DOUGLAS COUNTY NEVADA







FISCAL YEAR

2013-2014

ADOPTED OPERATING AND CAPITAL BUDGET















On the cover

Cover designed by Victoria Phillips, Finance Division

BOARD OF COMMISSIONERS
1594 Esmeralda Avenue, Minden, Nevada 89423

Steve Mokrohisky
COUNTY MANAGER
775-782-9821

COMMISSIONERS:
Greg Lynn, CHAIRMAN
Doug Johnson, VICE-CHAIR
Lee Bonner
Nancy McDermid
Barry Penzel

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 2013-14 (FY13-14) Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of Douglas County. The FY13-14 Budget is the product of months of work by the Board, elected officials, directors and staff, as well as members of the community, businesses and other local public agencies. In the development of the FY13-14 Budget, Douglas County made a renewed commitment to build upon its strong record of long range planning and financial stability. Over the past several years, we have developed a five-year financial forecast process for the General Fund to focus on fixing structural imbalances over the long range, not just year-to-year. We have worked collaboratively with other special taxing districts to restructure property tax rates, and with other regional entities to provide for various programs that serve our community in the most cost effective way. We have negotiated long-range contracts with employees to reduce and stabilize personnel expenses for the next several years.

Douglas County is the first county in the nation to implement ***Priority Based Budgeting***, a leading practice in local government as recognized by the Alliance for Innovation and the International City/County Management Association. Priority Based Budgeting is more than a budgeting tool, it is a long-term organizational change used to achieve and sustain fiscal health and wellness by aligning an organization's financial resources with its highest priority programs and services to the community. The implementation of Priority Based Budgeting has included long range financial forecasting, a comprehensive review of the entire organization, identifying specific programs and cost, and evaluating the relevance of each program in achieving results for the community.

Community engagement is an important component of the budget process. Douglas County residents are engaged in Priority Based Budgeting in many ways, including the annual Financial State of the County, quarterly strategic planning and Priority Based Budgeting workshops, and the County's ***Budget Challenge***. The Budget Challenge is an on-line forum in which residents have the opportunity to allocate budget dollars amongst the priorities that are established by the Board of Commissioners. The outcome of the annual Budget Challenge has resulted in a shift of existing budget resources from lower priority programs into key areas that were identified as top priorities, including tripling funding for road maintenance in the FY13-14 Budget.

We continually work to improve the accessibility and quality of important public information to ensure Douglas County's local government is as responsive to its residents as possible. The budget document, as well as the five-year Capital Improvement Program, 20-year Master Plan, annual financial audit report, regularly scheduled Board of County Commissioners meetings, monthly newsletters, social media, local media outlets and cable access programs are all good sources of information. 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 13-14 budget. Thank you for taking the time to 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, 2012 (FY12-13). 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 FY13-14. 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 FY13-14 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 programs offered for FY13-14, the operating costs and the number of department personnel for each program, accomplishments from the prior fiscal year, and goals and objectives for the current fiscal year. Also included is the Quartile Ranking for each program offered. The Quartile Ranking is based on the Priority Based Budgeting model, scoring each program against community priorities as adopted by the Board of County Commissioners. Programs rated in Quartile 1 and 2 are programs that are a closest match to the County Strategic Goals, while programs rated in Quartile 3 and 4 are considered less likely to meet the County Strategic Goals.. 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 FY13-14. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY14-18 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

The Douglas County Parks & Recreation Department provides many activities, services and programs for people of all ages. The Department also handles reservations for all Douglas County parks and facilities under its jurisdiction including Topaz Lake campground.

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.

The primary program of the Parks & Recreation Department is Kids Club, which is a day care sesrvice for school aged children. This program is operated at every elementary school in the County. During school breaks, the department operates all day camps with trips to destinations that include Lake Tahoe, hiking trails, roller rinks, bowling, etc.

Youth sports programs are very popular and include flag football, basketball and volleyball. Adult sports programs include flag football, softball and volleyball. Up at the Lake, Kahle Community

Center is a very popular facility to residents and v isitors and hosts a variety of activities as well as a full gym and fitness equipment.

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.

The new Douglas County Community & Senior Center is slated to open in February, 2015. The 83,225 square foot facility, located on Waterloo Lane at the Herbig Park site, will include a large gymnasium, indoor jogging track, cardio and free weight equipment, racquetball courts, a climbing wall, multiple activity rooms, Community Health Nurse, Senior Day Care services, and a senior center with a 300 person capacity for congregate dining.

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 48,015 at the end of Fiscal Year 2012. Overall, the population of Douglas County has increased 12.7% 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	2.8%
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	2,750,217	1.0%	48,015	0.7%

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

AGE DISTRIBUTION				
Percent of Population				
Age	**County**	**%**	**State**	**%**
0-4	1,961	4.15%	195,184	7.10%
5-9	2,156	4.57%	199,508	7.25%
10-14	2,322	4.92%	184,230	6.70%
15-19	2,382	5.04%	182,103	6.62%
20-24	3,066	6.49%	190,743	6.94%
25-29	2,945	6.24%	193,513	7.04%
30-34	2,655	5.62%	196,258	7.14%
35-39	2,488	5.27%	188,251	6.84%
40-44	2,416	5.12%	186,572	6.78%
45-49	3,215	6.81%	191,610	6.97%
50-54	4,102	8.69%	185,923	6.76%
55-59	4,247	8.99%	169,251	6.15%
60-64	3,898	8.25%	145,409	5.29%
65-69	3,138	6.64%	116,562	4.24%
70-74	2,353	4.98%	87,863	3.19%
75-79	1,721	3.64%	63,095	2.29%
80-84	1,213	2.57%	40,856	1.49%
85+	947	2.01%	33,376	1.21%

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.

***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. At Bently Hall in Minden, a classroom/laboratory building in a spectacular pastoral setting, the college offers a variety of classes in the arts and sciences, technologies, and workforce education. Students can earn a two-year associate degree that transfers to a bachelor's degree in many areas. They may also prepare for technical certifications that lead directly to a career. WNC also partners with Nevada State College to offer teacher education courses that can lead to a bachelor's degree and teacher certification, and backelor's degrees in other academic areas, without leaving the area. Western also offers a four-year Bachelor's of Technology Degree in Construction Management.

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, eMagazines, and streaming video. 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 $2.6329 to $3.66 for each $100 of assessed value FY13-14 Assessed value is 35 percent of the current taxable value of property. Douglas County also has a base sales tax of 7.10%; however, in the state of Nevada, you will not pay any of the following taxes: State Personal Income Tax, Corporate Income Tax, and Franchise Tax on Income, Unitary Tax, Inventory Tax, Inheritance Estate, Gift Tax, Admissions Tax, and a Chain Store Tax. At this time, Douglas County does not have a business license requirement other than a Fictitious Name Filing.

County Government
County residents elect officials to provide community leadership and administration. Currently, the County operates under a commission-manager form of government. Douglas County government includes elected officials, departments, boards, commissions, and committees.

The Board of Commissioners, the governing body of the County, is comprised of five members who are elected at-large by district to serve four-year, overlapping terms. Commissioners perform this community service with limited compensation. The Chair of the Board, elected by the five members, presides over public meetings. The Board of Commissioners provides County leadership, develops policies to guide the County in delivering services and achieving community goals, and encourages 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 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.

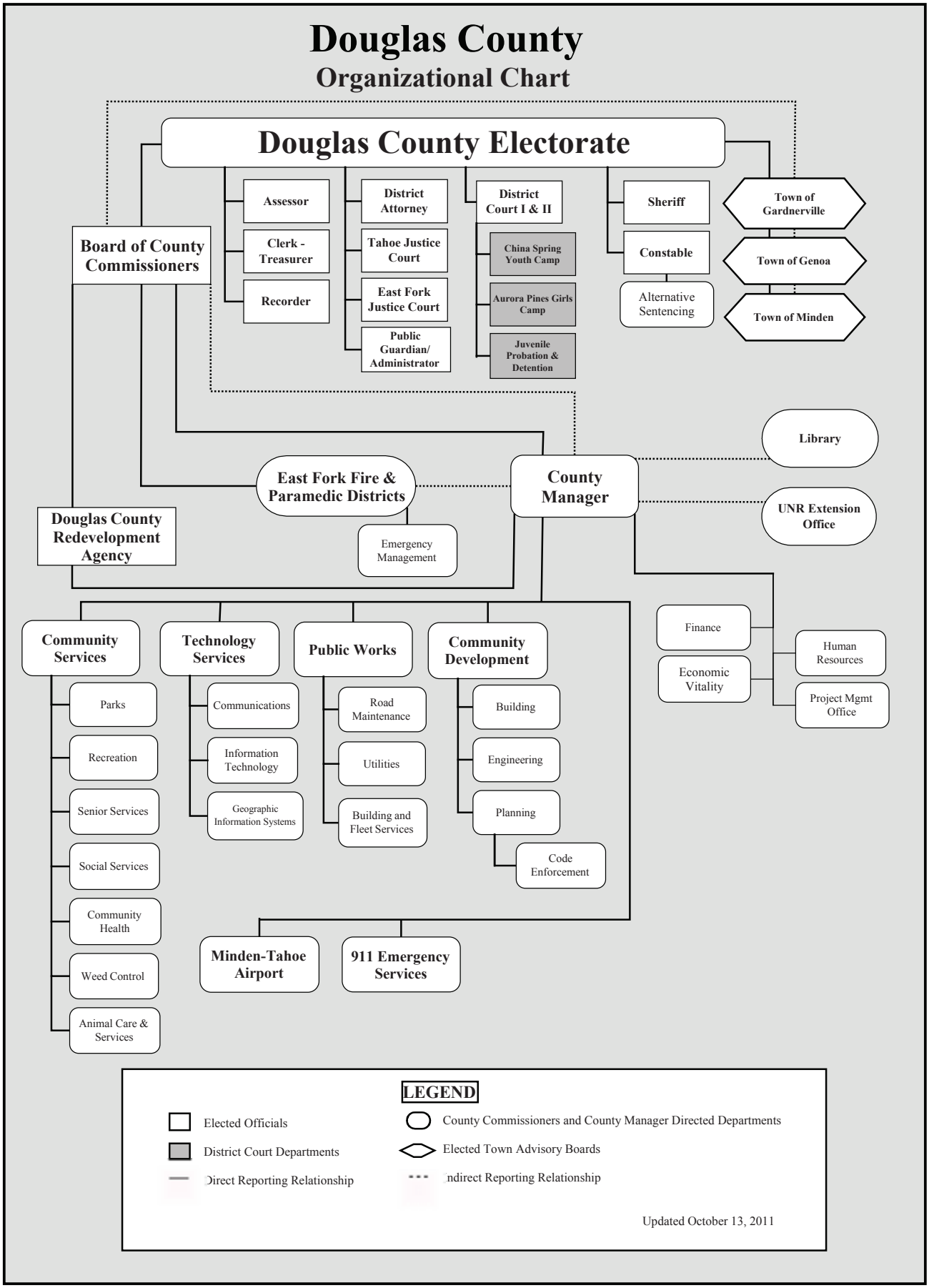
The unincorporated Towns of Gardnerville, Genoa, and Minden are governed by their own separate elected boards in those areas for which authority has been granted to them by Douglas County.

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 and 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
Chair, District 1

Lee Bonner
Commissioner, District 2

Doug N. Johnson
Vice Chair, District 3

Nancy McDermid
Commissioner, District 4

Barry Penzel
Commissioner, District 5

County Elected Officials

Tod Young
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. Contact the County Manager's Office if you are interested in serving your County in this capacity or wish to know more about the following volunteer boards and commissions.

Advisory committees for the County are generally standing bodies established by the Board and appointed by the Board to provide on-going citizen input to major policy areas. Some committees are established as required by the Nevada Revised Statutes (NRS) and have duties prescribed by law. Appointments vary in length, and the terms are staggered to provide for continuity. The responsibilities of the members generally include:

1. Provide on-going recommendations to the Board and staff concerning specific program areas.
2. Holding public meetings to solicit community input on current issues.
3. Identifying issues which the advisory committee feels should be addressed by the Board or staff.

Policy Making

In keeping with Douglas County's philosophy of citizen involvement, the Board appoints citizens to committees to assist in formulating County policy, as well as carrying out responsibilities delineated in NRS. The strength and success of the Douglas County government is to a large degree reflective of the quality of services performed by these volunteers.

Within the County structure, many committees equally serve in an advisory capacity to the Board. Those committees are:

Airport Advisory Committee
Provide advice on policy matters concerning the management and development of the Minden-Tahoe Airport property (7 members, 2-year terms).

911 Surcharge Advisory Committee
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 2013-2014, 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 58 separate funds (accounting entities) within the County's general ledger. The agencies developed their budgets based on the primary direction from the Douglas County Board of Commissioners to present balanced budgets. The 2013-14 adopted budgets for all seven agencies total $163,832,791, including depreciation, fund balances and reserves.

Total Budget By Organization	2013-14 Adopted
Douglas County	$127,873,291
Redevelopment Agency	2,961,259
Town of Gardnerville	3,220,208
Town of Genoa	585,766
Town of Minden	11,108,903
East Fork Fire and Paramedic District	18,083,364
Total	**$163,832,791**

During 2012-13, Douglas County became the first county in the nation to implement **Priority Based Budgeting (PBB)**, which is a recognized leading practice by the Alliance for Innovation and the International City/County Management Association. Priority Based Budgeting is a budgeting tool used to achieve fiscal health and wellness by aligning an organization's financial resources with its highest priority programs and services. The implementation of Priority Based Budgeting has included long range financial forecasting, a comprehensive review of the entire organization, identifying specific programs and costs, and evaluating the relevance of each program in achieving the following results for the community:

- Financial Stability
- Safe Community
- Economic Vitality
- Managed Growth and Development
- Preservation of Natural Environment, Resources, and Cultural Heritage
- Reliable, Well-Maintained Infrastructure

Community engagement is an important component of the budget process. Douglas County residents are engaged in Priority Based Budgeting in many ways, including the annual Financial State of the County, quarterly strategic planning and Priority Based Budgeting workshops, and the County's Budget Challenge. The Budget Challenge is an on-line forum in which residents have the opportunity to allocate budget dollars amongst the priorities that are established by the Board of Commissioners. The outcome of the annual Budget Challenge has resulted in a shift of existing budget resources from lower priority programs into key areas that were identified as top priorities, including tripling funding for road maintenance in the FY13-14 Budget.

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 2013-14 Budget across all agencies and funds. Total budgeted resources and requirements decreased 10.3% respectively over the prior year. The following Revenue Highlights and Appropriations Highlights sections provide additional information regarding the changes in the 2013-14 Budget.

Combined Budget Overview (All Agencies & Funds)	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	$ 42,244,308	$ 47,487,878	$ 49,768,804	$ 2,280,926	4.8%
Revenue:					
Property Taxes	33,875,840	34,548,345	34,118,714	(429,631)	-1.2%
Room Taxes	4,634,125	5,145,653	5,173,652	27,999	0.5%
Transient Lodging License Tax	1,442,250	1,615,350	1,624,153	8,803	0.5%
Other Taxes (Gas/Road/Res.Constr)	1,128,295	1,136,058	1,754,427	618,369	54.4%
State Consolidated Tax	11,777,804	12,118,508	12,419,649	301,141	2.5%
Sales Taxes (P.A.L.S.)	1,300,000	1,464,802	1,547,188	82,386	5.6%
Licenses & Permits	3,650,000	4,102,500	4,074,000	(28,500)	-0.7%
Gaming	1,255,540	1,186,540	1,195,540	9,000	0.8%
Intergovernmental	7,345,871	7,134,679	7,112,149	(22,530)	-0.3%
Charges for Service	25,196,856	26,250,462	27,800,259	1,549,797	5.9%
Fines & Forfeitures	1,198,250	1,151,250	1,201,750	50,500	4.4%
Miscellaneous	2,467,522	2,856,371	2,811,990	(44,381)	-1.6%
Contributed Capital	6,950,000	6,825,000	1,925,000	(4,900,000)	-71.8%
Total Operating Revenue	**102,222,353**	**105,535,518**	**102,758,471**	**(2,777,047)**	**-2.6%**
Transfers In	8,019,152	11,958,336	7,681,308	(4,277,028)	-35.8%
Other Financing Sources	25,000	14,939,300	970,000	(13,969,300)	-93.5%
Depreciation	2,427,138	2,637,689	2,654,208	16,519	0.6%
Total Non-Operating Revenue	**10,471,290**	**29,535,325**	**11,305,516**	**(18,229,809)**	**-61.7%**
Total Revenue	**112,693,643**	**135,070,843**	**114,063,987**	**(21,006,856)**	**-15.6%**
Total Resources	**154,937,951**	**182,558,721**	**163,832,791**	**(18,725,930)**	**-10.3%**
Requirements					
Operating Expense:					
Personnel Services	50,046,687	50,549,772	51,843,394	1,293,622	2.6%
Services & Supplies	30,515,384	36,784,283	35,956,098	(828,185)	-2.3%
Capital Outlay	289,168	401,876	2,033,259	1,631,383	405.9%
Other	92,302	89,050	85,108	(3,942)	-4.4%
Total Operating Requirements	**80,943,541**	**87,824,981**	**89,917,859**	**2,092,878**	**2.4%**
Non-Operating Expense:					
Capital Projects	10,378,347	13,650,708	9,408,934	(4,241,774)	-31.1%
Debt Service	4,915,094	5,781,455	5,100,481	(680,974)	-11.8%
Distrib.-other districts	4,195,205	4,247,542	4,529,609	282,067	6.6%
Transfers Out	8,019,152	11,985,836	7,691,308	(4,294,528)	-35.8%
Contingency	1,162,688	1,213,135	1,558,716	345,581	28.5%
Depreciation	2,495,685	2,728,289	2,744,208	15,919	0.6%
Total Non-Operating Requirements	**31,166,171**	**39,606,965**	**31,033,256**	**(8,573,709)**	**-21.6%**
Total Expense	**112,109,712**	**127,431,946**	**120,951,115**	**(6,480,831)**	**-5.1%**
Ending Fund Balance/Reserves	42,828,239	55,126,775	42,881,676	(12,245,099)	-22.2%
Total Requirements	**$ 154,937,951**	**$ 182,558,721**	**$ 163,832,791**	**$ (18,725,930)**	**-10.3%**

Total resources available for appropriation in 2013-14 equal $163,832,791 of which $114,063,987 is current revenue (excluding beginning fund balances and reserves), and represents a decrease of $21,006,856 from the prior year.

This decrease is due primarily to one-time proceeds from the issuance of bonds received last fiscal year 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 last year to reflect the movement of assets from these separate funds into the new Consolidated Water Fund. Lastly, contributed capital decreased by $4.9 million related to the North County-Carson City Waterline Intertie project. The major portions of this project's construction occurred over the last two fiscal years.

The table below illustrates the means of financing the 2013-14 final budget appropriations. Deducted are beginning fund balances, inter-fund operating charges, transfers, depreciation, "pass-through revenues," and non-operating revenues such as proceeds from Bonds, which do not represent new revenue, to show *Net Available Resources* of $93,502,296. This represents a decrease of $2,373,378, or -2.5% over the prior year, primarily resulting from a reduction in one-time contributed capital received last year related to the construction of the North County Water Line Intertie project.

Resources	2012-13 Adopted	2013-14 Adopted	$ Chg Adopted 13 to 14	% Chg Adopted 13 to 14
Beginning Balances	$ 47,487,878	$ 49,768,804	$ 2,280,926	4.8%
Current Revenue	135,070,843	114,063,987	$ (21,006,856)	-15.6%
Total Resources	**182,558,721**	**163,832,791**	**$ (18,725,930)**	**-10.3%**
Less Beginning Fund Balance	47,487,878	49,768,804	2,280,926	4.8%
1 Less Interfund Charges (operating)	2,817,272	2,980,569	163,297	0.0%
Less Transfer In	11,958,336	7,681,308	(4,277,028)	-35.8%
Less Depreciation	2,637,689	2,654,208	16,519	0.6%
2 Less Pass-Thru Revenues	6,870,072	6,275,606	(594,466)	-8.7%
3 Less Non-Operating Revenue	14,911,800	970,000	(13,941,800)	-93.5%
Net Available Resources	**$ 95,875,674**	**$ 93,502,296**	**$ (2,373,378)**	**-2.5%**

1 Includes Motor Pool, Self Insurance, Admin and Overhead

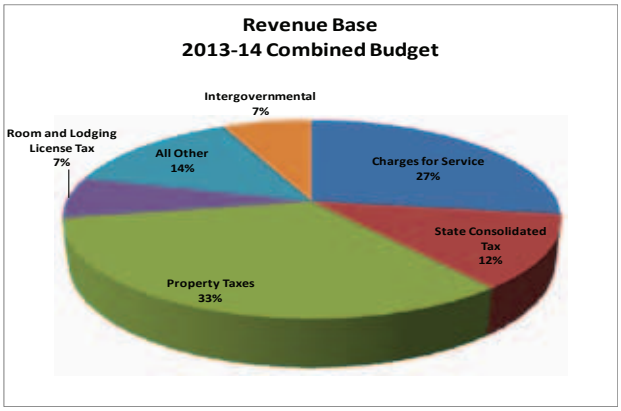
2 Includes Medical Assistance to Indigents, St Motor Veh Accident Indigents, WNRYC, Promotional Room Tax Collections

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

Revenue Highlights

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 2013-14 Budget, 72% comes from three sources: Property Tax (33%), State Consolidated Taxes (12%), and Charges for Service (27%).

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 its revenue estimates for the 2013-14 Budget on information provided by the State Department of Taxation, Department Directors and the Finance Division. While there continues to be decreases in some areas, in general, revenues have stabilized, and we expect the economic recovery, which has been slow to date, to continue over the coming year.

Property taxes are projected to decrease 1.2% overall across all funds. Funds that had significant abatement, such as the General Fund, experienced an increase in their taxes. General Fund property tax revenue is budgeted to increase 2.9% in FY13-14. Other funds with no significant abatement saw a decrease. Property tax revenues for the East Fork Fire and Paramedic Fund and the Towns are budgeted to decrease 3.9% and 3.5% respectively.

State Consolidated taxes are projected to increase 2.5% per the State of Nevada's allocation, which is 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 5.6% to bring this budgeted revenue into line with the State's projections.

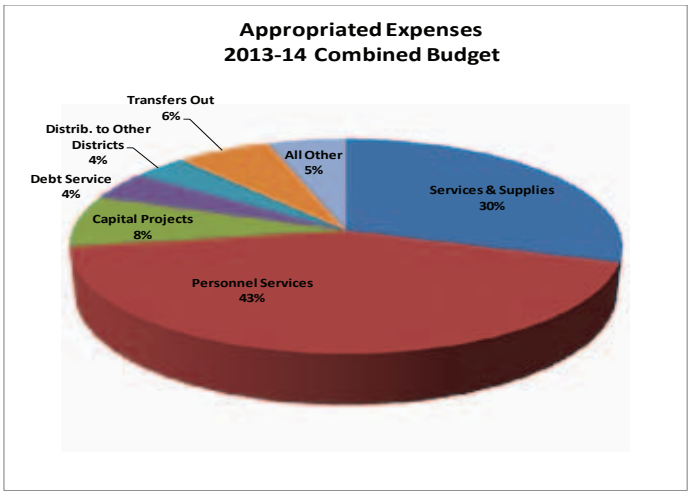
Charges for Services are projected to increase 5.9% due to changes in a variety of areas. Fire charges to paramedic and paramedic charges increased $300,000 and $322,000 respectively. Charges for the sale of water to other entities from the North County Water Line Intertie project increased $276,225 and water utility rate fees increased $216,355. Motor Pool charges increased $186,269, and charges fro the Towns increased $126,942.

Room taxes are expected to increase 0.5%, while transient lodging license taxes are projected to decrease 2.9% to bring these budgeted revenues in line with actual trends. Gaming revenues are projected to increase by 0.8%, which is a slight improvement in the trend seen in recent years.

Intergovernmental revenues are expected to decrease 0.3% due to a reduction in budgeted grants. Fines and Forfeitures are projected to increase by 4.4% to reflect the actual trend in collection of court fines.

Appropriation Highlights

Total appropriations in the 2013-14 Budget equal $163,832,791 including ending fund balances and reserves. The expenditure side of the budget is where the County'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 funding for public safety, road maintenance, senior and youth services, and upgrading of utility systems.



Operating Expenses

The operating budget of Douglas County includes all expenditures related to the costs of services, such as staffing, supplies, services, equipment, capital outlay, County-funded grants, and other miscellaneous expenses. The Operating Budget excludes ending fund balances and reserves.

Personnel Services

Personnel Services, which consists of wages, salaries, and benefits, represents the largest single category of expenditures in the budget and is generally the predominant expense of department budgets. Personnel Services account for $51,843,394 or 43% of total expenditures, representing an increase of $1,293,622, or 2.6% over the prior year, due primarily to the partial restoration of the 5% salary reductions taken by employees to balance the budget during the economic downturn.

Services & Supplies

The Services and Supplies budget totals $35,956,098, or 30% 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 decreased by $832,335, or 2.3% over the prior year. This decrease is due primarily to expenses that were funded by a grant from the Federal Aviation Administration to the Airport last year, and a reduction in professional services expenses in the Redevelopment Fund. The County anticipates the award of the Airport operating grant again in FY13-14, but the grant was not yet secured at the time of the budget adoption.

Capital Outlay

The Capital Outlay budget is $2,033,259, or 8% of total appropriations. This is an increase of $1,631,383 or 406% over the prior year. Major purchases budgeted in capital outlay for 2013-14 include vehicles in the Sheriff's department, the purchase of a side loading refuse truck for the Town of Gardnerville, and various machinery and equipment.

Other

The classification called "Other" primarily includes items such as grant-related expenditures. The budget for other expenditures is $85,108 a slight decrease over the prior year.

Non-Operating Expenses

Capital Projects

The Capital Projects Budget totals $9,408,934, or 8% of total appropriations. Capital project appropriations decreased by $4,241,774, or 6% primarily related to the North County-Carson City Waterline Intertie project. The major portions of this project's construction occurred over the last two fiscal years. Construction of the booster pump station for this project is budgeted at $1.8 million in Fiscal Year 2013-14. Please see the Capital Budget section of this document for detailed information on capital projects.

Debt Service

Debt service payments total $5,100,481 or 4% of total appropriations. Debt service decreased by $680,974 primarily due to last fiscal year's one-time debt issuance costs of $349,000 related to the Community and Senior Center financing, and the final payment of $367,000 for the Various Purpose Medium Term Bonds, Series 2002.

Transfers Out

Transfers Out payments total $7,691,308, or 6% of total appropriations. Transfers Out are amounts distributed from one fund to finance activities in another fund. Transfers Out decreased by $4,294,528 or 34% due to last year's one-time movement of assets from the four water funds that were consolidated into the Consolidated Water Fund.

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. Contingency appropriations equal $1,558,716.

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 $2,744,208 for 2013-14.

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 2013-14 totals $42,881,676. This represents a decrease of $12,878,851, or 23% primarily due to the one-time bond proceeds received last fiscal year 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% of operating expenses, 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 2013-14 totals $5,891,205.

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 $36,990,471 for 2013-14.

Expenses by Fund Type

Total Expenses By Fund Type	2012-13 Adopted	2013-14 Adopted	$ Chg Adopted 13 to 14	% Chg Adopted 13 to 14
General Fund	38,365,272	39,998,812	1,633,540	4.3%
Special Revenue Funds	52,130,286	50,592,090	(1,538,196)	-3.0%
Internal Service Funds	4,689,882	4,742,178	52,296	1.1%
Enterprise Funds	25,648,767	17,272,694	(8,376,073)	-32.7%
Capital Construction Funds	3,637,939	5,416,939	1,779,000	48.9%
Debt Service Funds	2,959,800	2,928,402	(31,398)	-1.1%
Total Expenses	**127,431,946**	**120,951,115**	**(6,480,831)**	**-5.1%**

General Fund

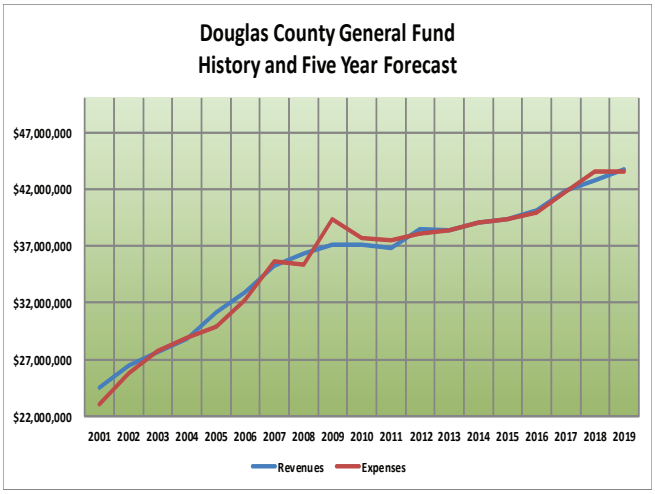
The General Fund is the largest County fund and accounts for the financial resources required to provide core public services including law enforcement, judicial, property assessment, financial management, public documents and records, planning, building and other important public services. The County's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

General Fund Challenges:

- At the beginning of the FY2013-14 budget process, our five-year forecast identified a $1 million annual structural budget imbalance with expenses rising faster than revenues.
- Departments submitted over $600,000 in new budget requests.
- The County was also in the process of implementing Priority Based Budgeting, which helped to change budget conversations based on the County's strategic priorities and led to the solutions highlighted below.

General Fund Solutions:

- Balanced structural budget imbalance for FY 2013-14 and significantly closed gap in five-year forecast.
- Shifted over $1 million of existing funds to roads maintenance.
- Funded over $600K in new requests from departments by redirecting existing funds from lower priority programs.
- Funded Nutrition program in the North County for Seniors
- Funded Sheriff's Office replacement vehicles
- Funded cost allocation for emergency management
- Funded personnel costs in the courts to allow them to restructure operations to be more efficient and cost effective.
- Continued to stabilize personnel costs
- Eliminated some lower priority programs
- Reorganized several departments



- Stabilized Bond Rating – In 2013, Moody's reviewed our bond rating and provided its third highest bond rating, Aa2, due to the County's "structurally balanced financial operations." In 2012, Standard and Poor's reviewed Douglas County's financial status and rated the County "strong" with its A+ rating.

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 2013-14, the most significant budget changes in the special revenue funds include a reduction in Other Financing Sources of $14 million due to the one-time receipt of bond proceeds last year for construction of the new Community and Senior Center.

Proprietary Funds

Proprietary Funds include the motor pool internal services fund, and enterprise funds such as water and sewer utilities. The County funds its utilities operations 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. The most significant changes in the 2013-14 in these funds are reductions to both Transfers In and Transfers out of over $4 million respectively associated with one-time movement of assets related to the consolidation of the water systems last fiscal year. There is also a reduction in expenses related to Capital Projects as the North County Waterline Intertie Project nears completion this fiscal year.

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 $1.3 million for road improvement projects.

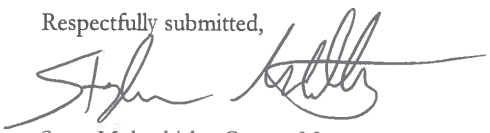
Debt Service Fund

This fund accounts for the accumulation of revenues and the payment of long-term debt principal and interest for non-enterprise fund debt. Expenses in the Debt Service fund decreased $269,248, or 9.9% due to the final payment of the Various Purpose Medium Term Bonds, Series 2002 last fiscal year.

Conclusion

County agencies and departments have worked collaboratively to develop a balanced 2013-14 Budget and have implemented Priority Based Budgeting. Your county staff continues to be dedicated to the welfare of Douglas County and its residents, and is committed to provide high quality, professional and cost effective services.

Respectfully submitted,



Steve Mokrohisky, County Manager

Budget Overview

This section provides a concise portrayal of the FY13-14 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 hundreds of revenue and expenditure accounts within 58 funds. Douglas County's funds are described in detail Section IV: Fund Summaries.

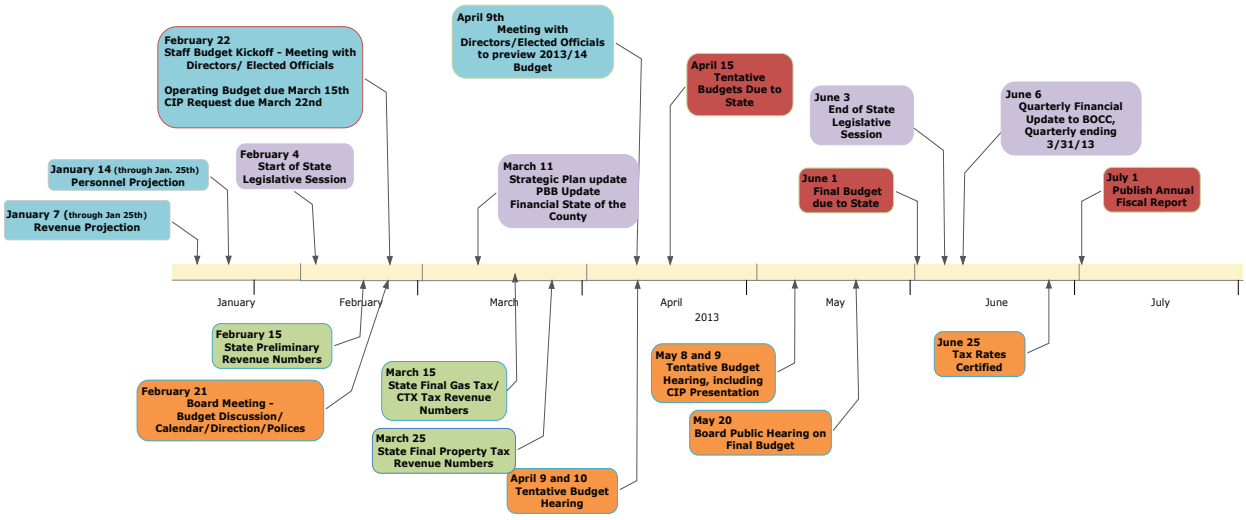
Developing the Budget

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.



County Staff/Elected Officials Action

Jan 7- Jan 25	Revenue Projection
Jan 14 - Jan 25	Personnel Projection
Feb 21 - March 15	Develop Dept. Budget
Feb 21 - March 22	Develop CIP Request
April 9	Budget Meeting (Internal)

County Commissioners Action

Feb. 21	Board Budget Kickoff Budget Direction/Calendar/Policies/CIP
April 9 and 10	Tentative Budget Hearing
May 8 and 9	Tentative Budget Hearing, Discussion of CIP 5-year plan
May 20	Required Public Hearing
June 25	Property Taxes Certified

Finance Staff Action

All actions of county staff/ elected officials

March 16 - June 1 Prepare and analyze budgets with discussions with necessary departments.

Prepare tentative and final budget in state format for submission to state. (April 15th and June 1st)

State of Nevada Action

February 15	Preliminary revenue numbers released
March 15	Final Gas and CTX tax revenues released
March 25	Final property tax revenue numbers release

Board Updates

Feb 4	Start of Legislative Session
March 11	Strategic Plan Update Priority Based Budgeting Update Financial State of the County
June 3	End of State Legislative Session
June 6	Quarterly Financial Update

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 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) Safe Community - *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 Goals

Financial Stability **Financial strength and integrity of organization**	
Objective: Douglas County will enhance the fiscal stability and financial structure of the County.	
a	Develop strategies to address long term financial stability
b	Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services and privatization
c	Utilize Priority Based Budgeting Program for on-going financial and budget decision making
d	Develop a technology plan to address the County's future technology needs
e	Develop a facilities plan to address the County's future facility needs
f	Review investment policy to maximize safety, liquidly and yield on county investments

Safe Community **Safe environment for residents, businesses, and visitors**	
Objective: Douglas County will enhance and improve the provision of public safety and related services.	
g	Develop a comprehensive Continuity of Operations Plan (COOP) for Douglas County and encourage the participation of all special districts within the county.
h	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.

Economic Vitality	
Objective: Douglas County will promote the economic vitality of the community.	
i	Work with Tahoe Stakeholders to identify viable options to implement South Shore Vision
j	Implement Economic Vitality priority projects, including a new open for business project to enhance responsiveness to needs of local business
k	Examine and revise Title 20
l	Identify and initiate at least three additional tourism events/opportunities in the County
m	Formalize a partnership with towns of Gardnerville and Minden to implement revitalization of the downtown area, consistent with valley vision and identify funding sources for public improvements
n	Create local area plan for Lake Tahoe - Lake Regional Plan TRPA consistent with regional plan update

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	
o	Working in partnership with residents and businesses, develop long term solutions to fund preventative road maintenance
p	Construct a Community Center in the Carson Valley
q	Complete water system interconnection with Carson City, Indian Hills and Minden
r	Identify funding to support the continuation of the east-side improvements at the Airport
s	Pursue stormwater grants for flood water mitigation
t	Provide active leadership in coordination with Tahoe Transportation District and other Stakeholders to implement the Hwy. 50 Stateline Casino Core/Loop Road Project: Completion of the Administrative Draft EIR/EIS
u	Identify and implement solutions to stabilize Lake Tahoe water rates
v	Working in partnership with residents and businesses, develop long term solutions to stabilize water rates

Natural Environment, Resources and Cultural Heritage	
Objective: Douglas County will preserve the County's natural environment resources, and its cultural heritage.	
w	Complete public process in the development of County's federal lands bill
x	Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resource to assist in oversight

Manage Growth and Change **Orderly and sustainable development and growth of community**	
Objective: Orderly and sustainable development and growth of community	
y	Analyze the feasibility of consolidating or sharing services between multiple taxing units in Douglas County

FY13-14 Budget Policies and Directives

Balancing Funds

1. The General Fund and each applicable Special Revenue Fund:
   a. shall be balanced, with operating expenditures equal to or less than projected operating revenues.
   b. Use of reserves in excess of the required 8.3% ending fund balance may be used for replacement, emergency or one-time expenditures and are allowed as follows:
      i. Departments may budget these reserve funds in the capital project section in a line item labeled "Board Designated", a CIP form should also be completed.
      ii. Departments will detail the use of these funds, and will be subject to approval by the Board of County Commissioners during the budget process.
      iii. There shall be no direct expenditure from this line item and budget should be transferred to the appropriate line item of the expenditure.
2. Enterprise and other restricted funds are to have the full cost (direct and indirect) of providing services supported by each fund.

Revenues:

1. County will maximize General Fund (Operating) Property Tax Rate.
2. County will start to recover general fund (cost allocation) costs from Towns and Federal grants where feasible.
3. County will budget revenues conservatively, based on recent trend data, as well as information provided by the State and Departments and other Economic data.

Personnel Costs:

1. No new personnel should be included in budgets unless approved by the Board. Budgets are to remain at or below FY12-13 authorized personnel.
2. Personnel budgets will be prepared based on county labor contract agreements or resolutions approved by the Board of County Commissioners.
3. Employee wages will be reduced by half of the scheduled PERS rate increase effective August 1, 2013. The approved rate changes are as follows (per NRS 286.421):
   a. Regular employees changing from 23.75% to 25.75% (employee wages will be reduced 1%)
   b. Police/Fire employees changing from 39.75% to 40.50% (employee wages will be reduced by .375%)
   c. Judicial employees changing from 27.50% to 29% (employee wages will be reduced by 0.75%)
4. The County's contribution toward health insurance (employee only and employee plus dependent) will remain at FY09-10 amounts, with the exception of PPO Core employee only coverage as set in county labor agreements and resolutions approved by the Board of County Commissioners.

5. 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 FY12-13. The county contributes toward the State's retiree health insurance plan for employees retiring before August 31, 2008.

Services and Supplies (Operating Budget):

1. Total departmental Services & Supplies budgets are not to increase from the current year's (FY12-13) total adopted budget. This is a consistent request for at least the past 5 budget cycles:
   a. 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.
   b. Please do not submit budgeted amounts greater than the FY12-13 total adopted budget. Requests for authorization to increase the total adopted budget above the FY12-13 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.
2. Departments should review line items that have been historically over budgeted and under expended. Departments should reduce budget for those expenditures.
3. Departments should review Priority Based Budgeting model for possible cost savings or revenue maximization. Departments should provide appropriate recommendations to the County Manager and Board of County Commissioners.

Capital Outlay/Projects:

1. Capital outlay/projects are capital expenditures over $5,000 and have a useful life of longer than a year.
2. General Fund Departments - 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 the General Fund or other accounts at the end of the fiscal year.
3. Other non-general funds:
   a. Provide a detailed explanation in the narrative portion of the budget.
   b. Complete a Construction in Progress (CIP) form and submit to the Finance Division as outlined in the CIP manual.

Budget Policies and Directives reaffirmed by Board on 2-21-13

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 statement 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 accrued liability at $17.5 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: Aa2, and Standard & Poor's: A+). 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 $2,469,601,313 for FY13-14. 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. FY13-14 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at $34,118,714, 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. **Section VI: Capital Budget** of this document provides information on the County's capital budget, including a listing of capital projects planned for FY13-14. 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.

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.

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. Information on County transfers is included in the Appendix.

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.

At the start of the FY13-14 budget process, the model indicates that we would face a $1 million structural imbalance in the General Fund in the coming years. Revenues that grow at a slower rate than the cost of providing services present a real challenge. The FY13-14 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 4.2% for commercial, industrial and multifamily. Our forecast assumes an increase of 2.9% 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 be 3.77% annualy.

2. Current property tax collections will continue at 98% and, when combined with delinquent collections, will reach 99%.

3. State Consolidated Tax revenues estimated to increase by 2.5% in FY13-14. An average increase of 2.7% 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 increase in FY13-14 then remain flat.

5. Overall Licenses & Permit revenues will remain constant with a slight increase in FY13-14 then remain flat FY18-19.

6. Charges for Service will decrease in FY 13-14, then remain flat through FY 18-19. 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 FY13-14. 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 2019.

11. The General Fund is budgeted for purchased vehicles totaling at least $300,000 annualy.

12. Transfers out saw an increase due to increase funding for raod maintenance. The General Fund continues to support Parks, Recreation, and the Senior Center as well as provide a water subsidy to lake water systems.

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

Douglas County
General Fund - 5-Year Forecast
As of May 2013

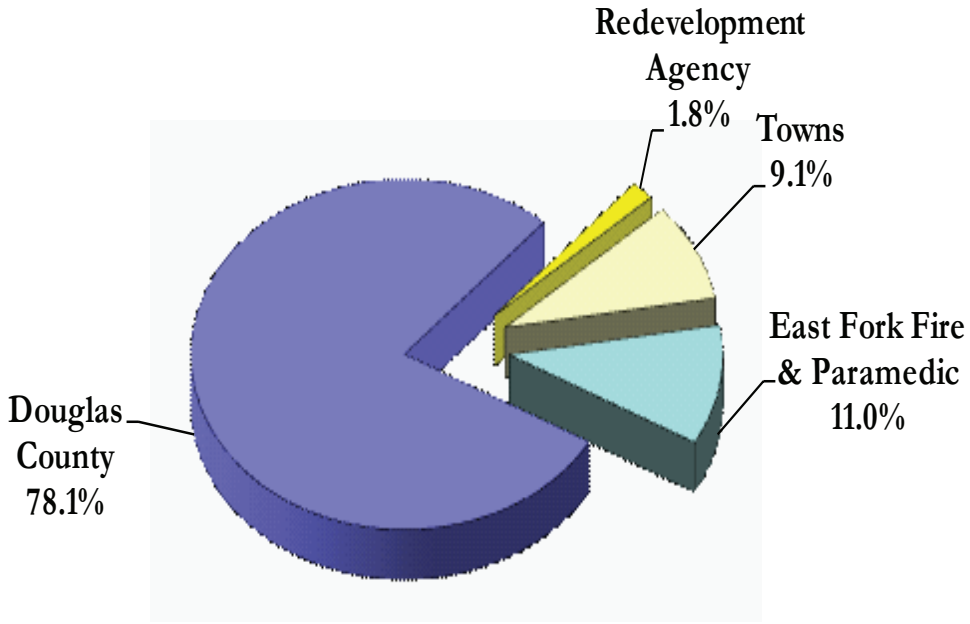
General Fund	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
Current Operating Revenue:						
Property Tax	17,706,605	18,326,336	18,967,758	19,631,629	20,318,737	21,029,892
State Consolidated Taxes	10,321,791	10,601,525	10,849,683	11,106,478	11,328,608	11,555,180
Licenses & Permits	3,258,500	3,258,500	3,258,500	3,258,500	3,258,500	3,258,500
Gaming	825,000	825,000	825,000	825,000	825,000	825,000
Intergovernmental	1,287,434	1,387,434	1,387,434	1,387,434	1,387,434	1,387,434
Charges for Service	3,631,602	3,631,602	3,631,602	3,631,602	3,631,602	3,631,602
Fines & Forfeitures	1,153,750	1,153,750	1,153,750	1,153,750	1,153,750	1,153,750
Miscellaneous	838,476	838,476	838,476	838,476	838,476	838,476
Transfers In	354,657	75,000	75,000	75,000	75,000	75,000
Current Revenue	**39,377,815**	**40,097,623**	**40,987,203**	**41,907,869**	**42,817,106**	**43,754,834**
Total Operating Resources	**39,377,815**	**40,097,623**	**40,987,203**	**41,907,869**	**42,817,106**	**43,754,834**
Requirements						
Operating:						
Personnel Services	28,545,191	29,030,459	29,756,221	30,500,126	31,262,629	32,044,195
Services & Supplies	7,904,353	8,003,157	8,103,197	8,204,487	8,307,043	8,410,881
Capital Outlay	300,000	300,000	300,000	300,000	300,000	300,000
Total Operating	**36,749,544**	**37,333,617**	**38,159,418**	**39,004,613**	**39,869,672**	**40,755,076**
Non-Operating:						
Transfers Out	2,477,881	2,567,881	2,657,881	2,797,881	2,797,881	2,797,881
* Contingency	150,390	-	-	-	-	-
Total Non-Operating	**2,628,271**	**2,567,881**	**2,657,881**	**2,797,881**	**2,797,881**	**2,797,881**
Total Requirements	**39,377,815**	**39,901,498**	**40,817,299**	**41,802,494**	**42,667,553**	**43,552,957**
Surplus/(Deficit)	**-**	**196,126**	**169,904**	**105,375**	**149,553**	**201,877**
* Contingency - Prior Year Carryover	539,632	690,022	690,022	690,022	690,022	690,022
Total Contingency for Fiscal Year	690,022	690,022	690,022	690,022	690,022	690,022

Contingency budgeted at a minimum of 1.5% of operating expenditures, no additional budget for contingency needed to maintain minimum balance.

The FY13-14 Budget

This section provides a general financial overview of the FY13-14 Douglas County budget through the use of charts and graphs. Section V: Fund Summaries provides historical information on every fund included in the budget.

FY13-14 Budget by Agency—$163,832,791
(WITH ending fund balance/reserves)



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FY13-14 Adopted Budget

Combined Fund Statement

	Beg. Balance/ Reserves	New Revenue	Transfers In	Total Avail. Resources	Salary and Benefits
County Funds					
General	6,375,106	39,104,523	354,657	45,834,286	28,545,191
Stabilization	362,129	2,500	-	364,629	-
NV Cooperative Extension	155,126	240,346	-	395,472	116,867
Airport	1,780,307	924,200	-	2,704,507	-
Douglas County Water District	8,994	71,742	-	80,736	42,361
Solid Waste	1,937,814	493,000	-	2,430,814	51,090
MV Accident Indigent	-	357,825	-	357,825	
Medical Assistance to Indigents	3,231,633	1,438,143	-	4,669,776	-
Social Services	763,725	1,748,607	-	2,512,332	535,335
Law Library	2,253	25,300	-	27,553	-
Road Operating	807,342	1,138,301	214,343	2,159,986	690,672
Room Tax	1,335,891	9,484,009	976,128	11,796,028	3,174,746
Tahoe-Douglas Trans. Dist.	38,087	465,315	-	503,402	12,717
Justice Court Admin. Assess.	6,716	52,000	-	58,716	-
China Spring Youth Camp	250,000	4,113,901	7,196	4,371,097	3,217,561
WNRYC	439,189	545,832	-	985,021	-
Erosion Control	-	-	55,000	55,000	
911 Emergency Services	605,498	1,786,879	-	2,392,377	1,446,347
911 Surcharge	57,226	170,750	9,586	237,562	-
Senior Services	111,433	863,884	504,042	1,479,359	746,499
Self Insurance	2,805,801	3,075,757	-	5,881,558	90,821
Dental Insurance	714,205	411,000	-	1,125,205	-
Motor Pool/Veh Maintenance	859,826	1,428,105	-	2,287,931	475,427
Ridgeview Water	23,163	75	-	23,238	-
Zephyr Water	419,959	1,421,458	77,760	1,919,177	171,996
Cave Rock Water	686,387	1,189,430	-	1,875,817	192,863
Skyland Water	392,499	591,500	-	983,999	127,147
Carson Valley Water Utility Fund	3,502,487	3,318,298	125,000	6,945,785	628,985
Regional Water Fund	117,140	2,540,225	-	2,657,365	32,891
Sewer Utility	2,589,800	2,658,000	-	5,247,800	420,202
Extraordinary Maintenance	648,492	5,000	-	653,492	-
Ad Valorem Capital Projects	3,791,069	1,212,746	-	5,003,815	-
County Construction	1,188,795	315,000	272,240	1,776,035	-
Park Res. Const. Tax	-	-	-	-	
Regional Transportation	1,543,063	1,422,036	397,743	3,362,842	134,837
Co. Debt/Other Resources	2,215,778	-	2,496,976	4,712,754	-
Total County	**39,766,933**	**82,615,687**	**5,490,671**	**127,873,291**	**40,854,555**

FY13-14 Adopted Budget

Combined Fund Statement (continued)

Services/Supplies and Other Charges	Capital	Contingency	Total Budget	Transfers Out	Reserves	8.3% Fund Balance	Total Appropriation
7,904,353	300,000	791,514	37,541,058	2,457,754	2,700,000	3,135,474	45,834,286
-	-	-	-	-	364,629	-	364,629
147,418	-	7,923	272,208	-	101,345	21,919	395,472
768,072	234,688	23,042	1,025,802	-	1,614,955	63,750	2,704,507
30,178	-	2,176	74,715	-	-	6,021	80,736
250,608	1,934,474	9,051	2,245,223	160,550	-	25,041	2,430,814
357,825	-	-	357,825	-	-	-	357,825
1,438,143	-	-	1,438,143	-	3,231,633		4,669,776
1,205,794	-	33,689	1,774,818	3,500	640,808	93,206	2,512,332
24,755	-	743	25,498	-	-	2,055	27,553
659,482	657,264	40,505	2,047,923	-	-	112,063	2,159,986
6,293,996	1,194,746	145,491	10,808,979	584,500	-	402,549	11,796,028
140,279	43,172	5,313	201,481	287,222	-	14,699	503,402
48,000	-	1,440	49,440	-	2,656	6,620	58,716
903,536	-	-	4,121,097	-	-	250,000	4,371,097
487,773	-	-	487,773	-	456,785	40,463	985,021
55,000	-	-	55,000	-	-	-	55,000
288,487	-	52,045	1,786,879	9,586	451,921	143,991	2,392,377
180,336	-	5,410	185,746	-	36,848	14,968	237,562
634,300	-	24,043	1,404,842	-	8,000	66,517	1,479,359
2,841,859	-	-	2,932,680	-	2,948,878	-	5,881,558
385,000	-	-	385,000	-	740,205	-	1,125,205
829,947	119,124	-	1,424,498	-	863,433	-	2,287,931
3,194	-	-	3,194	-	20,044	-	23,238
616,746	658,564	-	1,447,306	-	471,871	-	1,919,177
694,928	223,843	-	1,111,634	-	764,183	-	1,875,817
270,826	97,646	-	495,619	-	488,380	-	983,999
2,609,264	1,154,054		4,392,303		2,553,482		6,945,785
518,106	1,800,000	-	2,350,997	125,000	181,368		2,657,365
2,078,304	266,764	-	2,765,270	-	2,482,530	-	5,247,800
-	-	-	-	-	653,492	-	653,492
85,108	-	-	85,108	1,312,814	3,605,893	-	5,003,815
315,000	-	-	315,000	329,657	1,131,378	-	1,776,035
-	-	-	-	-	-	-	-
1,934,036	280,000	-	2,348,873	226,890	787,079	-	3,362,842
2,678,839	-	-	2,678,839	2,231	2,031,684	-	4,712,754
37,679,492	**8,964,339**	**1,142,385**	**88,640,771**	**5,499,704**	**29,333,480**	**4,399,336**	**127,873,291**

FY13-14 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	72,070	1,938,082	-	2,010,152	16,400
DC Redevelopment Capital	(864,165)	10,000	1,805,272	951,107	-
Total Redevelopment	**(792,095)**	**1,948,082**	**1,805,272**	**2,961,259**	**16,400**
Fire and Paramedic District Funds					
East Fork Fire	1,529,929	10,752,016	-	12,281,945	8,806,658
East Fork Fire Emergency	568,234	-	-	568,234	-
East Fork Equipment Reserves	237,034	-	20,000	257,034	-
East Fork Paramedic	201,245	4,545,059	-	4,746,304	-
East Fork Construction Reserves	93,223	10,000	-	103,223	-
East Fork Fire Debt Service	2,274	-	124,350	126,624	-
Total Fire/Paramedic	**2,631,939**	**15,307,075**	**144,350**	**18,083,364**	**8,806,658**
Gardnerville					
Gardnerville Town	284,326	1,244,604	-	1,528,930	495,331
Gardnerville Health/Sanitation	526,544	886,000	-	1,412,544	351,667
Gardnerville Debt	406	-	122,982	123,388	-
Gardnerville Ad Val Cap Projects	111,934	43,412	-	155,346	-
Total Gardnerville	**923,210**	**2,174,016**	**122,982**	**3,220,208**	**846,998**
Genoa					
Genoa Town	51,349	479,035	-	530,384	151,260
Genoa Ad Val Capital Projects	8,347	1,620	-	9,967	-
Genoa Construction Reserves	45,315	100	-	45,415	-
Total Genoa	**105,011**	**480,755**	**-**	**585,766**	**151,260**
Minden					
Minden Town	109,512	1,226,500	109,000	1,445,012	435,968
Minden Ad Val Capital Projects	155,675	42,000	-	197,675	-
Minden Trash	495,121	669,900	-	1,165,021	274,805
Minden Cap Equip/Construction	1,789,078	43,000	-	1,832,078	-
Minden Wholesale Water	289,679	735,697	-	1,025,376	220,603
Minden Water	4,294,741	1,149,000	-	5,443,741	236,147
Total Minden	**7,133,806**	**3,866,097**	**109,000**	**11,108,903**	**1,167,523**
Total All Funds	**49,768,804**	**106,391,712**	**7,672,275**	**163,832,791**	**51,843,394**

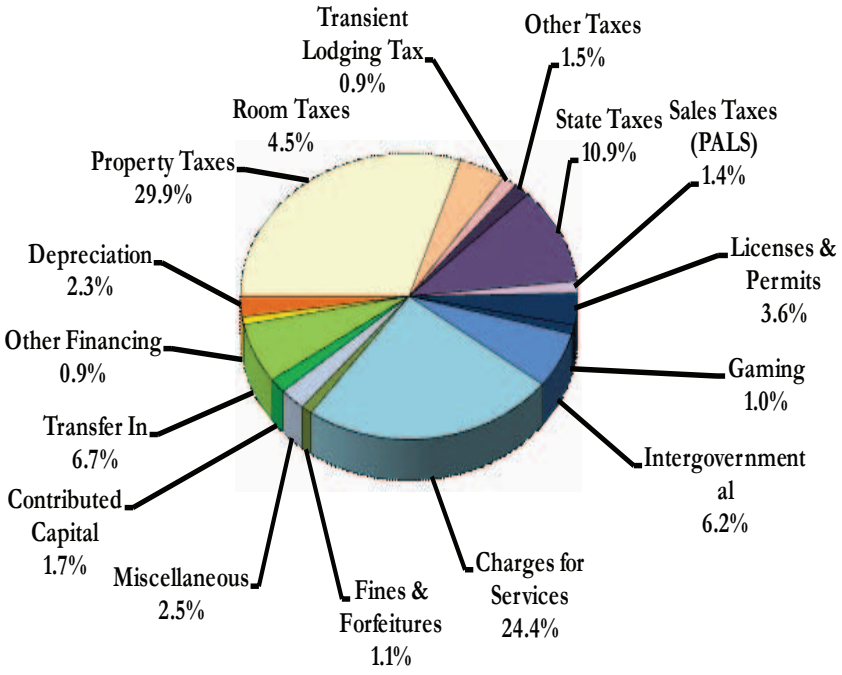
FY13-14 Adopted Budget

Combined Fund Statement (continued)

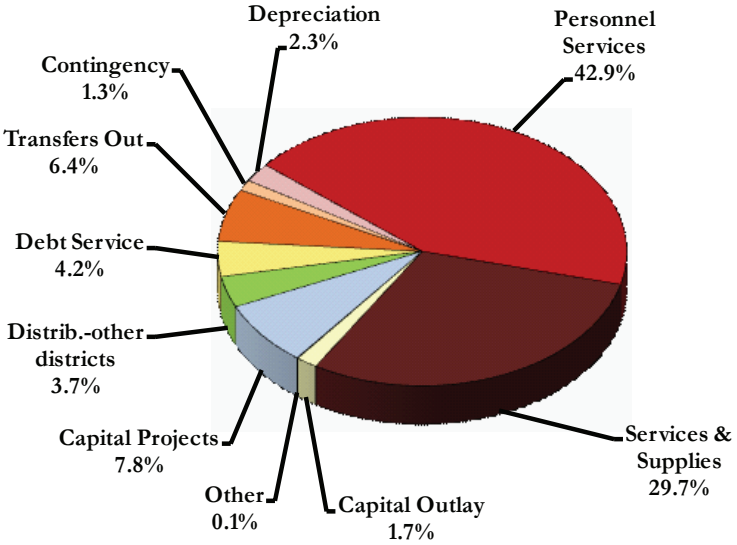
Services/Supplies and Other Charges	Capital	Contingency	Total Budget	Transfers Out	Reserves	8.3% Fund Balance	Total Appropriation
167,679	-	5,522	189,601	1,805,272	15,279	-	2,010,152
27,415	-	-	27,415	-	923,692	-	951,107
195,094	**-**	**5,522**	**217,016**	**1,805,272**	**938,971**	**-**	**2,961,259**
1,999,192	72,500	324,176	11,202,526	154,350	28,183	896,886	12,281,945
-	-	-	-	-	568,234	-	568,234
-	-	-	-	-	257,034	-	257,034
4,544,609	-	450	4,545,059	-	200,000	1,245	4,746,304
-	-	-	-	-	103,223	-	103,223
124,350	-	-	124,350	-	2,274	-	126,624
6,668,151	**72,500**	**324,626**	**15,871,935**	**154,350**	**1,158,948**	**898,131**	**18,083,364**
451,736	355,172	33,250	1,335,489	122,982	-	70,459	1,528,930
537,118	270,000	-	1,158,785	-	253,759	-	1,412,544
122,982	-	-	122,982	-	406	-	123,388
-	42,612	-	42,612		112,734	-	155,346
1,111,836	**667,784**	**33,250**	**2,659,868**	**122,982**	**366,899**	**70,459**	**3,220,208**
325,564	-	13,984	490,808	-	-	39,576	530,384
-	-	-	-	-	9,967	-	9,967
-	-	-	-	-	45,415	-	45,415
325,564	**-**	**13,984**	**490,808**	**-**	**55,382**	**39,576**	**585,766**
862,336	-	38,949	1,337,253	-	-	107,759	1,445,012
-	143,000	-	143,000	-	-	54,675	197,675
327,095	-	-	601,900	43,000	520,121	-	1,165,021
-	519,570	-	519,570	66,000	1,246,508	-	1,832,078
395,083		-	615,686	-	409,690	-	1,025,376
850,853	1,075,000	-	2,162,000	-	3,281,741	-	5,443,741
2,435,367	**1,737,570**	**38,949**	**5,379,409**	**109,000**	**5,458,060**	**162,434**	**11,108,903**
48,415,504	**11,442,193**	**1,457,224**	**113,158,315**	**7,691,308**	**37,413,232**	**5,569,936**	**163,832,791**

FY13-14 Resources and Requirements
All Funds

Resources	Amount	Percent
Property Taxes	$34,118,714	29.9%
Room Taxes	5,173,652	4.5%
Transient Lodging Tax	1,624,153	1.4%
Other Taxes	1,754,427	1.5%
State Taxes	12,419,649	10.9%
Sales Taxes (PALS)	1,547,188	1.4%
Licenses & Permits	4,074,000	3.6%
Gaming	1,195,540	1.0%
Intergovernmental	7,112,149	6.2%
Charges for Services	27,800,259	24.4%
Fines & Forfeitures	1,201,750	1.1%
Miscellaneous	2,811,990	2.5%
Contributed Capital	1,925,000	1.7%
Transfer In	7,681,308	6.7%
Other Financing	970,000	0.9%
Depreciation	2,654,208	2.3%
Total	**$114,063,987**	**100.0%**

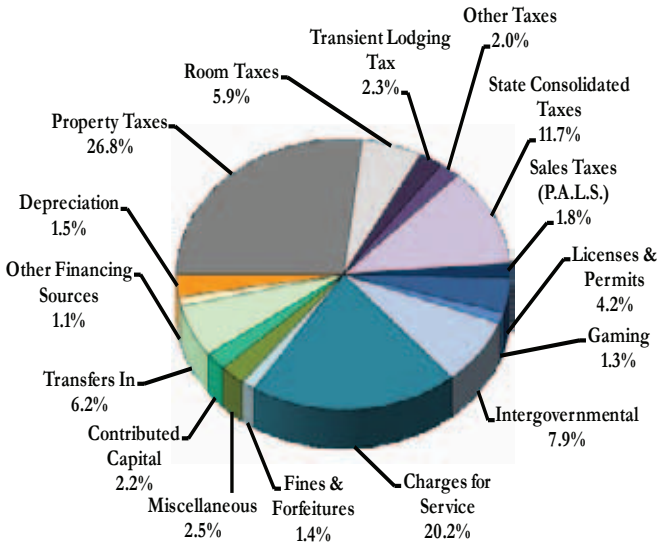


Requirements	Expendited	Percent
Personnel Services	$51,843,394	42.9%
Services & Supplies	35,956,098	29.7%
Capital Outlay	2,033,259	1.7%
Other	85,108	0.1%
Capital Projects	9,408,934	7.8%
Distrib.-other districts	4,529,609	3.7%
Debt Service	5,100,481	4.2%
Transfers Out	7,691,308	6.4%
Contingency	1,558,716	1.3%
Depreciation	2,744,208	2.3%
Total	**$120,951,115**	**100.0%**

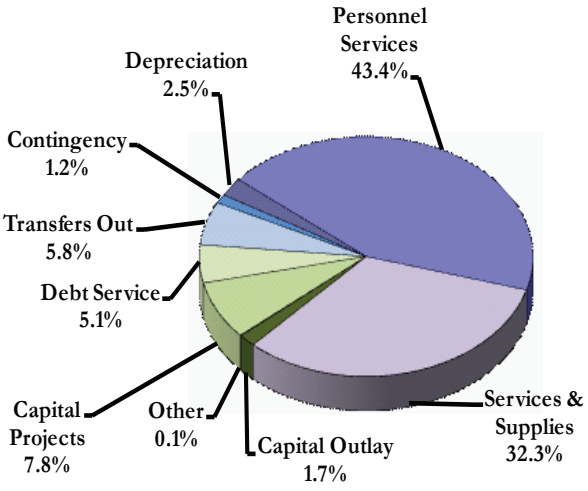


FY13-14 Resources and Requirements
County Funds

Resources	Amount	Percent
Property Taxes	$23,597,672	26.8%
Room Taxes	5,173,652	5.9%
Transient Lodging Tax	2,006,653	2.3%
Other Taxes	1,754,427	2.0%
State Consolidated Taxes	10,321,791	11.7%
Sales Taxes (P.A.L.S.)	1,547,188	1.8%
Licenses & Permits	3,691,500	4.2%
Gaming	1,125,000	1.3%
Intergovernmental	6,971,937	7.9%
Charges for Service	17,803,053	20.2%
Fines & Forfeitures	1,201,750	1.4%
Miscellaneous	2,172,823	2.5%
Contributed Capital	1,925,000	2.2%
Transfers In	5,499,704	6.2%
Other Financing Sources	970,000	1.1%
Depreciation	2,344,208	2.7%
Total	**$88,106,358**	**100.0%**

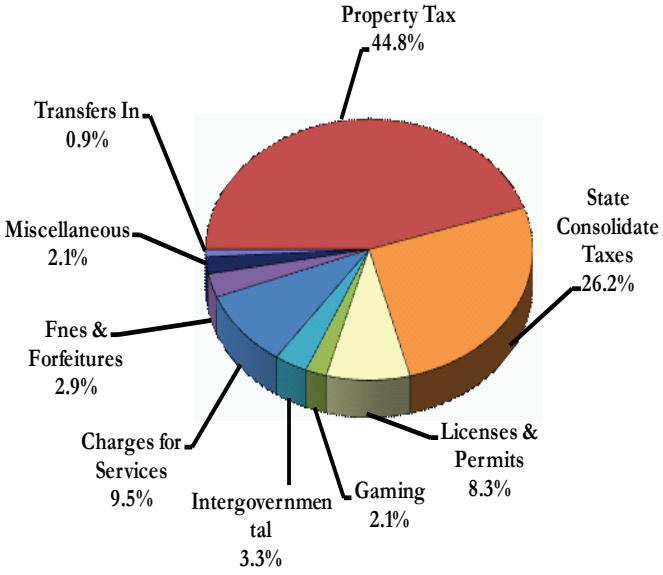


Requirements	Amount	Percent
Personnel Services	$40,854,555	43.4%
Services & Supplies	30,424,442	32.3%
Capital Outlay	1,577,647	1.7%
Other	85,108	0.1%
Capital Projects	7,386,692	7.8%
Debt Service	4,825,734	5.1%
Transfers Out	5,499,704	5.8%
Contingency	1,142,385	1.2%
Depreciation	2,344,208	2.5%
Total	**$94,140,475**	**100.0%**

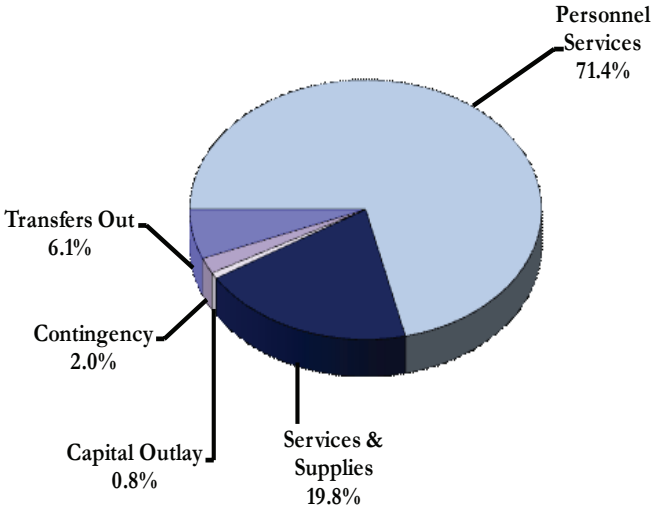


FY13-14 Resources and Requirements
County General Fund

Resources	Amount	Percent
Property Tax	$17,681,970	44.8%
State Consolidate Taxes	10,321,791	26.2%
Licenses & Permits	3,258,500	8.3%
Gaming	825,000	2.1%
Intergovernmental	1,287,434	3.3%
Charges for Services	3,737,602	9.5%
Fnes & Forfeitures	1,153,750	2.9%
Miscellaneous	838,476	2.1%
Transfers In	354,657	0.9%
Total	**$39,459,180**	**100.0%**

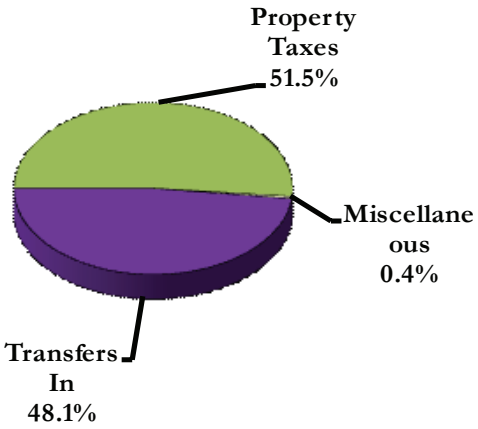


Requirements	Expendited	Percent
Personnel Services	$28,545,191	71.4%
Services & Supplies	7,904,353	19.8%
Capital Outlay	300,000	
Contingency	791,514	2.0%
Transfers Out	2,457,754	6.1%
Total	**$39,998,812**	**100.0%**

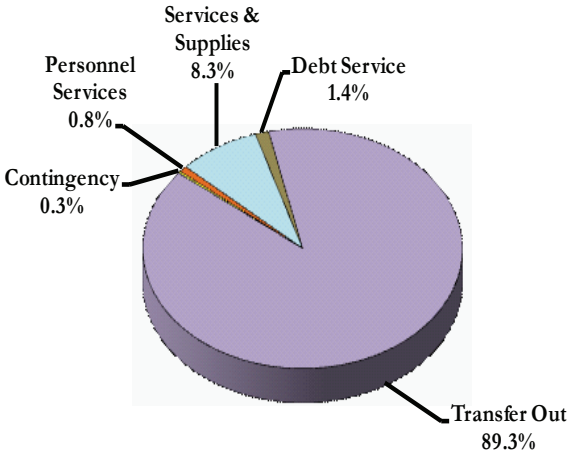


FY13-14 Resources and Requirements
Redevelopment Agency Funds

Resources	Revenue	Percent
Property Taxes	1,933,082	51.5%
Miscellaneous	15,000	0.4%
Transfers In	1,805,272	48.1%
Total	**$3,753,354**	**100.0%**

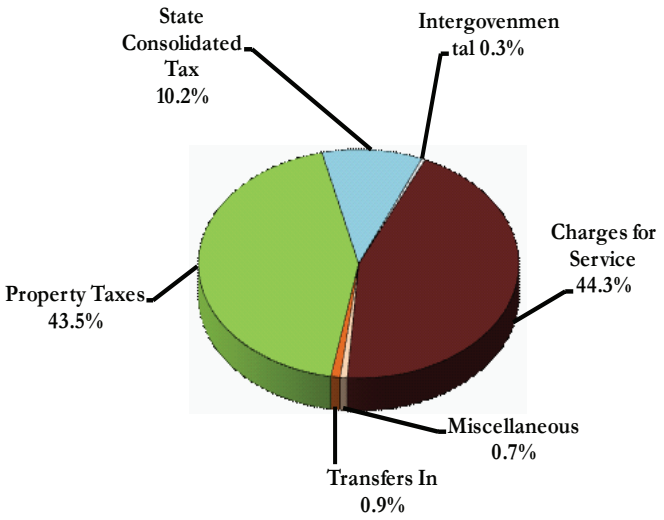


Requirements	Expendited	Percent
Personnel Services	$16,400	0.8%
Services & Supplies	167,679	8.3%
Capital Projects	-	
Debt Service	27,415	1.4%
Transfer Out	1,805,272	89.3%
Contingency	5,522	0.3%
Total	**$2,022,288**	**100.0%**

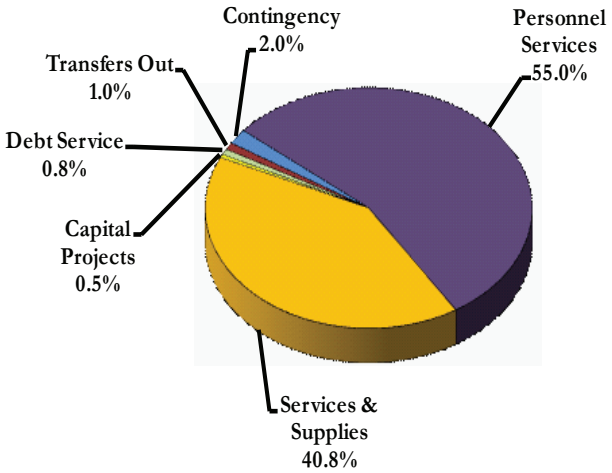


FY13-14 Resources and Requirements
Fire/ Paramedic District Funds

Resources	Revenue	Percent
Property Taxes	$6,725,914	43.5%
State Consolidated Tax	1,568,783	10.2%
Intergovernmental	54,000	0.3%
Charges for Service	6,848,609	44.3%
Miscellaneous	109,769	0.7%
Transfers In	144,350	0.9%
Total	**$15,451,425**	**100.0%**

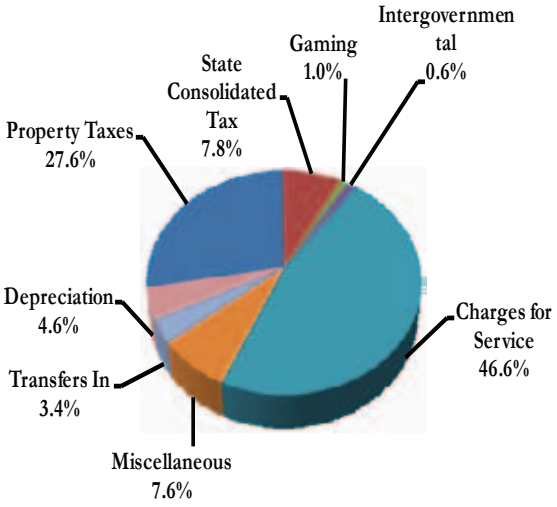


Requirements	Expendited	Percent
Personnel Services	$8,806,658	55.0%
Services & Supplies	6,543,801	40.8%
Capital Projects	72,500	0.5%
Debt Service	124,350	0.8%
Transfers Out	154,350	1.0%
Contingency	324,626	2.0%
Total	**$16,026,285**	**100.0%**

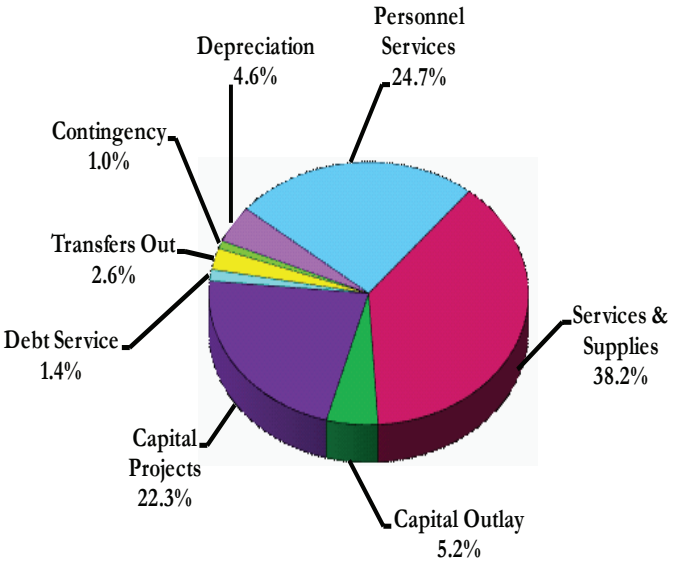


FY13-14 Resources and Requirements
Gardnerville, Genoa and Minden Town Funds

Resources	Revenue	Percent
Property Taxes	$1,862,046	27.6%
State Consolidated Tax	529,075	7.8%
Gaming	70,540	1.0%
Intergovernmental	86,212	1.3%
Charges for Service	3,148,597	46.6%
Miscellaneous	514,398	7.6%
Transfers In	231,982	3.4%
Depreciation	310,000	4.6%
Total	**$6,752,850**	**100.0%**



Requirements	Expendited	Percent
Personnel Services	$2,165,781	24.7%
Services & Supplies	3,349,785	38.2%
Capital Outlay	455,612	5.2%
Capital Projects	1,949,742	22.3%
Debt Service	122,982	1.4%
Transfers Out	231,982	2.6%
Contingency	86,183	1.0%
Depreciation	400,000	4.6%
Total	**$8,762,067**	**100.0%**



Assessed Value and Property Tax Rates

Douglas County		2010-11	2011-12	2012-13	2013-14	Change 13 to 14
Valuation		2,955,966,285	2,718,250,124	2,563,080,699	2,469,601,313	-3.65%
Tax Rates:						
General Fund *		0.7666	0.8332	0.8690	0.8687	-0.03%
Road Maint		-	-	-	0.0425	100.00%
Cooperative Extension		0.0100	0.0100	0.0100	0.0100	0.00%
State Motor Vehicle Accident Indigent		0.0150	0.0150	0.0150	0.0150	0.00%
Medical Assistance to Indigents		0.1000	0.1000	0.1000	0.0575	-42.50%
Social Services **		0.0298	0.0337	0.0337	0.0337	0.00%
China Spring Youth Camp**		0.0038	0.0041	0.0040	0.0043	7.50%
9 1 1		0.0475	0.0475	0.0475	0.0475	0.00%
Self Insurance Reserve *		0.0100	0.0100	0.0100	0.0100	0.00%
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500	0.0500	0.00%
Western Nevada Regional Youth Center ***		0.0500	0.0300	0.0288	0.0288	0.00%
Douglas County Total		**1.0827**	**1.1335**	**1.1680**	**1.1680**	**-**
Towns						
Gardnerville	Valuation	157,178,869	145,356,459	142,247,070	138,905,688	-2.35%
	Tax Rate *	0.6699	0.6677	0.6677	0.6677	-
Genoa	Valuation	12,243,368	11,880,666	10,994,851	11,050,746	0.51%
	Tax Rate *	0.3929	0.3929	0.5133	0.5133	-
Minden	Valuation	149,811,275	137,806,446	133,526,278	124,530,140	-6.74%
	Tax Rate *	0.7126	0.6677	0.6677	0.6677	-
East Fork Fire/Paramedic						
Fire *	Valuation	1,719,954,333	1,572,265,696	1,482,668,889	1,423,227,518	-4.01%
	Tax Rate *	0.3329	0.3282	0.3282	0.3282	-
Paramedic *	Valuation	1,719,954,333	1,572,265,696	1,482,668,889	1,423,227,518	-4.01%
	Tax Rate *	0.1592	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	2013-14	Change 13 to 14
Douglas County School	Valuation	2,955,966,285	2,718,250,124	2,563,080,699	2,469,601,313	-3.65%
	Tax Rate **	0.7500	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	2,955,966,285	2,718,250,124	2,563,080,699	2,469,601,313	-3.65%
	Tax Rate	0.1000	0.1000	0.1000	0.1000	-
State	Valuation	2,955,966,285	2,718,250,124	2,563,080,699	2,469,601,313	-3.65%
	Tax Rate	0.1700	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	1,236,011,952	1,145,984,428	1,080,411,810	1,046,373,795	-3.15%
	Tax Rate *	0.5881	0.5881	0.5881	0.5881	-
Tahoe-Douglas Fire Safe	Valuation	1,236,011,952	1,145,984,428	1,080,411,810	1,046,373,795	-3.15%
	Tax Rate *	0.0500	0.0500	0.0500	0.0500	-
Tahoe-Douglas Sanitation	Valuation	667,942,967	612,657,137	570,405,840	542,908,078	-4.82%
	Tax Rate *	0.0350	0.0350	0.0350	0.0350	-
Logan Creek GID	Valuation	6,998,957	6,387,048	6,513,833	6,630,946	1.80%
	Tax Rate *	0.7390	0.6722	0.6632	0.6467	-2.49%
Cave Rock GID	Valuation	24,220,313	23,644,402	23,468,674	23,435,054	-0.14%
	Tax Rate *	0.4116	0.3824	0.3769	0.3694	-1.99%
Lakeridge GID	Valuation	26,941,597	23,422,508	23,281,548	23,385,346	0.45%
	Tax Rate *	0.1633	0.1307	0.1255	0.1172	-6.61%
Skyland GID	Valuation	87,404,652	73,819,972	70,754,094	70,103,250	-0.92%
	Tax Rate *	0.0731	0.0731	0.0731	0.0731	-
Zephry Cove GID	Valuation	23,399,620	19,306,528	18,618,542	18,356,330	-1.41%
	Tax Rate *	0.1000	0.1000	0.1000	0.1000	-
Zephry Heights GID	Valuation	41,951,349	38,266,595	36,599,403	36,137,662	-1.26%
	Tax Rate *	0.2798	0.2798	0.2798	0.2798	-
Zephry Knolls GID	Valuation	10,071,087	9,200,574	8,210,637	8,144,127	-0.81%
	Tax Rate *	0.5528	0.5220	0.5224	0.5190	-0.65%
Elkpoint Sanitary	Valuation	40,182,218	33,070,672	33,033,760	33,259,031	0.68%
	Tax Rate *	0.0095	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	9,976,979	9,671,948	9,255,945	8,630,969	-6.75%
	Tax Rate *	0.4039	0.4864	0.5099	0.5523	8.32%
Carson Water Subconservancy	Valuation	1,777,157,010	1,621,872,741	1,546,276,595	1,486,016,589	-3.90%
	Tax Rate *	0.0300	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	1,644,612,982	1,501,972,022	1,431,840,042	1,375,567,969	-3.93%
	Tax Rate *	0.0345	0.0345	0.0345	0.0345	-
East Fork Swimming Pool	Valuation	1,719,706,463	1,572,017,931	1,482,421,754	1,422,986,683	-4.01%
	Tax Rate *	0.1645	0.1645	0.1300	0.1300	-
Indian Hills GID	Valuation	118,741,208	108,702,996	99,663,905	99,745,601	0.08%
	Tax Rate *	0.8041	0.7901	0.7901	0.7901	-
Kingsbury GID	Valuation	245,341,521	224,425,712	214,263,363	208,782,199	-2.56%
	Tax Rate *	0.5183	0.4258	0.4287	0.4364	1.80%
Minden/Gardnerville Sanitation	Valuation	306,990,144	283,162,905	275,773,348	263,435,828	-4.47%
	Tax Rate *	0.1224	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	235,566,978	217,838,683	210,703,601	180,739,436	-14.22%
	Tax Rate *	0.3686	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	33,494,643	31,515,485	18,249,038	16,620,598	-8.92%
	Tax Rate *	0.8852	0.7114	0.8546	0.8546	-

* Tax rate can be set lower

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

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

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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 Programs Offered, Staffing and Budget, FY13-14 Strategic Objectives and Annual Goals, and Major Accomplishments of FY12-13. The section is divided into four categories: Elected Offices, Ninth Judicial District Court, County Commissioner-County Manager Directed Departments, and County Manager Departments.

