

# *Douglas County, NV*



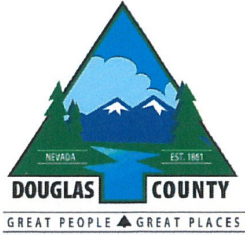
*Adopted Operating & Capital Budget*

*Fiscal Year 2014-2015*



**On the Cover**

Photos and Cover Design by Kathy Kaiser, Finance Division



## BOARD OF COMMISSIONERS

1594 Esmeralda Avenue, Minden, Nevada 89423

Larry Werner  
INTERIM COUNTY MANAGER  
775-782-9821

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

### County Manager's Letter of Introduction

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

It is a pleasure to present the Fiscal Year 2014-15 (FY14-15) Adopted Budget. The Budget is the product of months of collective work by the Board, elected officials, directors and staff, as well as members of the community, businesses and other local public agencies. With the anticipated opening of the new Community and Senior Center and an increased focus on road maintenance in FY 14-15, Douglas County continues the commitment to build upon its strong record of long-term financial planning to ensure fiscal stability. This year we have expanded our five-year financial forecast process beyond the General Fund to the Room Tax and Regional Transportation Funds to focus on ensuring structurally balanced budgets over the long range.

The Budget is a financial plan to accomplish the County's strategic goals and objectives in providing services to the community. Douglas County was the first county in the nation to implement **Priority Based Budgeting**, a leading practice recognized by the Alliance for Innovation in Local Government and the International City/County Management Association. Priority Based Budgeting is a long-term organizational change in local government budgeting to evaluate programs and to allocate resources based on strategic priorities. Priority Based Budgeting changes the conversation in developing the annual Budget to ensure that the County continually improves efficiency and cost-effectiveness of services, recovers costs within programs and pursues alternative service providers and regional collaboration where feasible. To be successful, Priority Based Budgeting must include all stakeholders working together.

Community involvement in the budget process assists in the continued support of our residents for the County's programs, and illustrates the difficult choices facing local elected officials, especially in the economic environment of recent years. Over the past two years, Citizens have engaged in the Priority Based Budgeting process by actively participating in the County's **Budget Challenge**, an on-line forum in which they have the opportunity to allocate a limited amount of budget dollars amongst the County's strategic priorities. While over sixty percent of the participants in this year's Budget Challenge were first-time participants, the results were quite similar to the prior year and resulted in an additional shift of existing budget resources into road maintenance, the highest strategic priority identified by the citizens participating in the Budget Challenge.

We strive to be as responsive to residents as possible through the accessibility and quality of important public information. The budget document is an important source of information, but several other sources are also available, including the five-year Capital Improvement Program, 20-year Master Plan, annual financial audit report, regularly scheduled Board of County Commissioners meetings, monthly newsletters, online question and answer forums, local media outlets and cable access programs. Please contact the County Manager's Office at 782-9821 or visit our website at [www.douglascountynv.gov](http://www.douglascountynv.gov) for additional information about our finances and important local issues. I hope this budget document enhances your understanding of Douglas County's FY 14-15 budget. Thank you for taking the time to review this important public information.

Sincerely,

Lawrence A. Werner,  
Interim County Manager

Mailing Address: P.O. Box 218, Minden, NV 89423



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Douglas County**

**Nevada**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Douglas County for its annual budget for the fiscal year beginning July 1, 2013 (FY13-14). 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 FY14-15. 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 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.

### **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 FY14-15 budget through descriptions, charts, and graphs.

### **County Services**

An overview of each County department, including programs offered for FY14-15, 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 achieving the County's Strategic Goals, while programs rated in Quartile 3 and 4 are considered less likely to match the County Strategic Goals. The budgetary information in this section is operating only; non-operating expenditures are included in other sections of the document.

### **Fund Summaries**

A summary of the estimated resources and requirements for each of the 57 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.

### **Capital Budget**

An overview of the capital projects planned and their financing source for FY14-15. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY15-19 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**

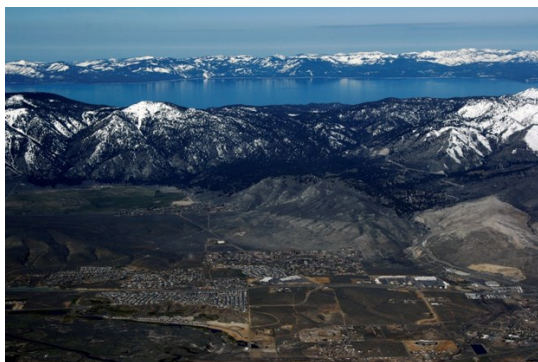
Douglas County is a political subdivision of the State of Nevada, operating under provisions of Title 20 of *Nevada Revised Statutes* (NRS). On November 25, 1861, Douglas County became one of the first nine counties established by the first Nevada Territorial Legislature, with the County seat located 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, Rancho 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 service 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 visitors 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. A 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 Nevada Governor Certified Population Estimates of Nevada’s Counties, Cities and Towns, Douglas County’s estimated population is 48,478 in 2013. Overall, the population of Douglas County has increased 11.57% between 2001 and 2013. Although the population of the county has grown, the county continues to provide a unique balance between suburban and rural lifestyles.

<b>POPULATION</b>				
State of Nevada and Douglas County				
<b>Year</b>	<b>State</b>	<b>% Increase</b>	<b>Douglas County</b>	<b>% Increase</b>
2001	2,132,498	-	43,450	-
2002	2,206,022	3.4%	44,212	1.8%
2003	2,296,566	4.1%	45,603	3.1%
2004	2,410,768	5.0%	47,803	4.8%
2005	2,518,869	4.5%	50,108	4.8%
2006	2,623,050	4.1%	51,770	3.3%
2007	2,718,337	3.6%	52,386	1.2%
2008	2,738,733	0.8%	52,131	-0.5%
2009	2,711,206	-1.0%	51,390	-1.4%
2010	2,724,634	0.5%	49,242	-4.2%
2011	2,721,794	-0.1%	47,661	-3.2%
2012	2,750,217	1.0%	48,015	0.7%
2013	2,800,967	1.8%	48,478	1.0%

*Source:* State of Nevada Department of Taxation, Governor Certified Population Estimates of Nevada's Counties, Cities and Towns 2000 to 2013

**Education**

Douglas County School District (DCSD) seeks to provide excellent educational opportunities to residents of the communities of Gardnerville, Minden, Genoa and parts of Lake Tahoe (from Glenbrook to Stateline) all ages. DCSD schools provide over 6,000 students with a nurturing and rigorous learning environment. Douglas County students are successful because our employees, parents, and community work together to provide a quality education. Our mission is to ensure that all students achieve excellence in education, character and citizenship, in partnership with parents and community. 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. More information is available on the district website which is designed to make key information more accessible for virtual visitors who are currently not involved in our schools. See <http://dcsd.k12.nv.us/> and then click on the top right corner in red, “Considering our Schools?”

A campus location of Western Nevada College is located in Douglas County. At Bentley 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 bachelor’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. Book drops are located in Minden, Zephyr Cove Park, Holbrook Station, Sunridge, and Kahle Community Park.

**Taxes**

Nevada Statutes limit the rate of ad valorem property tax to \$3.66 for each \$100 assessed valuation. Because Douglas County has many different districts, the rate ranges from \$2.6754 to \$3.66 for each \$100 of assessed value. Assessed value is 35 percent of the current taxable, or market value of property as determined by the County Assessor. Douglas County also has a base sales tax of 7.10%; however, the state of Nevada does not have 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. 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.

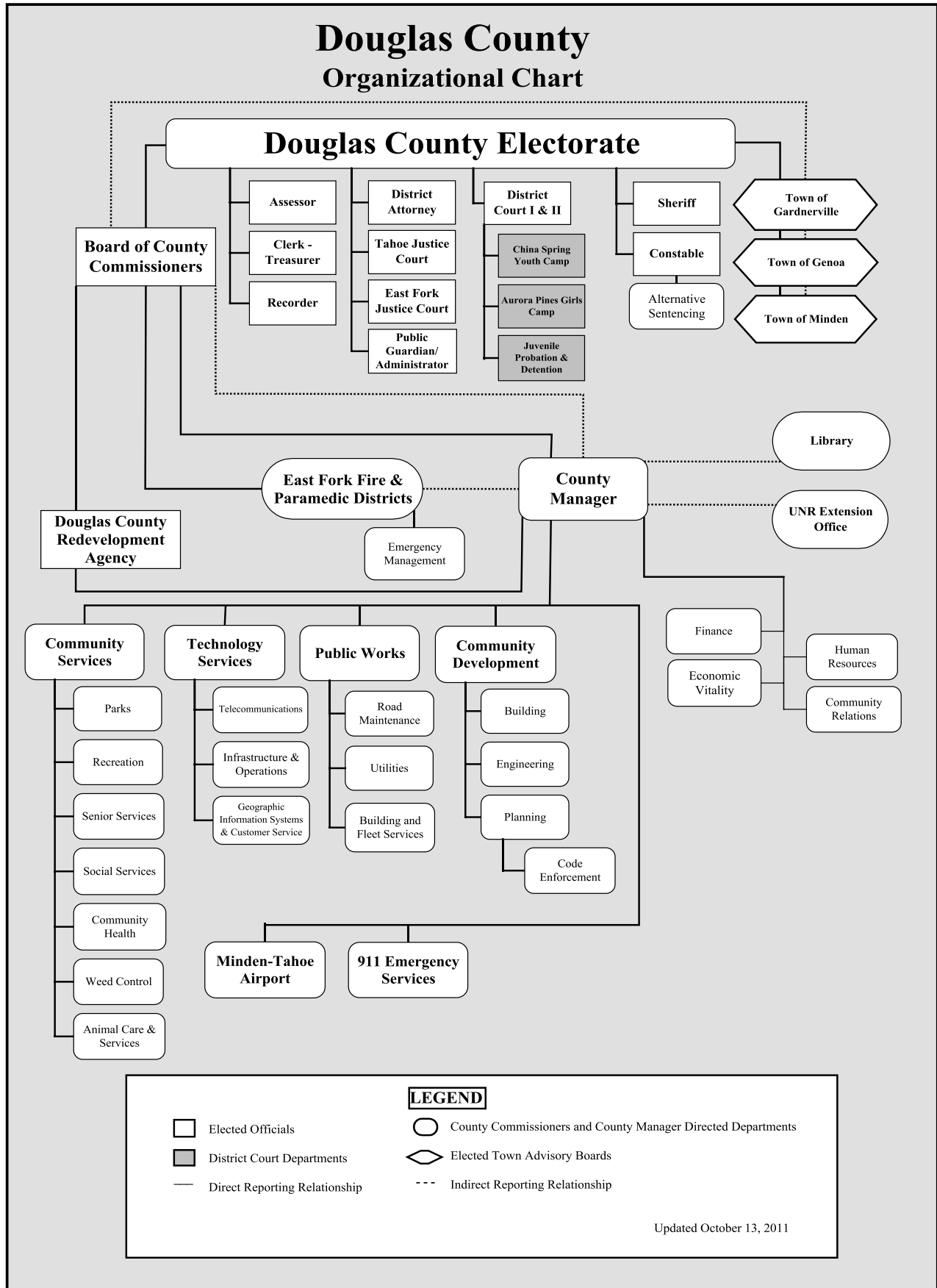
The Board of Commissioners also presides as the Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Regional Transportation Commission, Redevelopment Agency Board, and East Fork Fire and Paramedic Districts Board. The County Commissioners hold meetings as a 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](http://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



LEGEND	
	Elected Officials
	County Commissioners and County Manager Directed Departments
	District Court Departments
	Elected Town Advisory Boards
	Direct Reporting Relationship
	Indirect Reporting Relationship

Updated October 13, 2011

**Douglas County Officials**

**Board of County Commissioners (Elected)**

**Doug N. Johnson**  
Chairman, District 3

**Nancy McDermid**  
Vice Chairwoman, District 4

**Greg Lynn**  
Commissioner, District 1

**Lee Bonner**  
Commissioner, District 2

**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**

**Larry Werner**  
Interim 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

**Craig Betts**  
Chief Technology Officer

## 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. Hold public meetings to solicit community input on current issues.
3. Identify 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. There are 7 members who serve 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. There are 5 members who serve 2-year terms.

**Board of Equalization**

Serve to address property tax appeals by county residents. There are 5 members who serve 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. There are 5 members who serve 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. There are 5 members who serve 3-year terms.

**Genoa Historic District Commission**

Review proposed building changes or development plans within the district. There are 5 members who serve 2-year terms.

**Law Library Board**

Govern and manage the law library of the District Court. There are 7 members who serve 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. There are 5 members who serve 4-year terms.

**Parks and Recreation Commission**

Provide advice on policy matters pertaining to Douglas County parks resources and recreation activities. There are 7 members who serve 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. There are 7 members who serve 4-year terms.

**Regional Transportation Commission**

Provide advice regarding existing and future transportation needs and issues in Douglas County. There are 3 members who serve 2-year terms.

**Senior Services Advisory Council**

Provide advice regarding the operation of the senior center, the senior nutrition program, and other senior programs. There are 7 members who serve 2-year terms.

**Water Conveyance Advisory Committee**

Provide representation to irrigation or ditch associations and representation to both forks of the Carson River. There are 5 members who serve 2-year terms.

## COUNTY MANAGER’S BUDGET MESSAGE

### Overview

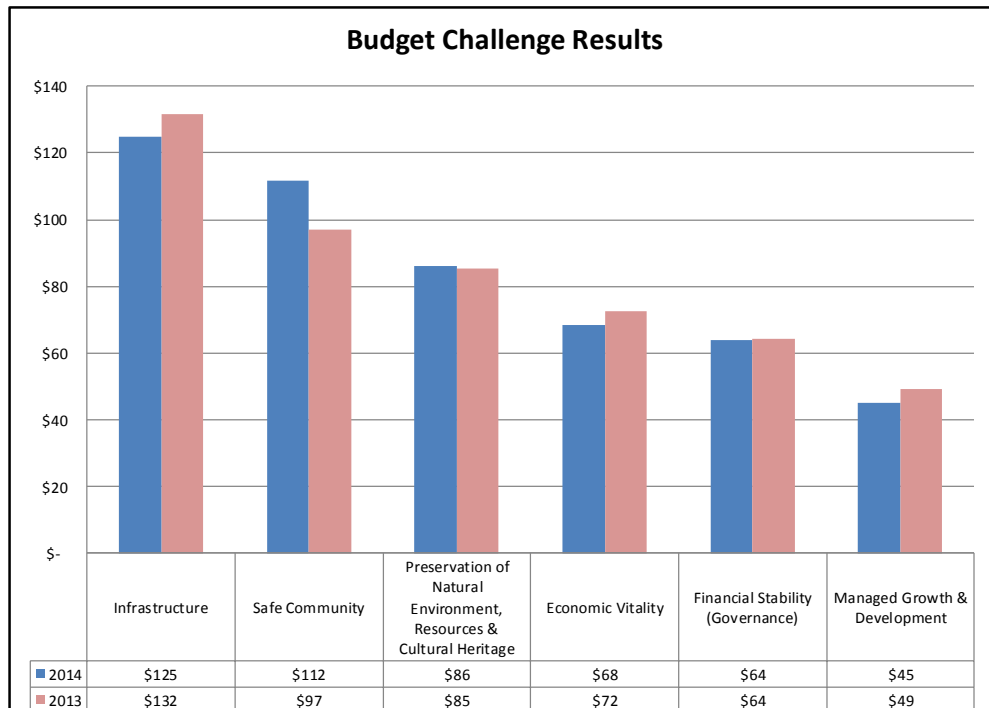
The adopted budget for fiscal year 2014-2015, represents Douglas County, and its component unit agencies, the Douglas County Redevelopment Agency, the Towns of Gardnerville, Genoa and Minden, the East Fork Fire District, and the East Fork Paramedic District. The financial resources for Douglas County and these agencies are budgeted and accounted for in 57 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 2014-15 adopted budgets for all agencies total \$168,374,217, including depreciation, fund balances and reserves.

Total Budget By Organization	2014-15 Adopted
Douglas County	130,208,932
Redevelopment Agency	4,698,933
Town of Gardnerville	3,416,270
Town of Genoa	592,545
Town of Minden	10,811,224
East Fork Fire and Paramedic Districts	18,646,313
<b>Total</b>	<b>\$168,374,217</b>

Douglas County was 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 strategic priorities in providing 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 costs, and evaluating the relevance of each program in achieving the following strategic priority 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 a limited amount of budget dollars amongst the County’s strategic priorities. The outcome of the annual Budget Challenge has resulted in a shift of existing budget resources from lower priority programs into key areas identified by participants as top priorities. Over the last two fiscal years, participants have ranked infrastructure, and specifically road maintenance as their number one priority, which has resulted in the reallocation from existing resources of \$2 million in funding for roads.



### Summary of the 2014-15 Budgets (All Funds)

In this budget 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 2014-15 Budget across all agencies and funds. The Revenue Highlights and Appropriations Highlights sections following this summary provide additional information regarding the changes in the 2014-15 Budget.

Combined Budget Overview (All Agencies & Funds)	2012-13 Adopted	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	\$ 47,487,878	\$ 49,768,804	\$ 49,993,195	\$ 224,391	0.5%
<b>Revenue:</b>					
Property Taxes	34,548,345	34,118,714	35,159,600	1,040,886	3.1%
Room Taxes	5,145,653	5,173,652	5,439,464	265,812	5.1%
Transient Lodging License Tax	1,615,350	1,624,153	1,707,693	83,540	5.1%
Other Taxes (Gas/Road/Res.Constr)	1,136,058	1,754,427	2,122,198	367,771	21.0%
State Consolidated Tax	12,118,508	12,419,649	13,095,137	675,488	5.4%
Sales Taxes (P.A.L.S.)	1,464,802	1,547,188	1,655,687	108,499	7.0%
Licenses & Permits	4,102,500	4,074,000	4,173,200	99,200	2.4%
Gaming	1,186,540	1,195,540	1,192,540	(3,000)	-0.3%
Intergovernmental	7,134,679	7,112,149	7,937,652	825,503	11.6%
Charges for Service	26,250,462	27,800,259	30,138,571	2,338,312	8.4%
Fines & Forfeitures	1,151,250	1,201,750	1,231,800	30,050	2.5%
Miscellaneous	2,856,371	2,811,990	2,517,082	(294,908)	-10.5%
Contributed Capital	6,825,000	1,925,000	125,000	(1,800,000)	-93.5%
<b>Total Operating Revenue</b>	<b>105,535,518</b>	<b>102,758,471</b>	<b>106,495,624</b>	<b>3,737,153</b>	<b>3.6%</b>
Transfers In	11,958,336	7,681,308	8,415,272	733,964	9.6%
Other Financing Sources	14,939,300	970,000	203,588	(766,412)	-79.0%
Depreciation	2,637,689	2,654,208	3,266,538	612,330	23.1%
<b>Total Non-Operating Revenue</b>	<b>29,535,325</b>	<b>11,305,516</b>	<b>11,885,398</b>	<b>579,882</b>	<b>5.1%</b>
<b>Total Revenue</b>	<b>135,070,843</b>	<b>114,063,987</b>	<b>118,381,022</b>	<b>4,317,035</b>	<b>3.8%</b>
<b>Total Resources</b>	<b>182,558,721</b>	<b>163,832,791</b>	<b>168,374,217</b>	<b>4,541,426</b>	<b>2.8%</b>
<b>Requirements</b>					
<b>Operating Expense:</b>					
Personnel Services	50,549,772	51,843,394	53,691,240	1,847,846	3.6%
Services & Supplies	36,784,283	35,956,098	38,106,640	2,150,542	6.0%
<b>Total Operating Requirements</b>	<b>87,423,105</b>	<b>87,884,600</b>	<b>91,887,532</b>	<b>4,002,932</b>	<b>4.6%</b>
<b>Non-Operating Expense:</b>					
Capital Outlay/Projects	14,052,584	11,442,193	11,237,209	(204,984)	-1.8%
Debt Service	5,781,455	5,100,481	5,732,543	632,062	12.4%
Distrib.-other districts	4,247,542	4,529,609	4,687,246	157,637	3.5%
Transfers Out	11,985,836	7,691,308	8,415,272	723,964	9.4%
Contingency	1,213,135	1,558,716	1,558,774	58	0.0%
Depreciation	2,728,289	2,744,208	3,347,138	602,930	22.0%
<b>Total Non-Operating Requirements</b>	<b>40,008,841</b>	<b>33,066,515</b>	<b>34,978,182</b>	<b>1,911,667</b>	<b>5.8%</b>
<b>Total Expense</b>	<b>127,431,946</b>	<b>120,951,115</b>	<b>126,865,714</b>	<b>5,914,599</b>	<b>4.9%</b>
Ending Fund Balance/Reserves	55,126,775	42,881,676	41,508,503	(1,373,173)	-3.2%
<b>Total Requirements</b>	<b>\$ 182,558,721</b>	<b>\$ 163,832,791</b>	<b>\$ 168,374,217</b>	<b>\$ 4,541,426</b>	<b>2.8%</b>

Total resources available for appropriation in 2014-15 equal \$168,374,217, of which \$118,381,022 is current revenue (excluding beginning fund balances and reserves), and represents an increase of \$4,317,035, or 3.8% from the prior year. Total expenses increased by \$5,914,599, or 4.9%. The Revenue Highlights and Appropriations Highlights sections provide additional information regarding the changes in the 2014-15 Budget.

The following table illustrates the means of financing the 2014-15 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 \$96,746,428. This represents an increase of \$3,244,132, or 3.4% from the prior year, resulting from increases in current revenues, primarily property taxes and charges for services.

Resources	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Beginning Balances	\$ 49,768,804	\$ 49,993,195	\$ 224,391	0.4%
Current Revenue	114,063,987	118,381,022	\$ 4,317,035	3.6%
<b>Total Resources</b>	<b>163,832,791</b>	<b>168,374,217</b>	<b>\$ 4,541,426</b>	<b>2.7%</b>
Less Beginning Fund Balance	49,768,804	49,993,195	224,391	0.4%
1 Less Interfund Charges (operating)	2,980,569	3,220,605	240,036	7.5%
Less Transfer In	7,681,308	8,415,272	733,964	8.7%
Less Depreciation	2,654,208	3,266,538	612,330	18.7%
2 Less Pass-Thru Revenues	6,275,606	6,528,591	252,985	3.9%
3 Less Non-Operating Revenue	970,000	203,588	(766,412)	-376.5%
<b>Net Available Resources</b>	<b>\$ 93,502,296</b>	<b>\$ 96,746,428</b>	<b>\$ 3,244,132</b>	<b>3.4%</b>

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

A stable and diversified revenue base is necessary to ensure that the County has the resources to provide continued quality public services. Of all operating revenue in the 2014-15 Budget, 73% comes from three sources: Property Tax (33%), Charges for Service (28%), and State Consolidated Taxes (12%). These 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 infrastructure and services, without overburdening the taxpayer, is a constant challenge, and the County is continually addressing the further strengthening and diversification of the revenue base.

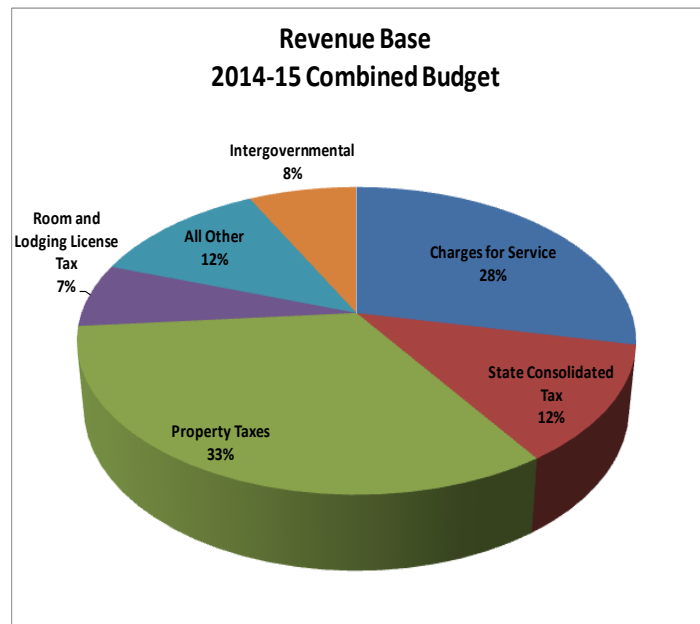
The County based its revenue estimates for the 2014-15 Budget on information provided by the Nevada State Department of Taxation, Department Directors, Elected Officials and the Finance Division. As the economic recovery continues, County revenues have stabilized in most areas, and we expect a moderate increase of 3.6% in operating revenue in total across all funds and agencies. Property taxes are projected to increase 3.2 % overall across all funds. General Fund property tax revenue is budgeted to increase 3.9% in FY 2014-15, as the General Fund continues to recognize abated taxes from prior years. Property tax revenues for the East Fork Fire and Paramedic Districts are budgeted to increase 3.6%. The Towns of Gardnerville, Genoa, and Minded are budgeted to see increases of 8.4%, 1.8%, and 3.4% respectively. Property taxes for the Douglas County Redevelopment Agency will increase by 2.5%. Other funds, with no significant abatement, will see increases in the 3.0% range.

State Consolidated taxes are projected to increase 5.4% 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 7.0% to bring this budgeted revenue into line with the State’s projections.

Charges for Services are projected to increase 8.4% overall, due to changes in several areas. The Douglas County Community and Senior Center is projected to open to the public in 2015. The new center will provide a number of new services and programs. County water utility service charge revenues are anticipated to increase 20.6% primarily due to additional charges from the first full year of operations in the Regional Water Fund for the sale of water to Carson City and the Indian Hills General Improvement District from the new regional North County Water Line Intertie project. In addition, charges are also budgeted to increase in the Carson Valley Water Utility fund, which was a new fund in FY 2010-11, due to the truing up of revenues to actual operating experience in this fund. The Town of Minden will see an increase of 47.8% in its wholesale water utility also resulting from the regional North County Water Line Intertie project.

Room taxes are expected to increase 5.1%, and transient lodging license taxes are projected to increase 5.1% as well to bring these budgeted revenues in line with actual trends. Gaming revenues are projected to decrease by 0.3%, continuing the trend in recent years.

Intergovernmental revenues are expected to increase 11.6% due to an increase in budgeted grants. Fines and Forfeitures are projected to increase by 2.5% to reflect the actual trend in collection of court fines.



**Appropriation Highlights**

Total appropriations in the 2014-15 Budget equal \$168,374,217 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 going forward are funding for investments needed for infrastructure improvements to roads and utility systems, and revitalization of Main Streets in towns and Lake Tahoe areas; and investing in our high performing workforce, while maintaining the County’s long-term financial strength and stability.

**Operating Expenses**

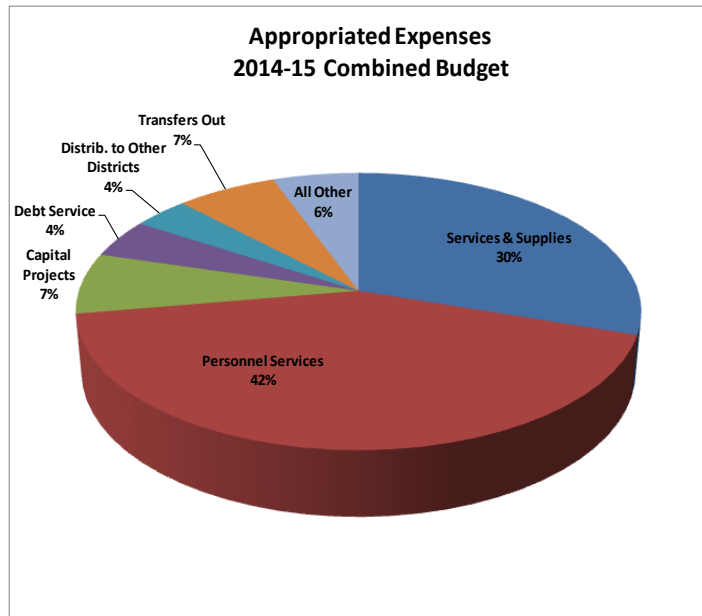
The operating budget of Douglas County includes all expenditures related to the costs of services, such as staffing, supplies, services, equipment, capital outlay, County-funded grants, and other miscellaneous expenses. The Operating Budget excludes ending fund balances and reserves.

**Personnel Services**

As a service providing organization, the County’s Personnel Services costs, which consists of wages, salaries, and benefits, represents the largest single category of expenditures in the budget. Personnel Services account for \$53,691,240 or 42% of total expenditures, representing an increase of \$1,847,846, or 3.6% over the prior year.

This increase is due to several factors. Overall, County employees received the final portion of salary restoration and a 1% increase, as part of the three-year labor contracts ending in FY 2014-15. Employees gave up 5% of their salaries during the economic downturn in the aftermath of the Great Recession, to help the County maintain operations.

In 2014-15, China Spring Youth Camp added staffing of 6.1 full time equivalents (FTE), funded by the State. In the General Fund, the Sheriff’s Office, added 4.5 FTE including three new patrol officer positions funded by reallocation of existing resources, and the Technology Services Department reorganized resulting in a decrease of 1.75 FTE. The Community Services department added 4.4 FTE funded primarily from increased revenue anticipated from operations at the new Community and Senior Center in the Room Tax Fund.



**Services & Supplies**

The Services and Supplies budget totals \$38,106,640 or 30% of total appropriations. Services and supplies I include operating expenses such as utilities, materials, insurance, repairs, vehicle maintenance and professional services. Services and Supplies increased by \$2,150,542, or 6.0% over the prior year. A major portion of this growth reflects the additional operating expenses associated with increased funding for road maintenance, the planned opening of the new Community and Senior Center, the addition of an additional contracted public defender and other professional services.

**Non-Operating Expenses**

**Capital Outlay/Projects**

The Capital Outlay/Projects Budget totals \$11,237,209 or 9% of total appropriations. Capital Outlay/Project appropriations decreased by \$204,984 or 1.8%. The decrease is primarily related to the expected completion of the construction of the new Community and Senior Center.

**Debt Service**

Debt service payments total \$5,732,543 or 4% of total appropriations. Debt service increased by \$632,062 primarily due to anticipated early payoff of the County’s Solid Waste Disposal Refunding Bonds, Series 2004, which will save over \$100,000 in interest costs.

**Transfers Out**

Transfers Out payments total \$8,415,272, or 7% of total appropriations. Transfers Out represents amounts distributed from one fund to finance activities in another fund. Transfers Out increased by a net \$723,964 or 9.4% due primarily to the additional funding for road maintenance transferred from the General Fund.

**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 \$3,347,138 for 2014-15.

**Fund Balance/Reserves**

Reserves must be included when discussing total appropriations. Reserves are accounted for in three ways: contingency reserves, appropriated reserves and ending fund balance. In certain funds, such as the General Fund and Special Revenue Funds, an amount ranging from 1.5% to 3.0% of expenditures is set aside as contingency. The County uses contingency reserves to meet the costs of unforeseen events such as equipment failures, or in response to emergencies. Contingency reserves for 2014-15 equal \$1,558,774.

Appropriated reserves are funds committed to potential projects or new projects identified during the year. The County uses this one-time source of funding primarily in the capital construction and enterprise funds as specific capital projects and/or the full cost of the project is often not be known at the time of budget preparation. This is the largest category of reserves, totaling \$35,358,455 in the 2014-15 Budget.

Budgeted ending fund balance and reserves for 2014-15 totals \$41,508,503. This represents a decrease of \$1,373,173, or 3.2% primarily due to the expenditure of bond proceeds for the construction 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 2014-15 totals \$6,150,048.

## Summary of the 2014-15 Budget (Douglas County Funds)

Total Expenses By Fund Type	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
General Fund	39,998,812	42,016,811	2,017,999	4.8%
Special Revenue Funds	50,592,090	53,639,709	3,047,619	5.7%
Internal Service Funds	4,742,178	4,794,552	52,374	1.1%
Enterprise Funds	17,272,694	16,242,540	(1,030,154)	-6.3%
Capital Construction Funds	5,416,939	6,773,764	1,356,825	20.0%
Debt Service Funds	2,928,402	3,398,338	469,936	13.8%
<b>Total Expenses</b>	<b>120,951,115</b>	<b>126,865,714</b>	<b>5,914,599</b>	<b>4.7%</b>

### General Fund

The General Fund is the largest single County fund, with a budget of \$42.0 million in 2014-15, 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:

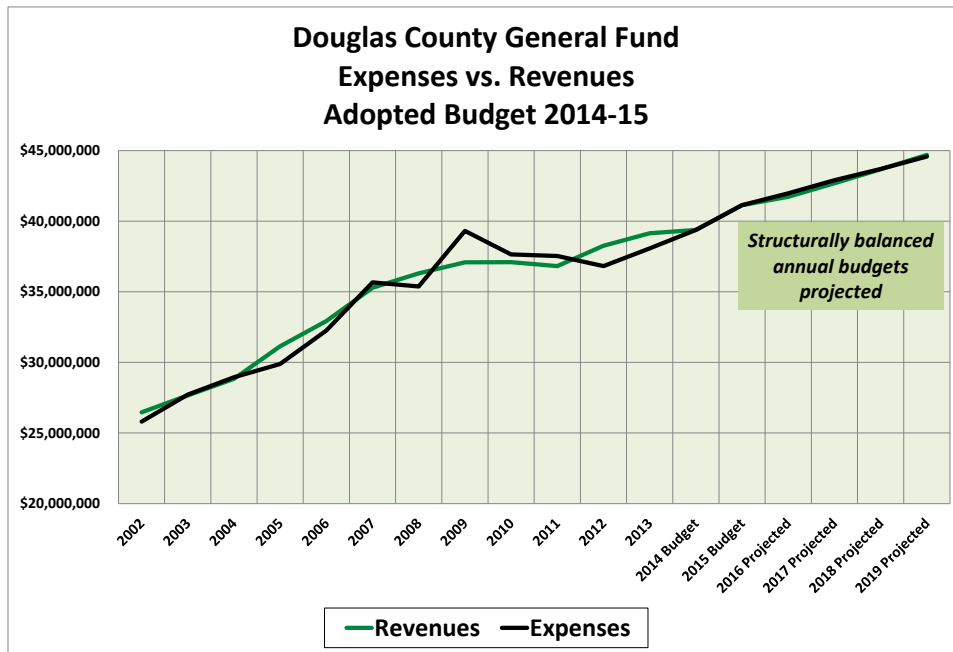
Major challenges in developing the 2014-15 Budget included maintaining long-term financial stability while:

- Finding funding for investment in infrastructure (roads)
- Finding funding for investment in employees
- Finding funding for nearly \$800,000 in new General Fund budget requests submitted by departments.

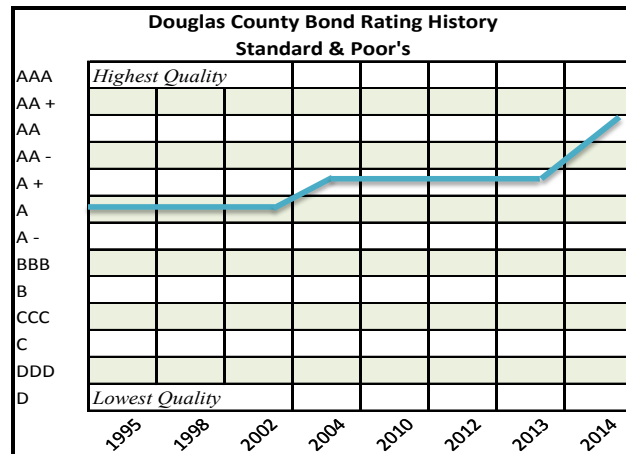
### General Fund Solutions:

- Reallocated an additional \$1 million of existing General Fund revenues to road maintenance
- Funded \$783,564 in General Fund requests through priority based budgeting and reallocation of resources
- Set aside funds for health care cost stabilization
- Funded personnel costs in the Sheriff’s department to hire three additional patrol officers, an additional contracted Public Defender, and reorganized the Technology Services Department

- Balanced the General Fund Budget for 2014-15 with structurally balanced budgets projected over the next five years:



- 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 January 2014, Standard and Poor’s reviewed Douglas County’s financial status and upgraded the bond rating from an A+ to an AA.



### Special Revenue Funds

Special revenue funds budgeted in 2014-15 total \$53.6 million. These 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, recreation, parks, library, airport, redevelopment and road maintenance. For 2014-15, the most significant budget changes in the special revenue funds include increases in operating costs related to the planned opening of the new Community and Senior Center, which will be offset with program and other revenues. Also included in the budget is the funding for the early payoff of the County’s, Solid Waste Disposal Refunding Bonds, Series 2004.

## Proprietary Funds

Proprietary Funds' 2014-15 budgets total \$16.2 million. These 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. The most significant change in the proprietary funds is a reduction in capital expenditures due to the completion of the regional North County Water Line Intertie project.

## Capital Project Funds

Capital Project funds budgeted in 2014-15 total \$6.7 million. 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. Transportation projects budgeted increased by over \$1.0 million reflecting the reallocation of funding from the General Fund for road maintenance.

## Debt Service Fund

The 2014-15 Debt Service Fund budget totals \$4.7 million. This fund accounts for the accumulation of revenues and the payment of long-term debt principal and interest for non-enterprise fund debt. The major change in this fund's budget is for the early payoff of the County's, Solid Waste Disposal Refunding Bonds, Series 2004.

## Conclusion

County agencies and departments have worked collaboratively to develop a balanced 2014-15 Budget and over the last several years 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,



Larry Werner, Interim County Manager

## Budget Overview

This section provides a concise portrayal of the FY14-15 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 57 funds. Douglas County's funds are described in detail Section IV: Fund Summaries.

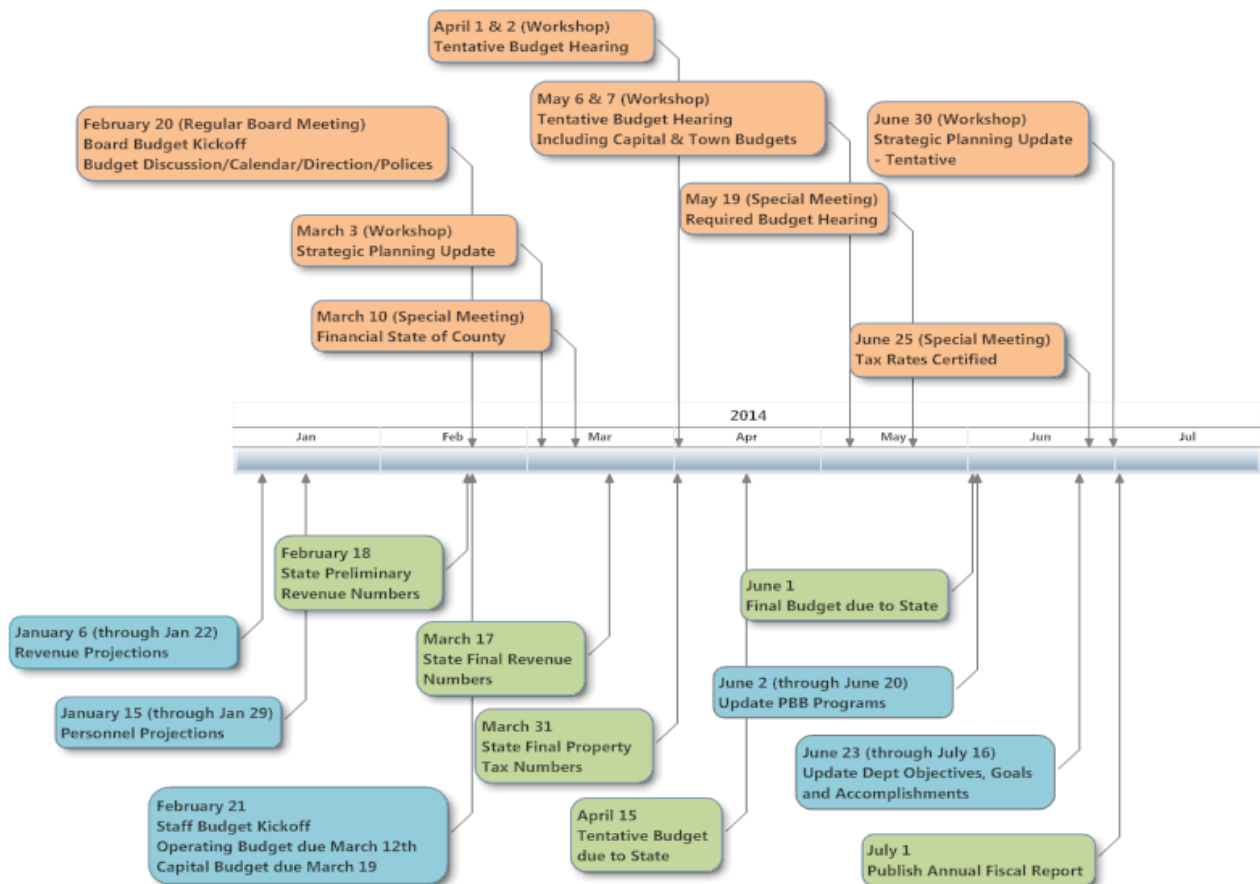
## Developing the Budget

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 reallocating some expenditure appropriations to 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 Nevada Tax Commission certifies the property tax rates on June 25.



## Budget Implementation and Monitoring

The budget process does not end with the adoption of a completed budget; it continues throughout the fiscal year. Once the budget is adopted it must be implemented, closely monitored, and professionally managed. Monthly budget reports, quarterly reports, and various accounting checks and balances are utilized to this end.

Revenues are constantly monitored throughout the year to detect any fluctuations. If it is found that revenues are not sufficient to support planned activities, the County Manager will report to the Board of Commissioners with recommendations for dealing with the situation.

There may be unforeseen expenditures that arise during the fiscal year. This may require the postponement or cancellation of other planned activities, the transfer of monies from other expenditure accounts, or the use of contingency accounts, as the County can not exceed its budgetary spending limits.

The County Manager is authorized to transfer budgeted amounts within functions or funds, but any other transfers must be approved by the Board of Commissioners. Increases to a fund's budget other than by transfers are accomplished through formal action of the Board.

With the exception of monies appropriated for specific capital projects or Federal and State grant expenditures, all unencumbered (un-promised) appropriations lapse at the end of the fiscal year. Information on how the budget may be augmented (amended) and a discussion of reserves and contingencies is included in the Appendix.

Certain large expenditures, notably capital projects, equipment, and vehicle purchases are timed to coincide with the receipt of revenues from specific sources to enhance cash flow. Through the budget process and ongoing activity, the 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**

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

**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

<b><u>Financial Stability</u></b>	
<b>Financial strength and integrity of organization</b>	
<i>Objective: Douglas County will enhance the fiscal stability and financial structure of the County.</i>	
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, privatization and shared services
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	Form an Investment Advisory Committee (IAC)
g	Find Opportunities to utilize Technology in all Departments and within the strategic goals to become more efficient

<b><u>Safe Community</u></b>	
<b>Safe environment for residents, businesses, and visitors</b>	
<i>Objective: Douglas County will enhance and improve the provision of public safety and related services.</i>	
h	Develop a comprehensive Continuity of Operations Plan (COOP) for Douglas County and encourage the participation of all special districts within the county.
i	Revise the Douglas County Emergency Operations Plan to include elements of the recently adopted/ FEMA approved Hazard Mitigation Plan Update and to incorporate necessary changes in the application of the Emergency Response Plan

<b><u>Economic Vitality</u></b>	
<i>Objective: Douglas County will promote the economic vitality of the community.</i>	
j	Work with Tahoe Stakeholders to identify viable options to implement South Shore Vision
k	Implement Economic Vitality priority projects, including a new open for business project to enhance responsiveness to needs of local business and identify/ initiate additional tourism events/opportunities in the County
l	Examine and revise Title 20
m	Work with the Towns of Minden and Gardnerville and other stakeholders to finalize Valley Vision priority projects and leverage funds for implementation
n	Create local area plan for Lake Tahoe - Lake Regional Plan TRPA consistent with regional plan update

<b><u>Infrastructure</u></b>	
<b>Efficiency and responsiveness in addressing community issues and needs</b>	
<i>Objective: Douglas County will provide for the maintenance and infrastructure necessary to meet current and future service levels.</i>	
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	Identify funding to support the continuation of the east-side improvements at the Airport
r	Pursue stormwater grants for flood water mitigation
s	Provide active leadership in coordination with Tahoe Transportation District and other Stakeholders to implement the Hwy. 50 South Shore Community Revitalization Project (aka "Loop Road Project"):- Completion of the Administrative Draft EIR/EIS
t	Identify and implement solutions to stabilize Lake Tahoe water rates
u	Working in partnership with residents and businesses, develop long term solutions to stabilize water rates including grants

<b><u>Natural Environment, Resources and Cultural Heritage</u></b>	
<i>Objective: Douglas County will preserve the County's natural environment resources, and its cultural heritage.</i>	
v	Secure passage of the Douglas County Conservation Act
w	Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resource to assist in oversight

<b><u>Manage Growth and Change</u></b>	
<b>Orderly and sustainable development and growth of community</b>	
<i>Objective: Orderly and sustainable development and growth of community</i>	
x	Analyze the feasibility of consolidating or sharing services between multiple taxing units in Douglas County
y	Work in partnership with residents, businesses, public entities and stakeholders to develop multimodal transportation solutions for improved connectivity and economic development, including seeking grants



## FY14-15 Budget Directives

Your proposed budget should be prepared in compliance with these general directives, must adhere to the County's Financial Policies, and be consistent with the direction given by the Board of Commissioners:

### **Balancing Funds:**

- The General Fund and each applicable Special Revenue Funds shall be balanced, with operating expenditures equal to or less than projected operating revenue.
- Enterprise and other restricted funds are to have all the full cost (direct and indirect) of providing services supported by each fund.

### **Revenues:**

- The County will maximize its General Fund (Operating) Property Tax Rate.
- The County will work towards recovering General Fund (cost allocation) costs from the Towns and Federal grants where feasible.
- The County will budget revenues conservatively, based on recent trend data, as well as information provided by the State and Departments and other economic data.
- Banking fees will no longer be netted against the investment earnings. Departments will receive their full investment earning allocation based on average cash balances.

### **Personnel Costs:**

- No new personnel should be included in budgets unless approved by the Board.
- Personnel budgets will be prepared based on county labor contract agreements or resolutions approved by the Board of County Commissioners.
- The County will evaluate its contribution to health insurance premiums in conjunction with efforts to reduce and stabilize health insurance costs.
- 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.

### **Services and Supplies (Operating Budget):**

- Total departmental Services & Supplies budgets are not to increase from the current year's (FY13-14) total adopted budget.
- Departments that allow customer payments by credit card will be allocated the processing charges for those credit card transactions plus a monthly rental fee. Departments have the option to charge a convenience fee to recover part of these costs.
- Departments should review line items that have been historically over budgeted and under expended.
- Departments should review the Priority Based Budgeting model for possible cost savings or revenue maximization.

### **Capital Outlay/Projects:**

- Capital outlay/projects are capital expenditures over \$5,000 and have a useful life of longer than a year.
- General Fund Departments - Do not include capital outlay items in your budget within the General Fund.
- Other non-general funds - Provide a detailed explanation in the narrative portion of the budget, and complete a Construction in Progress (CIP) form and submit to the Finance Division as outlines in the CIP manual.

## 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.

Revenues that grow at a slower rate than the cost of providing services present a real challenge to maintaining financial stability. The FY14-15 budget incorporates a number of actions to slow the growth of operating expenditures. Continuing with this approach has helped to minimize the possible long-term, structural deficit 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. 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, and 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. Assessed Valuation is estimated at \$2,604,338,881 for FY14-15 and property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at \$36,056,711 including tax penalties and interest. Property Tax revenues are capped at 3.0% growth for the residential, commercial, industrial and multifamily. Our forecast assumes an increase of 3.9% in property tax collections in FY14-15. We will continue to see a steady increase as long as the county has abatement. Abatement is the tax not charged because the cap is in effect. Ad valorem revenue growth for the period fiscal year 2016 through fiscal year 2019 is assumed to be 3.2% annually.
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 5.4% in FY14-15. An average increase of 2.75% is estimated in future fiscal years. Each component of State Consolidated Tax is outlined below.
  - **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 County 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.
  - **Cigarette Tax and Liquor Tax** – this tax revenue is estimated to decline over the projection period based on prior year’s trend.
  - **Real Property Transfer Tax (RPPT)** – This tax is 55 cents per every \$500 of value on real property transfers. Real property annual assessed valuation is estimated to slightly increase from FY14-15. 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 coincide with the average age of the vehicles. We expect to increase by 5-6% over the next two years, then remain flat again.

4. Gaming Revenue is estimated to remain flat in FY14-15. These revenues are based on licensing of machines, not gaming wins or revenue.
5. Overall Licenses & Permit revenues will remain constant with a slight increase in FY14-15, then remain flat FY18-19. We saw a slight bump in 2014-15 for liquor licenses. The County went through a revision of the liquor license code. Also, increased building activity has led to an increase in building permits.
6. Charges for Service will increase in FY 14-15, then remain flat through FY 18-19. Increases in 2014-15 is continued efforts to recover allocated costs from other Douglas County funds and component units. Also, increase in funding from the school district for an additional Resource Officer serving the schools.
7. Fines and Forfeitures revenue are anticipated to remain constant. Fines and Forfeitures are mostly driven by court operations.
8. Miscellaneous revenue will remain constant in future fiscal years mirroring the current economy. Interest revenue and property tax penalties are the biggest source of revenue in Miscellaneous.
9. Personnel Services forecast is based on the successful labor negotiations., that resulted in 3-year contracts which allowed for a slow growth in these costs. FY14-15 is the last year of these 3-year contracts. We anticipate future increases in personnel expenditures resulting from negotiations for contracts in FY15-16 and beyond. Also, Douglas County is currently conducting a compensation and class study of all County positions. This projection assumes any health insurance cost increases will be passed to the employee as per the labor contracts currently in effect.
10. Services and Supplies forecast includes the State impacts 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. Services and Supplies is estimated to grow at a rate of 1.25% a year in years 2015 to 2020.
11. The General Fund is budgeted for purchased vehicles totaling at least \$300,000 annually.
12. Transfers out saw an increase due to increased funding for road maintenance. The General Fund continues to support Parks, Recreation, and the Senior Center.
13. A Contingency of 2.0% and a Fund Balance of 8.3% of operating revenues will be maintained.

**General Fund Five-Year Operating Budget Projections**

**Douglas County**

**General Fund – Five-Year Forecast**

As of May 2014

General Fund	2014-15 Budget	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
<b>Current Operating Revenue:</b>					
Property Tax	18,397,813	18,986,543	19,594,112	20,221,124	20,868,200
State Consolidated Taxes	10,888,520	11,187,954	11,495,623	11,811,753	12,136,576
Licenses & Permits	3,320,200	3,320,200	3,320,200	3,320,200	3,320,200
Gaming	825,000	825,000	825,000	825,000	825,000
Intergovernmental	1,328,068	1,328,068	1,328,068	1,328,068	1,328,068
Charges for Service	3,984,445	3,994,445	4,034,445	4,078,396	4,117,538
Fines & Forfeitures	1,178,800	1,178,800	1,178,800	1,178,800	1,178,800
Miscellaneous	820,289	838,476	838,476	838,476	838,476
Transfers In	75,000	75,000	75,000	75,000	75,000
<b>Current Revenue</b>	<b>40,818,135</b>	<b>41,734,486</b>	<b>42,689,724</b>	<b>43,676,817</b>	<b>44,687,858</b>
One-Time Resources	320,803				
<b>Total Operating Resources</b>	<b>41,138,938</b>	<b>41,734,486</b>	<b>42,689,724</b>	<b>43,676,817</b>	<b>44,687,858</b>
<b>Requirements</b>					
<b>Operating:</b>					
Personnel Services	29,135,485	30,009,550	30,759,788	31,682,582	32,474,646
Services & Supplies	8,200,478	8,333,359	8,480,507	8,598,207	8,705,685
Capital Outlay	300,000	300,000	300,000	300,000	300,000
One-Time Expenditures	412,913	-	-	-	-
<b>Total Operating</b>	<b>38,048,876</b>	<b>38,642,909</b>	<b>39,540,295</b>	<b>40,580,789</b>	<b>41,480,331</b>
<b>Non-Operating:</b>					
Transfers Out	3,214,266	3,333,417	3,359,347	3,122,816	3,101,298
* Contingency	(124,204)	-	-	-	-
<b>Total Non-Operating</b>	<b>3,090,062</b>	<b>3,333,417</b>	<b>3,359,347</b>	<b>3,122,816</b>	<b>3,101,298</b>
<b>Total Requirements</b>	<b>41,138,938</b>	<b>41,976,326</b>	<b>42,899,642</b>	<b>43,703,605</b>	<b>44,581,629</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(241,839)</b>	<b>(209,917)</b>	<b>(26,788)</b>	<b>106,228</b>

* Contingency - Prior Year Carryover	877,873	753,669	753,669	753,669	753,669
Contingency - Current Year	(124,204)				
Total Contingency for Fiscal Year	753,669	753,669	753,669	753,669	753,669
	2.00%	1.97%	1.92%	1.87%	1.83%

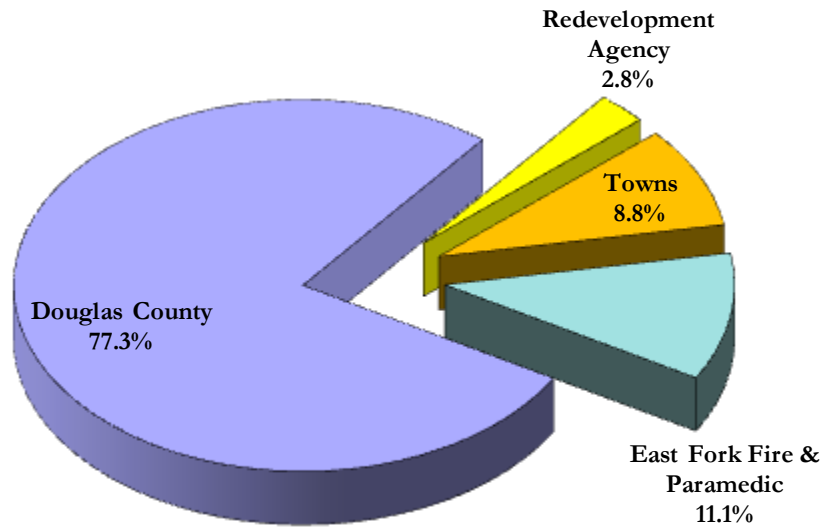
Contingency budgeted at a minimum of 1.5% of operating expenditures, no additional budget for contingency needed to maintain minimum balance.

### The FY14-15 Budget

*This section provides a general financial overview of the FY14-15 Douglas County budget through the use of charts and graphs. The Fund Summaries section provides historical information on every fund included in the budget.*

#### FY14-15 Budget by Agency—\$168,374,217 (WITH ending fund balance/reserves)

Douglas County	\$130,208,932	77.3%
Redevelopment Agency	4,698,933	2.8%
Towns	14,820,039	8.8%
East Fork Fire & Paramedic	18,646,313	11.1%
<b>Total</b>	<b>\$168,374,217</b>	<b>100%</b>



**FY14-15 Adopted Budget**

**Combined Fund Statement**

	Beg. Balance/ Reserves	New Revenue	Transfers In	Total Avail. Resources	Salary and Benefits
<b>County Funds</b>					
General	7,283,140	40,743,135	75,000	48,101,275	29,135,485
Stabilization	361,267	400	-	361,667	-
NV Cooperative Extension	154,187	246,751	-	400,938	98,159
Airport	1,826,747	894,150	-	2,720,897	-
Douglas County Water District	8,197	76,410	-	84,607	44,589
Solid Waste	2,052,411	504,000	-	2,556,411	63,040
MV Accident Indigent	-	369,682	-	369,682	-
Medical Assistance to Indigents	3,231,633	1,297,884	-	4,529,517	-
Social Services	767,703	1,896,823	-	2,664,526	614,699
Law Library	2,798	22,050	-	24,848	-
Road Operating	809,832	1,202,810	314,343	2,326,985	781,667
Room Tax	548,040	10,027,793	963,897	11,539,730	3,386,741
Tahoe-Douglas Trans. Dist.	63,184	493,008	-	556,192	13,712
Justice Court Admin. Assess.	10,716	53,600	-	64,316	-
China Spring Youth Camp	250,000	4,125,858	14,895	4,390,753	3,209,776
WNRVC	497,248	431,038	-	928,286	-
Erosion Control	-	-	5,000	5,000	-
911 Emergency Services	595,912	2,091,116	-	2,687,028	1,513,104
Senior Services	98,560	979,172	764,210	1,841,942	905,042
Risk Management	3,416,677	3,077,662	285,277	6,779,616	94,977
Dental Insurance	740,205	439,000	-	1,179,205	-
Motor Pool/Veh Maintenance	760,179	1,499,032	-	2,259,211	477,109
Ridgeview Water	19,936	20	-	19,956	-
Zephyr Water	468,135	853,444	77,760	1,399,339	166,568
Cave Rock Water	868,073	1,185,444	-	2,053,517	170,012
Skyland Water	467,524	526,167	-	993,691	107,593
Carson Valley Water Utility	2,573,644	3,750,617	125,000	6,449,261	631,143
Regional Water Fund	194,493	1,594,899	-	1,789,392	36,892
Sewer Utility	3,067,506	2,708,821	-	5,776,327	429,321
Extraordinary Maintenance	647,203	600	-	647,803	-
Ad Valorem Capital Projects	3,481,403	1,237,270	-	4,718,673	-
County Construction	1,206,523	301,800	122,240	1,630,563	-
Regional Transportation	728,303	1,802,201	1,017,578	3,548,082	147,108
Co. Debt/Other Resources	2,229,860	-	2,579,836	4,809,696	-
<b>Total County</b>	<b>39,431,239</b>	<b>84,432,657</b>	<b>6,345,036</b>	<b>130,208,932</b>	<b>42,026,737</b>

**FY14-15 Adopted Budget**

**Combined Fund Statement (continued)**

Services/Supplies and Other Charges	Capital	Contingency	Total Budget	Transfers Out	Reserves	8.3% Fund Balance	Total Appropriation
8,613,391	300,000	753,669	38,802,545	3,214,266	2,814,197	3,270,267	48,101,275
-	-	-	-	-	361,667	-	361,667
147,421	127,608	7,367	380,555	-	-	20,383	400,938
673,756	1,151,051	20,213	1,845,020	-	819,955	55,922	2,720,897
31,428	-	2,281	78,298	-	-	6,309	84,607
254,184	1,532,823	8,317	1,858,364	671,717	-	26,330	2,556,411
369,682	-	-	369,682	-	-	-	369,682
1,297,884	-	-	1,297,884	-	3,231,633	-	4,529,517
1,264,266	-	37,501	1,916,466	3,500	640,808	103,752	2,664,526
22,325	-	670	22,995	-	-	1,853	24,848
718,531	657,264	45,006	2,202,468	-	-	124,517	2,326,985
6,791,202	340,000	167,085	10,685,028	392,434	-	462,268	11,539,730
141,229	82,663	4,648	242,252	301,080	-	12,860	556,192
53,000	-	1,590	54,590	-	5,327	4,399	64,316
930,977	-	-	4,140,753	-	-	250,000	4,390,753
416,297	-	-	416,297	-	477,436	34,553	928,286
5,000	-	-	5,000	-	-	-	5,000
518,572	100,000	54,008	2,185,684	-	351,921	149,423	2,687,028
817,364	-	31,736	1,754,142	-	-	87,800	1,841,942
2,852,322	-	-	2,947,299	-	3,832,317	-	6,779,616
439,000	-	-	439,000	-	740,205	-	1,179,205
874,408	56,736	-	1,408,253	-	850,958	-	2,259,211
3,175	-	-	3,175	-	16,781	-	19,956
651,640	39,000	-	857,208	-	542,131	-	1,399,339
803,976	218,750	-	1,192,738	-	860,779	-	2,053,517
298,751	69,250	-	475,594	-	518,097	-	993,691
2,683,352	1,215,000	-	4,529,495	-	1,919,766	-	6,449,261
1,281,140	12,500	-	1,330,532	125,000	333,860	-	1,789,392
2,140,408	496,500	-	3,066,229	-	2,710,098	-	5,776,327
-	-	-	-	-	647,803	-	647,803
89,652	-	-	89,652	1,311,112	3,317,909	-	4,718,673
251,800	50,000	-	301,800	-	1,328,763	-	1,630,563
2,266,744	80,000	-	2,493,852	325,927	728,303	-	3,548,082
3,142,702	-	-	3,142,702	-	1,666,994	-	4,809,696
<b>40,845,579</b>	<b>6,529,145</b>	<b>1,134,091</b>	<b>90,535,552</b>	<b>6,345,036</b>	<b>28,717,708</b>	<b>4,610,636</b>	<b>130,208,932</b>

FY14-15 Adopted Budget

Combined Fund Statement (continued)

	Beg. Balance/ Reserves	New Revenue	Transfers In	Total Avail. Resources	Salary and Benefits
<b>Redevelopment Agency Funds</b>					
DC Redevelopment Admin	20,801	1,983,886	-	2,004,687	40,528
DC Redevelopment Capital	924,966	2,000	1,767,280	2,694,246	-
<b>Total Redevelopment</b>	<b>945,767</b>	<b>1,985,886</b>	<b>1,767,280</b>	<b>4,698,933</b>	<b>40,528</b>
<b>Fire and Paramedic District Funds</b>					
East Fork Fire	1,570,256	11,156,988	-	12,727,244	9,300,439
East Fork Fire Emergency	568,234	-	-	568,234	-
East Fork Equipment Reserves	252,034	-	-	252,034	-
East Fork Paramedic	219,787	4,653,095	-	4,872,882	-
East Fork Construction Reserves	93,265	-	-	93,265	-
East Fork Fire Debt Service	2,274	-	130,380	132,654	-
<b>Total Fire/Paramedic</b>	<b>2,705,850</b>	<b>15,810,083</b>	<b>130,380</b>	<b>18,646,313</b>	<b>9,300,439</b>
<b>Gardnerville</b>					
Gardnerville Town	103,709	1,763,990	-	1,867,699	500,570
Gardnerville Health/Sanitation	380,385	883,000	-	1,263,385	408,880
Gardnerville Debt	406	-	122,576	122,982	-
Gardnerville Ad Val Cap Projects	117,317	44,887	-	162,204	-
<b>Total Gardnerville</b>	<b>601,817</b>	<b>2,691,877</b>	<b>122,576</b>	<b>3,416,270</b>	<b>909,450</b>
<b>Genoa</b>					
Genoa Town	53,560	482,930	-	536,490	122,593
Genoa Ad Val Capital Projects	9,861	1,615	-	11,476	-
Genoa Construction Reserves	44,479	100	-	44,579	-
<b>Total Genoa</b>	<b>107,900</b>	<b>484,645</b>	<b>-</b>	<b>592,545</b>	<b>122,593</b>
<b>Minden</b>					
Minden Town	107,759	1,258,250	50,000	1,416,009	464,708
Minden Ad Val Capital Projects	54,675	43,170	-	97,845	-
Minden Trash	528,177	688,197	-	1,216,374	298,465
Minden Cap Equip/Construction	1,328,526	135,000	-	1,463,526	-
Minden Wholesale Water	461,879	1,286,985	-	1,748,864	305,466
Minden Water	3,719,606	1,149,000	-	4,868,606	222,854
<b>Total Minden</b>	<b>6,200,622</b>	<b>4,560,602</b>	<b>50,000</b>	<b>10,811,224</b>	<b>1,291,493</b>
<b>Total All Funds</b>	<b>49,993,195</b>	<b>109,965,750</b>	<b>8,415,272</b>	<b>168,374,217</b>	<b>53,691,240</b>

**FY14-15 Adopted Budget**

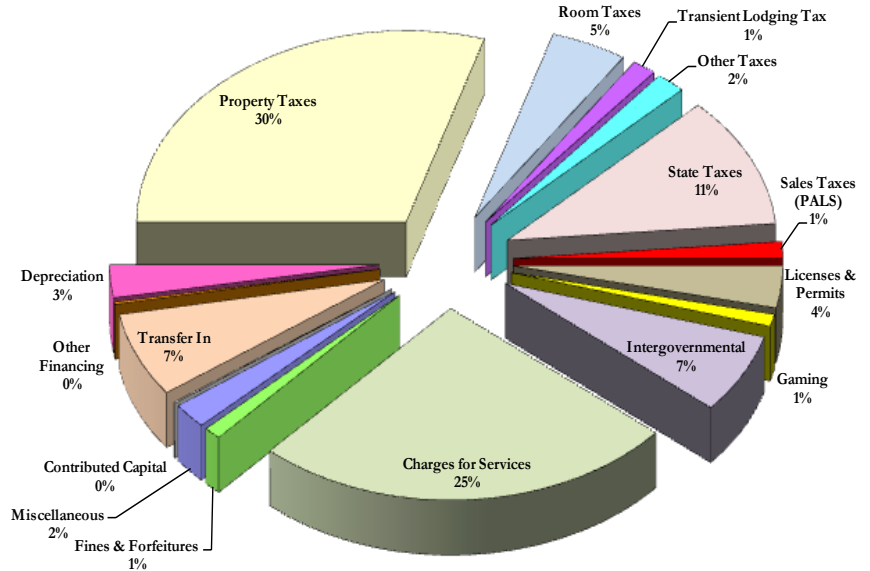
**Combined Fund Statement (continued)**

Services/Supplies and Other Charges	Capital	Contingency	Total Budget	Transfers Out	Reserves	8.3% Fund Balance	Total Appropriation
172,777	-	6,398	219,703	1,767,280	17,704	-	2,004,687
2,000	1,345,000	-	1,347,000	-	1,347,246	-	2,694,246
<b>174,777</b>	<b>1,345,000</b>	<b>6,398</b>	<b>1,566,703</b>	<b>1,767,280</b>	<b>1,364,950</b>	<b>-</b>	<b>4,698,933</b>
1,998,917	189,621	338,981	11,827,958	130,380	-	768,906	12,727,244
-	568,234	-	568,234	-	-	-	568,234
-	75,000	-	75,000	-	177,034	-	252,034
4,702,246	-	450	4,702,696	-	-	170,186	4,872,882
-	-	-	-	-	93,265	-	93,265
132,654	-	-	132,654	-	-	-	132,654
<b>6,833,817</b>	<b>832,855</b>	<b>339,431</b>	<b>17,306,542</b>	<b>130,380</b>	<b>270,299</b>	<b>939,092</b>	<b>18,646,313</b>
406,285	735,788	27,210	1,669,853	122,576	-	75,270	1,867,699
536,107	60,000	-	1,004,987	-	258,398	-	1,263,385
122,982	-	-	122,982	-	-	-	122,982
-	43,500	-	43,500	-	118,704	-	162,204
<b>1,065,374</b>	<b>839,288</b>	<b>27,210</b>	<b>2,841,322</b>	<b>122,576</b>	<b>377,102</b>	<b>75,270</b>	<b>3,416,270</b>
360,337	-	13,477	496,407	-	-	40,083	536,490
-	-	-	-	-	11,476	-	11,476
-	-	-	-	-	44,579	-	44,579
<b>360,337</b>	<b>-</b>	<b>13,477</b>	<b>496,407</b>	<b>-</b>	<b>56,055</b>	<b>40,083</b>	<b>592,545</b>
807,538	-	38,167	1,310,413	-	-	105,596	1,416,009
-	30,000	-	30,000	-	-	67,845	97,845
314,732	-	-	613,197	50,000	553,177	-	1,216,374
95,000	660,921	-	755,921	-	707,605	-	1,463,526
632,963	-	-	938,429	-	810,435	-	1,748,864
833,102	1,000,000	-	2,055,956	-	2,812,650	-	4,868,606
<b>2,683,335</b>	<b>1,690,921</b>	<b>38,167</b>	<b>5,703,916</b>	<b>50,000</b>	<b>4,883,867</b>	<b>173,441</b>	<b>10,811,224</b>
<b>51,963,219</b>	<b>11,237,209</b>	<b>1,558,774</b>	<b>118,450,442</b>	<b>8,415,272</b>	<b>35,669,981</b>	<b>5,838,522</b>	<b>168,374,217</b>

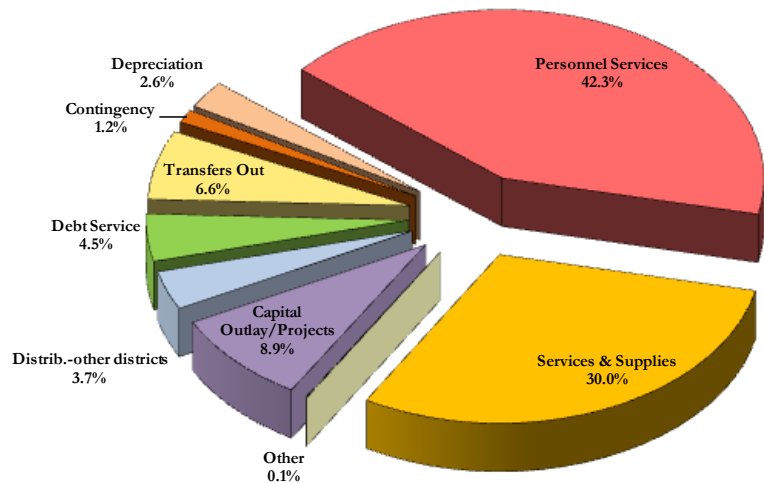
FY14-15 Resources and Requirements

All Funds

Resources	Amount	Percent
Property Taxes	\$35,159,600	29.7%
Room Taxes	5,439,464	4.6%
Transient Lodging Tax	1,707,693	1.4%
Other Taxes	2,122,198	1.8%
State Taxes	13,095,137	11.1%
Sales Taxes (PALS)	1,655,687	1.4%
Licenses & Permits	4,173,200	3.5%
Gaming	1,192,540	1.0%
Intergovernmental	7,937,652	6.7%
Charges for Services	30,138,571	25.5%
Fines & Forfeitures	1,231,800	1.0%
Miscellaneous	2,517,082	2.1%
Contributed Capital	125,000	0.1%
Transfer In	8,415,272	7.1%
Other Financing	203,588	0.2%
Depreciation	3,266,538	2.8%
<b>Total</b>	<b>\$118,381,022</b>	<b>100.0%</b>



