collection, environmental testing, maintenance, and effluent management. The Division also provides 24-hour emergency response for all services.

Staffing and Budget

The Utility Division has 17.32 FTE authorized for FY12-13. Staff includes one - Utility Superintendent, two - Utility Technician III, three and a half Utility Technician II, three - Utility Technician I, an Electrical Instrumentation Technician. Total 12-13 budget is $22,366,227.

Utility Operations

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,602,957	1,490,638	1,465,834	(24,804)	-1.7%
Services & Supplies	1,852,244	1,662,080	1,960,077	297,997	17.9%
Other	4,461,346	4,657,394	9,350,928	4,693,534	100.8%
Contingency	-	2,122	2,388		
Capital Projects	-	6,950,000	9,587,000	2,637,000	37.9%
Total	**7,916,547**	**14,762,234**	**22,366,227**	**7,603,993**	**51.5%**
Funding by Source					
Do. Co. Water District	507,752	72,867	81,984	9,117	12.5%
Do. Co. Water Utility	1,278,354	-	-	-	n/a
Water Districts	4,190,595	12,351,476	19,634,726	7,283,250	59.0%
Sewer Utility	1,939,846	2,337,891	2,649,517	311,626	13.3%
Total	**7,916,547**	**14,762,234**	**22,366,227**	**7,603,993**	**51.5%**
FTE	**17.23**	**16.67**	**17.73**	**1.06**	**6.4%**

FY12-13 Objectives

- Complete North Douglas County – Carson City Waterline Inter-Tie
- Complete Zephyr Knolls Waterline Replacement Project
- Complete Montana Well #1
- Procure ZWUD UV Equipment and Bid the Construction

Major Accomplishments of FY11-12

- Completion of Cave Rock Phase IIA
- Completion of North County Inter-Tie Phase IA
- 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

FY11-12 Objectives vs. Results

Objective #1: Upgrade current SCADA Software of Valley Systems
Result: 40% *Complete*

Objective #2: Service connection locations and map County Lake Systems
Result: 80% *Complete*

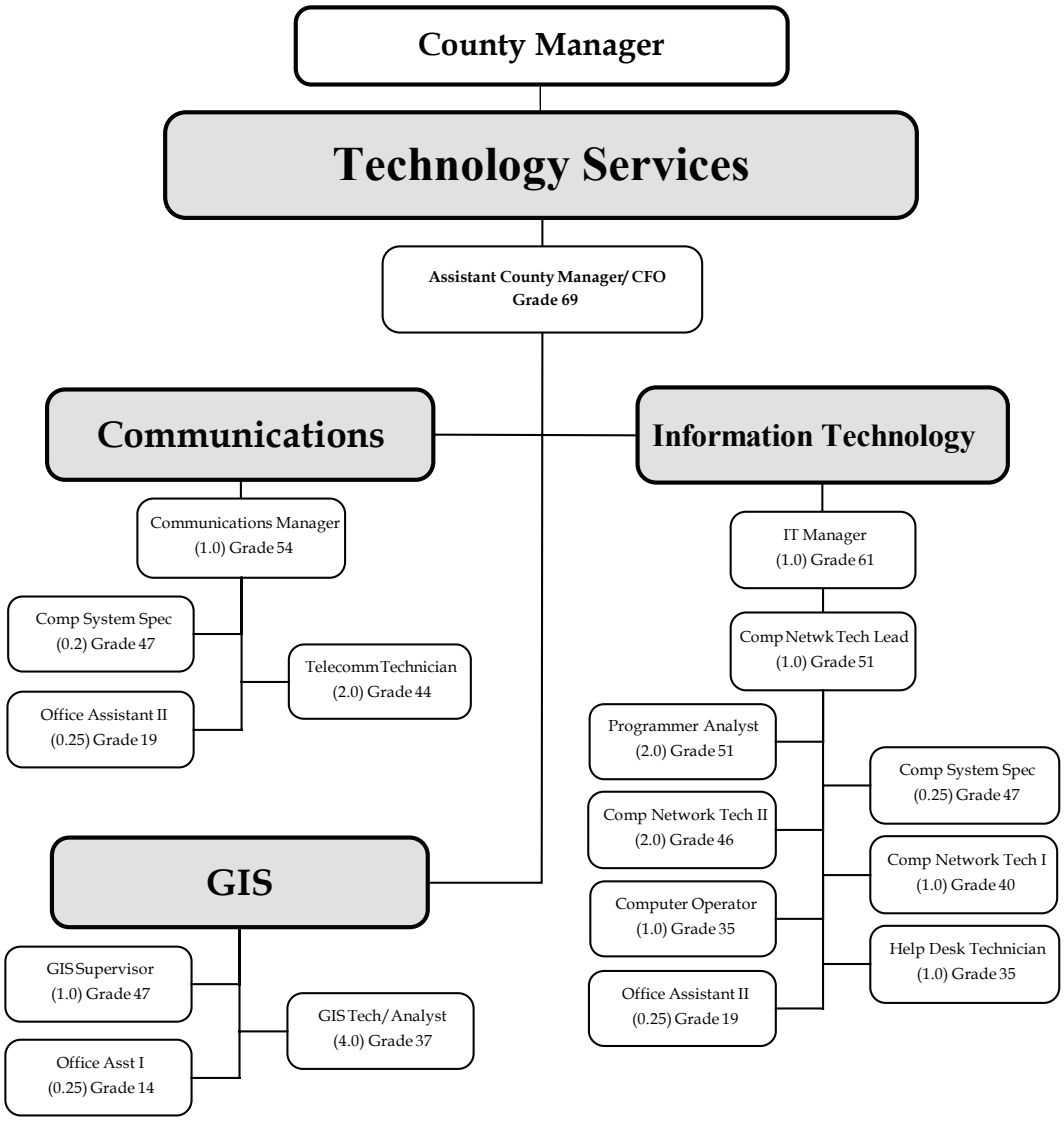
Objective #3: Phase II Capital Project - New Water Main and Booster to Carson City
Result: *60% Complete.*

Objective #4: Capital Project – Zephyr Knolls Water Line and Upgrade
Result: 80% *Complete*

Objective #5: Completion of Lower Lakeridge Water Line Project and North Hwy 50 Crossing at Cave Rock Water System
Result: *100% Complete.*

Objective #6: Implement new Software for Utility Billing and Meter Reading
Result: *100% Complete*

Technology Services
Organizational Chart



Total Number of Positions: 20
Total Full-Time Equivalents: 18.20

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 Assistant County Manager/ CFO. The Department has 18.20 FTE authorized for FY12-13. The FY12-13 total operating budget is $2,143,145 for all divisions.

Technology Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,357,386	1,391,091	1,503,584	112,493	8.1%
Services & Supplies	882,759	583,575	639,561	55,986	9.6%
Other	-	-	-	-	n/a
Total	**2,240,145**	**1,974,666**	**2,143,145**	**168,479**	**8.5%**
Expenditures by Division					
Communications	574,905	604,900	554,191	(50,709)	-8.4%
Geographic Information Systems	276,798	293,903	471,563	177,660	60.4%
Information Technology	965,930	1,075,863	1,117,391	41,528	3.9%
Emergency Management	422,512	-	-	-	n/a
Total	**2,240,145**	**1,974,666**	**2,143,145**	**168,479**	**8.5%**
Funding by Source					
General Fund	2,240,146	1,974,666	2,143,145	168,479	8.5%
Total	**2,240,146**	**1,974,666**	**2,143,145**	**168,479**	**8.5%**
FTE	**16.60**	**16.60**	**18.20**	**1.60**	**9.64%**

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/CFO 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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	332,472	338,400	300,891	(37,509)	-11.1%
Services & Supplies	664,944	266,500	253,300	(13,200)	-5.0%
Total	**997,417**	**604,900**	**554,191**	**(50,709)**	**-8.4%**
Funding by Source					
General Fund	997,417	604,900	554,191	(50,709)	-8.4%
Total	**997,417**	**604,900**	**554,191**	**(50,709)**	**-8.4%**
FTE	**3.60**	**3.60**	**3.45**	**(0.15)**	**-4.2%**

Major Accomplishments of FY11-12

- 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.
- Upgraded 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 FY12-13

- 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 FY11-12

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 pro-active, responsive, and high quality information technology services that meet the business needs of Douglas County.

Major Programs Offered

Customer Service

The IT Division serves as the County's resource for information technology support and is responsible for guiding 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 services to customers through help desk.
- Establish and maintain data management systems.
- Establish technology standards for hardware, applications, 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
    - Disk Attached Storage appliances
    - VMware vSphere and hosts
    - VMware vSphere Storage Appliances
    - Printers
    - Scanners
    - Firewalls, routers and switches
    - Uninterrupted Power Supplies
    - Software applications including IBM iSeries, Windows server and desktop software
    - Security equipment, including web-filter, anti-spam and anti-virus
    - Network management applications
    - Smart-phone and tablet management applications

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, data communications, operating systems and related application software.

Computer Services
Provide general support services 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 / Chief Financial Officer. The Division has a total of 9.5 FTE's: 1 Manager, 1 Programmer/Analyst, 1 Network Technician Lead, 4 Network Technicians, 1 Help Desk Technician, 1 Computer Systems Specialist, and 1 Computer Operator. One staff position is partially supported funded 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 FY12-13 budget is $1,117,391 and is supported primarily through the General Fund and cost allocation/ recover from other funds.

Information Technology

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	773,570	786,438	831,330	44,892	5.7%
Services & Supplies	192,361	289,425	286,061	(3,364)	-1.2%
Total	**965,930**	**1,075,863**	**1,117,391**	**41,528**	**3.9%**
Funding by Source					
General Fund	965,930	1,075,863	1,117,391	41,528	3.9%
FTE	**9.65**	**9.65**	**9.50**	**(0.15)**	**-1.55%**

Major Accomplishments of FY11-12

- Added more improvements to the IT Division intranet website to increase functionality for IT Division staff and for County personnel.
- Met quarterly or semi-annually with Technology Steering Committee (TSC) to discuss technology needs.
- Upgraded three VMware ESXi virtualization servers to version 5.0. Continued to consolidate County servers where appropriate.
- Evaluated data storage options. Expanded County storage solution that is currently in place.
- Worked closely with Communications Division to implement a faster County Internet service. Purchased, configured, and installed over 50 replacement workstation computers and servers for

the County (for departments funded through the General Fund).
- Upgraded CommVault backup software solution to the latest release.
- 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.
- Purchased and installed multiple peripheral computer components to include monitors, printers, scanners, cameras, keyboards and mice in many offices throughout the County.
- 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.
- 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 to version 2012.
- Completed several County responses for a Freedom of Information data requests.
- Performed Budget system application yearly program changes for the County.
- 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.
- Moved Lake Admin network equipment to a more secure location downstairs.
- Replaced the primary Spillman AIX server with a new more robust AIX server.
- Upgraded the backup Spillman AIX server with a combination of parts from the decommissioned primary Spillman server, and additional new memory.
- Implemented a high-availability Disaster Recovery solution for the County's Spillman application.
- Upgraded the County's Spillman application from ver. 4.6 to Sentryx 6.2 beta (the County volunteered to be a beta test site for the latest Spillman application release).
- Rolled-out the capability for appropriate County staff to utilize smartphones and tablets.
- Upgraded several EFFPD in-vehicle laptops to Mobile Data Computers.
- Replaced five EFFPD desktop PCs with new PCs.

Objectives FY12-13

- 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 TSC 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.
- Upgrade Altiris Client Management Suite Software to version 7.1.
- Complete Metalogics Data Archiver configuration and implementation.

- Move the County's Microsoft Exchange Server to a VMware host.
- Complete VMware high-availability configuration for County's critical servers.
- Complete switch-room cleanup and rewiring for the switch room in the Minden Inn.
- Replace backup Spillman server with a new server identical to the primary Spillman server.
- Implement a Disaster Recovery test/failover process for the Spillman servers which results in a rotation that alternates the primary role between the two servers on a regular recurring basis, ensuring a reliable and routinely tested DR solution.
- Send one Computer Network Technician to Altiris CMS training.
- Send one Computer Network Technician to VMware training.
- Participate in the Technology Services Department assessment by an outside agency.
- Ensure all County UPS batteries are replaced in accordance with the vendor's recommended replacement cycle.
- Replace EFFPD primary domain controller server with new data server.
- Assist Douglas County Parks & Recreation with their implementation of a new software application to replace Recware Safari.
- Upgrade iSeries server operating system to OS/400 ver. 7.
- Assist County Assessor with upgrade to their iSeries based application by an outside vendor.

Objectives vs. Results FY11-12

Objective #1: Move Lake Admin network equipment to a more secure location downstairs
Result: *100% complete.*

Objective #2: Continue updating appropriate Information Technology related Policies and Procedures in accordance with the published update schedule.
Result: *100% complete.*

Objective #3: Continue to focus on cross training IT Division staff to increase level of expertise on critical IT Division administrative management software.*Result:*
100% complete.

Objective #4: Continue to meet quarterly or semi-annually with TSC to discuss technology needs.
Result: *75% complete.*

Objective #5: Continue purchasing, configuring, and installing replacement workstation computers and servers for the County. This will be an ongoing proactive process from year to year based on funding availability.
Result: *100% complete.*

Objective #6: Continue to clean-up and update all County wiring closets as time permits.
Result: *100% complete.*

Objective #7: Replace primary Spillman AIX server with a new more robust AIX server.
Result: *100% complete.*

Objective #8: Upgrade the backup Spillman AIX server with a combination of parts from the decommissioned primary Spillman server, and additional new memory.
Result: *100% complete.*

Objective #9: Purchase and implement high-availability Disaster Recovery solution for the County's Spillman application (Sheriff's Records, Jail Records, and 911 Dispatch).
Result: *100% complete.*

Objective #10: Upgrade Spillman application from ver. 4.6 to Sentryx 6.2 beta.
Result: *100% complete.*

Objective #11: Roll-out the capability for appropriate County staff to utilize smartphones and tablets.
Result: *100% complete.*

Objective #12: Complete the migration to a much faster Internet service for the County network.
Result: *100% complete.*

Objective #13: Complete the implementation of VOIP phones throughout the Minden Inn.

Result: *20% complete.*

Objective #14: Upgrade several EFFPD in-vehicles laptops to Mobile Data Computers.
Result: *100% complete.*

Objective #15: Replace EFFPD primary domain controller server with new server.
Result: *0% complete.*

Objective #16: Replace up to five EFFPD desktop PCs with new PCs.
Result: *100% complete.*

GEOGRAPHIC INFORMATION SYSTEMS

Mission Statement

The Geographic Information Systems (GIS) Division develops and maintains a county-wide spatial database to provide up-to-date mapping and analysis services to increase efficiency, improve accuracy, reduce redundancy, and provide an analytical tool for decision making for County Departments, residents, businesses and visitors of Douglas County.

Major Programs Offered

The GIS Division serves primarily as a support department to other County departments. Major programs include 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 Web-based GIS applications. The production of custom hard-copy maps for County departments, as well as for the general public, is also a primary function.

Since FY 11-12, Douglas County GIS has also served as the contract GIS Services provider for Carson City, Storey County, and Lyon County. These services vary in nature and scale based on individual scope documents negotiated with each individual jurisdiction.

Staffing and Budget

The Division is composed of 5.25 FTE positions reporting to the Assistant County Manager/CFO. Staffing also includes a PT-temp internship position which is a six-month appointment. The staff is further augmented by a very successful academic internship (unpaid) program in conjunction with Western Nevada College.

The budget for the department comes from the General Fund and for FY12-13 is $471,563.

Geographic Information Systems

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	251,344	266,253	371,363	105,110	39.5%
Services & Supplies	25,455	27,650	100,200	72,550	262.4%
Total	**276,798**	**293,903**	**471,563**	**177,660**	**60.4%**
Funding by Source					
General Fund	276,798	293,903	471,563	177,660	60.4%
FTE	**3.35**	**3.35**	**5.25**	**1.90**	**56.72%**

Major Accomplishments of FY 11-12

- Successfully completed the first year of our current three-year contract to provide GIS services to:
    - Carson City, Lyon County, and Storey County
- Created a standard geodatabase format for all four jurisdictions we serve and migrated all appropriate data to an enterprise (SDE) geodatabase environment.
- Created a two-way replication between Carson City and Douglas County to support asset management in Carson City.
- Created a new public Web-GIS application for the Carson City Assessor's Office for use in their public facing web page.
- Created internal use GIS-Web applications for the staffs of Douglas Co, Carson City, Lyon Co, and Storey Co.
- Created a facility locator for the Douglas County Clerk-Treasurer's Office.
- Completed re-districting work for Douglas Co, Carson City, Lyon C, and Storey Co Clerk-Treasurers.
- Secured funding ($50,200) for, and managed the collection of, Pictometry imagery for Douglas County.
- Provided access to and training for Pictometry applications for Douglas Co staff.
- Provided wildland fire support for six serious to major wildland fire incidents, ranging from the Ray May Way Fire in August of 2011 to the recent Preacher Mine complex fire in June of 2012.
- GIS staff served on East Fork Fire's Standards of Cover committee and also produced all maps for the document.
- Gained approval to migrate our GIS licensing structure to an Enterprise License Agreement (ELA) model. We are now providing access to licensed core GIS software to the following County functions:
    - Public Works, County Engineer's Office, Town of Gardnerville, Weeds, and 911 Emergency Services
- Finalized the migration of internal GIS users from GenaMap's World Viewer to Esri's Flex Viewer.
- Finalized the migration from Oracle to SQL Server 2008.
- GIS Staff presented at state GIS conference on the Quad-County GIS agreement.
- Completed COOP plan for the GIS Division.
- Facilitated the installation and implementation of VUEWorks asset management software for the County.
- Assisted the County Planning Division with the Master Plan update.
- Upgraded office space with cubicles and upgraded to new PC systems (custom upgrades from the County's PC replacement program base models).
- Successfully migrated noticing script (and others) from GenaMap to Esri.
- Performed QA/QC on Douglas County Utility data (water) with direct input from Public Works field staff.
- Supported NTDC's efforts in the TMDL program by creating a GPS data dictionary and working with their staff to populate a specially designed geodatabase for the SWIM data they

are collecting.