Priority Based Budgeting

In preparation of the FY13-14 budget, Douglas County utilized Priority Based Budgeting, a budgeting tool used to achieve Fiscal Health and wellness. Priority Based Budgeting provides a comprehensive review of the entire organization, identifying every program offered, identifying the costs of every program offered, and evaluating the relevance of every program offered on the basis of the community's priorities. The priorities are the same as the county's strategic priorities:

- Financial Stability
- Safe Community
- Economic Vitality
- Managed Growth and Development
- Preservation of Natural Environment, Resources, and Cultural Heritage
- Reliable, Well-Maintained Infrastructure

This is a 360 degree tool used year round by all levels of our county. It is used by the County Commissioners during the preparation of the budget and used as information to help them make financial decisions throughout the fiscal year. It is used by elected officials and department heads to make strategic decisions about their programs and budget.

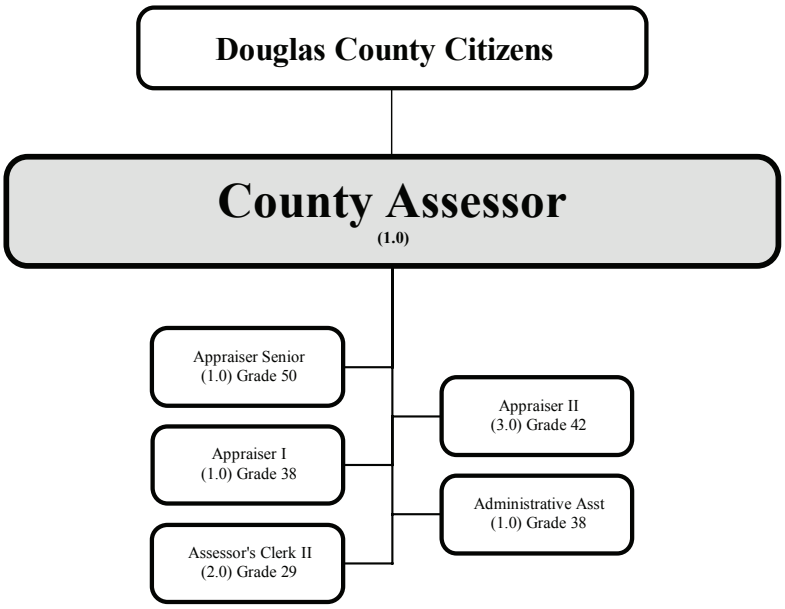
The Priority Based Budgeting process:

Department Directors and Elected Officials develop a list of programs for their areas. The programs are scored against the community priorities. Peer review groups evaluate the scores using specific criteria for each priority. The programs go through a costing process where budgeted costs are allocated to each program. All program information and scoring goes through a final ranking process that results in four Quartile groups, where Quartile 1 are the highest rated programs and Quartile 4 are the lowest rated programs. This process allows funding decisions to be made that better align the community's resources with what its leaders and residents value the most.

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.

Staffing and Budget

The Assessor is an elected department head. For FY13-14 there will be 9 full-time staff positions (9 FTE). The FY13-14 budget for the Assessor's Office is $758,595.

Assessor					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	666,400	685,423	718,970	33,547	4.9%
Services & Supplies	46,446	39,850	39,625	(225)	-0.6%
Total	**712,846**	**725,273**	**758,595**	**33,322**	**4.6%**
Funding by Source					
General Fund	712,846	725,273	758,595	33,322	4.6%
FTE	**9.00**	**9.00**	**9.00**	**-**	**-**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Property Appraisal - Land	Appraise for tax purposes the full cash value of land based on the actual use of improved land or potential use for vacant land.	2.12	190,811	1
Property Appraisal - Improvements	Appraise for tax purposes the replacement cost of all improvements applying all necessary depreciation and obsolescence. Resultant valuations may not exceed market value. Property types include, but not limited to, Commercial, Industrial, Residential, Casino, Recreational, Subdivision and Restricted Use properties.	2.16	191,633	1
Personal Property Appraisal	Appraise and bill for taxes all Business Assets, Billboards, Mobile Homes, Aircraft, Leasehold Interests and any other forms of taxable Personal Property.	0.95	72,894	1
Property Information	Maintain ownership records of all property for billing and public information purposes.	0.59	42,086	1
Valuation Data	Maintain records of all property sales and transfers in Douglas County.	0.4	28,420	1
Exemptions	Maintain records of Exemptions and valuations thereof including Veterans, Surviving Souse, Blind, Disability, Low-Income Housing, Charitable, Public Ownership, etc.	0.1	7,389	1
Appeals	Prepare and present valuations to the County and State Boards of Equalization. Assist the District Attorney's Office with legal briefs for District Court and Supreme Court appeal hearings.	0.59	52,248	1
Parceling System; Assessor's Maps	In conjunction with the Geographic Information Systems Department describe and maintain a parceling system for current and new parcels. Maintain a complete and correct set of Assessor's Parcel Maps.	0.2	17,514	2
Internet Information	Provide assessment information on the internet. Providing internet service also serves to reduce staffing requirements.	0.33	25,417	2
Appraiser Certifications	Establish and maintain the educational and certification requirements of the appraisal staff.	0.06	7,790	2
Assessment Roll	Publish Assessment Roll in newspaper	0.09	22,760	1
Equalization	Conform to the statutory equalization requirements to provide statewide uniformity. Provide documentation and testimony to the Nevada Tax Commission detailing compliance.	0.09	7,260	1
Reports	Prepare reports for use in budgeting and financial planning.	0.21	17,805	1
Office Hours		1.11	74,568	n/a
		9.00	**758,595**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Finalized the FY13-14 assessment roll. Major components of this function include: Inspecting, valuing and keying approximately 1,300 permits for new construction, Completing map changes and the valuation of parcel splits, boundary line adjustments and subdivisions, and Ongoing update and verification of approximately 2,900 exemption records.	Property Appraisal - Land, Property Appraisal - Improvements, Personal Property Appraisal
2. Processed and billed approximately 3,500 unsecured accounts for FY12-13, including commercial accounts, manufactured homes, and aircraft.	Personal Property Appraisal
3. Prepared and presented information and documentation for appeals of assessed value to the County and State Boards of Equalization.	Appeals
4. Created computerized drawings and digital photographs based on new construction inspections and valuations.	Property Appraisal - Improvements
5. Provided the necessary reports of valuations that are used statewide in the budgeting process.	Property Information, Valuation Data, Reports
6. Completed numerous reports to Federal, State and Local agencies as well as the private sector to meet their needs for data and information.	Reports
7. Continued to update and modify database appraisal records to allow greater efficiency and automation.	Property Information, Valuation Data, Internet Information
8. Maintained and verified assessment roll records for the administration of the legislatively enacted tax abatements.	Property Information, Valuation Data, Internet Information

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

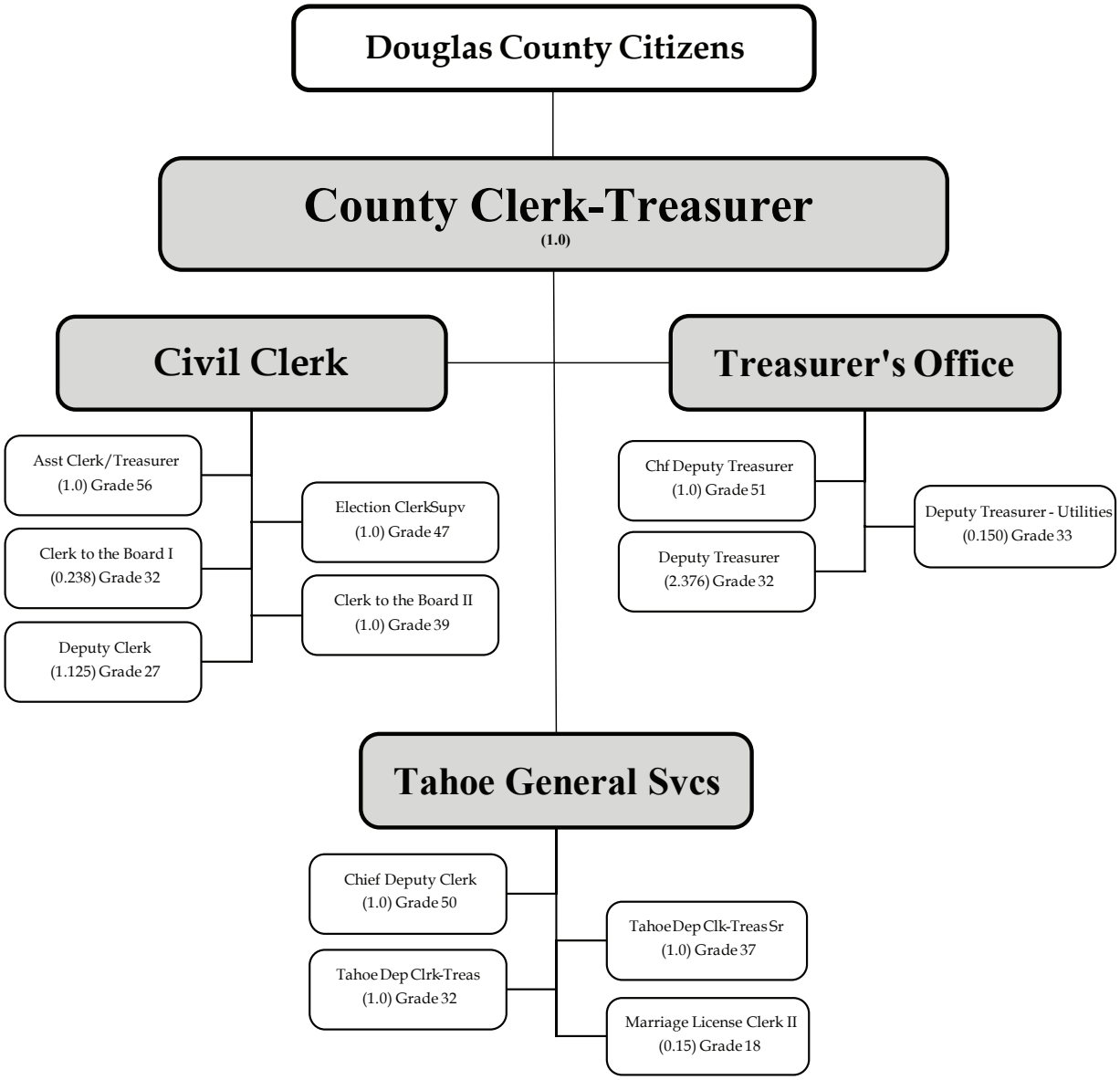
Strategic Objective	Related PBB Priorities
1. Continue to work with our internet providers and the Information Technology Department to upgrade and enhance our technological usage and ability. With the availability of the technology funding we will continue to enhance this component of our office.	All Priorities
2. 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.	All Priorities
3. Continue to provide the most updated and accurate information possible with maximum accessibility to the public. This will allow all parties to be able to have current and accurate information with which to make decisions affecting our county vitality efforts.	Economic Vitality, Managed Growth & Development, Safe Community
4. Provide input into the legislative process to improve assessment administration and implementation and provide input to administrative code hearings to enhance and improve the system.	All Priorities
5. Provide current and accurate databases that become the basis for other county needs such as for the Sheriff, Fire/Paramedic and Dispatch to keep our community safe.	Safe Community, Economic Vitality, Managed Growth & Development

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Move to a new internet provider to provide information on the internet more efficiently and consistent with neighboring counties.	Internet Information
2. Explore any possible options to enhance productivity. Utilize the expertise of other assessor's offices to enhance efficiency and effectiveness.	All Programs
3. Implement the statutory changes directed by the 2013 Legislature that relate to property assessment.	All Programs
4. Participate in any hearings as directed by the Nevada Tax Commission to provide input and receive direction for any new administrative code changes.	All Programs
5. Work with other departments to meet the needs of the County in providing information and databases that have multiple functionality and usage.	Property Information, Valuation Data, Internet Information, Reports

Clerk-Treasurer's Office
Organizational Chart



Total Number of Positions: 16
Total Full-Time Equivalents: 12.04

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.

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 four separate divisions and budgets including the Civil Clerk, Election, Treasurer, and Tahoe General Services. The duties of these divisions vary greatly, and are mandated by Federal and State Statutes, County Ordinances and are outlined below. They may also be found on our web site located at *http://cltr.co.douglas.nv.us*.

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.

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 FY13-14, authorized General Fund staffing for the combined Clerk-Treasurer's Office totals 12.04 FTE. The combined division budgets equal $1,155,710.

County Clerk-Treasurer					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adpoted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	943,211	979,658	1,022,080	42,422	4.3%
Services & Supplies	88,472	133,630	133,630	-	0.0%
Total	**1,031,683**	**1,113,288**	**1,155,710**	**42,422**	**3.8%**
Expenditures by Division					
Civil Clerks	315,576	363,163	376,390	13,227	3.6%
Elections	80,364	107,200	107,200	-	0.0%
Tahoe General Services	270,646	244,885	254,707	9,822	4.0%
Treasurer	365,097	398,040	417,413	19,373	4.9%
Total	**1,031,683**	**1,113,288**	**1,155,710**	**42,422**	**3.8%**
Funding by Source					
General Fund	1,031,683	1,113,288	1,155,710	42,422	3.8%
FTE	**11.82**	**12.76**	**12.04**	**(0.73)**	**-5.7%**

Civil Clerk and Election Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Clerk to Board of Commissioners, Public requests on meetings	Clerk 37 public meetings a year; recording; answer public questions, solve issues, respond to information requests and provide data as needed.	0.71	57,469	1
Clerk to the Board of Equalization & Debt Management Commission	Clerk public meetings; recording; answer public questions, solve issues and perform research and provide data as requested or needed.	0.06	5,389	1
Passports & passport pictures	Process 1,516 passport applications annually for members of the public; take required photos if requested. (815 in 2012-13)	0.21	14,933	4
Marriage Licenses & Minister Certificates	Issue 1,157 Marriage licenses annually, 1,275 abstracts a year, application copies to Public; minister certificates;	0.14	10,100	3
Fictitious Firm Name Filings	Issue 1,096 FFN's to businesses entities a year.	0.14	9,903	2
Dog Licenses	Issue 367 Dog Licenses annually to Public;	0.10	7,469	3
Child Support Collection	Collect funds from the Public;	0.04	3,227	4
Notary Bonds	Issue to requesting Public Notaries, 123 annually;	0.07	4,873	3
Outdoor Festival Permits	Receive, process applications for Public Events if required of the venue	0.07	6,303	3
Filing Contracts & Agreements	Receive and process from Public	0.18	12,195	3
Clerk Planning Commission	Clerk 11 meetings a year & transcribe minutes	0.03	2,439	2
Voter Registration, County & Statewide Database; Candidate Filing	New and existing Voter Registrations, changes, maintenance, NVRA, uploads , downloads;	0.40	38,676	1
Public Website - Front End	Online public inquiry, reporting, publishing, forms documents/database searches; 1.428,450 pages visited, 436,261 user sessions and 63,792 data searches a year.	0.06	6,145	1

Civil Clerk and Election Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Voter Inquiries, Public Phone calls & emails / Public Counter, receipts & Help desk	Process payments, Respond to Public as necessary, CLTR policy; last available call count 12,600 yr.	0.50	43,954	2
Operational Budget Development and Monitoring	Manage budget development across the organization. Prepare revenue and expense analysis and projections. Monitor budget throughout the year and manage department adjustments. Tie together PBB & cost allocation.	0.08	9,052	2
Drop box collection	Maintain public drop box for collection of taxes, utilities and absentee ballots. 6,422 items per year.	0.01	671	3
Conduct Elections	Primary/General build outs, mailing/printing sample ballots & absentee ballots, early voting, delivery, Election Day, Tally, Publishing, worker training; 32,296 Registered Voters	0.77	187,178	1
General Accounting and Financial Reporting	Process of payables, payroll, journal entries, budget transfers, and other transactions in compliance with Generally Accepted Accounting Principles to accurately complete all cash basis financial records, prepare for annual final auditing, reconciliation of the Treasurer's books. Reconciling and reporting of revenue and expense records between Treasurer's cash general ledger and Finance's accrual general ledger.	0.07	7,316	1
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.19	14,037	2
Internal, Departmental Communications and Website administration, database maintenance	Credit Card processing, property tax inquiries, voter inquiries, staff calendars and documents, public agency calendars, FTP uploads, form downloads and Nevada Secretary of State and DMV data exchanges.	0.17	16,752	1
User Support / Workstation Administration	Desktop and Operating User Support, Desktop Printer Support, Application Support, Desktop Administration, Desktop Replacement, Software Updates, User Training.	0.04	4,304	1

Civil Clerk and Election Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Database / Server Administration	Disaster Planning, SQL Administration, Oracle Database Administration, Physical Security, User Files, Remote Desktop Access.	0.02	2,405	1
Network Administration	Election Network Administration, Design/Configuration/Updates to State/County connections for Voter files and registration.	0.03	3,218	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.04	4,268	2
Claims & monitor budget	Best Office Practices; Required by County Policy and State law. Includes paying of all claims, auditing of planned expenses and monitoring budget.	0.04	4,251	3
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.04	3,854	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.09	8,371	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.02	1,414	4
Software Development, Maintenance & Support	Ongoing Maintenance of Internal County Applications, Software Development Costs, and Support Costs for Clerk-Treasurer Applications.	0.02	1,899	1
Software Licensing	Software Licensing Costs for Applications Used on Clerk-Treasurer Staff Computers and Servers.	0.02	1,414	3
Website Registration & Administration	Annual Costs Associated with Clerk-Treasurer web server, SSL certificates, Website and URL Registration Costs, database server and file transers to back-end processes at the County and State level.	0.03	3,182	1
		4.40	**496,664**	

Tahoe General Services Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division. Programs shown with no FTE or cost are staffed by volunteers.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Fingerprinting	Provide fingerprinting service to the public	0.13	10,744	4
Receipting, Collection of Property taxes, Utilities, and other County office fees	Over-the-counter & drop-box collection of County fees due	0.10	8,912	3
Passports & Passport Pictures	Process passport applications for members of the public; take required photos if requested	0.30	24,074	4
Marriage Licenses & Minister Certificates	Issue Marriage licenses, abstracts, application copies to Public; minister certificates	0.29	19,902	3
Fictitious Firm Name Filings	Issue FFN's to businesses entities	0.06	5,065	3
Dog Licenses	Issue Dog Licenses to Public	0.03	2,473	4
Voter Inquiries, Public Phone calls & emails / Public County & Help desk	Respond to Public as necessary, CLTR policy; last available call count 6,940 yr.	0.20	18,245	4
Public Website - Front End	Online public inquiry, reporting, publishing, forms documents/database searches; 1.428,450 pages visited, 436,261 user sessions and 63,792 data searches a year.	0.01	864	4
Notary Bonds	Issue to requesting Public	0.03	2,473	4
Public Notary Service	Notarize documents for the to Public	0.01	864	4
Voter Registration, Candidate Filing	New and existing Voter Registrations, changes, GID Candidate Filing	0.05	4,024	2
Nevada Counter Registrations - Customer Problem Resolution	8742 per year	0.80	62,281	4
Issue Titles	1627 per year	0.45	33,168	4

Tahoe General Services Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Out of State Registration	426 per year	0.09	7,118	4
Other DMV Transactions	1451 per year, Special Plates, Handicap Placards, Permits, Insurance Verification, Decals	0.16	11,846	4
Senior Center Visits / Customer Outreach	CLTR Policy	0.01	864	4
Operational Budget Development and Monitoring	Manage budget development across the organization. Prepare revenue and expense analysis and projections. Monitor budget throughout the year and manage department adjustments. Tie together PBB & cost allocation.	0.02	1,728	2
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.05	3,998	2
General Accounting and Financial Reporting	Process of payables, payroll, journal entries, budget transfers, and other transactions in compliance with Generally Accepted Accounting Principles to accurately complete all cash basis financial records, prepare for annual final auditing, reconciliation of the Treasurer's books. Reconciling and reporting of revenue and expense records between Treasurer's cash general ledger and Finance's accrual general ledger.	0.06	5,443	1
Internal, Departmental Communications and Website administration, database maintenance	Credit Card processing, property tax inquiries, voter inquiries, staff calendars and documents, public agency calendars, FTP uploads, form downloads and Nevada Secretary of State and DMV data exchanges.	0.07	6,487	1
User Support / Workstation Administration	Desktop and Operating User Support, Desktop Printer Support, Application Support, Desktop Administration, Desktop Replacement, Software Updates, User Training.	0.01	864	1

Tahoe General Services Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Database / Server Administration	Disaster Planning, SQL Administration, Oracle Database Administration, Physical Security, User Files, Remote Desktop Access.	0.00	-	1
Network Administration	Election Network Administration, Design/Configuration/Updates to State/County connections for Voter files and registration.	0.01	864	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.01	864	2
Claims & monitor budget	Best Office Practices; Required by County Policy and State law. Includes paying of all claims, auditing of planned espenses and monitoring budget.	0.02	1,728	3
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.01	864	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.04	3,233	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.01	864	4
Software Development, Maintenance & Support	Ongoing Maintenance of Internal County Applications, Software Development Costs, and Support Costs for Clerk-Treasurer Applications.	0.00	-	1
Software Licensing	Software Licensing Costs for Applications Used on Clerk-Treasurer Staff Computers and Servers.	0.00	-	3
Website Registration & Administration	Annual Costs Associated with Clerk-Treasurer web server, SSL certificates, Website and URL Registration Costs, database server and file transers to back-end processes at the County and State level.	0.00	-	1
		3.04	**239,854**	

Treasurer Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Billing of Real Property Taxes	Annual Billing of Prop/taxes(mail/counter/electronic/balance/audit - 27,900 transactions per year	0.12	12,297	1
Collection of Real Property Taxes	Collection of Prop/taxes(pmts./mail/counter/electronic/balance/audit & publications; 86,400 transactions per year	0.84	60,908	1
Real Property Tax - Maintenance	Process payment rejects, refunds, returns;	0.08	7,643	2
Collection of Personal Property Taxes	Collection of Personal Prop/taxes(pmts./mail/counter/electronic/balance/audit; 2,600 transactions per year	0.10	8,128	1
Billing of Utilities	Billing of Utilities (mail/counter/electronic/balance/audit; 41,770 transactions per year	0.01	1,112	1
Collection of Utilities	Collection of utilities(pmts./mail/counter/electronic/balance/audit 41,770 transactions per year	0.03	2,657	1
Utilities - Maintenance	Refund, liens, hang-tags, Customer research and maintenance	0.01	1,112	3
Room Tax Collections	Process room tax payments, delinquencies and correspondence	0.13	10,377	3
Public Counter, phone calls, emails, problem resolution, help desk	Handling public calls, emails and over-the-counter problem issues; CLTR Policy and Inter-local contract; last available call count 22512	0.56	50,925	1
Public Website - Front End	Online public inquiry, reporting, publishing, forms, documents/database searches/ online payments /hardware, software; 1.428,450 pages visited, 436,261 user sessions and 63,792 data searches a year.	0.07	7,889	2
Public Notary Service	Notarize documents for the to Public	0.00	210	4
Unclaimed Monies	Process, track, audit and remit unclaimed public funds to correct State entities, 204 accounts	0.02	1,884	4
Special Assessment Collections	Bond Collections for special assessment districts	0.03	2,761	4
Public Parcel Map Processing/tracking	Signing and tax payment verification of parcel maps - post to website.	0.02	1,884	1

Treasurer Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Countywide banking services, credit card acceptance & investments	The Treasurer's Office is responsible for the collection and security of all funds collected, managed, and disbursed by the County. All banking and treasury services are approved by the Treasurer's office to provide Institutional monitoring/oversight and to reduce cost and risk.	0.37	39,018	1
County receipting system and Treasurer set of books	The Treasurer's office receives all County funds, makes all disbursements authorized by the Board of Commissioners; collects the property taxes for all taxing districts within the County and provides County-wide access to all receipting records and reporting for increased transparency. $147,225,974 receipted.	0.66	60,785	1
Payroll Processing	Create & process banking files for County payroll, wages, and benefits. Book all debit and credit entries, balance and reconcile bank and other transfers, direct deposits.	0.03	3,425	1
Accounts Payable Processing	Create & process banking files for County payables, bond payments, wires and transfers. Distribute or mail warrants. Book all debit and credit entries, balance and reconcile bank accounts and other transfers, direct deposits. 16,387 AP/Payroll checks.	0.06	5,771	1
Room Tax Collection & Administration	Receive, balance and deposit County Room Tax payments.	0.02	1,756	2
Property Taxes - extension, auditing, certification, reporting, and apportionment	Prepare, extend and balance the County property tax role, Reporting, balancing, publishing for of each districts property tax; apportionment for collection of Property Tax revenue.	0.12	11,493	1
Treasury Liens, Deeds, Redemptions & Sales	Issue Treasurer liens, redemptions and deeds as required and conduct delinquent tax sales.	0.05	4,369	2
Bankruptcies/Notices of Default - Letters of Credit/ Holdings in Trust	Monitor and Track for Liens, Judiciary	0.03	3,084	2
General Accounting and Financial Reporting	Process of payables, payroll, journal entries, budget transfers, and other transactions in compliance with Generally Accepted Accounting Principles to accurately complete all cash basis financial records, prepare for annual final auditing, reconciliation of the Treasurer's books. Reconciling and reporting of revenue and expense records between Treasurer's cash general ledger and Finance's accrual general ledger.	0.40	38,063	1
Drop box collection	Maintain public drop box for collection of taxes, utilities and absentee ballots. 6,422 items per year.	0.03	2,761	3
Financial Reporting	Reconciling and reporting of revenue and expense records between Treasurer's cash general ledger and Finance's accrual general ledger.	0.23	17,626	1
Operational Budget Development and Monitoring	Manage budget development across the organization. Prepare revenue and expense analysis and projections. Monitor budget throughout the year and manage department adjustments. Tie together PBB & cost allocation.	0.06	7,254	2

Treasurer Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Internal, Departmental Communications and Website administration, database maintenance	Credit Card processing, property tax inquiries, voter inquiries, staff calendars and documents, public agency calendars, FTP uploads, form downloads and Nevada Secretary of State and DMV data exchanges.	0.13	14,549	1
User Support / Workstation Administration	Desktop and Operating User Support, Desktop Printer Support, Application Support, Desktop Administration, Desktop Replacement, Software Updates, User Training.	0.04	4,183	1
Database / Server Administration	Disaster Planning, SQL Administration, Oracle Database Administration, Physical Security, User Files, Remote Desktop Access.	0.03	3,627	1
Network Administration	Election Network Administration, Design/Configuration/Updates to State/County connections for Voter files and registration.	0.02	1,835	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.04	3,720	2
Claims & monitor budget	Best Office Practices; Required by County Policy and State law. Includes paying of all claims, auditing of planned espenses and monitoring budget.	0.03	2,948	3
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.02	1,792	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.06	6,632	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.01	1,235	4
Software Development, Maintenance & Support	Ongoing Maintenance of Internal County Applications, Software Development Costs, and Support Costs for Clerk-Treasurer Applications.	0.02	2,471	1
Software Licensing	Software Licensing Costs for Applications Used on Clerk-Treasurer Staff Computers and Servers.	0.01	1,235	3
Website Registration & Administration	Annual Costs Associated with Clerk-Treasurer web server, SSL certificates, Website and URL Registration Costs, database server and file transers to back-end processes at the County and State level.	0.02	1,853	1
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.07	7,919	2
		4.60	**419,191**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
Successfully completed the 2012 Presidential Election Cycle	Voter Registration, County & Statewide Database; Candidate Filing, Conduct Elections
2. Implemented the beginning phase of NOVA program (Nevada Online Voter Assistance). Allows residents to register to vote online if they have a drivers license and make certain changes/updates to their records.	Voter Registration, County & Statewide Database; Candidate Filing, Conduct Elections
3. Redesigned the Mobile Payment processing engine.	Efficiency Resulting from Program; Provides assurance of Regulatory Compliance
4. Upgraded the Third Party Payment engine provided by Govolution's Virtual Terminal. Allows for additional County departments usage and the elimination of dedicated analog phone line services.	Efficiency Resulting from Program; Provides Assurance of Regulatory Compliance
5. Increased the number of Tahoe DMV transactions by 268.	Level of Demand for Program
6. Successfully completed the 2012-13 Property Tax Cycle.	Mandated to Provide Program; Provides Assurance of Regulatory Compliance
7. Participated throughout and contributed to the 2013 Legislative Cycle.	Supports Decision Making with Timely and Accurate Analysis
8. Successfully completed the New World System .net utility module upgrade.	Reliance on County to Provide Program

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

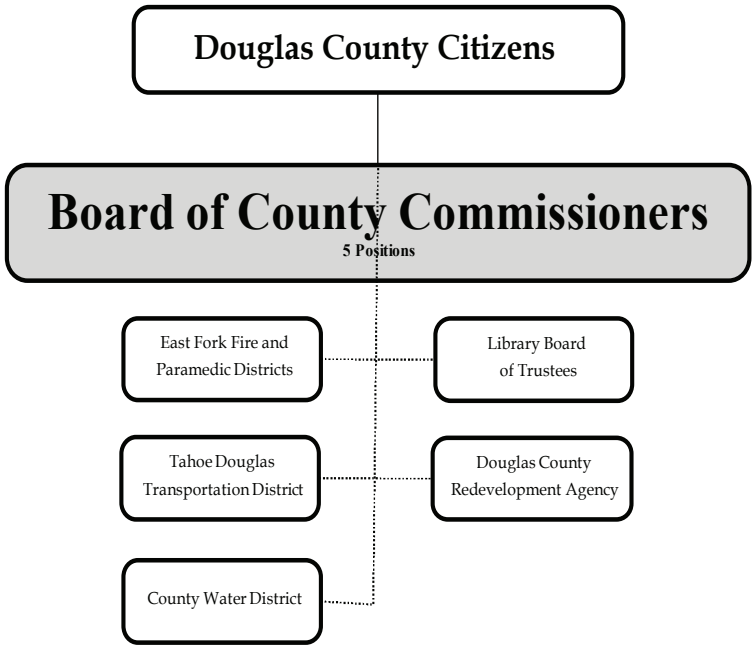
Strategic Objective	Related PBB Priorities
1. Finish office-wide installation of NOVA voter registration system and virtualization of all Clerk's PC's and ESS software package.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
2. Complete policy re-write and implementation for County Credit Card Acceptance and processing.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
3. Re-view co-location of AS400 applications and services for the Clerk-Treasurer's office.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
4. Enhanced "Mobile" web services for Clerk-Treasurer operations.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
5. Prepare for purchase, upgrade and/or replacement of Electronic Voting Machines and all accessory equipment which is now a decade old. Work with new Secretary of State on this issue as it is a 'statewide' item.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Complete the NOVA voter registration database upgrade and migration.	Conduct Elections, Provides Assurance of Regulatory and Policy Compliance.
2. Conduct the 2014 Candidate filing process and Primary Election and incorporate the 2013 legislative changes under AB48, AB175 and AB231.	Conduct Elections, Provides Assurance of Regulatory and Policy Compliance.
3. Conduct the 2013-14 Property Tax billing, collection and apportionment cycle and incorporate 2013 legislative changes under SB216 and SB301.	Mandated to Provide Program; Provides Assurance of Regulatory and Policy Compliance.
4. Continue upgrading all public facing web pages for "Mobile" usage as customer consumption by mobile devices passes the 50% level.	Deliver Responsive and Courteous Service Ensuring Timely and Effective Communication
5. Install a test version of New World System's ESuite for utility collections – move to live processing if beneficial.	Cost Avoidance or Efficiency Resulting from Program
6. Review upgrade potential for the Core Receipting System to include their IPayments module and compare with NWS ESuite in #5.	Cost Avoidance or Efficiency Resulting from Program
7. Complete move/placement of the District Court Clerk office to operate administratively under the yet to be formed 'Administrative Office of the Courts'.	Protects, Manages and Optimizes its Resources
8. Implement changes required under AB65 & AB445 for posting of agendas including copies to a new State website and posting of supportive materials handed out at meetings within 24 hours.	Enables and Enhances Openness and Transparency
9. Complete DMV POD system upgrade for Tahoe office (print on demand)	Provides Assurance of Regulatory and Policy Compliance
10. Complete enhanced Priority Based Budgeting to tie all internal documents together with the cost allocation plan.	Supports Decision Making with Timely and Accurate Analysis; Enables and Enhances Openness and Transparency

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 2013 calendar year, Greg Lynn is the Chairman and Doug Johnson 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.

Staffing and Budget

Staff support for the Board is provided by the County Manager's Office. The budget for FY13-14 is $448,537.

County Commissioners					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	295,035	265,895	264,512	**(1,383)**	**-0.5%**
Services & Supplies	148,303	51,025	184,025	**133,000**	**260.7%**
Total	**443,338**	**316,920**	**448,537**	**131,617**	**41.5%**
Funding by Source					
General Fund	443,338	316,920	448,537	131,617	41.5%
FTE	**0.50**	**0.50**	**-**	**(0.50)**	**n/a**

Major Accomplishments of FY12-13

Major Accomplishment
1. Implemented Priority Based Budgeting and utilized the new process in the development of the FY13-14 Budget.
2. Shifted over $1 million in existing property tax revenue to fund additional preventative road maintenance work annually beginning in FY13-14.
3. Adopted and implemented a Citizen Emergency Response Team program to enhance opportunities for community involvement for emergency preparedness.
4. Developed a long-range vision for downtown Minden-Gardnerville revitalization in partnership with public and private interests.
5. Determined zoning needed for the Energy Science Park through feasibility analysis.
6. Finalized formation of the Tahoe Prosperity Center and Identify cluster based projects for implementation.

Strategic Objectives FY13-14

Strategic Objectives are the lont-term, continuous strategic focus areas that move the organization closer to achieving the vision.

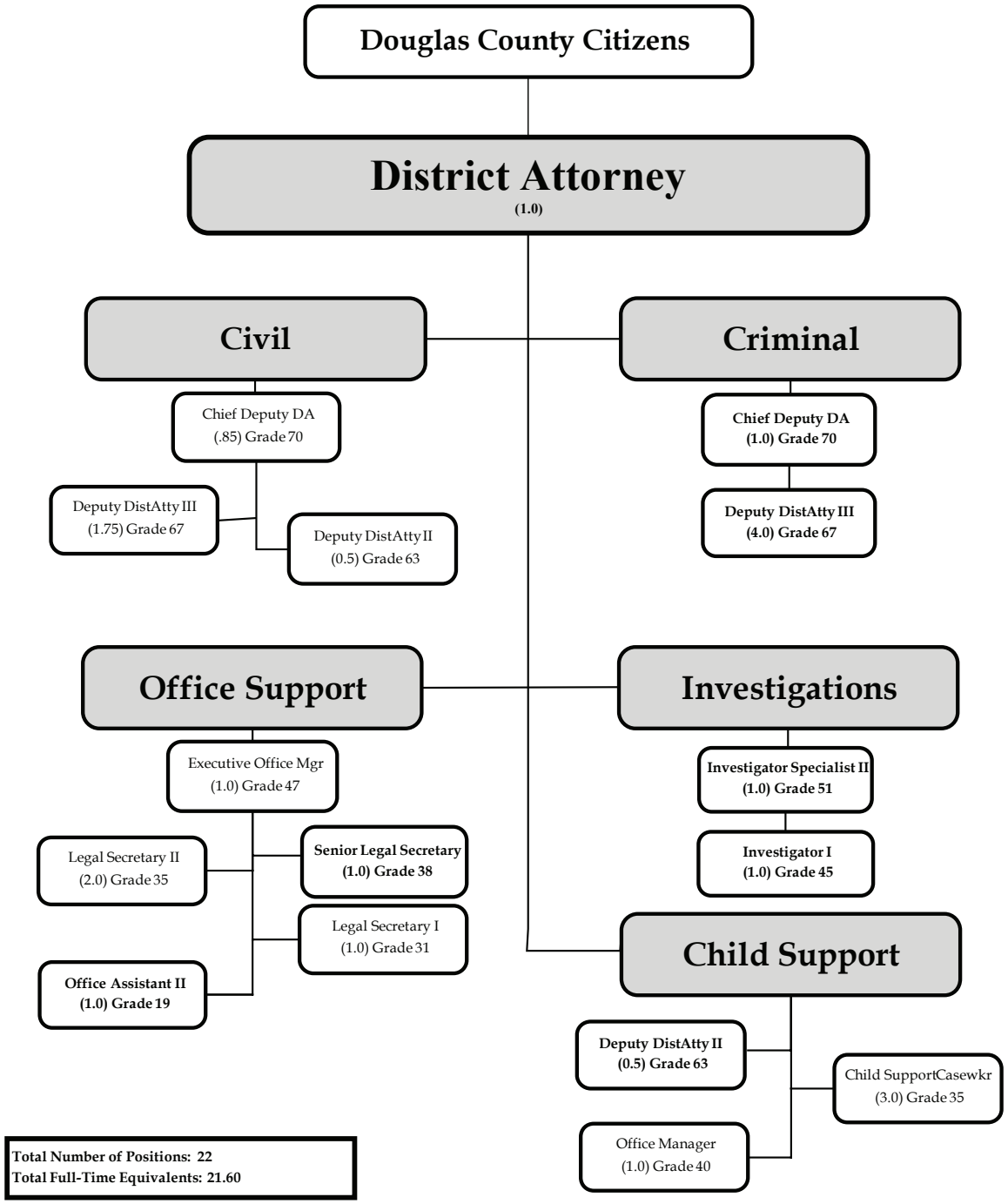
Strategic Objective	Related PBB Priorities
1. Develop a strategy to fund critical road maintenance repairs.	Reliable, Well-Maintained Infrastructure
2. Construct a Community Center in Carson Valley.	Reliable, Well-Maintained Infrastructure
3. Complete water system interconnection with Carson City, Indian Hills and Minden.	Reliable, Well-Maintained Infrastructure
4. Identify and implement solutions to stabilize Lake Tahoe water rates.	Reliable, Well-Maintained Infrastructure
5. Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resource to assist in oversight.	Preservation of Natural Environment, Resources, and Cultural Heritage
6. Work with Tahoe Stakeholders to identify viable options to implement South Shore Vision.	Economic Vitality
7. Develop strategies to address long term financial stability.	Financial Stability
8. Identify funding to support the continuation of the east-side improvements at the Airport.	Reliable, Well-Maintained Infrastructure
9. Continue priority-based budgeting program and procedures.	Financial Stability
10. Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services and privatization.	Financial Stability
11. Examine and revise Title 20.	Economic Vitality

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal
1. Implement new “Open for Business” partnership initiative to support local business.
2. Develop solutions to fund road maintenance needs.
3. Develop solutions to stabilize water rates in Lake Tahoe and the Carson Valley.
4. Continue to improve internal and external communications.

District Attorney's Office
Organizational Chart



DISTRICT ATTORNEY'S OFFICE

Mission Statement

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

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 FY13-14 is $2,441,412. The General Fund supports the office.

District Attorney					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	2,287,670	2,268,085	2,248,801	(19,284)	-0.9%
Services & Supplies	157,058	269,966	192,611	(77,355)	-28.7%
Total	**2,444,728**	**2,538,051**	**2,441,412**	**(96,639)**	**-3.8%**
Expenditures by Division					
Civil/Criminal	2,087,387	2,178,350	2,075,551	(102,799)	-4.7%
Family Support	357,341	359,701	365,861	6,160	1.7%
Total	**2,444,728**	**2,538,051**	**2,441,412**	**(96,639)**	**-3.8%**
Funding by Source					
General Fund	2,444,728	2,538,051	2,441,412	(96,639)	-3.8%
FTE	**21.75**	**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.

Civil Division Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Justware Administration	Create and maintain tables, documents, and reports; implement new functions and provide employee training associated with New Dawn Technologies Justware case management system.	0.55	53,210	4
Children Protective Services	Prosecute actions where children are in need of protection as a result of abuse or neglect - NRS Chapter 432B	0.32	29,313	2
Code Enforcement	Enforce safety, building and health codes - DCC Title 20	0.06	6,653	1
Community Development	Provide legal representation and advice to Community Development Department on issues related to planning, zoning, and other matters pertaining to Title 20 of the Douglas County Code.	0.68	76,514	1
County Counsel	Provide legal representation and advice to: Board of County Commissioners; Planning Commission; Airport Master Plan Committee; Emergency Response Committee; Water Conveyance Advisory Committee; Board of Equalization. Provide legal services to: Animal Control; Airport; Assessor's Office; Clerk's Office; Community Development; China Spring/Aurora Pines; Constable; County Manager; East Fork Fire Protection; Finance Department; Human Resources; Information Systems; Justice Courts (East Fork and Tahoe); Juvenile Probation; Library; Paramedic District; Parks Department; Recorder's Office; Sheriff's Department; Social Services; and Treasurer's Office. Perform other legal duties including researching statutes, ordinances and case law; issuing opinion letters; preparing and/or reviewing contracts, leases and ordinances; preparing and updating the Douglas County Code; handling civil asset forfeiture cases; responding to informal requests for legal advice; handling large volume of telephone calls and e-mails; and enforcing open meeting laws and ethics in government.	1.29	174,588	1
Litigation	Defend suits against the county - NRS 252.110(2)	0.67	89,887	1
Nuisance Abatement	Bring all actions on behalf of the county for abatement of nuisances - NRS 252.110(5)	0.07	8,520	1
Other Legal Services	Perform such other duties as required by NRS 252.110(6)	0.25	28,047	1
Public Works	Provide legal representation and advice to Public Works Department on issues related to engineering, water, sewer, roads, etc.	0.68	76,514	1
Case Management	Maintain data and cases in Justware; calendaring cases, preparation, scanning and filing of legal documents; assist attorneys in trial/hearing preparation; subpoena and track witnesses; research criminal histories and driving records and obtain certified copies of convictions from other jurisdictions; track status of all pending civil cases; prepare pleadings for electronic filing with various courts; prepare and maintain pending litigation report; up date county code as needed; answer telephones and route calls; perform all other general legal secretarial duties.	2.36	202,954	2
		6.93	**746,200**	

Criminal Division Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Appellate	Perform appellate work, including legal research and drafting of appellate briefs and oral argument before the Supreme Court	0.38	58,275	3
Charge Cases	Prepare Complaints / Informations; draw all indictments for Grand Jury when in session - NRS Chapters 171, 172 and 173; NRS 252.110(1)	1.13	174,257	2
Court Hearings	Attend arraignments, bail review and sentencing hearings, and any other calendared matters in District Courts and Justice Courts - NRS 205.090(1) and (2)	1.02	143,222	3
Extradition	Prepare detainers and extraditions - NRS Chapters 178 and 179	0.07	9,211	3
Extraordinary Writs	Prosecute habeas corpus and post conviction relief - NRS Chapter 34	0.26	43,657	3
Juvenile Proceedings	Prepare for and attend juvenile petition hearings and fact finding hearings - NRS Chapters 62A et. seq.	0.45	42,032	3
On-Call	Perform after hour duties as "On-Call" deputy district attorney	0.10	16,584	4
Pretrial Conferences	Meet and confer with defense attorneys for pretrial conferences and mandatory status conferences; meet and confer with recipients of traffic citations - Court Order	0.90	126,101	3
Pretrial Motions	Conduct legal research and draft pretrial motions, oppositions - NRS Chapters 174	0.50	69,696	3
Submissions	Review case submissions and arrest reports from multiple law enforcement agencies for the prosecution of all felony, gross misdemeanor and misdemeanor crimes. NRS 252.080	0.33	44,430	2
Trial	Prepare for and conduct traffic trials, bench trials and jury trials, including interviewing and meeting with victims and witnesses - NRS Chapter 175	0.34	59,963	3
Warrants	Prepare arrest warrants and search warrants - NRS Chapters 171 and 179	0.32	43,034	3
Case Management	Maintain data and cases in Justware; calendaring cases, preparation, scanning and filing of legal documents; assist attorneys in trial/hearing preparation; subpoena and track witnesses; research criminal histories and driving records and obtain certified copies of convictions from other jurisdictions; track status of all pending civil cases; prepare pleadings for electronic filing with various courts; prepare and maintain pending litigation report; up date county code as needed; answer telephones and route calls; perform all other general legal secretarial duties.	2.37	202,954	2
		8.17	**1,033,416**	

Investigations Division Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Asset Forfeitures	Assist in asset forfeitures	0.05	5,332	3
Bad Check Program	Oversee bad check recovery unit program	0.02	2,133	2
Court Testimony	Testify in court	0.11	11,731	3
General Investigations	Conduct interviews, interrogations and general investigations pertaining to charged cases and cases submitted by outside agency for review for prosecution, including preparing and/or executing search and arrest warrants, responding to crime scenes, identification and collection of evidence, and preparation of investigative reports, assisting in investigating civil liability issues as assigned, investigating Nevada Equal Rights Commission complaints	0.55	73,057	2
Internal Investigations	Conduct internal investigations of allegations of misconduct by county personnel	0.02	2,133	3
Special Victims Response Team (SVRT)	Administer U.S. Department of Justice, Office on Violence Against Women, Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking federal grant program through collaborative effort with Douglas County Sheriff's Office, Department of Alternative Sentencing, Family Support Council and Partnership of Community Resources, including victim protection services. Note that 1 FTE is 100% grant funded and therefore is not included in program costs.	1.25	201,547	3
		2.00	**295,933**	

Family Support Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Paternity	Establish paternity in child support enforcement cases pursuant to NRS Chapters 31A, 125B, 126, 130 and 425 and pursuant to Title IV, Part D of the Social Security Act	0.81	65,855	2
Child Support Hearings	Assist attorney in prosecuting Title IV-D cases in court proceedings before a magistrate	0.27	21,952	2
Child Support Enforcement Program	Coordinate, administrate and manage the Child Support Enforcement Program within Douglas County, including assuring compliance with contractual obligations and assisting state and federal personnel to monitor and/or audit all activities within the program. Note that 66% of all program costs within the Child Support Division are reimbursed by the State.	0.18	14,634	2
Collections	Process all undistributed collections pursuant to federal regulations	0.81	65,855	2
Data Input	Input Title IV-D child support orders and accurate balances into the statewide computer system (NOMADS)	0.81	65,855	2
Medical Support	Enforcement of medical support in child support enforcement cases pursuant to NRS Chapters 31A, 125B, 126, 130 and 425 and pursuant to Title IV, Part D of the Social Security Act	0.81	65,855	2
Obligations	Establish and enforce support obligations in child support enforcement cases pursuant to NRS Chapters 31A, 125B, 126, 130 and 425 and pursuant to Title IV, Part D of the Social Security Act	0.81	65,855	2
		4.50	**365,861**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Criminal Division – Prosecution of 1844 misdemeanors, 33 gross misdemeanor and 457 felony non-traffic crimes.	Charge Cases, Court Hearings, Pre-Trial Conferences, Trials
2. Criminal Division – Resolved 2,561 traffic citations through pre-trial conferences and/or trials.	Pre-Trial Conferences, Trials
3. Criminal Division – Prosecution and conviction of several high profile cases, including State v. Escandon (first degree murder), State v. Matlean (first degree murder), and State v. Meisler (aggravated stalking).	Court Hearings, Trials
4. Civil Division – Provided exemplary legal services as county counsel to the board of commissioners, elected county and township officers, county departments and agencies.	County Counsel, Community Development, Public Works, Other Legal Services
5. Civil Division – Settlement of lawsuit claims with Riverwood Redevelopment in connection with county and redevelopment agency obligations under the 2006 Owner Participation Agreement.	Litigation, County Counsel, Community Development, Public Works
6. Child Support Division – Collected $2,370,240.00 in child support for custodial parents and received top rankings on audits performed by federal and state government agencies.	Paternity, Obligations, Collections, Data Input, Child Support Hearings
7. Child Support Division – Completed state mandated "Born of out Wedlock/Paternity Established" project, which entailed reviewing every case and child for proper coding.	Medical Support, Data Input
8. Investigations Division – The Special Victims Response Team investigations continued to increase the safety and well-being of victims of domestic violence, dating violence, sexual assault and stalking and the protocols resulted in a high level of offender accountable through convictions.	Special Victims Response Team (SVRT), Court Testimony
9. Investigations Division – Continued exemplary investigations in criminal cases as well as civil, asset forfeiture, bad check and internal matters, while increasing collaborative efforts to enhance public safety.	General Investigations, Internal Investigations, Asset Forfeitures, Bad Check Program

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Criminal Division – Assure in the midst of an increasing case load and staff reductions that the Criminal Division maintains the appropriate standards in charging decisions and case resolution.	Safe Community
2. Civil Division – Continue providing exemplary legal advice, opinions and representation in all matters brought before the board of commissioners, planning commission, and other boards, and fulfill the civil statutory responsibilities in a professional manner.	Managed Growth and Development; Reliable, Well-Maintained Infrastructure; Safe Community
3. Child Support Division – Increase collections of ongoing support and arrears, ensure that each child in caseload has medical insurance, and increase public awareness of services provided.	Safe Community, Economic Vitality
4. Investigations Division – Continue providing exemplary investigations through interaction with victims and witnesses of crimes, arresting criminal offenders, interviews and interrogations, assisting the preparation of search and arrest warrants, responding to crime scenes, identification and collection of evidence, victim/witness protection, preparation of reports, and testifying in court.	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Criminal Division – Continue implementation of JustWare case management system as a means of increasing efficiency, staying abreast of new technology and reducing paper consumption.	JustWare Administration, Case Management
2. Criminal Division – Assess the manner in which criminal cases of all types are processed and formulate ideas to maximize the time prosecutors have available to devote to high priority cases.	Submissions, Charge Cases, Warrants
3. Civil Division – Be responsive to the needs of the citizens of Douglas County, the elected officials, and the county departments by returning all phone calls and e-mails within 24 hours.	County Counsel
4. Civil Division – Cooperatively work with the various boards, advisory committees and county departments to ensure that the government continues to operate in an open and transparent manner and in compliance with Nevada's Open Meeting and Public Records Laws.	County Counsel
5. Civil Division – "Go live" with JustWare case management system.	JustWare Administration, Case Management
6. Child Support Division – Increase collections of ongoing support and arrears by 3% per year.	Collections
7. Child Support Division – Explore options for "child-only" affordable private health coverage plans to assist custodial parents with obtaining non-welfare insurance for their children.	Obligations
8. Investigations Division – Continue providing superior investigative resources to enhance the prosecution of criminal cases and assist in the adjudication, when requested, of civil and internal matters pertaining to Douglas County.	General Investigations, Internal Investigations
9. Investigations Division – Preventing, prosecuting and ending domestic violence and sexual assault through the use of the Special Victims Response Team (SVRT) protocols as a continued coordinated community response.	Special Victims Response Team

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.

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:

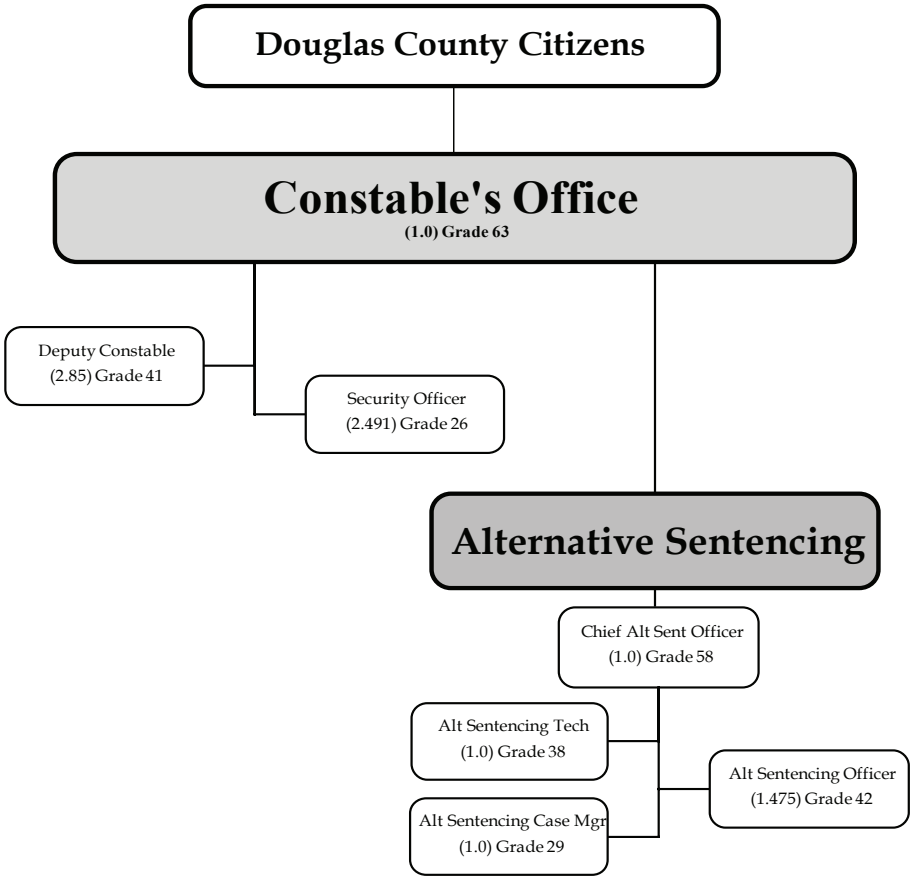
a. Counseling and defending the person at every stage of the proceedings, including revocation of probation or parole;
b. Conducting interviews;
c. Performing or supervising the performance of necessary investigations;
d. Conducting necessary preparation;
e. Appearing at all Court hearings concerning 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 FY13-14 budget is $632,500 and is supported entirely by the General Fund.

Public Defender					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Services & Supplies	610,998	687,500	632,500	(55,000)	-8.0%
Funding by Source					
General Fund	610,998	687,500	632,500	(55,000)	-8.0%
FTE	**-**	**-**	**-**	**-**	**n/a**

Constable's Office
Organizational Chart



Total Number of Positions: 20
Total Full-Time Equivalents: 10.816

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.

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 FY13-14 budget for the East Fork Township is $141,108 and the Tahoe Township is $162,541. The Constable's Offices are supported entirely by the County's General Fund.

Constable/Security					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	351,883	388,789	420,085	31,296	8.0%
Services & Supplies	5,804	6,360	5,960	(400)	-6.3%
Total	**357,687**	**395,149**	**426,045**	**30,896**	**7.8%**
Funding by Source					
General Fund - EF Constable	139,325	136,380	141,108	4,728	3.5%
General Fund - Tahoe Constable	104,406	134,893	162,541	27,648	20.5%
General Fund - Security	113,956	123,876	122,396	(1,480)	-1.2%
Total	**357,687**	**395,149**	**426,045**	**30,896**	**7.8%**
FTE	**5.30**	**6.00**	**6.34**	**0.34**	**5.6%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
East Fork Court Security	Provide court security East Fork Justice Center	0.82	63,961	1
East Fork Process Service	Serve all process out of Justice Court	0.96	77,556	1
Tahoe Court Security	Provide court security Tahoe Justice Center	1.10	78,906	1
Tahoe Process Service	Serve all process out of Justice Court	0.34	35,784	1
Building Security	Provide building security for Courthouse	3.12	169,838	1
		6.34	**426,045**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Provide a safe working environment for both employees and the public	Court Security & Building Security
2. The service of process including criminal and civil to help the court system run smoothly and cost effectively	Process Service

Strategic Objectives FY13-14

Strategic Objectives are the lont-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. To keep the employees and citizens of Douglas County safe in the court facilities	Safe Community
2. The rapid and effective service of both civil and criminal process	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Keep people in a safe and comfortable court environment	Court & Building Security

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.

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 FY13-14 is $545,602. The General Fund supports the division.

Alternative Sentencing					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	353,886	358,846	375,656	16,810	4.7%
Services & Supplies	156,377	169,946	169,946	-	0.0%
Capital Outlay	22,600	-	-	-	n/a
Total	**532,863**	**528,792**	**545,602**	**16,810**	**3.2%**
Funding by Source					
General Fund	532,863	528,792	545,602	16,810	3.2%
FTE	**4.48**	**4.48**	**4.48**	**-**	**0.0%**

*Alternative Sentencing department previously reported to the County Manager

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Direct Supervision	Supervision of sentenced persons convicted of misdemeanors from both justice courts. Also responsible for pre-trial/pre-sentencing supervision of all persons released on bail/own recognizance under conditions of release from both justice courts and district courts.	0.25	30,771	2
Global Positioning Satellite Tracking/Residential Confinement/Transdermal Alcohol Devices	Installation of appropriate devices ordered by the court upon the defendants. The defendants are monitored 24/7 for compliance with court conditions.	0.37	49,148	2
Court Services	Responsible for court interactions, compiles reports, interacts with defendants in court setting, and interviews defendants to access compliance needs.	0.75	98,333	3
Drug/Alcohol Testing	Responsible for collection of urine samples from defendants. Performs in-house drug testing of samples and prepares reports. Responsible for care and maintenance of laboratory equipment.	1.40	174,323	2
DUI Diversion Court	Grant funded position responsible for case management for assigned defendants court ordered into the felony DUI Diversion Program. Interacts with DUI Court Team, individual assessments and interviews of defendants, drug testing of defendants, filing reports, file management, and compiling monthly, quarterly and annual statistical data.	0.85	85,524	3
Special Victims Response Team (Domestic Violence Program)	Grant funded .5 position performs pre-trial, pre-sentence, those convicted of domestic violence. Includes initial interview of defendants upon release and installation of global positioning satellite device for tracking. Performs supervision and compliance checks. Program is 24/7 operation; when the part time officer is not available the probation officer and chief probation officer perform the duties. The part time officer does not perform 24/7 monitoring of the defendants while they are assigned on a tracking device due to the restricted work hours.	0.36	39,480	3
Community Service	Individuals assigned by the court to perform community service hours are assigned and monitored by the Department of Alternative Sentencing. The department is responsible for client contact and filing reports with the court.	0.25	31,092	3
Administration	Plans, organizes, and manages functions, duties of the department.	0.25	36,931	
		4.48	**545,602**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. In October of 2012, implemented an upgrade to the Enzyme Multiplied Immunoassay Technique (EMIT) laboratory with in-house heroin testing.	Drug/Alcohol Testing
2. In November of 2012, contracted with a different transdermal alcohol monitor vendor (reducing the operating cost)	Transdermal Alcohol Devices
3. In April of 2013, received a grant award extension of the DUI Diversion Court for FY 13-14.	DUI Diversion Court
4. In April of 2013, initiated a bill draft to the legislature to have statutory authority to supervise defendants under the jurisdiction of district courts. The bill, SB 101 was passed.	Direct Supervision
5. In June of 2013, implemented an upgrade to the EMIT laboratory with in-house EtG testing (80 hour alcohol testing)	Drug/Alcohol Testing

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

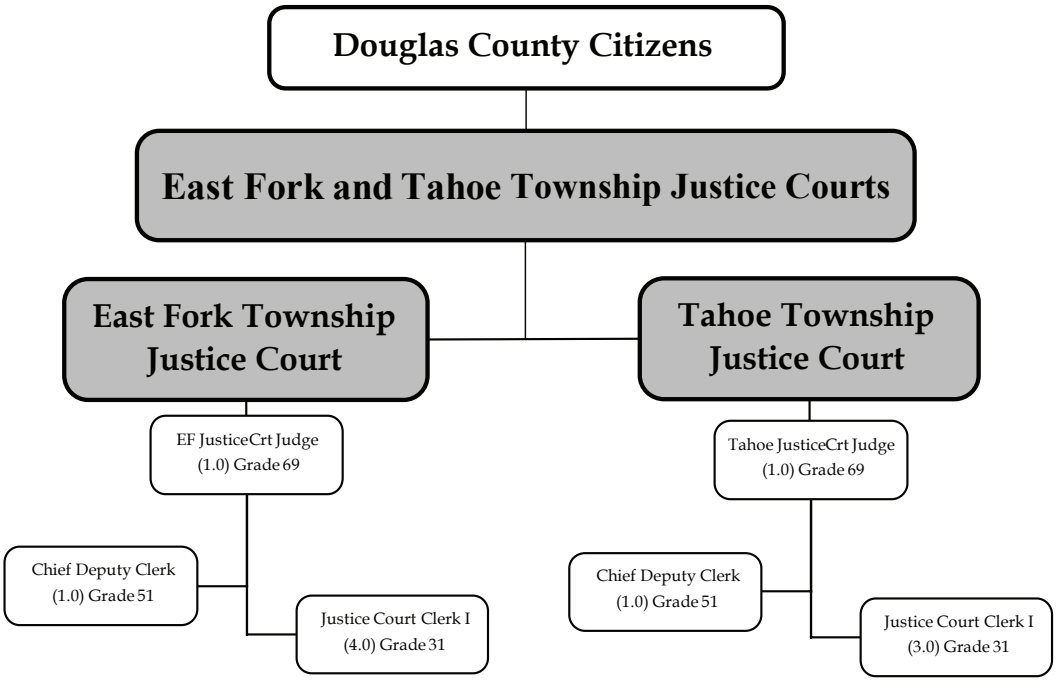
Strategic Objective	Related PBB Priorities
1. To procure a full time probation officer position for the department to assist with field supervision and court services.	Safe Community
2. To procure a ½ time position for a chemical specimen technician to assist with the collection of urine specimen.	Safe Community
3. To meet and confer with the two District Court Judges to address the issue of DUI Diversion Court grant status. The grant will expire in October of 2014. Either the county absorbs the cost of the program or the program must be transferred to State Parole and Probation with the loss of the full time grant funded case manager position.	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
To complete the in progress policy and procedure upgrade with Lexipol.	Administration
Review closed probationer files for compliance with the Nevada Administrative Court regulations.	Administration
To assist the East Fork Justice Judge with grant submission for a drug/alcohol substance diversion court.	DUI Diversion Court
To continue to seek a reduction with the immense case load with pre-trial cases and sentenced cases.	Court Services
To continually seek new testing methods to upgrade the laboratory.	Drug/Alcohol Testing

East Fork and Tahoe Township Justice Courts
Organizational Chart



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

EAST FORK JUSTICE COURT

Mission Statement

The Justice Courts are committed to the impartial administration of justice and the protection of rights of individuals and society.

Staffing and Budget

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

The FY 13-14 budget for the East Fork Justice Court is $575,503. East Fork Justice Court is 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 East Fork and Tahoe Justice courts for this presentation). The revenues collected for fines, fees and administrative assessments exceed the budget of the court. Staffing levels have a direct relationship with the ability of the Court 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	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	467,835	473,702	511,058	37,356	7.9%
Services & Supplies	44,257	55,725	63,725	8,000	14.4%
Capital Outlay	-	15,520	-	(15,520)	n/a
Capital Projects	34,587	-	-	-	n/a
Contingency	-	480	720	240	50.0%
Total	**546,679**	**545,427**	**575,503**	**30,076**	**5.5%**
Funding by Source					
General Fund	493,225	513,427	550,783	37,356	7.3%
Justice Court Admin Assess	53,454	32,000	24,720	(7,280)	-22.8%
Total	**546,679**	**545,427**	**575,503**	**30,076**	**5.5%**
FTE	**6.00**	**6.00**	**6.00**	**-**	**0.0%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Traffic Court	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.	1.00	75,073	3
Small Claims Court	Receive, manage, adjudicate small claims; $7,500 or less, by statute; includes issuance of process for execution of judgment	0.42	34,894	4
Civil Court	Receive, manage and adjudicate civil claims; $10,000 or less	0.55	42,688	4
Evictions & Remedies	Includes evictions and post judgment remedies prescribed by law	0.87	79,272	4
Criminal Court 1	Pretrial proceedings and adjudication of misdemeanor offenses, including case management, probable cause determinations, arraignments, bail, appointment of counsel, pre-trial conferences, trials, sentencing and post-sentencing remedies such as fine collections, enforcement of conditions of sentence, and probation revocation proceedings	0.97	89,030	2
Protective Orders	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, and for the protection of children	0.66	50,293	3
Criminal Court 2	Pretrial proceedings of felony and gross misdemeanor offenses, including case management, probable cause determinations, arraignments, setting and managing bail, appointment of counsel, pre-trial conferences, preliminary hearings and bindovers to the district court for adjudicatory proceedings	0.68	77,648	2
Court Administration	The Justice Court is required by law to strictly manage and account for funds under its control, report statistics to various public agencies, report convictions to various agencies, keep docket entries on the various kinds of cases it handles and manage its records. This entry also accounts for management functions, such as payroll, hiring, training and evaluating staff, scheduling, and setting and maintaining the direction of the Court in the execution of its statutory functions. The FTE assigned to this program includes the Chief Clerk and about 20% of the Judge's time.	0.85	83,892	3
		6.00	**532,791**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Organized file storage area. Stripped and digitized 2 years of criminal files. Prepared 2 years of traffic citations and civil files for digitizing and destruction.	Court Administration
2. Remodeled Clerk's station in the courtroom to accommodate the East Fork Justice Court technology project. Upgraded JAV's audio/video recording system. No cost to Douglas County's General Fund. This project was completed using the Justice Court AA fund.	Criminal Court I; Criminal Court II; Traffic Court; Court Administration
3. Implemented regular compliance reviews for probationers.	Criminal Court I; Criminal Court II; Court Administration
4. Developed Strategy for specialty court grant applications.	Court Administration
5. Implemented regular monthly meetings with Douglas County Judicial Officers.	Court Administration
6. Worked with Douglas County Judiciary to conceive the Judicial Services Department.	Court Administration

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Remodel courtroom to increase seating and efficiencies.	Managed Growth and Development, Safe Community
2. Implementation of Court Technology project.	Economic Vitality, Managed Growth and Development, Safe Community
3. Institute a Specialty Court for sobriety for alcohol and drug addicted offenders.	Economic Vitality, Managed Growth and Development, Safe Community
4. Facilities planning for eventual Justice Court expansion to 2 departments.	Managed Growth and Development, Safe Community
5. Work with district court to develop plan for mental health court for mentally ill offenders.	Managed Growth and Development, Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Train staff and complete file conversion for court technology project.	Court Administration
2. Complete digital interface with the District Attorney's office and the Douglas County Sheriff.	Court Administration, Criminal Court I, Criminal Court II, Traffic Court
3. Institute and implement paperless file management.	Court Administration
4. Apply for specialty court grants.	Court Administration, Criminal Court I, Criminal Court II
5. Improve staffing levels in the Department of Alternative Sentencing to address their caseload.	Court Administration, Criminal Court I, Criminal Court II
6. Cross train staff.	Court Administration
7. Participate in the development of the Judicial Services Department	Court Administration

TAHOE TOWNSHIP JUSTICE COURT
Mission Statement

The Justice Courts are committed to the impartial administration of justice and the protection of rights of individuals and society.

Staffing and Budget

Tahoe Justice Court has a staff consisting of 5 full-time employees, including Judge Richard Glasson, 1 Chief Deputy Justice Court Clerk, and 3 Justice Court Clerks, for a total of 5.00 FTE.

The FY 13-14 budget for Tahoe Justice Court is $520,198. Tahoe Justice Court is 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 East Fork and Tahoe Justice courts for this presentation). The revenues collected for fines, fees and administrative assessments exceed the budget of each court. Staffing levels have a direct relationship with the ability of the Justice Courts to collect fines, fees and administrative assessments.

Tahoe Justice Court					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	391,683	379,358	451,405	72,047	19.0%
Services & Supplies	39,399	60,073	68,073	8,000	13.3%
Capital Outlay	-	15,520	-	(15,520)	n/a
Capital Projects	34,587	-	-	-	n/a
Contingency	-	480	720	240	50.0%
Total	**465,669**	**455,431**	**520,198**	**64,767**	**14.2%**
Funding by Source					
General Fund	412,215	423,431	495,478	72,047	17.0%
Justice Court Admin Assess	53,454	32,000	24,720	(7,280)	-22.8%
Total	**465,669**	**455,431**	**520,198**	**64,767**	**14.2%**
FTE	**4.00**	**4.00**	**5.00**	**1.00**	**25.0%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Traffic Court	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.	0.84	60,642	3
Small Claims Court	Receive, manage, adjudicate small claims; $7,500 or less, by statute; includes issuance of process for execution of judgment	0.22	24,587	3
Civil Court	Receive, manage and adjudicate civil claims; $10,000 or less	0.20	23,448	3
Evictions & Remedies	Includes evictions and post judgment remedies prescribed by law	0.22	24,666	3
Criminal Court 1	Pretrial proceedings and adjudication of misdemeanor offenses, including case management, probable cause determinations, arraignments, bail, appointment of counsel, pre-trial conferences, trials, sentencing and post-sentencing remedies such as fine collections, enforcement of conditions of sentence, and probation revocation proceedings	1.58	124,127	2
Protective Orders	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, and for the protection of children	0.22	24,667	2
Criminal Court 2	Pretrial proceedings of felony and gross misdemeanor offenses, including case management, probable cause determinations, arraignments, setting and managing bail, appointment of counsel, pre-trial conferences, preliminary hearings and bindovers to the district court for adjudicatory proceedings	0.42	43,403	3
Administrative Functions	The Justice Court is required by law to strictly manage and account for funds under its control, report statistics to various public agencies, report convictions to various agencies, keep docket entries on the various kinds of cases it handles and manage its records. This entry also accounts for management functions, such as payroll, hiring, training and evaluating staff, scheduling, and setting and maintaining the direction of the Court in the execution of its statutory functions. The FTE assigned to this program includes the Chief Clerk and about 20% of the Judge's time.	1.30	169,938	3
		5.00	**495,478**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Expanded Community Service to Douglas County Citizens.	Traffic Court, Criminal Court I, Criminal Court II, Administrative Functions
2. Expanded Victim Impact panels.	Criminal Court I, Criminal Court II, Administrative Functions
3. Online Fine Payments.	Traffic Court, Criminal Court I, Criminal Court II, Administrative Functions
4. New Court Website tahoejusticecourt.com	Administrative Functions
5. Obtained new staff member	Traffic Court, Administrative Functions
6. Implemented regular monthly meetings with Douglas County Judicial Officers.	Administrative Functions
7. Worked with Douglas County Judiciary to conceive the Judicial Services Department	Administrative Functions

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

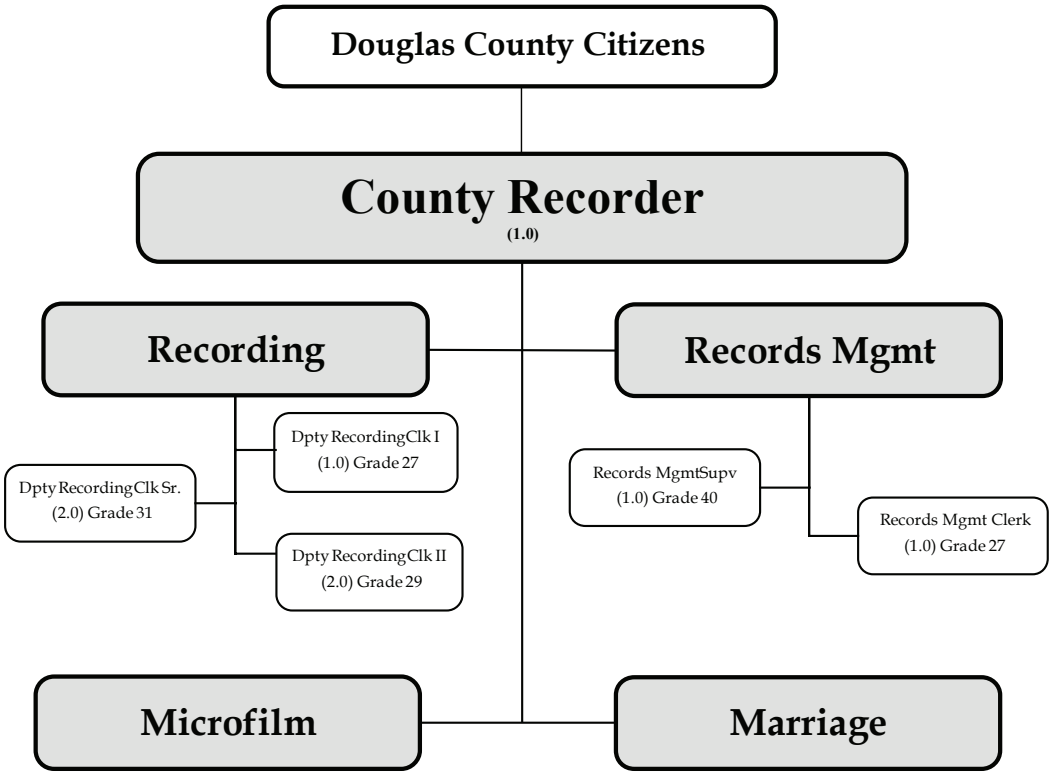
Strategic Objective	Related PBB Priorities
1. Evaluate and communicate the effectiveness of the collaborative courts. Conduct program evaluations, staffing studies, caseload management studies.	Economic Vitality, Managed Growth and Development, Safe Community
2. Expand and enhance interactions with justice partners, attorneys, and within the court. Electronically share all case information as permitted by NRS.	Economic Vitality, Managed Growth and Development, Safe Community
3. Enhance existing policy forums with justice partners. Enhance efficient and beneficial use of court services.	Economic Vitality, Managed Growth and Development, Safe Community
4. Facilities planning for eventual Justice Court expansion to 2 departments.	Managed Growth and Development, Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specigic performance targets during the year.