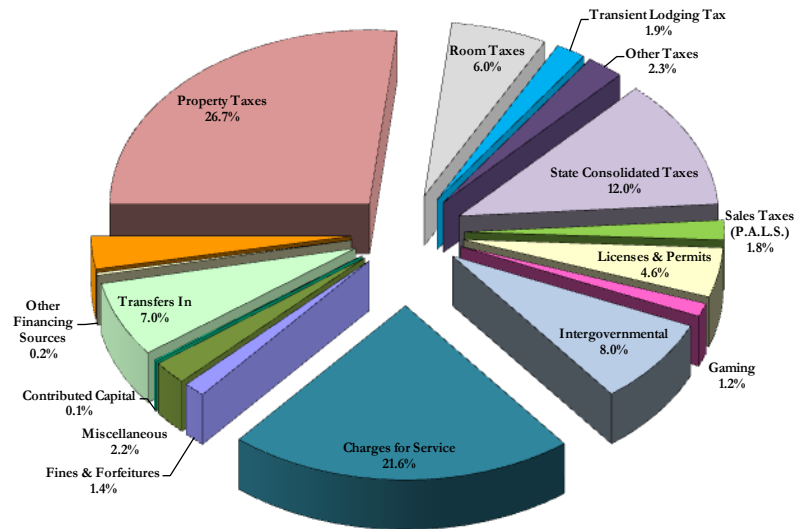
Requirements	Expended	Percent
Personnel Services	\$53,691,240	42.3%
Services & Supplies	38,106,640	30.0%
Other	89,652	0.1%
Capital Outlay/Projects	11,237,209	8.9%
Distrib.-other districts	4,687,246	3.7%
Debt Service	5,732,543	4.5%
Transfers Out	8,415,272	6.6%
Contingency	1,558,774	1.2%
Depreciation	3,347,138	2.6%
<b>Total</b>	<b>\$126,865,714</b>	<b>100.0%</b>



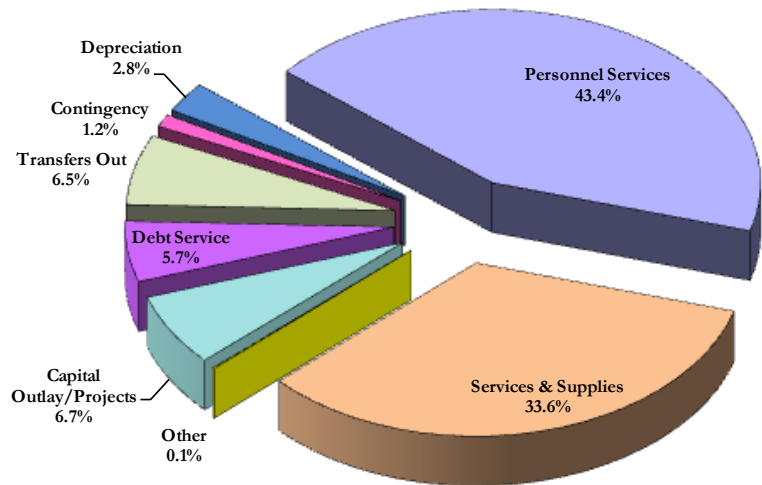
## FY14-15 Resources and Requirements

### County Funds

Resources	Amount	Percent
Property Taxes	\$24,237,174	26.7%
Room Taxes	5,439,464	6.0%
Transient Lodging Tax	1,707,693	1.9%
Other Taxes	2,122,198	2.3%
State Consolidated Taxes	10,888,520	12.0%
Sales Taxes (P.A.L.S.)	1,655,687	1.8%
Licenses & Permits	4,173,200	4.6%
Gaming	1,125,000	1.2%
Intergovernmental	7,229,250	8.0%
Charges for Service	19,565,303	21.6%
Fines & Forfeitures	1,231,800	1.4%
Miscellaneous	1,972,242	2.2%
Contributed Capital	125,000	0.1%
Transfers In	6,345,036	7.0%
Other Financing Sources	203,588	0.2%
Depreciation	2,756,538	3.0%
<b>Total</b>	<b>\$90,777,693</b>	<b>100.0%</b>

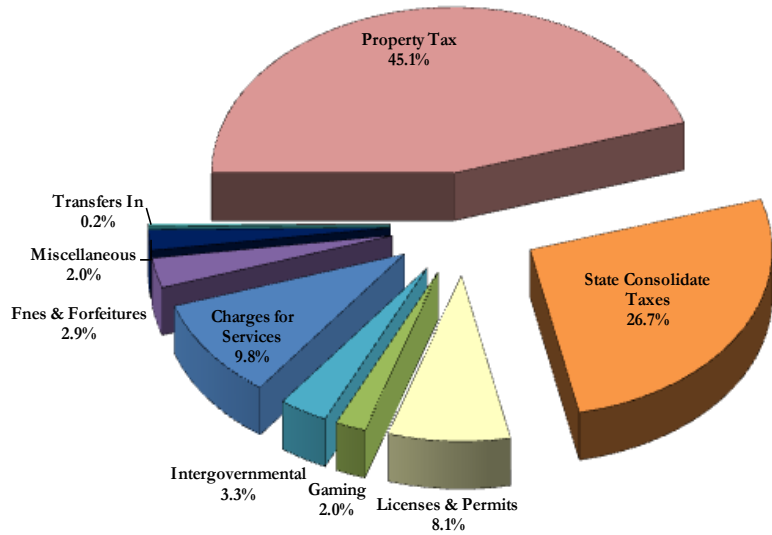


Requirements	Amount	Percent
Personnel Services	\$42,026,737	43.4%
Services & Supplies	32,522,482	33.6%
Other	89,652	0.1%
Capital Outlay/Projects	6,529,145	6.7%
Debt Service	5,476,907	5.7%
Transfers Out	6,345,036	6.5%
Contingency	1,134,091	1.2%
Depreciation	2,756,538	2.8%
<b>Total</b>	<b>\$96,880,588</b>	<b>100.0%</b>

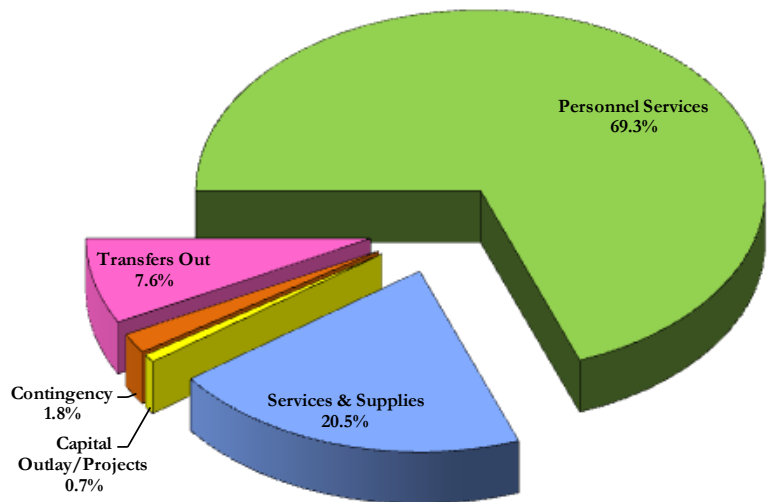


### FY14-15 Resources and Requirements County General Fund

Resources	Amount	Percent
Property Tax	\$18,397,813	45.1%
State Consolidate Taxes	10,888,520	26.7%
Licenses & Permits	3,320,200	8.1%
Gaming	825,000	2.0%
Intergovernmental	1,328,068	3.3%
Charges for Services	3,984,445	9.8%
Fnes & Forfeitures	1,178,800	2.9%
Miscellaneous	820,289	2.0%
Transfers In	75,000	0.2%
<b>Total</b>	<b>\$40,818,135</b>	<b>100.0%</b>

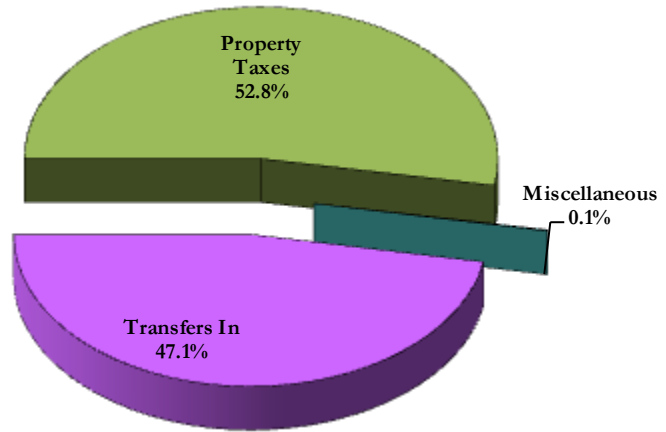


Requirements	Expended	Percent
Personnel Services	\$29,135,485	69.3%
Services & Supplies	8,613,391	20.5%
Capital Outlay/Projects	300,000	0.7%
Contingency	753,669	1.8%
Transfers Out	3,214,266	7.6%
<b>Total</b>	<b>\$42,016,811</b>	<b>100.0%</b>

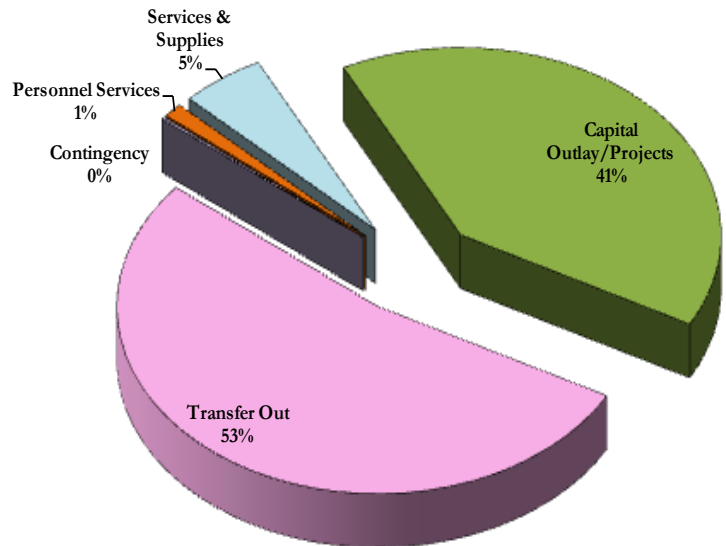


**FY14-15 Resources and Requirements**  
**Redevelopment Agency Funds**

Resources	Revenue	Percent
Property Taxes	1,981,886	52.8%
Miscellaneous	4,000	0.1%
Transfers In	1,767,280	47.1%
<b>Total</b>	<b>\$3,753,166</b>	<b>100.0%</b>



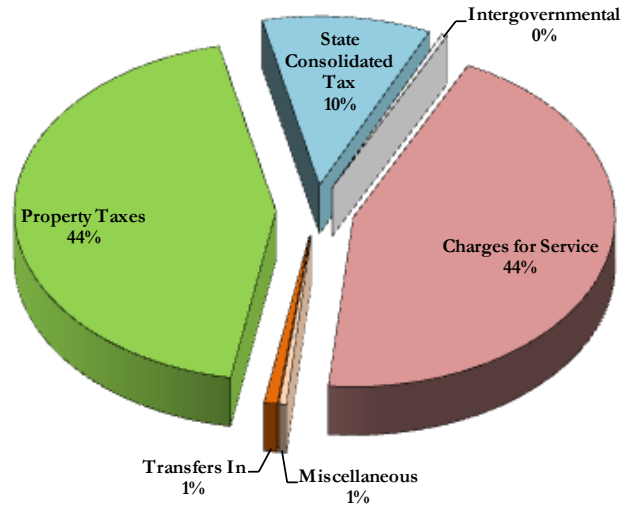
Requirements	Expended	Percent
Personnel Services	\$40,528	1.2%
Services & Supplies	174,777	5.2%
Capital Outlay/Projects	1,345,000	40.3%
Transfer Out	1,767,280	53.0%
Contingency	6,398	0.2%
<b>Total</b>	<b>\$3,333,983</b>	<b>100.0%</b>



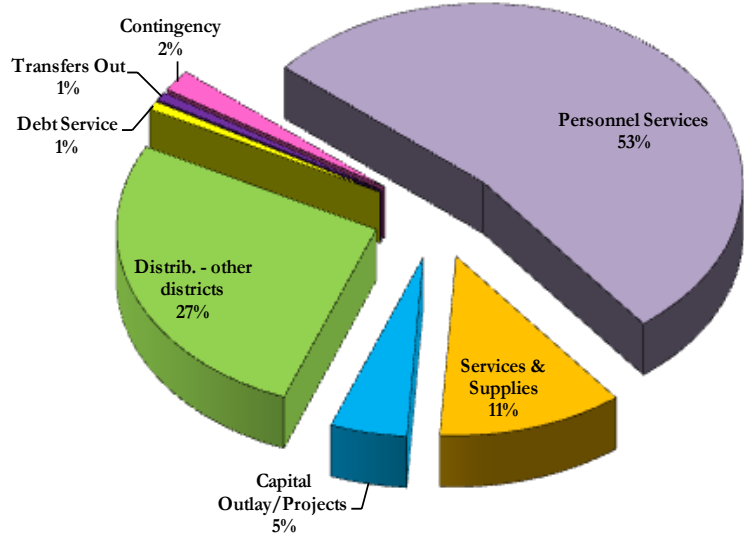
### FY14-15 Resources and Requirements

#### Fire/ Paramedic District Funds

Resources	Revenue	Percent
Property Taxes	\$6,967,614	43.7%
State Consolidated Tax	1,656,763	10.4%
Intergovernmental	56,000	0.4%
Charges for Service	7,057,086	44.3%
Miscellaneous	72,620	0.5%
Transfers In	130,380	0.8%
<b>Total</b>	<b>\$15,940,463</b>	<b>100.0%</b>

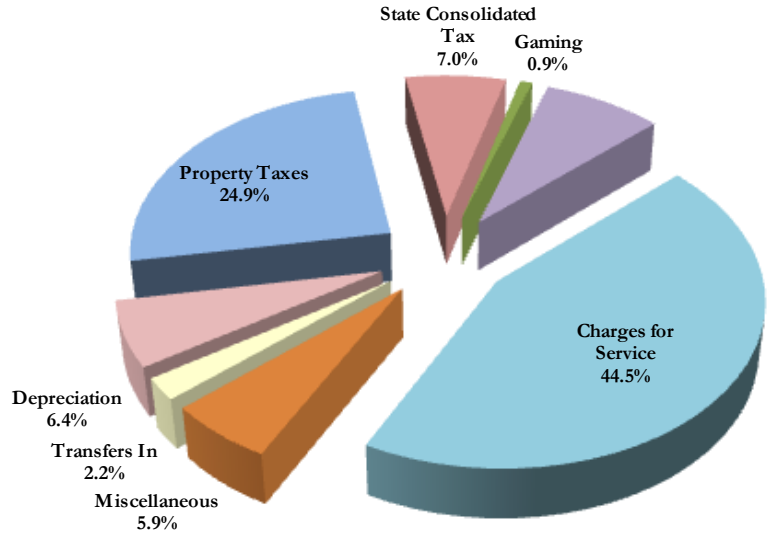


Requirements	Expended	Percent
Personnel Services	\$9,300,439	53.3%
Services & Supplies	2,013,917	11.5%
Capital Outlay/Projects	832,855	4.8%
Distrib. - other districts	4,687,246	26.9%
Debt Service	132,654	0.8%
Transfers Out	130,380	0.7%
Contingency	339,431	1.9%
<b>Total</b>	<b>\$17,436,922</b>	<b>100.0%</b>

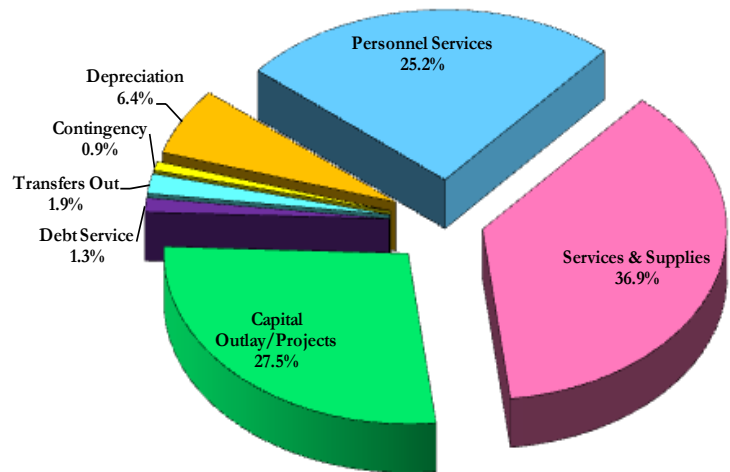


**FY14-15 Resources and Requirements**  
**Gardnerville, Genoa and Minden Town Funds**

Resources	Revenue	Percent
Property Taxes	\$1,972,926	24.9%
State Consolidated Tax	549,854	7.0%
Gaming	67,540	0.9%
Intergovernmental	652,402	8.2%
Charges for Service	3,516,182	44.5%
Miscellaneous	468,220	5.9%
Transfers In	172,576	2.2%
Depreciation	510,000	6.4%
<b>Total</b>	<b>\$7,909,700</b>	<b>100.0%</b>



Requirements	Expended	Percent
Personnel Services	\$2,323,536	25.2%
Services & Supplies	3,395,464	36.9%
Capital Outlay/Projects	2,530,209	27.5%
Debt Service	122,982	1.3%
Transfers Out	172,576	1.9%
Contingency	78,854	0.9%
Depreciation	590,600	6.4%
<b>Total</b>	<b>\$9,214,221</b>	<b>100.0%</b>



Assessed Value and Property Tax Rates

Douglas County		2010-11	2011-12	2012-13	2013-14	2014-15	Change 14 to 15
Valuation		2,955,966,285	2,718,250,124	2,563,080,699	2,469,601,313	2,604,338,881	5.46%
Tax Rates:							
General Fund *		0.7666	0.8332	0.8690	0.8687	0.8690	0.03%
Road Maint		-	-	-	0.0425	0.0563	32.47%
Cooperative Extension		0.0100	0.0100	0.0100	0.0100	0.0100	0.00%
State Motor Vehicle Accident Indigent		0.0150	0.0150	0.0150	0.0150	0.0150	0.00%
Medical Assistance to Indigents		0.1000	0.1000	0.1000	0.0575	0.0525	-8.70%
Social Services **		0.0298	0.0337	0.0337	0.0337	0.0337	0.00%
China Spring Youth Camp**		0.0038	0.0041	0.0040	0.0043	0.0040	-6.98%
9 1 1		0.0475	0.0475	0.0475	0.0475	0.0475	0.00%
Self Insurance Reserve *		0.0100	0.0100	0.0100	0.0100	0.0100	0.00%
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500	0.0500	0.0500	0.00%
Western Nevada Regional Youth Center ***		0.0500	0.0300	0.0288	0.0288	0.0200	-30.56%
<b>Douglas County Total</b>		<b>1.0827</b>	<b>1.1335</b>	<b>1.1680</b>	<b>1.1680</b>	<b>1.1680</b>	<b>0.0000</b>
<b>Towns</b>							
Gardnerville	Valuation	157,178,869	145,356,459	142,247,070	138,905,688	153,246,737	10.32%
	Tax Rate *	0.6699	0.6677	0.6677	0.6677	0.6677	-
Genoa	Valuation	12,243,368	11,880,666	10,994,851	11,050,746	11,529,527	4.33%
	Tax Rate *	0.3929	0.3929	0.5133	0.5133	0.5548	8.08%
Minden	Valuation	149,811,275	137,806,446	133,526,278	124,530,140	136,117,843	9.31%
	Tax Rate *	0.7126	0.6677	0.6677	0.6677	0.6677	-
<b>East Fork Fire/Paramedic</b>							
Fire *	Valuation	1,719,954,333	1,572,265,696	1,482,668,889	1,423,227,518	1,528,087,771	7.37%
	Tax Rate *	0.3329	0.3282	0.3282	0.3282	0.3282	-
Paramedic *	Valuation	1,719,954,333	1,572,265,696	1,482,668,889	1,423,227,518	1,528,087,771	7.37%
	Tax Rate *	0.1592	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	2014-15	Change 14 to 15
Douglas County School	Valuation	2,955,966,285	2,718,250,124	2,563,080,699	2,469,601,313	2,604,338,881	5.46%
	Tax Rate **	0.7500	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	2,604,338,881	5.46%
	Tax Rate	0.1000	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	2,604,338,881	5.46%
	Tax Rate	0.1700	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	1,076,251,110	2.86%
	Tax Rate *	0.5881	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	1,076,251,110	2.86%
	Tax Rate *	0.0500	0.0500	0.0500	0.0500	0.0500	-
Tahoe-Douglas Sanitation	Valuation	667,942,967	612,657,137	570,405,840	542,908,078	552,266,251	-3.18%
	Tax Rate *	0.0350	0.0350	0.0350	0.0350	0.0350	-
Logan Creek GID	Valuation	6,998,957	6,387,048	6,513,833	6,630,946	6,779,032	4.07%
	Tax Rate *	0.7390	0.6722	0.6632	0.6467	0.6554	-1.18%
Cave Rock GID	Valuation	24,220,313	23,644,402	23,468,674	23,435,054	24,060,613	2.52%
	Tax Rate *	0.4116	0.3824	0.3769	0.3694	0.3746	-0.61%
Lakeridge GID	Valuation	26,941,597	23,422,508	23,281,548	23,385,346	23,880,914	2.57%
	Tax Rate *	0.1633	0.1307	0.1255	0.1172	0.1216	-3.11%
Round Hill GID	Valuation					10,347,433	
	Tax Rate *					0.4121	100.00%
Skyland GID	Valuation	87,404,652	73,819,972	70,754,094	70,103,250	71,176,657	0.60%
	Tax Rate *	0.0731	0.0731	0.0731	0.0731	0.0731	-
Zephyr Cove GID	Valuation	23,399,620	19,306,528	18,618,542	18,356,330	18,587,727	-0.17%
	Tax Rate *	0.1000	0.1000	0.1000	0.1000	0.1000	-
Zephyr Heights GID	Valuation	41,951,349	38,266,595	36,599,403	36,137,662	37,137,371	1.47%
	Tax Rate *	0.2798	0.2798	0.2798	0.2798	0.2798	-
Zephyr Knolls GID	Valuation	10,071,087	9,200,574	8,210,637	8,144,127	8,369,584	1.94%
	Tax Rate *	0.5528	0.5220	0.5224	0.5190	0.5214	-0.19%
Elkpoint Sanitary	Valuation	40,182,218	33,070,672	33,033,760	33,259,031	33,875,275	2.55%
	Tax Rate *	0.0095	0.0095	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	9,976,979	9,671,948	9,255,945	8,630,969	8,845,645	-4.43%
	Tax Rate *	0.4039	0.4864	0.5099	0.5523	0.5752	12.81%
Carson Water Subconservancy	Valuation	1,777,157,010	1,621,872,741	1,546,276,595	1,486,016,589	1,593,089,264	3.03%
	Tax Rate *	0.0300	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	1,474,548,801	2.98%
	Tax Rate *	0.0345	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	1,527,843,996	3.06%
	Tax Rate *	0.1645	0.1645	0.1300	0.1300	0.1300	-
Indian Hills GID	Valuation	118,741,208	108,702,996	99,663,905	99,745,601	104,631,478	4.98%
	Tax Rate *	0.8041	0.7901	0.7901	0.7901	0.7901	-
Kingsbury GID	Valuation	245,341,521	224,425,712	214,263,363	208,782,199	219,822,956	2.59%
	Tax Rate *	0.5183	0.4258	0.4287	0.4364	0.4461	4.06%
Minden/Gardnerville Sanitation	Valuation	306,990,144	283,162,905	275,773,348	263,435,828	289,364,580	4.93%
	Tax Rate *	0.1224	0.1224	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	235,566,978	217,838,683	210,703,601	180,739,436	208,311,298	-1.14%
	Tax Rate *	0.3686	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	20,153,170	10.43%
	Tax Rate *	0.8852	0.7114	0.8546	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.

## Douglas County 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 Finance Division, 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 will be 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, economic conditions, and management options based on best practices 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 prior year 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. This designated fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.
- For funds other than the General Fund and Special Revenue fund types, the CFO/Comptroller shall analyze each fund to determine or verify the appropriate fund balance. The CFO/Comptroller shall take into account cash flow requirements, future capital needs, significant revenue and expenditure trends as well as reserve policies. The County Commissioners shall amend or approve the recommended appropriate fund balance through adoption of the annual budget.
- In the event the total 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 in the General Fund and Special Revenue fund types, 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 is 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 1.5% to 3.0% 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 or designated for of capital expenditures. Any unused contingency shall be carry-forward to the next fiscal year to fund that year’s contingency requirement.
- Where correction of a fund balance deficit causes the contingency to fall below 1.5% 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 ongoing 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 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 Finance Division 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.
- 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 administration and operating requirements and implications of either accepting or rejecting the monies.
- In reviewing grants, the Department Director and CFO/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.
- The Board of County Commissioners shall approve acceptance of grants.

**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 for 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

#### *Structurally Balanced Budget*

- The County shall maintain a structurally balanced budget, where recurring revenues equal or exceed recurring expenditures. The County shall balance recurring operating expenditures with recurring revenues reasonably expected to continue year to year.
- Recurring expenditures are operating costs that are funded each year, such as, salaries, benefits, services, supplies and asset maintenance costs. Non-recurring expenditures are one-time costs such as acquisitions of capital assets.
- Property taxes are an example of recurring revenue, while a settlement from a lawsuit is an example of non-recurring revenue. Revenues that have both recurring and non-recurring components require judgment in determining how much of the source is truly recurring. For example, building permit revenues rise in a period of high growth in the community, but can be volatile as economic conditions change. The County will review its revenue portfolio to identify revenues with potentially volatile components and avoid over reliance on these revenue sources in its budget projections.
- The County shall maintain reserves at their desired policy levels. Using reserves to balance the budget shall only be considered in the context of a plan to return to structural balance. The plan to return to structural balance must include a specific length of time for replenishing the fund balance and remediating the negative impact of any other short-term balancing actions that may be taken.

### Operating Budget Policy #2

#### *Pay-As-You-Go*

- The County shall conduct its operations from existing or foreseeable revenue sources. Achieving pay-as-you-go funding 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 County shall prepare a full Cost Allocation & Recovery Plan annually to provide accurate, complete estimates of indirect service costs. The Plan will be updated during budget development.
- Costs attributable to mandates of other governmental agencies shall be included in the annual budget.

### Operating Budget Policy #3

#### *Budget Performance Reporting*

- The Chief Financial Officer shall submit regular operating reports to the County Manager comparing actual revenues and expenditures with budgeted revenues 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 the 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 an increase to an account is needed, department’s should try to reduce a subsequent account’s budget by the same amount. Requests to increase the total adopted budget above the prior fiscal years levels are to be made via a memorandum sent to the County Manager outlining and justifying the request.

**Operating Budget Policy #8**

*Capital Projects*

- Capital Outlay items should not be included 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 adjusted opening 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 funds other than the General Fund that budget Capital Outlay expenditures , a detailed explanation should be provided in the narrative portion of the budget and included in the 5- year Capital Improvement Plan

**Operating Budget Policy #9**

*Use of Interest on Investment Earnings*

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

**Capital Improvements Policies**

*Policies relating to the five year capital improvement program and special funds necessary to address particular needs of the community.*

**Capital Improvements Policy #1**

*Capital Improvement Plan*

- 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 Improvements Policy #2**

*Intergovernmental Assistance*

- Certain intergovernmental revenue (i.e. State and Federal grants), specifically approved for capital projects by the grantor 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 Improvements Policy #3**

*Operations and 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 Improvements Policy #4**

*Financing*

- Within the limitations of existing law, various funding methods may be used to finance capital improvements, including pay-as-you go funding and debt financing when appropriate. Capital improvement projects proposed for inclusion in the budget will be accompanied by a financing plan utilizing appropriate revenue sources, and in accordance with the County's debt management policies.
- Upon completion of capital projects, the CFO/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 process unless otherwise dictated by grant or bond requirements.

**Procurement Policies**

*Policies relating to the five year capital improvement program and special funds necessary to address particular needs of the community.*

**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 and procurement policy #300.19
- The Commissioners must approve all leases involving County real property and equipment

**Accounting Policies**

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

**Accounting Policy #1**

*Accounting System, Standards, and Financial Reporting*

- The County's accounting and reporting system shall demonstrate the following characteristics:
  - a) Reliability, accuracy, consistency, timeliness, efficiency, responsiveness; and
  - b) Be in conformance with all legal requirements.
- The County's accounting system and its financial reporting practices shall be maintained in such a way so as to conform to generally accepted accounting principles (GAAP) and with the requirements of the Governmental Accounting Standards Board (GASB).
- The County shall provide for an independent annual audit of its financial statements, by a qualified Certified Public Accounting firm. Each annual audit must be concluded and the auditor's report submitted to the governing body no later than five months after the close of the fiscal year.
- The County shall publish the auditor's report together with the financial statements and present this report in a public meeting of the governing body held not more than thirty days after the report is submitted to it. The General Purpose Financial Statements shall include but not be limited to:
  - a) An explanation of the nature of the reporting entity,
  - b) A management's discussion of the financial results of the activities conducted by the County,
  - c) Comparison of actual activity to final budget,
  - d) An explanation of the County's fiscal capacity,
  - e) Disclosure of short and long term liabilities of the County,
  - f) Capital assets reporting,
  - g) Cash policies and compliance reporting, and
  - h) Accounting policies, controls and management responsibilities.

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

- Accounts receivable due to the County shall be recorded in accordance with GAAP 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. Each 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 CFO/Comptroller will be made to the County Manager as necessary.

**Governmental Funds  
Reserve Policies**

**Existing Reserves**

**Reserves Policy #1**  
*Unappropriated Reserve*

- This reserve is the County’s unrestricted fund balance. There is no reserve level established for this account, although it is recommended that these reserves are intended for specific needs, such as planned capital projects.

**Funds:** General Fund, Special Revenue Funds, Capital Project Funds

**Reserves Policy #2**  
*Board Designated*

- This reserve is located in the capital section of the budget in the line item Board Designated. It is part of the County’s unrestricted fund balance in the General Fund and Special Revenue Funds. Per NAC 354.410, local governments cannot augment a general fund or special revenue fund budget using reserves. Board Designated allows the county to use reserves for specific needs during the year as outlined in the adopted budget.

**Funds:** General Fund and Special Revenue Funds

**Reserves Policy #3**  
*Interfund Loan Reserve*

- This reserve is to provide cash flow for larger capital projects in the County’s Capital Project and Enterprise funds, until reimbursable funding sources are requested and received. Use of these funds are by resolution for temporary (less than a year) loans approved by the Board of County Commissioners per NRS 354.6118

**Funds:** General Fund

**Reserves Policy #4**  
*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

**Reserves Policy #5**

*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 5 -7 years’ worth of deductible and non-covered claims.

**Fund:** Risk Management Fund

**Reserves Policy #6**

*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.

**Fund:** Risk Management Fund

**Reserves Policy #7**

*Unfunded Liabilities Reserve*

- These reserves are to cover unfunded liabilities, such as pension and other post-employment benefits. The County shall perform analysis of these unfunded liabilities as necessary to determine the appropriate level of reserve. This reserve is currently at \$500,000.

**Fund:** Risk Management Fund

**Reserves Policy #8**

*Operating Reserve*

- These reserves are established in the County’s Internal Service Funds to provide cash flow for operations or to meet decreases in anticipated revenues or increases in service delivery costs.
  - ◊ For the Risk Management Fund, operating reserves are established to ensure the continuation of risk management programs
  - ◊ For the Self Insurance Dental Fund, operating 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.
  - ◊ 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.

**Funds:** Risk Management Fund, Self- Insurance Dental Fund and Vehicle Maintenance/Motor Pool Fund

**Reserves Policy #9**

*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. 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

**Reserves Policy #10**

*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 and other funds when debt is issued

**Reserves Policy #11**

*Extra-ordinary Maintenance Fund Reserves*

- This reserve is set aside specifically for extraordinary maintenance, repair or improvement of facilities and equipment. Repairs, maintenance or improvements should not be incurred more than once every five years to maintain operating condition. The Extraordinary Maintenance Fund was established in FY98-99 under NRS 354-6105.

**Fund:** Extra-ordinary Maintenance Fund

**Reserves Policy #12**

*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.

**Funds:** Stabilization Fund

**Reserves Policy #13**

*Eastside Reserves*

- This reserve is set aside for the development of the eastside of the airport. As part of the airport operations, the airport will contribute at least \$80,000 annually to this reserve.

**Fund:** Airport Fund

**Reserves Policy #14,**

*Part Tire/ Inventory Reserves*

- This reserve represents the value of parts inventory held in stock at the end of the previous fiscal year. A physical inventory count is taken at each fiscal year end and the value of the inventory on hand is adjusted using average cost basis.

**Fund:** Motor Pool/ Vehicle Maintenance Fund

**Debt Management Policy**

*The objective of Douglas County’s debt management policy is to maintain the county’s ability to incur present and future debt at the most beneficial interest rates in amounts needed for financing the adopted Capital Improvements Program without adversely affecting the County’s ability to finance essential County services.*

**Debt Management Policy #1**

*General Policies*

- The County will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings. 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.
- 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 Management Policy #2**

*Management*

- It shall be the responsibility of the Chief Financial Officer and his/her staff to maintain all necessary files associated with the issuance of county debt to ensure proper accounting, timely payment of debt service and compliance with debt covenants and continuing disclosure requirements
- 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.

**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.*

**Enterprise Fund Policy #1**

*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.

**Enterprise Fund Policy #2**

*Operating Reserve*

- Operating reserves provide a cushion to ensure sufficient working capital to meet daily and periodic expenses. 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 60 days with a goal of 90 days (25%) of annual O&M expenses.

**Enterprise Fund Policy #3**

*Capital Project Reserve*

- Capital reserves hold 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 County’s goal is to fund the capital reserve at 2.0% of the total (original) cost of utility capital assets.

**Enterprise Fund Policy #4**

*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 with a goal of \$75,000.

**Enterprise Fund Policy #5***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.

**Enterprise Fund Policy #6***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, the County's goal is to fund system replacement 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).

**Enterprise Fund Policy #7***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 goal 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.

**Enterprise Fund Policy #8**  
*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.

**Enterprise Fund Policy #9**  
*General Authority*

- Nothing contained within this policy prohibits the Board of County Commissioners from deviating from the County's financial policies and funding goals, as they find reasonably necessary, to address economic conditions as part of any rate-setting process provided, however, any change does not violate state law, existing bond or loan covenants, or generally accepted accounting practices.

## **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, FY14-15 Strategic Objectives and Annual Goals, and Major Accomplishments of FY13-14. 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 FY14-15 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:**

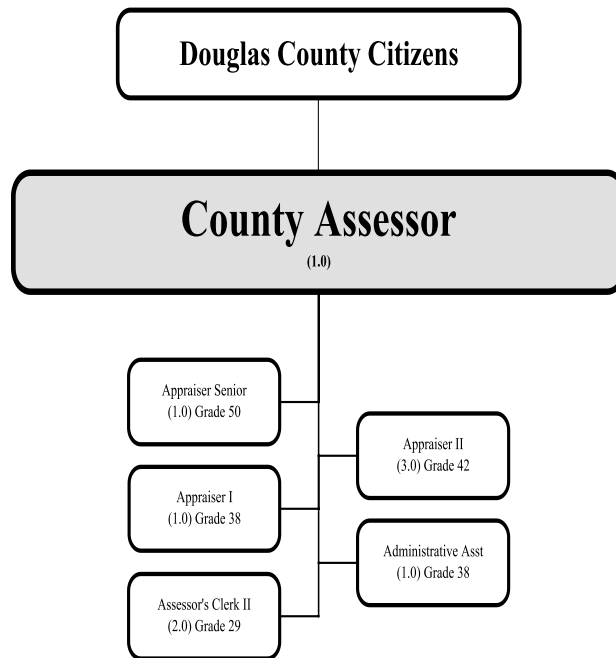
Department Directors and Elected Officials develop a list of programs for their areas. The programs are scored against the community priorities. Peer review groups evaluate the scores using specific criteria for each priority. The programs go through a costing process where budgeted costs are allocated 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

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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 FY14-15 there will be 9 full-time staff positions (9 FTE). The FY14-15 budget for the Assessor's Office is \$780,213.

Assessor					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	691,877	718,970	740,588	21,618	3.0%
Services & Supplies	79,664	39,625	39,625	-	0.0%
<b>Total</b>	<b>771,541</b>	<b>758,595</b>	<b>780,213</b>	<b>21,618</b>	<b>2.8%</b>
<b>Funding by Source</b>					
General Fund	771,541	758,595	780,213	21,618	2.8%
<b>FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>-</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Rankings
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	196,879	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	197,093	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	75,008	1
Property Information	Maintain ownership records of all property for billing and public information purposes.	0.59	43,138	1
Valuation Data	Maintain records of all property sales and transfers in Douglas County.	0.4	29,178	1
Exemptions	Maintain records of Exemptions and valuations thereof including Veterans, Surviving Souse, Blind, Disability, Low-Income Housing, Charitable, Public Ownership, etc.	0.1	7,610	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	53,930	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	18,101	2
Internet Information	Provide assessment information on the internet. Providing internet service also serves to reduce staffing requirements.	0.33	26,102	2
Appraiser Certifications	Establish and maintain the educational and certification requirements of the appraisal staff.	0.06	7,960	2
Assessment Roll	Publish Assessment Roll in newspaper	0.09	22,976	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	7,476	1
Reports	Prepare reports for use in budgeting and financial planning.	0.21	18,348	1
Office Hours		1.11	76,413	n/a
		<b>9.00</b>	<b>780,213</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Finalized the FY14-15 assessment roll. Major components of this function include: Inspecting, valuing and keying approximately 1,400 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 3,000 exemption records.	Property Appraisal - Land, Property Appraisal - Improvements, Personal Property Appraisal
2. Processed and billed approximately 3,400 unsecured accounts for FY32-14, 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
9. Moved to a new internet provider to provide information on the internet more efficiently and consistent with neighboring counties.	Internet Information

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 FY14-15**

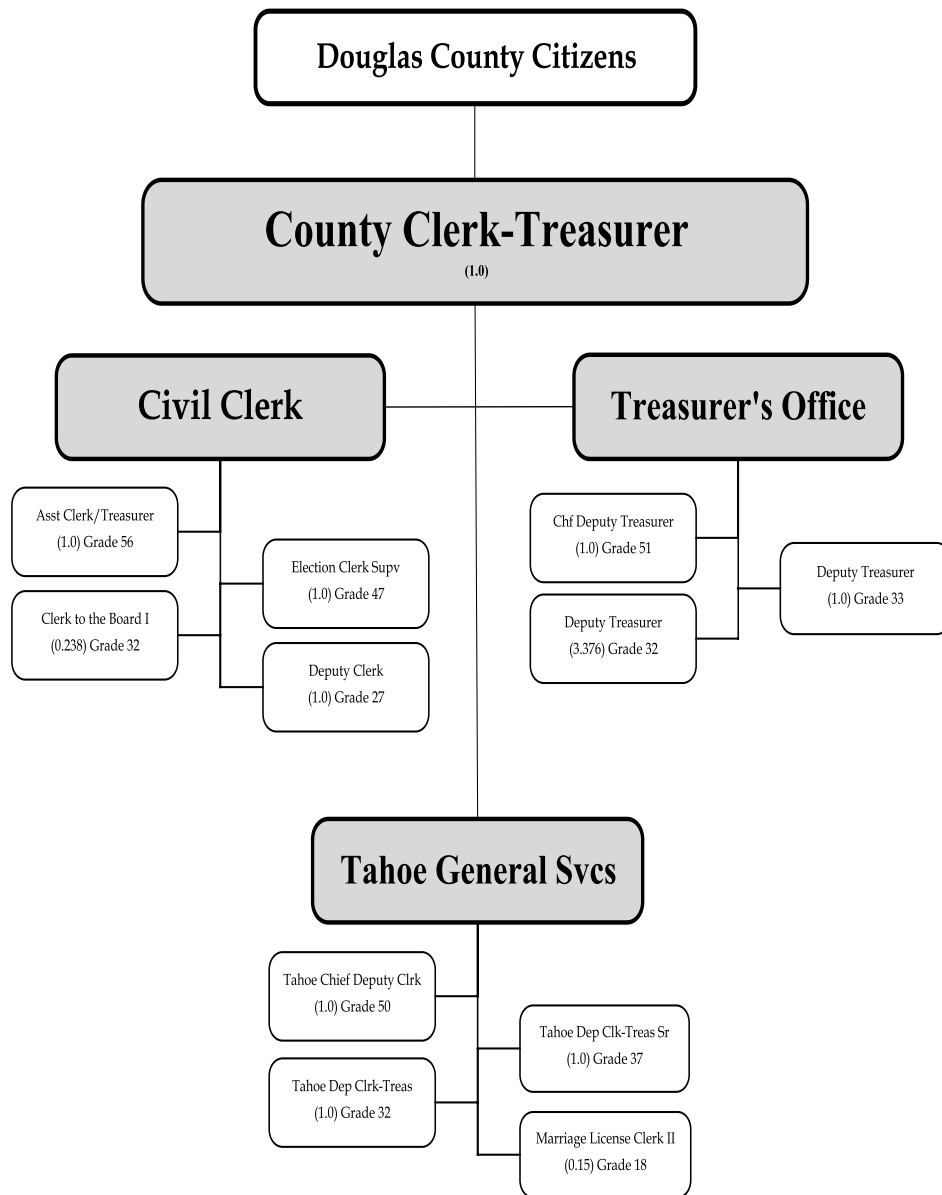
Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals	Related PBB Programs
1. Explore any possible options to enhance productivity. Utilize the expertise of other assessor's offices to enhance efficiency and effectiveness.	Internet Information
2. Implement the forthcoming statutory changes directed by the 2015 Legislature that relate to property assessment.	All Programs
3. 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
4. Work with other departments to meet the needs of the County in providing information and databases that have multiple functionality and usage.	All Programs
5. Contract to have assessment rolls from the 1914 through 1975 digitized. This will allow public access not currently available and free up space in the Record's Management building.	Property Information, Valuation Data, Internet Information, Reports

# Clerk-Treasurer's Office

## Organizational Chart

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**Total Number of Positions: 16**  
**Total Full-Time Equivalents: 11.764**

## CLERK-TREASURER

### Mission Statement

*To provide dedicated public service with a team that is committed to the highest 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, are mandated by Federal and State Statutes, County Ordinances and are outlined in the sections below. They may also be found on our website located at <http://cltr.co.douglas.nv.us>.

The Clerk’s main office is located in the Historic ‘Old Courthouse’, 1616 8<sup>th</sup> 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, property tax tapes, etc.), and through internal service charges as identified in the Cost Allocation and Recovery Plan. At the request of the Clerk-Treasurer and through Priority Based Budgeting, we were able to increase staff by .85 FTE in the Treasurer’s Office. For FY14-15, authorized General Fund staffing for the combined Clerk-Treasurer’s Office totals 11.76 FTE. The combined division budgets equal \$1,174,292.

County Clerk-Treasurer					
Expenditures by Category	2012-13 Actual	2013-14 Adpoted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	997,885	1,022,080	998,169	24,195	2.4%
Services & Supplies	97,472	133,630	176,123	36,158	37.1%
<b>Total</b>	<b>1,095,357</b>	<b>1,155,710</b>	<b>1,174,292</b>	<b>60,353</b>	<b>5.5%</b>
<b>Expenditures by Division</b>					
Civil Clerks	350,177	376,390	300,716	26,213	7.5%
Elections	85,141	107,200	107,200	22,059	25.9%
Tahoe General Services	256,466	254,707	251,105	(1,759)	-0.7%
Treasurer	403,573	417,413	515,271	13,840	3.4%
<b>Total</b>	<b>1,095,357</b>	<b>1,155,710</b>	<b>1,174,292</b>	<b>60,353</b>	<b>5.5%</b>
<b>Funding by Source</b>					
General Fund	1,095,357	1,155,710	1,174,292	60,353	5.5%
<b>FTE</b>	<b>11.92</b>	<b>12.04</b>	<b>11.76</b>	<b>0.12</b>	<b>1.0%</b>

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-14 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.	0.66	65,850	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.	0.05	4,620	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	20,408	4
Marriage Licenses & Minister Certificates	Issue 1,157 Marriage licenses annually, 1,275 abstracts a year, application copies to Public; minister certificates;	0.14	13,071	3
Fictitious Firm Name Filings	Issue 1,096 FFN's to businesses entities a year.	0.14	13,699	2
Dog Licenses	Issue 367 Dog Licenses annually to Public;	0.10	9,649	3
Child Support Collection	Collect funds from the Public;	0.03	3,116	4
Notary Bonds	Issue to requesting Public Notaries, 123 annually;	0.07	6,990	3
Outdoor Festival Permits	Receive, process applications for Public Events if required of the venue	0.04	4,332	3
Filing Contracts & Agreements	Receive and process from Public	0.18	19,219	3
Clerk Planning Commission	Clerk 11 meetings a year & transcribe minutes	0.03	2,940	2
Voter Registration, County & Statewide Database; Candidate Filing	New and existing Voter Registrations, changes, maintenance, NVRA, uploads , downloads;	0.35	25,953	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.	0.03	3,007	1

Civil Clerk and Election Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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.	0.37	31,311	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.	0.01	980	2
Drop box collection	Maintain public drop box for collection of taxes, utilities and absentee ballots. 6,422 items per year.	0.00	108	2
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	0.41	143,958	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.	0.03	3,005	1
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.13	11,627	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.	0.09	8,669	1
User Support/Workstation Administration	Desktop and Operating User Support, Desktop Printer Support, Application Support, Desktop Administration, Desktop Replacement, Software Updates, User Training.	0.02	1,330	1

Civil Clerk and Election Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	980	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.02	1,330	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.	0.02	1,330	2
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.01	1,088	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.05	5,076	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.01	980	1
Software Development, Maintenance & Support	Ongoing Maintenance of Internal County Applications, Software Development Costs, and Support Costs for Clerk-Treasurer Applications.	0.02	1,330	1
Software Licensing	Software Licensing Costs for Applications Used on Clerk-Treasurer Staff Computers and Servers.	0.01	980	3
Website Registration & Administration	Annual Costs Associated with Clerk-Treasurer web server, SSL certificates, Website and URL Registration Costs, database server and file transfers to back-end processes at the County and State level.	0.01	980	1
		<b>3.26</b>	<b>407,919</b>	

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Fingerprinting	Provide fingerprinting service to the public	0.14	11,403	4
Receipting, Collection of Property taxes, Utilities, and other County office fees	Over-the-counter & drop-box collection of County fees due	0.11	9,407	3
Passports & Passport Pictures	Process passport applications for members of the public; take required photos if requested	0.32	25,388	4
Marriage Licenses & Minister Certificates	Issue Marriage licenses, abstracts, application copies to Public; minister certificates	0.30	20,788	3
Fictitious Firm Name Filings	Issue FFN's to businesses entities	0.06	5,418	3
Dog Licenses	Issue Dog Licenses to Public	0.03	2,587	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.	0.22	19,490	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	944	4
Notary Bonds	Issue to requesting Public	0.03	2,587	4
Public Notary Service	Notarize documents for the to Public	0.01	944	4
Voter Registration, Candidate Filing	New and existing Voter Registrations, changes, GID Candidate Filing	0.05	4,232	2
Nevada Counter Registrations - Customer Problem Resolution	8742 per year	0.82	64,454	4
Issue Titles	1627 per year	0.45	33,991	4

Tahoe General Services Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Out of State Registration	426 per year	0.09	7,266	4
Other DMV Transactions	1451 per year, Special Plates, Handicap Placards, Permits, Insurance Verification, Decals	0.16	12,281	4
Senior Center Visits/Customer Outreach	CLTR Policy	0.01	944	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	1,887	2
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.05	4,205	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.	0.07	5,929	1
Internal, Departmental Communications and Website administration, database maintenance	Credit Card processing, property tax inquiries, voter inquiries, staff calendars and documents, public agency calendars, FIP uploads, form downloads and Nevada Secretary of State and DMV data exchanges.	0.08	6,931	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	944	1

Tahoe General Services Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	944	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.01	944	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.	0.02	1,887	2
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.01	944	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.04	3,424	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.01	944	1
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 transfers to back-end processes at the County and State level.	0.00	-	1
		<b>3.15</b>	<b>251,105</b>	

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Billing of Real Property Taxes	Annual Billing of Property taxes (mail/counter/electronic/balance/audit) - 27,900 transactions per year	0.15	15,476	1
Collection of Real Property Taxes	Collection of Property taxes (pmts./mail/counter/electronic/balance/audit & publications) - 86,400 transactions per year	1.08	85,795	1
Real Property Tax - Maintenance	Process payment rejects, refunds, returns;	0.08	7,953	2
Collection of Personal Property Taxes	Collection of Personal Property taxes (pmts./mail/counter/electronic/balance/audit) - 2,600 transactions per year	0.10	7,802	1
Room Tax Collections	Process room tax payments, delinquencies and correspondence	0.03	2,855	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	0.72	69,451	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.	0.12	11,047	2
Public Notary Service	Notarize documents for the to Public	0.02	1,446	4
Unclaimed Monies	Process, track, audit and remit unclaimed public funds to correct State entities, 204 accounts	0.01	1,179	4
Special Assessment Collections	Bond Collections for special assessment districts	0.03	2,740	4
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.	0.39	43,637	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.	0.71	67,154	1
Public Parcel Map Processing/tracking	Signing and tax payment verification of parcel maps - post to website.	0.01	1,179	1

**Treasurer Programs Continued**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
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.	0.04	4,981	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.	0.08	7,474	1
Room Tax Collection & Administration	Receive, balance and deposit County Room Tax payments.	0.03	3,213	3
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.	0.09	9,946	1
Treasury Liens, Deeds, Redemptions & Sales	Issue Treasurer liens, redemptions and deeds as required and conduct delinquent tax sales.	0.04	4,507	2
Bankruptcies/Notices of Default - Letters of Credit/Holdings in Trust	Monitor and Track for Liens, Judiciary	0.04	4,640	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	42,848	1
Drop box collection	Maintain public drop box for collection of taxes, utilities and absentee ballots. 6,422 items per year.	0.03	2,740	2
Financial Reporting	Reconciling and reporting of revenue and expense records between Treasurer's cash general ledger and Finance's accrual general ledger.	0.23	19,018	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.	0.11	10,648	2

**Treasurer Programs Continued**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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.	0.27	27,952	1
User Support/Workstation Administration	Desktop and Operating User Support, Desktop Printer Support, Application Support, Desktop Administration, Desktop Replacement, Software Updates, User Training.	0.06	5,913	1
Database/Server Administration	Disaster Planning, SQL Administration, Oracle Database Administration, Physical Security, User Files, Remote Desktop Access.	0.06	5,324	1
Network Administration	Election Network Administration, Design/Configuration/Updates to State/County connections for Voter files and registration.	0.03	3,023	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.05	5,040	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	4,202	2
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.03	2,301	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.09	10,154	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.02	1,711	1
Software Development, Maintenance & Support	Ongoing Maintenance of Internal County Applications, Software Development Costs, and Support Costs for Clerk-Treasurer Applications.	0.04	3,423	1
Software Licensing	Software Licensing Costs for Applications Used on Clerk-Treasurer Staff Computers and Servers.	0.02	1,711	3
Website Registration & Administration	Annual Costs Associated with Clerk-Treasurer web server, SSL certificates, Website and URL Registration Costs, database server and file transfers to back-end processes at the County and State level.	0.03	2,567	1
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.12	14,221	2
		<b>5.38</b>	<b>515,271</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Successfully conducted the 2014 Primary Election.	Voter Registration, County & Statewide Database; Candidate Filing, Conduct Elections
2. Implemented required changes by legislature and SOS for the 2014 election cycle.	Voter Registration, County & Statewide Database; Candidate Filing, Conduct Elections
3. Continued the successful roll-out and implementation of web-based credit card processing (Virtual Terminal) and fees based departmental operations.	Collection of Utilities, Utilities - Maintenance, Collection of Real Property Taxes, Real Property Tax - Maintenance, Collection of Personal Property Tax, Room Tax Collections
4. Enhanced the Clerk-Treasurer website for database, inquiry and payment processing for all offices.	Public Website - Front End
5. Continued cross training with all employees, where possible, within the Clerk-Treasurer Divisions.	Training
6. Continued work on statewide issues with other counties in conjunction with County Fiscal Officers Association (CFOA), Association of County Treasurers of Nevada (ACTN) and their websites, and the Nevada Association of County Clerks and County Election Officials (NACCEO).	Policy Compliance
7. Continued to promote DMV operations within Douglas County.	Supports Decision Making with Timely and Accurate Analysis
8. Continued work with the Secretary of State on three election committees covering statewide regulations, training and technology for the statewide voter registration system and process HAVA compliance.	Voter Registration, County & Statewide Database; Candidate Filing
9. Implemented office-wide changes and mandates from the 2013 Legislative cycle and from Federal Election Legislation.	Policy Compliance
10. Enhanced software and hardware operations for all offices and elections.	Internal, Departmental Communications and Webiste Administration, Database Maintenance

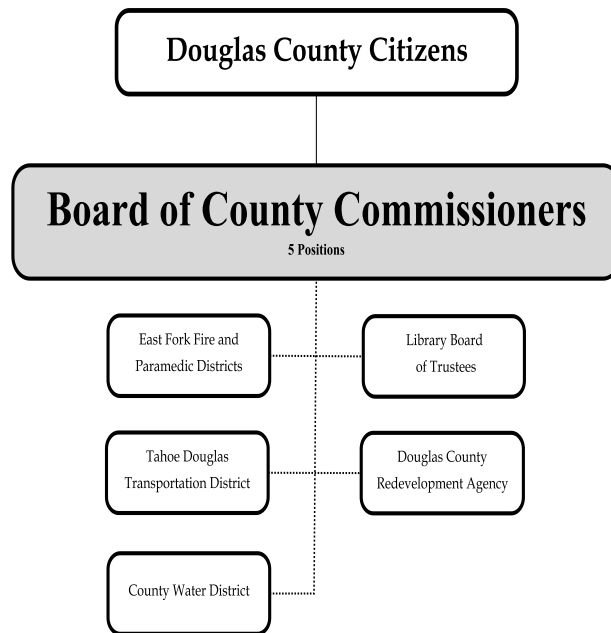
**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
Successfully conduct the 2014 General Election.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Test and implement 'My Voter' upgrades in conjunction with Nevada Secretary of State for registered voter information.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Revisit all office processes as part of continuing reorganization.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Continue cross training with all employees, where possible, within the Clerk-Treasurer Divisions.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Continue work on statewide issues with other counties in conjunction with County Fiscal Officers Association (CFOA), Association of County Treasurers of Nevada (ACTN) and their websites.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Continue work on statewide election issues with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO).	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Complete work with the newly elected Secretary of State on three election committees covering statewide regulations, training and technology for the statewide voter registration system and complete implementation of the new Nevada online voter assistance program - NOVA.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Complete Core cash receipting upgrade to a full web based system and upgrade servers.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Continue to monitor Federal Election Legislation.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Continue discussions with the Reorganized Information Systems and ADS consultants on administrative issues, security concerns, networks upgrades, standardized software systems and operational needs.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Review all software and hardware needs for marriage licenses, Fictitious Firm Names, Clerk Indexing, Treasurer General Ledger, NWS interfaces and interest income apportionment.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Replace all Windows XP computers with Windows 7.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Review and complete move of voter registration servers to virtualized network.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Work with new SOS on WINEds and touch-screen voting system upgrades.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.
Complete rollout and accounting changes for countywide banking services and credit card acceptance charges.	Protects, Manages and Optimizes Resources; Provides Assurance of Regulatory and Policy Compliance.

# Board of County Commissioners Organizational Chart

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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 2014 calendar year, Doug Johnson is the Chairman and Nancy McDermid is Vice-Chair.

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

**Staffing and Budget**

Staff support for the Board is provided by the County Manager’s Office. The budget for FY14-15 is \$467,294.

County Commissioners					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	260,507	264,512	272,519	8,007	3.0%
Services & Supplies	170,848	184,025	194,775	10,750	5.8%
<b>Total</b>	<b>431,355</b>	<b>448,537</b>	<b>467,294</b>	<b>18,757</b>	<b>4.2%</b>
<b>Funding by Source</b>					
General Fund	431,355	448,537	467,294	18,757	4.2%
<b>FTE</b>	-	-	-	-	n/a

**Major Accomplishments of FY13-14**

Major Accomplishments
1. Adopted a balanced Budget for fiscal year 2014-15 for all County funds, and utilized Priority Based Budgeting to reallocate an additional \$1 million in existing General Fund revenues to preventative road maintenance. Existing funding reallocated to roads over the last two years totals \$2 million.
2. Substantially completed regional water system interconnection with Carson City, Indian Hills and Minden.
3. Evaluated and adopted multi-year rate structure.
4. Received two-level bond rating upgrade from Standard & Poor’s. Rating agency cited strong management, strong financial practices that are well embedded and likely sustainable along with a stable outlook. This was the County’s first bond rating upgrade in ten years.
5. Entered into a contract with Carson City for community health services. This regional partnership increased efficiencies and effectiveness of this program while saving the County over \$100,000 annually.

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Develop a strategy to fund critical road maintenance repairs.	Reliable, Well-Maintained Infrastructure Financial Stability
2. Construct a Community and Senior Center in the Carson Valley.	Preservation of Natural Environment, Resources and Cultural Heritage, Safe Community, Reliable, Well-Maintained Infrastructure
3. Work with Tahoe Stakeholders to identify viable options to implement South Shore Vision.	Economic Vitality
4. Develop strategies to address long term financial stability.	Financial Stability
5. Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services and privatization.	Financial Stability

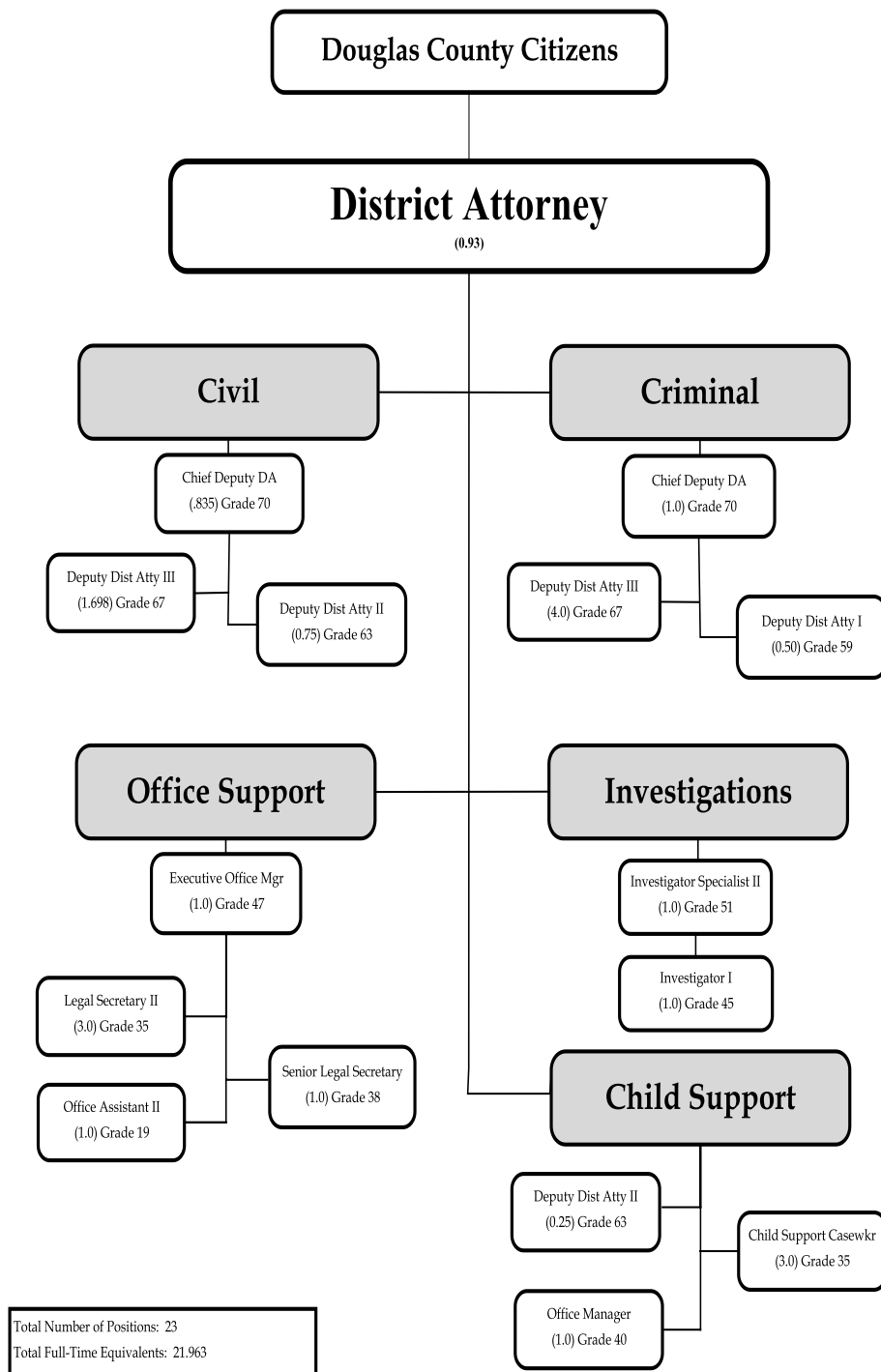
**Annual Goals FY14-15**

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

Annual Goals
1. Develop solutions to stabilize water rates and finance needed for capital improvements for Lake Tahoe water systems.
2. Implement new “Open for Business” partnership initiative to support local business.
3. Develop solutions to fund road maintenance needs.
4. Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resource to assist in oversight.
5. Identify funding to support the continuation of the east-side improvements at the Airport
6. Examine and revise Title 20

# District Attorney's Office Organizational Chart

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## 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 FY14-15 is \$2,481,232. The General Fund supports the office.

District Attorney					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	2,252,457	2,248,801	2,294,966	46,165	2.1%
Services & Supplies	195,054	192,611	186,266	(6,345)	-3.3%
<b>Total</b>	<b>2,447,510</b>	<b>2,441,412</b>	<b>2,481,232</b>	<b>39,820</b>	<b>1.6%</b>
<b>Expenditures by Division</b>					
Civil/Criminal	2,082,680	2,075,551	2,162,847	87,296	4.2%
Family Support	364,831	365,861	318,385	(47,476)	-13.0%
<b>Total</b>	<b>2,447,510</b>	<b>2,441,412</b>	<b>2,481,232</b>	<b>39,820</b>	<b>1.6%</b>
<b>Funding by Source</b>					
General Fund	2,447,510	2,441,412	2,481,232	39,820	1.6%
<b>FTE</b>	<b>21.60</b>	<b>21.60</b>	<b>21.96</b>	<b>0.36</b>	<b>1.7%</b>

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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	53,715	4
Children Protective Services	Prosecute actions where children are in need of protection as a result of abuse or neglect - NRS Chapter 432B	0.44	41,640	2
Code Enforcement	Enforce safety, building and health codes - DCC Title 20	0.06	8,475	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.	0.69	95,605	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.	1.11	176,621	1
Litigation	Defend suits against the county - NRS 252.110(2)	0.59	93,877	1
Nuisance Abatement	Bring all actions on behalf of the county for abatement of nuisances - NRS 252.110(5)	0.08	11,299	1
Other Legal Services	Perform such other duties as required by NRS 252.110(6)	0.26	36,610	1
Public Works	Provide legal representation and advice to Public Works Department on issues related to engineering, water, sewer, roads, etc.	0.57	80,347	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.	2.27	160,461	2
		<b>6.61</b>	<b>758,651</b>	

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Appellate	Perform appellate work, including legal research and drafting of appellate briefs and oral argument before the Supreme Court	0.42	64,310	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)	1.27	193,123	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)	1.16	160,824	3
Extradition	Prepare detainers and extraditions - NRS Chapters 178 and 179	0.08	9,884	3
Extraordinary Writs	Prosecute habeas corpus and post conviction relief - NRS Chapter 34	0.28	46,755	3
Juvenile Proceedings	Prepare for and attend juvenile petition hearings and fact finding hearings - NRS Chapters 62A et. seq.	0.76	79,574	3
On-Call	Perform after hour duties as "On-Call" deputy district attorney	0.10	17,009	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	0.99	137,890	3
Pretrial Motions	Conduct legal research and draft pretrial motions, oppositions - NRS Chapters 174	0.59	81,434	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	0.48	51,176	2
Trial	Prepare for and conduct traffic trials, bench trials and jury trials, including interviewing and meeting with victims and witnesses - NRS Chapter 175	0.36	48,158	3
Warrants	Prepare arrest warrants and search warrants - NRS Chapters 171 and 179	0.36	48,158	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.	2.26	160,461	2
		<b>9.10</b>	<b>1,098,757</b>	

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Asset Forfeitures	Assist in asset forfeitures	0.05	5,384	3
Bad Check Program	Oversee bad check recovery unit program	0.02	2,154	2
Court Testimony	Testify in court	0.11	11,845	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	74,145	2
Internal Investigations	Conduct internal investigations of allegations of misconduct by county personnel	0.02	2,154	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	196,373	3
		<b>2.00</b>	<b>292,054</b>	

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	0.77	57,309	2
Child Support Hearings	Assist attorney in prosecuting Title IV-D cases in court proceedings before a magistrate	0.26	19,103	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.	0.17	12,735	2
Collections	Process all undistributed collections pursuant to federal regulations	0.77	57,309	2
Data Input	Input Title IV-D child support orders and accurate balances into the statewide computer system (NOMADS)	0.77	57,309	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	0.77	57,309	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	0.77	57,309	2
		<b>4.25</b>	<b>318,385</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Criminal Division – Prosecution of 2345 misdemeanors, 50 gross misdemeanor and 415 felony (non-traffic) crimes.	Charge Cases, Court Hearings, Pre-Trial Conferences, Trials
2. Criminal Division – Resolved 2,061 traffic citations through pre-trial conferences and/or trials.	Pre-Trial Conferences, Trials
3. Criminal Division – Prosecution and conviction of several high profile cases and appeals before the Nevada Supreme Court, including a case of first impression holding that an arrest warrant justifies digital entry into a suspect’s cell phone to retrieve GPS coordinates for locating the suspect. 130 Nev. Adv. Op. No. 30 (April 3, 2014).	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 – Conducted numerous public outreach efforts and workshops with county staff including water and sewer rate setting educational efforts, road maintenance issues, and issues related to medical marijuana establishments (SB 374 of the 2013 Nevada Legislature.	County Counsel, Community Development, Public Works, Other Legal Services
6. Civil Division – Successfully represented the County’s interests in numerous trials including Sweig v. Douglas County and A3 Energy, Inc. v. Douglas County.	County Counsel, Litigation
7. Civil Division – Negotiated various agreements benefitting the citizens of Douglas County including the Clear Creek development agreement (\$1,000,000 in developer provided infrastructure), the Bluth “land swap” to realign Burke Creek and meet grant funding requirements, and the redevelopment project for the Genoa Destination Trail and approval of Vista Grande Project.	County Counsel, Community Development, Public Works, Other Legal Services
8. Civil Division – Assisted with the passage of the Douglas County South Shore Area Plan by TRPA & Douglas County including participation in the amicus brief filed in the Eastern District Court, Sacramento, California.	County Counsel, Community Development, Public Works, Litigation
9. Civil Division – Substantially revised the county’s nuisance code resulting in increased compliance and additional revenues without increasing the burden to the court system.	County Counsel, Code Enforcement, Nuisance Abatement
10. Civil Division – Negotiated and drafted agreements with Carson City Environmental Health to provide health inspection services for the county at a cost-savings from previous services provided by the State of Nevada.	County Counsel, Other Legal Services
11. Civil Division – Continued to address legal issues and questions during the construction of significant public works projects including the new Community Center, the Zephyr Cove Water Treatment Plant upgrade, and the Carson City Water Intertie Project.	County Counsel, Public Works
12. Civil Division – Provide counsel to elected officials resulting in no Open Meeting Law violations for FY 2013-14.	County Counsel
13. Child Support Division – Collected \$2,409,520.16 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
14. Child Support Division – Exceeded goal for increasing collections of ongoing support and arrears by 3% per year during calendar year 2013.	Collections
15. 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
16. 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 FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Criminal Division – Assure in the midst of an increasing case load and 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, Reliazble, 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 FY14-15**

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

Annual Goals	Related PBB Programs
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 – Scan all child support case files.	Coordinate; Compliance
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:

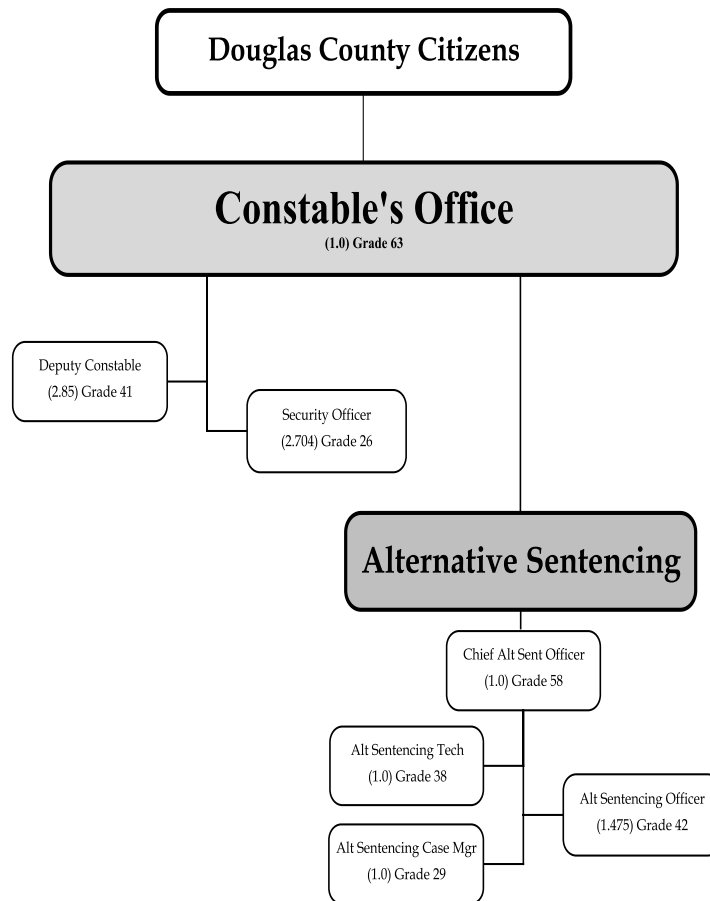
- a) Counseling and defending the person at every stage of the proceedings, including revocation of probation or parole;
- b) Conducting interviews;
- c) Performing or supervising the performance of necessary investigations;
- d) Conducting necessary preparation;
- e) Appearing at all Court hearings 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. At the Judges request and through Priority Based Budgeting, we were able to fund a contract for an additional Public Defender. The FY14-15 budget is \$828,334 and is supported entirely by the General Fund.