- Stood up a reverse proxy system to allow the safe delivery of Web-based GIS solutions to internal staff and the general public.

Objective vs. Results FY11-12

Objective #1: 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.

Result: *This objective was fully achieved. All regularly used GIS data is now in the geodatabase format for all four jurisdictions we serve. It is either file or enterprise (SDE) geodatabase, depending on the nature of the data.*

Objective #2: 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.

Result: *This objective was fully achieved. We have been successfully delivering Web-based applications, services, and tools via the web since Q2 11-12.*

Objective #3: Migrate from Oracle database platform to a SQL Server 2008 database platform.

Result: *This objective was achieved. It has been achieved to a fully functioning point although we still do not use SQL Server as fully as we once used Oracle. So yes, the migration was accomplished, but we still have room to grow in our use of SQL Server.*

Objective #4: Develop public-facing GIS Web applications for Douglas County, Carson City (Assessor), Storey County, and Lyon County.

Result: *This objective was fully achieved. We have created the basic list of applications specifically desired by our clients. We have also gone beyond that list and have begun to branch out into other viewers and tools to take this level of service to new heights.*

Objective #5: Facilitate the selection, implementation, and population of GIS-based asset management software for Public Works and other county functions.

Result: *This objective was fully achieved. In December we laid the groundwork with installation and in January we assisted with the implementation of VUEWorks asset management system. We host this software on our server, so we have been very involved in the selection, training, and implementation of this new system.*

Objective #6: Complete the following: 1) Continuity Of Operations Plan (COOP), 2) Disaster Recovery Plan, 3) a new GIS Policies & Procedures manual.

Result: *This objective was partially achieved. We completed our COOP plan 100%, have made substantial progress on our Disaster Recovery Plan, and have made little progress on a new Policies & procedures manual – although much of the existing one is still applicable.*

Objective #7: Build and follow a robust training program for all GIS staff.
Result: *This objective was fully achieved. GIS staff have had opportunity for travel, training, and this has even extended to some Carson City staff (on-site training only) with whom we are working toward Carson City-related goals.*

Objectives for FY12-13

- Migrate Carson City's GIS parcel base to the parcel fabric data model and assess what will be required for a full parcel base rehabilitation.
- Migrate all four jurisdictions to the Local Government Information Model (LGIM).
- Migrate Douglas County's parcel base into the parcel fabric and assess a rehabilitation of the Tahoe Basin portion of the parcel base.
- Prepare Lyon and Storey Counties for migration to the parcel fabric.
- Stand up Polling Place locators for any of the four counties that desire a version.
- Integrate ArcGIS Online into the options of Douglas Co staff as they continue to integrate GIS more directly into their daily workflows.
- Take possession and ownership of the TMDL/SWIM data produced by NTDC and integrate it into VUEWorks for infrastructure maintenance.
- Incorporate ArcGIS ribbon into County installations of AutoCAD to enable those users to attribute appropriate GIS layers.
- Maximize the speed and performance of all Web-apps by effectively utilizing caching, file geodatabase vs. enterprise geodatabases, image services, and map service structure.
- All staff to attend at least one conference or off-site training.
- Gain access to Spillman data either by XML connection or by scripted queries and create smart policing tools for DCSO.
- Complete mobile office set-up for use in EOC events, wildland fire support, and COOP implementations.

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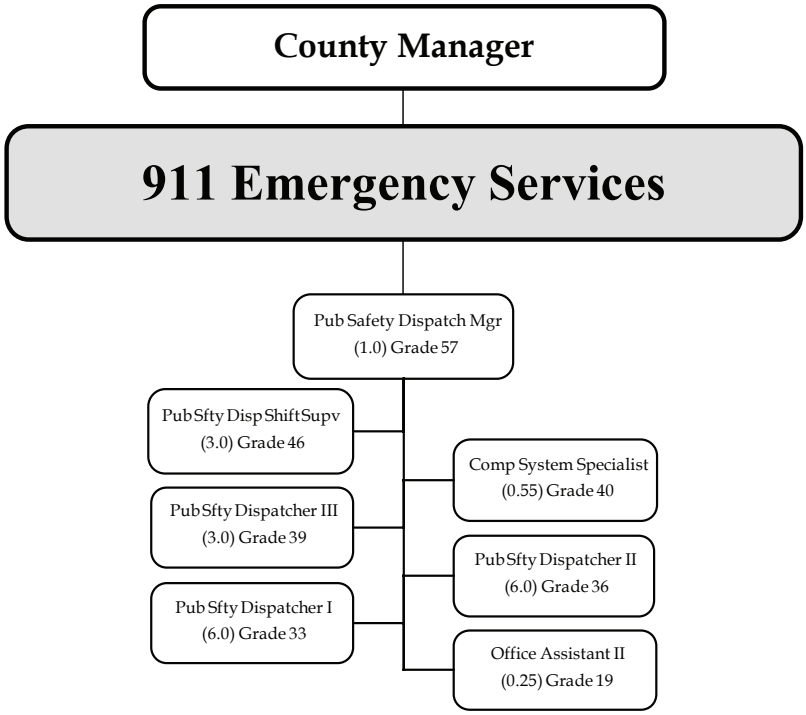
911 Emergency Services
Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 19.8

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 Computer Systems Specialist. For a total of 19.80 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 FY12-13 total operating budget is $1,881,024.

911 Emergency Services

Expenditures by Category	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	1,500,765	1,509,958	1,418,062	(91,896)	-6.1%
Services & Supplies	537,434	345,172	457,552	112,380	32.6%
Capital Outlay	5,525	-	-	-	n/a
Other			14,476	14,476	100.0%
Capital Projects	201,951	-	-	-	n/a
Contingency	-	55,654	56,268	614	1.1%
Total	**2,245,675**	**1,910,784**	**1,946,358**	**35,574**	**1.9%**
Expenditures by Division					
911 Emergency Services	2,032,008	1,787,184	1,760,882	(26,302)	-1.5%
911 Surcharge	213,667	123,600	183,746	60,146	48.7%
Total	**2,245,675**	**1,910,784**	**1,944,628**	**33,844**	**1.8%**
Funding by Source					
911 Emergecy Services	2,245,675	1,910,784	1,944,628	33,844	1.8%
FTE	**19.95**	**19.95**	**19.80**	**(0.15)**	**-0.8%**

Major Accomplishments of 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 FY12-13

- Upgrade current Computer Assisted Dispatch workstations to Windows 7 operating system and replace current hard drives with solid state drives.
- Upgrade Spillman Computer Assisted Dispatch workstations with Spillman 6.2 beta software.
- Replace the current industrial UPS system that serves the 911 center and county servers located in the 911 center.

Objectives vs. Results FY11-12

Objective #1: Achieve a major strategic objective of establishing medical oversight of the EMD Program.

Result: *100% complete. Physician on board and participating in the EMD program.*

Objective #2: Replace existing six radio PC control workstations.

Result: *10% complete. One PC workstation replaced with a Windows 7 machine to determine if current system can operate on the latest windows software.*

Objective #3: Continue with equipment and deployment of remote 911 answering capabilities.

Result: *20% complete. Working with AT&T to provide a remote solution.*

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 and working cooperatively with property owners 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 recharge 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 FY12-13 is $2,189,658. 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	2010-11 Actual	2011-12 Adopted	2012-13 Adopted	$ Chg Adopted 12 to 13	% Chg Adopted 12 to 13
Personnel Services	27,846	28,578	23,091	(5,487)	-19.2%
Services & Supplies	400,245	247,974	400,799	152,825	61.6%
Capital Projects	67,918	1,639,250	-	(1,639,250)	n/a
Debt service	126,250	101,250	101,250	-	0.0%
Transfers Out	2,131,250	2,000,000	1,652,000	(348,000)	-17.4%
Contingency	-	2,068	12,518	10,450	505.3%
Total	**2,753,509**	**4,019,120**	**2,189,658**	**(1,829,462)**	**-45.5%**
Funding Source					
DC Redevelop - Admin	2,259,341	2,071,001	2,081,779	10,778	0.5%
DC Redevelop - Capital	494,168	1,948,119	107,879	(1,840,240)	-94.5%
Total	**2,753,510**	**4,019,120**	**2,189,658**	**(1,829,462)**	**-45.5%**
FTE	**0.18**	**0.18**	**0.15**	**(0.03)**	**-14.3%**

Major Accomplishments of FY11-12

- Paid back $1.0 million of the loan from Douglas County.
- Developed plans for revitalization of the Town of Genoa as part of the Genoa Destination Main Street Landscaping project to be constructed in FY12-13.
- Secured approval for all required easements as part of the construction of the Genoa Vista Trail from David Walley's Resort to the Town of Genoa.

Priorities and Objectives FY12-13

- Develop policies and procedures for the use of redevelopment funds for projects that benefit the redevelopment area, as well as repayment of outstanding debt. **(SP 1)**
- 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 the Genoa Destination Main Street Landscaping Project and the Genoa Trail Project. **(SP 3,4)**

Objectives vs. Results FY11-12

Objective #1: Develop plans, secure easements, select contractor and construct Genoa Vista Trail from David Walley's Resort to the Town of Genoa.

Result: *Plans have been developed, all necessary easements have been approved and a contractor has been selected to construct the Genoa Vista Trail. Construction of the trail is anticipated to be complete during FY12-13.*

Objective #2: Develop plans, secure easements, select contractor and construct improvements for Genoa Destination Main Street Landscaping project.

Result: *Plans have been developed and easements have been approved. Work on the project is anticipated to begin in FY12-13.*

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Capital Budget

Totaling $14,052,584, the FY12-13 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY12-13 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 FY13-17 CIP document for more detailed information about the FY13-17 capital budget, the planning process, and the individual projects, including operating cost impacts.

The FY12-13 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 FY12-13 Capital Budget is $14,052,584.

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 approved annually 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. There are two types of capital expenditures: Capital Projects and Capital Outlay.

Capital Projects Defined

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 Defined

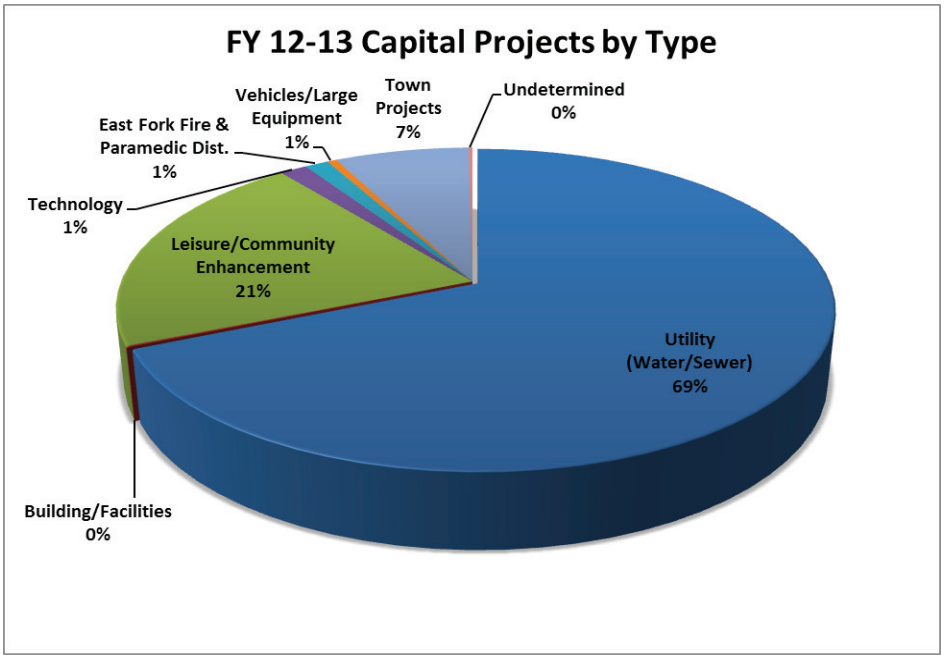
Capital outlay, within the County's operating budget, includes such things as furniture, equipment, vehicles, and motorized equipment needed to support the operation of the County's programs. Generally, a capital outlay item may be defined as an item valued more than $5,000 with a life expectancy beyond 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.

Capital Projects by Type	FY 2012-13 Budget
Airport:	
• **Taxiway A&D -** Pavement repair	66,406
Total Airport	**$66,406**
Building/Facilities:	
• **East Fork Fire and Paramedic District Station 14 -** Major building repairs to improve appearance, function and reliability of the facility	46,500
Total Building/Facilities	**$46,500**
Leisure/Community Enhancement:	
• **Community and Senior Center –** Start of construction. The center will include a gymnasium, multi-purpose rooms, fitness facilities, senior daycare, congregate dining and classrooms/meeting rooms.	2,900,000
Total Leisure/Community Enhancement	**$2,900,000**
Technology Projects:	
• **Fiber Optics Conduits** – Install fiber optic conduit in conjunction with the North Douglas-Carson Waterline Inter-tie Project.	200,000
• **ARRA Microwave Internet Technology** –New IP Ethernet Microwave to connect Douglas County Transportation maintenance yard and Senior Center Administration building with a high-speed bandwidth for voice and data communication.	2,954
Total Technology	**$202,954**

Utility (Water/Sewer) Projects:	
• **North Douglas-Carson Waterline Inter-tie –** 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 Carson City. The project will also bring Indian Hills General Improvement District into compliance with the arsenic standard.	7,500,000
• **SCADA Upgrade –** Upgrade of the County's supervisory control and data acquisition (SCADA) system to improve communications between facilities, reliability and bring the system into current standards.	587,000
• **Montana Water Supply Well -** Construction of well and well controls to replace Montana Well #1, to provide additional water supply to the North County and West Valley Water System.	500,000
• **Sunrise Estates Water System Improvement –** Construct waterline to connect to the Town of Minden water system to meet EPA maximum contaminant level for arsenic of 10 parts/billion.	100,000
• **Zephyr Water Utility District LT2 Compliance –** Modification of treatment plant to bring water system into compliance with drinking water standards.	100,000
• **Zephyr Knolls Water Line –** Replace undersized and deteriorating waterlines and complete domestic and fire supply loops.	800,000
• **Town of Minden Undergrounding Utilities –** Conduct pre-construction background investigation to define the scope, cost and feasibility of placing existing overhead utilities along HWY 395 underground.	50,000
Total Utility Projects	**$9,637,000**
Transportation:	
• **Town of Gardnerville Improvements -** Street resurfacing, reconstruction, sealing, and the replacement or repair of sidewalks. Some of these projects include crack repair in Chichester area, road maintenance in the Chichester area, crack sealing throughout town and storm drain maintenance.	254,200
• **Town of Minden County Road Improvements -** Underground piping of existing irrigation ditch along County Road to provide an enclosed system for better water quality and protection of ground water in the area.	200,000
• **Town of Minden Street Rehabilitation –** Grind and overlay, completer replacement or patching of Lupine Court, Foxtail Court, Mahogany Circle and Longleaf Place	354,000
Total Transportation	**$808,200**
Capital Purchases:	
• **East Fork Fire & Paramedic Districts New Ambulance –** Replacement of existing older unit (model year 2000) with 220,000 miles with more reliable cost-effective unit.	130,000
• **Town of Minden Bucket Truck -** To be used to install banner poles and different banners for economic development purposes.	90,000

Total Capital Purchases	**$220,000**
Undetermined Capital Projects • **Improvement/Equipment Reserves**	$147,000
TOTAL CAPITAL PROJECTS	**$14,028,536**



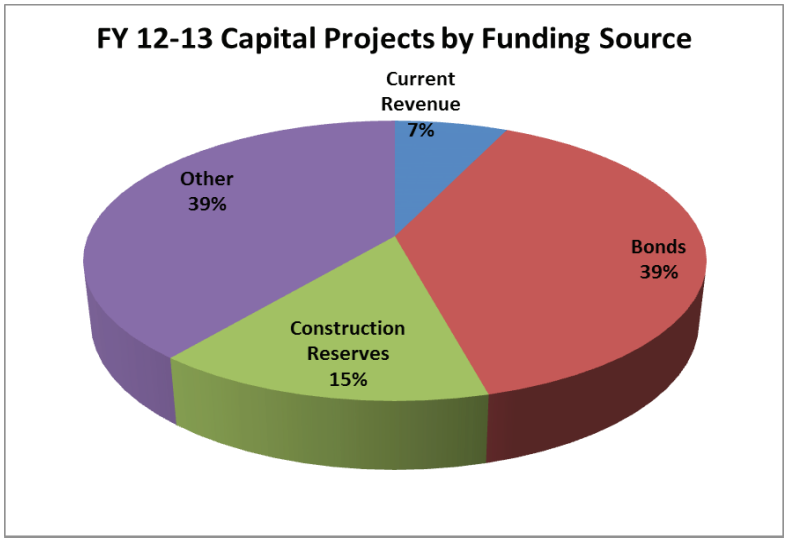
Capital Projects by Fund

The County uses several different funds to account 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.