Annual Goal	Related PBB Program
1. Report the outcomes of the evaluations and make modifications and improvements as appropriate.	Administrative Functions
2. Develop electronic data exchanges with county and state justice partners and improve visibility and flow of case information between justice partners.	Administrative Functions, Traffic Court, Criminal Court I, Criminal Court II
3. Implement new and expanded processes and technical innovations. Actively pursue new programs.	Traffic Court, Small Claims Court, Civil Court, Evictions & Remedies, Criminal Court I, Criminal Court II, Protective Orders, Administrative Functions
4. Cross train staff.	Administrative Functions
5. Participate in the development of the Judicial Services Department	Administrative Functions

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.

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 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 FY13-14 total County Recorder's budget is $590,934, with $431,535 for the Recorder's Office and $159,399 for the Records Management Division.

Recorder					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	484,458	513,396	540,889	27,493	5.4%
Services & Supplies	82,883	44,820	50,045	5,225	11.7%
Capital Outlay				-	n/a
Total	**567,341**	**558,216**	**590,934**	**32,718**	5.9%
Expenditures by Division					
Recorder	425,230	402,161	431,535	29,374	7.3%
Records Management	150,996	156,055	159,399	3,344	2.1%
Total	**576,226**	**558,216**	**590,934**	**32,718**	5.9%
Funding by Source					
General Fund	576,226	558,216	590,934	32,718	5.9%
FTE	**8.00**	**8.00**	**8.00**	**-**	**0.0%**

Recorder Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Document Recording (Review of documents, E-record, Collection & Disposition of fees, Real Property Transfer Tax)	Record each document in the order in which it is received; maintenance and public inspection of records of transactions.Uniform Real Property Electronic Recording Act - Review and record documents submitted electronically.Prepare daily and monthly reports of fees collected for submittal to County and State of Nevada. Audit for State of Nevada Taxation Dept. collection of RPTT, allocation of revenue, and analysis of appropriateness of fees collected	1.84	125,673	1
Redaction & Website Mgmt	Documents that are recorded January 1, 2007 forward must have all personal information redacted. If images are available on the website, they must have all personal information redacted regardless of recording date.	1.37	87,384	2
Customer Service & Public inspection	Arrange and provide indexes to facilitate inspection of documents by the public in the Recorder's office and on the website. Assist public with viewing apparatus.	1.37	102,748	2
Marriage Certificates (Record & Retrieve)	Recording of marriage license, replacement, corrections, and reproduction of certified abstracts.	0.69	54,513	3
Sale of public documents	Provide paper copy or digital image of recorded documents upon request from nationwide public. Original document Return.	0.53	35,638	2
Administration		0.20	25,580	n/a
		6.00	**431,535**	

Records Management Division Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Public Records storage & retrieval	Upon custodial department request, pick up, storage at Records Center, inventory creation & maintenance, retrieval, and delivery of public records to the department.	1.15	73,580	2
Public Records disposition	Work with department staff to ensure comprehension of and compliance with state retention schedules. On-site secure shredding of public records that have fulfilled their retention.	0.10	11,458	2
Public Records Document Imaging	Preparing, scanning, indexing , releasing to database (ApplicationXtender), migrating, writing to microfilm, and storage of microfilm for public records considered permanent in accordance with state law.	0.60	53,033	2
Electronic Document Management System (ApplicationXtender)	Entering and maintaining data in the electronic document management system (ApplicationXtender); managing settings and permissions to allow access to county records by appropriate county personnel.	0.15	21,326	2
		2.00	**159,399**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Redacted and indexed documents recorded in 1982 and released images for public access eliminating cumbersome retrieval via microfiche and microfilm.	Redaction & Website Mgmt, Customer Service & Public Inspection
2. Converted marriage certificates stored on microfilm recorded in 1960 through 1972 to digital images; indexed names to marriage license data base for time period September 1970 through 1972.	Marriage Certificates, Customer Service & Public Inspection
3. Redacted personal information from documents recorded mid 1979 through 1990.	Customer Service & Public Inspection, Redaction & Website Mgmt, Sale of Public Documents
4. Actively involved with all County Recorder's in presenting request for legislative change regarding the costly but unfunded mandate to redact all recorded documents back to 1936. SB364 successfully passed.	Redaction & Website Mgmt, Customer Service & Public Inspection
5. Updated Recorder's office job descriptions to be consistent with department mission statement.	Redaction & Website Mgmt, Customer Service & Public Inspection, Document Recording
6. .Migrated images to the Recorder's website and County computer system for access by the public.	Customer Service & Public Inspection, Redaction & Website Mgmt

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

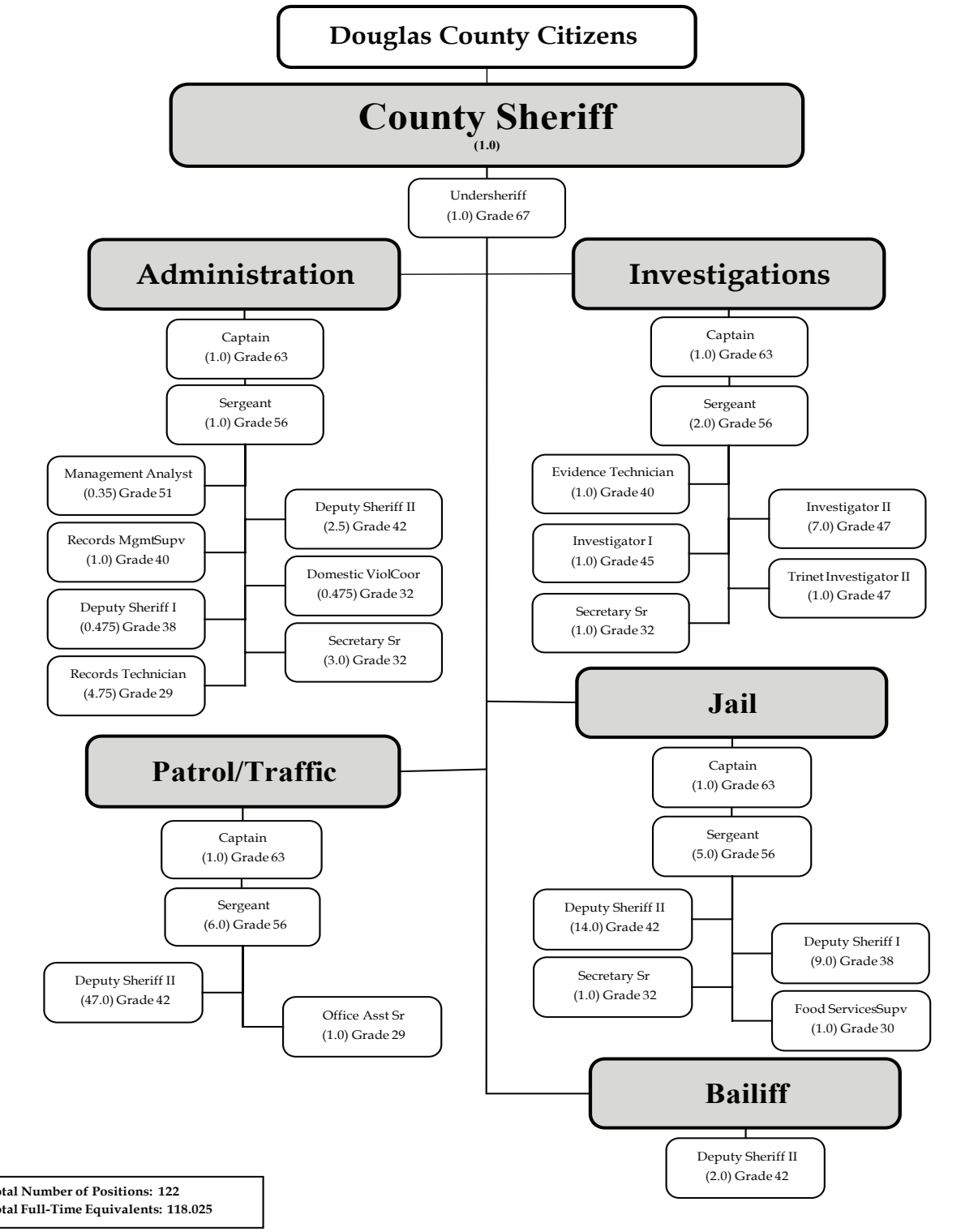
Strategic Objective	Related PBB Priorities
1. Acquire & implement a new recording system. As the volume of recordings grows, a more efficient system would reduce the need to add staff to accommodtae the growth.	All Priorities
2. Redact & move recorded documents from September 1972 through 1981 online. To date, documents from 1982 to the present have been moved online. Searching & retrieving documents from 1972 to 1981 is extremely cumversome because they have not been indexed and are either on film or microfiche. This project will be completed by June 30, 2017 using existing staff.	All Priorities
3. Update and implement new procedures utilizing technological advances with desktop scanners which will eliminate storage of paper correspondence and additional file cabinets.	Reliable, Well-Maintained Infrastructure, Managed Growth & Development
4. Continue to provide the most updated and accurate information possible with maximum accessibility to the public and internal needs. This will allow all parties to be able to have current and accurate information with which to make decisions in relation to real property.	All Priorities

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Move to a new recording system vendor resulting in more efficiency with the day to day transactions and balancing of funds for daily, monthly and quarterly report submittal.	Applies to successes in all programs
2. Hosting Recorder's Association meeting at NACO September 2013, with continuous discussion with Recorder's group on best practices for enhancing productivity in offices.	Applies to successes in all programs
3. Attendance at NACO Sept. 2013 & CFOA June 2014. Year round continuous discussion with all 17 Recorder's regarding the interpretation of Nevada Revised Statutes which govern the Recorder's office and the implementation of those statutes with recording requirement consistency among all local Recorders' offices for the public's benefit.	Applies to successes in all programs
4. Participation with the Nevada Taxation department and discussion on the requirements of real property transfer tax and the supporting documentation for real property transfer tax exemptions.	Applies to successes in all programs

Sheriff's Office
Organizational Chart



Total Number of Positions: 122
Total Full-Time Equivalents: 118.025

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.

The Sheriff's Office is comprised of four major Divisions, the Administration, Investigations, Jail 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 13-14 is $15,514,846, with 118.03 FTE.

Sheriff's Office					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	12,259,635	13,208,790	13,028,641	(180,149)	-1.4%
Services & Supplies	2,102,797	2,016,969	2,186,205	169,236	8.4%
Capital Outlay	97,665	-	300,000	300,000	n/a
Capital Projects	-	-	-	-	n/a
Total	**14,460,097**	**15,225,759**	**15,514,846**	**289,087**	**1.9%**
Expenditures by Division					
Administration	902,876	894,301	945,954	51,653	5.8%
Administrative Services	1,323,386	1,261,699	999,809	(261,890)	-20.8%
Records	439,783	450,630	463,272	12,642	2.8%
Jail	3,842,732	3,906,873	4,046,115	139,242	3.6%
COPs Grant	108,410	107,920	106,124	(1,796)	-1.7%
General Investigation	1,468,181	1,556,769	1,683,489	126,720	8.1%
Patrol/Traffic	563,991	659,639	342,514	(317,125)	-48.1%
Vehicle Maintenance	667,402	546,545	963,281	416,736	76.2%
Grants	107,465	114,537	114,149	(388)	-0.3%
Coroner	64,211	52,500	52,500	-	0.0%
Operations/Patrol	4,745,527	5,409,399	5,349,366	(60,033)	-1.1%
Tri-Net	138,491	157,911	146,716	(11,195)	-7.1%
Bailiff	87,642	107,036	301,557	194,521	181.7%
Total	**14,460,097**	**15,225,759**	**15,514,846**	**289,087**	**1.9%**
Funding by Source					
General Fund	14,460,097	15,225,759	15,514,846	289,087	1.9%
FTE	**119.71**	**122.20**	**118.03**	**(4.18)**	**-3.4%**

ADMINISTRATION DIVISION

Captain Joe Duffy, Division Commander

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division. Programs shown with no FTE or cost are staffed by volunteers.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Records Management	Processing and maintaining all Sheriff's Office reports, statistics, Felon & Sex Offender Registration and warrant entries and validations, Concealed Weapons, Liquor, Traveling Merchant, Adult Business	5.80	385,036	4
Administration and Governance of Agency	Authority and responsibility of constitutional office, personnel administration, finance and budget, internal audit, P.O.S.T. compliance, grant administration and policy research and development	5.07	1,558,565	2
Public Affairs Officer	Media Relations/Liquor Board Investigations/Neighborhood Watch/New Hire Testing/Supervises Youth Services/Supervises Civilian Volunteers	0.75	109,908	4
Youth Services	DARE/Great Programs/Explorers/Fighting Chance/Assist TRIAD	1.28	122,873	4
Domestic Violence Intervention	Conduct follow-up with victims of domestic violence/provide assistance to families of DV and assist with court process	0.48	30,273	4
Reserves	Assist DCSO with Patrol/Jail functions, special events, and extraditions	0.00	-	4
Professional Standards Unit	Personnel investigations/complaints/discipline/risk management/internal audits	0.10	17,740	3
Homeland Security Liaison Officer/NTAC	U.S. Department of Homeland Security Mandates	0.00	-	3
TRIAD/Care Track Program	Community Relations	0.05	5,320	3
Warrants and Extraditions	Enter and maintain warrants and arrange extraditions	1.20	78,236	4
Liquor/Gaming Licensing Fee Collection and Billing	Billing and collections	0.30	19,527	4
Citizens Patrol/Volunteers	Non-Criminal police duties	0.10	14,494	4

Administration Division Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Posse	Volunteer group that provides uppport to SAR, traffic control, and evacuation of large animals during emergencies/natural disasters	0.00	-	4
Secret Witness Program	Manage Secret Witness Program, process tips, promote program	0.10	14,494	4
Honor Guard	Ceremonial protocol for funerals and official functions	0.00	-	4
Chaplains	Volunteer chaplains for crisis intervention and support	0.00	-	4
Explorers	Youth law enforcement cadet corps	0.20	21,279	4
Search and Rescue	Search and Rescue duties mandated by N.R.S. 248.092	0.00	10,000	2
Vehicle Maintenance/Purchases	Maintenance and Purchasing of Vehicles	0.04	666,461	4
Gang Enforcement and Education	Tri-County Gang Unit, grant funded to conduct gang enforcement and investigations, provide gang education and training to staff and public, maintain intellignece files	1.00	114,149	1
Special Weapons and Tactics Unit	S.W.A.T. is a specialized group of personnel trained and equipped for high risk law enforcement operations.	0.95	133,892	3
K-9	Patrol and narcotic detection dogs and handlers	0.25	31,260	4
Bomb Squad	Response to explosives and incendiary devices	0.10	13,787	3
Crisis Negotiation Team	Negotiates with barricaded and mentally disturbed subjects	0.25	33,307	3
Range Staff	Firearms training, standards and safety	0.20	30,753	3
P.O.S.T Mandated Training and Education	N.A.C. and N.R.S. Mandated Training and Certification required for Nevada Peace Officers	0.00	5,000	3
		18.22	**3,416,354**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Completed transfer of arrest warrant data from the AS400 to Spillman.	Records Management, Warrants and Extraditions
2. Implement Drug Endangered Children Software System in cooperation with the Nevada Attorney General.	Records Management, Administration and Governance of Agency
3. Purchased and installed a new Firearms Training Simulator system (VirtraSystems).	P.O.S.T Mandated Training, Administration and Governance of Agency
4. Certified a third polygraph examiner.	P.O.S.T Mandated Training, Administration and Governance of Agency
5. Conducted COOP exercise per Emergency Management mandate.	Administration and Governance of Agency
6. Upgraded Spillman software from v4.6 to v6.2.	Administration and Governance of Agency
7. Compiled citizen work group regarding ordinance development for Off Road Vehicle use.	Public Affairs Officer
8. Migrated 48,000 booking ID numbers from AS400 to Spillman.	Records Management
9. Trained and equipped civilian staff at DCSO for ICS support duties.	Administration and Governance of Agency
10. Conducted in-service training for officer involved shootings and dealing with dangerous wildlife.	P.O.S.T Mandated Training
11. Installed Spillman Compstat Module for crime statistics tracking and analysis.	Records Management, Administration and Governance of Agency

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1.Govern and guide the agency to provide professional law enforcement services to the citizens of Douglas County	Safe Community
2. Maintain a high level of training and certification that meets and/or exceeds state and federal mandates.	Safe Community
3. Maintain operations and personnel costs within fiscal boundaries.	Safe Community
4. Maintain a high level of public trust and support with the community and citizens by utilizing time proven and effective community oriented policing strategies.	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Obtain and deploy two mobile surveillance trailers to enhance security at public events and/or aid in surveillance operations.	Criminal Investigations, Preventive Patrol
2. Obtain a budget augmentation to add one FTE to be assigned as a second School Resource Officer.	School Resource Officer
3. Obtain a budget augmentation to add one FTE to the Investigations Division to be assigned to the FBI Safe Streets Task Force.	Gang Enforcement and Education
4. Install Nevada DPS interface between Spillman Software system and Brazos electronic citation and accident reporting software.	Records Management, Traffic
5. Work with other county agencies and the public to revise and clarify liquor license ordinance, festival permits, and outside entertainment endorsements.	Administration and Governance of Agency

INVESTIGATIONS DIVISION

Captain John Milby, Division Commander

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division. Programs shown with no FTE or cost are staffed by volunteers.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Store and Managed Evidence	Store and manage all evidence, found property, and safekeeping property for Sheriff's Office and District Attorney.	1.00	92,056	3
Criminal Investigations	Felony, misdemeanor and narcotic investigations	11.75	1,559,872	1
Tri-Net Narcotics Taskforce	Participate in tri-county narcotics taskforce headquartered in Carson City	0.85	124,709	1
Coroner	Sheriff-Coroner duties pursuant to Chapter 259 of N.R.S.	0.00	52,500	3
		13.60	**1,829,137**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Created the "ALERT" program which is a strategic partnership between DCSO and retail businesses designed to reduce theft and target repeat offenders.	Criminal Investigations
2. Provided active shooter response training to Bently Enterprises and GE facitlities and employees.	Criminal Investigations
3. Hosted and participated in training from the FBI Child Abduction Rapid Deployment Team.	Criminal Investigations, P.O.S.T Mandated Training
4. Hosted and participated in Intelligence Led Policing course from the Federal Law Enforcement Training Center.	Criminal Investigations, P.O.S.T Mandated Training
5. Created and published an in-house crime intelligence report.	Criminal Investigations
6. Completed annual inventory and external audit of evidence vaults.	Store and Managed Evidence
7. Established the memorandum of understanding and protocols for participation in the Drug Endangered Children program.	Tri-Net Narcotics Taskforce

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Conduct professional and comprehensive criminal investigations utilizing the latest technology and forensic tools available.	Safe Community
2. Continue to implement intelligence based policing initiatives, such as ALERT, Crime Intelligence Bulletin, and DECSYS.	Safe Community
3. Seek continual improvement in the management and control of evidence and property.	Safe Community
4. Continue participating and staffing of narcotic investigation specific units like TRINET and DCSET.	Safe Community
5. Continue the participation and staffing of gang investigation unit and specific gang oriented suppression activities.	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Install high density shelving and storage in evidence vault.	Store and Manage Evidence
2. Complete an external audit of evidence vault.	Store and Manage Evidence
3. Host training conference on forensic examination of cell phones and digital information devices.	Criminal Investigations
4. Assign an Investigator to the FBI Safe Streets Task Force.	Gang Enforcement and Education
5. Obtain DEA clandestine laboratory certification for DCSET personnel.	Criminal Investigations, Tri-Net Narcotics Taskforce

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Incarceration of inmates	Mandated by NRS 211.030 / incarceration and care, custody and supervision of inmates	33.90	4,027,239	3
Civil and Valiff	Mandated by NRS 248.100 / provide bailiff services for all District Court proceedings Serve all subpoenas, garnishments, attachments, etc. from District Court	3.48	301,559	3
		37.38	**4,328,798**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1.Upgraded 9 self- contained breathing apparatus in the jail to conform with OSHA requirements	Incarceration of Inmates
2. Remodeled video court room in jail to improve security and safety for personnel and inmates attending video court.	Incarceration of Inmates
3.Installed keyless lock on Jail Administration entry door	Incarceration of Inmates, Civil and Baliff
4.Maintained NCCHC accreditation through successful on-site audit	Incarceration of Inmates
5.Upgraded Spillman jail module to v6.2	Incarceration of Inmates

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Provide safe and secure incarceration facilities for employees and inmates which provide for a secure facility and proper care and rehabilitation of inmates.	Safe Community
2. Provide professional court room security and baliff functions that maintain a secure environment for the court, staff and visitors.	Safe Community
3. Provide continues staff training that meets or exceeds state and federal mandates.	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Increase rehabilitative programs designed to prepare inmates for successful return to society.	Incarceration of Inmates
2. Identify and install an inmate debit card system to replace current check based system.	Incarceration of Inmates
3. Revise inmate laundry exchange system to improve efficiency and lower costs.	Incarceration of Inmates
4. Conduct a Field Training Officer Course	P.O.S.T Mandated Training
5. Conduct Division training on cell extractions of dangerous inmates	P.O.S.T Mandated Training

PATROL DIVISION

Captain David Aymami

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division. Programs shown with no FTE or cost are staffed by volunteers.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Traffic	Traffic enforcement, safety educations, & accident investigations.	3.00	342,517	2
Marine Unit	Provides law enforcement and water rescue on Lake Tahoe and Topaz Lake	0.00	-	2
Patrol Response to Calls for Service	Response and Initial Investigation of assigned public safety calls	22.05	2,550,502	2
Preventive Patrol	General Crime Suppression & Preventive Patrol	22.80	2,641,419	2
School Resource Officer (SRO)	Deputy Sheriff assigned to work Douglas County Schools	1.00	106,124	2
		48.85	**5,640,562**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Maintained federal traffic grant for enhanced traffic enforcement.	Traffic
2. Maintained federal grant to combat underage drinking.	Preventive Patrol
3. Fully implemented ICS strategies into all major event operational plans.	Patrol Response to Calls for Service

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

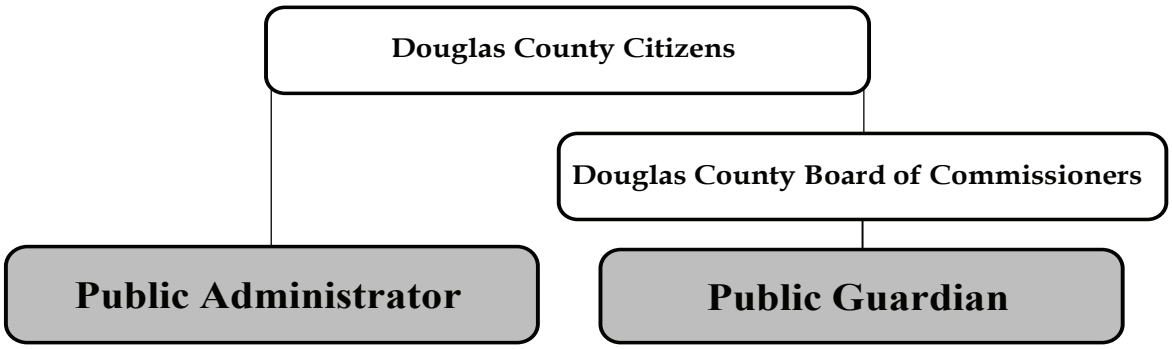
Strategic Objective	Related PBB Priorities
1.Respond to calls for service and resolve issues utilizing the time proven concepts of community oriented policing.	Safe Community
2.Through effective preventive patrol tactics maintain the low crime rate in Douglas County and keep it a safe place to live and work	Safe Community
3.Continue strategic financial and operational relationships with the Federal government and Nevada Department of Public Safety to enhance traffic and motorist safety on the streets and highways in the county	Safe Community
4. Provide continues staff training that meets or exceeds state and federal mandates.	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Obtain two FTE positions lost in previous budget cycles to assign to the traffic unit for a 50% manpower increase in traffic enforcement.	Traffic
2. Assign a second School Resource Officer to the DCSD.	School Resource Officer (SRO)
3. Maintain traffic enforcement grants.	Traffic
4. Maintain Juvenile Justice grant for underage drinking enforcement.	Preventive Patrol
5. Maintain training and certification that meets or exceeds state and federal mandates.	P.O.S.T Mandated Training

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.

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 $90,976 for FY13-14.

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	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	15,469	14,631	17,034	2,403	16.4%
Services & Supplies	76,592	73,942	73,942	-	0.0%
Total	**92,061**	**88,573**	**90,976**	**2,403**	**2.7%**
Funding by Source					
General Fund	92,061	88,573	90,976	2,403	2.7%
FTE	**-**	**-**	**-**	**-**	**n/a**

Major Accomplishments of FY12-13

Major Accomplishments
1. Provided services to over 57 clients.
2 . Assured that the clients were in a safe environment and one that was the least restrictive for their particular needs.
3. Assured that the clients' health concerns were addressed.
4. Assured that the clients' finances were managed properly and that their assets were protected.
5. Communicated with family and friends of clients as much as possible.
6. Became a National Certified Guardian.

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Assure that the clients are in a safe environment and one that is the least restrictive for their particular needs.	Safe Community
2. Assure that the clients' health concerns are addressed.	Safe Community
3. Assure that the clients' finances are managed properly and that their assets are protected.	Safe Community
4. Communicate with family and friends of clients as much as possible.	Safe Community
5. Work with all parties including SAFE volunteers, attorneys, doctors, caregivers, facilities, law enforcement, accountants, etc. for the benefit of my clients.	Safe Community

Annual Goals FY13-14

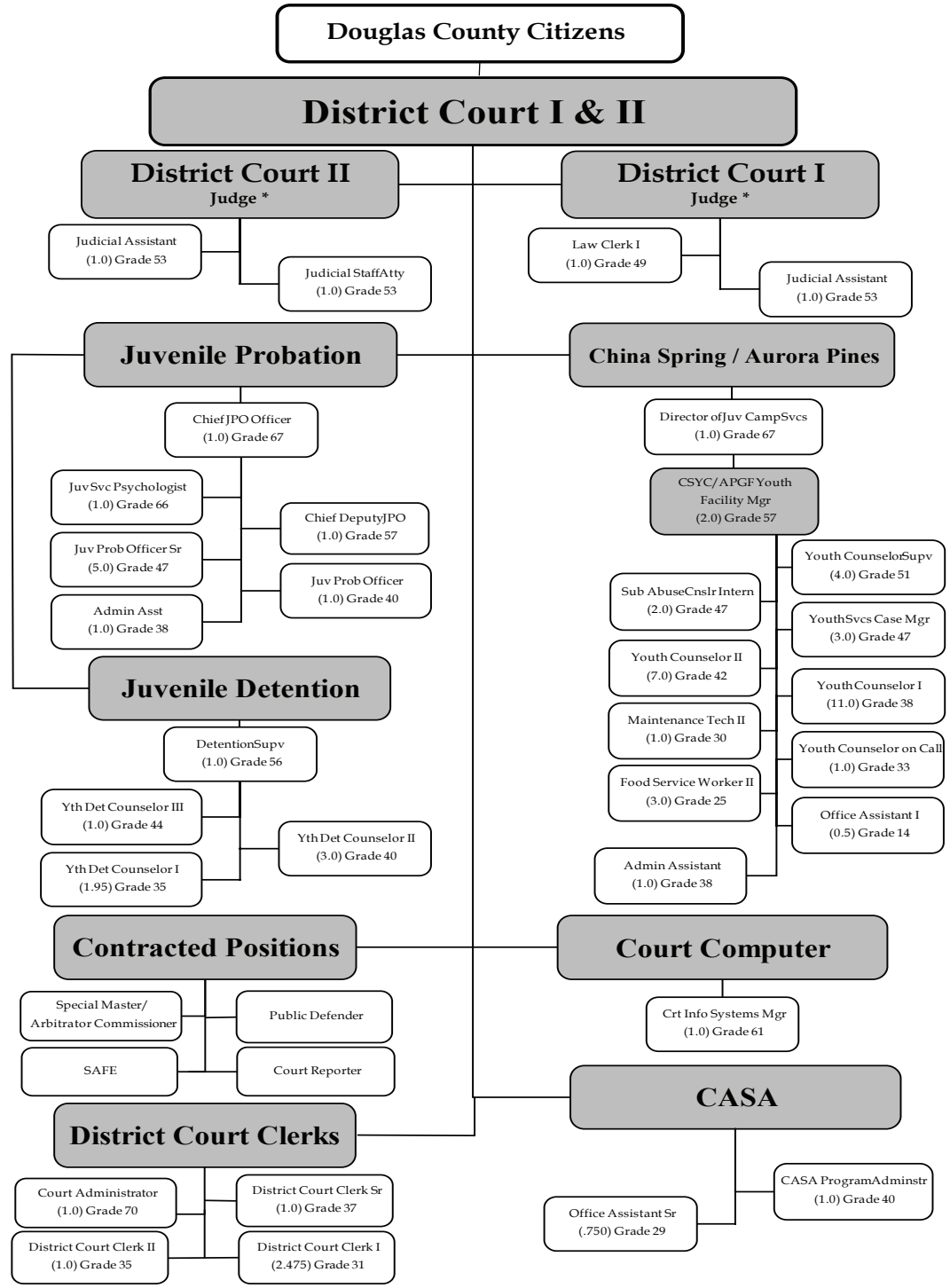
Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals
1. Request funding for a part-time case manager/deputy guardian.
2. Strive to meet as many of the clients needs as possible and practical.
3. Timely filing of the clients' inventories with the Court.

Ninth Judicial District Court

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

District Court I & II
Organizational Chart



Total Number of Positions: 67
Total Full-Time Equivalents: 63.68
*** This position not funded by the County**

DISTRICT COURT I, DISTRICT COURT II, CASA, SAFE, AND COURT CLERKS

Mission Statement

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

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 Young 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 Defender's 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) cases; civil (amounts in controversy in excess of $10,000) cases; juvenile proceedings; probate matters; guardianship cases; adoptions; UIFSA (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.

Strategic Objective FY13-14

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

Staffing and Budget

Judge Tod Young 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 Tod Young (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 1.75 FTE. The SAFE program has contracted services. The Court Clerks have a total of 5.48 FTE.

The FY13-14 budgets are as follows: District Court I $246,151; District Court II $264,925; CASA $122,328; SAFE $32,000; and Court Clerks $422,706. The County's General Fund supports both Courts, the CASA program, the SAFE program, and the Court Clerks.

District Court I & II, CASA, SAFE, & Court Clerks					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	980,427	867,109	992,943	125,834	14.5%
Services & Supplies	290,227	107,010	95,167	(11,843)	-11.1%
Contingency	-	598	-	(598)	n/a
Total	**1,270,654**	**974,717**	**1,088,110**	**113,393**	**11.6%**
Expenditures by Dpt/Div					
District Court I	277,216	265,449	246,151	(19,298)	-7.3%
District Court II	315,359	250,797	264,925	14,128	5.6%
C.A.S.A.	220,136	105,929	122,328	16,399	15.5%
SAFE	55,149	32,000	32,000	-	0.0%
Court Clerks	402,794	320,542	422,706	102,164	31.9%
Total	**1,270,654**	**974,717**	**1,088,110**	**113,393**	**11.6%**
Funding by Source					
General Fund	1,270,654	974,717	1,088,110	113,393	11.6%
Total	**1,270,654**	**974,717**	**1,088,110**	**113,393**	**11.6%**
FTE	**10.38**	**9.95**	**11.23**	**1.28**	**12.8%**

District Courts Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Arbitration Program/Special Master	Contract	0.04	4,087	1
Public Defenders	Contract	0.06	6,213	2
Court Appointed Special Advocates Program (CASA)	Court Appointed Special Advocates (CASA) are volunteers who are appointed by the Court to (a) to promote the best interest of abused, neglected, and vulnerable children who are wards of the court, using trained, committed volunteers advocating for each child's timely return to a safe, nurturing, and permanent home; and (b) to promote community responsibility for reduction of child abuse and neglect. The CASA is a neutral party who assists the Court when making decisions about what is in the best interest of the child/children	1.86	133,585	3
Special Advocates for Elders (SAFE)	Special Advocates for the Elderly (SAFE) is a program that supports the District Court's objective of maximizing the safety, dignity and independence of the elderly person or Ward. The SAFE advocate is a neutral party who assists the Court when making decisions about what is in the best interest of the Ward	0.02	34,071	3
Court Proceedings - Criminal	Preside over all in-court proceedings and all other out-of-court matters related to criminal felony and gross misdemeanors	0.95	108,537	1
Court Proceedings - Civil	Preside over all in-court proceedings and all other out-of-court matters related to civil matters w/ amounts in controversy in excess of $10,000	1.28	163,932	1
Court Proceedings - Probate	Preside over all in-court proceedings and all other out-of-court matters related probate	0.20	20,434	2
Court Proceedings - Juvenile/Family	Preside over all in-court proceedings and all other out-of-court matters related juvenile; guardianship; adoptions, URIFSA (child support); paternity, divorce, annulment, child custody	1.20	123,103	1
Court Proceedings - Appeals	Appeals from lower courts or administrative bodies, judicial reviews, grand jury	0.04	4,087	4
Indigent psychiatric and counseling services	Psychiatric and counseling services for Indigent members of the public	0.02	4,071	3
Indigent Interpreter Services	Provides interpreters for indigent defendants, juveniles	0.02	3,071	3
Court Reporting and Transcription Reproduction	Court Reporting and Transcription Reproduction	0.06	60,213	3
		5.75	**665,404**	

Court Clerks Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Clerk for District Court of Douglas County	Ex Officio Clerk of the Court, receiving; recording; transcribing; indexing, filing, custodian and maintenance of cases and exhibits	0.77	52,657	2
Clerk for Drug Court/ DUI Court	Clerk of the Court, receiving; recording; transcribing; indexing, filing; custodian and maintenance of cases and exhibits	0.26	16,414	3
Maintenance of Judicial Bank Accounts/Trust Accounts	Fund & Bank Reconcilement, State & County Audits	0.31	33,239	4
Collect, Receipt & Disburse Bail, Bonds and Restitution	Account Reconcilement, State & County Audits	0.21	20,912	4
Collect, Receipt & Disburse Court Fees & Monies	Collection of Payments/mail/counter/electronic/balance/audit & publications	0.30	26,532	4
Clerk for Grand Jury	Mandated when empaneled	0.01	1,325	4
Appeals to Supreme Court - Fast Track and Full	As required	0.12	9,235	4
Jury Manager	Designate/Impanel/Maintain Trial Juries, records	0.11	10,577	4
Public & Attorney Inquiries, Phone calls & emails / Public Counter & Help Desk	Varied responds as necessary, CLTR policy; last available call count 18,416 per year	0.70	55,460	2
Website	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/database searches	0.11	10,577	3

Court Clerks Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Juvenile Record Processing, Probation Fines & Fees	As Court directs, varied duties and necessary up through maintenance of records, sealing, storage	0.19	13,325	4
Evidence & Exhibits	Maintain up through destruction	0.11	10,577	4
Record Searches	As requested by Courts, attorneys and the public	0.33	21,556	3
Orders, Writs & Execution thereof	Issuance as required	0.23	18,793	3
Judgments including Foreign	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions	0.22	18,236	3
Motions and Arbitration Pleadings	Tracking and maintenance	0.25	19,906	3
District Court Docketing & Pleadings	Filing, scanning, maintenance	0.57	39,926	3
Physician Reports to Court Administration and State Boards	As required	0.05	6,626	4
Document Redaction & Scanning - 'backward' completion by 2013	Douglas County (9th District) currently only District court redacting current and past documents	0.62	36,831	3
		5.48	**422,706**	

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.

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 41 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 FY13-14, 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 FY13-14 is $4,371,097.00, including a $250,000 ending fund balance.

China Spring / Aurora Pines Youth Camps					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	2,547,706	2,778,445	3,217,561	439,116	15.8%
Services & Supplies	834,409	683,353	903,536	220,183	32.2%
Capital Outlay	15,409	-	-	-	n/a
Other (Grants)	-	-	-	-	n/a
Capital Projects	-	-	-	-	n/a
Total	**3,397,524**	**3,461,798**	**4,121,097**	**659,299**	**19.0%**
Funding by Source					
China Spring Fund	3,397,524	3,461,798	4,121,097	659,299	19.0%
FTE	**35.48**	**38.50**	**43.60**	**5.10**	**13.2%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Regional Facility for detention of children	Mandated by NRS 62A.270 – Facility for the detention or commitment of children which is administered by or for the benefit of more than one governmental entity	1.15	557,866	1
Juvenile Services	Mandated by NRS 62A - Rights, medical, dental, psych. Care, church, library, GED or adult diploma, integration back into school district, Nutrition and wellness.	18.92	1,514,108	2
Juvenile Programing	Alcohol and drug abuse treatment prevention, Youth Development System, evidence based treatment programing, wilderness activities, marriage and family therapy, family meetings and visits, case management, integration back into community.	10.08	754,058	2
Intake and Releasing of Residents	Intake procedures, medical and mental screening, orientation, reporting crimes, abuse and neglect, clothing and property inventory, admissions report, temporary and permanent release, failure of placement, medical release.	3.40	255,542	2
Mandated 30 day training and continuing education	Mandated by NRS 62B.250 requires training concerning controlling behavior, use of force, JIREH restraint, juvenile rights, suicide awareness and prevention, administration of medication, statutory rights, health, welfare, safety, civil rights.	3.65	317,370	2
Treatment Team	Discusses and resolves issues relating to treatment events, counseling issues, population counts, resident concerns, resident intervention, resident advancements, releases, quality improvement	2.25	302,324	2
Facility Restoration, Maintenance and Compliance	Building restoration / remodeling / maintenance / equipment repairs and replacements / inspection compliance / County and State fire safety code compliance / County and State building code compliance / water treatment and monitoring / sewer treatment and monitoring / sanitation and hygiene / all areas will comply with the Nevada Standard for Juvenile Correctional Facility, Youth Camps, and Training Schools	4.15	419,829	1
		43.60	**4,121,097**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Completed remodel on McKibben building. This remodel accommodates the personal hygiene needs of male and female clients, employees and visitors thus creating a comfortable and reasonable learning environment.	Regional Facility for Detention of Children, Facility Restoration, Maintenance and Compliance, Juvenile Services
2. Installed a wireless monitoring system. This system notifies 911 dispatch and East Fork Fire Department of any engaged fire alarms. Also provides panic buttons directly tied to 911 dispatch services and Douglas County Sheriff's Office.	Regional Facility for Detention of Children, Facility Restoration, Maintenance and Compliance, Juvenile Services
3. Installed a surveillance system in most buildings which connect to one central DVR and provides more viewing areas and complies with Prison Rape Elimination Act requirements (PREA).	Regional Facility for Detention of Children, Facility Restoration, Maintenance and Compliance, Juvenile Services
4. Provided 2188 Substance Abuse and Prevention Treatment Level II.1 Intensive Outpatient units of service, 590 Level I Outpatient Individual units of service, and 2002 Level I Outpatient Group units of service.	Regional Facility for Detention of Children, Juvenile Programing, Treatment Team
5. Served 17,054 breakfast meals, 16,903 lunch meals, and 9541 snacks in compliance with Nevada Department of Education National School Lunch, School Breakfast, Special Milk and Afterschool Snack Programs.	Regional Facility for Detention of Children, Juvenile Services
6. Completed solar equipment installation with support of Life with Solar LLC and Nevada Energy grant	Regional Facility for Detention of Children, Facility Restoration, Maintenance and Compliance
7. Piloted a Parenting Wisely evidenced based parenting program with the support of Substance Abuse and Prevention grant.	Regional Facility for Detention of Children, Juvenile Programing
8. Provided treatment services to 137 total male and female youth. 93 youth successfully completed the program, 22 youth were unsuccessful and 4 were medically released. 18 Youth continued the program in FY13-14.	Regional Facility for Detention of Children, Juvenile Programing, Intake and Releasing of Residents, Treatment Team
9. Provided 30 day mandated training to 7 new probationary staff and annual/quarterly JIREH training to a total of 14 Youth Services and Youth Programing staff.	Regional Facility for Detention of Children, Mandated 30 day Training
10. Coordinated meetings and practices including inviting Washoe County Juvenile Probation Officers to attend weekly treatment team meeting and resident interaction. Meetings between the Family Support Council and residents who have children or are expecting children. Quarterly HIV presentation and confidential testing. Video conferencing equipment was installed to accommodate rural parent/resident visits, Children's cabinet meetings, and medical/psychiatric assessments if medical/psychiatric assistance is not accessible in camp.	Regional Facility for Detention of Children, Juvenile Services, Juvenile Programing, Treatment Team

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Continue quality training concerning treatment, prevention, substance abuse counseling, controlling behavior, situational awareness, welfare, safety, and resident civil rights.	Safe Community
2. Continue to rebuild and repair all facility buildings to comply with State and County Code and Nevada Standard for Juvenile Correctional Facility.	Safe Community, Reliable, Well-Maintained Infrastructure
3. Continue to work with Douglas County School District to provide programming curriculum that contributes to resident education credits necessary for graduation.	Safe Community, Economic Vitality
4. Continue to provide quality treatment services to the youth of our surrounding counties and integrate a positive and productive youth back into their community.	Safe Community, Economic Vitality

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Remodel of the Gymnasium Bathroom. At the time of construction the camp housed only male clients. When this project is completed the building will be able to accommodate the personal hygiene needs of male and female clients, employees and visitors thus creating a comfortable and reasonable environment	Regional Facility for Dentention of Children, Facility Restoration, Maintenance and Compliance, Juvenile Services
2. Remodel of Jacobsen Hall building. This building was constructed in the late 1980's. No improvements have been completed since. When this project is complete the building will be able to accommodate the needs of Administration, Juvenile Programing and Juvenile Services staff.	Regional Facility for Dentention of Children, Facility Restoration, Maintenance and Compliance, Juvenile Services, Juvenile Programing
3. Implement new evidenced based programing "Forward Thinking" in both dormitories for all residents.	Regional Facility for Detention of Children, Juvenile Services, Juvenile Programing, Treatment Team
4. Provide 2444 Substance Abuse and Prevention Treatment Level II.1 Intensive Outpatient units of service, 650 Level I Outpatient Individual units of service, and 2097 Level I Outpatient Group units of service.	Regional Facility for Detention of Children, Juvenile Programing, Treatment Team
5. Implement Navex software for policies and procedure. This software will elevate deficiency with policy updates and additions, policy change tracking, training, and formatting. This software will be instrumental in creating policies to comply with 2013 PREA.	Regional Facility for Detention of Children, Juvenile Services, Juvenile Programing, Mandated 30 Day Training
6. Implement Zanager software for employee shift/hour tracking, schedule creating, employee training, and basic employee information.	Regional Facility for Detention of Children, Juvenile Services, Juvenile Programing, Mandated 30 Day Training
7. Create seasonal breakfast, lunch, and dinner menus that comply with Nevada Department of Education National School Lunch, School Breakfast, Special Milk and Afterschool Snack Programs nutritional values.	Regional Facility for Detention of Children, Juvenile Services
8. Develop Green House Curriculum and calendar for year round growing, fund raising and food production.	Regional Facility for Detention of Children, Juvenile Programing, Juvenile Services
9. Implement a measured health and wellness program for all residents. This plan will include a physical fitness program and fitness testing at the beginning, middle, and end of the residents program.	Regional Facility for Detention of Children, Intake and Releasing of Residents, Juvenile Services, Juvenile Programing, Treatment Team
10. Establish PREA coordinator to comply with all PREA standards.	Regional Facility for Detention of Children, Intake and Releasing of Residents, Juvenile Services, Juvenile Programing, Treatment Team

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

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 FY13-14. Staff patterns consist of 9 P.O.S.T. Certified Juvenile Probation Officers, and an Administrative Assistant. The FY13-14 budget is $1,190,279 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	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	1,141,372	1,122,865	1,120,706	(2,159)	-0.2%
Services & Supplies	74,266	66,520	69,573	3,053	4.6%
Total Juvenile Probation	**1,215,638**	**1,189,385**	**1,190,279**	**894**	**0.1%**
Funding by Source					
General Fund	1,215,638	1,189,385	1,190,279	894	0.1%
FTE	**10.00**	**10.00**	**10.00**	**-**	**0.0%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Operations	Routine oversight of probation department and juvenile detention daily operations	0.75	129,959	2
Policy and Procedures	Compliance, revision	0.10	14,058	3
Records Management	Routine daily oversight over juvenile records including filing, distribution and sealing of juvenile records.	0.25	22,168	2
Citations/Fines and Fees	The processing and administration of juvenile citations, and collections of court ordered fines and fees	0.25	18,773	2
Data Collection and Distribution	Routine daily oversight of Federal, State and County juvenile data collections and distribution.	0.25	24,036	3
Case Review	Weekly Case review and Report review pending Disposition and other Court Action	0.10	14,058	3
On Call Backup	On call support of Juvenile Probation Officers and Juvenile Detention Staff in support of their daily routine functions including but not limited to transportation, court, detention coverage, Arrest, Drug testing..etc...	0.15	20,528	3
Community Education and Out reach	Community involvement with the schools, services clubs, and other organizations.	0.05	7,738	2
Government and Legislative	State and Local involvement with Legislative bodies and government officials.	0.10	15,426	3
Commissions, Associations, Boards, and Committees	Direct involvement with statute driven commissions and committees to monitor policy, community, service delivery, and outcomes in juvenile justice	0.15	21,896	3
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.	0.12	11,964	1
Administration	Budget oversight, augmentation, and development	0.85	136,713	n/a
Individual Counseling	Individual counseling is assigned delinquent youth using evidence based Cognitive Behavioral Therapy to intervene with and change risk behavior.	0.20	29,667	3
Group Counseling	Group counseling sessions are assigned to juveniles for impulse control, drug and alcohol aftercare, and behavior intervention. Evidenced based Cognitive Behavior is used to sustain long term behavior change.	0.20	29,667	3

Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Family Systems Counseling	Family counseling is assigned to assist juveniles and their families to evaluate their family system and make the necessary changes to improve the family dynamic in the home. Evidenced based Functional Family Therapy is used to achieve demonstrated behavior change and interaction in the home.	0.20	29,667	3
Court Expert Witness Testimony	Psychologist testifies on juvenile, child welfare, family custody and mental disposition cases in the Ninth Judicial District Court	0.05	7,417	3
Crisis Intervention and Mental Health Triage	Psychologist responds to suicidal ideation cases and other acute mental health cases on an on call basis	0.10	14,834	1
Mental Health /Psychological Evaluations	Psychologist completes mental health/psychological evaluations as needed by juvenile probation officers and the district court judges	0.05	7,417	3
Juvenile Probation Staffing	Psychologist participates in weekly staffing of juveniles on probation and in residential placement	0.10	14,834	3
School Based Intervention	Psychologist participates in staffing and intervention of juveniles in the school setting. Working on behavior agreements, Individual Education Programs and over all academic education risk factors..	0.10	14,834	3
Juvenile Court	Juvenile Probation Officers in Juvenile Court presenting petitions, adjudications, detention hearings, progress reviews.	0.60	59,819	1
Residential Placement Review	Juvenile Probation Officers completing in person placement reviews, interviews, and staffing of juveniles in residential placement programs.	0.30	29,909	1
Misdemeanor Appointments	Juvenile Probation Officers meeting with offender and family reviewing misdemeanor citations Fines and Fees, drivers license impacts and juvenile's responsibility to the citation.	0.30	29,909	1
Evening Probation Supervision	Juvenile Probation Officers completing evening home supervision visits, drug testing, room searches and meetings with families to review juvenile progress and compliance with court ordered terms of probation.	0.60	61,219	1
Juvenile Transportation	Juvenile Probation Officer transportation of juveniles to and from Juvenile Detention for Court, Medical, Acute Mental Health, Arrest, Visitation. Regional Transportation of Juveniles for appointments programming and mental health services..	0.30	33,509	3
Juvenile Walk-ins, Early Intervention, Referrals	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.	0.60	59,819	1
Reports, Documentation, Data Entry	Juvenile Probation Officers completing and submitting Court Probation Reports, Reviews, Routine Weekly Documentation and Data Entry into JCMS Data Base.	0.60	59,819	2

Programs Continued

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Diversion Supervision	This intervention and accountability 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. Individual, group, and family counseling are assigned. 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. Other juvenile probation services are assigned as needed. If this agreement is violated, the juveniles move on to an Informal Probation Agreement for the same charges.	0.30	31,309	2
Informal Probation Supervision	Juveniles committing offenses, with no prior history, are often offered an Informal Probation Agreement. This agreement lasts up to 3 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. Behavior intervention, Fines and Fees, Restitution, Community Service, Day Reporting will be ordered based on individual risk factors and public safety concerns.	0.30	31,309	2
Formal Probation Supervision	A delinquent offense can result in a Formal Probation Court Order. 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, Public Safety concerns, and by the risk factors presented by the juvenile. The period of Probation is indefinite, and can last until the juvenile's 21st birthday. A Probation Officer supervises this agreement and all terms and conditions are enforced.	0.60	61,969	1
Day Reporting	Probation Officers monitor and facilitate Mental Health Counseling Groups, Community Service Projects, Evidenced Based Behavior Intervention Classes, Experiential Education/Leadership Training, Parenting Classes, Drug and Alcohol After Care Services..	0.30	36,959	1
Community Service	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.	0.12	11,964	2
Intensive Supervision	This court ordered program is assigned 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.	0.60	61,219	1
Truancy Review Board	The probation department participates in the Truancy Review Board with the Douglas County Sheriff's Department and Douglas School District. 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.	0.12	11,964	1
Law Related Education	We teach the class to every 7th grader throughout Douglas County. We provide each student with a booklet entitled: Laws for Youth. The subjects include a review of the 4th amendment and other statute driven laws for youth and consequences for incorrigible, anti social, delinquent behaviors.	0.12	11,964	2
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.	0.12	11,964	2
		10.00	**1,190,278**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Juvenile Probation Department received $45,000 in grants for FY12/13 of setting costs in Mental Health and Experiential Education programs	Mental Health, Day Reporting
2. All Juvenile Probation Officers have received their yearly 25 hours of required training by Nevada POST this was accomplished with no overtime.	Operations and Training
3. Annual probation officer contacts were 7081 contacts averaging 1450 contacts between 5 senior juvenile probation officers for FY12/13	Juvenile Probation Supervision, Community Service, Community Contact
4. School based juvenile probation services including Truancy Review Board resulting in increased graduation rates for juveniles on probation, reduced incidents with juveniles on school grounds, reduced truancy of juveniles, and increased attachment to school in general.	Truancy Review Board, School Based Intervention, School Based Probation Supervision
5. Outdoor Intervention/Experiential Education/Leadership hours for FY 12/13 was 750. Approximately 108 unduplicated youth participated in 90 different day reporting programs throughout the year.	Day/Evening Reporting, Community Service, Infividual/Group Counseling, Community Outreach
6. The Douglas County juvenile referral rate for FY12-13 was 715. This is a reduction of 16% or 153 referrals from FY11-12. Of these 715 juvenile referrals, 203 were traffic offenses, 54 were juvenile probation violations, and 138 were status offenses (non-delinquent). Dispositions were finalized on 710 of the 715 juvenile referrals. 85 juveniles were adjudicated with delinquent findings. The highest juvenile referral offense for FY12-13 was alcohol possession or use.	Probation Supervision, Day/Evening Reporting, School based Intervention, Mental Health Services, JPO Staffing, Juvenile Court
7. There were 51 terminations from juvenile probation in FY12-13. 45 of the terminations were successful, 6 were unsuccessful. 15 of the terminations graduated from high school, 8 achieved their GED. 25 of the terminations were enrolled in high school, 3 were enrolled in middle school, 12 were employed, 6 were enrolled in community college. 11 court ordered/completing restitution $6,646. Restitution collected from all probationers was $14,131. 47 our of 49 completed comunity service assignments for a total of 3,249 hours. 33 out of 39 paid fines and fees for a total of $15,908.	All levels of Juvenile Supervision

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Improve High School graduation, enrollment, and attendance rates for youth on various levels of juvenile probation.	Economic Vitality, Safe Community
2. Sustain successful probation termination numbers by reducing primary risk factors, completing all restitution and fines and fees payments, completing all court ordered programs, maintaining academic progress, and resolving individual and family mental health and stability concerns.	Economic Vitality, Safe Community
3. Maintain tangible community service assignments assisting local service organizations, Douglas County agencies, roads and parks, public lands, faith based organizations.	Reliable, Well-Maintained Infrastructure, Economic Vitality, Safe Community
4. Reduce juvenile referrals by sustaining frontend, culturally sensitive, evidenced based, strategic programs significantly reducing risk factors for all youth coming in contact with the Douglas County Juvenile Probation Department.	Safe Community, Economic Vitality
5. Maintain a high level of routine juvenile probation officer contacts for youth on all levels of probation; walk ins, residential placement.	Safe Community, Economic Vitality

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Actively pursue grant funding to support strategic juvenile services.	All levels of Supervision, Mental Health, Day/Evening Reporting
2. To expand day and evening reporting strategies in conjunction with Douglas County Park and Recreation Department, Douglas County School District, and Nevada State Office of Juvenile Justice Programs	Day/Evening Reporting, All levels of Supervision
3. To continue to participate on the Douglas County Truancy Review Board improving school attendance and attachment for at risk youth.	School Based Intervention, JPO Staffing
4. To maintain positive working relationship with elementary, middle, and high school staff to facilitate school based probation intervention services.	School Based Intervention, JPO Staffing
5. Evaluate and revise or maintain current juvenile programs that produce desired outcomes.	All levels of Supervision, Mental Health, Day/Evening Reporting
6. To continue active involvement in county, regional and state juvenile justice organizations	Commissions, Associations, Boards, Committees
7. Complete all staff training obligations providing diversified opportunities for training in areas specific to juvenile services in Douglas County	Operations Work Force Development
8. To evaluate and revise JCATS juvenile data base to improve reporting abilities and accurate juvenile statistics.	Administration
9. To improve aftercare strategies and outcomes for juveniles transitioning into the community from residential placement.	Formal and Intensive Supoervision, School Based Interventions
10. To work in conjunction with court administrator to evaluate and reinstate staff merit and benefit package Ninth Judicial District Juvenile Service Personnel for FY13/14	Operations Work Force Development

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.

Staffing and Budget

The Juvenile Detention Facility is supervised by the Juvenile Probation Supervisor who reports to the District Judges the Chief Juvenile Probation Officer. The budgeted FTE for FY13-14 is 6.95. The total budget for FY13-14 is $591,651 and is funded by the General Fund.

Juvenile Detention					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	557,738	582,352	568,751	(13,601)	-2.3%
Services & Supplies	18,311	24,400	22,900	(1,500)	-6.1%
Total Juvenile Detention	**576,049**	**606,752**	**591,651**	**(15,101)**	**-2.5%**
Funding by Source					
General Fund	576,049	606,752	591,651	(15,101)	-2.5%
FTE	**6.94**	**6.95**	**6.95**	**-**	**0.0%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division. Programs shown with no FTE or cost are staffed by volunteers.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Secure Custody/Detention Operations	The Routine Daily Line of Sight Supervision of Juvenile in the secure juvenile detention, phone calls, visitation, hygiene, room checks. Line movements, breaks, programs. Etc....	3.82	312,779	2
Detention Booking Operations	Intake, Booking, Releases, Assessment, Searches, Interviewing of juveniles entering and exiting the juvenile detention facility,	0.65	47,140	2
Detention Food Service	Daily meal and snack service	0.35	39,413	2
Detention Laundry	Daily and Weekly exchange of detention clothing and bedding	0.25	16,578	2
Detention Medical	Once a week medical service for routine medical issues, required physicals and blood test. Review of prescription meds and over the counter drug available in the detention facility	0.00	5,500	3
Detention Education	Daily Weekday School Schedule	0.65	46,140	1
Detention Physical Education	Daily Physical Education and Recreation Sessions	0.35	26,163	2
Administration	Budget oversight, augmentation, and development	0.90	97,938	n/a
		6.95	**591,651**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Juvenile Detention Facility successfully accomplished a reduction in detention staffing numbers based on a staffing plan adjusting to the daily population in the detention facility. This resulted in a 10% savings approximately $52,000.00 for FY 12/13	Detention Operations, Secure Custody, Administration
2. There were no assaults, fights or major incidents in the juvenile detention facility for FY12/13. Staff are experienced and versed in the management of juveniles in a secure detention setting.	Detention Operations, Detention Training, Secure Custody
3. All Facility staff have met their training requirements including safe physical management, medicine administration, secure detention procedures and protocols. This was accomplished with no expenditure of overtime.	Detention Operations, Secure Custody
4. The detention facility and supervisory staff have met or surpassed all federal and state regulatory requirements for secure juvenile detention facilities in Nevada. Nevada Legislative Council Bureau Audit - for detainees rights and privleges, Juvenile Justice Office Programs - Inspection for Co-located facilities in Nevada	Detention Operations, Secure Custody, Administration
5. 167 youth were detained in the Douglas County Juvenile Detention Facility for FY12/13. For a total of 1120 detention days. The average stay for a youth was 4 days. The average daily population was 4.	Detention Operations, Secure Custody, Administration
6. The detention facility continues to detain state juvenile parole violators and ROP violators on an as needed basis.	Detention Operations, Secure Custody, Administration

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Ensure for the safe secure detention of all youth in the juvenile detention facility ensuring that all health, safety, welfare, and civil rights requirements are met on a daily basis.	Safe Community, Economic Vitality
2. To ensure compliance with all Federal, State requirements for juvenile detention facilities in Nevada.	Safe Community, Economic Vitality
3. To monitor all Federal and State requirements for co-located juvenile detention facilities	Safe Community, Economic Vitality
4. To ensure all staff meet yearly training requirements including but not limited to Jireh Safe Physical Management, Prison Rape Elimination Act, Co- located facilities procedures, and health, safety, welfare, and civil rights of children in secure detention facilities.	Safe Community, Economic Vitality
5. To provide for the realistic educational, mental health, family, and faith based needs of youth in the juvenile detention facility	Safe Community, Economic Vitality

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. To maintain excellent record of interactive supervision resulting in no major incidents in the Douglas County Juvenile Detention Facility.	Secure Custody, Detention Operations
2. To revise juvenile detention policy and procedures and staff training requirements to be in compliance with Federal Rape Elimination Act standard for secure juvenile detention facilities.	Detention Operations, Detention Administration
3. To continue to manage detention staffing pattern to meet licensing ratio requirements and adjust to population changes on a daily basis.	Detention Operations, Detention Administration
4. To increase school hours by 2 hours a day for FY13/14, evaluate the feasibility of year round school in the juvenile detention facility.	Detention Education, Detention Operations
5. To detain all state parole and ROP violators to ensure for community safety on an as needed basis.	Detention Operations, Secure Custody, Detention Administration
6. To monitor all current and changes to Federal and State requirements for co-located juvenile detention facilities in Nevada.	Detention Operations, Detention Administration
7. To complete new medicine administration training for all staff in the juvenile detention facility. Maintaining compliance with Nevada Legislative Council Bureau Auditor requirements for medicine administration in juvenile detention facilities.	Detention Medical, Detention Operations
8. To make improvements to the juvenile detention outdoor recreation yard adding landscaping and making it a more home like environment.	Detention Operations, Detention Administration

COURT COMPUTER

Mission Statement

To provide effective integrated computer solutions for the Judicial Branch of Douglas County's Government and the District Attorneys Office.

Staffing & Budget

The Court Computer program includes a Court Information Systems Manager for a total of 1 FTE. The FY13-14 budget is $231,686 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	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	134,291	132,359	132,346	(13)	0.0%
Services & Supplies	101,778	98,320	99,340	1,020	1.0%
Capital Outlay	10,743		-	-	n/a
Total	**246,812**	**230,679**	**231,686**	**1,007**	**0.4%**
Funding by Source					
General Fund	246,812	230,679	231,686	1,007	0.4%
FTE	**1.00**	**1.00**	**1.00**	**-**	**0.0%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
User Support / Workstation Administration	Desktop and Operating User Support, Desktop Printer Support, Application Support, Desktop Administration, Desktop Replacement, Software Updates, User Training,	0.55	139,291	2
Database / Server Administration	Disaster Recovery, SQL Administration, Progress Database Administration, Server Operating System administration, Server Operating System Updates, Security, User File Backup, Email Administration, Remote Desktop Administration, Domain Administration	0.25	48,667	2
Network Administration	Network Wide Area Network Administration, Design/Configuration/Updates to Network infrastructure (Routers, Gateway, Switches, Wiring, and Wireless Access), Network Security, and Network Printer Administration	0.15	35,512	3
Project Administration / Management	Project Design, Project Review, Project Oversight, Introduction of New Technologies	0.05	8,217	3
		1.00	**231,686**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. New Wireless system for China Spring Youth Camp.	Network Administration and User Support / Workstation Administration
2. Video Surveillance Systems for China Spring Youth Camp.	Network Administration and User Support / Workstation Administration
3. Added Storage Area Network (SAN) and reconfigured current SAN to better utilize this vital resource.	All PBB Programs
4. Reconfigured use of VMWare Servers to better serve Court Computer Department Users.	Database / Server Administration
5. Implemented new backup software (AppAssure) and installed Network Attached Storage for redundant backups at Court Computer Departments three main sites.	Database / Server Administration

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Continue to provide high level of customer support.	All PBB Priorities
2. Use New Technology as it emerges if it would better the service that the Court Computer Department provides to its customers.	All PBB Priorities

Annual Goals FY13-14

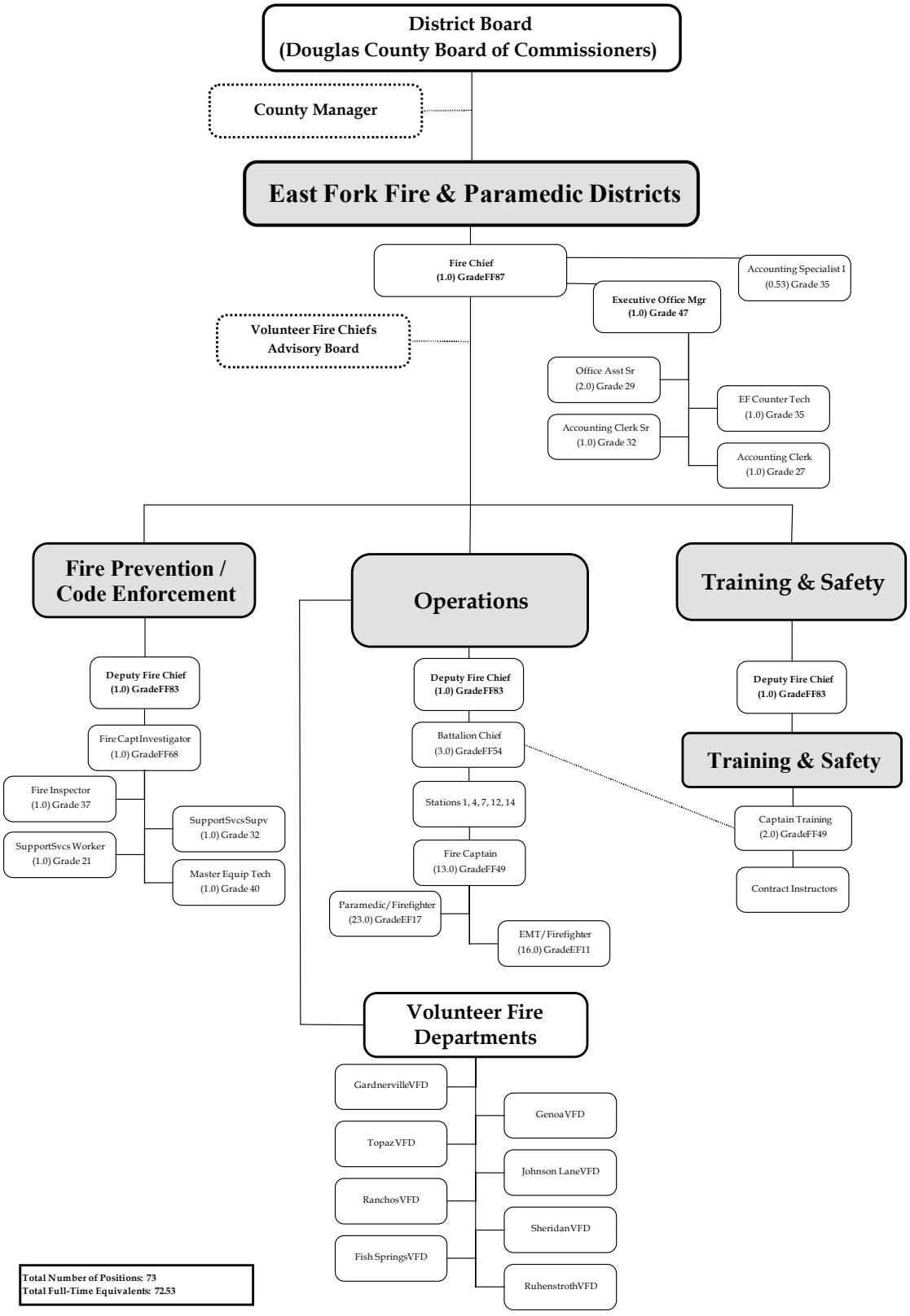
Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
Replacement of all workstations and servers still running Microsoft Windows XP or Windows Server 2003. Microsoft end of life for these Windows XP ends April 8, 2014 and support for Windows Server 2003 ends July 7, 2015.	Workstation Administration, Server Administration
Upgrade Microsoft Office 2003 remaining on user workstations to Microsoft Office 2010 or 2013. Microsoft Support for Office 2003 ends April 8, 2014	User Support, Workstation Administration
Completion of the NOVA project for Elections	All PBB Programs
Move Internet Fiber Service from Charter to TMAK to increase the speed of the communications and keep the same low cost	Network Administration, Project Administration
Increase the Speed of the Fiber WAN link from JLEC to Tahoe Admin from 10Mps to 20Mps	Network Administration
Start process of replacing the Case Management System for the District Court Clerks	Project Administration, Management
Electronic Filing Project for District Court	Project Administration, Management
Replace the oldest of the VMWare servers with a new VMWare server	Database, Server Administration

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.

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 District 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 55% 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 FY13-14 is $16,026,285, reflecting an overall budget increase of 3.8 percent. The pass-through amount distributed from one District to the other is $4,545,059. This reflects a 6.6 percent increase 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	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	8,581,386	8,615,097	8,806,658	191,561	2.2%
Services & Supplies	6,576,330	5,956,402	6,543,801	587,399	9.9%
Capital Outlay	-	130,000	-	(130,000)	n/a
Other	110,491	271,623	154,350	(117,273)	-43.2%
Capital Projects	12,412	46,500	72,500	26,000	55.9%
Contingency	-	309,719	324,626	14,907	4.8%
Debt Service	110,491	116,623	124,350	7,727	6.6%
Total	**15,391,111**	**15,445,964**	**16,026,285**	**580,321**	**3.8%**
Expenditures by Department					
East Fork Fire	11,288,160	11,182,972	11,481,226	298,254	2.7%
East Fork Paramedic	4,102,951	4,262,992	4,545,059	282,067	6.6%
Total	**15,391,111**	**15,445,964**	**16,026,285**	**580,321**	**3.8%**
Funding by Source					
East Fork Fire	10,699,636	10,936,349	11,356,876	420,527	3.8%
EFFPD Emergency	461,013	-	-	-	n/a
EFFPD Equipment Reserve	17,020	130,000	-	(130,000)	n/a
East Fork Paramedic	4,102,951	4,262,992	4,545,059	282,067	6.6%
EFFPD Construction Reserve	-	-	-	-	n/a
EF Debt Service	110,491	116,623	124,350	7,727	6.6%
Total	**15,391,111**	**15,445,964**	**16,026,285**	**580,321**	**3.8%**
FTE	**72.53**	**72.53**	**72.53**	**(0.00)**	**0.0%**

Major Accomplishments of FY12-13

Major Accomplishments
1. Management of five significant wild land fire events, including the largest and most costly wild land fire in the history of Douglas County, the Bison Fire. This included the negotiation of cost-share agreements with both the USFS and BLM.
2. Complete the first full year of the Standard of Cover, which now allows for more data-driven deployment and operational decision making, as well as increasing our Advanced Life Support capacity from 5 units to 8 units and with minimal cost.
3. Established mutual assistance agreements with Alpine County, Mono County, and Antelope Valley Fire Protection District for the first time.
4. Successfully completed the second year of a district coordinated volunteer recruitment program, yielding 20 new volunteer personnel.
5. Successfully negotiated our participation in the State Fire Plan with the Nevada Division of Forestry, whereby the District's financial liabilities for large wild land fire costs will be borne by the State.
6. Complete revision of Open and Agricultural Burning Regulations, while working in a collaborative manner with the agricultural community.
7. Managed a responsible budget for the 2012/2013 fiscal year.
8. Maintained the District's ISO Protection Class of 3, allowing for lower individual property fire insurance premiums.
9. Completed over 90 % of the District's Strategic Goals established in the 2006 Strategic Plan for the East Fork Fire and Paramedic Districts.
10. As Douglas County's Emergency Management Department, secured and/or managed over $3,000,000 in grant funding for Homeland Security, Fuels Management, Hazardous Materials Response, and general Emergency Management functions.
11. As Douglas County's Emergency Management Department, completed the up- date to the Douglas County Hazard Mitigation Plan (Pending FEMA Approval).
12. As Douglas County's Emergency Management Department, established a 75 person CERT program.
13. Participated in the 2013 Nevada State Legislative process.
14. Complete, through independent sources, a cost allocation study regarding Emergency Management Services.

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objectives
1. Under the District's Strategic Plan – Financial Management – Goal 1 (Continued and On Going) Research revenue alternatives.
2. Under the District's Strategic Plan – Financial Management – Goal 2 (Continued and On Going) Scrutinize all expenditures to ensure fiscal responsibility.
3. Under the District's Strategic Plan - Governance – Goal 1 Research alternate types of governance allowed by NRS for the Fire and Paramedic Districts.
4. Under the Douglas County Strategic Plan – Public Safety – Complete the Update to the Douglas County Hazard Mitigation Plan.
5. Under the Douglas County Strategic Plan – Public Safety – Provide EOC training to County Staff.
6. Consider updating the current Strategic Plan to include an additional 5 year strategy for the districts.

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal
1. Develop and maintain a responsible budget.
2. Continue to maintain an ISO Protection Class 3 within the East Fork Fire and Paramedic Districts.
3. Reorganization of the District Clerical Staff and reclassify other positions to more accurately represent true job function and to provide for greater efficiency.
4. Review and research alternatives for District Health Insurance.
5. Complete a comprehensive Salary Survey for the entire district and as part of the current contract with the East Fork Professional Firefighter's Association.
6. Continue to work towards and maintain positive labor/management relationships.
7. Continue to monitor the Standard of Cover using data sets which will provide for an expanded ability to make data driven decisions.
8. Continue to pursue all available grant funds, including a 2014 Community Development Block Grant for the purchase of a new ambulance in the TRE service area.
9. Work to maintain positive relationships with medical services providers within the area, including Carson Tahoe Hospital and Carson Valley Medical Center.
10. Complete the TRE Fire FMAG Process and secure fire reimbursement.
11. Contract negotiations.
12. Serving as Douglas County Emergency Management, continue to support the LEPC.
13. Serving as Douglas County Emergency Management, revise the Public Information Annex of the County EOP and adopt an new annex regarding Airport Operations as they relate to the EOP.

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 FY12-13

Major Accomplishments
1. Completed the specifications and ordering process for a new ambulance.
2. Completely revised the District's Open Burning and Agricultural Burning regulations and ordinance.
3. Established a citation process and procedure for open burning violations.
4. Provided two compost collection programs funded by grant funds.
5. Completed the disposal of old SCBA units.
6. Purchase and installation of turn-out washer and drier system.
7. Completed the acquisition and outfitting of a new Battalion Chief's vehicle.
8. Installation of Med Vault System.
9. Completed the "Junk the Juniper" program.
10. Continued to support the Suicide Prevention Program.
11. Replaced the District Office/EOC HVAC unit.

Strategic Objectives FY 13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objectives
1. Under the District's Strategic Plan – Capital Improvements - Goal 3 - Continue to update the Districts' Five Year Apparatus Planning Program and develop apparatus replacement plan.
2. Under the District's Strategic Plan – Risk Reduction - Goal 2 – Develop an effective risk reduction program.
3. Under the District's Strategic Plan – Risk Reduction - Goal 4 Continue to promote and expand the Fire Cadet Program to create a positive focus for area youth within the community.

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals
1. Refurbish former Battalion Chief's vehicle for use as a staff vehicle.
2. Station 14 refurbishment.
3. Water Tender equipment standardization.
4. Urban Interface Code adoption.
5. Explore funding alternatives for compost programs and other fuels management programs in the urban interface areas.
6. Install automatic transmission on Water Tender 9.
7. Conduct a complete apparatus needs assessment.
8. Recieve new ambulance and place in service.
9. Establish static water supply site at Fay Luther Canyon Trail Head.
10. Establish comprehensive facilities maintenance plan and program.
11. Continue to orientate the district's new fire inspector.

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 12-13

Major Accomplishments
1. Implemented the Fire Pro QA program at Douglas County 911 Center.
2. Increase controlled substance security by use of Med Vaults.
3.Conducted Captain's promotional testing and ranking
4. Coordinated planning for major events within Douglas County with DCSO and DCSR, i.e. Candy Dance, New Year's Eve, etc.
5. Completed Mutual Assistance Agreements and Annual Operating Plans with all regional partners, including local, state, and federal.
6. Developed 2013 Wildland Fire Plan.
7. Continued to review Standard of Cover data, allowing for greater operational efficiency.
8. Annual revision of fire suppression rates.
9. Participated in the 2013 Nevada State Legislative process.

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objectives
1. Under the District's Strategic Plan – Personnel and Staffing - Goal 4 Revision of Standard Operating Guidelines Policies and Procedures.
2. Under the District's Strategic Plan Personnel and Staffing–- Goal 5 Look to the potential of Accreditation.
3. Under the District's Strategic Plan – Personnel and Staffing - Goal 3 Recruit and retain employees and volunteers.

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals
1. Increase controlled substance security by using PIXIS system at Carson Valley Medical Center.
2. Establish medical director contract for CY 14.
3. Evaluate new EMS Certification Levels.
4. Revise suppression rate schedule for CY 13/14 and 14/15.
5. Conduct Battalion Chief's testing to establish a ranked list good for a two year period.
6. Conduct a Firefighter/Medic hiring list good for a two year period.
7. Contnuie to develop and revise standard evolutions for all aspects of fire suppression.
8. Participate in the regional effort of all hazard IMT.
9. Serving as Douglas County Emergency Management , participate and support regional EOC teams within the four county area.
10. Serving as Douglas County Emergency Management, continue to support and encourage a unified command concept and planning component for all large county events.
11. Advocate and investigate the districts' role and participation in the concept of Community based paramedicine programs.
12. Work towards the development of a functional MOU with DCSAR.