<b>Public Defender</b>					
<b>Expenditures by Category</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg Adopted 14 to 15</b>	<b>% Chg Adopted 14 to 15</b>
Services & Supplies	642,837	632,500	828,334	195,834	31.0%
<b>Funding by Source</b>					
General Fund	642,837	632,500	828,334	195,834	31.0%
<b>FTE</b>	-	-	-	-	<b>n/a</b>

# Constable's Office Organizational Chart



Total Number of Positions: 20  
Total Full-Time Equivalents: 11.029

## 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 FY14-15 budget for the East Fork Township is \$143,559 and the Tahoe Township is \$166,782. The Constable's Offices are supported entirely by the County's General Fund.

Constable/Security					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	352,272	420,085	436,376	16,291	3.9%
Services & Supplies	2,569	5,960	5,960	-	0.0%
<b>Total</b>	<b>354,841</b>	<b>426,045</b>	<b>442,336</b>	<b>16,291</b>	<b>3.82%</b>
<b>Funding by Source</b>					
General Fund - East Fork Constable	136,799	141,108	143,559	2,451	1.7%
General Fund - Tahoe Constable	102,567	162,541	166,782	4,241	2.6%
General Fund - Security	115,476	122,396	131,995	9,599	7.8%
<b>Total</b>	<b>354,841</b>	<b>426,045</b>	<b>442,336</b>	<b>16,291</b>	<b>3.8%</b>
<b>FTE</b>	<b>5.98</b>	<b>6.34</b>	<b>6.55</b>	<b>0.21</b>	<b>3.3%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
East Fork Court Security	Provide court security East Fork Justice Center	0.82	65,428	1
East Fork Process Service	Serve all process out of Justice Court	0.96	79,325	1
Tahoe Court Security	Provide court security Tahoe Justice Center	1.10	80,799	1
Tahoe Process Service	Serve all process out of Justice Court	0.34	36,485	1
Building Security	Provide building security for Courthouse	3.33	180,296	1
		<b>6.55</b>	<b>442,333</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
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 FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
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 FY14-15 is \$563,849. The General Fund supports the division.

Alternative Sentencing					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	355,279	375,656	376,557	901	0.2%
Services & Supplies	154,615	169,946	187,292	17,346	10.2%
Capital Outlay/Projects	24,195	-	-	-	n/a
<b>Total</b>	<b>534,089</b>	<b>545,602</b>	<b>563,849</b>	<b>18,247</b>	<b>3.3%</b>
<b>Funding by Source</b>					
General Fund	534,089	545,602	563,849	18,247	3.3%
<b>FTE</b>	<b>4.48</b>	<b>4.48</b>	<b>4.48</b>	<b>0.01</b>	<b>0.1%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 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	32,213	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	51,346	2
Court Services	Responsible for court interactions, compiles reports, interacts with defendants in court setting, and interviews defendants to access compliance needs.	0.75	102,706	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	181,016	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	84,405	2
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	41,595	2
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	32,122	3
Administration	Plans, organizes, and manages functions, duties of the department.	0.25	38,446	n/a
		<b>4.48</b>	<b>563,849</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. The department successfully integrated defendants released on conditions from District Court into supervision and random drug screening to ensure a safer community.	Direct Supervision
2. Utilized random drug screening to ensure maximum accountability of a greater number of alleged offenders released on conditions of bail from the Douglas County Judiciary.	Drug/Alcohol Testing
3. In April of 2014, received a grant award extension of the DUI Diversion Court for FY 14-15.	DUI Diversion Court
4. Successfully replaced outgoing Chief of Alternative Sentencing after nearly four years of exceptional service to the department.	Administration
5. Increased ventilation within the laboratory area to reduce and/or prevent overheating of sensitive lab equipment and laboratory technician.	Drug/Alcohol Testing
6. Successfully streamlined monitoring systems to reduce duplication of services and billing to numerous vendors.	Administration

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 part time position for a chemical testing technician to assist with the collection and analysis of urine specimens.	Safe Community
3. To systematically and effectively garner fees from defendants owed for services rendered.	Safe Community
4. Sustain the Case Manager position for the DUI Diversion Court through funding secured by the Board of County Commissioners.	Safe Community

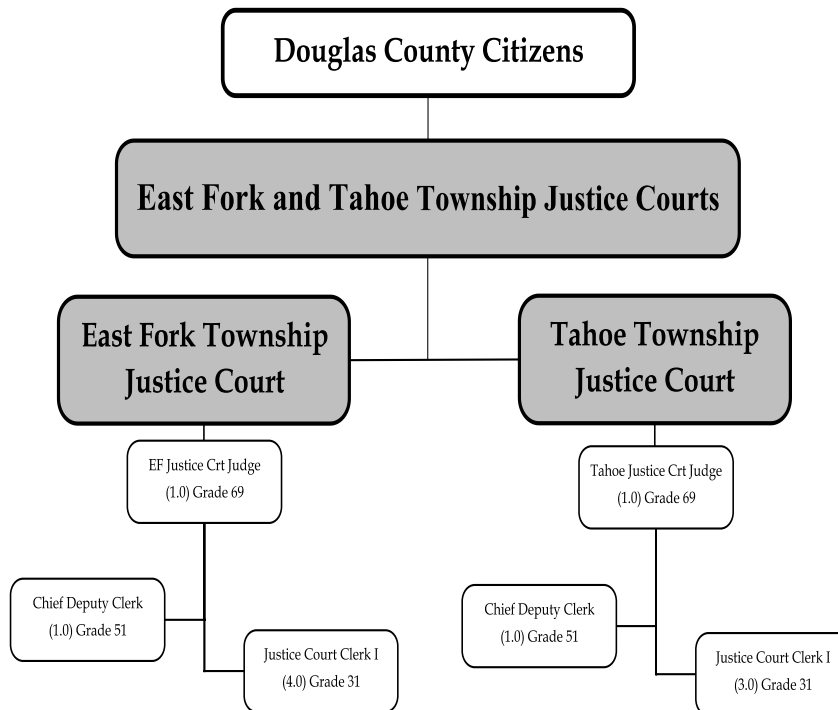
**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. To strive and continually seek methods to ensure civil rights protection for all defendants through effective and efficient case management and training.	Administration
2. To seek new testing methods, upgrade and streamline efficiency in the laboratory analysis process.	Drug/Alcohol Testing
3. Effectively promote the JustWare system to each Court as the most effective and efficient system in which to adequately manage the number of cases within Douglas County in real time.	Administration
4. To continue to provide adequate oversight of pretrial and sentenced cases deemed appropriate for supervision by the Judiciary to the Department of Alternative Sentencing.	Court Services
5. Utilize new technology such as presumptive tests that provide immediate results for EtG (alcohol) testing.	Drug/Alcohol Testing

# East Fork and Tahoe Township Justice Courts Organizational Chart

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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 14-15 budget for the East Fork Justice Court is \$585,106. 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, although a portion is paid to the State of Nevada and other entities as directed by NES to support their operations. 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	457,714	511,058	518,086	7,028	1.4%
Services & Supplies	72,312	63,725	66,225	2,500	3.9%
Capital Outlay/Projects	28,018	-	-	-	n/a
Contingency	-	720	795	75	10.4%
<b>Total</b>	<b>558,044</b>	<b>575,503</b>	<b>585,106</b>	<b>9,603</b>	<b>1.7%</b>
<b>Funding by Source</b>					
General Fund	492,412	550,783	557,811	7,028	1.3%
Justice Court Admin Assess	65,631	24,720	27,295	2,575	10.4%
<b>Total</b>	<b>558,044</b>	<b>575,503</b>	<b>585,106</b>	<b>9,603</b>	<b>1.7%</b>
<b>FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>0.0%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Traffic Court	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.	1.00	79,424	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	36,457	4
Civil Court	Receive, manage and adjudicate civil claims; \$10,000 or less	0.55	41,126	4
Evictions & Remedies	Includes evictions and post judgment remedies prescribed by law	0.87	84,142	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	95,939	2
Protective Orders	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, and for the protection of children	0.66	48,336	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	83,474	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	88,912	3
		<b>6.00</b>	<b>557,811</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
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 FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
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 14-15 budget for Tahoe Justice Court is \$537,520. 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, although a portion is paid to the State of Nevada and other entities as directed by NES to support their operations. 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	392,938	451,405	466,652	15,247	3.4%
Services & Supplies	59,357	68,073	70,073	2,000	2.9%
Capital Outlay/Projects	28,018	-	-	-	n/a
Contingency	-	720	795	75	10.4%
<b>Total</b>	<b>480,313</b>	<b>520,198</b>	<b>537,520</b>	<b>17,322</b>	<b>3.3%</b>
<b>Funding by Source</b>					
General Fund	414,682	495,478	510,225	14,747	3.0%
Justice Court Admin Assess	65,631	24,720	27,295	2,575	10.4%
<b>Total</b>	<b>480,313</b>	<b>520,198</b>	<b>537,520</b>	<b>17,322</b>	<b>3.3%</b>
<b>FTE</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>0.0%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Traffic Court	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.	0.84	65,345	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	25,609	3
Civil Court	Receive, manage and adjudicate civil claims; \$10,000 or less	0.20	24,439	3
Evictions & Remedies	Includes evictions and post judgment remedies prescribed by law	0.22	25,688	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	126,732	2
Protective Orders	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, and for the protection of children	0.22	25,689	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	44,231	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	172,492	3
		<b>5.00</b>	<b>510,225</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
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 FY14-15**

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

Strategic Objectives	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

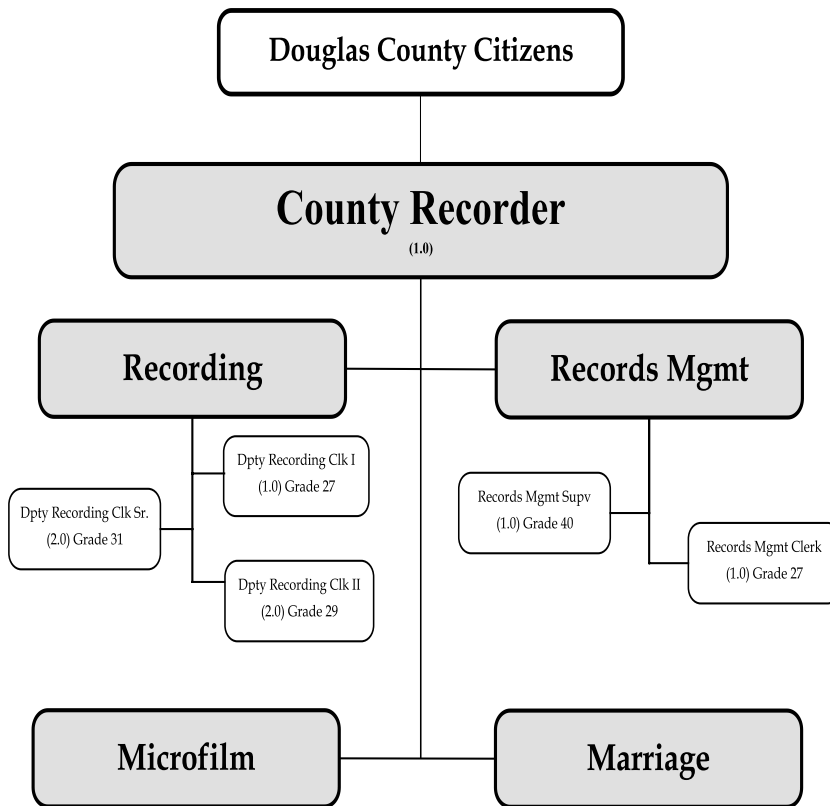
**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
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

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

## RECORDER'S OFFICE

### Mission Statement

*The Recorder's Office is mandated by NRS 247 to record all documents defined by state statute and to make them available for public inspection.*

*It is the mission of the Recorder's Office to provide our customers and users with prompt and courteous service in recording, researching, and retrieving records using responsive, well-trained people and updated technology.*

### 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 FY14-15 total County Recorder's budget is \$587,179, with \$424,653 for the Recorder's Office and \$162,526 for the Records Management Division.

Recorder					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	492,215	540,889	536,324	(4,565)	-0.8%
Services & Supplies	80,078	50,045	50,855	810	1.6%
<b>Total</b>	<b>572,293</b>	<b>590,934</b>	<b>587,179</b>	<b>(3,755)</b>	<b>-0.6%</b>
<b>Expenditures by Division</b>					
Recorder	419,575	431,535	424,653	(6,882)	-1.6%
Records Management	152,718	159,399	162,526	3,127	2.0%
<b>Total</b>	<b>572,293</b>	<b>590,934</b>	<b>587,179</b>	<b>(3,755)</b>	<b>-0.6%</b>
<b>Funding by Source</b>					
General Fund	572,293	590,934	587,179	(3,755)	-0.6%
<b>FTE</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>0.0%</b>

## 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	2.03	134,008	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.	0.76	56,576	1
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.	1.60	114,352	1
Marriage Certificates (Record & Retrieve)	Recording of marriage license, replacement, corrections, and reproduction of certified abstracts.	0.89	69,357	2
Sale of public documents	Provide paper copy or digital image of recorded documents upon request from nationwide public. Original document Return.	0.72	50,360	1
		<b>6.00</b>	<b>424,653</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
<p>1. Compared recording systems and traveled for demonstrations to seven different counties of varying sizes located throughout Nevada, California and Oregon, resulting in the selection of a system which meets the current and future technological needs of Douglas County. Signed a contract for installation of system September 2014.</p>	<p>Document Recording, Customer Service &amp; Public Inspection, Redaction &amp; Website Design Marriage Certificates &amp; Sale of Public Documents</p>
<p>2. Redacted documents from September 1972 through 1982. Provided index and image of recorded documents from 1981 to present on line.</p>	<p>Customer Service &amp; Public Inspection; Sale of Public Documents</p>
<p>3. Continuously provide the most updated and accurate information to the public and county employee's by providing digitized copies of documents within twenty-four hours of recordation.</p>	<p>Document Recording; Marriage Certificates; Sale of Public Documents; Customer Service &amp; Inspection</p>
<p>4. Index marriage licenses recorded prior to and including 1970 to the search database for easier access and retrieval by the public.</p>	<p>Marriage Certificates; Sale of public documents</p>

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Redact & index recorded documents from September 1972 through mid-1981 online. To date, documents from mid- 1981 to the present have been moved online. Searching & retrieving documents from 1972 to 1981 is extremely cumbersome because they have not been indexed and are either on film or microfiche. Anticipation for completion of this project is June 30, 2017 using existing staff.	Managed Growth & Development; Preservation of Natural Environment, Resources, & Cultural Heritage; Economic Vitality; Reliable, Well-Maintained Infrastructure; Safe Community; Financial Stability
2. Implement a new receipting system which passes on credit card service fees to the charging customer; eliminating the need for the Douglas County taxpayers to subsidize the cost of providing documents to the public.	Well-Maintained Infrastructure; Financial Stability
3. Provide for digitized copies of all recorded maps, i.e. Subdivision, Record of Survey, Land Division, and Mining Maps to be available on line.	Managed Growth & Development
4. Complete the installation and necessary training for the integration of the new recording system of real property records and the recording of marriage licenses. Interface the system used by the Clerk’s office for sale of marriage licenses with the system to record the marriage licenses used by the Recorder’s office.	Reliable, Well-Maintained Infrastructure; Managed Growth & Development
5. Enhance the capabilities and efficiencies of indexing historical data into the name search database once the new recording system is implemented.	Preservation of Cultural Heritage

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
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. Attend County Fiscal Officers Association yearly conference September 2014. Participate in 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
3. Plan a meeting in Carson City or conference call with the Nevada Taxation department and the 17 county Recorder offices to continue discussion on the requirements of real property transfer tax and the appropriate supporting documentation for RPTT exemptions.	Applies to successes in all programs
4. Continuous indexing of historical data from prior recorded documents into the name search database allowing for a broader scope of retrievable documents.	Applies to successes in all programs
5. Digitize recorded marriage certificates for the time period of September 1972 through June 2003 resulting in a more efficient retrieval of marriage data to meet public demand.	Applies to successes in all programs

## Record's 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	75,366	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	11,614	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.	0.55	50,137	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.	0.20	25,409	2
		<b>2.00</b>	<b>162,526</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Completed digitization of all DA Criminal cases: 864,000 images, 446 warehouse storage boxes.	Public Records Documents Imaging; Public Records Disposition; Electronic Document Management System
2. Made and stored microfilm for redacted Recorder Official Records, 1982 – 1990.	Public Records Document Imaging; Electronic Document Management System
3. Vault improvements: installed 3 multi-tier shelving units to accommodate DC Old Books; re-distributed flat maps using space in new map cabinet.	Public Records Storage & Retrieval
4. Reduced warehouse space used from 93% to 90%.	Public Records Storage & Retrieval; Public Records Disposition
5. Staff training: Kathryn attended 2013 NAGARA meeting learning about court records mgmt. & digital archives mgmt.; both Kathryn & Linda attended Nevada E-Records Forum and ARMA Sierra Nevada Chapter workshops.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging; Electronic Document Management System
6. Completed physical audit of RM (Records Management) film inventory and disposed of un-needed film discovered in FY 12-13.	Public Records Storage & Retrieval; Public Records Disposition
7. Scanned EFJC Criminal cases, 1995-2005; scanned EFJC Small Claims docket pages, 1985-2000.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging; Electronic Document Management System
8. Professional involvement: Kathryn serves as Secretary to local Sierra Nevada Chapter of ARMA International.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging

**Strategic Objectives FY14-15**

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

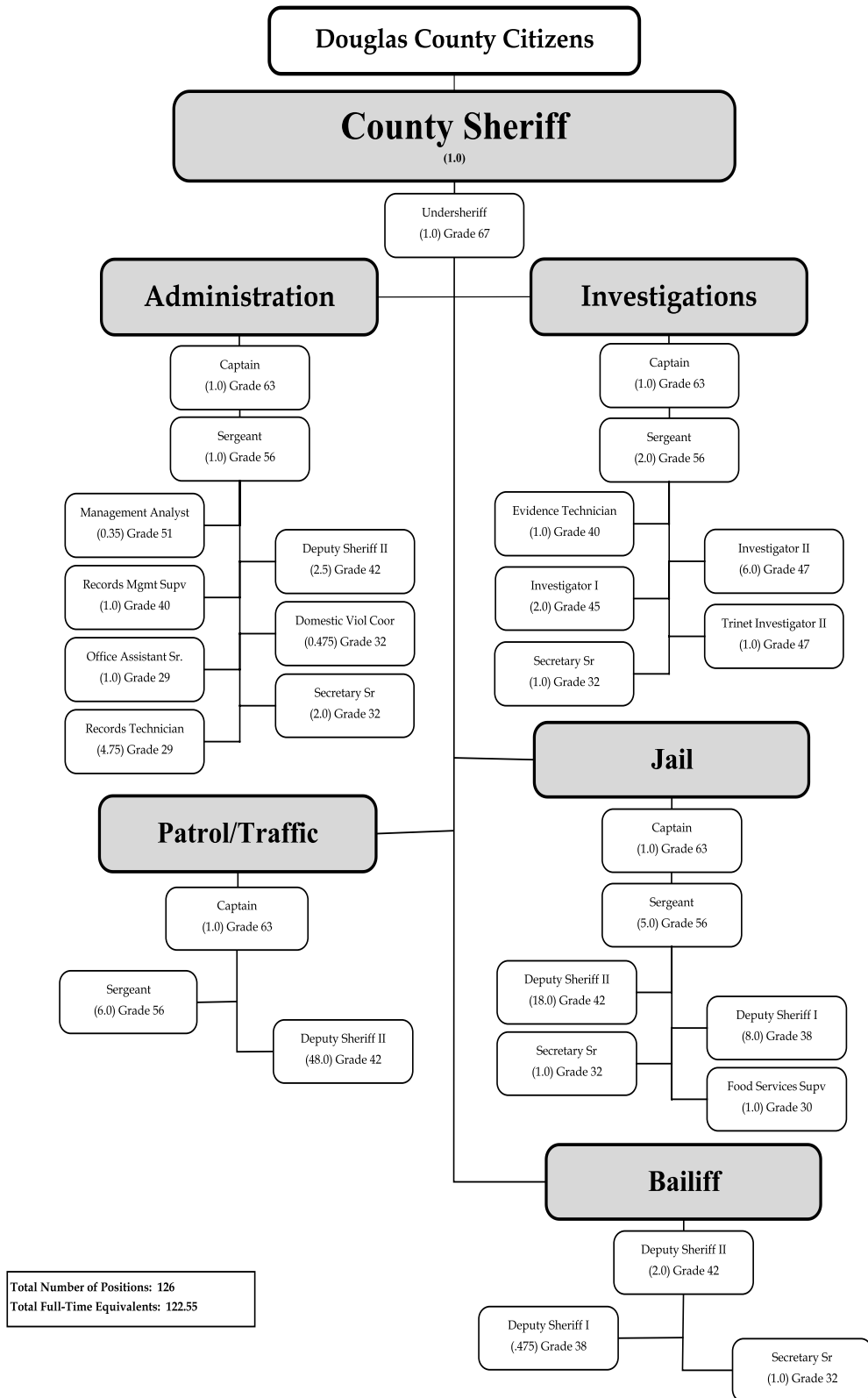
Strategic Objectives	Related PBB Priorities
1. Reduce space used in warehouse from 90% to 87% through applying proper retention and digitization of records.	Managed Growth and Change; Financial Stability; Infrastructure.
2. Design and implement an audit of microfilmed Official Records, looking for inventory accuracy, film quality, & deterioration.	Natural Environment, Resources & Cultural Heritage; Infrastructure.
3. Help strengthen support for Northern Nevada records managers through active participation in the American Records Management Association (ARMA) local Sierra Nevada Chapter.	Managed Growth and Change; Natural Environment, Resources & Cultural Heritage; Infrastructure; Safe Community
4. Continue to look for potential efficiencies in areas of records management: Microfilm - a more cost-effective procedure, which may include outsourcing and Box inventory system - the search continues, including examining bar-coded or RFID systems.	Economic Vitality; Managed Growth & Change; Preservation of Natural Environment, Resources & Cultural Heritage; Infrastructure; Safe Community
5. Seek training opportunities for Records staff in order to keep abreast of industry changes and best practices in the field of records management.	Economic Vitality; Managed Growth & Change; Preservation of Natural Environment, Resources & Cultural Heritage; Infrastructure; Safe Community
6. Continue to refine and improve business continuity through application of emergency preparedness best practices.	Managed Growth & Change; Preservation of Natural Environment, Resources & Cultural Heritage; Financial Stability

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Scan EFJC Criminal cases, 1982 – 1994, completing scanning of entire criminal case series.	Public Records storage & retrieval, Public Records Disposition, Public Records Document Imaging, Electronic Document Management System
2. Make film for Recorder redacted Official Records, September 1972-1981.	Public Records Document Imaging, Electronic Document Management System
3. Move books into the Vault/multi-tiered shelving; edit corresponding inventory/inventories.	Public Records storage & retrieval
4. Begin audit of microfilmed Official Records.	Public Records storage & retrieval
5. Refine emergency preparedness/business continuity by identifying and prioritizing Douglas County essential records for protection if/when necessary.	Public Records storage & retrieval

# Sheriff's Office Organizational Chart



Total Number of Positions: 126  
Total Full-Time Equivalents: 122.55

## 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. At the request of the Sheriff and through Priority Based Budgeting, we added three patrol deputies to the FY14/15 budget. The total budget for FY 14-15 is \$15,952,265, with 122.55 FTE.

Sheriff's Office					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	12,378,135	13,028,641	13,345,479	316,838	2.4%
Services & Supplies	2,157,496	2,186,205	2,306,786	120,581	5.5%
Capital Outlay/Projects	553,681	300,000	300,000	-	0.0%
<b>Total</b>	<b>15,089,311</b>	<b>15,514,846</b>	<b>15,952,265</b>	<b>437,419</b>	<b>2.8%</b>
<b>Expenditures by Division</b>					
Administration	903,966	945,954	1,054,788	108,834	11.5%
Administrative Services	1,473,488	999,809	1,082,577	82,768	8.3%
Records	452,787	463,272	472,713	9,441	2.0%
Jail	3,974,234	4,046,115	4,018,949	(27,166)	-0.7%
COPs Grant	101,753	106,124	211,514	105,390	99.3%
General Investigation	1,612,650	1,683,489	1,663,598	(19,891)	-1.2%
Patrol/Traffic	323,088	342,514	597,984	255,470	74.6%
Vehicle Maintenance	969,679	963,281	976,936	13,655	1.4%
Grants	109,026	114,149	116,749	2,600	2.3%
Coroner	62,802	52,500	52,500	-	0.0%
Operations/Patrol	4,867,137	5,349,366	5,267,845	(81,521)	-1.5%
Tri-Net	135,423	146,716	138,377	(8,339)	-5.7%
Bailiff	103,278	301,557	297,735	(3,822)	-1.3%
<b>Total</b>	<b>15,089,311</b>	<b>15,514,846</b>	<b>15,952,265</b>	<b>437,419</b>	<b>2.8%</b>
<b>Funding by Source</b>					
General Fund	15,089,311	15,514,846	15,952,265	437,419	2.8%
<b>FTE</b>	<b>118.20</b>	<b>118.03</b>	<b>122.55</b>	<b>4.52</b>	<b>3.8%</b>

### 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	Program Descriptions	FY14-15 FTE	FY14-15 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	392,861	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	1,682,368	1
Public Affairs Officer	Media Relations/Liquor Board Investigations/Neighborhood Watch/New Hire Testing/Supervises Youth Services/Supervises Civilian Volunteers	0.75	112,208	4
Youth Services	DARE/Great Programs/Explorers/Fighting Chance/Assist TRIAD	1.80	182,854	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	32,559	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	17,842	3
Homeland Security Liaison Officer/NTAC	U.S. Department of Homeland Security Mandates	0.00	-	3
TRIAD/Care Track Program	Community Relations	0.05	5,435	3
Warrants and Extraditions	Enter and maintain warrants and arrange extraditions	1.20	79,855	4
Liquor/Gaming Licensing Fee Collection and Billing	Billing and collections	0.30	20,701	4
Citizens Patrol/Volunteers	Non-Criminal police duties	0.10	14,801	4

Administrative Division Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Posse	Volunteer group that provides support 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	14,801	4
Honor Guard	Ceremonial protocol for funerals and official functions	0.00	-	4
Chaplains	Volunteer chaplains for crisis intervention and support	0.00	-	4
K-9	Patrol and narcotic detection dogs and handlers	0.25	30,995	4
Bomb Squad	Response to explosives and incendiary devices	0.10	13,337	3
Range Staff	Firearms training, standards and safety	0.20	29,240	3
Explorers	Youth law enforcement cadet corps	0.20	21,741	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	680,146	
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 intelligence files	1.00	116,748	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	132,718	3
Crisis Negotiation Team	Negotiates with barricaded and mentally disturbed subjects	0.25	32,655	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
		<b>18.74</b>	<b>3,628,865</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Obtained Grant funding for the Child Safety Seat Program. Funding provided for child safety seats and a new transportation trailer.	Traffic
2. Modern identification card system. Used for ex-felon & sex offender registration cards, CCW permits, emergency pass identification, and LEOSA compliant retired officer identification.	Records Management, Administration and Governance of Agency
3. Records Manager appointed as NCIC steering committee chairperson and certified as a Spillman Records module administrator.	Records Management, Administration and Governance of Agency
4. Migrated 35,000 booking ID numbers from the AS400 system to Spillman RMS.	Records Management
5. Deployed Spillman Touch Module that provides for Spillman connectivity via mobile phones and iPad devices.	Records Management, Administration and Governance of Agency, Criminal Investigations, Patrol Response to Calls for Service
6. Obtained and deployed two mobile surveillance trailers to enhance security and observation at public events and /or aid in surveillance operations.	Criminal Investigations, Preventive Patrol
7. In partnership with the school district received a grant for an additional School Resource Officer/Deputy Sheriff.	School Resource Officer (SRO)
8. Installed the Nevada DPS interface for the Spillman RMS system and Brazos electronic citation and accident reporting software.	Records Management, Traffic

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Strategically 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 and intelligence/preventive policing strategies.	Safe Community

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Obtain the budget increase to return three Deputy Sheriff FTE's for assignment to the traffic division.	Traffic
2. Obtain a new patrol boat for marine operations on Lake Tahoe.	Search and Rescue, Patrol Response to Calls for Service, Preventive Patrol, Marine Unit
3. Install new DNA ORI computer program to report DNA collections, as required by Nevada Revised Statute 176.09123.	Incarceration of Inmates
4. Assign Records Manager to attend the required training to obtain the Spillman RMS jail module administrator certification.	Records Management, Administration and Governance of Agency, Incarceration of Inmates
5. Purchase two new Honda ST1300 police motorcycles.	Traffic
6. Conduct training on Behavioral Threat Analysis with the school and mental health professionals and create a multi-disciplinary approach to identify and prevent mass shootings.	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	Program Descriptions	FY14-15 FTE	FY14-15 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	90,765	3
Criminal Investigations	Felony, misdemeanor and narcotic investigations	11.75	1,541,547	1
Tri-Net Narcotics Taskforce	Participate in tri-county narcotics taskforce headquartered in Carson City	0.85	117,620	1
Coroner	Sheriff-Coroner duties pursuant to Chapter 259 of N.R.S.	0.00	52,500	3
		<b>13.60</b>	<b>1,802,432</b>	

#### Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Remodeled and upgraded Minden Evidence Vault / installed high-density shelving system.	Store and Manage Evidence
2. Implemented DECSYS drug endangered children reporting system.	Criminal Investigations
3. Completed annual evidence vault inventory.	Store and Manage Evidence
4. Hosted regional training conference on cell phone forensic investigations.	Criminal Investigations, POST Mandated Training and Certification
5. Completed external audit of evidence and money handling procedures.	Store and Manage Evidence
6. Obtained DEA clan-lab certification for DCSET members.	Criminal Investigations, Tri-Net Narcotics Taskforce, POST Mandated Training and Certification

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
1. Complete an external audit of evidence storage and money handling.	Store and Manage Evidence
2. Host child forensic interview training for investigators.	Criminal Investigations, POST Mandated Training and Certification
3. Integrate behavioral threat assessment techniques and strategy for DCSO and DCSD personnel.	Criminal Investigations
4. Expand forensic cell phone analysis capabilities by purchasing additional software and hardware, and obtain necessary training.	Criminal Investigations, POST Mandated Training and Certification
5. Obtain new covert wire device for undercover investigations.	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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Incarceration of inmates	Mandated by NRS 211.030 / incarceration and care, custody and supervision of inmates	33.90	4,000,118	3
Civil and Baliff	Mandated by NRS 248.100 / provide bailiff services for all District Court proceedings Serve all subpoenas, garnishments, attachments, etc. from District Court	3.48	297,736	3
		<b>37.38</b>	<b>4,297,854</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Installed 3 additional security cameras and replaced damaged cell block day room tables in the Valley Jail.	Incarceration of Inmates
2. Purchased 9 SCBA's (Self Contained Breathing Apparatus). All Deputies trained and certified in their use.	Incarceration of Inmates, POST Mandated Training and Certification
3. Conducted a Field Training Officer certification course. (POST approved) (12) DCSO Deputies and (8) Outside agency officers trained. (34) Students total.	POST Mandated Training and Certification
4. FASTT program established for county jail system (Forensic Services Triage Team): This program assists mentally ill inmates in receiving continued care once they are released from jail in order to reduce recidivism.	Incarceration of Inmates, POST Mandated Training and Certification
5. New Debit Card System installed in the Jail. Debit cards are now issued to inmates upon their release which has greatly reduced fraud and is much more efficient in returning inmate cash balances upon release.	Incarceration of Inmates
6. Two new Patrol/Narcotic German Shepherds purchased and trained to replace retiring dogs.	Incarceration of Inmates, POST Mandated Training and Certification, Patrol Response to Calls for Service, Preventive Patrol, K-9
7. Cable television replaced with satellite T.V. system in county jail. Costs for system are paid from inmate welfare fund.	Incarceration of Inmates
8. Inmate laundry system improved which resulted in increased efficiency, and lower costs.	Incarceration of Inmates

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Provide safe and secure incarceration facilities for employees and inmates that provide for the proper care and rehabilitation of inmates.	Safe Community
2. Provide professional court room security and bailiff functions that maintain a secure environment for the court, staff and visitors.	Safe Community
3. Provide and continue staff training that meet or exceed state and federal mandates.	Safe Community

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Install additional cameras in the public side of inmate visiting and signage prohibiting electronic devices and phones in the visiting area.	Incarceration of Inmates
2. Install high security handcuff openings in the recreation yard doors and the high-security holding cell.	Incarceration of Inmates
3. Paint the outdoor recreation yards in the valley jail.	Incarceration of Inmates
4. Research the placing of an automated kiosk in the JLEC lobby for the purpose of placing money on inmate accounts.	Incarceration of Inmates
5. Implement policy and procedures in accordance with the Brianna Dennison DNA law (collection of DNA from felony offenders), in accordance with NRS 176.091	Incarceration of Inmates
6. Conduct a P.O.S.T. certified 40 hour Field Training Officer course	POST Mandated Training and Certification
7. Update and refurbish the cabinetry in the Lake Jail control room.	Incarceration of Inmates

**Patrol Division**

Captain David Aymami, 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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Traffic	Traffic enforcement, safety educations, & accident investigations.	6.00	597,984	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	2,511,326	2
Preventive Patrol	General Crime Suppression & Preventive Patrol	22.80	2,602,283	2
School Resource Officer (SRO)	Deputy Sheriff assigned to work Douglas County Schools	2.00	211,514	2
		<b>52.85</b>	<b>5,923,107</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Assigned the additional School Resource Officer/Deputy Sheriff to Pau-Wa-Lu Middle School.	School Resource Officer (SRO)
2. Enhanced officer safety with the deployment of ballistic body protection rated to stop bullets fired from high-powered rifles.	Patrol Response to Calls for Service

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Respond to calls for service and resolve issues utilizing the concepts of community oriented policing and strategic intelligence/preventive policing strategies.	Safe Community
2. Utilized effective preventative patrol tactics to maintain a low crime rate and maintain a high quality of life for citizens.	Safe Community
3. Continue our financial and operational relationships with the Federal Government and the Nevada Department of Public Safety to improve traffic and motorist safety on the streets and highways of Douglas County.	Safe Community
4. Provide training for department personnel that meet or exceed state and federal mandates and reinforces best practice principals.	Safe Community

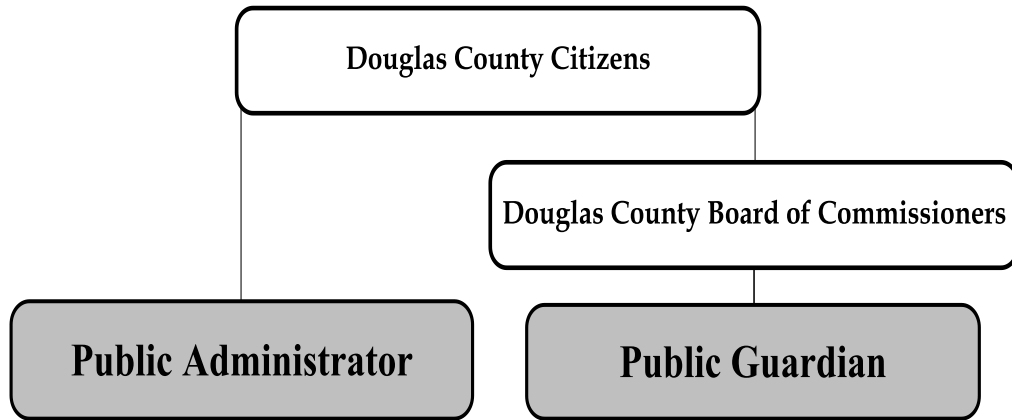
**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Maintain traffic safety and enforcement grants.	Traffic
2. Continue to purchase and deploy improved ballistic protection apparel to officers.	Administration and Governance of Agency, Patrol Response to Calls for Service
3. Implement department wide training in the Crisis Intervention Training program. CIT will improve the officer’s ability to communicate with emotionally disturbed persons.	POST Mandated Training and Certification
4. Deploy three new traffic positions to the Division.	Traffic
5. Deploy two new Honda patrol motorcycles to the traffic unit.	Traffic
6. Train and develop officers, school district personnel, and mental health professionals in Behavioral Threat Analysis techniques.	Administration and Governance of Agency, POST Mandated Training and Certification, School Resource Officer (SRO)

# Public Guardian/Administrator Organizational Chart

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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. At the request of the Public Guardian and through Priority Based Budgeting, we increased the contract to include hiring of a second Office Assistant position. Public Guardian/Administrator has a budget of \$111,299 for FY14-15.

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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	16,735	17,034	19,611	2,577	15.1%
Services & Supplies	76,592	73,942	91,688	17,746	24.0%
<b>Total</b>	<b>93,327</b>	<b>90,976</b>	<b>111,299</b>	<b>20,323</b>	<b>22.3%</b>
<b>Funding by Source</b>					
General Fund	93,327	90,976	111,299	20,323	22.3%
<b>FTE</b>	-	-	-	-	n/a

**Major Accomplishments of FY13-14**

Major Accomplishments
1. Provided guardianship services to over 50 clients. Provided administrator services to over 38 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. Maintained national certified guardian status. Public Guardian generated fees for Douglas County totaling \$15,954.31

**Strategic Objectives FY14-15**

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. Assured 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 FY14-15**

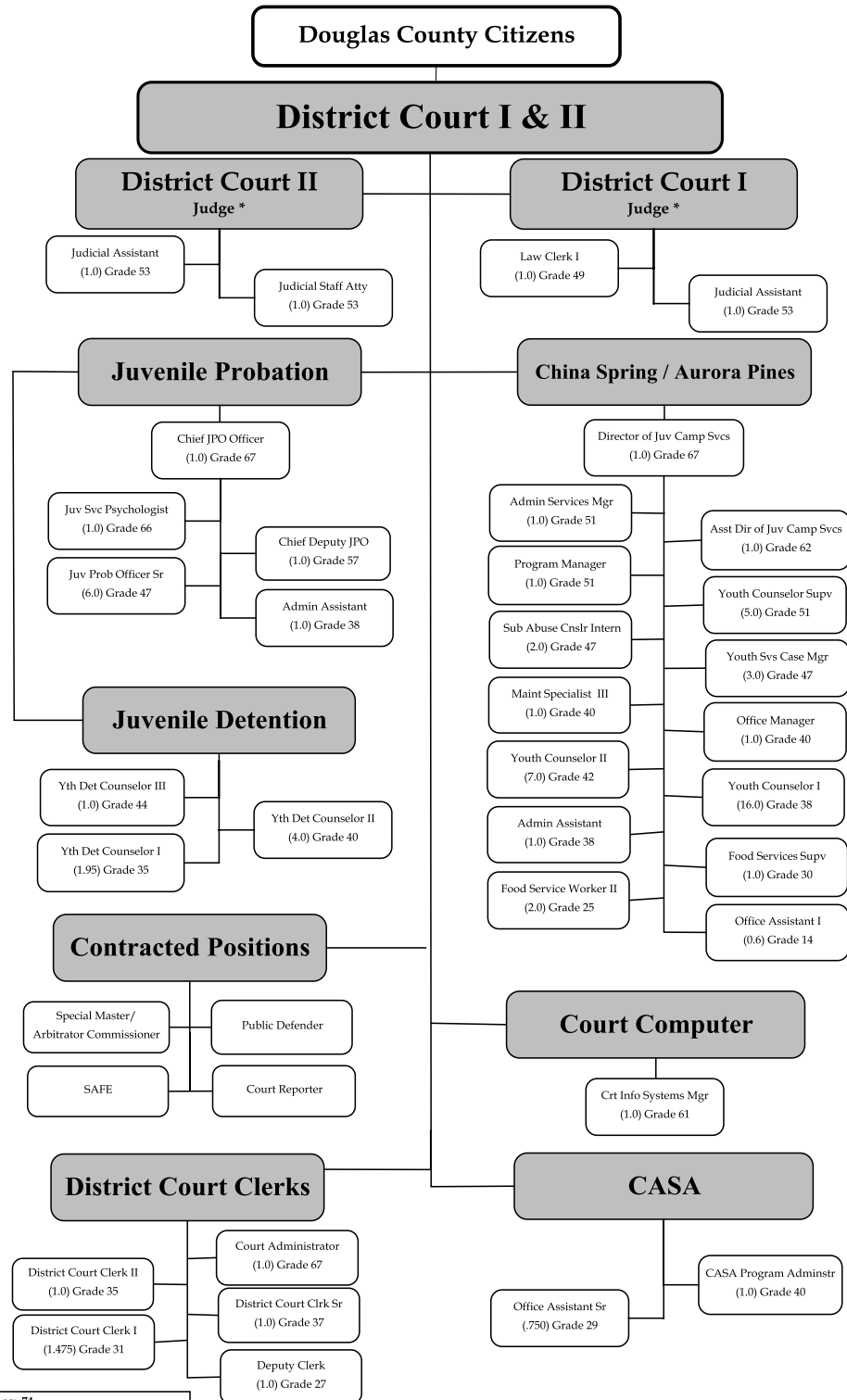
Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals
1. Request funding for a part-time case manager/deputy guardian. Hire and train part-time case specialist as approved by the Board of County Commissioners.
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: 74  
 Total Full-Time Equivalents: 71.775  
 \* This position not funded by the County

## DISTRICT COURT I, DISTRICT COURT II, CASA and SAFE

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 Public Defenders’ budget is also under the auspices of the Courts. This budget provides for the County’s four 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 and substance abuse evaluations, and investigative services for indigent offenders. The Court must also provide legal counsel, interpreters, and psychological and substance abuse 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.

The Douglas County Commission recently approved the position of court administrator to coordinate all functions of the district courts and justice courts. The court administrator is working to consolidate functions to increase efficiency and reduce costs.

### OBJECTIVE FISCAL YEAR 14-15

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 FY14-15 budgets are as follows: District Court I \$249,661; District Court II \$269,559; CASA \$125,185; SAFE \$32,000; and Court Clerks \$422,408. The County’s General Fund supports both Courts, the CASA program, the SAFE program, and the Court Clerks.

<b>District Court I &amp; II, CASA, SAFE, &amp; Court Clerks</b>					
<b>Expenditures by Category</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg Adopted 14 to 15</b>	<b>% Chg Adopted 14 to 15</b>
Personnel Services	980,219	992,943	1,002,341	9,398	0.9%
Services & Supplies	164,476	95,167	96,472	1,305	1.4%
<b>Total</b>	<b>1,144,695</b>	<b>1,088,110</b>	<b>1,098,813</b>	<b>10,703</b>	<b>0.98%</b>
<b>Expenditures by Dpt/Div</b>					
District Court I	297,396	246,151	249,661	3,510	1.4%
District Court II	297,731	264,925	269,559	4,634	1.7%
C.A.S.A.	145,375	122,328	125,185	2,857	2.3%
SAFE	66,528	32,000	32,000	-	0.0%
Court Clerks	337,666	422,706	422,408	(298)	-0.1%
<b>Total</b>	<b>1,144,695</b>	<b>1,088,110</b>	<b>1,098,813</b>	<b>10,703</b>	<b>1.0%</b>
<b>Funding by Source</b>					
General Fund	1,144,695	1,088,110	1,098,813	10,703	1.0%
<b>FTE</b>	<b>9.96</b>	<b>11.23</b>	<b>11.23</b>	<b>-</b>	<b>0.0%</b>

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Arbitration Program/Special Master	Contract	0.04	4,152	1
Public Defender	Contract	0.06	6,060	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	0.11	11,112	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	2,020	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	111,105	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	167,695	1
Court Proceedings - Probate	Preside over all in-court proceedings and all other out-of-court matters related probate	0.20	20,761	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	125,065	1
Court Proceedings - Appeals	Appeals from lower courts or administrative bodies, judicial reviews, grand jury	0.04	4,152	4
Indigent psychiatric and counseling services	Psychiatric and counseling services for Indigent members of the public	0.02	4,020	3
Indigent Interpreter Services	Provides interpreters for indigent defendants, juveniles	0.02	3,020	3
Court Reporting and Transcription Reproduction	Court Reporting and Transcription Reproduction	0.06	60,060	3
		<b>4.00</b>	<b>519,222</b>	

**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

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	53,662	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	15,789	3
Maintenance of Judicial Bank Accounts/Trust Accounts	Fund & Bank Reconciliation, State & County Audits	0.31	32,632	4
Collect, Receipt & Disburse Bail, Bonds and Restitution	Account Reconciliation, State & County Audits	0.21	20,733	4
Collect, Receipt & Disburse Court Fees & Monies	Collection of Payments/mail/counter/electronic/balance/audit & publications	0.30	26,342	4
Clerk for Grand Jury	Mandated when empaneled	0.01	1,299	4
Appeals to Supreme Court - Fast Track and Full	As required	0.12	9,320	4
Jury Manager	Designate/Impanel/Maintain Trial Juries, records	0.11	10,527	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	55,725	2
Website	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/database searches	0.11	10,527	3

**Court Clerks Programs Continued**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	13,413	4
Evidence & Exhibits	Maintain up through destruction	0.11	10,527	4
Record Searches	As requested by Courts, attorneys and the public	0.33	21,068	3
Orders, Writs & Execution thereof	Issuance as required	0.23	18,798	3
Judgments including Foreign	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions	0.22	18,273	3
Motions and Arbitration Pleadings	Tracking and maintenance	0.25	19,848	3
District Court Docketing & Pleadings	Filing, scanning, maintenance	0.57	39,858	3
Physician Reports to Court Administration and State Boards	As required	0.05	6,493	4
Document Redaction & Scanning	Douglas County (9th District) currently only District court redacting current and past documents	0.62	37,577	3
		<b>5.48</b>	<b>422,408</b>	

## 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.
- Starting FY13-14, the State of Nevada during the current biennium began providing 34.4% of funding for CSYC and APGF. This is down from 36.2%
- Grant funding for the Camp totals \$322,065 and is distributed between salary, benefits, and services and supplies.

China Spring Youth Camp and Aurora Pines Girls Facility total adopted budget for FY14-15 is \$4,140,753.

China Spring Youth Camp					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	2,610,194	3,217,561	3,209,776	(7,785)	-0.2%
Services & Supplies	775,438	903,536	930,977	27,441	3.0%
Capital Outlay/Projects	34,371	-	-	-	n/a
<b>Total</b>	<b>3,420,003</b>	<b>4,121,097</b>	<b>4,140,753</b>	<b>19,656</b>	<b>0.5%</b>
<b>Funding by Source</b>					
China Spring Fund	3,420,003	4,121,097	4,140,753	19,656	0.5%
<b>FTE</b>	<b>38.50</b>	<b>36.50</b>	<b>42.60</b>	<b>6.10</b>	<b>16.7%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 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	567,583	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.	18.42	1,540,729	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.	9.98	747,355	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.	3.30	253,389	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.	3.55	316,373	2
Treatment Team	Discusses and resolves issues relating to treatment events, counseling issues, population counts, resident concerns, resident intervention, resident advancements, releases, quality improvement	2.15	283,779	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	4.05	431,545	1
		<b>42.60</b>	<b>4,140,753</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Implemented a re-organization to include new Assistant Director of Juvenile Camp Services and an Administrative Services Manager positions.	Regional Facility for Detention of Children
2. Provided 2976 Substance Abuse and Prevention Treatment Level II.1 Intensive Outpatient units of service, 748 Level I Outpatient Individual units of service, and 399 Level I Outpatient Group units of service.	Regional Facility for Detention of Children, Juvenile Services, Juvenile Programing
3. Served 17,382 breakfast meals, 17,033 lunch meals, and 10,637 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
4. Performed Community Service work details for Douglas County Utilities, Douglas County Library, Carson Valley Kiwanis (Project Santa Clause bike giveaway), and Kids Fishing Derby.	Regional Facility for Detention of Children, Juvenile Programing
5. Provided treatment services to 131 total male and female youth. 109 youth successfully completed the program, 18 youth were unsuccessful and 4 were medically released. 49 Youth continued the program after July 1, 2014	Regional Facility for Detention of Children, Juvenile Programing, Treatment Team, Intake and Releasing of Residents
6. Provided 30 day mandated training to 10 new probationary staff and annual/quarterly JIREH training to a total of 34 Youth Services and Youth Programing staff.	Mandated 30 Day Training
7. Implemented new evidenced based programing "Moving Forward" within the Intensive Out Patient Substance Abuse Counseling curriculum.	Juvenile Programing, Treatment Team
8. Implemented Navex software for policies and procedure. This software elevates deficiencies with policy updates and additions, policy change tracking, training, and formatting. This software is instrumental in creating policies to comply with 2013 PREA.	Regional Facility for Detention of Children, Mandated 30 Day Training
9. Implemented Zanager software for employee shift/hour tracking, schedule creating, employee training, and basic employee information.	Regional Facility for Detention of Children, Mandated 30 Day Training
10. Established PREA coordinator to comply with all PREA standards.	Regional Facility for the Detention of Children

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
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 Detention of Children Facility Restoration Maintenance and Compliance
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 and staff.	Regional Facility for Detention of Children Facility Restoration Maintenance and Compliance
3. Provide 1248 Substance Abuse and Prevention Treatment Level II.1 Intensive Outpatient units of service, 700 Level I Outpatient Individual units of service, and 2124 Level I Outpatient Group units of service.	Regional Facility for Detention of Children Juvenile Programing
4. 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
5. 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 Juvenile Services
6. Coordinate and manage State of Nevada Department of Forestry grant to eliminate diseased trees and create a healthier forest surrounding the facility. This project will provide longevity to the remaining trees on site, decrease the fuels for forest fire, and encourage healthy forest growth.	Regional Facility for Detention of Children Maintenance and Compliance Facility Restoration
7. Serve breakfast meals, lunch meals, and 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
8. Build an outdoor fitness course in the facility. This course will provided individual fitness equipment for outdoor use. Residents will be able to receive one hour of large muscle activities outside on good weather days.	Regional Facility for Detention of Children Maintenance and Compliance Facility Restoration

## 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 FY14-15. Staff patterns consist of 9 P.O.S.T. Certified Juvenile Probation Officers, and an Administrative Assistant. The FY14-15 budget is \$1,235,579 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	1,152,399	1,120,706	1,146,639	25,933	2.3%
Services & Supplies	93,492	69,573	88,940	19,367	27.8%
<b>Total Juvenile Probation</b>	<b>1,245,892</b>	<b>1,190,279</b>	<b>1,235,579</b>	<b>45,300</b>	<b>3.8%</b>
<b>Funding by Source</b>					
General Fund	1,245,892	1,190,279	1,235,579	45,300	3.8%
<b>FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>0.0%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Operations	Routine oversight of probation department and juvenile detention daily operations	0.75	134,072	2
Policy and Procedures	Compliance, revision	0.10	14,316	2
Records Management	Routine daily oversight over juvenile records including filing, distribution and sealing of juvenile records.	0.25	22,894	2
Citations/Fines and Fees	The processing and administration of juvenile citations, and collections of court ordered fines and fees	0.25	19,429	2
Data Collection and Distribution	Routine daily oversight of Federal, State and County juvenile data collections and distribution.	0.25	24,645	2
Case Review	Weekly Case review and Report review pending Disposition and other Court Action	0.10	14,316	2
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	20,973	2
Community Education and outreach	Community involvement with the schools, services clubs, and other organizations.	0.05	7,808	2
Government and Legislative	State and Local involvement with Legislative bodies and government officials.	0.10	15,567	2
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	22,224	2
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	12,313	1
Administration	Budget oversight, augmentation, and development	0.85	137,504	
Individual Counseling	Individual counseling is assigned delinquent youth using evidence based Cognitive Behavioral Therapy to intervene with and change risk behavior.	0.20	37,377	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	37,377	3

**Juvenile Probation Programs Continued**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	29,943	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	7,486	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	14,972	1
Mental Health/Psychological Evaluations	Psychologist completes mental health/psychological evaluations as needed by juvenile probation officers and the district court judges	0.05	7,486	3
Juvenile Probation Staffing	Psychologist participates in weekly staffing of juveniles on probation and in residential placement	0.10	14,972	2
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	14,972	3
Juvenile Court	Juvenile Probation Officers in Juvenile Court presenting petitions, adjudications, detention hearings, progress reviews.	0.60	61,565	1
Residential Placement Review	Juvenile Probation Officers completing in person placement reviews, interviews, and staffing of juveniles in residential placement programs.	0.30	30,783	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	30,783	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	63,715	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	30,983	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	65,065	1
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	61,565	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	61,565	2

Juvenile Probation Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 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	32,933	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	32,933	2
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	40,833	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	12,313	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	62,965	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	12,313	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	12,313	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	12,313	2
		<b>10.00</b>	<b>1,235,579</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Juvenile Probation Department received \$44,687 in grants for FY13/14 off 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 7172 contacts averaging 1434 contacts between 5 senior juvenile probation officers for FY13/14.	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 13/14 was 802. Approximately 108 unduplicated youth participated in 90 different day reporting programs throughout the year.	Day/Evening Reporting, Community Service, Individual/Group Counseling, Community Outreach
6. The Douglas County juvenile referral rate for FY13/14 was 706. This is An increase of 6 referrals from FY12/13. Of these 706 juvenile referrals, 208 were traffic offenses, 20 were juvenile probation violations, and 128 were status offenses (non-delinquent). Dispositions were finalized on 652 of the 706 juvenile referrals for FY13/14. 76 juveniles were adjudicated with delinquent findings. The highest juvenile referral offense for FY13/14 was alcohol possession or use at 95 referral for drugs was 56	Probation Supervision, Day/Evening Reporting, School based Intervention, Mental Health Services, JPO Staffing, Juvenile Court
7. There were 45 terminations from juvenile probation this FY13/14. 35 successful, 4 unsuccessful, 6 general. 16 of the terminations graduated from high school. 4 of the terminations achieved their GED. 17 of the terminations were enrolled in high school. 8 of the terminations were enrolled in middle school. 7 were employed. 3 were enrolled in community college. Court ordered restitution resolved \$13,298. Community service assignments 3389 hrs. Fines and Fees resolved \$20,063.	All levels of Juvenile Supervision

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
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. Establish a juvenile drug court, detention programming, and day and evening reporting strategies.	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 Supervision, 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 FY14/15.	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 Chief Juvenile Probation Officer who reports to the District Judges. The budgeted FTE for FY14-15 is 5.95. The total budget for FY14-15 is \$493,473 and is funded by the General Fund.

Juvenile Detention					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	531,076	568,751	474,523	(94,228)	-16.6%
Services & Supplies	17,235	22,900	18,950	(3,950)	-17.2%
<b>Total Juvenile Detention</b>	<b>548,312</b>	<b>591,651</b>	<b>493,473</b>	<b>(98,178)</b>	<b>-16.6%</b>
<b>Funding by Source</b>					
General Fund	548,312	591,651	493,473	(98,178)	-16.6%
<b>FTE</b>	<b>6.95</b>	<b>6.95</b>	<b>5.95</b>	<b>(1.00)</b>	<b>-14.4%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 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....	3.17	273,342	2
Detention Booking Operations	Intake, Booking, Releases, Assessment, Searches, Interviewing of juveniles entering and exiting the juvenile detention facility,	0.55	39,468	2
Detention Food Service	Daily meal and snack service	0.30	31,135	2
Detention Laundry	Daily and Weekly exchange of detention clothing and bedding	0.20	14,336	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	0.55	38,468	1
Detention Physical Education	Daily Physical Education and Recreation Sessions	0.30	21,385	2
Administration	Budget oversight, augmentation, and development	0.90	68,521	n/a
		<b>5.95</b>	<b>492,155</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
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 for FY 13/14	Detention Operations Secure Custody
2. There were no assaults, fights or major incidents in the juvenile detention facility for FY13/14. 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. PREA requirements. 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 privileges. Juvenile Justice Office Programs - Inspection for Co-located facilities in Nevada	Detention Operations Secure Custody Administration
5. Total number of juveniles placed in detention for FY13/14 was 145. Average bed day stay for this population was 5.18 bed days. Total Bed Days 712	Detention Operations Secure Custody Administration

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
1. To work in conjunction with court administrator to evaluate and reinstate staff merit and benefit package Ninth Judicial District Juvenile Service Personnel for FY14/15	Secure Custody Detention Operations
2. To develop and implement detention program assignments using Change Company Journals and detention staff to establish a accountability strategy for low level juvenile offenders. In the areas of drug and alcohol, and behavior management	Detention Operations Detention Administration
3. To continue Complete all Prison Rape Elimination Act training requirements applicable to detention staff.	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 FY14-15 budget is \$240,805 and is supported by the County's General Fund and Justice Court Administrative Assessment Fund.

Court Computer					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	132,787	132,346	133,565	1,219	0.9%
Services & Supplies	114,448	99,340	107,240	7,900	8.0%
Capital Outlay/Projects	128,362	-	-	-	n/a
<b>Total</b>	<b>375,596</b>	<b>231,686</b>	<b>240,805</b>	<b>9,119</b>	<b>3.9%</b>
<b>Funding by Source</b>					
General Fund	375,596	231,686	240,805	9,119	3.9%
<b>FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	-	<b>0.0%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 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	146,401	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	49,951	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	36,726	3
Project Administration/Management	Project Design, Project Review, Project Oversight, Introduction of New Technologies	0.05	7,727	3
		<b>1.00</b>	<b>240,805</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Upgraded or removed all of the Windows XP due to end of life support from Microsoft.	Workstation Administration
2. Moved to a new Internet Service Provider. FiWi Communications.	Network Administration Project Administration
3. Increased the Speed of the WAN service between the Judicial and Law Enforcement Center to Tahoe Administration to 20 Mbps.	Network Administration
4. Replaced old VMWare server.	Database/Server Administration
5. Moved the Child Support Enforcement Office.	All Programs
6. Moved one of the Courts Replication Sites.	All Programs
7. Upgraded all remaining Office 2003 installs to Office 2010 or Office 2013.	Workstation Administration

**Strategic Objectives FY14-15**

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

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

**Annual Goals FY14-15**

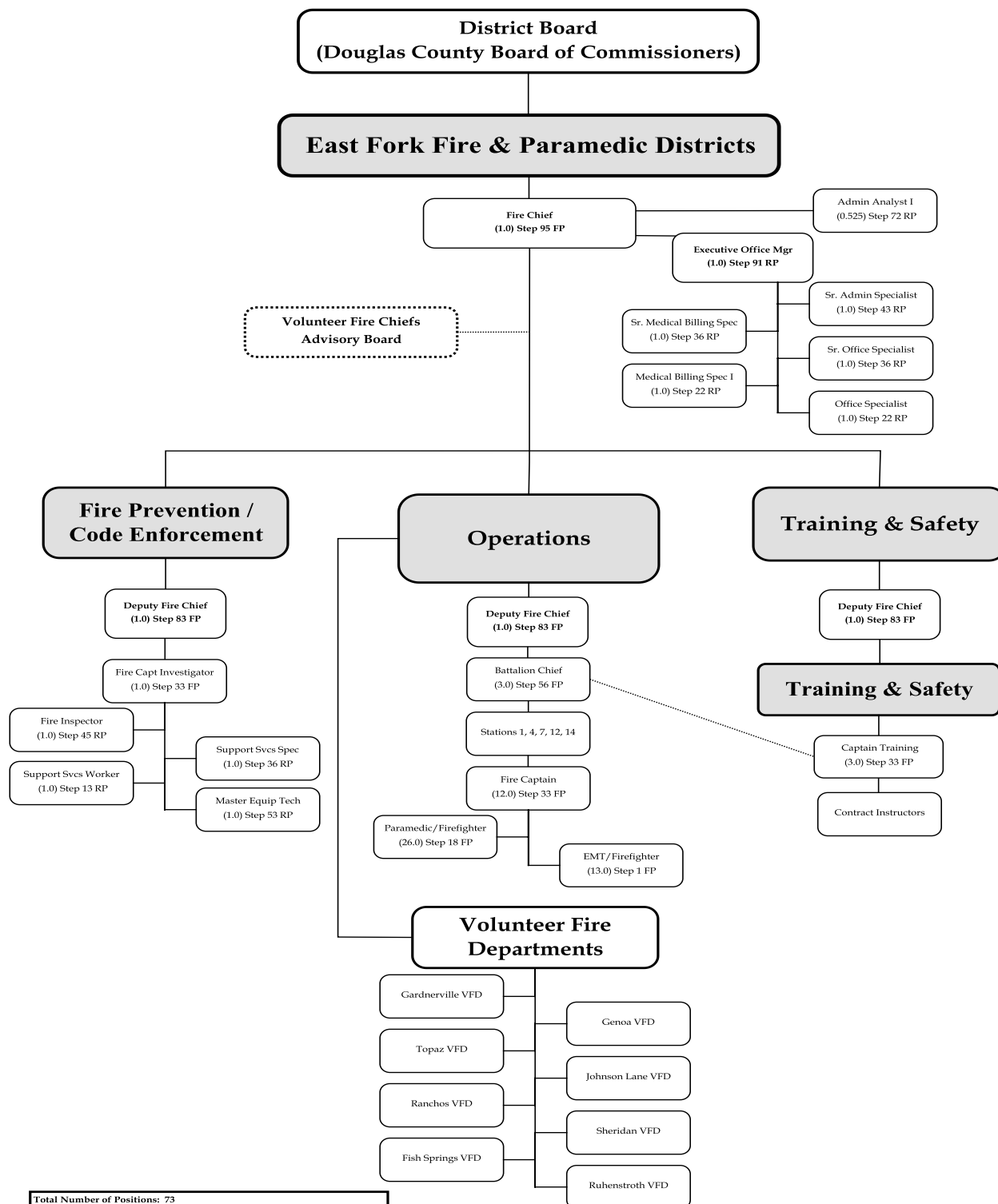
Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals	Related PBB Programs
1. Remove the remaining Windows 2003 Servers from the courts network. Microsoft end of support for this product is July of 2015.	All Programs
2. Work with County Technology Services and other county agencies to bring County Owned High Speed Fiber into the county/courts network.	Network Administration
3. Work with the new Court Administrator to provide a new Case Management System for the District Court Clerks.	Project Administration/Management

## 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



**Total Number of Positions: 73**  
**Total Full-Time Equivalents: 72.525**  
 FP = Fire Pers, RP = Regular Pers  
 Pay steps and job titles are specific to the East Fork Fire  
 and Paramedic Districts pay plan

Pay steps for represented employees are subject to change pending contract negotiations

## 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 Senior Administrative Specialist, two full-time Medical Billing Specialists, a part-time Administrative Analyst, a full-time Office Specialist, a full-time Senior Office Specialist, two full-time Support Services employees and one Mechanic.

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 73% of the operating budget.

This is the fifth 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 FY14-15 is \$17,436,922, reflecting an overall budget increase of 8.8%. The pass-through amount distributed from one District to the other is \$4,687,246. This reflects a 3.5% 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 finance 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.

<b>East Fork Fire &amp; Paramedic</b>					
<b>Expenditures by Category</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg Adopted 14 to 15</b>	<b>% Chg Adopted 14 to 15</b>
Personnel Services	8,691,245	8,806,658	9,300,439	493,781	5.6%
Services & Supplies	2,642,366	2,014,192	2,013,917	157,362	2.4%
Capital Outlay/Projects	117,483	72,500	832,855	760,355	1048.8%
Distrib. - other districts	4,247,542	4,529,609	4,687,246	157,637	3.5%
Other	556,245	278,700	263,034	(23,970)	-15.5%
Contingency	-	324,626	339,431	14,805	4.6%
<b>Total</b>	<b>16,254,881</b>	<b>16,026,285</b>	<b>17,436,922</b>	<b>1,559,970</b>	<b>8.8%</b>
<b>Expenditures by Department</b>					
East Fork Fire	12,000,234	11,481,226	12,734,226	1,244,696	11.0%
East Fork Paramedic	4,254,647	4,545,059	4,702,696	157,637	3.5%
<b>Total</b>	<b>16,254,881</b>	<b>16,026,285</b>	<b>17,436,922</b>	<b>1,402,333</b>	<b>8.8%</b>
<b>Funding by Source</b>					
East Fork Fire	11,667,569	11,356,876	11,958,338	601,462	5.3%
EFFPD Emergency	148,621	-	568,234	568,234	n/a
EFFPD Equipment Reserve	67,422	-	75,000	75,000	n/a
East Fork Paramedic	4,254,647	4,545,059	4,702,696	157,637	3.5%
EFFPD Construction Reserve	-	-	-	-	n/a
East Fork Debt	116,622	124,350	132,654	-	n/a
<b>Total</b>	<b>16,254,881</b>	<b>16,026,285</b>	<b>17,436,922</b>	<b>1,402,333</b>	<b>8.8%</b>
<b>FTE</b>	<b>71.53</b>	<b>71.53</b>	<b>72.53</b>	<b>1.00</b>	<b>1.4%</b>

**Major Accomplishments of FY13-14**

Major Accomplishments
1. Developed and implemented the FY 13/14 Budget and received a clean independent audit as required by Nevada Revised Statutes.
2. Negotiated 1 year employee contracts with the East Fork Professional Firefighters Association and the East Fork Professional Firefighters Association – Battalion Chief.
3. Recruited 22 new volunteer fire personnel.
4. Secured over \$200,000 in federal grant funds, including a \$75,000 grant for a new ambulance through the Community Development Block Grant Program.
5. Participated in the State of Nevada’s Fire Suppression Program for a fee of \$90,000 and saving over \$1,000,000 in fire suppression costs associated with the Districts largest wildland fire in July of 2013. The Bison Fire consumed over 24,000 acres of land and required a ten day suppression effort.
6. Achieved a 7% improvement in the district over all response time objectives for priority one calls. The districts were able to respond to 93% of the time in 8 minutes or less. The average response time was 6 minutes and 21 seconds.
7. Maintained the districts’ Ambulance Subscription Program for a second year at a reduced rate of \$50.00 and provided for a transition to a calendar year renewal period without any additional cost to current subscribers.
8. Serving as Douglas County Emergency Management under interlocal agreement, completed the mandated Douglas County Hazard Mitigation Plan Update and received special acknowledgement from the Nevada Department of Emergency Management and FEMA for our efforts.
9. Negotiated with Douglas County a new three year fee agreement for Emergency Management Services. Prior to this agreement, the Districts provided this service without cost to the county for over five years, saving in excess of \$500,000.

**Strategic Objectives FY14-15**

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

Strategic Objectives
1. Develop a new and revised Strategic Plan for the Districts, to replace the current plan, which will be reaching its end in 2016. The district thus far has completed 87% of the current Strategic Plan, adopted in 2006 by the District Board.
2. Serving as Douglas County Emergency Management under interlocal agreement complete the revision of the Douglas County Emergency Response Plan.
3. Serving as Douglas County Emergency Management under interlocal agreement complete the Douglas County Continuity of Operations Plan. The planning is currently 80% complete.
4. Pursue the new concept of Community Based Paramedicine Program and explore new technologies to enhance overall patient care beyond the traditional prehospital care setting.
5. Continue to explore alternate forms of governance and revenue generation as defined in the current Board adopted Strategic Plan of 2006.

**Annual Goals FY14-15**

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

Annual Goals
1. Develop the FY 14/15 Budget.
2. Negotiate longer term labor contracts with the East Fork Professional Firefighters Association and the East Fork Professional Firefighters Association – Battalion Chief.
3. Pursue Health Insurance benefit which attempt to reduce the cost to the employee and to the districts.
4. Under the guidance of a consultant, complete a Wage and Compensation Study for all district positions, including the development of new job descriptions for each position and to establish a new pay scale based on a step format
5. Revise the PMP Evaluation System to meet revised job descriptions and current day practice related to frequency and importance.
6. Participate in the Nevada State Legislative process as necessary, reviewing legislation changes and proposals in the area of fire and emergency medical services, special districts, budget and finance, and taxation.
7. Maintain a minimum balance in the Fire District’s Emergency Fund of \$250,000.
8. Attempt to maintain the Fire District’s current ISO Rating of protection class 3, which results in lower fire insurance rates for area residents and business
9. Complete all fire billings and reimbursements for the prior three years wildland fires within the East Fork Fire and Paramedic Districts.
10. Continue to maintain the districts response time goals in all areas and as defined the Board adopted Standard of Cover.

**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 FY13-14**

Major Accomplishments
1. Adoption of 2012 International Fire Code, appendixes and revisions.
2. Adoption of revisions to Douglas County Code Title 8 - Fire Works Chapter 8.16.
3. Adoption of revisions to Douglas County Code Title 8 – 8.12 Burning Restrictions.
4. Hiring of District Fire Inspector and required new hire training. New inspector training included; Juvenile Fire-setter 1 & 2, level 2 State of Nevada certified Fire Inspector and attending National Fire Academy.
5. District pre-fire plans – significant progress majority of preplans completed. Pre-plans moved from hard paper to electronic version loaded on District mounted computers.
6. Conducting a Request For Proposal for Wildland Urban Interface Severity Project, this project includes vegetative fuel modeling for the entire Douglas County. This project is to support the upcoming adoption and enforcement of the Wildland Urban Interface Code for the Fire District.
7. Implementation of open burning enforcement requirements; policies and directives as recommended by District Attorney’s office, including training of staff in the issuance of stop orders and citations.
8. Hiring of District Support Services Worker and required new hiring training.
9. Implementation and installation of new maintenance and communication boards in each fire station facility.
10. Land ownership transfer (Quit Claim Deeds) from Douglas County to Fire District for properties located at Stations 1, 4, 9, 16 and District Office.
11. Incident Command Posts Improvements -coordinated with Douglas County Parks Department upgrades to the Douglas County Fairgrounds pavilion to provide new amenities to support Fire District use as an incident command post.
12. Purchase and Construction of one (1) new staff vehicle for the Battalion Chiefs, project included the purchase of the vehicle, coordination of vendors work and completing a large part of the project in-house.
13. Reassignment of staff vehicles and all required upgrades.
14. District Fire Cadet Program – this year several cadets completed the Districts wildland fire fighter training and became red card approved wildland responders and District volunteers.
15. Completion of hands on fire extinguisher training to members of the County’s CERT team and the business community (Starbucks, GE, Carson Valley Medical Center).
16. Continued education for office support with field training in the positions of staging manager and scribe for major wildland fire events.