Fund	Project	FY 2012-13 Budget
Airport	Airport Improvements	$66,406
Room Tax/Community Services	Community and Senior Center	2,900,000
Senior Center	ARRA Microwave Internet Technology	2,954
Justice Court Admin. Assessment	Equipment Reserves	31,040
Motor Pool/vehicle Maintenance	Vehicles/Large Equipment	71,436
Cave Rock Water	SCADA Upgrade	51,000
Sewer Utility	SCADA Upgrade	200,000
Skyland Water System	SCADA Upgrade	10,000
Zephyr Water Utility	SCADA Upgrade	26,000
	LT2 Compliance	100,000
	Zephyr Knolls Water Line Replacement	800,000
	Total Zephyr Water Utility	926,000
Carson Valley Water Utility	Montana Water Supply Well	500,000
	Sunrise Estates Water Improvement	100,000
	SCADA Upgrade	300,000
	North Douglas-Carson Waterline Intertie	800,000
	Total Carson Valley Water Utility	1,700,000
Regional Water Fund	North Douglas-Carson Waterline Intertie	6,700,000
Ad Valorem Capital Projects	Fiber Optic Conduits	200,000
East Fork Fire & Paramedic District	New Ambulance	130,000
	Station 14 Major Repairs	46,500
	Total East Fork Fire & Paramedic Dist.	176,500
	Fleet/Equipment/Facility/Other	45,000
Town of Gardnerville	Transportation Improvements	254,000
	Total Town of Gardnerville	299,200
	County Road Improvements	200,000
	Street Rehabilitation	354,000
Town of Minden	Underground of 395 Utilities	50,000
	Bucket Truck Purchase	90,000
	Total Town of Minden	694,000
	Total Capital Project Budget	**$14,028,536**

Project Financing

Funding for projects in the FY12-13 Capital Budget come from a variety of sources:



Bonds: Funds received from the sale of bonds, including general obligation and revenue bonds: $5,475,000.

Current Revenues: Funds from operating activities: $832,654.

Reserves: Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years. $2,295,882

Other Revenue Sources: Other funds include proceeds from sale of property, donations, developer contributions, and miscellaneous fees, etc. $5,425,000

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Summary of Indebtedness

This section provides an overview of the County's outstanding debt and schedule of debt repayment. The County utilizes both short and long-term debt in managing the financial business of the County. The County's short-term obligations consist of capital leases and notes. The long-term debt consists of tax-exempt debt issued to fund long-term capital improvement projects and to refund earlier debt issuances for similar projects.

The debt schedules in this section show how much debt service will be paid in the future, given the assumption that no new bonds will be sold. In reality, the County will most likely continue to use debt in the future in order to replace or improve infrastructure consistent with the County's Capital Improvement Plan, long range financial plans, and State and Local laws and regulations.

Debt Limitation

General obligation (G.O.) debt is comprised of bonds issued and backed by the full faith and credit of the County for the repayment of the bonds. This includes G.O. bonds, G.O. revenue bonds, and G.O. special assessment bonds. State statutes limit the aggregate principal amount of the County's general obligation debt to ten percent (10%) of the County's total reported assessed valuation. Based upon the assessed valuation for FY 2012 of $2,838,946,093, the County is limited to general obligation indebtedness in the aggregate amount of $283,894,609. The County has $22,818,026 of general obligation debt outstanding as of June 30, 2012.

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
2012	2,838,946,093	283,894,609	22,818,026	241,556,583

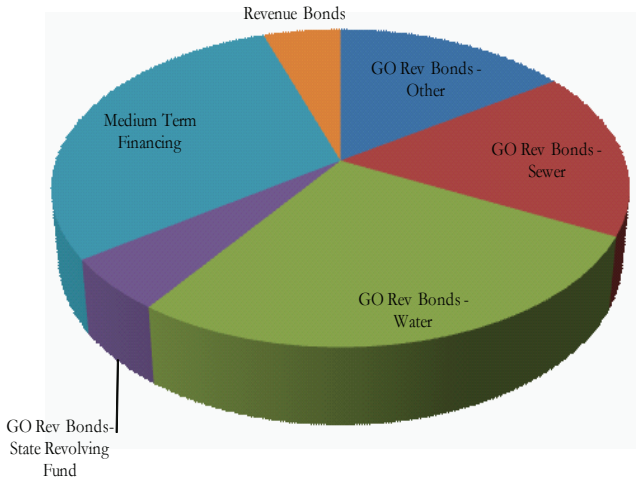
SOURCE: Douglas County Debt Management Policy, Prepared July 2010 for August 2010 reporting requirements

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.

FY12-13 Debt Service by Type

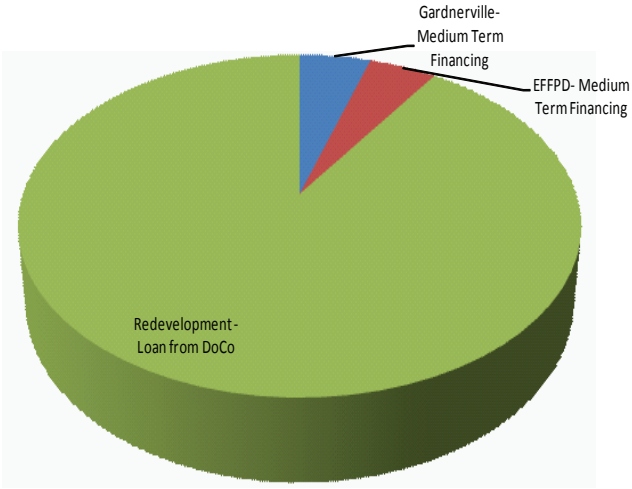
Debt Service by Type (Douglas County Only)

Type	Budget
GO Rev Bonds -Other	682,586
GO Rev Bonds -Sewer	756,512
GO Rev Bonds -Water	1,208,057
GO Rev Bonds- State Revolving Fur	238,218
Medium Term Financing	1,314,813
Revenue Bonds	226,143
Total	**4,426,329**



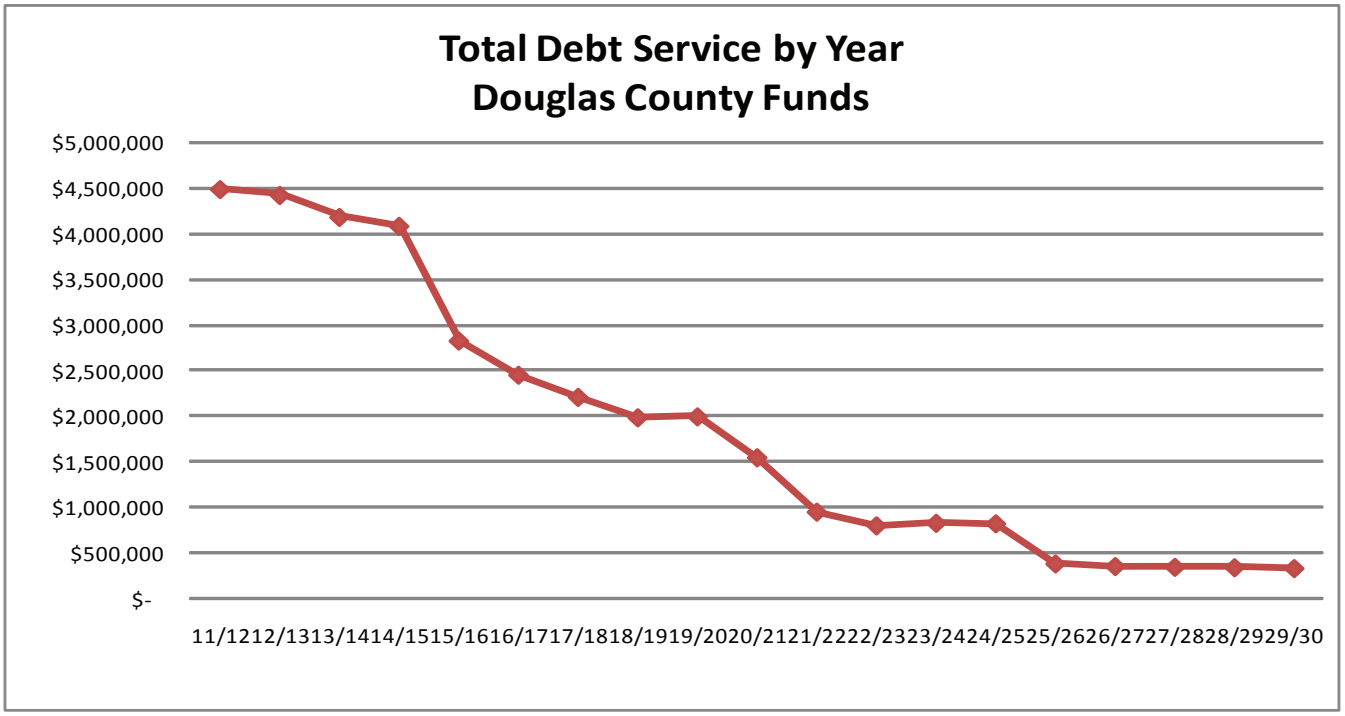
Debt Service by Type (Other Funds)

Type	Budget
Gardnerville- Medium Term Financing	122,982
EFFPD- Medium Term Financing	116,622
Redevelopment - Loan from DoCo	2,276,250
Total	**2,515,854**



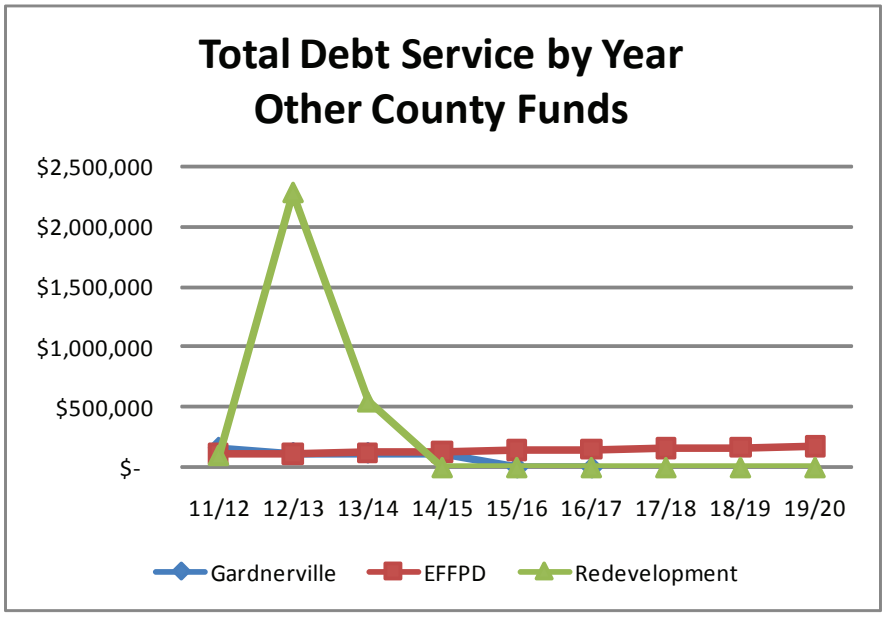
Total Debt Service by Year
Douglas County (County Only)

Fiscal Year	GO Rev Bonds Other	GO Rev Bonds Sewer	GO Rev Bonds Water	GO Rev NV SRF Water Bonds	Medium Term Financing	Revenue Bonds	Total
11/12	675,841	757,653	1,318,742	196,165	1,320,306	222,443	4,491,150
12/13	682,589	756,512	1,208,057	238,218	1,314,813	226,143	4,426,330
13/14	552,988	755,658	1,211,781	128,414	1,311,813	224,533	4,185,186
14/15	447,036	762,590	1,212,416	128,378	1,313,975	222,650	4,087,045
15/16	448,966	763,716	1,261,012	128,341	-	225,348	2,827,383
16/17	449,309	548,533	1,103,633	128,303		222,513	2,452,291
17/18	449,815	545,961	860,483	128,264		224,235	2,208,758
18/19	453,405	547,417	855,634	128,224		-	1,984,679
19/20	450,282	557,631	858,900	128,182			1,994,995
20/21	-	551,852	865,816	128,139			1,545,807
21/22	-	237,514	582,783	128,096			948,393
22/23	-	237,679	432,388	128,050			798,118
23/24	-	237,161	460,758	128,004			825,923
24/25	-	240,940	451,750	127,956			820,646
25/26	-	-	276,775	102,835			379,610
26/27	-	-	273,525	77,730			351,255
27/28	-	-	264,850	77,702			342,552
28/29	-	-	260,700	77,672			338,372
29/30	-	-	251,125	77,642			328,767



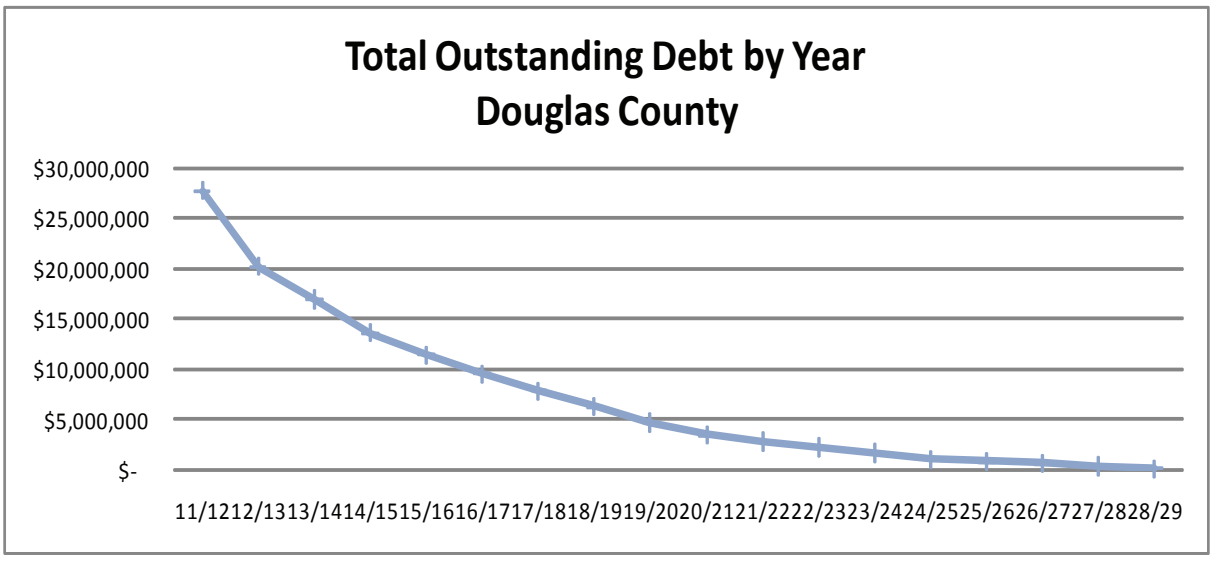
Total Debt Service by Year
Douglas County (Other Funds)

Fiscal Year	**Gardnerville** Medium Term Financing	**EFFPD** Med Term Financing	**EFFPD** Sub-total	**Redevelopment** Loan from Douglas Co.
11/12	165,646	110,491	110,491	101,250
12/13	122,982	116,622	116,622	2,276,250
13/14	122,982	124,350	124,350	544,688
14/15	122,982	131,653	131,653	-
15/16	-	140,472	140,472	-
16/17	-	148,786	148,786	-
17/18		157,554	157,554	-
18/19		167,736	167,736	-
19/20		178,272	178,272	-



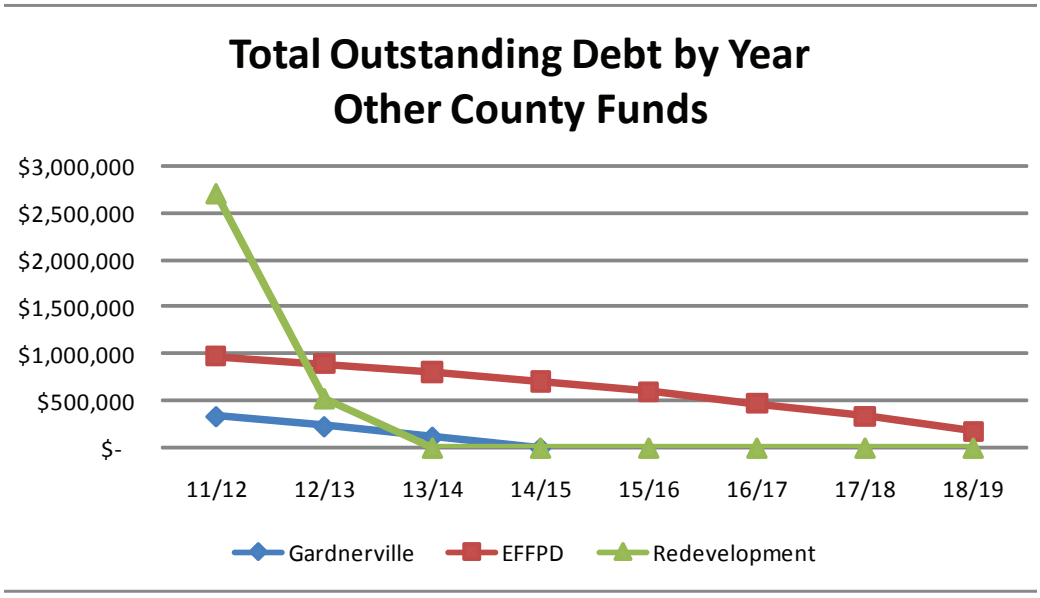
Total Outstanding Debt by Year
Douglas County (County Only)

Fiscal Year	GO Rev Bonds Other	GO Rev Bonds Sewer System	GO Rev Bonds Water Systems	GO Rev NV SRF Water Bonds	Medium Term Financing	Revenue Bonds	**Total**
11/12	3,389,000	5,530,000	9,690,000	4,209,025	3,670,000	1,205,000	27,693,025
12/13	2,836,000	4,985,000	8,880,000		2,490,000	1,020,000	20,211,000
13/14	2,390,000	4,420,000	8,035,000		1,270,000	830,000	16,945,000
14/15	2,032,000	3,825,000	7,155,000		-	635,000	13,647,000
15/16	1,658,000	3,205,000	6,190,000			430,000	11,483,000
16/17	1,269,000	2,780,000	5,345,000			220,000	9,614,000
17/18	864,000	2,340,000	4,715,000			-	7,919,000
18/19	439,000	1,880,000	4,065,000				6,384,000
19/20	-	1,390,000	3,385,000				4,775,000
20/21	-	885,000	2,670,000				3,555,000
21/22	-	680,000	2,215,000				2,895,000
22/23	-	465,000	1,895,000				2,360,000
23/24	-	240,000	1,530,000				1,770,000
24/25	-	-	1,155,000				1,155,000
25/26	-	-	940,000				940,000
26/27	-	-	715,000				715,000
27/28	-	-	485,000				485,000
28/29	-	-	245,000				245,000