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 FY12-13

Major Accomplishments
1. Completed a 20 person Volunteer Firefighter Recruit Academy.
2 .Participated in Contract Negotiation.
3. Implemented a new process for the selection and appointment of personnel to the position of Training and Safety Captain.
4. Conduct EFFPD Training needs assessment.
5. Development of the 2013/14 Training Calendar.
6. Serving as Douglas County Emergency Management, provided EOC training the county staff.
7. Serving as Douglas County Emergency Management, managed CERT program by use of contract supervisor, funded by grant funds.
8. Negotiated and completed lease transfers for cell sites at Stations 7 and 6.
9. Participated in contract negotiations.

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objectives
1. Under the District's Strategic Plan – Training -Goal 1 - Enhance new hire training for both career and volunteer personnel.
2. Under the District's Strategic Plan – Training -Goal 7 – Develop a Conceptual Training Center Plan for the Districts.

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals
1. Volunteer firefighter recruitment.
2. Conduct Volunteer Firefighter Training Academy 2014.
3. Continue to work with the Operations Division to develop and revise Standard Evolutions.
4. Serving as Douglas County Emergency Management work to expand the existing CERT program to include 100 personnel.
5. Complete second year of EFO program.
6. Organize all files on shared software drives.
7. Participate in the County Technology Steering Committee.
8. Participate in regional Hazmat Team training and coordination of training.
9. Working with Douglas County Communications, continue to assess the quality and reliability of emergency fire and EMS communications within the county.

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.

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.

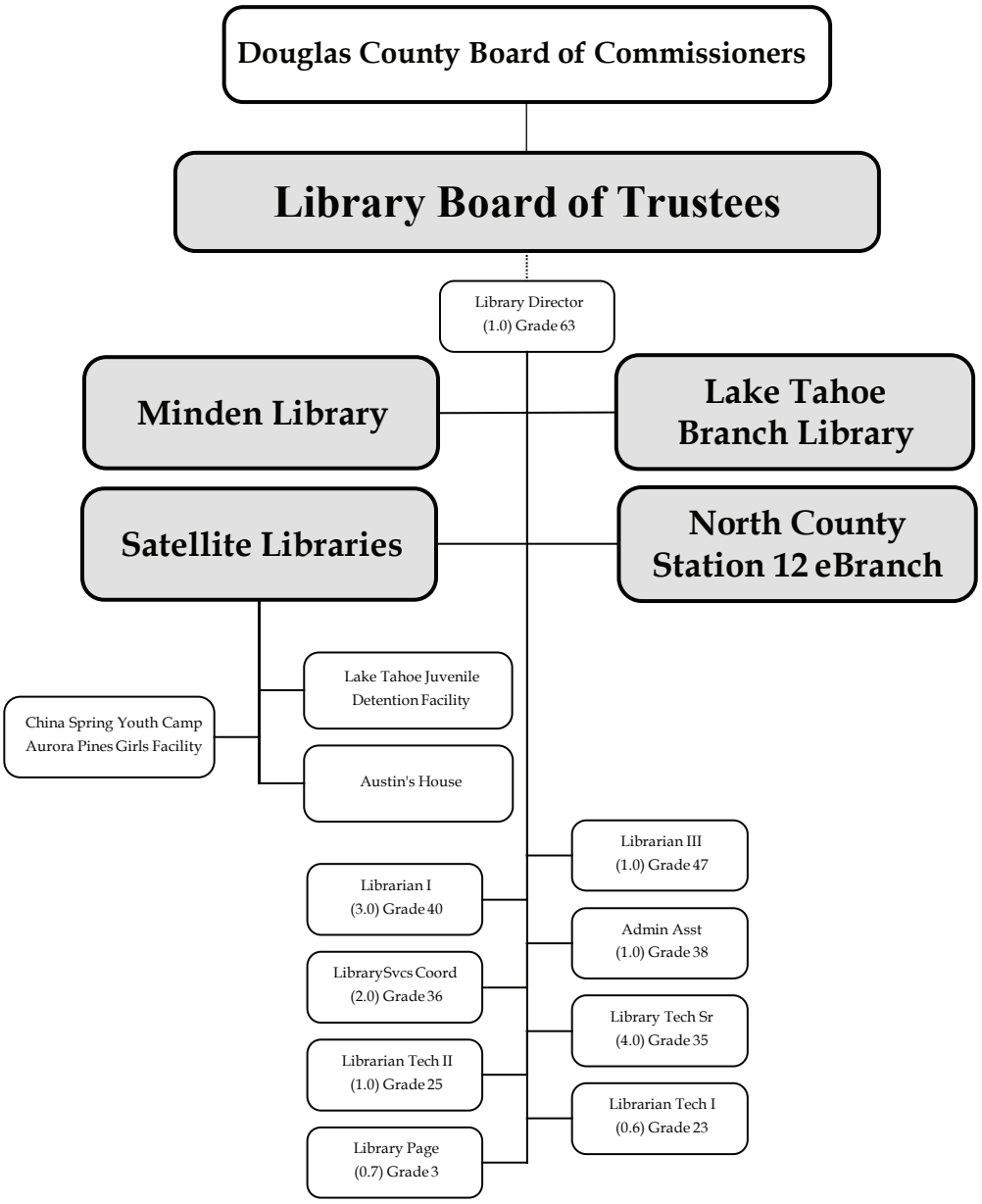
Local Emergency Planning Committee

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).

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 the staff and management of the East Fork Fire and Paramedic Districts to manage 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 th ecounty, saving an estimated $175,000 annually. Grant Funds help offset some costs to the districts.

Emergency Management Accomplishments, Objectives and Goals have been incorporated into Administration, Fire Prevention, Operations, and Training and Safety Divisions.

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.

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.

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 FY13-14, 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 $1,497,365 total FY13-14 budget.

Library					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	1,031,273	1,032,100	1,071,248	39,148	3.8%
Services & Supplies	413,742	426,117	426,117	-	0.0%
Capital Outlay	6,413	-	-	-	n/a
Capital Projects	-	-	-	-	n/a
Total	**1,451,428**	**1,458,217**	**1,497,365**	**39,148**	**2.7%**
Funding by Source					
Room Tax	1,451,428	1,458,217	1,497,365	39,148	2.7%
FTE	**14.30**	**14.30**	**14.30**	**-**	**0.0%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Adult Programs/Services	Reference, Referral, Readers Advisory, Author appearances, community reads	1.03	107,005	2
Adult Collection Development	Selection, de-selection, acquisition and maintenance of physical and virtual collections. Required by Minimum Standards for Nevada Public Libraries	0.85	101,132	2
Book Sale	Sale, pricing, storage of donated materials: Ongoing, Quarterly; Annual	0.25	24,390	3
Borrower Services	Circulation of physical and virtual materials; shelving. Required by Minimum Standards for Nevada Public Libraries.	1.21	112,454	2
Children's & Young Adult Collection Development	Selection, de-selection, acquisition and maintenance of physical and virtual collections. Required by Minimum Standards for Nevada Public Libraries	0.50	56,333	2
Children's Programs/Services	Reference, Readers Advisory, Storytimes (pre-reading), pre-school, Tours	0.83	91,269	2
Circulation Desk Services	Registration, Checkout, Self Check training, Patron Account training (Front Desk).	1.70	168,162	4
Development Services	Friends of the Library, Douglas County Public Library Foundation, Grant writing, Fundraising, 501c3 maintnenace with state and IRS	0.35	41,598	3
Digital Outreach Services	Website, Facebook, Twitter, Minden digital signage, mobile PAC, database mobile applications. Library Long Range Plan Goal #1	0.50	51,243	2
Exhibits	Displays by library staff, community groups, government agencies	0.05	5,121	3
Family Programs	Cultural events, local history, storytelling, literacy	0.38	38,798	2
Homebound Delivery	Selection and delivery of materials for patrons that are Homebound/or in a residential care facility	0.25	27,198	4

Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Integrated Library Services (Circulation System)	Electronic system for catalog, patron accounts, materials, patron information, transactions, telephone notification, text notification. Includes staff and patron clients, servers, telecommunications, LAN/WAN.	1.69	179,640	3
InterLibrary Loan	Loaning and borrowing of materials to other libraries to fill patron requests. Required by Minimum Standards for Nevada Public Libraries	0.25	26,835	3
Meeting Room Administration	Scheduling and management of meeting rooms for the public	0.20	19,979	1
Public Access Computers	Patron computers: Internet, Microsoft tools, ADA access (visual disabilities), test proctoring, job applications; printing. Includes Hardware, software, licenses, printers, copiers, servers, telecommunications, wireless network & printing. Library Long Range Plan Goal #1	1.11	120,187	1
Receiving, Processing, & Cataloging of Materials	Preparation of physical and virtual items for patron access	0.90	80,204	3
Summer Reading Program	Summer Reading Program, Children and Teens	0.78	84,267	2
Virtual/Digital Materials	Remotely accessible subscription databases; downloadable eBook, eAudiobooks, eMagazines, streaming video; patron training on access and use of portable devices. Library Long Range Plan Goal #1	0.50	55,340	2
Volunteer Services	Recruiting, placement, training, supervision of volunteers; training and supervision of community service workers	0.67	71,570	2
Young Adult/Teem Services Programs/Services	Teen Advisory Board; filmed book talks; game days; teen volunteer training	0.20	24,004	3
Youth Detention Facility Services	Materials selection, satellite library maintenance: CSYC, APGF, LT Juvenile Detention	0.10	10,634	4
		14.30	**1,497,365**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Introduction of downloadable eAudiobooks.	Virtual/Digital Materials
2. Introduction of downloadable eMagazines.	Virtual/Digital Materials
3. Introduction of online language training for thirteen languages.	Virtual/Digital Materials
4. Introduction of streaming video - Indieflix.	Virtual/Digital Materials
5. Installation of Storage Area Network (SAN) to protect network data.	Integrated Library System and Public Access Computers
6. Trial period of eighteen months for outsourcing of library book sale to non-profit contractor.	Book Sale

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

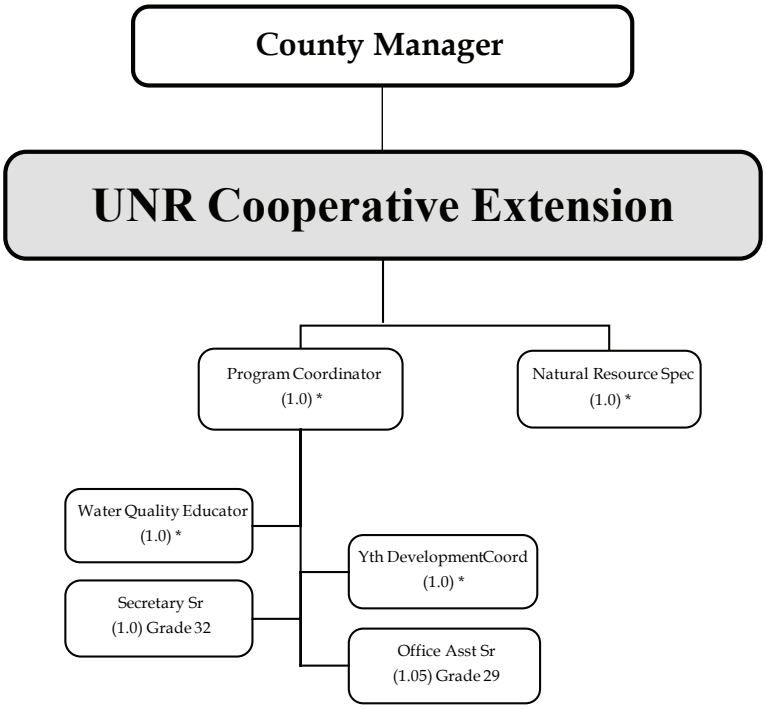
Strategic Objective	Related PBB Priorities
1. Increase number and types of virtual/digital materials.	Economic Vitality, Managed Growth & Development, Preservation of Natural Environment, Resources, & Cultural Heritage, Safe Community
2. Increase patron and staff training in technology use.	Economic Vitality, Managed Growth & Development, Preservation of Natural Environment, Resources, & Cultural Heritage, Safe Community
3. Enhance network capabilities.	Economic Vitality, Managed Growth & Development, Preservation of Natural Environment, Resources, & Cultural Heritage, Reliable, Well-Maintained Infrastructure, Safe Community
4. Upgrade facilities.	Economic Vitality, Managed Growth & Development, Preservation of Natural Environment, Resources, & Cultural Heritage, Reliable, Well-Maintained Infrastructure, Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Introduce downloadable eBooks Collection – bestsellers, adult fiction, history, biography.	Virtual/Digital Materials
2. Introduce WorldCrunch – database of 1000 world newspapers, translated daily.	Virtual/Digital Materials
3. Increase patron tech training on tech toolbook equipment: iPad, Chromebook, Nook, Samsung tablet, MP3, iPhone, etc.	Virtual/Digital Materials
4. Upgrade all staff and patron computers to Office 2013.	Integrated Library System & Public Access Computers
5. Upgrade Charter Cable from 20x3 to 50x5 – Minden Library.	Integrated Library System & Public Access Computers
6. Upgrade digital screen player and software.	Digital Outreach Service
7. Renovate Pine Nut Room – replace shelving, carpet, lighting, wall covering, tables, and chairs. Add digital screen and network connectivity for use as conference room.	Adult Collection Development & Meeting Room Administration
8. Replace carpeting: entry, circulation desk, hallway.	Circulation Desk 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.

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.

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 13-14 operating budget is $272,208.

Cooperative Extension					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	124,464	118,333	116,867	(1,466)	-1.2%
Services & Supplies	120,450	118,863	147,418	28,555	24.0%
Contingency	-	7,116	7,923	807	11.3%
Total	**244,914**	**244,312**	**272,208**	**27,896**	**11.4%**
Funding by Source					
Cooperative Extension	244,914	244,312	272,208	27,896	11.4%
FTE	**2.05**	**2.05**	**2.05**	**-**	**0.0%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division. Programs shown with no FTE or cost are staffed by volunteers.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Agriculture Programs	The Agriculture Innovation Forum Series provides practical information and know-how needed for agricultural producers and small-acreage owners to optimize their land use potential and maintain agricultural open space in the Carson Valley. Also includes alternative crop production, beef quality assurance training, Cattleman's Update, People of the Land, and Outreach Assistance for Socially Disadvantaged Farmers and Ranchers	0.05	6,915	4
Eagles & Agriculture	A program to increase awareness of the benefits agriculture provides wildlife and the community, promote conservation and prosperity of ranching in western Nevada, and enhance participant knowledge in wildlife habitat and local agriculture.	0.05	6,915	3
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	This program assists Indian farmers and ranchers in identifying and accessing available USDA programs.	0.04	4,653	4
People of the Land	This program addresses the educational needs of agricultural professionals who describe their difficulty in reaching American Indian Tribes or American Indian agriculture producers in the West.	0.00	-	4
Community Assessment in Rural Nevada	This program is a collaboration with the Nevada Rural Development Council and other partner agencies. A Community Assessment is a tool that provides local residents an opportunity to become engaged in determining the future of their towns, cities and counties.	0.02	2,766	1
Leadership Douglas County (LDC)	LDC, supported by the Carson Valley Chamber of Commerce, is a program designed to develop informed, involved, and knowledgeable community members by building leadership skills, networking, and focusing on critical community issues in Douglas County.	0.05	6,915	3
Strategic Planning	UNCE is called upon to facilitate strategic planning sessions to assist non-profits in developing a vision for the future and crafting action steps to move toward their vision.	0.08	10,185	2
Sustainable Living	Supported by Sustainable Living Renewable Energy Roundup (SLRER), a local non-profit, programs are designed to promote sustainable practices, renewable energy use, and environmental responsibilities in the way we work, play, and live. UNCE collaborates with this non-profit to produce a Green Living Festival and field trips throughout the year.	0.10	12,576	2
Healthy Lifestyles for Seniors	A program to introduce seniors to UNCE and WNC so they might engage in continuing education, offer interesting topics that may enhance quality of life, and create a social environment where seniors feel comfortable learning ways to live a healthier lifestyle.	0.04	4,653	4

Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Nevada Radon Education Program	This is a partnership with the Nevada State Health Division to educate Nevadans about the possible health risk that elevated levels of radon in the home poses. The radon program seeks to inform both adults and youth and encourages testing of homes and businesses.	0.21	26,911	4
Community Horticulture	UNCE provides assistance in the selection and maintenance of plants, particularly those suited to local environments, the identification of plant and animal pests, the diagnosis of plant diseases, as well as the establishment and maintenance of community gardens.	0.28	37,471	4
Master Gardener Program	This program trains avid gardeners about science-based horticulture and environmentally sound gardening practices. In turn, the trained volunteers "give back" to the University by passing on their knowledge and training to the public. Also includes the Pesticide Safety Education Program.	0.07	8,802	4
4-H Youth Development Programs (traditional)	4-H is a dynamic multi-faceted program designed to meet a variety of needs of 4-H volunteers, 4-H members, 4-H families and 4-H youth development staff. 4-H Youth Development (4-H YD) programs are delivered using a variety of methods and at various venues, including clubs, camps, and educational events/clinics. All 4-H YD programs use research-based curricula that focus on positive youth development and transferrable life skills.	0.21	25,330	4
4-H Youth Development Programs (nontraditional)	Youth development activities that don't fit the traditional 4-H model that include afterschool programming, school assemblies, working with other youth organizations and agencies.	0.13	15,145	4
Discover Your Future	This is a weeklong opportunity for high school students 14-19 to experience college life and explore college majors and career interests. Through subject matter tracks, they participate in hands-on projects and gain an insight on Agriculture, Animal Science, Biology, Business, Education, Engineering, Health Sciences, Journalism, Natural Resources, and Sciences.	0.08	9,087	4
4-H Capital Days	Capital Days is an educational program for youth 13 to 18 years old (high school students) to learn about governmental procedures while visiting Nevada's capital city. Participants have the opportunity to observe their law-makers in action and to meet and talk directly to many of them.	0.08	9,087	4
4-H Shooting Sports	Gun safety is important in saving the lives of youth. While learning safety and skills in firearms and archery, youth also learn self-responsibility, teamwork and other important life skills.	0.01	1,212	4
Living with Fire	Living with Fire is a comprehensive, multi-agency program that is aimed at teaching people how to live more safely in high fire hazard environments. The purpose of Wildfire Awareness Week is to recruit and coordinate a variety of resources to promote awareness and action concerning Nevada wildfire issues during a dedicated week in May.	0.22	29,173	3
Douglas County Wellhead Protection Plan (WHP)	WHP is a planning effort to delineate well protection areas around public drinking water wells in Douglas County and conducting public education on drinking water source protection. UNCE has lead the planning for education outreach.	0.00	-	2

Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
State Youth Activities/Events	State youth educational activities/events include 4-H, Child Care Nevada, Family Story Teller and Youth Range Camp. 4-H youth participate in various county level 4-H Club programs including, State 4-H Ambassadors (leadership), State 4-H Livestock Skillathon Contest and State 4-H Livestock Judging Contest. Child Care Nevada is a program for child care providers attend research-based training provided by the UNCE faculty and staff. Training is available on a number of topics including: emergency preparedness, child abuse recognition and reporting, Sudden Infant Death Syndrome, language development, math and science, literacy, guidance and discipline, temperament, and art. Family Story Teller is a literacy program for parents with preschoolers. It was designed to increase young children's language skills in collaboration with parents. Nevada Youth Range Camp focuses on relationships between people and rangeland. Campers learn about plants, wildlife, water, and soil in order to make good decisions about rangeland management and use. They learn skills and explore careers in rangeland and related resource management.	0.11	13,670	4
Carson River Watershed Education Program	UNCE took the lead in organizing the conference which resulted in the formation of the Carson River Coalition watershed group under the sponsorship of the Carson Water Subconservancy District. Extension is very active in educating citizens about the importance of floodplain management and use of riparian buffers along the river.	0.05	6,915	3
NEMO Nevada	Nonpoint Education for Municipal Official premise is that improvements in land use planning can result in protection of water resources, thus negating the need to fix problems after the fact by applying best management practices. The program will help land use decision-makers understand the nature of the nonpoint source pollution problem and its impact on their lives, towns and natural resource base, thereby enabling them to plan for growth and development while addressing water quality issues through educated land use decisions.	0.00	-	1
Public Water Supplier, and Riparian Lands Education	We provide technical training to public water companies throughout Nevada. This includes hundreds of suppliers who must conform to the requirements of the Safe Drinking Water Act. Riparian Proper Functioning Condition assessment is used as the minimum riparian assessment by the BLM and is recommended for watershed-wide assessments. It is an excellent format for increasing landowner and land manager interaction and cooperation under the themes of Cooperative Riparian Restoration and the national Program "Creeks and Communities."	0.00	-	3
Sage Grouse Conservation	Facilitation of working groups to implement conservation measures to enhance sage grouse habitats and increase population levels.	0.04	5,532	4
Weed Management	Weed Warriors is an 8-hour training program on weed law, identification, and management that provides education for city, county, state and federal staff as well as Master Gardeners, ranchers and local residents. Students have an opportunity to volunteer for projects such as community weed removal events and weed scouting and mapping. The Tahoe Basin Weed Coordinating Group is a bi-state partnership of landowners and managers, including USFS, cities, counties, and private residents, seeks and receives grant funding to conduct basin-wide terrestrial weed monitoring and control each year. The group also provides free annual weed identification trainings and outreach events.	0.15	20,371	4
		2.05	**264,285**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Since the inception of the Radon education program 5,540 radon test kits have been distributed from our Douglas County office. Of these distributed, 66% were actually used. It is estimated that 12.7% of the homes in Douglas County have been tested, with the statewide average across all Nevada counties being 1.21%. Of the 1,016 homes exceeding the EPA Action Level of 4.0 pCi/l, 158 or 15.6% have undergone mitigation.	Health and Nutrition
2. Through the SET (Stronger Economies Together) Program a vision for economic development in the region was crafted along with five economic sector and four capacity building goals. A regional economic development blueprint was developed. This blueprint will eventually evolve into a comprehensive economic development strategy for the region. Other significant outcomes included the networks and relationships built within the region, as well as the keen appreciation for a regional approach to economic development.	Community Development
3. This year Eagles & Agriculture reached approximately 400 people. Evaluation results indicate respondents (n=37) gained a better understanding of Carson Valley agriculture (4.4), have a greater appreciation for the role agriculture plays in providing wildlife habitat (4.3), and have greater understanding for the benefits agriculture provides our society (4.2), on a 5 point Likert scale (1=strongly disagree through 5=strongly agree).	Agriculture
4. The Living With Fire conducted two Wildfire Awareness Weeks, one for Tahoe and one for the rest of the state. A Wildland Urban Interface Summit was conducted to encourage communities to develop Community Wildfire Protection Plans. Post-summit evaluation results (n=62) indicated as a result of the summit 98% of the community representatives had a better understanding the wildfire threat to their community, 96% had a better understanding of the resources available to reduce the threat, and 98% intended to take some form of action to reduce the wildfire hazard when they returned home and 2) evaluation respondents overwhelmingly indicated (4.8 of a possible 5) the summit was worth attending.	Natural Resources
5. The 4-H youth development program continues to positively impact youth by providing practical life skills, community service, public speaking, civic engagement and record keeping. Enrollment remained the same despite losing half the staff.	Children, Youth and Families
6. Leadership Douglas County met 100% of the candidate's expectations (n=16) and exceeded expectations by a mean of 6.7 on a scale of 1-7 (1 = None through 7 = A whole bunch). One student commented "I wanted to know more about the behind the scenes of what makes a community work and succeed. I also wanted to network with others in my group and community." Sense of commitment to the community was increased in the minds of 100% of the class. About three quarters of the candidates (73%) increased their community leadership activities over the course of the eleven-month program. One hundred percent of the class felt they have a better sense of applying their background, skills and passions to leadership in Douglas County issues, 100% to leadership in their professional life, and 93% to leadership in their personal life. The majority of the class foresaw their leadership activity changing in the future as a result of LDC. One student said "it already changed my activities – this encouraged me to run for office." And another student claimed, "I didn't realize how much it would help me grow as a person."	Community Development

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Remain focused on the six program areas, which include; agriculture; natural resources; horticulture; health and nutrition; community development; and children, youth and family.	All PBB Priorities
2. Conduct needs assessments through formal and informal approaches to provide direction on critical community needs on which to address.	All PBB Priorities
3. Bring research (knowledge) generated from land grant institutions and other credible sources to bare on community needs.	All PBB Priorities
4. Measure outcomes of educational efforts and report impacts to all accountability sources.	All PBB Priorities

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

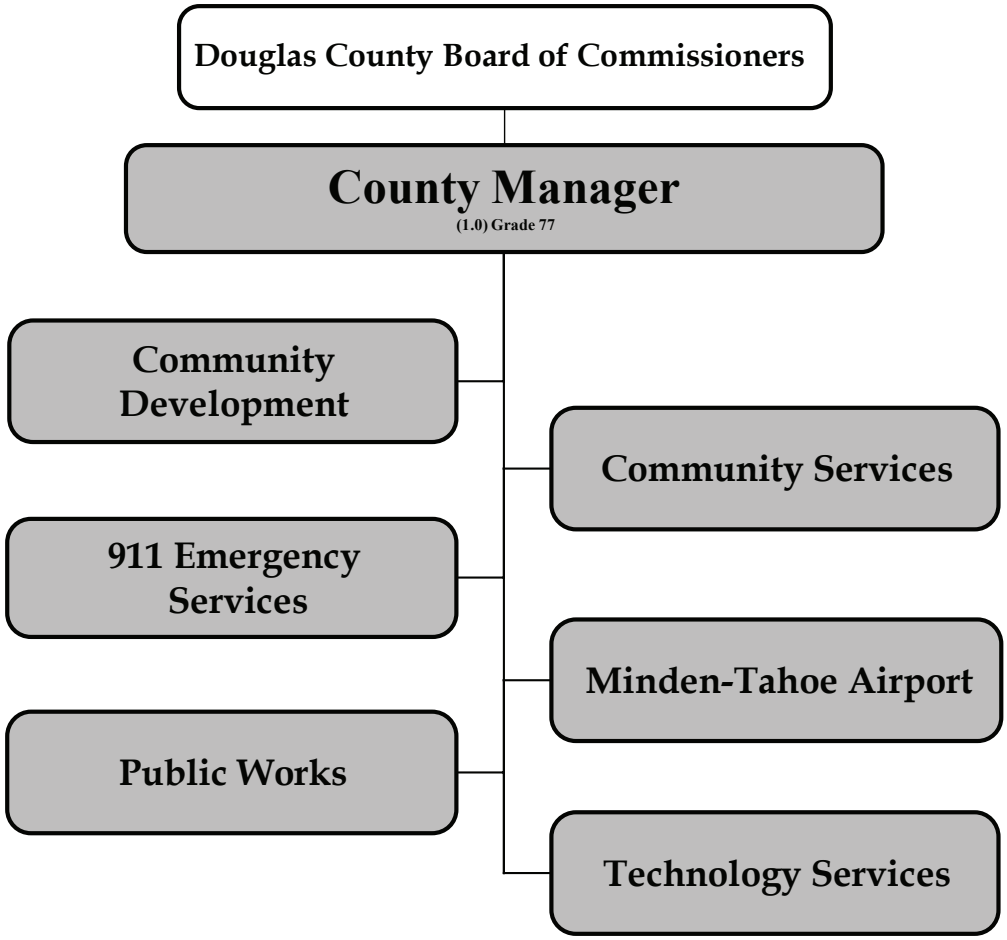
Annual Goal	Related PBB Program
Assist residents and members of Fire Safe Chapters reduce fuels and create defensible space around their homes	Natural Resources
Promote and encourage radon testing in homes	Health and Nutrition
Provide practical information and know-how needed for agricultural producers and small-acreage owners to optimize their land use potential and maintain agricultural open space.	Agriculture
Increase 4-H enrollment by 10 percent	Children, Youth and Families
Facilitate Sage-grouse Local Area Working Group meetings to promote implementation of conservation plans, improve sagebrush habitats, increase Sage-grouse populations and ultimately avoid listing the bird as threatened or endangered.	Natural Resources

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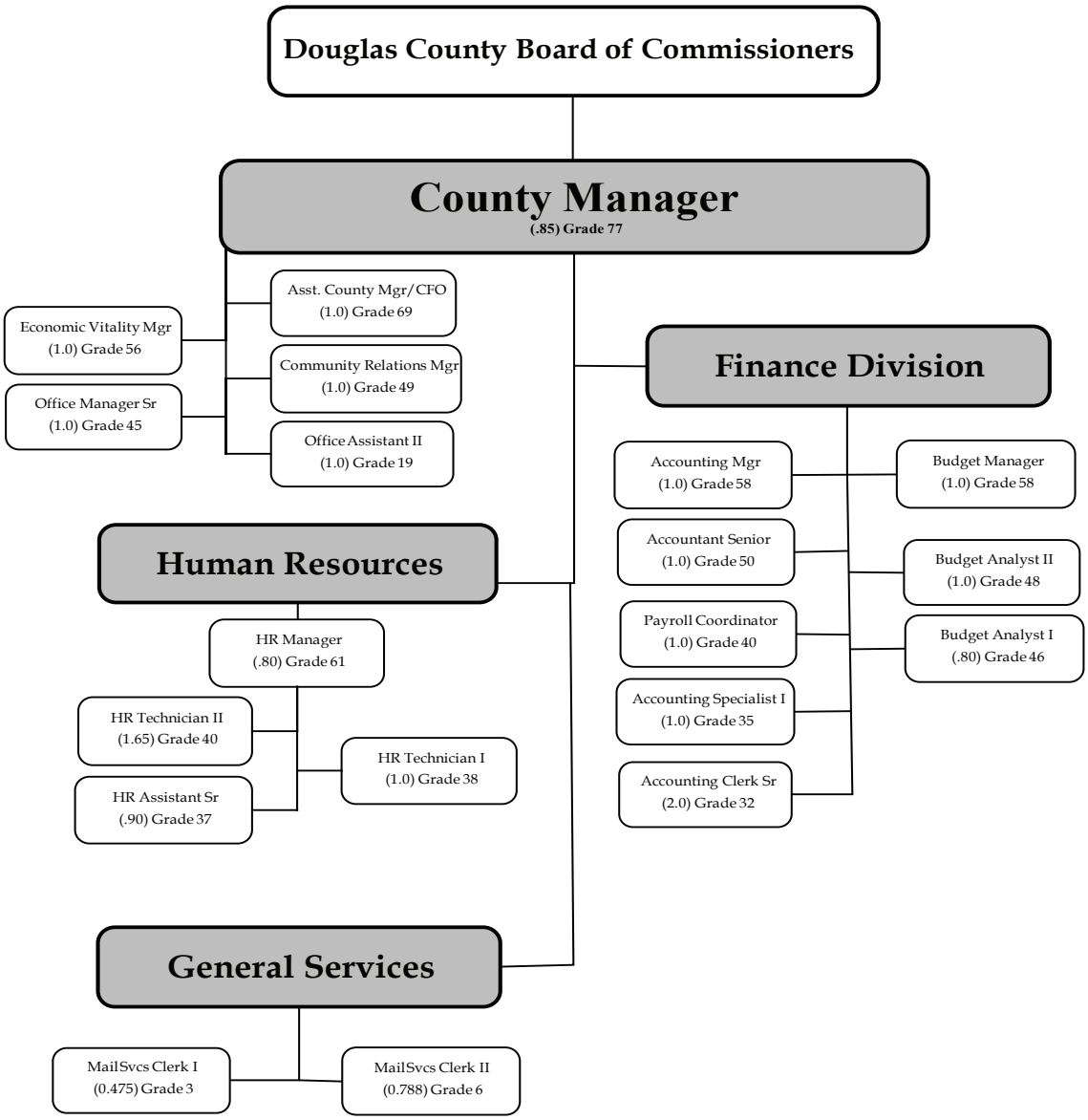
County Manager Departments

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

County Manager Departments
Organizational Chart



County Manager Department
Organizational Chart



Total Number of Positions: 23
Total Full-Time Equivalents: 20.513 (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.

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

Staffing and Budget

The Department is managed by the County Manager. The Department has a total of 20.51 FTE authorized for FY13-14 (FTE include .25 Assistant District Attorney's time charged to self insurance fund). The FY13-14 total operating and capital budget is $17,823,803 for all divisions. Information about each division is provided in this section.

County Manager					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	2,060,739	2,344,634	2,322,542	(22,092)	-0.9%
Services & Supplies	7,082,137	11,582,268	6,776,350	(4,805,918)	-41.5%
Capital Outlay	-	-	-	-	n/a
Other	9,428,158	4,016,439	8,724,911	4,708,472	117.2%
Capital Projects	-	-	-	-	n/a
Total	**18,571,034**	**17,943,341**	**17,823,803**	**(119,538)**	**-0.7%**
Expenditures by Division					
County Manager	378,717	813,227	787,744	(25,483)	-3.1%
Finance	11,983,505	11,321,612	11,164,576	(157,036)	-1.4%
Economic Vitality	215,384	224,189	227,223	3,034	1.4%
General Services	1,810,747	1,652,149	1,717,550	65,401	4.0%
Human Resources	4,088,906	3,832,841	3,833,760	919	0.0%
Project Management	93,775	99,323	92,950	(6,373)	-6.4%
Total	**18,571,034**	**17,943,341**	**17,823,803**	**(119,538)**	**-0.7%**
Funding by Source					
General Fund	3,908,939	4,244,708	4,241,356	(3,352)	-0.1%
Ad Valorem Capital Projects	1,604,400	1,389,644	1,397,922	8,278	0.6%
County Construction	853,188	315,000	315,000	-	0.0%
County Debt/Other	2,227,501	2,719,995	2,681,070	(38,925)	-1.4%
WNRYC	358,221	485,990	487,773	1,783	0.4%
Room Tax Administrative	6,012,895	5,452,810	5,383,002	(69,808)	-1.3%
Self Insurance	3,177,981	2,955,194	2,932,680	(22,514)	-0.8%
Self Insurance - Dental	427,909	380,000	385,000	5,000	1.3%
Total	**18,571,034**	**17,943,341**	**17,823,803**	**(119,538)**	**-0.7%**
FTE	**20.26**	**22.85**	**20.51**	**(2.34)**	**-10.2%**

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Special Projects	Research, analysis, and planning on various issues	0.09	46,761	1
Regional Cooperation/Intergovernmental Relations	Towns, GIDs, legislative, state, and federal government, NNDA	0.12	49,363	1
Partnerships with Community Groups	Chamber, DCBC, non-profits, citizen advocacy groups, visitors authorities	0.26	60,935	1
Office Management/Administration	Claims, phones, filing, payroll, scheduling, public information	1.10	76,605	n/a
Board Agenda and Meeting Administration	Board meetings twice a month	0.67	63,896	1
Board Administration	Guidance, leadership and coordination with five elected commissioners	0.45	50,735	2
Budget	Annual budget development and administration and labor negotiations	0.78	118,707	1
Leadership and Organizational Development	Lead and manage County Manager directed departments and work with Elected Officials	0.29	290,007	1
Strategic Planning and Implementation	Plan and implement various strategic goals established by the Board	0.14	22,792	2
Document Review and Approval	Review and approve contracts, policies, procedures, franchise agreements	0.03	5,698	2
Internal and External Communications	Newsletter, public access TV, website, social media, respond to residents	0.93	95,195	2
		4.85	**880,694**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Continued to create long term financial stability by presenting balanced budgets for the General Fund and all other County funds for FY13-14.	Budget
2. Achieved Aa2 bond rating from Moody's in 2013 as a result of continued stabilization of revenues and expenses, local economic vitality and priority based budgeting efforts.	Budget
3. Became the first county government in the nation to implement Priority Based Budgeting and used the tool for develoment of the FY13-14 budget.	Budget
4. Identified over $1 mission in current property tax revenue to be shifted to preventative road maintenance beginning in FY13-14, tripling funding to meet the Board's strategic priority.	Budget, Strategic Planning and Implementation
5. Completed 2013 Nevada Legislative Session with no additional pass downs from the State.	Regional Cooperation/ Intergovernmental Relations
6. Provided leadership in the financing and construction of a new Community and Senior Center for the Carson Valley that will open to the public by 2015.	Strategic Planning and Implementation
7. Enhanced internal and external communications with establishment of social media efforts, monthly employee newsletter, monthly public newsletter, monthly online question and answer forum, online Budget Challenge survey and other initiatives.	Internal and External Communications

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Maintain long range financial stability	Financial Stability
2. Identify solutions to meet critical infrastructure needs	Reliable, Well-Maintained Infrastructure
3. Revitalize main street environments at Lake Tahoe, Minden and Gardnerville.	Managed Growth and Development
4. Partner with public and private stakeholders to enhance economic vitality and quality services	Economic Vitality

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Implement new "Open for Business" partnership initiative to support local businesses.	Strategic Planning and Implenentation, Special Projects
2. Develop solutions to fund road maintenance needs.	Budget, Strategic Planning and Implementation
3. Develop solutions to stabilize waer rate in Lake Tahoe and the Carson Valley.	Budget, Strategic Planning and Implementation
4. Continue to improve internal and external communications.	Internal and External Communications

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Operating and Capital Budget Development and Monitoring	Manage budget development across the organization. Prepare revenue and expense analysis and projections. Monitor budget throughout the year and manage department adjustments. Provide reporting to State, BOCC, County Manager, Elected Officials and Directors. Provide strategic planning support.	2.01	231,729	1
Payroll	Process all County employee payments for services, wages, and benefits, including bank and other transfers (direct deposits).	1.27	121,254	1
Accounts Payable	Process payments for goods and services, or purchased by Douglas County. Vendor payment processing and printing checks per NRS 244.1505.	2.2	191,759	1
Room Taxes Administration	Analysis of Room Taxes revenue for Douglas County. Process disbursements of Room Taxes to outside entities.	0.14	15,725	1
Property Taxes - Audit and Certification	Estimating, reporting, and analysis of each districts property tax rates and monitoring collection of Property Tax revenue.	0.11	12,817	1
General Accounting	Processing of journal entries, budget transfers, budget augmentations, and other procedures in compliance with Generally Accepted Accounting Principles to accurately complete all financial records, prepare for annual independent financial audit, reconciliation of the general accounting ledgers, tracking of expenditures and revenues, and analyzing financial position of the County.	0.66	71,908	1
Debt Management	Reporting, analysis, and management of debt to fulfill the requirements of NRS 350.013. State and Federal reporting compliance and ensuring timely and accurate payment of debt service. Development of Capital Improvement Financing plans and debt issuance	0.35	42,346	1
Capital Asset Accounting	Provides control and accountability over governmental property, plant and equipment, and complies and maintains information needed for the preparation of financial statements. NRS354.625 and GAAP.	0.71	61,666	1
Grant Accounting	Managing of approved grants to ensure the best uses of County resources and all accounting and regulatory compliance requirements are met. All grants are individually audited annually.	0.47	52,018	1
Financial Reporting	Financial reporting required by Nevada State Law. Financial Reports to the Board of County Commissioners to aid in decision making. Financial Reporting to public and other County entities as required. Also includes Capital Improvement Plan reporting to the State.	0.66	80,057	1
Accounts Receivable Reporting	Reconciling and reporting of departmental subsidiary revenue records to county general ledger	0.22	18,530	1
		8.80	**899,809**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Assisted with labor negotiations that resulted in three year labor contracts with employee associations to stabilize personnel costs through FY 2015-16.	Payroll, Budget
2. Developed a balanced FY 2013-14 budget with long-term solutions to stabilize revenues and expenses, and the redirection of over $1 million in existing revenue to fund road maintenance as directed by the Board.	Budget
3. Implemented Priority Based Budgeting system throughout the County organization, and began utilizing the system to provide information for the Board in various financial decisions such as department reorganizations.	Budget
4. Developed Community and Senior Center Financing Plan and successfully issued general obligation and medium term bonds to fund construction of the project.	Debt Management
5. Developed Finance Division Reorganization Plan and implemented related changes and efficiencies including, promotions of four internal finance staff members to new positions with greater responsibility, while saving over $100,000.	All Finance Division Programs
6. Completed refunding of existing State Revolving Fund Loans (Cave Rock/ZWUD) and Transportation Bonds to take advantage of lower interest rates and provide savings over the terms of these bonds.	Debt Management
7. Coordinated annual independent audit, and received an unqualified opinion from the auditor's reflecting that the information in the County's financial statements are fairly stated in all material respects.	Financial Reporting
8. Processed 34,130 vendor invoices, 16,798 employee pay checks/direct deposits, 909 liquor licenses and 187 gaming licenses.	Accounts Payable, Payroll
9. Managed project accounting for the North County Waterline Project.	General Accounting
10. Received national Government Finance Officers Association, Distinguished Budget Award for the fifteenth consecutive year.	Budget

Strategic Objectives FY 13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Expand and enhance the use of technology systems to achieve greater efficiency in operations and provide better customer service.	Financial Stability
2. Enhance financial reporting both internally and externally.	Financial Stability
3. Continue to develop long-term financial strategies.	Financial Stability
4. Develop financing strategies for infrastructure and capital improvement funding.	Financial Stability
5. Continue to refine Priority Based Budgeting model and utilize in financial decision making where possible.	Financial Stability

Annual Goals FY 13-14

Annual goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Evaluate implementation of New World Systems E-Suite system to provide electronic billing statements and enhanced on-line payment options to utility customers, and provide online services for vendors.	Accounts Receivable
2. Explore new Human Resources and Payroll computer systems for implementation.	Payroll
3. Develop statistical section for Comprehensive Annual Financial Report.	Financial Reporting
4. Develop Five-Year Financial Forecast and Plan for all major funds.	Budget
5. Participate in the Health Benefits Committee to find options and solutions to rising health insurance premiums.	Payroll, Budget
6. Conduct vehicle maintenance cost analysis.	Budget
7. Assist with capital financing needs for Lake water systems infrastructure, road improvements, and possible tax increment areas.	Debt Management
8. Clarify and update Douglas County Transient Occupancy Tax code.	Room Tax Administration
9. Provide continuing professional education for all Finance Division staff.	All Finance Division Programs
10. Review Accounts Payable operations to gain process efficiencies.	Accounts Payable

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.

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

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	ProgramDescription	FTE FY13-14	Cost FY13-14	Quartile Ranking
Economic Development Services Support	Economic development partner organization support for Northern Nevada Development Authority, Nevada Small Business Development Center, Western Nevada Development District, Tahoe Prosperity Center, Main Street Gardnerville, Town Revitalization program	0.20	77,845	4
Economic Vitality Plan Implementation	Coordinating, facilitating, communicating and levering resources to support the County's 12 Economic Vitality Projects	0.80	149,379	2
		1.00	**227,224**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1.Completed 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.	Economic Vitality Plan Implementation
2. Substantial completion of construction on the Genoa Main Street Landscaping Enhancement project.	Economic Vitality Plan Implementation
3. Completed construction of the Genoa Vista Trail from 1862 David Walley's Resort to the Town of Genoa.	Economic Vitality Plan Implementation
4. Completed the Business Science Park Feasibility Study.	Economic Vitality Plan Implementation
5. Secured donation of the private property easement needed to complete the Clear Creek Trail from Jacks Valley Road to Highway 50.	Economic Vitality Plan Implementation
6. Through partnership with the Northern Nevada Development Authority, secured nine new manufacturing businesses, two expansions and 405 jobs.	Economic Development Services Support

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Improve the business climate.	Economic Vitality
2. Attract businesses that are unique and marketable.	Economic Vitality
3. Maintain the exceptional quality of life.	Economic Vitality
4. Enhance education and workforce.	Economic Vitality
5. Preserve the natural environment and improve infrastructure.	Economic Vitality

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Complete the community vision process to develop a long range vision for the Minden-Gardnerville Core.	Economic Vitality Plan Implementation
2. Update action plans for each of the Economic Vitality Project areas.	Economic Vitality Plan Implementation
3. Perform an assessment to develop a downtown community Wi-Fi for Genoa.	Economic Vitality Plan Implementation
4. Engage a project team to evaluate opportunities to foster a proactive, solution focused business climate.	Economic Vitality Plan Implementation
5.Provide management for the Town of Genoa on an interim basis and assist in the recruitment of a new Town Manager	Economic Vitality Plan Implementation

GENERAL SERVICES DIVISION

Mission Statement

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

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.

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division. Programs shown with no FTE or cost are staffed by volunteers.

Program	ProgramDescription	FTE FY13-14	Cost FY13-14	Quartile Ranking
Workers Compensation Program	Required by State Law (self-funded through POOL PACT). Includes all aspects of workers compensation management.	0.00	-	2
County Liability Program	Required by State and Federal Law (self-funded through POOL PACT). Includes all aspects of County Liability program for County, Towns, and East Fork Fire and Paramedic Districts.	0.00	-	2
Annual Heart & Lung Physicals for First Responders	Required by State Law. Includes tracking and maintaining heart/lung physicals, notifying employees and volunteers when physicals are due, turning in claims for heart/lung to workers compensation, maintaining files, etc.	0.00	85,000	2
Ensure Safe Workplace, Safety Meeting Administration, Preparation, OSHA Reporting	Mandated by POOL/PACT, State, and Federal law. Includes holding quarterly safety meetings, compiling minutes, scheduling training, monitoring safety inspection program, OSHA reports, etc.	0.05	4,226	1
Benefits Administration	Required by labor contracts: includes benefits committee, enrollment, terminations, COBRA administration, new hire benefit orientation, open enrollment meetings and data entry into payroll database, summary plan descriptions for all plans, Benefits Overview document, etc.	0.17	19,032	2
Job Description, Policy & Procedure Manual, and Website Maintenance	Required by American's with Disabilities Amendments Act, Fair Labor Standards Act, Equal Employment Opportunity and other employment law related issues: includes rewriting/updating job descriptions, updating policy and procedure manual after labor negotiations and as procedures and laws change, and updating HR website on a daily to weekly basis.	0.17	18,039	1

Programs Continued

Program	ProgramDescription	FTE FY13-14	Cost FY13-14	Quartile Ranking
Labor Negotiations, Labor Contract Administration, Disciplinary and Personnel Actions, Labor and Employee Relations	Required by State and Federal law: includes table negotiations, closed sessions with the Board, drafting proposals and responses, writing contract language, gaining approval, etc. Contract administration includes interpreting what was negotiated, updating policies, changing procedures, etc. Disciplinary and Personnel Actions includes interpreting contract, policy, and Code language to determine if violations have occurred, writing documented verbal counseling through termination documents, conducting hearings, investigations, etc. Labor and employee relations includes labor management meetings, providing information to unions and employees upon request and ad hoc, etc.	0.31	37,258	2
Performance Management and System Maintenance, Performance Evaluation Notification	Required for legal defense to Americans with Disabilities Amendments Act, Fair Labor Standards Act, Equal Employment Opportunity, termination hearings, and other claims. PMP system is required by labor contracts. Includes creating positions in system, adding and changing status of employee in system, notifying appointing authority of evaluations due, follow-up on late evaluations, etc.	0.09	9,516	2
Training	Required by Best Practices, State, and Federal: Includes conducting training courses on preparing and conducting performance evaluations, HIPAA, Anti-harassment, Whistleblower, and the tracking and filing of who received said training. Also includes training brought to the County such as defensive driving, bloodbourne pathogens, lockout/tagout, confined space, OSHA 10/30, Drug and Alcohol Awareness and E-Learning management/tracking, etc.	0.08	7,043	3
On-call Employee Scheduling	Clerical on-call employees work for the Human Resources Manager. All departments contact HR when a clerical on-call person is needed.	0.03	2,369	4
Years of Service Awards	Best Practices. Includes running reports for date of hire, determining the years of service, providing service award letter to employee, and going out to purchase the service award.	0.05	8,449	4
Classification/Compensation/Salary Survey/Authorized Position Maintenance	Required by employer mandate, County Policy, Labor Contracts: Includes desk audits, reclassification requests, salary surveys, tracking of positions authorized by BOCC/budget, tracking of vacancies including length of vacancies, negotiation process, etc.	0.11	12,719	3
New Hire and Term File & Records Management	Best practices; Assists with legal defense to Americans with Disabilities Amendments Act, Fair Labor Standards Act, Equal Employment Opportunity, termination hearings, and other claims. Also required for State records retention law. Includes removing files at the start of a new year, cataloging each file, removing social security numbers from each page in every closed file, boxing files, labeling boxes and storing boxes until they can be moved to records management.	0.21	18,090	4

Programs Continued

Program	ProgramDescription	FTE FY13-14	Cost FY13-14	Quartile Ranking
Federal and State Reporting Compliance	Required by Federal and State Law: includes all federal and state reports, unemployment claim hearings, affirmative action tracking, OSHA reports for Risk Management, etc.	0.08	7,699	3
Building Access Card Administration	Best Practices, Required or people can't get to their offices..... Includes taking employee/volunteer/vendor picture, fingerprint and signature (if public safety), printing out the card, providing appropriate access, etc.	0.02	3,909	3
Supervisors/Management/Employee Consulting & Conflict Resolution	Assists with legal defense to Americans with Disabilities Amendments Act, Fair Labor Standards Act, Equal Employment Opportunity, termination hearings, and other claims. Basically I help Supervisors/Managers/Elected Official solve or take care of problems.	0.32	40,892	2
Employee Retirement Administration	Public Employees Retirement System and State of Nevada Deferred Compensation (State law). Includes enrolling and disenrolling employees, completing retirement and disability paperwork, distributing PERS contribution statements, etc.	0.09	8,355	3
ADAA Interactive Process and FMLA Administration	Required by Federal and State law. When an employee files for a reasonable accommodation (ADAA) or leave (FMLA) due to a medical condition we are required by law to investigate the request and determine eligibility for certain benefits or accommodations.	0.17	16,118	4
Internal Investigations (non-public survey)	Required by Best Practices, State, Federal law. Includes issuing administrative and "gag" orders, interviewing the complainant, witnesses, and the alleged perpetrator, issuing a report to the appointing authority, and follow-up on action to be taken, if any.	0.05	6,406	3
Recruitment and Selection	Assists with legal defense to Americans with Disabilities Amendments Act, Fair Labor Standards Act, Equal Employment Opportunity, termination hearings, and other claims. Includes verifying vacancy, posting position, advertising, testing of applicants, rating each applicant's qualifications to requirements, copying applications and submitting applications to department. New hire orientations, website, job line, job fairs, etc.	0.91	78,284	3
Background Checks	Required by State, Federal law. Includes fingerprinting, contacting former employers and references, drug and alcohol screenings, etc.	0.27	22,316	2
Volunteers	Required by County policy, Best Practices, and State law. Includes background checks, fingerprints, drug and alcohol screenings, and new volunteer orientations.	0.13	11,419	4

Programs Continued

Program	ProgramDescription	FTE FY13-14	Cost FY13-14	Quartile Ranking
Order office supplies for three departments/copier paaper for all general fund copiers	Best Practices; Assigned to HR by the County Manager	0.05	3,949	4
Health Fair	Best Practices. Includes scheduling vendors, setting up tables, shopping for food and prizes, managing the door, upkeep of food and beverages, breaking the fair down, clean up, etc.	0.07	6,062	4
Update County Phone Directory	Best Practices; Assigned to HR by the County Manager	0.02	1,580	4
Newsletter	Best Practices; Assigned to HR by the County Manager	0.00	-	4
Personnel Active Audit	Required by best practices; assists with legal defense to Americans with Disabilities Amendments Act, Fair Labor Standards Act, Equal Employment Opportunity, termination hearings, and other claims. Includes physically reviewing every employee personnel, benefits, and physical file to determine if information or forms are missing. Also includes sending forms and information requests to employees who have information missing from the file, updating the checklist when information is returned, and filing the information.	0.05	3,949	4
Claims and Monitor Budget	Best Practices; Required by County Policy and State law. Includes paying of all claims, paying workers compensation and liability cliams, developing and monitoring budget.	0.05	3,949	3
Tracking all employee Training into Infinium Software	Best Practices; In some cases State and Federal law, such as Drug & Alcohol (reasonable suspicion, Department of Transportation, Federal Transit Administration), sexual harassment, etc.).	0.14	11,847	4
Budget and CIP Document Compilation and Preparation	Human Resources staff creates CIP and budget document for Comptroller's office including all changes made to payroll on budget side (FTE, Salary Changes, Benefit Changes, etc.) of system for the County, Towns, and East Fork Fire and Paramedic Districts.	0.19	17,608	2
Payroll Processing	Employer Mandated; all payroll change data entry is completed by HR (merit increases, changes in hours, new hires, terminations, etc.)	0.45	41,641	3
Manage Drug and Alcohom Testing Program	Required by State and Federal law. Includes all DOT, non-DOT, FTA, random, new hire, post accident, etc. Also required by report MIS Data Collection Form (OMB 2105-0529).	0.05	4,177	2
Respond to Unemployment Claims and Attend Unemployment Hearings	Required by State law. Includes responding to unemployment claims, attending hearings, submitting documentation, paying quarterly billing, etc.	0.05	4,177	4
		4.35	**516,078**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Programs
1. Updated Performance Management Plus System (PMP) to reflect current essential job functions. Thereby, ensuring employee evaluations are reflective of their current job duties.	Performance Management and System Maintenance, Performance Evaluation Notification
2. Implemented a new recruitment system (civic plus) that facilitates applicant's ability to apply for county job. Provides county ability to decrease time to hire and number of days position are vacant.	Recruitment and Selection
3. Successfully assisted with three (3) labor contract negotiations that reduced personnel costs. Resulting in significant savings to the county and facilitating long-term financial stability in personnel costs.	Labor Negotiations, Labor Contract Administration, Disciplinary and Personnel Actions, Labor and Employee Relations
4. Increased external recruitment efforts by attending more job fairs and taking proactive measures in attracting qualified candidates for key positions.	Recruitment and Selection

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

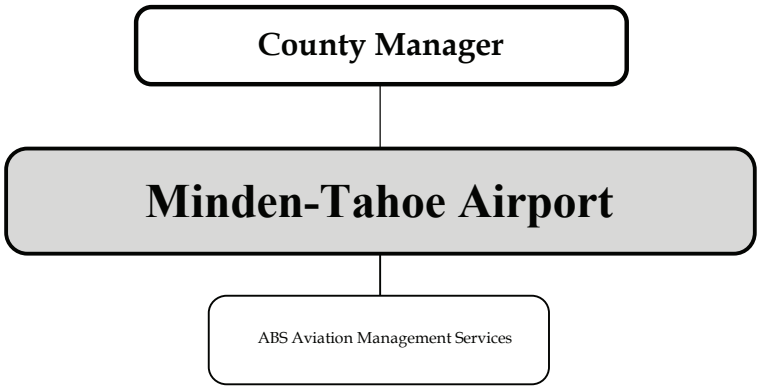
Strategic Objective	Related PBB Priorities
1. Launch NEOGOV, online recruitment and selection system. For internal and external use.	Financial Stability
2. Develop and Implement Uniform Selection Guidelines (USG) that comply with Federal, state, local, and industry requirements and standards. This includes county-wide background investigation standards.	Financial Stability
3. Conduct a feasibility study on medical insurance self-funding. Implement best solutions for the county.	Financial Stability
4. Conduct and implement a classification and compensation study to ensure the county's classification and compensation system attracts and retains a quality workforce.	Financial Stability
5. Develop and implement employee development strategies, including employee and supervisor training and development.	Financial Stability

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Test, develop, and launch NEOGOV for HR and applicant use. Ensure this is functioning and then launch for department usage.	Recruitment and Selection
2. Research and coordinate committee with representative from various departments to review draft USG's. Ensure buy in from various departments and then implement guidelines.	Recruitment and Selection
3. Conduct research and attain county manager approval to conduct self-funding feasibility study. Develop request for professional services solicitation to attract best qualified firm to conduct study.	Benefit Administration
4. Determine classification and compensation study scope of work and attain approval from county manager to attain consultant to do classification and compensation study.	Classification, Compensation, Salary Survey, Authorized Position Maintenance
5. Conduct a training and development needs assessment.	Training
6. Develop training to fulfill needs. Example: FMLA, ADA, FLSA, Corrective Action & Disciplinary training, etc. Maximize the use of on-line training system.	Training, Performance Management and System Maintenance, Performance Evaluation Notification

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

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.

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 FY13-14 budget is 1,025,802. 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	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	348	2,040	-	(2,040)	n/a
Services & Supplies	859,784	1,342,080	768,072	(574,008)	-42.8%
Capital Outlay		25,000	-	(25,000)	n/a
Contingency	-	40,324	23,042	(17,282)	-42.9%
Capital Projects	2,109	41,406	234,688	193,282	466.8%
Total	**862,241**	**1,450,850**	**1,025,802**	**(425,048)**	**-29.3%**
Funding by Source					
Airport Fund	862,241	1,450,850	1,025,802	(425,048)	-29.3%
FTE	**-**	**-**	**-**	**-**	**n/a**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Maintenance - Air	Runway, taxiway, and ramp maintenance	-	167,729	1
Property/Lease Management	Land leases, hanger leases, tiedowns, and facilities leases (over 200)	-	124,987	1
Airport Administration	Business, records management, historical data, and finance	-	148,338	1
Capital Projects	Airport grant projects	-	131,154	1
Promoting/Community Relations	Air shows, community events and tourism	-	43,636	1
Maintenance - Land	Parking, grounds, and building maintenance	-	152,227	1
		-	**768,072**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Completed the Taxiway A and ramp rehabilitation utilizing grant funding by end of 2012. Total Grant $1.3m	Maintenance
2. Continued grant research efforts for development of Eastside. An Eastside Foundation has applied for 501c 3 status and fund raising efforts are underway.	Maintenance
3. Identified opportunities for new and increased revenues, and business process improvements are an ongoing effort each year and we have identified specific property improvements that may be sold with bid request in process. Building bids received.	Aiport Administration Property/Lease Management
4. Identified and coordinate special event activities for the year by February, 2013. Multiple events held involving the local community and the world flying community.	Promoting/Community Relations
5. Met with East Fork Fire & Paramedic District on the potential for developing a mutual aide fire station on the Eastside. Efforts ongoing.	Capital Projects

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

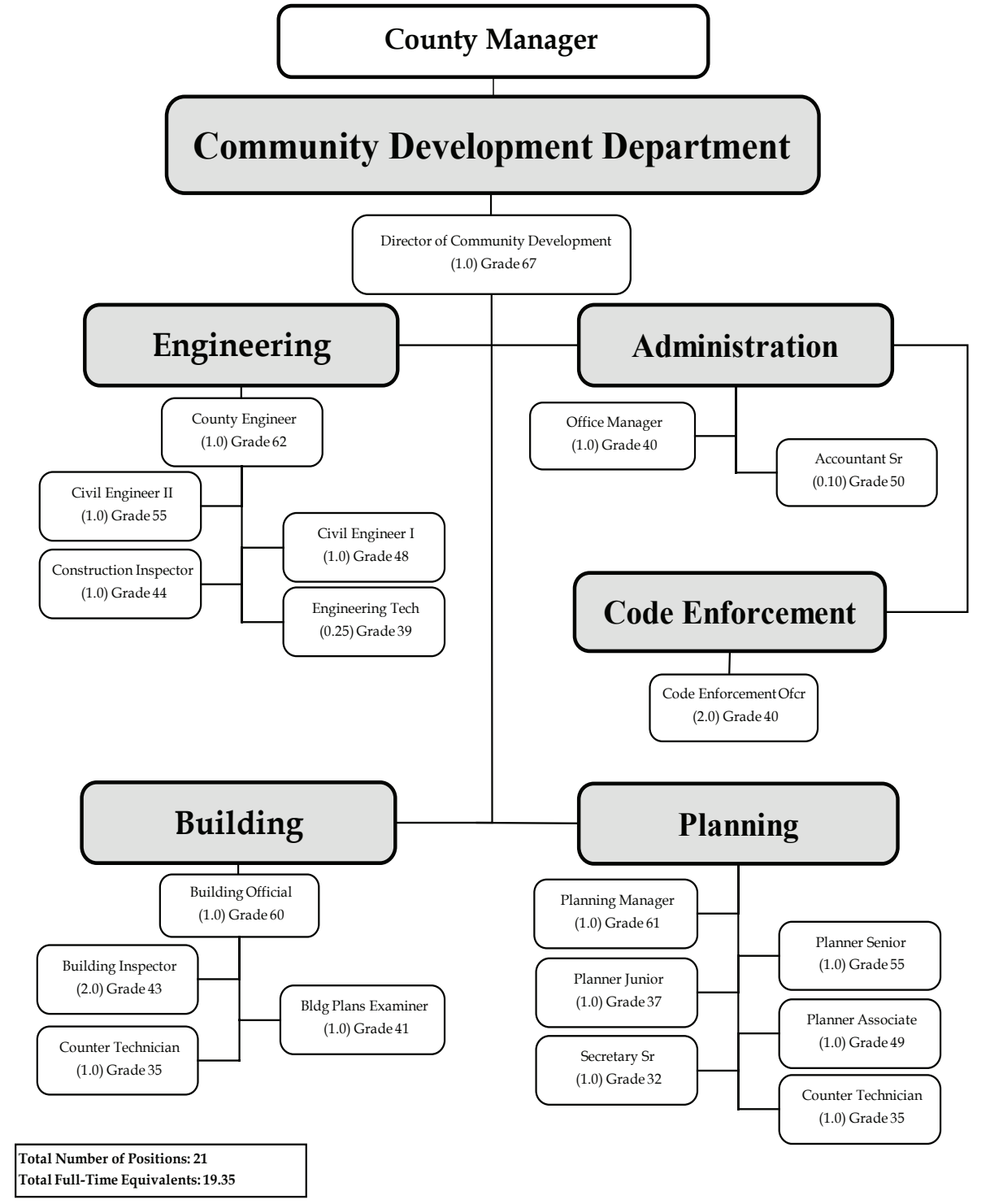
Strategic Objective	Related PBB Priorities
1. Continue building financial reserves for Eastside development. Developing a strategic plan and layout for the site and cost proposals for utilities.	Preservation of Natural Environment, Resources and Cultural Heritage, Economic Vitality
2. Increase involvement with BLM and SEATS program to increase the utilization of the Airport for firefighting activities.	Safe Community
3. Identify and work with new commercial aeronautical businesses to locate at the Airport.	Economic Vitality, Financial Stability
4. Continue to work to maximize grant funding ($2m received last two years)	Reliable, Well-Maintained Infrastructure, Safe Community, Financial Stability
5. Facilitate ongoing monthly safety meeting for all interested tenants.	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Complete asphalt maintenance work on Taxiway Delta and adjacent ramp	Maintenance
2. The Airport and the AAC have stepped up our community outreach. Presentations have been made and are scheduled with multiple HOAs and civic organizations.	Promoting/Community Relations
3. Working with EFFD for Airport presence and supporting BLM activities.	Promoting/Community Relations
4. Seeking non-FAA grants for Eastside development with the assistance of the Sports Aviation Foundation.	Capital Projects
5. Improved Airport finances through cost containment and new revenues.	Airport Administration

Community Development
Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 19.35

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.

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 19.35 FTE authorized for FY13-14. The FY13-14 total operating and capital budget is $1,935,274 for all divisions. Information about each division is provided in this section.

Community Development					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	1,565,709	1,647,746	1,670,334	22,588	1.4%
Services & Supplies	322,901	214,150	264,940	50,790	23.7%
Capital Projects	988,250	-	-	-	n/a
Total	**2,876,860**	**1,861,896**	**1,935,274**	**73,378**	**3.9%**
Expenditures by Division					
Administration	527,887	538,777	533,582	(5,195)	-1.0%
Building	441,178	429,526	423,776	(5,750)	-1.3%
Engineering	1,397,136	408,157	475,712	67,555	16.6%
Planning/Code Enforcement	510,659	485,436	502,204	16,768	3.5%
Total	**2,876,860**	**1,861,896**	**1,935,274**	**73,378**	**3.9%**
Funding by Source					
General Fund	1,789,714	1,856,896	1,880,274	23,378	1.3%
Erosion Control	1,087,146	5,000	55,000	50,000	1000.0%
Total	**2,876,860**	**1,861,896**	**1,935,274**	**73,378**	**3.9%**
FTE	**22.54**	**19.29**	**19.35**	**0.06**	**0.3%**

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.

The Administration Division provides leadership, coordination, and oversight of all services and activities performed for the public and other County departments.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	ProgramDescription	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Code Enforcement	Enforce zoning codes	2	215,277	3
Administrative Support	Accounting and clerical support for director and department; grant assistance	1	110,569	n/a
Director Services	Management of four divisions; grant administration; flood plain administration	1.1	207,737	n/a
		4.1	**533,583**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Resolution with the Federal Emerency Management Agency (FEMA) regarding the decision of the Scientific Resolution Panel on the flood insurance rate study and mapping of the Pine Nut area	Director Services
2. Commitment of TRPA funds and County administrative support for the completion of several water quality projets at Lake Tahoe: Burke Creek and Cave Rock. County commitment for Martin Slough Trail and Hwy 88/Collonwood Slough grant	Director Services, Administrative Support
3. Purchase of second scanning equipment to perform in-house record keeping for all divisions	Administrative Support
4. Citizen Serve software initiated for code enforcement tracking	Code Enforcement
5. Memorandum of Understanding with TRPA regarding Residential Permitting	Director Services

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Develop and implement a stormwater & maintenance program budget	Financial Stability, Reliable, Well Maintained Infrastructure
2. Continue to administer and pursue grants to implement water quality and flood control projects	Preservation of Natural Environment, Resources, and Cultural Heritage, Safe Community
3. Improve permit tracking for department	Economic Vitality

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Work with Public Works Director and County Engineer to analyze future resource needs for stormwater program	Director Services, Administrative Support
2. Work with agencies such as the Nevada Tahoe Conservation District Nevada Department of Environmental Protection, the Tahoe Regional Planning Agency, and the Carson Water Subconservancy District on potential projects and grant opportunities for water quality and flood control improvements	Director Services, Administrative Support
3. Review and evaluate new permit tracking system that will meet the needs of the department. Consult with other communities on the benefits/pitfalls of each program	Administrative Support

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.

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	ProgramDescription	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Building Inspection	Inspection of building construction consistent with adopted codes	2.50	199,884	2
Building Plan Review	Review plans according to adopted codes	0.70	65,893	2
Building Public Counter	Customer service; accept, track, issue, and archive permits	1.25	99,841	4
Building Official Services	Management of building division services	0.55	58,160	3
		5.00	**423,778**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Provided commercial and residential plan reviews to ensure code compliance and life safety for the public. These reviews provided comments or approvals within ten working days on over 95% of the applications	Building Plan Review
2. Sent the building official and plans examiner to Edu-Code conference for three days to stay current on the latest code updates	Building Official Services
3. Drafted amendments to Douglas County Code Appendix B in preparation for the adoption of the 2012 model codes during the next fiscal year.	Building Official Services
4. Our inspectors provided complex building inspections on a 150,000 sq ft retail store along with their normal day to day routine	Building Inspection
5. Building staff scanned all finaled permits and plans so all records are kept electronically and don't require space for hard copy storage	Building Official Services
6. Our public counter technicians received several compliments during the course of the year for their professionalism and friendly helpful assistance	Building Public Counter

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Quality Efficient Plan Reviews	Safe Community
2. Continue to explore the adoption of the Green Building Code with incentives for those who use it	Preservation of Natural Environment, Resources and Cultural Heritage
3. Provide professional, helpful and accurate information for the public concerning permitting, inspection and code interpretation.	Safe Community
4. Continuing Education for Building Division staff	Safe Community
5. Stay up to date with the latest building codes and life safety measures	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Continue to provide fast efficient plan reviews to allow builders and homeowners to have a successful project	Building Official Services
2. Building inspectors will test to receive one additional ICC Building Inspector Certifications	Building Inspection
3. Cross train all building staff to work the public counter	Building Public Counter
4. All building division staff will attend at least 16 hours of continuing education	Building Official Services
5. Adopt the 2012 model codes	Building Official Services
6. Continue to scan and electronically store all finaled building permit records	Building Official Services

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.

The Division reviews and inspects private land development projects to ensure their compliance with minimum established engineering standards.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	ProgramDescription	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Site Improvement Permitting	Review plans according to adopted codes and design manual	1.85	184,857	2
Construction Inspection and Management	Inspection of public and private infrastructure consistent with adopted codes	1.20	100,630	2
County Engineer Services	Management of engineering services; grant administration	1.20	135,225	2
		4.25	**420,712**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Reviewed and approved private development projects and public projects including design review, encroachment permits, connection permits and construction projects. Major projects included the Gardnerville Wal-Mart, Praxis Fiber Optic, COD Casino, Maverick, Community Center, and the Ranch at Gardnerville	Site Improvement Permitting & Construction Inspection & Management
2. Provided technical assistance to other County departments, towns, general improvement districts, private utilities, and other agencies	County Engineer Services
3. Completed the baseline and existing conditions assessment for the Lake Tahoe Total Maximum Daily Load (TMDL)	County Engineer Services
4. Converted many paper files into digital format making them easier to locate requiring less space	County Engineer Services
5. Wrote policy and procedure to water meter connections	County Engineer Services

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Continue to enforce development standards relating to the design and construction of private development	Reliable, Well Maintained Infrastructure
2. Pursue grant funding opportunities for water quality, flood control, and economic development purposes	Financial Stability
3. Coordinate with Nevada Tahoe Conservation District and the Nevada Division of Environmental Protection for the continued implementation of the TMDL and for future water quality projects	Preservation of Natural Environments, Resources, and Cultural Heritage
4. Work with the Federal Emergency Management Agency to ensure that floodplain maps within the County are technically correct and floodplain limits are accurately shown	Managed Growth and Development
5. Foster a relationship with other Federal, State, utility providers, general improvement districts and towns and jurisdictions to promote quality development and reduce a duplication of efforts	Managed Growth and Development

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Enter into an interlocal agreement with the Nevada Division of Environmental Protection for the implementation of the Lake Tahoe Total Maximum Daily Load (TMDL)	County Engineer Services
2. Submit the update of the Design Criteria and Improvement Standards to the Board of Commissioners for adoption	County Engineer Services
3. Provide FEMA with the necessary items out lined in the 5-year FEMA audit to maintain or improve the County's Community Rating Score (CRS)	County Engineer Services
4. Work towards construction of water quality improvements at Burk Creek, Cave Rock, and Zephyr Cove. Begin registering catchments for the TMDL	Site Improvement Permitting, Construction Inspection and Management
5. Complete floodplain mapping of Buck Brush, Sunrise, and Johnson Lane Washes and submit to FEMA for a Letter of Map Revision (LOMR)	County Engineer Services

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.

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	ProgramDescription	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Project/Development Review	Review development applications per code and master plan	1.80	151,296	1
Master Plan Amendments and Code Implementation	Process updates/amendments to the master plan and code	1.05	108,164	1
Planning Staff and Clerical Support	Administrative support for planning manager and department staff	1.00	62,102	3
Planning Manager Services	Management of planning division services	0.75	83,661	2
Planning Public Counter	Customer Service: Provide zoning, flood zone, and other planning related services	1.40	96,980	2
		6.00	**502,203**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Adoption of the South Shore Area Plan, including Design Standards and Code Amendment	Master Plan Amendments, Code Implementation
2. Adoption of a new Public Services and Facilities Element for the Master Plan	Master Plan Amendments, Code Implementation
3. Reorganization and reformatting of Title 20 in draft form, ready for public workshops	Master Plan Amendments, Code Implementation
4. To date, implemented a total of 17, 2012 Actions identified in the 2011 Master Plan	Master Plan Amendments, Code Implementation, Planning Mgr. Services
5. Code amendment removing Home Occupation Permitting Requirements	Master Plan Amendments, Code Implementation

Strategic Objectives FY13-14

Strategic Obhectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

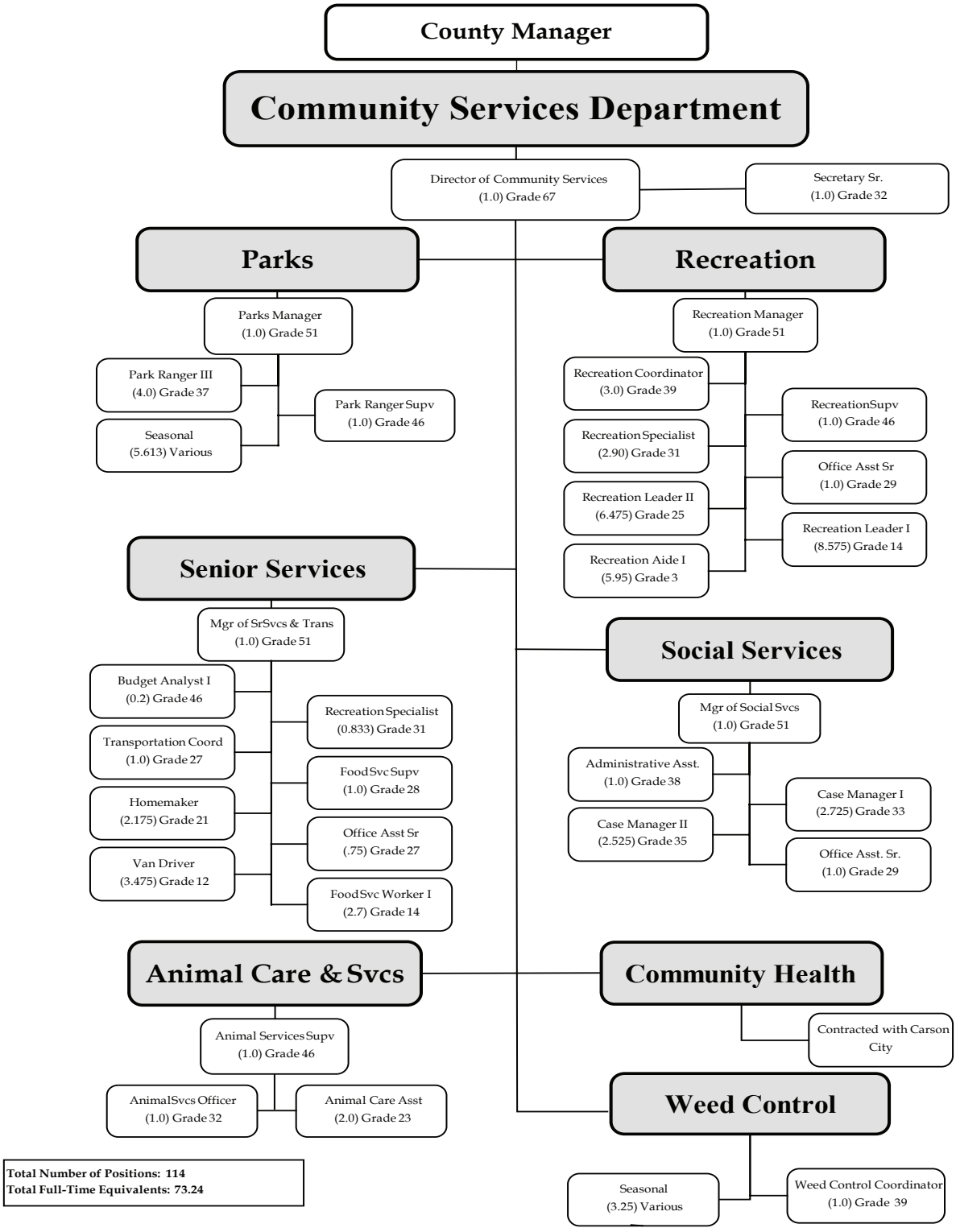
Strategic Objective	Related PBB Priorities
1. Prepare draft Tahoe-Douglas Area Plan, including Design Guidelines, Master Plan & Code Amendments	Economic Vitality, Managed Growth & Development; Preservation of Natural Environment, Resources, and Cultural Heritage
2. Adopt the reorganization & reformatting of Title 20	Economic Vitality
3. Prepare draft code amendments to implement the Wellhead Protection Plan	Preservation of Natural Environments, Resources, and Cultural Heritage
4. Adopt Genoa Historic District Overlay provisions in Title 20	Economic Vitality, Preservation of Natural Environment, Resources, and Cultural Heritage
5. Adoption of the NDOT Bicycle Plan	Economic Vitality, Preservation of Natural Environment, Resources, and Cultural Heritage

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Hold Workshops to solicit property owner requests on land use changes for the Tahoe-Douglas Area Plan; Adopt contracts with consultants for environmental and design guidelines development; Develop draft master plan and code amendment language to implement the Tahoe-Douglas Area Plan	Master Plan Amendment, Code Implementation
2. Hold workshops on the reformatting and reorganization of Title 20	Master Plan Amendment, Code Implementation
3. Solicit input from outside agencies and other Nevada communities on code provisions to implement the Wellhead Protection Plan	Master Plan Amendment, Code Implementation
4. Continue to work with the Genoa Historic District Commission and members of the community on code language regarding the authority of the Genoa Historic District Commission and its review of development applications	Master Plan Amendment, Code Implementation
5. Work with stakeholders and NDOT staff to bring forward the NDOT Bicycle Plan for adoption	Planning Manager Services

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 73.24 FTE are authorized for FY13-14. The department utilizes 7 funds with FY13-14 operating and capital budgets totaling $10,329,267.