**Strategic Objectives FY14-15**

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

Strategic Objectives
1. Continue to evaluate Districts Capital Improvement needs related to facility maintenance and repair. Provide all repairs based on safety needs and operational readiness.
2. Provide completion of internal audit to critical assets and equipment for utilization and placement base on District adopted Standard of Cover document.
3. Establish a District apparatus replacement/refurbishment plan.
4. Complete implementation and adoption of a District Wildland Urban Interface Code – including all training of District and County Building Department Staff.
5. Continue to monitor success and needs of Fire Cadet Program as it relates to providing future certified volunteer fire fighters for District.
6. Continue to provide logistical support to organization through warehouse support staff, working with new staff to expand roles and responsibilities.
7. Continue to have all Fire Prevention Staff members build essential working relationships with the community, businesses and cooperating agencies that interface with the Districts Prevention Bureau.

**Annual Goals FY14-15**

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

Annual Goals
1. Adoption of International Wildland Urban Interface Code – make all required revisions to model code, District Attorneys’ review and present to the Fire District Directors for approval.
2. Review and Implement of information from the Wildland Urban Interface Severity Project – This project and the corresponding information supports the enforcement of the Wildland Urban Interface Code.
3. Update interlocal agreement between District and Nevada State Fire Marshal’s Office.
4. Provide rewrite of Districts Agricultural Burn Permits and training for front office staff on open burning requirements and permit process.
5. Continue to pursue grant funding for the Districts Compost Your Combustibles Program.
6. Continue to work towards the completion of all outstanding pre-fire plans.
7. Continue to investigate the use of the Districts FireRMS occupancy data base for inspection records, plan review comments, pre-fire plans and occupancy information/contacts.
8. Provide revisions to current Juvenile Fire Setter Program based on new requirements and curriculum.
9. Complete process to purchase one (1) new rescue/ambulance.
10. Complete bid process to purchase and construct grant funded mobile incident command and GIS trailer.
11. Coordinate major station repair projects – asphalt repair to stations 10,7,8 and 14, painting of exterior Station 2, stucco repair Station 6, concrete replacement and or repair Stations 14, 10.
12. Compliance Engine – complete data base and hard file research on required information to support project.
13. Continue support and training of District Fire Cadet Program.
14. Conduct review of warehouse and vehicle maintenance operations for needs and efficiencies.

**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 13-14**

Major Accomplishments
1. In FY13, responded to 5,452 calls for service, meeting our Priority 1 – Echo (life threatening calls) goal of a firefighter/paramedic at the patient’s bedside within 8 minutes 93% of the time.
2. Established the Douglas County Healthcare Coalition that gained us Heart Safe Community recognition, completed the flu clinic and staffing a first aid booth with nurses at both Carson Valley Days and Candy Dance.
3. Developed and implemented a controlled substance purchasing, storage and record keeping system.
4. Maintained annual agreements with our cooperators, hospitals and medical director.
5. Maintained Federal and State permits to bill and provide advanced life support transport and non-transport units.
6. Deployed power gurneys that were grant funded to reduce workers compensation liability in lifting patients.
7. Streamlined our wildland fire response notification procedures both internally and externally.
8. Preplanned commercial occupancies.
9. Refined responses to calls under our existing Standards of Cover by implementing Emergency Fire Dispatch protocols.
10. Developed and deployed new standard structure fire evolutions.

**Strategic Objectives FY14-15**

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

Strategic Objectives
1. Continue to be a partner in our community and the Emergency Medical Services (EMS) system.
2. Transition to new EMS provider levels.
3. Implement a mobile integrated healthcare system.
4. Continuously monitor system for areas of process improvement.
5. Introduce new command procedures.
6. Prepare for the 2014 wildland fire season.
NOTE: Please see the East Fork Fire and Paramedic District’s 2014 Business Plan for additional.

**Annual Goals FY14-15**

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

Annual Goals
1. Work to develop the Healthcare Coalition into an advisory group for integrated healthcare.
2. Review computer aided dispatch, response and billing data to make adjustments to the entire system including apparatus, equipment and personnel.
3. Update EMS protocols to the new provider levels.
4. Push out draft structure fire attack procedure while developing additional standard evolutions.
5. Maintain annual operating agreements with all cooperators.
6. Retrospectively review significant calls for system improvements.
7. Continue to refine volunteer and career personnel relationships.
8. Foster relationships with Douglas County Search and Rescue, Carson Valley Medical Center, Carson Tahoe Hospital, Douglas Mental Health, Douglas County Sheriff’s Office, Partnership for Community Resources and the Douglas County School District.
9. Measure cardiac arrest and stroke survival rates in the community.
10. Improve our report writing ability. <span style="float: right;">NOTE:</span>
Please see the East Fork Fire and Paramedic District’s 2014 Business Plan for additional.

**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 FY 13-14**

Major Accomplishments
1. Conducted a new recruit fire academy and graduated 10 new volunteer all-risk firefighters.
2. Conducted a wildland fire academy and graduated 10 new volunteer wildland firefighters.
3. Implemented a probationary firefighter training and assessment program.
4. Reorganized and implemented a new volunteer firefighter incentive and recognition program.
5. Continued to build the CERT program and successfully led a regional CERT “rodeo” with teams from Northern Nevada.
6. Developed and implemented a district apparatus operator program adding an additional proficiency of “engineer”. This program is being looked at by the NSFM office as being adopted at a state level for certification.
7. Led the development of the regional sandtable exercise. Unfortunately, the exercise was cancelled due to an actual wildfire.
8. Conducted an “active shooter” exercise with GE Bentley.
9. Developed and conducted an orientation for captains acting in the Training and Safety assignment.
10. Implemented wireless capacity for the district office and EOC.
11. Conducted a Douglas County EOC and BOCC training.
12. Were successful in separate grant awards for CERT, a port-a-count machine shared by EFFPD, DCSO and TDFPD, and radios for wildland assignments.
13. EFFPD became recognized as a training facility for Nevada EMS and can develop our own CE’s for EMS training.

**Strategic Objectives FY14-15**

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

Strategic Objectives
1. Support operational readiness and initiatives as per the Standards of Cover.
2. Integrate data driven research to enhance the safety of EFFPD personnel.
3. Improve Information technology efficiency.
4. Continue to develop community resilience to man-made and natural disasters.
5. Continue to support recruitment and retention efforts for volunteer firefighters.

**Annual Goals FY14-15**

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

Annual Goals
1. (a) Integrate career and volunteer response in standard evolutions. 1. (b) Develop and implement EMT transition classes. 1. (c) Support Operations in the development and implementation of technical rescue objectives. 1. (d) Develop an annual training schedule.
2. (a) Utilize current NIST and UL data to revise firefighting strategies and tactics. 2. (b) Review and update infection control procedure with the Safety committee. 2. (c) Review and update the respiratory protection procedures. 2. (d) Conduct an NFPA 1500 safety audit.
3. (a) Support and implement the Douglas County computer lease program. 3. (b) Conduct a HIPAA risk analysis. 3. (c) Implement EPCR. 3. (d) Implement Spillman interface.
4. (a) Conduct a regional CERT rodeo. 4. (b) Continue to conduct regular CERT basic classes in the county. 4. (c) Conduct specialized CERT training in shelter management and EOC support. 4. (d) Provide EOC section specific training to Douglas County staff.
5. (a) Conduct an annual Appreciation banquet. 5. (b) Conduct a cost-benefit analysis on out-sourcing the recruit academy to TMCC. 5. (c) Develop specialized expectations and training for “attack”, “wildland”, “support” and “support/operator” volunteer designations.

## 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

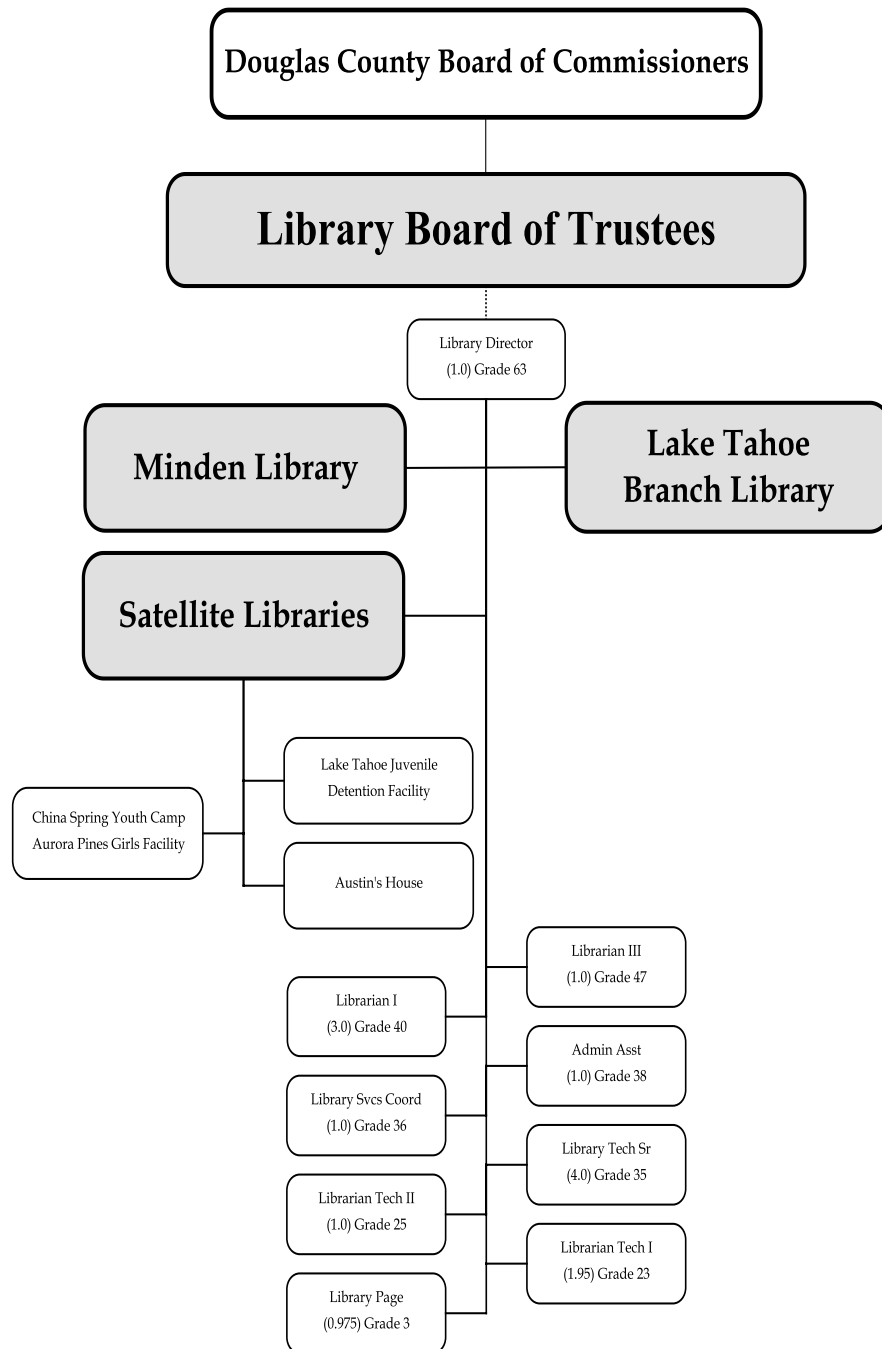
Manages and over sees the Local Emergency Planning Committee (LEPC). This important committee is composed of both public, private, and government sector representatives and is charged in an advisory capacity with issues related to hazardous materials monitoring, community awareness and right to know. 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 the county, 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

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Total Number of Positions: 18  
Total Full-Time Equivalents: 14.925

## 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, a satellite library at China Spring Youth Camp, dormitory and classroom collections at China Spring Youth Camp and Aurora Pines Girls Facility, a reading and reference library at the Lake Tahoe Juvenile Detention Facility, and a reading and reference collection at the Carson Valley Children's Center. The main library handles administration, acquisitions, cataloging and fiscal management. Services such as children's programs, meeting rooms, and Interlibrary Loan are offered at both the main library and the branch library. Reduced public hours are in place due to budget shortfalls that went into effect July 1, 2008. Public hours are 50 hours per week in Minden and 32 hours per week at Lake Tahoe. The Library owns approximately 142,000 items: books, magazines, newspapers, DVDs, books on CD and MP3, microforms, and downloadable media. The Library owns 3.03 items per capita, which is below the national average of 3.97 items per capita, and above the Nevada average of 2.17 items per capita. For library materials, the Library spends approximately 70% of the national average per capita. Subsequent to budget reductions of FY08-09, library staffing levels are the same as 1988 levels.

### Public Services

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

### Technical Services

The library staff perform a number of support operations that provide further service to the public, including selecting and acquiring of new materials, many of which are suggested by the public; cataloging and processing of materials so that materials may be identified using the on-line catalog and then located on the shelves; recovery of overdue materials to protect the taxpayers' investment in materials; and ongoing collection evaluation to ensure that materials provided are relevant to the needs of the community.

**Staffing and Budget**

The Library is governed by a five-member Library Board of Trustees appointed by the Board of County Commissioners. The Library Director reports to the Board of Trustees. For FY14-15, the Library is staffed by 14.93 FTE. The Library is primarily funded from the Room Tax (TOT)/Sales Tax fund, providing 100% of the Library’s \$1,496,382 total FY14-15 budget.

Library					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	1,039,648	1,071,248	1,070,065	(1,183)	-0.1%
Services & Supplies	409,383	426,117	426,317	200	0.0%
Capital Outlay/Projects	27,997	-	-	-	n/a
<b>Total</b>	<b>1,477,027</b>	<b>1,497,365</b>	<b>1,496,382</b>	<b>(983)</b>	<b>-0.1%</b>
<b>Funding by Source</b>					
Room Tax	1,477,027	1,497,365	1,496,382	(983)	-0.1%
<b>FTE</b>	<b>14.30</b>	<b>14.30</b>	<b>14.93</b>	<b>0.63</b>	<b>4.4%</b>

**Major Accomplishments of FY 13-14**

Major Accomplishments
1. Renovation of the Pine Nut Room to provide second meeting room for public meetings; included new lighting, shelving, carpeting, furnishings, and technology; funded with private grants and donations.
2. Replace and upgrade all network and integrated library system servers.
3. Replace all patron computers and all peripherals; funded with private grants and donations.
4. Replace network backup system, email archiving system.
5. Integrate Community Connect statewide project to identify DCPL market segments and develop targeted outreach for selected segments.
6. Enter into Memorandum of Understanding with Recreation Division to establish Recreation Operations Office within Lake Tahoe Branch Library.

**Strategic Objectives FY14-15**

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

Strategic Objectives
1. Increase number and variety of virtual/digital materials.
2. Increase patron and staff training in technology use.
3. Digitize Douglas County local historical resources for online access.
4. Enhance patron self-check options with new technology.
5. Enhance opportunities for youth to improve reading skills.

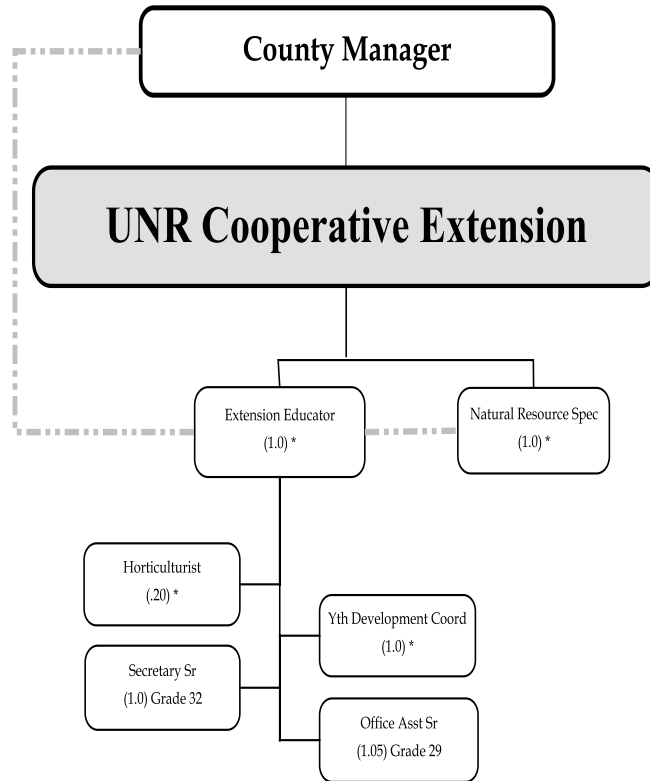
**Annual Goals FY14-15**

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

Annual Goals
1. Introduce hoopla digital access to streaming video, popular music, and eAudiobooks.
2. Increase frequency of Tech Tuesday trainings.
3. Complete digitization of local newspapers 1878 to present.
4. Introduce website access to digitized newspapers; include staff training, patron training, marketing.
5. Select vendor for replacement self-check machine for Minden Library; purchase, install and train.
6. Increase number of children’s storytimes.
7. Increase number of opportunities for youth to read with therapy animals at both Minden Library and Lake Tahoe Branch Library.
8. Incorporate results of Impact Survey of patrons into Long Range Planning for 2015.

# UNR Cooperative Extension Organizational Chart

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Total Number of Positions: 3  
Total Full-Time Equivalents: 2.05  
\* These positions are not County employees, but the County does contribute to the State a portion of their salary.

## 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. The FY 14-15 operating budget is \$380,555.

Cooperative Extension					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	103,293	116,867	98,159	(18,708)	-16.0%
Services & Supplies	121,808	147,418	147,421	3	0.0%
Capital Outlay/Projects	-	-	127,608	127,608	n/a
Contingency	-	7,923	7,367	(556)	-7.0%
<b>Total</b>	<b>225,101</b>	<b>272,208</b>	<b>380,555</b>	<b>108,347</b>	<b>39.8%</b>
<b>Funding by Source</b>					
Cooperative Extension	225,101	272,208	380,555	108,347	39.8%
<b>FTE</b>	<b>2.05</b>	<b>2.05</b>	<b>1.53</b>	<b>(1)</b>	<b>-25.4%</b>

**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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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	8,322	3
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	8,322	3
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	This program assists Indian farmers and ranchers in identifying and accessing available USDA programs.	0.01	1,664	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	3,329	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	8,322	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.	0.05	8,322	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.	0.02	3,329	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.	0.01	1,664	4

Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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.	0.10	16,644	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.	0.20	33,287	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.	0.04	6,657	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.	0.18	28,108	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	19,786	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	11,872	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	11,872	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	1,583	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.	0.14	23,301	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**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
State Youth Activities/Events	<p>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.</p> <p>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.</p>	0.11	17,575	4
Carson River Watershed Education Program	<p>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.</p>	0.05	8,322	3
NEMO Nevada	<p>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.</p>	0.00	-	1
Public Water Supplier, and Riparian Lands Education	<p>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."</p>	0.00	-	3
Sage Grouse Conservation	<p>Facilitation of working groups to implement conservation measures to enhance sage grouse habitats and increase population levels.</p>	0.04	6,657	4
Weed Management	<p>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.</p>	0.10	16,644	4
		<b>1.53</b>	<b>245,580</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
<p>1. Radon Education                      Since the inception of the Radon education program 6,561 Douglas County residents have received a radon test kit. Of these test kits, 65% were actually used. It is estimated that 17.9% of the homes in Douglas County have been tested, with the statewide average across all Nevada counties being 1.68%. Of the 1,146 homes exceeding the EPA Action Level of 4.0 pCi/l, 203 or 17.7% have undergone mitigation.</p>	<p>Health and Nutrition</p>
<p>2. Agriculture Innovation Forum Series                      Attendance averaged 20 in the five forums offered. Evaluation respondents (n=19) found the forums very informative to extremely informative (90%). The majority of the respondents (58%) claimed that what they learned in the forum series has absolutely changed what they do in the future. Information gleaned at the forum series was shared with friends, neighbors and others according to 95% of the respondents. Eighty-nine percent of respondents strongly agreed or somewhat agreed that they have the know-how to optimize their land use potential.</p>	<p>Agriculture</p>
<p>3. Eagles &amp; Agriculture                      Approximately 400 people attended the 2014 event. Evaluation results indicate respondents (n=69) gained a better understanding of Carson Valley agriculture (4.14), have a greater appreciation for the role agriculture plays in providing wildlife habitat (4.00), and have greater understanding for the benefits agriculture provides our society (3.86), on a 5 point Likert scale (1=strongly disagree through 5=strongly agree). In regard to the greatest educational value of the program some respondents said “a better understanding of the eagles habits, being on the ranches and appreciation for the Carson Valley” and “learning about the history of the valley and meeting some of the local ranchers.”</p>	<p>Agriculture</p>
<p>4. Living With Fire                      The Douglas County Board of County Commissioners issued a proclamation that May 2014 was Nevada Wildfire Awareness Month. Six Nevada Department of Transportation digital message signs were used to remind people to be prepared for wildfire. A 30-second public service announcement urging viewers to prepare their homes for wildfire aired through the month of May and continues to air. Tahoe Douglas Fire Protection District featured the Living With Fire Tahoe Outdoor Display and the Ember House Game at their pancake breakfast, attended by 350 participants. 2197 Living With Fire Regional Conference Flyers were distributed to four Douglas County Schools. Living With Fire Regional Conference Display Ads ran in The Record-Courier and in The Nevada Appeal in the beginning of May 2014. “Dry conditions drive fire danger,” published by The Record-Courier, promoted the Living With Fire Regional Conference, and quoted Ed Smith about the importance community members working together to reduce their fire threat. 39 posters and 4 banners were distributed and displayed in Douglas County promoting Nevada Wildfire Awareness Month.</p>	<p>Natural Resources</p>

Major Accomplishments Continued

Major Accomplishments	Related PBB Programs
<p>5. Douglas County 4-H                      Enrollment steady at 287 continues to positively impact youth by providing practical life skills, community service, public speaking, civic engagement and record keeping. Community Club, a group of 250 youth created cards to send to Douglas County soldiers stationed overseas. The group also made cards for local senior living communities and hosted a food drive for the local food closet. We sent 32 youth to Nevada State 4-H Camp, a week long overnight camp at Stateline, NV. Additionally we sent 4 teen counselors and 6 adult chaperones. There were approximately 350 attendees at the Fall Family Costume Ball. The event is a partnership with the Douglas County Parks and Recreation Department. 72 Portfolio Recordbooks were turned in for judging. Completing a Portfolio Recordbook is crucial to learning life skills. It incorporates record keeping, resume writing, essay writing, creativity and time management skills.</p>	<p>Children, Youth and Families</p>
<p>6. Leadership Douglas County                      LDC met 100% of the candidate’s expectations. One student commented “Not only did we learn about the community and meet all of the great people volunteering and working in all types of organizations, but the lectures and exercises on leadership were awesome.” Sense of commitment to the community was increased in the minds of 93% of the class. 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.</p>	<p>Community Development</p>
<p>7. Sage-grouse Conservation                      Awarded \$15,000 from NDOW to conduct up to 6 facilitated meetings with the BiState LAWG, up to 4 meetings with the Washoe Modoc Lassen LAWG, up to 4 with the Lincoln County Working Group, and up to 4 with the White Pine County Group. Despite overwhelming acclaim for the 2012 BiState Action Plan, including high praise from the USFWS, the decision to list this distinct population as threatened was rendered. However, the jury is still out on the final listing decision.</p>	<p>Natural Resources</p>
<p>8. Facilitation Projects – conducted planning sessions for;                      Wildfire &amp; Invasives – Western Association of Federal Wildlife Agencies Report Working Group; Carson City Chamber of Commerce – Community Visioning Session; Western Nevada Development District Strategic Planning; Nevada Rural Summit; Nevada Department of Agriculture Weed Program Roundtable Discussion; Truckee-Carson Irrigation District; Young at Heart; Minden Town Board; Food Closet; Main Street Gardnerville; Nevada Wildfire Adapted Communities Network; Carson-Truckee Water Conservancy District; Lake Tahoe Visitors Authority; Douglas County Social Services Retreat.</p>	<p>Community Development</p>
<p>9. Horticulture                      Total face to face contacts: 1,327. Total Master Gardener volunteer hours: 1,482. Phone calls: 657. Emails to clients and Master Gardeners: 2,567. Newsletters, flyers &amp; announcements: 1,440. Community project work includes adopt a pot, Gardnerville hanging baskets, Heritage Park, Dangberg Historic Park and some school garden assistance.</p>	<p>Horticulture</p>

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 bear on community needs.	All PBB Priorities
4. Measure outcomes of educational efforts and report impacts to all accountability sources.	All PBB Priorities

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. To 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
2. To increase awareness of wildfire hazards and encourage residents to reduce fuels and improve defensible space around their homes and businesses	Natural Resources
3. To 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
4. To promote radon testing in homes and encourage mitigation if needed.	Health and Nutrition
5. To publish a study on floodplain protection, acreage of 100-year floodplain lands in Douglas, Carson, and Lyon Counties in the Carson River Watershed and the percentage of those acres that have some form of protection to remain a functioning floodplain.	Natural Resources
6. Conduct a community needs assessment.	Community Development

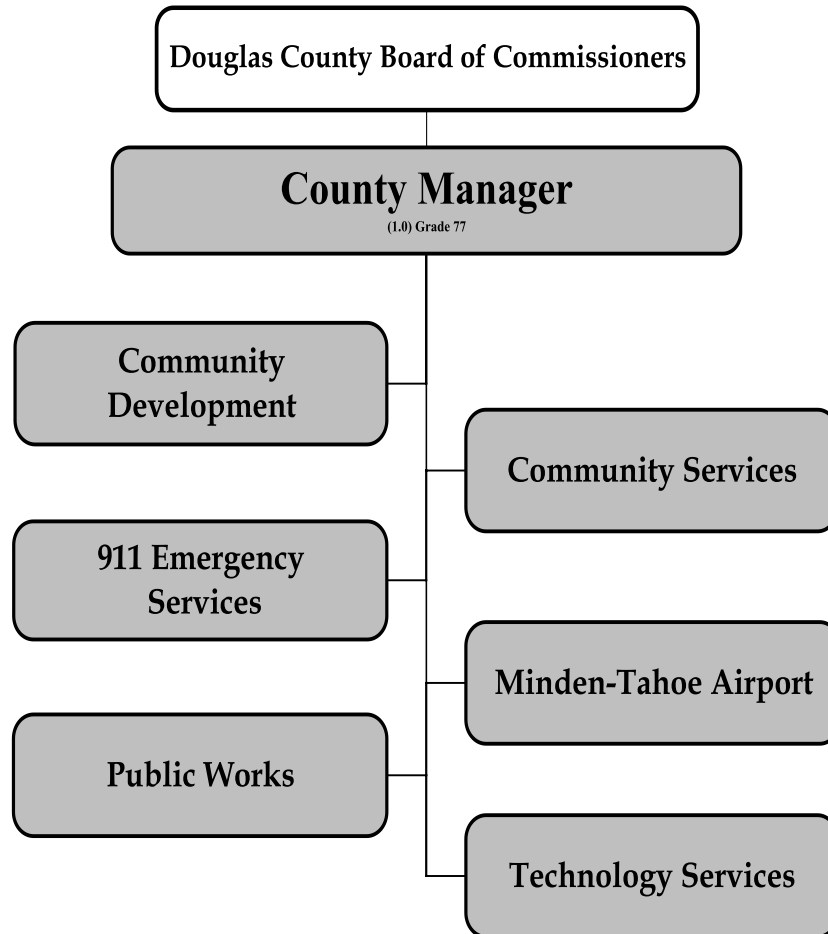
## **COUNTY MANAGER DEPARTMENTS**

The departments included in this section are under the authority of the County Manager.

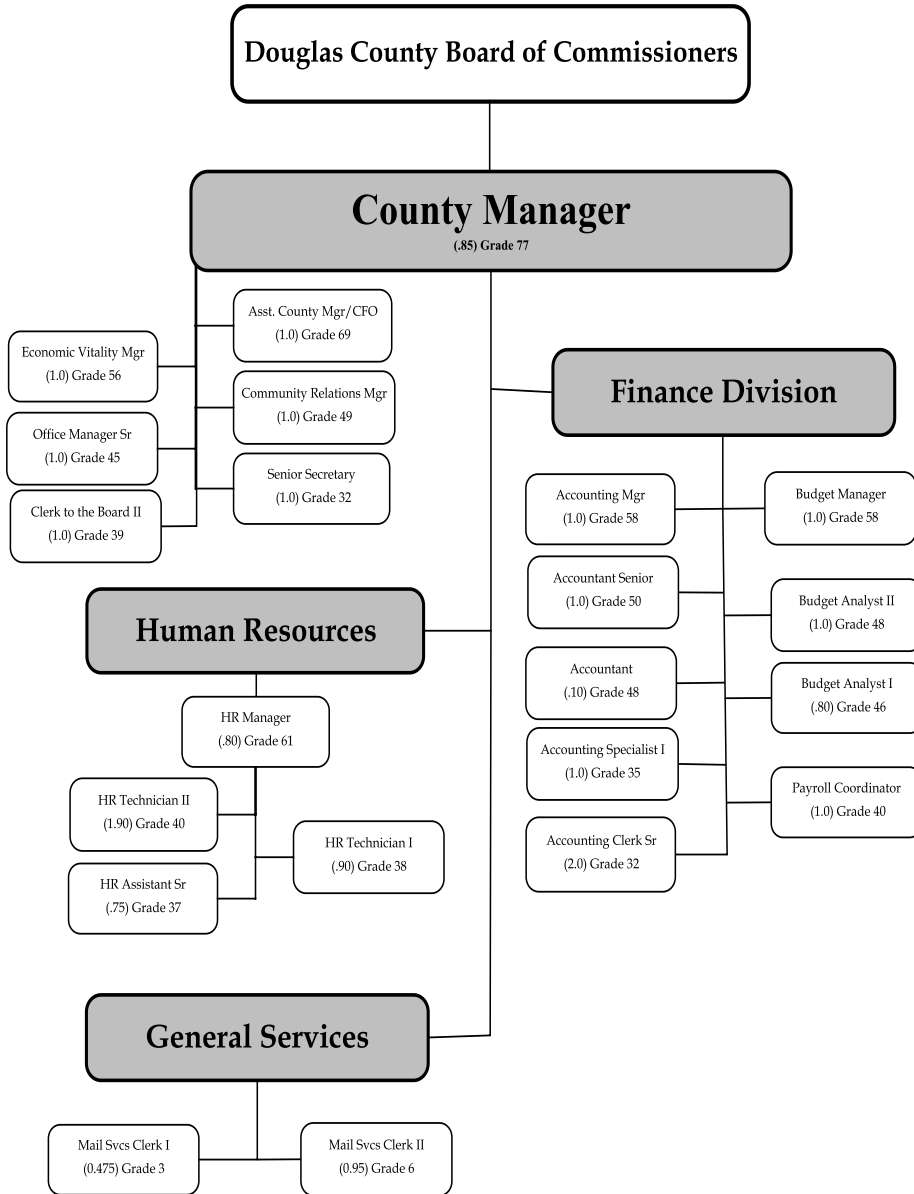
The County Manager adheres to the policy direction provided by the Board of County Commissioners in the administration of these departments.

# County Manager Departments Organizational Chart

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# County Manager Department Organizational Chart



Total Number of Positions: 25  
 Total Full-Time Equivalents: 21.525 (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 Community Relations.

### Staffing and Budget

The Department is managed by the County Manager. The Department has a total of 21.53 FTE authorized for FY14-15 (FTE include .25 Assistant District Attorney's time charged to risk management fund). The FY14-15 total operating and capital budget is \$24,101,019 for all divisions. Information about each division is provided in this section.

County Manager					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	5,175,580	5,497,288	5,782,105	284,817	5.2%
Services & Supplies	8,178,004	8,417,335	8,564,827	147,492	1.8%
Capital Outlay/Projects	1,920,502	1,194,746	390,000	(804,746)	-67.4%
Other	10,528,882	8,909,077	9,364,087	455,010	5.1%
<b>Total</b>	<b>25,802,967</b>	<b>24,018,446</b>	<b>24,101,019</b>	<b>82,573</b>	<b>0.3%</b>
<b>Expenditures by Division</b>					
County Manager	830,990	880,694	974,591	93,897	10.7%
Finance	19,216,180	17,359,219	17,078,900	(280,319)	-1.6%
Economic Vitality	296,189	227,223	305,142	77,919	34.3%
General Services	1,681,804	1,717,550	1,821,795	104,245	6.1%
Human Resources	3,777,805	3,833,760	3,920,591	86,831	2.3%
<b>Total</b>	<b>25,802,967</b>	<b>24,018,446</b>	<b>24,101,019</b>	<b>82,573</b>	<b>0.3%</b>
<b>Funding by Source</b>					
General Fund	4,089,198	4,241,356	4,542,780	301,424	7.1%
Ad Valorem Capital Projects	1,434,253	1,397,922	1,400,764	2,842	0.2%
County Construction	1,393,095	644,657	301,800	(342,857)	-53.2%
County Debt/Other	4,262,629	2,681,070	3,142,702	461,632	17.2%
WNRYS	426,254	487,773	416,297	(71,476)	-14.7%
Room Tax Administrative	10,911,181	11,247,988	10,910,377	(337,611)	-3.0%
Self Insurance	2,874,690	2,932,680	2,947,299	14,619	0.5%
Self Insurance - Dental	411,667	385,000	439,000	54,000	14.0%
<b>Total</b>	<b>25,802,967</b>	<b>24,018,446</b>	<b>24,101,019</b>	<b>82,573</b>	<b>0.3%</b>
<b>FTE</b>	<b>20.05</b>	<b>20.26</b>	<b>21.53</b>	<b>1.27</b>	<b>6.3%</b>

## 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.

Programs	Program Descriptions	FTE FY14-15	Cost FY14-15	Quartile Ranking
Special Projects	Research, analysis, and planning on various issues	0.09	47,102	1
Regional Cooperation/Intergovernmental Relations	Towns, GIDs, legislative, state, and federal government, NNDA	0.12	49,752	1
Partnerships with Community Groups	Chamber, DCBC, non-profits, citizen advocacy groups, visitors authorities	0.26	58,879	1
Office Management/Administration	Claims, phones, filing, payroll, scheduling, public information	1.10	76,943	n/a
Board Agenda and Meeting Administration	Board meetings twice a month	1.67	148,635	1
Board Administration	Guidance, leadership and coordination with five elected commissioners	0.45	51,748	2
Budget	Annual budget development and administration and labor negotiations	0.78	121,649	1
Leadership and Organizational Development	Lead and manage County Manager directed departments and work with Elected Officials	0.29	303,237	1
Strategic Planning and Implementation	Plan and implement various strategic goals established by the Board	0.14	23,341	2
Document Review and Approval	Review and approve contracts, policies, procedures, franchise agreements	0.03	5,835	2
Internal and External Communications	Newsletter, public access TV, website, social media, respond to residents	0.93	87,472	2
		<b>5.85</b>	<b>974,593</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
<p>1. Utilized Priority Based Budgeting to reallocate an additional \$1 million in existing General Fund revenues to preventative road maintenance. Existing funding reallocated to roads in the General Fund over the last two years totals \$2 million</p>	<p>Budget</p>
<p>2. Received a two-level bond rating increase, from A+ to AA, from Standard &amp; Poor's. This was the first bond rating upgrade in ten years. S&amp;P cited very strong management conditions, very strong financial practices that are well embedded and likely sustainable, along with a stable outlook.</p>	<p>Budget, Strategic Planning and Implementation</p>
<p>3. Continued to implement Technology Assessment recommendations and other changes to improve customer service, including successful recruitment of a Chief Technology Officer and reorganization of the Technology Services Department.</p>	<p>Leadership and Organizational Development</p>
<p>4. Developed five-year water and sewer rate models to stabilize rates and provide for needed system reinvestment.</p>	<p>Strategic Planning and Implementation</p>
<p>5. Successfully transitioned Clerk-to-the-Board function to the County Manager's office to provide greater efficiency and cross training for clerking of Board meetings and preparation of Board minutes.</p>	<p>Board Agenda and Meeting Administration</p>

**Strategic Objectives FY14-15**

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

Strategic Objectives	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.	Economic Vitality, Preservation of Natural Environment, Resources, and Cultural Heritage
4. Partner with public and private stakeholders to enhance economic vitality, efficiencies and quality services	Economic Vitality

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Continue to maintain long-term financial stability through the utilization of Priority Based Budgeting and long-term financial forecasts.	Budget
2. Implement new "Open for Business" partnership initiative to support local businesses.	Regional Cooperation/Intergovernmental Relations
3. Develop solutions to fund road maintenance needs.	Strategic Planning and Implementation
4. Implement solutions to stabilize water rates in Lake Tahoe and the Carson Valley	Strategic Planning and Implementation
5. Implement new electronic agenda management system and live video streaming equipment for Board meetings at Valley, Lake and mobile locations.	Board Agenda and Meeting Administration

**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.

Programs	Program Descriptions	FTE FY14-15	Cost FY14-15	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.	1.89	215,900	1
Payroll	Process all County employee payments for services, wages, and benefits, including bank and other transfers (direct deposits).	1.15	98,092	1
Accounts Payable	Process payments for goods and services, or purchased by Douglas County. Vendor payment processing and printing checks per NRS 244.1505.	2.35	204,768	1
Room Taxes Administration	Analysis of Room Taxes revenue for Douglas County. Process disbursements of Room Taxes to outside entities.	0.18	20,703	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	13,039	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.	0.68	74,371	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	0.4	50,212	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	59,180	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	53,597	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.	0.76	94,457	1
Strategic Planning	Provide strategic planning support to the Board of County Commissioners. Facilitate quarterly workshops with the Board, Department Heads, and Elected Officials to review Strategic Plan, update goals, and discuss emerging topics. Integrate strategic planning with priority based budgeting for allocation of time, human capital, and resources to achieve goals set out in the Strategic Plan.	0.2	22,643	1
		<b>8.90</b>	<b>906,962</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
<p>1. Evaluated New World Systems E-Suite software system to provide electronic billing statements and enhanced on-line payment options to utility customers. Negotiated software swap credit with vendor to fund acquisition and implementation of this software. Facilitated the transition of the utility billing function from the Clerk/Treasurer’s Office to the Public Works Department, and the implementation of the E-Suite software.</p>	<p>General Accounting</p>
<p>2. Assisted with various capital financing needs to develop plan for funding of needed improvements for Lake water systems, acquisition of Sierra Country Estates water system, and refunding of sewer bonds saving \$150,000 annually over the remaining term of the bonds.</p>	<p>Debt Management</p>
<p>3. Coordinated and conducted organization-wide budget development process, resulting in a balanced budget adopted for 2014-15. Conducted Priority Based Budgeting workshops to provide County staff with education and ensure successful budgeting practices and long-term financial stability.</p>	<p>Budget</p>
<p>4. Conducted organization-wide year-end close accounting workshop to provide County staff with education to ensure proper accounting of revenues and expenditures within the fiscal year.</p>	<p>General Accounting</p>
<p>5. Coordinated and conducted quarterly Strategic Planning Workshops with Board of County Commissioners, Department Heads and Elected Officials.</p>	<p>Strategic Planning</p>

**Strategic Objectives FY14-15**

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

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

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Complete annual independent financial audit with new audit firm, and publish the County’s first Comprehensive Annual Financial Report.	General Accounting Financial Reporting
2. Develop Five-Year Financial Forecast and Plan for all major funds for use in financial decision-making and budget development.	Budget
3. Conduct Vehicle Maintenance Cost Analysis.	General Accounting Budget
4. Clarify and update Douglas County Transient Occupancy Tax code.	Room Tax Administration
5. Acquire a new Payroll and Human Resources software system to automate currently manual processes, and to provide position control and budgeting capability.	Payroll Budget
6. Review Accounts Payable operations to gain process efficiencies.	Accounts Payable
7. Analyze project accounting software module for implementation to enhance capital improvement project accounting.	Capital Asset Accounting
8. Implement grant accounting software module.	Grant Accounting
9. Complete financing plans for water infrastructure improvements.	Debt Management

## ECONOMIC VITALITY DIVISION

### Mission Statement

*Working in partnership, the county and private sector champions provide the leadership to implement eight priority projects to promote economic diversification and the prosperity.*

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 eight priority projects:

#### Create Distinctive Downtowns

- Tahoe Revitalization
- Valley Vision Implementation

#### Capitalize on Outdoor Recreation & Lifestyle

- Tremendous Trails
- Sports Aviation Destination
- Transportation Attractions

#### Develop a Thriving Climate for Business & Learning

- K-12 Education Innovation
- Accelerating Advanced Manufacturing
- Open for Business

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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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	83,428	2
Conservation/Land's Bill	Lobbying efforts to pass a federal lands bill that sells off excess public lands using the proceeds to purchase conservation easements (protecting the flood plain). Program also transfers essential public properties into county ownership as needed for trails connections and trailheads.	0.00	99,000	2
Economic Vitality Plan Implementation	Coordinating, facilitating, communicating and leveraging resources to support the County's 12 Economic Vitality Projects	0.80	122,714	4
		<b>1.00</b>	<b>305,142</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Completed the Valley Vision Plan and adopted a joint Resolution in conjunction with the Towns of Minden and Gardnerville to confirm the plan principles and commit to the identification of funds for its implementation. (Distinctive Downtowns)	Economic Vitality Plan Implementation
2. Updated action plans for each of the Economic Vitality projects.	Economic Vitality Plan Implementation
3. Received Board approval on an Updated Economic Vitality Strategic Plan, streamlining the plan to eight priority projects.	Economic Vitality Plan Implementation
4. Provided management for the Town of Genoa on three-month interim basis and assisted with the recruitment of a new Town Manager.	Regional Cooperation Intergovernmental Relations
5. Completed a private property easement allowing for construction and opening of the 10.5 mile Clear Creek Trail. (Tremendous Trails)	Economic Vitality Plan Implementation
6. State Catalyst Fund contracts approved for \$200,000 allocation to Cristek Interconnects, creating 50 jobs over a period of three years.	Economic Vitality Plan Implementation, Economic Vitality Services Support
7. Science, Technology, Engineering and Math (STEM) teacher training provided for two Douglas High School teachers to implement Project Lead the Way curriculum. (K-12 Innovation)	Economic Vitality Plan Implementation, Economic Vitality Services Support
8. Developed a business recognition program and made eight awards to businesses that exemplify Economic Vitality principles.	Economic Vitality Plan Implementation

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
1. Complete development of “Doing Business” section of the County’s website. (Open for Business)	Economic Vitality Plan Implementation
2. Seek Economic Development Administration grant funding for a feasibility/cost analysis for the V&T railroad tourist excursion loop from Minden to Genoa. (Distinctive Downtowns/Transportation Attractions)	Economic Vitality Plan Implementation, Economic Vitality Services Support
3. Work with Towns of Minden and Gardnerville to develop and present town priorities for Valley Vision implementation to the Board of Commissioners for approval.(Distinctive Downtowns)	Economic Vitality Plan Implementation
4. Develop a community Wi-Fi for Genoa. (Distinctive Downtowns)	Economic Vitality Plan Implementation
5. Complete outreach to stakeholders to identify alternative routes for the Pony Express Trail. (Tremendous Trails)	Economic Vitality Plan Implementation
6. Accelerating Advanced Manufacturing Team to complete 12 site visits and follow-up with existing technology businesses.	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 DIVISION

### 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	ProgramDescriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Workers Compensation	Required by State Law (self-funded through POOL PACT). Includes all aspects of workers compensation management.	0.25	22,632	2
Liability	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.	0.15	13,579	2
Heart and Lung Bill	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.	0.15	98,579	2
Affirmative Action Plan	Development and administration of a compliant Affirmative Action Plan.	0.10	10,189	1
Workplace Safety	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	7,026	1
Budget Administration	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.	0.10	13,171	1
Drug and Alcohol 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).	0.10	9,173	2
Temporary Staff and Volunteer Program	Required by County policy, Best Practices, and State law. Includes background checks, fingerprints, drug and alcohol screenings, and new volunteer orientations.	0.10	9,053	3
Employee Recognition	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	9,026	4

Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Classification and Compensation	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.	0.45	47,551	1
Records Management	Meet federal, state and local records management and retention requirements.	0.25	22,607	2
Salary and 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.	0.65	64,640	2
Labor 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.	0.85	107,480	1
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.	0.15	13,760	2
Training and Development	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.	0.20	20,378	3
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.	0.20	18,794	3
ADAA 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.	0.15	13,579	1
Recruitment and Selection	Ensures compliance with fair selection standards that reduce risks of exposure to negligent and discriminatory selection practices.	1.05	97,312	1
		<b>5.00</b>	<b>598,531</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Conducted self-funding feasibility study that identified proactive measure to manage employee health care cost.	Benefit Administration Labor Relations
2. Implemented a new recruitment system 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. Implemented a pre-employment background investigation process in compliance with the national standard and applicable laws.	Recruitment and Selection
4. Conducted a comprehensive classification and compensation study to ensure jobs are properly classified and compensated within the market.	Classification and Compensation Labor Relations
5. Increased external recruitment efforts by attending more job fairs and taking proactive measures in attracting qualified candidates for key positions.	Recruitment and Selection
6. Developed and implement more training programs.	Employee Training and Development

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Conduct labor negotiations with efficiency and effectiveness. Maintaining quality labor relations programs throughout the year.	Financial Stability
2. Conduct regular efficiency studies to ensure services are provided at the most reasonable cost while maintaining quality services and program integrity.	Financial Stability
3. 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
4. Take proactive measures to manage the cost of employee health care, while providing employees quality coverage in accordance with applicable laws.	Financial Stability
5. Conduct, implement and maintain a classification and compensation study to ensure the county’s classification and compensation system attracts and retains a quality workforce.	Financial Stability
6. Develop and implement employee development strategies, including employee and supervisor training and development.	Financial Stability

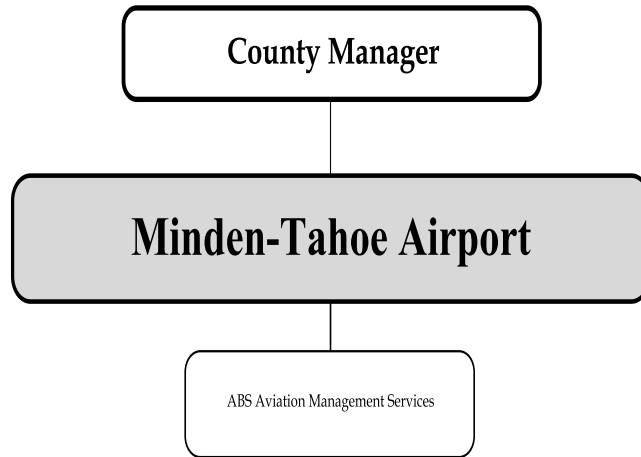
**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Implement and manage improved employee development and training. Offer additional on-site courses and launch a new user-friendly on-line training program that.	Employee Development and Training
2. Develop and implement policy with mandatory training requirement for employees and supervisors.	Employee Development and Training Risk Management
3. Conduct efficiency study on workers' compensation program and the liability program to ensure program effectiveness and cost controls are in place. Implement changes that improve costs and maintain program integrity.	Risk Management
4. Implement and maintain classification and compensation system that meets County needs while attracting and retaining a quality workforce.	Classification and Compensation Labor Relations
5. Develop and Implement Uniform Selection Guidelines (USG) policy that complies with Federal, state, local, and industry requirements and standards.	Recruitment Selection
6. Continue to closely monitor and study health care utilization and implement cost control measures while retaining quality coverage.	Benefit Administration
7. Develop and management human resources metrics that will provide department quality decision making information to better manage their human capital.	Labor Relations
8. Successfully negotiate four labor contracts to include EFFFDP, DCSPA, DCSPA-SBU, and DCEA.	Labor Relations
9. Continue to conduct conflict resolution meeting to mitigate potential employee complaints.	Labor Relations

# Minden-Tahoe Airport Organizational Chart

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## 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 160 T-hangar tenants and 116 land leaseholders, as well as 350 based aircraft (100 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 contract 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 FY14-15 budget is 1,845,020 (does not include grants). 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 93.75% of the cost of important airport improvement capital projects, with the remaining 6.25% matched with Airport funds. No part of the Airport budget comes from the County’s General Fund.

Airport					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Services & Supplies	671,624	768,072	673,756	(94,316)	-12.3%
Capital Outlay/Projects	1,363,632	234,688	1,151,051	916,363	390.5%
Contingency	-	23,042	20,213	(2,829)	-12.3%
Total	2,035,256	1,025,802	1,845,020	819,218	79.9%
<b>Funding by Source</b>					
Airport Fund	2,035,256	1,025,802	1,845,020	819,218	79.9%
<b>FTE</b>	-	-	-	-	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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Maintenance - Air	Runway, taxiway, and ramp maintenance	-	141,460	1
Property/Lease Management	Land leases, hanger leases, tiedowns, and facilities leases (over 200)	-	115,818	1
Airport Administration	Business, records management, historical data, and finance	-	127,984	1
Capital Projects	Airport grant projects	-	123,151	1
Promoting/Community Relations	Air shows, community events and tourism	-	37,384	1
Maintenance - Land	Parking, grounds, and building maintenance	-	127,959	1
		-	<b>673,756</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Completed asphalt maintenance work on Taxiway Delta and adjacent ramp.	Maintenance
2. Airport staff is directly engaged with GID Boards, Chamber BOD, Business Council, Visitors Authority BOD and WNC Advisory Board.	Promoting/Community Relations
3. First meetings on non-FAA funding for Eastside development with the assistance of the Sports Aviation Foundation. The Foundation has received its 501(c)3 designation. Currently exploring Various alternative funding options. Work to begin fall of 2014 on utilities.	Capital Projects,
4. Complete rehabilitation of asphalt Taxiways E, F & G. Engineering and environmental analysis completed. Construction work scheduled for Spring 2015.	Capital Projects, Maintenance
5. Multiple youth events, public events, i.e., WWII Bombers, National Glider competition, air show and airport sponsored public BBQ.	Promoting/Community Relations
6. Completed seven new land leases.	Property/Lease Management
7. Increased revenue and reduced expenses, resulting in a higher than anticipated net revenue.	Airport Administration
8. Made presentations to service clubs and HOAs.	Promoting/Community Relations
9. Replaced airport Rotating Beacon.	Capital project, Maintenance Air
10. Replaced Automated Weather Observation System (AWOS)	Capital project, Maintenance Air

**Strategic Objectives FY14-15**

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

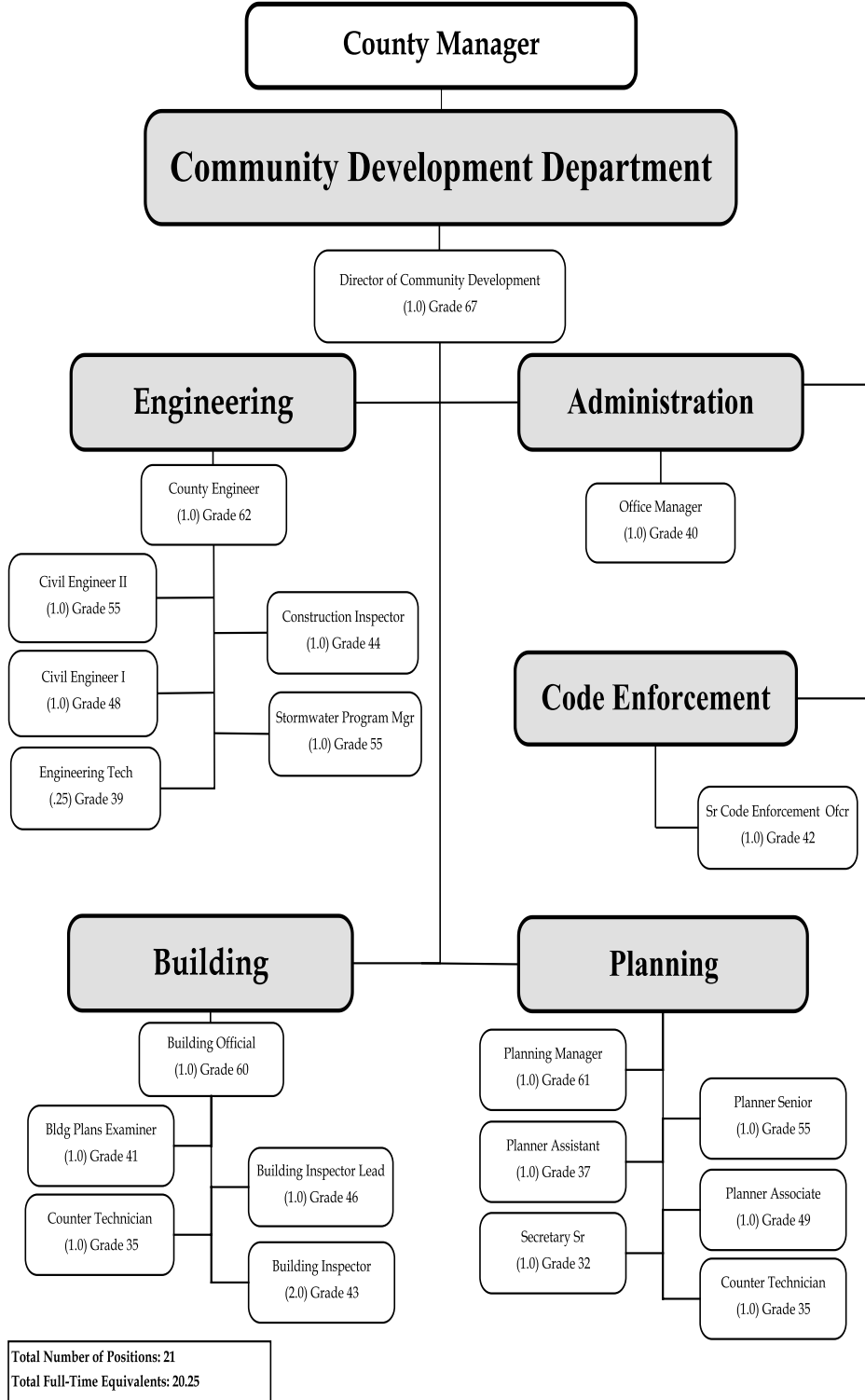
Strategic Objectives	Related PBB Priorities
1. Complete utilities on the East Side and develop strategic plan for hangars, ramps, tiedowns and commercial structures.	Economic Vitality, Managed growth and Development
2. Continue research and development of new commercial aeronautical business	Financial Stability
3. Continue efforts with statewide Unmanned Aerial Systems for development of local area manufacturing	Economic Vitality
4. Achieve recognition of the Minden-Tahoe Airport as a designated National Landmark of Soaring	Preservation of Natural Environment, Resources, and Cultural Heritage
5. Develop pavement maintenance plan to better manage the condition and preservation of the airport runways, taxiways and ramps	Reliable, well maintained infrastructure.

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Improvements to airport electrical system and airfield lighting. Design and engineering.	Capital Project, Maintenance Land
2. Update to airport layout plans including aeronautical survey.	Maintenance Air
3. Rehabilitation of Runway 16/34, engineering and design.	Maintenance Land
4. Increase the size and improve the condition of the Eastside Glider Staging ramp.	Capital Project, Maintenance Land
5. Airport Manager will become Chair of the Carson Valley Visitor Authority Board of Directors.	Promoting community relations.
6. Continued co-ordination with BLM, Forestry Service and EFFD to increase the presence of SEATS and additional firefighting aircraft presence at the airport.	Airport Administration
7. Additional work on increased revenues and expense reductions.	Airport Administration
8. Making application for World Soaring Competition. Applications due this year for 2018 Worlds and 2017 pre-Worlds, which is somewhat of a dress rehearsal. Average number of participating gliders is 105-110 with three or more crew members per glider.	Promoting, Community Relations
9. Application is being submitted for a military flight team (USAF Thunderbirds or USN Blue Angels) for our 2015 Aviation Roundup Air Show.	Promoting community relations.
10. Detailed planning for East side Aviation Complex facility with consideration for space to hold small (500) conventions including non-aeronautical gatherings.	Airport Administration, Promoting community relations.

# Community Development Organizational Chart



## COMMUNITY DEVELOPMENT DEPARTMENT

### Mission Statement

*To enhance the quality of life for the citizens of Douglas County by providing the highest quality and professional service to the citizens of Douglas County in the areas of Engineering, Building, Planning, 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 20.25 FTE authorized for FY14-15. The FY14-15 total operating and capital budget is \$2,022,519 for all divisions. Information about each division is provided in this section.

Community Development					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	1,551,351	1,670,334	1,849,369	179,035	10.7%
Services & Supplies	460,176	264,940	173,150	(91,790)	-34.6%
Capital Outlay/Projects	671,194	-	-	-	n/a
<b>Total</b>	<b>2,682,721</b>	<b>1,935,274</b>	<b>2,022,519</b>	<b>87,245</b>	<b>4.5%</b>
<b>Expenditures by Division</b>					
Administration	448,392	533,582	425,463	(108,119)	-20.3%
Building	407,304	423,776	519,613	95,837	22.6%
Engineering	1,227,434	475,712	539,869	64,157	13.5%
Planning/Code Enforcement	599,592	502,204	537,574	35,370	7.0%
<b>Total</b>	<b>2,682,721</b>	<b>1,935,274</b>	<b>2,022,519</b>	<b>87,245</b>	<b>4.5%</b>
<b>Funding by Source</b>					
General Fund	1,883,959	1,880,274	2,017,519	137,245	7.3%
Erosion Control	798,762	55,000	5,000	(50,000)	-90.9%
<b>Total</b>	<b>2,682,721</b>	<b>1,935,274</b>	<b>2,022,519</b>	<b>87,245</b>	<b>4.5%</b>
<b>FTE</b>	<b>19.29</b>	<b>19.35</b>	<b>20.25</b>	<b>0.90</b>	<b>4.7%</b>

## 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Code Enforcement	Enforce zoning codes	1	113,921	3
Administrative Support	Accounting and clerical support for director and department; grant assistance	1	113,855	n/a
Director Services	Management of four divisions; grant administration; flood plain administration	1	197,687	n/a
		<b>3.00</b>	<b>425,463</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Successfully budgeted a new Stormwater Program position in the Engineering Division to assist with the Lake Tahoe TMDL program, FEMA CRS requirements, Carson Valley Stormwater programs & grant submittals, etc.	Director Services Administrative Support
2. Successfully worked with private owner to begin the Burke Creek flood control project at Lake Tahoe	Director Services Administrative Support
3. Successfully obtained TRPA funding to assist with transportation and water quality improvements in the Lower Kingsbury Area	Director Services
4. Successfully obtained NDOT funding for the completion of the Martin Slough Trail Pedestrian Path	Director Services
5. Successfully budgeted a new Lead Building Inspector for the Building Division to handle increased demand for inspection services and back up for the Building Official duties	Director Services
6. Adoption of the final MOU with NDEP on the Lake Tahoe TMDL program and adoption of the MOU with TRPA on residential permitting	Director Services

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Hire consultant and complete the update to the Douglas County Transportation Plan	Managed Growth and Development Safe Community
2. Pursue the establishment of a Carson Valley Stormwater Program, working with the CWSD, local officials, and citizen participation	Managed Growth and Development Safe Community Preservation of Natural Environments, Resources, and Cultural Heritage
3. Evaluate the department’s web page information and make changes to enhance and improve access to records and other permit data, thereby improving customer service to our citizens	Economic Vitality Financial Stability
4. Pursue new permit tracking system for the department, working with the Technology Services Committee to enhance the department’s efficiency and productivity	Economic Vitality Financial Stability
5. Work with FEMA representatives to complete the flood impact analysis and remapping process for the eastern Pinenut range washes	Managed Growth and Development Safe Community

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Adoption of the Tahoe Douglas Area Plan (phase 2), including design standards and development code provisions	Director Services Administrative Support
2. Work with the Chamber, Business Council, business owners, Towns, and citizens to amend the sign ordinance and other sections of Title 20 that pertain to property design elements and development standards	Director Services Administrative Support Code Enforcement
3. Establish TRPA review fees as outlined in the adopted MOU, and consider amendments to other department fees, re-evaluating the overall cost of services	Director Services Administrative Support
4. Continue to scan permit documents to ensure that the department meets the records retention requirements per NRS, and train appropriate personnel for purging of files, preparation of documents to scan, and quality control processes	Administrative Support
5. Provide the resources to train staff within each division to process all TRPA permits that are required of the county under the adopted MOU	Director Services 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Building Inspection	Inspection of building construction consistent with adopted codes	3.30	273,329	2
Building Plan Review	Review plans according to adopted codes	0.80	76,230	2
Building Public Counter	Customer service; accept, track, issue, and archive permits	0.60	64,204	4
Building Official Services	Management of building division services	1.30	105,850	2
		<b>6.00</b>	<b>519,613</b>	

### Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Adopted 2012 Model Codes.	Building Official Services
2. Building Inspectors tested and received 3 new ICC certifications.	Building Inspection
3. Processed 145 new Single Family Dwelling permits.	Building Plan Review
4. Reinstated the Building Inspector Lead position. The lead inspector now manages the building inspectors instead of the building official.	Building Official Services
5. Added a new building inspector due to increased permitting and inspection load.	Building Inspection
6. Updated the building division policy and procedure manual.	Building Official Services

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Train staff to start TRPA reviews and inspections.	Managed Growth and Development
2. Explore options for new permitting software.	Safe Community Economic Vitality
3. Explore options for electronic building permit submittals.	Safe Community Economic Vitality
4. Continue to cross train staff in order to provide consistent service for the public.	Safe Community

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Continue to provide fast efficient plan reviews to allow builders and homeowners to have successful projects.	Building Official Services
2. Explore options to support electronic building permit submittals and reviews.	Building Official Services
3. Cross train all staff to work the public counter.	Building Public Counter
4. All building division staff to attend at least 16 hours of continuing education.	Building Official Services
5. Train staff for reviews and inspection to enact our agreement with TRPA to provide these services.	Building Official Services
6. Continue to scan and electronically store all finalized building permit records.	Building Plan Review

## 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Site Improvement Permitting	Review plans according to adopted codes and design manual	2.05	208,039	2
Construction Inspection and Management	Inspection of public and private infrastructure consistent with adopted codes	1.20	102,769	2
County Engineer Services	Management of engineering services; grant administration	2.00	224,061	2
		<b>5.25</b>	<b>534,869</b>	

### Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Entered into an interlocal agreement with the Nevada Division of Environmental Protection for the implementation of the Lake Tahoe Total Maximum Daily Load.	County Engineer Services
2. Entered into an interlocal agreement with the Nevada Division of Environmental Protection for the implementation of the Lake Tahoe Total Maximum Daily Load.	County Engineer Services
3. Completed a property boundary line adjustment (BLA) through TRPA and land swap to allow for the Burke Creek water quality/flood control project to move forward to design and construction.	County Engineer Services
4. Submitted to FEMA new floodplain maps for Buck Brush, Sunrise, Airport, and Johnson Lane Washes. Maps are under FEMA review with a letter of map revision (LOMR) forthcoming.	County Engineer Services

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
1. Submit the update of the Design Criteria and Improvement Standards to the Board of Commissioners for adoption.	County Engineer Services
2. Work towards construction of water quality improvements at Burke Creek, Cave Rock, and Zephyr Cove. Begin registering catchments for the TMDL.	Site Improvement Permitting Construction, Inspection and Management
3. Comply with the FEMA Community Rating System (CRS) Activity 540 requiring the mapping of all storm drain assets and begin an annual inspection and maintenance program.	County Engineer Services
4. Complete the design of the Martin Slough Bike Trail from Gilman Avenue to Lucerne Street.	County Engineer Services
5. Assist FEMA through the public process of floodplain map revision for Buck Brush, Sunrise, Airport, and Johnson Lane washes.	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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Project/Development Review	Review development applications per code and master plan	1.80	161,657	1
Master Plan Amendments and Code Implementation	Process updates/amendments to the master plan and code	1.05	127,694	1
Planning Staff and Clerical Support	Administrative support for planning manager and department staff	1.00	63,316	2
Planning Manager Services	Management of planning division services	0.75	85,768	2
Planning Public Counter	Customer Service: Provide zoning, flood zone, and other planning related services	1.40	99,139	2
		<b>6.00</b>	<b>537,574</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Adopted contracts with consultants for environmental and design guidelines development; Developed draft master plan, code amendment language, and design standards to implement the Tahoe-Douglas Area Plan (adoption expected 12-2014).	Planning Manger Services Master Plan Amendment and Code Implementation
2. Drafted amended code language for the Genoa Historic District Overlay section in Title 20; coordination with the GHDC members and residents	Master Plan Amendments and Code Implementation
3. Drafted the revised NDOT Bike Plan as part of the Master Plan (adoption expected 9-2014)	Master Plan Amendments and Code Implementation
4. Adopted new code provisions allowing craft foods/distilleries subject to development standards	Master Plan Amendments and Code Implementation Planning Manager Services

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Adopt the Tahoe Douglas Area Plan (phase 2) and associated code amendments, design guidelines, and development standards	Economic Vitality Managed Growth & Development Preservation of Natural Environment, Resources, and Cultural Heritage
2. Adopt amendments to the Genoa Historic District Overlay development standards	Economic Vitality Managed Growth & Development Preservation of Natural Environment, Resources, and Cultural Heritage
3. Amend the County Sign Ordinance.	Economic Vitality Managed Growth & Development
4. Adopt amendments to Title 20 – reorganization and reformatting	Economic Vitality Managed Growth & Development

**Annual Goals FY14-15**

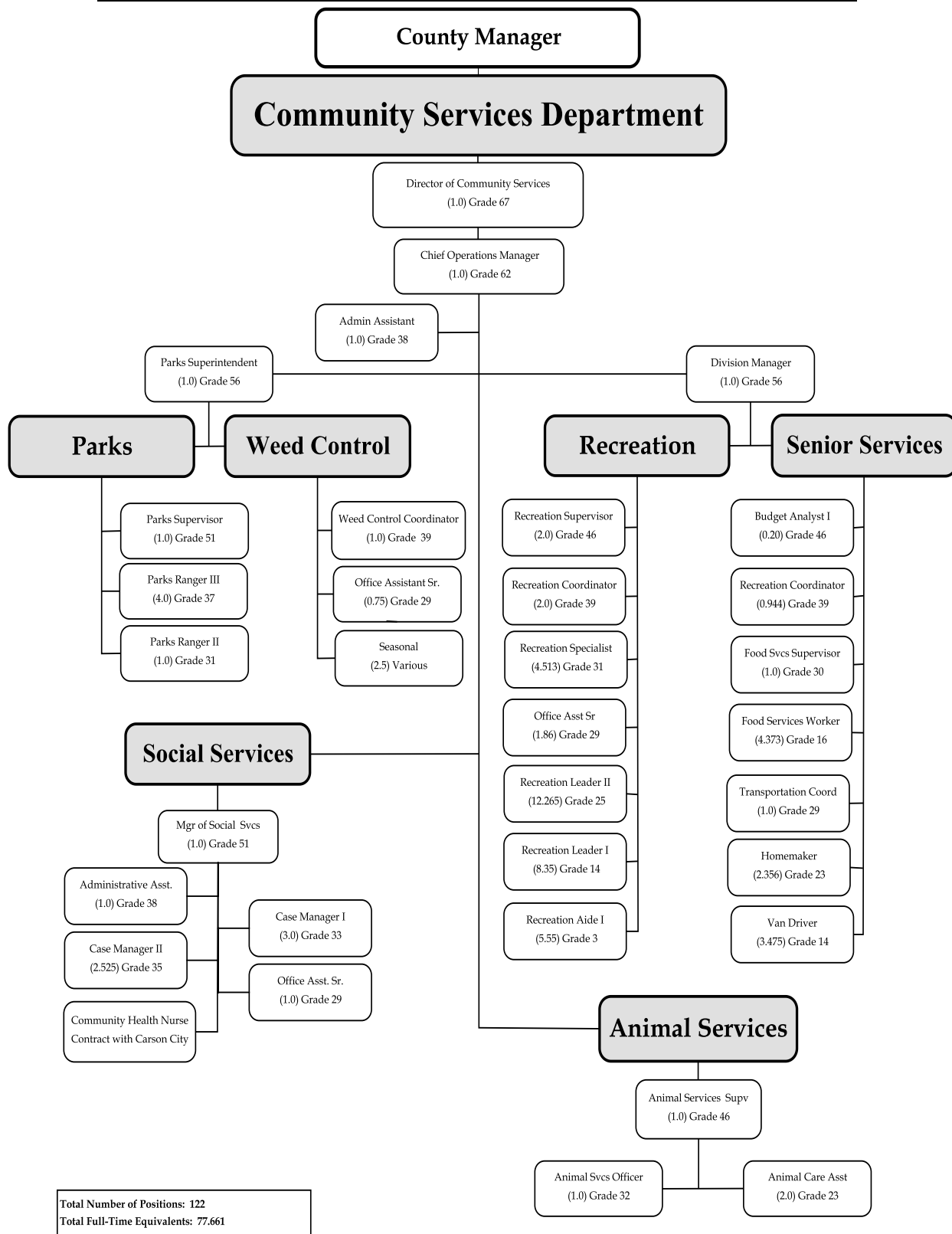
Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals	Related PBB Programs
1. Hold Workshops to solicit property owner input on land use for the Tahoe-Douglas Area Plan; prepare environmental analysis and design guidelines; develop draft master plan and code amendment language to implement the Tahoe-Douglas Area Plan; coordinate with TRPA for adoption; hold public hearings with Planning Commission and Board of County Commissioners.	Master Plan Amendment and Code Implementation
2. Hold workshops on the reformatting and reorganization of Title 20.	Master Plan Amendment and Code Implementation
3. Prepare modified language for the residential allocations in the Tahoe Basin so as to link the allocation to a building permit, present to the Board of County Commissioners.	Master Plan Amendment and 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 and Code Implementation
5. Present the NDOT Bicycle Plan to the Board of County Commissioners for adoption. Following adoption, prepare an implementation plan.	Planning Manager Services
6. Implement the Memorandum of Understanding (MOU) with TRPA so that the County issues those permits identified in the MOU, and train staff regarding the building and permitting requirements in the Basin.	Planning Manager Services
7. Obtain direction regarding Medical Marijuana Establishments from the County Board of Commissioners, draft regulations that reflect that direction; and conduct public hearings on the text amendment.	Master Plan Amendment and Code Implementation
8. Solicit community input regarding the sign regulations; prepare modifications to the regulations based on input; conduct public hearings with the Planning Commission and the Board of County Commissioners.	Master Plan Amendment and Code Implementation
9. Work with the Douglas County Agricultural Association regarding land division of agricultural lands, present ideas to the BOCC; prepare amendments based on BOCC direction.	Master Plan Amendment and Code Implementation

Notes:

- The FY 13-14 Goals included implementation of the Wellhead Protection Plan. Work on this goal did not commence during FY 13-14 due to staffing levels. The Division does not recommend including this as a goal in FY 14-15 as the identified goals are of a higher priority.
- Staff will obtain direction regarding Medical Marijuana from the Board of County Commissioners at its meeting of July 3, 2014

# 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 77.67 FTE are authorized for FY14-15. The department utilizes 7 funds with FY14-15 operating and capital budgets totaling \$10,285,695. The FY14-15 budget includes funding operations of the new Community and Senior Center.