Total Outstanding Debt by Year
Douglas County (Other Funds)

Fiscal Year	**Gardnerville** Medium Term Financing	**EFFPD** Capital Lease	**EFFPD** Medium Term Financing	**EFFPD Total**	**Redevelopment** Loan from Douglas Co.
11/12	339,031		975,000	975,000	2,700,000
12/13	230,797		897,000	897,000	525,000
13/14	117,855		808,000	808,000	-
14/15	-		708,000	708,000	-
15/16			595,000	595,000	-
16/17			469,000	469,000	-
17/18			329,000	329,000	-
18/19			173,000	173,000	-



Total Outstanding Debt by Year
G.O. Revenue Bonds - Other

	GO Rev - Recreational Kahle Park - Phase 2 Fund 541 - Dept 874 1998 Issue				GO Rev - Solid Waste Refunding Bonds Fund 541 - Dept 876 2004 Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,200,000.00				1,670,000.00
98/99				2,200,000.00				
99/00	127,700.10	127,700.10		2,200,000.00				
00/01	90,141.26	90,141.26		2,200,000.00				
01/02	90,141.26	90,141.26		2,200,000.00				
02/03	235,141.26	90,141.26	145,000.00	2,055,000.00				
03/04	234,776.26	84,776.26	150,000.00	1,905,000.00				
04/05	234,076.26	79,076.26	155,000.00	1,750,000.00	51,162.78	51,162.78	-	1,670,000.00
05/06	238,031.26	73,031.26	165,000.00	1,585,000.00	70,300.00	70,300.00	-	1,670,000.00
06/07	236,431.26	66,431.26	170,000.00	1,415,000.00	168,800.00	68,800.00	100,000.00	1,570,000.00
07/08	234,631.26	59,631.26	175,000.00	1,240,000.00	165,800.00	65,800.00	100,000.00	1,470,000.00
08/09	287,456.26	52,456.26	235,000.00	1,005,000.00	162,550.00	62,550.00	100,000.00	1,370,000.00
09/10	287,821.26	42,821.26	245,000.00	760,000.00	158,925.00	58,925.00	100,000.00	1,270,000.00
10/11	262,715.00	32,715.00	230,000.00	530,000.00	155,050.00	55,050.00	100,000.00	1,170,000.00
11/12	233,055.00	23,055.00	210,000.00	320,000.00	155,818.75	50,818.75	105,000.00	1,065,000.00
12/13	234,025.00	14,025.00	220,000.00	100,000.00	161,143.75	46,143.75	115,000.00	950,000.00
13/14	104,400.00	4,400.00	100,000.00	-	161,000.00	41,000.00	120,000.00	830,000.00
14/15					155,600.00	35,600.00	120,000.00	710,000.00
15/16					160,056.25	30,056.25	130,000.00	580,000.00
16/17					159,175.00	24,175.00	135,000.00	445,000.00
17/18					157,812.50	17,812.50	140,000.00	305,000.00
18/19					160,925.00	10,925.00	150,000.00	155,000.00
19/20					158,681.25	3,681.25	155,000.00	-
Totals	3,130,542.70	930,542.70	2,200,000.00		2,362,800.28	692,800.28	1,670,000.00	

G.O. Revenue Bonds - Other (continued)

GO Rev - Transportation Refunding Bonds Fund 541 - Dept 882 2005 Issue					Total Combined			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Year End Prin Balances	Interest	Principal	Total Debt Service
Issue				2,488,000.00				
98/99					2,200,000.00	-	-	-
99/00					2,200,000.00	127,700.10	-	127,700.10
00/01					2,200,000.00	90,141.26	-	90,141.26
01/02					2,200,000.00	90,141.26	-	90,141.26
02/03					2,055,000.00	90,141.26	145,000.00	235,141.26
03/04					1,905,000.00	84,776.26	150,000.00	234,776.26
04/05				2,488,000.00	5,908,000.00	130,239.04	155,000.00	285,239.04
05/06	80,945.70	80,945.70	-	2,488,000.00	5,743,000.00	224,276.96	165,000.00	389,276.96
06/07	88,572.80	88,572.80	-	2,488,000.00	5,473,000.00	223,804.06	270,000.00	493,804.06
07/08	102,572.80	88,572.80	14,000.00	2,474,000.00	5,184,000.00	214,004.06	289,000.00	503,004.06
08/09	115,825.20	87,825.20	28,000.00	2,446,000.00	4,821,000.00	202,831.46	363,000.00	565,831.46
09/10	116,810.60	86,810.60	30,000.00	2,416,000.00	4,446,000.00	188,556.86	375,000.00	563,556.86
10/11	286,229.60	84,229.60	202,000.00	2,214,000.00	3,914,000.00	171,994.60	532,000.00	703,994.60
11/12	286,967.20	76,967.20	210,000.00	2,004,000.00	3,389,000.00	150,840.95	525,000.00	675,840.95
12/13	287,420.00	69,420.00	218,000.00	1,786,000.00	2,836,000.00	129,588.75	553,000.00	682,588.75
13/14	287,588.00	61,588.00	226,000.00	1,560,000.00	2,390,000.00	106,988.00	446,000.00	552,988.00
14/15	291,435.60	53,435.60	238,000.00	1,322,000.00	2,032,000.00	89,035.60	358,000.00	447,035.60
15/16	288,909.40	44,909.40	244,000.00	1,078,000.00	1,658,000.00	74,965.65	374,000.00	448,965.65
16/17	290,134.00	36,134.00	254,000.00	824,000.00	1,269,000.00	60,309.00	389,000.00	449,309.00
17/18	292,002.60	27,002.60	265,000.00	559,000.00	864,000.00	44,815.10	405,000.00	449,815.10
18/19	292,479.60	17,479.60	275,000.00	284,000.00	439,000.00	28,404.60	425,000.00	453,404.60
19/20	291,600.60	7,600.60	284,000.00	-	-	11,281.85	439,000.00	450,281.85
					-	-	-	-
Totals	3,399,493.70	911,493.70	2,488,000.00					8,892,836.68

G.O. Revenue Bonds - Water

	GO Rev - Split to Cave Rock, Skyland & Ridgeview 319-855 50% 320-860 45% 315-835 5% 1997B Refunding Issue				GO Rev - Water Bonds Fund 318 - Dept 847 2000A Issue			
Fiscal Year	**Total Debt Serv**	**Interest Maturing**	**Principal Portion**	**Principal Balance**	**Total Debt Serv**	**Interest Maturing**	**Principal Portion**	**Principal Balance**
Issue				1,185,000.00				2,500,000.00
96/97	4,804.22	4,804.22		1,185,000.00				
97/98	83,722.93	63,722.93	20,000.00	1,165,000.00				
98/99	67,972.93	62,972.93	5,000.00	1,160,000.00				
99/00	67,697.93	62,697.93	5,000.00	1,155,000.00				
00/01	67,372.93	62,372.93	5,000.00	1,150,000.00	67,860.67	67,860.67		2,500,000.00
01/02	67,047.93	62,047.93	5,000.00	1,145,000.00	127,238.76	127,238.76		2,500,000.00
02/03	66,731.26	61,731.26	5,000.00	1,140,000.00	204,963.76	124,963.76	80,000.00	2,420,000.00
03/04	66,431.26	61,431.26	5,000.00	1,135,000.00	205,921.57	120,921.57	85,000.00	2,335,000.00
04/05	173,931.26	58,931.26	115,000.00	1,020,000.00	206,635.63	116,635.63	90,000.00	2,245,000.00
05/06	176,831.26	51,831.26	125,000.00	895,000.00	1,646,747.00	66,747.00	1,580,000.00	665,000.00
06/07	174,231.26	44,231.26	130,000.00	765,000.00	129,575.00	29,575.00	100,000.00	565,000.00
07/08	176,697.93	36,697.93	140,000.00	625,000.00	124,700.00	24,700.00	100,000.00	465,000.00
08/09	174,554.17	29,554.17	145,000.00	480,000.00	124,682.81	19,682.81	105,000.00	360,000.00
09/10	172,037.50	22,037.50	150,000.00	330,000.00	129,279.69	14,279.69	115,000.00	245,000.00
10/11	174,179.17	14,179.17	160,000.00	170,000.00	128,531.25	8,531.25	120,000.00	125,000.00
11/12	175,808.32	5,808.32	170,000.00	-	127,539.06	2,539.06	125,000.00	-
Totals	1,890,052.26	705,052.26	1,185,000.00		3,223,675.20	723,675.20	2,500,000.00	

G.O. Revenue Bonds - Water (continued)

GO Rev - Water Bonds
Fund 319 - Dept 855
2002C Issue (Fully Refunded by 2012A Issue)

Fiscal Year	Total Debt Serv	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					1,250,000.00
01/02	23,089.25	23,089.25			1,250,000.00
02/03	65,619.16	60,619.16	5,000.00		1,245,000.00
03/04	65,520.83	60,520.83	5,000.00		1,240,000.00
04/05	65,398.33	60,398.33	5,000.00		1,235,000.00
05/06	65,251.67	60,251.67	5,000.00		1,230,000.00
06/07	65,086.67	60,086.67	5,000.00		1,225,000.00
07/08	64,906.67	59,906.67	5,000.00		1,220,000.00
08/09	64,715.00	59,715.00	5,000.00		1,215,000.00
09/10	64,515.00	59,515.00	5,000.00		1,210,000.00
10/11	64,305.83	59,305.83	5,000.00		1,205,000.00
11/12	24,745.00	19,745.00	5,000.00	1,200,000.00	-
Totals	633,153.41	583,153.41	50,000.00		

GO Rev - Water Bonds
Fund 318 - Dept 847
2004A Issue (Partially Refunded by 2012A Issue)

Fiscal Year	Total Debt Serv	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					2,065,000.00
04/05	74,369.76	74,369.76	-		2,065,000.00
05/06	85,811.26	85,811.26	-		2,065,000.00
06/07	85,811.26	85,811.26	-		2,065,000.00
07/08	85,811.26	85,811.26	-		2,065,000.00
08/09	182,832.09	82,832.09	100,000.00		1,965,000.00
09/10	179,467.51	79,467.51	100,000.00		1,865,000.00
10/11	175,977.93	75,977.93	100,000.00		1,765,000.00
11/12	147,309.18	47,309.18	100,000.00	1,360,000.00	305,000.00
12/13	108,643.76	8,643.76	100,000.00		205,000.00
13/14	104,664.59	4,664.59	100,000.00		105,000.00
14/15	105,360.94	360.94	105,000.00		-
Totals	1,336,059.54	631,059.54	705,000.00		

G.O. Revenue Bonds - Water (continued)

	GO Rev - Water Refunding Bonds - Lake Systems 316-840 75.6165% 319-855 9.5874% 320-860 14.7961% 2005A Issue				GO Rev - Water Refunding Bonds - Valley Systems 315 -835 1.3% 317- 845 1.22% 318-847 97.48% 2005C Issue			
Fiscal Year	**Total Debt Serv**	**Interest Maturing**	**Principal Portion**	**Principal Balance**	**Total Debt Serv**	**Interest Maturing**	**Principal Portion**	**Principal Balance**
Issue				1,190,000.00				1,785,000.00
04/05	7,070.56	7,070.56	-	1,190,000.00	10,908.33	10,908.33	-	1,785,000.00
05/06	57,850.00	57,850.00	-	1,190,000.00	89,250.00	89,250.00	-	1,785,000.00
06/07	57,850.00	57,850.00	-	1,190,000.00	89,250.00	89,250.00	-	1,785,000.00
07/08	165,604.17	55,604.17	110,000.00	1,080,000.00	89,250.00	89,250.00	-	1,785,000.00
08/09	165,645.83	50,645.83	115,000.00	965,000.00	244,583.33	84,583.33	160,000.00	1,625,000.00
09/10	164,750.00	44,750.00	120,000.00	845,000.00	246,291.67	76,291.67	170,000.00	1,455,000.00
10/11	163,604.17	38,604.17	125,000.00	720,000.00	247,500.00	67,500.00	180,000.00	1,275,000.00
11/12	162,208.33	32,208.33	130,000.00	590,000.00	248,208.33	58,208.33	190,000.00	1,085,000.00
12/13	160,562.50	25,562.50	135,000.00	455,000.00	248,416.67	48,416.67	200,000.00	885,000.00
13/14	163,520.83	18,520.83	145,000.00	310,000.00	243,270.83	38,270.83	205,000.00	680,000.00
14/15	161,125.00	11,125.00	150,000.00	160,000.00	242,729.17	27,729.17	215,000.00	465,000.00
15/16	163,333.33	3,333.33	160,000.00	-	241,687.50	16,687.50	225,000.00	240,000.00
16/17					245,000.00	5,000.00	240,000.00	-
Totals		403,124.72	1,190,000.00			701,345.83	1,785,000.00	

G.O. Revenue Bonds - Water (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 Debt Serv**	**Interest Maturing**	**Principal Portion**	**Principal Balance**	**Total Debt Serv**	**Interest Maturing**	**Principal Portion**	**Principal Balance**
Issue				1,570,000.00				3,970,000.00
10/11	78,500.00	78,500.00		1,570,000.00	248,050.00	113,050.00	135,000.00	3,835,000.00
11/12	94,200.00	94,200.00		1,570,000.00	312,750.00	132,750.00	180,000.00	3,655,000.00
12/13	94,200.00	94,200.00		1,570,000.00	447,517.00	127,517.00	320,000.00	3,335,000.00
13/14	94,200.00	94,200.00		1,570,000.00	449,075.00	119,075.00	330,000.00	3,005,000.00
14/15	94,200.00	94,200.00		1,570,000.00	449,001.00	109,001.00	340,000.00	2,665,000.00
15/16	94,200.00	94,200.00		1,570,000.00	448,625.00	98,625.00	350,000.00	2,315,000.00
16/17	94,200.00	94,200.00		1,570,000.00	450,733.00	85,733.00	365,000.00	1,950,000.00
17/18	94,200.00	94,200.00		1,570,000.00	450,783.00	70,783.00	380,000.00	1,570,000.00
18/19	94,200.00	94,200.00		1,570,000.00	450,234.00	55,234.00	395,000.00	1,175,000.00
19/20	94,200.00	94,200.00		1,570,000.00	453,967.00	38,967.00	415,000.00	760,000.00
20/21	94,200.00	94,200.00		1,570,000.00	452,016.00	22,016.00	430,000.00	330,000.00
21/22	94,200.00	94,200.00		1,570,000.00	170,650.00	10,650.00	160,000.00	170,000.00
22/23	94,200.00	94,200.00		1,570,000.00	173,188.00	3,188.00	170,000.00	-
23/24	292,025.00	87,025.00	205,000.00	1,365,000.00	-			-
24/25	284,550.00	74,550.00	210,000.00	1,155,000.00	-			-
25/26	276,775.00	61,775.00	215,000.00	940,000.00	-			-
26/27	273,525.00	48,525.00	225,000.00	715,000.00	-			-
27/28	264,850.00	34,850.00	230,000.00	485,000.00	-			-
28/29	260,700.00	20,700.00	240,000.00	245,000.00	-			-
29/30	251,125.00	6,125.00	245,000.00	-	-			-
				-				-
Totals		1,542,450.00	1,570,000.00			986,589.00	3,970,000.00	

G.O. Revenue Bonds - Water (continued)

GO Rev - Water Refunding Bonds Funds 318-847 & 319-855 2012A Issue						
Fiscal Year	**Total Debt Serv**	**Interest Maturing**	**Principal Portion**	**Principal Balance**	**Total Yr End Prin Balances**	**Total Debt Service**
Issue				2,485,000.00		
96/97					1,185,000.00	4,804.22
97/98					1,165,000.00	83,722.93
98/99					1,160,000.00	67,972.93
99/00					1,155,000.00	67,697.93
00/01					3,650,000.00	135,233.60
01/02					4,895,000.00	217,375.94
02/03					4,805,000.00	337,314.18
03/04					4,710,000.00	337,873.66
04/05					9,540,000.00	538,313.87
05/06					7,830,000.00	2,121,741.19
06/07					7,595,000.00	601,804.19
07/08					7,240,000.00	706,970.03
08/09					6,610,000.00	957,013.23
09/10					5,950,000.00	956,341.37
10/11					10,665,000.00	1,280,648.35
11/12	25,973.75	25,973.75	-	2,485,000.00	9,690,000.00	1,318,741.97
12/13	148,716.66	93,716.66	55,000.00	2,430,000.00	8,880,000.00	1,208,056.59
13/14	157,050.00	92,050.00	65,000.00	2,365,000.00	8,035,000.00	1,211,781.25
14/15	160,000.00	90,000.00	70,000.00	2,295,000.00	7,155,000.00	1,212,416.11
15/16	313,166.66	83,166.66	230,000.00	2,065,000.00	6,190,000.00	1,261,012.49
16/17	313,700.00	73,700.00	240,000.00	1,825,000.00	5,345,000.00	1,103,633.00
17/18	315,500.00	65,500.00	250,000.00	1,575,000.00	4,715,000.00	860,483.00
18/19	311,200.00	56,200.00	255,000.00	1,320,000.00	4,065,000.00	855,634.00
19/20	310,733.33	45,733.33	265,000.00	1,055,000.00	3,385,000.00	858,900.33
20/21	319,600.00	34,600.00	285,000.00	770,000.00	2,670,000.00	865,816.00
21/22	317,933.33	22,933.33	295,000.00	475,000.00	2,215,000.00	582,783.33
22/23	165,000.00	15,000.00	150,000.00	325,000.00	1,895,000.00	432,388.00
23/24	168,733.33	8,733.33	160,000.00	165,000.00	1,530,000.00	460,758.33
24/25	167,200.00	2,200.00	165,000.00	-	1,155,000.00	451,750.00
25/26	-			-	940,000.00	276,775.00
26/27	-				715,000.00	273,525.00
27/28	-				485,000.00	264,850.00
28/29	-				245,000.00	260,700.00
29/30	-				-	251,125.00
	-				-	0.00
Totals	3,194,507.06	709,507.06	2,485,000.00			22,425,957.02