Community Services					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	3,733,476	3,771,157	3,900,459	129,302	3.4%
Services & Supplies	4,634,569	8,528,946	5,172,830	(3,356,116)	-39.3%
Capital Outlay	16,898	-	-	-	n/a
Other	3,500	352,350	3,500	(348,850)	-99.0%
Capital Projects	373,894	2,921,802	1,194,746	(1,727,056)	-59.1%
Contingency	-	53,382	57,732	4,350	8.1%
Total	**8,762,337**	**15,627,637**	**10,329,267**	**(5,298,370)**	**-33.9%**
Expenditures by Division					
Animal Care Services	323,638	283,763	290,787	7,024	2.5%
Parks	1,664,297	4,594,573	2,582,107	(2,012,466)	-43.8%
Recreation	1,872,501	1,938,421	1,931,005	(7,416)	-0.4%
Senior Services	1,211,224	1,205,776	1,404,842	199,066	16.5%
Social Svcs/Com Health	3,193,080	7,151,825	3,574,286	(3,577,539)	-50.0%
Weed Control	497,597	453,279	546,240	92,961	20.5%
Total	**8,762,337**	**15,627,637**	**10,329,267**	**(5,298,370)**	**-33.9%**
Funding by Source					
General Fund	821,235	737,042	837,027	99,985	13.6%
St. MV Accident Indigent	376,818	365,460	357,825	(7,635)	-2.1%
Medical Assistance Indigent	1,249,538	5,031,633	1,438,143	(3,593,490)	-71.4%
Social Services	1,566,724	1,754,732	1,778,318	23,586	1.3%
Room Tax	3,529,023	6,532,994	4,513,112	(2,019,882)	-30.9%
Senior Nutrition	1,211,224	1,205,776	1,404,842	199,066	16.5%
Park Res Construction	7,775	-	-	-	n/a
Total	**8,762,337**	**15,627,637**	**10,329,267**	**(5,298,370)**	**-33.9%**
FTE	**67.39**	**70.62**	**73.24**	**2.62**	**3.7%**

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.

PARKS

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Grounds Maintenance - Parks	Maintenance of all park infrastructure not tied to buildings, pavement or turf. Pruning, fertilizing, mulching, etc. trees/shrubs/planter beds.	1.34	167,735	1
Weed Control - Parks	Weed Control of park infrastructure. Includes pre- and post-emergent chemical treatment, as well as mechanical removal and burning.	0.59	55,308	2
Litter Control - Parks	Litter control of all park infrastructure. Includes daily emptying all waste receptacles and picking up loose litter.	0.73	63,079	2
Grounds Maintenance - Non-Parks (other County offices, rights-of-way/medians)	Maintenance of all non-park (other County offices, rights-of-way/medians) infrastructure not tied to turf. Trees/shrubs/planter beds, weed control, litter, etc.	0.42	35,501	1
Turf Maintenance - Parks	Maintenance of park turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc.	1.00	92,026	1
Turf Maintenance - Non-Parks (other County offices, rights-of-way/medians)	Maintenance of non-park (other County offices, rights-of-way/medians) turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc.	0.47	38,948	1

Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Irrigation Repair and Maintenance	Maintenance of all infrastructure associated with water resources necessary to irrigate all plant materials including turf, trees, shrubs, etc.	0.70	158,205	1
Support of Youth Sports	Utilities associated with lighting fields, concessions, special uses. Rent free use of fields, concession areas, and other buildings.	0.44	113,648	2
Playground Inspection and Maintenance	Document weekly safety inspections, augment fall protection material, implement repairs to ensure systems are safe for children.	0.32	34,518	2
Building Repair and Maintenance	Maintenance of all park building infrastructure. Painting, plumbing, minor electrical, roofing, etc.	0.60	135,521	2
Restroom/Building Custodial Services	Clean restrooms, and other indoor infrastructure. Cleaning toilets, sinks, countertops, partitions; mopping, waxing, stripping floors; restocking paper products.	0.94	77,000	2
Athletic Field/Arena/Campsite Maintenance	Routine maintenance activities to ensure these areas are safe for use by the public.	1.04	99,980	1
Fee Collection/Rule Enforcement	Enforce public safety rules so that parks are safe to use by all.	1.03	82,089	3
Reservations/Special Events	Preparation before, assistance during, and cleanup after all reservations and special tourism or community events.	0.75	74,945	1
Snow Removal	Removing snow from walks and parking lots at County buildings so they are safe for use by public and staff alike.	0.39	46,969	2
Pavement Maintenance	Regular public safety maintenance of all park pavement infrastructure. Parking lots, pathways, tennis courts, boat ramp, skate park, model airstrip.	0.07	31,909	2
Equipment Maintenance	Maintain the equipment necessary for all infrastructure maintenance.	0.91	67,931	2
Water Systems Maintenance	Maintenance of small public water systems infrastructure at Lampe Complex and Topaz Lake Recreation Area to ensure public safety.	0.10	12,051	1
		11.84	**1,387,363**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Successfully bid and constructed Genoa Vista Trail	Park Development
2. Successfully bid and began construction of South Demonstration Phase of the Stateline to Stateline Bikeway	Park Development
3. Chip sealed parking lot at Kahle Park. Repaired cracks and sealed parking lots at Ranchos Aspen, Stodick and Lampe Parks	Pavement Maintenance
4. Successfully implemented the RFQ and RFP for the design/build competition for the Community and Senior Center. Successfully developed the building pad and Waterloo Lane widening construction projects for the Community and Senior Center	Park Development
5. Successfully completed the boundary line adjustment and annexation to the Town of Gardnerville, Gardnerville Town Water and Minden-Gardnerville Sanitation District for the Community and Senior Center	Park Development
6. Developed and installed rules and regulations and private property signs at Lincoln Park Lake Access	Park Development
7. Cut or removed all decadent stands of Coyote Willows on Seeman Ranch property	Grounds Maintenance Parks
8. Renovated infields at Ranchos Aspen and Stodick Parks	Support of Youth Sports
9. Developed and received Board approval of Weed Control Operations Manual. Worked cooperatively with Nevada Department of Agriculture (NDoA) to increase compliance with NRS in regards to noxious weeds. Began development of MOU with NDoA for same	Community Education and Outreach/Enforcement
10. Increased the number of agricultural customers served threefold. Entered into agreement to treat common areas/roadsides with GRGID	Private Agricultural & Intergovernmental Weed Spraying

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Work with Design/Build team to construct the Douglas County Community and Senior Center and associated landscape improvements	All Priority Based Budgeting Priorities
2. As the County recovers from the recent economic challenges, restore the appearance of county parks to their previous high standards	All Priority Based Budgeting Priorities
3. Develop new and improve existing facilities to meet the demands of a growing and ever changing community	All Priority Based Budgeting Priorities
4. Continue to expand the number of residents served with the weed control service while at the same time increasing revenues to the County	Preservation of Natural Environment, Resources and Cultural Heritage, Safe Community
5. Monitor for and proactively initiate control/abatement measures for noxious weeds identified by the Nevada Department of Agriculture as Early Detection/Rapid Response Weeds	All Priority Based Budgeting Priorities

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Participate in regular meetings and the ongoing review of construction documents to insure the Design/Build Team constructing the new Douglas County Community & Senior Center maintains their schedule and our standards	Park Development
2. Resurface tennis courts at Lampe Park and Douglas High School. Repair and color cracks at Zephyr Cove tennis courts	Pavement Maintenance
3. Replace 15 year old well pump at Lampe Park with new, more energy efficient one that will provide flows/pressures necessary for efficient irrigation of turf	Irrigation Repair and Maintenance
4. Complete construction of Phase I and begin construction of Phase II of the Stateline to Stateline Bikeway	Park Development
5. Install "People Counters" on Genoa Vista and Stateline to Stateline Trails to collect data for use in future grant applications for trail funding	Park Development
6. Develop conceptual plan for renovations at Brautovich Park to make it a more functional facility	Park Development
7. Promote and provide fall pre-emergent soil treatments to prevent the emergence of winter germinating weeds	Community Education and Outreach/Enforcement
8. Develop Memorandum of Understanding with Nevada Department of Agriculture in regards to noxious weed control and abatement	Community Education and Outreach/Enforcement

RECREATION

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	ProgramDescription	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Adaptive Programs	ADA Compliance for serving youth with disabilities. Often requires one-on-one attention.	0.75	37,026	2
Adult Sports	Includes revenue producing Recreational Opportunities in Basketball, Softball, Flag Football and Volleyball throughout the year at valley and lake locations.	0.62	89,540	2
Adventure Camp/RAD Camp/Teacher Work Days	Revenue producing Latch Key services during school breaks with two locations in the valley and one at the lake. Also includes Latch Key services during the school year when there are no classes due to teacher work sessions.	4.14	238,046	2
Contract Classes	Public / private partnerships to provide ongoing services for youth and adults including seasonal craft classes, dog obedience, self defense, etc.	0.43	87,094	2
Discovery Center Preschool	Public / private partnership - contract with Preschool Director to provide Discovery Center Preschool, a part time program focusing on the developmental needs of children. Includes Preschool as well as Extended Day Kindergarten.	0.18	58,071	3
Facility Reservations	Scheduling and permitting of reservable park amenities, facilities and camp sites. Revenue collected exceeds $114,000. Also the annual review of policies and procedures that supports the collection of fees for parks and recreation services.	0.35	28,719	3
Farmer's Market	Public / private partnership - contract with Farmer's Market Coordinator to provide seasonal market at Lampe Park.	0.13	17,908	3
GE Family Concert Series	Seasonal series held at Minden Park. Involves working relationship with Town of Minden, concert committee and sponsors.	0.17	16,162	2

Programs Continued

Program	ProgramDescription	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Kahle Community Center Facility Maintenance	Indoor Recreation Center at the Lake. Facility maintenance of Kahle Community Center and other facility infrastructure using court appointed volunteers.	1.57	165,339	2
Kahle Community Center Facility Operations	Indoor Recreation Center at the Lake. Full service facility with weight facilities, classrooms and full gym, offering drop-in, seasonal and annual passes.	5.45	387,182	2
Kids Club	Revenue producing Latch Key services during the school year. Multiple locations are managed including six sites in the valley and one at the lake.	11.70	457,783	2
Promotion	Seasonal development and distribution of division activity guide and regular submittals to the press. The $1,169,500 in revenue generated through recreation programs is a significant return on the investment of promotion dollars.	0.36	40,056	4
Roots and Wings Preschool	Roots and Wings Preschool at the lake. Maintaining standards as set by accreditation authority.	1.55	85,459	3
Special Events	Seasonal activities including Father / Daughter Dance, Fall Festival, Pumpkin Run, Teen Dances, Santa Calling, etc.	1.18	76,445	2
Youth Sports	Includes revenue producing Recreational Opportunities in Basketball, Flag Football and Volleyball throughout the year at valley and lake locations.	1.32	140,878	2
Zephyr Cove Tennis Complex	Public / private partnership - contract with Tennis Professional to provide enhanced level of services to the tennis community on a seasonal basis at Zephyr Cove Park.	0.05	5,297	3
		29.95	**1,931,005**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Published ongoing articles and columns related to Adventure Camp, Youth Camp, Youth Programs, Teen Activities, Sports Programs and Community Special Events. Continued with a contract with the Record Courier to producde the department's seasonal activity guide, improving the quality of the guide and utilizing an alternative mode of distribution	Promotion
2. Held five concerts as part of the Family Concert Series at Minden Park, which were entirely funded by donations. Partnered with GE Energy and the Town of Minden to ensure the continuation of the Family Concert Series.	GE Family Concert Series
3. Continue to maintain over 900 active Kahle Passes.	Kahle Community Center Facility Operations
4. Continued with contracted services for sports officials, the Farmer's Market, Zephyr Cove Tennis Complex operation and the Discovery Center Preschool.	Adult Sports, Discovery Center Preschool, Farmer's Market, Zephyr Cove Tennis Complex
5. Offered the Youth Flag Football program, generating over 280 participants. Offered the Youth & Teen Basketball program, including new girl's divisions, generating over 500 participants. Offered the Youth & Teen Volleyball program, including a new 3rd and 4th grade division, generating over 195 participants. Offered and Adult Summer Softball League which attrached 40 teams. Offered three seasons of an Adult Volleyball League which attracted 60 teams.	Adult Sports, Youth Sports
6. Offered the Annual Tot Egg Hunt at Kahle Park. Offered the Annual Grass Volleyball Tournament during Carson Valley Days.	Special Events
7. Averaged over $100,000 in revenue collection per month. Generated over $36,000 in Gift Catalog contributions. The Recreation Division provided over 53% cost recovery of its operations budget through revenue collection.	All Programs
8. 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 th edesign 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. Selected the Design/Build team and finalized plans for the Community and Senior Center.	Parks Development
9. 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.	Adventure Camp/RAD Camp/Teacher Work Days, Kids Club
10. Youth sport organizations and local businesses continue to donate towards park improvements and sponsorhips of the concert series and youth sport programs.	GE Family Concert Series, Youth Sports

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Work with Design/Build team to construct the Douglas County Community and Senior Center and associated landscape improvements.	All Priority Based Budgeting Priorities
2. Submit a reorganization plan for the Community Services Department including the preparation of an operation plan and staffing structure for the new Douglas County Community and Senior Center.	Financial Stability
3. Utilize new county website features and new Recreation Management Software to enhance service to customers through online registration.	Reliable, Well-Maintained Infrastructure
4. Maintain an annual public review process to review the department's fee schedule for programs and facilities.	Managed Growth and Development, Financial Stability
5. Work with the Community Services Foundation and the department Gift Catalog program to develop a comprehensive list of prioritized equipment needs for the Douglas County Community and Senior Center.	Reliable, Well-Maintained Infrastructure, Financial Stability

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Participate in regular meetings and the ongoing review of construction documents to insure the Design/Build Team constructing the new Douglas County Community & Senior Center maintains their schedule and our standards.	Park Development
2. 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.	All Programs
3. 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.	Promotion
4. Implement the transition to a new Recreation Management Software program, including new online registration capabilities and facility mapping.	Facility Reservations
5. Review the Programs and Facilities Manual. Conduct a public review process and submit suggested changes to the Board of County Commissioners.	All Programs
6. 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.	All Programs
7. Produce prioritized equipment needs list for the Douglas County Community and Senior Center. Implement a tracking mechanism to monitor progress of generated funds.	Facility Operations Facility Maintenance

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Nutrition and Health Services	Grant funded, Title III-C1 $54,355.00, provides a safe place and a nutritious meal for seniors seeking to remain independent and active in their own homes. Emphasis is placed on providing services to the most frail and lowest income seniors. The Nutrition and Health Services reduces county nursing home costs by providing a cost effective meal with minimal staff. ADSD grant funds: $2.20 per meal, County funds: $3.06 per meal, Suggested Donation is $2.00 per meal.	4.47	476,753	1
Home Deliver Meals Program	Grant Funded, Title III-C-2 $83,365, provides meals to seniors who are most frail and lowest income 60 years an older. Senior's safety and nutrition is essential during weekly or bi-weekly food deliveries. Meal on Wheels provides a needed safety check for these seniors in conjunction with the delivered meals. The Meals on Wheels service reduces county nursing home costs by providing a cost effective meal with minimal staff support. ADSD grant funds in the amount of $2.60 Meals on Wheels per meal, County funds: $2.76, Suggested Donation is $2.00.	0.79	166,096	2
TRE Community Center Congregate Dining	Grant Funded, Title II-C1. Senior Nutrition Program is provided each Monday, Tuesday, and Thursday at the TRE Community Center located at 3939 Carter Way in Topaz Ranch Estates. The Nutrition and Health Services reduces county nursing home costs by providing a cost effective meal with minimal staff. The suggested donation for lunch is $2.00 for anyone 60 or older. The cost for those under 60 is $3.50.	0.28	28,082	2
Senior and Public Transportation	Grant Funded, FTA 5311 and CAMPO 5309 funds, $270,000 and Aging and Disability Services Division in the amount of $20,000. DART Dial-A-Ride provides Seniors and ADA for employment, medical appointments, senior center and other services. DART Express is a public fixed-route designed to connect residents living in Gardnerville Ranchos with employment, educational, medical, connections to Carson City via BlueGo and Douglas County Services. Currently 2,500 rides a month.	5.24	437,277	1

Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
North County Nutrition Program	Grant Funded, Title II-C1. Senior Nutrition Program is provided each Wednesday and Friday at the Indian Hills GID Offices, James Lee Park. The Nutrition and Health Services reduces county nursing home costs by providing a cost effective meal with minimal staff. The suggested donation for lunch is $2.00 for anyone 60 or older. The cost for those under 60 is $3.50. Implemented as a result of a Senior Community Assessment in 2013	0.11	11,872	2
Personal Emergency Response Systems	Grant Funded through State-Independent Living $5,161. The PERS system is a unit designed to alert your family or friends in the event of an emergency. It connects to your phone line. The suggested donation is $40.00 which includes the unit, and installation and support. The PERS units reduce county non-emergency 911 calls and nursing home costs. Senior Services staff and volunteers provide assistance, PERS system setup, and technical support. PERS program currently self sustaining and has shown to reduce non-emergency 911 calls.	0.13	13,920	4
Homemaker Assistance	Grant Funded Older American Act $34,875.00, The Homemaker Service provides weekly or bi-weekly visits of basic cleaning, laundry, grocery shopping, and limited personal care assistance. These services are rated and monitored to service the most frail and lowest income seniors. The Homemaker Assistance service reduces county nursing home costs by providing at home independent services. Homemakers also assess senior safety and provide a coordinated effort between Wellness Checks, Social Services needs and Elder Protective Services reporting. The suggested donation for this service is $3.00/hr.	2.29	159,139	2
Volunteer Coordination and Training	Volunteers enhances community engagement through special events, volunteer training, volutneer drivers, Senior Companion volunteer, Senior Center volunteers. Volunteer hours are track, scheduled and reported depending on the need or interest in service. The Recreation specialist and the Food Service supervisor work closely on training, scheduling and special event coordination.	0.14	12,775	3
Senior Recreation and Community Events	Provides for multi-generational community enrichment and community engagement. Mission is to promote a quality of life that attracts, sustains, and retains public private partnerships. Promotes public safety and senior fraud awareness through Senior Health Fair, monthly educational presentations, coordination with ADVID. Support local business through Shopping trips and Recreation trips, Senior Directories, and Advertising. Recreation Specialist provide vital outreach to Douglas county to create public private partnerships and fundraising opportunities. Carson Valley Medical Center donates $25,000 as a private public partner and Big Mamma Car show raises $7,000 annually as a community event.	0.57	74,885	3
		14.02	**1,380,799**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. All staff and volunteers received the following trainings: HIPPA, Elder Protective, Caregiver, ADSD Grant, Elder Awareness, Serve Safe, Blood Born Pathogen, Passenger Assistance, First Aid, CPR, and AED.	Volunteer Coordination and Training, Nutrition and Health Services, Senior Services and Public Transit
2. Established Life Option Senior Fitness program using local fitness centers, cooking program using local food establishments, Homebound Senior Movie Day, and Western Nevada College 'Life Long Learning Program'. Knitting program has 20 members, Ceramics program has 20 members, Sight Impaired Support Group has 10 members, TRIAD Senior Education Seminars attended by 120 professionals, Prescription Drug Roundup.	Senior Recreation/Community Events, Nutrition and Health Services, Volunteer Coordination and Training
3. Increased Senior Services volunteers to 140 who donated 13,848 hours, increased Community Service workers to 80 with assistance through Alternative Sentencing, collaborated with Junior Honors Society, High School Key Club delivered 150+ Christmas baskets, Personal Emergency Response volunteers trained, collaborated with Gardnerville Elementary, Grace Christian Academy and Sierra Crest Academy service project days.	Volunteer Coordination and Training, Senior Recreation/Community Events, Nutrition and Health Services, Senior Services and Public Transit
4. Young at Heart donated $15k towards repairs and programs at the Senior Center, Carson Valley Medical Center was an Executive level sponsor in the amount of $25k for the DART program. Donations to the Home Delivered Meal program include: anonymous donors $6k, Big Manna Car Show raised $10k, non profit organication dontations were $9k, and local businesses donated $6k. Participated in Suicide Prevention's Gotta Dance Competition, which raised $20k and raised Senior Isolation Awareness.	Senior Recreation/Community Events, Volunteer Coordination and Training, Senior Services and Public Transit, Home Delivered Meal Program
5. Homemaker Program provided 2,500 hours to 90 clients. Senior Transportation Program provided 19,500 rides, Personal Emergency Response Systems were installed in 50 seniors and is a self supporting program. Passed all Aging and Disability Services Division audits with 100%	Senior Services and Public Transit, PERS Program, Volunteer Coordination and Training, Homemaker Assistance
6. Topaz Ranch Estates prepared and served 24,707 lunches to Gardnerville Senior Center, Home Delivered Meal Program delivered 31,400 frozen meals to home bound seniors, Senior Resistance Training Program grew by 50%, Silver Yoga has grown by 35%, Community Health Nurse attends monthly blood pressure checks, Senior Health Fair had 40 vendors with 300+ in attendance, Shelf Stabled Emergency Meals were delivered to seniors.	Nutrition and Health Services, Senior Services and Public Transit, Home Delivered Meal Program, Volunteer Coordination and Training, Topaz Ranch Estates Community Senior Center, Senior Recreation/Community Events
7. Created a sight impared support group, provided prescription drug roundups, Nevada legal services, DMV services, Community Health Nurse, Douglas County TRIAD services, Family Support Council, Aging and Disability Resource Center, Social Services visits in Topaz Ranch Estates, AARP driving classes, SHIP services for health care enrollment, free income tax services, collaborated with Leadership Douglas County, TRIAD senior directory distrubuted to 2,500 seniors, Senior Community Assessment in North County.	Senior Services and Public Transit, Senior Recreation/Community Events, Volunteer Coordination and Training, Topaz Ranch Estates Community Senior Center
8. Completion of the DART Communication Project, resulting in improved services and infrastructure supporting DART Transportation. Installed a microwave internet system connecting the DART dispatch office, Public Works, Fleet Services, Douglas County Senior Center to Douglas County network.	Senior Services and Public Transit, Volunteer Coordination and Training

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Increasing Senior and ADA accessibility through public transit and Independent Living programs.	All Priority Based Budgeting Priorities
2. Implement the North County Nutrition Program to serve meals twice a week to residents living in Indian Hills, Jacks Valley and Johnson Lane Areas of Douglas County.	All Priority Based Budgeting Priorities
3. Creating Educational and Awareness Opportunities	All Priority Based Budgeting Priorities
4. Improve Senior Safety and reduce Senior victimization through the creation of independent community response safety teams.	All Priority Based Budgeting Priorities
5. Create a new or improved senior facility that is safe, clean and larger.	All Priority Based Budgeting Priorities

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. By November 2013, develop a Douglas Area Rural Transit Training Manual to meet the FTA part 40 requirements for public transportation.	Senior Services & Public Transit, Volunteer Coordination & Training
2. By September 2013 start the North County Nutrition Program to serve 20 residents lunch twice a week and provide quarterly outreach to community groups concerning Independent Living Programs.	Nutrition & Health Services, Home Delivered Meal Program, Senior Recreation & Community Events, Homemaker Assistance
3. Serve the County's elderly and disabled population by garnering funding to become an Aging & Disability Resource Center for Douglas County residents by partnering with Carson City Health & Human Services & Douglas County Social Services.	Senior Services & Public Transit, Nutrition & Health Services, Volunteer Coordination & Training, Senior Recreation & Community Events
4. By July 2013, repair the Douglas County Senior Center walls and flooring in the kitchen, dry store room and dining room. Due to water leak.	Senior Services & Public Transit, Nutrition & Health Services, Volunteer Coordination & Training, Senior Recreation & Community Events
5. Create a Douglas County Senior Center facebook social media site that is linked to the Douglas County Senior Services Website.	Senior Recreation & Community Events, Senior Services & Public Transit
6. By November 2013, hold two picnics in the Lampe Park where the Washoe Tribe Elders and Seniors can participate together.	Nutrition & Health Services, Senior Recreation & Community Events, Volunteer Coordination & Training, Senior Services & Public Transit
7. By July 2013, implement a Senior Fan Campaign designed to assist seniors who are home bound with out cooling systems. We hope to give out 30 fans.	Senior Services & Public Transit, Home Delivered Meal Program, Homemaker Assistance, Volunteer Coordination & Training
8. By December 2013, DART will implement DART-Dial-A-Ride Services for Seniors 60 years and older who are frail, low incomes, or ethnic minority living in Stateline, Round hill, Kingsbury Grade, Skyland, Glenbrook.	Senior Services & Public Transit, Volunteer Coordination & Training, Home Delivered Meal Program

SOCIAL SERVICES

Mission Statement

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

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 Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division. Programs shown with no FTE or cost are staffed by volunteers.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
General Assistance - Food, Shelter, Utilities, Transportation	NRS 428.010 Duty of county to provide aid and relief to indigents The Division is funded by dedicated Ad Valorem taxes.	1.24	215,764	1
Employment Development/Job Training	Funded through Community Services Block Grant to assist Douglas County residents obtain training and skills needed to obtain self-sufficiency through employment at a living wage, partnering with local employers to provide a skilled and trained workforce.	2.60	360,780	1
Medical Assistance - long-term care, hospital, outpatient and pharmacy	NRS 428.010 Duty of County to provide aid and relief to indigents. NRS 428.015 payment for medically necessary care. The Division is funded by dedicated Ad Valorem taxes.	0.55	145,739	3
Emergency housing and transitional housing	Funded through various grants to assist homeless Douglas County residents with housing and short and long term case management.	1.19	263,683	1
Child Developmental Services	NRS 428.010 Duty of County to provide aid and relief to indigents. NRS 428.015 payment for medically necessary care. The Division is funded by dedicated Ad Valorem taxes.	0.28	26,962	3
Medical Assistance - Supplemental Fund	NRS 428.175 Fund for Hospital Care to Indigent Persons. The Division is funded by dedicated Ad Valorem taxes.	0.92	1,528,218	3
Indigent Prisoner Medical Care	NRS 211.140 medical care of prisoners. The Division is funded by dedicated Ad Valorem taxes.	0.24	59,809	2
Burial, cremation	NRS 428.090 disposal of remains. If the sick person dies, the board of county commissioners shall give or order to be given to the person a decent burial or cremation. The Division is funded by dedicated Ad Valorem taxes.	0.19	19,119	3
Medical Assistance - Motor Vehicle Accident	NRS 428.115 through 255 inclusive hospital care of indigent motor vehicle accident victims. The Division is funded by dedicated Ad Valorem taxes.	0.24	381,430	3

Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Sexual Assault Fund	NRS 217.290 County to provide for counseling and medical treatment of victims. The Division is funded by dedicated Ad Valorem taxes.	0.19	20,169	3
Medical, burial, cremation assistance to non-residents (stranded travelers/visitors)	NRS 450.400 Extension of privileges and use of hospital to certain non residents. NRS 428.090 Medical assistance to and disposal of remains of nonresidents NRS 428.080 Expenditure for transportation of nonresident indigent to place of residence. The Division is funded by dedicated Ad Valorem taxes.	0.19	20,321	3
Transportation and emergency assistance to non-residents (stranded travelers/visitors)	NRS 450.400 Extension of privileges and use of hospital to certain non residents. NRS 428.090 Medical assistance to and disposal of remains of nonresidents. NRS 428.080 Expenditure for transportation of nonresident indigent to place of residence. The Division is funded by dedicated Ad Valorem taxes.	0.24	25,605	1
Tuberculosis (TB) Prevention, control, treatment and cure	NRS 428.010 Duty of county to provide aid and relief to indigents. NRS 428.015 payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350. Establishment and support of clinics. The Health Division may establish such clinics as it believes are necessary for the prevention and control of, and for the treatment and cure of, persons who have tuberculosis and provide those clinics with financial or other assistance within the limits of the available appropriations and any other resources. The Division is funded by dedicated Ad Valorem taxes.	0.10	121,194	1
Sexually Transmitted Diseases (STDs) Control, prevention, treatment and, when possible, cure	NRS 428.010 Duty of county to provide aid and relief to indigents. NRS 428.015 payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. NRS 441A.240 ...shall control, prevent, treat and, whenever possible, ensure the cure of sexually transmitted diseases. The Division is funded by dedicated Ad Valorem taxes.	0.10	121,194	1
Immunizations (adult, children and as required by public schools)	NRS 428.010 Duty of county to provide aid and relief to indigents. NRS 428.015 payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. The Health Division may establish such clinics as it believes are necessary for the prevention and control of, and for the treatment and cure of, persons who have tuberculosis and provide those clinics with financial or other assistance within the limits of the available appropriations and any other resources. NRS 441A.240 ...shall control, prevent, treat and, whenever possible, ensure the cure of sexually transmitted diseases. The Division is funded by dedicated Ad Valorem taxes.	0.10	121,194	1
Women's Health Issues and Family Planning	NRS 428.010 Duty of county to provide aid and relief to indigents. NRS 428.015 payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. The Division is funded by dedicated Ad Valorem taxes.	0.00	109,918	1
		8.37	**3,541,099**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Secured over $325,000 in grant funding for FY 13/14 to deliver: transitional housing programs for homeless Douglas County residents and the working poor; job preparedness programs, job skills training, financial literacy education and workshop to assist people find their way out of poverty. Grant funds received meet HUD matching fund requirements and cover salary and benefits for 2 full-time and 2 part-time Social Services staff members and 100% of direct program costs.	General Assistance, Emergency and Transitional Housing, Employment Development
2. 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, medical/nursing home care, appropriate referrals and case monitoring.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assualt Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
3. Continued to attend and participate in the following: County Social Services Administrators of Nevada (formerly the Nevada County Welfare Directors Association), Board of Directors of "Carson Valley Children's Center/Austin's House", the Partnership of Community Resources Board, the Carson Valley Community Food Closet Board and Salvation Army in order to obtain information, collaborate and network with other Nevada counties and agencies.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
4. Acted as the lead agency for the Douglas County Rx Program for all residents and expanded referral sources for free/low cost prescription assistance programs. Partnered with and provided classroom space for Western Nevada College's GED preparation class. Partnered with the State's Food Distribution program in order to access Farmer's Market Coupons for low-income seniors. 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 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). Continued to collaborate with the Sheriff's Office Jail Division staff to identify and pay medical bills for indigent inmates. 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. Presented community education to Sertoma, the Lion's Club and Rotary.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident

Major Accomplishments Continued

Major Accomplishment	Related PBB Program
5. Through cost saving measures and acquiring new and continued grant funding, realized over $227,000 in savings over amount contracted for delivery of community health nurse services with Carson City Health and Human Services (CCH&HS). Douglas County Social Services staff, along with CHN staff participated in the Healthcare Coalition and Local Emergency Planning Committee to ensure public health issues and resources are considered in emergency planning as well as the monthly multidisciplinary team collaborating with agencies with clients in common to advance better case management. Enhanced outreach with blood pressure checks at Topaz Ranch Estates (TRE) Community Center and flu clinics in both TRE and at Lake Tahoe.	Medical Assistance, Sexual Assault Fund, Medical Assistance non-resident, Tuberculosis Prevention, Secually Tansmitted Diseases, Immunications, Women's Health Issues and Family Planning
6. 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.	Employment Development
7. Attended 2013 Legislative Session. Tracked and responded to all Social Service related bills. Served on County Social Services Administrators legislative committee.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
8. Met with the Senior Services Manager on a bi-monthly basis to participate in the needs and development of programs for the senior population and explored collaboration on ADRC grant to serve at risk populations.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
9. Maintained a quality assurance program to ensure adequate care of all group and nursing home patients, including site visits to all residents.	Medical Assistance
10. Continued to involve all staff in the creation and updating of Social Services website and a new website for the Community Health Nurse. Expanded and engaged in-service training for staff with 12 outside agencies.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident, Tuberculosis

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Provide temporary and emergency assistance to all clients in need as mandated by Nevada Revised Statutes and Douglas County policy, including direct assistance, counseling, appropriate referrals and case management. Providing support, education, and personal case planning for low-income families and individuals, to promote and encourage self-sufficiency thru innovative program delivery.	Safe Community, Financial Stability
2. Provide services and programs for low-income residents in a fiscally responsible way.	Safe Community, Financial Stability
3. Meet grantor requirements and case management needs through obtaining and implementing use of updated client management software.	Economic Vitality, Financial Stability
4. Expand access to available services and resources to low-income residents in more isolated areas throughout the county. Develop new programs as opportunities arise.	Economic Vitality, Financial Stability
5. Monitor programs transferred from the State to the County in the most fiscally prudent manner.	Financial Stability

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Deliver 16 week "Getting Ahead in a Just Getting By World" workshop, education programs, job skill development classes and provide clients with easier access to essential resources.	General Assistance, Emergency & Transitional Housing, Medical Assistance, Employment Development
2. Aggressively pursue all grant opportunities to maintain and expand existing programs to meet the community's needs. Perform within all grant parameters and successfully pass grant monitoring and audits.	Emergency & Transitional Housing, Employment Development
3. Develop and initiate staff training and utilization of web-based software with enhanced case management capabilities, including outcome and goal based tracking modules.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assult Fund, Non-Resident Transportation & Emergency Assistance, Non-Resident Medical Assistance
4. Expand outreach to Indian Hills and Lake Tahoe and provide additional services to the Topaz Ranch Estates area. To be accomplished through partnerships with the Community Health Nurse and Mental Health Services.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assult Fund, Non-Resident Transportation & Emergency Assistance, Non-Resident Medical Assistance
5. Serve the County's elderly and disabled population by garnering funding to become an Aging & Disability Resource Center for Douglas County residents by partnering with Carson City Health & Human Services & Douglas County Senior Services.	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assult Fund, Non-Resident Transportation & Emergency Assistance, Non-Resident Medical Assistance
6. Diligently dissect information and interpret reports provided by the State of Nevada to determine appropriate eligibility and accountability for Child Protective Services, Developmental Services for Children and the 50-50 match Nursing Home programs.	Medical Assistance, Child Developmental Services, Non-Resident Medical Assistance

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
Animal Care and Sheltering	Providing a sage haven for lost, neglected, and/or abandoned animals that are housed at the animal shelter, some involving animal code violations and emergency impounds regarding animal cruelty investigations. Volunteers (Vol. FTE) donate their time to walk, train, and socialize these animals during their stay at the shelter. Volunteers also donate money for medical treatment if necessary and provide transportation to medical appointments are free micro chipping.	1.00	59,540	3
Pet Adoption Program	Adoption services for dogs and cats, including vaccinations and low cost sterillization. Volunteers (Vol. FTE) organize eight adoption events per year, take adoptable animals to Petco once a month, and also staff the shelter on Sundays for adoption services.	0.70	41,282	3
Dog Licensing Program	Per Nevada State Administrative Code 441A.410, requiring the issuance of licenses for every dog currently vaccinated against rabies	0.32	16,914	3
Animal Code Enforcement and Investigations	Animal Services officers provide public safety by responding to animal nuisance complaints and investigatng animal cruelty cases per Title 6 of the Douglas County Code.	1.13	99,941	3
Rescuing Abandoned or Lost Animals	Animal Services Officers impound dogs at large in violation of Douglas County Code 6.16.010 and rescue animals per Douglas County Code 6.24.005.	0.43	33,455	3
Rabies Control Program	Animal Services Officers protect public health and safety by investigating reports of any person bitten by a rabies susceptible animal and facilitating the necessary quarantine or testing, as required by Nevada State Administrative Code 441A.420.	0.50	39,656	3
		4.08	**290,788**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Partnered with Douglas Animal Welfare Group (DAWG) to host 18 successful adoption events at the shelter and Pet-co, providing 162 free microchips to all adopted animals	Pet Adoption
2. Coordinated with DAWG to secure a second grant of $9875.00 from Pet Smart charities to continue our Trap and Release feral cat program aimed at reducing the over population of cats and the spread of disease	Rabies Control
3. Coordinated with East Fork Fire District, DCSO Posse and CERT to provide training for volunteers interested in assisting with animal evacuations in the event of an emergency. Held at the DC Fairgrounds April 20, 2013	Rescuing Abandoned and Lost Animals
4. Along with DAWG and their medical fund, provided medical care totaling $20,000 for animals housed at the shelter	Pet Adoption Animal Care and Sheltering
5. Submitted approximately 60 cases to the District Attorney's office for prosecution of Title 6 Animal Code violations, and impounded 665 dogs	Animal Code Enforcement and Investigations
6. Worked closely with DAWG to facilitate the delivery of a portable trailer that has been converted for use as new housing for cats. This new space gives the public a quiet place to meet and potentially adopt a new cat	Animal Care and Sheltering Pet Adoption
7. Along with the Douglas County Sheriffs office volunteers we continued to provide the ability to obtain dog licenses in the outlying areas using the DCSO sub stations	Dog Licensing
8. Received and investigated 240 Animal bite reports which include facilitating the quarantines at the animal shelter	Rabies Control Animal Care and Sheltering
9. Continued to provide customer and animal services through a major remodel of the flooring and painting of the shelter office	Pet Adoption Dog Licensing
10. Provided donated pet food to Douglas County residents in need through the Food Closet and our own Community Pet Pantry program	Animal Code Enforcement and Investigations

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Working closely with DAWG, our local veterinarians and dog trainers to continue to provide excellent care and offer opportunities to enhance the quality of life for the animals housed at the Animal Shelter	Economic Vitality
2. Coordinating with DAWG to continue the Feral Cat Trap and Release program by securing funding through Pet Smart charities. Sterilizing and vaccinating feral cats in Douglas County will control and eventually reduce the feral cat population	Safe Community
3. Provide public safety to the citizens of Douglas County by responding to animal complaints in a timely manner, offer education, and possible prosecution in order to resolve any issues	Safe Community
4. Continue to expand our networking with local shelters, rescues, and other agencies in order to increase our successful placement of animals	Safe Community
5. Continue to Coordinate with East Fork Fire, CERT, and DCSO to insure a swift inter agency response in an emergency or disaster situation to assist residents and their pets	Safe Community

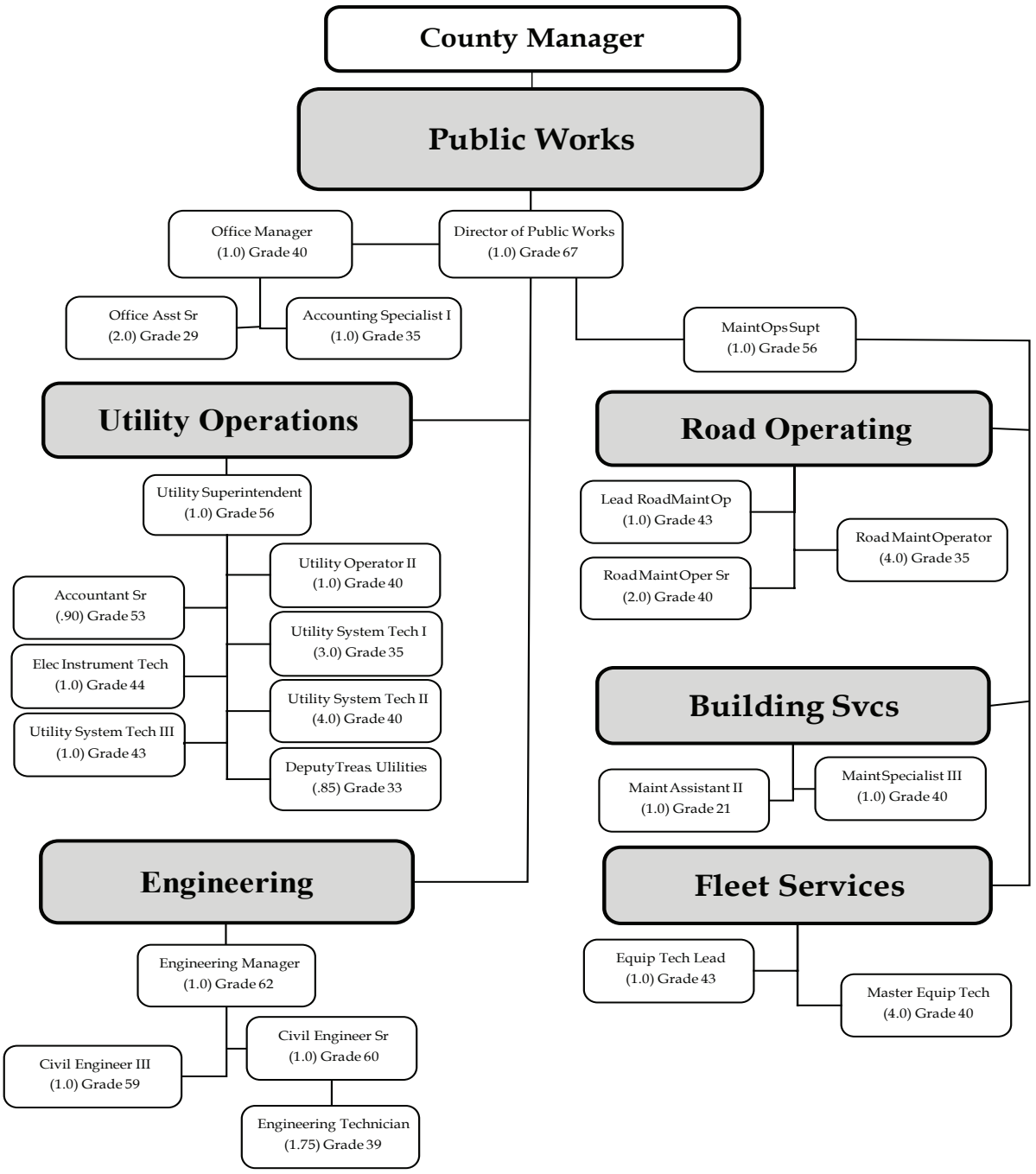
Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Work with DAWG to expand and improve socialization yard	Animal Care and Sheltering
2. Animal Shelter will be the primary source of contact for citizens trapping feral cats through the trap and release program and will keep all statistics for reporting to Pet Smart Charities as per grant requirements	Rabies Control
3. Attend meetings with neighborhood watch groups and community service organizations in order to provide education regarding Douglas County Animal codes	Animal Code Enforcement and Investigations
4. Complete installation of upgraded security system and new fire alarm system	Animal Care and Sheltering
5. Dedicate Animal Services Officer time to enforcing Douglas County dog license requirements by posting requirement notices	Dog Licensing Program

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Public Works
Organizational Chart



Total Number of Positions: 38
Total Full-Time Equivalents: 37.50

PUBLIC WORKS

Mission Statement

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

Pulbic 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 Developent 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, waer, 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.

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 divisons. 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 37.50 FTE's authorized for FY13-14. The FY13-14 total operating budget is $22,605,946 for all divisions.

Public Works					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	2,996,445	3,012,236	3,194,186	181,950	6.0%
Services & Supplies	4,699,374	4,902,475	6,596,803	1,694,328	34.6%
Capital Outlay	-	71,436	119,124	47,688	66.8%
Other	5,932,958	10,240,563	5,523,007	(4,717,556)	-46.1%
Capital Projects	33,129	9,587,000	7,115,781	(2,471,219)	-25.8%
Contingency	17,860	56,068	57,045	977	1.7%
Total	**13,679,766**	**27,869,778**	**22,605,946**	**(5,263,832)**	**-18.9%**
Expenditures by Division					
Building and Fleet Services	813,272	883,984	882,443	(1,541)	-0.2%
Engineering	418,357	479,690	2,420,578	1,940,888	404.6%
Motor Pool	1,244,915	1,354,688	1,424,498	69,810	5.2%
Transportation	2,753,842	2,785,189	5,112,389	2,327,200	83.6%
Utilities	8,449,380	22,366,227	12,766,038	(9,600,189)	-42.9%
Total	**13,679,766**	**27,869,778**	**22,605,946**	**(5,263,832)**	**-18.9%**
Funding by Source					
General Fund	827,623	898,328	897,248	(1,080)	-0.1%
Solid Waste	404,006	465,346	2,405,773	1,940,427	417.0%
Motor/Pool Vehicle Maint.	1,244,915	1,354,688	1,424,498	69,810	5.2%
Road Operating	1,456,467	1,367,969	2,047,923	679,954	49.7%
Tahoe Douglas Transportation District	455,517	460,804	488,703	27,899	6.1%
Regional Transportation	841,858	956,416	2,575,763	1,619,347	169.3%
Do. Co. Water District	178,295	81,984	74,715	(7,269)	-8.9%
Do. Co. Water Utility	396,757	-	-	-	n/a
Water Districts	6,020,279	19,634,726	9,926,053	(9,708,673)	-49.4%
Sewer Utility	1,854,049	2,649,517	2,765,270	115,753	4.4%
Total	**13,679,766**	**27,869,778**	**22,605,946**	**(5,263,832)**	**-18.9%**
FTE	**36.42**	**36.92**	**37.50**	**0.58**	**1.6%**

Building Services Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Building Operations and Maintenance	Routine operations and building maintenance (service equipment, painting, electrical, HVAC, etc.)	1.12	303,910	3
Backflow Prevention	Prevention of cross-connection control - annual testing	0.13	35,628	4
Building Custodial Services	Contract with Sunwest for custodial services	0.17	236,414	4
Building Energy Management	Operate Alerton computerized energy operations system (heating, cooling, etc.)	0.52	137,912	2
Warehouse	Operate Warehouse (storage, etc.)	0.16	43,271	4
Auction	Storage and delivery of items to annual auction	0.14	38,771	4
Project Management and Inspection	Procure and manage private contracts for major building repairs and expansions	0.19	50,913	2
Emergency Generators	Contract services for maintenance of emergency generators	0.13	35,628	3
		2.56	**882,443**	

Engineering Programs Offered

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Plan and Development Review	Engineering and comment review on development projects	0.10	14,805	1
Landfill Maintenance and Repairs	Landfill cap inspection and repairs	0.22	137,670	4
Franchise Agreements & Rates	Administration and review of annual solid waste rates	0.02	10,365	4
Engineering and Project Management	Regulatory reporting	0.25	153,662	3
		0.59	**316,502**	

Fleet Services / Motor Pool Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Motor Pool	Supply vehicles to County departments	0.41	62,966	3
Vehicle Maintenance	Ongoing and routine maintenance (oil changes, tire rotations, etc.)	1.85	289,321	3
Vehicle and Equipment Repair	Major repairs (body work, engine/transmission repairs, etc.)	1.86	290,238	3
Fleet Vehicle/Equipment Preparation	Preparation of vehicles/equipment for Maintenance Operations	0.41	116,538	4
Sheriff Vehicle Preparation	Prepare and equip sheriff patrol cars	0.55	85,701	3
Fuels Management	Procure fuels, manage contract, operate and repair fueling stations	0.15	75,358	4
Fleet Replacement	Manages vehicle/equipment purchasing and replacement	0.41	115,961	3
Welding and Fabrication	Welding and fabrication for special projects within County	0.28	53,987	4
Backflow Prevention	Prevention of cross-connection control - annual testing	0.02	13,328	4
Building Custodial Services	Contract with Sunwest for custodial services	0.02	13,328	4
Warehouse	Operate Warehouse (storage, etc.)	0.02	13,328	4
Emergency Generators	Contract services for maintenance of emergency generators	0.02	13,328	3
		6.00	**1,143,382**	

Road Operating Division Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
BlueGo Bus Service	Allocated cost for contract transit service in the Tahoe Basin	0.02	19,199	4
Contract and Project Management	Engineering and management of transit projects	0.09	133,797	4
Pavement Management	Maintenance of MicroPaver pavement management program	0.29	522,036	2
Five Year Transportation Plan	Annual transportation CIP	0.39	705,724	2
Engineering and Facilities Planning, Design & Construction - Adminstration & Engineering, Regional Transportation	Providing engineering services for existing and new roads	0.47	841,113	2
Drainage and Culvert Maintenance	Clean ditches, culverts and other road drainage facilities	0.85	138,008	4
Street Signs	Install, repair and replace regulator traffic signs	0.88	118,523	3
Painting and Markings	Install, repair and replace regulator road markings	0.88	118,523	3
Pavement Maintenance	Crack sealing, paving, oil rejuvenation, etc.	0.88	118,523	2
Pavement Repair	Pothole repair	0.85	113,008	2
Non-paved Road Maintenance	Maintenance of non-paved roads (gravel, dirt and grindings)	0.85	113,008	4
Non-paved Road Repairs	Repair of non-paved roads (gravel, dirt and grindings)	0.85	113,008	4
Snow Removal	Plowing snow, sanding, etc.	0.88	168,523	3
Street Sweeping	Mechanized sweeping and removal of sand and debris from roads and gutters	0.85	113,008	3
Traffic Signals and Street Light Maintenance	Contract Services with Carson City	0.88	236,023	2
		9.91	**3,572,024**	

Utility Division Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Water Supply and Treatment	Water supply treatment of public drinking water systems	1.86	400,096	1
Water Quality and Testing	Monitoring of drinking water supply for regulatory compliance	1.20	271,268	2
Meter Reading - Customers	Monthly customer meter reads	0.52	97,538	3
Water Rights Acquisition and Management	Administer County water rights	0.36	53,379	3
Regional Water Resources Studies	Cooperative studies with regional partners	0.12	19,161	3
Meter Reading - Supply	Monthly water supply state regulatory reads	0.56	115,711	3
Water Distribution and Pumping Facilities Maintenance and Repairs	Routine maintenance and repairs	2.38	698,853	2
Water Storage Tanks Maintenance and Repairs	Routine maintenance and repairs	1.44	276,864	2
Fire Hydrant Maintenance and Repairs	Routine maintenance and repairs	0.59	143,179	2
Wastewater Collections and Pumping Facilities Maintenance and Repairs	Maintaining sewer lift stations, force mains and gravity sewer mains	1.73	289,444	2

Utility Division Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Wastewater Treatment	Operations and maintenance of treatment facility	1.64	272,128	1
Utility Billing	Water and sewer monthly billing	1.25	242,207	3
Utility Connection Permits	Water and sewer connection permits	0.65	130,568	4
Pretreatment	Permits and Inspections	0.28	48,504	3
Wastewater Effluent Storage and Reuse	Maintenance of storage facility and managing effluent reuse	0.47	80,394	1
Engineering and Facilities Planning, Design & Construction - Utilities, Water & Waste	Providing engineering services for existing and new water/sewer facilities	1.39	288,341	1
Backflow Prevention	Prevention of cross-connection control - annual testing	0.27	55,935	3
Landscape Maintenance	Contract services for maintenance of landscaping at water and wastewater facilities	0.22	56,842	4
Emergency Generators	Contract services for maintenance of emergency generators	1.03	221,431	3
Water and Wastewater Rates	Rate modeling and setting	0.42	114,783	3
		18.43	**3,876,626**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Implemented FY 13 rates for the Carson Valley Utility Fund.	Water and Wasteware Rates
2. Completed Fairgrounds/Sunrise Estates well rehabilitation and upgrades for arsenic compliance.	Water Supply and Treatment
3. Completed replacement of the Montana Well #1.	Water Supply and Treatment
4. Completed 90% design of the ZWUD UV upgrade for LT2 Rule compliance.	Water Supply and Treatment
5. Completed Zephyr Knolls water line replacement project.	Water Distribution and Pumping Facilities, Maintenance and Repairs
6. Amended snow removal policy.	Snow Removal
7. Douglas County landfill cap repair.	Landfill Maintenance and Repairs
8. Acquisition of equipment for improved street sweeping and pavement maintenance and repairs.	Pavement Maintenance
9. Design bid and initiate construction on final stages of Douglas County/Carson City regional water system.	Water Supply and Treatment
10. Completed new janitorial contract with J & L Janitorial Services.	Building Custodial Services

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

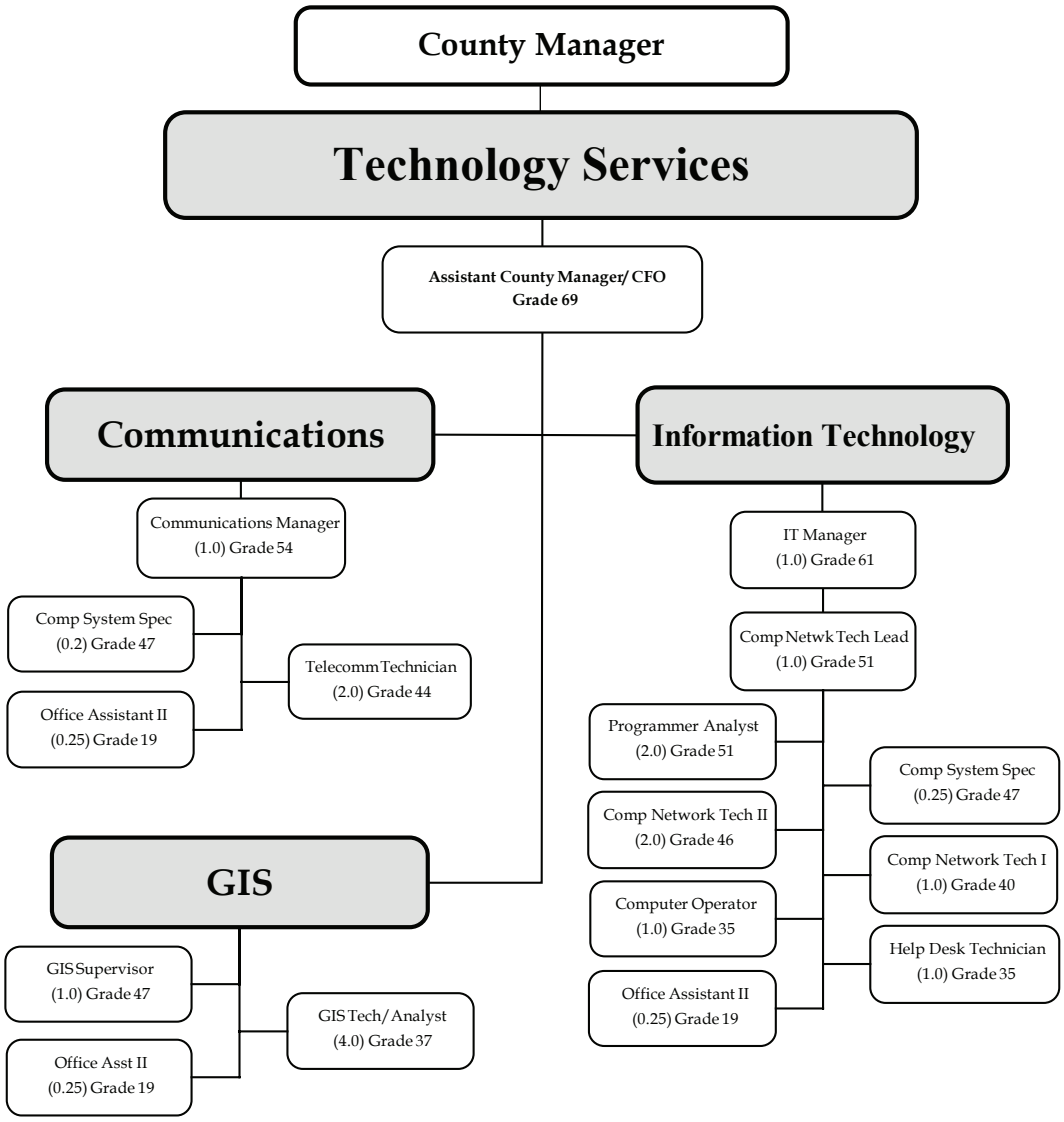
Strategic Objective	Related PBB Priorities
1. Pursue collaboration and consolidation to effectively maintain public infrastructure.	Reliablie, Well-Maintained Infrastructure
2. Implement a Public Works asset management plan.	Reliablie, Well-Maintained Infrastructure
3. Continuous updates to codes, policies and procedures.	Economic Vitality
4. Facilitate effective communication with stakeholders.	Safe Community, Economic Vitality, Reliable, Well-Maintained Infrastructure
5. Identify and secure funding to maintain a quality infrastructure network.	Reliablie, Well-Maintained Infrastructure

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Complete construction and initiate water delivery to Carson City. Completion date 6/2014	Water Supply and Treatment
2. Provide funding strategies to the Board recommended by the Road Funding Task Force. Completion date 6/2014	Pavement Management
3. Implement GPS field mapping for use in asset management. Completion date 6/2014	Engineering and Facilities, Planning, Design and Construction
4. Review and update County accepted roads. Completion date 6/2014	Non-paved Road Maintenance
5. Bid and initiate construction of the Zephyr Water Utility District UV water treatment project. Completion date 6/2014	Water Supply and Treatment
6. Presentation of water rates for a consolidated Lake Tahoe water utility fund. Completion date 6/2014	Water and Wastewater Rates
7. Work with the Finance Department to evaluate utility billing process. Completion date 6/2014	Utility Billing

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.

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 FY13-14. The FY13-14 total operating budget is $2,140,495 for all divisions.

Technology Services					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	1,381,972	1,503,584	1,501,134	(2,450)	-0.2%
Services & Supplies	564,794	639,561	639,361	(200)	0.0%
Capital Outlay	15,525	-	-	-	n/a
Total	**1,962,291**	**2,143,145**	**2,140,495**	**(2,650)**	**-0.1%**
Expenditures by Division					
Communications	536,855	554,191	562,574	8,383	1.5%
Geographic Information Systems	478,285	471,563	474,756	3,193	0.7%
Information Technology	947,151	1,117,391	1,103,165	(14,226)	-1.3%
Total	**1,962,291**	**2,143,145**	**2,140,495**	**(2,650)**	**-0.1%**
Funding by Source					
General Fund	1,962,291	2,143,145	2,140,495	(2,650)	-0.1%
Total	**1,962,291**	**2,143,145**	**2,140,495**	**(2,650)**	**-0.1%**
FTE	**16.60**	**18.20**	**18.20**	**-**	**0.00%**

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.

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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	ProgramDescription	FTE FY13-14	Cost FY13-14	Quartile Ranking
Public Safety two-way radio system	Law Enforcement, Fire Districts and Washoe Tribe two-way radio system.	1.31	150,539	1
911 Dispatch Centracom Infrastructure	Maintain Centracom Elite consoles for 911 Dispatch Center, leased radio circuits, UHF links, scanner radios, DOIT microwave and Stancil Recording equipment.	0.43	62,217	1
Data Enterprise Infrastructure, Broadband, leased services, fiber and wireless microwave.	Point to point leased fiber and circuits and wireless microwave maintenance for data transport. Charter, Frontier broadband services.	0.18	53,864	4
County PBX telephone / Nortel Option 61 switch, Voice over Internet Protocol, voicemail, long distance.	County owned telephone BPX switch --600 DID phone lines, long distance contract, copper infrastructure, voicemail, Key systems, OPX and PRI circuits, 4 wire radio circuits , T-1 services, VOIP, ROIP.	0.73	191,714	2
Wireless Key Card Access/Badge identification / security cameras	Maintain Lenel Card Access system for keyless entry to security facilities.	0.20	24,404	2
Communications Business Continuity and Disaster Recovery	Provide portable and redundant communications support during disasters or critical events.	0.05	7,290	2
Cell Phone, smartphone, tablets and WIFI services	Manage wireless services from commercial service providers, cell phone, smartphone, hot spot, satellite services and all contracts related to.	0.16	21,800	4

Programs Continued

Program	ProgramDescription	FTE FY13-14	Cost FY13-14	Quartile Ranking
FCC license coordination and compliance.	License and facilitate all FCC frequencies for Douglas County including School District.	0.06	5,943	2
Project Management - Communications and Regional projects	Oversee regional projects with surrounding entities to enhance interoperability communications for Public Safety and Emergency Management services.	0.06	7,661	4
Fire panel and security alarms, smoke and heat detection, halon suppression systems	Manage fire panels and devices, annual inspections and maintain compliance for life safety in County owned facilities.	0.10	18,516	2
Develop Long Term Infrastructure and technology management and documentation	Planning and coordination of future broadband projects and infrastructure.	0.05	5,690	3
Operate calibration and spectrum analyzing equipment to ensure two-way radio equipment is in compliance with FCC requlations.	Operation of specialized communication calibration and test equipment for audio quality standards.	0.10	10,360	2
Audio and Visual media for public meetintgs, Community Access television	Projector, portable audio and visual equipment used for meetings and conference, oversee Public Access TV station operations.	0.01	1,538	3
Communication leased tower sites and co-location facilities.	Oversee lease rental sites of communications and cellular towers on County facilities.	0.01	1,038	4
		3.45	**562,574**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Completed DART transportation microwave interconnect project. Facilitated the installation and connection to the County backbone network.	Data Enterprise Infrastructure, Broadband, Leased Services, Fiber and Wireless Microwave
2. Reprogrammed 120 law enforcement handheld radios to address narrow banding for surrounding counties. Provided training on radio use to end users.	Public Safety Two-Way Radio System
3. Negotiated and installed new repeater site at Horizon Casino. Provides increased coverage in Stateline corridor.	Public Safety Two-Way Radio System
4. Increased broadband services in County facilities for Internet access.	Data Enterprise Infrastructure, Broadband, Leased Services, Fiber and Wireless Microwave
5. Facilitated Douglas County Connect Nevada team. Awarded 2nd County in the Nation to address broadband needs for our community.	Data Enterprise Infrastructure, Broadband, Leased Services, Fiber and Wireless Microwave
6. Installed 40 Voice Over IP telephones at Minden Inn offices.	County PBX Telephone/Nortel Option 61 Switch, Vioice over Internet Protocol, Voicemail, Long Distance
7. Facilitated multi-county steering committee for utilizing new wireless interconnect between, Storey, Carson, Lyon and Douglas.	Project Management-Communications and Regional Projects
8. Standardized cell phones, smart phones and Wi-Fi devices within County network environment.	Cell Phone, Smart Phone, Tablets and WIFI Services
9. Completed Technology Services assessment and implementation of recommendations.	Communications Business Continuity and Disaster Recovery

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Address future data infrastructure needs. Install or replace with fiber optics or Ethernet microwave.	Reliablie, Well-Maintained Infrastructure, Managed Growth and Development
2. Document and certify data cabling in County facilities for efficient networking and troubleshooting. Include port assignments on managed switches.	Reliablie, Well-Maintained Infrastructure
3. Implement voice over IP in County facilities and retire old Nortel Meridian PBX telephone system.	Reliable, Well-Maintained Infrastructure
4. Public safety radio system addressing nationwide 700MHz, digital and encryption capabilities.	Safe Community, Reliable, Well-Maintained Infrastructure

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Replace fiber between Minden Inn and Old Courthouse to allow for efficient data transfer.	Data enterprise infrastructure, Broadband, leased services, fiber and wireless microwave
2. Test and certify cable runs within the Minden Inn Offices, development documentation for troubleshooting and data asset allocation.	Develop long term infrastructure and technology management and documentation
3. Replace fire and security panels, smoke and heat detectors in Old Courthouse building.	Fire panel and security alarms, smoke and heat detection, halon suppression systems
4. Install communications site at Leviathan Mine Road for law enforcement, Increase coverage in South County area.	Public Safety two-way radio system
5. Facilitate data and voice needs for new Community/Senior Center.	Project Management-Communications and Regional projects
6. Calibration and routine maintenance on 650 public safety two-way radios, mountaintop repeaters and satellite receivers.	Public Safety two-way radio system
7. Relocate radio circuits and voter cage from Tahoe Douglas Fire Station 23 to Communications Center, increases reliability and continuity of operations.	Public Safety two-way radio system
8. Assist Town of Genoa, Candy Dance, with data and cellular service. Partnership with Verizon Wireless. Negotiate for new cellular tower in Carson Valley to increase our cellular services communitywide.	Cell phone, smart phone, tablets and WIFI services
9. Provide day to day support services to county departments for continuity of business.	Communications Business Continuity and Disaster Recovery

INFORMATION TECHNOLOGY

Mission Statement

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

The IT Division serves as the County's resource for infomation 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, and effectively implemented. IT strives to ensure that the County makes the best use of its technology funding.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Business Application Support	Professional Consulting and Support Service Costs	0.05	8,095	4
Business Continuity/Disaster Recovery/Backup Administration	Preparation and Maintenance of Continuity of Operations Plan (COOP) and DR Plan, Administration of CommVault Simpana Application, Backup Server and Direct-attached Storage (DAS) devices, Quantum SuperLoader 3 Tape Backup Unit Support	0.73	83,623	2
Custom Application Provision	Development and Maintenance of Internal Custom Applications (primarily on the IBM iSeries Computer)	0.80	96,023	4
Cell Phone Administration	Costs for Administration of Smartphones and Management Software for Smartphones for County employees	0.05	5,380	2
Data Base Administration	Maintenance and Support of SQL Server Databases throughout the County	0.90	108,674	2
Data Center/Server Room Operations	Server Room Equipment, including Racks, Cabling, Cooling, Battery Backups, etc.	0.31	33,741	4
Email System Administration	Maintenance and Support of Microsoft Exchange Server and Exchange Archiver Server (for e-discovery purposes)	0.30	35,728	1
File/Print Administration	Xerox Printer and Copier Maintenance Contract	0.60	67,909	3
Help Desk and Customer Support	Maintenance Contract for Support of the HelpStar Support Request Application	1.18	126,714	3
IT Staff Training	Training Costs for IT Division Staff, CBT Nuggets subscription, PC Magazines, Midrange Computer Magazines, Programming Books, etc.	0.31	36,743	2

Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Long Term Infrastructure and Technology Management	Membership to Government Management Information Systems (GMIS) for Idea Sharing and Support from Similar Government Agencies throughout the U.S., "Common" User Group Membership for iSeries Midrange Computer, Infinium UseNet Support Group Membership, annual Subscription to Microsoft TechNet Plus, User Group Meetings, etc.	0.70	78,676	4
Network Administration (WAN/LAN/Wireless)	Maintenance Contract for Support of HP Procure Manager used to Administer All HP Procure Network Switches throughout the County, Maintenance Agreement for Support of Network Instruments Observer Suite Application, Annual Support Fee to Utilize Paessler PRTG Enterprise Application, General Network Administration	0.30	39,629	1
Policy Compliance	Convert Printed Reports to Microfilm for Records Management	0.05	5,093	4
Project Management	Participation in PMO process, TRB, TSC, DCATAS, etc.	0.10	14,510	3
Remote Access Administration	Administration of RAS Servers (2) incl. Policies, Access Control, and Mobile Data Computers	0.18	19,930	3
Server Administration	Maintenance and Support Costs for VMWare vSphere Server Virtualization Applications and for Hardware Support of the iSeries Midrange Computer and for the Spillman Servers	0.53	59,538	1
Security Administration	Maintenance Agreements for Support of McAfee Countywide Total Virus Defense Application Used on All County PCs, for McAfee ePO, for WinDeveloper IMF Tune AntiSpam Application Used on County Mail Server, Annual Subscription Cost for Trend Micro RBL+ email Blacklisting SPAM Prevention Service, and Annual Subscription Costs for Verisign Certificates Utilized for County Applications,, Maintenance Agreement for Support of McAfee WebFilter Appliance to Prevent County Staff Access to Inappropriate or Dangerous Websites, Maintenance contract with Cisco for all County Owned Cisco Security Appliances, and Maintenance Contract for Support of DoubleCheck email AntiSpam and AntiVirus Appliance. Administration of the Same Equipment Listed Above.	0.30	39,629	1
Software Development, Maintenance, Support & Licensing	Ongoing Maintenance Contracts for County Applications, Software Development Costs, and Support Costs for County Applications, Software Licensing Costs for Applications Used on IT Division Staff Computers and Servers	0.56	74,565	1
Technology Purchasing	Replacement and New Computer Hardware Components for Workstations and Servers, Displays, Uninterruptible Power Supplies, Surge Protectors, Printers, etc.	0.36	44,416	4
Workstation Administration	Support Contract for Symantec Altiris Client Management Suite (CMS) Application that Allows Remote Software Installation, Patch Management, and Remote PC Administration throughout the County. Beyond Trust Privilege Manager User Rights Management Application Support, Mobile Data Computer administration, Desktop Administration, Travel Costs for IT Division Staff Utilization of POVs Around to County, and Gas for County Owned Vehicle	1.20	124,546	2
		9.50	**1,103,165**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Purchased, configured, and installed over 90 replacement workstation computers, 10 repurposed replacement workstation computers, and 3 physical servers for the County.	Technology Purchasing
2. Participated in the Technology Services Department assessment, completed by NextLevel Information Technology, Inc.	I.T. Division Management
3. Completed the migration of the County's email server from a physical server host to a virtual server host within the County's VMware environment. This was a significant undertaking.	Email System Administration
4. Continued to improve and enhance the County's VMware server environment. Added a fourth host server. Upgraded VMware software on all servers to VMware ESXi Version 5.1. Added or migrated 16 VMware servers to the VMware environment.	Server Administration
5. Beta tested and then upgraded Spillman, the County's Public Safety and Computer-Aided Dispatch software application, from Version 4.6 to Version 6.2. This was a major Upgrade. Douglas County was 1 of 3 agencies nationwide to beta test this software for Spillman.	Server Administration
6. Upgraded the existing secondary Spillman server from an IBM Power 5 server to a Power 7 server. Both servers are now matching hardware, thus providing consistency, and a more robust disaster recovery platform. This upgrade also provides for a more efficient mirroring and backup solution, that writes to both servers simultaneous as the data is input by the user.	Server Administration
7. Upgraded the Douglas County jail Spillman software from Spillman Classic Jail, to the new Sentryx Jail module. This was a large project requiring the rebuild of the entire jail application. The upgrade encompassed 80 hours of training, and a complete redesign of how the jail functions within the new Spillman environment.	Server Administration
8. Completed integrating the Assessor's internal DMV exemptions records with State of Nevada DMV records to facilitate the inclusion of Douglas County in a statewide project to enable the use of exemptions (for veterans, primarily) in on-line and kiosk registration renewals. This was a high-profile and high-priority project for DMV and the County Assessor's office. ADS, the contract provider, developed the web services on county systems in support of this project.	Custom Application Provision

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. 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.	Economic Vitality, Reliable, Well-Maintained Infrastructure
2. Continued to improve and enhance the County's VMware server environment. Wherever feasible continue to add or move servers to the VMware environment.	Financial Stability, Economic Vitality, Reliable, Well-Maintained Infrastructure
3. Update the County's data backup application CommVault Simpana to the latest version. Ensure all data backup jobs are configured correctly and running properly. Continue to improve disaster recovery plan.	Financial Stability, Reliable, Well-Maintained Infrastructure
4. Upgrade all County workstation PCs to Microsoft Windows 7 Professional and Office365.	Economic Vitality, Reliable, Well-Maintained Infrastructure
5. Evaluate VMware Horizon View (VMware VDI) for deployment within the County. Evaluate VDI storage solution as part of this evaluation process.	Financial Stability, Economic Vitality, Reliable, Well-Maintained Infrastructure

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Provide day to day support services to county departments for continuity of business.	Help Desk and Customer Support
2. 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.	Technology Purchasing
3. Continued to improve and enhance the County's VMware server environment. Wherever feasible continue to add or move servers to the VMware environment.	Server Administration
4. Update the County's data backup application CommVault Simpana to the latest version. Ensure all data backup jobs are configured correctly and running properly. Continue to improve disaster recovery plan.	Backup Administration
5. Implement Dell KACE 1000 and 2000 Systems Management appliances. These appliances will significantly enhance the ability to remotely manage computer systems and applications throughout the County.	Help Desk and Customer Support, Workstation Administration
6. Evaluate, purchase, and install Log & Event Management software for the Public Safety network.	Security Administration
7. Complete VLAN network configurations to facilitate implementation of a SAN and also the implementation of the Dell KACE appliances.	Network Administration, Security Administration
8. Purchase and implement a SAN solution for the County VMware environment.	Backup Administration, Server Administration
9. Assist US eDirect and Douglas County Parks & Recreation staff with the implementation of Recreation Dynamics software.	Help Desk and Customer Support
10. Implement the recommendations of the Technology Services Assessment.	I.T. Division Management

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.

The GIS Division serves primarily as a support department to other County departments. 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.