Community Services					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	3,746,494	3,900,459	4,384,900	484,441	12.4%
Services & Supplies	4,505,764	5,172,830	5,488,058	315,228	6.1%
Capital Outlay/Projects	967,476	1,194,746	340,000	(854,746)	-71.5%
Other	3,432,776	3,500	3,500	-	0.0%
Contingency	-	57,732	69,237	11,505	19.9%
<b>Total</b>	<b>12,652,510</b>	<b>10,329,267</b>	<b>10,285,695</b>	<b>(43,572)</b>	<b>-0.4%</b>
<b>Expenditures by Division</b>					
Animal Care Services	316,599	290,787	299,936	9,149	3.1%
Parks	2,263,750	2,582,107	1,742,703	(839,404)	-32.5%
Recreation	1,903,428	1,931,005	2,311,435	380,430	19.7%
Senior Services	1,343,198	1,404,842	1,754,142	349,300	24.9%
Social Svcs/Com Health	6,275,922	3,574,286	3,587,532	13,246	0.4%
Weed Control	549,614	546,240	589,947	43,707	8.0%
<b>Total</b>	<b>12,652,510</b>	<b>10,329,267</b>	<b>10,285,695</b>	<b>(43,572)</b>	<b>-0.4%</b>
<b>Funding by Source</b>					
General Fund	866,213	837,027	889,883	52,856	6.3%
St. MV Accident Indigent	380,708	357,825	369,682	11,857	3.3%
Medical Assistance Indigent	4,701,861	1,438,143	1,297,884	(140,259)	-9.8%
Social Services	1,193,353	1,778,318	1,919,966	141,648	8.0%
Room Tax	4,167,178	4,513,112	4,054,138	(458,974)	-10.2%
Senior Nutrition	1,343,198	1,404,842	1,754,142	349,300	24.9%
<b>Total</b>	<b>12,652,510</b>	<b>10,329,267</b>	<b>10,285,695</b>	<b>(43,572)</b>	<b>-0.4%</b>
<b>FTE</b>	<b>71.65</b>	<b>73.24</b>	<b>77.67</b>	<b>4.43</b>	<b>6.1%</b>

## 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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.	0.84	167,289	1
Weed Control - Parks	Weed Control of park infrastructure. Includes pre- and post-emergent chemical treatment, as well as mechanical removal and burning.	0.28	53,610	1
Litter Control - Parks	Litter control of all park infrastructure. Includes daily emptying all waste receptacles and picking up loose litter.	0.46	61,112	1
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.	0.33	45,370	1
Turf Maintenance - Parks	Maintenance of park turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc.	0.46	86,098	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.	0.52	51,077	1

**Programs Continued**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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.	0.50	156,615	1
Support of Youth Sports	Utilities associated with lighting fields, concessions, special uses. Rent free use of fields, concession areas, and other buildings.	0.28	112,155	2
Playground Inspection and Maintenance	Document weekly safety inspections, augment fall protection material, implement repairs to ensure systems are safe for children.	0.23	33,533	2
Building Repair and Maintenance	Maintenance of all park building infrastructure. Painting, plumbing, minor electrical, roofing, etc.	0.39	137,036	2
Restroom/Building Custodial Services	Clean restrooms, and other indoor infrastructure. Cleaning toilets, sinks, countertops, partitions; mopping, waxing, stripping floors; restocking paper products.	0.36	70,621	2
Athletic Field/Arena/Campsite Maintenance	Routine maintenance activities to ensure these areas are safe for use by the public.	0.52	96,643	1
Fee Collection/Rule Enforcement	Enforce public safety rules so that parks are safe to use by all.	0.59	83,823	2
Reservations/Special Events	Preparation before, assistance during, and cleanup after all reservations and special tourism or community events.	0.46	74,896	1
Snow Removal	Removing snow from walks and parking lots at County buildings so they are safe for use by public and staff alike.	0.40	59,004	2
Pavement Maintenance	Regular public safety maintenance of all park pavement infrastructure. Parking lots, pathways, tennis courts, boat ramp, skate park, model airstrip.	0.11	43,782	2
Equipment Maintenance	Maintain the equipment necessary for all infrastructure maintenance.	0.36	59,324	2
Water Systems Maintenance	Maintenance of small public water systems infrastructure at Lampe Complex and Topaz Lake Recreation Area to ensure public safety.	0.09	10,713	1
		<b>7.15</b>	<b>1,402,703</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Completed construction of Phase I of Stateline-to-Stateline Bikeway. Started construction of Phase II.	Park Development
2. Arranged for disposal of dilapidated mobile home at Topaz Lake Recreation Area.	Park Development
3. Got approved by BOCC to sell and have removed buildings on Genoa Lane river access property.	Park Development
4. Completed engineered plans and permitting for Lampe well and irrigation improvements.	Irrigation Repair and Maintenance
5. Assumed maintenance of S. Muller Pkwy, Pinenut Rd, Mathis Pkwy, Grant Ave and Carrick Ln landscape medians.	Grounds Maintenance Non-Parks
6. Resurfaced tennis courts at Lampe Park and Douglas High School. Repaired and color coated cracks at Zephyr Cove tennis courts.	Pavement Maintenance
7. Constructed modifications to Tahoe Library to create “clubhouse” for group administering Zephyr Cove Tennis contract.	Building Repair and Maintenance
8. Renovated infield of Lampe Field #3 to accommodate both women’s softball and pony league youth baseball.	Youth Sports, Athletic Field/Arena/Campsite Maintenance
9. Installed trail counters on both Genoa Vista and Stateline-to-Stateline Trails.	Park Development
10. Developed conceptual plan for Brautovich Park improvements.	Park Development
11. Promoted and started providing fall pre-emergent soil treatments.	Community Education and Outreach/Enforcement
12. Developed Weed Abatement Memorandum of Understanding template and had approved by BOCC. Performed first abatement under new program. Sent out over 40 compliance letters to property owners/managers with uncontrolled noxious weeds.	Community Education and Outreach/Enforcement

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Continue working 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 FY14-15**

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

Annual Goals	Related PBB Programs
1. Complete construction of Phase II of Stateline-to-Stateline Bikeway. Develop plans and begin construction of Phase III.	Park Development
2. Assume maintenance of landscaped areas and trail at Monterra subdivision, through LMAD created.	Grounds Maintenance Non-Parks
3. Replace well and install new plumbing and pressure tanks in Lampe well house.	Irrigation Repair and Maintenance
4. Install irrigation and landscape improvements at Herbig Park.	Park Development
5. Install cardlock system to boat/RV storage area at Topaz Lake Recreation Area.	Park Development, Fee Collection/Enforcement
6. Develop plans for playground system replacement at Ranchos Aspen Park.	Park Development, Playground Inspection and Maintenance
7. Replace field lighting on Lampe Field #2.	Parks Development Youth Sports
8. Augment and update noxious weed information on website.	Community Education and Outreach/Enforcement
9. Develop and submit 2 newspaper articles on weeds and their control.	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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Adaptive Programs	ADA Compliance for serving youth with disabilities. Often requires one-on-one attention.	0.88	39,110	2
Adult Sports	Includes revenue producing Recreational Opportunities in Basketball, Softball, Flag Football and Volleyball throughout the year at valley and lake locations.	0.69	95,225	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.	4.01	217,210	2
Contract Classes	Public / private partnerships to provide ongoing services for youth and adults including seasonal craft classes, dog obedience, self defense, etc.	0.30	92,999	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.	0.01	1,914	2
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.	0.24	22,049	3
Farmer's Market	Public / private partnership - contract with Farmer's Market Coordinator to provide seasonal market at Lampe Park.	0.04	11,862	2
GE Family Concert Series	Seasonal series held at Minden Park. Involves working relationship with Town of Minden, concert committee and sponsors.	0.10	10,799	2

**Programs Continued**

Programs	ProgramDescriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Community Center Facility Maintenance	Indoor Recreation Center at the Lake. Facility maintenance of Kahle Community Center and other facility infrastructure using court appointed volunteers.	2.21	273,374	2
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.	12.59	801,874	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.	11.11	399,470	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.	0.31	38,371	3
Roots and Wings Preschool	Roots and Wings Preschool at the lake. Maintaining standards as set by accreditation authority.	1.61	84,747	2
Special Events	Seasonal activities including Father / Daughter Dance, Fall Festival, Pumpkin Run, Teen Dances, Santa Calling, etc.	1.13	77,965	2
Youth Sports	Includes revenue producing Recreational Opportunities in Basketball, Flag Football and Volleyball throughout the year at valley and lake locations.	0.99	140,655	1
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.	0.02	3,811	3
		<b>36.24</b>	<b>2,311,435</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
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 produce 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. Implemented a RFP and selected a new operator for the Zephyr Cove Tennis Complex	Adult Sports, 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, generating over 195 participants. Offered and Adult Summer Softball League which attracted 30 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. Offered the annual Father/Daughter Sweetheart Dance at two locations.	Special Events
7. Averaged over \$97,000 in revenue collection per month. Generated over \$35,000 in Gift Catalog contributions. The Recreation Division provided over 53% cost recovery of its operations budget through revenue collection.	All Programs
8. Participated as a member of the Design Team, reviewing and making recommendations for the design criteria, site improvement plans, conceptual floor plans and room standards for the new Douglas County Community & Senior Center. Developed Bid Posting process utilizing the new Douglas County website for Park & Recreation projects. Selected the Design/Build team and finalized plans for the Community and Senior Center. Participated in weekly OAC meetings during construction of the Community & 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 valley sites and RAD camp at one lake site during school breaks.	Adventure Camp, RAD Camp, Kids Club
10. Youth sport organizations and local businesses continue to donate towards park improvements and sponsorships of the concert series and youth sport programs.	GE Family Concert Series, Youth Sports

**Strategic Objectives FY14-15**

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

Strategic Objectives	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. Implement the reorganization plan for the Community Services Department including the operation plan and staffing 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 FY14-15**

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

Annual Goals	Related PBB Programs
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. Implement Community Services reorganization plan with review of position structure and job descriptions for the new Douglas County Community and Senior Center. Recruit, hire and train new staff for the facility.	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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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.	4.37	516,560	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.	1.45	258,329	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.	0.51	42,653	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.	5.30	494,473	1

**Programs Continued**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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	0.51	47,509	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.	0.16	16,738	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.	2.50	187,144	2
Volunteer Coordination and Training	Volunteers enhances community engagement through special events, volunteer training, volunteer 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.	0.38	38,559	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.	0.93	120,445	2
		<b>16.11</b>	<b>1,722,410</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Training Accomplishment: All Staff and Volunteers participated in: HIPPA Training, Elder Protective Training, Caregiver Training, ADSD Grant Training, Elder Awareness Training, Serve Safe Training, Blood Born Pathogen Training, Passenger Assistance Training, First Aid, CPR and AED Training	Volunteer Coordination and Training Nutrition and Health Services Senior Services and Public Transit
2. Program Accomplishments: Established Life Option Senior Fitness Program using local fitness centers, Cooking Program using local food establishments, Homebound Senior Movie Day, 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 Round up.	Senior Recreation/ Community Events Nutrition and Health Services Volunteer Coordination and Training
3. Volunteer Accomplishments: 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. Fundraising Accomplishments: Young at Heart donated \$15K towards repairs and programs at the Senior Center. Young at Heart committed over \$200,000 in kitchen equipment for New Community and Senior Center. Carson Valley Medical Center was an Executive Level sponsor in the amount of 25K for the DART Program, Anonymous donors provided 6K in funds towards Home Delivered Meal program, Big Mamma Car Show raised 12K towards the Home Delivered Meal Program, Non profit organization donations were for 9K Home Delivered Meal Program, Local Businesses donated 6K to support Home Delivered Meal Program.	Senior Recreation/ Community Events Volunteer Coordination and Training Senior Services and Public Transit Home Delivered Meal Program
5. Independent Living Program Accomplishments: Homemaker Program provided 2,500 hours to 90 clients. Senior Transportation Program provided 20,500 rides, Personal Emergency Response Systems were installed in 50 homes. This program is self supporting. Passed all Aging and Disability Services Division Audits with a score of a 100%.	Senior Services and Public Transit PERS Program Volunteer Coordination and Training Homemaker Assistance
6. Nutrition and Health Services Accomplishments: Gardnerville Senior Center, North County Nutrition Program and Topaz Ranch Estates prepared and served 24,866 lunches. 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. Passed all Aging and Disability Services Division Audits with a score of 100%.	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. Improved Resource Opportunities: Created a Sight Impaired Support Group with 10 members, Provide Prescription Drug Round ups, 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 and North County, AARP Driving Classes, SHIP services for health care enrollment, Free Income Tax services, Collaborated with Leadership Douglas County, TRIAD Senior Directory distributed to 2,500 seniors, Implemented new North County Nutrition Program which currently services 80 people per week.	Senior Services and Public Transit Senior Recreation/ Community Events Volunteer Coordination and Training Topaz Ranch Estates Community Senior Center
8. DART Communication Project Completed: Installed a microwave internet system connecting the DART Dispatch Office, Public Works, Fleet Services, Douglas County Senior Center to Douglas County Network. This project has improved all services and infrastructure supporting DART Transportation. Developed and implemented vital connection points into the New Community and Senior Center which connects new facility to Douglas County Network.	Senior Services and Public Transit Volunteer Coordination and Training

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Increase Senior and ADA accessibility through public transit and Independent Living programs.	Managed Growth and Development, Reliable, Well Maintained Infrastructure, Safe Community, Financial Stability
2. Develop Comprehensive Policies and Procedure utilized by Senior Services, DART Transportation and Recreation Divisions.	Managed Growth and Development, Reliable, Well Maintained Infrastructure, Safe Community, Financial Stability
3. Create Educational and Awareness Opportunities.	Managed Growth and Development, Reliable, Well Maintained Infrastructure, Safe Community, Financial Stability
4. Improve Senior Safety and reduce Senior victimization through the creation of independent community response safety teams.	Managed Growth and Development, Reliable, Well Maintained Infrastructure, Safe Community, Financial Stability
5. Implement programming and coordination of services for the New Community and Senior Center.	Managed Growth and Development, Reliable, Well Maintained Infrastructure, Safe Community, Financial Stability

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. By October 2014, Develop and present with Douglas County TRIAD a Senior Education Seminar which addresses Mental Illness and Senior health and wellbeing to professionals and seniors living in Douglas County and surrounding areas.	Creating Awareness, Policies update, Improve Senior Safety, Reduce Victimization
2. By November 2014, Secure funding from Young at Heart in the amount of \$155,000 to fund and purchase kitchen equipment for the commercial kitchen located in the Community and Senior Center.	Implement Services for New Community and Senior Center, Develop Policies, Increase accessibility
3. By December 2014, Develop a Volunteer Training program for satellite and New Senior Center nutrition programs to meet Aging and Disability Services Division recommendations.	Implement Services for New Community and Senior Center, Develop Policies, Increase Accessibility
4. By January 2015, Implement departmental and division transition plan to move services to the Community and Senior Center.	Implement Services for New Community and Senior Center, Develop Policies, Increase accessibility, Reduce Victimization
5. By April 2015, Open the Senior Center portion of the New Community and Senior Center.	Implement Services for New Community and Senior Center, Develop Policies, Increase accessibility, Reduce Victimization
6. By May 2015, present final Emergency Management Plan to the Senior Advisory Council and Parks and Recreation Commission for direction and recommendation to the Board of Douglas County Commissioners.	Implement Services for New Community and Senior Center, Develop Policies, Increase accessibility, Reduce Victimization
7. By June 2015, Develop a Community and Senior Centers Code of Conduct to be utilized at all Senior, DART Transit, and Recreation Division facilities.	Implement Services for New Community and Senior Center, Develop Policies, Increase accessibility, Reduce Victimization

## 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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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	220,623	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.	2.88	387,351	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.	0.98	203,187	2
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	304,992	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	26,867	2
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	1,387,808	2
Indigent Prisoner Medical Care	NRS 211.140 medical care of prisoners. The Division is funded by dedicated Ad Valorem taxes.	0.24	61,352	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	19,054	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	393,220	2

Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	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	20,151	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	20,310	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	25,038	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	121,956	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	121,956	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	121,956	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	110,714	1
		<b>9.08</b>	<b>3,546,535</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Delivered 2- 16 week “Getting Ahead in a Just Getting By World” workshops, education programs, job skill development classes and provided clients with easier access to essential resources.	General Assistance, Emergency and Transitional Housing, Medical Assistance, Workforce Development
2. Aggressively pursued all grant opportunities to maintain and expand existing programs to meet the community’s needs. Performed within all grant parameters and successfully passed grant monitoring and audits.	Emergency and Transitional Housing, Workforce Development
3. Developed and initiated 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 Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
4. Expanded outreach to Indian Hills and Lake Tahoe and provided additional services to the Topaz Ranch Estates area. This was 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 Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
5. Served 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 Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
6. Diligently dissected information and interpreted 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, Medical Assistance, Non-Resident

**Strategic Objectives FY14-15**

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

Strategic Objectives	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 FY14-15**

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

Annual Goals	Related PBB Programs
1. Deliver at least two -16 week “Getting Ahead in a Just Getting By World” workshops, education programs, job skill development classes and provide clients with easier access to essential resources.	General Assistance, Emergency & Transitional Housing, Medical Assistance, Workforce 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, Workforce Development
3. Further develop 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 Assault Fund, Non-Resident Transportation & Emergency Assistance, Non-Resident
4. Continue 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 Assault Fund, Non-Resident Transportation & Emergency Assistance, Non-Resident
5. Continue to serve the County’s elderly and disabled population by continuing our partnership with Carson City Health & Human Services & Douglas County Senior Services as an Aging & Disability Resource Center for Douglas County residents	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Burial, Sexual Assault Fund, Non-Resident Transportation & Emergency Assistance, Non-Resident
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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Animal Care and Sheltering	Providing a safe 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	59,326	3
Pet Adoption Program	Adoption services for dogs and cats, including vaccinations and low cost sterilization. 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	40,974	3
Dog Licensing Program	Per Nevada State Administrative Code 441A.410, requiring the issuance of licenses for every dog currently vaccinated against rabies	0.35	19,153	2
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.	1.15	103,865	2
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.	0.45	36,771	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	39,847	2
		<b>4.15</b>	<b>299,936</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Partnered with DAWG to expanded and upgrade dog socialization/exercise yard.	Animal Care and Sheltering
2. Continued coordinating with DAWG and Wylie Animal Rescue Foundation to be the main source of contact for Douglas County citizens participating in the feral cat trap and release program.	Rabies Control
3. Completed the upgrade of the animal shelter’s fire/security alarm system.	Animal Care and Sheltering
4. Partnered with DAWG for 19 adoption events held at the animal shelter, and off site as well such as Pet co and Pet Station. 131 free microchips were implanted.	Pet Adoption
5. Responded to 1522 calls for service which included submitting approximately 55 animal code violation cases to the Douglas County District Attorneys office for prosecution and posting 172 warning notices regarding dog license requirement violations.	Animal Code Enforcement and Investigations Dog Licensing
6. Investigated and provided required quarantines for 124 Bite reports/cases.	Rabies Control
7. Working with Wal-mart and Pet station, donated pet food/goods throughout community through our Community Pet Pantry.	Animal Care and Sheltering
8. Networked with the SPCA of Northern Nevada to place hard to adopt dogs and cats.	Pet Adoption
9. Impounded 486 dogs running at large in violation of Douglas County Code Title 6.	Rescuing Abandoned or Lost Animals
10. Participated in a joint investigation with the State Health Dept and Dept of Agriculture to investigate a rabies exposure case in Douglas County.	Rabies Control Animal Code Enforcement and Investigations

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Work 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. Protect the health and welfare of Douglas County’s citizens and visitors through rabies control.	Safe Community

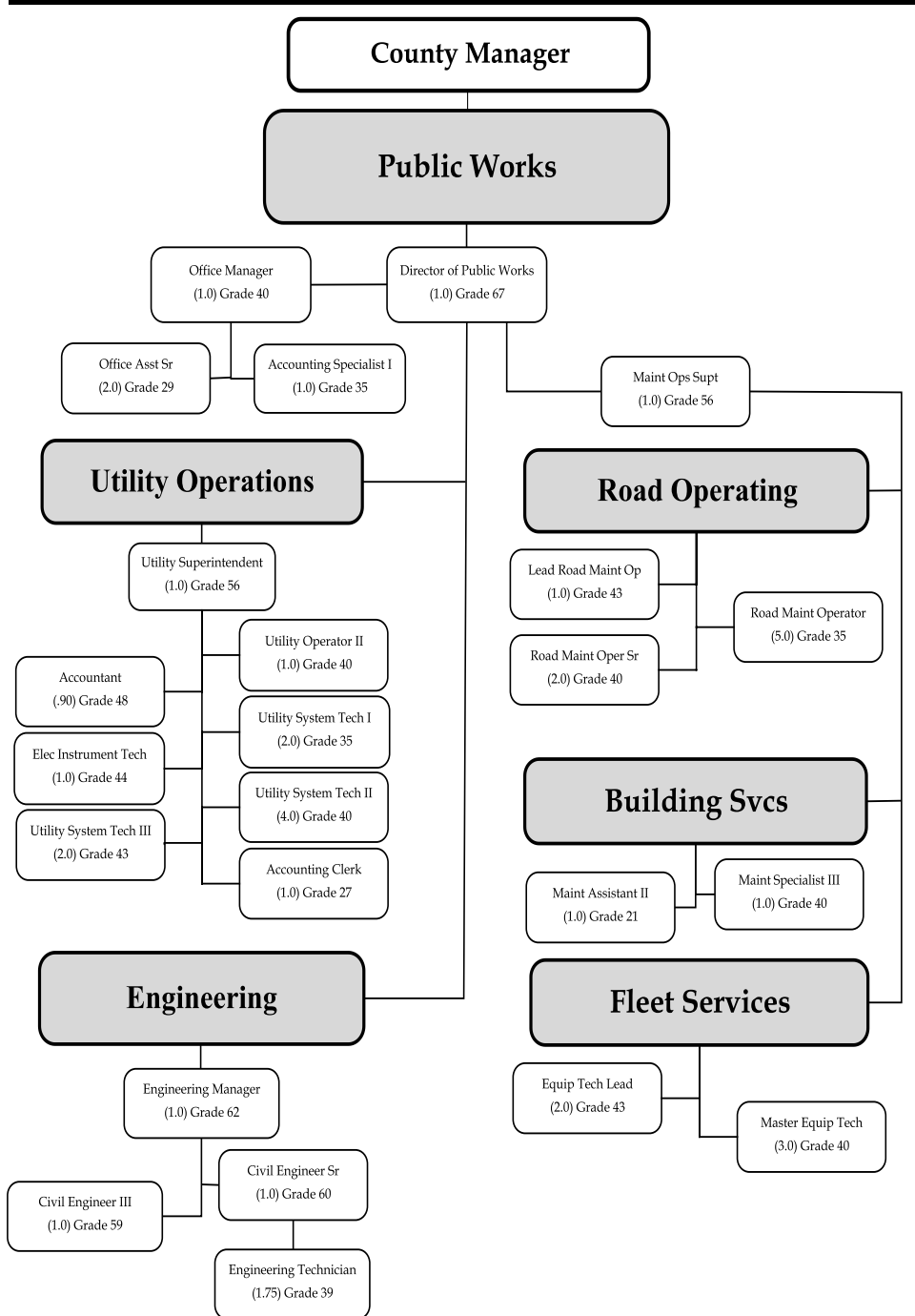
**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Continue to be the primary source of contact for citizens trapping feral cats for rabies and sterilization procedures. Keep all statistics as required for reporting to Pet Smart charities.	Rabies Control
2. Partner with Douglas County Sheriffs office regarding upgrading and facilitating the Spillman Mobile dispatch terminals in the Animal Services vehicles which facilitates a quicker response to Animal Services complaints.	Animal Code Enforcement and Investigations
3. Dedicate Animal Services Officer time to enforcing Douglas County dog license requirement by patrolling and posting notices.	Dog Licensing Rabies Control
4. Coordinate with Carson Valley Chamber of Commerce to provide community service hours assigned to defendants by Douglas County Justice Court.	Animal Care and Sheltering
5. Increase our adoption rate by networking with surrounding animal care facilities/rescues and expanding our outreach using online resources and contacts.	Pet Adoption

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# Public Works Organizational Chart



Total Number of Positions: 39  
Total Full-Time Equivalents: 38.65

## **PUBLIC WORKS**

### **Mission Statement**

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

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

### **Budget and Staffing**

The Department is led by the Public Works Director who reports to the County Manager. Administrative staff provides technical, accounting, and clerical support for the various divisions. Engineering staff provide design, public facilities planning, contract administration, and construction management services for Public Works capital projects. Staff salaries and benefits are distributed throughout the various divisions and funds. A portion of the Public Works Director salary is allocated to the General Fund. The Department has 38.65 FTE's authorized for FY14-15. The FY14-15 total operating budget is \$22,071,577 for all divisions.

<b>Public Works</b>					
<b>Expenditures by Category</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg Adopted 14 to 15</b>	<b>% Chg Adopted 14 to 15</b>
Personnel Services	2,946,930	3,194,190	3,292,399	98,209	3.1%
Services & Supplies	5,115,618	6,596,803	7,742,173	1,145,370	17.4%
Capital Outlay/Projects	200,136	7,214,905	4,460,486	(2,754,419)	-38.2%
Other	3,972,562	5,523,007	6,516,267	993,260	18.0%
Contingency	-	57,045	60,252	3,207	5.6%
<b>Total</b>	<b>12,235,246</b>	<b>22,585,950</b>	<b>22,071,577</b>	<b>(514,373)</b>	<b>-2.3%</b>
<b>Expenditures by Division</b>					
Building and Fleet Services	902,189	882,443	894,192	11,749	1.3%
Engineering	464,991	2,420,582	2,545,284	124,702	5.2%
Motor Pool	1,210,841	1,404,498	1,408,253	3,755	0.3%
Transportation	2,732,137	5,112,389	5,565,579	453,190	8.9%
Utilities	6,925,088	12,766,038	11,658,269	(1,107,769)	-8.7%
<b>Total</b>	<b>12,235,246</b>	<b>22,585,950</b>	<b>22,071,577</b>	<b>(514,373)</b>	<b>-2.3%</b>
<b>Funding by Source</b>					
General Fund	922,422	897,252	909,395	12,143	1.4%
Solid Waste	444,758	2,405,773	2,530,081	124,308	5.2%
Motor/Pool Vehicle Maint.	1,210,841	1,404,498	1,408,253	3,755	0.3%
Road Operating	1,380,804	2,047,923	2,202,468	154,545	7.5%
Tahoe Douglas Transportation District	503,459	488,703	543,332	54,629	11.2%
Regional Transportation	847,874	2,575,763	2,819,779	244,016	9.5%
Do. Co. Water District	129,508	74,715	78,298	3,583	4.8%
Water Districts	4,824,348	9,926,053	8,513,742	(1,412,311)	-14.2%
Sewer Utility	1,971,231	2,765,270	3,066,229	300,959	10.9%
<b>Total</b>	<b>12,235,246</b>	<b>22,585,950</b>	<b>22,071,577</b>	<b>(514,373)</b>	<b>-2.3%</b>
<b>FTE</b>	<b>36.92</b>	<b>37.50</b>	<b>38.65</b>	<b>1.15</b>	<b>3.1%</b>

**Building Services 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Building Operations and Maintenance	Routine operations and building maintenance (service equipment, painting, electrical, HVAC, etc.)	1.12	309,329	1
Backflow Prevention	Prevention of cross-connection control - annual testing	0.13	36,235	4
Building Custodial Services	Contract with Sunwest for custodial services	0.17	237,102	4
Building Energy Management	Operate Alerton computerized energy operations system (heating, cooling, etc.)	0.52	140,293	3
Warehouse	Operate Warehouse (storage, etc.)	0.16	43,947	4
Auction	Storage and delivery of items to annual auction	0.14	39,390	4
Project Management and Inspection	Procure and manage private contracts for major building repairs and expansions	0.19	51,660	3
Emergency Generators	Contract services for maintenance of emergency generators	0.13	36,235	4
		<b>2.56</b>	<b>894,191</b>	

**Engineering Division Programs Offered**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Plan and Development Review	Engineering and comment review on development projects	0.10	15,203	1
Landfill Maintenance and Repairs	Landfill cap inspection and repairs	0.18	114,657	4
Franchise Agreements & Rates	Administration and review of annual solid waste rates	0.05	24,783	4
Engineering and Project Management	Regulatory reporting	0.29	177,783	3
		<b>0.62</b>	<b>332,426</b>	

**Fleet Services/Motor Pool 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Motor Pool	Supply vehicles to County departments	0.43	69,430	3
Vehicle Maintenance	Ongoing and routine maintenance (oil changes, tire rotations, etc.)	1.87	300,457	2
Vehicle and Equipment Repair	Major repairs (body work, engine/transmission repairs, etc.)	1.86	299,684	3
Fleet Vehicle/Equipment Preparation	Preparation of vehicles/equipment for Maintenance Operations	0.43	123,022	4
Sheriff Vehicle Preparation	Prepare and equip sheriff patrol cars	0.55	88,402	4
Fuels Management	Procure fuels, manage contract, operate and repair fueling stations	0.16	71,638	4
Fleet Replacement	Manages vehicle/equipment purchasing and replacement	0.44	124,584	3
Welding and Fabrication	Welding and fabrication for special projects within County	0.28	55,578	4
Backflow Prevention	Prevention of cross-connection control - annual testing	0.02	13,681	4
Building Custodial Services	Contract with Sunwest for custodial services	0.02	13,681	4
Warehouse	Operate Warehouse (storage, etc.)	0.02	13,681	4
Emergency Generators	Contract services for maintenance of emergency generators	0.02	13,681	4
		<b>6.10</b>	<b>1,187,519</b>	

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
BlueGo Bus Service	Allocated cost for contract transit service in the Tahoe Basin	0.02	16,317	4
Contract and Project Management	Engineering and management of transit projects	0.11	138,264	4
Pavement Management	Maintenance of MicroPaver pavement management program	1.45	1,024,299	2
Five Year Transportation Plan	Annual transportation CIP	0.33	632,862	2
Engineering and Facilities Planning, Design & Construction - Administration & Engineering, Regional Transportation	Providing engineering services for existing and new roads	0.47	891,627	2
Drainage and Culvert Maintenance	Clean ditches, culverts and other road drainage facilities	0.95	154,604	4
Street Signs	Install, repair and replace regulator traffic signs	0.98	136,936	3
Painting and Markings	Install, repair and replace regulator road markings	0.98	136,936	3
Pavement Maintenance	Crack sealing, paving, oil rejuvenation, etc.			2
Pavement Repair	Pothole repair	0.95	129,604	2
Non-paved Road Maintenance	Maintenance of non-paved roads (gravel, dirt and grindings)	0.95	129,604	4
Non-paved Road Repairs	Repair of non-paved roads (gravel, dirt and grindings)	0.95	129,604	4
Snow Removal	Plowing snow, sanding, etc.	0.98	169,936	3
Street Sweeping	Mechanized sweeping and removal of sand and debris from roads and gutters	0.95	129,604	3
Traffic Signals and Street Light Maintenance	Contract Services with Carson City	0.98	252,436	2
		<b>11.05</b>	<b>4,072,633</b>	

**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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Water Supply and Treatment	Water supply treatment of public drinking water systems	1.69	515,424	1
Water Quality and Testing	Monitoring of drinking water supply for regulatory compliance	0.96	250,405	1
Meter Reading - Customers	Monthly customer meter reads	0.31	64,881	3
Water Rights Acquisition and Management	Administer County water rights	0.37	55,141	3
Regional Water Resources Studies	Cooperative studies with regional partners	0.13	20,874	3
Meter Reading - Supply	Monthly water supply state regulatory reads	0.26	94,059	3
Water Distribution and Pumping Facilities Maintenance and Repairs	Routine maintenance and repairs	3.04	1,035,661	2
Water Storage Tanks Maintenance and Repairs	Routine maintenance and repairs	0.93	201,234	2
Fire Hydrant Maintenance and Repairs	Routine maintenance and repairs	0.59	192,518	2
Wastewater Collections and Pumping Facilities Maintenance and Repairs	Maintaining sewer lift stations, force mains and gravity sewer mains	1.83	358,448	2

Utility Division Programs Continued

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Wastewater Treatment	Operations and maintenance of treatment facility	1.18	225,071	1
Utility Billing	Water and sewer monthly billing	1.41	382,597	3
Utility Connection Permits	Water and sewer connection permits	0.58	132,640	4
Pretreatment	Permits and Inspections	0.26	49,843	3
Wastewater Effluent Storage and Reuse	Maintenance of storage facility and managing effluent reuse	0.73	141,224	1
Engineering and Facilities Planning, Design & Construction - Utilities, Water & Waste	Providing engineering services for existing and new water/sewer facilities	2.30	527,748	1
Backflow Prevention	Prevention of cross-connection control - annual testing	0.21	46,174	3
Landscape Maintenance	Contract services for maintenance of landscaping at water and wastewater facilities	0.28	55,899	4
Emergency Generators	Contract services for maintenance of emergency generators	0.68	172,708	3
Water and Wastewater Rates	Rate modeling and setting	0.58	145,184	3
		<b>18.32</b>	<b>4,667,733</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
<p>1. Complete construction and initiate water delivery to Carson City. Accomplished: Began full scale delivery of water to Carson City and North County. Successfully concluded the 30-day demonstration period and in the process of completing the remaining punch list items and closing out the project.</p>	<p>Water Supply and Treatment</p>
<p>2. Provide funding strategies to the Board recommended by the Road Funding Task Force. Accomplished: The recommendations of the Road Funding Task Forces were presented to the Board at their March 4, 2014 meeting. The Board approved establishing a policy that countywide taxes be used for regional/countywide roads and local taxes be used for local/neighborhood roads and staff direction to identify additional funding to be shifted to road maintenance for collector roads as part of the FY 14-15 budget process.</p>	<p>Pavement Management</p>
<p>3. Implement GPS field mapping for use in asset management. Accomplished: Implemented an Engineering Intern program to GPS water, wastewater and storm water facilities for GIS mapping and asset management input. In addition, \$50,000 annually over the next three years was identified and budgeted for asset management development services.</p>	<p>Engineering and Facilities, Planning, Design and Construction</p>
<p>4. Review and update County accepted roads. Accomplished: Completed review and updated to the list of County accepted and maintained roads</p>	<p>Non-paved Road Maintenance</p>
<p>5. Bid and initiate construction of the Zephyr Water Utility District UV water treatment project. Accomplished: Bid and awarded a construction contract for the project. The project is substantially complete with final acceptance and compliance verification anticipated by September 2014.</p>	<p>Water Supply and Treatment</p>
<p>6. Presentation of water rates for a consolidated Lake Tahoe water utility fund. Accomplished: Presented consolidation options to the Board on May 15, 2014 and June 19, 2014. Staff is in the process of noticing the proposed consolidation presented on June 19, 2014. Action on possible adoption of the proposed resolution is scheduled for August 21, 2014.</p>	<p>Water and Wastewater Rates</p>
<p>7. Work with the Finance Department to evaluate utility billing process. Accomplished: The transfer of the utility billing process from the Treasurer's Office to Public Works is complete. Public Works began utility billing June 2014.</p>	<p>Utility Billing</p>

**Strategic Objectives FY14-15**

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

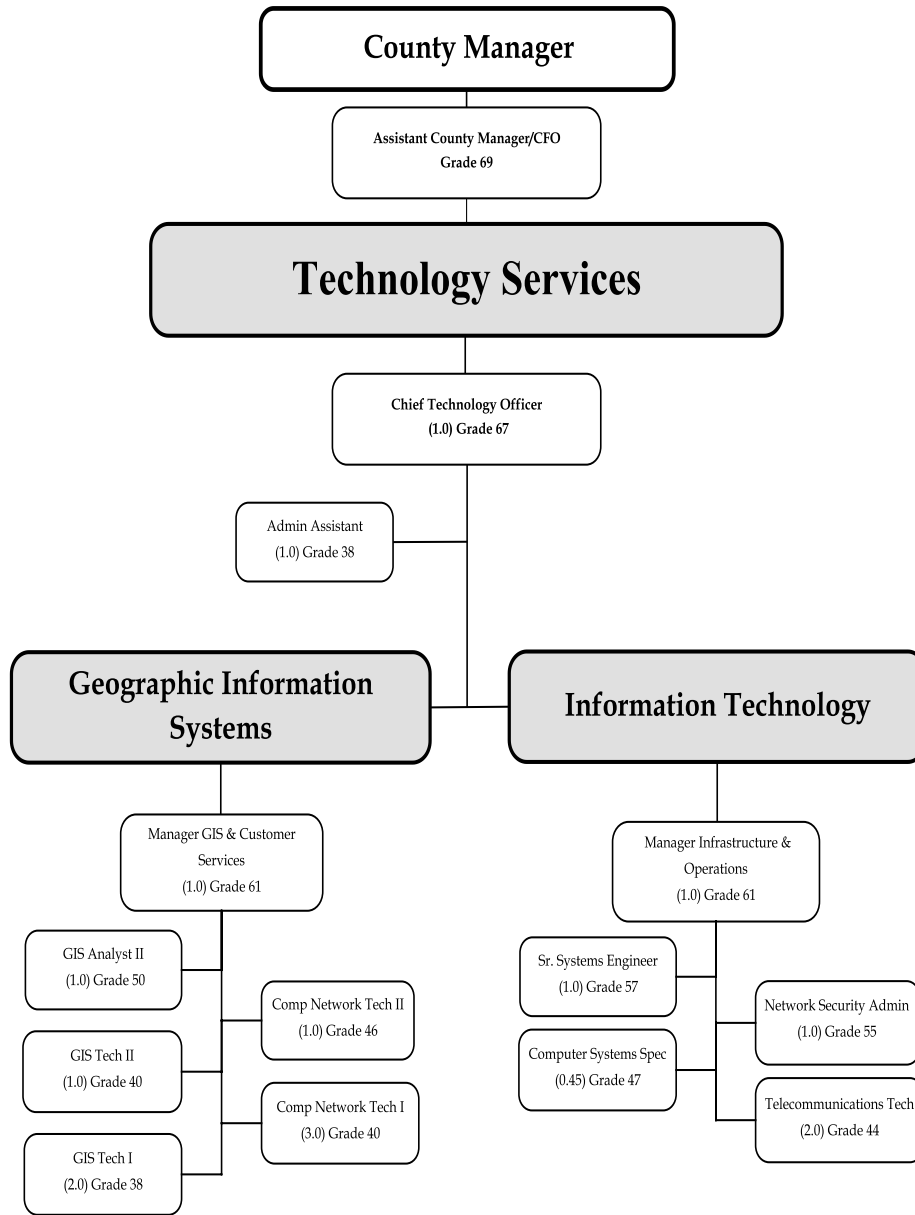
Strategic Objectives	Related PBB Priorities
1. Pursue collaboration and consolidation to effectively maintain public infrastructure.	Reliable, Well-Maintained Infrastructure
2. Implement a Public Works asset management plan.	Reliable, Well-Maintained Infrastructure
3. Continuous updates to codes, policies and procedures.	Economic Vitality, Managed Growth and Development
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.	Reliable, Well-Maintained Infrastructure, Financial Stability

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Issue the Request for Proposals and contract with firm to perform a Preliminary Engineering Report for the Lake Tahoe Water Systems Infrastructure Improvements (Completion Date = 1/2015).	Engineering and Facilities, Planning, Design and Construction
2. Issue the Request for Proposals and contract with firm to perform a Preliminary Engineering Report for the North Valley Wastewater Facility Capacity Analysis (Completion Date = 1/2015).	Engineering and Facilities, Planning, Design and Construction
3. Complete the Walley’s Sewer Lift Station Replacement Design (Completion Date = 10/2014).	Engineering and Facilities, Planning, Design and Construction
4. Complete the West Valley Hydrogeologic Study (Completion Date = 1/2015).	Engineering and Facilities, Planning, Design and Construction
5. Implement the Carson Valley Water System Rate Study for FY 2015 – 2109 (Completion Date = 10/2014).	Water and Wastewater Rates
6. Implement the Sewer Utility Rate Study for FY 2015 – 2109 (Completion Date = 10/2014).	Water and Wastewater Rates
7. Implement Lake Tahoe Consolidation Rate Study for FY 2015 – 2109 (Completion Date = 10/2014).	Water and Wastewater Rates
8. Complete the SCADA Master Plan Study (Completion Date = 1/2015).	Engineering and Facilities, Planning, Design and Construction

# Technology Services Organizational Chart



Total Number of Positions: 17  
Total Full-Time Equivalents: 16.45

## 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: Telecommunications, Infrastructure & Operations, and GIS & IT Customer Service. Information about each division is provided in this section.

The Department was reorganized during 2014 to more appropriately respond to the technology needs of County departments. The reorganization aligned Department functions with a front-office and back-office design along with a division dedicated to public safety communications. There is a renewed emphasis on utilizing technology to meet business needs and 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 reports to the Assistant County Manager/CFO. The Department has 16.45 FTE authorized for FY14-15. The FY14-15 total operating budget is \$2,164,300 for all divisions.

Technology Services					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	1,330,438	1,501,134	1,451,206	(49,928)	-3.3%
Services & Supplies	598,677	639,361	713,094	73,733	11.5%
Capital Outlay/Projects	26,732	-	-	-	n/a
<b>Total</b>	<b>1,955,847</b>	<b>2,140,495</b>	<b>2,164,300</b>	<b>23,805</b>	<b>1.1%</b>
<b>Expenditures by Division</b>					
Telecommunications	537,596	562,574	56,000	(506,574)	-90.0%
GIS & Customer Service	483,845	474,756	864,934	390,178	82.2%
Infrastructure & Operations	934,406	1,103,165	1,243,366	140,201	12.7%
<b>Total</b>	<b>1,955,847</b>	<b>2,140,495</b>	<b>2,164,300</b>	<b>23,805</b>	<b>1.1%</b>
<b>Funding by Source</b>					
General Fund	1,955,847	2,140,495	2,164,300	23,805	1.1%
<b>FTE</b>	<b>18.20</b>	<b>18.20</b>	<b>16.45</b>	<b>(1.75)</b>	<b>-9.62%</b>

## TELECOMMUNICATIONS

### Mission Statement

*The Douglas County Telecommunications Division is dedicated to providing professional, high quality and responsive communications services to Public Safety agencies and County departments.*

The Telecommunications Division serves as the County’s resource for public safety communications, working closely with various public safety agencies including 911 Communications, Douglas County Sheriff, East Fork Fire, Tahoe Douglas Fire and Washoe Tribe. The Telecommunications 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.

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
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.	0.40	41,766	4
FCC license coordination and compliance.	License and facilitate all FCC frequencies for Douglas County including School District	0.03	3,918	3
Operate calibration and spectrum analyzing equipment to ensure two-way radio equipment is in compliance with FCC regulations.	Operation of specialized communication calibration and test equipment for audio quality standards.	0.18	19,397	2
Communication leased tower sites and co-location facilities.	Oversee lease rental sites of communications and cellular towers on County facilities	0.03	5,418	3
Public Safety two-way radio system	Law Enforcement, Fire Districts and Washoe Tribe two-way radio system	1.15	153,695	1
911 Dispatch Centracom Infrastructure	Maintain Centracom Elite consoles for 911 Dispatch Center, leased radio circuits, UHF links, scanner radios, DOIT microwave and Stencil Recording equipment	0.21	18,714	1
		<b>2.00</b>	<b>242,908</b>	

Major Accomplishments of FY13-14

Major Accomplishments	Related PBB Programs
1. Implemented VOIP telephone application for the Minden Inn building.	County PBX Telephone/Nortel Option 61 Switch, Voice over Internet Protocol, Voicemail, Long distance.
2. Installed new satellite receiver for DCSO radio communications at Leviathan Mine Rd and Hwy 395, South County coverage.	Public Safety two-way Radio System
3. Installed new licensed microwave link from Public Works yard to Animal Control Shelter to improve network infrastructure.	Data Enterprise Infrastructure, Leased Services, Fiber and Microwave.
4. Performed preventative maintenance on Tahoe Douglas Fire apparatus and handheld radios ( 124 devices).	Public Safety Two-way Radio System
5. Performed preventative maintenance for East Fork Fire apparatus and handheld radios ( 240 devices).	Public Safety Two-way Radio System
6. Performed preventative maintenance for Douglas County Sheriff's vehicle and handheld radios ( 200 devices).	Public Safety Two-way Radio System
7. Installed new fire panel and smoke detectors for the Animal Shelter to provide enhanced facility security and alarm protection.	Fire Panel and Security Alarms, Smoke and Heat Detection, Halon Suppression Systems
8. Connected the Quad-County network to Communications building with fiber for enhanced connectivity for 911 Dispatch services.	911 Dispatch Centracom Infrastructure
9. Connected 911 Dispatch Center to Statewide Interoperability radio channels. Nevada Digital Interoperability Project (NDIP).	912 Dispatch Centracom Infrastructure

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Create broadband opportunities and share infrastructure cost with surrounding agencies to enhance network resources.	Safe Community
2. Develop 10 year strategic plan for replacement of existing land mobile radios, (LMR) and analog VHF infrastructure for public safety agencies.	Safe Community
3. Provide redundancy to network connectivity by utilizing 6 strands of fiber from South County to North County. Make connections to key County facilities.	Safe Community

**Annual Goals FY14-15**

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. Connect Public Works and Judicial building with fiber.	Data Enterprise Infrastructure, Broadband Leased Services, Fiver and Wireless Microwave
2. Install satellite receiver at Tahoe Douglas Fire Station 24, Zephyr Cove. To enhance radio traffic communications for co-location of communications.	Communication Leased Tower Sites and Co-location Facilities
3. Install communications tower on Pine Nut Road for co-location opportunities with Alpine County and Douglas County Technology Service.	Communication Leased Tower Sites and Co-location Facilities

## INFRASTRUCTURE & OPERATIONS

### Mission Statement

*The Douglas County Infrastructure & Operations Department is dedicated provide pro-active, responsive, and high quality information technology services that meet the business needs of Douglas County.*

The I&O Division serves as the County’s resource for information technology support and is responsible for guiding the planning, development, and coordination of the County’s servers, switches, network security and network system maintenance. The Division is responsible for engineering solutions that best meet the County’s technology application and system requirements. The Division consults with personnel in Elected Offices and departments to ensure that County technology needs are identified, understood, and effectively implemented.

### 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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Business Application and Database Support	Professional Consulting and Support Service Costs for maintenance/support of production applications including Microsoft Exchange (Email), eDiscovery, SQL Server Databases throughout the County	0.68	345,804	1
Business Continuity and Disaster Recovery Planning	Preparation and Maintenance of Continuity of Operations Plan (COOP) and DR Plan and provide portable and redundant communications support during disasters or critical events	0.57	71,294	1
Cell Phone, smartphone, tablets and WiFi services	Manage wireless services from commercial service providers, cell phone, smartphone, hot spot, satellite services and all management software.	0.44	63,818	2
Server and Network Administration	Server Room Infrastructure Equipment such as racks, cabling, cooling, and UPS, servers, licensing, and maintenance support. Also includes maintenance of network switches, monitoring software, and administration.	0.84	121,989	1
Strategic Planning and Project Management	Project management software, requirements gathering and participation in project oversight and in technology committees (TRB, TSC, etc). Planning and coordination of future broadband projects and network infrastructure. User group memberships and conference attendance.	1.10	101,579	3
Technology Training	Costs for technology training for IT Division Staff, including online training, webinars, registration and travel costs for external training. Also, resources and materials for conducting training classes for users throughout the County.	0.29	42,367	2

**Programs Continued**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Logical and Physical Security Administration	Maintenance and support against computer virus, spam filtering, Intrusion Prevention and Detection, License Certificates, Web Filtering and VPN management for remote access. Password management, policy management, and administering network security throughout the County. Includes monitoring of confidential and secure facilities complying to CJIS requirements.	0.89	101,733	2
County Analog and Digital Voice Administration	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	0.42	177,684	3
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.	0.20	26,380	3
Audio and Visual media for public meetings, Community Access television	Projector, portable audio and visual equipment used for meetings and conference, oversee Public Access TV station operations.	0.02	3,411	3
		<b>5.45</b>	<b>1,056,059</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Facilitated improved network technology performance by installing new Storage Area Network (SAN), Virtual Local Area Networks, and firewall technology for enhanced network performance.	Server Administration, Network Administration
2. Fostered improved relationships by bridging gaps between Courts and County networks, and re-established Technology Steering Committee and Technology Review Board.	Helpdesk and Customer Support, Workstation Administration
3. Implemented restructuring of Technology Services Department recommended in the Technology Services Assessment.	IT Division Management
4. Improved desktop support processes with the procurement of a new Helpdesk software solution, approval of a DELL Leasing Program, and deployment of a new electronic software distribution system (DELL's KACE product).	Helpdesk and Customer Support, Workstation Administration
5. Addressed Technology Services Assessment recommendations.	IT Division Management
6. Purchase and install a SAN solution for County server environment.	Backup Administration, Server Administration
7. 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

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Virtualize servers and storage to maximize utilization of physical devices.	Financial Stability, Reliable, Well-Maintained Infrastructure
2. Develop application portfolio and catalog of services.	Financial Stability
3. Develop technology infrastructure roadmap.	Financial Stability, Reliable, Well-Maintained Infrastructure
4. Update COOP and disaster recovery planning.	Economic Vitality, Reliable, Well-Maintained Infrastructure, Financial Stability
5. Increase broadband capabilities with redundancy.	Financial Stability, Reliable, Well-Maintained Infrastructure

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Remodel Server Room at Historic Courthouse to enable server consolidation into VMWare for server virtualization.	Server and Network Administration
2. Remodel office to accommodate the new positions and staff from Technology Services Department reorganization.	Strategic Planning and Project Management
3. Increase broadband capabilities.	Business Application and Database Support, Server and Network Administration
4. Improve network capabilities to remote sites.	Data Enterprise Infrastructure, Leased Services, Fiver and Microwave
5. Implement VoIP Phase III.	County Analog and Digital Voice Administration
6. Apply firmware and operating system patching on a regular schedule.	Server and Network Administration
7. Develop an application portfolio of existing systems and a schedule for upgrades or replacement.	Business Application and Database Support
8. Develop a plan to upgrade virtualized servers and storage to meet the system growth needs.	Server and Network Administration
9. Implement training on end-user computing policies and best practices.	Technology Training

## GEOGRAPHIC INFORMATION SYSTEMS & CUSTOMER SERVICE

### Mission Statement

*The Douglas County GIS & IT Customer Service Division is dedicated to providing responsive customer solutions to its GIS customers and IT customers Countywide.*

The GIS & IT Customer Service Division serves County GIS and IT customers with responsive and highly effective service. For its GIS customers, the Division develops and maintains a Countywide spatial database to provide up-to-date mapping and analysis services to increase efficiency, improve accuracy, reduce redundancy, and provide analytical tools for County departments, residents, business, as well as visitors to the County. For its IT customers, the Division maintains an effective HelpDesk function and desktop support services to help employees have productive technology tools to perform their responsibilities. Office technology solutions include PC's, laptops, peripherals and software applications.

### 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	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
Web-GIS Applications	The GIS Division provides Douglas County public with access to GIS data and spatial tools via the Internet.	0.30	27,606	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.	0.25	32,663	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.	0.25	21,663	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 in total annually.	3.10	255,803	1
Oblique Aerial Photography Program	This program is 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 deployed 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	4,333	2
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.	0.00	-	4

**Programs Continued**

Programs	Program Descriptions	FY14-15 FTE	FY14-15 Cost	Quartile Ranking
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.	0.00	-	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.	0.02	2,366	2
EOC/Public Safety Support	The GIS Division supports four Emergency Operation Centers (EOCs) plus the state EOC for large- scale regional events.	0.05	6,821	2
Disaster and COOP Planning	The GIS Division is a fully participating partner in the County's efforts to plan and prepare for contingencies, emergencies, and continuous operations.	0.16	16,508	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	49,437	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.	0.10	34,834	2
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.	0.22	22,933	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	35,734	1
Help Desk Services	Provide centralized HelpDesk support including problem tracking system, workflow processes, change management, and asset management.	1.70	156,349	2
PC and Peripheral Support	Installation and maintenance of PC's, Laptops, Peripherals including software, hardware, drivers, data destruction, and PC patching	1.94	197,883	1
		<b>9.00</b>	<b>864,933</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Upgraded and Expanded the GIS Data Management Infrastructure: Upgraded the OS on our primary server and our off-site mirror. Expanded the storage capacity of our off-site mirror box.	Spatial Data Management
2. Identified a replacement for HelpStar: Negotiated a contract with the vendor (ZenDesk).	Help Desk Services
3. Full Implementation of ArcGIS OnLine – AGOL: We have moved forward with a full implementation of this service to take advantage of all of the incredible functionality it offers.	Web-Based GIS Applications
4. Conducted Internal and External Trainings for Geo-Spatial Solutions: GIS Staff conducted desktop GIS training, GPS training, Pictometry training, and training for the Web-based solutions we provide.	Operations
5. Completed First Three Years of Regional GIS MOUs: Three counties decided to continue on with Douglas County GIS for services after a successful completion of the initial three-year contract.	MOU-Based GIS Services
6. Facilitated Updated Oblique Aerial Photography Program: Funding was located and new oblique aerial photography was planned, executed, received, and implemented for Douglas County.	Oblique Aerial Photography Program
7. Established Map-Grade GPS Usage for Several County Services: Established and supported GPS usage for Public Works, County Weeds Control, and other agencies as well as on-going use for Douglas Co GIS.	Non-Survey Grade Field Data Collection
8. Provided Robust Support for Several Large-Scale Emergencies: Provided support for Fire, Search & Rescue, 911 Emergency Services, and DCSO for multiple incidents.	EOC/Public Safety Support
9. Created Dynamic Link Between GIS Architecture & AS/400: They said it couldn't be done, but Douglas County found a way to do it. This dynamic link improves performance and allows us to deliver more current data via our services.	Spatial Data Management

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Develop a plan to improve internal workflow that improves customer service.	Financial Stability
2. Develop a plan to refresh PC's, peripherals, and computer software on a regular basis.	Financial Stability, Reliable, Well-Maintained Infrastructure
3. Develop service level objectives with County management, towns, and elected officials.	Financial Stability, Reliable, Well-Maintained Infrastructure
4. Create ongoing training opportunities to help employees better utilize PC software tools (standard office software, geospatial solutions, etc).	Financial Stability
5. Establish a clear, robust, but flexible catalog of services and service level expectations for GIS services internally and externally.	Financial Stability
6. Fully implement the County's new ArcGIS Online (AGOL) organizational structure and expand its gallery of applications, data, and services – both external and internal.	Economic Vitality
7. Refine inventory of data for all jurisdictions we serve and develop automated procedures for the effective maintenance, storage, access, and distribution of the data we house.	Reliable, Well-Maintained Infrastructure
8. Expand and enhance County staff's ability to access, utilize, and leverage available software, data, and tools (spatial and non-spatial) to empower them to achieve more sophisticated and modern workflows.	All PBB Priorities

**Annual Goals FY14-15**

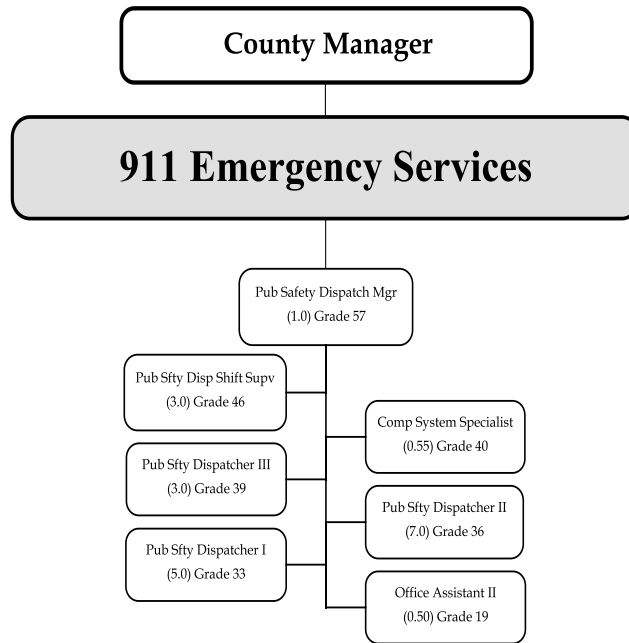
Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Annual Goals	Related PBB Programs
1. BOCC equipment improvements and MinuteTraq & MediaTraq.	Audio and Visual Media for Public Meetings, Community Access Television
2. Execute first year of the PC Leasing Program.	PC and Peripheral Support
3. Migrate fully from HelpSTAR to ZenDesk for HelpDesk service requests.	HelpDesk Services
4. Establish a work request prioritization schedule for HelpDesk requests including response times, service hours, and quality of service goals.	HelpDesk Services
5. Expand the public Map Gallery by an average of one new application per month.	Web Applications
6. Automate data request fulfillment as much as possible by implementing an Internet shopping cart for data requests.	External Map & Data Request Fulfillment
7. Refine the processes of maintenance to include data synchronizations and other short-cycle methods of backing up fluidly maintained data.	Spatial Data Maintenance
8. Develop GIS workload metrics and establish baseline service levels with Carson City to enable an extended contract period after the current one-year extension has expired.	MOU-Based GIS Services
9. Train additional County departments to be more self-sufficient in the use of GPS technologies.	Field Data Collection
10. Leverage the new Connect licensing to push GIS layers into the Pictometry Online (POL) viewer and conduct at least six internal user training sessions.	Oblique Aerial Photography Program
11. Migrate from the existing GeoBase system to the new Citrix Server system in the Spillman system.	Spillman CAD
12. Complete one-way and two-way replications and data synchronizations and schedules to facilitate the secure storage and easy access of data for regular daily workflows and Web applications.	Spatial Data Repository
13. Implement a Common Operational Picture (COP) viewer for large scale events and introduce automated crime mapping for DCSO.	EOC/Public Safety Support
14. Update COOP plan and devise an effective and actionable DR plan for GIS and IT Customer Services.	Disaster and COOP Planning

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# 911 Emergency Services Organizational Chart

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Total Number of Positions: 21  
Total Full-Time Equivalents: 20.05

## 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, 15 Public Safety Dispatchers, .50 Office Assistant , and .55 Computer Systems Specialist. (shared with Technology Services Department), for a total of 20.05 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 partially 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 FY14-15 total operating budget is \$2,185,684.

911 Emergency Services					
Expenditures by Category	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg Adopted 14 to 15	% Chg Adopted 14 to 15
Personnel Services	1,424,243	1,446,347	1,513,104	66,757	4.6%
Services & Supplies	581,389	468,823	518,572	49,749	10.6%
Capital Outlay/Projects	31,718	-	100,000	100,000	n/a
Transfers Out	39,746	-	-	-	n/a
Contingency	-	5,410	54,008	48,598	898.3%
<b>Total</b>	<b>2,077,096</b>	<b>1,920,580</b>	<b>2,185,684</b>	<b>265,104</b>	<b>13.8%</b>
<b>Expenditures by Division</b>					
911 Emergency Services	1,879,644	1,734,834	2,185,684	450,850	26.0%
911 Surcharge*	197,452	185,746	-	(185,746)	n/a
<b>Total</b>	<b>2,077,096</b>	<b>1,920,580</b>	<b>2,185,684</b>	<b>265,104</b>	<b>13.8%</b>
<b>Funding by Source</b>					
911 Emergency Services	2,077,096	1,920,580	2,185,684	265,104	13.8%
<b>FTE</b>	<b>19.80</b>	<b>19.80</b>	<b>20.05</b>	<b>0.25</b>	<b>1.3%</b>
*911 Surcharge combined with 911 Emergency Services starting FY14/15					

**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	Program Descriptions	FY14-15 FTE	FY14-15 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.	3.04	311,975	1
911 Dispatch - Washoe Tribe Police	Providing both emergency and non-emergency call processing and radio dispatching	0.92	92,567	1
911 Dispatch - Douglas County Sheriff's Office	Providing both emergency and non-emergency call processing and radio dispatching	5.56	557,380	1
911 Dispatch - Alpine County Sheriff's Office	Providing both emergency and non-emergency call processing and radio dispatching	0.92	92,567	1
911 Dispatch - Tahoe Douglas Fire Protection District	Providing both emergency and non-emergency call processing and radio dispatching	2.86	288,073	1
911 Dispatch - East Fork Fire & Paramedic Districts	Providing both emergency and non-emergency call processing and radio dispatching	3.76	377,842	1
911 Dispatch - Eastern Alpine Fire Departemnt and Kirkwood Fire Department	Providing both emergency and non-emergency call processing and radio dispatching	0.92	92,567	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	100,960	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	117,746	2
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
		<b>20.05</b>	<b>2,031,676</b>	

**Major Accomplishments of FY13-14**

Major Accomplishments	Related PBB Programs
1. Increased training workstation terminals to four; utilizing classroom technology created an advanced dispatcher academy training center.	911 Dispatch (overall)
2. Installed an enterprise version software of the Silent Knight alarm monitoring software. This allows two concurrent dispatchers to receive and process alarms, reducing response times to activations.	911 Dispatch - DSCO 911 Dispatch - EFFPD 911 Dispatch - TDF
3. Recruited and established an eligibility list for Public Safety Dispatchers, reducing the amount of time between vacancies and hiring times.	911 Dispatch (overall)
4. Achieving accreditation level Quality Assurance scores for Fire and EMS dispatch services; this ensures the department can apply for accreditation.	911 Dispatch - EFFPD 911 Dispatch - TDF 911 Dispatch - ACSO
5. Hiring process revamped to now include law enforcement background checking and polygraph examination.	911 Dispatch (overall)

**Strategic Objectives FY14-15**

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

Strategic Objectives	Related PBB Priorities
1. Upgrade or replace the current community emergency notification system.	Safe Community
2. Install Pictometry software to interface with Spillman CAD.	Safe Community
3. Transition to the Syntrix GIS CAD software.	Safe Community / Reliable, Well-Maintained Infrastructure
4. Install, train and implement the Law Enforcement ProQA software, completing the departments goal of having all three disciplines on the ProQA system.	Safe Community
5. Install fax server software to replace fax machine – allowing all CAD workstations to seamlessly interface with faxing software, increasing productivity.	Reliable, Well-Maintained Infrastructure

**Annual Goals FY14-15**

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

Annual Goals	Related PBB Programs
1. Current community emergency notification system requires replacement due to outdated software and hardware. Reviewing current vendor and others to get maximum cost benefit.	911 Dispatch (overall)
2. Installing Pictometry to interface with the CAD system allows the dispatchers to have access to numerous geospatial tools they currently do not have, all in one location within CAD.	911 Dispatch - DCSO 911 Dispatch - EFPD 911 Dispatch - TDF 911 Dispatch - ACSO 911 Dispatch - WTPD
3. Transition from our current GIS mapping product to the Syntrix mapping module, this greatly increases the efficiency of receiving and updating mapping data from the GIS department, removes a cumbersome and often error producing updating steps the system administrator must currently do.	911 Dispatch (overall)
4. Installing and training staff on the Law Enforcement ProQA software completes the department goal of having all three public safety disciplines on the ProQA system – this ensures the department is in full compliance with international public safety dispatching standards.	911 Dispatch - DCSO 911 Dispatch - ACSO 911 Dispatch - WTPD
5. Utilizing a fax server will replace the current ‘costly’ fax machine; this software allows dispatchers to receive and send faxes from the CAD workstation, this substantially increases productivity in the operations center.	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 re-charge within the foothill area.

**Staffing and Budget**

The Redevelopment Agency is staffed through the County Manager’s Office and the District Attorney’s Office. A portion of time is allocated to the Agency for the County Manager and District Attorney, Chief Deputy DA - Civil and Deputy Attorney.. The Agency’s budget for FY14-15 is \$3,333,983. The County Manager has responsibility over the management of this Agency. The Board of County Commissioner serves as the Agency Board.

<b>Redevelopment Agency</b>					
<b>Expenditures by Category</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg Adopted 14 to 15</b>	<b>% Chg Adopted 14 to 15</b>
Personnel Services	23,657	16,400	40,528	24,128	147.1%
Services & Supplies	788,467	167,679	174,777	7,098	4.2%
Capital Outlay/Projects	1,890,761	-	1,345,000	1,345,000	n/a
Debt service	101,250	27,415	-	(27,415)	n/a
Transfers Out	1,381,457	1,805,272	1,767,280	(37,992)	-2.1%
Contingency	-	5,522	6,398	876	15.9%
<b>Total</b>	<b>4,185,592</b>	<b>2,022,288</b>	<b>3,333,983</b>	<b>1,311,695</b>	<b>64.9%</b>
<b>Funding Source</b>					
DC Redevelop - Admin	2,186,952	1,994,873	1,986,983	(7,890)	-0.4%
DC Redevelop - Capital	1,998,640	27,415	1,347,000	1,319,585	4813.4%
<b>Total</b>	<b>4,185,592</b>	<b>2,022,288</b>	<b>3,333,983</b>	<b>1,311,695</b>	<b>64.9%</b>
<b>FTE</b>	<b>0.15</b>	<b>0.10</b>	<b>0.34</b>	<b>0.24</b>	<b>240.0%</b>

**Major Accomplishments of FY13-14**

Major Accomplishments
1. Outstanding loans to the RDA were completely repaid to Other County Funds.
2. Evaluated appropriate projects that meet the Board’s Strategic Priorities and the requirements of the RDA.
3. Reached a settlement on the Riverwood Project Owner Participation Agreement.

**Priorities and Objectives FY14-15**

Priorities and Objectives
1. Construct the first phase of the Vista Grande road rehabilitation and improvement project, and enter into an inter-local agreement with the Indian Hills General Improvement District for maintenance of the road.
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.

## **Douglas County Fund Summaries**

This section includes a brief description and financial summary of each of the fifty-seven 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 Nevada Cooperative Extension Airport Douglas County Water District Solid Waste Management State Motor Vehicle Accident Indigent Medical Assistance to Indigent Social Services Law Library Road Operating Room Tax Tahoe-Douglas Transportation District Justice Court Administrative Assessments China Spring Youth Camp Western Nevada Regional Youth Center Erosion Control Technology Services 911 Emergency 911 Surcharge Senior Services Redevelopment Agency EFF General Operations EFF Emergency EF Paramedic General Operations Gardnerville Administration Genoa Administration Minden Administration	Risk Management Dental Insurance Motor Pool/ Vehicle Maintenance	Ridgeview Water Utility District Zephyr Water Utility District Cave Rock Water Utility District Skyland Water Utility District Carson Valley Water System Regional Water Sewer Utility Gardnerville Health & Sanitation Minden Health & Sanitation Minden Water Minden Wholesale Water Utility	Extraordinary Maintenance Ad Valorem Capital Projects County Construction Park Residential Construction Regional Transportation Capital Projects Debt Financed Redevelopment Agency Capital Projects EFF Equipment Reserve EFF Construction Reserve Gardnerville Ad Valorem Capital Projects Genoa Capital Construction Reserve Genoa Ad Valorem Capital Projects Minden Capital Equipment/ Construction Reserve Minden Ad Valorem Capital Projects	County Debt/ Other Resources Redevelopment Agency Debt Service Gardnerville Debt Service EF Paramedic Debt Service Capital Projects/Debt Financed

**All Funds**

The following table summarizes the resources and requirements for the thirty four County funds with adopted budgets for FY14-15, the two Redevelopment Agency funds, the six funds of the Fire and Paramedic Districts, and the thirteen Town funds.

All Funds Combined	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	<b>113,609,789</b>	<b>49,768,804</b>	<b>49,993,195</b>	<b>224,391</b>	<b>0.5%</b>
<b>Current Revenue</b>					
Property Taxes	34,832,732	34,118,714	35,159,600	1,040,886	3.1%
Room Taxes	5,354,692	5,173,652	5,439,464	265,812	5.1%
Transient Lodging License Tax	1,681,017	1,624,153	1,707,693	83,540	5.1%
Other Taxes (Gas/Road/Res.Constr)	1,192,866	1,754,427	2,122,198	367,771	21.0%
State Consolidated Tax	12,347,211	12,419,649	13,095,137	675,488	5.4%
Sales Taxes (P.A.L.S.)	1,478,089	1,547,188	1,655,687	108,499	7.0%
Licenses & Permits	4,298,267	4,074,000	4,173,200	99,200	2.4%
Gaming	1,125,482	1,195,540	1,192,540	(3,000)	-0.3%
Intergovernmental	10,603,130	7,112,149	7,937,652	825,503	11.6%
Charges for Service	27,149,549	27,800,259	30,138,571	2,338,312	8.4%
Fines & Forfeitures	1,280,851	1,201,750	1,231,800	30,050	2.5%
Miscellaneous	3,270,637	2,811,990	2,517,082	(294,908)	-10.5%
Contributed Capital	8,881,647	1,925,000	125,000	(1,800,000)	-93.5%
Transfers In	28,628,333	7,681,308	8,415,272	733,964	9.6%
Other Financing Sources	16,651,481	970,000	203,588	(766,412)	-79.0%
Depreciation	-	2,654,208	3,266,538	612,330	23.1%
<b>Total Current Revenue</b>	<b>158,775,984</b>	<b>114,063,987</b>	<b>118,381,022</b>	<b>4,317,035</b>	<b>3.8%</b>
<b>Total Resources</b>	<b>272,385,773</b>	<b>163,832,791</b>	<b>168,374,217</b>	<b>4,541,426</b>	<b>2.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	49,108,396	51,843,394	53,691,240	1,847,846	3.6%
Services & Supplies	35,247,561	35,956,098	38,106,640	2,150,542	6.0%
Other	90,400	85,108	89,652	4,544	5.3%
<b>Total Operating</b>	<b>84,446,357</b>	<b>87,884,600</b>	<b>91,887,532</b>	<b>4,002,932</b>	<b>4.6%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	9,461,379	11,442,193	11,237,209	(204,984)	-1.8%
Debt Service	5,630,153	5,100,481	5,732,543	632,062	12.4%
Distrib.-other districts	4,247,542	4,529,609	4,687,246	157,637	3.5%
Transfers Out	14,957,292	7,691,308	8,415,272	723,964	9.4%
Contingency	-	1,558,716	1,558,774	58	0.0%
Depreciation	3,116,138	2,744,208	3,347,138	602,930	22.0%
<b>Total Non-Operating</b>	<b>37,412,504</b>	<b>33,066,515</b>	<b>34,978,182</b>	<b>1,911,667</b>	<b>5.8%</b>
<b>Total Requirements</b>	<b>121,858,861</b>	<b>120,951,115</b>	<b>126,865,714</b>	<b>5,914,599</b>	<b>4.9%</b>
Ending Fund Balance/Reserves	150,526,912	42,881,676	41,508,503	(1,373,173)	-3.2%

### County Funds Only

The following table summarizes the thirty four funds with adopted budgets for FY14-15 (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 Funds, Special Revenue funds, Internal Service funds, Enterprise funds, Capital Projects funds, and Debt Service funds.