G.O. Revenue Bonds - Sewer

	GO Rev - Sewer Bonds Fund 325 - Dept 865 2000B Issue (Partially Refunded by 2005E Issue)				
Fiscal Year	**Total Payment**	**Interest Portion**	**Principal Portion**	**Principal Defeased**	**Principal Balance**
Issue					4,000,000.00
00/01	108,586.67	108,586.67			4,000,000.00
01/02	203,600.00	203,600.00			4,000,000.00
02/03	329,903.13	199,903.13	130,000.00		3,870,000.00
03/04	328,423.44	193,423.44	135,000.00		3,735,000.00
04/05	326,700.01	186,700.01	140,000.00		3,595,000.00
05/06	256,893.00	106,893.00	150,000.00	2,380,000.00	1,065,000.00
06/07	202,510.94	47,510.94	155,000.00		910,000.00
07/08	204,670.31	39,670.31	165,000.00		745,000.00
08/09	206,342.19	31,342.19	175,000.00		570,000.00
09/10	202,668.75	22,668.75	180,000.00		390,000.00
10/11	203,609.38	13,609.38	190,000.00		200,000.00
11/12	204,062.50	4,062.50	200,000.00		-
Totals	2,777,970.32	1,157,970.32	1,620,000.00	2,380,000.00	

G.O. Revenue Bonds- Sewer (Continued)

	GO Rev - Sewer Bonds Fund 325 - Dept 865 2004B Issue				GO Rev - Sewer Refunding Bonds Fund 325 - Dept 865 2005B Issue (Refunded 1996A Sewer)			
Fiscal Year	**Total Payment**	**Interest Portion**	**Principal Portion**	**Principal Balance**	**Total Payment**	**Interest Portion**	**Principal Portion**	**Principal Balance**
Issue				3,000,000.00				1,540,000.00
04/05	109,054.83	109,054.83	-	3,000,000.00	9,154.44	9,154.44	-	1,540,000.00
05/06	125,832.50	125,832.50	-	3,000,000.00	74,900.00	74,900.00	-	1,540,000.00
06/07	125,832.50	125,832.50	-	3,000,000.00	74,900.00	74,900.00	-	1,540,000.00
07/08	237,142.92	122,142.92	115,000.00	2,885,000.00	212,041.67	72,041.67	140,000.00	1,400,000.00
08/09	237,957.50	117,957.50	120,000.00	2,765,000.00	210,770.83	65,770.83	145,000.00	1,255,000.00
09/10	238,310.63	113,310.63	125,000.00	2,640,000.00	213,229.17	58,229.17	155,000.00	1,100,000.00
10/11	238,302.29	108,302.29	130,000.00	2,510,000.00	210,333.33	50,333.33	160,000.00	940,000.00
11/12	237,932.50	102,932.50	135,000.00	2,375,000.00	212,041.67	42,041.67	170,000.00	770,000.00
12/13	237,349.17	97,349.17	140,000.00	2,235,000.00	208,395.83	33,395.83	175,000.00	595,000.00
13/14	236,565.83	91,565.83	145,000.00	2,090,000.00	209,354.17	24,354.17	185,000.00	410,000.00
14/15	235,410.63	85,410.63	150,000.00	1,940,000.00	214,666.67	14,666.67	200,000.00	210,000.00
15/16	234,353.75	79,353.75	155,000.00	1,785,000.00	214,375.00	4,375.00	210,000.00	-
16/17	237,800.00	72,800.00	165,000.00	1,620,000.00				
17/18	235,860.83	65,860.83	170,000.00	1,450,000.00				
18/19	238,350.00	58,350.00	180,000.00	1,270,000.00				
19/20	240,230.83	50,230.83	190,000.00	1,080,000.00				
20/21	236,685.00	41,685.00	195,000.00	885,000.00				
21/22	237,513.75	32,513.75	205,000.00	680,000.00				
22/23	237,679.17	22,679.17	215,000.00	465,000.00				
23/24	237,161.25	12,161.25	225,000.00	240,000.00				
24/25	240,940.00	940.00	240,000.00	-				
Totals	4,636,265.88	1,636,265.88	3,000,000.00		2,064,162.78	524,162.78	1,540,000.00	

G.O. Revenue Bonds- Sewer (Continued)

GO Rev - Sewer Refunding Bonds
Fund 325 Dept 865
2010C Issue (Fully Refunded 2005E Issue)

Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,420,000.00
10/11	84,950.00	69,950.00	15,000.00	2,405,000.00
11/12	103,616.67	83,616.67	20,000.00	2,385,000.00
12/13	310,766.67	80,766.67	230,000.00	2,155,000.00
13/14	309,737.50	74,737.50	235,000.00	1,920,000.00
14/15	312,512.50	67,512.50	245,000.00	1,675,000.00
15/16	314,987.50	59,987.50	255,000.00	1,420,000.00
16/17	310,733.33	50,733.33	260,000.00	1,160,000.00
17/18	310,100.00	40,100.00	270,000.00	890,000.00
18/19	309,066.67	29,066.67	280,000.00	610,000.00
19/20	317,400.00	17,400.00	300,000.00	310,000.00
20/21	315,166.66	5,166.66	310,000.00	-
Totals	2,999,037.50	579,037.50	2,420,000.00	

G.O. Revenue Bonds- Sewer (Continued)

Total Combined					
Fiscal Year	**Year End Prin Balances**	**Interest**	**Principal**	**Principal Defeased**	**Total Debt Service**
Issue					
00/01	4,000,000.00	108,586.67	-		108,586.67
01/02	4,000,000.00	203,600.00	-		203,600.00
02/03	3,870,000.00	199,903.13	130,000.00		329,903.13
03/04	3,735,000.00	193,423.44	135,000.00		328,423.44
04/05	8,135,000.00	304,909.28	140,000.00		444,909.28
05/06	5,605,000.00	307,625.50	150,000.00	2,380,000.00	457,625.50
06/07	5,450,000.00	248,243.44	155,000.00		403,243.44
07/08	5,030,000.00	233,854.90	420,000.00		653,854.90
08/09	4,590,000.00	215,070.52	440,000.00		655,070.52
09/10	4,130,000.00	194,208.55	460,000.00		654,208.55
10/11	6,055,000.00	242,195.00	495,000.00		737,195.00
11/12	5,530,000.00	232,653.34	525,000.00		757,653.34
12/13	4,985,000.00	211,511.67	545,000.00		756,511.67
13/14	4,420,000.00	190,657.50	565,000.00		755,657.50
14/15	3,825,000.00	167,589.80	595,000.00		762,589.80
15/16	3,205,000.00	143,716.25	620,000.00		763,716.25
16/17	2,780,000.00	123,533.33	425,000.00		548,533.33
17/18	2,340,000.00	105,960.83	440,000.00		545,960.83
18/19	1,880,000.00	87,416.67	460,000.00		547,416.67
19/20	1,390,000.00	67,630.83	490,000.00		557,630.83
20/21	885,000.00	46,851.66	505,000.00		551,851.66
21/22	680,000.00	32,513.75	205,000.00		237,513.75
22/23	465,000.00	22,679.17	215,000.00		237,679.17
23/24	240,000.00	12,161.25	225,000.00		237,161.25
24/25	-	940.00	240,000.00		240,940.00
Totals		3,897,436.48	8,580,000.00	2,380,000.00	12,477,436.48

G.O. Special Assessment Bonds

	2005 SRF - Fund 322					2009 SRF - Fund 319 & 320				
Fiscal Year	Total	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Total	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
	Issue 12/30/05			127,338.44	127,338.44					-
03/09/06				158,496.51	285,834.95					-
05/06	2,700.19	2,700.19	-	-	285,834.95	-		-		-
06/07	12,876.71	12,876.71		211,936.15	497,771.10	-				-
07/08	20,724.05	20,724.05		176,770.91	674,542.01	-				-
08/09	35,306.49	19,939.08	15,367.41		659,174.60	-			266,128.54	266,128.54
09/10	50,433.82	19,006.34	31,427.48		627,747.12	37,523.00	37,523.00	-	915,357.90	1,181,486.44
10/11	50,419.69	18,045.49	32,374.20		595,372.92	68,187.00	68,187.00		521,752.02	1,703,238.46
11/12	50,405.10	17,055.68	33,349.42		562,023.50	54,762.00	54,762.00		399,994.19	2,103,232.65
12/13	50,390.07	16,036.06	34,354.01		527,669.49	109,769.38	63,027.00	46,742.38	149,138.87	2,205,629.14
13/14	50,374.61	14,985.72	35,388.89		492,280.60	-				2,205,629.14
14/15	50,358.66	13,903.74	36,454.92		455,825.68	-				2,205,629.14
15/16	50,342.24	12,789.17	37,553.07		418,272.61	-				2,205,629.14
16/17	50,325.33	11,641.03	38,684.30		379,588.31	-				2,205,629.14
17/18	50,307.89	10,458.29	39,849.60		339,738.71	-				2,205,629.14
18/19	50,289.94	9,239.93	41,050.01		298,688.70	-				2,205,629.14
19/20	50,271.45	7,984.86	42,286.59		256,402.11	-				2,205,629.14
20/21	50,252.39	6,691.99	43,560.40		212,841.71	-				2,205,629.14
21/22	50,232.78	5,360.19	44,872.59		167,969.12	-				2,205,629.14
22/23	50,212.59	3,988.27	46,224.32		121,744.80	-				2,205,629.14
23/24	50,191.77	2,575.02	47,616.75		74,128.05	-				2,205,629.14
24/25	50,170.32	1,119.18	49,051.14		25,076.91	-				2,205,629.14
25/26	25,076.91	0.00	25,076.91		0.00					2,205,629.14
	901,663.00	227,120.99	674,542.01	674,542.01		270,241.38	223,499.00	46,742.38	2,252,371.52	

G.O. Special Assessment Bonds (continued)

	2010 SRF - Fund 321					2011 SRF - Fund 316				
Fiscal Year	Total	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Total	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
					-					-
03/09/06					-					-
05/06	-		-		-					-
06/07	-				-					-
07/08	-				-					-
08/09	-				-					-
09/10	588.06	588.06	-	53,984.49	53,984.49					-
10/11	15,096.26	15,096.26	-	1,096,015.51	1,150,000.00	1,027.21	1,027.21	-	185,399.10	185,399.10
11/12	78,077.53	31,673.99	46,403.54		1,103,596.46	12,920.46	12,920.46	-	254,773.49	440,172.59
12/13	78,058.68	30,327.92	47,730.76		1,055,865.70	-				440,172.59
13/14	78,039.29	28,943.36	49,095.93		1,006,769.77	-				440,172.59
14/15	78,019.36	27,519.20	50,500.16		956,269.61	-				440,172.59
15/16	77,998.83	26,054.29	51,944.54		904,325.07	-				440,172.59
16/17	77,977.73	24,547.49	53,430.24		850,894.83	-				440,172.59
17/18	77,956.03	22,997.60	54,958.43		795,936.40	-				440,172.59
18/19	77,933.70	21,403.36	56,530.34		739,406.06	-				440,172.59
19/20	77,910.72	19,763.52	58,147.20		681,258.86	-				440,172.59
20/21	77,887.09	18,076.79	59,810.30		621,448.56	-				440,172.59
21/22	77,862.80	16,341.82	61,520.98		559,927.58	-				440,172.59
22/23	77,837.80	14,557.22	63,280.58		496,647.00	-				440,172.59
23/24	77,812.08	12,721.58	65,090.50		431,556.50	-				440,172.59
24/25	77,785.64	10,833.45	66,952.19		364,604.31	-				440,172.59
25/26	77,758.46	8,891.32	68,867.14		295,737.17					440,172.59
26/27	77,730.48	6,893.63	70,836.85		224,900.32					440,172.59
27/28	77,701.71	4,838.81	72,862.90		152,037.42					440,172.59
28/29	77,672.14	2,725.23	74,946.91		77,090.51					440,172.59
29/30	77,641.71	551.20	77,090.51		(0.00)					
30/31										
	1,495,346.10	345,346.10	1,150,000.00	1,150,000.00		13,947.67	13,947.67	0.00	440,172.59	

G.O. Special Assessment Bonds (continued)

Fiscal Year	Combined Annual Debt Service	Combined Principal Balances
03/09/06	-	285,834.95
05/06	2,700.19	285,834.95
06/07	12,876.71	497,771.10
07/08	20,724.05	674,542.01
08/09	35,306.49	925,303.14
09/10	88,544.88	1,863,218.05
10/11	134,730.16	3,634,010.48
11/12	196,165.09	4,209,025.20
12/13	238,218.13	4,229,336.92
13/14	128,413.90	4,144,852.10
14/15	128,378.02	4,057,897.02
15/16	128,341.07	3,968,399.41
16/17	128,303.06	3,876,284.87
17/18	128,263.92	3,781,476.84
18/19	128,223.64	3,683,896.49
19/20	128,182.17	3,583,462.70
20/21	128,139.48	3,480,092.00
21/22	128,095.58	3,373,698.43
22/23	128,050.39	3,264,193.53
23/24	128,003.85	3,151,486.28
24/25	127,955.96	3,035,482.95
25/26	102,835.37	2,941,538.90
26/27	77,730.48	665,072.91
27/28	77,701.71	592,210.01
28/29	77,672.14	517,263.10
29/30	77,641.71	(0.00)
30/31		
	-	
	2,681,198.15	

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				3,100,000.00				2,780,000.00
03/04	434,471.25	159,471.25	275,000.00	2,825,000.00				
04/05	380,375.00	100,375.00	280,000.00	2,545,000.00	62,787.50	62,787.50	-	2,780,000.00
05/06	375,475.00	90,475.00	285,000.00	2,260,000.00	124,180.00	124,180.00	-	2,780,000.00
06/07	368,975.00	78,975.00	290,000.00	1,970,000.00	125,575.00	125,575.00	-	2,780,000.00
07/08	367,175.00	67,175.00	300,000.00	1,670,000.00	125,575.00	125,575.00	-	2,780,000.00
08/09	366,137.50	56,137.50	310,000.00	1,360,000.00	125,575.00	125,575.00	-	2,780,000.00
09/10	365,500.00	45,500.00	320,000.00	1,040,000.00	379,075.00	119,075.00	260,000.00	2,520,000.00
10/11	368,618.75	33,618.75	335,000.00	705,000.00	565,950.00	100,950.00	465,000.00	2,055,000.00
11/12	365,868.75	20,868.75	345,000.00	360,000.00	562,200.00	77,200.00	485,000.00	1,570,000.00
12/13	367,200.00	7,200.00	360,000.00	-	552,575.00	52,575.00	500,000.00	1,070,000.00
13/14					554,575.00	29,575.00	525,000.00	545,000.00
14/15					554,537.50	9,537.50	545,000.00	-
	-							
Totals	3,759,796.25	659,796.25	3,100,000.00		3,732,605.00	952,605.00	2,780,000.00	

Medium Term Financing (continued)

Medium Term Parking Garage - 2005 Fund 541						
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Combined Principal Balances	Combined Annual Debt Serv
Issue				3,220,000.00		
03/04					2,825,000.00	434,471.25
04/05	-	-	-	3,220,000.00	8,545,000.00	443,162.50
05/06	269,641.18	124,641.18	145,000.00	3,075,000.00	8,115,000.00	769,296.18
06/07	275,987.50	120,987.50	155,000.00	2,920,000.00	7,670,000.00	770,537.50
07/08	271,337.50	116,337.50	155,000.00	2,765,000.00	7,215,000.00	764,087.50
08/09	271,687.50	111,687.50	160,000.00	2,605,000.00	6,745,000.00	763,400.00
09/10	381,887.50	106,887.50	275,000.00	2,330,000.00	5,890,000.00	1,126,462.50
10/11	383,637.50	98,637.50	285,000.00	2,045,000.00	4,805,000.00	1,318,206.25
11/12	392,237.50	87,237.50	305,000.00	1,740,000.00	3,670,000.00	1,320,306.25
12/13	395,037.50	75,037.50	320,000.00	1,420,000.00	2,490,000.00	1,314,812.50
13/14	757,237.50	62,237.50	695,000.00	725,000.00	1,270,000.00	1,311,812.50
14/15	759,437.50	34,437.50	725,000.00	-	-	1,313,975.00
					-	0.00
					-	0.00
					-	0.00
Totals	4,158,128.68	938,128.68	3,220,000.00			11,650,529.93

Town of Gardnerville-Med. Term Financing 2005 Fund 613				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				900,000.00
01/02				
02/03				
03/04				
04/05				
05/06	6,574.54	6,574.54	-	900,000.00
06/07	122,982.00	39,150.00	83,832.00	816,168.00
07/08	122,981.30	35,503.30	87,478.00	728,690.00
08/09	122,982.02	31,698.02	91,284.00	637,406.00
09/10	122,982.16	27,727.16	95,255.00	542,151.00
10/11	122,981.56	23,583.56	99,398.00	442,753.00
11/12	122,981.76	19,259.76	103,722.00	339,031.00
12/13	122,981.84	14,747.84	108,234.00	230,797.00
13/14	122,981.66	10,039.66	112,942.00	117,855.00
14/15	122,981.70	5,126.70	117,855.00	-
Totals	1,113,410.54	213,410.54	900,000.00	

Revenue Bonds

Douglas County - Revenue Bonds

Highway Revenue Impr & Refunding - 2003
Fund 541

Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Combined Principal Balances	Combined Annual Debt Service
Issue				3,145,000.00		
03/04	263,778.75	108,778.75	155,000.00	2,990,000.00	2,990,000.00	263,778.75
04/05	319,167.50	89,167.50	230,000.00	2,760,000.00	2,760,000.00	319,167.50
05/06	314,567.50	84,567.50	230,000.00	2,530,000.00	2,530,000.00	314,567.50
06/07	314,623.75	79,623.75	235,000.00	2,295,000.00	2,295,000.00	314,623.75
07/08	313,980.00	73,980.00	240,000.00	2,055,000.00	2,055,000.00	313,980.00
08/09	317,542.50	67,542.50	250,000.00	1,805,000.00	1,805,000.00	317,542.50
09/10	315,280.00	60,280.00	255,000.00	1,550,000.00	1,550,000.00	315,280.00
10/11	223,480.00	53,480.00	170,000.00	1,380,000.00	1,380,000.00	223,480.00
11/12	222,442.50	47,442.50	175,000.00	1,205,000.00	1,205,000.00	222,442.50
12/13	226,142.50	41,142.50	185,000.00	1,020,000.00	1,020,000.00	226,142.50
13/14	224,532.50	34,532.50	190,000.00	830,000.00	830,000.00	224,532.50
14/15	222,650.00	27,650.00	195,000.00	635,000.00	635,000.00	222,650.00
15/16	225,347.50	20,347.50	205,000.00	430,000.00	430,000.00	225,347.50
16/17	222,512.50	12,512.50	210,000.00	220,000.00	220,000.00	222,512.50
17/18	224,235.00	4,235.00	220,000.00	-	-	224,235.00
Totals	3,950,282.50	805,282.50	3,145,000.00			3,950,282.50

East Fork Fire Protection District

East Fork Fire Protection District
G. O. Medium Term Bonds, Series 2010
Debt Service Schedule

Date Due	Total	Interest	Principal	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
	1,380,038.03	265,038.03	1,115,000.00		1,380,038.03

Redevelopment Agency

Douglas County Redevelopment Agency Redevelopment Note, Series 2003						
Fiscal Year	**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	3.75%	50,625.00	-		2,700,000.00
6/1/12	50,625.00	3.75%	50,625.00	-		2,700,000.00
12/1/12	50,625.00	3.75%	50,625.00	-		2,700,000.00
6/1/13	2,225,625.00		50,625.00	2,175,000.00		525,000.00
12/1/13	9,843.75		9,843.75			525,000.00
6/1/14	534,843.75		9,843.75	525,000.00		-
Totals	10,036,887.69		2,225,387.69	7,775,000.00		

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Appendix

A resource for additional information on budget related items, including augmentations, transfers, fund balances, and personnel. Important statistical information about Douglas County is also included here.