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Web-GIS Applications	The GIS Division provides Douglas County public with access to GIS data and spatial tools via the Internet.	0.32	26,105	1
External Map & Data Request Fulfillment	Traditional map requests are still a core portion of the services we provide to the public. These are most often either paper or PDF, and almost all such requests generate at least some revenue.	0.45	39,827	1
Spatial Data Maintenance	Each of the four counties served by the DC GIS Division have at least some level of data maintenance requirements. We balance these needs against scope agreements.	0.40	35,326	1
MOU-Based GIS Services	Via MOU, we serve as the GIS Department for Carson City, Storey Co, and Lyon Co. We provide separate scopes of services to each entity and generate $330K in revenue from each contract.	1.37	111,426	1
Field Data Collection (Non-Survey Grade)	GIS staff utilize resource-grade GPS equipment to collect locational data in the field when called upon. This could be anything from a storm drain for Public Works to evidence for DCSO.	0.09	9,171	4

Programs Continued

Program	Program Description	FTE FY13-14	Cost FY13-14	Quartile Ranking
Oblique Aerial Photography Program	This program us used by 911 and 20+ other offices. It provides a unique view of our community and facilitates a higher level of efficiency for field staff (Assessor, DCSO, Fire, Bldg, etc) This system is now deloyed to over 20 divisions and/or departments and over 130 staff members. As one example, it allows the Assessor's team to take preliminary looks at properties from their desks and saves significant field time.	0.05	5,201	2
Spillman Computer-Aided Dispatch Support	The GIS Division provides full spatial data support to 911 Emergency Services and their Spillman CAD software. We work very closely with 911 when data manipulation or maintenance are needed.	0.12	11,595	1
Spatial Data Repository	The GIS Division's server architecture serves as the GIS (spatial) data repository for four jurisdictions. From that repository, we distribute and leverage GIS data to support private and public entities.	0.10	10,433	2
EOC/Public Safety Support	The GIS Division supports four Emergency Operation Centers (EOCs) plus the state EOC for large- scale regional events.	0.10	10,242	2
Disaster and COOP Preparation	The GIS Division is a fully participating partner in the County's efforts to plan and prepare for contingencies, emergencies, and continuous operations.	0.07	7,576	2
Operations	Day-to-day service and support for all departments and jurisdictions we serve. This includes all administrative tasks required by Douglas County, Carson City, Lyon County, and Storey County.	0.51	44,020	1
Internal Map & Data Request Fulfillment	Traditional map requests are still a core portion of the services we provide to Douglas County departments. These are most often either paper or PDF, but they are maps composed by our staff.	1.20	124,495	1
Internal Asset Management Hosting & Support	The GIS Division will host VUEWorks Asset Management software for its users in the County. We will also work with Public Works on installation, configuration, and data population of the program.	0.12	11,633	1
Internal Web Applications	The GIS Division provides Douglas County staff with access to GIS data and spatial tools via the County's Intranet.	0.35	27,706	1
		5.25	**474,756**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Off Site GIS Mirror: Established a mirrored environment that meets the following criteria; on a different part of the US power grid, in a different natural hazard zone, suitable physical security (category V hurricane structure, secure server room within secure facility, 24/7/365 staffing in server room, Halon, redundant power, etc). Now hosting backup catalog of GIS data on this box. Serving public map services from this box for higher availability than those on local box. Set-up DNS management system that automatically rolls from primary domain host to mirror in the event of a loss of connection to either local IP. Same DNS service tracks interruptions and sends notifications of same.	Web-GIS Applications, Spatial Data Maintenance, MOU-Based Services, Spatial Data Repository, Disaster & COOP Planning
2. Upgraded to ArcGIS 10.1: Significant upgrade on the ArcGIS Server and ArcSDE end of things. This 10.1 upgrade completely changed the way we handle multiple Map Service and REST service workflows, as well as their management. All Flex Viewers (internal and public) had to be updated and upgraded as well.	Web-GIS Applications, Spatial Data Maintenance, MOU-Based Services, Spatial Data Repository
3. Carson City Parcel Fabric: Migrated the Carson City parcel base to the new Parcel Fabric data model. Through this project, Douglas County became the first organization in the state of Nevada (and one of the first in the US) to adopt this new data model. We have since served as a technical point of contact for others in the state and the nation who are now following our lead.	MOU-Based Services
4. ArcGIS OnLine Portal: Published the Douglas County GIS Portal via ArcGIS OnLine (AGOL). Again, Douglas County was an early adopter of a cutting edge method of GIS service delivery. We began using the AGOL internally and extended some portions to internal departments as well as the public. A full and refined implementation of AGOL is one of our goals for 13-14.	Web-GIS Applications, Spatial Data Maintenance, MOU-Based Services, Spatial Data Repository
5. Wildland Fire Support: Douglas County suffered multiple wildland fires during FY 12-13. The GIS Division served days, nights, and weekends during these events supporting local, state, and federal firefighters in their operations. This included providing multiple maps in multiple formats, flying GPS fire boundaries on board helicopters, and providing work quarters for federal GIS resource assigned to fires. Douglas County GIS Division received commendation from the US BLM and the Nevada Division of Forestry for the high levels of service provided.	EOC/Public Safety Support, MOU-Based Services
6. Public & Internal Viewers: Published and/or maintained multiple Web-GIS applications for Douglas County and our contract partners. As a sample, these included a public Polling Place locator for the Clerk Treasurer's Office, an iOS friendly public parcel viewer, public regulatory viewers, and multiple internal viewers for the staffs of Douglas Co, Carson City, Lyon County, and Storey County.	Web-GIS Applications, MOU-Based Services
7. Successfully Maintained GIS Contracts: Under interlocal contract, the DC GIS Division is the GIS service provider for Carson City, Lyon County, and Storey County – on top of the comprehensive GIS services provided to Douglas County. In year two of these contracts, all three client organizations enthusiastically signed on for year three and all are now talking about tying into a longer-term contract for continued services once year three is complete. All customer organizations are excited about how DC GIS is leveraging new geo-spatial technologies to serve them.	MOU-Based Services
8. Continuity Of Operations Planning "Skiff Mode": Equipped all GIS staff with equipment and data needed to function in an off-line posture (skiff mode) so as to be functional in times of network unavailability. This set-up allows staff to continue to serve public safety assets in a disaster or to simply continue to function in a semi-normal capacity should the local network or 911 building be compromised.	Spatial Data Maintenance, MOU-Based Services, Disaster & COOP Planning
9. Implementation of Esri Enterprise License Agreement (ELA): At the end of FY 11-12, Douglas County entered into an ELA with Esri. This ELA allows us to provide desktop software licenses to County offices and opens many doors to Web-based tools and data (ArcGIS OnLine being one of these). There are also training benefits as well as registrations to the annual International GIS Users' Conference. Over the span of FY 12-13, DC GIS implemented the ELA and now offer desktop GIS services to several departments and towns within the Douglas County organization.	Web-GIS Applications, Spatial Data Maintenance, MOU-Based Services, Spatial Data Repository, Disaster & COOP Planning, External Map & Data Request Fulfillment
10. Professional Leadership & SAG Award: Douglas County was selected from over 200,000 GIS organizations around the world as a Special Achievement in GIS (SAG) Award winner for 2012-2013. One hundred of these 200K organizations are selected as examples of best practice implementations, application, and utilization of GIS technologies. In other examples of leadership, DC GIS staff presented at state and national GIS conferences, serve on the Board of Directors for the state GIS organization, and serve in other leadership capacities.	Web-GIS Applications, Spatial Data Maintenance, MOU-Based Services, Spatial Data Repository, Disaster & COOP Planning

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

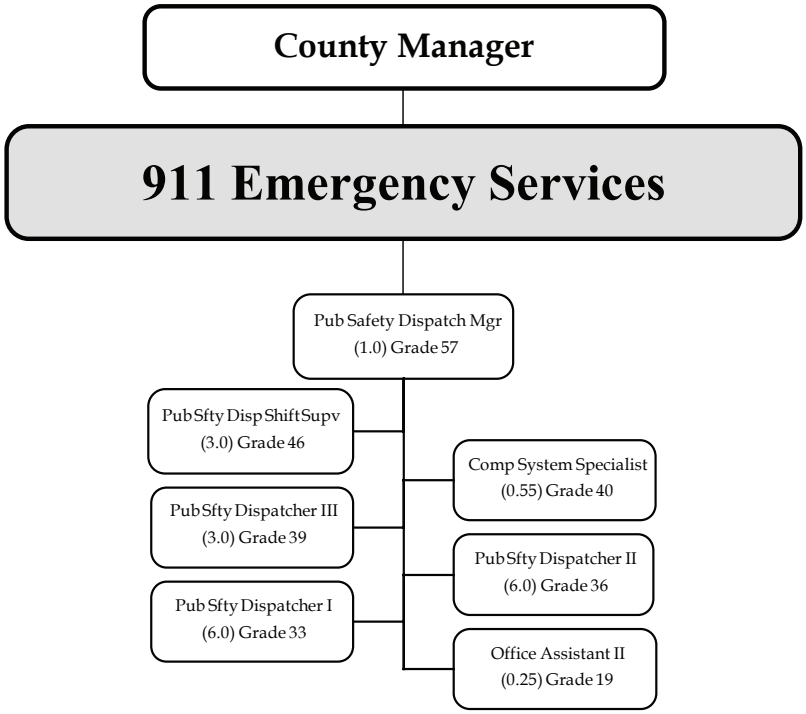
Strategic Objective	Related PBB Priorities
1. Formalize Divisional Documentation: This will include SOPs, policies, GIS technology vision narrative, customer service metrics collection strategies, and key divisional workflows. The completion of this objective will finalize one key recommendation of the 2012 Technology Services Department Assessment. This documentation will be maintained in a digital format via an internal Web page maintained by GIS staff.	Reliablie, Well-Maintained Infrastructure, Financial Stability
2. Solidify GIS Architecture and Related Workflows: This will include an expansion and upgrade of our dedicated GIS server infrastructure. This will also include a formalized process of backups, data synching, one-way and two-way replication between instances of enterprise geodatabases. Also included will be physical memory, RAM, and OS upgrades for our servers. This process was begun in late FY 12-13, but will be completed in FY 13-14.	Reliablie, Well-Maintained Infrastructure, Financial Stability
3. Centralize Core County Spatial Data Collection and Maintenance to GIS Division: Several departments create, collect, and maintain an array of spatial data, to include; GIS data, GPS data, AutoCAD data, etc. Any of these data related to core County infrastructure or core County functions should be processed through the DC GIS Division as the central clearinghouse of spatial data. All of these data will be placed in a dedicated geodatabase for consumption by VUEWorks asset management software (once that project is resumed by Public Works) and desktop GIS users across the County organization. In that VUEWorks is GIS-based, all of these data will have to be in GIS, so it only makes sense to establish the GIS Division as the clearinghouse for core County spatial data, regardless of format or author.	Managed Growth & Development, Preservation of Natural Environment, Resources, and Cultural Heritage, Reliable, Well-Maintained Infrastructure, Safe Community
4. Provide Boutique Services to Elected Officials & Directors and Expand Web-based Services to Staff and General Public: Putting spatial data and analytical tools into the hands of decision-makers is a key role of DC GIS. To accomplish this, we will publish an array of Web-based applications that will allow users to gain answers on their schedule, not having to wait for the GIS Division's calendar to clear. This will include a special set of applications exclusively for top County leadership as well as new and improved applications that all County staff can access and utilize in the conduct of their regular duties.	Economic Vitality, Managed Growth & Development, Reliable, Well-Maintained Infrastructure, Safe Community, Financial Stability
5. Establish Internal Training & Public Outreach Programs: To support the previous strategic objective, we will develop a new training and outreach program that will eliminate the typical barriers to the adoption of new tools. This will include internal trainings, public trainings and outreach, as well as the establishment of an internal Douglas County (organization) GIS Users' Group. We will continue to establish GIS and the tools we provide as a critical part of the way our organization and community does business.	Economic Vitality, Managed Growth & Development, Reliable, Well-Maintained Infrastructure, Safe Community, Financial Stability

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Complete Vision Documentation and Formalize One SOP Document per Month (Supports Strategic Objective 1): This may also include other forms of comprehensive documentation.	Operations, All other Programs
2. Complete Migration from HelpSTAR to KASE and Set-Up Shopping Cart for Data & Services (Supports Strategic Objective 1): This will include the configuration of our own help tickets in KASE as well as the use of its technology asset management system. We will also engage with other County offices that are using shopping cart models to establish the same for GIS customers. This will greatly reduce the number of hours spent by GIS staff fulfilling data requests.	Operations, External Map & Data Request Fulfillment, MOU-Based Services, Spatial Data Repository
3. Migrate Douglas County to the Esri Local Government Information Model (Supports Strategic Objective 2): This will include a reconfiguration of the Douglas County enterprise geodatabases and the adoption of new table schemas for over one hundred data layers. This will also include migrating Douglas County to the Esri Parcel Fabric data model.	Spatial Data Management, External Map & Data Request Fulfillment, Spatial Data Repository, EOC/Pub Safety Support, Spillman CAD Support
4. Upgrade, Expansion, and Data Mgt (Supports Strategic Objective 2): The nuts and bolts of expanding our mirror's storage, upgrading the OS on our mirror and our primary, re-purposing our current reverse-proxy box, and automating our data backups and live data synching.	All Programs
5. Implement Trimble Positions (Supports Strategic Objective 3): This is a new software and workflow model for GPS field collection by Trimble. We are one of the first agencies in the US to migrate to Positions and clearly one of the (if not the) first in Nevada to make this migration. The system is far more efficient and reduces complexities faced by field operators, shifting most of the complex prep work onto the GIS support staff – and even that part is easier than it has been with the current software.	Field Data Collection, Spatial Data Maintenance, Spatial Sata Repository
6. Establish Functional Douglas County Geodetic Control Network (Supports Strategic Objective 3): The county does not have a geodetic control network, but there is a sufficient supply of ad-hoc monumentation within the County to function as a de facto control network should those data be aggregated into a functional data set. As the central source for geo-spatial data in Douglas County, the GIS Division is the obvious choice to take on this challenge. The results will be a higher level of consistency (and thus accuracy) for surveyors, CAD operators, and GIS practitioners working within Douglas County.	Field Data Collection, Spatial Data Maintenance, Spatial Data Repository, External Map & Data Request Fulfillment
7. Establish Six New Viewers and Executive Dashboard (Supports Strategic Objective 4): Publishing the new Executive Dashboard by Esri will allow us to put a constant stream of high level facts and figures onto the desktops of County leaders. Adding at least six new viewers will allow us to provide more information about our community to our current residents as well as prospective residents and companies who are considering Douglas County as a new home.	Web-GIS Applications, MOU-Based Services, EOC/Public Safety Support
8. Full Implementation of ArcGIS OnLine - AGOL (Supports Strategic Objective 4): We have only scratched the surface of AGOL. We need to move forward with a full implementation of this service. Due to our current high standing with Esri, they have offered to assist us in this effort at no cost. The potential of AGOL is astounding and we must bring its full power and weight to bear to continue maximizing our return on the investment already made in GIS.	Operations, Public-Facing Websites, Spatial Data Repository, EOC/Public Safety Support
9. Establish County GIS-Users' Group (Supports Strategic Objective 5): This is overdue. We have flirted with this idea for three years and this year is the year. We will gather a collection of staff members who either use ArcGIS desktop or who are power users with the Web-GIS applications we provide. We will discuss their needs, directions of the technology, and ultimately where we need to take GIS in Douglas County…and beyond.	Operations, All other Programs
10. Conduct Twelve Trainings (Supports Strategic Objective 5): We already offer training, but we need to establish a more formal program of regular trainings to support desktop GIS and Web-GIS users.	Operations, Web-GIS Applications

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.

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.

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 FY13-14 total operating budget is $1,920,580.

911 Emergency Services					
Expenditures by Category	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	1,443,797	1,418,062	1,446,347	28,285	2.0%
Services & Supplies	492,173	457,552	468,823	11,271	2.5%
Capital Outlay	-	-	-	-	n/a
Capital Projects	-	-	-	-	n/a
Contingency	-	5,410	5,410	-	0.0%
Total	**1,935,970**	**1,881,024**	**1,920,580**	**39,556**	**2.1%**
Expenditures by Division					
911 Emergency Services	1,685,573	1,695,278	1,734,834	39,556	2.3%
911 Surcharge	250,397	185,746	185,746	-	0.0%
Total	**1,935,970**	**1,881,024**	**1,920,580**	**39,556**	**2.1%**
Funding by Source					
911 Emergecy Services	1,935,970	1,881,024	1,920,580	39,556	2.1%
FTE	**19.95**	**19.80**	**19.80**	**-**	**0.0%**

Programs Offered

Programs offered include all activities performed in each department/division and a brief description. Also included is the total FTE and cost per program along with the Quartile Ranking according to the Priority Based Budgeting model. Program cost only accounts for Operating Expenses. Total program cost and FTE may not match fund summaries due to capital or contingency budgets or other non-operating funds managed by the department/division.

Program	Program Description	FY13-14 FTE	FY13-14 Cost	Quartile Ranking
911 Dispatch (overall)	Emergency and non-emergency call in-take, processing and radio dispatching service. Provide all dispatch services for there law enforcement agencies, four Fire/EMS agencies and several 'outside' agencies such as GID's, Animal Control and all other after hour emergency contact agencies.	2.79	260,679	1
911 Dispatch - Washoe Tribe Police	Providing both emergency and non-emergency call processing and radio dispatching	0.92	79,269	1
911 Dispatch - Douglas County Sheriff's Office	Providing both emergency and non-emergency call processing and radio dispatching	5.56	477,157	1
911 Dispatch - Alpine County Sheriff's Office	Providing both emergency and non-emergency call processing and radio dispatching	0.920	79,269	1
911 Dispatch - Tahoe Douglas Fire Protection District	Providing both emergency and non-emergency call processing and radio dispatching	2.86	246,881	1
911 Dispatch - East Fork Fire & Paramedic Districts	Providing both emergency and non-emergency call processing and radio dispatching	3.76	323,639	1
911 Dispatch - Eastern Alpine Fire Departemnt and Kirkwood Fire Department	Providing both emergency and non-emergency call processing and radio dispatching	0.92	79,269	2
911 Public Outreach	Provide educational services to the general public directly relating to the proper use of the 9-1-1 emergency reporting system. Includes civic organization briefings, county school system training sessions and any other public requests for this service	0.98	86,802	4
Public Safety Warning Point	Utilizing the Reverse 911 system, and all other means of public notifications for local, regional or national disasters or emergencies	1.10	101,867	1
Douglas County Amateur Radio Team	Maintain a qualified staff of volunteer amateur radio personnel to assist the county in the event of a disaster that reduces our communications ability	0.00	-	4
		19.80	**1,734,834**	

Major Accomplishments of FY12-13

Major Accomplishment	Related PBB Program
1. Implemented Fire ProQA software and dispatch procedures	911 Dispatch - Tahoe Douglas Fire/East Fork Fire & Paramedic District and Alpine County Fire Agencies
2. Installed status light towers on each workstations to provide visual indications of dispatcher activity	911 Dispatch (overall)
3. Changed to an automated schedulting program (Schedule Express) savign hours of administrative and supervisory time managing the shift schedules	911 Dispatch (overall)
4. Upgrade the Fire ProQA and EMS ProQA to the National Academy of Emergency Dispatch Paramount products - ensuring the latest and most efficient software is being used	911 Dispatch - Tahoe Douglas Fire/East Fork Fire & Paramedic District and Alpine County Fire Agencies
5. Replaced the industrial UPS that serves the 911 center and county servers located in the 911 center	911 Dispatch (overall)
6. Upgrade Spillman to the 6.2 version	911 Dispatch (overall)
7. Upgrade all dispatch workstations to Windows 7; installed solid state drives to ensure continued operations	911 Dispatch (overall)
8. Replaced the HydroLynx hydrologic monitoring system with the latest hardware and software	Public Safety Warning Point

Strategic Objectives FY13-14

Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.

Strategic Objective	Related PBB Priorities
1. Improve computer technology for in-house training academy	Reliable, well maintained infrastructure
2. Replace the current Silent Knight alarm monitoring hardware and software to an enterprise version	Reliable, well maintained infrastructure
3. Recruit/Train/Maintain full authorized strength workforce	Safe Community
4. Ensure Fire and EMS Quality Assurance scores meet or exceed accreditation standards	Safe Community
5. Revamp the hiring process	Safe Community

Annual Goals FY13-14

Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goal	Related PBB Program
1. Utilize IT department to build four workstations for in-house training academy, as opposed to purchasing pre-built PC's, achieving substantial cost savings	911 Dispatch (overall)
2. Under current contract with Security Information Systems, replace current PC workstation with a two license enterprise network solution	911 Dispatch (overall)
3. Increase the testing software from one workstation to five, allowing HR to test up to five candidates simultaneously, achieving a personnel cost savings	911 Dispatch (overall)
4. Extensive on-going training for all staff members, certification compliance and daily quality assurance reviews	911 Dispatch (overall)
5. To ensure the recruitment and hiring of qualified personnel, implementing a revised extensive background process to include polygraph and psychological exams	911 Dispatch (overall)

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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.

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 FY13-14 is $2,022,288. 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	**2011-12 Actual**	**2012-13 Adopted**	**2013-14 Adopted**	**$ Chg Adopted 13 to 14**	**% Chg Adopted 13 to 14**
Personnel Services	30,081	23,091	16,400	(6,691)	-29.0%
Services & Supplies	152,717	400,799	167,679	(233,120)	-58.2%
Capital Projects	353,941	-	-	-	n/a
Debt service	101,250	101,250	27,415	(73,835)	-72.9%
Transfers Out	2,000,000	1,652,000	1,805,272	153,272	9.3%
Contingency		12,518	5,522	(6,996)	-55.9%
Total	**2,637,989**	**2,189,658**	**2,022,288**	**(167,370)**	**-7.6%**
Funding Source					
DC Redevelop - Admin	2,175,179	2,081,779	1,994,873	(86,906)	-4.2%
DC Redevelop - Capital	462,810	107,879	27,415	(80,464)	-74.6%
Total	**2,637,989**	**2,189,658**	**2,022,288**	**(167,370)**	**-7.6%**
FTE	**0.18**	**0.15**	**0.10**	**(0.05)**	**-33.3%**

Major Accomplishments of FY12-13

Major Accomplishments
1. The 1.3 mile Genoa Vista Trail Project from Walley's Hot Springs to the Town of Genoa was completed, connecting pedestrians from the lodging to the retail center.
2. The Genoa Main Street Vitalization Project was completed, transforming the Town of Genoa into an inviting, pedestrian friendly town center.
3. Outstanding loans to the RDA continue to be paid back to Other County Funds. All loans are planned to be repaid in FY13-14.

Priorities and Objectives FY13-14

Priorities and Objectives
1. Repay all outstanding loans in the RDA fund in FY13-14
2. Evaluate and fund appropriate projects that meet the Board's Strategic Priorities and the requirements of the RDA.
3. Continue to seek resolution to the outstanding Riverwood Project issues, including through litigation and/or settlement, renegotiation of the existing Development Agreement.

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Douglas County
Fund Summaries

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

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	Ridgeview Water Utility District Fund, Zephyr Water utility District Fund, Cave Rock Water Utility District Fund, Skyland Water Utility District Fund, Carson Valley Water System, Regional Water Fund, Sewer Utility Fund, Gardnerville Health & Sanitation Fund, Minden Health & Sanitation Fund, Minden Water Fund, Minden Wholesale Water Utility Fund	Extraordinary Maintenance Fund, Ad Valorem Capital Project Fund, County Construction Fund, Park Residential Construction Tax Fund, Regional Transportation Fund, Redevelopment Agency Capital Projects Fund, EFF Equipment Reserve Fund, EFF Construction Reserve Fund, Gardnerville Ad Valorem Capital Projects Fund, Genoa Capital Construction Reserve Fund, Genoa Ad Valorem Capital Projects Fund, Minden Capital Equipment/ Construction Reserve Fund, Minden Ad Valorem Capital Projects Fund	County Debt/Other Resources Fund, Redevelopment Agency Debt Service Fund, Gardnerville Debt Service Fund, EFFPD Debt Service, Capital Projects/ Debt Financed Fund

All Funds

The following table summarizes the resources and requirements for the thirty seven County funds, the two Redevelopment Agency funds, the six funds of the Fire and Paramedic Districts, and the thirteen Town funds.

All Funds Combined	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**42,244,308**	**47,487,878**	**49,768,804**	**2,280,926**	**4.8%**
Current Revenue					
Property Taxes	33,875,840	35,123,345	34,118,714	(1,004,631)	-2.9%
Room Taxes	4,634,125	5,145,653	5,173,652	27,999	0.5%
Transient Lodging License Tax	1,442,250	1,615,350	1,624,153	8,803	0.5%
Other Taxes (Gas/Road/Res.Constr)	1,128,295	1,136,058	1,754,427	618,369	54.4%
State Consolidated Tax	11,777,804	12,118,508	12,419,649	301,141	2.5%
Sales Taxes (P.A.L.S.)	1,300,000	1,464,802	1,547,188	82,386	5.6%
Licenses & Permits	3,650,000	4,102,500	4,074,000	(28,500)	-0.7%
Gaming	1,255,540	1,186,540	1,195,540	9,000	0.8%
Intergovernmental	7,345,871	7,134,679	7,112,149	(22,530)	-0.3%
Charges for Service	25,196,856	26,250,462	27,800,259	1,549,797	5.9%
Fines & Forfeitures	1,198,250	1,151,250	1,201,750	50,500	4.4%
Miscellaneous	2,467,522	2,281,371	2,811,990	530,619	23.3%
Contributed Capital	6,950,000	6,825,000	1,925,000	(4,900,000)	-71.8%
Transfers In	8,019,152	11,958,336	7,681,308	(4,277,028)	-35.8%
Other Financing Sources	25,000	14,939,300	970,000	(13,969,300)	-93.5%
Depreciation	2,427,138	2,637,689	2,654,208	16,519	0.6%
Total Current Revenue	**112,693,643**	**135,070,843**	**114,063,987**	**(21,006,856)**	**-15.6%**
Total Resources	**154,937,951**	**182,558,721**	**163,832,791**	**(18,725,930)**	**-10.3%**
Requirements					
Operating					
Personnel Services	50,046,687	50,549,772	51,843,394	1,293,622	2.6%
Services & Supplies	30,515,384	36,784,283	35,956,098	(828,185)	-2.3%
Capital Outlay	289,168	401,876	2,033,259	1,631,383	405.9%
Other	92,302	89,050	85,108	(3,942)	-4.4%
Total Operating	**80,943,541**	**87,824,981**	**89,917,859**	**2,092,878**	**2.4%**
Non-Operating					
Capital Projects	10,378,347	13,650,708	9,408,934	(4,241,774)	-31.1%
Debt Service	4,915,094	5,781,455	5,100,481	(680,974)	-11.8%
Distrib.-other districts	4,195,205	4,247,542	4,529,609	282,067	6.6%
Transfers Out	8,019,152	11,985,836	7,691,308	(4,294,528)	-35.8%
Contingency	1,162,688	1,213,135	1,558,716	345,581	28.5%
Depreciation	2,495,685	2,728,289	2,744,208	15,919	0.6%
Total Non-Operating	**31,166,171**	**39,606,965**	**31,033,256**	**(8,573,709)**	**-21.6%**
Total Requirements	**112,109,712**	**127,431,946**	**120,951,115**	**(6,480,831)**	**-5.1%**
Ending Fund Balance/Reserves	42,828,239	55,126,775	42,881,676	(12,245,099)	-22.2%

County Funds Only

The following table summarizes the thirty seven 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	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**34,970,182**	**39,587,100**	**39,766,933**	**179,833**	**0.5%**
Current Revenue					
Property Taxes[1]	23,051,297	24,307,363	23,597,672	(709,691)	-2.9%
Room Taxes	4,634,125	5,145,653	5,173,652	27,999	0.5%
Transient Lodging License Tax	1,442,250	1,615,350	1,624,153	8,803	0.5%
Other Taxes (Gas/Road/Res.Constr)	1,128,295	1,136,058	1,754,427	618,369	54.4%
State Consolidated Taxes	9,746,139	10,070,293	10,321,791	251,498	2.5%
Sales Taxes (P.A.L.S.)	1,300,000	1,464,802	1,547,188	82,386	5.6%
Licenses & Permits	3,650,000	4,102,500	4,074,000	(28,500)	-0.7%
Gaming	1,185,000	1,116,000	1,125,000	9,000	0.8%
Intergovernmental	7,204,569	6,996,572	6,971,937	(24,635)	-0.4%
Charges for Service	16,168,501	17,049,366	17,803,053	753,687	4.4%
Fines & Forfeitures	1,198,250	1,151,250	1,201,750	50,500	4.4%
Miscellaneous	1,715,395	1,641,514	2,172,823	531,309	32.4%
Contributed Capital	6,950,000	6,825,000	1,925,000	(4,900,000)	-71.8%
Transfers In	4,975,533	9,547,731	5,499,704	(4,048,027)	-42.4%
Other Financing Sources	25,000	14,939,300	970,000	(13,969,300)	-93.5%
Depreciation	2,153,319	2,327,689	2,344,208	16,519	0.7%
Total Current Revenue	**86,527,673**	**109,436,441**	**88,106,358**	**(21,330,083)**	**-19.5%**
Total Resources	**121,497,855**	**149,023,541**	**127,873,291**	**(21,150,250)**	**-14.2%**
Requirements					
Operating					
Personnel Services	39,331,576	39,817,095	40,854,555	1,037,460	2.6%
Services & Supplies	25,511,922	31,913,516	30,424,442	(1,489,074)	-4.7%
Capital Outlay	230,168	127,476	1,577,647	1,450,171	1137.6%
Miscellaneous/ Other	92,302	89,050	85,108	(3,942)	-4.4%
Total Operating	**65,165,968**	**71,947,137**	**72,941,752**	**994,615**	**1.4%**
Non-Operating					
Capital Projects	8,386,597	12,750,208	7,386,692	(5,363,516)	-42.1%
Debt Service	4,537,706	5,440,600	4,825,734	(614,866)	-11.3%
Transfers Out	4,975,533	9,575,231	5,499,704	(4,075,527)	-42.6%
Contingency	775,432	825,483	1,142,385	316,902	38.4%
Depreciation	2,153,319	2,327,689	2,344,208	16,519	0.7%
Total Non-Operating	**20,828,587**	**30,919,211**	**21,198,723**	**(9,720,488)**	**-31.4%**
Total Requirements	**85,994,555**	**102,866,348**	**94,140,475**	**(8,725,873)**	**-8.5%**
Ending Fund Balance/Reserves	36,393,825	46,784,793	33,732,816	(13,051,977)	-27.9%

1 Includes Tax Penalities & Interest and Personel Property taxes.

General Fund

101 - General Fund	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**6,648,848**	**5,580,598**	**6,375,106**	**794,508**	**14.2%**
Current Revenue					
Property Taxes and Penalties	15,988,675	17,187,042	17,681,970	494,928	2.9%
State Consolidated Taxes	9,710,596	10,070,293	10,321,791	251,498	2.5%
Licenses & Permits	3,135,275	3,219,500	3,258,500	39,000	1.2%
Gaming	915,017	816,000	825,000	9,000	1.1%
Intergovernmental	2,464,632	1,434,705	1,287,434	(147,271)	-10.3%
Charges for Service	4,140,645	3,655,506	3,737,602	82,096	2.2%
Fines & Forfeitures	1,196,070	1,091,250	1,153,750	62,500	5.7%
Miscellaneous	905,862	815,976	838,476	22,500	2.8%
Other Financing Sources	4,769	-	-	-	n/a
Transfers In	190,000	75,000	354,657	279,657	372.9%
Total Current Revenue	**38,651,541**	**38,365,272**	**39,459,180**	**1,093,908**	**2.9%**
Total Resources	**45,300,389**	**43,945,870**	**45,834,286**	**1,888,416**	**4.3%**
Requirements					
Operating					
Personnel Services	26,894,134	28,298,192	28,545,191	246,999	0.9%
Services & Supplies	8,132,622	7,677,298	7,904,353	227,055	3.0%
Capital Outlay	160,758	-	300,000	300,000	n/a
Total Operating	**35,187,514**	**35,975,490**	**36,749,544**	**774,054**	**2.2%**
Non-Operating					
Transfers Out	2,660,707	1,850,150	2,457,754	607,604	32.8%
Capital Projects	411,370	-	-	-	n/a
Contingency	-	539,632	791,514	251,882	46.7%
Total Non-Operating	**3,072,077**	**2,389,782**	**3,249,268**	**859,486**	**36.0%**
Total Requirements	**38,259,591**	**38,365,272**	**39,998,812**	**1,633,540**	**4.3%**
Ending Fund Balance/Reserves	7,040,798	5,580,598	5,835,474	254,876	**4.6%**
Expenditures by Major Function/Department					
General Government	8,635,323	9,101,550	9,335,627	234,077	2.6%
Sheriff[2]	15,528,758	15,402,486	15,504,076	101,590	0.7%
Judicial[1]	8,319,869	8,262,951	8,586,079	323,128	3.9%
Public Works[3]	2,617,337	2,755,224	2,777,522	22,298	0.8%
Health and Sanitation[4]	497,597	453,279	546,240	92,961	20.5%
Non-Departmental[5]	2,660,707	2,389,782	3,249,268	859,486	36.0%
Total	**38,259,591**	**38,365,272**	**39,998,812**	**1,633,540**	**4.3%**

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

2 Includes Animal Service and Emergency Mgmt.

3 Includes Building & Fleet Services and Engineering, Community Development

4 Includes Weed Control

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

General Fund Revenue Detail

Revenue Category	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Property Taxes					
Ad Valorem Taxes	15,988,675	17,187,042	17,681,970	494,928	2.9%
Tax Penalties & Interest	630,358	575,000	585,000	10,000	1.7%
Total Taxes	**16,619,033**	**17,762,042**	**18,266,970**	**504,928**	**2.8%**
State Consolidated Tax	**9,710,596**	**10,070,293**	**10,321,791**	**251,498**	**2.5%**
Licenses & Permits					
Liquor License	212,877	175,000	260,000	85,000	48.6%
Building Permits	516,965	480,000	480,000	-	0.0%
Marriage License	25,221	28,500	27,500	(1,000)	-3.5%
Animal License	25,999	25,000	25,000	-	0.0%
School Residential Const Priviledge Tax	581	1,000	1,000	-	0.0%
Utility Operator Fee	1,506,959	1,600,000	1,600,000	-	0.0%
Franchise Fees	816,898	880,000	835,000	(45,000)	-5.1%
Miscellaneous	29,775	30,000	30,000	-	0.0%
Total Licenses & Permits	**3,135,275**	**3,219,500**	**3,258,500**	**39,000**	**1.2%**
Local Gaming					
NRS County Gaming License	617,386	545,000	550,000	5,000	0.9%
Gaming Table Tax	145,020	145,000	145,000	-	0.0%
Local County Gaming License	152,611	126,000	130,000	4,000	3.2%
Gaming Total	**915,017**	**816,000**	**825,000**	**9,000**	**1.1%**
Intergovernmental					
Federal Pay in Lieu of Tax	629,040	610,000	590,000	(20,000)	-3.3%
Title IV - URESA	227,941	247,296	241,569	(5,727)	-2.3%
Other Federal Revenue	-	-	-	-	n/a
Federal Grants	1,472,084	450,309	369,565	(80,744)	-17.9%
State Grants	4,616	-	-	-	n/a
Tri-Net Task Force Grant	107,100	107,000	80,300	(26,700)	-25.0%
Miscellaneous	23,850	20,100	6,000	(14,100)	-70.1%
Total Intergovernmental	**2,464,632**	**1,434,705**	**1,287,434**	**(147,271)**	**-10.3%**

General Fund Revenue Detail (continued)

Revenue Category	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Charges for Service					
Engineering Fees	262,605	140,000	120,000	(20,000)	-14.3%
Planning Fees	68,509	100,000	80,000	(20,000)	-20.0%
Misc Community Dev. Fees	26,370	32,000	8,000	(24,000)	-75.0%
Constable Fees	34,649	47,000	32,000	(15,000)	-31.9%
Alternative Sentencing Fees	128,946	127,500	112,000	(15,500)	-12.2%
Sheriff's Fees	198,790	100,000	100,000	-	0.0%
Miscellaneous Sheriff Fees	9,938	97,000	100,000	3,000	3.1%
Clerk's Fees	209,925	178,000	175,000	(3,000)	-1.7%
Recorder's Fees	348,589	325,000	325,000	-	0.0%
Assessor's Fees	4,227	2,000	2,000	-	0.0%
Assesors Commission	140,370	145,000	135,000	(10,000)	-6.9%
Administration & Overhead	1,240,357	1,427,266	1,564,569	137,303	9.6%
Juvenile Detention Fees	18,267	10,000	2,000	(8,000)	-80.0%
Motor Vehicle Tax/License	73,571	104,000	88,000	(16,000)	-15.4%
Weed Spraying	330,299	200,000	325,000	125,000	62.5%
Radio User Fees	376,713	162,040	157,433	(4,607)	-2.8%
Miscellaneous	668,521	458,700	411,600	(47,100)	-10.3%
Total Charges for Service	**4,140,645**	**3,655,506**	**3,737,602**	**82,096**	**2.2%**
Fines and Forfeitures					
Justice Court Fines	1,084,218	995,000	1,055,000	60,000	6.0%
Juvenile Probation Traffic Fines	25,049	25,000	25,000	-	0.0%
Animal Control Fines	11,592	11,000	12,000	1,000	9.1%
Miscellaneous Fines	75,211	60,250	61,750	1,500	2.5%
Total Fines & Forfeitures	**1,196,070**	**1,091,250**	**1,153,750**	**62,500**	**5.7%**
Miscellaneous Revenue					
Interest on Investments	80,283	70,700	75,700	5,000	7.1%
Donations	21,277	-	-	-	n/a
Other Revenue/Financing Sources	173,944	170,276	177,776	7,500	4.4%
Total Miscellaneous Revenues	**275,504**	**240,976**	**253,476**	**12,500**	**5.2%**
Other Financing Sources					
Sale of Property	4,769	-	-	-	n/a
Transfers In	190,000	75,000	354,657	279,657	372.9%
Total Financing Sources	194,769	75,000	354,657	279,657	**372.9%**
Total Revenue	**38,651,541**	**38,365,272**	**39,459,180**	**1,093,908**	**2.9%**
Beginning Fund Balance	3,102,884	2,825,751	3,780,473	954,722	33.8%
Beginning Reserves	3,545,964	2,754,847	2,594,633	(160,214)	-5.8%
Total Fund Balance/Transfers	**6,648,848**	**5,580,598**	**6,375,106**	**794,508**	**14.2%**
Total Resources	**45,300,389**	**43,945,870**	**45,834,286**	**1,888,416**	**4.3%**

General Fund Expenditure Detail

Department	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Operating					
General Government					
County Commissioners	443,338	316,920	448,537	131,617	41.5%
County Manager	378,717	813,227	787,744	(25,483)	-3.1%
Project Management	93,775	99,323	92,950	(6,373)	-6.4%
Economic Development	215,384	224,189	227,223	3,034	1.4%
Assessor	712,846	725,273	758,595	33,322	4.6%
Geographic Information Systems	478,285	471,563	474,756	3,193	0.7%
Finance	927,300	958,173	899,809	(58,364)	-6.1%
Recorder	425,230	402,161	431,535	29,374	7.3%
County Clerk	315,576	363,163	376,390	13,227	3.6%
Clerk Elections	80,364	107,200	107,200	-	0.0%
Tahoe DMV	270,646	244,885	254,707	9,822	4.0%
Treasurer	365,097	398,040	417,413	19,373	4.9%
Communications	536,855	554,191	562,574	8,383	1.5%
General Services	1,810,746	1,652,149	1,717,550	65,401	4.0%
Information Systems	947,151	1,117,391	1,103,165	(14,226)	-1.3%
Human Resources	483,015	497,647	516,080	18,433	3.7%
Record's Management	150,996	156,055	159,399	3,344	2.1%
Total General Government	**8,635,323**	**9,101,550**	**9,335,627**	**234,077**	**2.6%**
Public Safety					
Sheriff - Administration	902,877	894,301	945,954	51,653	5.8%
Sheriff - Administrative Services	1,323,386	1,261,699	999,809	(261,890)	-20.8%
Sheriff - Records	439,783	450,630	463,272	12,642	2.8%
Sheriff - Jail	3,842,731	3,906,873	4,046,115	139,242	3.6%
Sheriff - Cops Grant	108,410	107,920	106,124	(1,796)	-1.7%
Sheriff - General Investigation	1,468,180	1,556,769	1,683,489	126,720	8.1%
Sheriff - Patrol/Traffic	563,991	659,639	342,514	(317,125)	-48.1%
Sheriff - Vehicle Maintenance	667,402	546,545	963,281	416,736	76.2%
Sheriff - Grants	107,465	114,537	114,149	(388)	-0.3%
Sheriff - Coroner	64,211	52,500	52,500	-	0.0%
Sheriff - Operations/Patrol	4,745,526	5,409,399	5,349,366	(60,033)	-1.1%
Tri Net	138,492	157,911	146,716	(11,195)	-7.1%
Animal Care & Services	323,639	283,763	290,787	7,024	2.5%
Emergency Operations	832,665	-	-	-	n/a
Total Public Safety	**15,528,758**	**15,402,486**	**15,504,076**	**101,590**	**0.7%**

General Fund Expenditure Detail (continued)

Department	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Judicial					
Court Clerks	402,794	320,542	422,706	102,164	31.9%
District Court I	256,513	244,908	246,151	1,243	0.5%
District Court II	315,359	250,797	264,925	14,128	5.6%
C.A.S.A.	220,136	105,929	122,328	16,399	15.5%
SAFE	55,149	32,000	32,000	-	0.0%
Public Guardian/Administrator	92,061	88,573	90,976	2,403	2.7%
Public Defender	610,998	687,500	632,500	(55,000)	-8.0%
District Attorney	2,087,387	2,178,350	2,075,551	(102,799)	-4.7%
D. A. Child Support	357,341	359,701	365,861	6,160	1.7%
Juvenile Probation	1,215,638	1,189,385	1,190,279	894	0.1%
Juvenile Detention	576,049	606,752	591,651	(15,101)	-2.5%
Court Computer	246,812	230,679	231,686	1,007	0.4%
East Fork Justice Court	493,225	513,427	550,783	37,356	7.3%
Tahoe Justice Court	412,215	423,431	495,478	72,047	17.0%
Security	113,956	123,876	122,396	(1,480)	-1.2%
Alternative Sentencing	532,863	528,792	545,602	16,810	3.2%
East Fork Constable	139,325	136,380	141,108	4,728	3.5%
Bailiff	87,643	107,036	301,557	194,521	181.7%
Tahoe Constable	104,406	134,893	162,541	27,648	20.5%
Total Judicial	**8,319,869**	**8,262,951**	**8,586,079**	**323,128**	**3.9%**
Public Works					
Community Development - Administration	527,887	538,777	533,582	(5,195)	-1.0%
Community Development - Building Dept.	441,178	429,526	423,776	(5,750)	-1.3%
Community Development - Planning	510,659	485,436	502,204	16,768	3.5%
Community Development - Engineering	309,990	403,157	420,712	17,555	4.4%
Community Development - Utilities	-	-	-	-	n/a
Public Works - Administration	47	-	-	-	n/a
Public Works - Engineering	14,351	14,344	14,805	461	3.2%
Public Works - Utilities	-	-	-	-	n/a
Public Works - Building & Fleet Services	813,225	883,984	882,443	(1,541)	-0.2%
Total Public Works	**2,617,337**	**2,755,224**	**2,777,522**	**22,298**	**0.8%**
Health and Sanitation					
Weed Control	497,597	453,279	546,240	92,961	20.5%
Total Health and Sanitation	**497,597**	**453,279**	**546,240**	**92,961**	**20.5%**
Total Operating	**35,598,884**	**35,975,490**	**36,749,544**	**774,054**	**2.2%**
Non-Operating:					
Transfers Out	2,660,707	1,850,150	2,457,754	607,604	32.8%
Contingency	-	539,632	791,514	251,882	46.7%
Total Non-Operating[1]	**2,660,707**	**2,389,782**	**3,249,268**	**859,486**	**36.0%**
Total Expenditures	**38,259,591**	**38,365,272**	**39,998,812**	**1,633,540**	**4.3%**
Ending Fund Balance/Rsvs					
Fund Balance[2]	4,285,951	2,985,965	3,135,474	149,509	5.0%
Ap Rsrv/Resid Equity Trans	54,847	-	-	-	n/a
Interfund Loans Reserve[4]	2,700,000	2,594,633	2,700,000	105,367	4.1%
Total Ending Fund Bal/Rsvs	**7,040,798**	**5,580,598**	**5,835,474**	**254,876**	**4.6%**
Total Requirements	**45,300,389**	**43,945,870**	**45,834,286**	**1,888,416**	**4.3%**

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**15,494,361**	**13,297,764**	**11,893,363**	**(1,404,401)**	**-10.6%**
Current Revenue					
Property Taxes	5,139,376	5,055,024	4,484,408	(570,616)	-11.3%
Room Taxes	4,953,785	5,145,653	5,173,652	27,999	0.5%
Transient Lodging License Tax	1,546,680	1,615,350	1,624,153	8,803	0.5%
Other Taxes (Gas/Road/Res.Constr)	1,067,201	1,096,058	1,058,532	(37,526)	-3.4%
Sales Taxes (P.A.L.S.)	1,364,143	1,464,802	1,547,188	82,386	5.6%
Licenses & Permits	639,630	883,000	815,500	(67,500)	-7.6%
Intergovernmental	5,193,979	4,763,061	4,926,972	163,911	3.4%
Charges for Service	2,721,011	3,105,800	3,084,504	(21,296)	-0.7%
Fines & Forfeitures	67,125	60,000	48,000	(12,000)	-20.0%
Miscellaneous	1,330,779	1,153,618	1,149,592	(4,026)	-0.3%
Transfers In	1,970,218	1,635,896	1,775,328	139,432	8.5%
Other Financing Sources	475,120	14,002,000	1,000	(14,001,000)	-100.0%
Total Current Revenue	**26,469,047**	**39,980,262**	**25,688,829**	**(14,291,433)**	**-35.7%**
Total Resources	**41,963,408**	**53,278,026**	**37,582,192**	**(15,695,834)**	**-29.5%**
Requirements					
Operating					
Personnel Services	9,207,525	9,436,208	10,034,195	597,987	6.3%
Services & Supplies	12,833,838	17,517,102	13,913,982	(3,603,120)	-20.6%
Capital Outlay	66,482	56,040	1,158,523	1,102,483	1967.3%
Other	-	-	-	-	n/a
Total Operating	**22,107,845**	**27,009,350**	**25,106,700**	**(1,902,650)**	**22.0%**
Non-Operating					
Capital Projects	1,430,318	2,963,208	2,905,821	(57,387)	-1.9%
Debt Service	-	348,850	-	(348,850)	n/a
Transfers Out	2,403,548	1,249,585	1,045,358	(204,227)	-16.3%
Contingency	-	285,851	350,871	65,020	22.7%
Total Non-Operating	**3,833,866**	**4,847,494**	**4,302,050**	**(545,444)**	**-11.3%**
Total Requirements	**25,941,711**	**31,856,844**	**29,408,750**	**(2,448,094)**	**-7.7%**
Ending Fund Balance/Reserves	16,021,697	21,421,182	8,173,442	(13,247,740)	-61.8%

Stabilization Fund

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

201 - Stabilization Fund	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**356,353**	**360,352**	**362,129**	**1,777**	**0.5%**
Current Revenue					
Miscellaneous	2,776	3,000	2,500	(500)	-16.7%
Total Current Revenue	**2,776**	**3,000**	**2,500**	**(500)**	**-16.7%**
Total Resources	**359,129**	**363,352**	**364,629**	**1,277**	**0.4%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	359,129	363,352	364,629	1,277	0.4%
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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**207,586**	**146,703**	**155,126**	**8,423**	**5.7%**
Current Revenue					
Property Tax	252,116	243,619	238,546	(5,073)	-2.1%
Miscellaneous	2,037	2,000	1,800	(200)	-10.0%
Total Current Revenue	**254,153**	**245,619**	**240,346**	**(5,273)**	**-2.1%**
Total Resources	**461,739**	**392,322**	**395,472**	**(15,955)**	**0.8%**
Requirements					
Operating					
Personnel Services	124,464	118,333	116,867	(1,466)	-1.2%
Services & Supplies	120,450	118,863	147,418	28,555	24.0%
Capital Outlay	-	-	-	-	n/a
Total Operating	**244,914**	**237,196**	**264,285**	**27,089**	**11.4%**
Non-Operating					
Capital Projects	-	-	-	-	n/a
Contingency	-	7,116	7,923	807	11.3%
Total Non-Operating	**-**	**7,116**	**7,923**	**807**	**11.3%**
Total Requirements	**244,914**	**244,312**	**272,208**	**27,896**	**11.4%**
Ending Fund Balance/Reserves	216,825	148,010	123,264	(43,851)	-16.7%
Expenditures by Major Function/Department					
UNR Cooperative Extension	244,914	244,312	272,208	27,896	11.4%

Airport Fund

The Airport Fund was created to account for Mindehn-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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**1,706,560**	**1,335,570**	**1,780,307**	**444,737**	**33.3%**
Current Revenue					
Intergovernmental	15,822	607,500	10,500	(597,000)	-98.3%
Charges for Service	101,279	56,350	58,700	2,350	4.2%
Miscellaneous	844,270	787,000	855,000	68,000	8.6%
Other Financing Sources		-	-	-	n/a
Total Current Revenue	**961,371**	**1,450,850**	**924,200**	**(526,650)**	**-36.3%**
Total Resources	**2,667,931**	**2,786,420**	**2,704,507**	**(81,913)**	**-2.9%**
Requirements					
Operating					
Personnel Services	348	2,040	-	(2,040)	n/a
Services & Supplies	859,784	1,342,080	768,072	(574,008)	-42.8%
Capital Outlay	-	25,000	-	(25,000)	n/a
Total Operating	**860,132**	**1,369,120**	**768,072**	**(601,048)**	**-43.9%**
Non-Operating					
Capital Projects	2,109	41,406	234,688	193,282	466.8%
Contingency	-	40,324	23,042	(17,282)	-42.9%
Total Non-Operating	**2,109**	**81,730**	**257,730**	**176,000**	**215.3%**
Total Requirements	**862,241**	**1,450,850**	**1,025,802**	**(425,048)**	**-29.3%**
Ending Fund Balance/Reserves	1,805,690	1,335,570	1,678,705	343,135	25.7%
Expenditures by Major Function/Department					
Minden-Tahoe Airport	862,241	1,450,850	1,025,802	(425,048)	-29.3%

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 FY13-14.

210 - Douglas County Water District	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**15,987**	**5,872**	**8,994**	**3,122**	**53.2%**
Current Revenue					
Intergovernmental	14,811	-	-	-	n/a
Miscellaneous	1,811	82,718	71,742	(10,976)	-13.3%
Other Financing Sources	169,374	-	-	-	n/a
Total Current Revenue	**185,996**	**82,718**	**71,742**	**(10,976)**	**-13.3%**
Total Resources	**201,983**	**88,590**	**80,736**	**9,851**	**-8.9%**
Requirements					
Operating					
Personnel Services	44,153	45,547	42,361	(3,186)	-7.0%
Services & Supplies	37,142	34,049	30,178	(3,871)	-11.4%
Total Operating	**81,295**	**79,596**	**72,539**	**8,851**	**-8.9%**
Non-Operating					
Transfers Out	97,000	-		-	n/a
Contingency	-	2,388	2,176	(212)	-8.9%
Total Non-Operating	**97,000**	**2,388**	**2,176**	**266**	**-8.9%**
Total Requirements	**178,295**	**81,984**	**74,715**	**9,117**	**-8.9%**
Ending Fund Balance/Reserves	23,688	6,606	6,021	734	-8.9%
Expenditures by Major Function/Department					
Public Works (Utilities)	178,295	81,984	74,715	9,117	-8.9%

Solid Waste Management Fund

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

211 - Solid Waste Management	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**1,872,845**	**1,894,373**	**1,937,814**	**43,441**	**2.3%**
Current Revenue					
Licenses & Permits	432,768	433,000	433,000	-	0.0%
Miscellaneous	115,767	67,000	60,000	(7,000)	-10.4%
Total Current Revenue	**548,535**	**500,000**	**493,000**	**(7,000)**	**-1.4%**
Total Resources	**2,421,380**	**2,394,373**	**2,430,814**	**36,441**	**1.5%**
Requirements					
Operating					
Personnel Services	42,816	48,627	51,090	2,463	5.1%
Services & Supplies	248,921	244,276	250,608	6,332	2.6%
Total Operating	**291,737**	**292,903**	**301,698**	**8,795**	**3.0%**
Non-Operating					
Capital Projects	-	-	1,934,474	-	n/a
Transfers Out	161,278	163,656	160,550	(3,106)	-1.9%
Contingency	-	8,787	9,051	264	3.0%
Total Non-Operating	**161,278**	**172,443**	**2,104,075**	**(2,842)**	**1120.2%**
Total Requirements	**453,015**	**465,346**	**2,405,773**	**21,668**	**417.0%**
Ending Fund Balance/Reserves	1,968,365	1,929,027	25,041	14,773	-98.7%
Expenditures by Major Function/Department					
Public Works (Utilities)	453,015	465,346	2,405,773	21,668	417.0%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**13,220**	**-**	**-**	**-**	**n/a**
Current Revenue					
Property Tax	378,255	365,460	357,825	(7,635)	-2.1%
Intergovernmental	97	-	-	-	n/a
Miscellaneous	494	-	-	-	n/a
Total Current Revenue	**378,846**	**365,460**	**357,825**	**(13,350)**	**-2.1%**
				-	
Total Resources	**392,066**	**365,460**	**357,825**	**(13,350)**	**-2.1%**
Requirements					
Operating					
Services & Supplies	376,818	365,460	357,825	(7,635)	-2.1%
Non-Operating		-	-	-	n/a
Total Requirements	**376,818**	**365,460**	**357,825**	**(7,635)**	**-2.1%**
Ending Fund Balance/Reserves	15,248	-	-	(5,715)	n/a
Expenditures by Major Function/Department					
Community Services (Social Services)	376,818	365,460	357,825	(13,350)	-2.1%

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 $0.0575.

215 - Medical Assistance to Indigents	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**5,854,915**	**4,633,031**	**3,231,633**	**(1,401,398)**	**-30.2%**
Current Revenue					
Property Tax	2,007,090	1,952,602	1,388,143	(564,459)	-28.9%
Intergovernmental	649	-	-	-	n/a
Miscellaneous	101,548	96,000	50,000	(46,000)	-47.9%
Total Current Revenue	**2,109,287**	**2,048,602**	**1,438,143**	**(610,459)**	**-29.8%**
Total Resources	**7,964,202**	**6,681,633**	**4,669,776**	**(8,893)**	**-30.1%**
Requirements					
Operating					
Services & Supplies	1,249,538	5,031,633	1,438,143	(3,593,490)	-71.4%
Non-Operating	-	-	-	-	n/a
Total Requirements	**1,249,538**	**5,031,633**	**1,438,143**	**(3,593,490)**	**-71.4%**
Ending Fund Balance/Reserves	6,714,664	1,650,000	3,231,633	3,584,597	95.9%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,249,538	5,031,633	1,438,143	2,974,138	-71.4%

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 FY13-14 tax rate is $0.0337.

216 - Social Services	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**827,896**	**731,092**	**763,725**	**32,633**	**4.5%**
Current Revenue					
Property Tax	712,858	724,104	729,200	5,096	0.7%
Intergovernmental	322,747	318,888	331,473	12,585	3.9%
Charges for Service	118,107	705,540	682,934	(22,606)	-3.2%
Miscellaneous	5,752	6,200	5,000	(1,200)	-19.4%
Other Financing Sources	285,392	-	-	-	n/a
Total Current Revenue	**1,444,856**	**1,754,732**	**1,748,607**	**(6,125)**	**-0.3%**
Total Resources	**2,272,752**	**2,485,824**	**2,512,332**	**310,709**	**1.1%**
Requirements					
Operating					
Personnel Services	559,351	531,814	535,335	3,521	0.7%
Services & Supplies	916,155	1,167,937	1,205,794	37,857	3.2%
Total Operating	**1,475,506**	**1,699,751**	**1,741,129**	**41,378**	**2.4%**
Non-Operating					
Capital Projects	87,718	18,848	-	(18,848)	n/a
Contingency	-	32,633	33,689	1,056	3.2%
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating	**91,218**	**54,981**	**37,189**	**(17,792)**	**-32.4%**
Total Requirements	**1,566,724**	**1,754,732**	**1,778,318**	**23,586**	**1.3%**
Ending Fund Balance/Reserves	706,028	731,092	734,014	287,123	0.4%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,566,724	1,754,732	1,778,318	310,709	1.3%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**47,196**	**1,655**	**2,253**	**598**	**36.1%**
Current Revenue					
Charges for Service	24,591	20,541	25,000	4,459	21.7%
Miscellaneous	382	-	300	300	n/a
Total Current Revenue	**24,973**	**20,541**	**25,300**	**4,759**	**23.2%**
Total Resources	**72,169**	**22,196**	**27,553**	**5,357**	**24.1%**
Requirements					
Operating					
Services & Supplies	20,703	19,943	24,755	4,812	24.1%
Non-Operating					
Contingency	-	598	743	145	24.2%
Total Requirements	**20,703**	**20,541**	**25,498**	**856**	**24.1%**
Ending Fund Balance/Reserves	51,466	1,655	2,055	4,501	24.2%
Expenditures by Major Function/Department					
Ninth Judicial District Court (District Cou	20,703	20,541	25,498	856	24.1%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**869,000**	**765,576**	**807,342**	**41,766**	**5.5%**
Current Revenue					
Intergovernmental	42,352	-	-	-	n/a
Other Taxes (Gas Taxes)	1,067,201	1,096,058	1,058,532	(37,526)	-3.4%
Other Taxes (Road)	-	-	-	-	n/a
Room Tax	76,830	76,833	76,769	(64)	-0.1%
Charges for Service	25,274	-	-	-	n/a
Miscellaneous	8,248	6,000	3,000	(3,000)	-50.0%
Transfers In	191,000	191,000	214,343	23,343	12.2%
Other Financing Sources	17,860	-	-	-	n/a
Total Current Revenue	**1,428,765**	**1,369,891**	**1,352,644**	**(17,247)**	**-1.3%**
Total Resources	**2,297,765**	**2,135,467**	**2,159,986**	**24,519**	**1.1%**
Requirements					
Operating					
Personnel Services	705,103	707,106	690,672	(16,434)	-2.3%
Services & Supplies	662,529	621,019	659,482	38,463	6.2%
Capital Outlay	29,477	-	657,264	657,264	n/a
Total Operating	**1,397,109**	**1,328,125**	**2,007,418**	**679,293**	**51.1%**
Non-Operating					
Transfers Out	41,498	-	-	-	n/a
Contingency	-	39,844	40,505	661	1.7%
Total Non-Operating	**41,498**	**39,844**	**40,505**	**695**	**1.7%**
Total Requirements	**1,438,607**	**1,367,969**	**2,047,923**	**679,988**	**49.7%**
Ending Fund Balance/Reserves	859,158	767,498	112,063	(655,469)	-85.4%
Expenditures by Major Function/Department					
Public Works (Transportation)	1,438,607	1,367,969	2,047,923	679,988	49.7%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**2,066,548**	**1,854,256**	**1,335,891**	**(518,365)**	**-28.0%**
Current Revenue					
Property Taxes					
Room Tax	4,435,446	4,607,203	4,632,268	25,065	0.5%
Transient Lodging License Tax	1,546,680	1,615,350	1,624,153	8,803	0.5%
Sales Taxes (P.A.L.S.)	1,364,143	1,464,802	1,547,188	82,386	5.6%
Licenses & Permits	191,568	450,000	382,500	(67,500)	-15.0%
Intergovernmental	18,501	-	-	-	n/a
Charges for Service	1,295,073	1,322,329	1,228,900	(93,429)	-7.1%
Miscellaneous	130,969	68,000	68,000	-	0.0%
Transfers In	1,173,897	973,897	976,128	2,231	0.2%
Other Financing Sources	2,494	14,002,000	1,000	(14,001,000)	-100.0%
Depreciation					
Total Current Revenue	**10,158,771**	**24,503,581**	**10,460,137**	**(14,043,444)**	**-57.3%**
Total Resources	**12,225,319**	**26,357,837**	**11,796,028**	**(14,561,809)**	**-55.2%**
Requirements					
Operating					
Personnel Services	3,030,244	3,057,081	3,174,746	117,665	3.8%
Services & Supplies	5,855,586	6,286,735	6,293,996	7,261	0.1%
Capital Outlay	21,596	-	501,259	501,259	n/a
Total Operating	**8,907,426**	**9,343,816**	**9,970,001**	**626,185**	**6.7%**
Non-Operating					
Capital Projects	277,700	2,900,000	693,487	(2,206,513)	-76.1%
Debt Service	-	348,850	-	(348,850)	n/a
Transfers Out	1,808,220	780,220	584,500	(195,720)	-25.1%
Contingency	-	71,135	145,491	74,356	104.5%
Total Non-Operating	**2,085,920**	**4,100,205**	**1,423,478**	**(2,676,727)**	**-65.3%**
Total Requirements	**10,993,346**	**13,444,021**	**11,393,479**	**(2,050,542)**	**-15.3%**
Ending Fund Balance/Reserves	1,231,973	12,913,816	402,549	(12,511,267)	-96.9%
Expenditures by Major Function/Department					
Community Services (Recreation)	1,872,501	1,938,421	1,931,005	(7,416)	-0.4%
Community Services (Parks)	1,656,522	4,594,573	2,582,107	(2,012,466)	-43.8%
*County Manager (Finance)	6,012,895	5,452,810	5,383,002	(69,808)	-1.3%
Library	1,451,428	1,458,217	1,497,365	39,148	2.7%
Total	**10,993,346**	**13,444,021**	**11,393,479**	**(2,050,542)**	**-15.3%**

*Room taxes pass through to other entities.

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**158,040**	**30,725**	**38,087**	**7,362**	**24.0%**
Current Revenue					
Room Tax	441,509	461,617	464,615	2,998	0.6%
Licenses & Permits	-	-	-	-	n/a
Intergovernmental	-	-	-	-	n/a
Miscellaneous	1,219	1,500	700	(800)	-53.3%
Total Current Revenue	**442,728**	**463,117**	**465,315**	**2,198**	**0.5%**
Total Resources	**600,768**	**493,842**	**503,402**	**9,560**	**1.9%**
Requirements					
Operating					
Personnel Services	12,321	12,383	12,717	334	2.7%
Services & Supplies	152,492	155,909	140,279	(15,630)	-10.0%
Total Operating	**164,813**	**168,292**	**152,996**	**(15,296)**	**-9.1%**
Non-Operating					
Capital Projects	3,652	-	43,172	43,172	n/a
Transfers Out	287,052	287,463	287,222	(241)	-0.1%
Contingency	-	5,049	5,313	264	5.2%
Total Non-Operating	**290,704**	**292,512**	**335,707**	**43,195**	**14.8%**
Total Requirements	**455,517**	**460,804**	**488,703**	**27,899**	**6.1%**
Ending Fund Balance/Reserves	145,251	33,038	14,699	(18,339)	-55.5%
Expenditures by Major Function/Department					
Public Works (Transportation)	455,517	460,804	488,703	27,899	6.1%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**94,296**	**5,756**	**6,716**	**960**	**16.7%**
Current Revenue					
Fines & Forfeitures	67,125	60,000	48,000	(12,000)	-20.0%
Miscellaneous	4,050	4,000	4,000	-	0.0%
Transfers In	80,000	-	-	-	n/a
Total Current Revenue	**151,175**	**64,000**	**52,000**	**(12,000)**	**-18.8%**
Total Resources	**245,471**	**69,756**	**58,716**	**(11,040)**	**-15.8%**
Requirements					
Operating					
Personnel Services	-	-	-	-	n/a
Services & Supplies	37,734	32,000	48,000	16,000	50.0%
Capital Outlay	-	31,040	-	(31,040)	n/a
Total Operating	**37,734**	**63,040**	**48,000**	**(15,040)**	**-23.9%**
Non-Operating					
Capital Projects	69,174	-	-	-	n/a
Contingency	-	960	1,440	480	50.0%
Total Non-Operating	**69,174**	**960**	**1,440**	**480**	**50.0%**
Total Requirements	**106,908**	**64,000**	**49,440**	**(14,560)**	**-22.8%**
Ending Fund Balance/Reserves	138,563	5,756	9,276	3,520	61.2%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	106,908	64,000	49,440	(14,560)	-22.8%

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 FY13-14 tax rate is $0.0043. 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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**360,994**	**250,000**	**250,000**	**-**	**0.0%**
Current Revenue					
Property Tax	89,657	89,848	91,753	1,905	2.1%
Intergovernmental	3,358,974	3,346,249	4,005,615	659,366	19.7%
Charges for Service	7,997	2,500	2,500	-	0.0%
Miscellaneous	28,059	5,000	5,000	-	0.0%
Transfer In	22,170	18,201	16,229	(1,972)	-10.8%
Total Current Revenue	**3,506,857**	**3,461,798**	**4,121,097**	**659,299**	**19.0%**
Total Resources	**3,867,851**	**3,711,798**	**4,371,097**	**659,299**	**17.8%**
Requirements					
Operating					
Personnel Services	2,547,706	2,778,445	3,217,561	439,116	15.8%
Services & Supplies	834,409	683,353	903,536	220,183	32.2%
Capital Outlay	15,409	-	-	-	n/a
Total Operating	**3,397,524**	**3,461,798**	**4,121,097**	**659,299**	**19.0%**
Total Requirements	**3,397,524**	**3,461,798**	**4,121,097**	**659,299**	**19.0%**
Ending Fund Balance/Reserves	470,327	250,000	250,000	-	0.0%
Expenditures by Major Function/Department					
Ninth Judicial District Court - CSYC	3,397,524	3,461,798	4,121,097	659,299	19.0%

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 FY13-14 tax rate is $0.0288.

244 - WNRYC	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**259,355**	**403,863**	**439,189**	**35,326**	**8.7%**
Current Revenue					
Property Taxes	501,572	522,204	545,832	23,628	4.5%
Intergovernmental	269	-	-	-	n/a
Total Current Revenue	**501,841**	**522,204**	**545,832**	**23,628**	**4.5%**
Total Resources	**761,196**	**926,067**	**985,021**	**58,954**	**6.4%**
Requirements					
Operating					
Services & Supplies	358,221	485,990	487,773	1,783	0.4%
Total Requirements	**358,221**	**485,990**	**487,773**	**(22,677)**	**0.4%**
Ending Fund Balance/Reserves	402,975	440,077	497,248	81,631	13.0%
Expenditures by Major Function/Department					
*County Manager (Finance)	358,221	485,990	487,773	(22,677)	0.4%

*Property taxes pass through to WNRYC

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**55,439**	**-**	**-**	**-**	**n/a**
Current Revenue					
Licenses & Permits	15,294	-	-	-	n/a
Intergovernmental	898,785	-	-	-	n/a
Miscellaneous	53,234	-	-	-	n/a
Transfers In	47,256	5,000	55,000	50,000	1000.0%
Total Current Revenue	**1,014,569**	**5,000**	**55,000**	**50,000**	**1000.0%**
Total Resources	**1,070,008**	**5,000**	**55,000**	**50,000**	**1000.0%**
Requirements					
Operating					
Services & Supplies	98,896	5,000	55,000	50,000	1000.0%
Non-Operating					
Capital Projects	988,250	-	-	-	n/a
Total Requirements	**1,087,146**	**5,000**	**55,000**	**5,000**	**1000.0%**
Ending Fund Balance/Reserves	(17,138)	-	-	45,000	n/a
Expenditures by Major Function/Department					
Community Dev (Engineering)	1,087,146	5,000	55,000	5,000	1000.0%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**473,009**	**638,753**	**605,498**	**(33,255)**	**-5.2%**
Current Revenue					
Property Tax	1,197,828	1,157,187	1,133,109	(24,078)	-2.1%
Intergovernmental	308	-	-	-	n/a
Charges for Service	695,985	565,440	648,770	83,330	14.7%
Miscellaneous	4,728	5,000	5,000	-	0.0%
Transfers In	-	-	-	-	n/a
Total Current Revenue	**1,898,849**	**1,727,627**	**1,786,879**	**59,252**	**3.4%**
Total Resources	**2,371,858**	**2,366,380**	**2,392,377**	**25,997**	**1.1%**
Requirements					
Operating					
Personnel Services	1,443,797	1,418,062	1,446,347	28,285	2.0%
Services & Supplies	241,776	277,216	288,487	11,271	4.1%
Capital Outlay	-	-	-	-	n/a
Total Operating	**1,685,573**	**1,695,278**	**1,734,834**	**39,556**	**2.3%**
Non-Operating					
Capital Projects	-	-	-	-	n/a
Transfers Out	5,000	14,746	9,586	(5,160)	-35.0%
Contingency	-	50,858	52,045	1,187	2.3%
Total Non-Operating	**5,000**	**65,604**	**61,631**	**(3,973)**	**-6.1%**
Total Requirements	**1,690,573**	**1,760,882**	**1,796,465**	**35,583**	**2.0%**
Ending Fund Balance/Reserves	681,285	605,498	595,912	(9,586)	-1.6%
Expenditures by Major Function/Department					
911 Emergency Services	1,690,573	1,760,882	1,796,465	35,583	2.0%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**130,315**	**158,715**	**57,226**	**(101,489)**	**-63.9%**
Current Revenue					
Charges for Service	171,160	170,000	170,000	-	0.0%
Miscellaneous	738	1,000	750	(250)	-25.0%
Transfers In	-	14,746	9,586	(5,160)	-35.0%
Total Current Revenue	**171,898**	**185,746**	**180,336**	**(5,410)**	**-2.9%**
Total Resources	**302,213**	**344,461**	**237,562**	**(106,899)**	**-31.0%**
Requirements					
Operating					
Services & Supplies	250,397	180,336	180,336	-	0.0%
Non-Operating					
Contingency	-	5,410	5,410	-	0.0%
Total Requirements	**250,397**	**185,746**	**185,746**	**4,000**	**0.0%**
Ending Fund Balance/Reserves	51,816	158,715	51,816	(110,899)	-67.4%
Expenditures by Major Function/Department					
911 Emergency Services	250,397	185,746	185,746	4,000	0.0%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**124,807**	**81,472**	**111,433**	**29,961**	**36.8%**
Current Revenue					
Intergovernmental	520,664	490,424	579,384	88,960	18.1%
Charges for Service	281,545	263,100	267,700	4,600	1.7%
Miscellaneous	24,697	19,200	16,800	(2,400)	-12.5%
Transfers In (Room Tax/Gen Fund)	455,895	433,052	504,042	70,990	16.4%
Total Current Revenue	**1,282,801**	**1,205,776**	**1,367,926**	**162,150**	**13.4%**
Total Resources	**1,407,608**	**1,287,248**	**1,479,359**	**192,111**	**14.9%**
Requirements					
Operating					
Personnel Services	697,222	716,770	746,499	29,729	4.1%
Services & Supplies	512,287	465,303	634,300	168,997	36.3%
Capital Outlay	-	-	-	-	n/a
Total Operating	**1,209,509**	**1,182,073**	**1,380,799**	**198,726**	**16.8%**
Non-Operating					
Capital Projects	1,715	2,954	-	(2,954)	n/a
Contingency	-	20,749	24,043	3,294	15.9%
Total Non-Operating	**1,715**	**23,703**	**24,043**	**2,214**	**1.4%**
Total Requirements	**1,211,224**	**1,205,776**	**1,404,842**	**200,940**	**16.5%**
Ending Fund Balance/Reserves	196,384	81,472	74,517	(8,829)	-8.5%
Expenditures by Major Function/Department					
Community Services (Senior Services)	1,211,224	1,205,776	1,404,842	200,940	16.5%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**5,448,281**	**4,526,020**	**4,379,832**	**(146,188)**	**-3.2%**
Current Revenue					
Property Tax	251,570	243,619	238,548	(5,071)	-2.1%
Intergovernmental	65	-	-	-	n/a
Charges for Service	4,369,701	4,242,007	4,437,314	195,307	4.6%
Miscellaneous	76,773	66,000	66,000	-	0.0%
Other Financing Sources	3,000	9,800	11,000	1,200	12.2%
Depreciation	-	210,000	162,000	(48,000)	-22.9%
Total Current Revenue	**4,701,109**	**4,771,426**	**4,914,862**	**143,436**	**3.0%**
Total Resources	**10,149,390**	**9,297,446**	**9,294,694**	**(2,752)**	**0.0%**
Requirements					
Operating					
Personnel Services	547,414	531,472	566,248	34,776	6.5%
Services & Supplies	4,055,867	3,876,974	3,894,806	17,832	0.5%
Capital Outlay	-	71,436	119,124	47,688	66.8%
Other	-	-	-	-	n/a
Total Operating	**4,603,281**	**4,479,882**	**4,580,178**	**425,733**	**2.2%**
Non-Operating					
Transfers Out	105,000	-	-	-	n/a
Depreciation	142,524	210,000	162,000	(48,000)	-22.9%
Total Non-Operating	**247,524**	**210,000**	**162,000**	**-**	**-22.9%**
Total Requirements	**4,850,805**	**4,689,882**	**4,742,178**	**425,733**	**1.1%**
Ending Fund Balance/Reserves	5,298,585	4,607,564	4,552,516	(428,485)	-1.2%

Self Insurance Fund

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

309 - Self Insurance	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**2,959,317**	**2,850,789**	**2,805,801**	**(44,988)**	**-1.6%**
Current Revenue					
Property Tax	251,570	243,619	238,548	(5,071)	-2.1%
Intergovernmental	65	-	-	-	n/a
Charges for Service	2,908,116	2,786,671	2,796,209	9,538	0.3%
Miscellaneous	48,618	41,000	41,000	-	0.0%
Total Current Revenue	**3,208,369**	**3,071,290**	**3,075,757**	**4,467**	**0.1%**
Total Resources	**6,167,686**	**5,922,079**	**5,881,558**	**(40,521)**	**-0.7%**
Requirements					
Operating					
Personnel Services	94,119	98,176	90,821	(7,355)	-7.5%
Services & Supplies	2,978,862	2,857,018	2,841,859	(15,159)	-0.5%
Total Operating	**3,072,981**	**2,955,194**	**2,932,680**	**(22,514)**	**-0.8%**
Non-Operating					
Transfers Out	105,000	-	-	-	n/a
Total Requirements	**3,177,981**	**2,955,194**	**2,932,680**	**(22,514)**	**-0.8%**
Ending Fund Balance/Reserves	2,989,705	2,966,885	2,948,878	(18,007)	-0.6%
Expenditures by Major Function/Department					
County Manager (Human Resources)	3,177,981	2,955,194	2,932,680	(22,514)	-0.8%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**701,901**	**777,595**	**714,205**	**(63,390)**	**-8.2%**
Current Revenue					
Charges for Service	390,284	388,500	391,000	2,500	
Miscellaneous	21,429	20,000	20,000	-	0.0%
Total Current Revenue	**411,713**	**408,500**	**411,000**	**-**	**0.6%**
Total Resources	**1,113,614**	**1,186,095**	**1,125,205**	**(63,390)**	**-5.1%**
Requirements					
Operating					
Services & Supplies	427,909	380,000	385,000	5,000	1.3%
Non-Operating	-	-	-	-	n/a
Total Requirements	**427,909**	**380,000**	**385,000**	**5,000**	**1.3%**
Ending Fund Balance/Reserves	685,705	806,095	740,205	(68,390)	-8.2%
Expenditures by Major Function/Department					
County Manager (Human Resources)	427,909	380,000	385,000	5,000	1.3%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**1,787,063**	**897,636**	**859,826**	**(37,810)**	**-4.2%**
Current Revenue					
Charges for Service	1,071,301	1,066,836	1,250,105	183,269	17.2%
Miscellaneous	6,726	5,000	5,000	-	0.0%
Other Financing Sources	3,000	9,800	11,000	1,200	12.2%
Depreciation	-	210,000	162,000	(48,000)	-22.9%
Total Current Revenue	**1,081,027**	**1,291,636**	**1,428,105**	**136,469**	**10.6%**
Total Resources	**2,868,090**	**2,189,272**	**2,287,931**	**98,659**	**4.5%**
Requirements					
Operating					
Personnel Services	453,295	433,296	475,427	42,131	9.7%
Services & Supplies	649,096	639,956	667,947	27,991	4.4%
Capital Outlay	-	71,436	119,124	47,688	66.8%
Miscellaneous	-	-	-	-	n/a
Total Operating	**1,102,391**	**1,144,688**	**1,262,498**	**111,631**	**10.3%**
Non-Operating					
Transfers Out	-	-	-	-	n/a
Depreciation	142,524	210,000	162,000	(48,000)	-22.9%
Total Non-Operating	**142,524**	**210,000**	**162,000**	**11,185**	**-22.9%**
Total Requirements	**1,244,915**	**1,354,688**	**1,424,498**	**63,631**	**5.2%**
Ending Fund Balance/Reserves	1,623,175	834,584	863,433	35,028	3.5%
Expenditures by Major Function/Department					
Public Works (Motor Pool/Veh Maint)	1,244,915	1,354,688	1,424,498	63,631	5.2%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**56,158,312**	**8,678,276**	**7,731,435**	**(946,841)**	**-10.9%**
Current Revenue					
Intergovernmental	290,184	42,390	42,390	-	0.0%
Charges for Service	5,978,988	6,046,053	6,543,633	497,580	8.2%
Miscellaneous	132,313	90,280	67,755	(22,525)	-25.0%
Contributed Capital	3,802,946	6,825,000	1,925,000	(4,900,000)	-71.8%
Transfers In	1,808,458	5,161,386	202,760	(4,958,626)	-96.1%
Other Financing Sources	880,128	927,500	958,000	30,500	3.3%
Depreciation	-	2,117,689	2,182,208	64,519	3.0%
Total Current Revenue	**12,893,017**	**21,210,298**	**11,921,746**	**(9,288,552)**	**-43.8%**
Total Resources	**69,051,329**	**29,888,574**	**19,653,181**	**(10,235,393)**	**-34.2%**
Requirements					
Operating					
Personnel Services	1,411,812	1,420,287	1,574,084	153,797	10.8%
Services & Supplies	1,883,432	1,926,028	2,230,023	303,995	15.8%
Miscellaneous	6,732	-	-	-	n/a
Total Operating	**3,301,977**	**3,346,315**	**3,804,107**	**457,792**	**13.7%**
Non-Operating					
Capital Projects	-	9,587,000	4,200,871	(5,386,129)	-56.2%
Debt Service	589,802	2,375,905	2,379,137	3,232	0.1%
Transfers Out	2,289,814	4,857,334	125,000	(4,732,334)	-97.4%
Depreciation/Amortization	2,089,494	2,117,689	2,182,208	64,519	3.0%
Total Non-Operating	**4,969,109**	**18,937,928**	**8,887,216**	**(10,050,712)**	**-53.1%**
Total Requirements	**8,271,086**	**22,284,243**	**12,691,323**	**(9,592,920)**	**-43.0%**
Ending Fund Balance/Reserves	60,780,243	7,604,331	6,961,858	(642,473)	-8.4%

Water District Funds

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

Ridgeview Water Utility District

315 - Ridgeview Water	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**13,002**	**26,160**	**23,163**	**(2,997)**	**-11.5%**
Current Revenue					
Miscellaneous	256	100	75	(25)	-25.0%
Total Resources	**13,258**	**26,260**	**23,238**	**(3,022)**	**-11.5%**
Requirements					
Operating					
Services & Supplies	4	20	20	-	0.0%
Non-Operating					
Debt Service	1,047	3,229	3,174	(55)	-1.7%
Total Requirements	**1,051**	**3,249**	**3,194**	**90**	**-1.7%**
Ending Fund Balance/Reserves	12,207	23,011	20,044	(3,112)	-12.9%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,051	3,249	3,194	90	-1.7%

Zephyr Water Utility District

316 - Zephyr Water	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**5,670,766**	**317,978**	**419,959**	**101,981**	**32.1%**
Current Revenue					
Charges for Service	530,960	510,000	513,000	3,000	0.6%
Miscellaneous	2,075	1,000	500	(500)	-50.0%
Contributed Capital	22,136	-	-	-	n/a
Transfers In	-	15,000	77,760	62,760	418.4%
Other Financing Sources	-	900,000	650,000	(250,000)	-27.8%
Depreciation	-	257,958	257,958	-	0.0%
Total Current Revenue	**555,171**	**1,683,958**	**1,499,218**	**(184,740)**	**-11.0%**
Total Resources	**6,225,937**	**2,001,936**	**1,919,177**	**(82,759)**	**-4.1%**
Requirements					
Operating					
Personnel Services	163,359	164,553	171,996	7,443	4.5%
Services & Supplies	151,338	136,334	136,873	539	0.4%
Total Operating	**314,697**	**300,887**	**308,869**	**11,206**	**2.7%**
Non-Operating					
Capital Projects	-	926,000	658,564	(267,436)	-28.9%
Debt Service	24,355	178,722	221,915	43,193	24.2%
Depreciation/Amortization	246,258	257,958	257,958	-	0.0%
Total Non-Operating	**270,613**	**1,362,680**	**1,138,437**	**(224,243)**	**-16.5%**
Total Requirements	**585,310**	**1,663,567**	**1,447,306**	**(213,037)**	**-13.0%**
Ending Fund Balance/Reserves	5,640,627	338,369	471,871	130,278	39.5%
Expenditures by Major Function/Department					
Public Works (Utilities)	585,310	1,663,567	1,447,306	(213,037)	-13.0%