All County Funds	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	82,461,241	39,766,933	39,431,239	(335,694)	-0.8%
<b>Current Revenue</b>					
Property Taxes <sup>1</sup>	23,963,364	23,597,672	24,237,174	639,502	2.7%
Room Taxes	5,354,692	5,173,652	5,439,464	265,812	5.1%
Transient Lodging License Tax	1,681,017	1,624,153	1,707,693	83,540	5.1%
Other Taxes (Gas/Road/Res.Constr)	1,192,866	1,754,427	2,122,198	367,771	21.0%
State Consolidated Taxes	10,214,086	10,321,791	10,888,520	566,729	5.5%
Sales Taxes (P.A.L.S.)	1,478,089	1,547,188	1,655,687	108,499	7.0%
Licenses & Permits	4,298,267	4,074,000	4,173,200	99,200	2.4%
Gaming	1,043,222	1,125,000	1,125,000	-	0.0%
Intergovernmental	9,448,383	6,971,937	7,229,250	257,313	3.7%
Charges for Service	17,777,576	17,803,053	19,565,303	1,762,250	9.9%
Fines & Forfeitures	1,280,851	1,201,750	1,231,800	30,050	2.5%
Miscellaneous	2,147,368	2,172,823	1,972,242	(200,581)	-9.2%
Contributed Capital	6,679,600	1,925,000	125,000	(1,800,000)	-93.5%
Transfers In	22,407,752	5,499,704	6,345,036	845,332	15.4%
Other Financing Sources	16,651,481	970,000	203,588	(766,412)	-79.0%
Depreciation	-	2,344,208	2,756,538	412,330	17.6%
<b>Total Current Revenue</b>	125,618,614	88,106,358	90,777,693	2,671,335	3.0%
<b>Total Resources</b>	208,079,855	127,873,291	130,208,932	2,335,641	1.8%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	38,302,082	40,854,555	42,026,737	1,172,182	2.9%
Services & Supplies	28,232,351	30,424,442	32,522,482	2,098,040	6.9%
Miscellaneous/ Other	90,400	85,108	89,652	4,544	5.3%
<b>Total Operating</b>	66,624,833	71,364,105	74,638,871	3,274,766	4.6%
<b>Non-Operating</b>					
Capital Outlay/Projects	7,124,089	8,964,339	6,529,145	(2,435,194)	-27.2%
Debt Service	5,289,112	4,825,734	5,476,907	651,173	13.5%
Transfers Out	8,736,751	5,499,704	6,345,036	845,332	15.4%
Contingency	-	1,142,385	1,134,091	(8,294)	-0.7%
Depreciation	2,539,977	2,344,208	2,756,538	412,330	17.6%
<b>Total Non-Operating</b>	23,689,929	22,776,370	22,241,717	(534,653)	-2.3%
<b>Total Requirements</b>	90,314,762	94,140,475	96,880,588	2,740,113	2.9%
Ending Fund Balance/Reserves	112,743,707	31,701,132	33,328,344	(102,170)	5.1%

General Fund

101 - General Fund	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	7,040,798	6,375,106	7,283,140	908,034	14.2%
<b>Current Revenue</b>					
Property Taxes and Penalties	17,294,772	17,681,970	18,397,813	715,843	4.0%
State Consolidated Taxes	10,214,086	10,321,791	10,888,520	566,729	5.5%
Licenses & Permits	3,273,803	3,258,500	3,320,200	61,700	1.9%
Gaming	743,222	825,000	825,000	-	0.0%
Intergovernmental	1,700,317	1,287,434	1,328,068	40,634	3.2%
Charges for Service	4,099,599	3,737,602	3,984,445	246,843	6.6%
Fines & Forfeitures	1,126,935	1,153,750	1,178,800	25,050	2.2%
Miscellaneous	711,043	838,476	820,289	(18,187)	-2.2%
Transfers In	473,131	354,657	75,000	(279,657)	-78.9%
<b>Total Current Revenue</b>	39,636,908	39,459,180	40,818,135	1,358,955	3.4%
<b>Total Resources</b>	46,677,706	45,834,286	48,101,275	2,266,989	4.9%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	27,045,663	28,545,191	29,135,485	590,294	2.1%
Services & Supplies	8,126,919	7,904,353	8,613,391	709,038	9.0%
<b>Total Operating</b>	35,172,582	36,449,544	37,748,876	1,299,332	3.6%
<b>Non-Operating</b>					
Capital Outlay/Projects	805,922	300,000	300,000	-	0.0%
Transfers Out	2,588,680	2,457,754	3,214,266	756,512	30.8%
Contingency	-	791,514	753,669	(37,845)	-4.8%
<b>Total Non-Operating</b>	3,394,602	3,549,268	4,267,935	718,667	20.2%
<b>Total Requirements</b>	38,567,184	39,998,812	42,016,811	2,017,999	5.0%
Ending Fund Balance/Reserves	8,110,522	5,835,474	6,084,464	248,990	4.3%
<b>Expenditures by Major Function/Department</b>					
General Government	8,915,591	9,335,627	9,716,058	380,431	4.1%
Sheriff <sup>2</sup>	15,302,631	15,504,076	15,954,466	450,390	2.9%
Judicial <sup>1</sup>	8,397,472	8,586,079	8,861,491	275,412	3.2%
Public Works <sup>3</sup>	2,813,198	2,777,522	2,926,914	149,392	5.4%
Health and Sanitation <sup>4</sup>	549,614	546,240	589,947	43,707	8.0%
Non-Departmental <sup>5</sup>	2,588,680	3,249,268	3,967,935	718,667	22.1%
<b>Total</b>	38,567,186	39,998,812	42,016,811	2,017,999	5.0%

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	2012-13 Adopted	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Property Taxes</b>					
Ad Valorem Taxes	17,187,042	17,681,970	18,397,813	715,843	4.0%
Tax Penalties & Interest	575,000	585,000	575,000	(10,000)	-1.7%
<b>Total Taxes</b>	<b>17,762,042</b>	<b>18,266,970</b>	<b>18,972,813</b>	<b>705,843</b>	<b>3.9%</b>
<b>State Consolidated Tax</b>	<b>10,070,293</b>	<b>10,321,791</b>	<b>10,888,520</b>	<b>566,729</b>	<b>5.5%</b>
<b>Licenses &amp; Permits</b>					
Liquor License	175,000	260,000	260,000	-	0.0%
Building Permits	480,000	480,000	650,000	170,000	35.4%
Marriage License	28,500	27,500	25,000	(2,500)	-9.1%
Animal License	25,000	25,000	29,000	4,000	16.0%
School Residential Const Priviledge Tax	1,000	1,000	1,200	200	20.0%
Utility Operator Fee	1,600,000	1,600,000	1,600,000	-	0.0%
Franchise Fees	880,000	835,000	725,000	(110,000)	-13.2%
Miscellaneous	30,000	30,000	30,000	-	0.0%
<b>Total Licenses &amp; Permits</b>	<b>3,219,500</b>	<b>3,258,500</b>	<b>3,320,200</b>	<b>61,700</b>	<b>1.9%</b>
<b>Local Gaming</b>					
NRS County Gaming License	545,000	550,000	550,000	-	0.0%
Gaming Table Tax	145,000	145,000	145,000	-	0.0%
Local County Gaming License	126,000	130,000	130,000	-	0.0%
<b>Gaming Total</b>	<b>816,000</b>	<b>825,000</b>	<b>825,000</b>	<b>-</b>	<b>0.0%</b>
<b>Intergovernmental</b>					
Federal Pay in Lieu of Tax	610,000	590,000	600,000	10,000	1.7%
Title IV - URESA	247,296	241,569	211,067	(30,502)	-12.6%
Federal Grants	450,309	369,565	430,701	61,136	16.5%
Tri-Net Task Force Grant	107,000	80,300	80,300	-	0.0%
Miscellaneous	20,100	6,000	6,000	-	0.0%
<b>Total Intergovernmental</b>	<b>1,434,705</b>	<b>1,287,434</b>	<b>1,328,068</b>	<b>40,634</b>	<b>3.2%</b>

General Fund Revenue Detail (continued)

Revenue Category	2012-13 Adopted	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Charges for Service</b>					
Engineering Fees	140,000	120,000	140,000	20,000	16.7%
Planning Fees	100,000	80,000	80,000	-	0.0%
Misc Community Dev. Fees	32,000	8,000	8,000	-	0.0%
Constable Fees	47,000	32,000	32,500	500	1.6%
Alternative Sentencing Fees	127,500	112,000	130,000	18,000	16.1%
Sheriff's Fees	100,000	100,000	110,000	10,000	10.0%
Miscellaneous Sheriff Fees	97,000	100,000	178,500	78,500	78.5%
Clerk's Fees	178,000	175,000	185,000	10,000	5.7%
Recorder's Fees	325,000	325,000	340,000	15,000	4.6%
Assessor's Fees	2,000	2,000	2,000	-	0.0%
Assesors Commission	145,000	135,000	140,000	5,000	3.7%
Administration & Overhead	1,427,266	1,564,569	1,626,273	61,704	3.9%
Juvenile Detention Fees	10,000	2,000	2,000	-	0.0%
Motor Vehicle Tax/License	104,000	88,000	88,000	-	0.0%
Weed Spraying	200,000	325,000	368,707	43,707	13.4%
Radio User Fees	162,040	157,433	143,805	(13,628)	-8.7%
Miscellaneous	458,700	411,600	409,660	(1,940)	-0.5%
<b>Total Charges for Service</b>	<b>3,655,506</b>	<b>3,737,602</b>	<b>3,984,445</b>	<b>246,843</b>	<b>6.6%</b>
<b>Fines and Forfeitures</b>					
Justice Court Fines	995,000	1,055,000	1,080,000	25,000	2.4%
Juvenile Probation Traffic Fines	25,000	25,000	25,000	-	0.0%
Animal Control Fines	11,000	12,000	12,000	-	0.0%
Miscellaneous Fines	60,250	61,750	61,800	50	0.1%
<b>Total Fines &amp; Forfeitures</b>	<b>1,091,250</b>	<b>1,153,750</b>	<b>1,178,800</b>	<b>25,050</b>	<b>2.2%</b>
<b>Miscellaneous Revenue</b>					
Interest on Investments	70,700	75,700	90,013	14,313	18.9%
Other Revenue/Financing Sources	170,276	177,776	155,276	(22,500)	-12.7%
<b>Total Miscellaneous Revenues</b>	<b>240,976</b>	<b>253,476</b>	<b>245,289</b>	<b>(8,187)</b>	<b>-3.2%</b>
<b>Other Financing Sources</b>					
Transfers In	75,000	354,657	75,000	(279,657)	-78.9%
<b>Total Financing Sources</b>	<b>75,000</b>	<b>354,657</b>	<b>75,000</b>	<b>(279,657)</b>	<b>-78.9%</b>
<b>Total Revenue</b>	<b>38,365,272</b>	<b>39,459,180</b>	<b>40,818,135</b>	<b>1,358,955</b>	<b>3.4%</b>
Beginning Fund Balance	2,825,751	3,780,473	4,148,140	367,667	9.7%
Beginning Reserves	2,754,847	2,594,633	3,135,000	540,367	20.8%
<b>Total Fund Balance/Transfers</b>	<b>5,580,598</b>	<b>6,375,106</b>	<b>7,283,140</b>	<b>908,034</b>	<b>14.2%</b>
<b>Total Resources</b>	<b>43,945,870</b>	<b>45,834,286</b>	<b>48,101,275</b>	<b>2,266,989</b>	<b>4.9%</b>

General Fund Expenditure Detail

Department	2012-13 Adopted	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Operating</b>					
<b>General Government</b>					
County Commissioners	316,920	448,537	467,294	18,757	4.2%
County Manager	813,227	787,744	974,591	186,847	23.7%
Project Management	99,323	92,950	-	(92,950)	n/a
Economic Development	224,189	227,223	305,142	77,919	34.3%
Assessor	725,273	758,595	780,213	21,618	2.8%
GIS & Customer Service	471,563	474,756	864,934	390,178	82.2%
Finance	958,173	899,809	906,960	7,151	0.8%
Recorder	402,161	431,535	424,653	(6,882)	-1.6%
County Clerk	363,163	376,390	300,716	(75,674)	-20.1%
Clerk Elections	107,200	107,200	107,200	-	0.0%
Tahoe General Services	244,885	254,707	251,105	(3,602)	-1.4%
Treasurer	398,040	417,413	515,271	97,858	23.4%
Telecommunications	554,191	562,574	56,000	(506,574)	-90.0%
General Services	1,652,149	1,717,550	1,821,795	104,245	6.1%
Infrastructure & Operations	1,117,391	1,103,165	1,243,366	140,201	12.7%
Human Resources	497,647	516,080	534,292	18,212	3.5%
Record's Management	156,055	159,399	162,526	3,127	2.0%
<b>Total General Government</b>	<b>9,101,550</b>	<b>9,335,627</b>	<b>9,716,058</b>	<b>380,431</b>	<b>4.1%</b>
<b>Public Safety</b>					
Sheriff - Administration	894,301	945,954	1,054,788	108,834	11.5%
Sheriff - Administrative Services	1,261,699	999,809	1,082,577	82,768	8.3%
Sheriff - Records	450,630	463,272	472,713	9,441	2.0%
Sheriff - Jail	3,906,873	4,046,115	4,018,949	(27,166)	-0.7%
Sheriff - Cops Grant	107,920	106,124	211,514	105,390	99.3%
Sheriff - General Investigation	1,556,769	1,683,489	1,663,598	(19,891)	-1.2%
Sheriff - Patrol/Traffic	659,639	342,514	597,984	255,470	74.6%
Sheriff - Vehicle Maintenance	546,545	963,281	976,936	13,655	1.4%
Sheriff - Grants	114,537	114,149	116,749	2,600	2.3%
Sheriff - Coroner	52,500	52,500	52,500	-	0.0%
Sheriff - Operations/Patrol	5,409,399	5,349,366	5,267,845	(81,521)	-1.5%
Tri Net	157,911	146,716	138,377	(8,339)	-5.7%
Animal Care & Services	283,763	290,787	299,936	9,149	3.1%
<b>Total Public Safety</b>	<b>15,402,486</b>	<b>15,504,076</b>	<b>15,954,466</b>	<b>450,390</b>	<b>2.9%</b>

General Fund Expenditure Detail (continued)

Department	2012-13 Adopted	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Judicial</b>					
Court Clerks	320,542	422,706	422,408	(298)	-0.1%
District Court I	244,908	246,151	249,661	3,510	1.4%
District Court II	250,797	264,925	269,559	4,634	1.7%
C.A.S.A.	105,929	122,328	125,185	2,857	2.3%
SAFE	32,000	32,000	32,000	-	0.0%
Public Guardian/Administrator	88,573	90,976	111,299	20,323	22.3%
Public Defender	687,500	632,500	828,334	195,834	31.0%
District Attorney	2,178,350	2,075,551	2,162,847	87,296	4.2%
D. A. Child Support	359,701	365,861	318,385	(47,476)	-13.0%
Juvenile Probation	1,189,385	1,190,279	1,235,579	45,300	3.8%
Juvenile Detention	606,752	591,651	493,473	(98,178)	-16.6%
Court Computer	230,679	231,686	240,805	9,119	3.9%
East Fork Justice Court	513,427	550,783	557,811	7,028	1.3%
Tahoe Justice Court	423,431	495,478	510,225	14,747	3.0%
Security	123,876	122,396	131,995	9,599	7.8%
Alternative Sentencing	528,792	545,602	563,849	18,247	3.3%
East Fork Constable	136,380	141,108	143,559	2,451	1.7%
Bailiff	107,036	301,557	297,735	(3,822)	-1.3%
Tahoe Constable	134,893	162,541	166,782	4,241	2.6%
<b>Total Judicial</b>	<b>8,262,951</b>	<b>8,586,079</b>	<b>8,861,491</b>	<b>275,412</b>	<b>3.2%</b>
<b>Public Works</b>					
Community Development - Administration	538,777	533,582	425,463	(108,119)	-20.3%
Community Development - Building Dept.	429,526	423,776	519,613	95,837	22.6%
Community Development - Planning	485,436	502,204	537,574	35,370	7.0%
Community Development - Engineering	403,157	420,712	534,869	114,157	27.1%
Public Works - Engineering	14,344	14,805	15,203	398	2.7%
Public Works - Building & Fleet Services	883,984	882,443	894,192	11,749	1.3%
<b>Total Public Works</b>	<b>2,755,224</b>	<b>2,777,522</b>	<b>2,926,914</b>	<b>149,392</b>	<b>5.4%</b>
<b>Health and Sanitation</b>					
Weed Control	453,279	546,240	589,947	43,707	8.0%
<b>Total Health and Sanitation</b>	<b>453,279</b>	<b>546,240</b>	<b>589,947</b>	<b>43,707</b>	<b>8.0%</b>
<b>Total Operating</b>	<b>35,975,490</b>	<b>36,749,544</b>	<b>38,048,876</b>	<b>1,299,332</b>	<b>3.5%</b>
<b>Non-Operating:</b>					
Transfers Out	1,850,150	2,457,754	3,214,266	756,512	30.8%
Contingency	539,632	791,514	753,669	(37,845)	-4.8%
<b>Total Non-Operating<sup>1</sup></b>	<b>2,389,782</b>	<b>3,249,268</b>	<b>3,967,935</b>	<b>718,667</b>	<b>22.1%</b>
<b>Total Expenditures</b>	<b>38,365,272</b>	<b>39,998,812</b>	<b>42,016,811</b>	<b>2,017,999</b>	<b>5.0%</b>
<b>Ending Fund Balance/Rsvs</b>					
Fund Balance <sup>2</sup>	2,985,965	3,135,474	3,270,267	134,793	4.3%
Interfund Loans Reserve <sup>3</sup>	2,594,633	2,700,000	2,700,000	-	0.0%
Operating Reserves	-	-	114,197	114,197	n/a
<b>Total Ending Fund Bal/Rsvs</b>	<b>5,580,598</b>	<b>5,835,474</b>	<b>6,084,464</b>	<b>248,990</b>	<b>4.3%</b>
<b>Total Requirements</b>	<b>43,945,870</b>	<b>45,834,286</b>	<b>48,101,275</b>	<b>2,266,989</b>	<b>4.9%</b>

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 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	16,021,697	11,893,363	11,278,435	(614,928)	-25.8%
<b>Current Revenue</b>					
Property Taxes	5,198,598	4,484,408	4,360,638	(123,770)	-13.7%
Room Taxes	5,354,692	5,173,652	5,439,464	265,812	-3.4%
Transient Lodging License Tax	1,681,017	1,624,153	1,707,693	83,540	-3.4%
Other Taxes (Gas/Road/Res.Constr)	1,077,089	1,058,532	1,125,087	66,555	-1.7%
Sales Taxes (P.A.L.S.)	1,478,089	1,547,188	1,655,687	108,499	4.7%
Licenses & Permits	1,024,464	815,500	853,000	37,500	-20.4%
Intergovernmental	6,311,185	4,926,972	5,056,702	129,730	-21.9%
Charges for Service	2,579,970	3,084,504	3,406,114	321,610	19.6%
Fines & Forfeitures	153,916	48,000	53,000	5,000	-68.8%
Miscellaneous	1,329,495	1,149,592	1,055,160	(94,432)	-13.5%
Transfers In	5,096,991	1,775,328	2,062,345	287,017	-65.2%
Other Financing Sources	-	1,000	-	(1,000)	n/a
<b>Total Current Revenue</b>	31,285,506	25,688,829	26,774,890	1,086,061	-17.9%
<b>Total Resources</b>	47,307,203	37,582,192	38,053,325	471,133	-20.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	9,237,773	10,034,195	10,630,529	596,334	8.6%
Services & Supplies	13,230,613	13,913,982	14,453,118	539,136	5.2%
<b>Total Operating</b>	22,468,386	23,948,177	25,083,647	1,135,470	1.6%
<b>Non-Operating</b>					
Capital Outlay/Projects	3,338,281	4,064,344	3,991,409	(72,935)	21.7%
Transfers Out	4,316,905	1,045,358	1,368,731	323,373	-75.8%
Contingency	-	350,871	380,422	29,551	n/a
<b>Total Non-Operating</b>	7,655,186	5,460,573	5,740,562	279,989	-28.7%
<b>Total Requirements</b>	30,123,572	29,408,750	30,824,209	1,415,459	-2.4%
Ending Fund Balance/Reserves	17,183,631	8,173,442	7,229,116	(944,326)	-52.4%

**Stabilization Fund**

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

<b>201 - Stabilization Fund</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
Beginning Fund Balance/Reserves	359,129	362,129	361,267	(862)	-0.2%
Current Revenue					
Miscellaneous	(362)	2,500	400	(2,100)	-84.0%
<b>Total Current Revenue</b>	<b>(362)</b>	<b>2,500</b>	<b>400</b>	<b>(2,100)</b>	<b>-84.0%</b>
<b>Total Resources</b>	<b>358,767</b>	<b>364,629</b>	<b>361,667</b>	<b>(2,962)</b>	<b>-0.8%</b>
<b>Requirements</b>					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	358,767	364,629	361,667	(2,962)	-0.8%
<b>Expenditures by Major Function/Department</b>					
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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	216,825	155,126	154,187	(939)	-0.6%
<b>Current Revenue</b>					
Property Tax	244,854	238,546	246,451	7,905	3.3%
Miscellaneous	(368)	1,800	300	(1,500)	-83.3%
Transfers In	381	-	-	-	n/a
<b>Total Current Revenue</b>	<b>244,867</b>	<b>240,346</b>	<b>246,751</b>	<b>6,405</b>	<b>2.7%</b>
<b>Total Resources</b>	<b>461,692</b>	<b>395,472</b>	<b>400,938</b>	<b>5,466</b>	<b>1.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	103,293	116,867	98,159	(18,708)	-16.0%
Services & Supplies	121,808	147,418	147,421	3	0.0%
<b>Total Operating</b>	<b>225,101</b>	<b>264,285</b>	<b>245,580</b>	<b>(18,705)</b>	<b>-7.1%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	-	127,608	127,608	n/a
Contingency	-	7,923	7,367	(556)	-7.0%
<b>Total Non-Operating</b>	<b>-</b>	<b>7,923</b>	<b>134,975</b>	<b>127,052</b>	<b>1603.6%</b>
<b>Total Requirements</b>	<b>225,101</b>	<b>272,208</b>	<b>380,555</b>	<b>108,347</b>	<b>39.8%</b>
Ending Fund Balance/Reserves	236,591	123,264	20,383	(102,881)	-83.5%
<b>Expenditures by Major Function/Department</b>					
UNR Cooperative Extension	225,101	272,208	380,555	108,347	39.8%

### Airport Fund

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

204 - Airport	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	1,805,690	1,780,307	1,826,747	46,440	2.6%
<b>Current Revenue</b>					
Intergovernmental	1,343,623	10,500	10,200	(300)	-2.9%
Charges for Service	62,241	58,700	43,950	(14,750)	-25.1%
Miscellaneous	878,840	855,000	840,000	(15,000)	-1.8%
<b>Total Current Revenue</b>	<b>2,284,704</b>	<b>924,200</b>	<b>894,150</b>	<b>(30,050)</b>	<b>-3.3%</b>
<b>Total Resources</b>	<b>4,090,394</b>	<b>2,704,507</b>	<b>2,720,897</b>	<b>16,390</b>	<b>0.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	671,624	768,072	673,756	(94,316)	-12.3%
<b>Total Operating</b>	<b>671,624</b>	<b>768,072</b>	<b>673,756</b>	<b>(94,316)</b>	<b>-12.3%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	1,363,632	234,688	1,151,051	916,363	390.5%
Contingency	-	23,042	20,213	(2,829)	-12.3%
<b>Total Non-Operating</b>	<b>1,363,632</b>	<b>257,730</b>	<b>1,171,264</b>	<b>913,534</b>	<b>354.5%</b>
<b>Total Requirements</b>	<b>2,035,256</b>	<b>1,025,802</b>	<b>1,845,020</b>	<b>819,218</b>	<b>79.9%</b>
Ending Fund Balance/Reserves	2,055,138	1,678,705	875,877	(802,828)	-47.8%
<b>Expenditures by Major Function/Department</b>					
Minden-Tahoe Airport	2,035,256	1,025,802	1,845,020	819,218	79.9%

### 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. Water Rights are the only new revenue source for FY14-15.

210 - Douglas County Water District	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	23,688	8,994	8,197	(797)	-8.9%
<b>Current Revenue</b>					
Intergovernmental	49,560	-	-	-	n/a
Miscellaneous	79,949	71,742	76,410	4,668	6.5%
<b>Total Current Revenue</b>	<b>129,509</b>	<b>71,742</b>	<b>76,410</b>	<b>4,668</b>	<b>6.5%</b>
<b>Total Resources</b>	<b>153,197</b>	<b>80,736</b>	<b>84,607</b>	<b>3,871</b>	<b>4.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	45,611	42,361	44,589	2,228	5.3%
Services & Supplies	83,898	30,178	31,428	1,250	4.1%
<b>Total Operating</b>	<b>129,509</b>	<b>72,539</b>	<b>76,017</b>	<b>3,478</b>	<b>4.8%</b>
<b>Non-Operating</b>					
Contingency	-	2,176	2,281	105	4.8%
<b>Total Non-Operating</b>	<b>-</b>	<b>2,176</b>	<b>2,281</b>	<b>105</b>	<b>4.8%</b>
<b>Total Requirements</b>	<b>129,509</b>	<b>74,715</b>	<b>78,298</b>	<b>3,583</b>	<b>4.8%</b>
Ending Fund Balance/Reserves	23,688	6,021	6,309	288	4.8%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	129,509	74,715	78,298	3,583	4.8%

### Solid Waste Management Fund

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

211 - Solid Waste Management	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	1,968,365	1,937,814	2,052,411	114,597	5.9%
<b>Current Revenue</b>					
Licenses & Permits	453,310	433,000	453,000	20,000	4.6%
Miscellaneous	47,942	60,000	51,000	(9,000)	-15.0%
<b>Total Current Revenue</b>	<b>501,252</b>	<b>493,000</b>	<b>504,000</b>	<b>11,000</b>	<b>2.2%</b>
<b>Total Resources</b>	<b>2,469,617</b>	<b>2,430,814</b>	<b>2,556,411</b>	<b>125,597</b>	<b>5.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	48,251	51,090	63,040	11,950	23.4%
Services & Supplies	232,851	250,608	254,184	3,576	1.4%
<b>Total Operating</b>	<b>281,102</b>	<b>301,698</b>	<b>317,224</b>	<b>15,526</b>	<b>5.1%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	1,934,474	1,532,823	(401,651)	-20.8%
Transfers Out	163,656	160,550	671,717	511,167	318.4%
Contingency	-	9,051	8,317	(734)	-8.1%
<b>Total Non-Operating</b>	<b>163,656</b>	<b>2,104,075</b>	<b>2,212,857</b>	<b>108,782</b>	<b>5.2%</b>
<b>Total Requirements</b>	<b>444,758</b>	<b>2,405,773</b>	<b>2,530,081</b>	<b>124,308</b>	<b>5.2%</b>
Ending Fund Balance/Reserves	2,024,859	25,041	26,330	1,289	5.1%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	444,758	2,405,773	2,530,081	124,308	5.2%

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	15,248	-	-	-	n/a
<b>Current Revenue</b>					
Property Tax	367,715	357,825	369,682	11,857	3.3%
Intergovernmental	38	-	-	-	n/a
Miscellaneous	(60)	-	-	-	n/a
<b>Total Current Revenue</b>	<b>367,693</b>	<b>357,825</b>	<b>369,682</b>	<b>11,857</b>	<b>3.3%</b>
<b>Total Resources</b>	<b>382,941</b>	<b>357,825</b>	<b>369,682</b>	<b>11,857</b>	<b>3.3%</b>
<b>Requirements</b>					
Operating					
Services & Supplies	380,708	357,825	369,682	11,857	3.3%
<b>Total Requirements</b>	<b>380,708</b>	<b>357,825</b>	<b>369,682</b>	<b>11,857</b>	<b>3.3%</b>
Ending Fund Balance/Reserves	2,233	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
Community Services (Social Services)	380,708	357,825	369,682	11,857	3.3%

**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 \$0.0525.*

<b>215 - Medical Assistance to Indigents</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	6,714,664	3,231,633	3,231,633	-	0.0%
<b>Current Revenue</b>					
Property Tax	2,076,494	1,388,143	1,293,884	(94,259)	-6.8%
Intergovernmental	253	-	-	-	n/a
Miscellaneous	52,121	50,000	4,000	(46,000)	-92.0%
<b>Total Current Revenue</b>	<b>2,128,868</b>	<b>1,438,143</b>	<b>1,297,884</b>	<b>(140,259)</b>	<b>-9.8%</b>
<b>Total Resources</b>	<b>8,843,532</b>	<b>4,669,776</b>	<b>4,529,517</b>	<b>(140,259)</b>	<b>-3.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	1,272,585	1,438,143	1,297,884	(140,259)	-9.8%
<b>Non-Operating</b>					
Transfers Out	3,429,276	-	-	-	n/a
<b>Total Requirements</b>	<b>4,701,861</b>	<b>1,438,143</b>	<b>1,297,884</b>	<b>(140,259)</b>	<b>-9.8%</b>
Ending Fund Balance/Reserves	4,141,671	3,231,633	3,231,633	-	0.0%
<b>Expenditures by Major Function/Department</b>					
Community Services (Social Services)	4,701,861	1,438,143	1,297,884	(140,259)	-9.8%

**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 FY14-15 tax rate is \$0.0337.

216 - Social Services	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	706,028	763,725	767,703	3,978	0.5%
<b>Current Revenue</b>					
Property Tax	728,305	729,200	756,849	27,649	3.8%
Intergovernmental	324,994	331,473	355,550	24,077	7.3%
Charges for Service	171,751	682,934	783,824	100,890	14.8%
Miscellaneous	(955)	5,000	600	(4,400)	-88.0%
Transfers In	1,681	-	-	-	n/a
<b>Total Current Revenue</b>	<b>1,225,776</b>	<b>1,748,607</b>	<b>1,896,823</b>	<b>148,216</b>	<b>8.5%</b>
<b>Total Resources</b>	<b>1,931,804</b>	<b>2,512,332</b>	<b>2,664,526</b>	<b>152,194</b>	<b>6.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	518,199	535,335	614,699	79,364	14.8%
Services & Supplies	671,654	1,205,794	1,264,266	58,472	4.8%
<b>Total Operating</b>	<b>1,189,853</b>	<b>1,741,129</b>	<b>1,878,965</b>	<b>137,836</b>	<b>7.9%</b>
<b>Non-Operating</b>					
Contingency	-	33,689	37,501	3,812	11.3%
Transfers Out	3,500	3,500	3,500	-	0.0%
<b>Total Non-Operating</b>	<b>3,500</b>	<b>37,189</b>	<b>41,001</b>	<b>3,812</b>	<b>10.3%</b>
<b>Total Requirements</b>	<b>1,193,353</b>	<b>1,778,318</b>	<b>1,919,966</b>	<b>141,648</b>	<b>8.0%</b>
Ending Fund Balance/Reserves	738,451	734,014	744,560	10,546	1.4%
<b>Expenditures by Major Function/Department</b>					
Community Services (Social Services)	1,193,353	1,778,318	1,919,966	141,648	8.0%

### Law Library

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

222 - Law Library	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	51,466	2,253	2,798	545	24.2%
<b>Current Revenue</b>					
Charges for Service	21,375	25,000	22,000	(3,000)	-12.0%
Miscellaneous	(54)	300	50	(250)	-83.3%
<b>Total Current Revenue</b>	<b>21,321</b>	<b>25,300</b>	<b>22,050</b>	<b>(3,250)</b>	<b>-12.8%</b>
<b>Total Resources</b>	<b>72,787</b>	<b>27,553</b>	<b>24,848</b>	<b>(2,705)</b>	<b>-9.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	21,008	24,755	22,325	(2,430)	-9.8%
<b>Non-Operating</b>					
Contingency	-	743	670	(73)	-9.8%
<b>Total Requirements</b>	<b>21,008</b>	<b>25,498</b>	<b>22,995</b>	<b>(2,503)</b>	<b>-9.8%</b>
Ending Fund Balance/Reserves	51,779	2,055	1,853	(202)	-9.8%
<b>Expenditures by Major Function/Department</b>					
Ninth Judicial District Court (District Court I)	21,008	25,498	22,995	(2,503)	-9.8%

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	859,158	807,342	809,832	2,490	0.3%
<b>Current Revenue</b>					
Other Taxes (Gas Taxes)	1,077,089	1,058,532	1,125,087	66,555	6.3%
Room Tax	77,287	76,769	76,923	154	0.2%
Charges for Service	48,258	-	-	-	n/a
Miscellaneous	8,847	3,000	800	(2,200)	-73.3%
Transfers In	191,000	214,343	314,343	100,000	46.7%
<b>Total Current Revenue</b>	<b>1,402,481</b>	<b>1,352,644</b>	<b>1,517,153</b>	<b>164,509</b>	<b>12.2%</b>
<b>Total Resources</b>	<b>2,261,639</b>	<b>2,159,986</b>	<b>2,326,985</b>	<b>166,999</b>	<b>7.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	681,091	690,672	781,667	90,995	13.2%
Services & Supplies	669,913	659,482	718,531	59,049	9.0%
<b>Total Operating</b>	<b>1,351,004</b>	<b>1,350,154</b>	<b>1,500,198</b>	<b>150,044</b>	<b>11.1%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	29,800	657,264	657,264	-	0.0%
Contingency	-	40,505	45,006	4,501	11.1%
<b>Total Non-Operating</b>	<b>29,800</b>	<b>697,769</b>	<b>702,270</b>	<b>4,501</b>	<b>0.6%</b>
<b>Total Requirements</b>	<b>1,380,804</b>	<b>2,047,923</b>	<b>2,202,468</b>	<b>154,545</b>	<b>7.5%</b>
Ending Fund Balance/Reserves	880,835	112,063	124,517	12,454	11.1%
<b>Expenditures by Major Function/Department</b>					
Public Works (Transportation)	1,380,804	2,047,923	2,202,468	154,545	7.5%

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	1,231,973	1,335,891	548,040	(787,851)	-59.0%
<b>Current Revenue</b>					
Room Tax	4,794,355	4,632,268	4,870,233	237,965	5.1%
Transient Lodging License Tax	1,681,017	1,624,153	1,707,693	83,540	5.1%
Sales Taxes (P.A.L.S.)	1,478,089	1,547,188	1,655,687	108,499	7.0%
Licenses & Permits	396,154	382,500	400,000	17,500	4.6%
Charges for Service	1,268,362	1,228,900	1,336,180	107,280	8.7%
Miscellaneous	133,565	68,000	58,000	(10,000)	-14.7%
Transfers In	4,416,667	976,128	963,897	(12,231)	-1.3%
Other Financing Sources	-	1,000	-	(1,000)	n/a
<b>Total Current Revenue</b>	14,168,209	10,460,137	10,991,690	531,553	5.1%
<b>Total Resources</b>	15,400,182	11,796,028	11,539,730	(256,298)	-2.2%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	3,077,392	3,174,746	3,386,741	211,995	6.7%
Services & Supplies	6,440,291	6,293,996	6,791,202	497,206	7.9%
<b>Total Operating</b>	9,517,683	9,468,742	10,177,943	709,201	7.5%
<b>Non-Operating</b>					
Capital Outlay/Projects	914,510	1,194,746	340,000	(854,746)	-71.5%
Transfers Out	478,988	584,500	392,434	(192,066)	-32.9%
Contingency	-	145,491	167,085	21,594	14.8%
<b>Total Non-Operating</b>	1,393,498	1,924,737	899,519	(1,025,218)	-53.3%
<b>Total Requirements</b>	10,911,181	11,393,479	11,077,462	(316,017)	-2.8%
Ending Fund Balance/Reserves	4,489,001	402,549	462,268	59,719	14.8%
<b>Expenditures by Major Function/Department</b>					
Community Services (Recreation)	2,462,068	1,931,005	2,311,435	380,430	19.7%
Community Services (Parks)	2,263,750	2,582,107	1,742,703	(839,404)	-32.5%
*County Manager (Finance)	4,708,335	5,383,002	5,526,942	143,940	2.7%
Library	1,477,028	1,497,365	1,496,382	(983)	-0.1%
<b>Total</b>	10,911,181	11,393,479	11,077,462	(316,017)	-2.8%

\*Room taxes passed 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	145,251	38,087	63,184	25,097	65.9%
<b>Current Revenue</b>					
Room Tax	483,050	464,615	492,308	27,693	6.0%
Intergovernmental	43,940	-	-	-	n/a
Miscellaneous	787	700	700	-	0.0%
<b>Total Current Revenue</b>	<b>527,777</b>	<b>465,315</b>	<b>493,008</b>	<b>27,693</b>	<b>6.0%</b>
<b>Total Resources</b>	<b>673,028</b>	<b>503,402</b>	<b>556,192</b>	<b>52,790</b>	<b>10.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	12,342	12,717	13,712	995	7.8%
Services & Supplies	120,854	140,279	141,229	950	0.7%
<b>Total Operating</b>	<b>133,196</b>	<b>152,996</b>	<b>154,941</b>	<b>1,945</b>	<b>1.3%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	168,524	43,172	82,663	39,491	91.5%
Transfers Out	201,739	287,222	301,080	13,858	4.8%
Contingency	-	5,313	4,648	(665)	-12.5%
<b>Total Non-Operating</b>	<b>370,263</b>	<b>335,707</b>	<b>388,391</b>	<b>52,684</b>	<b>15.7%</b>
<b>Total Requirements</b>	<b>503,459</b>	<b>488,703</b>	<b>543,332</b>	<b>54,629</b>	<b>11.2%</b>
Ending Fund Balance/Reserves	169,569	14,699	12,860	(1,839)	-12.5%
<b>Expenditures by Major Function/Department</b>					
Public Works (Transportation)	503,459	488,703	543,332	54,629	11.2%

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	138,563	6,716	10,716	4,000	59.6%
<b>Current Revenue</b>					
Fines & Forfeitures	153,916	48,000	53,000	5,000	10.4%
Miscellaneous	(688)	4,000	600	(3,400)	-85.0%
<b>Total Current Revenue</b>	<b>153,228</b>	<b>52,000</b>	<b>53,600</b>	<b>1,600</b>	<b>3.1%</b>
<b>Total Resources</b>	<b>291,791</b>	<b>58,716</b>	<b>64,316</b>	<b>5,600</b>	<b>9.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	75,227	48,000	53,000	5,000	10.4%
<b>Non-Operating</b>					
Capital Outlay/Projects	56,035	-	-	-	n/a
Contingency	-	1,440	1,590	150	10.4%
<b>Total Non-Operating</b>	<b>56,035</b>	<b>1,440</b>	<b>1,590</b>	<b>150</b>	<b>10.4%</b>
<b>Total Requirements</b>	<b>131,262</b>	<b>49,440</b>	<b>54,590</b>	<b>5,150</b>	<b>10.4%</b>
Ending Fund Balance/Reserves	160,529	9,276	9,726	450	4.9%
<b>Expenditures by Major Function/Department</b>					
Judicial (Justice Courts)	131,262	49,440	54,590	5,150	10.4%

### China Spring Youth Camp Fund

*The China Spring Youth Camp Fund accounts for the juvenile correction center operations. Revenues are received from a dedicated Ad Valorem property tax levy and contributions from other counties. The FY14-15 tax rate is \$0.004. 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	470,327	250,000	250,000	-	0.0%
<b>Current Revenue</b>					
Property Tax	89,239	91,753	92,078	325	0.4%
Intergovernmental	3,369,355	4,005,615	4,026,280	20,665	0.5%
Charges for Service	8,845	2,500	2,500	-	0.0%
Miscellaneous	14,296	5,000	5,000	-	0.0%
Transfer In	26,420	16,229	14,895	(1,334)	-8.2%
<b>Total Current Revenue</b>	<b>3,508,155</b>	<b>4,121,097</b>	<b>4,140,753</b>	<b>19,656</b>	<b>0.5%</b>
<b>Total Resources</b>	<b>3,978,482</b>	<b>4,371,097</b>	<b>4,390,753</b>	<b>19,656</b>	<b>0.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	2,610,194	3,217,561	3,209,776	(7,785)	-0.2%
Services & Supplies	775,438	903,536	930,977	27,441	3.0%
<b>Total Operating</b>	<b>3,385,632</b>	<b>4,121,097</b>	<b>4,140,753</b>	<b>19,656</b>	<b>0.5%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	34,371	-	-	-	n/a
<b>Total Requirements</b>	<b>3,420,003</b>	<b>4,121,097</b>	<b>4,140,753</b>	<b>19,656</b>	<b>0.5%</b>
Ending Fund Balance/Reserves	558,479	250,000	250,000	-	0.0%
<b>Expenditures by Major Function/Department</b>					
Ninth Judicial District Court - CSYC	3,420,003	4,121,097	4,140,753	19,656	0.5%

### Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRYS) was created in FY01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. The counties have a dedicated county-wide property tax rate to provide funding to the center in order to support operations. The amount each county pays is based on a formula of the average of the three most recent years: 35% prior year bed usage and 65% school district enrollment. Prior to FY06-07, revenues collected from the tax rate were passed-through to WNRYS via a Trust & Agency Fund. A Special Revenue fund was created in FY06-07 to better account for the collection and distribution of the tax proceeds. The FY14-15 tax rate is \$0.02.

244 - WNRYS	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	402,975	439,189	497,248	58,059	13.2%
<b>Current Revenue</b>					
Property Taxes	531,836	545,832	431,038	(114,794)	-21.0%
Intergovernmental	73	-	-	-	n/a
Miscellaneous	(861)	-	-	-	n/a
<b>Total Current Revenue</b>	<b>531,048</b>	<b>545,832</b>	<b>431,038</b>	<b>(114,794)</b>	<b>-21.0%</b>
<b>Total Resources</b>	<b>934,023</b>	<b>985,021</b>	<b>928,286</b>	<b>(56,735)</b>	<b>-5.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	426,254	487,773	416,297	(71,476)	-14.7%
<b>Total Requirements</b>	<b>426,254</b>	<b>487,773</b>	<b>416,297</b>	<b>(22,677)</b>	<b>-14.7%</b>
Ending Fund Balance/Reserves	507,769	497,248	511,989	(34,058)	3.0%
<b>Expenditures by Major Function/Department</b>					
*County Manager (Finance)	426,254	487,773	416,297	(22,677)	-14.7%

\*Property taxes pass through to WNRYS

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	(17,138)	-	-	-	n/a
<b>Current Revenue</b>					
Licenses & Permits	175,000	-	-	(175,000)	n/a
Intergovernmental	591,677	-	-	(591,677)	n/a
Miscellaneous	90,842	-	-	(90,842)	n/a
Transfers In	5,000	55,000	5,000	(50,000)	-90.9%
<b>Total Current Revenue</b>	<b>862,519</b>	<b>55,000</b>	<b>5,000</b>	<b>(907,519)</b>	<b>-90.9%</b>
<b>Total Resources</b>	<b>845,381</b>	<b>55,000</b>	<b>5,000</b>	<b>(907,519)</b>	<b>-90.9%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	140,035	55,000	5,000	(50,000)	-90.9%
<b>Non-Operating</b>					
Capital Outlay/Projects	658,727	-	-	(658,727)	n/a
<b>Total Requirements</b>	<b>798,762</b>	<b>55,000</b>	<b>5,000</b>	<b>(653,727)</b>	<b>-90.9%</b>
Ending Fund Balance/Reserves	46,619	-	-	(253,792)	n/a
<b>Expenditures by Major Function/Department</b>					
Community Dev (Engineering)	798,762	55,000	5,000	(653,727)	-90.9%

### 911 Emergency Services

The 911 Emergency Services Fund was established by the County for the purpose of providing emergency 911 and non-emergency communications service. Revenues are received from a dedicated, voter approved Ad Valorem property tax levy of \$0.0475 and from charges to the various user agencies. Starting FY14-15 the 911 Surcharge fund is combined with the 911 Emergency Services fund.

255 - 911 Emergency Services	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	681,285	605,498	595,912	(9,586)	-1.6%
<b>Current Revenue</b>					
Property Tax	1,160,155	1,133,109	1,170,656	37,547	3.3%
Charges for Service	565,357	648,770	919,960	271,190	41.8%
Miscellaneous	(373)	5,000	500	(4,500)	-90.0%
Transfers In	5,000	-	-	(5,000)	n/a
<b>Total Current Revenue</b>	1,730,139	1,786,879	2,091,116	299,237	17.0%
<b>Total Resources</b>	2,411,424	2,392,377	2,687,028	289,651	12.3%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,424,243	1,446,347	1,513,104	66,757	4.6%
Services & Supplies	383,937	288,487	518,572	230,085	79.8%
<b>Total Operating</b>	1,808,180	1,734,834	2,031,676	296,842	17.1%
<b>Non-Operating</b>					
Capital Outlay/Projects	31,718	-	100,000	100,000	n/a
Transfers Out	39,746	9,586	-	(9,586)	n/a
Contingency	-	52,045	54,008	1,963	3.8%
<b>Total Non-Operating</b>	71,464	61,631	154,008	92,377	149.9%
<b>Total Requirements</b>	1,879,644	1,796,465	2,185,684	389,219	21.7%
Ending Fund Balance/Reserves	531,780	595,912	501,344	(99,568)	-15.9%
<b>Expenditures by Major Function/Department</b>					
*911 Surcharge	-	-	220,772	220,772	n/a
911 Emergency Services	1,879,644	1,796,465	1,964,912	168,447	9.4%

\*911 Surcharge combined with 911 Emergency Services starting FY14/15

### 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. Starting FY14-15 the 911 Surcharge fund is combined with the 911 Emergency Services fund.

256 - 911 Surcharge	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	51,816	57,226	-	(57,226)	n/a
<b>Current Revenue</b>					
Charges for Service	149,011	170,000	-	(170,000)	n/a
Miscellaneous	91	750	-	(750)	n/a
Transfers In	14,746	9,586	-	(9,586)	n/a
<b>Total Current Revenue</b>	<b>163,848</b>	<b>180,336</b>	-	<b>(180,336)</b>	<b>n/a</b>
<b>Total Resources</b>	<b>215,664</b>	<b>237,562</b>	-	<b>(237,562)</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	197,452	180,336	-	(180,336)	n/a
<b>Non-Operating</b>					
Contingency	-	5,410	-	(5,410)	n/a
<b>Total Requirements</b>	<b>197,452</b>	<b>185,746</b>	-	<b>(1,410)</b>	<b>n/a</b>
Ending Fund Balance/Reserves	18,212	51,816	-	(236,152)	n/a
<b>Expenditures by Major Function/Department</b>					
911 Emergency Services	197,452	185,746	-	(1,410)	n/a

\*911 Surcharge combined with 911 Emergency Services starting FY14/15

### 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 and Room Tax Fund.

260 - Senior Services	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	196,384	111,433	98,560	(12,873)	-11.6%
<b>Current Revenue</b>					
Intergovernmental	587,672	579,384	664,672	85,288	14.7%
Charges for Service	284,770	267,700	297,700	30,000	11.2%
Miscellaneous	25,936	16,800	16,800	-	0.0%
Transfers In (Room Tax/Gen Fund)	436,096	504,042	764,210	260,168	51.6%
<b>Total Current Revenue</b>	<b>1,334,474</b>	<b>1,367,926</b>	<b>1,743,382</b>	<b>375,456</b>	<b>27.4%</b>
<b>Total Resources</b>	<b>1,530,858</b>	<b>1,479,359</b>	<b>1,841,942</b>	<b>362,583</b>	<b>24.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	717,157	746,499	905,042	158,543	21.2%
Services & Supplies	545,076	634,300	817,364	183,064	28.9%
<b>Total Operating</b>	<b>1,262,233</b>	<b>1,380,799</b>	<b>1,722,406</b>	<b>341,607</b>	<b>24.7%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	80,964	-	-	-	n/a
Contingency	-	24,043	31,736	7,693	32.0%
<b>Total Non-Operating</b>	<b>80,964</b>	<b>24,043</b>	<b>31,736</b>	<b>7,693</b>	<b>32.0%</b>
<b>Total Requirements</b>	<b>1,343,197</b>	<b>1,404,842</b>	<b>1,754,142</b>	<b>349,300</b>	<b>24.9%</b>
Ending Fund Balance/Reserves	187,661	74,517	87,800	13,283	17.8%
<b>Expenditures by Major Function/Department</b>					
Community Services (Senior Services)	1,343,197	1,404,842	1,754,142	349,300	24.9%

**Proprietary Funds:**

**Internal Service**

*Internal Service funds account for activities and services performed primarily for other organizational units within the County. Charges are based on recovering costs from the benefiting County units.*

**All Internal Service Funds**

All Internal Service Funds	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Reserves</b>	5,298,585	4,379,832	4,917,061	537,229	12.3%
<b>Current Revenue</b>					
Property Tax	244,284	238,548	246,453	7,905	3.3%
Charges for Service	4,581,112	4,437,314	4,553,441	116,127	2.6%
Miscellaneous	64,588	66,000	45,000	(21,000)	-31.8%
Transfers In (General Fund)	-	-	285,277	285,277	n/a
Other Financing Sources	8,300	11,000	6,800	(4,200)	-38.2%
Depreciation	-	162,000	164,000	2,000	1.2%
<b>Total Current Revenue</b>	4,898,284	4,914,862	5,300,971	386,109	7.9%
<b>Total Resources</b>	10,196,869	9,294,694	10,218,032	923,338	9.9%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	496,329	566,248	572,086	5,838	1.0%
Services & Supplies	3,493,480	3,894,806	4,001,730	106,924	2.7%
<b>Total Operating</b>	3,989,809	4,461,054	4,573,816	112,762	2.5%
<b>Non-Operating</b>					
Capital Outlay/Projects	-	119,124	56,736	(62,388)	-52.4%
Transfers Out	360,631	-	-	-	n/a
Depreciation	146,759	162,000	164,000	2,000	1.2%
<b>Total Non-Operating</b>	507,390	281,124	220,736	2,000	-21.5%
<b>Total Requirements</b>	4,497,199	4,742,178	4,794,552	114,762	1.1%
Ending Fund Balance/Reserves	5,699,670	4,552,516	5,423,480	808,576	19.1%

### Risk Management Fund

The Risk Management 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 - Risk Management	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Reserves	2,989,705	2,805,801	3,416,677	610,876	21.8%
<b>Current Revenue</b>					
Property Tax	244,284	238,548	246,453	7,905	3.3%
Charges for Service	3,006,784	2,796,209	2,801,209	5,000	0.2%
Miscellaneous	46,887	41,000	30,000	(11,000)	-26.8%
Transfers In (General Fund)	-	-	285,277	-	n/a
<b>Total Current Revenue</b>	<b>3,297,955</b>	<b>3,075,757</b>	<b>3,362,939</b>	<b>1,905</b>	<b>9.3%</b>
<b>Total Resources</b>	<b>6,287,660</b>	<b>5,881,558</b>	<b>6,779,616</b>	<b>612,781</b>	<b>15.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	85,076	90,821	94,977	4,156	4.6%
Services & Supplies	2,428,983	2,841,859	2,852,322	10,463	0.4%
<b>Total Operating</b>	<b>2,514,059</b>	<b>2,932,680</b>	<b>2,947,299</b>	<b>14,619</b>	<b>0.5%</b>
<b>Non-Operating</b>					
Transfers Out	360,631	-	-	-	n/a
<b>Total Requirements</b>	<b>2,874,690</b>	<b>2,932,680</b>	<b>2,947,299</b>	<b>14,619</b>	<b>0.5%</b>
Ending Fund Balance/Reserves	3,412,970	2,948,878	3,832,317	598,162	30.0%
					n/a
<b>Expenditures by Major Function/Department</b>					
County Manager (Human Resources)	2,874,690	2,932,680	2,947,299	14,619	0.5%

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Reserves	685,705	714,205	740,205	26,000	3.6%
Current Revenue					
Charges for Service	549,087	391,000	424,000	33,000	8.4%
Miscellaneous	18,320	20,000	15,000	(5,000)	-25.0%
<b>Total Current Revenue</b>	<b>567,407</b>	<b>411,000</b>	<b>439,000</b>	<b>(5,000)</b>	<b>6.8%</b>
<b>Total Resources</b>	<b>1,253,112</b>	<b>1,125,205</b>	<b>1,179,205</b>	<b>21,000</b>	<b>4.8%</b>
<b>Requirements</b>					
Operating					
Services & Supplies	411,667	385,000	439,000	54,000	14.0%
<b>Total Requirements</b>	<b>411,667</b>	<b>385,000</b>	<b>439,000</b>	<b>54,000</b>	<b>14.0%</b>
Ending Fund Balance/Reserves	841,445	740,205	740,205	(33,000)	0.0%
<b>Expenditures by Major Function/Department</b>					
County Manager (Human Resources)	411,667	385,000	439,000	54,000	14.0%

**Motor Pool/Vehicle Maintenance Fund**

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

<b>313 - Motor Pool/Vehicle Maint</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	1,623,175	859,826	760,179	(99,647)	-11.6%
<b>Current Revenue</b>					
Charges for Service	1,025,241	1,250,105	1,328,232	78,127	6.2%
Miscellaneous	(619)	5,000	-	(5,000)	n/a
Other Financing Sources	8,300	11,000	6,800	(4,200)	-38.2%
Depreciation	-	162,000	164,000	2,000	1.2%
<b>Total Current Revenue</b>	<b>1,032,922</b>	<b>1,428,105</b>	<b>1,499,032</b>	<b>70,927</b>	<b>5.0%</b>
<b>Total Resources</b>	<b>2,656,097</b>	<b>2,287,931</b>	<b>2,259,211</b>	<b>(28,720)</b>	<b>-1.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	411,253	475,427	477,109	1,682	0.4%
Services & Supplies	652,830	667,947	710,408	42,461	6.4%
<b>Total Operating</b>	<b>1,064,083</b>	<b>1,143,374</b>	<b>1,187,517</b>	<b>44,143</b>	<b>3.9%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	119,124	56,736	(62,388)	-52.4%
Depreciation	146,759	162,000	164,000	2,000	1.2%
<b>Total Non-Operating</b>	<b>146,759</b>	<b>281,124</b>	<b>220,736</b>	<b>(60,388)</b>	<b>-21.5%</b>
<b>Total Requirements</b>	<b>1,210,842</b>	<b>1,424,498</b>	<b>1,408,253</b>	<b>46,143</b>	<b>-1.1%</b>
Ending Fund Balance/Reserves	1,445,255	863,433	850,958	(74,863)	-1.4%
<b>Expenditures by Major Function/Department</b>					
Public Works (Motor Pool/Veh Maint)	1,210,842	1,424,498	1,408,253	46,143	-1.1%

**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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Reserves</b>	43,758,690	7,731,435	7,659,311	(72,124)	-0.9%
<b>Current Revenue</b>					
Intergovernmental	40,546	42,390	42,390	-	0.0%
Charges for Service	6,516,895	6,543,633	7,621,303	1,077,670	16.5%
Miscellaneous	37,324	67,755	41,393	(26,362)	-38.9%
Contributed Capital	6,679,600	1,925,000	125,000	(1,800,000)	-93.5%
Transfers In	13,838,501	202,760	202,760	-	0.0%
Other Financing Sources	22,006	958,000	196,788	(761,212)	-79.5%
Depreciation	-	2,182,208	2,592,538	410,330	18.8%
<b>Total Current Revenue</b>	<b>27,134,872</b>	<b>11,921,746</b>	<b>10,822,172</b>	<b>(1,099,574)</b>	<b>-9.2%</b>
<b>Total Resources</b>	<b>70,893,562</b>	<b>19,653,181</b>	<b>18,481,483</b>	<b>(1,171,698)</b>	<b>-6.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,390,724	1,574,084	1,541,529	(32,555)	-2.1%
Services & Supplies	2,172,961	2,230,023	2,933,899	703,876	31.6%
<b>Total Operating</b>	<b>3,563,685</b>	<b>3,804,107</b>	<b>4,475,428</b>	<b>671,321</b>	<b>17.6%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	4,200,871	2,051,000	(2,149,871)	-51.2%
Debt Service	713,675	2,379,137	2,336,005	(43,132)	-1.8%
Transfers Out	125,000	125,000	125,000	-	0.0%
Depreciation/Amortization	2,393,218	2,182,208	2,592,538	410,330	18.8%
<b>Total Non-Operating</b>	<b>3,231,893</b>	<b>8,887,216</b>	<b>7,104,543</b>	<b>(1,782,673)</b>	<b>-20.1%</b>
<b>Total Requirements</b>	<b>6,795,578</b>	<b>12,691,323</b>	<b>11,579,971</b>	<b>(1,111,352)</b>	<b>-8.8%</b>
Ending Fund Balance/Reserves	59,076,598	6,961,858	6,901,512	(60,346)	-0.9%

**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**

<b>315 - Ridgeview Water</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	12,207	23,163	19,936	(3,227)	-13.9%
<b>Current Revenue</b>					
Miscellaneous	(26)	75	20	(55)	-73.3%
<b>Total Resources</b>	<b>12,181</b>	<b>23,238</b>	<b>19,956</b>	<b>(3,282)</b>	<b>-14.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	1	20	20	-	0.0%
<b>Non-Operating</b>					
Debt Service	629	3,174	3,155	(19)	-0.6%
<b>Total Requirements</b>	<b>630</b>	<b>3,194</b>	<b>3,175</b>	<b>90</b>	<b>-0.6%</b>
Ending Fund Balance/Reserves	11,551	20,044	16,781	(3,372)	-16.3%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	630	3,194	3,175	90	-0.6%

Zephyr Water Utility District

316 - Zephyr Water	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Reserves</b>	5,640,627	419,959	468,135	48,176	11.5%
<b>Current Revenue</b>					
Charges for Service	507,331	513,000	509,264	(3,736)	-0.7%
Miscellaneous	(593)	500	500	-	0.0%
Contributed Capital	577,390	-	-	-	n/a
Transfers In	15,000	77,760	77,760	-	0.0%
Other Financing Sources	-	650,000	73,868	(576,132)	-88.6%
Depreciation	-	257,958	269,812	11,854	4.6%
<b>Total Current Revenue</b>	1,099,128	1,499,218	931,204	(568,014)	-37.9%
<b>Total Resources</b>	6,739,755	1,919,177	1,399,339	(519,838)	-27.1%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	152,463	171,996	166,568	(5,428)	-3.2%
Services & Supplies	133,402	136,873	162,108	25,235	18.4%
<b>Total Operating</b>	285,865	308,869	328,676	19,807	6.4%
<b>Non-Operating</b>					
Capital Outlay/Projects	-	658,564	39,000	(619,564)	-94.1%
Debt Service	52,205	221,915	219,720	(2,195)	-1.0%
Depreciation/Amortization	249,869	257,958	269,812	11,854	4.6%
<b>Total Non-Operating</b>	302,074	1,138,437	528,532	(609,905)	-53.6%
<b>Total Requirements</b>	587,939	1,447,306	857,208	(590,098)	-40.8%
Ending Fund Balance/Reserves	6,151,816	471,871	542,131	70,260	14.9%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	587,939	1,447,306	857,208	(590,098)	-40.8%

**Cave Rock Water Utility District**

<b>319 - Cave Rock Water</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	<b>4,457,814</b>	<b>686,387</b>	<b>868,073</b>	<b>181,686</b>	<b>26.5%</b>
<b>Current Revenue</b>					
Charges for Service	750,930	751,000	756,180	5,180	0.7%
Miscellaneous	31,306	34,680	32,480	(2,200)	-6.3%
Transfer In	27,500			-	n/a
Other Financing Sources	22,006	214,500	122,726	(91,774)	-42.8%
Depreciation	-	189,250	274,058	84,808	44.8%
<b>Total Current Revenue</b>	<b>831,742</b>	<b>1,189,430</b>	<b>1,185,444</b>	<b>(3,986)</b>	<b>-0.3%</b>
<b>Total Resources</b>	<b>5,289,556</b>	<b>1,875,817</b>	<b>2,053,517</b>	<b>177,700</b>	<b>9.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	168,304	192,863	170,012	(22,851)	-11.8%
Services & Supplies	238,634	237,822	257,220	19,398	8.2%
<b>Total Operating</b>	<b>406,938</b>	<b>430,685</b>	<b>427,232</b>	<b>(3,453)</b>	<b>-0.8%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	223,843	218,750	(5,093)	-2.3%
Debt Service	94,108	267,856	272,698	4,842	1.8%
Depreciation/Amortization	266,131	189,250	274,058	84,808	44.8%
<b>Total Non-Operating</b>	<b>360,239</b>	<b>680,949</b>	<b>765,506</b>	<b>84,557</b>	<b>12.4%</b>
<b>Total Requirements</b>	<b>767,177</b>	<b>1,111,634</b>	<b>1,192,738</b>	<b>81,104</b>	<b>7.3%</b>
Ending Fund Balance/Reserves	4,522,379	764,183	860,779	96,596	12.6%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	767,177	1,111,634	1,192,738	81,104	7.3%

Skyland Water Utility District

320 - Skyland Water	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Reserves</b>	2,481,279	392,499	467,524	75,025	19.1%
<b>Current Revenue</b>					
Charges for Service	396,280	390,500	411,157	20,657	5.3%
Other Financing Sources	-	93,500	194	(93,306)	-99.8%
Miscellaneous	(57)	1,500	400	(1,100)	-73.3%
Depreciation	-	106,000	114,416	8,416	7.9%
<b>Total Current Revenue</b>	396,223	591,500	526,167	(65,333)	-11.0%
<b>Total Resources</b>	2,877,502	983,999	993,691	9,692	1.0%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	123,335	127,147	107,593	(19,554)	-15.4%
Services & Supplies	103,959	110,608	130,495	19,887	18.0%
<b>Total Operating</b>	227,294	237,755	238,088	333	0.1%
<b>Non-Operating</b>					
Capital Outlay/Projects	-	97,646	69,250	(28,396)	-29.1%
Debt Service	15,282	54,218	53,840	(378)	-0.7%
Depreciation/Amortization	114,794	106,000	114,416	8,416	7.9%
<b>Total Non-Operating</b>	130,076	257,864	237,506	(20,358)	-7.9%
<b>Total Requirements</b>	357,370	495,619	475,594	(20,025)	-4.0%
Ending Fund Balance/Reserves	2,520,132	488,380	518,097	29,717	6.1%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	357,370	495,619	475,594	(20,025)	-4.0%

**Carson Valley Water Utility**

<b>326 - Carson Valley Water Utility</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	-	3,502,487	2,573,644	(928,843)	-26.5%
<b>Current Revenue</b>					
Intergovernmental	40,546	42,390	42,390	-	0.0%
Charges for Service	2,666,008	2,485,908	2,920,082	434,174	17.5%
Miscellaneous	3,760	16,000	3,493	(12,507)	-78.2%
Contributed Capital	997,854	-	-	-	n/a
Transfers In	13,796,001	125,000	125,000	-	0.0%
Depreciation	-	774,000	784,652	10,652	1.4%
<b>Total Current Revenue</b>	<b>17,504,169</b>	<b>3,443,298</b>	<b>3,875,617</b>	<b>432,319</b>	<b>12.6%</b>
<b>Total Resources</b>	<b>17,504,169</b>	<b>6,945,785</b>	<b>6,449,261</b>	<b>(496,524)</b>	<b>-7.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	606,903	628,985	631,143	2,158	0.3%
Services & Supplies	726,670	758,947	828,436	69,489	9.2%
<b>Total Operating</b>	<b>1,333,573</b>	<b>1,387,932</b>	<b>1,459,579</b>	<b>71,647</b>	<b>5.2%</b>
<b>Non-Operating</b>					
Debt Service	341,959	1,076,317	1,070,264	(6,053)	-0.6%
Capital Outlay/Projects	-	1,154,054	1,215,000	60,946	5.3%
Depreciation/Amortization	796,695	774,000	784,652	10,652	1.4%
<b>Total Non-Operating</b>	<b>1,138,654</b>	<b>3,004,371</b>	<b>3,069,916</b>	<b>65,545</b>	<b>2.2%</b>
<b>Total Requirements</b>	<b>2,472,227</b>	<b>4,392,303</b>	<b>4,529,495</b>	<b>137,192</b>	<b>3.1%</b>
Ending Fund Balance/Reserves	15,031,942	2,553,482	1,919,766	(633,716)	-24.8%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	2,472,227	4,392,303	4,529,495	137,192	3.1%

**Regional Water Fund**

<b>324 - Regional Water Fund</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	7,037,689	117,140	194,493	77,353	66.0%
<b>Current Revenue</b>					
Charges for Service	389,446	614,225	1,133,399	519,174	84.5%
Contributed Capital	4,801,832	1,925,000	125,000	(1,800,000)	-93.5%
Miscellaneous	(205)	1,000	1,500	500	50.0%
Depreciation	-	-	335,000	335,000	n/a
<b>Total Current Revenue</b>	5,191,073	2,540,225	1,594,899	(945,326)	-37.2%
<b>Total Resources</b>	12,228,762	2,657,365	1,789,392	(867,973)	-32.7%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	276	32,891	36,892	4,001	12.2%
Services & Supplies	374,351	518,106	946,140	428,034	82.6%
<b>Total Operating</b>	374,627	550,997	983,032	432,035	78.4%
<b>Non-Operating</b>					
Capital Outlay/Projects	-	1,800,000	12,500	(1,787,500)	-99.3%
Transfers Out	125,000	125,000	125,000	-	0.0%
Depreciation	139,376	-	335,000	335,000	n/a
<b>Total Non-Operating</b>	264,376	1,925,000	472,500	(1,452,500)	-75.5%
<b>Total Requirements</b>	639,003	2,475,997	1,455,532	(1,020,465)	-41.2%
Ending Fund Balance/Reserves	11,589,759	181,368	333,860	152,492	84.1%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	639,003	2,475,997	1,455,532	(1,020,465)	-41.2%

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Reserves</b>	19,107,688	2,589,800	3,067,506	477,706	18.4%
<b>Current Revenue</b>					
Charges for Service	1,806,900	1,789,000	1,891,221	102,221	5.7%
Miscellaneous	3,139	14,000	3,000	(11,000)	-78.6%
Contributed Capital	302,524	-	-	-	n/a
Depreciation	-	855,000	814,600	(40,400)	-4.7%
<b>Total Current Revenue</b>	2,112,563	2,658,000	2,708,821	50,821	1.9%
<b>Total Resources</b>	21,220,251	5,247,800	5,776,327	528,527	10.1%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	339,443	420,202	429,321	9,119	2.2%
Services & Supplies	595,944	467,647	609,480	141,833	30.3%
<b>Total Operating</b>	935,387	887,849	1,038,801	150,952	17.0%
<b>Non-Operating</b>					
Capital Outlay/Projects	-	266,764	496,500	229,736	86.1%
Debt Service	209,492	755,657	716,328	(39,329)	-5.2%
Depreciation/Amortization	826,353	855,000	814,600	(40,400)	-4.7%
<b>Total Non-Operating</b>	1,035,845	1,877,421	2,027,428	150,007	8.0%
<b>Total Requirements</b>	1,971,232	2,765,270	3,066,229	300,959	10.9%
Ending Fund Balance/Reserves	19,249,019	2,482,530	2,710,098	227,568	9.2%
<b>Expenditures by Major Function/Department</b>					
Public Works (Utilities)	1,971,232	2,765,270	3,066,229	300,959	10.9%

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	7,971,992	7,171,419	6,063,432	(1,107,987)	-15.5%
<b>Current Revenue</b>					
Property Tax	1,225,710	1,192,746	1,232,270	39,524	3.3%
Other Taxes	115,777	695,895	997,111	301,216	43.3%
Gaming	300,000	300,000	300,000	-	0.0%
Intergovernmental	1,396,335	715,141	802,090	86,949	12.2%
Miscellaneous	5,433	51,000	10,400	(40,600)	-79.6%
Transfers In	900,636	669,983	1,139,818	469,835	70.1%
Other Financing Sources	14,612,175	-	-	-	n/a
<b>Total Current Revenue</b>	<b>18,556,066</b>	<b>3,624,765</b>	<b>4,481,689</b>	<b>856,924</b>	<b>23.6%</b>
<b>Total Resources</b>	<b>26,528,058</b>	<b>10,796,184</b>	<b>10,545,121</b>	<b>(251,063)</b>	<b>-2.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	131,593	134,837	147,108	12,271	9.1%
Services & Supplies	1,208,378	2,249,036	2,518,544	269,508	12.0%
Other (Distributions to Towns)	90,400	85,108	89,652	4,544	5.3%
<b>Total Operating</b>	<b>1,430,371</b>	<b>2,468,981</b>	<b>2,755,304</b>	<b>286,323</b>	<b>11.6%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	2,979,886	280,000	130,000	(150,000)	-53.6%
Debt Service	316,733	-	-	-	n/a
Transfers Out	1,341,610	1,869,361	1,637,039	(232,322)	-12.4%
<b>Total Non-Operating</b>	<b>4,638,229</b>	<b>2,149,361</b>	<b>1,767,039</b>	<b>(382,322)</b>	<b>-17.8%</b>
<b>Total Requirements</b>	<b>6,068,600</b>	<b>4,618,342</b>	<b>4,522,343</b>	<b>(95,999)</b>	<b>-2.1%</b>
Ending Fund Balance/Reserves	20,459,458	6,177,842	6,022,778	(155,064)	-2.5%

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	642,852	648,492	647,203	(1,289)	-0.2%
<b>Current Revenue</b>					
Miscellaneous	(649)	5,000	600	(4,400)	-88.0%
<b>Total Resources</b>	<b>642,203</b>	<b>653,492</b>	<b>647,803</b>	<b>(5,689)</b>	<b>-0.9%</b>
<b>Requirements</b>					
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	642,203	653,492	647,803	(5,689)	-0.9%
<b>Expenditures by Major Function/Department</b>					
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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	3,880,110	3,791,069	3,481,403	(309,666)	-8.2%
<b>Current Revenue</b>					
Property Tax	1,225,710	1,192,746	1,232,270	39,524	3.3%
Miscellaneous	(2,832)	20,000	5,000	(15,000)	-75.0%
Transfers In	3,925	-	-	-	n/a
<b>Total Current Revenue</b>	<b>1,226,803</b>	<b>1,212,746</b>	<b>1,237,270</b>	<b>24,524</b>	<b>2.0%</b>
<b>Total Resources</b>	<b>5,106,913</b>	<b>5,003,815</b>	<b>4,718,673</b>	<b>(285,142)</b>	<b>-5.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Other (Distributions to Towns)	90,400	85,108	89,652	4,544	5.3%
<b>Non-Operating</b>					
Capital Outlay/Projects	243,259	-	-	-	n/a
Transfers Out	1,100,594	1,312,814	1,311,112	(1,702)	-0.1%
<b>Total Non-Operating</b>	<b>1,343,853</b>	<b>1,312,814</b>	<b>1,400,764</b>	<b>(1,702)</b>	<b>6.7%</b>
<b>Total Requirements</b>	<b>1,434,253</b>	<b>1,397,922</b>	<b>1,400,764</b>	<b>(3,604)</b>	<b>0.2%</b>
Ending Fund Balance/Reserves	3,672,660	3,605,893	3,317,909	(281,538)	-8.0%
<b>Expenditures by Major Function/Department</b>					
County Manager (Finance)	1,434,253	1,397,922	1,400,764	(3,604)	0.2%

### County Construction Fund

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

410 - County Construction	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	1,676,549	1,188,795	1,206,523	17,728	1.5%
<b>Current Revenue</b>					
Gaming	300,000	300,000	300,000	-	0.0%
Intergovernmental	654,391	-	-	-	n/a
Miscellaneous	(1,410)	15,000	1,800	(13,200)	-88.0%
Transfers In	756,461	272,240	122,240	(150,000)	-55.1%
<b>Total Current Revenue</b>	<b>1,709,442</b>	<b>587,240</b>	<b>424,040</b>	<b>(163,200)</b>	<b>-27.8%</b>
<b>Total Resources</b>	<b>3,385,991</b>	<b>1,776,035</b>	<b>1,630,563</b>	<b>(145,472)</b>	<b>-8.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	678,347	315,000	251,800	(63,200)	-20.1%
<b>Non-Operating</b>					
Capital Outlay/Projects	702,249	-	50,000	50,000	n/a
Transfers Out	12,500	329,657	-	(329,657)	n/a
<b>Total Non-Operating</b>	<b>714,749</b>	<b>329,657</b>	<b>50,000</b>	<b>(279,657)</b>	<b>-84.8%</b>
<b>Total Requirements</b>	<b>1,393,096</b>	<b>644,657</b>	<b>301,800</b>	<b>78,690</b>	<b>-53.2%</b>
Ending Fund Balance/Reserves	1,992,895	1,131,378	1,328,763	(224,162)	17.4%
<b>Expenditures by Major Function/Department</b>					
County Manager (Finance)	1,393,096	644,657	301,800	78,690	-53.2%

**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. After approval funds are moved from the deferred account to the Park Residential Construction Tax Fund for expenditure.*

<b>420 - Park Residential Construction</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
<b>Current Revenue</b>					
Other Taxes (Res. Constr. Tax)	61,320	-	-	-	n/a
<b>Total Resources</b>	<b>61,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	44,079	-	-	-	n/a
<b>Non-Operating</b>					
Capital Outlay/Projects	17,241	-	-	-	n/a
<b>Total Requirements</b>	<b>61,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	-	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
Community Services (Parks)	61,320	-	-	-	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 and a dedicated Ad Valorem property tax levy of \$0.0563.