Budget Augmentation & Budget Transfers

Budget Augmentation

The County's budget may be amended or augmented by three methods: Purchase Order Carryovers, Administrative Carryovers, and by County Commission action. Under all instances where appropriations are increased, funds must be available to match the request. Augmentation of the County's budget is governed under NRS 354.615.

Purchase Order Carryovers: At the end of each fiscal year, the Comptroller's Office reviews outstanding (open) purchase orders with the departments and determines whether the purchase orders should be carried forward into the next fiscal year. When a purchase order is "carried forward," a department's appropriation increases in the new fiscal year by the amount of the purchase order. Purchase order carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. These funds are encumbered and reserves for encumbrances are noted in the audit.

Administrative Carryovers: At the end of each fiscal year, the Comptroller's Office requests that each department review their budgets for items or programs for which expenditure is still outstanding. This may include a project that has been initiated, but not completed, or an item ordered, but not received. Administrative carryover requests are reviewed to determine the merit of the request and to insure funding is available. All administrative carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. The approved carryover request increases the department's budget appropriation in the new fiscal year. Funding comes from the larger than anticipated ending fund balance (e.g. prior year savings & over budget revenue).

County Commission Action: Throughout the year, the County Commission considers departmental requests for additional appropriations to fund activities not included in the adopted budget. When requests are approved, the department's appropriations are increased. Funds may be transferred from contingency accounts or from appropriated reserves. If the action uses new or increased revenues, a formal augmentation must take place.

Augmentation Process: If anticipated resources actually available during a budget period exceed those estimated, a local government may augment a budget as follows:

1) If the augmentation is for appropriations of a fund to which Ad Valorem taxes are allocated as a source of revenue, the governing body shall, by majority vote of all members of the governing body, adopt a resolution reciting the appropriations to be augmented, and the nature of the unanticipated resources intended to be used for the augmentation. Before the adoption of the resolution, the governing body shall publish notice of its intention to act thereon in a newspaper of general circulation in the County for at least one publication. No vote may be taken upon the resolution until 3 days after the publication of the notice.

2) If the augmentation is for any other fund, the governing body shall adopt, by majority vote of all members of the governing body, a resolution providing therefore at a regular meeting of the body.

A budget augmentation becomes effective upon delivery, to the State Department of Taxation, an executed copy of the resolution providing for the augmentation. The Amended Budget, as shown in the County's financial audit, reflects all changes in budgeted revenues and appropriations. The County's budget is generally augmented three times during the fiscal year (August, December and June). The augmentation in August primarily covers Purchase Orders carried over from the prior fiscal year. The December augmentation makes adjustments in opening fund balances or other areas as provided for in the final audit. The June augmentation incorporates changes to the budget that have been approved during the year.

Budget 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).

Interfund Transfers

a. **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.

b. **Non-Adopted Transfer** -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. FY12-13 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.

FY12-13 Transfers

FROM	TO	PURPOSE		TOTAL
County Funds:				
General Fund	Room Tax Fund	To support operations/cover revenue shortfall	$920,397	
	Road Operating	To cover revenue shortfall	191,000	
	China Spring Fund	To cover property tax revenue shortfall	18,201	
	Erosion Control	Warrior Way maintenance	5,000	
	Senior Services Fund	Transportation services	433,052	
	Zephyr Water System	To cover rate shortfall	15,000	
	Cave Rock Water System	To cover rate shortfall	27,500	
	Co. Construction	To fund Radio User Fees Reserves	100,000	
	Regional Water Fund	To improve road infrastructure	140,000	
				$1,850,150
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)		$163,656
Social Services	Room Tax Fund	Payment for grounds maintenance		$3,500
Room Tax	General Fund	Economic Vitality	75,000	
	County Debt/Other Fund	Community Center bonds, 2012	492,800	
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	212,420	
				$780,220
Tahoe-Douglas Trans. Dist.	County Debt/Other Fund	Transportation bonds 2005		$287,463
911 Emergency Services	911 Surcharge	To cover revenue shortfall		$14,746
West Valley Water	Carson Valley Water Utility Fund	To consolidate valley water funds		$1,380,560
East Valley Water	Carson Valley Water Utility Fund	To consolidate valley water funds		$3,099,311
Foothill Water	Carson Valley Water Utility Fund	To consolidate valley water funds		$252,463
Sheridan Acres Water	Carson Valley Water Utility Fund	To consolidate valley water funds		$289,052
Regional Water Fund	Carson Valley Water Utility Fund	2010 A&B bonds		$125,000
Ad Val Capital Projects	County Debt/Other Fund	Parking garage bonds 2002	$151,980	
		Parking garage bonds 2004	$553,076	
		Parking garage bonds 2005	$395,538	
				1,100,594
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment		$228,516
Total County Funds				**$9,575,231**
Redevelopment Agency Funds:				
Administration Fund	Capital Projects Fund	Loan principal and interest repayment	1,652,000	
Total Redevelopment Agency Funds				**$1,652,000**
Town Funds:				
G'Vill Administration	G'Vill Debt	Building bonds 2005	$122,982	122,982
Minden Town	Minden Trash	Town projects	$364,000	364,000
Total Town Funds				**$486,982**
East Fork Fire & Paramedic District Funds:				
EF Fire Administration	EF Equipment Reserve	Build reserves	$155,000	
	East Fork Fire Debt Service	Medium Term Bond, Series 2010	116,623	
Total East Fork Fire & Paramedic District Funds				$271,623
Total All Funds				**$11,985,836**

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 one-time 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 damage 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 set by policy at 3% of operating expenditures within the General Fund and Special Revenue funds. However, actual annual budgeted contingency may be less, as has been the case for FY 11-12 and again in FY12-13 where contingency has been budgeted at 1.5%. Although appropriated, Commissioner Approval is required to expend from reserves and contingencies.

Replacement Reserves
These reserves are not appropriated, but are a reserved portion of the fund balance in certain Special Revenue and Enterprise Funds. Some department budgets include contributions to reserves for replacement of County vehicles and major equipment.

Fund Balances, Reserves and Contingencies by Fund

County Funds	8.3% Fund Balance	Reserves	Contingency
General	$2,985,965	$2,594,633	$539,632
Stabilization	363,352	-	-
Nevada Cooperative Extension	19,687	128,323	7,116
Airport	111,562	1,224,008	40,324
Douglas County Water District	6,606	-	2,388
Solid Waste	24,311	1,904,716	8,787
Motor Vehicle Accident Indigent	-	-	-
Medical Assistance to Indigents	-	1,650,000	-
Social Services	90,284	640,808	32,633
Law Library	1,655	-	598
Road Operating	110,234	657,264	39,844
Room Tax	393,616	12,520,200	71,135
Tahoe-Douglas Transportation District	13,968	19,070	5,049
Justice Court Administrative Assessment	5,756	-	960
China Spring	250,000	-	-
Western Nevada Regional Youth Center	40,337	399,740	-
Erosion Control	-	-	-
911 Emergency Services	140,708	464,790	50,858
911 Surcharge	14,968	143,747	5,410
Senior Services	57,407	24,065	20,749
Self Insurance Reserve	-	2,966,885	-
Dental Insurance	-	806,095	-
Motor Pool/Vehicle Maintenance	-	834,584	-
Ridgeview Water System	-	23,011	-
Zephyr Water System	-	338,369	-
West Valley Water System	-	-	-
East Valley Water System	-	-	-
Cave Rock Water System	-	622,267	-
Skyland Water System	-	367,728	-
Foothill Water	-	-	-
Regional Water Fund		101,821	
Sewer Utility	-	2,359,596	-
Carson Valley Water Utility	-	3,502,487	
Extraordinary Maintenance	-	652,515	-
Ad Valorem Capital Construction	-	3,714,017	-
County Construction	-	695,375	-
Regional Transportation	-	1,543,063	-
County Debt/Other Resources	-	627,600	-
Total County	**$4,630,416**	**$41,526,777**	**$825,483**

Fund Balances, Reserves and Contingencies by Fund (continued)

Redevelopment Agency	8.3% Fund Balance	Reserves	3% Contingency
DC Redevelop - Admin	$34,633	24,919	$12,518
DC Redevelop - Capital	-	(413,878)	-
Total Redevelopment Agency	**$34,633**	**($388,959)**	**$12,518**
Fire/Paramedic District Funds			
East Fork Fire	$855,643	107,695	$309,269
East Fork Fire Emergency	-	736,934	-
East Fork Equipment Reserve	-	229,398	-
East Fork Construction Reserve	-	83,500	-
East Fork Paramedic	1,245	200,000	450
East Fork Fire Debt Service	-	1,948	-
Total Fire/Paramedic	**$856,888**	**1,359,475**	**$309,719**
Town Funds			
Gardnerville Town	$70,459	188,400	$25,467
Gardnerville Health & Sanitation	-	363,759	-
Gardnerville Debt	-	704	-
Gardnerville Ad Valorem Capital Projects	-	111,254	-
Genoa Town	37,753	-	13,596
Genoa Ad Valorem Capital Projects	-	8,493	-
Genoa Construction Reserve	-	48,635	-
Minden Town	72,907	-	26,352
Minden Ad Valorem Capital Projects	-	68,264	-
Minden Trash		517,875	
Minden Capital Equipment and Construction	-	1,667,810	-
Minden Wholesale Water	-	65,941	-
Minden Water	-	3,885,291	-
Total Towns	**$181,119**	**6,926,426**	**$65,415**
Total All Funds	**$5,703,056**	**$49,423,719**	**$1,213,135**

Authorized Full-Time Equivalent Personnel

This section provides detailed information about the personnel resources the county utilizes to provide services to the community. 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 equivalent employees. Full-time equivalent is based on 2,080 hours a year (52 weeks times 40 hours a week). Part-time and seasonal hours are converted to FTE by dividing the number of hours worked by 2,080. For example, if an employee works 25 hours a week the FTE calculation is as follows:

25hrs/wk x 52wks = 1,300 hrs ÷ 2,080 = .625 FTE

FTE by Department
General Fund

	Department	08-09	09-10	10-11	11-12*	12-13	12-13 Change
		Adopted					
E 1	County Commissioners	0.50	0.50	0.50	0.50	-	(0.50)
E	Assessor	10.30	9.20	9.00	9.00	9.00	-
E	Clerk/Treasurer						
	Civil Clerks	4.68	4.31	4.06	4.06	4.24	0.18
	Tahoe General Services	3.90	3.65	3.35	3.35	3.15	(0.20)
	District Court Clerks	4.90	4.90	4.90	4.90	4.48	(0.43)
	Treasurer	6.21	4.23	4.23	4.23	4.53	0.30
	Sub-Total	19.69	17.09	16.54	16.54	16.39	(0.15)
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	-
	Tahoe Constable	2.48	2.48	2.48	1.73	2.38	0.65
	Security	2.70	2.58	2.58	2.58	2.63	0.05
	Alternative Sentencing	-	-	-	4.48	4.48	-
	Sub-Total	6.18	6.05	6.05	9.78	10.48	0.70
E	District Attorney						
	Civil/Criminal	18.10	17.79	17.10	17.10	17.10	-
	Family Support	5.50	4.00	4.50	4.50	4.50	-
	Sub-Total	23.60	21.79	21.60	21.60	21.60	-
E	District Court I	2.00	2.00	2.00	2.00	2.00	-
E	District Court II	2.00	2.00	2.00	2.00	2.00	-
A	District Court - CASA	1.48	1.48	1.48	1.48	1.48	-
E	Juvenile Probation	9.50	10.00	10.00	10.00	10.00	-
E	Juvenile Detention	10.48	10.48	8.48	6.94	6.95	0.01
A	Court Computer Systems	1.75	1.75	1.00	1.00	1.00	-
E	East Fork Justice Court	7.50	7.00	6.00	6.00	6.00	-
E	Alternative Sentencing	3.48	4.00	-	-	-	-
E	Tahoe Justice Court	5.50	5.00	5.00	4.00	4.00	-
E	Recorder						-
	Recorder	6.75	6.00	6.00	6.00	6.00	-
	Records Management	2.00	2.00	2.00	2.00	2.00	-
	Sub-Total	8.75	8.00	8.00	8.00	8.00	-
E	Sheriff						-
	Administration	4.66	4.36	3.88	3.88	3.90	0.02
	Administrative Services	8.30	6.78	7.83	7.30	7.30	-
	Records	7.53	6.53	6.00	7.00	7.00	-
	Jail	32.00	32.00	32.00	33.00	34.00	1.00
	COPS grant	-	-	-	1.00	1.00	-
	General Investigation	15.00	13.00	14.00	14.00	14.00	-
	Patrol/Traffic	6.00	4.00	6.00	6.00	6.00	-
	Grants	-	-	-	1.00	1.00	-
	Operations/Patrol	47.00	48.00	48.00	47.00	46.00	(1.00)
	Tri-Net	1.00	1.00	1.00	1.00	1.00	-
	Bailiff	1.00	1.00	1.00	1.00	1.00	-
	Sub-Total	122.49	116.67	119.71	122.18	122.20	0.02

FTE by Department General Fund (Continued)

	Department	08-09	09-10	10-11	11-12*	12-13	12-13 Change
		Adopted					
A	County Manager						
	County Manager's Office	3.98	2.78	2.84	3.21	3.79	0.58
	Project Management Office	-	1.00	1.00	1.00	1.00	-
	Economic Development	-	-	0.50	0.50	1.00	0.50
	Alternative Sentencing	-	-	4.00	-	-	-
	Finance	-	-	-	9.78	9.65	(0.13)
	Human Resources	-	-	-	4.01	4.35	0.34
	General Services	0.94	0.94	0.94	0.94	1.26	0.32
	Geographical Info Systems	3.48	-	-	-	-	-
	Sub-Total	8.39	4.71	9.28	19.45	21.05	1.61
A	Administrative Services						
	Comptroller	10.60	8.73	8.73	-	-	-
	Human Resources	5.48	4.95	4.39	-	-	-
	Sub-Total	16.08	13.68	13.11	-	-	-
A	Community Development						
	Administration	3.92	5.80	4.80	4.79	4.04	(0.75)
	Building	7.00	5.00	5.00	5.00	5.00	-
	Planning	9.00	5.00	5.00	6.00	6.00	-
	Engineering	7.98	5.45	4.45	4.50	4.25	(0.25)
	Sub-Total	27.90	21.25	19.25	20.29	19.29	(1.00)
	Public Works						
	Bldg and Fleet Services	5.00	2.66	2.56	1.56	2.56	1.00
	Engineering	0.65	0.25	0.10	0.10	0.10	-
	Subtotal	5.65	2.91	2.66	1.66	2.66	1.00
A	Technology Services						-
	Communications	-	4.08	3.60	3.60	3.45	(0.15)
	Geographic Info Systems	-	3.35	3.35	3.35	5.25	1.90
	Information Technology	-	9.65	9.65	9.65	9.50	(0.15)
	Sub-Total	-	17.08	16.60	16.60	18.20	1.60
	911/Communications						
A	Communications	1.88	-	-	-		-
	Emergency Management	0.75	-	-	-		-
	Information Systems	7.10	-	-	-		-
A	Animal Services	4.00	3.08	4.07	4.07	4.07	-
	Sub-Total	13.73	3.08	4.07	4.07	4.07	-
A	Weed Control (Community Svc)	4.43	4.56	4.20	4.10	5.10	1.00
	Total	**332.96**	**310.87**	**287.52**	**287.19**	**291.47**	**4.29**

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 Commissioners are not included in FTE.