Cave Rock Water Utility District

319 - Cave Rock Water	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**4,166,115**	**586,741**	**686,387**	**99,646**	**17.0%**
Current Revenue					
Intergovernmental	115,594	-	-	-	n/a
Charges for Service	769,721	751,000	751,000	-	0.0%
Miscellaneous	37,718	34,680	34,680	-	0.0%
Other Financing Sources	-	27,500	214,500	187,000	680.0%
Depreciation	-	191,581	189,250	(2,331)	-1.2%
Total Current Revenue	**923,033**	**1,004,761**	**1,189,430**	**184,669**	**18.4%**
Total Resources	**5,089,148**	**1,591,502**	**1,875,817**	**284,315**	**17.9%**
Requirements					
Operating					
Personnel Services	181,139	184,316	192,863	8,547	4.6%
Services & Supplies	229,508	238,686	237,822	(864)	-0.4%
Miscellaneous	-	-	-	-	n/a
Total Operating	**410,647**	**423,002**	**430,685**	**7,683**	**1.8%**
Non-Operating					
Capital Projects	-	51,000	223,843	172,843	338.9%
Debt Service	36,930	303,652	267,856	(35,796)	-11.8%
Depreciation/Amortization	183,757	191,581	189,250	(2,331)	-1.2%
Total Non-Operating	**220,687**	**546,233**	**680,949**	**134,716**	**24.7%**
Total Requirements	**631,334**	**969,235**	**1,111,634**	**142,399**	**14.7%**
Ending Fund Balance/Reserves	4,457,814	622,267	764,183	141,916	22.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	631,334	969,235	1,111,634	142,399	14.7%

Skyland Water Utility District

320 - Skyland Water	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**2,348,189**	**267,024**	**392,499**	**125,475**	**47.0%**
Current Revenue					
Intergovernmental	64,634	-	-	-	n/a
Charges for Service	394,728	390,500	390,500	-	0.0%
Other Financing Sources	-	-	93,500	93,500	n/a
Miscellaneous	2,975	2,000	1,500	(500)	-25.0%
Depreciation	-	106,061	106,000	(61)	-0.1%
Total Current Revenue	**462,337**	**498,561**	**591,500**	**92,939**	**18.6%**
Total Resources	**2,810,526**	**765,585**	**983,999**	**218,414**	**28.5%**
Requirements					
Operating					
Personnel Services	121,625	120,102	127,147	7,045	5.9%
Services & Supplies	102,048	111,757	110,608	(1,149)	-1.0%
Total Operating	**223,673**	**231,859**	**237,755**	**5,896**	**2.5%**
Non-Operating					
Capital Projects	-	10,000	97,646	87,646	876.5%
Debt Service	7,379	49,937	54,218	4,281	8.6%
Depreciation/Amortization	98,195	106,061	106,000	(61)	-0.1%
Total Non-Operating	**105,574**	**165,998**	**257,864**	**91,866**	**55.3%**
Total Requirements	**329,247**	**397,857**	**495,619**	**97,762**	**24.6%**
Ending Fund Balance/Reserves	2,481,279	367,728	488,380	120,652	32.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	329,247	397,857	495,619	97,762	24.6%

Carson Valley Water Utility

326 - Carson Valley Water Utility	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	-	-	3,502,487	3,502,487	n/a
Current Revenue					
Intergovernmental	-	42,390	42,390	-	0.0%
Charges for Service	-	2,269,553	2,485,908	216,355	9.5%
Miscellaneous	-	29,500	16,000	(13,500)	-45.8%
Transfers In	-	5,146,386	125,000	(5,021,386)	-97.6%
Depreciation	-	723,837	774,000	50,163	6.9%
Total Current Revenue	-	8,211,666	3,443,298	(4,768,368)	-58.1%
Total Resources	-	8,211,666	6,945,785	(1,265,881)	-15.4%
Requirements					
Operating					
Personnel Services	-	588,242	628,985	40,743	6.9%
Services & Supplies	-	613,247	758,947	145,700	23.8%
Total Operating	-	1,201,489	1,387,932	186,443	15.5%
Non-Operating					
Debt Service	-	1,083,853	1,076,317	(7,536)	-0.7%
Capital Projects	-	1,700,000	1,154,054	(545,946)	-32.1%
Depreciation/Amortization	-	723,837	774,000	50,163	6.9%
Total Non-Operating	-	3,507,690	3,004,371	(503,319)	-14.3%
Total Requirements	-	4,709,179	4,392,303	(316,876)	-6.7%
Ending Fund Balance/Reserves	-	3,502,487	2,553,482	(949,005)	-27.1%

Regional Water Fund

324 - Regional Water Fund	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**5,101,897**	**98,126**	**117,140**	**19,014**	**19.4%**
Current Revenue					
Intergovernmental	-	-	-	-	n/a
Charges for Service	181,134	338,000	614,225	276,225	81.7%
Contributed Capital	1,947,488	6,825,000	1,925,000	(4,900,000)	-71.8%
Miscellaneous	7,447	-	1,000	1,000	n/a
Transfers In	97,000		-	-	n/a
Total Current Revenue	**2,233,069**	**7,163,000**	**2,540,225**	**(4,622,775)**	**-64.5%**
Total Resources	**7,334,966**	**7,261,126**	**2,657,365**	**(4,603,761)**	**-63.4%**
Requirements					
Operating					
Personnel Services	-	17,005	32,891	15,886	93.4%
Services & Supplies	172,277	317,300	518,106	200,806	63.3%
Total Operating	**172,277**	**334,305**	**550,997**	**216,692**	**64.8%**
Non-Operating					
Capital Projects	-	6,700,000	1,800,000	(4,900,000)	-73.1%
Transfers Out	125,000	125,000	125,000	-	0.0%
Total Non-Operating	**125,000**	**6,825,000**	**1,925,000**	**(4,900,000)**	**-71.8%**
Total Requirements	**297,277**	**7,159,305**	**2,475,997**	**(4,683,308)**	**-65.4%**
Ending Fund Balance/Reserves	7,037,689	101,821	181,368	79,547	78.1%
Expenditures by Major Function/Department					
Public Works (Utilities)	297,277	7,159,305	2,475,997	(4,683,308)	-65.4%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**17,463,027**	**2,360,861**	**2,589,800**	**228,939**	**9.7%**
Current Revenue					
Charges for Service	1,710,444	1,787,000	1,789,000	2,000	0.1%
Miscellaneous	24,398	23,000	14,000	(9,000)	-39.1%
Contributed Capital	1,763,868		-	-	n/a
Depreciation	-	838,252	855,000	16,748	2.0%
Total Current Revenue	**3,498,710**	**2,648,252**	**2,658,000**	**9,748**	**0.4%**
Total Resources	**20,961,737**	**5,009,113**	**5,247,800**	**238,687**	**4.8%**
Requirements					
Operating					
Personnel Services	340,119	346,069	420,202	74,133	21.4%
Services & Supplies	449,877	508,684	467,647	(41,037)	-8.1%
Miscellaneous	6,732	-	-	-	n/a
Total Operating	**796,728**	**854,753**	**887,849**	**33,096**	**3.9%**
Non-Operating					
Capital Projects	-	200,000	266,764	66,764	33.4%
Debt Service	232,653	756,512	755,657	(855)	-0.1%
Depreciation/Amortization	824,668	838,252	855,000	16,748	2.0%
Total Non-Operating	**1,057,321**	**1,794,764**	**1,877,421**	**82,657**	**4.6%**
Total Requirements	**1,854,049**	**2,649,517**	**2,765,270**	**115,753**	**4.4%**
Ending Fund Balance/Reserves	19,107,688	2,359,596	2,482,530	122,934	5.2%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,854,049	2,649,517	2,765,270	115,753	4.4%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**8,950,500**	**7,504,442**	**9,387,197**	**1,882,755**	**25.1%**
Current Revenue					
Property Tax	1,260,841	1,246,678	1,192,746	(53,932)	-4.3%
Other Taxes	121,823	40,000	695,895	655,895	1639.7%
Gaming	381,790	300,000	300,000	-	0.0%
Intergovernmental	2,663,025	756,416	715,141	(41,275)	-5.5%
Miscellaneous	112,896	90,640	51,000	(39,640)	-43.7%
Transfers In	4,304,220	2,675,449	3,166,959	491,510	18.4%
Total Current Revenue	**8,844,595**	**5,109,183**	**6,121,741**	**1,012,558**	**19.8%**
Total Resources	**17,795,095**	**12,613,625**	**15,508,938**	**2,895,313**	**23.0%**
Requirements					
Operating					
Personnel Services	156,037	130,936	134,837	3,901	3.0%
Services & Supplies	1,404,191	916,114	2,481,278	1,565,164	170.8%
Capital Outlay	78,552	-	-	-	n/a
Other (Distributions to Towns)	4,639	89,050	85,108	(3,942)	-4.4%
Total Operating	**1,643,419**	**1,136,100**	**2,701,223**	**1,565,123**	**137.8%**
Non-Operating					
Capital Projects	1,906,703	200,000	280,000	80,000	40.0%
Debt Service	2,227,502	2,715,845	2,446,597	(269,248)	-9.9%
Transfers Out	1,676,000	1,329,110	1,871,592	542,482	40.8%
Total Non-Operating	**5,810,205**	**4,244,955**	**4,598,189**	**353,234**	**8.3%**
Total Requirements	**7,453,624**	**5,381,055**	**7,299,412**	**1,918,357**	**35.7%**
Ending Fund Balance/Reserves	10,341,471	7,232,570	8,209,526	976,956	13.5%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**637,883**	**646,875**	**648,492**	**1,617**	**0.2%**
Current Revenue					
Miscellaneous	4,969	5,640	5,000	(640)	-11.3%
Transfers In		-		-	n/a
Total Current Revenue	**4,969**	**5,640**	**5,000**	**(640)**	**-11.3%**
Total Resources	**642,852**	**652,515**	**653,492**	**2,631**	**0.1%**
Requirements					
Operating	-	-		-	n/a
Non-Operating	-	-		-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	642,852	652,515	653,492	2,631	0.1%
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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**4,190,929**	**3,806,983**	**3,791,069**	**(15,914)**	**-0.4%**
Current Revenue					
Property Tax	1,260,841	1,246,678	1,192,746	(53,932)	-4.3%
Intergovernmental	325	-	-	-	n/a
Miscellaneous	32,415	50,000	20,000	(30,000)	-60.0%
Total Current Revenue	**1,293,581**	**1,296,678**	**1,212,746**	**(83,932)**	**-6.5%**
Total Resources	**5,484,510**	**5,103,661**	**5,003,815**	**(99,846)**	**-2.0%**
Requirements					
Operating					
Services & Supplies	92,947	-	-	-	n/a
Other (Distributions to Towns)	-	89,050	85,108	(3,942)	-4.4%
Total Operating	**92,947**	**89,050**	**85,108**	**(3,252)**	**-4.4%**
Non-Operating					
Capital Projects	182,474	200,000	-	(200,000)	n/a
Transfers Out	1,328,979	1,100,594	1,312,814	212,220	19.3%
Total Non-Operating	**1,511,453**	**1,300,594**	**1,312,814**	**12,220**	**0.9%**
Total Requirements	**1,604,400**	**1,389,644**	**1,397,922**	**8,968**	**0.6%**
Ending Fund Balance/Reserves	3,880,110	3,714,017	3,605,893	(108,814)	-2.9%
Expenditures by Major Function/Department					
County Manager (Finance)	1,604,400	1,389,644	1,397,922	8,968	0.6%

County Construction Fund

The County Construction Fund was created by the Board of Commissioners to fund necessary capital items. Revenues of $300,000 are received from gaming each year.

410 - County Construction	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**1,582,580**	**645,375**	**1,188,795**	**543,420**	**84.2%**
Current Revenue					
Gaming	381,790	300,000	300,000	-	0.0%
Intergovernmental	1,939,287	-	-	-	n/a
Miscellaneous	20,553	15,000	15,000	-	0.0%
Transfers In	524,428	50,000	272,240	222,240	444.5%
Total Current Revenue	**2,866,058**	**365,000**	**587,240**	**222,240**	**60.9%**
Total Resources	**4,448,638**	**1,010,375**	**1,776,035**	**765,660**	**75.8%**
Requirements					
Operating					
Personnel Services	-	-	-	-	n/a
Services & Supplies	853,188	315,000	315,000	-	0.0%
Capital Outlay	75,416	-	-	-	n/a
Total Operating	**928,604**	**315,000**	**315,000**	**(5,000)**	**0.0%**
Non-Operating					
Capital Projects	1,724,229	-	-	-	n/a
Transfers Out	119,256	-	329,657	329,657	n/a
Total Non-Operating	**1,843,485**	**-**	**329,657**	**329,657**	**n/a**
Total Requirements	**2,772,089**	**315,000**	**644,657**	**324,657**	**104.7%**
Ending Fund Balance/Reserves	1,676,549	695,375	1,131,378	441,003	62.7%
Expenditures by Major Function/Department					
County Manager (Finance)	2,772,089	315,000	644,657	324,657	104.7%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**(2,143)**	**-**	**-**	**-**	**n/a**
Current Revenue					
Other Taxes (Res. Constr. Tax)	9,918	-	-	-	n/a
Transfers In	-	-	-	-	n/a
Total Current Revenue	**9,918**	**-**	**-**	**-**	**n/a**
Total Resources	**7,775**	**-**	**-**	**-**	**n/a**
Requirements					
Operating					
Other (Distributions to Agencies)	4,639	-	-	-	n/a
Non-Operating					
Capital Projects	3,136	-	-	-	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	**3,136**	**-**	**-**	**-**	**n/a**
Total Requirements	**7,775**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	-	-	-	-	n/a
					n/a
Expenditures by Major Function/Department					
Community Services (Parks)	7,775	-	-	-	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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**1,715,858**	**1,543,063**	**1,543,063**	**-**	**0.0%**
Current Revenue					
Other Taxes (Road)	111,905	40,000	695,895	655,895	1639.7%
Intergovernmental (Gas Tax)	723,413	756,416	715,141	(41,275)	-5.5%
Miscellaneous	21,665	20,000	11,000	(9,000)	-45.0%
Transfers In	41,498	140,000	397,743	257,743	184.1%
Total Current Revenue	**898,481**	**956,416**	**1,819,779**	**863,363**	**90.3%**
Total Resources	**2,614,339**	**2,499,479**	**3,362,842**	**863,363**	**34.5%**
Requirements					
Operating					
Personnel Services	156,037	130,936	134,837	3,901	3.0%
Services & Supplies	458,056	596,964	1,934,036	1,337,072	224.0%
Total Operating	**614,093**	**727,900**	**2,068,873**	**1,340,973**	**184.2%**
Non-Operating					
Capital Projects	-	-	280,000	280,000	n/a
Transfers Out	227,765	228,516	226,890	(1,626)	-0.7%
Total Non-Operating	**227,765**	**228,516**	**506,890**	**278,374**	**121.8%**
Total Requirements	**841,858**	**956,416**	**2,575,763**	**1,619,347**	**169.3%**
Ending Fund Balance/Reserves	1,772,481	1,543,063	787,079	(755,984)	-49.0%
Expenditures by Major Function/Department					
Public Works (Transportation)	841,858	956,416	2,575,763	1,619,347	169.3%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**825,393**	**862,146**	**2,215,778**	**1,353,632**	**157.0%**
Current Revenue					
Miscellaneous (Assessments)	33,294	-	-	-	n/a
Transfers In	3,738,294	2,485,449	2,496,976	11,527	0.5%
Total Current Revenue	**3,771,588**	**2,485,449**	**2,496,976**	**11,527**	**0.5%**
Total Resources	**4,596,981**	**3,347,595**	**4,712,754**	**1,365,159**	**40.8%**
Requirements					
Operating					
Services & Supplies	-	4,150	232,242	228,092	5496.2%
Non-Operating					
Debt Service	2,227,502	2,715,845	2,446,597	(269,248)	-9.9%
Transfers Out	-	-	2,231	2,231	n/a
Total Non-Operating	**2,227,502**	**2,715,845**	**2,448,828**	**(267,017)**	**-9.8%**
Total Requirements	**2,227,502**	**2,719,995**	**2,681,070**	**(38,925)**	**-1.4%**
Ending Fund Balance/Reserves	2,369,479	627,600	2,031,684	1,404,084	223.7%
Expenditures by Major Function/Department					
County Manager (Finance)	2,227,502	2,719,995	2,681,070	(38,925)	-1.4%

Redevelopment Agency Funds

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

All Redevelopment Agency Funds

All DC Redevelopment Funds	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**(1,524,320)**	**(1,852,289)**	**(792,095)**	**1,060,194**	**-57.2%**
Current Revenue					
Property Taxes	2,213,515	2,015,621	1,933,082	(82,539)	-4.1%
Miscellaneous	16,741	20,000	15,000	(5,000)	-25.0%
Transfers In	2,000,000	1,652,000	1,805,272	153,272	9.3%
Total Current Revenue	**4,230,256**	**3,687,621**	**3,753,354**	**65,733**	**1.8%**
Total Resources	**2,705,936**	**1,835,332**	**2,961,259**	**1,125,927**	**61.3%**
Requirements					
Operating					
Personnel Services	30,081	23,091	16,400	(6,691)	-29.0%
Services & Supplies	152,717	400,799	167,679	(233,120)	-58.2%
Total Operating	**182,798**	**423,890**	**184,079**	**(239,811)**	**-56.6%**
Non-Operating					
Capital Projects	353,941	-	-	-	n/a
Debt Service	101,250	101,250	27,415	(73,835)	-72.9%
Transfers Out	2,000,000	1,652,000	1,805,272	153,272	9.3%
Contingency	-	12,518	5,522	(6,996)	-55.9%
Total Non-Operating	**2,455,191**	**1,765,768**	**1,838,209**	**72,441**	**4.1%**
Total Requirements	**2,637,989**	**2,189,658**	**2,022,288**	**(167,370)**	**-7.6%**
Ending Fund Balance/Reserves	67,947	(354,326)	938,971	1,293,297	-365.0%

Redevelopment Agency Administration

605-DC Redvlpmt - Administration	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**278,478**	**120,710**	**72,070**	**(48,640)**	**-40.3%**
Current Revenue					
Property Taxes	2,213,515	2,015,621	1,933,082	(82,539)	-4.1%
Miscellaneous	7,279	5,000	5,000	-	0.0%
Total Current Revenue	**2,220,794**	**2,020,621**	**1,938,082**	**(82,539)**	**-4.1%**
Total Resources	**2,499,272**	**2,141,331**	**2,010,152**	**(131,179)**	**-6.1%**
Requirements					
Operating					
Personnel Services	30,081	23,091	16,400	(6,691)	-29.0%
Services & Supplies	145,098	394,170	167,679	(226,491)	-57.5%
Total Operating	**175,179**	**417,261**	**184,079**	**348,328**	**-55.9%**
Non-Operating					
Transfers Out	2,000,000	1,652,000	1,805,272	153,272	9.3%
Contingency	-	12,518	5,522	(6,996)	-55.9%
Total Non-Operating	**2,000,000**	**1,664,518**	**1,810,794**	**146,276**	**8.8%**
Total Requirements	**2,175,179**	**2,081,779**	**1,994,873**	**494,604**	**-4.2%**
Ending Fund Balance/Reserves	324,093	59,552	15,279	(625,783)	-74.3%

Redevelopment Agency Capital Projects

606-DC Redvlpmt - Capital Projects	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**(1,802,798)**	**(1,972,999)**	**(864,165)**	**1,108,834**	**-56.2%**
Current Revenue					
Miscellaneous	9,462	15,000	10,000	(5,000)	-33.3%
Transfers In	2,000,000	1,652,000	1,805,272	153,272	9.3%
Total Current Revenue	**2,009,462**	**1,667,000**	**1,815,272**	**148,272**	**8.9%**
Total Resources	**206,664**	**(305,999)**	**951,107**	**1,257,106**	**-410.8%**
Requirements					
Operating					
Services & Supplies	7,619	6,629	-	(6,629)	n/a
Non-Operating					
Capital Projects	353,941	-	-	-	n/a
Debt Service	101,250	101,250	27,415	(73,835)	-72.9%
Total Non-Operating	**455,191**	**101,250**	**27,415**	**(73,835)**	**-72.9%**
Total Requirements	**462,810**	**107,879**	**27,415**	**(80,464)**	**-74.6%**
Ending Fund Balance/Reserves	(256,146)	(413,878)	923,692	1,337,570	-323.2%

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	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**3,632,686**	**2,655,543**	**2,631,939**	**(23,604)**	**-0.9%**
Current Revenue					
Property Taxes	6,922,794	6,871,728	6,725,914	(145,814)	-2.1%
State Consolidated Tax	1,475,552	1,530,634	1,568,783	38,149	2.5%
Intergovernmental	387,262	49,000	54,000	5,000	10.2%
Charges for Service	5,776,795	6,179,441	6,848,609	669,168	10.8%
Miscellaneous	456,436	104,358	109,769	5,411	5.2%
Transfers In	110,491	271,623	144,350	(127,273)	-46.9%
Other Financing Sources	19,265	-	-	-	n/a
Total Current Revenue	**15,148,595**	**15,006,784**	**15,451,425**	**444,641**	**3.0%**
Total Resources	**18,781,281**	**17,662,327**	**18,083,364**	**421,037**	**2.4%**
Requirements					
Operating					
Personnel Services	8,581,386	8,615,097	8,806,658	191,561	2.2%
Services & Supplies	6,576,331	1,708,860	6,543,801	4,834,941	282.9%
Capital Outlay	-	130,000	-	(130,000)	n/a
Miscellaneous	-	-	-	-	n/a
Total Operating	**15,157,717**	**10,453,957**	**15,350,459**	**4,896,502**	**46.8%**
Non-Operating					
Capital Projects	12,412	46,500	72,500	26,000	55.9%
Debt Service	110,491	116,623	124,350	7,727	6.6%
Distrib.-other districts	-	4,247,542	-	(4,247,542)	n/a
Transfers Out	110,491	271,623	154,350	(117,273)	-43.2%
Contingency	-	309,719	324,626	14,907	4.8%
Total Non-Operating	**233,394**	**4,992,007**	**675,826**	**(4,316,181)**	**-86.5%**
Total Requirements	**15,391,111**	**15,445,964**	**16,026,285**	**580,321**	**3.8%**
Ending Fund Balance/Reserves	3,390,169	2,216,363	2,057,079	(159,284)	-7.2%

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 FY13-14 tax rate is $0.3282.

East Fork General Operations Fund

650 - East Fork General Operations	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**2,313,244**	**1,479,324**	**1,529,929**	**50,605**	**3.4%**
Current Revenue					
Property Tax	4,442,341	4,501,187	4,447,124	(54,063)	-1.2%
State Consolidated Taxes	1,475,552	1,530,634	1,568,783	38,149	2.5%
Intergovernmental	387,262	49,000	54,000	5,000	10.2%
Charges for Service	4,197,018	4,297,542	4,644,609	347,067	8.1%
Miscellaneous	272,241	42,000	37,500	(4,500)	-10.7%
Transfers In	-		-	-	n/a
Other Financing Sources	19,265	-	-	-	n/a
Total Current Revenue	**10,793,679**	**10,420,363**	**10,752,016**	**331,653**	**3.2%**
Total Resources	**13,106,923**	**11,899,687**	**12,281,945**	**382,258**	**3.2%**
Requirements					
Operating					
Personnel Services[1]	8,581,386	8,615,097	8,806,658	191,561	2.2%
Services & Supplies	1,995,347	1,693,860	1,999,192	305,332	18.0%
Capital Outlay	-	-	-	-	n/a
Total Operating	**10,576,733**	**10,308,957**	**10,805,850**	**496,893**	**4.8%**
Non-Operating					
Capital Projects	12,412	46,500	72,500	26,000	55.9%
Transfers Out	110,491	271,623	154,350	(117,273)	-43.2%
Contingency	-	309,269	324,176	14,907	4.8%
Total Non-Operating	**122,903**	**627,392**	**551,026**	**(76,366)**	**-12.2%**
Total Requirements	**10,699,636**	**10,936,349**	**11,356,876**	**420,527**	**3.8%**
Ending Fund Balance/Reserves	2,407,286	963,338	925,069	(38,269)	-4.0%

1 Includes consolidation of East Fork Paramedic and East Fork Fire

East Fork Fire Emergency Fund

651 - EFFPD Emergency	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**870,281**	**733,434**	**568,234**	**(165,200)**	**-22.5%**
Current Revenue					
Miscellaneous	6,329	3,500	-	(3,500)	n/a
Total Current Revenue	**6,329**	**3,500**	**-**	**(3,500)**	**n/a**
Total Resources	**876,610**	**736,934**	**568,234**	**(168,700)**	**-22.9%**
Requirements					
Operating					
Service & Supplies	461,013	-	-	-	n/a
Total Requirements	**461,013**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	415,597	736,934	568,234	(168,700)	-22.9%

East Fork Fire Equipment Reserve Fund

652 - EFFPD Equipment Reserve	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**108,918**	**204,398**	**237,034**	**32,636**	**16.0%**
Current Revenue					
Property Taxes	1	-	-	-	n/a
Intergovernmental	-	-	-	-	n/a
Miscellaneous	111,135	-	-	-	n/a
Transfers In	-	155,000	20,000	(135,000)	-87.1%
Total Current Revenue	**111,136**	**155,000**	**20,000**	**(135,000)**	**-87.1%**
Total Resources	**220,054**	**359,398**	**257,034**	**(102,364)**	**-28.5%**
Requirements					
Operating					
Services & Supplies	17,020	-	-	-	n/a
Capital Outlay	-	130,000	-	(130,000)	n/a
Total Operating	**17,020**	**130,000**	**-**	**(300,000)**	**n/a**
Total Requirements	**17,020**	**130,000**	**-**	**(300,000)**	**n/a**
Ending Fund Balance/Reserves	203,034	229,398	257,034	197,636	12.0%

East Fork Fire Construction Reserve Fund

654 - EFFPD Construction Reserve	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**77,022**	**83,500**	**93,223**	**9,723**	**11.6%**
Current Revenue					
Property Tax	82	-	-	-	n/a
Miscellaneous	7,119	-	10,000	10,000	n/a
Total Current Revenue	**7,201**	**-**	**10,000**	**10,000**	**n/a**
Total Resources	**84,223**	**83,500**	**103,223**	**19,723**	**23.6%**
Requirements					
Operating					
Services & Supplies	-	-	-	-	n/a
Non-Operating					
Debt Service	-	-	-	-	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	**-**	**-**	**-**	**-**	**n/a**
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	84,223	83,500	103,223	19,723	23.6%

East Fork Fire and Paramedic District Debt Service

657 - EFFPD Debt Service	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**1,948**	**1,948**	**2,274**	**326**	**16.7%**
Current Revenue					
Miscellaneous	326	-	-	-	n/a
Transfers In	110,491	116,623	124,350	7,727	6.6%
Total Current Revenue	**110,817**	**116,623**	**124,350**	**(70,356)**	**6.6%**
Total Resources	**112,765**	**118,571**	**126,624**	**7,727**	**6.8%**
Requirements					
Non-Operating					
Debt Service	110,491	116,623	124,350	7,727	6.6%
Total Requirements	**110,491**	**116,623**	**124,350**	**7,727**	**6.6%**
Ending Fund Balance/Reserves	2,274	1,948	2,274	1,661	16.7%

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 FY13-14 tax rate is $0.1592.

East Fork Paramedic General Operations Fund

653 - EF Paramedic General Ops	2011-12 Actual	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**261,273**	**152,939**	**201,245**	**48,306**	**31.6%**
Current Revenue					
Property Tax	2,480,370	2,370,541	2,278,790	(91,751)	-3.9%
Charges for Service	1,579,777	1,881,899	2,204,000	322,101	17.1%
Miscellaneous	59,286	58,858	62,269	3,411	5.8%
Transfer In	-	-	-	-	n/a
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	**4,119,433**	**4,311,298**	**4,545,059**	**233,761**	**5.4%**
Total Resources	**4,380,706**	**4,464,237**	**4,746,304**	**282,067**	**6.3%**
Requirements					
Operating					
Services & Supplies[1]	4,102,951	15,000	4,544,609	4,529,609	30197.4%
Total Operating	**4,102,951**	**15,000**	**4,544,609**	**4,529,609**	**30197.4%**
Non-Operating					
Distrib.-other districts	-	4,247,542	-	(4,247,542)	n/a
Contingency	-	450	450	-	0.0%
Total Non-Operating	**-**	**4,247,992**	**450**	**(4,247,542)**	**-100.0%**
Total Requirements	**4,102,951**	**4,262,992**	**4,545,059**	**282,067**	**6.6%**
Ending Fund Balance/Reserves	277,755	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	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**6,138,519**	**7,097,524**	**8,162,027**	**1,064,503**	**15.0%**
Current Revenue					
Property Taxes	1,942,702	1,928,633	1,862,046	(66,587)	-3.5%
State Consolidated Tax	550,712	517,581	529,075	11,494	2.2%
Gaming	70,540	70,540	70,540	-	0.0%
Intergovernmental	92,302	89,107	86,212	(2,895)	-3.2%
Charges for Service	3,240,774	3,021,655	3,148,597	126,942	4.2%
Miscellaneous	629,704	515,499	514,398	(1,101)	-0.2%
Contributed Capital	-	-	-	-	n/a
Transfers In	853,128	486,982	231,982	(255,000)	-52.4%
Other Financing Sources	-	-	-	-	n/a
Depreciation	273,819	310,000	310,000	-	0.0%
Total Current Revenue	**7,653,681**	**6,939,997**	**6,752,850**	**(187,147)**	**-2.7%**
Total Resources	**13,792,200**	**14,037,521**	**14,914,877**	**877,356**	**6.3%**
Requirements					
Operating					
Personnel Services	2,117,218	2,094,489	2,165,781	71,292	3.4%
Services & Supplies	2,758,083	2,761,108	3,349,785	588,677	21.3%
Capital Outlay	23,500	144,400	455,612	311,212	215.5%
Total Operating	**4,898,801**	**4,999,997**	**5,971,178**	**(159,396)**	**19.4%**
Non-Operating					
Capital Projects	346,000	854,000	1,949,742	1,095,742	128.3%
Debt Service	165,647	122,982	122,982	-	0.0%
Transfers Out	853,128	486,982	231,982	(255,000)	-52.4%
Contingency	68,186	65,415	86,183	20,768	31.7%
Miscellaneous	-	-	-	-	n/a
Depreciation/Amortization	342,366	400,600	400,000	(600)	-0.1%
Total Non-Operating	**1,775,327**	**1,929,979**	**2,790,889**	**860,910**	**44.6%**
Total Requirements	**6,674,128**	**6,929,976**	**8,762,067**	**701,514**	**26.4%**
Ending Fund Balance/Reserves	7,118,072	7,107,545	6,152,810	175,842	-13.4%

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 FY13-14 property tax rate is $0.6677.

Gardnerville General Administration Fund

610 - Gardnerville Administration	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**223,397**	**258,858**	**284,326**	**25,468**	**9.8%**
Current Revenue					
Property Tax	1,005,345	982,823	962,686	(20,137)	-2.0%
State Consolidated Taxes	232,625	232,734	243,918	11,184	4.8%
Gaming	25,000	25,000	25,000	-	0.0%
Intergovernmental	-	-	-	-	n/a
Charges for Service	3,000	6,000	8,000	2,000	33.3%
Miscellaneous	5,000	5,000	5,000	-	0.0%
Total Current Revenue	**1,270,970**	**1,251,557**	**1,244,604**	**(6,953)**	**-0.6%**
Total Resources	**1,494,367**	**1,510,415**	**1,528,930**	**18,515**	**1.2%**
Requirements					
Operating					
Personnel Services	498,430	434,998	495,331	60,333	13.9%
Services & Supplies	420,435	413,909	451,736	37,827	9.1%
Capital Outlay	-	4,200	-	(4,200)	n/a
Total Operating	**918,865**	**853,107**	**947,067**	**93,960**	**11.0%**
Non-Operating					
Capital Projects	156,000	250,000	355,172	105,172	42.1%
Transfers Out	122,982	122,982	122,982	-	0.0%
Contingency	27,662	25,467	33,250	7,783	30.6%
Total Non-Operating	**306,644**	**398,449**	**511,404**	**112,955**	**28.3%**
Total Requirements	**1,225,509**	**1,251,556**	**1,458,471**	**206,915**	**16.5%**
Ending Fund Balance/Reserves	268,858	258,859	70,459	(188,400)	-72.8%

Gardnerville Health and Sanitation Fund

611 - Gardnerville Health & Sanitation	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**229,254**	**405,161**	**526,544**	**121,383**	**30.0%**
Current Revenue					
Charges for Service	837,900	859,000	883,000	24,000	2.8%
Miscellaneous	-	3,000	3,000	-	0.0%
Transfer In	21,213	-	-	-	n/a
Depreciation	-	-	-	-	n/a
Total Current Revenue	**859,113**	**862,000**	**886,000**	**24,000**	**2.8%**
Total Resources	**1,088,367**	**1,267,161**	**1,412,544**	**145,383**	**11.5%**
Requirements					
Operating					
Personnel Services	340,174	391,662	351,667	(39,995)	-10.2%
Services & Supplies	392,670	421,140	447,118	25,978	6.2%
Capital Outlay	15,000	-	270,000	270,000	n/a
Total Operating	**747,844**	**812,802**	**1,068,785**	**255,983**	**31.5%**
Non-Operating					
Debt Service	21,213	-	-	-	n/a
Depreciation/Amortization	68,547	90,600	90,000	(600)	-0.7%
Total Non-Operating	**89,760**	**90,600**	**90,000**	**(600)**	**-0.7%**
Total Requirements	**837,604**	**903,402**	**1,158,785**	**255,383**	**28.3%**
Ending Fund Balance/Reserves	250,763	363,759	253,759	(110,000)	-30.2%

Gardnerville Debt Service Fund

613 - Gardnerville Debt	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**365**	**604**	**406**	**(198)**	**-32.8%**
Current Revenue					
Miscellaneous	300	300	-	(300)	n/a
Transfers In	144,433	122,982	122,982	-	0.0%
Total Current Revenue	**144,733**	**123,282**	**122,982**	**(300)**	**-0.2%**
Total Resources	**145,098**	**123,886**	**123,388**	**(498)**	**-0.4%**
Requirements					
Operating					
Services & Supplies	200	200	-	(200)	n/a
Non-Operating					
Debt Service	144,434	122,982	122,982	-	0.0%
Total Requirements	**144,634**	**123,182**	**122,982**	**(200)**	**-0.2%**
Ending Fund Balance/Reserves	464	704	406	(298)	-42.3%

Gardnerville Ad Valorem Capital Projects Fund

614 - G'Ville Ad Val Capital Projects	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**107,549**	**111,068**	**111,934**	**866**	**0.8%**
Current Revenue					
Intergovernmental	46,214	44,586	42,612	(1,974)	-4.4%
Miscellaneous	500	600	800	200	33.3%
Total Current Revenue	**46,714**	**45,186**	**43,412**	**(1,774)**	**-3.9%**
Total Resources	**154,263**	**156,254**	**155,346**	**(908)**	**-0.6%**
Requirements					
Operating					
Services & Supplies				-	n/a
Capital Outlay	-	45,000	42,612	(2,388)	-5.3%
Total Operating	-	45,000	42,612	(2,388)	**-5.3%**
Non-Operating					
Transfers Out	42,664	-	-	-	n/a
Total Non-Operating	**42,664**	**-**	**-**	**-**	n/a
Total Requirements	**42,664**	**45,000**	**42,612**	**(2,388)**	**-5.3%**
Ending Fund Balance/Reserves	111,599	111,254	112,734	1,480	1.3%

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 FY13-14 property tax rate is $0.5133.

Genoa General Administration Fund

620-Genoa Administration	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**64,125**	**29,457**	**51,349**	**21,892**	**74.3%**
Current Revenue					
Property Tax	28,242	37,071	39,360	2,289	6.2%
State Consolidated Taxes	9,562	9,847	10,157	310	3.1%
Gaming	540	540	540	-	0.0%
Intergovernmental	-	-	-	-	n/a
Charges for Service	29,000	29,000	20,000	(9,000)	-31.0%
Miscellaneous	477,204	398,649	408,978	10,329	2.6%
Other Financing Sources	-	-	-	-	n/a
Total Current Revenue	**544,548**	**475,107**	**479,035**	**3,928**	**0.8%**
Total Resources	**608,673**	**504,564**	**530,384**	**25,820**	**5.1%**
Requirements					
Operating					
Personnel Services	133,501	127,973	151,260	23,287	18.2%
Services & Supplies	387,183	325,242	325,564	322	0.1%
Total Operating	**520,684**	**453,215**	**476,824**	**23,609**	**5.2%**
Non-Operating					
Transfers Out	-	-	-	-	n/a
Contingency	15,540	13,596	13,984	388	2.9%
Total Non-Operating	**15,540**	**13,596**	**13,984**	**388**	**2.9%**
Total Requirements	**536,224**	**466,811**	**490,808**	**23,997**	**5.1%**
Ending Fund Balance/Reserves	72,449	37,753	39,576	1,823	4.8%

Genoa Capital Construction Reserve Fund

624-Genoa Construction Reserve	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**95,690**	**47,735**	**45,315**	**(2,420)**	**-5.1%**
Current Revenue					
Intergovernmental	-	-	-	-	n/a
Miscellaneous	2,000	900	100	(800)	-88.9%
Transfers In	-	-	-	-	n/a
Total Current Revenue	**2,000**	**900**	**100**	**(800)**	**-88.9%**
Total Resources	**97,690**	**48,635**	**45,415**	**(3,220)**	**-6.6%**
Requirements					
Operating					
Personnel Services	-	-	-	-	n/a
Services & Supplies	-	-	-	-	n/a
Capital Outlay	-	-	-	-	n/a
Total Operating	**-**	**-**	**-**	**-**	n/a
Non-Operating					
Capital Projects	-	-	-	-	n/a
Transfers Out	-	-	-	-	n/a
Total Non-Operating	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	97,690	48,635	45,415	(3,220)	-6.6%

Genoa Ad Valorem Capital Projects Fund

622-Genoa Ad Val Capital Projects	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**3,633**	**6,802**	**8,347**	**1,545**	**22.7%**
Current Revenue					
Intergovernmental	1,641	1,641	1,600	(41)	-2.5%
Miscellaneous	200	50	20	(30)	-60.0%
Total Current Revenue	**1,841**	**1,691**	**1,620**	**(71)**	**-4.2%**
Total Resources	**5,474**	**8,493**	**9,967**	**1,474**	**17.4%**
Requirements					
Operating	-	-	-	-	n/a
Non-Operating					
Capital Projects	-	-	-	-	n/a
Total Requirements	**-**	**-**	**-**	**-**	**n/a**
Ending Fund Balance/Reserves	5,474	8,493	9,967	1,474	17.4%

Town of Minden Funds

As a separate district, the town of Minden maintains five separate funds: General Administration (a Special Revenue Fund), Health and Sanitation (an Enterprise Fund), Water (and Enterprise Fund), Capital Equipment/Construction Reserve (a Capital Construction Fund) and Ad Valorem Capital (a Capital Construction Fund). Major revenues are derived from Ad Valorem, state taxes, gaming license fees, and user fees. The FY13-14 property tax rate is $0.6677.

Minden General Administration Fund

630 - Minden Administration	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**99,258**	**69,123**	**109,512**	**40,389**	**58.4%**
Current Revenue					
Property Tax	909,115	908,739	860,000	(48,739)	-5.4%
State Consolidated Taxes	308,525	275,000	275,000	-	0.0%
Gaming	45,000	45,000	45,000	-	0.0%
Intergovernmental	-	-	-	-	n/a
Charges for Service	6,000	6,000	6,000	-	0.0%
Miscellaneous	55,000	43,000	40,500	(2,500)	-5.8%
Transfers In	100,000	-	109,000	109,000	n/a
Total Current Revenue	**1,423,640**	**1,277,739**	**1,335,500**	**57,761**	**4.5%**
Total Resources	**1,522,898**	**1,346,862**	**1,445,012**	**98,150**	**7.3%**
Requirements					
Operating					
Personnel Services	428,259	409,324	435,968	26,644	6.5%
Services & Supplies	404,550	469,079	862,336	393,257	83.8%
Capital Outlay	8,500	5,200	-	(5,200)	n/a
Total Operating	**841,309**	**883,603**	**1,298,304**	**414,701**	**46.9%**
Non-Operating					
Transfers Out	587,482	364,000	-	(364,000)	n/a
Contingency	24,984	26,352	38,949	12,597	47.8%
Total Non-Operating	**612,466**	**390,352**	**38,949**	**(351,403)**	**-90.0%**
Total Requirements	**1,453,775**	**1,273,955**	**1,337,253**	**63,298**	**5.0%**
Ending Fund Balance/Reserves	69,123	72,907	107,759	34,852	47.8%

Minden Health and Sanitation Fund

635 - Minden Trash	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**308,960**	**396,896**	**495,121**	**98,225**	**24.7%**
Current Revenue					
Charges for Service	610,000	610,000	609,900	(100)	0.0%
Miscellaneous	6,000	3,000	-	(3,000)	n/a
Depreciation	61,000	60,000	60,000	-	0.0%
Total Current Revenue	**677,000**	**673,000**	**669,900**	**(3,100)**	**-0.5%**
Total Resources	**985,960**	**1,069,896**	**1,165,021**	**95,125**	**8.9%**
Requirements					
Operating					
Personnel Services	185,648	248,500	274,805	26,305	10.6%
Services & Supplies	240,995	243,521	267,095	23,574	9.7%
Total Operating	**426,643**	**492,021**	**541,900**	**49,879**	**10.1%**
Non-Operating					
Transfer out	100,000	-	43,000	43,000	n/a
Depreciation	61,000	60,000	60,000	-	0.0%
Total Non-Operating	**161,000**	**60,000**	**103,000**	**43,000**	**71.7%**
Total Requirements	**587,643**	**552,021**	**644,900**	**92,879**	**16.8%**
Ending Fund Balance/Reserves	398,317	517,875	520,121	2,246	0.4%

Minden Water Fund

640 - Minden Water	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**3,400,225**	**3,693,685**	**4,294,741**	**601,056**	**16.3%**
Current Revenue					
Charges for Service	972,800	887,000	887,000	-	0.0%
Miscellaneous	50,000	50,000	12,000	(38,000)	-76.0%
Contributed Capital			-	-	n/a
Depreciation	212,819	250,000	250,000	-	0.0%
Total Current Revenue	**1,235,619**	**1,187,000**	**1,149,000**	**(38,000)**	**-3.2%**
Total Resources	**4,635,844**	**4,880,685**	**5,443,741**	**563,056**	**11.5%**
Requirements					
Operating					
Personnel Services	211,415	206,308	236,147	29,839	14.5%
Services & Supplies	517,925	539,086	600,853	61,767	11.5%
Total Operating	**729,340**	**745,394**	**837,000**	**91,606**	**12.3%**
Non-Operating					
Capital Projects	-	-	1,075,000	-	n/a
Transfers Out	-	-	-	-	n/a
Miscellaneous	-	-	-	-	n/a
Depreciation	212,819	250,000	250,000	-	0.0%
Total Non-Operating	**212,819**	**250,000**	**1,325,000**	**-**	**430.0%**
Total Requirements	**942,159**	**995,394**	**2,162,000**	**91,606**	**117.2%**
Ending Fund Balance/Reserves	3,693,685	3,885,291	3,281,741	471,450	-15.5%

Minden Wholesale Water Utility

639 - Minden Wholesale Water Utility	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Reserves	**-**	**61,441**	**289,679**	**228,238**	**371.5%**
Current Revenue					
Intergovernmental	-			-	n/a
Charges for Service	782,074	624,655	734,697	110,042	17.6%
Miscellaneous	10,000	4,500	1,000	(3,500)	-77.8%
Transfers In	-	-	-	-	n/a
Total Current Revenue	**792,074**	**629,155**	**735,697**	**106,542**	**16.9%**
Total Resources	**792,074**	**690,596**	**1,025,376**	**334,780**	**48.5%**
Requirements					
Operating					
Personnel Services	319,791	275,724	220,603	(55,121)	-20.0%
Services & Supplies	394,125	348,931	395,083	46,152	13.2%
Total Operating	**721,416**	**624,655**	**615,686**	**(8,969)**	**-1.4%**
Non-Operating					
Capital Projects	50,000	-	-	-	n/a
Depreciation	-		-	-	n/a
Total Non-Operating	**50,000**	**-**	**-**	**-**	**n/a**
Total Requirements	**771,416**	**624,655**	**615,686**	**(8,969)**	**-1.4%**
Ending Fund Balance/Reserves	20,658	65,941	409,690	343,749	521.3%

Minden Capital Equipment/ Construction Reserve Fund

636 - Minden Capital Equip/Constr	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**1,541,166**	**1,904,810**	**1,789,078**	**(115,732)**	**-6.1%**
Current Revenue					
Miscellaneous	20,000	3,000	43,000	40,000	1333.3%
Transfers In	587,482	364,000	-	(364,000)	n/a
Total Current Revenue	**607,482**	**367,000**	**43,000**	**(324,000)**	**-88.3%**
Total Resources	**2,148,648**	**2,271,810**	**1,832,078**	**(439,732)**	**-19.4%**
Requirements					
Operating					
Services & Supplies	-	-	-	-	n/a
Non-Operating					
Capital Projects	140,000	604,000	519,570	(84,430)	-14.0%
Transfers Out	-	-	66,000	-	n/a
Total Non-Operating	140,000			(84,430)	-85.9%
Total Requirements	**140,000**	**604,000**	**585,570**	**(84,430)**	**-3.1%**
Ending Fund Balance/Reserves	2,008,648	1,667,810	1,246,508	(355,302)	-25.3%

Minden Ad Valorem Capital Projects Fund

631 - Minden Ad Val Capital Projects	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	$ Chg 13 to 14	% Chg 13 to 14
Resources					
Beginning Fund Balance/Reserves	**64,897**	**111,884**	**155,675**	**43,791**	**39.1%**
Current Revenue					
Intergovernmental	44,447	42,880	42,000	(880)	-2.1%
Miscellaneous	3,500	3,500	-	(3,500)	n/a
Total Current Revenue	**47,947**	**46,380**	**42,000**	**(4,380)**	**-9.4%**
Total Resources	**112,844**	**158,264**	**197,675**	**39,411**	**24.9%**
Requirements					
Operating					
Capital Outlay	-	90,000	143,000	53,000	58.9%
Total Operating	**-**	**90,000**	**143,000**	**53,000**	**58.9%**
Non-Operating					
Transfers Out	-	-	-	-	n/a
Total Non-Operating	**-**	**-**	**-**	**-**	**n/a**
Total Requirements	**-**	**90,000**	**143,000**	**53,000**	**58.9%**
Ending Fund Balance/Reserves	112,844	68,264	54,675	(13,589)	-19.9%

Summary of Financial Sources and Uses

All Funds by Fund Type
FY13-14

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (26)	Internal Service (3)	Enterprise (11)	Capital Projects (13)	Debt Service (4)	Total (58)
Resources							
Beginning Fund Balance/Reserves	**6,375,106**	**14,710,028**	**4,379,832**	**13,337,520**	**8,747,860**	**2,218,458**	**49,768,804**
Current Revenue							
Property Taxes	17,681,970	15,005,450	238,548	-	1,192,746	-	34,118,714
Room Taxes	-	5,173,652	-	-	-	-	5,173,652
Transient Lodging License Tax	-	1,624,153	-	-	-	-	1,624,153
Other Taxes (Gas/Road/Res.Constr)	-	1,058,532	-	-	695,895	-	1,754,427
State Consolidated Tax	10,321,791	2,097,858	-	-	-	-	12,419,649
Sales Taxes (P.A.L.S.)	-	1,547,188	-	-	-	-	1,547,188
Licenses & Permits	3,258,500	815,500	-	-	-	-	4,074,000
Gaming	825,000	70,540	-	-	300,000	-	1,195,540
Intergovernmental	1,287,434	4,980,972	-	42,390	801,353	-	7,112,149
Charges for Service	3,737,602	9,967,113	4,437,314	9,658,230	-	-	27,800,259
Fines & Forfeitures	1,153,750	48,000	-	-	-	-	1,201,750
Miscellaneous	838,476	1,708,839	66,000	83,755	114,920	-	2,811,990
Transfers In	354,657	1,884,328	-	202,760	2,495,255	2,744,308	7,681,308
Contributed Capital				1,925,000			1,925,000
Other Financing Sources	-	1,000	11,000	958,000	-	-	970,000
Depreciation	-	-	162,000	2,492,208	-	-	2,654,208
Total Current Revenue	**39,459,180**	**45,983,125**	**4,914,862**	**15,362,343**	**5,600,169**	**2,744,308**	**114,063,987**
Total Resources	**45,834,286**	**60,693,153**	**9,294,694**	**28,699,863**	**14,348,029**	**4,962,766**	**163,832,791**
Requirements							
Operating							
Personnel Services	28,545,191	19,939,812	566,248	2,657,306	134,837	-	51,843,394
Services & Supplies	7,904,353	17,735,489	3,894,806	3,940,172	2,249,036	232,242	35,956,098
Capital Outlay	300,000	1,158,523	119,124	270,000	185,612	-	2,033,259
Other	-	-	-	-	85,108	-	85,108
Total Operating	36,749,544	38,833,824	4,580,178	6,867,478	2,654,593	232,242	89,917,859
Non-Operating							
Capital Projects	-	3,333,493	-	5,275,871	799,570	-	9,408,934
Debt Service	-	-	-	2,379,137	27,415	2,693,929	5,100,481
Transfers Out	2,457,754	3,127,962	-	234,000	1,871,592	-	7,691,308
Distrib.-other districts	-	4,529,609	-	-	-	-	4,529,609
Contingency	791,514	767,202	-	-	-	-	1,558,716
Depreciation	-	-	162,000	2,582,208	-	-	2,744,208
Total Non-Operating	3,249,268	11,758,266	162,000	10,471,216	2,698,577	2,693,929	31,033,256
Ending Fund Balance/Reserves	5,835,474	10,101,063	4,552,516	11,427,169	8,931,090	2,034,364	42,881,676
Total Requirements	**45,834,286**	**60,693,153**	**9,294,694**	**28,765,863**	**14,284,260**	**4,960,535**	**163,832,791**

Summary of Financial Sources and Uses

County Funds
FY13-14

County Funds	General Fund (1)	Special Revenue (19)	Internal Service (3)	Enterprise (7)	Capital Projects (5)	Debt Service (2)	Total (37)
Resources							
Beginning Fund Balance/Reserves	**6,375,106**	**11,893,363**	**4,379,832**	**7,731,435**	**7,171,419**	**2,215,778**	**39,766,933**
Current Revenue							
Property Taxes	17,681,970	4,484,408	238,548	-	1,192,746	-	23,597,672
Room Taxes	-	5,173,652	-	-	-	-	5,173,652
Transient Lodging License Tax	-	1,624,153	-	-	-	-	1,624,153
Other Taxes (Gas/Road/Res.Constr)	-	1,058,532	-	-	695,895	-	1,754,427
State Consolidated Tax	10,321,791	-	-	-	-	-	10,321,791
Sales Taxes (P.A.L.S.)	-	1,547,188	-	-	-	-	1,547,188
Licenses & Permits	3,258,500	815,500	-	-	-	-	4,074,000
Gaming	825,000	-	-	-	300,000	-	1,125,000
Intergovernmental	1,287,434	4,926,972	-	42,390	715,141	-	6,971,937
Charges for Service	3,737,602	3,084,504	4,437,314	6,543,633	-	-	17,803,053
Fines & Forfeitures	1,153,750	48,000	-	-	-	-	1,201,750
Miscellaneous	838,476	1,149,592	66,000	67,755	51,000	-	2,172,823
Transfers In	354,657	1,775,328	-	202,760	669,983	2,496,976	5,499,704
Contributed Captial				1,925,000			1,925,000
Other Financing Sources	-	1,000	11,000	958,000	-	-	970,000
Depreciation	-	-	162,000	2,182,208	-	-	2,344,208
Total Current Revenue	**39,459,180**	**25,688,829**	**4,914,862**	**11,921,746**	**3,624,765**	**2,496,976**	**88,106,358**
Total Resources	**45,834,286**	**37,582,192**	**9,294,694**	**19,653,181**	**10,796,184**	**4,712,754**	**127,873,291**
Requirements							
Operating							
Personnel Services	28,545,191	10,034,195	566,248	1,574,084	134,837	-	40,854,555
Services & Supplies	7,904,353	13,913,982	3,894,806	2,230,023	2,249,036	232,242	30,424,442
Capital Outlay	300,000	1,158,523	119,124	-	-	-	1,577,647
Other	-	-	-	-	85,108	-	85,108
Total Operating	36,749,544	25,106,700	4,580,178	3,804,107	2,468,981	232,242	72,941,752
Non-Operating							
Capital Projects	-	2,905,821	-	4,200,871	280,000	-	7,386,692
Debt Service	-	-	-	2,379,137		2,446,597	4,825,734
Transfers Out	2,457,754	1,045,358	-	125,000	1,871,592	-	5,499,704
Contingency	791,514	350,871	-	-	-	-	1,142,385
Depreciation	-	-	162,000	2,182,208	-	-	2,344,208
Total Non-Operating	3,249,268	4,302,050	162,000	8,887,216	2,151,592	2,446,597	21,198,723
Ending Fund Balance/Reserves	5,835,474	8,173,442	4,552,516	6,961,858	6,177,842	2,031,684	33,732,816
Total Requirements	**45,834,286**	**37,582,192**	**9,294,694**	**19,653,181**	**10,798,415**	**4,710,523**	**127,873,291**

Summary of Financial Sources and Uses

Redevelopment Agency
FY13-14

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	**-**	**72,070**	**-**	**-**	**(864,165)**	**-**	**(792,095)**
Current Revenue							
Property Taxes	-	1,933,082	-	-	-	-	1,933,082
Miscellaneous	-	5,000	-	-	10,000	-	15,000
Transfers In	-	-	-	-	1,805,272	-	1,805,272
Total Current Revenue	**-**	**1,938,082**	**-**	**-**	**1,815,272**	**-**	**3,753,354**
Total Resources	**-**	**2,010,152**	**-**	**-**	**951,107**	**-**	**2,961,259**
Requirements							
Operating							
Personnel Services	-	16,400	-	-	-	-	16,400
Services & Supplies	-	167,679	-	-	-	-	167,679
Total Operating	-	184,079	-	-	-	-	184,079
Non-Operating							
Capital Projects	-	-	-	-	-	-	-
Debt Service	-	-	-	-	27,415	-	27,415
Transfers Out	-	1,805,272	-	-	-	-	1,805,272
Contingency	-	5,522	-	-	-	-	5,522
Total Non-Operating	-	1,810,794	-	-	27,415	-	1,838,209
Ending Fund Balance/Reserves	-	15,279	-	-	923,692	-	938,971
Total Requirements	**-**	**2,010,152**	**-**	**-**	**951,107**	**-**	**2,961,259**

Summary of Financial Sources and Uses

East Fork Fire
FY13-14

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	**-**	**2,098,163**	**-**	**-**	**330,257**	**2,274**	**2,430,694**
Current Revenue							
Property Taxes	-	4,447,124	-	-	-	-	4,447,124
State Consolidated Tax	-	1,568,783	-	-	-	-	1,568,783
Intergovernmental	-	54,000	-	-	-	-	54,000
Charges for Service	-	4,644,609	-	-	-	-	4,644,609
Miscellaneous	-	37,500	-	-	10,000	-	47,500
Transfers In	-	-	-	-	20,000	124,350	144,350
Other Financing Sources	-	-	-	-	-	-	-
Total Current Revenue	**-**	**10,752,016**	**-**	**-**	**30,000**	**124,350**	**10,906,366**
Total Resources	**-**	**12,850,179**	**-**	**-**	**360,257**	**126,624**	**13,337,060**
Requirements							
Operating							
Personnel Services	-	8,806,658	-	-	-	-	8,806,658
Services & Supplies	-	1,999,192	-	-	-	-	1,999,192
Capital Outlay	-	-	-	-	-	-	-
Total Operating	-	10,805,850	-	-	-	-	10,805,850
Non-Operating							
Capital Projects	-	72,500	-	-	-	-	72,500
Debt Service	-	-	-	-	-	124,350	124,350
Transfers Out	-	154,350	-	-	-	-	154,350
Contingency	-	324,176	-	-	-	-	324,176
Total Non-Operating	-	551,026	-	-	-	124,350	675,376
Ending Fund Balance/Reserves	-	1,493,303	-	-	360,257	2,274	1,855,834
Total Requirements	**-**	**12,850,179**	**-**	**-**	**360,257**	**126,624**	**13,337,060**

Summary of Financial Sources and Uses

East Fork Paramedic
FY13-14

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	-	201,245	-	-	-	-	201,245
Current Revenue							
Property Taxes	-	2,278,790	-	-	-	-	2,278,790
Charges for Service	-	2,204,000	-	-	-	-	2,204,000
Miscellaneous	-	62,269	-	-	-	-	62,269
Total Current Revenue	**-**	**4,545,059**	**-**	**-**	**-**	**-**	**4,545,059**
Total Resources	**-**	**4,746,304**	**-**	**-**	**-**	**-**	**4,746,304**
Requirements							
Operating							
Services & Supplies	-	4,544,609	-	-	-	-	4,544,609
Non-Operating							
Distrib.-other districts	-	-	-	-	-		-
Contingency	-	450	-	-	-	-	450
Total Non-Operating	-	450	-	-	-	-	450
Ending Fund Balance/Reserves	-	201,245	-	-	-	-	201,245
Total Requirements	**-**	**4,746,304**	**-**	**-**	**-**	**-**	**4,746,304**

Summary of Financial Sources and Uses

Town Funds
FY13-14

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	**-**	**445,187**	**-**	**5,606,085**	**2,110,349**	**406**	**8,162,027**
Current Revenue							
Property Taxes	-	1,862,046	-	-	-	-	1,862,046
State Consolidated Tax	-	529,075	-	-	-	-	529,075
Gaming	-	70,540	-	-	-	-	70,540
Intergovernmental	-	-	-	-	86,212	-	86,212
Charges for Service	-	34,000	-	3,114,597	-	-	3,148,597
Miscellaneous	-	454,478	-	16,000	43,920	-	514,398
Transfers In	-	109,000	-	-	-	122,982	231,982
Depreciation	-	-	-	310,000	-	-	310,000
Total Current Revenue	**-**	**3,059,139**	**-**	**3,440,597**	**130,132**	**122,982**	**6,752,850**
Total Resources	**-**	**3,504,326**	**-**	**9,046,682**	**2,240,481**	**123,388**	**14,914,877**
Requirements							
Operating							
Personnel Services	-	1,082,559	-	1,083,222	-	-	2,165,781
Services & Supplies	-	1,639,636	-	1,710,149	-	-	3,349,785
Capital Outlay	-	-	-	270,000	185,612	-	455,612
Total Operating	-	2,722,195	-	3,063,371	185,612	-	5,971,178
Non-Operating							
Capital Projects	-	355,172	-	1,075,000	519,570	-	1,949,742
Debt Service	-	-	-	-	-	122,982	122,982
Transfers Out	-	122,982	-	109,000	-	-	231,982
Contingency	-	86,183	-	-	-	-	86,183
Depreciation	-	-	-	400,000	-	-	400,000
Total Non-Operating	-	564,337	-	1,584,000	519,570	122,982	2,790,889
Ending Fund Balance/Reserves	-	217,794	-	4,465,311	1,469,299	406	6,152,810
Total Requirements	**-**	**3,504,326**	**-**	**9,112,682**	**2,174,481**	**123,388**	**14,914,877**

Summary of Financial Sources and Uses

Gardnerville
FY13-14

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	**-**	**284,326**	**-**	**526,544**	**111,934**	**406**	**923,210**
Current Revenue							
Property Taxes	-	962,686	-	-	-	-	962,686
State Consolidated Tax	-	243,918	-	-	-	-	243,918
Gaming	-	25,000	-	-	-	-	25,000
Intergovernmental	-	-	-	-	42,612	-	42,612
Charges for Service	-	8,000	-	883,000	-	-	891,000
Miscellaneous	-	5,000	-	3,000	800	-	8,800
Transfers In	-	-	-	-	-	122,982	122,982
Depreciation	-		-	-	-	-	-
Total Current Revenue	**-**	**1,244,604**	**-**	**886,000**	**43,412**	**122,982**	**2,296,998**
Total Resources	**-**	**1,528,930**	**-**	**1,412,544**	**155,346**	**123,388**	**3,220,208**
Requirements							
Operating							
Personnel Services	-	495,331	-	351,667	-	-	846,998
Services & Supplies	-	451,736	-	447,118	-	-	898,854
Capital Outlay	-	-	-	270,000	42,612	-	312,612
Total Operating	-	947,067	-	1,068,785	42,612	-	2,058,464
Non-Operating							
Capital Projects	-	355,172	-	-	-	-	355,172
Debt Service	-	-	-	-	-	122,982	122,982
Transfers Out	-	122,982	-	-	-	-	122,982
Contingency	-	33,250	-	-	-	-	33,250
Depreciation	-	-	-	90,000	-	-	90,000
Total Non-Operating	-	511,404	-	90,000	-	122,982	724,386
Ending Fund Balance/Reserves	-	70,459	-	253,759	112,734	406	437,358
Total Requirements	**-**	**1,528,930**	**-**	**1,412,544**	**155,346**	**123,388**	**3,220,208**

Summary of Financial Sources and Uses

Genoa
FY13-14

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	**-**	**51,349**	**-**	**-**	**53,662**	**-**	**105,011**
Current Revenue							
Property Taxes	-	39,360	-	-	-	-	39,360
State Consolidated Tax	-	10,157	-	-	-	-	10,157
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	-	-	-	1,600	-	1,600
Charges for Service	-	20,000	-	-	-	-	20,000
Miscellaneous	-	408,978	-	-	120	-	409,098
Total Current Revenue	**-**	**479,035**	**-**	**-**	**1,720**	**-**	**480,755**
Total Resources	**-**	**530,384**	**-**	**-**	**55,382**	**-**	**585,766**
Requirements							
Operating							
Personnel Services	-	151,260	-	-	-	-	151,260
Services & Supplies	-	325,564	-	-	-	-	325,564
Total Operating	-	476,824	-	-	-	-	476,824
Non-Operating							
Contingency	-	13,984	-	-	-	-	13,984
Total Non-Operating	-	13,984	-	-	-	-	13,984
Ending Fund Balance/Reserves	-	39,576	-	-	55,382	-	94,958
Total Requirements	**-**	**530,384**	**-**	**-**	**55,382**	**-**	**585,766**

Summary of Financial Sources and Uses

Minden
FY13-14

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	**-**	**109,512**	**-**	**5,079,541**	**1,944,753**	**-**	**7,133,806**
Current Revenue							
Property Taxes	-	860,000	-	-	-	-	860,000
State Consolidated Tax	-	275,000	-	-	-	-	275,000
Gaming	-	45,000	-	-	-	-	45,000
Intergovernmental	-	-	-	-	42,000	-	42,000
Charges for Service	-	6,000	-	2,231,597	-	-	2,237,597
Miscellaneous	-	40,500	-	13,000	43,000	-	96,500
Transfers In	-	109,000	-	-	-	-	109,000
Depreciation	-	-	-	310,000	-	-	310,000
Total Current Revenue	**-**	**1,335,500**	**-**	**2,554,597**	**85,000**	**-**	**3,975,097**
Total Resources	**-**	**1,445,012**	**-**	**7,634,138**	**2,029,753**	**-**	**11,108,903**
Requirements							
Operating							
Personnel Services	-	435,968	-	731,555	-	-	1,167,523
Services & Supplies	-	862,336	-	1,263,031	-	-	2,125,367
Capital Outlay	-	-	-	-	143,000	-	143,000
Total Operating	-	1,298,304	-	1,994,586	143,000	-	3,435,890
Non-Operating							
Capital Projects	-	-	-	1,075,000	519,570	-	1,594,570
Transfers Out	-	-	-	109,000	-	-	109,000
Contingency	-	38,949	-	-	-	-	38,949
Depreciation	-	-	-	310,000	-	-	310,000
Total Non-Operating	-	38,949	-	1,494,000	519,570	-	2,052,519
Ending Fund Balance/Reserves	-	107,759	-	4,211,552	1,301,183	-	5,620,494
Total Requirements	**-**	**1,445,012**	**-**	**7,700,138**	**1,963,753**	**-**	**11,108,903**

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Capital Budget

Totaling $11,442,193, the FY13-14 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY13-14 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 FY14-18 CIP document for more detailed information about the FY14-18 capital budget, the planning process, and the individual projects, including operating cost impacts.

The FY13-14 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 FY13-14 Capital Budget is $11,442,193.

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.

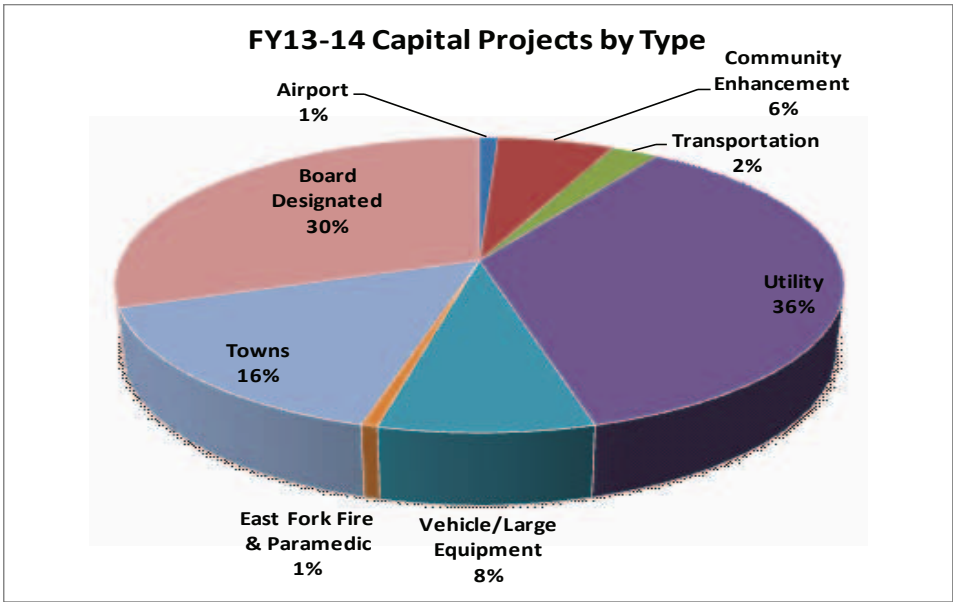
Capital Outlay Defined

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 2013-14 Budget
Airport:	
Asphalt Maintenance and Repair	100,000
Taxiways E, F, and G - Engineering and Asphalt Repair	5,625
Replace Rotating Beacon	4,063
Total Airport Projects	**$109,688**
County Leisure/Community Enhancement Projects	
Parks Operations CIP	340,000
Community and Senior Center	353,487
Total Leisure/Community Enhancement Projects	**$693,487**
County Transportation Projects	
ADA Compliance Plan Construct Sidewalks/Ramps	30,000
Muller Parkway Segment H	200,000
Waterloo Lane/US 395 Intersection Improvements	40,000
Zerolene Road F/W Acquisition	10,000
Total County Transportation Projects	**$280,000**
County Utility (Water/Sewer) Projects	
Cave Rock Intake Pump Improvements	187,000
Upper Cave Rock Tank Rehabilitation	121,000
Purchase Capacity No. Douglas-Carson Water Line Inter-tie (Heybourne Booster Station)	84,750
Purchase Capacity No. Douglas-Carson Water Line Inter-tie (Heybourne Booster Station)	415,250
Purchase Capacity No. Douglas-Carson Water Line Inter-tie (No. County Booster/Pump Station)	400,000
Construction of North Douglas-Carson Water Line	1,400,000
North Valley Waste Water Treatment Plant - Headworks Screen Replacement	96,000
North Valley Manhole Rehabilitation	130,000
Construction of North Douglas-Carson Water Line	400,000
Water & Wastewater Facilities SCADA Upgrade	51,000
Carson Valley/Montana Water Distribution System Improvements	5,000
Carson Valley/Montana Hydrogeologic Study	200,000
Zephyr Water Utility District - LT2 Compliance	650,000
Total Utility (Water/Sewer) Projects	**$4,140,000**
County Vehicle/Large Equipment (Capital Outlay)	
Sheriff's Vehicles Replacement	300,000
Motor Pool Vehicles Replacement	99,124
Motor Pool Vehicles Replacement - Machinery and Equipment	20,000
Valve Excerciser and Vac Unit Purchase	60,871
Town of Gardnerville - New Truck Automated Replacement Truck	270,000
Town of Gardnerville - Vehicle Replacement	42,612
Town of Minden - 4x4 3/4 Ton Pickup Truck	26,500
Town of Minden - Bucket Truck	90,000
Town of Minden - Snow Plow for Truck	7,500
Town of Minden - Walker Mower	19,000
Total Capital Outlay	**$935,607**
East Fork Fire & Paramedic District Projects	
Asphalt Reconstruction - Stations 7, 8, and 14	72,500
Total East Fork Fire & Paramedic District Projects	**$72,500**

Town Projects	
Town of Gardnerville - Repair Hellwinkle Shop	40,000
Town of Gardnerville - Sidewalk Repair and ADA Upgrades	25,000
Town of Gardnerville - Bank Hellwinkle Channel	23,037
Town of Gardnerville - Kingslane NDOT Sidewalk Match	50,000
Town of Gardnerville - Raleys to Toler Sidewalk	35,000
Town of Minden - Jakes Wetland Grant Match	158,570
Town of Minden - Minden Gateway Project	220,000
Town of Minden - Minden Gateway Project	75,000
Town of Minden - Minden Gateway Project	40,000
Town of Minden - Budkeye Well	1,075,000
Town of Minden - Re-Roof of Minden Booster Station	26,000
Total Town Projects	**$1,767,607**
Board Designated Capital Projects	
Airport	125,000
Solid Waste Management JPA	42,294
Solid Waste Management General	1,892,180
Road Operating	657,264
Parks Development	501,259
Tahoe Transportation District	43,172
Town of Gardnerville	182,135
Total Board Designated Projects	**$3,443,304**
Total CIP	**$11,442,193**



Capital Projects by Fund

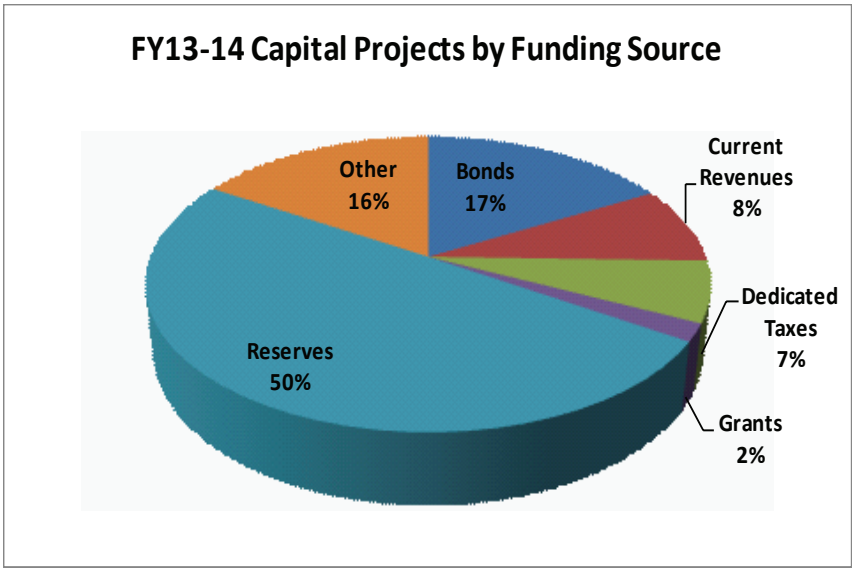
The County uses several different funds to account for capital projects. The revenues received in each of the funds are restricted for specific purposes. Many of these funds have individual 5-year capital improvement plans to address short and long-term capital needs.

Fund	Project	FY 2013-14 Budget
General Fund	Sheriff's Vehicles Replacement	300,000
Airport	Asphalt Maintenance and Repair	100,000
	Taxiways E, F, and G - Engineering and Asphalt Repair	5,625
	Replace Rotating Beacon	4,063
	Board Designated	125,000
	Total Airport	234,688
Solid Waste Management	Board Designated - JPA	42,294
	Board Designated - General	1,892,180
	Total Solid Waste Management	1,934,474
Road Operating	Board Designated	657,264
Room Tax	Parks Operations CIP	340,000
	Community and Senior Center	353,487
	Board Designated - Parks Development	501,259
	Total Room Tax	1,194,746
Tahoe Douglas Transportation District	Board Designated	43,172
Motor Pool/Vehicle Maintenance	Vehicles Replacement	99,124
	Vehicles Replacement - Machinery & Equipment	20,000
	Total Motor Pool/Vehicle Maintenance	119,124
Zephyr Water Utility District	Zephyr Water Utility District - LT2 Compliance	650,000
	Water & Wastewater Facilities SCADA Upgrade	3,000
	Valve Excerciser and Vac Unit Purchase	5,564
	Total Zephyr Water Utility	658,564
Cave Rock Water System	Cave Rock Intake Pump Improvements	93,500
	Water & Wastewater Facilities SCADA Upgrade	5,800
	Upper Cave Rock Tank Rehabilitation	121,000
	Valve Excerciser and Vac Unit Purchase	3,543
	Total Cave Rock Water	223,843
Skyland Water System	Cave Rock Intake Pump Improvements	93,500
	Water & Wastewater Facilities SCADA Upgrade	1,200
	Valve Excerciser and Vac Unit Purchase	2,946
	Total Skyland Water	97,646
Regional Water Fund	North County Booster Pump Station	1,800,000

Sewer Utility	NV Waste Water Treatment Plant - Headworks Screen Replacement	96,000
	North Valley Manhole Rehabilitation	130,000
	Water & Wastewater Facilities SCADA Upgrade	20,500
	Valve Excerciser and Vac Unit Purchase	20,264
	Total Sewer Utility	266,764
Carson Valley Water Utility	Capacity - Heybourne Booster Pump Station	500,000
	Construction of North Douglas-Carson Water Line	400,000
	Carson Valley/Montana Hydrogeologic Study	200,000
	Carson Valley/Montana Water Distribution System Improvements	5,000
	Water & Wastewater Facilities SCADA Upgrade	20,500
	Valve Excerciser and Vac Unit Purchase	28,554
	Total Carson Valley Water	1,154,054
Regional Transportation	ADA Compliance Plan Construct Sidewalks/Ramps	30,000
	Muller Parkway Segment H	200,000
	Waterloo Lane/US 395 Intersection Improvements	40,000
	Zerolene Road F/W Acquisition	10,000
	Total Regional Transportation	280,000
Gardnerville Town	Repair Hellwinkle Shop	40,000
	Sidewalk Repair and ADA Upgrades	25,000
	Bank Hellwinkle Channel	23,037
	Kingslane NDOT Sidewalk Match	50,000
	Raleys to Toler Sidewalk	35,000
	Board Designated	182,135
	Total Gardnerville Town	355,172
Gardnerville Health & Sanitation	New Truck Automated Replacement Truck	270,000
Gardnerville Ad Valorem Capital Projects	Vehicle Replacement	42,612
Minden Ad Valorem Capital Projects	4x4 3/4 Ton Pickup Truck	26,500
	Bucket Truck	90,000
	Snow Plow for Truck	7,500
	Walker Mower	19,000
	Total Minden Ad Valorem Capital Projects	143,000
Minden Capital Equipment/Construction	Jakes Wetland Grant Match	158,570
	Minden Gateway Project	335,000
	New Roof - Minden Booster Station	26,000
	Total Minden Capital Equipment/Construction	519,570
Minden Town Water	Buckeye Well	1,075,000
East Fork Fire & Paramedic District	Asphalt Reconstruction - Stations 7, 8, and 14	72,500
	Total Capital Projects Budget	**$11,442,193**

Project Financing

Funding for projects in the FY13-14 Capital Budget come from a variety of sources:



Bonds: Funds received from the sale of bonds, including general obligation and revenue bonds: $1,938,750.

Current Revenues: Funds from operating activities: $967,837.