430 - Regional Transportation	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	1,772,481	1,543,063	728,303	(814,760)	-52.8%
<b>Current Revenue</b>					
Other Taxes (Road)	54,457	695,895	997,111	301,216	43.3%
Intergovernmental (Gas Tax)	741,944	715,141	802,090	86,949	12.2%
Miscellaneous	(2,064)	11,000	3,000	(8,000)	-72.7%
Transfers In	140,250	397,743	1,017,578	619,835	155.8%
<b>Total Current Revenue</b>	934,587	1,819,779	2,819,779	1,000,000	55.0%
<b>Total Resources</b>	2,707,068	3,362,842	3,548,082	185,240	5.5%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	131,593	134,837	147,108	12,271	9.1%
Services & Supplies	485,952	1,934,036	2,266,744	332,708	17.2%
<b>Total Operating</b>	617,545	2,068,873	2,413,852	344,979	16.7%
<b>Non-Operating</b>					
Capital Outlay/Projects	1,813	280,000	80,000	(200,000)	-71.4%
Transfers Out	228,516	226,890	325,927	99,037	43.6%
<b>Total Non-Operating</b>	230,329	506,890	405,927	(100,963)	-19.9%
<b>Total Requirements</b>	847,874	2,575,763	2,819,779	244,016	9.5%
Ending Fund Balance/Reserves	1,859,194	787,079	728,303	(58,776)	-7.5%
<b>Expenditures by Major Function/Department</b>					
Public Works (Transportation)	847,874	2,575,763	2,819,779	244,016	9.5%

**Capital Projects Debt Financed**

<b>440 - Capital Projects Debt Financed</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	-	-	-	-	n/a
<b>Current Revenue</b>					
Miscellaneous	12,388	-	-	-	n/a
Other Financing Sources	14,612,175	-	-	-	n/a
<b>Total Current Revenue</b>	<b>14,624,563</b>	-	-	-	n/a
<b>Total Resources</b>	<b>14,624,563</b>	-	-	-	n/a
<b>Requirements</b>					
<b>Non-Operating</b>					
Capital Outlay/Projects	2,015,324	-	-	-	n/a
Debt Service	316,733	-	-	-	n/a
<b>Total Non-Operating</b>	<b>2,332,057</b>	-	-	-	n/a
<b>Total Requirements</b>	<b>2,332,057</b>	-	-	-	n/a
Ending Fund Balance/Reserves	12,292,506	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
County Manager (Finance)	2,332,057	-	-	-	n/a

### 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	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Change 14 to 15	% Change 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	2,369,479	2,215,778	2,229,860	14,082	0.6%
<b>Current Revenue</b>					
Miscellaneous	(515)	-	-	515	n/a
Transfers In	2,098,493	2,496,976	2,579,836	82,860	3.3%
Other Financing Sources	2,009,000	-	-	-	n/a
<b>Total Current Revenue</b>	<b>4,106,978</b>	<b>2,496,976</b>	<b>2,579,836</b>	<b>83,375</b>	<b>3.3%</b>
<b>Total Resources</b>	<b>6,476,457</b>	<b>4,712,754</b>	<b>4,809,696</b>	<b>97,457</b>	<b>2.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	-	232,242	1,800	(230,442)	-99.2%
<b>Non-Operating</b>					
Debt Service	4,258,704	2,446,597	3,140,902	694,305	28.4%
Transfers Out	3,925	2,231	-	(2,231)	n/a
<b>Total Non-Operating</b>	<b>4,262,629</b>	<b>2,448,828</b>	<b>3,140,902</b>	<b>692,074</b>	<b>28.3%</b>
<b>Total Requirements</b>	<b>4,262,629</b>	<b>2,681,070</b>	<b>3,142,702</b>	<b>461,632</b>	<b>17.2%</b>
Ending Fund Balance/Reserves	2,213,828	2,031,684	1,666,994	(364,175)	-18.0%
<b>Expenditures by Major Function/Department</b>					
County Manager (Finance)	4,262,629	2,681,070	3,142,702	461,632	17.2%

### Redevelopment Agency Funds

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

### All Redevelopment Agency Funds

All DC Redevelopment Funds	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	67,947	(792,095)	945,767	1,737,862	-219.4%
<b>Current Revenue</b>					
Intergovernmental	100,000	-	-	-	n/a
Miscellaneous	(1,032)	15,000	4,000	(11,000)	-73.3%
Transfers In	1,381,457	1,805,272	1,767,280	(37,992)	-2.1%
<b>Total Current Revenue</b>	<b>3,513,675</b>	<b>3,753,354</b>	<b>3,753,166</b>	<b>(188)</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>3,581,622</b>	<b>2,961,259</b>	<b>4,698,933</b>	<b>1,737,674</b>	<b>58.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	23,657	16,400	40,528	24,128	147.1%
Services & Supplies	788,467	167,679	174,777	7,098	4.2%
<b>Total Operating</b>	<b>812,124</b>	<b>184,079</b>	<b>215,305</b>	<b>31,226</b>	<b>17.0%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	1,890,761	-	1,345,000	1,345,000	n/a
Debt Service	101,250	27,415	-	(27,415)	n/a
Transfers Out	1,381,457	1,805,272	1,767,280	(37,992)	-2.1%
Contingency	-	5,522	6,398	876	15.9%
<b>Total Non-Operating</b>	<b>3,373,468</b>	<b>1,838,209</b>	<b>3,118,678</b>	<b>1,280,469</b>	<b>69.7%</b>
<b>Total Requirements</b>	<b>4,185,592</b>	<b>2,022,288</b>	<b>3,333,983</b>	<b>1,311,695</b>	<b>64.9%</b>
Ending Fund Balance/Reserves	(603,970)	938,971	1,364,950	425,979	45.4%

**Redevelopment Agency Administration**

<b>605-DC Redvlpmt - Administration</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
Beginning Fund Balance/Reserves	324,093	72,070	20,801	(51,269)	-71.1%
<b>Current Revenue</b>					
Property Taxes	2,033,250	1,933,082	1,981,886	48,804	2.5%
Miscellaneous	(1,289)	5,000	2,000	(3,000)	-60.0%
<b>Total Current Revenue</b>	<b>2,031,961</b>	<b>1,938,082</b>	<b>1,983,886</b>	<b>45,804</b>	<b>2.4%</b>
<b>Total Resources</b>	<b>2,356,054</b>	<b>2,010,152</b>	<b>2,004,687</b>	<b>(5,465)</b>	<b>-0.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	23,657	16,400	40,528	24,128	147.1%
Services & Supplies	781,838	167,679	172,777	5,098	3.0%
<b>Total Operating</b>	<b>805,495</b>	<b>184,079</b>	<b>213,305</b>	<b>29,226</b>	<b>15.9%</b>
<b>Non-Operating</b>					
Transfers Out	1,381,457	1,805,272	1,767,280	(37,992)	-2.1%
Contingency	-	5,522	6,398	876	15.9%
<b>Total Non-Operating</b>	<b>1,381,457</b>	<b>1,810,794</b>	<b>1,773,678</b>	<b>(37,116)</b>	<b>-2.0%</b>
<b>Total Requirements</b>	<b>2,186,952</b>	<b>1,994,873</b>	<b>1,986,983</b>	<b>(7,890)</b>	<b>-0.4%</b>
Ending Fund Balance/Reserves	169,102	15,279	17,704	2,425	15.9%

**Redevelopment Agency Capital Projects**

<b>606-DC Redvlpmt - Capital Projects</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	(256,146)	(864,165)	924,966	1,789,131	-207.0%
<b>Current Revenue</b>					
Intergovernmental	100,000	-	-	-	n/a
Miscellaneous	257	10,000	2,000	(8,000)	-80.0%
Transfers In	1,381,457	1,805,272	1,767,280	(37,992)	-2.1%
<b>Total Current Revenue</b>	<b>1,481,714</b>	<b>1,815,272</b>	<b>1,769,280</b>	<b>(45,992)</b>	<b>-2.5%</b>
<b>Total Resources</b>	<b>1,225,568</b>	<b>951,107</b>	<b>2,694,246</b>	<b>1,743,139</b>	<b>183.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	6,629	-	2,000	2,000	n/a
<b>Non-Operating</b>					
Capital Outlay/Projects	1,890,761	-	1,345,000	1,345,000	n/a
Debt Service	101,250	27,415	-	(27,415)	n/a
<b>Total Non-Operating</b>	<b>1,992,011</b>	<b>27,415</b>	<b>1,345,000</b>	<b>1,317,585</b>	<b>4806.1%</b>
<b>Total Requirements</b>	<b>1,998,640</b>	<b>27,415</b>	<b>1,347,000</b>	<b>1,319,585</b>	<b>4813.4%</b>
Ending Fund Balance/Reserves	(773,072)	923,692	1,347,246	423,554	45.9%

**East Fork Fire & Paramedic District Funds**

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

**All Fire & Paramedic Districts Funds**

All Fire/Paramedic Funds	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	3,390,170	2,631,939	2,705,850	73,911	2.8%
<b>Current Revenue</b>					
Property Taxes	6,878,541	6,725,914	6,967,614	241,700	3.6%
State Consolidated Tax	1,553,183	1,568,783	1,656,763	87,980	5.6%
Intergovernmental	887,966	54,000	56,000	2,000	3.7%
Charges for Service	6,129,070	6,848,609	7,057,086	208,477	3.0%
Miscellaneous	515,938	109,769	72,620	(37,149)	-33.8%
Transfers In	439,623	144,350	130,380	(13,970)	-9.7%
<b>Total Current Revenue</b>	<b>16,404,321</b>	<b>15,451,425</b>	<b>15,940,463</b>	<b>489,038</b>	<b>3.2%</b>
<b>Total Resources</b>	<b>19,794,491</b>	<b>18,083,364</b>	<b>18,646,313</b>	<b>562,949</b>	<b>3.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	8,691,245	8,806,658	9,300,439	493,781	5.6%
Services & Supplies	2,642,366	2,014,192	2,013,917	(275)	0.0%
<b>Total Operating</b>	<b>11,333,611</b>	<b>10,820,850</b>	<b>11,314,356</b>	<b>493,506</b>	<b>4.6%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	117,483	72,500	832,855	760,355	1048.8%
Debt Service	116,622	124,350	132,654	8,304	6.7%
Distrib.-other districts	4,247,542	4,529,609	4,687,246	157,637	3.5%
Transfers Out	439,623	154,350	130,380	(23,970)	-15.5%
Contingency	-	324,626	339,431	14,805	4.6%
<b>Total Non-Operating</b>	<b>4,921,270</b>	<b>5,205,435</b>	<b>6,122,566</b>	<b>917,131</b>	<b>17.6%</b>
<b>Total Requirements</b>	<b>16,254,881</b>	<b>16,026,285</b>	<b>17,436,922</b>	<b>1,410,637</b>	<b>8.8%</b>
Ending Fund Balance/Reserves	3,539,610	2,057,079	1,209,391	(847,688)	-41.2%

### East Fork Fire District Funds

As a separate district, the East Fork Fire Fund operates with four funds: General Operations (Special Revenue fund), Emergency (Special Revenue Fund), Construction Reserve (Capital Construction Fund), and Equipment Reserve (Capital Construction Fund).  
 The District's major revenue sources are Ad Valorem property tax, state taxes, and fees. The FY14-15 tax rate is \$0.3282.

### East Fork General Operations Fund

650 - East Fork General Operations	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	2,407,287	1,529,929	1,570,256	40,327	2.6%
<b>Current Revenue</b>					
Property Tax	4,516,598	4,447,124	4,608,544	161,420	3.6%
State Consolidated Taxes	1,553,183	1,568,783	1,656,763	87,980	5.6%
Intergovernmental	887,966	54,000	56,000	2,000	3.7%
Charges for Service	4,350,253	4,644,609	4,827,246	182,637	3.9%
Miscellaneous	113,128	37,500	8,435	(29,065)	-77.5%
<b>Total Current Revenue</b>	<b>11,421,128</b>	<b>10,752,016</b>	<b>11,156,988</b>	<b>404,972</b>	<b>3.8%</b>
<b>Total Resources</b>	<b>13,828,415</b>	<b>12,281,945</b>	<b>12,727,244</b>	<b>445,299</b>	<b>3.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services <sup>1</sup>	8,691,245	8,806,658	9,300,439	493,781	5.6%
Services & Supplies	2,472,419	1,999,192	1,998,917	(275)	0.0%
<b>Total Operating</b>	<b>11,163,664</b>	<b>10,805,850</b>	<b>11,299,356</b>	<b>493,506</b>	<b>4.6%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	64,282	72,500	189,621	117,121	161.5%
Transfers Out	439,623	154,350	130,380	(23,970)	-15.5%
Contingency	-	324,176	338,981	14,805	4.6%
<b>Total Non-Operating</b>	<b>503,905</b>	<b>551,026</b>	<b>658,982</b>	<b>107,956</b>	<b>19.6%</b>
<b>Total Requirements</b>	<b>11,667,569</b>	<b>11,356,876</b>	<b>11,958,338</b>	<b>601,462</b>	<b>5.3%</b>
Ending Fund Balance/Reserves	2,160,846	925,069	768,906	(156,163)	-16.9%

1 Includes consolidation of East Fork Paramedic and East Fork Fire

**East Fork Fire Emergency Fund**

<b>651 - EFFPD Emergency</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
Beginning Fund Balance/Reserves	415,597	568,234	568,234	-	0.0%
<b>Current Revenue</b>					
Miscellaneous	347,436	-	-	-	n/a
Transfers In	70,000	-	-	-	n/a
<b>Total Current Revenue</b>	<b>417,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>833,033</b>	<b>568,234</b>	<b>568,234</b>	<b>-</b>	<b>0.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Service & Supplies	148,621	-	-	(148,621)	n/a
<b>Non-Operating</b>					
Capital Outlay/Projects	-	-	568,234	-	n/a
<b>Total Requirements</b>	<b>148,621</b>	<b>-</b>	<b>568,234</b>	<b>(148,621)</b>	<b>n/a</b>
Ending Fund Balance/Reserves	684,412	568,234	-	148,621	n/a

**East Fork Fire Equipment Reserve Fund**

<b>652 - EFFPD Equipment Reserve</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
Beginning Fund Balance/Reserves	203,034	237,034	252,034	15,000	6.3%
<b>Current Revenue</b>					
Property Taxes	66	-	-	-	n/a
Miscellaneous	(572)	-	-	-	n/a
Transfers In	244,000	20,000	-	(20,000)	n/a
<b>Total Current Revenue</b>	<b>243,494</b>	<b>20,000</b>	<b>-</b>	<b>(20,000)</b>	<b>n/a</b>
<b>Total Resources</b>	<b>446,528</b>	<b>257,034</b>	<b>252,034</b>	<b>(5,000)</b>	<b>-1.9%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	14,221	-	-	-	n/a
<b>Non-Operating</b>					
Capital Outlay/Projects	53,201	-	75,000	75,000	n/a
<b>Total Requirements</b>	<b>67,422</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	379,106	257,034	177,034	(5,000)	-31.1%

**East Fork Fire Construction Reserve Fund**

<b>654 - EFFPD Construction Reserve</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
Beginning Fund Balance/Reserves	84,223	93,223	93,265	42	0.0%
<b>Current Revenue</b>					
Miscellaneous	42	10,000	-	(10,000)	n/a
Transfers In	9,000	-	-	-	n/a
<b>Total Current Revenue</b>	<b>9,042</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>	<b>n/a</b>
<b>Total Resources</b>	<b>93,265</b>	<b>103,223</b>	<b>93,265</b>	<b>(9,958)</b>	<b>-9.6%</b>
<b>Requirements</b>					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	93,265	103,223	93,265	(9,958)	-9.6%

**East Fork Fire and Paramedic District Debt Service**

<b>657 - EFFPD Debt Service</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
Beginning Fund Balance/Reserves	2,274	2,274	2,274	-	0.0%
<b>Current Revenue</b>					
Miscellaneous	(81)	-	-	81	n/a
Transfers In	116,623	124,350	130,380	6,030	4.8%
<b>Total Current Revenue</b>	<b>116,542</b>	<b>124,350</b>	<b>130,380</b>	<b>6,030</b>	<b>4.8%</b>
<b>Total Resources</b>	<b>118,816</b>	<b>126,624</b>	<b>132,654</b>	<b>6,030</b>	<b>4.8%</b>
<b>Requirements</b>					
Non-Operating					
Debt Service	116,622	124,350	132,654	8,304	6.7%
<b>Total Requirements</b>	<b>116,622</b>	<b>124,350</b>	<b>132,654</b>	<b>8,304</b>	<b>6.7%</b>
Ending Fund Balance/Reserves	2,194	2,274	-	(2,274)	n/a

**East Fork Paramedic District**

*As a separate district, the East Fork Paramedic District has a separate general operating fund (Special Revenue Fund). The District's Major revenue sources are Ad Valorem property tax and fees for service. The FY14-15 tax rate is \$0.1592.*

**East Fork Paramedic General Operations Fund**

<b>653 - EF Paramedic General Ops</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	277,755	201,245	219,787	18,542	9.2%
<b>Current Revenue</b>					
Property Tax	2,361,877	2,278,790	2,359,070	80,280	3.5%
Charges for Service	1,778,817	2,204,000	2,229,840	25,840	1.2%
Miscellaneous	55,985	62,269	64,185	1,916	3.1%
<b>Total Current Revenue</b>	<b>4,196,679</b>	<b>4,545,059</b>	<b>4,653,095</b>	<b>108,036</b>	<b>2.4%</b>
<b>Total Resources</b>	<b>4,474,434</b>	<b>4,746,304</b>	<b>4,872,882</b>	<b>126,578</b>	<b>2.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies <sup>1</sup>	7,105	15,000	15,000	-	0.0%
<b>Non-Operating</b>					
Distrib.-other districts	4,247,542	4,529,609	4,687,246	157,637	3.5%
Contingency	-	450	450	-	0.0%
<b>Total Non-Operating</b>	<b>4,247,542</b>	<b>4,530,059</b>	<b>4,687,696</b>	<b>157,637</b>	<b>3.5%</b>
<b>Total Requirements</b>	<b>4,254,647</b>	<b>4,545,059</b>	<b>4,702,696</b>	<b>157,637</b>	<b>3.5%</b>
Ending Fund Balance/Reserves	219,787	201,245	170,186	(31,059)	-15.4%

**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**

<b>All Town Funds</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	27,690,431	8,162,027	6,910,339	(1,251,688)	-15.3%
<b>Current Revenue</b>					
Property Taxes	1,957,577	1,862,046	1,972,926	110,880	6.0%
State Consolidated Tax	579,942	529,075	549,854	20,779	3.9%
Gaming	82,260	70,540	67,540	(3,000)	-4.3%
Intergovernmental	166,781	86,212	652,402	566,190	656.7%
Charges for Service	3,242,903	3,148,597	3,516,182	367,585	11.7%
Miscellaneous	608,363	514,398	468,220	(46,178)	-9.0%
Contributed Capital	2,202,047	-	-	-	n/a
Transfers In	4,399,501	231,982	172,576	(59,406)	-25.6%
Other Financing Sources	-	-	-	-	n/a
Depreciation	-	310,000	510,000	200,000	64.5%
<b>Total Current Revenue</b>	13,239,374	6,752,850	7,909,700	1,156,850	17.1%
<b>Total Resources</b>	40,929,805	14,914,877	14,820,039	(94,838)	-0.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	2,091,412	2,165,781	2,323,536	157,755	7.3%
Services & Supplies	3,584,377	3,349,785	3,395,464	45,679	1.4%
<b>Total Operating</b>	5,675,789	5,515,566	5,719,000	203,434	3.7%
<b>Non-Operating</b>					
Capital Outlay/Projects	329,046	2,405,354	2,530,209	124,855	5.2%
Debt Service	123,169	122,982	122,982	-	0.0%
Transfers Out	4,399,461	231,982	172,576	(59,406)	-25.6%
Contingency	-	86,183	78,854	(7,329)	-8.5%
Miscellaneous	-	-	-	-	n/a
Depreciation/Amortization	576,161	400,000	590,600	190,600	47.7%
<b>Total Non-Operating</b>	5,427,837	3,246,501	3,495,221	248,720	7.7%
<b>Total Requirements</b>	11,103,626	8,762,067	9,214,221	452,154	5.2%
Ending Fund Balance/Reserves	29,826,179	6,152,810	5,605,818	(546,992)	-8.9%

**Town of Gardnerville Funds**

*As a separate district, the Town of Gardnerville maintains four separate funds: General Administration (Special Revenue Fund), Health and Sanitation (Enterprise Fund), Debt Service, and Ad Valorem Capital (Capital Construction Fund). Major revenues are derived from Ad Valorem property tax, state taxes, gaming license fees, and user fees. The FY14-15 property tax rate is \$0.6677.*

**All Gardnerville Funds**

All Gardnerville Funds	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	2,120,217	923,210	601,817	(321,393)	-34.8%
<b>Current Revenue</b>					
Property Tax	991,169	962,686	1,043,867	81,181	8.4%
State Consolidated Taxes	245,034	243,918	261,373	17,455	7.2%
Gaming	21,645	25,000	22,000	(3,000)	-12.0%
Intergovernmental	48,452	42,612	475,637	433,025	1016.2%
Charges for Service	908,374	891,000	889,000	(2,000)	-0.2%
Miscellaneous	15,803	8,800	-	(8,800)	n/a
Transfers In	122,982	122,982	122,576	(406)	-0.3%
<b>Total Current Revenue</b>	2,353,459	2,296,998	2,814,453	517,455	22.5%
<b>Total Resources</b>	4,473,676	3,220,208	3,416,270	196,062	6.1%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	827,119	846,998	909,450	62,452	7.4%
Services & Supplies	1,084,983	898,854	861,792	(37,062)	-4.1%
<b>Total Operating</b>	1,912,102	1,745,852	1,771,242	25,390	1.5%
<b>Non-Operating</b>					
Capital Outlay/Projects	153,621	667,784	839,288	171,504	25.7%
Debt Service	123,169	122,982	122,982	-	0.0%
Transfers Out	122,982	122,982	122,576	(406)	-0.3%
Contingency	-	33,250	27,210	(6,040)	-18.2%
Depreciation/Amortization	69,267	90,000	80,600	(9,400)	-10.4%
<b>Total Non-Operating</b>	469,039	1,036,998	1,192,656	165,058	15.0%
<b>Total Requirements</b>	2,381,141	2,782,850	2,963,898	190,448	6.5%
Ending Fund Balance/Reserves	2,092,535	437,358	452,372	5,614	3.4%

**Gardnerville General Administration Fund**

<b>610 - Gardnerville Administration</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	<b>643,270</b>	<b>284,326</b>	<b>103,709</b>	<b>(180,617)</b>	<b>-63.5%</b>
<b>Current Revenue</b>					
Property Tax	991,169	962,686	1,043,867	81,181	8.4%
State Consolidated Taxes	245,034	243,918	261,373	17,455	7.2%
Gaming	21,645	25,000	22,000	(3,000)	-12.0%
Intergovernmental	3,500	-	430,750	430,750	n/a
Charges for Service	12,633	8,000	6,000	(2,000)	-25.0%
Miscellaneous	16,110	5,000	-	(5,000)	n/a
<b>Total Current Revenue</b>	<b>1,290,091</b>	<b>1,244,604</b>	<b>1,763,990</b>	<b>519,386</b>	<b>41.7%</b>
<b>Total Resources</b>	<b>1,933,361</b>	<b>1,528,930</b>	<b>1,867,699</b>	<b>338,769</b>	<b>22.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	431,315	495,331	500,570	5,239	1.1%
Services & Supplies	707,131	451,736	406,285	(45,451)	-10.1%
<b>Total Operating</b>	<b>1,138,446</b>	<b>947,067</b>	<b>906,855</b>	<b>(40,212)</b>	<b>-4.2%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	113,571	355,172	735,788	380,616	107.2%
Transfers Out	122,982	122,982	122,576	(406)	-0.3%
Contingency	-	33,250	27,210	(6,040)	-18.2%
<b>Total Non-Operating</b>	<b>236,553</b>	<b>511,404</b>	<b>885,574</b>	<b>374,170</b>	<b>73.2%</b>
<b>Total Requirements</b>	<b>1,374,999</b>	<b>1,458,471</b>	<b>1,792,429</b>	<b>333,958</b>	<b>22.9%</b>
Ending Fund Balance/Reserves	558,362	70,459	75,270	4,811	6.8%

**Gardnerville Health and Sanitation Fund**

<b>611 - Gardnerville Health &amp; Sanitation</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	1,364,893	526,544	380,385	(146,159)	-27.8%
<b>Current Revenue</b>					
Charges for Service	895,741	883,000	883,000	-	0.0%
Miscellaneous	(177)	3,000	-	(3,000)	n/a
<b>Total Current Revenue</b>	895,564	886,000	883,000	(3,000)	-0.3%
<b>Total Resources</b>	2,260,457	1,412,544	1,263,385	(149,159)	-10.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	395,804	351,667	408,880	57,213	16.3%
Services & Supplies	377,852	447,118	455,507	8,389	1.9%
<b>Total Operating</b>	773,656	798,785	864,387	65,602	8.2%
<b>Non-Operating</b>					
Capital Outlay/Projects	-	270,000	60,000	(210,000)	-77.8%
Depreciation/Amortization	69,267	90,000	80,600	(9,400)	-10.4%
<b>Total Non-Operating</b>	69,267	360,000	140,600	(219,400)	419.7%
<b>Total Requirements</b>	842,923	1,158,785	1,004,987	(153,798)	-13.3%
Ending Fund Balance/Reserves	1,417,534	253,759	258,398	4,639	1.8%

**Gardnerville Debt Service Fund**

613 - Gardnerville Debt	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Reserves	306	406	406	-	0.0%
<b>Current Revenue</b>					
Transfers In	122,982	122,982	122,576	(406)	-0.3%
<b>Total Resources</b>	<b>123,288</b>	<b>123,388</b>	<b>122,982</b>	<b>(406)</b>	<b>-0.3%</b>
<b>Requirements</b>					
<b>Non-Operating</b>					
Debt Service	123,169	122,982	122,982	-	0.0%
<b>Total Requirements</b>	<b>123,169</b>	<b>122,982</b>	<b>122,982</b>	<b>-</b>	<b>0.0%</b>
Ending Fund Balance/Reserves	119	406	-	(406)	n/a

**Gardnerville Ad Valorem Capital Projects Fund**

614 - G'Ville Ad Val Capital Projects	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	111,748	111,934	117,317	5,383	4.8%
<b>Current Revenue</b>					
Intergovernmental	44,952	42,612	44,887	2,275	5.3%
Miscellaneous	(130)	800	-	(800)	n/a
<b>Total Current Revenue</b>	<b>44,822</b>	<b>43,412</b>	<b>44,887</b>	<b>1,475</b>	<b>3.4%</b>
<b>Total Resources</b>	<b>156,570</b>	<b>155,346</b>	<b>162,204</b>	<b>6,858</b>	<b>4.4%</b>
<b>Requirements</b>					
<b>Non-Operating</b>					
Capital Outlay/Projects	40,050	42,612	43,500	888	2.1%
<b>Total Requirements</b>	<b>40,050</b>	<b>42,612</b>	<b>43,500</b>	<b>888</b>	<b>2.1%</b>
Ending Fund Balance/Reserves	116,520	112,734	118,704	5,970	5.3%

**Town of Genoa Funds**

*As a separate district, the Town of Genoa maintains three separate funds: General Administration (Special Revenue Fund), Construction Reserve (Capital Construction Fund) and Ad Valorem Capital (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 FY14-15 property tax rate is \$0.5548.*

**All Genoa Funds**

All Genoa Funds	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	80,803	105,011	107,900	2,889	2.8%
<b>Current Revenue</b>					
Property Tax	36,964	39,360	40,059	699	1.8%
State Consolidated Taxes	10,066	10,157	10,731	574	5.7%
Gaming	540	540	540	-	0.0%
Intergovernmental	1,597	1,600	1,595	(5)	-0.3%
Charges for Service	22,720	20,000	20,000	-	0.0%
Miscellaneous	467,908	409,098	411,720	2,622	0.6%
<b>Total Current Revenue</b>	539,795	480,755	484,645	3,890	0.8%
<b>Total Resources</b>	620,598	585,766	592,545	6,779	1.2%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	142,926	151,260	122,593	(28,667)	-19.0%
Services & Supplies	403,054	325,564	360,337	34,773	10.7%
<b>Total Operating</b>	545,980	476,824	482,930	6,106	1.3%
<b>Non-Operating</b>					
Contingency	-	13,984	13,477	(507)	-3.6%
<b>Total Requirements</b>	545,980	490,808	496,407	5,599	1.1%
Ending Fund Balance/Reserves	74,618	94,958	96,138	1,180	1.2%

**Genoa General Administration Fund**

<b>620-Genoa Administration</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	29,732	51,349	53,560	2,211	4.3%
<b>Current Revenue</b>					
Property Tax	36,964	39,360	40,059	699	1.8%
State Consolidated Taxes	10,066	10,157	10,731	574	5.7%
Gaming	540	540	540	-	0.0%
Charges for Service	22,720	20,000	20,000	-	0.0%
Miscellaneous	467,956	408,978	411,600	2,622	0.6%
<b>Total Current Revenue</b>	<b>538,246</b>	<b>479,035</b>	<b>482,930</b>	<b>3,895</b>	<b>0.8%</b>
<b>Total Resources</b>	<b>567,978</b>	<b>530,384</b>	<b>536,490</b>	<b>6,106</b>	<b>1.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	142,926	151,260	122,593	(28,667)	-19.0%
Services & Supplies	403,054	325,564	360,337	34,773	10.7%
<b>Total Operating</b>	<b>545,980</b>	<b>476,824</b>	<b>482,930</b>	<b>6,106</b>	<b>1.3%</b>
<b>Non-Operating</b>					
Contingency	-	13,984	13,477	(507)	-3.6%
<b>Total Requirements</b>	<b>545,980</b>	<b>490,808</b>	<b>496,407</b>	<b>5,599</b>	<b>1.1%</b>
Ending Fund Balance/Reserves	21,998	39,576	40,083	507	1.3%

**Genoa Capital Construction Reserve Fund**

624-Genoa Construction Reserve	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	44,415	45,315	44,479	(836)	-1.8%
Current Revenue					
Miscellaneous	(36)	100	100	-	0.0%
<b>Total Resources</b>	<b>44,379</b>	<b>45,415</b>	<b>44,579</b>	<b>(836)</b>	<b>-1.8%</b>
<b>Requirements</b>					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	44,379	45,415	44,579	(836)	-1.8%

**Genoa Ad Valorem Capital Projects Fund**

622-Genoa Ad Val Capital Projects	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	6,656	8,347	9,861	1,514	18.1%
Current Revenue					
Intergovernmental	1,597	1,600	1,595	(5)	-0.3%
Miscellaneous	(12)	20	20	-	0.0%
<b>Total Current Revenue</b>	<b>1,585</b>	<b>1,620</b>	<b>1,615</b>	<b>(5)</b>	<b>-0.3%</b>
<b>Total Resources</b>	<b>8,241</b>	<b>9,967</b>	<b>11,476</b>	<b>1,509</b>	<b>15.1%</b>
<b>Requirements</b>					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Ending Fund Balance/Reserves	8,241	9,967	11,476	1,509	15.1%

**Town of Minden Funds**

*As a separate district, the town of Minden maintains five separate funds: General Administration (Special Revenue Fund), Health and Sanitation (Enterprise Fund), Water (Enterprise Fund), Capital Equipment/ Construction Reserve (Capital Construction Fund) and Ad Valorem Capital (Capital Construction Fund). Major revenues are derived from Ad Valorem, state taxes, gaming license fees, and user fees. The FY14-15 property tax rate is \$0.6677.*

**All Minden Funds**

All Minden Funds	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	25,489,411	7,133,806	6,200,622	(933,184)	-13.1%
<b>Current Revenue</b>					
Property Tax	929,444	860,000	889,000	29,000	3.4%
State Consolidated Taxes	324,842	275,000	277,750	2,750	1.0%
Gaming	60,075	45,000	45,000	-	0.0%
Intergovernmental	116,732	42,000	175,170	133,170	317.1%
Charges for Service	2,311,809	2,237,597	2,607,182	369,585	16.5%
Miscellaneous	124,652	96,500	56,500	(40,000)	-41.5%
Transfers In	4,276,519	109,000	50,000	(59,000)	-54.1%
Depreciation	-	310,000	510,000	200,000	64.5%
<b>Total Current Revenue</b>	<b>10,346,120</b>	<b>3,975,097</b>	<b>4,610,602</b>	<b>635,505</b>	<b>16.0%</b>
<b>Total Resources</b>	<b>35,835,531</b>	<b>11,108,903</b>	<b>10,811,224</b>	<b>(297,679)</b>	<b>-2.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,121,367	1,167,523	1,291,493	123,970	10.6%
Services & Supplies	2,096,340	2,125,367	2,173,335	47,968	2.3%
<b>Total Operating</b>	<b>3,217,707</b>	<b>3,292,890</b>	<b>3,464,828</b>	<b>171,938</b>	<b>5.2%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	175,425	1,737,570	1,690,921	(46,649)	-2.7%
Transfers Out	4,276,479	109,000	50,000	(59,000)	-54.1%
Depreciation	506,894	310,000	510,000	200,000	64.5%
Contingency	-	38,949	38,167	(782)	-2.0%
<b>Total Non-Operating</b>	<b>4,958,798</b>	<b>2,195,519</b>	<b>2,289,088</b>	<b>93,569</b>	<b>4.3%</b>
<b>Total Requirements</b>	<b>8,176,505</b>	<b>5,488,409</b>	<b>5,753,916</b>	<b>265,507</b>	<b>4.8%</b>
Ending Fund Balance/Reserves	27,659,026	5,620,494	5,057,308	(563,186)	-10.0%

Minden General Administration Fund

630 - Minden Administration	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Fund Balance/Reserves</b>	286,832	109,512	107,759	(1,753)	-1.6%
<b>Current Revenue</b>					
Property Tax	929,444	860,000	889,000	29,000	3.4%
State Consolidated Taxes	324,842	275,000	277,750	2,750	1.0%
Gaming	60,075	45,000	45,000	-	0.0%
Intergovernmental	73,500	-	-	-	n/a
Charges for Service	11,555	6,000	6,000	-	0.0%
Miscellaneous	59,973	40,500	40,500	-	0.0%
Transfers In	40	109,000	50,000	(59,000)	-54.1%
<b>Total Current Revenue</b>	1,459,429	1,335,500	1,308,250	(27,250)	-2.0%
<b>Total Resources</b>	1,746,261	1,445,012	1,416,009	(29,003)	-2.0%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	385,045	435,968	464,708	28,740	6.6%
Services & Supplies	870,486	862,336	807,538	(54,798)	-6.4%
<b>Total Operating</b>	1,255,531	1,298,304	1,272,246	(26,058)	-2.0%
<b>Non-Operating</b>					
Capital Outlay/Projects	14,242	-	-	-	n/a
Contingency	-	38,949	38,167	(782)	-2.0%
<b>Total Non-Operating</b>	14,242	38,949	38,167	(782)	-2.0%
<b>Total Requirements</b>	1,269,773	1,337,253	1,310,413	(26,840)	-2.0%
Ending Fund Balance/Reserves	476,488	107,759	105,596	(2,163)	-2.0%

**Minden Health and Sanitation Fund**

<b>635 - Minden Trash</b>	<b>2012-13 Actual</b>	<b>2013-14 Adopted</b>	<b>2014-15 Adopted</b>	<b>\$ Chg 14 to 15</b>	<b>% Chg 14 to 15</b>
<b>Resources</b>					
<b>Beginning Reserves</b>	532,358	495,121	528,177	33,056	6.7%
<b>Current Revenue</b>					
Charges for Service	592,000	609,900	628,197	18,297	3.0%
Miscellaneous	(662)	-	-	-	n/a
Depreciation	-	60,000	60,000	-	0.0%
<b>Total Current Revenue</b>	<b>591,338</b>	<b>669,900</b>	<b>688,197</b>	<b>18,297</b>	<b>2.7%</b>
<b>Total Resources</b>	<b>1,123,696</b>	<b>1,165,021</b>	<b>1,216,374</b>	<b>51,353</b>	<b>4.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	247,506	274,805	298,465	23,660	8.6%
Services & Supplies	245,218	267,095	254,732	(12,363)	-4.6%
<b>Total Operating</b>	<b>492,724</b>	<b>541,900</b>	<b>553,197</b>	<b>11,297</b>	<b>2.1%</b>
<b>Non-Operating</b>					
Transfer out	-	43,000	50,000	7,000	16.3%
Depreciation	43,329	60,000	60,000	-	0.0%
<b>Total Non-Operating</b>	<b>43,329</b>	<b>103,000</b>	<b>110,000</b>	<b>7,000</b>	<b>6.8%</b>
<b>Total Requirements</b>	<b>536,053</b>	<b>644,900</b>	<b>663,197</b>	<b>18,297</b>	<b>2.8%</b>
Ending Fund Balance/Reserves	587,643	520,121	553,177	33,056	6.4%

Minden Water Fund

640 - Minden Water	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Reserves</b>	15,762,755	4,294,741	3,719,606	(575,135)	-13.4%
<b>Current Revenue</b>					
Charges for Service	996,515	887,000	887,000	-	0.0%
Miscellaneous	27,715	12,000	12,000	-	0.0%
Contributed Capital	2,202,047	-	-	-	n/a
Depreciation	-	250,000	250,000	-	0.0%
<b>Total Current Revenue</b>	3,226,277	1,149,000	1,149,000	-	0.0%
<b>Total Resources</b>	18,989,032	5,443,741	4,868,606	(575,135)	-10.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	196,547	236,147	222,854	(13,293)	-5.6%
Services & Supplies	585,831	600,853	583,102	(17,751)	-3.0%
<b>Total Operating</b>	782,378	837,000	805,956	(31,044)	-3.7%
<b>Non-Operating</b>					
Capital Outlay/Projects	-	1,075,000	1,000,000	(75,000)	-7.0%
Transfers Out	4,276,479	-	-	-	n/a
Depreciation	227,382	250,000	250,000	-	0.0%
<b>Total Non-Operating</b>	4,503,861	1,325,000	1,250,000	(75,000)	-5.7%
<b>Total Requirements</b>	5,286,239	2,162,000	2,055,956	(106,044)	-4.9%
Ending Fund Balance/Reserves	13,702,793	3,281,741	2,812,650	(469,091)	-14.3%

Minden Wholesale Water Utility

639 - Minden Wholesale Water Utility	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
<b>Beginning Reserves</b>	6,772,093	289,679	461,879	172,200	59.4%
<b>Current Revenue</b>					
Charges for Service	711,739	734,697	1,085,985	351,288	47.8%
Miscellaneous	(467)	1,000	1,000	-	0.0%
Depreciation	-	-	200,000	200,000	n/a
Transfers In	4,276,479	-	-	-	n/a
<b>Total Current Revenue</b>	4,987,751	735,697	1,286,985	551,288	74.9%
<b>Total Resources</b>	11,759,844	1,025,376	1,748,864	723,488	70.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	292,269	220,603	305,466	84,863	38.5%
Services & Supplies	383,478	395,083	432,963	37,880	9.6%
<b>Total Operating</b>	675,747	615,686	738,429	122,743	19.9%
<b>Non-Operating</b>					
Depreciation	236,183	-	200,000	200,000	n/a
<b>Total Requirements</b>	911,930	615,686	938,429	322,743	52.4%
Ending Fund Balance/Reserves	10,847,914	409,690	810,435	400,745	97.8%

**Minden Capital Equipment/ Construction Reserve Fund**

636 - Minden Capital Equip/Constr	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	2,026,078	1,789,078	1,328,526	(460,552)	-25.7%
<b>Current Revenue</b>					
Intergovernmental	-	-	132,000	132,000	n/a
Miscellaneous	38,328	43,000	3,000	(40,000)	-93.0%
<b>Total Current Revenue</b>	<b>38,328</b>	<b>43,000</b>	<b>135,000</b>	<b>92,000</b>	<b>214.0%</b>
<b>Total Resources</b>	<b>2,064,406</b>	<b>1,832,078</b>	<b>1,463,526</b>	<b>(368,552)</b>	<b>-20.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	11,327	-	95,000	95,000	n/a
<b>Non-Operating</b>					
Capital Outlay/Projects	161,183	519,570	660,921	141,351	27.2%
Transfers Out	-	66,000	-	(66,000)	n/a
<b>Total Non-Operating</b>	<b>161,183</b>	<b>585,570</b>	<b>660,921</b>	<b>75,351</b>	<b>12.9%</b>
<b>Total Requirements</b>	<b>172,510</b>	<b>585,570</b>	<b>755,921</b>	<b>170,351</b>	<b>29.1%</b>
Ending Fund Balance/Reserves	1,891,896	1,246,508	707,605	(538,903)	-43.2%

**Minden Ad Valorem Capital Projects Fund**

631 - Minden Ad Val Capital Projects	2012-13 Actual	2013-14 Adopted	2014-15 Adopted	\$ Chg 14 to 15	% Chg 14 to 15
<b>Resources</b>					
Beginning Fund Balance/Reserves	109,295	155,675	54,675	(101,000)	-64.9%
<b>Current Revenue</b>					
Intergovernmental	43,232	42,000	43,170	1,170	2.8%
Miscellaneous	(235)	-	-	-	n/a
<b>Total Current Revenue</b>	<b>42,997</b>	<b>42,000</b>	<b>43,170</b>	<b>1,170</b>	<b>2.8%</b>
<b>Total Resources</b>	<b>152,292</b>	<b>197,675</b>	<b>97,845</b>	<b>(99,830)</b>	<b>-50.5%</b>
<b>Requirements</b>					
<b>Non-Operating</b>					
Capital Outlay/Projects	-	143,000	30,000	(113,000)	-79.0%
<b>Total Requirements</b>	<b>-</b>	<b>143,000</b>	<b>30,000</b>	<b>-</b>	<b>-79.0%</b>
Ending Fund Balance/Reserves	152,292	54,675	67,845	(99,830)	24.1%

## Summary of Financial Sources and Uses

### All Funds with Adopted Budgets by Fund Type

#### FY14-15

(Not including two Capital Projects Funds: Park Residential Construction and Capital Projects Debt Financed . The County does not adopt a budget for these funds)

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (25)	Internal Service (3)	Enterprise (11)	Capital Projects (12)	Debt Service (3)	Total (55)
<b>Resources</b>							
Beginning Fund Balance/Reserves	7,283,140	13,922,541	4,917,061	12,749,358	8,888,555	2,232,540	49,993,195
<b>Current Revenue</b>							
Property Taxes	18,397,813	15,283,064	246,453	-	1,232,270	-	35,159,600
Room Taxes	-	5,439,464	-	-	-	-	5,439,464
Transient Lodging License Tax	-	1,707,693	-	-	-	-	1,707,693
Other Taxes (Gas/Road/Res.Constr)	-	1,125,087	-	-	997,111	-	2,122,198
State Consolidated Tax	10,888,520	2,206,617	-	-	-	-	13,095,137
Sales Taxes (P.A.L.S.)	-	1,655,687	-	-	-	-	1,655,687
Licenses & Permits	3,320,200	853,000	-	-	-	-	4,173,200
Gaming	825,000	67,540	-	-	300,000	-	1,192,540
Intergovernmental	1,328,068	5,543,452	-	42,390	1,023,742	-	7,937,652
Charges for Service	3,984,445	10,495,200	4,553,441	11,105,485	-	-	30,138,571
Fines & Forfeitures	1,178,800	53,000	-	-	-	-	1,231,800
Miscellaneous	820,289	1,581,880	45,000	54,393	15,520	-	2,517,082
Transfers In	75,000	2,112,345	285,277	202,760	2,907,098	2,832,792	8,415,272
Contributed Capital	-	-	-	125,000	-	-	125,000
Other Financing Sources	-	-	6,800	196,788	-	-	203,588
Depreciation	-	-	164,000	3,102,538	-	-	3,266,538
<b>Total Current Revenue</b>	<b>40,818,135</b>	<b>48,124,029</b>	<b>5,300,971</b>	<b>14,829,354</b>	<b>6,475,741</b>	<b>2,832,792</b>	<b>118,381,022</b>
<b>Total Resources</b>	<b>48,101,275</b>	<b>62,046,570</b>	<b>10,218,032</b>	<b>27,578,712</b>	<b>15,364,296</b>	<b>5,065,332</b>	<b>168,374,217</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	29,135,485	21,059,367	572,086	2,777,194	147,108	-	53,691,240
Services & Supplies	8,613,391	18,213,972	4,001,730	4,660,203	2,615,544	1,800	38,106,640
Other	-	-	-	-	89,652	-	89,652
<b>Total Operating</b>	<b>37,748,876</b>	<b>39,273,339</b>	<b>4,573,816</b>	<b>7,437,397</b>	<b>2,852,304</b>	<b>1,800</b>	<b>91,887,532</b>
<b>Non-Operating</b>							
Capital Outlay/Projects	300,000	5,485,052	56,736	3,111,000	2,284,421	-	11,237,209
Debt Service	-	-	-	2,336,005	-	3,396,538	5,732,543
Transfers Out	3,214,266	3,388,967	-	175,000	1,637,039	-	8,415,272
Distrib.-other districts	-	4,687,246	-	-	-	-	4,687,246
Contingency	753,669	805,105	-	-	-	-	1,558,774
Depreciation	-	-	164,000	3,183,138	-	-	3,347,138
<b>Total Non-Operating</b>	<b>4,267,935</b>	<b>14,366,370</b>	<b>220,736</b>	<b>8,805,143</b>	<b>3,921,460</b>	<b>3,396,538</b>	<b>34,978,182</b>
Ending Fund Balance/Reserves	6,084,464	8,406,861	5,423,480	11,336,172	8,590,532	1,666,994	41,508,503
<b>Total Requirements</b>	<b>48,101,275</b>	<b>62,046,570</b>	<b>10,218,032</b>	<b>27,578,712</b>	<b>15,364,296</b>	<b>5,065,332</b>	<b>168,374,217</b>

County Funds by Fund Type

FY14-15

(Not including two Capital Projects Funds: Park Residential Construction and Capital Projects Debt Financed)

County Funds	General Fund (1)	Special Revenue (18)	Internal Service (3)	Enterprise (7)	Capital Projects (4)	Debt Service (1)	Total (34)
<b>Resources</b>							
Beginning Fund Balance/Reserves	7,283,140	11,278,435	4,917,061	7,659,311	6,063,432	2,229,860	39,431,239
<b>Current Revenue</b>							
Property Taxes	18,397,813	4,360,638	246,453	-	1,232,270	-	24,237,174
Room Taxes	-	5,439,464	-	-	-	-	5,439,464
Transient Lodging License Tax	-	1,707,693	-	-	-	-	1,707,693
Other Taxes (Gas/Road/Res.Constr)	-	1,125,087	-	-	997,111	-	2,122,198
State Consolidated Tax	10,888,520	-	-	-	-	-	10,888,520
Sales Taxes (P.A.L.S.)	-	1,655,687	-	-	-	-	1,655,687
Licenses & Permits	3,320,200	853,000	-	-	-	-	4,173,200
Gaming	825,000	-	-	-	300,000	-	1,125,000
Intergovernmental	1,328,068	5,056,702	-	42,390	802,090	-	7,229,250
Charges for Service	3,984,445	3,406,114	4,553,441	7,621,303	-	-	19,565,303
Fines & Forfeitures	1,178,800	53,000	-	-	-	-	1,231,800
Miscellaneous	820,289	1,055,160	45,000	41,393	10,400	-	1,972,242
Transfers In	75,000	2,062,345	285,277	202,760	1,139,818	2,579,836	6,345,036
Contributed Capital	-	-	-	125,000	-	-	125,000
Other Financing Sources	-	-	6,800	196,788	-	-	203,588
Depreciation	-	-	164,000	2,592,538	-	-	2,756,538
<b>Total Current Revenue</b>	<b>40,818,135</b>	<b>26,774,890</b>	<b>5,300,971</b>	<b>10,822,172</b>	<b>4,481,689</b>	<b>2,579,836</b>	<b>90,777,693</b>
<b>Total Resources</b>	<b>48,101,275</b>	<b>38,053,325</b>	<b>10,218,032</b>	<b>18,481,483</b>	<b>10,545,121</b>	<b>4,809,696</b>	<b>130,208,932</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	29,135,485	10,630,529	572,086	1,541,529	147,108	-	42,026,737
Services & Supplies	8,613,391	14,453,118	4,001,730	2,933,899	2,518,544	1,800	32,522,482
Other	-	-	-	-	89,652	-	89,652
<b>Total Operating</b>	<b>37,748,876</b>	<b>25,083,647</b>	<b>4,573,816</b>	<b>4,475,428</b>	<b>2,755,304</b>	<b>1,800</b>	<b>74,638,871</b>
<b>Non-Operating</b>							
Capital Outlay/Projects	300,000	3,991,409	56,736	2,051,000	130,000	-	6,529,145
Debt Service	-	-	-	2,336,005	-	3,140,902	5,476,907
Transfers Out	3,214,266	1,368,731	-	125,000	1,637,039	-	6,345,036
Contingency	753,669	380,422	-	-	-	-	1,134,091
Depreciation	-	-	164,000	2,592,538	-	-	2,756,538
<b>Total Non-Operating</b>	<b>4,267,935</b>	<b>5,740,562</b>	<b>220,736</b>	<b>7,104,543</b>	<b>1,767,039</b>	<b>3,140,902</b>	<b>22,241,717</b>
Ending Fund Balance/Reserves	6,084,464	7,229,116	5,423,480	6,901,512	6,022,778	1,666,994	33,328,344
<b>Total Requirements</b>	<b>48,101,275</b>	<b>38,053,325</b>	<b>10,218,032</b>	<b>18,481,483</b>	<b>10,545,121</b>	<b>4,809,696</b>	<b>130,208,932</b>

**Redevelopment Agency**  
**FY14-15**

Redevelopment Agency	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (1)	Debt Service (0)	Total (2)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	20,801	-	-	924,966	-	945,767
<b>Current Revenue</b>							
Property Taxes	-	1,981,886	-	-	-	-	1,981,886
Miscellaneous	-	2,000	-	-	2,000	-	4,000
Transfers In	-	-	-	-	1,767,280	-	1,767,280
<b>Total Current Revenue</b>	-	<b>1,983,886</b>	-	-	<b>1,769,280</b>	-	<b>3,753,166</b>
<b>Total Resources</b>	-	<b>2,004,687</b>	-	-	<b>2,694,246</b>	-	<b>4,698,933</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	40,528	-	-	-	-	40,528
Services & Supplies	-	172,777	-	-	2,000	-	174,777
<b>Total Operating</b>	-	<b>213,305</b>	-	-	<b>2,000</b>	-	<b>215,305</b>
<b>Non-Operating</b>							
Capital Outlay/Projects	-	-	-	-	1,345,000	-	1,345,000
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	1,767,280	-	-	-	-	1,767,280
Contingency	-	6,398	-	-	-	-	6,398
<b>Total Non-Operating</b>	-	<b>1,773,678</b>	-	-	<b>1,345,000</b>	-	<b>3,118,678</b>
Ending Fund Balance/Reserves	-	17,704	-	-	1,347,246	-	1,364,950
<b>Total Requirements</b>	-	<b>2,004,687</b>	-	-	<b>2,694,246</b>	-	<b>4,698,933</b>

**East Fork Fire  
FY14-15**

East Fork Fire	General Fund (0)	Special Revenue (2)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (1)	Total (5)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	2,138,490	-	-	345,299	2,274	2,486,063
<b>Current Revenue</b>							
Property Taxes	-	4,608,544	-	-	-	-	4,608,544
State Consolidated Tax	-	1,656,763	-	-	-	-	1,656,763
Intergovernmental	-	56,000	-	-	-	-	56,000
Charges for Service	-	4,827,246	-	-	-	-	4,827,246
Miscellaneous	-	8,435	-	-	-	-	8,435
Transfers In	-	-	-	-	-	130,380	130,380
Other Financing Sources	-	-	-	-	-	-	-
<b>Total Current Revenue</b>	-	<b>11,156,988</b>	-	-	-	<b>130,380</b>	<b>11,287,368</b>
<b>Total Resources</b>	-	<b>13,295,478</b>	-	-	<b>345,299</b>	<b>132,654</b>	<b>13,773,431</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	9,300,439	-	-	-	-	9,300,439
Services & Supplies	-	1,998,917	-	-	-	-	1,998,917
<b>Total Operating</b>	-	<b>11,299,356</b>	-	-	-	-	<b>11,299,356</b>
<b>Non-Operating</b>							
Capital Outlay/Projects	-	757,855	-	-	75,000	-	832,855
Debt Service	-	-	-	-	-	132,654	132,654
Transfers Out	-	130,380	-	-	-	-	130,380
Contingency	-	338,981	-	-	-	-	338,981
<b>Total Non-Operating</b>	-	<b>1,227,216</b>	-	-	<b>75,000</b>	<b>132,654</b>	<b>1,434,870</b>
Ending Fund Balance/Reserves	-	768,906	-	-	270,299	-	1,039,205
<b>Total Requirements</b>	-	<b>13,295,478</b>	-	-	<b>345,299</b>	<b>132,654</b>	<b>13,773,431</b>

**East Fork Paramedic**  
**FY14-15**

East Fork Paramedic	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (0)	Debt Service (0)	Total (1)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	219,787	-	-	-	-	219,787
<b>Current Revenue</b>							
Property Taxes	-	2,359,070	-	-	-	-	2,359,070
Charges for Service	-	2,229,840	-	-	-	-	2,229,840
Miscellaneous	-	64,185	-	-	-	-	64,185
<b>Total Current Revenue</b>	-	<b>4,653,095</b>	-	-	-	-	<b>4,653,095</b>
<b>Total Resources</b>	-	<b>4,872,882</b>	-	-	-	-	<b>4,872,882</b>
<b>Requirements</b>							
<b>Operating</b>							
Services & Supplies	-	15,000	-	-	-	-	15,000
<b>Non-Operating</b>							
Distrib.-other districts	-	4,687,246	-	-	-	-	4,687,246
Contingency	-	450	-	-	-	-	450
<b>Total Non-Operating</b>	-	<b>4,687,696</b>	-	-	-	-	<b>4,687,696</b>
Ending Fund Balance/Reserves	-	170,186	-	-	-	-	170,186
<b>Total Requirements</b>	-	<b>4,872,882</b>	-	-	-	-	<b>4,872,882</b>

**Town Funds**

**FY14-15**

Town Funds	General Fund (0)	Special Revenue (3)	Internal Service (0)	Enterprise (4)	Capital Projects (5)	Debt Service (1)	Total (13)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	265,028	-	5,090,047	1,554,858	406	6,910,339
<b>Current Revenue</b>							
Property Taxes	-	1,972,926	-	-	-	-	1,972,926
State Consolidated Tax	-	549,854	-	-	-	-	549,854
Gaming	-	67,540	-	-	-	-	67,540
Intergovernmental	-	430,750	-	-	221,652	-	652,402
Charges for Service	-	32,000	-	3,484,182	-	-	3,516,182
Miscellaneous	-	452,100	-	13,000	3,120	-	468,220
Transfers In	-	50,000	-	-	-	122,576	172,576
Depreciation	-	-	-	510,000	-	-	510,000
<b>Total Current Revenue</b>	-	<b>3,555,170</b>	-	<b>4,007,182</b>	<b>224,772</b>	<b>122,576</b>	<b>7,909,700</b>
<b>Total Resources</b>	-	<b>3,820,198</b>	-	<b>9,097,229</b>	<b>1,779,630</b>	<b>122,982</b>	<b>14,820,039</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	1,087,871	-	1,235,665	-	-	2,323,536
Services & Supplies	-	1,574,160	-	1,726,304	95,000	-	3,395,464
<b>Total Operating</b>	-	<b>2,662,031</b>	-	<b>2,961,969</b>	<b>95,000</b>	-	<b>5,719,000</b>
<b>Non-Operating</b>							
Capital Outlay/Projects	-	735,788	-	1,060,000	734,421	-	2,530,209
Debt Service	-	-	-	-	-	122,982	122,982
Transfers Out	-	122,576	-	50,000	-	-	172,576
Contingency	-	78,854	-	-	-	-	78,854
Depreciation	-	-	-	590,600	-	-	590,600
<b>Total Non-Operating</b>	-	<b>937,218</b>	-	<b>1,700,600</b>	<b>734,421</b>	<b>122,982</b>	<b>3,495,221</b>
Ending Fund Balance/Reserves	-	220,949	-	4,434,660	950,209	-	5,605,818
<b>Total Requirements</b>	-	<b>3,820,198</b>	-	<b>9,097,229</b>	<b>1,779,630</b>	<b>122,982</b>	<b>14,820,039</b>

**Gardnerville**  
**FY14-15**

Gardnerville	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (1)	Capital Projects (1)	Debt Service (1)	Total (4)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	103,709	-	380,385	117,317	406	601,817
<b>Current Revenue</b>							
Property Taxes	-	1,043,867	-	-	-	-	1,043,867
State Consolidated Tax	-	261,373	-	-	-	-	261,373
Gaming	-	22,000	-	-	-	-	22,000
Intergovernmental	-	430,750	-	-	44,887	-	475,637
Charges for Service	-	6,000	-	883,000	-	-	889,000
Miscellaneous	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	122,576	122,576
Depreciation	-	-	-	-	-	-	-
<b>Total Current Revenue</b>	-	<b>1,763,990</b>	-	<b>883,000</b>	<b>44,887</b>	<b>122,576</b>	<b>2,814,453</b>
<b>Total Resources</b>	-	<b>1,867,699</b>	-	<b>1,263,385</b>	<b>162,204</b>	<b>122,982</b>	<b>3,416,270</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	500,570	-	408,880	-	-	909,450
Services & Supplies	-	406,285	-	455,507	-	-	861,792
<b>Total Operating</b>	-	<b>906,855</b>	-	<b>864,387</b>	-	-	<b>1,771,242</b>
<b>Non-Operating</b>							
Capital Outlay/Projects	-	735,788	-	60,000	43,500	-	839,288
Debt Service	-	-	-	-	-	122,982	122,982
Transfers Out	-	122,576	-	-	-	-	122,576
Contingency	-	27,210	-	-	-	-	27,210
Depreciation	-	-	-	80,600	-	-	80,600
<b>Total Non-Operating</b>	-	<b>885,574</b>	-	<b>140,600</b>	<b>43,500</b>	<b>122,982</b>	<b>1,192,656</b>
Ending Fund Balance/Reserves	-	75,270	-	258,398	118,704	-	452,372
<b>Total Requirements</b>	-	<b>1,867,699</b>	-	<b>1,263,385</b>	<b>162,204</b>	<b>122,982</b>	<b>3,416,270</b>

**Genoa**  
**FY14-15**

Genoa	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (0)	Total (3)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	53,560	-	-	54,340	-	107,900
<b>Current Revenue</b>							
Property Taxes	-	40,059	-	-	-	-	40,059
State Consolidated Tax	-	10,731	-	-	-	-	10,731
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	-	-	-	1,595	-	1,595
Charges for Service	-	20,000	-	-	-	-	20,000
Miscellaneous	-	411,600	-	-	120	-	411,720
<b>Total Current Revenue</b>	-	<b>482,930</b>	-	-	<b>1,715</b>	-	<b>484,645</b>
<b>Total Resources</b>	-	<b>536,490</b>	-	-	<b>56,055</b>	-	<b>592,545</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	122,593	-	-	-	-	122,593
Services & Supplies	-	360,337	-	-	-	-	360,337
<b>Total Operating</b>	-	<b>482,930</b>	-	-	-	-	<b>482,930</b>
<b>Non-Operating</b>							
Contingency	-	13,477	-	-	-	-	13,477
<b>Total Non-Operating</b>	-	<b>13,477</b>	-	-	-	-	<b>13,477</b>
Ending Fund Balance/Reserves	-	40,083	-	-	56,055	-	96,138
<b>Total Requirements</b>	-	<b>536,490</b>	-	-	<b>56,055</b>	-	<b>592,545</b>

**Minden**

**FY14-15**

Minden	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (3)	Capital Projects (2)	Debt Service (0)	Total (6)
<b>Resources</b>							
Beginning Fund Balance/Reserves	-	107,759	-	4,709,662	1,383,201	-	6,200,622
<b>Current Revenue</b>							
Property Taxes	-	889,000	-	-	-	-	889,000
State Consolidated Tax	-	277,750	-	-	-	-	277,750
Gaming	-	45,000	-	-	-	-	45,000
Intergovernmental	-	-	-	-	175,170	-	175,170
Charges for Service	-	6,000	-	2,601,182	-	-	2,607,182
Miscellaneous	-	40,500	-	13,000	3,000	-	56,500
Transfers In	-	50,000	-	-	-	-	50,000
Depreciation	-	-	-	510,000	-	-	510,000
<b>Total Current Revenue</b>	-	<b>1,308,250</b>	-	<b>3,124,182</b>	<b>178,170</b>	-	<b>4,610,602</b>
<b>Total Resources</b>	-	<b>1,416,009</b>	-	<b>7,833,844</b>	<b>1,561,371</b>	-	<b>10,811,224</b>
<b>Requirements</b>							
<b>Operating</b>							
Personnel Services	-	464,708	-	826,785	-	-	1,291,493
Services & Supplies	-	807,538	-	1,270,797	95,000	-	2,173,335
<b>Total Operating</b>	-	<b>1,272,246</b>	-	<b>2,097,582</b>	<b>95,000</b>	-	<b>3,464,828</b>
<b>Non-Operating</b>							
Capital Outlay/Projects	-	-	-	1,000,000	690,921	-	1,690,921
Transfers Out	-	-	-	50,000	-	-	50,000
Contingency	-	38,167	-	-	-	-	38,167
Depreciation	-	-	-	510,000	-	-	510,000
<b>Total Non-Operating</b>	-	<b>38,167</b>	-	<b>1,560,000</b>	<b>690,921</b>	-	<b>2,289,088</b>
Ending Fund Balance/Reserves	-	105,596	-	4,176,262	775,450	-	5,057,308
<b>Total Requirements</b>	-	<b>1,416,009</b>	-	<b>7,833,844</b>	<b>1,561,371</b>	-	<b>10,811,224</b>

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## **Capital Budget**

Totaling \$11,237,209, the FY14-15 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY14-15 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 FY15-19 CIP document for more detailed information about the FY15-19 capital budget, the planning process, and the individual projects, including operating cost impacts

## The FY14-15 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 FY14-15 Capital Budget is \$11,237,209.

### 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

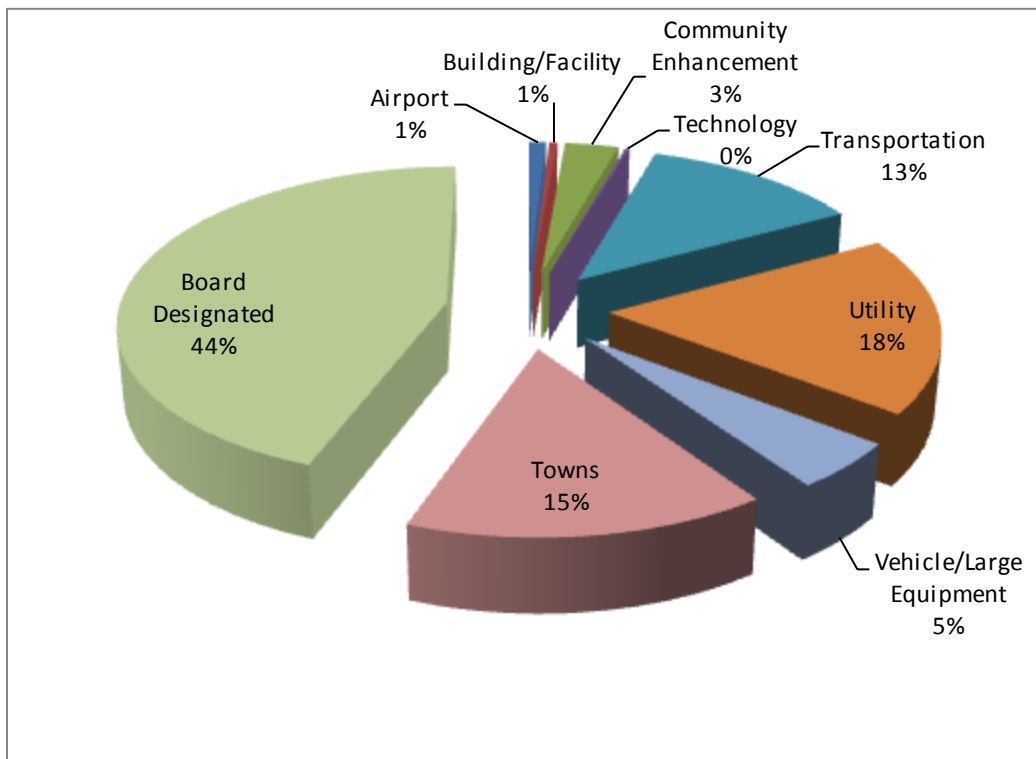
Capital outlay, within the County's operating budget, includes such things as furniture, equipment, vehicles, and motorized equipment needed to support the operation of the County's programs. Generally, a capital outlay item may be defined as an item valued more than \$5,000 with a life expectancy beyond 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 2014-15 Budget
<b>Airport:</b>	
Apron Phase II Rehabilitation	28,706
AWOS III PT	15,000
Airport Rotating Beacon Replacement	4,162
Airfield Lighting Design and Engineering	3,750
Taxiway E, F, & G Rehabilitation - Construction	56,250
<b>Total Airport Projects</b>	<b>107,868</b>
<b>County Building/Facility Projects</b>	
Carpet Replacement at County Facilities	25,000
County Facility Parking Lots Maintenance	25,000
<b>Total County Building/Facility Projects</b>	<b>50,000</b>
<b>County Leisure/Community Enhancement Projects</b>	
Transient Lodgers License Tax Maintenance Projects	340,000
<b>Total Leisure/Community Enhancement Projects</b>	<b>\$340,000</b>
<b>County Technology Projects</b>	
Genoa Wi-Fi Communication Network	25,000
<b>Total County Technology Projects</b>	<b>\$25,000</b>
<b>County Transportation Projects</b>	
Waterloo Lane Traffic Signal Modification	40,000
Zerolene Right-of-Way Acquisition	10,000
ADA Compliance Improvements	30,000
Vista Grande Road Rehabilitation	1,320,000
<b>Total County Transportation Projects</b>	<b>\$1,400,000</b>
<b>County Utility (Water/Sewer) Projects</b>	
Lake Water Systems Preliminary Engineering Report	150,000
Cave Rock Tank Rehabilitation	122,000
Water & Wastewater Utility SCADA Upgrade	50,000
Utility Asset Management	50,000
Tank Mixing	30,000
Sierra Country Estates System Upgrades	165,000
Lift Station Rehabilitation	200,000
North Valley WWTP Screen Replacement	154,000
North Valley WWTP Upgrades	80,000
Manhole Rehabilitation	50,000
Clear Creek Improvements	1,000,000
<b>Total Utility (Water/Sewer) Projects</b>	<b>\$2,051,000</b>
<b>County Vehicle/Large Equipment (Capital Outlay)</b>	
County Motor Pool Vehicle Replacement	56,736
Vac-Con Vacuum Truck Purchase	50,000
Sheriff Vehicle Replacement	300,000
East Fork Fire & Paramedic District - Ambulance Purchase	75,000
Town of Minden - Utility Truck	30,000
Town of Gardnerville - Replacement of Vehicles	35,000
<b>Total Capital Outlay</b>	<b>\$546,736</b>

<b>Town Projects</b>	
Town of Minden - County Road Streetscape 8th-10th Street	390,199
Town of Minden - Martin Slough Trailhead at Jake's Wetlands	270,722
Town of Minden - Heybourne Well	1,000,000
Town of Gardnerville - Shop Green Waste Bin/Cinders Bin	68,500
<b>Total Town Projects</b>	<b>\$1,729,421</b>
<b>Board Designated Capital Projects</b>	
Nevada Cooperative Extension	127,608
Airport	1,043,183
Solid Waste Management JPA	41,556
Solid Waste Management General	1,491,267
Road Operating	607,264
Tahoe Douglas Transportation District	82,663
911 Emergency Services	100,000
East Fork Fire & Paramedic District Administration	189,621
East Fork Fire & Paramedic District Emergency	568,234
Town of Gardnerville	735,788
<b>Total Board Designated Projects</b>	<b>4,987,184</b>
<b>Total CIP</b>	<b>11,237,209</b>

Capital Projects by Type FY14/15



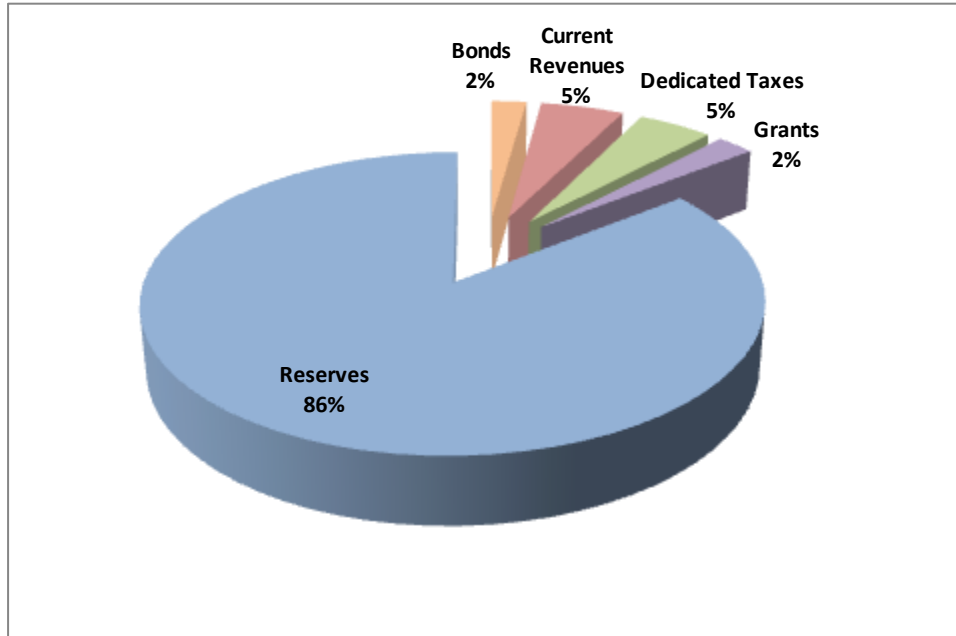
The County uses several different funds to account for capital projects. The revenues received in each of the funds are restricted for specific purposes. Many of these funds have individual 5-year capital improvement plans to address short and long-term capital needs.