* FY 11-12 FTE is based on amended budget. Budget was adopted with layoffs to balance the budget, but after adoption, negotiations were successful, layoffs were restored and most employees took a reduction in compensation

FTE by Department
General Fund (continued)

	Department	08-09	09-10	10-11	11-12*	12-13	12-13 Change
		Adopted					
E 1	County Commissioners	0.50	0.50	0.50	0.50	-	(0.50)
E	Assessor	10.30	9.20	9.00	9.00	9.00	-
E	Clerk/Treasurer	19.69	17.09	16.54	16.54	16.39	(0.15)
E	Constables	6.18	6.05	6.05	9.78	10.48	0.70
E	District Attorney	23.60	21.79	21.60	21.60	21.60	-
E	District Court I	2.00	2.00	2.00	2.00	2.00	-
E	District Court II	2.00	2.00	2.00	2.00	2.00	-
A	District Court - CASA	1.48	1.48	1.48	1.48	1.48	-
E	Juvenile Probation	9.50	10.00	10.00	10.00	10.00	-
E	Juvenile Detention	10.48	10.48	8.48	6.94	6.95	0.01
A	Court Computer Systems	1.75	1.75	1.00	1.00	1.00	-
E	East Fork Justice Court	7.50	7.00	6.00	6.00	6.00	-
E	Alternative Sentencing	3.48	4.00	-	-	-	-
E	Tahoe Justice Court	5.50	5.00	5.00	4.00	4.00	-
E	Recorder	8.75	8.00	8.00	8.00	8.00	-
E	Sheriff	122.49	116.67	119.71	122.18	122.20	0.02
A	County Manager	8.39	4.71	9.28	19.45	21.05	1.61
A	Administrative Services	16.08	13.68	13.11	-	-	-
A	Community Development	27.90	21.25	19.25	20.29	19.29	(1.00)
A	Public Works	5.65	2.91	2.66	1.66	2.66	1.00
A	Operational Services	-	-	-	-	-	-
A	Technology Services	-	17.08	16.60	16.60	18.20	1.60
A	Animal Control	13.73	3.08	4.07	4.07	4.07	-
A	Weed Control (Community Svcs)	4.43	4.56	4.20	4.10	5.10	1.00
	Total	**311.35**	**290.27**	**286.52**	**287.19**	**291.47**	**4.29**

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 Commissioners are not included in FTE.

* FY 11-12 FTE is based on amended budget. Budget was adopted with layoffs to balance the budget, but after adoption, negotiations were successful, layoffs were restored and most employees took a reduction in compensation

FTE by Department
All County Funds

	Department	08-09	09-10	10-11	11-12*	12-13	12-13 Change
		Adopted					
E 1	County Commissioners	0.50	0.50	0.50	0.50	-	(0.50)
E	Assessor	10.30	9.20	9.00	9.00	9.00	-
E	Clerk/Treasurer						-
	Civil Clerks	4.68	4.31	4.06	4.06	4.24	0.18
	Tahoe General Services	3.90	3.65	3.35	3.35	3.15	(0.20)
	District Court Clerks	4.90	4.90	4.90	4.90	4.48	(0.43)
	Treasurer	6.21	4.23	4.23	4.23	4.53	0.30
	Sub-Total	19.69	17.09	16.54	16.54	16.39	(0.15)
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	-
	Tahoe Constable	2.48	2.48	2.48	1.73	2.38	0.65
	Security	2.70	2.58	2.58	2.58	2.63	0.05
	Alternative Sentencing	-	-	-	4.48	4.48	-
	Sub-Total	6.18	6.05	6.05	9.78	10.48	0.70
E	District Attorney						-
	Civil/Criminal	18.10	17.79	17.10	17.10	17.10	-
	Family Support	5.50	4.00	4.50	4.50	4.50	-
	Sub-Total	23.60	21.79	21.60	21.60	21.60	-
E	District Courts I & II						-
	Administration	4.00	4.00	4.00	4.00	4.00	-
	CASA	1.48	1.48	1.48	1.48	1.48	-
	Juvenile Probation	9.50	10.00	10.00	10.00	10.00	-
	Juvenile Detention	10.48	10.48	8.48	6.94	6.95	0.01
	China Spring Youth Camp	24.00	23.00	23.00	21.00	26.50	5.50
	Aurora Pines Girls Camp	12.00	12.00	12.00	12.00	12.00	-
	Sub-Total	61.45	60.95	58.95	55.42	60.93	5.51
A	Court Computer Systems	2.00	2.00	1.00	1.00	1.00	-
E	East Fork Justice Court	7.50	7.00	6.00	6.00	6.00	-
E	Alternative Sentencing	3.48	4.00	-	-	-	-
E	Tahoe Justice Court	5.50	5.00	5.00	4.00	4.00	-
E	Recorder	8.75	8.00	8.00	8.00	8.00	-
E	Sheriff	122.49	116.67	119.71	122.18	122.20	0.02
A	Cooperative Extension	1.90	1.90	1.90	2.05	2.05	-
A	Library	15.73	14.30	14.30	14.30	14.30	-
A	County Manager						-
	County Manager's Office	3.98	2.78	2.84	3.21	3.79	0.58
	Alternative Sentencing	-	-	4.00	-	-	-
	Finance	-	-	8.73	9.78	9.65	(0.13)
	Economic Development	-	-	0.50	0.50	1.00	0.50
	Facility Operations	-	-	-	-	-	-
	General Services	0.94	0.94	0.94	0.94	1.26	0.32
	Human Resources	-	-	5.29	4.86	5.25	0.39
	Project Management Office	-	1.00	1.00	1.00	1.00	-
	GIS	3.48	-	-	-	-	-
	Sub-Total	8.39	4.71	23.30	20.30	21.95	1.66

FTE by Department
All County Funds (Continued)

	Department	08-09	09-10	10-11	11-12*	12-13	12 to 13 Change
		Adopted					
A	Technology Services						
	Communications	-	4.08	3.60	3.60	3.45	(0.15)
	Geographic Info Systems	-	3.35	3.35	3.35	5.25	1.90
	Information Technology	-	9.65	9.65	9.65	9.50	(0.15)
	Sub-Total	-	17.08	16.60	16.60	18.20	1.60
A	Administrative Services						-
	Comptroller	10.60	8.73	-	-	-	-
	Facilities Operations	-	-	-	-	-	-
	Human Resources	6.28	5.85	-	-	-	-
	Information Systems	-	-	-	-	-	-
	Purchasing	-	-	-	-	-	-
	Sub-Total	16.88	14.58	-	-	-	-
							-
A	911 Emergency Services	-	19.95	19.95	19.95	19.80	(0.15)
							-
A	Communications/911						-
	911 Emergency Services	23.23	-	-	-	-	-
	Animal Care and Services	4.00	-	-	-	-	-
	Communications	1.88	-	-	-	-	-
	Information Systems	7.10	-	-	-	-	-
	Emergency Management	0.75	-	-	-	-	-
	Sub-Total	36.96	-	-	-	-	-
A	Community Development						-
	Administration	3.92	5.80	4.80	4.79	4.04	(0.75)
	Building	7.00	5.00	5.00	5.00	5.00	-
	Planning	9.00	5.00	5.00	6.00	6.00	-
	Engineering	7.98	5.45	4.45	4.50	4.25	(0.25)
	Road Operating	-	-	-	-	-	-
	Utilities	-	-	-	-	-	-
	Sub-Total	27.90	21.25	19.25	20.29	19.29	(1.00)
A	Public Works						-
	Transportation	14.70	13.10	12.90	11.20	10.20	(1.01)
	Utilities	15.70	16.25	17.23	17.23	17.73	0.50
	Bldg and Fleet Services	5.00	2.66	2.56	1.56	2.56	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	-
	Sub-Total	42.58	39.58	39.52	36.42	36.91	0.50

FTE by Department
All County Funds (continued)

	Department	08-09	09-10	10-11	11-12*	12-13	12 to 13 Change
		Adopted					
A	Community Services						
2	Parks						
	- Parks Permanent (805)	11.72	8.74	6.00	6.07	6.22	0.15
	- Parks Seasonal (807)	8.95	5.10	6.10	5.12	5.33	0.20
	Parks Sub-Total	20.67	13.84	12.10	11.19	11.54	0.35
2	Recreation						-
	- Rec Permanent (810)	7.58	7.96	7.06	7.13	6.97	(0.16)
	- Rec Seasonal (811)	13.38	12.70	12.30	12.30	12.68	0.38
	- Kahle Park (812)	10.78	9.90	9.20	9.20	9.58	0.38
	Rec Sub-Total	31.73	30.56	28.56	28.63	29.22	0.59
	Senior Services	19.93	14.52	13.51	13.39	13.40	0.01
	Social Svcs/Com. Health	6.98	7.00	6.99	7.00	8.32	1.33
	Weed Control	4.43	4.56	4.20	4.10	5.10	1.00
	Animal Control	-	3.08	4.07	4.07	4.07	-
	Com Svcs Sub-Total	83.73	73.55	69.43	68.37	71.65	3.28
							-
A	Airport	6.53	6.48	6.48	-	-	-
	Total	**510.51**	**471.61**	**463.05**	**452.29**	**463.75**	**11.46**

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 Commissioners are not included in FTE.

2 Includes part-time and seasonal positions.

* FY 11-12 FTE is based on amended budget. Budget was adopted with layoffs to balance the budget, but after adoption, negotiations were successful, layoffs were restored and most employees took a reduction in compensation

FTE by Department
All County Funds (continued)

		Department	08-09	09-10	10-11	11-12*	12-13	12 to 13 Change
			Adopted					
E	1	County Commissioners	0.50	0.50	0.50	0.50	-	(0.50)
E		Assessor	10.30	9.20	9.00	9.00	9.00	-
E		Clerk-Treasurer	19.69	17.09	16.54	16.54	16.39	(0.15)
E		Constables	6.18	6.05	6.05	9.78	10.48	0.70
E		District Attorney	23.60	21.79	21.60	21.60	21.60	-
E		District Courts I & II	61.45	60.95	58.95	55.42	60.93	5.51
A		Court Computer Systems	2.00	2.00	1.00	1.00	1.00	-
E		East Fork Justice Court	7.50	7.00	6.00	6.00	6.00	-
E		Alternative Sentencing	3.48	4.00	4.00	-	-	-
E		Tahoe Justice Court	5.50	5.00	5.00	4.00	4.00	-
E		Recorder	8.75	8.00	8.00	8.00	8.00	-
E		Sheriff	122.49	116.67	119.71	122.18	122.20	0.02
A		Cooperative Extension	1.90	1.90	1.90	2.05	2.05	-
A		Library	15.73	14.30	14.30	14.30	14.30	-
A		County Manager	8.39	4.71	19.30	20.30	21.95	1.66
A		Administrative Services	16.88	14.58	-	-	-	-
A		911 Emergency Services	-	19.95	19.95	19.95	19.80	(0.15)
A		Technology Services	-	17.08	16.60	16.60	18.20	1.60
A		Communications	36.96	-	-	-	-	-
A		Community Development	27.90	21.25	19.25	20.29	19.29	(1.00)
A		Public Works	42.58	39.58	39.52	36.42	36.91	0.50
A	2	Community Services	83.73	73.55	69.43	68.37	71.65	3.28
A		Airport	6.53	6.48	6.48	-	-	-
		Total	**512.01**	**471.61**	**463.06**	**452.30**	**463.75**	**11.46**

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 Commissioners are not included in FTE.

2 Includes part-time and seasonal positions.

* FY 11-12 FTE is based on amended budget. Budget was adopted with layoffs to balance the budget, but after adoption, negotiations were successful, layoffs were restored and most employees took a reduction in compensation

FTE by Fund
All County Funds

Fund	08-09	09-10	10-11	11-12*	12-13**	12 to 13 Change
	Adopted					
General Fund	332.96	310.87	287.52	287.19	291.47	4.29
Cooperative Extension	1.90	1.90	1.90	2.05	2.05	-
Airport	6.53	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	6.98	7.00	6.99	7.00	8.32	1.33
Road Operating	12.55	10.65	10.45	8.95	8.95	(0.00)
Room Tax	68.13	58.69	54.96	54.12	55.06	0.94
Tahoe-Douglas Transp District	0.25	0.25	0.25	0.10	0.10	-
Justice Court Admin Assess	0.25	0.25	-	-	-	-
China Spring	36.00	35.00	35.00	33.00	38.50	5.50
Erosion Control	-	-	-	-	-	-
911 Emergency Services	23.23	19.95	19.95	19.95	19.80	(0.15)
Senior Nutrition	19.93	14.52	13.51	13.39	13.40	0.01
Self Insurance Reserve	0.80	0.90	0.90	0.85	0.90	0.05
Motor Pool/Vehicle Maint.	6.30	6.92	6.22	5.82	5.82	-
Douglas County Water Utility	0.22	0.72	0.80	-	-	-
Water Systems						-
Ridgeview	-	-	-	-	-	-
Zephyr	0.96	1.82	1.90	1.90	1.90	-
West Valley	1.02	1.95	2.03	2.03		(2.03)
East Valley	5.68	2.29	2.38	3.18		(3.18)
Cave Rock	0.97	2.03	2.11	2.11	2.11	-
Skyland	0.97	1.30	1.38	1.38	1.38	-
Foothill	0.38	1.63	1.71	0.86		(0.86)
Sheridan Acres	-	-	-	0.86		(0.86)
Regional Water Fund					0.25	0.25
Carson Valley Water System					6.92	6.92
Water Systems	9.98	11.02	11.51	12.31	12.56	0.25
Sewer Utility	5.50	4.26	4.36	4.36	4.61	0.25
Park Res Construction Tax	-	-	-	-		-
Regional Transportation	1.90	2.20	2.20	2.15	1.15	(1.00)
County Total	**532.12**	**492.21**	**464.05**	**452.30**	**463.75**	**11.46**
						-
Redevelopment Agency	0.25	0.15	0.18	0.18	0.15	(0.03)
						-
Fire/Paramedic & Towns						**-**
East Fork Fire District	31.13	72.53	72.53	72.53	71.53	(1.01)
East Fork Paramedic District	40.71	-	-	-		-
Sub-Total	**71.83**	**72.53**	**72.53**	**72.53**	**71.53**	**(1.01)**
Town of Gardnerville	12.06	13.00	13.00	12.00	11.95	(0.05)
Town of Genoa	2.53	2.53	2.60	2.60	2.62	0.02
Town of Minden	14.33	15.85	15.38	14.43	14.95	0.52
Sub-Total	**28.91**	**31.38**	**30.98**	**29.03**	**29.52**	**0.50**
Total Fire/Paramedic & Towns	**100.75**	**103.90**	**103.51**	**101.56**	**101.05**	**(0.51)**
Grand Total All Funds	**633.11**	**596.26**	**567.73**	**554.03**	**564.95**	**10.93**

* FY 11-12 FTE is based on amended budget. Budget was adopted with layoffs to balance the budget, but after adoption, negotiations were successful, layoffs were restored and most employees took a reduction in compensation

** Change in FTE is the result of a reinstatement of layoff positions and the addition of two grant positions Movement between departments was a result of the reclassification of employees to their home department within the General Fund

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 $2,563,080,699 for the fiscal year ending June 30, 2012. This represents a 5.71% decrease over FY11-12's assessed valuation of $2,718,080,699. 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%
12-13	2,563,080,699	-5.71%

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.

Douglas County, Nevada

Fiscal Year Ended 6/30	Net Levy Roll	Current Tax Collected	% of Levy Collected	Delinquent Tax Collected	Total Taxes Collected as % of Net Levy Roll
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	67,271,364	65,978,528	98.08%	547,950	98.89%
2010	67,801,594	66,423,941	97.97%	956,345	99.38%
2011	67,842,609	66,492,160	98.01%	1,167,647	99.73%
2012*	67,849,984	66,994,035	98.74%	1,043,384	100.28%

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 FY12-13. 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 - FY12-13

Taxpayer	Type of Business	Assessed Value	% of County Assessed Value
Ceasar's Entertainment	Resort/Casino	$75,523,064	2.91
Park Cattle Company	Resort/Casino	33,327,046	1.28
Harich Tahoe Development	Time Share Development	17,442,479	0.67
Starbucks	Manufacturer	15,616,404	0.6
Bently Nevada LLC (GE)	Manufacturer	13,040,663	0.5
Carson Valley Center LLC	Shopping Center	10,891,168	0.42
Sierra Sunset	Homeowner	10,419,435	0.40
Lee Trust	Homeowner	8,751,137	0.34
Khashoggi, Essam	Homeowner	8,574,582	0.33
Horowitz, Joel & Ann	Homeowner	8,524,449	0.33
TOTAL		**$202,110,427**	**7.78%**

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	2012	2013
Eureka	1.7856	1.7804	1.9436	1.9429	1.9421	1.9413	1.9408	1.7770	1.7767	1.7767
Humboldt	2.4422	2.6039	2.6615	2.8988	2.7135	2.7016	2.7546	2.6409	2.5923	2.5405
Elko	2.9090	2.9344	2.9739	3.0040	3.0030	2.9750	2.9780	2.9437	2.9078	2.9010
Churchill	2.9401	2.9489	2.9534	2.9341	3.0364	3.0749	3.0556	3.0172	2.9974	2.9969
Esmeralda	2.8350	3.0190	3.0190	3.0195	3.0195	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	3.0568	3.0631
Lincoln	2.8933	2.9063	2.9204	3.0766	3.0726	3.0745	3.1242	3.1611	3.1382	3.0941
Douglas	2.3943	2.4160	2.3890	2.9742	2.9831	3.0582	3.0762	3.0956	3.1296	3.1425
Lyon	2.9384	2.9621	2.9544	3.0316	3.0320	3.0319	3.0328	3.0896	3.1672	3.2192
Pershing	3.0995	3.1045	3.1626	3.1077	3.1533	3.1558	3.1563	3.1559	3.2466	3.2335
Nye	3.3652	3.3978	3.3056	3.2151	3.1322	3.1354	3.1621	3.1800	3.3145	3.2793
Lander	3.3644	3.3647	3.3647	3.3675	3.3657	3.3675	3.3651	3.3587	3.3573	3.3573
Storey	2.9922	3.5337	3.5043	3.4903	3.4930	3.4607	3.4607	3.4607	3.4607	3.4607
Carson City	2.6842	2.6967	2.6961	3.0004	2.9936	3.2602	3.2928	3.1680	3.2055	3.5556
Washoe	3.5596	3.5402	3.5492	3.5554	3.5607	3.5826	3.5767	3.5767	3.5593	3.5794
Mineral	3.6600	3.6600	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	3.6600	3.6600
Average Statewide Rate	**3.1115**	**3.1182**	**3.0460**	**3.1471**	**3.1526**	**3.1727**	**3.2162**	**3.1320**	**3.1320**	**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 6.4%. 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 FY12-13, we will abate $6,581,619 in secure taxes for Douglas County as a whole.