Reserves: Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years. $5,697,356

Other Revenue Sources: Other funds include proceeds from sale of property, donations, developer contributions, and miscellaneous fees, etc. $1,855,250

Dedicated Taxes: Funds received from dedicated taxes such as Ad Valorem. $763,000

Grants: Funds received from Federal/State grants. $220,000

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 2013 of $2,683,381,872, the County is limited to general obligation indebtedness in the aggregate amount of $268,338,187. The County has $38,761,987 of general obligation debt outstanding as of June 30, 2013.

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
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
2013	2,683,381,872	268,338,187	38,761,987	229,576,200

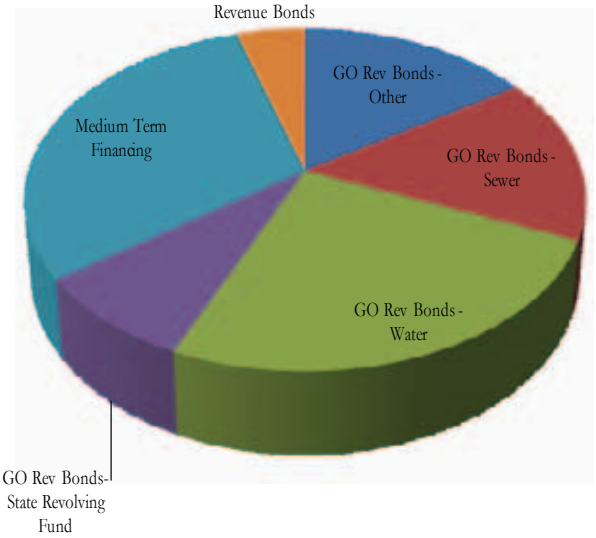
SOURCE: Douglas County Debt Management Policy, Prepared July 2010 for August 2010 reporting requirements

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.

FY13-14 Debt Service by Type

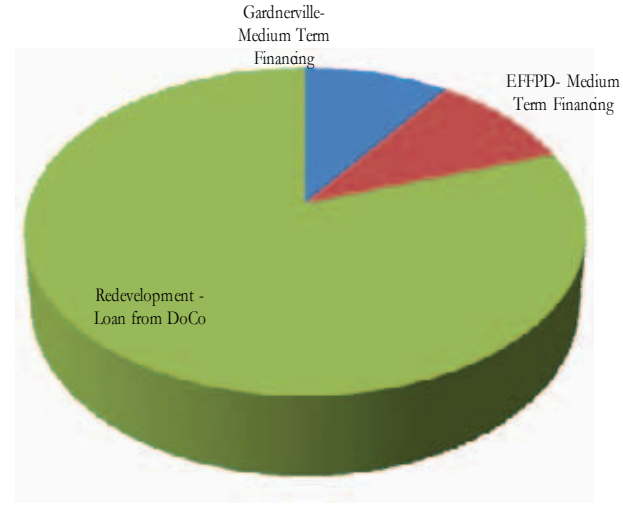
Debt Service by Type (Douglas County Only)

Type	Budget
GO Rev Bonds -Other	758,346
GO Rev Bonds -Sewer	755,658
GO Rev Bonds -Water	1,211,781
GO Rev Bonds- State Revolving Fund	404,480
Medium Term Financing	1,463,718
Revenue Bonds	224,533
Total	**4,818,515**



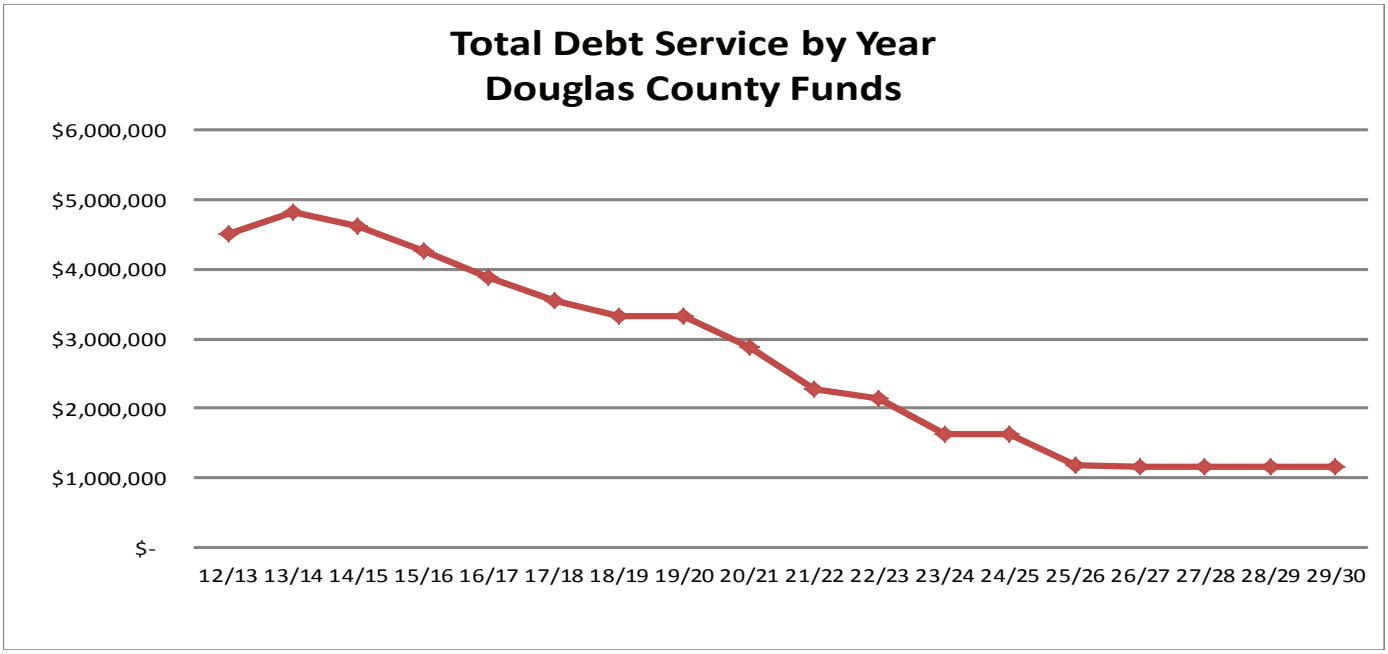
Debt Service by Type (Other Funds)

Type	Budget
Gardnerville- Medium Term Financing	122,982
EFFPD- Medium Term Financing	124,350
Redevelopment - Loan from DoCo	1,002,165
Total	**1,249,497**



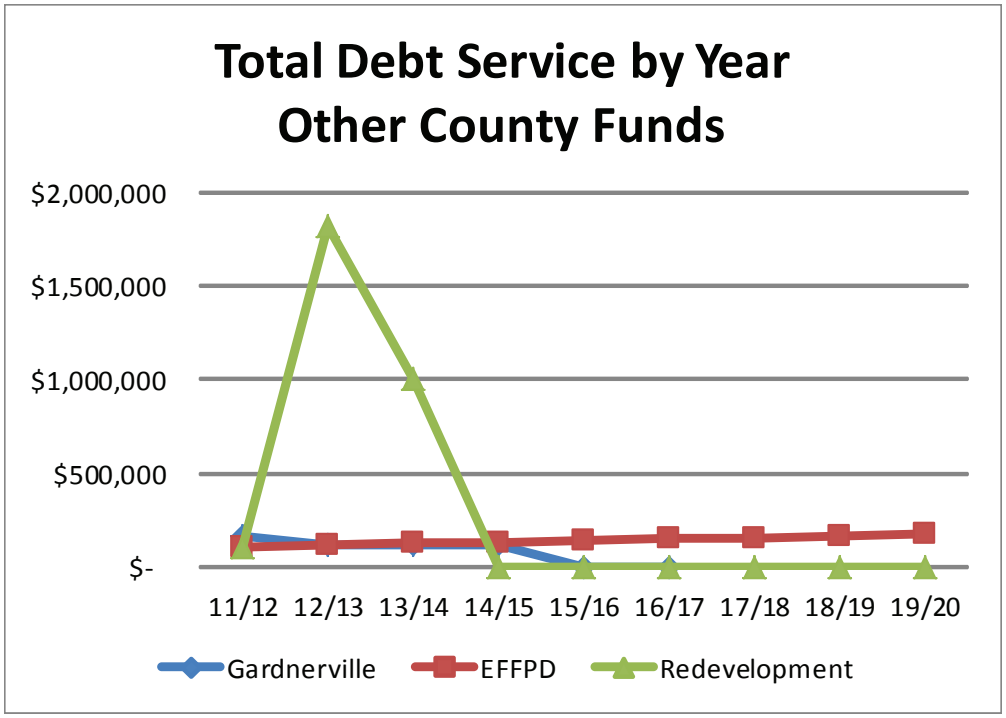
Total Debt Service by Year
Douglas County (County Only)

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
12/13	677,031	756,512	1,208,057	325,916	1,314,813	226,143	$ 4,508,471
13/14	758,346	755,658	1,211,781	404,480	1,463,718	224,533	$ 4,818,515
14/15	750,825	762,590	1,212,416	201,260	1,473,875	222,650	$ 4,623,616
15/16	749,894	763,716	1,261,012	201,201	1,064,900	225,348	$ 4,266,071
16/17	746,553	548,533	1,103,633	201,140	1,066,348	222,513	$ 3,888,719
17/18	646,095	545,961	860,483	201,077	1,067,385	224,235	$ 3,545,236
18/19	649,456	547,417	855,634	201,012	1,068,013		$ 3,321,532
19/20	646,347	557,631	858,900	200,945	1,068,230		$ 3,332,053
20/21	197,194	551,852	865,816	200,876	1,068,038		$ 2,883,775
21/22	197,194	237,514	582,783	200,805	1,067,435		$ 2,285,731
22/23	197,194	237,679	432,388	200,732	1,066,423		$ 2,134,415
23/24	734,019	237,161	460,758	200,656			$ 1,632,595
24/25	737,369	240,940	451,750	200,579			$ 1,630,637
25/26	740,119		276,775	175,427			$ 1,192,321
26/27	742,269		273,525	150,291			$ 1,166,084
27/28	748,744		264,850	150,229			$ 1,163,823
28/29	749,544		260,700	150,165			$ 1,160,409
29/30	754,669		251,125	150,100			$ 1,155,894
30/31	763,528			72,422			
31/32	766,106						
32/33	772,350						
	18,683,292	12,477,436	22,425,957	4,254,887	20,499,105	3,950,283	$ 79,916,553



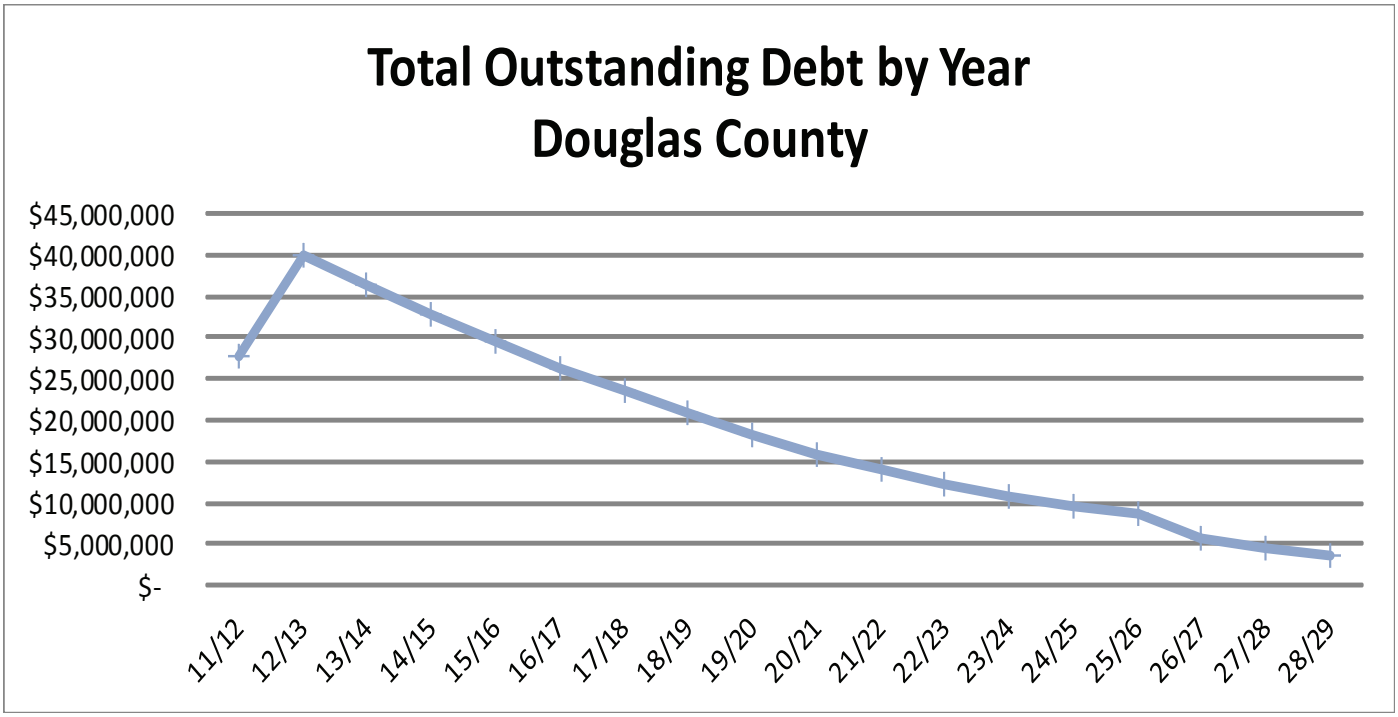
Total Debt Service by Year
Douglas County (Other Funds)

Fiscal Year	Gardnerville Medium Term Financing	EFFPD Med Term Financing	Redevelopment Loan from Douglas Co.
11/12	$ 165,646	$ 110,491	$ 101,250
12/13	$ 122,982	$ 116,622	$ 1,826,500
13/14	$ 122,982	$ 124,350	$ 1,002,165
14/15	$ 122,982	$ 131,653	$ -
15/16	$ -	$ 140,472	$ -
16/17	$ -	$ 148,786	$ -
17/18		$ 157,554	$ -
18/19		$ 167,736	$ -
19/20		$ 178,272	$ -



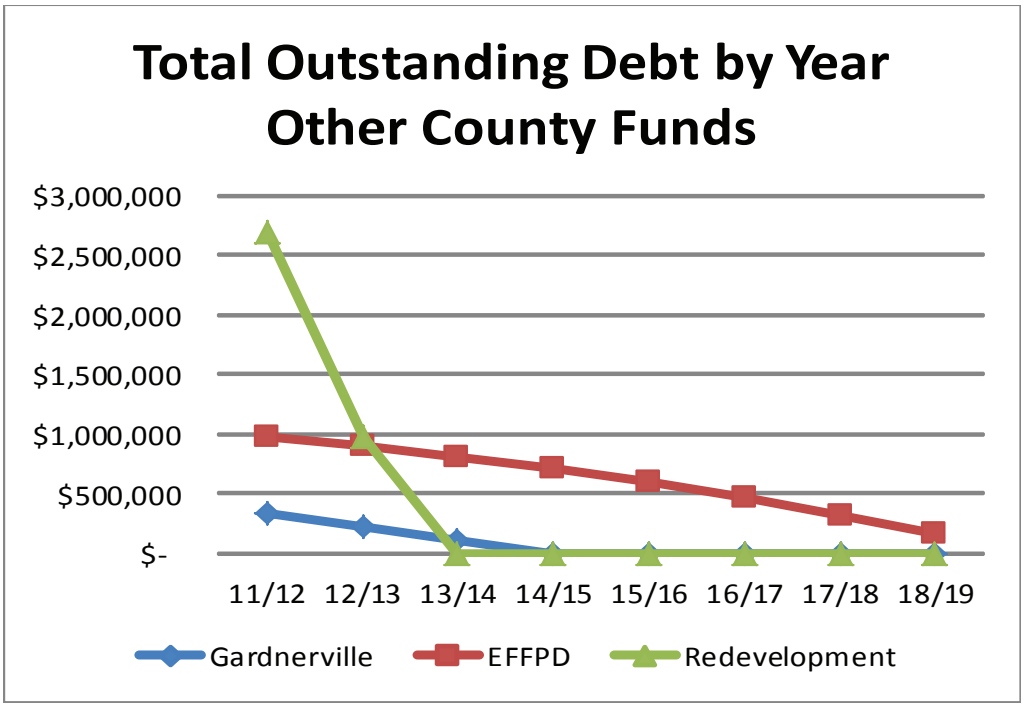
Total Outstanding Debt by Year
Douglas County (County Only)

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	9,677,000	4,985,000	8,880,000	4,929,987	10,290,000	1,020,000	$ 39,781,987
13/14	9,208,000	4,420,000	8,035,000	4,699,224	9,070,000	830,000	$ 36,262,224
14/15	8,730,000	3,825,000	7,155,000	4,569,108	7,800,000	635,000	$ 32,714,108
15/16	8,239,000	3,205,000	6,190,000	4,435,053	6,895,000	430,000	$ 29,394,053
16/17	7,737,000	2,780,000	5,345,000	4,296,940	5,970,000	220,000	$ 26,348,940
17/18	7,322,000	2,340,000	4,715,000	4,154,644	5,025,000		$ 23,556,644
18/19	6,891,000	1,880,000	4,065,000	4,008,039	4,060,000		$ 20,904,039
19/20	6,450,000	1,390,000	3,385,000	3,856,995	3,075,000		$ 18,156,995
20/21	6,450,000	885,000	2,670,000	3,701,376	2,070,000		$ 15,776,376
21/22	6,450,000	680,000	2,215,000	3,541,044	1,045,000		$ 13,931,044
22/23	6,450,000	465,000	1,895,000	3,375,855			$ 12,185,855
23/24	5,905,000	240,000	1,530,000	3,205,662			$ 10,880,662
24/25	5,340,000		1,155,000	3,030,312			$ 9,525,312
25/26	4,755,000		940,000	2,875,102			$ 8,570,102
26/27	4,150,000		715,000	690,809			$ 5,555,809
27/28	3,520,000		485,000	552,651			$ 4,557,651
28/29	2,870,000		245,000	410,295			$ 3,525,295
29/30	2,195,000			71,841			$ 2,266,841



Total Outstanding Debt by Year
Douglas County (Other Funds)

Fiscal Year	**Gardnerville** Medium Term Financing	**EFFPD** Medium Term Financing	**Redevelopment** Loan from Douglas Co.
11/12	$ 339,031	$ 975,000	$ 2,700,000
12/13	$ 230,797	$ 897,000	$ 974,750
13/14	$ 117,855	$ 808,000	$ -
14/15	$ -	$ 708,000	$ -
15/16	$ -	$ 595,000	$ -
16/17	$ -	$ 469,000	$ -
17/18	$ -	$ 329,000	$ -
18/19	$ -	$ 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				1,670,000
98/99				2,200,000				
99/00	127,700	127,700		2,200,000				
00/01	90,141	90,141		2,200,000				
01/02	90,141	90,141		2,200,000				
02/03	235,141	90,141	145,000	2,055,000				
03/04	234,776	84,776	150,000	1,905,000				
04/05	234,076	79,076	155,000	1,750,000	51,163	51,163	-	1,670,000
05/06	238,031	73,031	165,000	1,585,000	70,300	70,300	-	1,670,000
06/07	236,431	66,431	170,000	1,415,000	168,800	68,800	100,000	1,570,000
07/08	234,631	59,631	175,000	1,240,000	165,800	65,800	100,000	1,470,000
08/09	287,456	52,456	235,000	1,005,000	162,550	62,550	100,000	1,370,000
09/10	287,821	42,821	245,000	760,000	158,925	58,925	100,000	1,270,000
10/11	262,715	32,715	230,000	530,000	155,050	55,050	100,000	1,170,000
11/12	233,055	23,055	210,000	320,000	155,819	50,819	105,000	1,065,000
12/13	234,025	14,025	220,000	100,000	161,144	46,144	115,000	950,000
13/14	104,400	4,400	100,000	-	161,000	41,000	120,000	830,000
14/15					155,600	35,600	120,000	710,000
15/16					160,056	30,056	130,000	580,000
16/17					159,175	24,175	135,000	445,000
17/18					157,813	17,813	140,000	305,000
18/19					160,925	10,925	150,000	155,000
19/20					158,681	3,681	155,000	-
Totals	3,130,543	930,543	2,200,000		2,362,800	692,800	1,670,000	

G.O. Revenue Bonds - Other (continued)

	GO Rev - Transportation Refunding Bonds Fund 541 - Dept 882 2005 Issue					GO Rev - Transportation Refunding Bonds Fund 541 - Dept 884 2012 Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Defesased	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue					2,488,000				2,009,000
04/05					2,488,000				
05/06	80,946	80,946	-		2,488,000				
06/07	88,573	88,573	-		2,488,000				
07/08	102,573	88,573	14,000		2,474,000				
08/09	115,825	87,825	28,000		2,446,000				
09/10	116,811	86,811	30,000		2,416,000				
10/11	286,230	84,230	202,000		2,214,000				
11/12	286,967	76,967	210,000		2,004,000				
12/13	13,674	13,674	-	2,004,000	-	165,092	33,092	132,000	1,877,000
13/14						286,752	37,752	249,000	1,628,000
14/15						290,531	32,531	258,000	1,370,000
15/16						288,144	27,144	261,000	1,109,000
16/17						288,684	21,684	267,000	842,000
17/18						291,089	16,089	275,000	567,000
18/19						291,338	10,338	281,000	286,000
19/20						290,472	4,472	286,000	-
Totals	1,091,598	607,598	484,000			2,192,101	183,101	2,009,000	

G.O. Revenue Bonds - Other (continued)

	GO Rev - Community Center Bonds Fund 541 - Dept 883 2012 Issue				Total Combined				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Year End Prin Balances	Interest	Principal	Principal Defeased	Total Debt Service
Issue				6,750,000					
98/99					2,200,000	-	-		-
99/00					2,200,000	127,700	-		127,700
00/01					2,200,000	90,141	-		90,141
01/02					2,200,000	90,141	-		90,141
02/03					2,055,000	90,141	145,000		235,141
03/04					1,905,000	84,776	150,000		234,776
04/05					5,908,000	130,239	155,000		285,239
05/06					5,743,000	224,277	165,000		389,277
06/07					5,473,000	223,804	270,000		493,804
07/08					5,184,000	214,004	289,000		503,004
08/09					4,821,000	202,831	363,000		565,831
09/10					4,446,000	188,557	375,000		563,557
10/11					3,914,000	171,995	532,000		703,995
11/12					3,389,000	150,841	525,000		675,841
12/13	103,097	103,097	-	6,750,000	9,677,000	210,031	467,000	2,004,000	677,031
13/14	206,194	206,194	-	6,750,000	9,208,000	289,346	469,000		758,346
14/15	304,694	204,694	100,000	6,650,000	8,730,000	272,825	478,000		750,825
15/16	301,694	201,694	100,000	6,550,000	8,239,000	258,894	491,000		749,894
16/17	298,694	198,694	100,000	6,450,000	7,737,000	244,553	502,000		746,553
17/18	197,194	197,194	-	6,450,000	7,322,000	231,095	415,000		646,095
18/19	197,194	197,194	-	6,450,000	6,891,000	218,456	431,000		649,456
19/20	197,194	197,194	-	6,450,000	6,450,000	205,347	441,000		646,347
Totals	9,906,250	3,156,250	6,750,000						18,683,292

G.O. Revenue Bonds - Water

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
01/02					
02/03					
03/04					
04/05	74,370	74,370	-		2,065,000
05/06	85,811	85,811	-		2,065,000
06/07	85,811	85,811	-		2,065,000
07/08	85,811	85,811	-		2,065,000
08/09	182,832	82,832	100,000		1,965,000
09/10	179,468	79,468	100,000		1,865,000
10/11	175,978	75,978	100,000		1,765,000
11/12	147,309	47,309	100,000	1,360,000	305,000
12/13	108,644	8,644	100,000		205,000
13/14	104,665	4,665	100,000		105,000
14/15	105,361	361	105,000		-
Totals	1,336,060	631,060	705,000		

GO Rev - Water Refunding Bonds - Lake Systems
316-840 75.6165% 319-855 9.5874% 320-860 14.7961%
2005A Issue

Fiscal Year	Total Debt Serv	Interest Maturing	Principal Portion	Principal Balance
Issue				1,190,000
04/05	7,071	7,071	-	1,190,000
05/06	57,850	57,850	-	1,190,000
06/07	57,850	57,850	-	1,190,000
07/08	165,604	55,604	110,000	1,080,000
08/09	165,646	50,646	115,000	965,000
09/10	164,750	44,750	120,000	845,000
10/11	163,604	38,604	125,000	720,000
11/12	162,208	32,208	130,000	590,000
12/13	160,563	25,563	135,000	455,000
13/14	163,521	18,521	145,000	310,000
14/15	161,125	11,125	150,000	160,000
15/16	163,333	3,333	160,000	-
16/17				
Totals		403,125	1,190,000	

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
Issue				1,785,000
04/05	10,908	10,908	-	1,785,000
05/06	89,250	89,250	-	1,785,000
06/07	89,250	89,250	-	1,785,000
07/08	89,250	89,250	-	1,785,000
08/09	244,583	84,583	160,000	1,625,000
09/10	246,292	76,292	170,000	1,455,000
10/11	247,500	67,500	180,000	1,275,000
11/12	248,208	58,208	190,000	1,085,000
12/13	248,417	48,417	200,000	885,000
13/14	243,271	38,271	205,000	680,000
14/15	242,729	27,729	215,000	465,000
15/16	241,688	16,688	225,000	240,000
16/17	245,000	5,000	240,000	-
Totals		701,346	1,785,000	

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

G.O. Revenue Bonds - 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		
96/97					1,185,000	4,804
97/98					1,165,000	83,723
98/99					1,160,000	67,973
99/00					1,155,000	67,698
00/01					3,650,000	135,234
01/02					4,895,000	217,376
02/03					4,805,000	337,314
03/04					4,710,000	337,874
04/05					9,540,000	538,314
05/06					7,830,000	2,121,741
06/07					7,595,000	601,804
07/08					7,240,000	706,970
08/09					6,610,000	957,013
09/10					5,950,000	956,341
10/11					10,665,000	1,280,648
11/12	25,974	25,974	-	2,485,000	9,690,000	1,318,742
12/13	148,717	93,717	55,000	2,430,000	8,880,000	1,208,057
13/14	157,050	92,050	65,000	2,365,000	8,035,000	1,211,781
14/15	160,000	90,000	70,000	2,295,000	7,155,000	1,212,416
15/16	313,167	83,167	230,000	2,065,000	6,190,000	1,261,012
16/17	313,700	73,700	240,000	1,825,000	5,345,000	1,103,633
17/18	315,500	65,500	250,000	1,575,000	4,715,000	860,483
18/19	311,200	56,200	255,000	1,320,000	4,065,000	855,634
19/20	310,733	45,733	265,000	1,055,000	3,385,000	858,900
20/21	319,600	34,600	285,000	770,000	2,670,000	865,816
21/22	317,933	22,933	295,000	475,000	2,215,000	582,783
22/23	165,000	15,000	150,000	325,000	1,895,000	432,388
23/24	168,733	8,733	160,000	165,000	1,530,000	460,758
24/25	167,200	2,200	165,000	-	1,155,000	451,750
25/26	-			-	940,000	276,775
26/27	-				715,000	273,525
27/28	-				485,000	264,850
28/29	-				245,000	260,700
29/30	-				-	251,125
	-				-	-
Totals	3,194,507	709,507	2,485,000			22,425,957

G.O. Revenue Bonds - Sewer

	GO Rev - Sewer Bonds Fund 325 - Dept 865					GO Rev - Sewer Bonds Fund 325 - Dept 865			
	2000B Issue (Partially Refunded by 2005E Issue)					2004B Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Defeased	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue					4,000,000				3,000,000
00/01	108,587	108,587			4,000,000				
01/02	203,600	203,600			4,000,000				
02/03	329,903	199,903	130,000		3,870,000				
03/04	328,423	193,423	135,000		3,735,000				
04/05	326,700	186,700	140,000		3,595,000	109,055	109,055	-	3,000,000
05/06	256,893	106,893	150,000	2,380,000	1,065,000	125,833	125,833	-	3,000,000
06/07	202,511	47,511	155,000		910,000	125,833	125,833	-	3,000,000
07/08	204,670	39,670	165,000		745,000	237,143	122,143	115,000	2,885,000
08/09	206,342	31,342	175,000		570,000	237,958	117,958	120,000	2,765,000
09/10	202,669	22,669	180,000		390,000	238,311	113,311	125,000	2,640,000
10/11	203,609	13,609	190,000		200,000	238,302	108,302	130,000	2,510,000
11/12	204,063	4,063	200,000		-	237,933	102,933	135,000	2,375,000
12/13						237,349	97,349	140,000	2,235,000
13/14						236,566	91,566	145,000	2,090,000
14/15						235,411	85,411	150,000	1,940,000
15/16						234,354	79,354	155,000	1,785,000
16/17						237,800	72,800	165,000	1,620,000
17/18						235,861	65,861	170,000	1,450,000
18/19						238,350	58,350	180,000	1,270,000
19/20						240,231	50,231	190,000	1,080,000
20/21						236,685	41,685	195,000	885,000
21/22						237,514	32,514	205,000	680,000
22/23						237,679	22,679	215,000	465,000
23/24						237,161	12,161	225,000	240,000
24/25						240,940	940	240,000	-
Totals	2,777,970	1,157,970	1,620,000	2,380,000		4,636,266	1,636,266	3,000,000	

G.O. Revenue Bonds- Sewer (Continued)

	GO Rev - Sewer Refunding Bonds Fund 325 - Dept 865				GO Rev - Sewer Refunding Bonds Fund 325 Dept 865			
	2005B Issue (Refunded 1996A Sewer)				2010C Issue (Fully Refunded 2005E Issue)			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,540,000				2,420,000
04/05	9,154	9,154	-	1,540,000				
05/06	74,900	74,900	-	1,540,000	-		-	
06/07	74,900	74,900	-	1,540,000	-			
07/08	212,042	72,042	140,000	1,400,000	-			
08/09	210,771	65,771	145,000	1,255,000	-			
09/10	213,229	58,229	155,000	1,100,000	-			
10/11	210,333	50,333	160,000	940,000	84,950	69,950	15,000	2,405,000
11/12	212,042	42,042	170,000	770,000	103,617	83,617	20,000	2,385,000
12/13	208,396	33,396	175,000	595,000	310,767	80,767	230,000	2,155,000
13/14	209,354	24,354	185,000	410,000	309,738	74,738	235,000	1,920,000
14/15	214,667	14,667	200,000	210,000	312,513	67,513	245,000	1,675,000
15/16	214,375	4,375	210,000	-	314,988	59,988	255,000	1,420,000
16/17					310,733	50,733	260,000	1,160,000
17/18					310,100	40,100	270,000	890,000
18/19					309,067	29,067	280,000	610,000
19/20					317,400	17,400	300,000	310,000
20/21					315,167	5,167	310,000	-
Totals	2,064,163	524,163	1,540,000		2,999,038	579,038	2,420,000	

G.O. Revenue Bonds- Sewer (Continued)

Total Combined				
Year End Prin Balances	Interest	Principal	Principal Defeased	Total Debt Service
4,000,000	108,587	-		108,587
4,000,000	203,600	-		203,600
3,870,000	199,903	130,000		329,903
3,735,000	193,423	135,000		328,423
8,135,000	304,909	140,000		444,909
5,605,000	307,626	150,000	2,380,000	457,626
5,450,000	248,243	155,000		403,243
5,030,000	233,855	420,000		653,855
4,590,000	215,071	440,000		655,071
4,130,000	194,209	460,000		654,209
6,055,000	242,195	495,000		737,195
5,530,000	232,653	525,000		757,653
4,985,000	211,512	545,000		756,512
4,420,000	190,658	565,000		755,658
3,825,000	167,590	595,000		762,590
3,205,000	143,716	620,000		763,716
2,780,000	123,533	425,000		548,533
2,340,000	105,961	440,000		545,961
1,880,000	87,417	460,000		547,417
1,390,000	67,631	490,000		557,631
885,000	46,852	505,000		551,852
680,000	32,514	205,000		237,514
465,000	22,679	215,000		237,679
240,000	12,161	225,000		237,161
-	940	240,000		240,940
-	-	-		-
	3,897,436	8,580,000	2,380,000	12,477,436

G.O. Revenue NV SRF Water 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	127,338					-
03/09/06				158,497	285,835					-
05/06	2,700	2,700	-	-	285,835	-		-		-
06/07	12,877	12,877		211,936	497,771	-				-
07/08	20,724	20,724		176,771	674,542	-				-
08/09	35,306	19,939	15,367		659,175	2,064	2,064		266,129	266,129
09/10	50,434	19,006	31,427		627,747	19,296	19,296	-	915,358	1,181,486
10/11	50,420	18,045	32,374		595,373	50,610	50,610		521,752	1,703,238
11/12	50,405	17,056	33,349		562,024	63,027	63,027		399,994	2,103,233
12/13	50,390	16,036	34,354		527,669	168,658	70,964	97,694	149,139	2,154,678
13/14	50,375	14,986	35,389		492,281	178,902	74,432	104,470		2,050,208
14/15	50,359	13,904	36,455		455,826	-				2,050,208
15/16	50,342	12,789	37,553		418,273	-				2,050,208
16/17	50,325	11,641	38,684		379,588	-				2,050,208
17/18	50,308	10,458	39,850		339,739	-				2,050,208
18/19	50,290	9,240	41,050		298,689	-				2,050,208
19/20	50,271	7,985	42,287		256,402	-				2,050,208
20/21	50,252	6,692	43,560		212,842	-				2,050,208
21/22	50,233	5,360	44,873		167,969	-				2,050,208
22/23	50,213	3,988	46,224		121,745	-				2,050,208
23/24	50,192	2,575	47,617		74,128	-				2,050,208
24/25	50,170	1,119	49,051		25,077	-				2,050,208
25/26	25,077	-	25,077		0					2,050,208
	901,663	227,121	674,542	674,542		482,557	280,392	202,164	2,252,372	

G.O. Revenue NV SRF Water 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
09/10	588	588	-	53,984	53,984					-
10/11	15,096	15,096	-	1,096,016	1,150,000	1,027	1,027.21	-	185,399.10	185,399
11/12	78,078	31,674	46,404		1,103,596	12,920	12,920.46	-	254,773.49	440,173
12/13	78,059	30,328	47,731		1,055,866	26,291	26,291.35	-	559,827.41	1,000,000
13/14	78,039	28,943	49,096		1,006,770	72,904	31,096.08	41,808.06	-	958,192
14/15	78,019	27,519	50,500		956,270	72,882	29,721.56	43,160.87	-	915,031
15/16	77,999	26,054	51,945		904,325	72,860	28,302.56	44,557.45	-	870,474
16/17	77,978	24,547	53,430		850,895	72,837	26,837.66	45,999.22	-	824,474
17/18	77,956	22,998	54,958		795,936	72,813	25,325.36	47,487.64	-	776,987
18/19	77,934	21,403	56,530		739,406	72,788	23,764.11	49,024.23	-	727,963
19/20	77,911	19,764	58,147		681,259	72,763	22,152.34	50,610.53	-	677,352
20/21	77,887	18,077	59,810		621,449	72,737	20,488.43	52,248.17	-	625,104
21/22	77,863	16,342	61,521		559,928	72,709	18,770.68	53,938.79	-	571,165
22/23	77,838	14,557	63,281		496,647	72,681	16,997.34	55,684.13	-	515,481
23/24	77,812	12,722	65,091		431,557	72,653	15,166.62	57,485.93	-	457,995
24/25	77,786	10,833	66,952		364,604	72,623	13,276.66	59,346.04	-	398,649
25/26	77,758	8,891	68,867		295,737	72,592	11,325.54	61,266.33	-	337,383
26/27	77,730	6,894	70,837		224,900	72,560	9,311.29	63,248.77	-	274,134
27/28	77,702	4,839	72,863		152,037	72,527	7,231.87	65,295.34	-	208,839
28/29	77,672	2,725	74,947		77,091	72,493	5,085.16	67,408.14	-	141,430
29/30	77,642	551	77,091		(0)	72,458	2,868.98	69,589.31	-	71,841
30/31						72,422	581.11	71,841.05		
	1,495,346	345,346	1,150,000	1,150,000		1,348,542	348,542	1,000,000	1,000,000	

G.O. Revenue NV SRF Water Bonds (continued)

	2012 SRF - Fund 316						
Fiscal Year	Total	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Combined Annual Debt Service	Combined Principal Balances
03/09/06					-	-	285,835
05/06					-	2,700	285,835
06/07					-	12,877	497,771
07/08					-	20,724	674,542
08/09					-	37,370	925,303
09/10					-	70,318	1,863,218
10/11					-	117,153	3,634,010
11/12					-	204,430	4,209,025
12/13	2,518	2,518.08	-	191,774.58	191,775	325,916	4,929,987
13/14	24,260	24,260.00	-	-	191,775	404,480	4,699,224
14/15					191,775	201,260	4,569,108
15/16					191,775	201,201	4,435,053
16/17					191,775	201,140	4,296,940
17/18					191,775	201,077	4,154,644
18/19					191,775	201,012	4,008,039
19/20					191,775	200,945	3,856,995
20/21					191,775	200,876	3,701,376
21/22					191,775	200,805	3,541,044
22/23					191,775	200,732	3,375,855
23/24					191,775	200,656	3,205,662
24/25					191,775	200,579	3,030,312
25/26					191,775	175,427	2,875,102
26/27					191,775	150,291	690,809
27/28					191,775	150,229	552,651
28/29					191,775	150,165	410,295
29/30						150,100	71,841
30/31						72,422	-
						-	
	26,778	26,778	-	191,775		4,254,887	

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				Medium Term Community & Senior Center - 2013 Fund 541					
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Combined Principal Balances	Combined Annual Debt Serv
Issue				3,220,000				7,800,000		
03/04									2,825,000	434,471
04/05	-	-	-	3,220,000					8,545,000	443,163
05/06	269,641	124,641	145,000	3,075,000					8,115,000	769,296
06/07	275,988	120,988	155,000	2,920,000					7,670,000	770,538
07/08	271,338	116,338	155,000	2,765,000					7,215,000	764,088
08/09	271,688	111,688	160,000	2,605,000					6,745,000	763,400
09/10	381,888	106,888	275,000	2,330,000					5,890,000	1,126,463
10/11	383,638	98,638	285,000	2,045,000					4,805,000	1,318,206
11/12	392,238	87,238	305,000	1,740,000					3,670,000	1,320,306
12/13	395,038	75,038	320,000	1,420,000				7,800,000	10,290,000	1,314,813
13/14	757,238	62,238	695,000	725,000	151,905	151,905	-	7,800,000	9,070,000	1,463,718
14/15	759,438	34,438	725,000	-	159,900	159,900	-	7,800,000	7,800,000	1,473,875
15/16					1,064,900	159,900	905,000	6,895,000	6,895,000	1,064,900
16/17					1,066,348	141,348	925,000	5,970,000	5,970,000	1,066,348
17/18					1,067,385	122,385	945,000	5,025,000	5,025,000	1,067,385
18/19					1,068,013	103,013	965,000	4,060,000	4,060,000	1,068,013
19/20					1,068,230	83,230	985,000	3,075,000	3,075,000	1,068,230
20/21					1,068,038	63,038	1,005,000	2,070,000	2,070,000	1,068,038
21/22					1,067,435	42,435	1,025,000	1,045,000	1,045,000	1,067,435
22/23					1,066,423	21,423	1,045,000	-	-	1,066,423
									-	-
Totals	4,158,129	938,129	3,220,000		8,848,575	1,048,575	7,800,000			20,499,105

Medium Term Financing (continued)

	Town of Gardnerville-Med Term Financing 2002 Split between 613 & 611							
	Fund 613 - Gardnerville Debt				Fund 611 - Gardnerville Health & Sanitation			
Fiscal Year	Total	Interest Portion	Principal Portion	Principal Balance	Total	Interest Portion	Principal Portion	Principal Balance
Issue				162,500.00				162,500.00
01/02					1,248.29	1,248.29		
02/03	15,740.72	6,890.72	8,850.00	153,650.00	16,274.77	7,424.77	8,850.00	153,650.00
03/04	21,129.36	7,129.36	14,000.00	139,650.00	20,966.96	6,966.96	14,000.00	139,650.00
04/05	21,179.76	6,479.76	14,700.00	124,950.00	21,009.24	6,309.24	14,700.00	124,950.00
05/06	21,197.68	5,797.68	15,400.00	109,550.00	21,019.04	5,619.04	15,400.00	109,550.00
06/07	21,233.12	5,083.12	16,150.00	93,400.00	21,045.78	4,895.78	16,150.00	93,400.00
07/08	21,283.76	4,333.76	16,950.00	76,450.00	21,087.14	4,137.14	16,950.00	76,450.00
08/09	21,297.28	3,547.28	17,750.00	58,700.00	21,091.38	3,341.38	17,750.00	58,700.00
09/10	21,373.68	2,723.68	18,650.00	40,050.00	21,157.34	2,507.34	18,650.00	40,050.00
10/11	21,408.32	1,858.32	19,550.00	20,500.00	21,181.54	1,631.54	19,550.00	20,500.00
11/12	21,451.20	951.20	20,500.00	-	21,213.40	713.40	20,500.00	-
12/13								
13/14								
14/15								
Totals	207,294.88	44,794.88	162,500.00		207,294.88	44,794.88	162,500.00	

Medium Term Financing (continued)

Town of Gardnerville-Med. Term Financing 2005 Fund 613						
Fiscal Year	**Total Payment**	**Interest Portion**	**Principal Portion**	**Principal Balance**	**Combined Principal Balances**	**Combined Annual Debt Serv**
Issue				900,000		
01/02					-	1,248
02/03					307,300	32,015
03/04					279,300	42,096
04/05					249,900	42,189
05/06	6,575	6,575	-	900,000	1,119,100	48,791
06/07	122,982	39,150	83,832	816,168	1,002,968	165,261
07/08	122,981	35,503	87,478	728,690	881,590	165,352
08/09	122,982	31,698	91,284	637,406	754,806	165,371
09/10	122,982	27,727	95,255	542,151	622,251	165,513
10/11	122,982	23,584	99,398	442,753	483,753	165,571
11/12	122,982	19,260	103,722	339,031	339,031	165,646
12/13	122,982	14,748	108,234	230,797	230,797	122,982
13/14	122,982	10,040	112,942	117,855	117,855	122,982
14/15	122,982	5,127	117,855	-	-	122,982
					-	-
Totals	1,113,411	213,411	900,000			1,528,000

Revenue Bonds

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		
03/04	263,779	108,779	155,000	2,990,000	2,990,000	263,779
04/05	319,168	89,168	230,000	2,760,000	2,760,000	319,168
05/06	314,568	84,568	230,000	2,530,000	2,530,000	314,568
06/07	314,624	79,624	235,000	2,295,000	2,295,000	314,624
07/08	313,980	73,980	240,000	2,055,000	2,055,000	313,980
08/09	317,543	67,543	250,000	1,805,000	1,805,000	317,543
09/10	315,280	60,280	255,000	1,550,000	1,550,000	315,280
10/11	223,480	53,480	170,000	1,380,000	1,380,000	223,480
11/12	222,443	47,443	175,000	1,205,000	1,205,000	222,443
12/13	226,143	41,143	185,000	1,020,000	1,020,000	226,143
13/14	224,533	34,533	190,000	830,000	830,000	224,533
14/15	222,650	27,650	195,000	635,000	635,000	222,650
15/16	225,348	20,348	205,000	430,000	430,000	225,348
16/17	222,513	12,513	210,000	220,000	220,000	222,513
17/18	224,235	4,235	220,000	-	-	224,235
Totals	3,950,283	805,283	3,145,000			3,950,283

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	
10/1/2010	51,387	11,387	40,000	1,075,000	
4/1/2011	52,715	21,715	31,000	1,044,000	104,102
10/1/2011	55,089	21,089	34,000	1,010,000	
4/1/2012	55,402	20,402	35,000	975,000	110,491
10/1/2012	57,695	19,695	38,000	937,000	
4/1/2013	58,927	18,927	40,000	897,000	116,622
10/1/2013	62,119	18,119	44,000	853,000	
4/1/2014	62,231	17,231	45,000	808,000	124,350
10/1/2014	65,322	16,322	49,000	759,000	
4/1/2015	66,332	15,332	51,000	708,000	131,653
10/1/2015	70,302	14,302	56,000	652,000	
4/1/2016	70,170	13,170	57,000	595,000	140,472
10/1/2016	74,019	12,019	62,000	533,000	
4/1/2017	74,767	10,767	64,000	469,000	148,786
10/1/2017	78,474	9,474	69,000	400,000	
4/1/2018	79,080	8,080	71,000	329,000	157,554
10/1/2018	83,646	6,646	77,000	252,000	
4/1/2019	84,090	5,090	79,000	173,000	167,736
10/1/2019	88,495	3,495	85,000	88,000	
4/1/2020	89,778	1,778	88,000	-	178,272
	1,380,038	265,038	1,115,000		1,380,038

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
12/1/03	36,500	3.00%	36,500			7,300,000
12/12/03	-				200,000	7,500,000
2/13/04	-				275,000	7,775,000
6/1/04	124,315	3.25%	124,315	-		7,775,000
6/30/04	200,000		-	200,000		7,575,000
12/1/04	123,635	3.25%	123,635	-		7,575,000
6/1/05	407,563	3.50%	132,563	275,000		7,300,000
12/1/05	346,000	4.00%	146,000	200,000		7,100,000
6/1/06	142,000	4.00%	142,000	-		7,100,000
12/1/06	350,875	4.25%	150,875	200,000		6,900,000
6/1/07	155,250	4.50%	155,250	-		6,900,000
12/1/07	413,875	4.75%	163,875	250,000		6,650,000
6/1/08	166,250	5.00%	166,250	-		6,650,000
12/1/08	416,250	5.00%	166,250	250,000		6,400,000
6/1/09	160,000	5.00%	160,000	-		6,400,000
12/1/09	120,000	3.75%	120,000	-		6,400,000
4/1/10	405,000	3.75%	5,000	400,000		6,000,000
6/1/10	2,412,500	3.75%	112,500	2,300,000		3,700,000
12/1/10	469,375	3.75%	69,375	400,000		3,300,000
3/11/10	634,375	3.75%	34,375	600,000		2,700,000
6/1/11	30,938	3.75%	30,938	-		2,700,000
12/1/11	50,625	3.75%	50,625	-		2,700,000
6/1/12	50,625	3.75%	50,625	-		2,700,000
12/1/12	50,625	3.75%	50,625	-		2,700,000
6/1/13	1,775,875	3.75%	50,625	1,725,250		974,750
12/1/13	18,277	3.75%	18,277			974,750
6/1/14	983,888		18,277	974,750		-
Totals	10,044,615		2,242,253	7,775,000		

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Appendix

A resource for additional information on budget related items, including augmentations, transfers, fund balances, and personnel. Important statistical information about Douglas County is also included here.

Budget Augmentation & Budget Transfers

Budget Augmentation

The County's budget may be amended or augmented by three methods: Purchase Order Carryovers, Administrative Carryovers, and by County Commission action. Under all instances where appropriations are increased, funds must be available to match the request. Augmentation of the County's budget is governed under NRS 354.615.

Purchase Order Carryovers: At the end of each fiscal year, the Comptroller's Office reviews outstanding (open) purchase orders with the departments and determines whether the purchase orders should be carried forward into the next fiscal year. When a purchase order is "carried forward," a department's appropriation increases in the new fiscal year by the amount of the purchase order. Purchase order carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. These funds are encumbered and reserves for encumbrances are noted in the audit.

Administrative Carryovers: At the end of each fiscal year, the Comptroller's Office requests that each department review their budgets for items or programs for which 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. FY13-14 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.

FY13-14 Transfers

FROM	TO	PURPOSE		TOTAL
County Funds:				
General Fund	Room Tax Fund	To support operations/cover revenue shortfall	$970,397	
	Road Operating	To cover revenue shortfall	214,343	
	China Spring Fund	To cover property tax revenue shortfall	16,229	
	Erosion Control	Warrior Way maintenance	5,000	
	Senior Services Fund	Transportation services	433,052	
	Senior Services Fund	Cost Allocation (non-grant reimbursed)	70,990	
	Zephyr Water System	To cover rate shortfall	77,760	
	Co. Construction	To fund Radio User Fees Reserves	50,000	
	Co. Construction	Lake Water Rate Study	222,240	
	Regional Transportation	To improve road infrastructure	397,743	
				$2,457,754
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)		$160,550
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	422,500	
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	87,000	
				$584,500
Tahoe-Douglas Trans. Dist.	County Debt/Other Fund	Transportation bonds 2012		$287,222
911 Emergency Services	911 Surcharge	To cover revenue shortfall		$9,586
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 2004	555,076	
		Parking garage bonds 2005	757,738	
				1,312,814
County Construction	Erosion Control	Stormwater Maintenance	50,000	
	General Fund	Community Block Grants	133,000	
	General Fund	Increase Contingency	146,657	
				329,657
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment		$226,890
County Debt/Other Fund	Room Tax Fund	After final bond payment		$2,231
Total County Funds				**$5,499,704**
Redevelopment Agency Funds:				
Administration Fund	Capital Projects Fund	Future capital projects	803,107	
Administration Fund	Capital Projects Fund	Loan principal and interest repayment	1,002,165	
Total Redevelopment Agency Funds				**$1,805,272**
Town Funds:				
G'Vill Administration	G'Vill Debt	Building bonds 2005	122,982	$122,982
Minden Trash	Minden Town	Road Rehab	43,000	
Capital Equip/Const	Minden Town	Road Rehab	66,000	
				$109,000
Total Town Funds				**$231,982**
East Fork Fire & Paramedic District Funds:				
EF Fire Administration	EF Equipment Reserve	Build reserves	20,000	
	EF Construction Reserve	Major station repair	10,000	
	East Fork Fire Debt Service	Medium Term Bond, Series 2010	124,350	
Total East Fork Fire & Paramedic District Funds				$154,350
Total All Funds				**$7,691,308**

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 12-13 and again in FY13-14 where contingency has been budgeted at a minimum of 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	3,135,474	2,801,492	690,022
Stabilization	-	364,629	-
Nevada Cooperative Extension	21,919	101,345	7,923
Airport	63,750	1,614,955	23,042
Do. Co. Water District	6,021	-	2,176
Solid Waste	25,041	-	9,051
Motor Vehicle Accident Indigent	-	-	-
Medical Assistance to Indigents	-	3,231,633	-
Social Services	93,206	640,808	33,689
Law Library	2,055	-	743
Road Operating	112,063	-	40,505
Room Tax	402,549	-	145,491
Tahoe-Douglas Trans. Dist.	14,699	-	5,313
Justice Court Admin. Assess.	6,620	2,656	1,440
China Spring Youth Camp	250,000	-	-
WNRYC	40,463	456,785	-
Erosion Control	-	-	-
911 Emergency Services	143,991	451,921	52,045
911 Surcharge	14,968	36,848	5,410
Senior Services	66,517	8,000	24,043
Self Insurance	-	2,948,878	-
Dental Insurance	-	740,205	-
Motor Pool/Veh Maint	-	863,433	-
Ridgeview Water	-	20,044	-
Zephyr Water	-	471,871	-
Cave Rock Water	-	764,183	-
Skyland Water	-	488,380	-
Regional Water	-	181,368	-
Sewer Utility	-	2,482,530	-
Carson Valley Water Utility	-	2,553,482	-
Extraordinary Maintenance	-	653,492	-
Ad Valorem Capital Projects	-	3,605,893	-
County Construction	-	1,131,378	-
Park Res. Const. Tax	-	-	-
Regional Transportation	-	787,079	-
Co. Debt/Other Resources	-	2,031,684	-
Total County	**4,399,336**	**29,434,972**	**1,040,893**

Fund Balances, Reserves and Contingencies by Fund (continued)

Redevelopment Agency	8.3% Fund Balance	Reserves	Contingency
DC Redevelopment Admin	-	15,279	5,522
DC Redevelopment Capital	-	923,692	-
DC Redevelopment Debt	-	-	-
Total Redevelopment	**-**	**938,971**	**5,522**

Fire/Paramedic District	8.3% Fund Balance	Reserves	Contingency
East Fork Fire	896,886	28,183	324,176
East Fork Fire Emergency	-	568,234	-
East Fork Equip. Res.	-	257,034	-
East Fork Const. Res.	-	103,223	-
East Fork Debt	-	2,274	-
East Fork Paramedic	1,245	200,000	450
Total Fire/Paramedic	**898,131**	**1,158,948**	**324,626**

Town Funds	8.3% Fund Balance	Reserves	Contingency
Gardnerville Town	70,459		33,250
G'ville Health/Sanitation	-	253,759	-
G'ville Debt	-	406	-
G'ville Ad Val Cap Proj	-	112,734	-
Genoa Town	39,576	-	13,984
Genoa Ad Val Cap Proj	-	9,967	-
Genoa Constr Reserve	-	45,415	-
Minden Town	107,759	-	38,949
Minden Ad Val Cap Proj	54,675	-	-
Minden Trash	-	520,121	-
Minden Cap Equip/Constr	-	1,246,508	-
Minden Wholesale Water	-	409,690	-
Minden Water	-	3,281,741	-
Total Towns	**272,469**	**5,880,341**	**86,183**
Total All Funds	**5,569,936**	**37,413,232**	**1,457,224**

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	09-10	10-11	11-12*	12-13	13-14	13-14 Change
		Adopted					
E 1	County Commissioners	0.50	0.50	0.50	-	-	-
E	Assessor	9.20	9.00	9.00	9.00	9.00	-
E	Clerk/Treasurer						
	Civil Clerks	4.31	4.06	4.06	4.24	4.24	-
	Tahoe General Services	3.65	3.35	3.35	3.15	3.15	-
	District Court Clerks	4.90	4.90	4.90	4.48	5.48	1.00
	Treasurer	4.23	4.23	4.23	4.53	4.53	-
	Sub-Total	17.09	16.54	16.54	16.39	17.39	1.00
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	-
	Tahoe Constable	2.48	2.48	1.73	2.38	2.85	0.48
	Security	2.58	2.58	2.58	2.63	2.49	(0.14)
	Alternative Sentencing	-	-	4.48	4.48	4.48	-
	Sub-Total	6.05	6.05	9.78	10.48	10.82	0.34
E	District Attorney						-
	Civil/Criminal	17.79	17.10	17.10	17.10	17.10	-
	Family Support	4.00	4.50	4.50	4.50	4.50	-
	Sub-Total	21.79	21.60	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	1.75	0.28
E	Juvenile Probation	10.00	10.00	10.00	10.00	10.00	-
E	Juvenile Detention	10.48	8.48	6.94	6.95	6.95	-
A	Court Computer Systems	1.75	1.00	1.00	1.00	1.00	-
E	East Fork Justice Court	7.00	6.00	6.00	6.00	6.00	-
E	Alternative Sentencing	4.00	-	-	-	-	-
E	Tahoe Justice Court	5.00	5.00	4.00	4.00	5.00	1.00
E	Recorder						-
	Recorder	6.00	6.00	6.00	6.00	6.00	-
	Records Management	2.00	2.00	2.00	2.00	2.00	-
	Sub-Total	8.00	8.00	8.00	8.00	8.00	-
E	Sheriff						-
	Administration	4.36	3.88	3.88	3.90	4.25	0.35
	Administrative Services	6.78	7.83	7.30	7.30	4.30	(3.00)
	Records	6.53	6.00	7.00	7.00	7.00	-
	Jail	32.00	32.00	33.00	33.00	34.00	1.00
	COPS grant	-	-	1.00	1.00	1.00	-
	General Investigation	13.00	14.00	14.00	12.00	13.00	1.00
	Patrol/Traffic	4.00	6.00	6.00	5.00	3.00	(2.00)
	Grants	-	-	1.00	1.00	1.00	-
	Operations/Patrol	48.00	48.00	47.00	46.00	46.00	-
	Tri-Net	1.00	1.00	1.00	1.00	1.00	-
	Bailiff	1.00	1.00	1.00	1.00	3.48	2.48
	Sub-Total	116.67	119.71	122.18	118.20	118.03	(0.18)

FTE by Department General Fund (Continued)

	Department	09-10 Adopted	10-11 Adopted	11-12* Adopted	12-13 Adopted	13-14 Adopted	13-14 Change
A	County Manager						
	County Manager's Office	2.78	2.84	3.21	3.79	3.85	0.06
	Project Management Office	1.00	1.00	1.00	1.00	-	(1.00)
	Communications Coordinator	-	-	-	-	1.00	1.00
	Economic Development	-	0.50	0.50	1.00	1.00	-
	Alternative Sentencing	-	4.00	-	-	-	-
	Finance	-	-	9.78	9.65	8.80	(0.85)
	Human Resources	-	-	4.01	4.35	4.35	-
	General Services	0.94	0.94	0.94	1.26	1.26	-
	Sub-Total	4.71	9.28	19.45	21.05	20.26	(0.79)
A	Administrative Services						-
	Comptroller	8.73	8.73	-	-		-
	Human Resources	4.95	4.39	-	-		-
	Sub-Total	13.68	13.11	-	-	-	-
A	Community Development						-
	Administration	5.80	4.80	4.79	4.04	4.10	0.06
	Building	5.00	5.00	5.00	5.00	5.00	-
	Planning	5.00	5.00	6.00	6.00	6.00	-
	Engineering	5.45	4.45	4.50	4.25	4.25	-
	Sub-Total	21.25	19.25	20.29	19.29	19.35	0.06
	Public Works						-
	Bldg and Fleet Services	2.66	2.56	1.56	2.56	2.56	-
	Engineering	0.25	0.10	0.10	0.10	0.10	-
	Subtotal	2.91	2.66	1.66	2.66	2.66	-
A	Technology Services						-
	Communications	4.08	3.60	3.60	3.45	3.45	-
	Geographic Info Systems	3.35	3.35	3.35	5.25	5.25	-
	Information Technology	9.65	9.65	9.65	9.50	9.50	-
	Sub-Total	17.08	16.60	16.60	18.20	18.20	-
	Community Services						
A	Animal Services	3.08	4.07	4.07	4.07	4.07	-
A	Weed Control	4.56	4.20	4.10	5.10	5.00	(0.10)
	Sub-Total	7.64	8.27	8.17	9.17	9.07	(0.10)
	Total	**290.27**	**286.52**	**287.19**	**287.47**	**289.08**	**1.61**

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	09-10	10-11	11-12*	12-13	13-14	13-14 Change
		Adopted					
E 1	County Commissioners	0.50	0.50	0.50	-	-	-
E	Assessor	9.20	9.00	9.00	9.00	9.00	-
E	Clerk/Treasurer	17.09	16.54	16.54	16.39	17.39	1.00
E	Constables	6.05	6.05	9.78	10.48	10.82	0.34
E	District Attorney	21.79	21.60	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	1.75	0.28
E	Juvenile Probation	10.00	10.00	10.00	10.00	10.00	-
E	Juvenile Detention	10.48	8.48	6.94	6.95	6.95	-
A	Court Computer Systems	1.75	1.00	1.00	1.00	1.00	-
E	East Fork Justice Court	7.00	6.00	6.00	6.00	6.00	-
E	Alternative Sentencing	4.00	-	-	-	-	-
E	Tahoe Justice Court	5.00	5.00	4.00	4.00	5.00	1.00
E	Recorder	8.00	8.00	8.00	8.00	8.00	-
E	Sheriff	116.67	119.71	122.18	118.20	118.03	(0.18)
A	County Manager	4.71	9.28	19.45	21.05	20.26	(0.79)
A	Administrative Services	13.68	13.11	-	-	-	-
A	Community Development	21.25	19.25	20.29	19.29	19.35	0.06
A	Public Works	2.91	2.66	1.66	2.66	2.66	-
A	Technology Services	17.08	16.60	16.60	18.20	18.20	-
A	Community Services	7.64	8.27	8.17	9.17	9.07	(0.10)
	Total	**290.27**	**286.52**	**287.19**	**287.47**	**289.08**	**1.61**

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FTE by Department
All County Funds

	Department	09-10 Adopted	10-11 Adopted	11-12* Adopted	12-13 Adopted	13-14 Adopted	13-14 Change
E 1	County Commissioners	0.50	0.50	0.50	-	-	-
E	Assessor	9.20	9.00	9.00	9.00	9.00	-
E	Clerk/Treasurer						-
	Civil Clerks	4.31	4.06	4.06	4.24	4.24	-
	Tahoe General Services	3.65	3.35	3.35	3.15	3.15	-
	District Court Clerks	4.90	4.90	4.90	4.48	5.48	1.00
	Treasurer	4.23	4.23	4.23	4.53	4.53	-
	Sub-Total	17.09	16.54	16.54	16.39	17.39	1.00
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	-
	Tahoe Constable	2.48	2.48	1.73	2.38	2.85	0.48
	Security	2.58	2.58	2.58	2.63	2.49	(0.14)
	Alternative Sentencing	-	-	4.48	4.48	4.48	-
	Sub-Total	6.05	6.05	9.78	10.48	10.82	0.34
E	District Attorney						-
	Civil/Criminal	17.79	17.10	17.10	17.10	17.10	-
	Family Support	4.00	4.50	4.50	4.50	4.50	-
	Sub-Total	21.79	21.60	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	1.75	0.28
	Juvenile Probation	10.00	10.00	10.00	10.00	10.00	-
	Juvenile Detention	10.48	8.48	6.94	6.95	6.95	-
	China Spring Youth Camp	23.00	23.00	21.00	26.50	36.50	10.00
	Aurora Pines Girls Camp	12.00	12.00	12.00	12.00		(12.00)
	Sub-Total	60.95	58.95	55.42	60.93	59.20	(1.72)
A	Court Computer Systems	2.00	1.00	1.00	1.00	1.00	-
E	East Fork Justice Court	7.00	6.00	6.00	6.00	6.00	-
E	Alternative Sentencing	4.00	-	-	-	-	-
E	Tahoe Justice Court	5.00	5.00	4.00	4.00	5.00	1.00
E	Recorder	8.00	8.00	8.00	8.00	8.00	-
E	Sheriff	116.67	119.71	122.18	118.20	118.03	(0.18)
A	Cooperative Extension	1.90	1.90	2.05	2.05	2.05	-
A	Library	14.30	14.30	14.30	14.30	14.30	-
A	County Manager						-
	County Manager's Office	2.78	2.84	3.21	3.79	3.85	0.06
	Alternative Sentencing	-	4.00	-	-	-	-
	Finance	-	8.73	9.78	9.65	8.80	(0.85)
	Economic Development	-	0.50	0.50	1.00	1.00	-
	General Services	0.94	0.94	0.94	1.26	1.26	-
	Human Resources	-	5.29	4.86	5.25	5.20	(0.05)
	Project Management Office	1.00	1.00	1.00	1.00	-	(1.00)
	Communications Coordinator					1.00	1.00
	Sub-Total	4.71	23.30	20.30	21.95	21.11	(0.84)

FTE by Department
All County Funds (Continued)

	Department	09-10 Adopted	10-11 Adopted	11-12* Adopted	12-13 Adopted	13-14 Adopted	13 to 14 Change
A	Technology Services						
	Communications	4.08	3.60	3.60	3.45	3.45	-
	Geographic Info Systems	3.35	3.35	3.35	5.25	5.25	-
	Information Technology	9.65	9.65	9.65	9.50	9.50	-
	Sub-Total	17.08	16.60	16.60	18.20	18.20	-
A	Administrative Services						-
	Comptroller	8.73	-	-	-	-	-
	Human Resources	5.85	-	-	-	-	-
	Sub-Total	14.58	-	-	-	-	-
							-
A	911 Emergency Services	19.95	19.95	19.95	19.80	19.80	-
							-
A	Community Development						-
	Administration	5.80	4.80	4.79	4.04	4.10	0.06
	Building	5.00	5.00	5.00	5.00	5.00	-
	Planning	5.00	5.00	6.00	6.00	6.00	-
	Engineering	5.45	4.45	4.50	4.25	4.25	-
	Sub-Total	21.25	19.25	20.29	19.29	19.35	0.06
A	Public Works						-
	Transportation	13.10	12.90	11.20	10.20	9.90	(0.30)
	Utilities	16.25	17.23	17.23	17.73	18.43	0.70
	Bldg and Fleet Services	2.66	2.56	1.56	2.56	2.56	-
	Engineering	0.65	0.61	0.61	0.61	0.59	(0.02)
	Motor Pool/Veh. Maint.	6.92	6.22	5.82	5.82	6.02	0.20
	Sub-Total	39.58	39.52	36.42	36.91	37.50	0.59

FTE by Department
All County Funds (continued)

	Department	09-10 Adopted	10-11 Adopted	11-12* Adopted	12-13 Adopted	13-14 Adopted	12 to 13 Change
A	Community Services						
2	Parks						
	- Parks Permanent (805)	8.74	6.00	6.07	6.22	6.22	-
	- Parks Seasonal (807)	5.10	6.10	5.12	5.33	5.61	0.29
	Parks Sub-Total	13.84	12.10	11.19	11.54	11.83	0.29
2	Recreation						-
	- Rec Permanent (810)	7.96	7.06	7.13	6.97	7.40	0.43
	- Rec Seasonal (811)	12.70	12.30	12.30	12.68	13.13	0.46
	- Kahle Park (812)	9.90	9.20	9.20	9.58	10.05	0.48
	Rec Sub-Total	30.56	28.56	28.63	29.22	30.58	1.36
	Senior Services	14.52	13.51	13.39	13.40	14.03	0.63
	Social Svcs/Com. Health	7.00	6.99	7.00	8.32	8.37	0.05
	Weed Control	4.56	4.20	4.10	5.10	5.00	(0.10)
	Animal Control	3.08	4.07	4.07	4.07	4.07	-
	Com Svcs Sub-Total	73.55	69.43	68.37	71.65	73.88	2.23
A	Airport	6.48	6.48	-	-	-	-
	Total	**471.61**	**463.06**	**452.30**	**459.75**	**462.23**	**2.47**

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 Commissioners are not included in FTE.

2 Includes part-time and seasonal positions.

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FTE by Department
All County Funds (continued)

		Department	09-10	10-11	11-12*	12-13	13-14	12 to 13 Change
			Adopted					
E	1	County Commissioners	0.50	0.50	0.50	-	-	-
E		Assessor	9.20	9.00	9.00	9.00	9.00	-
E		Clerk-Treasurer	17.09	16.54	16.54	16.39	17.39	1.00
E		Constables	6.05	6.05	9.78	10.48	10.82	0.34
E		District Attorney	21.79	21.60	21.60	21.60	21.60	-
E		District Courts I & II	60.95	58.95	55.42	60.93	59.20	(1.72)
A		Court Computer Systems	2.00	1.00	1.00	1.00	1.00	-
E		East Fork Justice Court	7.00	6.00	6.00	6.00	6.00	-
E		Alternative Sentencing	4.00	4.00	-	-	-	-
E		Tahoe Justice Court	5.00	5.00	4.00	4.00	5.00	1.00
E		Recorder	8.00	8.00	8.00	8.00	8.00	-
E		Sheriff	116.67	119.71	122.18	118.20	118.03	(0.18)
A		Cooperative Extension	1.90	1.90	2.05	2.05	2.05	-
A		Library	14.30	14.30	14.30	14.30	14.30	-
A		County Manager	4.71	19.30	20.30	21.95	21.11	(0.84)
A		Administrative Services	14.58	-	-	-	-	-
A		911 Emergency Services	19.95	19.95	19.95	19.80	19.80	-
A		Technology Services	17.08	16.60	16.60	18.20	18.20	-
A		Community Development	21.25	19.25	20.29	19.29	19.35	0.06
A		Public Works	39.58	39.52	36.42	36.91	37.50	0.59
A	2	Community Services	73.55	69.43	68.37	71.65	73.88	2.23
A		Airport	6.48	6.48	-	-	-	-
		Total	**471.61**	**463.06**	**452.30**	**459.75**	**462.23**	**2.47**

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	09-10	10-11	11-12*	12-13**	13-14	12 to 13 Change
	Adopted					
General Fund	290.27	286.52	287.19	287.47	289.08	1.61
Cooperative Extension	1.90	1.90	2.05	2.05	2.05	-
Airport	6.48	6.48	-	-	-	-
Douglas County Water District	0.25	0.56	0.56	0.56	0.48	(0.08)
Solid Waste	0.40	0.51	0.51	0.51	0.49	(0.02)
Social Services	7.00	6.99	7.00	8.32	8.37	0.05
Road Operating	10.65	10.45	8.95	8.95	8.65	(0.30)
Room Tax	58.69	54.96	54.12	55.06	56.71	1.65
Tahoe-Douglas Transp District	0.25	0.25	0.10	0.10	0.10	-
Justice Court Admin Assess	0.25	-	-	-		-
China Spring	35.00	35.00	33.00	38.50	36.50	(2.00)
Erosion Control	-	-	-	-	-	-
911 Emergency Services	19.95	19.95	19.95	19.80	19.80	-
Senior Nutrition	14.52	13.51	13.39	13.40	14.03	0.63
Self Insurance Reserve	0.90	0.90	0.85	0.90	0.85	(0.05)
Motor Pool/Vehicle Maint.	6.92	6.22	5.82	5.82	6.02	0.20
Douglas County Water Utility	0.72	0.80	-	-		-
Water Systems						-
Ridgeview	-	-	-	-		-
Zephyr	1.82	1.90	1.90	1.90	1.89	(0.01)
West Valley	1.95	2.03	2.03			-
East Valley	2.29	2.38	3.18			-
Cave Rock	2.03	2.11	2.11	2.11	2.10	(0.01)
Skyland	1.30	1.38	1.38	1.38	1.37	(0.01)
Foothill	1.63	1.71	0.86			-
Sheridan Acres	-	-	0.86			-
Regional Water Fund				0.25	0.43	0.18
Carson Valley Water System				6.92	6.94	0.02
Water Systems	11.02	11.51	12.31	12.56	12.73	0.17
Sewer Utility	4.26	4.36	4.36	4.61	5.22	0.61
Park Res Construction Tax	-	-	-	-	-	-
Regional Transportation	2.20	2.20	2.15	1.15	1.15	-
County Total	**471.61**	**463.05**	**452.30**	**459.75**	**462.23**	**2.47**
						-
Redevelopment Agency	0.15	0.18	0.18	0.15	0.10	(0.05)
						-
Fire/Paramedic & Towns						**-**
East Fork Fire District	72.53	72.53	72.53	71.53	71.53	0.00
East Fork Paramedic District	-	-	-			-
Sub-Total	**72.53**	**72.53**	**72.53**	**71.53**	**71.53**	**0.00**
Town of Gardnerville	13.00	13.00	12.00	11.95	14.00	2.05
Town of Genoa	2.53	2.60	2.60	2.62	2.62	(0.00)
Town of Minden	15.85	15.38	14.43	14.95	14.95	-
Sub-Total	**31.38**	**30.98**	**29.03**	**29.52**	**31.57**	**2.05**
Total Fire/Paramedic & Town	**103.90**	**103.51**	**101.56**	**101.05**	**103.10**	**2.05**
Grand Total All Funds	**575.66**	**566.73**	**554.03**	**560.95**	**565.43**	**4.48**

* 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 $2,469,602,313 for the fiscal year ending June 30, 2013. This represents a 3.65% decrease over FY12-13's assessed valuation of $2,563,080,699. 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
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%
13-14	2,469,602,313	-3.65%

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.

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
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%
2013*	68,107,802	67,414,716	98.98%	382,004	99.54%

* Not final audited numbers

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 FY13-14. 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 - FY13-14

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Eureka	1.7804	1.9436	1.9429	1.9421	1.9413	1.9408	1.7770	1.7767	1.7767	1.7772
Humboldt	2.6039	2.6615	2.8988	2.7135	2.7016	2.7546	2.6409	2.5923	2.5405	2.4850
Elko	2.9344	2.9739	3.0040	3.0030	2.9750	2.9780	2.9437	2.9078	2.9010	2.8958
Esmeralda	3.0190	3.0190	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195
Churchill	2.9489	2.9534	2.9341	3.0364	3.0749	3.0556	3.0172	2.9974	2.9969	3.0220
Clark	3.0815	3.0782	3.1029	3.1141	3.1271	3.1849	3.0719	3.0568	3.0631	3.0554
Lincoln	2.9063	2.9204	3.0766	3.0726	3.0745	3.1242	3.1611	3.1382	3.0941	3.0776
Douglas	2.4160	2.3890	2.9742	2.9831	3.0582	3.0762	3.0956	3.1296	3.1428	3.1436
Pershing	3.1045	3.1626	3.1077	3.1533	3.1558	3.1563	3.1559	3.2466	3.2335	3.2018
Nye	3.3978	3.3056	3.2151	3.1322	3.1354	3.1621	3.1800	3.3145	3.3145	3.3350
Lyon	2.9621	2.9544	3.0316	3.0320	3.0319	3.0328	3.0896	3.1672	3.2192	3.3553
Lander	3.3647	3.3647	3.3675	3.3657	3.3675	3.3651	3.3587	3.3573	3.3573	3.3576
Storey	3.5337	3.5043	3.4903	3.4930	3.4607	3.4607	3.4607	3.4607	3.4607	3.4607
Carson City	2.6967	2.6961	3.0004	2.9936	3.2602	3.2928	3.1680	3.2055	3.5556	3.5435
Washoe	3.5402	3.5492	3.5554	3.5607	3.5826	3.5767	3.5767	3.5593	3.5794	3.5689
Mineral	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
White Pine	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
Average Statewide Rate	**3.1182**	**3.0460**	**3.1471**	**3.1526**	**3.1727**	**3.2162**	**3.1320**	**3.1320**	**3.1304**	**3.1212**

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 4.2%. 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 FY13-14, we will abate $4,849,993 in secure taxes for Douglas County as a whole.

DOUGLAS COUNTY ABATED TAXES FY 13-14, SECURE TAXES

Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	28,031,479	4,849,993	17.30%
Douglas County Redevelopment Agency	1,998,760	42,723	2.14%
East Fork Fire District	4,442,090	256,241	5.77%
East Fork Paramedic District	2,154,477	18,348	0.85%
Town of Gardnerville	927,489	15,201	1.64%
Town of Genoa	44,522	6,192	13.91%
Town of Minden	831,502	3,841	0.46%
Special Districts	37,249,724	2,832,957	7.61%
Total	**75,680,042**	**8,025,495**	**10.60%**

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 2012 at 21,634, of which 12% 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	2012
Total Labor Force	21,962	22,200	22,248	22,086	22,122	22,190	22,406	22,666	22,672	22,533	21,634
Unemployment	1107	1,116	959	1077	1,056	1,118	1,750	2,711	3,308	3,147	2,599
Unemployment Rate	5.0%	5.0%	4.3%	5.8%	5.4%	5.0%	7.8%	12.0%	14.6%	14.0%	12.0%
Total Employment	20,855	21,084	21,289	21,009	21,066	21,072	20,656	19,955	19,364	19,386	19,035

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	2012
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	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	750
Manufacturing	1,780	1,740	1,720	1,720	1,720	1,790	1,920	2,030	1,840	1,670	1,694	1,780
Transportation & Public Utilities	300	250	*	-	-	2,810	2,790	2,640	2,420	2,360	2,335	2,400
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	1,460
Finance, Insurance, & Real Estate	560	700	850	790	850	790	820	800	760	720	760	750
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	7,700
Government	2,090	2,280	2,420	2,380	2,380	2,350	2,370	2,390	2,390	2,380	2,204	2,270

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	Casino Hotels	1,000-1,499
Douglas County School District	Government	900-999
Bently, NV	Industrial Process	600-699
Douglas County	Government	600-699
Harvey's	Casino Hotels	600-699
Montblue Resort	Casino Hotels	600-699
Wal-Mart	Retail	300-399
Carson Valley Inn	Casino Hotels	300-399
Lakeside Inn & Casino	Casino Hotels	200-299
Carson Valley Medical Center	Medical/Surgical Hospital	200-299
Heavenly Valley LTD	Skiing Facility	200-299
Wal-Mart	Retail	200-299
Full Service Systems Corp	Janitorial Services	200-299
Ridge Resorts/ Resorts West	Hotles and Motels	200-299

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

Retail Sales

Retail sales in Douglas County for FY12-13 registered a increase of 6.3% from FY11-12.

TAXABLE SALES[1,2]

Doulgas County, Nevada

Fiscal Year	Douglas County Total	% Change	State Total	% Change
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
2013	592,823,014	6.3	45,203,408,413	5.2

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
2012	49	16,042,805	10	6,564,732	1,044	20,788,513	1,103	43,396,050

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 1.87% 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**
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
2012	9,764,446,034	201,879,838	0.1	864,621,398	15,011,484	-0.8
2013	10,208,252,718	194,910,856	-3.5	892,092,998	15,563,922	3.7

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 Based 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).