<b>Capital Projects by Fund</b>	<b>FY 2014-15 Budget</b>	<b>Total Operating Budget Impact FY14/15 - FY18/19 Cost/(Savings)</b>
<b>General Fund</b>		
Sheriff Vehicle Replacement	<b>300,000</b>	n/a
<b>Special Revenue Funds</b>		
Apron Phase II Rehabilitation	28,706	n/a
AWOS III PT	15,000	(18,000)
Airport Rotating Beacon Replacement	4,162	n/a
Airfield Lighting Design and Engineering	3,750	n/a
Taxiway E,F,&G Rehabilitation - Construction	56,250	n/a
Parks & Recreation Maintenance Projects	340,000	n/a
Vac-Con Vacuum Truck Purchase	50,000	1,762,675
Nevada Cooperative Extension Board Designated	127,608	n/a
Airport Board Designated	1,043,183	n/a
Solid Waste Management JPA Board Designated	41,556	n/a
Solid Waste Management General Board Designated	1,491,267	n/a
Road Operating Board Designated	607,264	n/a
Tahoe Douglas Transportation District Board Designated	82,663	n/a
911 Emergency Services Board Designated	100,000	n/a
	<b>3,991,409</b>	1,744,675
<b>Enterprise Funds</b>		
Lake Water Systems Preliminary Engineering Report	150,000	n/a
Cave Rock Tank Rehabilitation	122,000	2,000
Water & Wastewater Utility SCADA Upgrade	50,000	n/a
Utility Asset Management	50,000	40,000
Tank Mixing	30,000	25,200
Sierra Country Estates System Upgrades	165,000	15,000
Lift Station Rehabilitation	200,000	n/a
North Valley WWTP Screen Replacement	154,000	(15,000)
North Valley WWTP Upgrades	80,000	7,000
Manhole Rehabilitation	50,000	n/a
Clear Creek Improvements	1,000,000	n/a
County Motor Pool Vehicle Replacement	56,736	n/a
	<b>2,107,736</b>	74,200

<b>Construction Funds</b>		
Carpet Replacement at County Facilities	25,000	n/a
County Facility Parking Lots Maintenance	25,000	(2,000)
Waterloo Lane Traffic Signal Modification	40,000	n/a
Zerolene Right-of-Way Acquisition	10,000	n/a
ADA Compliance Improvements	30,000	n/a
	<b>130,000</b>	(2,000)
<b>Redevelopment</b>		
Genoa Wi-Fi Communication Network	25,000	(10,500)
Vista Grande Road Rehabilitation	1,320,000	12,000
	<b>1,345,000</b>	1,500
<b>Towns</b>		
Town of Minden - Utility Truck	30,000	n/a
Town of Minden - County Road Streetscape 8th-10th Street	390,199	7,000
Town of Minden - Martin Slough Trailhead at Jake's Wetlands	270,722	n/a
Town of Minden - Heybourne Well	1,000,000	75,000
Town of Gardnerville - Shop Green Waste Bin/Cinders Bin	68,500	n/a
Town of Gardnerville - Replacement of Vehicles	35,000	n/a
Town of Gardnerville Board Designated	735,788	n/a
	<b>2,530,209</b>	82,000
<b>East Fork Fire &amp; Paramedic District</b>		
Ambulance Purchase	75,000	10,000
EFFPD Administration Board Designated	189,621	n/a
EFFPD Emergency Board Designated	568,234	n/a
	<b>832,855</b>	10,000
<b>Total 2014/2015 CIP</b>	<b>11,237,209</b>	<b>1,910,375</b>

**Project Financing**

Funding for projects in the FY14-15 Capital Budget come from a variety of sources:



**Revenue Supported Bonds:**

Funds received from the sale of bonds, including general obligation and revenue bonds: \$246,000

**Current Revenues:**

Funds from operating activities: \$585,236

**Dedicated Taxes:**

Funds received from dedicated taxes such as Ad Valorem: \$525,000

**Grants:**

Funds received from Federal/State grants: \$265,868

**Reserves:**

Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years: \$4,627,921

## 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 2014 of \$2,591,456,265, the County is limited to general obligation indebtedness in the aggregate amount of \$259,145,627. The County has \$36,222,575 of general obligation debt outstanding as of June 30, 2014.

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
2014	2,591,456,265	259,145,627	36,222,575	222,923,052

Source:

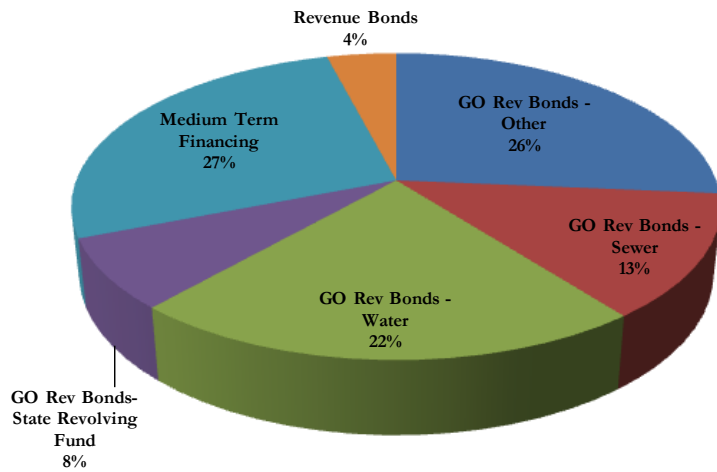
*Douglas County Debt Management Policy, prepared July 2014 for August 2014 reporting requirements*

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.

### FY14-15 Debt Service by Type

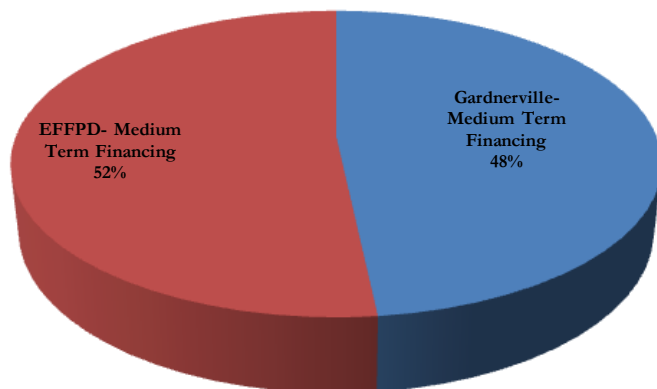
Debt Service by Type (Douglas County Only)

Type	Budget
GO Rev Bonds -Other	1,444,375
GO Rev Bonds -Sewer	716,327
GO Rev Bonds -Water	1,212,416
GO Rev Bonds- State Revolving Fund	407,260
Medium Term Financing	1,473,875
Revenue Bonds	222,650
<b>Total</b>	<b>5,476,903</b>



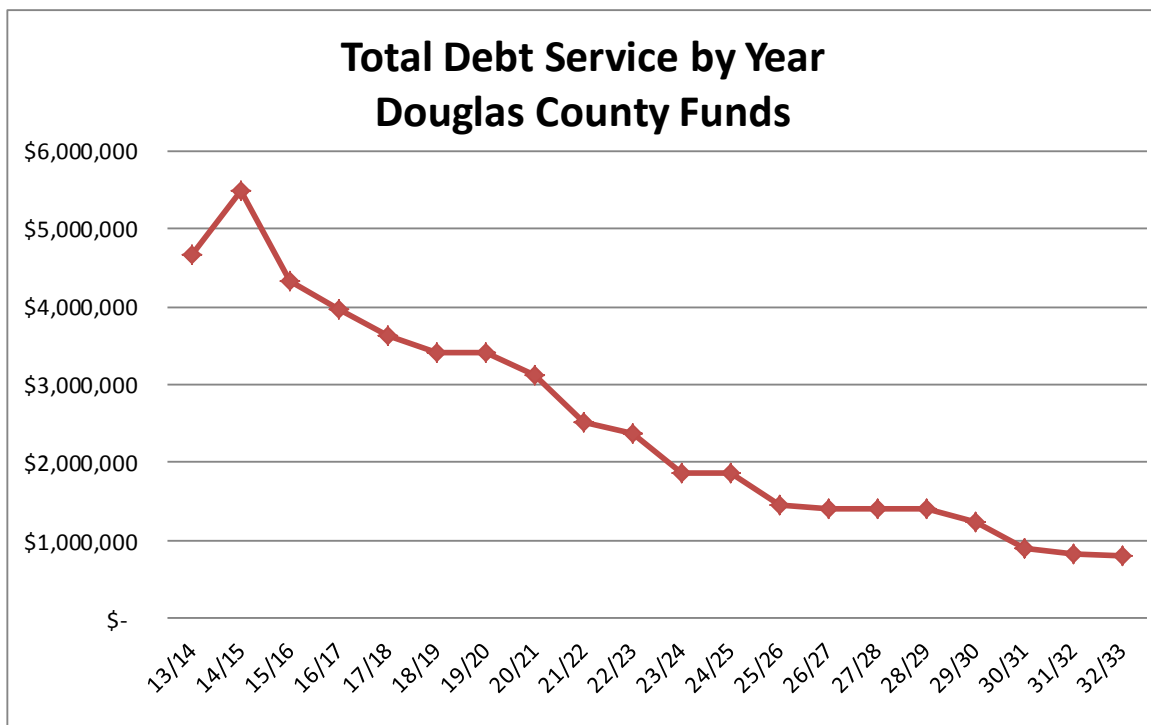
Debt Service by Type (Other Funds)

Type	Budget
Gardnerville- Medium Term Financing	122,982
EFFPD- Medium Term Financing	131,653
<b>Total</b>	<b>254,635</b>



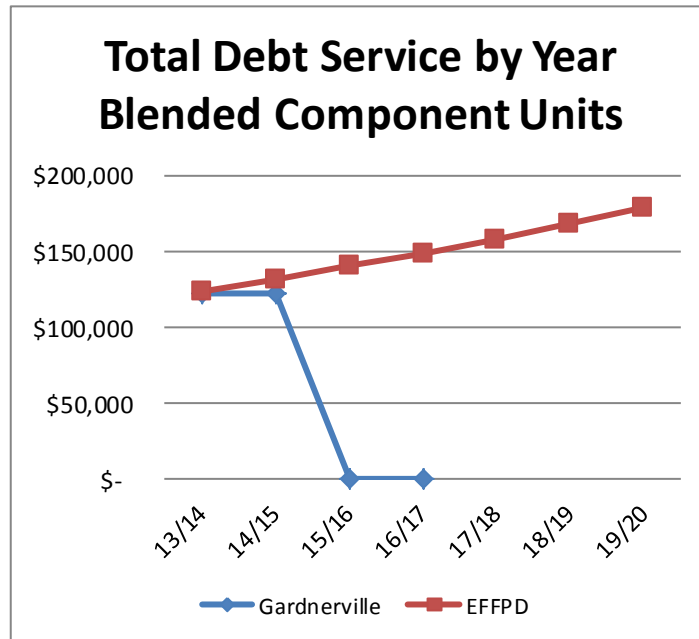
### Total Debt Service by Year Douglas County (County Only)

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
13/14	653,946	724,470	1,211,781	381,556	1,463,718	224,533	\$ 4,660,003
14/15	1,444,375	716,327	1,212,416	407,260	1,473,875	222,650	\$ 5,476,903
15/16	589,838	751,455	1,261,012	443,296	1,064,900	225,348	\$ 4,335,849
16/17	587,378	536,841	1,103,633	453,156	1,066,348	222,513	\$ 3,969,868
17/18	488,283	533,606	860,483	453,014	1,067,385	224,235	\$ 3,627,005
18/19	488,531	535,170	855,634	452,866	1,068,013		\$ 3,400,214
19/20	487,666	545,158	858,900	452,713	1,068,230		\$ 3,412,667
20/21	197,194	539,680	865,816	452,556	1,068,038		\$ 3,123,284
21/22	197,194	225,400	582,783	452,394	1,067,435		\$ 2,525,206
22/23	197,194	224,558	432,388	452,227	1,066,423		\$ 2,372,789
23/24	734,019	224,027	460,758	452,055			\$ 1,870,859
24/25	737,369	228,623	451,750	451,877			\$ 1,869,619
25/26	740,119		276,775	426,622			\$ 1,443,516
26/27	742,269		273,525	401,379			\$ 1,417,173
27/28	748,744		264,850	401,208			\$ 1,414,802
28/29	749,544		260,700	401,031			\$ 1,411,275
29/30	754,669		251,125	219,135			\$ 1,224,929
30/31	763,528			141,437			\$ 904,966
31/32	766,106			68,995			\$ 835,101
32/33	772,350			34,489			\$ 806,839
	12,840,313	5,785,314	11,484,331	7,399,269	11,474,363	1,119,278	\$ 50,102,867



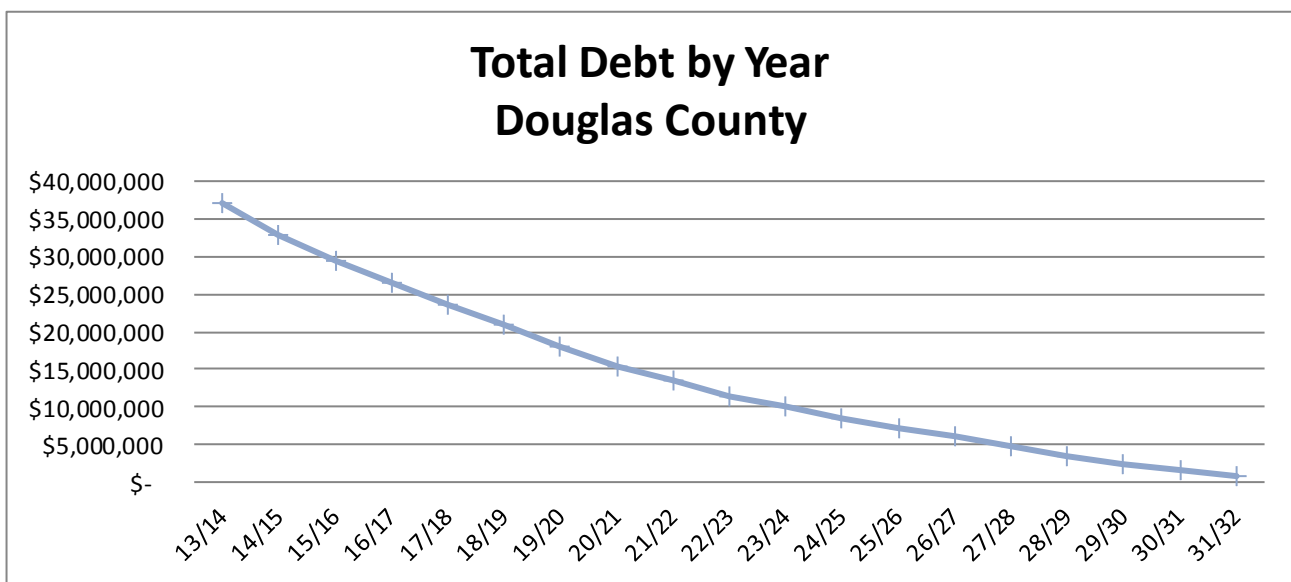
**Total Debt Service by Year**  
**Douglas County (Blended Component Units)**

Fiscal Year	Gardnerville Medium Term Financing	EFFPD Medium Term Financing
13/14	\$ 122,982	\$ 124,350
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



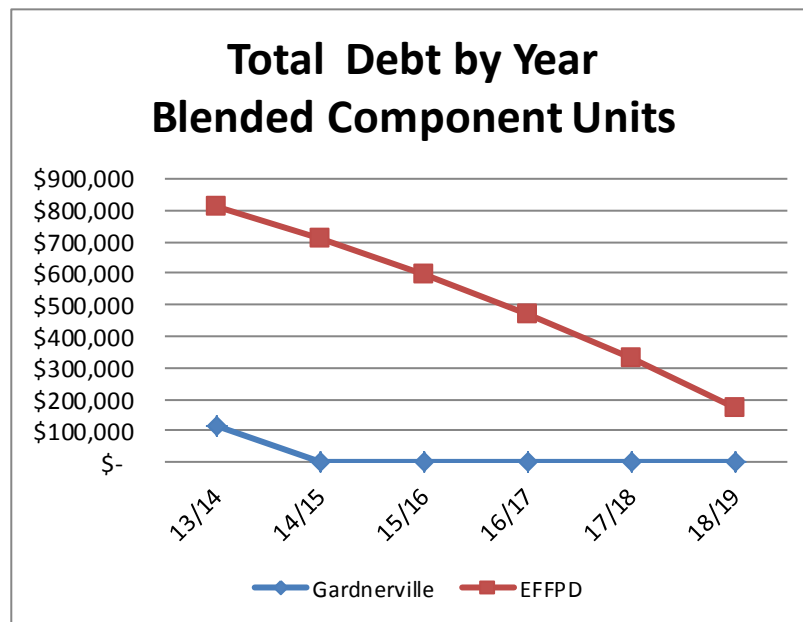
### Total Debt by Year Douglas County (County Only)

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
13/14	9,208,000	4,490,000	8,035,000	5,419,574	9,070,000	830,000	\$ 37,052,574
14/15	8,020,000	3,895,000	7,155,000	5,375,246	7,800,000	635,000	\$ 32,880,246
15/16	7,659,000	3,246,000	6,190,000	5,077,319	6,895,000	430,000	\$ 29,497,319
16/17	7,292,000	2,797,000	5,345,000	4,770,293	5,970,000	220,000	\$ 26,394,293
17/18	7,017,000	2,339,000	4,715,000	4,453,886	5,025,000		\$ 23,549,886
18/19	6,736,000	1,866,000	4,065,000	4,127,811	4,060,000		\$ 20,854,811
19/20	6,450,000	1,368,000	3,385,000	3,791,768	3,075,000		\$ 18,069,768
20/21	6,450,000	859,000	2,670,000	3,445,452	2,070,000		\$ 15,494,452
21/22	6,450,000	654,000	2,215,000	3,088,544	1,045,000		\$ 13,452,544
22/23	6,450,000	444,000	1,895,000	2,720,718			\$ 11,509,718
23/24	5,905,000	228,000	1,530,000	2,341,637			\$ 10,004,637
24/25	5,340,000		1,155,000	1,950,954			\$ 8,445,954
25/26	4,755,000		940,000	1,573,763			\$ 7,268,763
26/27	4,150,000		715,000	1,210,842			\$ 6,075,842
27/28	3,520,000		485,000	836,781			\$ 4,841,781
28/29	2,870,000		245,000	451,227			\$ 3,566,227
29/30	2,195,000			240,102			\$ 2,435,102
30/31	1,490,000	-	-	102,202			\$ 1,592,202
31/32	760,000	-	-	34,489			\$ 794,489



**Total Debt by Year**  
**Douglas County (Blended Component Units)**

Fiscal Year	Gardnerville Medium Term Financing	EFFPD Medium Term Financing
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 Debt by Year**  
**G.O. Revenue Bonds - Other**

Fiscal Year	GO Rev - Solid Waste Refunding Bonds Fund 541 - Dept 876 - 2004 Issue					GO Rev - Transportation Refunding Bonds Fund 541 - Dept 884 - 2012 Issue			
	Total Payment	Interest Portion	Principal Portion	Principal Defeased	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue					1,670,000				2,009,000
04/05	51,163	51,163	-		1,670,000				
05/06	70,300	70,300	-		1,670,000				
06/07	168,800	68,800	100,000		1,570,000				
07/08	165,800	65,800	100,000		1,470,000				
08/09	162,550	62,550	100,000		1,370,000				
09/10	158,925	58,925	100,000		1,270,000				
10/11	155,050	55,050	100,000		1,170,000				
11/12	155,819	50,819	105,000		1,065,000				
12/13	161,144	46,144	115,000		950,000	165,092	33,092	132,000	1,877,000
13/14	161,000	41,000	120,000		830,000	286,752	37,752	249,000	1,628,000
14/15	139,150	19,150	120,000	710,000	-	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	-
20/21									
21/22									
22/23									
23/24									
24/25									
25/26									
26/27									
27/28									
28/29									
29/30									
30/31									
31/32									
32/33									
<b>Totals</b>	<u>1,549,700</u>	<u>589,700</u>	<u>960,000</u>	<u>710,000</u>		<u>2,192,101</u>	<u>183,101</u>	<u>2,009,000</u>	

**G.O. Revenue Bonds - Other (continued)**

Fiscal Year	GO Rev - Community Center Bonds Fund 541 - Dept 883 - 2012 Issue				Total Combined				
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Year End Principal Balances	Interest	Principal	Principal Defeased	Total Debt Service
Issue				6,750,000					
04/05					1,670,000	51,162.78	-		51,163
05/06					1,670,000	70,300	-		70,300
06/07					1,570,000	68,800	100,000		168,800
07/08					1,470,000	65,800	100,000		165,800
08/09					1,370,000	62,550	100,000		162,550
09/10					1,270,000	58,925	100,000		158,925
10/11					1,170,000	55,050	100,000		155,050
11/12					1,065,000	50,819	105,000		155,819
12/13	103,097	103,097	-	6,750,000	9,577,000	182,332	247,000		429,332
13/14	206,194	206,194	-	6,750,000	9,208,000	284,946	369,000		653,946
14/15	304,694	204,694	100,000	6,650,000	8,020,000	256,375	478,000	710,000	1,444,375
15/16	301,694	201,694	100,000	6,550,000	7,659,000	228,838	361,000		589,838
16/17	298,694	198,694	100,000	6,450,000	7,292,000	220,378	367,000		587,378
17/18	197,194	197,194	-	6,450,000	7,017,000	213,283	275,000		488,283
18/19	197,194	197,194	-	6,450,000	6,736,000	207,531	281,000		488,531
19/20	197,194	197,194	-	6,450,000	6,450,000	201,666	286,000		487,666
20/21	197,194	197,194	-	6,450,000	6,450,000	197,194	-		197,194
21/22	197,194	197,194	-	6,450,000	6,450,000	197,194	-		197,194
22/23	197,194	197,194	-	6,450,000	6,450,000	197,194	-		197,194
23/24	734,019	189,019	545,000	5,905,000	5,905,000	189,019	545,000		734,019
24/25	737,369	172,369	565,000	5,340,000	5,340,000	172,369	565,000		737,369
25/26	740,119	155,119	585,000	4,755,000	4,755,000	155,119	585,000		740,119
26/27	742,269	137,269	605,000	4,150,000	4,150,000	137,269	605,000		742,269
27/28	748,744	118,744	630,000	3,520,000	3,520,000	118,744	630,000		748,744
28/29	749,544	99,544	650,000	2,870,000	2,870,000	99,544	650,000		749,544
29/30	754,669	79,669	675,000	2,195,000	2,195,000	79,669	675,000		754,669
30/31	763,528	58,528	705,000	1,490,000	1,490,000	58,528	705,000		763,528
31/32	766,106	36,106	730,000	760,000	760,000	36,106	730,000		766,106
32/33	772,350	12,350	760,000	-	-	12,350	760,000		772,350
<b>Totals</b>	<u>9,906,250</u>	<u>3,156,250</u>	<u>6,750,000</u>						<u>14,358,052</u>

**G.O. Revenue Bonds - Water**

GO Rev - Water Bonds					
Fund 318 - Dept 847					
2004A Issue (Partially Refunded by 2012A Issue)					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					2,065,000
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		-
15/16	-	-			-
16/17	-	-			-
<b>Totals</b>	<u>1,336,060</u>	<u>631,060</u>	<u>705,000</u>		

Fiscal Year	GO Rev - Water Refunding Bonds - Lake System				GO Rev - Water Refunding Bonds - Valley Systems			
	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
	316-840 75.6165%	319-855 9.5874%	320-860 14.7961%		315 -835 1.3%	317- 845 1.22%	318-847 97.48%	
	2005A Issue				2005C Issue			
Issue				1,190,000				1,785,000
04/05	7,071	7,071	-	1,190,000	10,908	10,908	-	1,785,000
05/06	57,850	57,850	-	1,190,000	89,250	89,250	-	1,785,000
06/07	57,850	57,850	-	1,190,000	89,250	89,250	-	1,785,000
07/08	165,604	55,604	110,000	1,080,000	89,250	89,250	-	1,785,000
08/09	165,646	50,646	115,000	965,000	244,583	84,583	160,000	1,625,000
09/10	164,750	44,750	120,000	845,000	246,292	76,292	170,000	1,455,000
10/11	163,604	38,604	125,000	720,000	247,500	67,500	180,000	1,275,000
11/12	162,208	32,208	130,000	590,000	248,208	58,208	190,000	1,085,000
12/13	160,563	25,563	135,000	455,000	248,417	48,417	200,000	885,000
13/14	163,521	18,521	145,000	310,000	243,271	38,271	205,000	680,000
14/15	161,125	11,125	150,000	160,000	242,729	27,729	215,000	465,000
15/16	163,333	3,333	160,000	-	241,688	16,688	225,000	240,000
16/17					245,000	5,000	240,000	-
<b>Totals</b>		<u>403,125</u>	<u>1,190,000</u>			<u>701,346</u>	<u>1,785,000</u>	

Note: Water Bond interest is reported in this schedule on the accrual basis

G.O. Revenue Bonds - Water (continued)

Fiscal Year	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			
	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				1,570,000				3,970,000
04/05								
05/06								
06/07								
07/08								
08/09								
09/10								
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	-	-			-
				-				-
<b>Totals</b>		<u>1,542,450</u>	<u>1,570,000</u>			<u>986,589</u>	<u>3,970,000</u>	

Note: Water Bond interest is reported in this schedule on the accrual basis

**G.O. Revenue Bonds - Water (continued)**

Fiscal Year	GO Rev - Water Refunding Bonds Funds 318-847 & 319-855 2012A Issue				Total Combined	
	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Year End Principal Balances	Debt Service
Issue				2,485,000		
04/05					5,040,000	92,349
05/06					5,040,000	232,911
06/07					5,040,000	232,911
07/08					4,930,000	340,665
08/09					4,555,000	593,061
09/10					4,165,000	590,509
10/11					9,165,000	913,632
11/12	25,974	25,974	-	2,485,000	9,690,000	990,650
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
	-	-	-	-	-	-
<b>Totals</b>	<b>3,194,507</b>	<b>709,507</b>	<b>2,485,000</b>			<b>16,679,076</b>

Note: Water Bond interest is reported in this schedule on the accrual basis

G.O. Revenue Bonds - Sewer

GO Rev - Sewer Bonds Fund 325 - Dept 865 2004B Issue						GO Rev - Sewer Refunding Bonds Fund 325 - Dept 865 2005B Issue (Refunded 1996A Sewer)			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Princpal Defeased	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue					3,000,000				1,540,000
04/05	109,055	109,055	-		3,000,000	9,154	9,154	-	1,540,000
05/06	125,833	125,833	-		3,000,000	74,900	74,900	-	1,540,000
06/07	125,833	125,833	-		3,000,000	74,900	74,900	-	1,540,000
07/08	237,143	122,143	115,000		2,885,000	212,042	72,042	140,000	1,400,000
08/09	237,958	117,958	120,000		2,765,000	210,771	65,771	145,000	1,255,000
09/10	238,311	113,311	125,000		2,640,000	213,229	58,229	155,000	1,100,000
10/11	238,302	108,302	130,000		2,510,000	210,333	50,333	160,000	940,000
11/12	237,933	102,933	135,000		2,375,000	212,042	42,042	170,000	770,000
12/13	237,349	97,349	140,000		2,235,000	208,396	33,396	175,000	595,000
13/14	201,193	56,193	145,000	1,940,000	150,000	209,354	24,354	185,000	410,000
14/15	150,516	516	150,000		-	214,667	14,667	200,000	210,000
15/16						214,375	4,375	210,000	-
<b>Totals</b>	<u>2,139,423</u>	<u>1,079,423</u>	<u>1,060,000</u>	<u>1,940,000</u>		<u>2,064,163</u>	<u>524,163</u>	<u>1,540,000</u>	

GO Rev - Sewer Refunding Bonds Fund 325 Dept 865 2010C Issue (Fully Refunded 2005E Issue)					GO Rev - Sewer Refunding Bonds Fund 325 Dept 865 2014 Issue (Fully Refunded 2004N Issue)			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,420,000				2,010,000
10/11	84,950	69,950	15,000	2,405,000	-			2,010,000
11/12	103,617	83,617	20,000	2,385,000				2,010,000
12/13	310,767	80,767	230,000	2,155,000				2,010,000
13/14	309,738	74,738	235,000	1,920,000	4,185	4,185		2,010,000
14/15	312,513	67,513	245,000	1,675,000	38,632	38,632		2,010,000
15/16	314,988	59,988	255,000	1,420,000	222,092	38,092	184,000	1,826,000
16/17	310,733	50,733	260,000	1,160,000	226,107	37,107	189,000	1,637,000
17/18	310,100	40,100	270,000	890,000	223,506	35,506	188,000	1,449,000
18/19	309,067	29,067	280,000	610,000	226,103	33,103	193,000	1,256,000
19/20	317,400	17,400	300,000	310,000	227,758	29,758	198,000	1,058,000
20/21	315,167	5,167	310,000	-	224,514	25,514	199,000	859,000
21/22	-				225,400	20,400	205,000	654,000
22/23					224,558	14,558	210,000	444,000
23/24					224,027	8,027	216,000	228,000
24/25					228,623	623	228,000	-
<b>Totals</b>	<u>2,999,038</u>	<u>579,038</u>	<u>2,420,000</u>		<u>2,295,506</u>	<u>285,506</u>	<u>2,010,000</u>	

**G.O. Revenue Bonds - Sewer (continued)**

Total Combined					
Fiscal Year	Year End Principal Balances	Interest	Principal	Principal Defeased	Debt Service
Issue					
04/05	4,540,000	118,209	-		118,209
05/06	4,540,000	200,733	-		200,733
06/07	4,540,000	200,733	-		200,733
07/08	4,285,000	194,185	255,000		449,185
08/09	4,020,000	183,728	265,000		448,728
09/10	3,740,000	171,540	280,000		451,540
10/11	7,865,000	228,586	305,000		533,586
11/12	7,540,000	228,591	325,000		553,591
12/13	6,995,000	211,512	545,000		756,512
13/14	4,490,000	159,470	565,000	1,940,000	724,470
14/15	3,895,000	121,327	595,000		716,327
15/16	3,246,000	102,455	649,000		751,455
16/17	2,797,000	87,841	449,000		536,841
17/18	2,339,000	75,606	458,000		533,606
18/19	1,866,000	62,170	473,000		535,170
19/20	1,368,000	47,158	498,000		545,158
20/21	859,000	30,680	509,000		539,680
21/22	654,000	20,400	205,000		225,400
22/23	444,000	14,558	210,000		224,558
23/24	228,000	8,027	216,000		224,027
24/25	-	623	228,000		228,623
		-	-		-
<b>Totals</b>		2,468,129	7,030,000	1,940,000	9,498,129

G.O. Revenue NV State Revolving Loan Fund

Fiscal Year	2005 SRF - Fund 322					2009 SRF - Fund 319 & 320					
	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	172,321	67,904	104,417			2,050,261
14/15	50,359	13,904	36,455		455,826	181,000	70,000	111,000		122,920	2,062,181
15/16	50,342	12,789	37,553		418,273	172,825	54,540	118,285			1,943,896
16/17	50,325	11,641	38,684		379,588	182,761	60,576	122,185			1,821,711
17/18	50,308	10,458	39,850		339,739	182,696	56,483	126,213			1,695,499
18/19	50,290	9,240	41,050		298,689	182,628	52,254	130,374			1,565,125
19/20	50,271	7,985	42,287		256,402	182,557	47,886	134,672			1,430,453
20/21	50,252	6,692	43,560		212,842	182,485	43,373	139,111			1,291,342
21/22	50,233	5,360	44,873		167,969	182,410	38,712	143,698			1,147,644
22/23	50,213	3,988	46,224		121,745	182,332	33,897	148,435			999,209
23/24	50,192	2,575	47,617		74,128	182,252	28,924	153,328			845,881
24/25	50,170	1,119	49,051		25,077	182,170	23,786	158,383			687,498
25/26	25,077	-	25,077		0	182,084	18,480	163,605			523,893
26/27	-					181,996	12,998	168,998			354,895
27/28						181,905	7,335	174,568			180,327
28/29						181,811	1,486	180,325			-
	901,663	227,121	674,542	674,542		3,199,887	824,595	2,375,289	2,375,292		

G.O. Revenue NV State Revolving Loan Fund (continued)

Fiscal Year	2010 SRF - Fund 321					2011 SRF - Fund 316				
	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 State Revolving Loan Fund (continued)**

Fiscal Year	2012 SRF - Fund 316					Total Combined	
	Total	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Annual Debt Service	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	-	54,582.84	54,583	325,916	4,792,796
13/14	7,917	7,917.39	-	857,487.99	912,071	381,556	5,419,574
14/15	25,000	25,000.00		73,868.00	985,939	407,260	5,375,246
15/16	69,270	23,683.17	45,586.79		940,352	443,296	5,077,319
16/17	69,256	22,527.63	46,728.14		893,624	453,156	4,770,293
17/18	69,241	21,343.14	47,898.06		845,726	453,014	4,453,886
18/19	69,226	20,129.01	49,097.27		796,629	452,866	4,127,811
19/20	69,211	18,884.48	50,326.51		746,302	452,713	3,791,768
20/21	69,195	17,608.79	51,586.52		694,716	452,556	3,445,452
21/22	69,179	16,301.16	52,878.08		641,837	452,394	3,088,544
22/23	69,163	14,960.34	54,201.98		587,635	452,227	2,720,718
23/24	69,146	13,586.86	55,559.02		532,076	452,055	2,341,637
24/25	69,129	12,178.54	56,950.04		475,126	451,877	1,950,954
25/26	69,111	10,734.96	58,375.89		416,751	426,622	1,573,763
26/27	69,093	9,255.22	59,837.43		356,913	401,379	1,210,842
27/28	69,074	7,738.46	61,335.57		295,578	401,208	836,781
28/29	69,055	6,183.71	62,871.21		232,706	401,031	451,227
29/30	69,035	4,590.03	64,445.31		168,261	219,135	240,102
30/31	69,015	2,956.45	66,058.81		102,202	141,437	102,202
31/32	68,995	1,281.98	67,712.71		34,489	68,995	34,489
32/33	34,489	-	34,489.49		(0)	34,489	(0)
	1,245,319	259,379	985,939	985,939		8,190,758	

Revenue Bonds

Fiscal Year	Highway Revenue Impr & Refunding - 2003 Fund 541				Total Combined	
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Principal Balances	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
<b>Totals</b>	<b>3,950,283</b>	<b>805,283</b>	<b>3,145,000</b>			<b>3,950,283</b>

### Medium Term Financing Douglas County

Fiscal Year	Medium Term Parking Garage -2004 Fund 541				Medium Term Parking Garage - 2005 Fund 541			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue 03/04				2,780,000				3,220,000
04/05	62,788	62,788	-	2,780,000	-	-	-	3,220,000
05/06	124,180	124,180	-	2,780,000	269,641	124,641	145,000	3,075,000
06/07	125,575	125,575	-	2,780,000	275,988	120,988	155,000	2,920,000
07/08	125,575	125,575	-	2,780,000	271,338	116,338	155,000	2,765,000
08/09	125,575	125,575	-	2,780,000	271,688	111,688	160,000	2,605,000
09/10	379,075	119,075	260,000	2,520,000	381,888	106,888	275,000	2,330,000
10/11	565,950	100,950	465,000	2,055,000	383,638	98,638	285,000	2,045,000
11/12	562,200	77,200	485,000	1,570,000	392,238	87,238	305,000	1,740,000
12/13	552,575	52,575	500,000	1,070,000	395,038	75,038	320,000	1,420,000
13/14	554,575	29,575	525,000	545,000	757,238	62,238	695,000	725,000
14/15	554,538	9,538	545,000	-	759,438	34,438	725,000	-
Totals	3,732,605.00	952,605.00	2,780,000.00		4,158,129	938,129	3,220,000	

Fiscal Year	Medium Term Community & Senior Center - 2013 Fund 541				Total Combined	
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Principal Balances	Annual Debt Service
Issue 04/05				7,800,000	6,000,000	62,788
05/06					5,855,000	393,821
06/07					5,700,000	401,563
07/08					5,545,000	396,913
08/09					5,385,000	397,263
09/10					4,850,000	760,963
10/11					4,100,000	949,588
11/12					3,310,000	954,438
12/13				7,800,000	10,290,000	947,613
13/14	151,905	151,905	-	7,800,000	9,070,000	1,463,718
14/15	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	8,848,575	1,048,575	7,800,000		16,739,309	

**Medium Term Financing  
Town of Gardnerville**

Town of Gardnerville-Med. Term Financing 2005 Fund 613					Total Combined	
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Principal Balances	Annual Debt Service
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

**Medium Term Financing  
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

## **Appendix**

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

## 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 \$2,604,338,881 for FY14-15. 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. FY14-15 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at \$36,056,711 including tax penalties and interest.

### **Room Taxes**

A lodging tax of 10.0% is levied at each lodging establishment and is collected by the County. This tax is used for specific purposes defined in State Statutes, including promotion of tourism, parks and recreation, library, airport, debt service, and transportation projects.

### **Transient Lodging License Tax**

A rental rate tax of 3.0% is levied at each transient lodging business. This tax is used to benefit Douglas County's Park and Recreation department and strengthen the economic health of Douglas County by the promotion of tourism. This tax was adopted August 1, 2010.

### **State Consolidated Taxes**

The State combines the following revenue sources into one lump sum distribution: Sales taxes, comprised of SCCRT (State, City and County Relief Tax) and BCCRT (Basic City County Relief Tax), Motor Vehicle Privilege Tax, Real Property Transfer Tax, Cigarette Tax, and Liquor Tax. Sales within Douglas County are generally taxed at the rate of 7.10%. The sales tax is collected by the State, which places a portion of the sales tax equal to 1.75% (SCCRT) of taxable sales into a fund to be transferred to local governments, including the County. Amounts in the fund are allocated to local governments on the basis of a formula mandated by State Statute.

### **Other Taxes**

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

### **Licenses and Permits**

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

### **Gaming**

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

**Intergovernmental**

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

**Charges for Service**

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

**Fines and Forfeitures**

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

**Miscellaneous**

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

**Transfers In**

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

**Other Financing Sources**

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

## DESCRIPTION OF MAJOR EXPENDITURE CATEGORIES

### *Operating*

#### **Personnel Services**

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

#### **Services and Supplies**

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

#### **Capital Outlay**

This category includes all equipment having a unit cost of more than \$5,000 and an estimated life of more than one year. **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 between 1.5% and 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.

## 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 Finance Division 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 Finance Division 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 adjusted opening 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:

- a) 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.
- b) 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 (October, February and June). The augmentation in August primarily covers Purchase Orders carried over from the prior fiscal year. The February 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. FY14-15 adopted transfers are shown on the following page.

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. Budget transfers can occur when necessary and do not require formal approval by the County Commissioners.

FY14-15 Transfers				
FROM	TO	PURPOSE		TOTAL
<b>County Funds:</b>				
General Fund	Room Tax Fund	To support operations/cover revenue shortfall	\$960,397	
	Road Operating	To cover revenue shortfall	214,343	
	China Spring Fund	To cover property tax revenue shortfall	14,895	
	Erosion Control	Warrior Way maintenance	5,000	
	Senior Services Fund	Transportation services	433,052	
	Senior Services Fund	Cost Allocation (non-grant reimbursed)	83,724	
	Risk Management	Stabilize Health Care Costs	285,277	
	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	72,240	
	Regional Transportation	To improve road infrastructure	<u>1,017,578</u>	
				\$3,214,266
Solid Waste	County Debt/Other Fund	Transfer station bonds series 2004, early payoff		\$671,717
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	237,434	
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	<u>80,000</u>	
				\$392,434
Tahoe-Douglas Trans. Dist.	County Debt/Other Fund	Transportation bonds 2012	291,080	
	Senior Center	Grant Match for Lake Senior Transportation	<u>10,000</u>	
				\$301,080
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	553,355	
		Parking garage bonds 2005	<u>757,757</u>	
				1,311,112
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment	225,927	
	Road Operating	To support operations	<u>100,000</u>	
				\$325,927
<b>Total County Funds</b>				<b>\$6,345,036</b>
<b>Redevelopment Agency Funds:</b>				
Administration Fund	Capital Projects Fund	Future capital projects		\$1,767,280
<b>Total Redevelopment Agency Funds</b>				<b>\$1,767,280</b>
<b>Town Funds:</b>				
G'Vill Administration	G'Vill Debt	Building bonds 2005		\$122,576
Minden Trash	Minden Town	Road Rehab		\$50,000
<b>Total Town Funds</b>				<b>\$172,576</b>
<b>East Fork Fire &amp; Paramedic District Funds:</b>				
EF Fire Administration	East Fork Fire Debt Service	Medium Term Bond, Series 2010		\$130,380
<b>Total East Fork Fire &amp; Paramedic District Funds</b>				<b>\$130,380</b>
<b>Total All Funds</b>				<b>\$8,415,272</b>

## 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

This reserve is the County's unrestricted fund balance. There is no reserve level established for this account, although it is recommended that these reserves are intended for specific needs, such as planned capital projects.

### 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 to be between 1.5% and 3% of operating expenditures within the General Fund and Special Revenue funds. Although appropriated, Commissioner Approval is required to expend from contingencies.

Fund Balances, Reserves, and Contingencies by Fund

County Funds	8.3% Fund Balance	Reserves	Contingency
General	3,270,267	2,814,197	753,669
Stabilization	-	361,667	-
Nevada Cooperative Extension	20,383	-	7,367
Airport	55,922	819,955	20,213
Do. Co. Water District	6,309	-	2,281
Solid Waste	26,330	-	8,317
Medical Assistance to Indigents	-	3,231,633	-
Social Services	103,752	640,808	37,501
Law Library	1,853	-	670
Road Operating	124,517	-	45,006
Room Tax	462,268	-	167,085
Tahoe-Douglas Trans. Dist.	12,860	-	4,648
Justice Court Admin. Assess.	4,399	5,327	1,590
China Spring Youth Camp	250,000	-	-
WNRYS	34,553	477,436	-
911 Emergency Services	149,423	351,921	54,008
Senior Services	87,800	-	31,736
Risk Management	-	3,832,317	-
Dental Insurance	-	740,205	-
Motor Pool/Veh Maint	-	850,958	-
Ridgeview Water	-	16,781	-
Zephyr Water	-	542,131	-
Cave Rock Water	-	860,779	-
Skyland Water	-	518,097	-
Carson Valley Water Utility	-	1,919,766	-
Regional Water	-	333,860	-
Sewer Utility	-	2,710,098	-
Extraordinary Maintenance	-	647,803	-
Ad Valorem Capital Projects	-	3,317,909	-
County Construction	-	1,328,763	-
Regional Transportation	-	728,303	-
Co. Debt/Other Resources	-	1,666,994	-
<b>Total County</b>	<b>4,610,636</b>	<b>28,717,708</b>	<b>1,134,091</b>

Fund Balances, Reserves, and Contingencies by Fund (continued)

Redevelopment Agency	8.3% Fund Balance	Reserves	Contingency
DC Redevelopment Admin	-	17,704	6,398
DC Redevelopment Capital	-	1,347,246	-
<b>Total Redevelopment</b>	<b>-</b>	<b>1,364,950</b>	<b>6,398</b>
Fire/Paramedic District	8.3% Fund Balance	Reserves	Contingency
East Fork Fire	768,906	-	338,981
East Fork Equip. Res.	-	177,034	-
East Fork Const. Res.	-	93,265	-
East Fork Paramedic	170,186	-	450
<b>Total Fire/Paramedic</b>	<b>939,092</b>	<b>270,299</b>	<b>339,431</b>
Town Funds	8.3% Fund Balance	Reserves	Contingency
Gardnerville Town	75,270	-	27,210
G'ville Health/Sanitation	-	258,398	-
G'ville Ad Val Cap Proj	-	118,704	-
Genoa Town	40,083	-	13,477
Genoa Ad Val Cap Proj	-	11,476	-
Genoa Constr Reserve	-	44,579	-
Minden Town	105,596	-	38,167
Minden Ad Val Cap Proj	67,845	-	-
Minden Trash	-	553,177	-
Minden Cap Equip/Constr	-	707,605	-
Minden Wholesale Water	-	810,435	-
Minden Water	-	2,812,650	-
<b>Total Towns</b>	<b>288,794</b>	<b>5,317,024</b>	<b>78,854</b>
<b>Total All Funds</b>	<b>5,838,522</b>	<b>35,669,981</b>	<b>1,558,774</b>

### 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:

$$25\text{hrs/wk} \times 52\text{wks} = 1,300 \text{ hrs} \div 2,080 = .625 \text{ FTE}$$

#### FTE by Department - General Fund

General Fund	10-11 Adopted	11-12 Amended*	12-13 Adopted	13-14 Adopted	14-15 Adopted	14-15 Change
Assessor	9.00	9.00	9.00	9.00	9.00	-
Clerk-Treasurer	11.64	11.64	11.92	12.04	11.76	(0.28)
County Commissioners	0.50	0.50	-	-	-	-
District Attorney	21.60	21.60	21.60	21.60	21.96	0.36
Total Constable	6.06	5.31	5.98	6.34	6.55	0.21
Alternative Sentencing	4.00	4.48	4.48	4.48	4.48	(0.01)
East Fork Justice Court	6.00	6.00	6.00	6.00	6.00	-
Tahoe Justice Court	5.00	4.00	4.00	5.00	5.00	-
Recorder	8.00	8.00	8.00	8.00	8.00	-
Sheriff	119.71	122.18	118.20	118.03	122.55	4.52
District Courts	10.38	10.38	9.96	11.23	11.23	-
Juvenile Probation	10.00	10.00	10.00	10.00	10.00	-
Juvenile Detention	8.48	6.94	6.95	6.95	5.95	(1.00)
Court Computer	1.00	1.00	1.00	1.00	1.00	-
County Manager	18.40	19.44	21.05	20.26	21.53	1.26
Community Development	19.25	20.29	19.29	19.35	20.25	0.90
Community Services	8.27	8.17	9.17	9.07	9.15	0.08
Public Works	3.17	2.17	3.17	3.15	2.66	(0.49)
Technology Services	16.60	16.60	18.20	18.20	16.45	(1.75)
<b>Total General Fund</b>	<b>287.06</b>	<b>287.70</b>	<b>287.97</b>	<b>289.70</b>	<b>293.52</b>	<b>3.82</b>

\* FY11-12 FTE is based on amended budget. Budget was adopted with layoffs to balance the budget, but after adoption, negotiations were successful and layoffs were restored and most employees took a reduction in compensation

FTE by Department – All Funds

All County by Classification and Department	10-11 Adopted	11-12 Amended*	12-13 Adopted	13-14 Adopted	14-15 Adopted	14-15 Change
<b>Elected Offices</b>						
Assessor	9.00	9.00	9.00	9.00	9.00	-
Clerk-Treasurer						
Civil Clerk	4.06	4.06	4.24	4.36	3.24	(1.13)
Tahoe General Services	3.35	3.35	3.15	3.15	3.15	-
Treasurer	4.23	4.23	4.53	4.53	5.38	0.85
Clerk-Treasurer	11.64	11.64	11.92	12.04	11.76	(0.28)
County Commissioners	0.50	0.50	-	-	-	-
District Attorney						
Civil/Criminal	17.10	17.10	17.10	17.10	17.71	0.61
Family Support	4.50	4.50	4.50	4.50	4.25	(0.25)
District Attorney	21.60	21.60	21.60	21.60	21.96	0.36
Constable						
Constable	3.48	2.73	3.35	3.85	3.85	-
Security	2.58	2.58	2.63	2.49	2.70	0.21
Total Constable	6.06	5.31	5.98	6.34	6.55	0.21
Alternative Sentencing	4.00	4.48	4.48	4.48	4.48	(0.01)
East Fork Justice Court	6.00	6.00	6.00	6.00	6.00	-
Tahoe Justice Court	5.00	4.00	4.00	5.00	5.00	-
Recorder						
Recorder	6.00	6.00	6.00	6.00	6.00	-
Records Management	2.00	2.00	2.00	2.00	2.00	-
Recorder	8.00	8.00	8.00	8.00	8.00	-
Sheriff						
Administration	3.88	3.88	3.90	4.25	4.25	-
Administration Services	7.83	7.30	7.30	4.30	4.83	0.53
Records	6.00	7.00	7.00	7.00	7.00	-
Jail	32.00	33.00	33.00	34.00	34.00	-
COPS Grant	-	1.00	1.00	1.00	2.00	1.00
General Investigating	14.00	14.00	12.00	13.00	13.00	-
Patrol/Traffic	6.00	6.00	5.00	3.00	6.00	3.00
Grants	-	1.00	1.00	1.00	1.00	-
Operations/Patrol	48.00	47.00	46.00	46.00	46.00	-
Tri-Net	1.00	1.00	1.00	1.00	1.00	-
Baliff	1.00	1.00	1.00	3.48	3.48	(0.00)
Sheriff	119.71	122.18	118.20	118.03	122.55	4.52
<b>Total Elected Offices</b>	<b>191.51</b>	<b>192.71</b>	<b>189.18</b>	<b>190.49</b>	<b>195.31</b>	<b>4.82</b>
<b>Ninth Judicial District Court</b>						
District Courts						
District Court I	2.00	2.00	2.00	2.00	2.00	-
District Court II	2.00	2.00	2.00	2.00	2.00	-
CASA	1.48	1.48	1.48	1.75	1.75	-
Court Clerks	4.90	4.90	4.48	5.48	5.48	-
District Courts	10.38	10.38	9.96	11.23	11.23	-
China Spring Youth Camp	35.00	33.00	38.50	36.50	42.60	6.10
Juvenile Probation	10.00	10.00	10.00	10.00	10.00	-
Juvenile Detention	8.48	6.94	6.95	6.95	5.95	(1.00)
Court Computer	1.00	1.00	1.00	1.00	1.00	-
<b>Total Ninth Judicial District Court</b>	<b>64.86</b>	<b>61.32</b>	<b>66.41</b>	<b>65.68</b>	<b>70.78</b>	<b>5.10</b>

FTE by Department – All Funds (continued)

<b>Directed Departments</b>						
East Fork Fire & Paramedic District	72.53	72.53	72.53	72.53	72.53	(0.00)
Library	14.30	14.30	14.30	14.30	14.93	0.63
University of Nevada Cooperative Extension	1.90	2.05	2.05	2.05	1.53	(0.53)
<b>Total Directed Departments</b>	<b>88.73</b>	<b>88.88</b>	<b>88.88</b>	<b>88.88</b>	<b>88.98</b>	<b>0.10</b>
<b>County Manager Departments</b>						
County Manager						
County Manager	2.84	3.21	3.79	4.85	5.85	1.00
Finance	8.73	9.78	9.65	8.80	8.90	0.10
Economic Vitality	0.50	0.50	1.00	1.00	1.00	-
General Services	0.94	0.94	1.26	1.26	1.43	0.16
Human Resources	4.39	4.01	4.35	4.35	4.35	-
Project Management	1.00	1.00	1.00	-	-	-
Risk Management	0.90	0.85	0.90	0.85	0.85	-
County Manager	19.30	20.29	21.95	21.11	22.38	1.26
Airport	6.48	-	-	-	-	-
Community Development						
Administration	4.80	4.79	4.04	4.10	3.00	(1.10)
Building	5.00	5.00	5.00	5.00	6.00	1.00
Engineering	4.45	4.50	4.25	4.25	5.25	1.00
Planning/Code Enforcement	5.00	6.00	6.00	6.00	6.00	-
Community Development	19.25	20.29	19.29	19.35	20.25	0.90
Community Services						
Animal Care Services	4.07	4.07	4.07	4.07	4.15	0.08
Parks	12.10	11.19	11.54	11.82	7.15	(4.67)
Recreation	28.56	28.63	29.22	29.95	36.18	6.23
Senior Services	13.51	13.39	13.40	14.03	16.11	2.08
Social Services	6.99	7.00	8.32	8.37	9.08	0.71
Weed Control	4.20	4.10	5.10	5.00	5.00	-
Community Services	69.43	68.38	71.65	73.24	77.66	4.42
Public Works						
Building and Fleet Services	2.56	1.56	2.56	2.56	2.56	-
Engineering	0.61	0.61	0.61	0.59	0.10	(0.49)
Motor Pool	6.22	5.82	5.82	6.02	6.12	0.10
Transportation	12.90	11.20	10.20	9.90	11.04	1.14
Utilities	17.23	17.23	17.73	18.93	18.64	(0.29)
Public Works	39.52	36.42	36.92	38.00	38.46	0.46
Technology Services						
Communications	3.60	3.60	3.45	3.45	-	(3.45)
Geographic Information Systems	3.35	3.35	5.25	5.25	9.00	3.75
Information Technology	9.65	9.65	9.50	9.50	7.45	(2.05)
Technology Services	16.60	16.60	18.20	18.20	16.45	(1.75)
911 Emergency Services	19.95	19.95	19.80	19.80	20.05	0.25
<b>Total County Manager Departments</b>	<b>190.53</b>	<b>181.93</b>	<b>187.81</b>	<b>189.70</b>	<b>195.25</b>	<b>5.54</b>
Redevelopment Agency	0.18	0.18	0.15	0.15	0.34	0.19
Town of Gardnerville	13.00	12.00	11.95	14.00	14.50	0.50
Town of Genoa	2.60	2.60	2.62	2.62	2.08	(0.55)
Town of Minden	15.38	14.43	14.95	14.95	17.38	2.43
<b>Total All Funds</b>	<b>566.79</b>	<b>554.05</b>	<b>561.95</b>	<b>566.47</b>	<b>584.59</b>	<b>18.12</b>

\* FY11-12 FTE is based on amended budget. Budget was adopted with layoffs to balance the budget, but after adoption, negotiations were successful and layoffs were restored and most employees took a reduction in compensation

FTE by Fund – All Funds

All County by Fund	10-11 Adopted	11-12 Amended*	12-13 Adopted	13-14 Adopted	14-15 Adopted	14-15 Change
General Fund	287.06	287.70	287.97	289.70	293.52	3.82
University of Nevada Cooperative Extension	1.90	2.05	2.05	2.05	1.53	(0.53)
Airport	6.48	-	-	-	-	-
Douglas County Water District	0.56	0.56	0.56	0.49	0.31	(0.18)
Solid Waste Management	0.51	0.51	0.51	0.49	0.51	0.02
Social Services	6.99	7.00	8.32	8.37	9.08	0.71
Road Operating	10.45	8.95	8.95	8.65	9.65	1.00
Room Tax	54.96	54.12	55.06	56.07	58.25	2.18
Tahoe Douglas Transportation District	0.25	0.10	0.10	0.10	0.12	0.02
China Spring Youth Camp	35.00	33.00	38.50	36.50	42.60	6.10
911 Emergency Services	19.95	19.95	19.80	19.80	20.05	0.25
Senior Services	13.51	13.39	13.40	14.03	16.11	2.08
Risk Management	0.90	0.85	0.90	0.85	0.85	-
Motor Pool/Vehicle Maintenance	6.22	5.82	5.82	6.02	6.12	0.10
Zephyr Water Utility District	1.90	1.90	1.90	1.89	1.87	(0.02)
Cave Rock/Uppaway Water Systems	2.11	2.11	2.11	2.10	1.89	(0.22)
Skyland Water System	1.38	1.38	1.38	1.37	1.18	(0.20)
Regional Water Fund	-	-	0.25	0.43	0.44	0.01
Sewer Utility	4.36	4.36	4.61	5.22	5.28	0.06
Carson Valley Water Utility	-	-	6.92	6.94	7.18	0.23
Regional Transportation	2.20	2.15	1.15	1.15	1.27	0.12
<b>Total County Funds</b>	<b>456.69</b>	<b>445.90</b>	<b>460.26</b>	<b>462.22</b>	<b>477.78</b>	<b>15.56</b>
Redevelopment Agency	0.18	0.18	0.15	0.15	0.34	0.19
Gardnerville Town	13.00	12.00	11.95	14.00	14.50	0.50
Genoa Town	2.60	2.60	2.62	2.62	2.08	(0.55)
Minden Town	15.38	14.43	14.95	14.95	17.38	2.43
East Fork Fire & Paramedic Districts	72.53	72.53	72.53	72.53	72.53	(0.00)
<b>Total All Funds</b>	<b>560.38</b>	<b>547.64</b>	<b>562.46</b>	<b>566.47</b>	<b>584.59</b>	<b>18.12</b>

\* FY11-12 FTE is based on amended budget. Budget was adopted with layoffs to balance the budget, but after adoption, negotiations were successful and layoffs were restored and most employees took a reduction in compensation

Change in FTE in the General Fund is due to added positions in the Sheriff Department, Community Development, and the Treasurer’s Office as well as a reorganization in Technology Services. China Spring Youth Camp increased in FTE shortly after the FY13/14 budget was adopted due to State Legislation. Other changes in FTE are a result of the planned opening of the new Community and Senior Center, as well as new FTE allocations between Enterprise Funds. The Redevelopment Agency received a revised allocation from the District Attorney’s Office, and the change in the Towns FTE is based on the addition/elimination of positions.

## 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 \$2,604,338,881 for the fiscal year ending June 30, 2014. This represents a 5.46% increase over FY13-14’s assessed valuation of \$2,469,602,313. 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.

<b>REAL PROPERTY ANNUAL ASSESSED VALUATION</b>		
<b>Fiscal Year</b>	<b>Valuation</b>	<b>Percent Change</b>
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%
14-15	2,604,338,881	5.46%

Source:

*FY05-06 - FY10-11 Final Certified Assessed Valuation from Douglas County Assessor's Office*  
*FY11-12 - FY14-15 Estimate from Douglas County Assessor's Office*

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

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

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

**TAX LEVIES, COLLECTIONS, AND DELINQUENCIES**  
Douglas County, Nevada

<b>Fiscal Year Ended 6/30</b>	<b>Net Levy Roll</b>	<b>Current Tax Collected</b>	<b>% of Levy Collected</b>	<b>Delinquent Tax Collected</b>	<b>Total Taxes Collected as % of Net Levy Roll</b>
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%
2014*	70,290,700	67,038,862	95.37%	630,415	96.27%

\* 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 FY14-15. 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 - FY14-15

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Value</b>	<b>% of County Assessed Value</b>
Caesar's Entertainment	Resort/Casino	\$80,415,601	3.02
Park Cattle Company	Resort/Casino	22,323,482	0.84
Harich Tahoe Development	Time Share Development	17,510,312	0.66
Bentley Nevada LLC (GE)	Manufacturer	14,727,564	0.55
Starbucks	Manufacturer	12,883,473	0.48
Bentley Family LTD Partnership	Residential/Agricultural	11,923,202	0.45
Carson Valley Center LLC	Shopping Center	11,178,526	0.42
Wal-Mart Real Estate Bus. Trust	Retail	11,002,442	0.41
Edgewood Companies	Parking Garage	9,092,295	0.34
Tranquil Investments	Homeowner	9,053,599	0.33
<b>TOTAL</b>		<b>\$200,110,496</b>	<b>7.53%</b>

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
June 30										
Eureka	1.9436	1.9429	1.9421	1.9413	1.9408	1.7770	1.7767	1.7767	1.7772	1.7790
Humboldt	2.6615	2.8988	2.7135	2.7016	2.7546	2.6409	2.5923	2.5405	2.4850	2.5526
Elko	2.9739	3.0040	3.0030	2.9750	2.9780	2.9437	2.9078	2.9010	2.8958	2.8969
Esmeralda	3.0190	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195
Churchill	2.9534	2.9341	3.0364	3.0749	3.0556	3.0172	2.9974	2.9969	3.0220	3.0305
Clark	3.0782	3.1029	3.1141	3.1271	3.1849	3.0719	3.0568	3.0631	3.0554	3.0562
Lincoln	2.9204	3.0766	3.0726	3.0745	3.1242	3.1611	3.1382	3.0941	3.0776	3.0650
Douglas	2.3890	2.9742	2.9831	3.0582	3.0762	3.0956	3.1296	3.1428	3.1436	3.1648
Pershing	3.1626	3.1077	3.1533	3.1558	3.1563	3.1559	3.2466	3.2335	3.2018	3.2305
Nye	3.3056	3.2151	3.1322	3.1354	3.1621	3.1800	3.3145	3.3145	3.3350	3.2986
Lander	3.3647	3.3675	3.3657	3.3675	3.3651	3.3587	3.3573	3.3573	3.3576	3.3597
Lyon	2.9544	3.0316	3.0320	3.0319	3.0328	3.0896	3.1672	3.2192	3.3553	3.3617
Storey	3.5043	3.4903	3.4930	3.4607	3.4607	3.4607	3.4607	3.4607	3.4607	3.4604
Washoe	3.5492	3.5554	3.5607	3.5826	3.5767	3.5767	3.5593	3.5794	3.5689	3.4959
Carson City	2.6961	3.0004	2.9936	3.2602	3.2928	3.1680	3.2055	3.5556	3.5435	3.5230
Mineral	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6229
White Pine	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
<b>Average Statewide Rate</b>	<b>3.0460</b>	<b>3.1471</b>	<b>3.1526</b>	<b>3.1727</b>	<b>3.2162</b>	<b>3.1320</b>	<b>3.1320</b>	<b>3.1304</b>	<b>3.1212</b>	<b>3.1232</b>

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 3%. 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 FY14-15, we will abate \$5,609,877 in secure taxes for Douglas County as a whole.

DOUGLAS COUNTY ABATED TAXES FY 14-15, SECURE TAXES

Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	29,612,360	5,609,877	18.94%
Douglas County Redevelopment Agency	2,056,984	68,699	3.34%
East Fork Fire District	4,788,071	451,178	9.42%
East Fork Paramedic District	2,322,265	110,913	4.78%
Town of Gardnerville	1,023,377	57,840	5.65%
Town of Genoa	49,348	10,351	20.97%
Town of Minden	908,900	43,424	4.78%
State of Nevada	4,319,929	282,536	6.54%
Special Districts	35,429,639	3,585,357	10.12%
<b>Total</b>	<b>80,510,874</b>	<b>10,220,174</b>	<b>12.69%</b>

**Employment**

The State of Nevada’s Employment Security Department estimated Douglas County’s total labor force in 2013 at 21,350, of which 10.5% were unemployed. Employment rates change with the tourist seasons.

**AVERAGE ANNUAL LABOR FORCE SUMMARY**

Douglas County, Nevada

<b>Calendar Year</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Total Labor Force	22,122	22,190	22,406	22,666	22,672	22,533	21,634	21,350
Unemployment	1,056	1,118	1,750	2,711	3,308	3,147	2,599	2,250
Unemployment Rate	5.4%	5.0%	7.8%	12.0%	14.6%	14.0%	12.0%	10.5%
Total Employment	21,066	21,072	20,656	19,955	19,364	19,386	19,035	19,100

Source:

State of Nevada - Department of Employment, Training, and Rehabilitation - [www.nevadaworkforce.com](http://www.nevadaworkforce.com)

The following table indicates the number of persons employed by type of employment in the county.

**ESTABLISHMENT BASED INDUSTRIAL EMPLOYMENT<sup>1,2</sup>**

Douglas County, Nevada

<b>Calendar Year</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Total All Industries	21,850	21,540	20,450	18,160	17,190	17,270	17,270	17,776
Natural Resources and Mining	-	-	-	-	-	-	-	135
Construction	2,090	1,900	1,420	1,020	780	770	750	808
Manufacturing	1,790	1,920	2,030	1,840	1,670	1,690	1,780	1,652
Trade, Transportation and Utilities	2,810	2,790	2,640	2,420	2,360	2,340	2,400	2,693
Information								127
Financial Activities	790	820	800	760	720	760	750	725
Professional and Business Services	1,690	1,670	1,640	1,480	1,500	1,500	1,460	1,593
Educational and Health Services	1,120	1,170	1,220	1,250	1,250	1,300	1,350	1,416
Leisure and Hospitality	8,520	8,230	7,690	6,460	6,000	6,090	5,910	6,006
Other Services	400	380	390	360	350	370	440	400
Government	2,350	2,370	2,390	2,390	2,380	2,320	2,270	2,208

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

2 Subject to annual revision

Source:

Nevada Workforce DETR Research & Analysis Bureau, *Quarterly Census of Employment and Wages*

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.

**LARGEST EMPLOYERS**

Douglas County, Nevada

(As of 3rd Quarter, 2013)

<b>Employer</b>	<b>Type of Business</b>	<b>Number of Employees</b>
Harrah's	Casino Hotels	1,000-1,499
Douglas County School District	Government	1,000-1,499
Montblue Resort	Casino Hotels	700-799
Bently, NV	Industrial Process	600-699
Douglas County	Government	600-699
Harvey's	Casino Hotels	600-699
Wal-Mart	Retail	300-399
Carson Valley Inn	Casino Hotels	300-399
Lakeside Inn & Casino	Casino Hotels	300-399
Carson Valley Medical Center	Medical/Surgical Hospital	200-299
Heavenly Valley LTD	Skiing Facility	200-299
Wal-Mart	Retail	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**

Douglas County, Nevada

Fiscal Year	Douglas County		State Total	% Change
	Total	% Change		
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

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%.

**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/Senior 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 <sup>1</sup>		New Commercial		Other <sup>2</sup>		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
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 <sup>3</sup>	418	105,146,681	39	23,308,488	1,509	37,558,846	1,972	166,014,015
2007 <sup>4</sup>	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
2013	110	41,860,381	7	1,858,308	1,180	31,762,639	1,297	75,481,328

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<sup>1</sup>**

Douglas County, Nevada

Calendar Year, Ending Dec. 31,	<i>Gross Taxable Gaming Revenue<sup>2</sup></i>			<i>State Gaming Collection<sup>3</sup></i>		
	State Total	Douglas County South Shore of Lake Tahoe <sup>4</sup>	% Change Douglas County	State Total	Douglas County South Shore of Lake Tahoe <sup>4</sup>	% 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	10,018,945,241	201,376,456	-1.6%	868,598,246	15,039,297	-3.2%
2013	10,189,642,434	193,667,513	-3.8%	903,431,858	15,860,703	5.5%

- 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, 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.

## 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).

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