DOUGLAS COUNTY ABATED TAXES FY 12-13, SECURE TAXES

Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	33,366,660	6,581,619	19.73%
Douglas County Redevelopment Agency	2,012,722	60,926	3.03%
East Fork Fire District	4,635,907	401,340	8.66%
East Fork Paramedic District	2,248,374	25,127	1.12%
Town of Gardnerville	949,807	23,399	2.46%
Town of Genoa	44,513	7,944	17.85%
Town of Minden	891,571	9,328	1.05%
Special Districts	34,442,860	3,376,555	9.80%
Total	**78,592,414**	**10,486,238**	**13.34%**

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 2011 at 22,354, of which 14.4% were unemployed. Employment rates change with the tourist seasons.

AVERAGE ANNUAL LABOR FORCE SUMMARY

Douglas County, Nevada

Calendar Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total Labor Force	21,962	22,186	22,403	22,105	22,260	22,877	24,038	23,565	22,062	22,354
Unemployment	1107	1,119	994	1013	1,057	1,201	1,656	2,652	3,506	3,224
Unemployment Rate	5.0%	5.0%	4.4%	4.6%	4.7%	5.2%	6.9%	11.3%	16.6%	14.4%
Total Employment[2]	20,855	21,067	21,409	21,092	21,203	21,676	22,384	20,913	18,556	19,130

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

The following table indicates the number of persons employed by type of employment in the county.

ESTABLISHEMENT BASED INDUSTRIAL EMPLOYMENT[1,2,3,4]

Douglas County, Nevada

Calendar Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total All Industries	20,630	20,430	21,730	21,730	21,780	21,850	21,540	20,450	18,160	17,190	17,270
Mining	50	50	-	-	-	-	-	-	-	-	134
Construction	1,550	1,570	1,980	1,940	2,030	2,090	1,900	1,420	1,020	780	768
Manufacturing	1,780	1,740	1,720	1,720	1,720	1,790	1,920	2,030	1,840	1,670	1,694
Transportation & Public Utilities	300	250	*	-	-	2,810	2,790	2,640	2,420	2,360	2,335
Wholesale & Retail Trade	2,850	3,080	2,830*	2,760	2,750	1,690	1,670	1,640	1,480	1,500	1,630
Finance, Insurance, & Real Estate	560	700	850	790	850	790	820	800	760	720	760
Leisure&Hospitality/Education&Health	11,230	11,760	11,630	11,820	11,760	11,730	11,450	10,940	9,550	7,600	7,734
Government	2,090	2,280	2,420	2,380	2,380	2,350	2,370	2,390	2,390	2,380	2,204

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
Bently, NV	Industrial Process	600-699
Douglas County *	Government	600-699
Harvey's	Hotel/Gaming	600-699
Montblue Resort	Hotel/Gaming	600-699
Wal-Mart	Retail	400-499
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
Starbucks Coffee	Coffee and Tea Manufacturing	200-299

* Includes seasonal employees

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

Retail Sales

Retail sales in Douglas County for FY11-12 registered a increase of 4.6% from FY10-11.

TAXABLE SALES[1,2]

Doulgas County, Nevada

Fiscal Year	Douglas County Total	% Change	State Total	% Change
1993	304,307,408	---	15,665,903,519	---
1994	336,409,129	10.5	16,797,133,956	7.2
1995	398,523,172	18.5	21,178,215,240	26.1
1996	392,944,601	-1.4	22,325,787,377	5.4
1997	404,356,226	2.9	24,525,764,816	9.9
1998	419,531,194	3.8	25,528,926,332	4.1
1999	454,359,704	8.3	28,168,256,502	10.3
2000	508,004,756	11.8	29,891,630,562	6.1
2001	579,386,818	14.0	31,715,361,399	6.1
2002	566,998,041	-2.3	31,986,722,618	0.2
2003	646,959,924	14.1	33,774,897,294	5.6
2004	750,928,087	15.6	38,239,526,538	12.8
2005	808,566,389	7.1	44,192,447,817	13.5
2006	818,057,923	1.2	48,581,095,724	9.9
2007	765,218,511	-6.9	49,427,707,106	1.7
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	537,187,480	-8.1	37,772,066,777	-10.3
2011	532,983,978	-0.8	39,935,010,577	5.7
2012	557,659,542	4.6	42,954,750,131	7.6

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:

Component	Benefiting Agency
2.00% Sales Tax Distribution	State General Fund.
2.60% Local School Support Tax	School District in which business is located.
0.50% Basic City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. BCCRT revenues are a portion of the State's consolidated tax distribution.
1.75% Supplemental City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. SCCRT revenues are a portion of the State's consolidated tax distribution.
0.25% Parks/Recreation/Airport/Sr. Services	Douglas County.

Construction

The following table illustrates a history of the total valuation of building permits issued within the boundaries of Douglas County.

BUILDING PERMITS

Douglas County, Nevada

Calendar Year	Residential[1]		New Commercial		Other[2]		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
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
2011	35	11,106,794	8	2,142,620	1,047	31,673,299	1,090	44,922,713

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 2.17% of the State's total gross taxable gaming revenue has been generated from the Douglas County South Shore area.

GROSS TAXABLE GAMING REVENUE AND GAMING TAXES[1]

Douglas County, Nevada

	Gross Taxable Gaming Revenue[2]			*State Gaming Collection[3]*		
Calendar Year, Ending Dec. 31,	**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
2011	9,807,566,214	204,587,545	-3.6	865,253,176	15,531,770	-2.9

1 The figures shown in prior periods are subject to adjustments due to amended tax filings, fines and penalties.
2 The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).
3 Cash receipts of the State from all sources relating to gaming (General Fund and other revenues) including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections. A portion of collections is deposited to State funds other than the State's General Fund.
4 The Gaming Control Board provides information by geographic location. Therefore, this information does not include revenues from the Carson Valley portion of Douglas County.

SOURCE: State of Nevada - Gaming Control Board.
http://gaming.nv.gov/qtr_stat_rtt.htm Quarterly Statistical Report Index

Different forms of legal gaming have been authorized by many states. Other states may yet consider authorizing gaming in one form or another. The different forms of gaming range from casino gaming and riverboat gaming to lotteries. As presently operated, lotteries offer customers a considerably different gaming product than that offered in Nevada. The county cannot predict the impact on the State's or the county's economy of legalization of state lotteries and casino gaming in other states.

County Transportation

U.S. Highway 395 connects Minden to Carson City and Reno to the north and US Highway 50 is the link to Lake Tahoe to the west. The Southern Pacific Railroad crosses the State. Amtrak passenger service is available from Reno. Major trucking lines serve the area. Greyhound provides local and transcontinental bus service. Gray Line provides a charter service and lectured sightseeing tours. Douglas County operates a general aviation airport providing private & charter air service and car rentals. Similar services are also available from the South Lake Tahoe and Carson City Airports. International and interstate air carriers are available from Reno.

County Utilities

Water - Water in Douglas County is principally derived from Lake Tahoe water in the Tahoe Township and ground water in the East Fork Township. A minor amount of ground water is also used to supplement lake water in the Tahoe Township. Water for drinking purposes within Douglas County is supplied by numerous entities, both public and private. Public entities include general improvement districts, a special water utility district, a town, and Douglas County. Private entities include privately owned water companies, a nonprofit homeowner's association, and a nonprofit town water company.

Sewer Service - Wastewater collection and treatment is provided by special districts and Douglas County. The Tahoe Township is entirely sewered. Wastewater generated in the Tahoe Township is treated by Sewer Improvement District No. 1 and subsequently exported from the basin due to environmental considerations. It is used for irrigation of ranch land in Carson Valley. Wastewater generated in sewered areas of the East Fork Township is treated and disposed of by the Minden-Gardnerville Sanitation District for the Town of Minden, Town of Gardnerville, and Gardnerville Ranchos subdivision. A plant owned and operated by Douglas County serves the North Valley area. Indian Hills General Improvement District provides wastewater service in the Northwest portion of the Carson Valley. The balance of residential development in Douglas County is served by individual sewage disposal systems.

Power & Telephone - NV Energy Company provides electricity, Southwest Gas provides natural gas service, and telephone service is provided by Frontier Communications for land lines and many providers for cellular service.

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Glossary

The following are definitions and explanations of terms that are used throughout the budget document or that may aid in understanding the county's budget.

Abatement - Property tax levied on a parcel but cannot be collected due to the cap on taxes.

Account - A systematic arrangement of items, showing the effect of transactions on a specific asset, liability, equity, revenue or expenditure.

Accrual Basis - The basis of accounting under which expenses are recorded as soon as they result in liabilities for benefits received and revenues are recorded when earned, despite the possibility that the receipt of the revenue or the payment of expenses may take place, in whole or in part, in another accounting period. This basis is used for proprietary (enterprise and internal service) funds.

Ad Valorem Tax - A tax based on the assessed value of taxable property.

Appropriation - An authorization by the County Commissioners to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in amount and in the time when it may be expended (i.e., fiscal year). Multi-year appropriation authority may be established for capital projects and other special purpose funds. The appropriation authority will remain in effect until the project is closed.

Appropriation Resolution - The official enactment by the legislative body (Board of Commissioners) establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes. Assessed valuation in Douglas County is based on 35% of appraised value as determined by the County Assessor's Office.

Assessments - Charges made to parties for actual services or benefits received. These are considered Direct Benefit Charge Revenues to the county.

Bond (Debt Instrument) - A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget - A plan of financial operation listing an estimate of proposed appropriations or expenses for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The budget is also used for control and reporting of data to management. Upon approval by the Board of Commissioners, the adopted budget resolution is the legal basis for expenditures in the budget year.

Budget Augmentation - A procedure for increasing appropriations of a fund through the addition of previously unbudgeted resources. For example, a capital project budget account may be augmented when an unbudgeted grant comes in. Board of Commissioners approval is required to augment the adopted budget.

Budget Calendar - A schedule of key dates or milestones which the county follows in the preparation and adoption of the budget.

Budget Message - A general discussion of the proposed budget as presented in writing by the County Manager to the Board of Commissioners. The message contains an explanation of the principal budget items and summaries, major issues impacting the Budget, and challenges facing the county.

Budget Year - Refers to the fiscal year for which a budget is adopted. The county's fiscal year runs from July 1 to June 30.

Capital Budget - A plan of capital expenditures and the means of financing them. The Capital budget is part of the county's overall budget and is based on the Capital Improvement Program.

Capital Project - A permanent addition to the county's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of the same.

Capital Improvement Program (CIP) - A plan of proposed capital improvement projects with single- and multiple-year capital expenditures, generally for at least a five year period. The CIP is updated annually.

Capital Outlay - An operating budget category which includes equipment having a unit cost of more than $3,000 and an estimated useful life of over one year.

Charges for Service - Various operating fees assessed for specific goods or services delivered.

Contingency - An appropriation of funds to provide for unforeseen, emergency expenditures or anticipated expenditures of an uncertain amount. The Board of Commissioners must approve the use of any contingency appropriations.

Cost Allocation - A costing of county services to identify the full cost of government services. Funds and departments are charged for the goods or services received from another fund or department.

Current Revenues - Those revenues received within the present fiscal year. Beginning fund balance is not considered current revenue.

D.A.R.E. - Drug Awareness Resistance Education. A Sheriff's Department program for youths.

Debt Service – payment of interest and repayment of principal to holders of the county's debt instruments.

Debt Service Fund - A fund to account for the accumulation of resources and the payment of principal or interest on general long-term debt.

Department - An organizational unit which has the responsibility for providing programs, activities, and/or functions in a related field.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. The county accounts for depreciation in proprietary funds by identifying that portion of the cost of a capital asset that is charged as an expense during a particular fiscal year.

Enterprise Fund - A fund established to account for operations: a) which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods and services on a continuing basis recovered primarily through charges to the users.

Expenditure/Expense - Under the accrual basis (expense) or the modified accrual basis (expenditure), the cost of goods delivered or services rendered, whether paid or unpaid, and the retirement of debt.

Financial Audit - A systematic examination of resource utilization concluding in a written report. An audit of the county is performed each year by an outside, independent auditing firm.

Financial Condition - The county's ability to pay all costs of doing business and to provide services at the level and quality that are required and desired for the health, safety, and welfare of the community.

Fiscal Policies – Board of County Commissioners and administrative policies established to govern the county's accounting, investment management, revenue collection, debt, financial management, budgetary, and fund maintenance practices and procedures to ensure the long-term viability of the county's resources and services.

Fiscal Year - A twelve-month period of time to which the budget applies. For Douglas County, it is July 1 through June 30.

Full-Time Equivalent Employee - The conversion of part-time positions to the decimal equivalent of a full-time position based on 2,080 hours per year (52 weeks times 40 hours/wk).

Fund - An independent fiscal and accounting entity having a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Fund Balance - The excess of assets over liabilities and reserves in a governmental fund.

Fund for Capital Projects - A fund created to account for all resources used for the acquisition or construction of designated fixed assets by a governmental unit except those financed by a proprietary or trust fund.

GAAP - Generally Accepted Accounting Principles.

General Fund - The primary fund of the county used to account for all revenues and expenditures of the county not legally or otherwise restricted as to use.

General Obligation Bonds - Bonds issued and backed by the full faith and credit of the county for the repayment of the bonds.

Grant - Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Indirect Cost - A cost incurred in the production and/or provision of a service that usually cannot be directly associated with any one particular good or service, but rather results from general productive activity. Examples include the salaries of supervisory and administrative personnel, occupancy and maintenance of buildings, and utility costs.

Intergovernmental Revenue - Revenues received from another governmental entity.

Internal Charges - Various, specific charges set to recover the cost of providing goods and/or services to particular funds or departments within the organization.

Internal Service Fund - A fund used to account for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs.

Investment - Securities purchased and held for the production of income in the form of interest, dividends, or base payment.

Long-Term Debt - Debt which is legally payable from general revenues and is backed by the full faith and credit of a governmental unit. The term includes debt instruments such as property tax and revenue bonds, notes, and lease agreements.

Long-Range Financial Plan - A course of action set forth by the Commission consisting of several financial components to be implemented over time to provide for the fiscal stability of the county.

Long-Term Goals - Statements of high aspirations, usually representing an end result or condition toward which efforts are directed, i.e., meeting the needs of the county as set forth by the elected officials through policy directives.

Master Plan - A comprehensive plan, normally covering a 5-10 year period, developed to guide delivery of specific services, to identify future needs and challenges, and to identify future infrastructure needs.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the fiscal period.

N.D.O.T. - Nevada Department of Transportation.

Non-Restricted Revenues - Revenues received by the county that can be expended for any governmental activity.

One-Time Revenue - Revenue that cannot reasonably be expected to continue, such as some Federal grants, interfund transfers, or the use of reserves.

Operating Budget - The appropriated budget supporting current operations.

Operating Funds - Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Personnel Services - A budgetary category encompassing all salaries, wages, benefits, and other miscellaneous costs associated with personnel expenditures.

Priority Budgeting - A process for allocating financial resources that provides for the comparison and prioritizing of existing programs and services relative to each other and the need for new programs and services.

Purchase Order - A document issued to authorize a vendor or vendors to deliver specific merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserves - An account used to indicate that a portion of the fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Restricted Revenues - Revenues received by the county that must be expended in specific areas or for specific purposes. For example, State gas tax revenues may only be used for road maintenance or road improvement projects.

Resources - Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings - An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore represents the asset replacement reserve being accumulated.

Revenues - Monies received or anticipated by a local government from either tax or non-tax sources in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest, sales tax, etc.

Revenue Estimates - A formal projection of revenues to be earned from a specific revenue source for some future period (typically one fiscal year).

Salaries and Benefits - A budget category that accounts for full-time and limited service employees, overtime expenses, and all employee benefits.

Services and Supplies - A category of operating expenditures which includes such items as contractual services, charges for service, office supplies, maintenance fees, etc., which are ordinarily consumed within a fiscal year.

Strategies - Describes in general terms those actions or activities that will be expedited to achieve the fiscal year goals and objectives.

Taxes - Mandatory charges levied by a governmental unit against the wealth of a person, natural or corporate, for the common benefit of all. The term does not include charges made against particular persons or property for current benefits and privileges accruing only to those paying such charges, such as licenses, permits and assessments, nor does it include water, sewer, garbage or other service or use fees furnished through municipally operated utilities.

Tax Rate - The amount of tax stated in terms of a unit of the tax base. In Douglas County the tax rate means the dollar amount levied per $100 of assessed valuation.

Transfer - Amounts distributed from one fund to finance activities in another fund. Transfers are shown as an expenditure in the originating fund and as a revenue in the receiving fund.

Trust and Agency Fund - Fund used to account for assets held by a governmental unit as a trustee or an agent for persons, private organizations, other governmental units, other funds or any combination of them. The term includes an expendable trust fund, a non-expendable trust fund or a pension trust fund. The county maintains trust funds for some special districts, the School District, and specific State revenues to be dispersed according to each respective agency.

Unfunded Liability - A liability that has been incurred during the current year or a prior year that does not have to be repaid until a future year, and for which reserves have not been set aside. It is similar to long-term debt in that it represents a legal commitment to pay at some time in the future.

User Fees and Charges - The levy and payment of a fee for direct receipt of a public service by the person benefiting from the service (i.e. fees for recreation programs, charges for water & sewer services).